

**FAX**

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54

**FILE****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.

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200 PERRY STREET  
AddressDEFIANCE  
CityDEFIANCE  
CountyOH  
State43512  
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, 2009**

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 or 419-438-7779 Fax: 419-782-1040

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Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

## 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.

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

**HISTORY**

1.	Date of organization. 2/1/82
2.	Date when operations began. 2/1/82
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>

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### FACTS PERTAINING TO CONTROL OF RESPONDENT

<p>1. Did any individual, association, corporation or corporations, control the respondent at close of year? NO _____</p> <p>If control was so held, state:</p> <p>(a) The form of control, whether sole or joint: N/A _____</p> <p>(b) The name of the controlling corporation or corporations: N/A _____</p> <p>(c) The manner in which control was established: N/A _____</p> <p>(d) The extent of control: N/A _____</p> <p>(e) Whether control was direct or indirect: N/A _____</p> <p>(f) The name of the intermediary through which control, if indirect, was established: N/A _____</p>
<p>2. Did any individual, association, or corporation hold control, as trustee over the respondent at the close of the year? NO _____</p> <p>If control was so held, state:</p> <p>(a) The name of the trustee: N/A _____</p> <p>(b) The name of the beneficiary or beneficiaries for whom the trust was maintained: N/A _____</p>

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### 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

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

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 1/2 WEST FIRST STREET DEFIANCE, OH 43512	100	100	NONE
	<b>TOTAL LISTED ABOVE</b>	100	100	NONE
	<b>ALL STOCKHOLDERS</b>	100	100	NONE

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009 \_\_\_\_\_

## 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	1/1-12/31/09	OCT 1, 2010	ONE
2.	KENT S BEILHARZ, DEFIANCE, OH	1/1-12/31/09	OCT 1, 2010	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		



Annual Report of CHRISTI WATER SYSTEM, INC. Year Ended December 31, 2009

## SCHEDULE: 3

## PRINCIPAL GENERAL OFFICERS

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.
2. Customary abbreviations may be used in showing titles and departments in columns (a) and (b).

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.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
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15.				
16.				
17.				
18.				
19.				
20.				

## Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

## 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)
<b>UTILITY PLANT:</b>					
101	Utility Plant in Service	17-22	79826	81052	1226
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.				
	<b>TOTAL UTILITY PLANT (101-114)</b>		<b>79826</b>	<b>81052</b>	<b>1226</b>
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	23-30	(52522)	(54518)	(1996)
	<b>NET UTILITY PLANT (Total Utility Plant Less Acc. Dep. and Amortization)</b>		<b>50544</b>	<b>48615</b>	<b>(1929)</b>
116 (109)	Other Utility Plant Adjustments				
	<b>TOTAL PLANT (101-116)</b>		<b>50544</b>	<b>48615</b>	<b>(1929)</b>
<b>OTHER PROPERTY AND INVESTMENTS:</b>					
121	Nonutility Property		216666	216666	0
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant		(2275)	(2470)	(195)
123	Investments in Associated Companies				
124	Other Investments				
125-128	Special Funds				
	<b>TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)</b>		<b>214391</b>	<b>214196</b>	<b>(195)</b>
<b>CURRENT AND ACCRUED ASSETS:</b>					
131	Cash		2690	50	(2640)
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits				
135	Working Funds				
136 (132)	Temporary Cash Investments				
141	Notes Receivable		3512	6148	2635
142	Customer Accounts Receivable		10426	11201	774
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				

Annual Report of CHRISTI WATER SYSTEM, INC. Year Ended December 31, 2009

## 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
	<b>TOTAL CURRENT AND ACCRUED ASSETS (131-174)</b>		<b>16628</b>	<b>17399</b>	<b>769</b>
	<b>DEFERRED DEBITS:</b>				
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
	<b>TOTAL DEFERRED CREDITS (181-187)</b>		<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>258323</b>	<b>258129</b>	<b>(194)</b>
	<b>EQUITY CAPITAL:</b>				
201	Common Stock Issued	33	45000	45000	0
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		24093	24093	0
212	Installmnts. Rcvd. on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	16	8238	(29744)	(21506)

