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Abbreviated Application
Page 1 of 3

PUCO

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of)
Christi Water System Inc.) Case No. 09-569-WW-AIR
for an Increase in Rates and Charges.)

SMALL UTILITY APPLICATION
FOR AN INCREASE IN RATES
AND CHARGES

Christi Water System, Inc., the applicant in this proceeding, is a public utility engaged in the business of providing water service to approximately 186 customers in the area of Noble Township, Defiance County, Ohio. For the twelve (12) months ended December 31, 2008, the current rates and charges of the same twelve-month period were \$82,067. The expenses for the same twelve-month period were \$120,436. Based upon current expense levels, the existing rates do not provide a reasonable level of compensation for utility service.

Applicant proposes the rates attached as Exhibit 1 to this application. Exhibit 2 is a copy of the rates currently in effect. Applicant has attached as Exhibit 3; its most recent Annual Report filed with the Commission, and its most recent federal income tax return as Exhibit 4.

Applicant agrees to supply, to the best of its ability, information requested by the Commission's staff in the course of its investigation of this application.

Considering the statements made above, Applicant requests the Public Utilities Commission of Ohio to:

1. Waive the filing requirements specified in Section 4909.18 A through E.
2. Establish a test period of the twelve-month period ending December 31, 2008, and date certain of December 31, 2008, for purposes of examining the reasonableness of the current rates, and the determination of rate base.

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3. Specify the form of notice, which should be employed by Applicant to inform the public of the substance and prayer of this application.
4. Cause an investigation to be made of the facts in this application; and,
5. Determine if the rates and charges proposed by applicant are reasonable or in the alternative, determine what rates should be charged by applicant in order to provide a reasonable level of compensation for utility service.

Respectively submitted,



President / Vice President



Secretary / Treasurer

Company Address: Christi Water System, Inc.

200 Perry Street

Defiance, Ohio 43512

Company

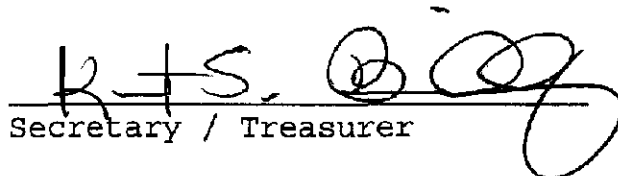
Telephone No. (419) 782-1040

STATE OF OHIO)
) SS
COUNTY OF DEFIANCE)

I, Terry E. Beilharz, President / Vice President and I,
Kent S. Beilharz, Secretary / Treasurer of Christi Water
System, Inc., hereby affirm that the information contained in this
application is true and correct to the best of our knowledge.



President / Vice President



Secretary / Treasurer

Sworn and subscribed before me this 3rd day of June, 2008.



Notary Public

My term expires:

(SEAL)

CATHERINE ANNETTE COOLEY
Notary Public, State of Ohio
My Commission Expires April 12, 2010

PUCO No. 2
CHRISTI WATER SYSTEM, INC.
DEFIANCE, OH 43512

WATER SERVICE TARIFF

Containing

Rates, Rules and Regulations

89-7005-WW-TRF

NOTHING WITHIN THIS TARIFF SHALL TAKE PRECEDENCE OVER THE RULES SET FORTH IN CHAPTER 4901:1-15 OF THE OHIO ADMINISTRATIVE CODE UNLESS OTHERWISE SPECIFICALLY ORDERED BY THE PUBLIC UTILITIES COMMISSION OF OHIO PURSUANT TO RULE 4901:1-1501-02 OF THE OHIO ADMINISTRATIVE CODE.

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ISSUED BY

Terry E. Beilharz, President
Christi Water System, Inc.
200 Perry Street
Defiance, Ohio 43512

PUCO No. 2

<u>Sheet No.</u>	<u>Subject</u>
1	Definitions
2	Rates and Charges
3	Application for Service, Deposits, Service and Meter Installation, Service Branch Installation
4	Change in Location of Meters or Service, Ownership and Maintenance, Testing of Meters, Meter Readings
5	Inspecting and Testing, Location of Meters, Main Extensions
6	Subsequent Connections, Service Connections and Tap-Ins
7	Subsequent Connections, Service Connections and Tap-Ins (conclusion), Billing, Dishonored Payment Charge, Reconnection Charge
8	Reconnection Charge (conclusion), Fire Hydrants, Pools and Tanks, Shutoffs for Repairs
9	Prohibited Connections, Discontinuance of Water Service
10	Discontinuance of Water Service (conclusion), Access to Premises
11	Complaint Procedures
12	Map of Service Territory
13	Application Form for Water Service
14	Sample of Customer Bills

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<u>Subject</u>	<u>Sheet</u>	<u>Effective</u>
Access to Premises	10	08/13/1992
Application for Service	3	05/06/1986, xx/xx/xx
Billing	7	05/06/1986, xx/xx/xx
Change in Location of Meters or Service	4	05/06/1986, xx/xx/xx
Complaint Procedure	11	08/13/1992, xx/xx/xx
Connections	6-8	05/06/1986, xx/xx/xx
Definitions	1	08/13/1992, xx/xx/xx
Deposit	3	10/30/1987, xx/xx/xx
Discontinuance of Water Service	9-10	08/13/1992, xx/xx/xx
Dishonored Payment Charge	7	08/13/1992, xx/xx/xx
Fire Hydrants	8	08/12/1992, xx/xx/xx
Main Extensions	5	10/30/1987, xx/xx/xx
Meters	3-7	05/06/1986, xx/xx/xx
Ownership and Maintenance	4	05/06/1986, xx/xx/xx
Pools and Tanks	8	05/06/1986
Prohibited Connections	9	05/06/1986
Rates and Charges	2	10/21/2000; 06/22/06; 06/01/07; 06/23/08; 05/18/09, xx/xx/xx

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<u>Subject</u>	<u>Sheet</u>	<u>Effective</u>
Reconnect Charge	7-8	08/13/92, xx/xx/xx
Rules and Regulations	3-11	08/13/92, xx/xx/xx
Service and Meter Installation	3	05/06/86, xx/xx/xx
Service Branch Installations	3	05/06/86, xx/xx/xx
Shutoffs for Repairs, Extensions	8	05/06/86, xx/xx/xx
Swimming Pools	8	05/06/86, xx/xx/xx
Tanks	8	05/06/86, xx/xx/xx

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PUCO No. 2

DEFINITIONS

- (a) Company, Utility Company, Water-Works Company as hereinafter used shall mean Christl Water System, Inc.
- (b) Consumer as hereinafter used shall mean the owner of the premises served, or his authorized agent or tenant.
- (c) Customer as hereinafter used shall mean any person who enters a contractual agreement with the company to receive water-works service.
- (d) Main Extensions as hereinafter used shall mean an extension, including any fire hydrants if fire protection is provided by the waterworks company, from the nearest existing adequate main along a route determined in accordance with reasonable utility engineering practices to a point perpendicular to the most remote structure to be served fronting the main extension.
- (e) Mains as hereinafter used shall mean all pipe or main arteries of a size of 2 inches or larger.
- (f) Related facilities as hereinafter used shall mean all fittings, valves, connections, and other facilities associated with the main extension and required in accordance with reasonable utility engineering practices to provide service to a point perpendicular to the most remote structure to be served fronting the main extension.
- (g) Service Branches as hereinafter used shall mean that portion of the water line laying beyond the end of the services of the utility company and extending into the premises of the owners.
- (h) Services as hereinafter used shall mean that portion of the water line laying between the utility company's mains and the service stops located at the property line of the owner of the premises.
- (i) Tap-in as hereinafter means the connecting of a company service line to the distribution main.

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200 Perry Street
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WATER SERVICE

To

An unincorporated area located in Section 3 and Section 10 of Noble Township, Defiance County, Ohio known as Christi Meadows Subdivision, River Chase Properties, and Webco Properties as shown on Sheet No. 12.

RATES AND CHARGES

METERED CONSUMPTION

<u>Usage Bracket</u>	<u>Base Rate</u>	<u>Purchased Water Rate</u>
0-310 c.f./month	\$ 23.74 /month	\$ 16.30 /month
311-1,160 c.f.	.0452/c.f.	.0313/c.f.
Over 1,160 c.f.	.0375/c.f.	.0258/c.f.

Usage charges shall be calculated by multiplying the total of the Base Rate charge plus the Purchased Water Rate charge times the applicable usage bracket. The products from each usage bracket are then added together to produce the total usage charge.

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Christi Water System, Inc.
200 Perry Street
Defiance, Ohio 43512

RULES AND REGULATIONS

As a condition precedent to securing water service from Christi Water System, Inc., all applicants therefore must specifically agree to the terms and conditions contained in the following rules and regulations.

APPLICATION FOR SERVICE

Water service will not be supplied unless and until an application therefore is made by the owner of the premises sought to be served, or his authorized agent or tenant. Said application must be made on a form provided by the utility company as prescribed herein (see Sheet No. 15). Water service to all rental properties shall be the final responsibility of the owner if not paid by the tenant before service is restored to the property for a new tenant.

DEPOSITS

Prior to installation of any meter or service the company will secure from the customer a deposit of money in such amount as authorized by the Public Utilities Commission of Ohio, and as currently established under Section 4901:1-17-05, Ohio Administrative Code. Interest on any deposits held by the utility company will be at the minimum rate currently ordered by the Public Utilities Commission of Ohio as of the date of receipt of the deposit and will fluctuate as of the effective date of subsequent orders. Interest will only accrue on deposits held for one hundred and eighty days or longer. The interest shall be paid to the customer when the deposit is refunded or deducted from the customer's final bill.

SERVICE AND METER INSTALLATION

All property owners shall, upon making application for water service, be required to pay to the utility company an installation fee equal to actual costs which may include office and overhead expenses incurred in making said installment, as said cost conditions prevail at the time of installation. After payment of said fee is determined and paid, the utility company shall thereupon install a service to the property line of said property owner, if the same has not already been installed, and cause a meter to be installed at the end thereof. All meters shall be sealed by the utility company at the time of installation and no seal shall be altered or broken except by one of its authorized employees or gents.

SERVICE BRANCH INSTALLATION

Any property owner desiring to install a service branch in his premises shall make application for the same to the utility company through a competent plumber as his authorized agent. If the utility company approves the location of a proposed service branch and is satisfied with the plans and specifications of said installations, a permit shall be issued to the plumber to proceed with the work. All costs of such service branch installation shall be borne by the property owner and water service will not be commenced until the work has been inspected and approved by the utility company. The service branch shall become the property of the owner of the premises into which said service branch extends and shall at all times be maintained in proper condition by said owner.

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CHANGE IN LOCATION OF METERS OR SERVICE

Meters or services moved for the convenience of the consumer will be relocated at the consumer's expense.

OWNERSHIP AND MAINTENANCE

The services including the meter, whether located on public or private property, is the property of the utility company, and the utility company reserves the right to repair, replace and maintain it, as well as to remove it upon discontinuance of service. The utility company is not responsible for the installation and maintenance of water lines beyond the end of its service.

TESTING OF METERS

Prior to installation, each meter will be tested, and no meter found to register more than two (2) percent fast or slow under conditions of normal operation, will be placed in service.

A consumer may, giving not less than one week's notice, request the utility company to test the meter servicing his premises; whereupon the utility company shall test such meter; provided, however, the utility company may require such consumer to deposit an amount to cover the reasonable cost of such test as follows: Please see Rule 4901:1-15-19(B)(3)

SIZE OF METER	AMOUNT OF DEPOSIT
1 inch or smaller	\$85.00

When, upon test, a meter is found to be registering more than two (2) percent fast, the deposit will be returned to the consumer, and in addition thereto, the utility company will refund to the consumer the full amount of the overcharge based upon corrected meter readings for the period not exceeding six (6) months, that the meter was in use.

When, upon test, a meter is found to be registering more than two (2) percent slow, the deposit will be returned to the consumer or applied to the amount of the undercharge based upon corrected meter readings for the period, not exceeding six (6) months, that the meter was in use. The utility company will bill the consumer for water consumption while the meter was not registering. The bill will be at the minimum monthly rate, or will be computed upon an estimate of consumption based either upon a reasonable comparison with the use of other consumers receiving service during the same period and under similar circumstances and conditions.

METER READINGS

The company shall read each customer's meter at least once each three-month period unless access to meter is unobtainable.

The company shall read each customer's meter at least once per year. The reading of a generator-type remote meter device does not satisfy this requirement.

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INSPECTING AND TESTING

All billing meters and testing equipment shall comply with the industry accuracy standards such as those set forth by the American water works association.

The company shall perform routine testing of billing meters and maintain records of individual meters. Such records shall contain numerical identification of the meter, meter size, testing conditions, test results, testing date, and name of the meter tester.

A consumer may request an on-site or bench meter test once every three (3) years, without charge. The meter test shall be performed within thirty (30) days of the request. The company may request a reasonable justification for a meter test. Results of an on-site meter test shall be provided to the customer at the time of the test.

