ANNUAL REPORT

OF

(Name of Resp	pondent)
(Address of Res	spondent)
TO TH	IE
BOARD OF PUI	BLIC WORKS
OF TH	IE
STATE OF WES	ST VIRGINIA
FOR THE YEAR ENDING I	DECEMBER 31, 2023
Name, title, address and telephone & fax number (including a	rea 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 Com	pany	1		
t	(a)	For Profit Company		
((b)	Non-Profit Company		
((c)	Part of Public Service District		
Are You Filing	g Ur	der Same Name as Last Year	Yes _	No
Are You Filing	g Un	der Same Address as Last Year	Yes	No
If Applicable i	Plea	se State Former Name and / or Add	ress	
		•		

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.

STATE TAX DEPARTMENT		Insert A	
PROPERTY TAX DIVISION			
PUBLIC UTILITIES UNIT		BASED ON OPERATIONS	
FINANCIAL SUMMARY FOR TAX YEAR	2025	CALENDAR YEAR	2023
COMPANY NAME.			
COMPANY NAME: PUBLIC UTILITY INDUSTRY:			
TODESO OTTENT MEDOCINI.			
Values reported in whole dollars			
	SYSTEM	WV	
PLANT IN SERVICE			
MATERIALS & SUPPLIES			
LESS:			
DEPRECIATION			
LESS:			
OBSOLESCENCE			

NET VALUE OF PLANT IN SERVICE			
NET VALUE OF PLANT IN SERVICE	2023		
NET VALUE OF PLANT IN SERVICE	2022		
NET VALUE OF PLANT IN SERVICE	2021		
NET VALUE OF PLANT IN SERVICE	2020		
NET VALUE OF PLANT IN SERVICE	2019		
OPERATING REVENUE	2023		
OPERATING EXPENSE	2023		
NET OPERATING INCOME	2023		
HET OF ENATING INCOME	2020		
NET OPERATING INCOME	2023		
NET OPERATING INCOME	2022		
NET OPERATING INCOME	2021		
NET OPERATING INCOME	2020		
NET OPERATING INCOME	2019		
Additional value or expense summary.			
Construction Work in Progress			
Pollution Control Equipment			
Other (provide description on Insert B)			
Other (provide description on Insert B)			
Other (provide description on Insert B)			
Other (provide description on Insert B)			
Other (provide description on Insert B)			
Other (provide description on Insert B)			
Other (provide description on Insert B)			

Other (provide description on Insert B)
Other (provide description on Insert B)
Other (provide description on Insert B)

STATE TAX DEPARTMENT		Insert B
PROPERTY TAX DIVISION		
PUBLIC UTILITIES UNIT		BASED ON OPERATIONS OF
FINANCIAL SUMMARY FOR TAX YEAR	2025	CALENDAR YEAR
COMPANY NAME:		
PUBLIC UTILITY INDUSTRY:		
Description of location where values reported on	Insert A can be found on documen	tation provided
Description of location where values reported on	Thiself A call be found on document	tation provided
	SYSTEM	WV
PLANT IN SERVICE		
MATERIALS & SUPPLIES		
DEPRECIATION		
OBSOLESCENCE		
NET PLANT		
OPERATING REVENUE		
OPERATING EXPENSE		
NET OPERATING INCOME		
Additional value or expense summary:		
Construction Work in Progress		
Pollution Control		
Other (provide description)		
Other (provide description)		
Other (provide description)		1
Other (provide description)		

Other (provide description)

2023

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 Belance (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	Miscallaneous 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 Dabits		
22	1	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	Notesi 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 Réserves	
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 STATE	MENT	
Line No.		Amount	Volume of Water on Which Billings Ara Based (b)	Average Number of Customers (c)
1	OPERATING REVENUES			
2	Domestic Sewer Service			
з	Commercial Sewer Service			
4	Industrial Sewer Service			
5	Customers' Ferfeited Discounts and Pensities _			
6	Miscellaneous Sewerage Revenues			
- 7	Total Revenues			
8	OPERATING EXPENSES			
9	Sewerage Operating Expenses		4	
10	Collecting System Expenses		4	
11	Pumping System Expenses		4	
12	Treatment and Disposal System Expenses		-	
13	Billing and Collecting Expenses			
14	Administrative and General Expenses		-1	
15	Total Operating Expenses		-	
16	DEPRECIATION EXPENSES		1	
17	TAXES		1	
18	Total Exponses		1	
19	Net Sewer Service Operating Revenues		1	
20	Other income (interest Earned, etc.) Gross income		1	
21	INCOME DEDUCTIONS		1	
23	Interest		1	
24	Debt Discount and Expense		1	
25	Other Charges to Income		1 /	
26	Total Deductions		1	
			1	
27	NET INCOME]	
28	RESERVATIONS OF NET INCOME		1	
29	Scheduled Bond Retirement		1	•
30	Safety Margin Coverage Deposits		1	
31.	Other Reservations of Net Income			
32	Total Reservations of Net Income		1	
	1		l	
33	Balance Transferred to Surplus	•		
		EARNED SURPLUS ACCO	UNT	
				-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 Acct. Line Balance at Balance at . Beginning of Year End of Year (b) . No. (a) INTANGIBLE PLANT 301.0 2 Intangible Plant . TANGIBLE PLANT 3 311.0 LAND AND LAND RIGHTS Collecting System Land and Land Rights ___ 5 311.1 6 311.2 Pumping System Land and Land Rights __ 311.3 Treatment and Disposal System Land and Land Rights _ 311.4 Miscellaneous Land 8 STRUCTURES AND IMPROVEMENTS 9 312.0 10 312.1 Collecting System Structures and Improvements _ 312.2 11 Pumping System Structures and Improvements 12 312.3 Treatment and Disposal System Structures and Improvements 13 312.4 Miscellaneous Structures and Improvements COLLECTING SYSTEM PLANT AND EQUIPMENT 320.0 14 320.0 15 Service Connections. Traps and Accessories 16 321.0 Mains and Accessories . 323.0 Other Collecting System Equipment 17 18 330.0 PUMPING SYSTEM PLANT AND EQUIPMENT 19 330.0 Receiving Wells _ 331.0 20 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 ... 353.0 27 Chemical Treatment Plant and Equipment 356.0 28 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) Baiance at Beginning of Year _ 35 Depreciation accruais for year, charged to: ___ 36 37 Depreciation . 38 Other accounts (specify) 39 Net charges for plant retired: Book cost of plant retired __ 40 41 Cost of removal __ 42 Salvage (credit) __ Net charges for plant retired _ Other debit or credit items (describe): _ Balance at end of year ___

