

ANNUAL REPORT

OF

(Name of Respondent)

(Address of Respondent)

TO THE

BOARD OF PUBLIC WORKS

OF THE

STATE OF WEST VIRGINIA

FOR THE YEAR ENDING DECEMBER 31, 2025

Name, title, address and telephone & fax number (including area code) of the person to be contacted concerning this report:

Name _____

Telephone _____

Title _____

Fax _____

Address _____

E-mail _____

Return to: West Virginia State Tax Department
Property Tax Division
Special Properties Section
PO Box 1463
Charleston WV 25325

(304) 558-3940
(304) 558-1150 Fax

■ **Return by: May 1, 2026**

RESPONDENT PLEASE CHECK APPROPRIATE LINE:

Is Your Company

- (a) For Profit Company _____
- (b) Non-Profit Company _____
- (c) Part of Public Service District _____

Are You Filing Under Same Name as Last Year Yes _____ No _____

Are You Filing Under Same Address as Last Year Yes _____ No _____

If Applicable Please State Former Name and / or Address

IMPORTANT NEW REQUIREMENT FOR FILING

Along with the annual report this year are two new inserts that MUST be completed. *Failure to complete Insert A and Insert B will result in your annual report being considered incomplete.*

A brief description of each insert follows.

Insert A – Report in whole dollar values the current value of Plant in Service, Material and Supplies, Depreciation, Obsolescence, and Net Value of Plant in Service for current year and four preceding years, Operating Revenue, Operating Expense, Net Operating Income for current year and four preceding years. If applicable, also provide current value of Construction Work in Progress, Pollution Control Equipment, and any other additional value not addressed in the categories above.

Insert B – Describe where the values for Plant in Service, Material and Supplies, Depreciation, Obsolescence, and Net Value of Plant in Service, Operating Revenue, Operating Expense, and Net Operating Income that were reported on Insert A can be located on your annual report or other documentation provided with your annual report. If applicable, also describe where the values for Construction Work in Progress, Pollution Control Equipment, and any other additional value or expense can be located on your annual report or other documentation provided with your annual report.

Example: Net Operating Income of \$100,000 reported on Insert A. Net Operating Income on Insert B may be described as “NOI from Page 19 of Income PDF” or “NOI from page 19 of Income Statement”. Both would be acceptable as a location for data verification of a digital or paper attachment to the annual report.

BALANCE SHEET

Show hereunder an exact statement of the asset and liability accounts (balance sheet accounts) as on the books of the respondent on _____ of the year for which this report is being made.

ASSETS AND OTHER DEBITS

Line No.	Acct. No.		Beginning of Year Balance (a)	End of Year Balance (b)
1	100.1	Utility Plant in Service, Leased to Others and Held for Future Use		
2	100.3	Construction Work in Progress		
3	100.5	Utility Plant Acquisition Adjustments		
4	100.6	Utility Plant in Process of Reclassification		
5	107.0	Utility Plant Adjustments		
6	110.0	Other Physical Property		
7	113.0	Sinking Funds		
8	114.0	Miscellaneous Special Funds		
9	115.0	Depreciation Funds		
10	120.0	Cash		
11	122.0	Working Funds		
12	125.1	Accounts Receivable - Customers		
13	125.2	Other Accounts Receivable		
14	125.3	Accounts Receivable from Municipalities		
15	131.0	Materials and Supplies		
16	132.0	Prepayments		
17	140.0	Unamortized Debt Discount and Expense		
18	142.0	Preliminary Survey and Investigation Charges		
19	143.0	Clearing Accounts		
20	144.0	Retirement Work in Progress		
21	146.0	Other Deferred Debits		
22		Total Assets and Other Debits		