Should the on-site meter test indicate primary meter inaccuracy, the primary meter shall be removed and bench tested in accordance with the accuracy standards set forth by the American Water Works Association. If the primary meter fails to meet the accuracy standards, the company shall, within thirty (30) days, perform any necessary billing adjustments. Additional customer requested meter tests within a three-year period shall be at the expense of the customer if the meter is found to be accurate.

Records of all tests shall be maintained for a period of not less than three (3) years.

LOCATION OF METERS

The company shall have the right to determine the location of the meter so that it is easily accessible for reading and maintenance, and protected from freezing and mechanical damage.

When a number of meters are grouped, every meter shall be tagged to indicate the particular customer served by it.

When a meter is located inside a home or other building, the company may install a remote register or dial on the exterior of the home or other building

MAIN EXTENSIONS

The Company shall adhere to the standards for the extension of water mains and related facilities by the PUCO Rule 4901:1-15-30.

All agreements entered into concerning main extensions and/or related facilities funded by contributions and/or advances in aid of construction shall be in writing and signed by the Company and the parties involved, or the duly authorized agents of each. These written agreements shall embody in their terms and conditions the provisions of this rule. The Company will provide the entire text of Rule 4901:1-15-30 upon request.

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SUBSEQUENT CONNECTIONS
SERVICE CONNECTIONS AND TAP-INS

(A) If and when at any time during the term of a main extension agreement involving refundable advances in aid of construction pursuant to rule 4901:1-15-30 of the Administrative Code, the Owner (hereafter referred to as the subsequent applicant) of any lot abutting the main extension, who was not a party to the main extension agreement, requests service, the company shall collect in advance from each such subsequent applicant, funds equal to the total foot frontage of the lot to receive service multiplied by the per-foot frontage charge.

- (1) The per-foot frontage charge shall be determined by dividing the total refundable amount of the advance in aid of construction by the total foot frontage of the lots capable of receiving service from the extension.
- (2) In the event that the total of the amount already refunded under Paragraph (K) of rule 4901:1-15-30 of the Administrative Code, plus subsequent applicant's fee calculated under Paragraph (A) of this rule, exceeds the total refundable amount of the advance in aid of construction, the amount collected from the subsequent applicant shall be the difference between the total refundable amount of the advance in aid of construction and the cumulative amount refunded under Paragraph (K) of rule 4901:1-15-30 of the Administrative Code.
- (3) The Company shall refund money collected pursuant to this paragraph to the parties to the main extension agreement, or their assignees or other successors in interest where the Company has received notice of such assignment or succession, in proportion to their original deposits. No refund shall be in addition to that provided for in Paragraph (K) of rule 4901:1-15-30 of the Administrative Code.
- (4) The Company shall enter into a written agreement with the subsequent applicant.
- (5) Refunds of subsequent applicant fees made pursuant to this rule shall be made in accord with the following method. The Company and/or sewage disposal system company shall pay each year to the subsequent applicant, or that party's assignee or other successors in interest where the Company has received notice of such assignment or successions, an amount equal to twenty percent of the total gross annual revenue from water service to each bona fide customer whose service line is connected to main or extension lines covered by the main extension agreement. Refunds will terminate when the entire amount of the subsequent applicant's fee has been refunded, or when the cumulative amount refunded pursuant to Paragraph (K) of Rule 4901:1-15-30 of the administrative code equals the refundable amount of the advance in aid of construction, or until fifteen-years after the date of the main extension agreement, whichever is earliest. Agreements under this rule may provide that any refunded balance remaining at the end of the fifteen-year period shall thereafter remain payable, in whole or in part, and in such manner as is set forth in the agreement. A balance remaining at the end of the fifteen-year period shall otherwise

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become nonrefundable.

(B) Tariffs of the Company may include provisions governing charges for service connections and tap-ins, but in no event shall these provisions require anything more than reimbursement to the companies of the actual out-of-pocket costs of connecting service.

BILLING

Bills for general water service shall be payable monthly in arrears for periods ending at such dates as may be determined by the Company. All bills are due and payable to the Company by the due date as shown on the bill. Such due date shall not be less than twenty-one (21) days from the mailing date of the bill. If not paid within that time, a late payment service charge of ten percent (10%) will also be due based on the current outstanding balance. Failure to pay will render the customer subject to discontinuance of service and to a charge for reconnecting service. If any bill is not paid by the due date, the service may be discontinued upon fourteen (14) days written notice.

If a meter is found to be inaccurate or an estimated bill is issued, the bill shall be based on average historical consumption during corresponding periods for that specific customer. If consumption history for the customer does not exist, the same system class average consumption shall be used.

If a bill is found to have been improperly calculated, a credit or charge shall be made by the company within thirty days or on the next bill.

The company shall allow a customer up to the same period of time for which the customer was previously undercharged to pay any additional charges found proper due to inaccurate meters or incorrect bill calculation, unless the inaccuracy is caused by the customer.

DISHONORED PAYMENT CHARGE

When a payment that has been received as payment for service is returned by the financial institution unpaid, a charge of thirty-five dollars (\$35.00) will be assessed to cover the cost of processing this transaction providing a customer's payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be charged on the customer's next billing.

RECONNECT CHARGE

The Company shall reconnect previously discontinued service, unless the customer requests otherwise, by the close of the following regular company business day after any of the following:

- a) Receipt by the company of full amount of arrears for which service was discontinued, including required deposit;

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- b) The elimination of conditions that warranted disconnection of service; or
 - c) Agreement by the company and the customer on a deferred payment plan and a reconnection charge of \$45.00

If service is discontinued and the customer wishes to guarantee the reinstatement of service the same day on which payment is rendered, both of the following conditions apply:

- a) If reinstatement of service is requested the same day, the customer must notify the company no later than twelve thirty p.m., and the customer must take payment in the company's business office or provide proof of payment; and
- b) The company may require that the customer sign an agreement to pay the company's incurred costs for reinstatement of service if it occurs after normal company business hours. This fee shall be collected at the time reinstatement of service arrangements are made or rendered with the customer's next billing at the company's discretion.

If a guarantor is required in order to re-establish service, the guarantor must sign an acknowledgement of willingness to accept the responsibility for payment of the customer's bill in case of the customer's default.

The company may not insist upon payment of any current bill, excluding any reconnection charge, before restoring service under this rule unless that bill is more than fourteen days past due.

FIRE HYDRANTS

All fire hydrants will be installed at points specified by the utility company. Said fire hydrants are the property of the utility company and the utility company reserves the right to repair, replace and maintain them as well as to remove them upon discontinuance of service.

If a property owner or any party desires a change in the size, type or location of any hydrant, he shall bear all costs of such changes, without refund. Any change in the location of a hydrant must be approved by the utility company.

POOLS AND TANKS

When an abnormally large quantity of water is desired for filling a swimming pool or for other purposes, arrangements must be made with the utility company three days or more prior to taking such water. Permission to take water in unusual quantities will be given only if it can be safely delivered through the utility's facilities at a rate of flow that will not interfere with the service of any existing consumers.

SHUTOFFS FOR REPAIRS, EXTENSIONS, ETC.

The utility company undertakes to use reasonable care and diligence to provide a constant water supply, but reserves the right, at any time, without notice, to shut off the waste in the mains for the purpose of making repairs or extensions or for any other lawful purpose. All affected consumers shall be notified that the water service has been completely restored.

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PROHIBITED CONNECTIONS

The utility company will not permit mains or services carrying its water supply to be connected on any premises with any service pipe or piping which is connected with any other source of water supply. Nor will the utility company permit its said mains or services to be connected in any way to any piping, tank, vat or other apparatus which contains liquids, chemicals, or other matter which may flow back into the utility company's mains or services.

DISCONTINUANCE OF WATER SERVICE

No notice is required for disconnection in any of the following instances:

- a) For tampering with any main, service line, meter, curb stop, curb box, seal or other appliance under the control of or belonging to the company;
- b) For connecting the service line or any pipe directly or indirectly connected to it, with any other source of supply or with any apparatus which may in the opinion of the company, contaminate the company's water supply or threaten the integrity of the system;
- c) For any other violation or failure to comply with, the regulations of the company which may in the opinion of the company or any public authority, create an emergency situation.

The customer must be given not less than twenty-four hours written notice before service is disconnected when any of the following conditions exist:

- a) For the use of water for any purpose not stated in the application;
- b) To prevent waste or reasonably avoidable loss of water.

Personal delivery of the notice to the customer's premises shall first be attempted and only if personal service cannot be accomplished at that time, the notice shall be securely attached to the premises in a conspicuous manner.

The customer must be given not less than fourteen days written notice before service is disconnected when any of the following conditions exist:

- a) For non-payment of any tariff charges when due or within any additional period for payment permitted by the company, or for not making a deposit as required. Disconnection of service for non-payment may not occur prior to fourteen days after the due date;
- b) For any violation of, or failure to comply with, the regulations of the company other than stated in Paragraph (B) (1) of Rule 4901:1-15-27.
- c) For misrepresentation in the application as to any material fact;
- d) For denial to the company of reasonable access to the premises for the purpose of inspection;
- e) For violation of federal, state, or local laws or ordinances where such violation affects the provision of utility service by a company.

A notice of discontinuation shall clearly state all of the following:

- a) The earliest date when the disconnection could occur;

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- b) The reason(s) for disconnection;
 - c) The action the customer must take in order to avoid the disconnection;
 - d) The total amount required to be paid, which shall not be greater than the past due balance, including any reconnection fees.

Those company employees who normally perform the termination of service will be authorized to either;

- a) Accept payment in lieu of termination;
- b) Be able to dispatch an employee to the premises to accept payment;
- c) Be otherwise able to make available to the customer a means to avoid disconnection.

Disconnection of service for nonpayment is prohibited if the disconnection of service would be especially dangerous to ones health.

- a) The customer must have a form provided by the company signed by a licensed physician or local board of health physician stating that a special danger exists to the health of the customer or permanent resident of the household.
- b) In the event that the service has been disconnected within 14 days prior to certification of special danger to health, service shall be restored to that resident if the proper certification is made, in accordance with the foregoing provisions.

Certification shall prohibit disconnection for 30 days. Certification may be renewed two additional times (30 days each) by a licensed physician or local board of health physician by providing an additional certificate to the company. The total certification period is not to exceed 90 days in any 12-month period.

ACCESS TO PREMISES

Any employee or agent of the company seeking access to the dwelling or structure of a customer shall voluntarily identify himself, provide proper company photo identification, and state the reason for the visit. The employee or agent shall, in all cases, direct himself to a person holding himself or herself as being responsible for the dwelling structure. Entrance will not be sought or gained by subterfuge or force.

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COMPLAINT PROCEDURES

The Company shall investigate and maintain a record of complaints received from customers. The record shall include the name and address of the complainant, the date and nature of the complaint, and the date and nature of the resolution. Such records shall be retained for a minimum of three years.

The Company shall accept both oral and written complaints. Any customer, to register a complaint, should contact the Company by phone or by mail.

The Company shall investigate each complaint in a fair and complete manner and report the results to the customer within ten business days after the date of the receipt of the complaint, either orally or in writing.

If the customer is not satisfied with the Company's report, the Company shall promptly inform the customer of their right to contact the Public Utilities Commission and provide the Commission's contact information.

The Company shall also make a fair and complete investigation of any customer's complaint referred by the Public Utilities Commission.

The Company shall submit a report to the Commission within ten business days after the receipt of a Commission request for information concerning a complaint. The report shall outline the Company's investigation and any corrective measure(s) taken. The Company shall submit reports in writing upon Commission request.