Annual Report of CHRISTI WATER SYSTEM, INC. Year Ended December 31, 2009

## 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
	<b>TOTAL EQUITY CAPITAL (201-218)</b>		<b>39348</b>	<b>2725</b>	<b>(36624)</b>
	<b><u>LONG-TERM DEBT:</u></b>				
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	170505	161097	(9408)
	<b>TOTAL LONG TERM DEBT (221-224)</b>		<b>170505</b>	<b>161097</b>	<b>(9408)</b>
	<b><u>CURRENT AND ACCRUED LIABILITIES:</u></b>				
231	Notes Payable		16614	15333	(1281)
232	Accounts Payable		25515	70898	45383
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies				
235	Customer Deposits		400	650	250
236	Taxes Accrued		5941	5426	(515)
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	2000	2000
	<b>TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)</b>		<b>48470</b>	<b>94307</b>	<b>45837</b>
	<b><u>DEFERRED CREDITS:</u></b>				
251	Unamortized Premium on Debt				
252	Customer Advances for Construct.				
253	Other Deferred Credits				
254	Other Regulatory Liabilities				
255	Accum. Deferred Invest. Tax Credits				
	<b>TOTAL DEFERRED CREDITS (251-255)</b>		<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
	<b><u>OPERATING RESERVES:</u></b>				
261	Property Insurance Reserves				
262	Inquiries and Damages Reserves				
263	Pensions and Benefits Reserves				
265	Miscellaneous Operating Reserves				
	<b>TOTAL OPERATING RESERVES (261-265)</b>		<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
271	CIAC				

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

## 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)
	<b>ACCUM. DEFERRED INCOME TAXES:</b>				
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
	<b>TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)</b>		<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
	<b>TOTAL EQUITY CAPITAL, LIABILITIES AND OTHER CREDITS</b>		<b>258323</b>	<b>258129</b>	<b>(194)</b>

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SCHEDULE: 4A

NOTES TO BALANCE SHEET
NONE

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## SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
<b>UTILITY OPERATING INCOME:</b>			
400	Operating Revenues	38	85777
<b>OPERATING EXPENSES:</b>			
401	Operation Expense	39-47	99591
402 (401)	Maintenance Expense	39-47	388
403	Depreciation Expense		1996
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	2789
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)		104764
	NET OPERATING INCOME (400) Less (401-412.2)		(18987)
<b>OTHER OPERATING INCOME:</b>			
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER OPERATING INCOME (413-414)		NONE
<b>OTHER INCOME AND DEDUCTIONS:</b>			
415	Revenues from Merchandising, Jobbing and Contract Work		0
416	Costs and Expns. of Merchandising, Jobbing and Contract Work		
417	Income from Nonutility Operations		1715
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)		1715
425	Miscellaneous Amortization		196
426	Miscellaneous Income Deductions		6032
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		6228
	TOTAL OTHER INCOME AND DEDUCTIONS (415-422) Less (425-426)		(4513)
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		5426
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.-Crdt., 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)		5426
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		(9939)

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

## SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
	<b>INTEREST CHARGES:</b>		
427	Interest on Long-Term Debt		7698
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		
	<b>TOTAL INTEREST CHARGES (427-431)</b>		<b>7698</b>
	<b>INCOME BEFORE EXTRAORDINARY ITEMS (400)</b>		
	Less (401-431)		(36624)
	<b>EXTRAORDINARY ITEMS:</b>		
433	Extraordinary Income		NONE
434	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	<b>TOTAL EXTRAORDINARY ITEMS (433- 409.3)</b>		<b>NONE</b>
	<b>NET INCOME (400) Less (401-409.3)</b>		<b>(36624)</b>



Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

SCHEDULE: 5A

NOTES TO INCOME STATEMENT
NONE

Annual Report of **CHRISTI WATER SYSTEM, INC.** Year Ended December 31, 2009

SCHEDULE: 6

## STATEMENT OF RETAINED EARNINGS

[illegible]

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	N/A

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

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_  
 Year Ended December 31, 2009

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)
<b>INTANGIBLE PLANT:</b>					
301 Organization	221	NONE	NONE	NONE	221
302 Franchise and Consents					
303 Miscellaneous Intangible Plant					
<b>TOTAL INTANGIBLE PLANT (301-303)</b>	<b>221</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>221</b>
<b>TANGIBLE PLANT</b>					
<b>SOURCE OF SUPPLY PLANT:</b>					
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					
<b>TOTAL SOURCE OF SUPPLY PLANT (310-317)</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
<b>PUMPING PLANT:</b>					
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					

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

## 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					
<b>TOTAL PUMPING PLANT (320-328)</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
<b>WATER TREATMENT PLANT:</b>					
330 Land and Land Rights					
331 Structures and Improvements					
332 Water Treatment Equipment					
<b>TOTAL WATER TREATMENT PLANT (330-332)</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT:</b>					
340 Land and Land Rights					
341 Structures and Improvements					
342 Distribution Reservoirs and Standpipes					
343 Transmission and Distribution Mains	55192	145	NONE	NONE	55337
344 Fire Mains					
345 Services	8993	NONE	NONE	NONE	8993
346 Meters	8988	1082	NONE	NONE	10070
347 Meter Installations					
348 Hydrants	5670	NONE	NONE	NONE	5670
349 Other Transmission and Distribution Plant					
<b>TOTAL TRANSMISSION AND DISTRIBUTION PLANT (340-349)</b>	<b>78844</b>	<b>1227</b>	<b>NONE</b>	<b>NONE</b>	<b>80070</b>

