

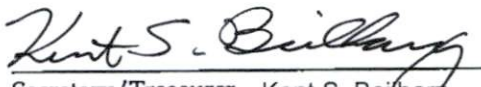
In the Matter of the Application of )  
Christi Water System, Inc. <sup>1</sup> for an Increase in ) Case No.  
 Rates and Charges. )

1. Waive the filing requirements specified in Section 4909.18 (A) through (E), Revised Code.
2. Establish a test period of the twelve-month period ending 06-30-2020 <sup>9</sup>, and date certain of 07-01-2019 <sup>10</sup>, for purposes of examining the reasonableness of the current rates and the determination of rate base.
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 set forth in this application.

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.

Respectfully submitted,

  
President/Vice President Terry E. Beilharz 11

  
Secretary/Treasurer Kent S. Beilharz

Company Address:

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

Company  
Telephone No.:

( 419 ) 782-1176

Abbreviated Application  
Page 3 of 3

STATE OF OHIO                     )  
  ) SS  
COUNTY OF                     )

I, Terry E. Beilharz, President/Vice President and  
I, Kent S. Beilharz, Secretary/Treasurer of Christi Water System, Inc.  
(Name of Company)

hereby affirm that the information contained in this application is true and correct to the best of our knowledge.

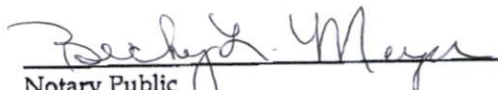
  
\_\_\_\_\_  
President/Vice President      Terry E. Beilharz

  
\_\_\_\_\_  
Secretary/Treasurer      Kent S. Beilharz

Sworn and subscribed before me this 18<sup>th</sup> day of August, 2020.



**BECKY L. MEYER**  
Notary Public, State of Ohio  
My Commission Expires 4-24-22

  
\_\_\_\_\_  
Notary Public  
My term expires: 4-24-22

(SEAL)

Exhibit 1

CHRISTI WATER SYSTEM, INC.

PUCO No. \_\_\_\_\_

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>
0-350 c.f./month	\$ 92.79 /month
351 and up c.f.	.1020/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: \_\_\_\_\_ Effective: \_\_\_\_\_  
Filed under authority in Case No. \_\_\_\_\_ - WWW-PWA  
Order Journalized: \_\_\_\_\_

ISSUED BY

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

## Exhibit 2

CHRISTI WATER SYSTEM, INC.

Sixth Revised Sheet No. 2  
Replaces 5<sup>th</sup> Sheet No. 2

PUCO No. 3

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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>
0-50 c.f./month	\$ 10.00 /month	\$ 16.89 /month
51-310 c.f.	.0330/c.f.	.0561/c.f.
310-1500 c.f.	.0537/c.f.	.0290/c.f.
Over 1,500 c.f.	.0600/c.f.	.0207/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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Issued: April 8, 2015

Effective: June 1, 2015

Filed under authority in Case No. 15 - 423 - WW-PWA

Order Journalized: March 25, 2015

#### ISSUED BY

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



Annual Report for Fiscal Assessment  
Year ending: December 31, 2019

of

Christi Water System Inc

Company Information	
Company Name:	Christi Water System Inc
Address:	200 Perry Street Defiance, Ohio 43512 United States
PUCO ID #:	300321
Certificate #:	89-7005
Type:	Water & Sewer
Filed By:	<u>Susan Hanely</u> 4197821176
Doing Business As (DBA) or Formerly Known As (FKA)	

Fiscal Contact		Docketing Contact	
Name:	Susan Hanely	Name:	Susan Hanely
Title:	Admin Assist	Title:	Admin Assist
Address:	200 Perry Street Defiance, Ohio 43512 United States	Address:	200 Perry Street Defiance, Ohio 43512 United States
Email:	christiwater@outlook.com	Email:	christiwater@outlook.com
Phone:	4197821176	Phone:	4197821176

