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WATER UTILITIES

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UTILITY AUDIT, FINANCE AND
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DIVISION OF WATER AND AUDITS

2011
ANNUAL REPORT
OF

Rio Plaza Water Company, Inc.

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

8698 Roseland Avenue RR#1, Moorpark, CA 93021

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2011

REPORT MUST BE FILED NOT LATER THAN APRIL 2, 2012

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN APRIL 2, 2012**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 34, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2011, through December 31, 2011. Fiscal year reports will not be accepted.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

GENERAL INFORMATION

1. Name under which utility is doing business: Rio Plaza Water Company, Inc.

2. Official mailing address:
8698 Roseland Avenue RR#1, Moorpark, CA 93021

3. Name and title of person to whom correspondence should be addressed:
John Chris Nickel Telephone: 805-529-2470

4. Address where accounting records are maintained:
8698 Roseland Avenue RR#1, Moorpark, CA 93021

5. Service Area (Refer to district reports if applicable) El Rio/Oxnard

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Robert Eranio Telephone: 805-650-8331
Address: 2188 Johnson Drive, Ventura, CA 93004

7. OWNERSHIP. Check and fill in appropriate line:

	Individual (name of owner)	
	Partnership (name of partner)	
	Partnership (name of partner)	
	Partnership (name of partner)	
X	Corporation (corporate name)	<u>Rio Plaza Water Company, Inc.</u>

Organized under laws of (state) California Date: 6/17/1954

- Principal Officers:

Name: <u>John Chris Nickel</u>	Title: <u>President</u>
Name: _____	Title: _____
Name: <u>John Chris Nickel</u>	Title: <u>Secretary/Treasurer</u>
Name: _____	Title: _____

8. Names of associated companies: _____

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:

Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____

10. Use the space below for supplementary information or explanations concerning this report:

11. List Name, Grade, and License Number of all Licensed Operators:
Robert Eranio, Operator #5270, Grade is 5/D5

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2011

NAME OF UTILITY Rio Plaza Water Company, Inc.

Telephone: 805-529-2470

PERSON RESPONSIBLE FOR THIS REPORT Frank Brommenschenkel

	<u>1/1/2011</u>	<u>12/31/2011</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant			
2 Land and Land Rights	<u>499</u>	<u>499</u>	<u>499</u>
3 Depreciable Plant	<u>559,253</u>	<u>577,754</u>	<u>568,503</u>
4 Gross Plant in Service	<u>559,752</u>	<u>578,253</u>	<u>569,002</u>
5 Less: Accumulated Depreciation	<u>236,808</u>	<u>257,587</u>	<u>247,198</u>
6 Net Water Plant in Service	<u>322,944</u>	<u>320,665</u>	<u>321,804</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	<u>1,990</u>	<u>1,990</u>	<u>1,990</u>
10 Less: Advances for Construction	<u>()</u>	<u>()</u>	<u>()</u>
11 Less: Contribution in Aid of Construction	<u>34,781</u>	<u>33,140</u>	<u>33,961</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits		<u>()</u>	<u>()</u>
13 Net Plant Investment	<u>290,153</u>	<u>289,515</u>	<u>289,834</u>
CAPITALIZATION			
14 Common Stock	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	<u>40,353</u>	<u>40,353</u>	<u>40,353</u>
17 Retained Earnings	<u>225,846</u>	<u>254,900</u>	<u>240,373</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>280,199</u>	<u>309,253</u>	<u>294,726</u>
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable		<u>-</u>	<u>-</u>
22 Total Capitalization (Lines 18 through 21)	<u>280,199</u>	<u>309,253</u>	<u>294,726</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2011

NAME OF UTILITY Rio Plaza Water Company, Inc.