Annual Report of CHRISTI WATER SYSTEM, INC. Year Ended December 31, 2009

## 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)
<b>GENERAL PLANT:</b>					
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	760	NONE	NONE	NONE	760
397 Communication Equipment					
398 (379) Miscellaneous Equipment					
399 (390) Other Tangible Property					
<b>TOTAL GENERAL PLANT 389 (370)-399(390)</b>	<b>760</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>760</b>
<b>OTHER UTILITY PLANT (CLASS D ONLY):</b>					
(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	0	NONE	NONE	NONE	NONE
(397) Other Utility Plant Adjustments					
<b>TOTAL OTHER UTILITY PLANT (CLASS D ONLY) (391-397)</b>	<b>0</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
<b>TOTAL UTILITY PLANT IN SERVICE WATERWORKS (301-397)</b>	<b>79825</b>	<b>1227</b>			<b>81051</b>

Annual Report of CHRISTI WATER SYSTEM, INC

Year Ended December 31, 2009

## SCHEDULE: 8B

Account		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)
<b>UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)</b>						
<b>Class A &amp; B</b>	<b>Class C &amp; D</b>	<b>Account (a)</b>				
		<b>INTANGIBLE PLANT:</b>				
301	301	Organization				
302	302	Franchises and Consents				
303	303	Miscellaneous Intangible Plant				
		<b>TOTAL INTANGIBLE PLANT (301-303)</b>				
	310	Land & Land Rights				
	311	Structures & Improvements				
		<b>TOTAL LAND &amp; STRUCTURES (310-311)</b>				
		<b>COLLECTION PLANT:</b>				
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				
		<b>TOTAL COLLECTION PLANT (350-356)</b>				
		NONE	NONE	NONE	NONE	NONE

Annual Report of CHRISTI WATER SYSTEM, INC. Year Ended December 31, 2009

SCHEDULE: 8B

UTILITY PLANT IN SERVICE-ACCOUNT 101 SEWAGE DISPOSAL UTILITIES (in dollars)						
Class	Account	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)
<b>Class A &amp; B</b>	<b>Class C &amp; D</b>					
360	<b>PUMPING PLANT:</b>					
361	Land and Land Rights					
362	Structures and Improvements					
363	Receiving Wells					
363	Electric Pumping Equipment					
364	Diesel Pumping Equipment					
365	Other Pumping Equipment					
	<b>TOTAL PUMPING PLANT (360-365)</b>	NONE	NONE	NONE	NONE	NONE
	<b>TREATMENT AND DISPOSAL PLANT:</b>					
370	Land and Land Rights					
370.1	Oxidation Lagoon Land					
370.2	Other Land and Land Rights					
371	Structures and Improvements					
372	Treatment and Disposal Equipment					
373	Plant Sewers					
374	Outfall Sewer Lines					
375	Other Treatment and Disposal Plant Eqpt.					
	<b>TOTAL TREATMENT AND DISPOSAL PLANT (370-376)</b>	NONE	NONE	NONE	NONE	NONE

Annual Report of CHRISTI WATER SYSTEM, INC. Year Ended December 31, 2009

## 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)
		<b>GENERAL PLANT:</b>				
389		Land and Land Rights				
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		Communications Equipment				
399	393	Other Tangible Property				
		<b>TOTAL GENERAL PLANT (389-399)</b>	NONE	NONE	NONE	NONE
		<b>TOTAL SEWAGE DISPOSAL PLANT (370-399)</b>	NONE	NONE	NONE	NONE
		<b>TOTAL UTILITY PLANT IN SERVICE SEWAGE DISPOSAL (301-399)</b>	79825	NONE	NONE	79825



Annual Report of CHRISTI WATER SYSTEM, INC. WATER  
 SCHEDULE: 9A Year Ended December 31, 2009

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110)					
WATERWORKS COMPANIES (in dollars)					
(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)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	<b>SOURCE OF SUPPLY PLANT:</b>				
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				
	<b>TOTAL SOURCE OF SUPPLY PLANT (311-317)</b>	NONE	NONE	NONE	NONE
	<b>PUMPING PLANT:</b>				
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				
	<b>TOTAL PUMPING PLANT (321-328)</b>	NONE	NONE	NONE	NONE
	<b>WATER TREATMENT PLANT:</b>				
331	Structures and Improvements				
332	Water Treatment Equipment				
	<b>TOTAL WATER TREATMENT PLANT (331-332)</b>	NONE	NONE	NONE	NONE
	<b>TRANSMISSION AND DISTRIBUTION PLANT:</b>				
341	Structures and Improvements				
342	Distribution Reservoirs and Standpipes				
343	Transmission and Distribution Mains	34746	1.53%	1355	NONE
344	Fire Mains				
345	Services	11676	2.5%	361	NONE
346	Meters	8126	3.14%	359	NONE

