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CLASS D
 WATER UTILITIES
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 UTILITY AUDIT, FINANCE AND
 COMPLIANCE BRANCH
 DIVISION OF WATER AND AUDITS

U# _____

2009
 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, 2009

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2010

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INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2010**, 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 Page12, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink, typed or computer generated.
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 flow 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, 2009, through December 31, 2009. Fiscal year reports will not be accepted.

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)

Telephone Number: _____ Fax Number: _____

Email Address: _____

GENERAL INFORMATION

(Attach a supplementary statement, if necessary)
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: PATRICIA P. JACOBSEN, PRESIDENT
RICHARD C. JACOBSEN, SECTY/TREAS.
2. If unincorporated provide the name and address of the owner(s) or the partners: 20700 AVENUE 314, (P.O. BOX 175)
EXETER, CA 93221
3. Name, title, 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
	X	
	X	
	X	
	X	
	X	

11. List Name, Grade, and License Number of all Licensed Operators:

MATERIALS	ACCT #640	\$ 13,368
CONTRACT WORK	ACCT #650	\$ 44,665
TRANSPORTATION EXP.	ACCT #660	\$ 15,176
OFFICE SALARIES	ACCT #670	\$ 12,000
MANAGEMENT SALARIES	ACCT #671	\$ 12,000

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 company's 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 goods and services provided in calendar year 2009:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter										
Row No.	Description of Non-Tariffed Good/Service	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

N/A

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	10,000				10,000
3	303	Land	3,754				3,754
4		Total non-depreciable plant	13,754				13,754
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	98,844				98,844
13	333	Services and meter installations					
14	334	Meters	2,310				2,310
15	335	Hydrants					
16	339	Other equipment	4,019				4,019
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	105,175				105,173
20		Total water plant in service	118,927				118,927

SCHEDULE A - BALANCE SHEET (AS OF DECEMBER 31, 2009)

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	118,927	201	Common Stock (Corporations only)	10,000
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	166,475
4	105	Water plant construction work in progress		218	Proprietary capital	
5	108	Accumulated depreciation of water plant	105,173	224	Long term debt	66,892
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments	5,749	252	Advances for construction	
8	131	Cash	210,842	253	Other deferred credits	
9	141	Accounts receivable - customers	13,022	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - ACRS depreciation	
11	151	Materials and supplies			Accumulated deferred income taxes - other	
12	174	Other current assets		283	Contributions in aid of construction	
13	180	Deferred charges		271	Accumulated amortization of contributions	
14				272		
15		Total Assets	243,367		Total Equity and Liabilities	243,367

SCHEDULE B - WATER PLANT IN SERVICE

Line	Acct	Title of Account	Balance Beg of Year	Pit Additions During year	Pit Retirements During year	Other Debits or (Credits)*	Balance End of year
1	301	Intangible plant	10,000				10,000
2	303	Land	3,754				3,754
3	304	Structures					
4	307	Wells					
5	317	Other water source plant					
6	311	Pumping equipment					
7	320	Water treatment plant					
8	330	Reservoirs tanks and sandpipes					
9	331	Water mains	98,844				98,844
10	333	Services and meter installations					
11	334	Meters	2,310				2,310
12	335	Hydrants					
13	339	Other equipment	4,019				4,019
14	340	Office furniture and equipment					
15	341	Transportation equipment					
16		Total water plant in service	118,927				118,927

* 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	
1	Balance in reserves at beginning of year	105,173		A. Method used to compute depreciation
2	Add: Credits to reserves during year			expense (Acct. 403) and rate.
3	(a) Charged to Account No. 272			STRAIGHT LINE 2 TO 8%
4	(b) Charged to Account No. 403			
5	(c) Charged to Account No. 407			B. Amount of depreciation expense claimed
6	(d) Salvage recovered			or to be claimed on utility property in
7	(e) All other credits			your federal income tax return for the year
8	Total credits			covered by this report \$
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			C. State method used to compute tax
12	(c) All other debits			depreciation.
13	Total debits	105,173		STRAIGHT LINE
14	Balance in reserve at end of year			
15	(1) Explanation of all other credits			
16	(2) Explanation of all other debits			