Annual Report filings and instructions are available at:

<http://www.puco.ohio.gov/puco/index.cfm/docketing/annual-reports/>

# Exhibit 3

## Statement of Intrastate Gross Earnings (Revenue) CY2019

Amount (In dollars)				
Account No.	Item	Total Company (1)	Interstate Non-Ohio Earnings(Revenue) (2)	Ohio Intrastate (3)=(1)-(2)
400	Waterworks Operating Revenues	\$139,015	\$0	\$139,015
521-526	Sewage Disposal Operating Revenues	\$0	\$0	\$0
413	Revenue from Utility Plant Leased to Others	\$0	\$0	\$0
414	Gains from Disposition of Utility Property	\$0	\$0	\$0
415	Revenues from Merch., Jobbing and Contract Work	\$0	\$0	\$0
417	Revenues from Nonutil. Oper.	\$3,179	\$0	\$3,179
418	Nonoperating Rental Income	\$0	\$0	\$0
419	Interest and Dividend Income	\$0	\$0	\$0
421	Misc. Nonoperating Revenue	\$0	\$0	\$0
422	Gains from Disp. of Non Util Property	\$0	\$0	\$0
433-409.3	Extraordinary Income	\$0	\$0	\$0
	SUBTOTAL	\$142,194	\$0	\$142,194
466	Earnings or Receipts from Sales to Other Public Utilities for Resale	\$0	\$0	\$0
	TOTAL (Subtotal – Sales to Other Utilities for Resale)	\$142,194	\$0	\$142,194

These line items require gross revenue amounts, or amounts earned by the company before deducting any associated costs or expenses. For the purposes of this annual report, gross earnings and gross receipts are terms used interchangeably with gross revenue.

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

Annual Reports and the supplemental filings are published for view by the general public on the PUCO's website following your submission.

The reporting company shall maintain supporting records to separately record receipts and sales from operations. Information presented herein is subject to audit by the PUCO.

For the uses and purposes designated in R.C. 4905.10, the annual assessment for maintaining the Public Utilities Commission of Ohio.

Exhibit 4

Form **1120-S**

## U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

**2019**Department of the Treasury  
Internal Revenue ServiceDo not file this form unless the corporation has filed or  
is attaching Form 2553 to elect to be an S corporation.  
Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

For calendar year 2019 or tax year beginning , ending

A Selection effective date <b>02/01/82</b>	TYPE OR PRINT	Name <b>CHRISTI WATER SYSTEM, INC.</b>	D Employer identification number <b>[REDACTED]</b>
B Business activity code number (see instructions) <b>221300</b>		Number, street, and room or suite no. If a P.O. box, see instructions. <b>200 PERRY ST</b>	E Date incorporated <b>02/01/1982</b>
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code <b>DEFIANCE OH 43512</b>	F Total assets (see instructions) <b>\$ 297,409</b>

- 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**
- J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

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	1a	<b>140,223</b>	
	b Returns and allowances	1b	<b>195</b>	
	c Balance. Subtract line 1b from line 1a	1c	<b>140,028</b>	
	2 Cost of goods sold (attach Form 1125-A)	2	<b>120,275</b>	
	3 Gross profit. Subtract line 2 from line 1c	3	<b>19,753</b>	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4		
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)	5	<b>SEE STMT 1</b>	
	6 Total income (loss). Add lines 3 through 5	6	<b>21,724</b>	
	7 Compensation of officers (see instructions—attach Form 1125-E)	7		
	8 Salaries and wages (less employment credits)	8		
	9 Repairs and maintenance	9	<b>3,166</b>	
	10 Bad debts	10		
	11 Rents	11	<b>25,200</b>	
	12 Taxes and licenses	12	<b>12,609</b>	
	13 Interest (see instructions)	13	<b>4,035</b>	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14	<b>557</b>	
	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)	19	<b>SEE STMT 2</b>	
20 Total deductions. Add lines 7 through 19	20	<b>58,320</b>		
21 Ordinary business income (loss). Subtract line 20 from line 6	21	<b>-36,596</b>		
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120-S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)	22c		
	23a 2019 estimated tax payments and 2018 overpayment credited to 2019	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Reserved for future use	23d		
	e Add lines 23a through 23d	23e		
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	24		
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed	25		
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid	26			
27 Enter amount from line 26: Credited to 2020 estimated tax <input checked="" type="checkbox"/> Refunded <input type="checkbox"/>	27			

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.