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

Annual Report of CHRISTI WATER SYSTEM, INC. WATER Year Ended December 31, 2009  
 SCHEDULE: 9A

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108 - 113 & 115 (110) WATERWORKS COMPANIES (in dollars)									
(Please check if the Company's Depreciation Expense is Calculated: o Monthly o Quarterly x 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)			
	<b>SOURCE OF SUPPLY PLANT:</b>								
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								
	<b>TOTAL SOURCE OF SUPPLY PLANT (311-317)</b>	NONE	NONE	NONE	NONE			NONE	NONE
	<b>PUMPING PLANT:</b>								
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								
	<b>TOTAL PUMPING PLANT (321-328)</b>	NONE	NONE	NONE	NONE			NONE	NONE
	<b>WATER TREATMENT PLANT:</b>								
331	Structures and Improvements								
332	Water Treatment Equipment								
	<b>TOTAL WATER TREATMENT PLANT (331-332)</b>	NONE	NONE	NONE	NONE			NONE	NONE
	<b>TRANSMISSION AND DISTRIBUTION PLANT:</b>								
341	Structures and Improvements								
342	Distribution Reservoirs and Standpipes								
343	Transmission and Distribution Mains								
344	Fire Mains								
345	Services								
346	Meters								

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:  
 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.

Annual Report of CHRISTI WATER SYSTEM, INC. WATER Year Ended December 31, 2009  
 SCHEDULE: 9A

ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION-ACCOUNTS 108-113 & 115 (110)					
WATERWORKS COMPANIES (in dollars)					
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input checked="" type="checkbox"/> 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)
347	Meter Installations				
348	Hydrants	4456	1.49%	136	NONE
349	Other Transmission & Distribution Plant				
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	59004	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	(19933)	1.90%	(605)	NONE
	TOTAL OTHER UTILITY PLANT (111-115)	(19933)	1.90%	(605)	NONE
	TOTAL WATERWORKS (311-115)	40341	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 (FUCO 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)

Annual Report of CHRISTI WATER SYSTEM, INC.

Year Ended December 31, 2009

## SCHEDULE: 9A

## 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: <input type="radio"/> Monthly <input type="radio"/> Quarterly <input checked="" type="radio"/> Annually)									
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Debit (h)	Credit (i)	Balance at End of Current Year	
347	Meter Installations							(j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)	
348	Hydrants	NONE	NONE			NONE	NONE		4592
349	Other Transmission & Distribution Plant								
	TOTAL TRANSMISSION AND DISTRIBUTION PLANT (341-349)	NONE	NONE			NONE	NONE		61215
	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	NONE	NONE			NONE	NONE		1220
397	Communication Equipment								
398 (379)	Miscellaneous Equipment								
399 (390)	Other Tangible Property								
	TOTAL GENERAL PLANT (390-399)	NONE	NONE			NONE	NONE		1220
	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	NONE	NONE			NONE	NONE		(20538)
	TOTAL OTHER UTILITY PLANT (111-115)	NONE	NONE			NONE	NONE		(20538)
	TOTAL WATERWORKS (311-115)	NONE	NONE			NONE	NONE		41957

Note: Columns (b) &amp; (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.

Annual Report of CHRISTI WATER SYSTEM, INC. SEWAGE  
 SCHEDULE: 9B Year Ended December 31, 2009

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 type="radio"/> Quarterly <input checked="" type="radio"/> 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)	
	311	Structures & Improvements					
<b>COLLECTION PLANT:</b>							
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 Collection Structures					
353	354	Services to Customers					
354	355	Flow Measuring Devices					
355	355	Flow Measuring Installations					
356	355	Other Collection Plant Facilities					
		<b>TOTAL COLLECTION PLANT (351-356)</b>	NONE	NONE	NONE	NONE	
<b>PUMPING PLANT:</b>							
361		Structures and Improvements					
362	362	Receiving Wells					
363	363	Electric Pumping Equipment					
364	363	Diesel Pumping Equipment					
365	363	Other Pumping Equipment					
		<b>TOTAL PUMPING PLANT (361-365)</b>	NONE	NONE	NONE	NONE	
<b>TREATMENT AND DISPOSAL PLANT:</b>							
371		Structures and Improvements					
372	373	Treatment and Disposal Equipment					
373	374	Plant Sewer					
374	375	Outfall Sewer Lines					
375	376	Other Treatment and Disposal Plant					
		<b>TOTAL TREATMENT AND DISPOSAL PLANT (371-376)</b>	NONE	NONE	NONE	NONE	

Note:

Columns (b) & (d) thru (f): 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.

