

# 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, 2023

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, 2024**

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		<b>Total Assets and Other Debits _____</b>		

**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		<b>Total Liabilities and Other Credits _____</b>		

**SEWER INCOME STATEMENT**

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

**EARNED SURPLUS ACCOUNT**

	Amount (d)
34 Earned Surplus, Beginning of Year _____	
35 Credit Balance Transferred from Income Account _____	
36 Miscellaneous Credits to Surplus _____	
37 <b>Total Credits</b> _____	
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 <b>Total Debits</b> _____	
44 <b>Earned Surplus, End of Year</b> _____	

**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		<b>INTANGIBLE PLANT</b>		
2	301.0	Intangible Plant _____		
3		<b>TANGIBLE PLANT</b>		
4	311.0	<b>LAND AND LAND RIGHTS</b>		
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	<b>STRUCTURES AND IMPROVEMENTS</b>		
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	<b>COLLECTING SYSTEM PLANT AND EQUIPMENT</b>		
15	320.0	Service Connections, Traps and Accessories _____		
16	321.0	Mains and Accessories _____		
17	323.0	Other Collecting System Equipment _____		
18	330.0	<b>PUMPING SYSTEM PLANT AND EQUIPMENT</b>		
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	<b>TREATMENT AND DISPOSAL SYSTEM PLANT AND EQUIPMENT</b>		
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	<b>GENERAL PLANT AND EQUIPMENT</b>		
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 _____	







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







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, 2024

STATE OF WEST VIRGINIA  
 UTILITY REAL PROPERTY REPORT  
 PERIOD ENDING DECEMBER 31, 2023

FORM #PTD 20:21  
 REVISED 10/12/00

UTILITY CO: \_\_\_\_\_  
 COUNTY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
 DISTRICT: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_  
 COMPLETED BY: \_\_\_\_\_

--- (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 2023 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.)