LIABILITIES AND OTHER CREDITS

23	200.0	Common Capital Stock		
24	201.0	Preferred Capital Stock		
25	206.0	Sole Proprietorship Capital		
26	207.0	Partnership Capital		
27	210.0	Bonds		
28	220.0	Notes Payable		
29	222.0	Accounts (Vouchers) Payable		
30	227.0	Customer's Deposits		
31	228.0	Taxes Accrued		
32	229.0	Interest Accrued		
33	230.0	Other Current and Accrued Liabilities		
34	241.0	Customers' Advances for Construction		
35	242.0	Other Deferred Credits		
36	250.0	Reserve for Depreciation of Utility Plant		
37	252.0	Reserve for Depreciation of Utility Plant Acquisition Adjustments		
38	254.0	Reserve for Uncollectible Accounts		
39	258.0	Other Reserves		
40	265.0	Contributions in Aid of Construction		
41	266.0	Municipal Equity		
42	270.0	Capital Surplus		
43	271.0	Earned Surplus		
44		Total Liabilities and Other Credits		

SEWER INCOME STATEMENT

Line No.		Amount (a)	Volume of Water on Which Billings Are Based (b)	Average Number of Customers (c)
1	OPERATING REVENUES			
2	Domestic Sewer Service			
3	Commercial Sewer Service			
4	Industrial Sewer Service			
5	Customers' Forfeited Discounts and Penalties			
6	Miscellaneous Sewerage Revenues			
7	Total Revenues			
8	OPERATING EXPENSES			
9	Sewerage Operating Expenses			
10	Collecting System Expenses			
11	Pumping System Expenses			
12	Treatment and Disposal System Expenses			
13	Billing and Collecting Expenses			
14	Administrative and General Expenses			
15	Total Operating Expenses			
16	DEPRECIATION EXPENSES			
17	TAXES			
18	Total Expenses			
19	Net Sewer Service Operating Revenues			
20	Other Income (Interest Earned, etc.)			
21	Gross Income			
22	INCOME DEDUCTIONS			
23	Interest			
24	Debt Discount and Expense			
25	Other Charges to Income			
26	Total Deductions			
27	NET INCOME			
28	RESERVATIONS OF NET INCOME			
29	Scheduled Bond Retirement			
30	Safety Margin Coverage Deposits			
31	Other Reservations of Net Income			
32	Total Reservations of Net Income			
33	Balance Transferred to Surplus			

EARNED SURPLUS ACCOUNT

	Amount (d)
34 Earned Surplus, Beginning of Year	
35 Credit Balance Transferred from Income Account	
36 Miscellaneous Credits to Surplus	
37 Total Credits	
38 Debit Balance Transferred from Income Account	
39 Dividend Appropriations - Preferred Stock	
40 Dividend Appropriations - Common Stock	
41 Miscellaneous Reservations of Surplus	
42 Miscellaneous Debits to Surplus	
43 Total Debits	
44 Earned Surplus, End of Year	

SEWER PROPERTY ACCOUNT

Utility Plant in Service, Leased to Others and Held for Future Use

Line No.	Acct. No.		Balance at Beginning of Year (a)	Balance at End of Year (b)
1		INTANGIBLE PLANT		
2	301.0	Intangible Plant _____		
3		TANGIBLE PLANT		
4	311.0	LAND AND LAND RIGHTS		
5	311.1	Collecting System Land and Land Rights _____		
6	311.2	Pumping System Land and Land Rights _____		
7	311.3	Treatment and Disposal System Land and Land Rights _____		
8	311.4	Miscellaneous Land _____		
9	312.0	STRUCTURES AND IMPROVEMENTS		
10	312.1	Collecting System Structures and Improvements _____		
11	312.2	Pumping System Structures and Improvements _____		
12	312.3	Treatment and Disposal System Structures and Improvements _____		
13	312.4	Miscellaneous Structures and Improvements _____		
14	320.0	COLLECTING SYSTEM PLANT AND EQUIPMENT		
15	320.0	Service Connections, Traps and Accessories _____		
16	321.0	Mains and Accessories _____		
17	323.0	Other Collecting System Equipment _____		
18	330.0	PUMPING SYSTEM PLANT AND EQUIPMENT		
19	330.0	Receiving Wells _____		
20	331.0	Power Pumping Equipment _____		
21	333.0	Force Mains _____		
22	334.0	Miscellaneous Pumping System Equipment _____		
23	340.0	TREATMENT AND DISPOSAL SYSTEM PLANT AND EQUIPMENT		
24	341.0	Grit Removal Chambers and Equipment _____		
25	343.0	Sedimentation Tanks _____		
26	344.0	Sludge Handling and Removal Equipment _____		
27	353.0	Chemical Treatment Plant and Equipment _____		
28	356.0	Disposal Equipment and Accessories _____		
29	390.0	GENERAL PLANT AND EQUIPMENT		
30	391.0	Office Furniture and Equipment _____		
31	392.0	Transmission Equipment _____		
32	393.0	Other General Plant and Equipment _____		
33	399.0	Utility Plant Purchased or Sold _____		
34		Total (page 2, Line 1) _____		