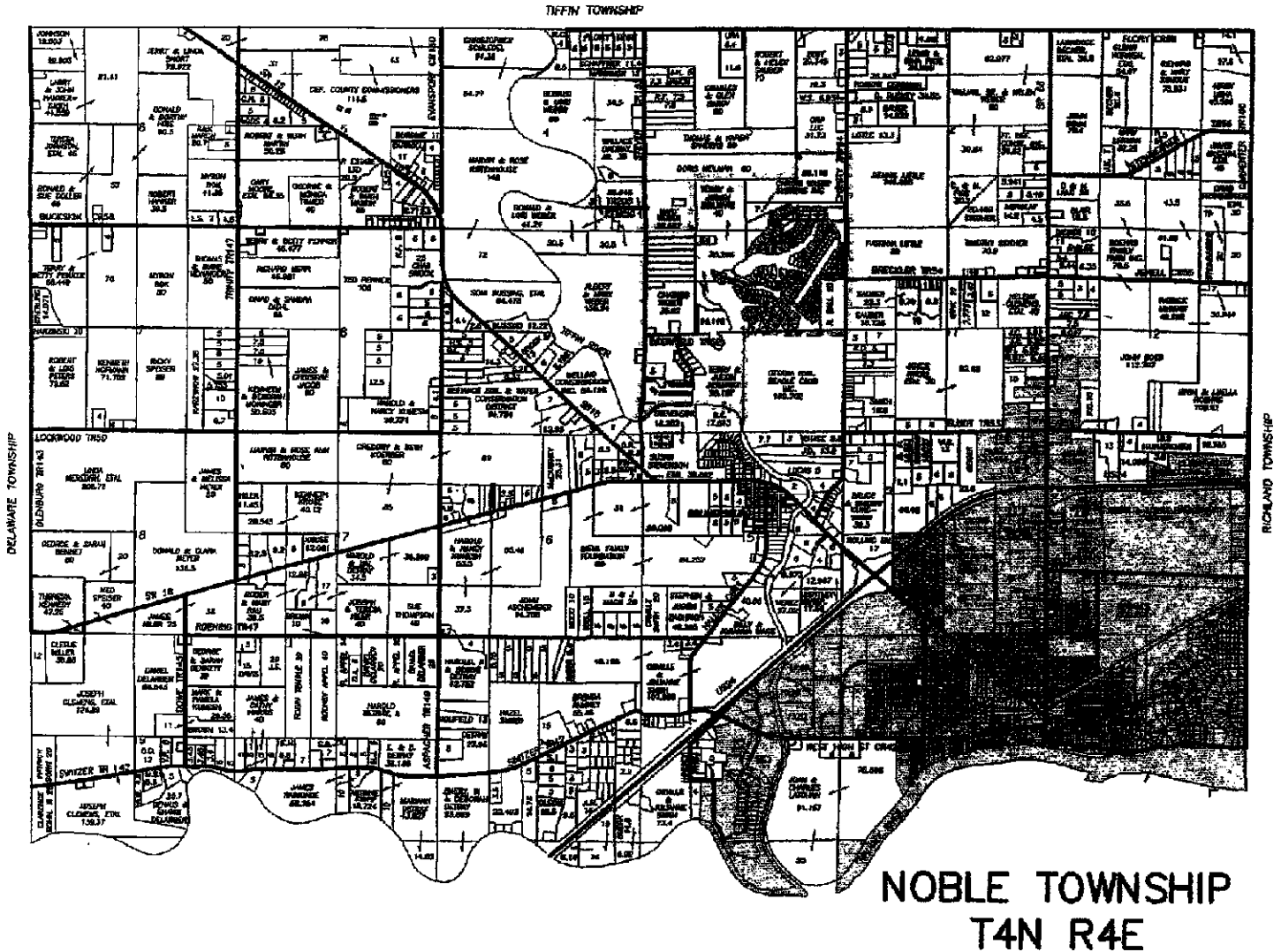
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DEFIANCE COUNTY, OHIO

LEGEND:

INDICATES WATER SERVICE AREA FOR:
CHRISTI WATER SYSTEM, INC.

Issued: _____ Effective: _____
 Filed under authority in Case No. _____
 Order Journalized _____

ISSUED BY

Terry E. Beilharz, President
 Christi Water System, Inc.
 200 Perry Street
 Defiance, Ohio 43512

PUCO No. 2

APPLICATION FOR WATER SERVICE

Account No. _____

Service (Lot) No. _____

Application is hereby made to Christi Water System, Inc. for

(purpose: residential , commercial, etc.)
water service to be supplied by meter measurement from the Company's mains located at

(identify premises to be served)

Billing address, if different from premises to be served:

The applicant agrees to use and pay for water service in accordance with the Company's tariff of rates, rules and regulations in effect from time to time as approved by the Public Utilities Commission of Ohio.

SIGNING OF THIS FORM BY A CUSTOMER FOR WATER SERVICE SHALL IN NO CASE BE DEEMED TO CONSTITUTE A WAIVER BY THE CUSTOMER OF ANY RIGHTS OR PRIVILEGE GRANTED OR GUARANTEED TO HIM/HER BY THE LAWS OR CONSTITUTION OF THE STATE OF OHIO OR BY THOSE OF THE UNITED STATES.

Date: _____

Signed: _____
(Applicant)

Approved by Christi Water System, Inc.

Date: _____

By: _____

Issued: _____ Effective: _____

Filed under authority in Case No. _____
Order Journalized _____

ISSUED BY

Terry E. Beilharz, President
Christi Water System, Inc.
200 Perry Street
Defiance, Ohio 43512

Christi Water System, Inc.
200 Perry Street
Defiance, OH 43512

ATTACHMENT Statement

Statement Date:
Jul 1, 2009

Customer ID:

Voice: 419-782-1040
Fax: 419-782-6600

BILLING
SAMPLE

Account Of:

Defiance, OH 43512

Date	Date Due	Reference	Description	Amount	Balance
10/31/08			Balance Fwd		35.27
11/26/08	12/15/08	11/08 Late fee-025		1.76	37.03
11/26/08	12/15/08	44990-44000=990			37.03
11/26/08	12/15/08	11/08 Water-084		55.64	92.67
12/1/08		2279	Payment	-35.27	57.40
12/28/08	1/15/09	12/08 Late fee-022		2.87	60.27
12/28/08	1/15/09	45700-44990=710			60.27
12/28/08	1/15/09	12/08 Water-083		42.68	102.95
12/29/08		2291	Payment	-55.64	47.31
1/28/09	2/15/09	01/09 Late fee-008		2.36	49.67
1/28/09	2/15/09	46300-45700=600			49.67
1/28/09	2/15/09	01/09 Water-084		37.59	87.26
1/30/09		2305	Payment	-42.68	44.58
2/28/09	3/15/09	47080-46300=780			44.58
2/28/09	3/15/09	02/09 Water-080		45.92	90.50
3/2/09		2318	Payment	-37.59	52.91
3/20/09		2327	Payment	-45.92	6.99
3/25/09	4/15/09	47730-47080=650			6.99
3/25/09	4/15/09	03/09 Water-084		39.90	46.89
4/29/09	5/15/09	04/09 Late fee-013		2.34	49.23
4/29/09	5/15/09	48500-47730=770			49.23
4/29/09	5/15/09	04/09 Water-082		45.46	94.69
5/4/09		2340	Payment	-46.89	47.80
5/11/09		2353	Payment	-45.46	2.34
5/28/09	6/15/09	48690-48500=190			2.34
5/28/09	6/15/09	05/09 Water-084		25.84	28.18
				TOTAL	28.18

0 - 30	31 - 60	61 - 90	Over 90 days
0.00	25.84	2.34	0.00

Accounts will be assessed a 5% Late Fee on unpaid balances after the due date.
If you cannot resolve an issue by calling Christi Water System, Inc., please contact
the PUCO Call Center at 1-800-686-7826 Mon-Fri 8:00 a.m. - 5:30 p.m.

WATER SERVICE

To

An unincorporated area located in Section 3 and Section 10 of Noble Township, Defiance County, Ohio known as Christi Meadows Subdivision, River Chase Properties, and Webco Properties as shown on Sheet No. 12.

RATES AND CHARGES

METERED CONSUMPTION

<u>Usage Bracket</u>	<u>Base Rate</u>	<u>Purchased Water Rate</u>
0-310 c.f./month	\$ 23.74 /month	\$ 16.30 /month
311-1,160 c.f.	.0452/c.f.	.0313/c.f.
Over 1,160 c.f.	.0375/c.f.	.0258/c.f.

Usage charges shall be calculated by multiplying the total of the Base Rate charge plus the Purchased Water Rate charge times the applicable usage bracket. The products from each usage bracket are then added together to produce the total usage charge.

First Revised Sheet No. 3
Cancels Original Sheet No. 3

Issued: _____ Effective: _____
Filed under authority in Case No. _____
Order Journalized _____

ISSUED BY

Terry E. Beilharz, President
Christi Water System, Inc.
200 Perry Street
Defiance, Ohio 43512

CHRISTI WATER SYSTEM, INC.

Fourteenth Revised Sheet No. 2
Cancels Thirteenth Revised Sheet No. 2

PUCO No. 2

WATER SERVICE

to

An unincorporated area located in Section 3 and Section 10 of Noble Township, Defiance County, Ohio known as Christi Meadows Subdivision.

RATES AND CHARGES

METERED CONSUMPTION

<u>Usage Bracket</u>	<u>Base Rate</u>	<u>Purchased Water Rate</u>
0-310 c.f./month	\$ 9.54 /month	\$ 16.30 /month
311-1,160 c.f.	.0182/c.f.	.0313/c.f.
Over 1,160 c.f.	.0151/c.f.	.0258/c.f.

Usage charges shall be calculated by multiplying the total of the Base Rate charge plus the Purchased Water Rate charge times the applicable usage bracket. The products from each usage bracket are then added together to produce the total usage charge.

Issued: April 6, 2009

Effective: May 18, 2009

Filed under authority in Case No. 09-237-WW-PWA
Pursuant to Ohio Revised Code Section 4909.171

ISSUED BY
Terry E. Beilharz, President
Christi Water System, Inc.
200 Perry Street
Defiance, Ohio 43512

CHRISTI WATER SYSTEM, INC.

**SMALL UTILITY APPLICATION
FOR AN INCREASE IN RATES AND CHARGES**

EXHIBIT 3

2008 ANNUAL REPORT

WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

CHRISTI WATER SYSTEM, INC.

(Exact legal name of respondent)

If name was changed during year, show also the
previous name and date of change.

Website URL:

200 PERRY STREET
Address

DEFIANCE
City

DEFIANCE
County

OH
State

43512
Zip Code

419-782-1040

Phone: (Area Code) Number

200 PERRY STREET , DEFIANCE, OH 43512
(Address of principal business office at end of year)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE
YEAR ENDED DECEMBER 31, 2008__

Name, title, address, e-mail address, telephone and fax numbers (including area code) of the person to be contacted concerning this report. Kelly McKenney, Clerk, ksm1@beilharzarchitects.com, Phone: 419-782-1040
Fax: 419-782-6600

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GENERAL INSTRUCTIONS

Please read the general instructions carefully before filling out this form:

1. The word "Respondent" in the following inquiries means the person, firm, association, or company on whose behalf the report is made.
2. The schedules and questions contained in this report were developed to be generally applicable to all waterworks and/or sewage disposal companies. All instructions shall be followed and each question answered as fully and accurately as possible. Sufficient answers shall appear to show that no schedule, question, or line item has been overlooked. **If a particular line item or schedule does not apply to the respondent, indicate this by answering "none", "-0-", or "not applicable", as appropriate, where it truly and completely states the facts.**
3. This report was prepared in conformance with the 1976 NARUC Uniform Systems of Accounts for water and/or sewer companies. Interpret all accounting words and phrases in accordance with these USOAs.
4. Account numbers which appear in brackets refer to those used by Class C and/or D waterworks or sewage disposal companies, if different than those used by Class A and B companies.
5. The information required with respect to any statement furnished is the minimum requirement. The respondent may add such further material information as is necessary to ensure that the required statements are not misleading.
6. All copies filed with the Commission must be legible and permanent. All entries shall be made in permanent ink or by a typewriter. Items of a reverse or contrary character shall be enclosed in parentheses, or indicated by a minus sign followed by the amount.
7. The annual report shall be signed by a duly elected officer of the respondent.
8. The information required in this report, unless otherwise indicated, is to be reported for the entire company and not for the State of Ohio only.
9. Totals should be provided as indicated. The respondent shall ensure that schedule totals and subtotals are mathematically correct.
10. If a line item is supported by a detailed schedule elsewhere in this report, the respondent should ensure that the detailed schedule is completed and that the amounts on both schedules match.
11. Please list all accounts and totals in whole dollars only. Make sure the rounded numbers are equal the original totals, when the original totals are rounded to the nearest dollar amount.

HISTORY

1.	Date of organization. <u>2/1/82</u>
2.	Date when operations began. <u>2/1/82</u>
3.	Under the laws of what Government, State or Territory organized? If more than one, name all. <u>OHIO</u>
4.	If a consolidated or merged company, name all constituent and all merged companies. <u>N/A</u>
5.	Date and authority for each consolidation and each merger. <u>N/A</u>
6.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual. <u>CORPORATION</u>
7.	If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization. <u>N/A</u>
8.	Where are the books and records of the company kept? <u>200 PERRY STREET, DEFIANCE, OH 43512</u>
9.	General description of territory served by respondent. <u>CHRISTY MEADOWS SUBDIVISION TO THE CITY OF DEFIANCE, OH</u>
10.	Number of locations within Ohio. <u>ONE</u>

FACTS PERTAINING TO CONTROL OF RESPONDENT

1. Did any individual, association, corporation or corporations, control the respondent at close of year? NO _____

If control was so held, state:

- (a) The form of control, whether sole or joint: N/A _____
- (b) The name of the controlling corporation or corporations: N/A _____
- (c) The manner in which control was established: N/A _____
- (d) The extent of control: N/A _____
- (e) Whether control was direct or indirect: N/A _____
- (f) The name of the intermediary through which control, if indirect, was established:
N/A _____

2. Did any individual, association, or corporation hold control, as trustee over the respondent at the close of the year?

NO _____

If control was so held, state:

- (a) The name of the trustee: N/A _____
- (b) The name of the beneficiary or beneficiaries for whom the trust was maintained:
N/A _____

IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below. Except as otherwise indicated data furnished should apply to the same period the report covers. Answers should be numbered in accordance with the inquiries and if "none" states the fact, it should be used. If information which answers an inquiry is given elsewhere in the report, identification of the other answer will be sufficient.

1. Purchase or sale of entire property, or of a part of property when service territory is included: Give brief description of each transaction, name of other party, date, consideration, and Commission authorization.