(continue on next page)

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

**SCHEDULE: 9B**

**SEWAGE**

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="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Annually)									
Account Balance at End No.	Class A&B	Class C&D	Account Title (a)	Cost of Removal (f)	Salvage (g)	Debit (h)	Credit (i)	Other Addition	of Current Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
311			Structures & Improvements						
			<b>COLLECTION PLANT:</b>						
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						
			<b>TOTAL COLLECTION PLANT(351-356)</b>	NONE	NONE	NONE	NONE		NONE
			<b>PUMPING PLANT:</b>						
361			Structures and Improvements						
362			Receiving Wells						
363			Electric Pumping Equipment						
364			Diesel Pumping Equipment						
365			Other Pumping Equipment						
			<b>TOTAL PUMPING PLANT (361-365)</b>	NONE	NONE	NONE	NONE		NONE
			<b>TREATMENT AND DISPOSAL PLANT</b>						
372			Treatment and Disposal Equipment						
373			Plant Sewer						
374			Outfall Sewer Lines						
375			Other Treatment and Disposal Plant						
			<b>TOTAL TREATMENT AND DISPOSAL PLANT (371-376)</b>	NONE	NONE	NONE	NONE		NONE

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:

- 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.

Annual Report of CHRISTI WATER SYSTEM, INC.

Year Ended December 31, 2009

## 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: ☐ Monthly ☐ Quarterly ☒ Annually)

Account No.	Class A & B C & D	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
		<b>GENERAL PLANT:</b>				
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				
		<b>TOTAL GENERAL PLANT (390-399)</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
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.				
		<b>TOTAL SEWAGE DISPOSAL (109-115)</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
		<b>TOTAL WATERWORKS &amp; SEWAGE DISPOSAL (351-115)</b>	<b>40341</b>	<b>VARIOUS</b>	<b>1616</b>	<b>NONE</b>

Note: Columns (b) &amp; (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. (continue on next page)

Annual Report of CHRISTI WATER SYSTEM, INC.

Year Ended December 31, 2009

## SCHEDULE: 9B

## SEWAGE

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

## SEWAGE DISPOSAL COMPANIES (in dollars)

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

Account		Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance at End of Current Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
Class A&B	Class C&D				Debit (h)	Credit (i)	
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	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. Adjnts.					
		TOTAL SEWAGE DISPOSAL (109-115)	NONE	NONE	NONE	NONE	NONE
		TOTAL WATERWORKS & SEWAGE DISPOSAL (351-115)	NONE	NONE	NONE	NONE	41957

Note: Columns (b) &amp; (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.



Annual Report of CHRISTI WATER SYSTEM, INC. Year Ended December 31, 2009

## 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

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

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## SCHEDULE: 12

<b>MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186 (183)</b> <b>(in dollars)</b>				
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				
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$NONE	NONE	NONE	NONE

## SCHEDULE: 13

<b>RESEARCH AND DEVELOPMENT EXPENDITURES - ACCOUNT 187</b> <b>(in dollars)</b>				
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				
<b>TOTAL RESEARCH AND DEVELOPMENT EXPENDITURES</b>	NONE	NONE	NONE	NONE

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## 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	45000	NONE	NONE
<u>PREFERRED:</u>						
NONE						
<b>TOTALS</b>	<b>\$ 450</b>	<b>750</b>	<b>100</b>	<b>45000</b>	<b>NONE</b>	<b>NONE</b>

Annual Report of CHRISTI WATER SYSTEM, INC. Year Ended December 31, 2009

## 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) - (j) 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	35208	NONE	6.25		9096	26112
HUNTINGTON BANK	6-27-03	6-27-18	55699	NONE	5.03		6237	49463
			90907				15333	75575

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## 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	1196	NONE	165	1031
Other Payments (Specify)				
TOTALS ACCT 166	\$ 1196	NONE	165	1031

## 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

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## SCHEDULE: 18

<b>ACCUMULATED DEFERRED INCOME TAXES- LIBERALIZED DEPRECIATION - ACCOUNT 282</b> (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				
<b>TOTAL ACCUM. DEF. INCOME TAXES-LIBERALIZED DEPRECIATION ACCT. 282</b>	NONE	NONE	NONE	NONE

## SCHEDULE: 19

<b>ACCUMULATED DEFERRED INCOME TAXES - OTHER - ACCOUNT 283</b> (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				
<b>TOTAL ACCUM. DEFERRED INCOME TAXES-OTHER ACCT. 283</b>	NONE	NONE	NONE	NONE

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## 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