RESERVE FOR DEPRECIATION OF UTILITY PLANT

	Amount (c)
35 Balance at Beginning of Year _____	
36 Depreciation accruals for year, charged to: _____	
37 Depreciation _____	
38 Other accounts (specify) _____	
39 Net charges for plant retired:	
40 Book cost of plant retired _____	
41 Cost of removal _____	
42 Salvage (credit) _____	
Net charges for plant retired _____	
43 Other debit or credit items (describe): _____	
44 Balance at end of year _____	

GENERAL INFORMATION

INFORMATION ON PROPERTY CONSTRUCTION

- A. Has respondent at any time secured a Federal, State, County or other grant which is not repayable?

Check either a. Yes () or b. No ().

If yes, give date and amount of grant: Date _____ Amount \$ _____

- B. Has respondent at any time secured a loan from the Government which is repayable?

Check either a. Yes () or b. No ().

If yes, give date and amount of loan, interest rate, amount of loan and amount paid to date on principal.

Date of loan _____, Interest rate _____

Amount of loan _____, Amount paid to date on principal _____

- C. Has respondent at any time issued bonds? Check either a. Yes () or b. No ().

If yes, give date of issue, interest rate, amount of bonds and amount paid to date on principal.

Date of issue _____, Interest rate _____

Amount of bonds _____, Amount paid to date on principal _____

GENERAL OFFICERS

Title (a)	Name (b)	Date of Election or Appointment (c)	Date of Expiration of Office (d)

IMPORTANT CHANGES DURING THE YEAR

REMARKS

1. Name of Cities or Towns served:

a. By most recent U. S. Census

b. By local census by _____ for data

c. Population served

3. Give name, address and telephone number (including area code) of person to be contacted concerning this report.

Amount

FICA (Social Security) Show matching amount paid only

Public Service Commission Fee ...

Other Taxes, if any

6

NOTE

IF RESPONDENT DOES NOT OWN PROPERTY REQUIRED TO BE LISTED
ON ANY OF THE FOLLOWING PROPERTY SHEETS, PLEASE INDICATE
THIS BY INSERTING "NONE" OR "N/A" ON THE APPROPRIATE FORM.

DO NOT LEAVE BLANK

PROPERTY SHEET "A" IS NO LONGER REQUIRED AND THEREFORE NOT
PART OF THE REPORT

PLEASE NOTE HEADING OF PAGE WHEN FILLING OUT

PROPERTY SHEET--B--(CLASSES III AND IV PROPERTY)

I.G.R. 20-21
Revised 10-72

A part of the report of _____ Company

On Property Sheet B, give complete itemized list, together with the book value and the true and actual value of each item listed, of all Classes III and IV property (all real and personal property, exclusive of Classes I and II), owned or operated in West Virginia.

PROPERTY MUST BE LISTED BY COUNTIES, MAGISTERIAL DISTRICTS, AND MUNICIPALITIES.

BOOK VALUES REPORTED MUST AGREE WITH THE BALANCE SHEET.

Give a complete explanation for any difference between Book Value and True and Actual Value.