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Sign Here

Signature of officer **TERRY E. BEILHARZ**

Date

PRESIDENT

Title

Paid  
Preparer  
Use Only

Print/Type preparer's name

**KENT S. BEILHARZ**

Preparer's signature

**KENT S. BEILHARZ**

Date

**03/16/20**Check ☐ if

self-employed

PTIN

Firm's name

**BEILHARZ CONSULTING, INC.**

Firm's EIN

Firm's address

**200 PERRY STREET****DEFIANCE, OH****43512-2103**

Phone no.

**419-782-1040**

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120-S** (2019)

DAA



**Schedule B Other Information** (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ .....	Yes	No
2	See the instructions and enter the: a Business activity ▶ <b>PUBLIC UTILITY</b> b Product or service ▶ <b>WATER</b>		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation .....		X
4	At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below .....		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below .....	Yes	No
		X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? .....	Yes	No
If "Yes," complete lines (i) and (ii) below.		
(i) Total shares of restricted stock ▶ .....		
(ii) Total shares of non-restricted stock ▶ .....		
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? .....		X
If "Yes," complete lines (i) and (ii) below.		
(i) Total shares of stock outstanding at the end of the tax year ▶ .....		
(ii) Total shares of stock outstanding if all instruments were executed ▶ .....		
6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? .....		X
7 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.		
8 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 the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain 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. See instructions ▶ \$ .....		
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions .....	X	
10 Does the corporation satisfy one or more of the following? See instructions .....		X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.		
11 Does the corporation satisfy both of the following conditions? .....		X
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.		
b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.		

Exhibit 4

**Schedule B Other Information** (see instructions) (continued)

	Yes	No
12 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? .....		<b>X</b>
If "Yes," enter the amount of principal reduction ..... ▶ \$ .....		
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions .....		<b>X</b>
14a Did the corporation make any payments in 2019 that would require it to file Form(s) 1099? .....	<b>X</b>	
b If "Yes," did the corporation file or will it file required Forms 1099? .....	<b>X</b>	
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? .....		<b>X</b>
If "Yes," enter the amount from Form 8996, line 14 ..... ▶ \$ .....		

