

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

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

SMALL UTILITY APPLICATION
FOR AN INCREASE IN RATES
AND CHARGES

Christi Water System, Inc. ², the applicant in this proceeding, is a
Water Works ³ company providing utility service to 196 ⁴
customers in the area of Noble ⁵, Ohio. For the twelve (12) months ended
December 31, 2023 ⁶, the current rates and charges of applicant produced annual
gross revenues of \$ 177,711.14 ⁷. The expenses for the same twelve-month period were
\$ 210,588.26 ⁸. Based upon current expense levels, the existing rates do not provide a reasonable
level of compensation for utility service.

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

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

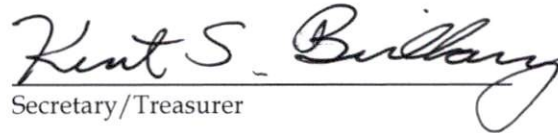
Considering the statements made above, applicant requests the Public Utilities Commission of
Ohio to:

1. Waive the filing requirements specified in Section 4909.18 (A) through (E), Revised Code.
2. Establish a test period of the twelve-month period ending 12-31-2023 ⁹, and date
certain of 01-01-2023 ¹⁰, 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


Secretary/Treasurer

Company Address:

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

Company
Telephone No.:

(419) 782-1176

STATE OF OHIO)
) SS
COUNTY OF)

I, Kent S. 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.

Kent S. Beilharz
President/Vice President

Kent S. Beilharz
Secretary/Treasurer

Sworn and subscribed before me this 8th day of August, 2024



BECKY L. MEYER
Notary Public, State of Ohio
My Commission Expires 4-24-27

Becky L. Meyer
Notary Public
My term expires: 4-24-27

(SEAL)

CHRISTI WATER SYSTEM, INC.

SMALL UTILITY APPLICATION
FOR AN INCREASE IN RATES AND CHARGES

EXHIBIT 1

NEW PROPOSED RATE

CHRISTI WATER SYSTEM, INC.

EX-1
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>	<u>Purchase Water Rate</u>
0-50 c.f./month	\$ 44.96 /month	\$ 0.47 / month
Over 50 c.f.	.135653 / c.f.	0.0095 / 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. _____ - WW-AIR
Order Journalized: _____

ISSUED BY

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

CHRISTI WATER SYSTEM, INC.

SMALL UTILITY APPLICATION
FOR AN INCREASE IN RATES AND CHARGES

EXHIBIT 2

2023 CURRENT RATE

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>
0-50 c.f./month	\$ 34.34 / month
Over 50 c.f.	0.123070 / c.f.

* Base rates include \$85,834.64 of purchase water expenses.

Issued: 10-29-2021

Effective: 11-01-2021

Filed under authority in Case No. 20-1428-WW-AIR

Order Journalized: September 24, 2021

ISSUED BY

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

CHRISTI WATER SYSTEM, INC.

SMALL UTILITY APPLICATION
FOR AN INCREASE IN RATES AND CHARGES

EXHIBIT 3

2023 ANNUAL REPORT

Ex. 3



Public Utilities Commission

Annual Report for Fiscal Assessment Year ending: December 31, 2023

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:	Kent Beilharz 4197821176
Doing Business As (DBA) or Formerly Known As (FKA)	

Fiscal Contact		Docketing Contact	
Name:	Kent Beilharz	Name:	Kent Beilharz
Title:		Title:	
Address:	200 Perry St Defiance, Ohio 43512 United States	Address:	200 Perry St Defiance, Ohio 43512 United States
Email:	kentbeilharz@gmail.com	Email:	kentbeilharz@gmail.com
Phone:		Phone:	

Annual Report filings and instructions are available at:

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

Ex. 3

Statement of Intrastate Gross Earnings (Revenue) CY2023

Amount (In dollars)				
Account No.	Item	Total Company (1)	Interstate Non-Ohio Earnings(Revenue) (2)	Ohio Intrastate (3)=(1)-(2)
400	Waterworks Operating Revenues	\$177,711	\$0	\$177,711
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.	\$7,308	\$0	\$7,308
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	\$185,019	\$0	\$185,019
466	Earnings or Receipts from Sales to Other Public Utilities for Resale	\$0	\$0	\$0
	TOTAL (Subtotal – Sales to Other Utilities for Resale)	\$185,019	\$0	\$185,019

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.

CHRISTI WATER SYSTEM, INC.

SMALL UTILITY APPLICATION
FOR AN INCREASE IN RATES AND CHARGES

EXHIBIT 4

2023 TAX RETURN

Form **1120-S**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**Do 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 for instructions and the latest information.

OMB No. 1545-0123

2023

For calendar year 2023 or tax year beginning , ending

A S election effective date 02/01/82	TYPE OR PRINT	Name CHRISTI WATER SYSTEM, INC.	D Employer identification number 1646
B Business activity code number (see instructions) 221300		Number, street, and room or suite no. If a P.O. box, see instructions. 200 PERRY ST	E Date incorporated 02/01/1982
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code DEFIANCE OH 43512	F Total assets (see instructions) \$ 359,861

- G** Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No
- H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination
- 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 22. See the instructions for more information.