NONE

2. Lease of property (to or from another) of the kind covered by the preceding inquiry: To the extent applicable give details corresponding to those required by the preceding inquiry.

NONE

3. Capital stock and debt issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization.

NONE

4. Changes in articles of incorporation: Give brief particulars of each change and date.

NONE

5. Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.

NONE

SCHEDULE: 1

VOTING POWERS AND ELECTIONS				
1. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder held in trust, attach a statement showing the beneficial owners. If the stock-book was not closed within the year, show twenty such stockholders as of the close of the year. In the space provided, show total shares and votes of all stockholders.				
Line No.	Name and Address of Stockholders	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
1	TERRY E. BEILHARZ 701 ½ WEST FIRST STREET DEFIANCE, OH 43512	100	100	NONE
	TOTAL LISTED ABOVE	100	100	NONE
	ALL STOCKHOLDERS	100	100	NONE

SCHEDULE: 2

BOARD OF DIRECTORS				
1. Give the names of each person who was a member of the Board of Directors at any time during the year.				
2. Column (d) relates to Board meetings only.				
Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)
1.	TERRY E. BEILHARZ, DEFIANCE, OH	1/1-12/31/08	OCT 1, 2009	ONE
2.	KENT S. BEILHARZ, DEFIANCE, OH	1/1-12/31/08	OCT 1, 2009	ONE
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board TERRY E. BEILHARZ			
17.	Name of Secretary of Board KENT S. BEILHARZ			
18.	Number of Meetings of Board during the year ONE			
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year ONE			
20.	Number of directors required to constitute a quorum ONE			

SCHEDULE: 3

PRINCIPAL GENERAL OFFICERS				
<p>1. The persons to be listed herein are the chairman of the board, president, vice-president, treasurer, general counsel, and comptroller. Respondents that do not have officers bearing the aforesaid titles shall list those officers who have the responsibilities normally associated with such titles.</p> <p>2. Customary abbreviations may be used in showing titles and departments in columns (a) and (b).</p>				
Line No.	Title of General Officer (a)	Department Over Which Jurisdiction is Exercised (b)	Name of Person Holding The Office at End of Year (c)	Office Address (City and State) (d)
1.	PRESIDENT	ENTIRE OPERATION	TERRY E BEILHARZ	200 PERRY ST., DEFIANCE, OH
2.	SEC/TREAS	- - -	KENT S BEILHARZ	200 PERRY ST., DEFIANCE, OH
3.				
4.				
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18.				
19.				
20.				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
	UTILITY PLANT:				
101	Utility Plant in Service	17-22	93,257	79,826	(13,431)
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclas.				
104	Utility Plant Leased to Others				
105	Property Held for Future Use				
106	Utility Plant Purchased or Sold				
107	Construction Work in Progress				
114 (108)	Utility Plant Acquisition Adjustm.				
	TOTAL UTILITY PLANT (101-114)		93,257	79,826	(13,431)
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	23-30	(40,784)	(52,522)	(11,738)
	NET UTILITY PLANT (Total Utility Plant Less Acc. Dep. and Amortization)		52,473	50,544	(1929)
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		52,473	50,544	(1929)
	OTHER PROPERTY AND INVESTMENTS:				
121	Nonutility Property		216,666	216,666	0.00
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant		(2078)	(2275)	(197)
123	Investments in Associated Companies				
124	Other Investments				
125-128	Special Funds				
	TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)		214,588	214,391	(197)
	CURRENT AND ACCRUED ASSETS:				
131	Cash		1742	2690	948
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits				
135	Working Funds				
136 (132)	Temporary Cash Investments				
141	Notes Receivable		2500	3512	1012
142	Customer Accounts Receivable		9705	10,426	721
143	Other Accounts Receivable				
144	Accumulated Provision for Uncollectible Accounts-Cr.				
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies				
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls. and Operating Supplies				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
155	Merchandise				
156 (150)	Other Materials and Supplies				
163	Stores Expense				
166	Prepayments	35	NONE	NONE	NONE
171	Interest and Dividends Receivable				
172	Rents Receivable				
173	Accrued Utility Revenues				
174 (170)	Misc. Current and Accrued Assets	31	NONE	NONE	NONE
	TOTAL CURRENT AND ACCRUED ASSETS (131-174)		13,947	16,628	2681
	DEFERRED DEBITS:				
181	Unamorti. Debt Discount and Expense				
182	Extraordinary Property Losses	31	NONE	NONE	NONE
183	Preliminary Survey & Invest. Charges				
184	Clearing Accounts				
185	Temporary Facilities				
186 (183)	Miscellaneous Deferred Debits	32	NONE	NONE	NONE
187	Research and Develop. Expenditure	32	NONE	NONE	NONE
	TOTAL DEFERRED CREDITS (181-187)		NONE	NONE	NONE
	TOTAL ASSETS AND OTHER DEBITS		281,008	258,323	(22,685)
	EQUITY CAPITAL:				
201	Common Stock Issued	33	45,000	45,000	0.00
202	Common Stock Subscribed				
203	Common Stock Liabil. for Conversion				
204	Preferred Stock Issued	33	NONE	NONE	NONE
205	Preferred Stock Subscribed				
206	Pref. Stock Liability for Conversion				
207	Premium on Capital Stock				
208	Donations Rcvd. from Stockholders				
209	Reduction in Par or Stated Value of Capital Stock				
210	Gain on Resale or Cancellation of Reacquired Capital Stock				
211	Miscellaneous Paid-In Capital		24,093	24,093	0.00
212	Installmnts. Rcvd. on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	16	34,841	8238	(26,603)

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
217	Reacquired Capital Stock				
218	NonCorporate Proprietorship	16	NONE	NONE	NONE
	TOTAL EQUITY CAPITAL (201-218)		103,934	39,349	(64,585)
	<u>LONG-TERM DEBT:</u>				
221	Bonds	34	NONE	NONE	NONE
222	Reacquired Bonds	34	NONE	NONE	NONE
223	Advances from Associated Companies	34	NONE	NONE	NONE
224	Other Long-Term Debt	34	154,552	170,505	15,953
	TOTAL LONG TERM DEBT (221-224)		154,552	170,505	15,953
	<u>CURRENT AND ACCRUED LIABILITIES:</u>				
231	Notes Payable		10,567	16,614	6047
232	Accounts Payable		5298	25,515	20,217
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies				
235	Customer Deposits		400	400	0
236	Taxes Accrued		6257	5941	(316)
237	Interest Accrued		0	0	0
238	Dividends Declared				
239	Matured Long-Term Debt				
240	Matured Interest				
241	Tax Collections Payable				
242 (238)	Misc. Current and Accrued Liabilities	37	NONE	NONE	NONE
	TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)		22,522	48,470	25,948
	<u>DEFERRED CREDITS:</u>				
251	Unamortized Premium on Debt				
252	Customer Advances for Construct.				
253	Other Deferred Credits				
254	Other Regulatory Liabilities				
255	Accum. Deferred Invest. Tax Credits				
	TOTAL DEFERRED CREDITS (251-255)		NONE	NONE	NONE
	<u>OPERATING RESERVES:</u>				
261	Property Insurance Reserves				
262	Inquiries and Damages Reserves				
263	Pensions and Benefits Reserves				
265	Miscellaneous Operating Reserves				
	TOTAL OPERATING RESERVES (261-265)		NONE	NONE	NONE
271	CIAC				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
	ACCUM. DEFERRED INCOME TAXES:				
281	Accum. Deferred Income Taxes-Accelerated Amortization	35	NONE	NONE	NONE
282	Accumulated Deferred Income Taxes-Liberalized Depreciation	36	NONE	NONE	NONE
283	Accum. Deferred Income Taxes-Other	36	NONE	NONE	NONE
	TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)		NONE	NONE	NONE
	TOTAL EQUITY CAPITAL, LIABILITIES AND OTHER CREDITS		281,008	258,323	(22,685)

SCHEDULE: 4A

NOTES TO BALANCE SHEET	
NONE	

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
	UTILITY OPERATING INCOME:		
400	Operating Revenues	38	81,040
	OPERATING EXPENSES:		
401	Operation Expense	39-47	89,380
402 (401)	Maintenance Expense	39-47	2743
403	Depreciation Expense		1986
404	Amortization of Limited-Term Utility Plant		
405 (404)	Amortization of Other Utility Plant		
406 (404)	Amortization of Utility Plant/ Acquisition Adjust.		
407 (404)	Amortization of Property Losses		
408.1	Taxes Other Than Income Taxes, Utility Operating Income	48	3443
409.1	Income Taxes, Utility Operating Income		
410.1	Provision for Deferred Income Tax, Utility Operating Income		
411.1	Income Taxes Deferred in Prior Years-Credit, Util.. Oper. Income		
412.1	Invest. Tax Credits, Util.. Operations, Deferred to Future Periods		
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	TOTAL OPERATING EXPENSES (401-412.2)		97,552
	NET OPERATING INCOME (400) Less (401-412.2)		(16,512)
	OTHER OPERATING INCOME:		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER OPERATING INCOME (413-414)		NONE
	OTHER INCOME AND DEDUCTIONS:		
415	Revenues from Merchandising, Jobbing and Contract Work		35
416	Costs and Exprs. of Merchandising, Jobbing and Contract Work		
417	Income from Nonutility Operations		1380
418	Nonoperating Rental Income		
419	Interest and Dividend Income		
420	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		
422	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER INCOME (415-422)		1415
425	Miscellaneous Amortization		196
426	Miscellaneous Income Deductions		6162
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		6358
	TOTAL OTHER INCOME AND DEDUCTIONS (415 -422) Less (425-426)		(4943)
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		5941
409.2	Incomes Taxes, Other Income and Deductions		
410.2	Prov. for Deferred Income Taxes, Other Income and Deductions		
411.2	Income Taxes Dfrd. in Prior Yrs.-Crtd., Other Income and Deduct.		
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		
412.4	Investment Tax Credits, Nonutility Operations, Net		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)		5941
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		(10,884)

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
	INTEREST CHARGES:		
427	Interest on Long-Term Debt		10,586
428	Amortization of Debt Discount and Expense		
429	Amortization of Premium on Debt-Cr.		
430	Interest on Debt to Associated Companies		
431	Other Interest Expense		
	TOTAL INTEREST CHARGES (427-431)		10,586
	INCOME BEFORE EXTRAORDINARY ITEMS (400)		
	Less (401-431)		(37,982)
	EXTRAORDINARY ITEMS:		
433	Extraordinary Income		NONE
434	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	TOTAL EXTRAORDINARY ITEMS (433- 409.3)		NONE
	NET INCOME (400) Less (401-409.3)		(37,982)

SCHEDULE: 5A

NOTES TO INCOME STATEMENT
NONE

SCHEDULE: 6

STATEMENT OF RETAINED EARNINGS			
Acct. No.	Account Title	Page No.	Amount (in dollars)
216	Unappropriated Retained Earnings (at beginning of period)	9	34,841
435	Balance Transferred from Income	14	(37,982)
436	Appropriations of Retained Earnings		
437	Dividends Declared-Preferred Stock		
438	Dividends Declared-Common Stock		
439	Adjustments to Retained Earnings		11,379
216	Unappropriated Retained Earnings (at end of period)	9	8238

Notes To Statement of Retained Earnings:

SCHEDULE: 7

PARTNERSHIP CAPITAL STATEMENT (1)			
Acct. No.	Account Title	Page No.	Amount (in dollars)
218	Non Corporate Partnership (Beginning of Year)	10	N/A
	Net Income (Loss For Year)	14	
	Partners' Capital Contributions		
	Partners' Drawings		
	Miscellaneous Credits		
	Miscellaneous Debits		
218	Total Partnership Capital (End of Year)	10	

(1) This statement should also be used by sole proprietors.