Telephone: 805-529-2470

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	
24 Fire Protection Revenue	
25 Irrigation Revenue	
26 Metered Water Revenue	\$ 312,953
27 Total Operating Revenue	\$ 312,953
28 <u>Operating Expenses</u>	\$ 256,845
29 Depreciation Expense (Composite Rate: _____)	\$ 20,779
30 Amortization and Property Losses	
31 Property Taxes	\$ 2,082
32 Taxes Other Than Income Taxes	\$ 23,117
33 Total Operating Revenue Deduction Before Taxes	\$ 302,824
34 California Corp. Franchise Tax	\$ 877
35 Federal Corporate Income Tax	\$ 996
36 Total Operating Revenue Deduction After Taxes	\$ 304,696
37 Net Operating Income (Loss) - California Water Operations	\$ 8,257
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	
39 Income Available for Fixed Charges	
40 Interest Expense	\$ 738
41 Net Income (Loss) Before Dividends	\$ 7,519
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	\$ 7,519
OTHER DATA	
44 Refunds of Advances for Construction	
45 Total Payroll Charged to Operating Expenses	
46 Purchased Water	
47 Power	\$ 18,514

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		517	516	517
49 Flat Rate Service Connections				
50 Total Active Service Connections		517	516	517

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2011:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter										
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		UTILITY PLANT			
1	101	Water plant in service	A-1	\$ 942,951	\$ 924,450
2	103	Water plant held for future use	A-1 & A-1b		
3	104	Water plant purchased or sold	A-1		
4	105	Water plant construction work in progress	A-1		
5		Total utility plant		\$ 942,951	\$ 924,450
6	106	Accumulated depreciation of water plant	A-3	\$ 257,587	\$ 236,808
7	114	Water plant acquisition adjustments	A-1		
8		Total amortization and adjustments			
9		Net utility plant		\$ 685,363	\$ 687,642
		INVESTMENTS			
10	121	Non-utility property and other assets			
11	122	Accumulated depreciation of non-utility property	A-3	\$ (364,698)	\$ (364,698)
12		Net non-utility property			
13	123	Investments in associated companies			
14	124	Other investments			
15		Total investments		\$ (364,698)	\$ (364,698)
		CURRENT AND ACCRUED ASSETS			
16	131	Cash		\$ 45,117	\$ 12,028
17	132	Special accounts			
18	141	Accounts receivable - customers		\$ 31,528	\$ 27,002
19	142	Receivables from associated companies			
20	143	Accumulated provision for uncollectible accounts			
21	151	Materials and supplies		\$ 1,990	\$ 1,990
22	174	Other current assets		\$ 48,895	\$ 48,895
23		Total current and accrued assets		\$ 127,530	\$ 89,915
24	180	Deferred charges	A-5		
25		Total assets and deferred charges		\$ 448,195	\$ 412,859

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		CORPORATE CAPITAL AND SURPLUS			
1	201	Common stock	A-6	\$ 14,000	\$ 14,000
2	204	Preferred stock	A-6		
3	211	Other paid-in capital	A-8	\$ 40,353	\$ 40,353
4	215	Retained earnings	A-9	\$ 254,900	\$ 225,846
5		Total corporate capital and retained earnings		\$ 309,253	\$ 280,199
		PROPRIETARY CAPITAL			
6	218	Proprietary capital	A-10		
7	218.1	Proprietary drawings			
8		Total proprietary capital			
		LONG TERM DEBT			
9	224	Long term debt	A-11		
10	225	Advances from associated companies	A-12		
		CURRENT AND ACCRUED LIABILITIES			
11	231	Accounts payable		\$ 31,590	\$ 30,754
12	232	Short term notes payable			
13	233	Customer deposits		\$ 3,341	\$ 3,478
14	235	Payables to associated companies	A-13	\$ 19,175	\$ 11,951
15	236	Accrued taxes		\$ 3,385	\$ 3,385
16	237	Accrued interest			
17	241	Other current liabilities	A-14	\$ 48,311	\$ 48,311
18		Total current and accrued liabilities		\$ 105,802	\$ 97,879
		DEFERRED CREDITS			
19	252	Advances for construction	A-15		
20	253	Other credits			
21	255	Accumulated deferred investment tax credits	A-16		
22	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
23	283	Accumulated deferred income taxes - other	A-16		
24		Total deferred credits			
		CONTRIBUTIONS IN AID OF CONSTRUCTION			
25	271	Contributions in aid of construction	A-17	\$ 62,651	\$ 62,651
26	272	Accumulated amortization of contributions		\$ 29,511	\$ 27,870
27		Net contributions in aid of construction		\$ 33,140	\$ 34,781
28		Total liabilities and other credits		\$ 448,195	\$ 412,859