SCHEDULE D - CAPITAL STOCK OUTSTANDING (AS OF DECEMBER 31, 2009)			
Line			
1	Common - (Shares	\$	par)
2	Preferred - (Shares	\$	par)
3	Dividends - Common	Rate - \$	
4	- Preferred	Rate - \$	
			List persons owning more than 5% of outstanding stock and number of shares owned by each:
			ROCKY HILL INCORPORATED 10,000 SHARES

SCHEDULE E - LONG-TERM DEBTS								
Line	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
1								
2								
3								
4								
	Total							

SCHEDULE F - INCOME STATEMENT			
Line	Acct.		
		Operating revenues	
1	460	Unmetered water revenue	
2	462	Fire protection revenue	
3	465	Irrigation revenue	132,755
4	470	Metered water revenue	
5	480	Other water revenue	
6		Total Operating Revenue	132,755
7		Operating revenue deductions	
8		Operating expenses	
9	610	Purchased water	
10	615	Purchased power	
11	618	Other volume related expenses	
12	630	Employee labor	
13	640	Materials	13,368
14	650	Contract work	44,665
15	660	Transportation expenses	15,176
16	664	Other plant maintenance expense	
17	670	Office salaries	12,000
18	671	Management salaries	12,000
19	674	Employee pensions and benefits	
20	676	Uncollectible accounts expense	
21	678	Office services and rentals	
22	681	Office supplies and expense	
23	682	Professional services	1,760
24	684	Insurance	10,514
25	688	Regulatory commission expense	
26	689	General expenses	19,261
27		Total Operating Expenses	128,744
28	403	Depreciation expense	
29	407	SDWBA loan amortization expense	
30	408	Taxes other than income taxes	157
31	409	State income tax expense	800
32	410	Federal income tax expense	
33		Total Operating Revenue Deductions	957
34		Utility Operating Income	
35	421	Non-utility income	397
36	426	Miscellaneous non-utility expense	
37	427	Interest expense	
38		Net Income	3,451

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
5/8 x 3/4-in		
3/4-in		
1-in		
-in		
-in		
Total		

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/Commercial								
Irrigation / Frost Water	18		18	10		10		28
Fire Protection (public)								
Fire Protection (private)								
Other (specify)								
Total	18		18	10		10		28

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

SCHEDULE N - STORAGE FACILITIES		
Description	No.	Combined Capacity in Gallons
Concrete		
Earth		
Wood		
Steel		
Other		
Total		

SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)					
Description	2" and under	2 1/4 to 3 1/4	4"	Other Sizes (Specify)	Total
Cast Iron					
Welded steel					
Standard screw					
Cement-asbestos					
Plastic					
Other (specify)					
Total					

DECLARATION

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

I, the undersigned (authorized officer, partner or owner) of _____ (Name of utility), under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, documents, 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, 2009 through December 31, 2009.

Foothill Ditch Company
William Eugene Jones
Signature

President
Title

3-3-10
Date

Foothill Ditch Company

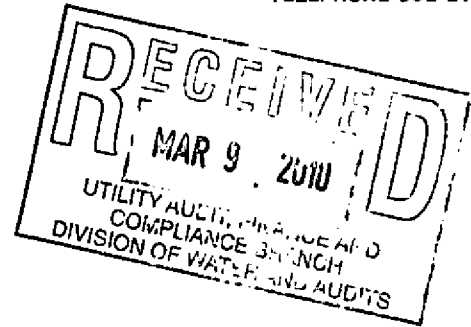
OFFICE WITH
ROCKY HILL, INC.
20700 AVENUE 314
EXETER, CALIFORNIA 93221

A LIMITED PUBLIC UTILITY
WATER COMPANY

MAIL ADDRESS
P.O. BOX 175
EXETER, CALIFORNIA 93221
TELEPHONE 592.2104

March 1, 2010

California Public Utilities Commission
Water Division and Audits
Attention: Kayode Kajoypaiye
505 Van Ness Avenue Room 3105
San Francisco, California 94102-3298



Gentlemen:

Enclosed please find 2 completed Class D Water Utilities Annual Reports for Foothill Ditch Company for the year ending December 31, 2009.

Yours truly,

FOOTHILL DITCH COMPANY

A handwritten signature in cursive script, appearing to read "Patricia Pogue Jacobsen".

Patricia Pogue Jacobsen
President