**Schedule K Shareholders' Pro Rata Share Items**

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21) .....	<b>1</b> -36,596
	2 Net rental real estate income (loss) (attach Form 8825) .....	<b>2</b>
	3a Other gross rental income (loss) .....	<b>3a</b>
	b Expenses from other rental activities (attach statement) .....	<b>3b</b>
	c Other net rental income (loss). Subtract line 3b from line 3a .....	<b>3c</b>
	4 Interest income .....	<b>4</b>
	5 Dividends: a Ordinary dividends .....	<b>5a</b>
	b Qualified dividends .....	<b>5b</b>
	6 Royalties .....	<b>6</b>
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) .....	<b>7</b>
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) .....	<b>8a</b>
	b Collectibles (28%) gain (loss) .....	<b>8b</b>
	c Unrecaptured section 1250 gain (attach statement) .....	<b>8c</b>
	9 Net section 1231 gain (loss) (attach Form 4797) .....	<b>9</b>
	10 Other income (loss) (see instructions) ..... Type ▶ .....	<b>10</b>
	11 Section 179 deduction (attach Form 4562) .....	<b>11</b>
Credits	12a Charitable contributions .....	<b>12a</b>
	b Investment interest expense .....	<b>12b</b>
	c Section 59(e)(2) expenditures (1) Type ▶ ..... (2) Amount ▶ .....	<b>12c(2)</b>
	d Other deductions (see instructions) ..... Type ▶ .....	<b>12d</b>
	13a Low-income housing credit (section 42(j)(5)) .....	<b>13a</b>
	b Low-income housing credit (other) .....	<b>13b</b>
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) .....	<b>13c</b>
Foreign Transactions	d Other rental real estate credits (see instructions) ..... Type ▶ .....	<b>13d</b>
	e Other rental credits (see instructions) ..... Type ▶ .....	<b>13e</b>
	f Biofuel producer credit (attach Form 6478) .....	<b>13f</b>
	g Other credits (see instructions) ..... Type ▶ .....	<b>13g</b>
	14a Name of country or U.S. possession ▶ .....	<b>14a</b>
	b Gross income from all sources .....	<b>14b</b>
	c Gross income sourced at shareholder level .....	<b>14c</b>
	Foreign gross income sourced at corporate level .....	
	d Reserved for future use .....	<b>14d</b>
	e Foreign branch category .....	<b>14e</b>
f Passive category .....	<b>14f</b>	
g General category .....	<b>14g</b>	
h Other (attach statement) .....	<b>14h</b>	
Deductions allocated and apportioned at shareholder level .....		
i Interest expense .....	<b>14i</b>	
j Other .....	<b>14j</b>	
Deductions allocated and apportioned at corporate level to foreign source income .....		
k Reserved for future use .....	<b>14k</b>	
l Foreign branch category .....	<b>14l</b>	
m Passive category .....	<b>14m</b>	
n General category .....	<b>14n</b>	
o Other (attach statement) .....	<b>14o</b>	
Other information .....		
p Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued ..... ▶ .....	<b>14p</b>	
q Reduction in taxes available for credit (attach statement) .....	<b>14q</b>	
r Other foreign tax information (attach statement) .....		

Exhibit 4

<b>Schedule K</b> Shareholders' Pro Rata Share Items (continued)		Total amount	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	- 33
	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 Distributions (attach statement if required) (see instructions)	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) <b>SEE STATEMENT 3</b>		
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 14p	18	- 36,596

<b>Schedule L</b> Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		2,021		6,162
2a	Trade notes and accounts receivable	51,377		54,576	
b	Less allowance for bad debts	( )	51,377	( )	54,576
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	82,329		82,329	
b	Less accumulated depreciation	( 68,356	13,973	( 68,913	13,416
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)		222,923		222,923
13a	Intangible assets (amortizable only)	1,424		1,424	
b	Less accumulated amortization	( 949	475	( 1,092	332
14	Other assets (attach statement)				
15	Total assets		290,769		297,409
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable		96,106		96,106
17	Mortgages, notes, bonds payable in less than 1 year		4,709		11,925
18	Other current liabilities (attach statement) <b>STMT 4</b>		7,375		7,504
19	Loans from shareholders		89,763		172,436
20	Mortgages, notes, bonds payable in 1 year or more		46,782		
21	Other liabilities (attach statement)				
22	Capital stock		45,000		45,000
23	Additional paid-in capital		40,000		40,000
24	Retained earnings		-38,966		-75,562
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	( )		( )	
27	Total liabilities and shareholders' equity		290,769		297,409

Exhibit 4

Form 1120-S (2019) **CHRISTI WATER SYSTEM, INC.**

Page 5

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

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books .....	-36,596	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 14p (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a	Depreciation \$ .....		a	Depreciation \$ .....	
b	Travel and entertainment \$ .....		7	Add lines 5 and 6 .....	
4	Add lines 1 through 3 .....	-36,596	8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 ..	-36,596