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	\$ 559,752	\$ 21,371	\$ 2,870	\$ -	\$ 578,253
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant					
5	114	Water plant acquisition adjustments					
6		Total utility plant	\$ 559,752	\$ 21,371	\$ 2,870	\$ -	\$ 578,253

* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
		NON-DEPRECIABLE PLANT					
1	301	Intangible plant	\$ -				-
2	303	Land	\$ 499				499
3		Total non-depreciable plant	\$ 499				499
		DEPRECIABLE PLANT					
4	304	Structures	\$ 12,366				12,366
5	307	Wells	\$ 18,929				18,929
6	317	Other water source plant	\$ -				-
7	311	Pumping equipment	\$ 88,728				88,728
8	320	Water treatment plant	\$ 16,785				16,785
9	330	Reservoirs, tanks and sandpipes	\$ 45,539				45,539
10	331	Water mains	\$ 88,860	\$ 6,194			95,053
11	333	Services and meter installations	\$ 106,745	\$ 8,647	\$ 540		114,851
12	334	Meters	\$ 53,081	\$ 4,937	\$ 2,100		55,917
13	335	Hydrants	\$ 14,800	\$ 1,594	\$ 230		16,163
14	339	Other equipment	\$ 59,725				59,725
15	340	Office furniture and equipment	\$ 5,385				5,385
16	341	Transportation equipment	\$ 48,311				48,311
17		Total depreciable plant	\$ 559,253	\$ 21,371	\$ 2,870		577,754
18		Total water plant in service	\$ 559,752	\$ 21,371	\$ 2,870		578,253

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1b
Account No. 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			

SCHEDULE A-2
Account No. 121 - Non-utility Property and Other Assets

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	N/A	
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

SCHEDULE A-3
Account Nos. 108 and 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	\$ 236,808	\$ 364,698	
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	\$ 20,779		
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	\$ 20,779		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits	\$ -		
14	Balance in reserve at end of year	\$ 257,587	\$ 364,698	
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE 2.62 % Except Veh			
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	[]	[]	
31	(b) Liberalized	[]	[]	
32	(1) Sum of the years digits	[]	[]	
33	(2) Double declining balance	[]	[]	
34	(3) Other	[]	[]	
35	(c) Both straight line and liberalized	[]	[]	

SCHEDULE A-3a
Account No. 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	\$ 5,036	\$ 324			\$ 5,359.97
2	307	Wells	\$ 20,913	\$ 496			\$ 21,408.82
3	317	Other water source plant	\$ -	\$ -			\$ -
4	311	Pumping equipment	\$ 55,425	\$ 2,325			\$ 57,750.01
5	320	Water treatment plant	\$ 18,006	\$ 440			\$ 18,445.34
6	330	Reservoirs, tanks and sandpipes	\$ 8,821	\$ 1,193			\$ 10,014.36
7	331	Water mains	\$ 40,142	\$ 2,490			\$ 42,632.66
8	333	Services and meter installations	\$ 39,714	\$ 3,009			\$ 42,723.03
9	334	Meters	\$ 10,679	\$ 1,465			\$ 12,143.69
10	335	Hydrants	\$ 2,941	\$ 423			\$ 3,364.58
11	339	Other equipment	\$ 27,800	\$ 1,565			\$ 29,365.13
12	340	Office furniture and equipment	\$ 423	\$ 141			\$ 564.27
13	341	Transportation equipment	\$ 6,908	\$ 6,908			\$ 13,815.54
14		Total	\$ 236,808	\$ 20,779			\$ 257,587.39

SCHEDULE A-4
Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1		
2		
3		N/A
4		
5		
6		
7		
8		
9		
10		

SCHEDULE A-6
Account Nos. 201 and 204 - Capital Stock

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	1955	280	50	280	280	0	0
2								
3								
4								
5								
6								
7								
8							Total	0

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1				
2	JC Nickel Trust	280		
3				
4				
5				
6				
7				
8				
9				
10	Total number of shares	280	Total number of shares	

SCHEDULE A-8
Account No. 211 - Other Paid in Capital (Corporations only)

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	From John Chris Nickel	\$ 40,353
2		
3		
4		
5		
6		
7		
8	Total	\$ 40,353

SCHEDULE A-9
Account No. 215 - Retained Earnings
(Corporations Only)