Income	1a Gross receipts or sales 178,182	b Less Returns and allowances	c Balance	1c	178,182
	2 Cost of goods sold (attach Form 1125-A)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	178,182
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	
	5 Other income (loss) (see instructions—attach statement)	SEE STMT 1		5	542
	6 Total income (loss). Add lines 3 through 5			6	178,724
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)			7	
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	515
	10 Bad debts			10	
	11 Rents			11	18,000
	12 Taxes and licenses			12	18,140
	13 Interest (see instructions)			13	742
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	4,759
	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 Energy efficient commercial buildings deduction (attach Form 7205)			19	
	20 Other deductions (attach statement)	SEE STMT 2		20	178,704
	21 Total deductions. Add lines 7 through 20			21	220,860
	22 Ordinary business income (loss). Subtract line 21 from line 6			22	-42,136
Tax and Payments	23a Excess net passive income or LIFO recapture tax (see instructions)	23a		23c	
	b Tax from Schedule D (Form 1120-S)	23b			
	c Add lines 23a and 23b (see instructions for additional taxes)				
	24a Current year's estimated tax payments & preceding year's overpayment credited to the current year	24a		24z	
	b Tax deposited with Form 7004	24b			
	c Credit for federal tax paid on fuels (attach Form 4136)	24c			
	d Elective payment election amount from Form 3800	24d			
	z Add lines 24a through 24d				
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			25	
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed			26	
	27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid			27	
	28 Enter amount from line 27: Credited to 2024 estimated tax			28	
		Refunded			

Sign Here

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

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

Paid Preparer Use Only	Signature of officer TERRY E. BEILHARZ	Date	Title
	Print/Type preparer's name KENT S. BEILHARZ	Preparer's signature KENT S. BEILHARZ	Date 08/08/24
	Firm's name BEILHARZ CONSULTING, INC.	Check <input type="checkbox"/> if self-employed	PTIN P00110631
	Firm's address 200 PERRY STREET DEFIANCE, OH 43512-2103	Firm's F... 5652	Phone no. 419-782-1040

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120-S** (2023)

E x 9

Schedule B Other Information (see instructions)

<p>1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual</p> <p style="margin-left: 150px;">c <input type="checkbox"/> Other (specify) _____</p> <p>2 See the instructions and enter the:</p> <p style="margin-left: 20px;">a Business activity PUBLIC UTILITY b Product or service WATER</p> <p>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</p> <p>4 At the end of the tax year, did the corporation:</p> <p style="margin-left: 20px;">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</p>	Yes	No
		X
		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 applicable) 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

(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? 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? 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? ☐

7 Check this box if the corporation issued publicly offered debt instruments with original issue discount. 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 ☒

10 Does the corporation satisfy one or more of the following? See instructions

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 \$29 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 , Limitation on Business Interest Expense Under Section 163(j).		

11 Does the corporation satisfy both of the following conditions?

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.		

Ex. 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?		X
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		X
14a Did the corporation make any payments in 2023 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file required Form(s) 1099?	X	
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter the amount from Form 8996, line 15 \$		
16 At any time during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		X

Schedule K Shareholders' Pro Rata Share Items

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1 -42,136
	2 Net rental real estate income (loss) (attach Form 8825)	2 3,295
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4
	5 Dividends: a Ordinary dividends	5a
	b Qualified dividends	5b
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a
	b Collectibles (28%) gain (loss)	8b
	c Unrecaptured section 1250 gain (attach statement)	8c
	9 Net section 1231 gain (loss) (attach Form 4797)	9 3,000
Deductions	10 Other income (loss) (see instructions) Type:	10
	11 Section 179 deduction (attach Form 4562)	11
	12a Charitable contributions	12a
	b Investment interest expense	12b
Credits	c Section 59(e)(2) expenditures Type:	12c
	d Other deductions (see instructions) Type:	12d
	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c
	d Other rental real estate credits (see instructions) Type:	13d
	e Other rental credits (see instructions) Type:	13e
Inter-national	f Biofuel producer credit (attach Form 6478)	13f
	g Other credits (see instructions) Type:	13g
Alternative Minimum Tax (AMT) Items	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance <input checked="" type="checkbox"/>	
	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
Items Affecting Shareholder Basis	f Other AMT items (attach statement)	15f
	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c 173
	d Distributions (attach statement if required) (see instructions)	16d
	e Repayment of loans from shareholders	16e
	f Foreign taxes paid or accrued	16f

Ex. 4

Schedule K Shareholders' Pro Rata Share Items (continued)

Other Information		Total amount	
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) SEE STATEMENT 3		
Reconciliation	18 Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18	-35,841