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

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year .....	-38,966			
2 Ordinary income from page 1, line 21 .....				
3 Other additions .....				
4 Loss from page 1, line 21 .....	(36,596)			
5 Other reductions .....	( )			( )
6 Combine lines 1 through 5 .....	-75,562			
7 Distributions .....				
8 Balance at end of tax year. Subtract line 7 from line 6 .....	-75,562			

Form 1120-S (2019)

Exhibit 4

Form **1125-A**(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service

## Cost of Goods Sold

OMB No. 1545-0123

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.  
▶ Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

Name

Employer identification number

**CHRISTI WATER SYSTEM, INC.**

1	Inventory at beginning of year	1	
2	Purchases	2	71,843
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) <b>STMT 5</b>	5	48,432
6	Total. Add lines 1 through 5	6	120,275
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	120,275

## 9a Check all methods used for valuing closing inventory:

- (i) ☐ Cost  
(ii) ☐ Lower of cost or market  
(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐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 amount 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 entity? See instructions

☐ Yes☒ No

## f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation

☐ Yes☒ No

For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (Rev. 11-2018)

Exhibit 4

671119

**Schedule K-1  
(Form 1120-S)**Department of the Treasury  
Internal Revenue Service**2019**

For calendar year 2019, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

beginning

ending

**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**B** Corporation's name, address, city, state, and ZIP code

CHRISTI WATER SYSTEM, INC.

200 PERRY ST

DEFIANCE

OH 43512

**C** IRS Center where corporation filed return

E-FILE

**Part II Information About the Shareholder****D** Shareholder's identifying number**E** Shareholder's name, address, city, state, and ZIP code

TERRY E BEILHARZ

8736 FOX CHASE LN

DEFIANCE

OH 43512

**F** Shareholder's percentage of stock  
ownership for tax year

100.000000 %

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

1	Ordinary business income (loss)	13	Credits
	-36,596		
2	Net rental real estate income (loss)		
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	Alternative minimum tax (AMT) items
		A	-33
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information
		V*	STMT
18	More than one activity for at-risk purposes*		
19	More than one activity for passive activity purposes*		

\* See attached statement for additional information.

For IRS Use Only

FYE: 12/31/2019

**Statement 1 - Form 1120-S, Page 1, Line 5 - Other Income (Loss)**

Description	Amount
LABOR & MATERIALS INCOME	\$ 1,511
OTHER INCOME	460
TOTAL	<u>\$ 1,971</u>

**Statement 2 - Form 1120-S, Page 1, Line 19 - Other Deductions**

Description	Amount
ACCOUNTING & LEGAL	\$ 6,213
CAR & TRUCK EXPENSE	2,400
BAD DEBT EXPENSE	705
BANK SERVICE CHARGES	266
DUES AND SUBSCRIPTIONS	275
OFFICE EXPENSE	110
POSTAGE	810
TELEPHONE	580
UTILITIES	1,251
AMORTIZATION	143
TOTAL	<u>\$ 12,753</u>

**Statement 3 - Form 1120-S, Page 4, Schedule K, Line 17d - Other Items and Amounts**

Description	Amount
SECTION 199A INFORMATION - SEE ATTACHED WRK	

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

Description	Beginning of Year	End of Year
SERVICE DEPOSITS	\$ 1,200	\$ 1,700
ACCRUED REAL ESTATE TAX	6,175	5,804
TOTAL	<u>\$ 7,375</u>	<u>\$ 7,504</u>

FYE: 12/31/2019

**Statement 5 - Form 1125-A, Line 5 - Other Costs**

<u>Description</u>	<u>Amount</u>
REFUNDS	\$ 105
SUBLET EXPENSE	44,508
LAB FEES	920
METER READING	1,300
WATER TESTING	1,599
TOTAL	<u>\$ 48,432</u>



**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**8/24/2020 4:55:27 PM**

**in**

**Case No(s). 20-1428-WW-AIR**

Summary: Application Small Utility Application for an Increase in Rates and Charges electronically filed by Mr. Kent Beilharz on behalf of Christi Water System, Inc and Mr. Terry Beilharz