Line No	Item (a)	Amount (b)
1	Balance beginning of year	\$ 225,846
2	CREDITS	
3	Net income	\$ 7,519
4	Prior period adjustments	
5	Other credits (detail) Surcharge Collected	\$ 21,535
6	Total Credits	\$ 29,054
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	
15	Balance end of year	\$ 254,900

SCHEDULE A-10
Account No. 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	N/A
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total Debits	
12	Balance end of year	

SCHEDULE A-11
Account No. 224 - Long-Term Debt

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	N/A									
2										
3										
4										
5										
6										

SCHEDULE A-12
Account No. 225 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	N/A				
2					
3					
4					
5					
6	Totals				

Schedule A-13
Account No. 235 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	N/A				
2					
3					
4					
5					
6	Totals				

SCHEDULE A-14
Account No. 241 - Other Current Liabilities

Line No.	Description (a)	Balance End of Year (b)
1	N/A	
2		
3		
4		
5	Total	

SCHEDULE A-15
Account No. 252 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		
2	Additions during year		N/A
3	Subtotal - Beginning balance plus additions during year		
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271		
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year		
16	Balance end of year		

SCHEDULE A-16
Account Nos. 255, 282, and 283 - Deferred Taxes

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1	N/A			
2				
3				
4				
5	Total			

SCHEDULE A-17

Account No. 271 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

1. The credit balance in the account other than that portion of the balance relating to non-depreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106, Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
2. That portion of the balance applicable to non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
3. That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Description	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	\$ 34,781	\$ 34,781			
2	Add: Credits to account during year					
3	Contributions revived during year					
4	Other credits*					
5	Total credits	\$ (1,641)	\$ (1,641)			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year					
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	\$ 33,140	\$ 33,140			

* Indicate nature of these items and show the accounts affected by the contra entries

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
		UTILITY OPERATING INCOME		
1	400	Operating Revenues	B-1	\$ 312,953
		OPERATING REVENUE DEDUCTIONS		
2	401	Operating expenses	B-2	\$ 256,845
3	403	Depreciation expense	A-3	\$ 20,779
4	407	SDWBA loan amortization expense	pages 7 & 8	
5	408	Taxes other than income taxes	B-3	\$ 25,199
6	409	State corporate income tax expense	B-3	\$ 877
7	410	Federal corporate income tax expense	B-3	\$ 996
8		Total operating revenue deductions		\$ 304,696
9		Total utility operating income		\$ 8,257
		OTHER INCOME AND DEDUCTIONS		
10	421	Non-utility income	B-5	
11	426	Miscellaneous non-utility expense	B-5	
12	427	Interest expense	B-6	\$ (738)
13		Total other income and deductions		\$ (738)
14		Net income		\$ 7,519

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
		WATER SERVICE REVENUES			
1	460	Unmetered water revenue			
2		460.1 Single - family residential			
3		460.2 Commercial and multi-residential			
4		460.3 Large water users			
5		460.5 Safe Drinking Water Bond Surcharge			
6		460.9 Other unmetered revenue			
7		Sub-total			
8	462	Fire protection revenue			
9		462.1 Public fire protection			
10		462.2 Private fire protection			
11		Sub-total			
12	465	Irrigation revenue			
13	470	Metered water revenue			
14		470.1 Single-family residential	\$ 285,237	\$ 265,036	\$ 20,202
15		470.2 Commercial	\$ 8,445	\$ 7,521	\$ 924
16		470.3 Large water users, School	\$ 19,270	\$ 17,408	\$ 1,862
17		470.5 Safe Drinking Water Bond Surcharge	\$ -	\$ -	\$ -
18		470.9 Other Metered Revenue	\$ -	\$ -	\$ -
19		Sub-total	\$ 312,953	\$ 289,965	\$ 22,988
20		Total water service revenues	\$ 312,953	\$ 289,965	\$ 22,988
21	480	Other water revenue			
22		Total operating revenues	\$ 312,953	\$ 289,965	\$ 22,988