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## SCHEDULE: 21

OPERATING REVENUE ACCOUNTS		
Account No.	Account Title	Amount (in dollars)
<b>SALES OF WATER:</b>		
460	Unmetered Sales to General Customers	
461	Metered Sales to General Customers	85777
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	
	<b>TOTAL SALES OF WATER (460-467)</b>	<b>85777</b>
<b>OTHER OPERATING REVENUES:</b>		
470	Forfeited Discounts	
471	Miscellaneous Service Revenues	
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	1327
	<b>TOTAL OTHER OPERATING REVENUES (470-474)</b>	<b>1327</b>
	<b>TOTAL WATERWORKS OPERATING REVENUES (460-474)</b>	<b>87104</b>
<b>SEWAGE DISPOSAL REVENUES:</b>		
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	
	<b>TOTAL SEWAGE DISPOSAL REVENUES (521-526)</b>	<b>NONE</b>
<b>OTHER OPERATING REVENUES:</b>		
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	
	<b>TOTAL OTHER OPERATING REVENUES (531-536)</b>	<b>NONE</b>
	<b>TOTAL SEWAGE DISPOSAL OPERATING REVENUES (521-536)</b>	<b>NONE</b>
	<b>TOTAL OPERATING REVENUES (460-536)</b>	<b>87104</b>



Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

## 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.		
<b>OPERATING EXPENSE ACCOUNTS</b> <b>(CLASS A &amp; B) Page 1 of 4</b>		
Account No.	Account Title	Amount (in dollars)
<b>SOURCE OF SUPPLY EXPENSE:</b>		
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	
	<b>TOTAL SOURCE OF SUPPLY EXPENSE (600-617)</b>	<b>NONE</b>
<b>PUMPING EXPENSE:</b>		
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	
	<b>TOTAL PUMPING EXPENSE (620-633)</b>	<b>NONE</b>
<b>WATER TREATMENT EXPENSES:</b>		
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	
	<b>TOTAL WATER TREATMENT EXPENSE (640-652)</b>	<b>NONE</b>

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

## SCHEDULE: 22A

OPERATING EXPENSE ACCOUNTS (CLASS A & B) Page 2 of 4		
Account No.	Account Title	Amount (in dollars)
	<b>TRANSMISSION AND DISTRIBUTION EXPENSES:</b>	
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	
	<b>TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (660-678)</b>	<b>NONE</b>
	<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
901	Supervision	
902	Meter Reading Expenses	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)</b>	<b>NONE</b>
	<b>CUSTOMER SERVICE EXPENSES:</b>	
907	Customer Service and Information Expenses	
	<b>TOTAL CUSTOMER SERVICE EXPENSES (907)</b>	<b>NONE</b>
	<b>SALES PROMOTION EXPENSES:</b>	
910	Sales Promotion Expenses	
	<b>TOTAL SALES PROMOTION EXPENSES (910)</b>	<b>NONE</b>
	<b>ADMINISTRATIVE AND GENERAL EXPENSES:</b>	
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	

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## SCHEDULE: 22A

<b>OPERATING EXPENSE ACCOUNTS</b> <b>(CLASS A &amp; B) Page 3 of 4</b>		
<b>Account No.</b>	<b>Account Title</b>	<b>Amount (in dollars)</b>
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	
	<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)</b>	<b>NONE</b>
	<b>TOTAL WATERWORKS EXPENSES (600-932)</b>	<b>NONE</b>
	<b>SEWAGE DISPOSAL:</b>	
	<b>COLLECTION EXPENSES:</b>	
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	
	<b>TOTAL COLLECTION EXPENSES (700-716)</b>	<b>NONE</b>
	<b>PUMPING EXPENSES:</b>	
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	
	<b>TOTAL PUMPING EXPENSES (720-732)</b>	<b>NONE</b>
	<b>TREATMENT AND DISPOSAL EXPENSES:</b>	
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	

Annual Report of CHRISTI WATER SYSTEM, INC. Year Ended December 31, 2009

## SCHEDULE: 22A

<b>OPERATING EXPENSE ACCOUNTS (CLASS A &amp; B) Page 4 of 4</b>		
<b>Account No.</b>	<b>Account Title</b>	<b>Amount (in dollars)</b>
751	Maintenance of T & D Structures and Improvements	
752	Maintenance of Treatment and Disposal Plant	
753	Maintenance of Other Treatment and Disposal	
	<b>TOTAL TREATMENT AND DISPOSAL EXPENSES (740-753)</b>	<b>NONE</b>
	<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)</b>	<b>NONE</b>
	<b>CUSTOMER SERVICE EXPENSES:</b>	
907	Customer Service and Information Expenses	
	<b>TOTAL CUSTOMER SERVICE EXPENSES (907)</b>	<b>NONE</b>
	<b>SALES PROMOTION EXPENSES:</b>	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	<b>TOTAL SALES PROMOTION EXPENSES (910-915)</b>	<b>NONE</b>
	<b>ADMINISTRATIVE AND GENERAL EXPENSES:</b>	
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	
	<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)</b>	<b>NONE</b>
	<b>TOTAL SEWAGE DISPOSAL (700-932)</b>	<b>NONE</b>
	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)</b>	<b>NONE</b>

