

4

Received _____
Examined _____

CLASS D
WATER UTILITIES

U# _____

2000
ANNUAL REPORT
OF

FOOTHILL DITCH COMPANY

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

P. O. BOX 175, EXETER, CA

93221

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2000

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001
(FILE TWO COPIES IF THREE RECEIVED)

INSTRUCTIONS

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR CLASS A, B, C AND D, 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 instruction 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.

**CLASS B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

Name: _____ NOT APPLICABLE _____
Address: _____
Phone Number: _____
Date Hired: _____

2. Former Fiscal Agent:

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

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

\$ _____

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	_____

5. Account information:

Bank Name: _____
Account Number: _____
Date Opened: _____

6. Plant amounts included in Schedule A-1 a, Account No. 101--Water Plant in Service which were funded using SDWBA 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	10000				10000
3	303	Land	3754				3754
4		Total non-depreciable plant	13754				13754
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	98844				98844
13	333	Services and meter installations					
14	334	Meters	2310				2310
15	335	Hydrants					
16	339	Other equipment	4019				4019
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	105173				105173
20		Total water plant in service	118927				118927

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
20__00

NAME OF UTILITY FOOTHILL DITCH COMPANY PHONE (559) 592-2104

PERSON RESPONSIBLE FOR THIS REPORT SEE ATTACHED ACCTG. REPORT
(Prepared from Information in the 20__ Annual Report)

	1/1/__00	12/31/00	Average
BALANCE SHEET DATA			
1 Intangible Plant	10000	10000	10000
2 Land and Land Rights	3754	3754	3754
3 Depreciable Plant	105173	105173	105173
4 Gross Plant in Service	118927	118927	118927
5 Less: Accumulated Depreciation	100772	101873	101323
6 Net Water Plant in Service	18155	17054	17604
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	()	()	()
11 Less: Contribution in Aid of Construction	()	()	()
12 Less: Accumulated Deferred Income and Investment Tax Credits	()	()	()
13 Net Plant Investment	18155	17054	17604
CAPITALIZATION			
14 Common Stock	10000	10000	10000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital			
17 Retained Earnings	81441	83586	82514
18 Common Stock and Equity (Lines 14 through 17)	91441	93586	92514
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	91441	93586	92514

(Revised 2/01)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2000

NAME OF UTILITY FOOTHILL DITCH COMPANY PHONE (559) 592-2104

INCOME STATEMENT

		Annual Amount
23	Unmetered Water Revenue	
24	Fire Protection Revenue	
25	Irrigation Revenue	89331
26	Metered Water Revenue	
27	Total Operating Revenue	
28	<u>Operating Expenses</u>	86942
29	Depreciation Expense (Composite Rate _____)	1101
30	Amortization and Property Losses	
31	Property Taxes	415
32	Taxes Other Than Income Taxes	
33	Total Operating Revenue Deduction Before Taxes	88458
34	California Corp. Franchise Tax	243
35	Federal Corporate Income Tax	355
36	Total Operating Revenue Deduction After Taxes	89056
37	Net Operating Income (Loss) - California Water Operations	275
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	1870
39	Income Available for Fixed Charges	2145
40	Interest Expense	
41	Net Income (Loss) Before Dividends	2145
42	Preferred Stock Dividends	
43	Net Income (Loss) Available for Common Stock	2145

OTHER DATA

44	Refunds of Advances for Construction	--
45	Total Payroll Charged to Operating Expenses	6000
46	Purchased Water	--
47	Power	--

				Annual Average
	<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
48	Metered Service Connections		28	28
49	Flat Rate Service Connections			
50	Total Active Service Connections		28	28

CLASS D WATER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

FOOTHILL DITCH COMPANY

(Name under which corporation, partnership or individual is doing business)

P. O. BOX 175, EXETER, CA 93221

(Official mailing address)

EXETER - TULARE COUNTY

(Service area-town and county)

GENERAL INFORMATION

RETURN ORIGINAL
TO COMMISSION
NO PHOTOCOPIES

- 1 If a corporation show:
 - (A) Date of organization APRIL 25, 1914 incorporated in the State of CALIFORNIA
 - (B) Names, titles and addresses of principal officers:
- 2 If unincorporated give the name and address of owner or of each partner:
 - Patricia P. Jacobsen, President
 - Richard C. Jacobsen, Secty/Treasurer
 - 20700 Avenue 314 (P. O. Box 175)
 - Exeter, CA 93221
- 3 Name and telephone number of:
 - (A) One person listed above to receive correspondence: Patricia P. Jacobsen (559) 592-2104
 - (B) Person responsible for operations and services: Mark Pascoe (559) 592-2104
- 4 Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) Yes
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged? Rocky Hill Incorporated (See Reverse Side)
- 5 State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

PUBLIC HEALTH STATUS

- 6 Has state or local health department inspection been made during the year?
- 7 Are routine laboratory tests of water being made?
- 8 Has state health department water supply permit been obtained? (Indicate date)
- 9 If no permit has been obtained, state whether application has been made and when.
- 10 Show expiration date if state permit is temporary.