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased water			
2	615	Power	\$ 18,514.49	\$ 18,952	\$ (437)
3	616	Other volume related expenses	\$ 47,739.34	\$ 33,972	\$ 13,767
4		Total volume related expenses	\$ 66,253.83	\$ 52,924	\$ 13,330
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor			
6	640	Materials	\$ 3,196.30	\$ 2,101	\$ 1,095
7	650	Contract work	\$ 33,865.92	\$ 35,576	\$ (1,710)
8	660	Transportation expenses	\$ 10,711.19	\$ 7,805	\$ 2,906
9	664	Other plant maintenance expenses	\$ 16,352.86	\$ 5,511	\$ 10,841
10		Total non-volume related expenses	\$ 64,126.27	\$ 50,994	\$ 13,132
11		Total plant operation and maintenance exp.	\$ 130,380.10	\$ 103,918	\$ 26,462
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries			
13	671	Management salaries	\$ 33,374.00	\$ 32,554	\$ 820
14	674	Employee pensions and benefits	\$ 26,912.14	\$ 30,699	\$ (3,787)
15	676	Uncollectible accounts expense	\$ 146.38	\$ 513	\$ (367)
16	678	Office services and rentals	\$ 10,042.51	\$ 11,823	\$ (1,780)
17	681	Office supplies and expenses	\$ 1,239.57	\$ 975	\$ 264
18	682	Professional services	\$ 46,806.00	\$ 45,983	\$ 823
19	684	Insurance	\$ 4,384.19	\$ 3,941	\$ 443
20	688	Regulatory commission expense			
21	689	General expenses	\$ 3,559.93	\$ 1,755	\$ 1,805
22		Total administrative and general expenses	\$ 126,464.72	\$ 128,244	\$ (1,779)
23	800	Expenses capitalized			
24		Net administrative and general expense	\$ 126,464.72	\$ 128,244	\$ (1,779)
25		Total operating expenses	\$ 256,844.82	\$ 232,162	\$ 24,683

SCHEDULE B-3

Account No. 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	\$ 2,082	\$ 2,082	
2	State corporate franchise tax	\$ 877	\$ 877	
3	State unemployment insurance tax		\$ -	
4	Other state and local taxes	\$ 23,117	\$ 23,117	
5	Federal unemployment insurance tax			
6	Federal insurance contributions act			
7	Other federal taxes			
8	Federal income taxes	\$ 996	\$ 996	
9	Total	\$ 27,072	\$ 27,072	

SCHEDULE B-4

Reconciliation of Reported Net Income for Federal Income Taxes

1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amount the group members.

3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	\$ 7,519
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax: \$8,173 X 15%	\$ 1,226
12		
13		
14		
15		
16		
17		

SCHEDULE B-5
Accounts No. 421 and 426 - Income from Nonutility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	N/A		
2			
3			
4			
5	Total		

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Revolving Loan	\$ 738
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 738

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor				
2	670	Office salaries	Contracted			
3	671	Management salaries	1	\$ 33,374		\$ 33,374
4						
5						
6		Total	2	\$ 33,374		\$ 33,374

SCHEDULE C-2
Loans to Directors, Officers, or Shareholders

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.			N/A					
3.								
4.								
5.								
6.								
7.	Total							

SCHEDULE C-3
Engineering and Management Fees and Expenses, etc., During Year

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: _____ No: _____ (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement.	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management:	\$ 33,374
6.	To whom paid: <u>John Chris Nickel</u>	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ 33,374
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ 33,374
11.	Distribution of charges to operating expenses by primary accounts:	Amount
	Number and Title of Account:	
	<u>671 Management Salaries</u>	\$ 33,374
	_____	\$ _____
	_____	\$ _____
	Total	\$ 33,374
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
	* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.	

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS					FLOW IN (Unit) ²		Annual Quantities Diverted (Unit) ²	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		
				Claim	Capacity	Max.	Min.	
1								
2		N/A						
3								
4								
5								
WELLS						Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹			
6	#2	Reservoir		16"	64.2'		1,150	114.03 AF
7	#3	End of Cortez		14"	60.4'		980	114.03 AF
8								
9								
10								228.06 AF
TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped (Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum			
11								
12		N/A						
13								
14								
15								
Purchased Water for Resale								
16	Purchased from							
17	Annual Quantities purchased (Unit chosen) ¹							
18								
19	N/A							
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface</p> <p>² The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>								