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## 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.		
<b>OPERATING EXPENSE ACCOUNTS (CLASS C) Page 1 of 3</b>		
Account No.	Account Title	Amount (in dollars)
<b>WATERWORKS</b>		
<b>SOURCE OF SUPPLY EXPENSE:</b>		
600	Operation Labor	
601	Purchased Water	
602	Operation Supplies & Expenses	
605	Maintenance of Water Source Plant	
	<b>TOTAL SOURCE OF SUPPLY EXPENSE (600-605)</b>	<b>NONE</b>
<b>PUMPING EXPENSE:</b>		
620	Operation Labor	
621	Fuel for Power Production	
622	Fuel or Power Purchased for Pumping	
623	Operation Supplies & Expenses	
625	Maintenance of Pumping Plant	
	<b>TOTAL PUMPING EXPENSE (620-625)</b>	<b>NONE</b>
<b>WATER TREATMENT EXPENSES:</b>		
630	Operation Labor	
631	Chemicals	
632	Operation Supplies & Expense	
635	Maintenance of Water Treatment Plant	
	<b>TOTAL WATER TREATMENT EXPENSE (630-635)</b>	<b>NONE</b>
<b>TRANSMISSION AND DISTRIBUTION EXPENSES:</b>		
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	
	<b>TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES (640-655)</b>	<b>NONE</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>		
901	Meter Reading Expenses	
902	Accounting and Collecting Labor	
903	Supplies & Expenses Expense	
904	Uncollectible Accounts	
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-904)</b>	<b>NONE</b>

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## SCHEDULE: 22B

OPERATING EXPENSE ACCOUNTS (CLASS C) Page 2 of 3		
Account No.	Account Title	Amount (in dollars)
<b>CUSTOMER SERVICE EXPENSES:</b>		
907	Customer Service and Information Expenses	
	<b>TOTAL CUSTOMER SERVICE EXPENSE (907)</b>	<b>NONE</b>
<b>SALES PROMOTION EXPENSES:</b>		
910	Sales Promotion Expenses	
	<b>TOTAL SALES PROMOTION EXPENSES (910)</b>	<b>NONE</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES:</b>		
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	
	<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-935)</b>	<b>NONE</b>
	<b>TOTAL WATERWORKS EXPENSES (600-935)</b>	<b>NONE</b>
<b>SEWAGE DISPOSAL OPERATIONS EXPENSES:</b>		
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	<b>TOTAL OPERATIONS EXPENSES (700-705)</b>	<b>NONE</b>
<b>MAINTENANCE EXPENSES:</b>		
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	
	<b>TOTAL MAINTENANCE EXPENSES (710-715)</b>	<b>NONE</b>

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## SCHEDULE: 22B

<b>OPERATING EXPENSE ACCOUNTS (CLASS C) Page 3 of 3</b>		
<b>Account No.</b>	<b>Account Title</b>	<b>Amount (in dollars)</b>
<b><u>CUSTOMER ACCOUNTS EXPENSES:</u></b>		
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)</b>	<b>NONE</b>
<b><u>CUSTOMER SERVICE EXPENSES:</u></b>		
907	Customer Service and Information Expenses	
	<b>TOTAL CUSTOMER SERVICE EXPENSES (907)</b>	<b>NONE</b>
<b><u>SALES PROMOTION EXPENSES:</u></b>		
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	<b>TOTAL SALES PROMOTION EXPENSES (910-915)</b>	<b>NONE</b>
<b><u>ADMINISTRATIVE AND GENERAL EXPENSES:</u></b>		
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	
	<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)</b>	<b>NONE</b>
	<b>TOTAL SEWAGE DISPOSAL (700-932)</b>	<b>NONE</b>
	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)</b>	<b>NONE</b>