Yes	No	Latest Date
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

SPECIAL INSTRUCTIONS (see following page)

SPECIAL INSTRUCTIONS

- 1 Beginning of year balances must agree with end of year balances shown in report for previous year. Attach a supplementary statement to explain any differences.
- 2 Attach a supplementary statement to explain adjustments in Schedule B - Water Plant in Service.
- 3 Complete all schedules, using the words "None" or "Not applicable" if appropriate.
- 4 Report must be prepared legibly in ink or by typewriter.

PAGE 1, #4 - CONTINUED

Materials	Acct	640.00	\$13503
Contract Work	Acct	650.00	\$43149
Office Salary	Acct	670.00	\$ 2400
Management Salary	Acct	671.00	\$ 3600
Transportation Expense	Acct	660.00	\$ 4060

SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2000)

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	118927	201	Common Stock (Corporations only)	10000
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	
3	104	Water plant purchased or sold		215	Retained earnings	83586
4	105	Water plant construction work in progress		218	Proprietary capital	
5	108	Accumulated depreciation of water plant	101873	224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	4836
7	124	Other investments	5749	252	Advances for construction	
8	131	Cash	52506	253	Other deferred credits	
9	141	Accounts receivable - customers	18971	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies			depreciation	
12	174	Other current assets	4142	283	Accumulated deferred income taxes - other	
13	180	Deferred charges		271	Contributions in aid of construction	
14				272	Accumulated amortization of contributions	
15		Total Assets	98422		Total Equity and Liabilities	98422

SCHEDULE B - WATER PLANT IN SERVICE

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	10000				10000
17	303	Land	3754				3754
18	304	Structures					
19	307	Wells					
20	317	Other water source plant					
21	311	Pumping equipment					
22	320	Water treatment plant					
23	330	Reservoirs tanks and sandpipes					
24	331	Water mains	98844				98844
25	333	Services and meter installations					
26	334	Meters	2310				2310
27	335	Hydrants					
28	339	Other equipment	4019				4019
29	340	Office furniture and equipment					
30	341	Transportation equipment					
31		Total water plant in service	118927				118927

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

SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT

Line	Item	Account 106 Water Plant	Account 106.1 SDWBA Loans	
32	Balance in reserves at beginning of year	100772		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate.
34	(a) Charged to Account No. 403	1101		Straight-line 2 to 8%
35	(b) Charged to Account No. 272			
36	(c) Charged to clearing accounts			B. Amount of depreciation expense claimed
37	(d) Salvage recovered			or to be claimed on utility property in
38	(e) All other credits			your federal income tax return for the year
39	Total credits			covered by this report \$
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired			
42	(b) Cost of removal			C. State method used to compute tax
43	(c) All other debits			depreciation.
44	Total debits			
45	Balance in reserve at end of year	101873		Straight-line
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 2000)

Line	1	Common - (Shares	, \$	par)			List persons owning more than 5% of outstanding stock
	2	Preferred - (Shares	, \$	par)			and number of shares owned by each:
	3	Dividends - Common	Rate - \$				Rocky Hill Incorporated 10000 shares
	4	- Preferred	Rate - \$				

SCHEDULE E - LONG TERM DEBT

	Class	Date of Issue	Date of Maturity	Principal Amount Authorized	Outstanding Per Balance Sheet	Rate of Interest	Interest Accrued During Year	Interest Paid During Year
5								
6								
7								
8	Totals							

SCHEDULE F - INCOME STATEMENT

9		Operating revenues	XXXXXXXXXX
10	460	Unmetered water revenue	
11	462	Fire protection revenue	
12	465	Irrigation revenue	89331
13	470	Metered water revenue	
14	480	Other water revenue	
15		Total Operating Revenue	89331
16		Operating revenue deductions	XXXXXXXXXX
17		Operating expenses	XXXXXXXXXX
18	610	Purchased water	
19	615	Power	
20	618	Other volume related expenses	
21	630	Employee labor	
22	640	Materials	13503
23	650	Contract work	43149
24	660	Transportation expenses	4060
25	664	Other plant maintenance expense	
26	670	Office salaries	2400
27	671	Management salaries	3600
28	674	Employee pensions and benefits	
29	676	Uncollectible accounts expense	
30	678	Office services and rentals	
31	681	Office supplies and expense	459
32	682	Professional services	1285
33	684	Insurance	11256
34	688	Regulatory commission expense	
35	689	General expenses	7230
36		Total Operating Expenses	86942
37	403	Depreciation expense	1101
38	407	SDWBA loan amortization expense	
39	408	Taxes other than income taxes	415
40	409	State corporate income tax expense	243
41	410	Federal corporate income tax expense	355
42		Total Operating Revenue Deductions	89056
43		Utility Operating Income	275
44	421	Non-utility income	1870
45	426	Miscellaneous non-utility expense	
46	427	Interest expense	
47		Net Income	2145