SCHEDULE: 8A

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS UTILITIES (in dollars)					
Account (a)	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)
<u>INTANGIBLE PLANT:</u>					
301 Organization	355	NONE	NONE	(134)	221
302 Franchise and Consents					
303 Miscellaneous Intangible Plant					
TOTAL INTANGIBLE PLANT (301-303)	355	NONE	NONE	(134)	221
<u>TANGIBLE PLANT</u>					
<u>SOURCE OF SUPPLY PLANT:</u>					
310 Land and Land Rights					
311 Structures and Improvements					
312 Collecting and Impounding Reservoirs					
313 Lake, River and Other Intakes					
314 Wells and Springs					
315 Infiltration Galleries and Tunnels					
316 Supply Mains					
317 Other Water Source Plant					
TOTAL SOURCE OF SUPPLY PLANT (310-317)	NONE	NONE	NONE	NONE	NONE
<u>PUMPING PLANT:</u>					
320 Land and Land Rights					
321 Structures and Improvements					
322 Boiler Plant Equipment					
323 Other Power Production Equipment					
324 Steam Pumping Equipment					
325 Electric Pumping Equipment					
326 Diesel Pumping Equipment					

SCHEDULE: 8A

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS UTILITIES (in dollars)						
	Account (a)	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (320-328)	NONE	NONE	NONE	NONE	NONE
	WATER TREATMENT PLANT:					
330	Land and Land Rights					
331	Structures and Improvements					
332	Water Treatment Equipment					
	TOTAL WATER TREATMENT PLANT (330-332)	NONE	NONE	NONE	NONE	NONE
	TRANSMISSION AND DISTRIBUTION PLANT:					
340	Land and Land Rights					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes					
343	Transmission and Distribution Mains	88,570	NONE	NONE	(33,378)	55,192
344	Fire Mains					
345	Services	14,432	NONE	NONE	(5,439)	8,993
346	Meters	14,424	NONE	NONE	(5,436)	8,988
347	Meter Installations					
348	Hydrants	9099	NONE	NONE	(3,429)	5,670
349	Other Transmission and Distribution Plant					
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (340-349)	126,525	NONE	NONE	(47,681)	78,844

SCHEDULE: 8A

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS UTILITIES (in dollars)						
Account (a)	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)	
GENERAL PLANT:						
389 (370) Land and Land Rights						
390 (371) Structures and Improvements						
391 (372) Office Furniture and Equipment						
392 (373) Transportation Equipment						
393 Stores Equipment						
394 Tools, Shop and Garage Equipment						
395 Laboratory Equipment						
396 Power Operated Equipment	1220	NONE	NONE	(460)	760	
397 Communication Equipment						
398 (379) Miscellaneous Equipment						
399 (390) Other Tangible Property						
TOTAL GENERAL PLANT 389 (370)-399(390)	1220	NONE	NONE	(460)	760	
OTHER UTILITY PLANT (CLASS D ONLY):						
(391) Utility Plant Purchased or Sold						
(392) Utility Plant in Process of Reclassification						
(393) Utility Plant Leased to Others						
(394) Property Held for Future Use						
(395) Construction Work in Progress						
(396) Utility Plant Acquisition Adjustments	(34,843)	NONE	NONE	34,843	NONE	
(397) Other Utility Plant Adjustments						
TOTAL OTHER UTILITY PLANT (CLASS D ONLY) (391-397)	(34,843)	NONE	NONE	34,843	NONE	
TOTAL UTILITY PLANT IN SERVICE WATERWORKS (301-397)	93,257				79,825	

SCHEDULE: 8B

UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)						
Class A & B	Class C & D	Account (a)	Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)
						Balance at End of Current Year (f)=(b)+(c)- (d)+(e)
		INTANGIBLE PLANT:				
301	301	Organization				
302	302	Franchises and Consents				
303	303	Miscellaneous Intangible Plant				
		TOTAL INTANGIBLE PLANT (301-303)	NONE	NONE	NONE	NONE
	310	Land & Land Rights				
	311	Structures & Improvements				
		TOTAL LAND & STRUCTURES (310-311)	NONE	NONE	NONE	NONE
		COLLECTION PLANT:				
350		Land and Land Rights				
351		Structures and Improvements				
352	352	Collection Sewers				
352.1	352.1	Collection Sewers-Force				
352.2	352.2	Collection Sewers-Gravity				
352.3		Special Collecting Structures				
353	354	Services to Customers				
354	355	Flow Measuring Devices				
355	355	Flow Measuring Installations				
356	353	Other Collection Plant Facilities				
		TOTAL COLLECTION PLANT (350-356)	NONE	NONE	NONE	NONE

SCHEDULE: 8B

Account (a)		Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)-(d)+(e)
UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)						
Class A & B	Class C & D	PUMPING PLANT:				
360		Land and Land Rights				
361		Structures and Improvements				
362	362	Receiving Wells				
363	363	Electric Pumping Equipment				
364	363	Diesel Pumping Equipment				
365	363	Other Pumping Equipment				
		TOTAL PUMPING PLANT (360-365)				
		TREATMENT AND DISPOSAL PLANT:				
370		Land and Land Rights				
370.1	372	Oxidation Lagoon Land				
370.2		Other Land and Land Rights				
371		Structures and Improvements				
372	373	Treatment and Disposal Equipment				
373	374	Plant Sewers				
374	375	Outfall Sewer Lines				
375	376	Other Treatment and Disposal Plant Eqpt.				
		TOTAL TREATMENT AND DISPOSAL PLANT (370-376)				
		NONE	NONE	NONE	NONE	NONE

SCHEDULE: 8B

UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)							
Account (a)		Balance at End of Previous Year (in dollars) (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at End of Current Year (f)=(b)+(c)- (d)+(e)	
Class A & B	Class C & D						
389		GENERAL PLANT:					
390		Land and Land Rights					
391	391	Structures and Improvements					
392	392	Office Furniture and Equipment					
393		Transportation Equipment					
394		Stores Equipment					
395		Tools, Shop and Garage Equipment					
396		Laboratory Equipment					
397		Power Operated Equipment					
399	393	Communications Equipment					
		Other Tangible Property					
		TOTAL GENERAL PLANT (389-399)	NONE	NONE	NONE	NONE	
		TOTAL SEWAGE DISPOSAL PLANT (370-399)	NONE	NONE	NONE	NONE	
		TOTAL UTILITY PLANT IN SERVICE SEWAGE DISPOSAL (301-399)	93,257	NONE	(48,275)	79,825	

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)

WATERWORKS COMPANIES (in dollars)

(Please check if the Company's Depreciation Expense is Calculated: ☐ Monthly ☐ Quarterly ☒ Annually)

Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	SOURCE OF SUPPLY PLANT:				
311	Structures and Improvements				
312	Collecting and Impounding Reservoirs				
313	Lake, River and Other Intakes				
314	Wells and Springs				
315	Infiltration and Galleries and Tunnels				
316	Supply Mains				
317	Other Water Source Plant				
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	NONE	NONE	NONE	NONE
	PUMPING PLANT:				
321	Structures and Improvements				
322	Boiler Plant Equipment				
323	Other Power Production Equipment				
324	Steam Pumping Equipment				
325	Electric Pumping Equipment				
326	Diesel Pumping Equipment				
327	Hydraulic Pumping Equipment				
328	Other Pumping Equipment				
	TOTAL PUMPING PLANT (321-328)	NONE	NONE	NONE	NONE
	WATER TREATMENT PLANT:				
331	Structures and Improvements				
332	Water Treatment Equipment				
	TOTAL WATER TREATMENT PLANT (331-332)	NONE	NONE	NONE	NONE
	TRANSMISSION AND DISTRIBUTION PLANT:				
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes				
343	Transmission and Distribution Mains	33,391	1.53%	1355	NONE
344	Fire Mains				
345	Services	11,315	2.5%	361	NONE
346	Meters	7767	3.14%	359	NONE

Note: Columns (b) & (d) thru (i): from Accounting Record

Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 85-859-WW-AIR _____). (If Accrual Rate changes during the year should be identified with effective date of the change)
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

(continue on next page)

WATER

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)

WATERWORKS COMPANIES (in dollars)

(Please check if the Company's Depreciation Expense is Calculated: ☐ Monthly ☐ Quarterly ☒ Annually)

Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Credit (h)	Debit (i)	Balance at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
	SOURCE OF SUPPLY PLANT:					
311	Structures and Improvements					
312	Collecting and Impounding Reservoirs					
313	Lake, River and Other Intakes					
314	Wells and Springs					
315	Infiltration and Galleries and Tunnels					
316	Supply Mains					
317	Other Water Source Plant					
	TOTAL SOURCE OF SUPPLY PLANT (311-317)	NONE	NONE	NONE	NONE	NONE
	PUMPING PLANT:					
321	Structures and Improvements					
322	Boiler Plant Equipment					
323	Other Power Production Equipment					
324	Steam Pumping Equipment					
325	Electric Pumping Equipment					
326	Diesel Pumping Equipment					
327	Hydraulic Pumping Equipment					
328	Other Pumping Equipment					
	TOTAL PUMPING PLANT (321-328)	NONE	NONE	NONE	NONE	NONE
	WATER TREATMENT PLANT:					
331	Structures and Improvements					
332	Water Treatment Equipment					
	TOTAL WATER TREATMENT PLANT (331-332)	NONE	NONE	NONE	NONE	NONE
	TRANSMISSION AND DISTRIBUTION PLANT:					
341	Structures and Improvements					
342	Distribution Reservoirs and Standpipes					
343	Transmission and Distribution Mains	NONE	NONE	NONE	NONE	34,746
344	Fire Mains					
345	Services	NONE	NONE	NONE	NONE	11,676
346	Meters	NONE	NONE	NONE	NONE	8126

Note: Columns (b) & (d) thru (j): from Accounting Record

Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- List the current accrual rates being used to calculate depreciation expense in Column C.
- Identify the source of these accrual rates (PUCO Case No. 85-859-WW-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change).
- Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)

WATERWORKS COMPANIES (in dollars)

(Please check if the Company's Depreciation Expense is Calculated: ☐ Monthly ☐ Quarterly ☒ Annually)

Account No.	Account Title (a)	Accum. Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
347	Meter Installations				
348	Hydrants	4320	1.49%	136	NONE
349	Other Transmission & Distribution Plant				
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	56,793	VARIOUS	2211	NONE
	GENERAL PLANT:				
390 (371)	Structures and Improvements				
391 (372)	Office Furniture and Equipment				
392 (373)	Transportation Equipment				
393	Stores Equipment				
394	Tools, Shop and Garage Equipment				
395	Laboratory Equipment				
396	Power Operated Equipment	1220	NONE	NONE	NONE
397	Communication Equipment				
398 (379)	Miscellaneous Equipment				
399 (390)	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)	1220	NONE	NONE	NONE
	OTHER UTILITY PLANT:				
111	Accum. Prov. for Amort. of Util. Plant in Serv.				
109 393	Accum. Prov. for Deprec. of Util. Plant Leased to Others				
112	Accum. Prov. for Amort. of Util. Plant Leased to Others				
110 394	Accum. Prov. for Deprec. of Prop. Held for Future Use				
113	Accum. Prov. for Amort. of Prop. Held for Future Use				
115 396	Accum. Prov. for Amort. of Util. Plant Acquis. Adjustments	(19,328)	1.90%	(605)	NONE
	TOTAL OTHER UTILITY PLANT (111-115)	(19,328)	1.90%	(605)	NONE
	TOTAL WATERWORKS (311-115)	38,725	VARIOUS	1616	NONE

Note: Columns (b) & (d) thru (f): from Accounting Record
 Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 85-859-WW-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change.)
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually. (continue on next page)

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)					
SEWAGE DISPOSAL COMPANIES (in dollars)					
(Please check if the Company's Depreciation Expense is Calculated: <input type="radio"/> Monthly <input checked="" type="radio"/> Quarterly <input type="radio"/> Annually)					
Account No.	Account Title (a)	Accum. Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
311	Structures & Improvements				
	COLLECTION PLANT:				
351	Structures and Improvements				
352	Collection Sewers				
352.1	Collection Sewers-Force				
352.2	Collection Sewers-Gravity				
352.3	Special Collection Structures				
353	Services to Customers				
354	Flow Measuring Devices				
355	Flow Measuring Installations				
356	Other Collection Plant Facilities				
	TOTAL COLLECTION PLANT (351-356)	NONE	NONE	NONE	NONE
	PUMPING PLANT:				
361	Structures and Improvements				
362	Receiving Wells				
363	Electric Pumping Equipment				
364	Diesel Pumping Equipment				
365	Other Pumping Equipment				
	TOTAL PUMPING PLANT (361-365)	NONE	NONE	NONE	NONE
	TREATMENT AND DISPOSAL PLANT:				
371	Structures and Improvements				
372	Treatment and Disposal Equipment				
373	Plant Sewer				
374	Outfall Sewer Lines				
375	Other Treatment and Disposal Plant				
	TOTAL TREATMENT AND DISPOSAL PLANT (371-376)	NONE	NONE	NONE	NONE

Note: Columns (b) & (d) thru (i): from Accounting Record
 Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:
 1 List the current accrual rates being used to calculate depreciation expense in Column C.
 2 Identify the source of these accrual rates (PUCO Case No. 85-859-WW-AIR____). (If Accrual Rate changes during the year should be identified with effective date of the change____).
 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.
 (continue on next page)

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)

SEWAGE DISPOSAL COMPANIES (in dollars)

(Please check if the Company's Depreciation Expense is Calculated: ☐ Monthly ☐ Quarterly ☐ Annually)

Account No.	Class A&B	Class C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions Debit (h) Credit (i)	Balance at End of Current Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
311			Structures & Improvements				
			COLLECTION PLANT:				
351			Structures and Improvements				
352			Collection Sewers				
352.1			Collection Sewers-Force				
352.2			Collection Sewers-Gravity				
352.3			Special Collection Structures				
353			Services to Customers				
354			Flow Measuring Devices				
355			Flow Measuring Installations				
356			Other Collection Plant Facilities				
			TOTAL COLLECTION PLANT(351-356)	NONE	NONE	NONE	NONE
			PUMPING PLANT:				
361			Structures and Improvements				
362			Receiving Wells				
363			Electric Pumping Equipment				
364			Diesel Pumping Equipment				
365			Other Pumping Equipment				
			TOTAL PUMPING PLANT (361-365)	NONE	NONE	NONE	NONE
			TREATMENT AND DISPOSAL PLANT:				
371			Structures and Improvements				
372			Treatment and Disposal Equipment				
373			Plant Sewer				
374			Outfall Sewer Lines				
375			Other Treatment and Disposal Plant				
			TOTAL TREATMENT AND DISPOSAL PLANT (371-376)	NONE	NONE	NONE	NONE