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## 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.		
<b>OPERATING EXPENSE ACCOUNTS</b>		
<b>(CLASS D) Page 1 of 2</b>		
Account No.	Account Title	Amount (in dollars)
<b><u>WATERWORKS</u></b>		
<b><u>PLANT OPERATION &amp; MAINTENANCE:</u></b>		
600	Salaries & Wages	
610	Purchased Water	46893
620	Fuel or Power Purch. for Pumping	
630	Chemicals	275
640	Supplies & Expenses	
650	Repairs of Water Plant	388
660	Transportation Expenses	
	<b>TOTAL PLANT OPER. &amp; MAINT. (600-660)</b>	<b>47556</b>
<b><u>GENERAL EXPENSES:</u></b>		
680	Administrative and General Salaries	
681	Office Supplies and Other Expenses	14222
682	Outside Services Employed	42738
684	Insurance Expense	
686	Employee Pensions and Benefits	
688	Regulatory Commission Expenses	8215
689	Miscellaneous General Expenses	11384
690	Uncollectible Accounts	
	<b>TOTAL GENERAL EXPENSES (680-690)</b>	<b>76559</b>
	<b>TOTAL WATERWORKS EXPENSES (600-690)</b>	<b>124115</b>
<b><u>SEWAGE DISPOSAL</u></b>		
<b><u>OPERATIONS EXPENSES:</u></b>		
700	Supervision and Engineering	
701	Labor and Expenses	
702	Rents	
703	Fuel & Power Purch. for Pumping & Treatment	
704	Chemicals	
705	Misc. Supplies & Expenses	
	<b>TOTAL OPERATIONS EXPENSES (700-705)</b>	<b>NONE</b>
<b><u>MAINTENANCE EXPENSES:</u></b>		
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	
	<b>TOTAL MAINTENANCE EXPENSES (710-715)</b>	<b>NONE</b>



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## SCHEDULE 22C

OPERATING EXPENSE ACCOUNTS (CLASS D) Page 2 of 2		
Account No.	Account Title	Amount (in dollars)
	<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
901	Supervision	
902	Meter Reading Expenses and Flat Rate Inspections	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expense	
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES (901-905)</b>	<b>NONE</b>
	<b>CUSTOMER SERVICE EXPENSES:</b>	
907	Customer Service and Information Expenses	
	<b>TOTAL CUSTOMER SERVICE EXPENSES (907)</b>	<b>NONE</b>
	<b>SALES PROMOTION EXPENSES</b>	
910	Sales Promotion Expenses	
914	Revenues from Merchandising, Jobbing and Contract Work	
915	Costs and Expenses of Merchandising, Jobbing and Contract Work	
	<b>TOTAL SALES PROMOTION EXPENSES (910-915)</b>	<b>NONE</b>
	<b>ADMINISTRATIVE AND GENERAL EXPENSES:</b>	
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	
	<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES (920-932)</b>	<b>NONE</b>
	<b>TOTAL SEWAGE DISPOSAL (700-932)</b>	<b>NONE</b>
	<b>TOTAL OPERATION AND MAINTENANCE EXPENSE (600-932)</b>	<b>124115</b>

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

**SCHEDULE: 23**

<b>TAXES OTHER THAN INCOME TAXES-OPERATING ACCOUNT 408.1</b>	
<b>(in dollars)</b>	
Type of tax:	\$ Amount
Ohio Property Tax	5426
Ohio Gross Receipts Tax	2054
F.I.C.A.	
Other (Specify List)	735
<b>TOTAL ACCOUNT 408.1</b>	<b>8215</b>

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

Annual Report of CHRISTI WATER SYSTEM, INC. Year Ended December 31, 2009

## 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 1,356,000 CU FT (10,142,880 GAL)
  - a. Produced and/or purchased 1,356,000 CU FT
  - b. Delivered to the customer 1,253,970 CU FT
  - c. Lost or unaccounted for 102,030 CU FT
7. State source of water supply, whether rivers, lakes springs or wells PURCHASED WATER FROM THE CITY OF DEFIANCE
8. Of the Ohio customers, the number that are:
  - a. Year-round customers 190
  - 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 190
  - b. Entire Company 190
10. AFUDC rate(s) used during year N/A
11. Calculation of AFUDC rate(s) used: N/A

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

## 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.)

Acct. No.	Item	Amount (in dollars)		
		Total (1)	Interstate (Other Than Ohio) (2)	Ohio Intrastate (3) = (1) - (2)
400	Waterworks Operating Revenues	85777	0	85777
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	1327	0	1327
422	Gain from Disposition of Nonutility Prop.			
433-409.3	Extraordinary Income			
	<b>SUBTOTAL</b>	<b>87104</b>	<b>0</b>	<b>87104</b>
466	Earnings or Receipts from Sales to Utilities for Resale	( )	( )	( )
	<b>TOTAL</b>	<b>87104</b>	<b>0</b>	<b>87104</b>

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

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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

Annual Report of CHRISTI WATER SYSTEM, INC. \_\_\_\_\_ Year Ended December 31, 2009

## 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 DEFIANCE \_\_\_\_\_

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, 2009, to and including DEC 31, 2009.

STATE OF OHIO  
COUNTY OF DEFIANCE

[Signature]  
(Signature of affiant.)

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 29<sup>TH</sup> DAY OF APRIL, 2010.

Karol A. Bailharg  
NOTARY PUBLIC  
My Commission Expires  
Oct. 12, 2010