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		11,050		3,619
2a	Trade notes and accounts receivable	61,845		56,493	
b	Less allowance for bad debts	()	61,845	()	56,493
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement) STMT 4				200
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	161,078		171,168	
b	Less accumulated depreciation	(89,393)	71,685	(94,152)	77,016
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)		222,533		222,533
13a	Intangible assets (amortizable only)	1,779		355	
b	Less accumulated amortization	(1,779)	0	(355)	0
14	Other assets (attach statement)				
15	Total assets		367,113		359,861
Liabilities and Shareholders' Equity					
16	Accounts payable		84,314		162,461
17	Mortgages, notes, bonds payable in less than 1 year		14,703		2,552
18	Other current liabilities (attach statement) STMT 5		9,900		11,827
19	Loans from shareholders		256,587		217,426
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock		45,000		45,000
23	Additional paid-in capital		120,000		120,000
24	Retained earnings		-163,391		-199,405
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		367,113		359,861

Ex. 4

Form 1120-S (2023) **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	-36,014	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 16f (itemize):		6	Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
	STMT 6	173			
4	Add lines 1 through 3	-35,841	8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	-35,841

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	-163,391		
2	Ordinary income from page 1, line 22			
3	Other additions STMT 7	6,295		
4	Loss from page 1, line 22	(42,136)		
5	Other reductions STMT 8	(173)		
6	Combine lines 1 through 5	-199,405		
7	Distributions			
8	Balance at end of tax year. Subtract line 7 from line 6	-199,405		

Form 1120-S (2023)

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

2023

For calendar year 2023, or tax year

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

beginning

ending

Shareholder's Share of Income, Deductions,
Credits, etc.

See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

1646

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

D Corporation's total number of shares

Beginning of tax year 100

End of tax year 100

Part II Information About the Shareholder

E Shareholder's identifying number

F Shareholder's name, address, city, state, and ZIP code

TERRY E BEILHARZ

8736 FOX CHASE LN

DEFIANCE

OH 43512

G Current year allocation percentage

100.000000 %

H Shareholder's number of shares

Beginning of tax year 100

End of tax year 100

I Loans from shareholder

Beginning of tax year \$ 256,587

End of tax year \$ 256,587

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

1	Ordinary business income (loss)	13	Credits
	-42,136		
2	Net rental real estate income (loss)		
*	3,295		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input checked="" type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
		A	-33
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)	16	Items affecting shareholder basis
	3,000	C*	173
10	Other income (loss)		
		17	Other information
		V*	STMT
11	Section 179 deduction	AC*	STMT
12	Other deductions		
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: 12/31/2023

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

Description	Amount
OTHER INCOME	\$ 30
TURN-ON FEES	35
UNCATEGORIZED INCOME	477
TOTAL	\$ 542

Statement 2 - Form 1120-S, Page 1, Line 20 - Other Deductions

Description	Amount
WATER PURCHASED	\$ 86,215
CHEMICALS	564
SUBLET EXPENSE	67,917
LAB FEES	1,835
METER READING	2,400
WATER TESTING	1,508
ACCOUNTING & LEGAL	3,216
CAR & TRUCK EXPENSE	9,600
BANK SERVICE CHARGES	20
DUES AND SUBSCRIPTIONS	100
OFFICE EXPENSE	839
POSTAGE	1,686
TELEPHONE & INTERNET	861
UTILITIES	1,884
SUPPLIES	59
TOTAL	\$ 178,704

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 6 - Other Current Assets

Description	Beginning of Year	End of Year
UNDEPOSITED FUNDS	\$ 200	\$ 200
TOTAL	\$ 0	\$ 200

FYE: 12/31/2023

Statement 5 - Form 1120-S, Page 4, Schedule L, Line 18 - Other Current Liabilities

Description	Beginning of Year	End of Year
SERVICE DEPOSITS	\$ 2,700	\$ 3,700
ACCRUED REAL ESTATE TAX	7,200	8,127
TOTAL	\$ 9,900	\$ 11,827

Statement 6 - Form 1120-S, Page 5, Schedule M-1, Line 3 - Expenses on Books Not on Return

Description	Amount
FINES AND PENALTIES	\$ 173
TOTAL	\$ 173

Statement 7 - Form 1120-S, Page 5, Schedule M-2, Line 3(a) - Other Additions

Description	Amount
NET RENTAL REAL ESTATE INCOME	\$ 3,295
NET SECTION 1231 GAIN	3,000
TOTAL	\$ 6,295

Statement 8 - Form 1120-S, Page 5, Schedule M-2, Line 5(a) - Other Reductions

Description	Amount
FINES AND PENALTIES	\$ 173
TOTAL	\$ 173

EX-4

Federal Statements

FYE: 12/31/2023

Statement 9 - Schedule K-2, Part II, Section 1, Line 20A - Other Income

Country Code	Description	U.S. Source	Foreign Branch	Passive	General	Other	Sourced by Shr	Total
US	FORM 1120-S, P1, LN 5 INCOME	\$ 542	\$	\$	\$	\$	\$	\$ 542
TOTAL		\$ 542	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 542

**This foregoing document was electronically filed with the Public Utilities
Commission of Ohio Docketing Information System on**

8/8/2024 3:37:32 PM

in

Case No(s). 24-0798-WW-AIR

Summary: Application 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 and Mr. Kent Beilharz electronically filed by Mr. Kent Beilharz on behalf of Christi Water System, Inc and Beilharz, Terry Mr. and Mr. Kent S Beilharz.