**SCHEDULE D-2
Description of Storage Facilities**

Line No	Type	No.	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	4	60,000 Gallons	2 each 20,000 & 2 each 10,000
12	Concrete			
13	Total		60,000 Gallons	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
Line No.	Description	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos						11,650		4,100	3,950
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Total						11,650		4,100	3,950

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)										
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)		Total All Sizes
23	Cast Iron									
24	Cast iron (cement lined)									
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									
29	Screw or welded casing									
30	Cement - asbestos	650								20,350
31	Welded steel	375								375
32	Wood									
33	Other (specify)									
34	Total	1,025								20,725

**SCHEDULE D-4
Number of Active Service Connections**

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in				
3/4 - in	515	515		
1 - in	3	3		
1.5 - in	1	1		
2 - in				
3 - in	1	1		
- in				
- in				
Other				
Total	520	520		

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in		
3/4 - in	515	515
1 - in	3	3
1.5 - in	1	1
2 - in		
3 - in	1	1
- in		
- in		
Other		
Total	520	520

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____
2. More than 10, but less than 15 years	_____
3. More than 15 years	_____

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in 2011 (Unit Chosen):¹ hcf**

	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	7,002	5,867	5,688	8,058	7,993	7,360	10,544	52,512	
Commercial	95	96	119	133	146	141	171	901	
Large water users, School	299	403	463	348	739	786	994	4,032	
Public authorities									
Irrigation									
Other (specify)									
Total	7,396	6,366	6,270	8,539	8,878	8,287	11,709	57,445	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	8,056	7,522	8,192	5,890	4,871	34,531	87,043	86,028	
Commercial	80	115	153	299	101	748	1,649	1,373	
Large water users, School	791	678	436	624	785	3,314	7,346	7,037	
Public authorities									
Irrigation									
Other (specify)									
Total	8,927	8,315	8,781	6,813	5,757	38,593	96,038	94,438	

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated: NONE

Total population served: 2,200

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent: **N/A**

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period:

\$ _____

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total		

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)	
1		NON-DEPRECIABLE PLANT						
2	301	Intangible plant	Moved to the Accounts below per Herb Chow 6/12/2003					
3	303	Land						
4		Total non-depreciable plant						
5		DEPRECIABLE PLANT						
6	304	Structures						
7	307	Wells						
8	317	Other water source plant						
9	311	Pumping equipment						
10	320	Water treatment plant						
11	330	Reservoirs, tanks and sandpipes						
12	331	Water mains	\$ 284,498				\$ 284,498	
13	333	Services and meter installations	\$ 75,400				\$ 75,400	
14	334	Meters						
15	335	Hydrants	\$ 4,800				\$ 4,800	
16	339	Other equipment						
17	340	Office furniture and equipment						
18	341	Transportation equipment						
19		Total depreciable plant	\$ 364,698				\$ 364,698	
20		Total water plant in service	\$ 364,698				\$ 364,698	

FACILITIES FEES DATA

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: N/A
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$
Deposits during the year	
Interest earned for calendar year	
Withdrawals from this account	
Balance at end of year	

4. Reason or Purpose of Withdrawal from this bank account:

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned John Chris Nickel
Officer, Partner, or Owner (Please Print)
of Rio Plaza Water Company, Inc.
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2011, through December 31, 2011.

John C Nickel
President
Title (Please Print)


Signature

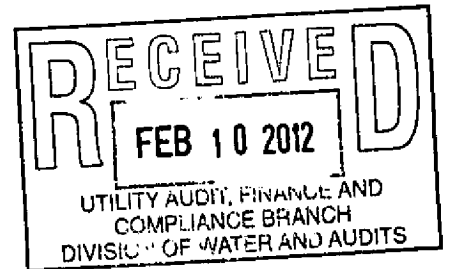
805-529-2470
Telephone Number

2-7-12
Date

FRANK B & ASSOCIATES

WATER MANAGEMENT CONSULTING

February 7, 2012



California Public Utilities Commission
Attn. Kayode Kajopaiye
505 Van Ness Avenue, Room 3105
San Francisco, CA 94102

Subject: Annual Report Rio Plaza Water Company, Inc.

Attached are two copies of the 2011 Annual Report for the Rio Plaza Water Company. A digital copy has been emailed.

Should you have any question please call me at 805-525-4200

Sincerely,

Frank Brommenschenkel
Frank B & Associates