**(IMPORTANT: PLEASE IDENTIFY WHERE PROPERTY IS LOCATED
(LIST BY COUNTY AND DISTRICT / CITY)**

Book Value
(Whole Dollars)

True and
Actual Value
(Whole Dollars)

1 638 30-24
Measured 811 72

BOOK VALUE REPORTED MUST AGREE WITH THE BALANCE SHEET.

[illegible]

THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED FROM OTHERS

[illegible]

PURPOSE OF FORM #PTD 20:21

THE REQUESTED INFORMATION IS REQUIRED AS PART OF YOUR ANNUAL REPORT TO THE BOARD OF PUBLIC WORKS FOR PROPERTY TAX PURPOSES. THIS DATA IS REQUIRED UNDER PROVISIONS OF WEST VIRGINIA CODE § 11-6-1 ET SEQ. ANY INDIVIDUAL OR UTILITY FAILING TO FILE A TIMELY REPORT SHALL BE GUILTY OF A MISDEMEANOR AND LIABLE FOR A FINE OF ONE THOUSAND DOLLARS (\$1,000) FOR EACH MONTH SUCH FAILURE CONTINUES. THIS INFORMATION WILL BE REVIEWED BY STATE TAX DEPARTMENT PERSONNEL AND LOCAL COUNTY ASSESSORS TO ENSURE THAT ALL REAL PROPERTY OWNED BY A REPORTING UTILITY IS PROPERLY RECORDED ON THE LAND BOOKS OF THE COUNTY IN WHICH REAL PROPERTY IS OWNED. PROPERTY WILL BE VERIFIED AS OPERATING OR NON-OPERATING AND VERIFIED FOR PROPER TAX ASSESSING BODY. ASSESSOR WILL CERTIFY THAT CURRENT YEAR ACQUISITIONS HAVE BEEN CORRECTLY ENTERED ON THE LAND BOOKS AND NOTED WHEN TAX ASSESSING BODY IS THE BOARD OF PUBLIC WORKS.

INSTRUCTION FOR UTILITY REAL PROPERTY REPORT

1. ENTER UTILITY NAME, ADDRESS, PHONE NUMBER, COUNTY, DISTRICT AND NAME OF INDIVIDUAL COMPLETING REPORT. UTILITIES OPERATING IN MORE THAN ONE COUNTY DISTRICT NEED TO PREPARE A SEPARATE FORM FOR EACH COUNTY DISTRICT.
2. COLUMN A: LIST TAX MAP NUMBER, PARCEL NUMBER AND SIZE OR ACREAGE.
3. COLUMN B: LIST PRESENT USE OF PROPERTY SUCH AS OPERATING, NON-OPERATING, LEASED TO OTHERS OR HELD FOR FUTURE USE.
4. COLUMN C: INDICATE BY AN (X) WHICH TAXING BODY, ASSESSOR OR BOARD OF PUBLIC WORKS, IS CURRENTLY ASSESSING EACH PROPERTY FOR PROPERTY TAXES.
5. COLUMN D: LIST DATE EACH SPECIFIC PROPERTY WAS ACQUIRED.
6. COLUMN E: INDICATE WITH AN (X) ANY PROPERTY ACQUIRED DURING PAST CALENDAR YEAR.
7. COLUMN F: LIST ANY SURFACE OR STRUCTURAL IMPROVEMENTS MADE TO EACH SPECIFIC PARCEL OF REAL PROPERTY. DO NOT LIST PERSONAL PROPERTY OR EQUIPMENT ON THIS REPORT PAGE AS THEY ARE REPORTED ON OTHER PAGES OF THE BOARD OF PUBLIC WORKS REPORT.
8. ANSWER QUESTIONS BELOW PROPERTY LISTING SECTION:
DID UTILITY ACQUIRE REAL PROPERTY DURING PAST CALENDAR YEAR?
INDICATE (YES) OR (NO).
9. QUESTIONS CONCERNING PROPER COMPLETION OF THIS FORM SHOULD BE DIRECTED TO:

WEST VIRGINIA STATE TAX DEPARTMENT
PROPERTY TAX DIVISION
SPECIAL PROPERTIES SECTION
PO BOX 1463
CHARLESTON WV 25325
(304) 558-3940