SCHEDULE G - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS

Location	No.	Diam. Inch	Depth to water feet	Pumping capacity (g.p.m.)	Annual quantities pumped

OTHER

Streams or springs location of diversion point	Flow in (Unit)		Annual quantities diverted (Unit)		
	Priority right	Diversions			
	Claim	Capacity	Max	Min	
S26 T17S					
R27E					
MPB&M			11-48	3-01	4413AF
			CFS	CFS	
Purchased water (unit)					Annual quantity
Supplier:					

SCHEDULE H - OPTIONAL WATER DELIVERED TO METERED CUSTOMERS
(If figures are available) (specify unit)

Classification of service	Max. mo. Mo. of	Min. mo. Mo. of	Total for year
Residential & business			
Industrial			
Public authorities			
Irrigation	July	October	76909 MI
Other (specify)			
Total			

SCHEDULE I - EMPLOYEES AND THEIR COMPENSATION

Line	Acct	Account	Number at end of year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
48	630	Employee Labor				
49	670	Office salaries 1 Part Time		2400		2400
50	671	Management salaries 1 Part Time		3600		3600
51		Total		6000		6000

SCHEDULE J - ADVANCES FOR CONSTRUCTION

Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	

SCHEDULE K - TOTAL METERS AND SERVICES (active and inactive)

Size	Meters	Services
3/4 x 3/4-in		
3/4-in		
1-in		
-in		
-in Water Gates	28	
Total	28	

SCHEDULE L - METER-TESTING DATA

Number of meters tested during year
1 Used, before repair
2 Used, after repair
3 Fast, requiring refund
Numbers of meters in service requiring test per General Order No. 103

SCHEDULE M - SERVICE CONNECTIONS AT END OF YEAR

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences								
Industrial								
Other (specify) Irrigation	18		18	10		10	28	
Frost Water								
Subtotal	18		18	10		10	28	
Fire protection (Hydrants)								
Total	18		18	10		10	28	

NOTE: Total connections (metered plus flat) should agree with total services in Schedule K.

SCHEDULE N - STORAGE FACILITIES

SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)

Description	No.	Combined capacity In gallons	Description	12"	15"	18"	21"	24"	26"	30"	36"	Totals
				2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)					
Concrete			Cast Iron									
Earth			Welded steel									
Wood			Standard screw									
Steel			Cement-asbestos	1080				4680	2640	880	2876	112156
Other			Plastic	240	360							600
			Other (specify)									
			PVC		400							400
Total			Total	1080	400	4680	2640	880	2876			13156

DECLARATION

(BEFORE SIGNING PLEASE CHECK TO SEE THAT ALL SCHEDULES HAVE BEEN COMPLETED)

I, the undersigned (officer, partner or owner) of Foothill Ditch Company (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

From and including January 1, 2000, to and including December 31, 2000

Foothill Ditch Company
by [Signature]
Signed President

Title
3-23-01
Date

Foothill Ditch Company

OFFICE WITH
ROCKY HILL, INC.
20700 AVENUE 314
EXETER, CALIFORNIA 93221

A LIMITED PUBLIC UTILITY
WATER COMPANY

MAIL ADDRESS
P.O. BOX 175
EXETER, CALIFORNIA 93221
TELEPHONE 592-2104

March 23, 2001

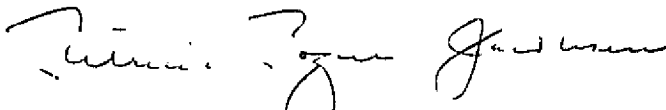
California Public Utilities Commission
Water Division
Attention: Kenneth Louie
505 Van Ness Avenue, Room 3105
San Francisco, California 94102-3298

Gentlemen:

Enclosed please find completed Class D Water Utilities Annual Report for Foothill Ditch Company for the year ending December 31, 2000.

Yours very truly,

FOOTHILL DITCH COMPANY



Patricia Pogue Jacobsen
President