Note: Columns (b) & (d) thru (i): from Accounting Record

Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation: Column (c): For information only, not part of this calculation

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 85-859-WW-AIR _____). (If Accrual Rate changes during the year should be identified with effective date of the change _____).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

SCHEDULE: 9B

SEWAGE

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)							
SEWAGE DISPOSAL COMPANIES							
(Please check if the Company's Depreciation Expense is Calculated: <input type="radio"/> Monthly <input type="radio"/> Quarterly <input checked="" type="radio"/> Annually)							
Account No.		Account Title (a)	Accum. Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)	
Class A&B	Class C&D						
		GENERAL PLANT:					
390		Structures and Improvements					
391	391	Office Furniture and Equipment					
392	392	Transportation Equipment					
393		Stores Equipment					
394		Tools, Shop and Garage Equipment					
395		Laboratory Equipment					
396		Power Operated Equipment					
397		Communication Equipment					
399	393	Other Tangible Property					
		TOTAL GENERAL PLANT (390-399)	NONE	NONE	NONE	NONE	
109		Accum. Prov. for Deprec. of Util. Plant Leased to Others					
110		Accum. Plant for Deprec. of Prop. Held for Future Use					
111		Accum. Prov. for Amort. of Util. Plant in Service					
112		Accum. Prov. for Amor. of Util. Plant Leased to Others					
113		Accum. Prov. for Amort. of Prop. Held for Future Use					
115		Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.					
		TOTAL SEWAGE DISPOSAL (109-115)	NONE	NONE	NONE	NONE	
		TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)	38,725	VARIOUS	1616	NONE	

Note: Columns (b) & (d) thru (i): from Accounting Record
 Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:
 1 List the current accrual rates being used to calculate depreciation expense in Column C.
 2 Identify the source of these accrual rates (PUCO Case No. 85-859-WW-AIR____). (If Accrual Rate changes during the year should be identified with effective date of the change____).
 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.
 (continue on next page)

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 111 - 113 & 115 (110)

SEWAGE DISPOSAL COMPANIES (in dollars)

(Please check if the Company's Depreciation Expense is Calculated: ☐ Monthly ☐ Quarterly ☒ Annually)

Account Class A&B	Class C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance at End of Current Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
					Debit (h)	Credit (i)	
		GENERAL PLANT:					
390		Structures and Improvements					
391		Office Furniture and Equipment					
392		Transportation Equipment					
393		Stores Equipment					
394		Tools, Shop and Garage Equipment					
395		Laboratory Equipment					
396		Power Operated Equipment					
397		Communication Equipment					
399		Other Tangible Property					
		TOTAL GENERAL PLANT (390-399)	NONE	NONE	NONE	NONE	NONE
109		Accum. Prov. for Deprec. of Util. Plant Leased to Others					
110		Accum. Plant for Deprec. of Prop. Held for Future Use					
111		Accum. Prov. for Amort. of Util. Plant in Service					
112		Accum. Prov. for Amort. of Util. Plant Leased to Others					
113		Accum. Prov. for Amort. of Prop. Held for Future Use					
115		Accum. Prov. for Amort. of Util. Plant Acquis. Adjmts.					
		TOTAL SEWAGE DISPOSAL (109-115)	NONE	NONE	NONE	NONE	NONE
		TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)	NONE	NONE	NONE	NONE	40,341

Note: Columns (b) & (d) thru (i): from Accounting Record Column (c): For information only, not part of this calculation
 Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 85-859-WW-AIR _____). (If Accrual Rate changes during the year should be identified with effective date of the change _____).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

SCHEDULE: 10

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174 (170) (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
NONE				
TOTALS\$	NONE	\$NONE	\$NONE	\$NONE

SCHEDULE: 11

EXTRAORDINARY PROPERTY LOSSES - ACCOUNT 182 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
NONE				
TOTAL EXTRAORDINARY PROPERTY LOSSES	\$NONE	\$NONE	\$NONE	\$NONE

SCHEDULE: 12

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186 (183) (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
NONE				
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$NONE	\$NONE	\$NONE	\$NONE

SCHEDULE: 13

RESEARCH AND DEVELOPMENT EXPENDITURES - ACCOUNT 187 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
NONE				
TOTAL RESEARCH AND DEVELOPMENT EXPENDITURES	NONE	\$NONE	\$NONE	\$NONE \$

SCHEDULE: 14

CAPITAL STOCK ACCOUNTS 201 & 204 (in dollars)						
Class and Description of Capital Stock (a)	Par or Stated Value Per Share (b)	Shares Authorized (c)	Shares Issued and Outstanding (d)	Total Par Value of Stock Issues (e)=(b)x(d)	Dividends Declared Per Share For Year (f)	Total Dividends Declared (g)
<u>COMMON:</u>						
NO PAR VALUE	450	750	100	45,000	NONE	NONE
<u>PREFERRED:</u>						
NONE						
TOTALS	450	750	100	\$45,000	\$NONE	\$NONE

SCHEDULE: 15

LONG-TERM DEBT ACCOUNTS 221, 222, 223, & 224

1. List in account number order in column (a) a description of the long-term obligation, including those maturing in the coming year.
 2. In the remaining columns (b) - (i) respondent shall furnish the appropriate data.

Description of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short-Term Portion (h)	Long-Term Portion (i)
F&M STATE BANK	9-14-01	8-14-16	39,324	NONE	6.50	6.544	6763	32,561
HUNTINGTON	6-27-03	6-27-18	53,611	NONE	8.55		0.00	53,611
			92,935	NONE			6763	86,172

SCHEDULE: 16

PREPAYMENTS - ACCOUNT 166 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
Prepaid Insurance				
Prepaid Rents				
Prepaid Taxes				
Prepaid Interest	1361	NONE	165	1196
Other Payments (Specify)				
TOTALS ACCT 166	\$ 1361	\$ NONE	\$ 165	\$ 1196

SCHEDULE: 17

ACCUMULATED DEFERRED INCOME TAXES- ACCELERATED AMORTIZATION- ACCOUNT 281 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
NONE				
TOTAL ACCUM. DEF. INCOME TAXES-ACCEL. AMORTIZATION ACCT. 281	\$NONE	\$NONE	\$NONE	\$NONE

SCHEDULE: 18

ACCUMULATED DEFERRED INCOME TAXES- LIBERALIZED DEPRECIATION - ACCOUNT 282 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
NONE				
TOTAL ACCUM. DEF. INCOME TAXES-LIBERALIZED DEPRECIATION ACCT. 282	\$NONE	\$NONE	\$NONE	\$NONE

SCHEDULE: 19

ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283 (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
NONE				
TOTAL ACCUM. DEFERRED INCOME TAXES-OTHER ACCT. 283	\$NONE	\$NONE	\$NONE	\$NONE

SCHEDULE: 20

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES - ACCOUNT 242 (238) (in dollars)				
Description of Assets (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
NONE				
TOTALS	\$NONE	\$NONE	\$NONE	\$NONE

SCHEDULE: 21

OPERATING REVENUE ACCOUNTS		
Account No.	Account Title	Amount (in dollars)
	<u>SALES OF WATER:</u>	
460	Unmetered Sales to General Customers	
461	Metered Sales to General Customers	81,040
462	Private Fire Protection Service	
463	Public Fire Protection Service	
464	Other Sales to Public Authorities	
465	Sales to Irrigation Customers	
466	Sales for Resale	
467	Interdepartmental Sales	
	TOTAL SALES OF WATER (460-467)	81,040
	<u>OTHER OPERATING REVENUES:</u>	
470	Forfeited Discounts	
471	Miscellaneous Service Revenues	
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	1027
	TOTAL OTHER OPERATING REVENUES (470-474)	1027
	TOTAL WATERWORKS OPERATING REVENUES (460-474)	82,067
	<u>SEWAGE DISPOSAL REVENUES:</u>	
521	Flat Rate Revenues-General Customers	
522	Measured Revenues-General Customers	
523	Revenues from Public Authorities	
524	Revenue from Other Systems	
525	Interdepartmental Revenues	
526	Miscellaneous Sewerage Revenues	
	TOTAL SEWAGE DISPOSAL REVENUES (521-526)	NONE
	<u>OTHER OPERATING REVENUES:</u>	
531	Sale of Sludge	
532	Customers' Forfeited Discounts	
533	Servicings of Customers Laterals	
534	Rents from Sewer Properties	
535	Interdepartmental Rents	
536	Miscellaneous Operating Revenues	
	TOTAL OTHER OPERATING REVENUES (531-536)	NONE
	TOTAL SEWAGE DISPOSAL OPERATING REVENUES (521-536)	NONE
	TOTAL OPERATING REVENUES (460-536)	82,067

SCHEDULE: 22A

1. Class A & B waterworks and sewage disposal companies should use Schedule 22A, Class C companies should use Schedule 22B, and Class D companies should use Schedule 22C.		
OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 1 of 4		
Account No.	Account Title	Amount (in dollars)
SOURCE OF SUPPLY EXPENSE:		
600	Operation Supervision and Engineering	
601	Operation Labor and Expenses	
602	Purchased Water	
603	Miscellaneous Expenses	
604	Rents	
610	Maintenance Supervision and Engineering	
611	Maintenance of Structures and Improvements	
612	Maintenance of Collecting and Impounding Reservoirs	
613	Maintenance of Lake, River and Other Intakes	
614	Maintenance of Wells and Springs	
615	Maintenance of Infiltration Galleries and Tunnels	
616	Maintenance of Supply Mains	
617	Maintenance of Miscellaneous Water Source Plant	
TOTAL SOURCE OF SUPPLY EXPENSE (600-617)		NONE
PUMPING EXPENSE:		
620	Operation Supervision and Engineering	
621	Fuel for Power Production	
622	Power Production Labor and Expense	
623	Fuel or Power Purchased for Pumping	
624	Pumping Labor and Expenses	
625	Expenses Transferred-Cr.	
626	Miscellaneous Expenses	
627	Rents	
630	Maintenance Supervision and Engineering	
631	Maintenance of Structures and Improvements	
632	Maintenance of Power Production Equipment	
633	Maintenance of Pumping Equipment	
TOTAL PUMPING EXPENSE (620-633)		NONE
WATER TREATMENT EXPENSES:		
640	Operation Supervision and Engineering	
641	Chemicals	
642	Operation Labor and Expenses	
643	Miscellaneous Expense	
644	Rents	
650	Maintenance of Supervision and Engineering	
651	Maintenance of Structures and Improvements	
652	Maintenance of Water Treatment Equipment	
TOTAL WATER TREATMENT EXPENSE (640-652)		NONE

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 2 of 4		
Account No.	Account Title	Amount (in dollars)
	TRANSMISSION AND DISTRIBUTION EXPENSES:	
660	Operation Supervision and Engineering	
661	Storage Facilities Expense	
662	Transmission and Distribution Lines Expenses	
663	Meter Expenses	
664	Customer Installation Expenses	
665	Miscellaneous Expenses	
666	Rents	
670	Maintenance Supervision and Engineering	
671	Maintenance of Structures and Improvements	
672	Maintenance of Distribution Reservoirs and Standpipes	
673	Maintenance of Transmission and Distribution Mains	
674	Maintenance of Fire Mains	
675	Maintenance of Services	
676	Maintenance of Meters	
677	Maintenance of Hydrants	
678	Maintenance of Miscellaneous Plant	
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)	NONE
	CUSTOMER ACCOUNTS EXPENSES:	
901	Supervision	
902	Meter Reading Expenses	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	NONE
	CUSTOMER SERVICE EXPENSES:	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	NONE
	SALES PROMOTION EXPENSES:	
910	Sales Promotion Expenses	
	TOTAL SALES PROMOTION EXPENSES (910)	NONE
	ADMINISTRATIVE AND GENERAL EXPENSES:	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
925	Injuries and Damages	
926	Employee Pensions and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 3 of 4		
Account No.	Account Title	Amount (in dollars)
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	NONE
	TOTAL WATERWORKS EXPENSES (600-932)	NONE
	<u>SEWAGE DISPOSAL:</u>	
	<u>COLLECTION EXPENSES:</u>	
700	Collection Supervision and Engineering	
701	Collection Labor and Expenses	
702	Services to Customers	
703	Flow Measuring Device Expense	
704	Miscellaneous Expenses	
705	Rents	
710	Collection Maintenance Supervision and Engineering	
711	Maintenance of Collection Structures and Improvements	
712	Maintenance of Collection Sewers	
713	Maintenance of Services to Customers	
714	Maintenance of Flow Measuring Devices	
715	Maintenance of Flow Measuring Device Installation	
716	Maintenance of Other Collection Facilities	
	TOTAL COLLECTION EXPENSES (700-716)	NONE
	<u>PUMPING EXPENSES:</u>	
720	Pumping Supervision and Engineering	
721	Fuel and Power Purchased for Pumping	
722	Pumping Labor and Expenses	
723	Expenses Transferred-Cr.	
724	Miscellaneous Expenses	
725	Rents	
730	Pumping Maintenance Supervision and Engineering	
731	Maintenance of Pumping Structures and Improvements	
732	Maintenance of Pumping Equipment	
	TOTAL PUMPING EXPENSES (720-732)	NONE
	<u>TREATMENT AND DISPOSAL EXPENSES:</u>	
740	Treatment Supervision and Engineering	
741	Chemicals	
742	Treatment Labor and Expenses	
743	Fuel and Power for Sewage Treatment and Pumping	
744	Miscellaneous Expenses	
745	Rents	
750	T & D Maintenance Supervision and Engineering	

SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 4 of 4		
Account No.	Account Title	Amount (in dollars)
751	Maintenance of T & D Structures and Improvements	
752	Maintenance of Treatment and Disposal Plant	
753	Maintenance of Other Treatment and Disposal	
	TOTAL TREATMENT AND DISPOSAL EXPENSES (740-753)	NONE
	<u>CUSTOMER ACCOUNTS EXPENSES:</u>	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	NONE
	<u>CUSTOMER SERVICE EXPENSES:</u>	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	NONE
	<u>SALES PROMOTION EXPENSES:</u>	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	NONE
	<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Taxes Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
925	Injuries and Damages	
926	Employee Pension and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expense	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	NONE
	TOTAL SEWAGE DISPOSAL (700-932)	NONE
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	NONE

SCHEDULE: 22B

1. Class A & B waterworks and sewage disposal companies should use Schedule 22A, Class C companies should use Schedule 22B, and Class D companies should use Schedule 22C.		
OPERATING EXPENSE ACCOUNTS (CLASS C) Page 1 of 3		
Account No.	Account Title	Amount (in dollars)
WATERWORKS		
SOURCE OF SUPPLY EXPENSE:		
600	Operation Labor	
601	Purchased Water	
602	Operation Supplies & Expenses	
605	Maintenance of Water Source Plant	
	TOTAL SOURCE OF SUPPLY EXPENSE (600-605)	NONE
PUMPING EXPENSE:		
620	Operation Labor	
621	Fuel for Power Production	
622	Fuel or Power Purchased for Pumping	
623	Operation Supplies & Expenses	
625	Maintenance of Pumping Plant	
	TOTAL PUMPING EXPENSE (620-625)	NONE
WATER TREATMENT EXPENSES:		
630	Operation Labor	
631	Chemicals	
632	Operation Supplies & Expense	
635	Maintenance of Water Treatment Plant	
	TOTAL WATER TREATMENT EXPENSE (630-635)	NONE
TRANSMISSION AND DISTRIBUTION EXPENSES:		
640	Operation Labor	
641	Operation Supplies & Expenses	
650	Maintenance of Distribution Reservoirs and Standpipes	
651	Maintenance of Mains	
652	Maintenance of Services	
653	Maintenance of Meters	
654	Maintenance of Hydrants	
655	Maintenance of Other Plant	
	TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (640-655)	NONE
CUSTOMER ACCOUNTS EXPENSES:		
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	
903	Supplies & Expenses Expense	
904	Uncollectible Accounts	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)	NONE

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3		
Account No.	Account Title	Amount (in dollars)
	CUSTOMER SERVICE EXPENSES:	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSE (907)	NONE
	SALES PROMOTION EXPENSES:	
910	Sales Promotion Expenses	
	TOTAL SALES PROMOTION EXPENSES (910)	NONE
	ADMINISTRATIVE AND GENERAL EXPENSES:	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
922	Administrative Expenses Transferred-Cr.	
923	Outside Services Employed	
924	Property Insurance	
925	Injuries and Damages	
926	Employee Pensions and Benefits	
927	Franchise Requirements	
928	Regulatory Commission Expenses	
929	Duplicate Charges-Cr.	
930.1	Institutional or Goodwill Advertising Expenses	
930.2	Miscellaneous General Expenses	
930.3	Research and Development Expenses	
933	Transportation Expenses	
935	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-935)	NONE
	TOTAL WATERWORKS EXPENSES (600-935)	NONE
	SEWAGE DISPOSAL OPERATIONS EXPENSES:	
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	TOTAL OPERATIONS EXPENSES (700-705)	NONE
	MAINTENANCE EXPENSES:	
710	Maintenance Supervision and Engineering	
711	Maintenance of Structures and Improvements	
712	Maintenance of Collection Sewers System	
713	Maintenance of Pumping System	
714	Maintenance of Treatment and Disposal Plant	
715	Maintenance of Other Plant Facilities	
	TOTAL MAINTENANCE EXPENSES (710-715)	NONE

SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 3 of 3		
Account No.	Account Title	Amount (in dollars)
<u>CUSTOMER ACCOUNTS EXPENSES:</u>		
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	NONE
<u>CUSTOMER SERVICE EXPENSES:</u>		
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	NONE
<u>SALES PROMOTION EXPENSES:</u>		
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	NONE
<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>		
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
923	Outside Services Employed	
924	Insurance Expense	
926	Employee Pension and Benefits	
928	Regulatory Commission Expenses	
930	Miscellaneous General Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	NONE
	TOTAL SEWAGE DISPOSAL (700-932)	NONE
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	NONE

SCHEDULE: 22C

1. Class A & B waterworks and sewage disposal companies should use Schedule 22A, Class C companies should use Schedule 22B, and Class D companies should use Schedule 22C.

**OPERATING EXPENSE ACCOUNTS
(CLASS D) Page 1 of 2**

Account No.	Account Title	Amount (in dollars)
<u>WATERWORKS</u>		
<u>PLANT OPERATION & MAINTENANCE:</u>		
600	Salaries & Wages	
610	Purchased Water	50,888
620	Fuel or Power Purch. for Pumping	
630	Chemicals	397
640	Supplies & Expenses	
650	Repairs of Water Plant	2743
660	Transportation Expenses	
	TOTAL PLANT OPER. & MAINT. (600-660)	54,028
<u>GENERAL EXPENSES:</u>		
680	Administrative and General Salaries	
681	Office Supplies and Other Expenses	13,308
682	Outside Services Employed	28,932
684	Insurance Expense	
686	Employee Pensions and Benefits	
688	Regulatory Commission Expenses	9384
689	Miscellaneous General Expenses	14,785
690	Uncollectible Accounts	
	TOTAL GENERAL EXPENSES (680-690)	66,409
	TOTAL WATERWORKS EXPENSES (600-690)	120,437
<u>SEWAGE DISPOSAL OPERATIONS EXPENSES:</u>		
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	TOTAL OPERATIONS EXPENSES (700-705)	NONE
<u>MAINTENANCE EXPENSES:</u>		
710	Maintenance Supervision and Engineering	
711	Maintenance of Structures and Improvements	
712	Maintenance of Collection Sewers System	
713	Maintenance of Pumping System	
714	Maintenance of Treatment and Disposal Plant	
715	Maintenance of Other Plant Facilities	
	TOTAL MAINTENANCE EXPENSES (710-715)	NONE

SCHEDULE: 22C

OPERATING EXPENSE ACCOUNTS (CLASS D) Page 2 of 2		
Account No.	Account Title	Amount (in dollars)
	<u>CUSTOMER ACCOUNTS EXPENSES:</u>	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)	NONE
	<u>CUSTOMER SERVICE EXPENSES:</u>	
907	Customer Service and Information Expenses	
	TOTAL CUSTOMER SERVICE EXPENSES (907)	NONE
	<u>SALES PROMOTION EXPENSES</u>	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	TOTAL SALES PROMOTION EXPENSES (910-915)	NONE
	<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>	
920	Administrative and General Salaries	
921	Office Supplies and Other Expenses	
923	Outside Services Employed	
924	Insurance Expense	
926	Employee Pension and Benefits	
928	Regulatory Commission Expenses	
930	Miscellaneous General Expenses	
931	Rents	
932	Maintenance of General Plant	
	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)	NONE
	TOTAL SEWAGE DISPOSAL (700-932)	NONE
	TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)	120,437

SCHEDULE: 23

TAXES OTHER THAN INCOME TAXES-OPERATING ACCOUNT 408.1 (in dollars)	
Type of tax:	\$ Amount
Ohio Property Tax	5941
Ohio Gross Receipts Tax	2684
F.I.C.A.	
Other (Specify List) COUNTY	759
TOTAL ACCOUNT 408.1	9384

SCHEDULE: 24

EMPLOYEE COMPENSATION							
	Number of Employees as of December 31			Total Compensation for Year Ending December 31	Distribution of Wages		
	Male	Female	Total		Operation & Maintenance Accounts	Construction	Other (Specify)
Part-time Employees							
NONE							
Full-time Employees							
NONE							
TOTAL ALL EMPLOYEES	0	0	0	NONE	NONE	NONE	NONE

SCHEDULE: 25

GENERAL INFORMATION-WATERWORKS

1. Number of reservoirs NONE _____
 - a. State whether natural or artificial N/A _____
 - b. Kind of reservoir (earthen or masonry) N/A _____
 - c. Capacity of each reservoir N/A _____
 - d. Are reservoirs covered or open? N/A _____
 - e. Distance of each reservoir from pumping station N/A _____
 - f. Elevation of each reservoir above pumping station N/A _____
2. Number of standpipes NONE _____
3. Method of purification used N/A _____
4. State type of power used for pumping, whether steam, hydraulic, electric or gas? N/A _____
5. Number of gallons of water pumped during the year N/A _____
6. Quantities of Water 1,385,000 cu ft. (10,359,800 gal.) _____
 - a. Produced and/or purchased 1,385,000 cu ft. _____
 - b. Delivered to the customer 1,279,400 cu ft. _____
 - c. Lost or unaccounted for 105,600 cu ft. _____
7. State source of water supply, whether rivers, lakes springs or wells PURCHASED FROM THE CITY OF DEFIANCE _____
8. Of the Ohio customers, the number that are:
 - a. Year-round customers 186 _____
 - b. Seasonal/Summer customers NONE _____
 - c. Available-for-Use Customers NONE _____
9. Total number of customers as of close of business in December:
 - a. Ohio 186 _____
 - b. Entire Company 186 _____
10. AFUDC rate(s) used during year N/A _____
11. Calculation of AFUDC rate(s) used: N/A _____

SCHEDULE: 26

STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE)
FOR OHIO AT CLOSE OF YEAR

("Intrastate means from one point in Ohio to another point in Ohio,
or wholly within Ohio.")

(For the uses and purposes designated in Revised Code Section 4905.10,
assessment for maintaining the
Public Utilities Commission of Ohio.)

		Amount (in dollars)		
Acct. No.	Item	Total (1)	Interstate (Other Than Ohio) (2)	Ohio Intrastate (3) = (1) - (2)
400	Waterworks Operating Revenues	81,040	0	81,040
521-526	Sewage Disposal Operating Revenues			
413	Revenue From Utility Plant Leased to Others			
414	Gains from Disposition of Utility Prop.			
415	Revenues from Merch., Jobbing & Contract Work			
417	Revenues from Nonutility Operations			
418	Nonoperating Rental Income			
419	Interest & Dividend Income			
421	Misc. Nonoperating Income	1027	0	1027
422	Gain from Disposition of Nonutility Prop.			
433-409.3	Extraordinary Income			
	SUBTOTAL	82,067	0	82,067
466	Earnings or Receipts from Sales to Utilities for Resale	()	()	()
	TOTAL	82,067	0	82,067

Note: Total Column should agree with revenue reported on Schedule 5 and Schedule 21.

SCHEDULE: 27

IN ORDER TO ENSURE THAT PUCO CORRESPONDENCE IS DIRECTED TO THE APPROPRIATE PERSON AT THE CORRECT ADDRESS, PLEASE COMPLETE THE FOLLOWING.

**Name, Title, Address, and Phone Number of the Company's Contact Persons
to Receive Entries and Orders from the Docketing Division**

KENT S BEILHARZ

SEC/TREAS

Name

Title

200 PERRY STREET, DEFIANCE, OH 43512

Address

419-782-1040

Phone Number (Including Area Code)

**Name, Title, Address, and Phone Number of Person to whom Invoice
should be Directed**

KENT S BEILHARZ

SEC/TREAS

Name

Title

200 PERRY STREET, DEFIANCE, OH 43512

Address

419-782-1040

Phone Number (Including Area Code)

Name and Address of the President

TERRY E BEILHARZ

Name

President

701 1/2 WEST FIRST STREET, DEFIANCE, OH 43512

Address

VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

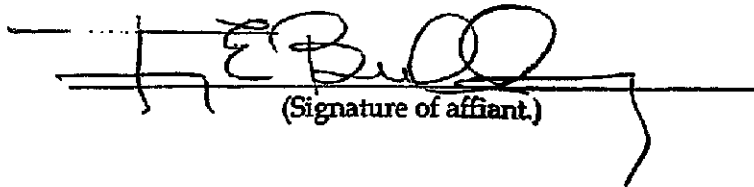
State of OHIO
County of DEFLANCE

TERRY E BEILHARZ makes oath and says that
(Insert here the name of the affiant.)

he/she is PRESIDENT
(Insert here the official title of deponent)

of CHRISTI WATER SYSTEM, INC
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including JAN 1, 20 08, to and including DEC 31, 20 08.