DUE DATE: May 1, 2026

STATE OF WEST VIRGINIA
UTILITY REAL PROPERTY REPORT
PERIOD ENDING DECEMBER 31, 2025FORM #PTD 20:21
REVISED 10/12/00

UTILITY CO: _____

ADDRESS: _____

PHONE NUMBER: _____

COUNTY: _____

DISTRICT: _____

COMPLETED BY: _____

<u>INSTRUCTIONS TO UTILITY:</u> LIST REAL PROPERTY OWNED FOR EACH COUNTY IN WHICH YOU OPERATED PROPERTY (REAL OR PERSONAL) AT THE END OF PAST CALENDAR YEAR. LIST BY COUNTY/ DISTRICT, USING A SEPARATE SHEET FOR EACH DISTRICT.			<u>INSTRUCTIONS TO UTILITY:</u> UTILITY WILL COMPLETE COLUMNS (A) - (F) APPLICABLE TO EACH REAL ESTATE PROPERTY LISTED. IF UTILITY DOES NOT OWN ANY REAL PROPERTY, INDICATE NONE --- NONE ()			<u>INSTRUCTION TO ASSESSOR:</u> ASSESSOR WILL VERIFY TAX MAP AND PARCEL NUMBER OR DEED BOOK AND PAGE NUMBER OF EACH REAL PROPERTY LISTED.			
--- (A) --- LIST EACH LAND PARCEL SEPARATELY			--- (B) --- PRESENT USE OF PROPERTY: OPERATING, NON-OPERATING, HELD FOR FUTURE USE, OR LEASED TO OTHERS.	--- (C) --- PROPERTY ASSESSED FOR TAX BY: (CHECK ONE)		--- (D) --- FOR LAND OWNED	--- (E) --- INDICATE LAND ACQUIRED DURING 2025 BY (X)	--- (F) --- LAND, STRUCTURAL & EQUIPMENT IMPROVEMENTS	
DEED BK AND PAGE	MAP AND PARCEL	SIZE OR ACREAGE		COUNTY ASSESSOR	BOARD OF PUB. WORKS	DATE PURCHASED		DESCRIPTION	DATE

UTILITY: DOES THIS PAGE LIST ANY REAL PROPERTY ACQUIRED OVER PAST YEAR?

YES () NO ()

ASSESSOR'S SIGNATURE: _____

(TAX DEPARTMENT WILL OBTAIN SIGNATURE)

PURPOSE OF THIS INFORMATION:

THE REQUESTED INFORMATION IS REQUIRED AS PART OF YOUR ANNUAL REPORT TO THE BOARD OF PUBLIC WORKS FOR PROPERTY TAX

PURPOSES. THIS DATA IS REQUIRED UNDER PROVISIONS OF WEST VIRGINIA CODE § 11-6-1 et seq. ANY INDIVIDUAL OR UTILITY FAILING TO FILE A TIMELY REPORT SHALL BE GUILTY OF A MISDEMEANOR AND LIABLE FOR A FINE OF ONE THOUSAND DOLLARS (\$1,000) FOR EACH MONTH SUCH FAILURE CONTINUES.

A part of the report of _____
(Company)

=====

OATH

State of _____

County of _____

I, THE UNDERSIGNED _____
(Name of Officer) (Official Title)

of the _____ Company, on my oath say that the return as shown on this and the foregoing pages of this report, has been prepared from the original books, papers and records of said Company, that I have carefully examined the same and declare the same and each page thereof to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth, and that all property has been reported at its book value, and that there have been no expenditures for "additions, and new work" either within or without the State of West Virginia except as shown by the Plant and Investment Account of this report; and that the foregoing return includes all property owned, leased or operated in the State of West Virginia by said Company during the period for which said return is made.

(Official Title)

Subscribed and sworn to before me this _____ day of _____, _____

Notary Public

(The return must be verified on the oath of the President, Vice President, Secretary or Principal Accounting Officer.)