(Signature of affiant.)

STATE OF OHIO
COUNTY OF DEFIANCE

BEFORE ME A NOTARY PUBLIC FOR THE STATE OF OHIO, APPEARED THE ABOVE NAMED, WHO ACKNOWLEDGED THAT THEY SIGNED THE FOREGOING INSTRUMENT AND THAT THEIR SIGNING WAS THEIR FREE ACT.

IN TESTIMONY WHEREOF, I HAVE HERETO SUBSCRIBED MY NAME AND AFFIXED MY SEAL THIS 12 TH DAY OF MAY, 2009.


NOTARY PUBLIC

CATHERINE ANNETTE COOLEY
Notary Public, State of Ohio
My Commission Expires April 12, 2010

CHRISTI WATER SYSTEM, INC.

SMALL UTILITY APPLICATION
FOR AN INCREASE IN RATES AND CHARGES

EXHIBIT 4
2008 TAX RETURN

Form **1120S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ See separate instructions.

2008

For calendar year 2008 or tax year beginning , ending

A Selection effective date 2/01/82	Use IRS label. Otherwise, print or type.	Name CHRISTI WATER SYSTEM, INC.	D Employer identification number 34-1361646
B Business activity code number (see instructions) 221300		Number, street, and room or suite no. If a P.O. box, see instructions. 200 PERRY STREET	E Date incorporated 2/01/1982
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code DEFIANCE OH 43512	F Total assets (see instructions) \$ 258,323

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☐ Amended return (5) ☐ S election termination or revocation**I** Enter the number of shareholders who were shareholders during any part of the tax year **1****Caution.** Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales 82,067	b Less returns and allowances	c Bal ▶	1c	82,067
	2 Cost of goods sold (Schedule A, line 8)			2	75,717
	3 Gross profit. Subtract line 2 from line 1c			3	6,350
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	
	5 Other income (loss) (see instructions—attach statement)			5	
	6 Total income (loss). Add lines 3 through 5			6	6,350
Deductions (see instructions for limitations)	7 Compensation of officers			7	
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	2,743
	10 Bad debts			10	
	11 Rents			11	10,200
	12 Taxes and licenses			12	9,739
	13 Interest			13	10,585
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14	1,987
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	
	17 Pension, profit-sharing, etc., plans			17	
18 Employee benefit programs			18		
19 Other deductions (attach statement)	SEE STMT 1		19	9,467	
20 Total deductions. Add lines 7 through 19			20	44,721	
21 Ordinary business income (loss). Subtract line 20 from line 6			21	-38,371	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		22c	
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)				
	23a 2008 estimated tax payments and 2007 overpayment credited to 2008	23a		23d	
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c			23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached			24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount from line 26 Credited to 2009 estimated tax ▶		Refunded ▶	27		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

TERRY E. BEILHARZ

Date

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**PRESIDENT**

Preparer's signature

KENT S. BEILHARZ

Date

3/19/09Check if self-employed ☐Preparer's SSN or PTIN
P00110631**Paid Preparer's Use Only**

Firm's name (or yours if self-employed), address, and ZIP code

BEILHARZ CONSULTING, INC.**200 PERRY STREET****DEFIANCE, OH****43512-2103**EIN **34-1835652**Phone no.
419-782-1040

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **1120S** (2008)

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	50,888
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement) STMT 2	5	24,829
6	Total. Add lines 1 through 5	6	75,717
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	75,717

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** ☐

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No

If "Yes," attach explanation.

Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2 See the instructions and enter the: a Business activity ▶ PUBLIC UTILITY b Product or service ▶ WATER		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		<input checked="" type="checkbox"/>
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		<input checked="" type="checkbox"/>
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
8 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.		<input checked="" type="checkbox"/>

Schedule K Shareholders' Pro Rata Share Items

	Total amount
1 Ordinary business income (loss) (page 1, line 21)	1 -38,371
2 Net rental real estate income (loss) (attach Form 8825)	2 388
3a Other gross rental income (loss)	3a
b Expenses from other rental activities (attach statement)	3b
c Other net rental income (loss). Subtract line 3b from line 3a	3c
4 Interest income	4
5 Dividends: a Ordinary dividends	5a
b Qualified dividends	5b
6 Royalties	6
7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a
b Collectibles (28%) gain (loss)	8b
c Unrecaptured section 1250 gain (attach statement)	8c
9 Net section 1231 gain (loss) (attach Form 4797)	9
10 Other income (loss) (see instructions) Type ▶	10

Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11 Section 179 deduction (attach Form 4562)	11
	12a Contributions	12a
	b Investment interest expense	12b
	c Section 59(e)(2) expenditures (1) Type (2) Amount	12c(2)
	d Other deductions (see instructions) Type	12d
Credits	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c
	d Other rental real estate credits (see instructions) Type	13d
	e Other rental credits (see instructions) Type	13e
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f
	g Other credits (see instructions) Type	13g
Foreign Transactions	14a Name of country or U.S. possession	
	b Gross income from all sources	14b
	c Gross income sourced at shareholder level Foreign gross income sourced at corporate level	14c
	d Passive category	14d
	e General category	14e
	f Other (attach statement) Deductions allocated and apportioned at shareholder level	14f
	g Interest expense	14g
	h Other Deductions allocated and apportioned at corporate level to foreign source income	14h
	i Passive category	14i
	j General category	14j
	k Other (attach statement) Other information	14k
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l
	m Reduction in taxes available for credit (attach statement)	14m
	n Other foreign tax information (attach statement)	
Alternative Minimum Tax (AMT) items	15a Post-1986 depreciation adjustment	15a 46
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties-gross income	15d
	e Oil, gas, and geothermal properties-deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c
	d Property distributions	16d
	e Repayment of loans from shareholders	16e
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement)	
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18 -37,983

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		1,741		2,689
2a Trade notes and accounts receivable	12,205		13,938	
b Less allowance for bad debts		12,205		13,938
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	79,827		79,827	
b Less accumulated depreciation	50,536	29,291	52,523	27,304
11a Depletable assets				
b Less accumulated depletion				
12 Land (net of any amortization)		212,908		212,908
13a Intangible assets (amortizable only)	3,759		3,759	
b Less accumulated amortization	2,079	1,680	2,275	1,484
14 Other assets (attach statement)				
15 Total assets		257,825		258,323
Liabilities and Shareholders' Equity				
16 Accounts payable		5,298		25,515
17 Mortgages, notes, bonds payable in less than 1 year		10,567		16,614
18 Other current liabilities (attach statement) STMT 3		6,657		6,341
19 Loans from shareholders		64,300		84,333
20 Mortgages, notes, bonds payable in 1 year or more		93,672		86,172
21 Other liabilities (attach statement)				
22 Capital stock		45,000		45,000
23 Additional paid-in capital		24,093		24,093
24 Retained earnings		8,238		-29,745
25 Adjustments to shareholders' equity (attach statement)				
26 Less cost of treasury stock				
27 Total liabilities and shareholders' equity		257,825		258,323

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1 Net income (loss) per books	-37,983	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Travel and entertainment \$			
4 Add lines 1 through 3	-37,983	7 Add lines 5 and 6	
		8 Income (loss) (Schedule K, line 18). Line 4 less line 7	-37,983

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	8,238		
2 Ordinary income from page 1, line 21			
3 Other additions STMT 4	388		
4 Loss from page 1, line 21	38,371		
5 Other reductions			
6 Combine lines 1 through 5	-29,745		
7 Distributions other than dividend distributions			
8 Balance at end of tax year. Subtract line 7 from line 6	-29,745		

Form **8825**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► See instructions on back.

OMB No. 1545-1186

► Attach to Form 1065, Form 1065-B, or Form 1120S.

Name

CHRISTI WATER SYSTEM, INC.

Employer identification number

34-1361646

1 Show the kind and location of each property. See page 2 to list additional properties.

FARM LAND RENTAL

A

B

C

D

		Properties			
		A	B	C	D
Rental Real Estate Income					
2 Gross rents	2	388			
Rental Real Estate Expenses					
3 Advertising	3				
4 Auto and travel	4				
5 Cleaning and maintenance	5				
6 Commissions	6				
7 Insurance	7				
8 Legal and other professional fees	8				
9 Interest	9				
10 Repairs	10				
11 Taxes	11				
12 Utilities	12				
13 Wages and salaries	13				
14 Depreciation (see instructions)	14				
15 Other (list) ►	15				
16 Total expenses for each property. Add lines 3 through 15	16				
17 Total gross rents. Add gross rents from line 2, columns A through H	17				388
18 Total expenses. Add total expenses from line 16, columns A through H	18				
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a				
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:					
(1) Name					
(2) Employer identification number					
21 Net rental real estate income (loss). Combine lines 17 through 20a. Enter the result here and on:	21				388

• Form 1065 or 1120S: Schedule K, line 2, or

• Form 1065-B: Part I, line 4

671108

OMB No. 1545-0130

Schedule K-1**(Form 1120S)**Department of the Treasury
Internal Revenue Service**2008**

For calendar year 2008, or tax

year beginning _____

ending _____

☐ Final K-1☐ Amended K-1**Shareholder's Share of Income, Deductions, Credits, etc.**

▶ See back of form and separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number**34-1361646****B** Corporation's name, address, city, state, and ZIP code**CHRISTI WATER SYSTEM, INC.****200 PERRY STREET****DEFIANCE****OH 43512****C** IRS Center where corporation filed return**E-FILE****Part II Information About the Shareholder****D** Shareholder's identifying number**269-34-1980****E** Shareholder's name, address, city, state, and ZIP code**TERRY BEILHARZ****8736 FOX CHASE LANE****DEFIANCE****OH 43512****F** Shareholder's percentage of stock
ownership for tax year**100.000000 %**

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) -38,371	13	Credits
2	Net rental real estate income (loss) 388		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15 A	Alternative minimum tax (AMT) items 46
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information

* See attached statement for additional information.

Form **4835**

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

OMB No. 1545-0074

2008Attachment
Sequence No. **37**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions on back.

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any
34-1361646**CHRISTI WATER SYSTEM, INC.**A Did you actively participate in the operation of this farm during 2008 (see instructions)? ☐ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	
3a	Agricultural program payments (see instructions)	3a	388
4	Commodity Credit Corporation (CCC) loans (see instructions):	3b	388
a	CCC loans reported under election	4a	
b	CCC loans forfeited	4b	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):	4c	
a	Amount received in 2008	5a	
c	If election to defer to 2009 is attached, check here <input type="checkbox"/>	5b	
		5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42	7	388

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9		22	Rent or lease:	22	
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13		24	Seeds and plants	24	
14	Feed	14		25	Storage and warehousing	25	
15	Fertilizers and lime	15		26	Supplies	26	
16	Freight and trucking	16		27	Taxes	27	
17	Gasoline, fuel, and oil	17		28	Utilities	28	
18	Insurance (other than health)	18		29	Veterinary, breeding, and medicine	29	
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a		a		30a	
b	Other	19b		b		30b	
20	Labor hired (less employment credits) (see Schedule F instructions)	20		c		30c	
				d		30d	
				e		30e	
				f		30f	
				g		30g	
31	Total expenses. Add lines 8 through 30g (see instructions)	31					
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33	32	388				
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	33a	<input type="checkbox"/>				
	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40	33b	<input type="checkbox"/>				
	* INCLUDED ON FORM 8825	33c					

For Paperwork Reduction Act Notice, see Instructions on back.

Form **4835** (2008)

Federal Statements**Statement 1 - Form 1120S, Page 1, Line 19 - Other Deductions**

<u>Description</u>	<u>Amount</u>
DUES AND SUBSCRIPTIONS	\$ 175
ACCOUNTING & LEGAL	4,500
OFFICE EXPENSE	900
BANK SERVICE CHARGES	1,488
POSTAGE	1,008
TELEPHONE	1,200
AMORTIZATION	196
TOTAL	<u>\$ 9,467</u>

Federal Statements**Statement 2 - Form 1120S, Page 2, Schedule A, Line 5 - Other Costs**

<u>Description</u>	<u>Amount</u>
CHEMICAL EXPENSE	\$ 397
LAB FEES	688
WATER TESTING	599
METER READING	900
SUBLET EXPENSE	<u>22,245</u>
TOTAL	<u>\$ 24,829</u>

Federal Statements**Statement 3 - Form 1120S, Page 4, Schedule L, Line 18 - Other Current Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
SERVICE DEPOSITS	\$ 400	\$ 400
ACCRUED REAL ESTATE TAX	6,257	5,941
TOTAL	<u>\$ 6,657</u>	<u>\$ 6,341</u>

Statement 4 - Form 1120S, Page 4, Schedule M-2, Line 3(a) - Other Additions

<u>Description</u>	<u>Amount</u>
NET REAL ESTATE INCOME	\$ 388
TOTAL	<u>\$ 388</u>