"	GENERAL INFORMATIO	N	
	INFORMATION ON PROPERTY CON	ISTRUCTION	
Check either a. Yes () or b. No If yes, give date and amount of gi B. Has respondent at any time secured a Check either a. Yes () or b. No	a loan from the Government which is rapayable?	Amount \$,
Date of loan	, interest , Amount paid to a	rate	
C. Has respondent at any time issued bo If yes, give date of issue, interest of issue	nds? Check either a. Yes () or b. No (). rate, amount of bonds and amount paid to date e	on principal.	
	GENERAL OFFICERS		
Title (a)	Name (b)	Date of Election or Appointment (c)	Data of Expiration of Office (d)
			-
	IMPORTANT CHANGES DURING TH	E YEAR	
•			
A			
			· -
	REMARKS		
•			

		GENERAL INFORMATION	
	1.	Name of Cities or Towns served:	· .
	2.	Population:	
		a. By most recent U. S. Census	
		b. By local census by for data _	
		Give name, address and telephone number (including area code) of person to be contacted concerning this report.	
		TAXES	
L			Amount_
		A (Social Security) Show matching amount paid only	\$
		Ilc Service Commission Fee	
F		DEPRECIATION RATES USED	
	_		
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NOTE

IF RESPONDENT DOES NOT OWN PROPERTY REQUIRED TO BE LISTED

ONANY 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)

L.G.R. 20:2) Revised 10:72

	2	
A past of the report of		Company
On Property Sheet B, give complete itemized is and IV property (all real and personal property, exclusions)	t, together with the book value and the true and arrival we of Classes I and II), owned or operated in West Virgin	value of each item listed, of all Chasses III
		•
PROPERTY MUST BE LISTED BY COUN	nties, magisterial districts, and mu	NICIPALITIES.

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

BOOK VALUES REPORTED MUST AGREE WITH THE BALANCE SHEET.

(MPORTANT: PLEASE IDENTIFY WHERE PROPERTY IS LOCATED (LIST BY COUNTY AND DISTRICT / CITY)	ST BY COUNTY AND DISTRICT / CITY)	Book \ Vbale E	/alue Pollars)	Value			
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PROPERTY SHEET C (OTHER REAL ESTATE IN WEST VIRGINIA)

On Property Sheet C, give a complete itemzed list, together with the hook value and the true and actual value of each item listed of all Other Real Fistate In West Virginia is real estate dwined but not used or occupied for purposes immediately connected with the operation as a public utility.

BOOK VALUE REPORTED MUST AGREE WITH THE BALANCE SHEET.

Give a complete explanation for any differences between book value and true and actual value.

COUNTY	DISTRICT	DESCRIPTION AND USE OF PROPERTY	Her	OK VA Doftar	al trE	T' ACT	RUE A LALV Dellan	ALLE	ANSESSED BY LOCAL ASSESSORS "Yes" or "No"	ASSE	SSED V R PREV YEAR Dollan	PIOL!
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PROPERTY SHEET "D" (LEASED EQUIPMENT)

THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED FROM OTHERS

OWNER	TAX (IASILITY LESSOR OR LESSEE	NUMBER OF UNITS	ANNUAL RENTAL EXPENSE	AGE	TYPE OF UNIT	ORIGINAL COST	ACCUMULATED DEPRECIATION	DEPRECIATED COST	CURRENT YEAR DEPRECIATION
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OWNER	TAX UABILITY LESSOR OR LESSEE	NUMBER OF UNITS	ANNUAL RENTAL EXPENSE	AGE	TYPE OF UNIT	ORIGINAL	ACCUMULATED DEPRECIATION	COST	CURRENT YEA DEPRECIATION
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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:			ADDRESS:			PHONE NUMBER:				
COUNTY:				DISTRICT:			COMPLETED BY:			
INSTRUCTIONS TO UTILITY:				INSTRUCTIONS	TO UTILITY: OMPLETE COLUMN	IP (A) (F)	INSTRUCTION TO ASSESSOR: ASSESSOR WILL VERIFY TAX MAP AND PARCEL			
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.				APPLICABLE TO LISTED. IF UTI	DEACH REAL ESTA LITY DOES NOT OV DICATE NONE	TE PROPERTY VN ANY REAL	ASSESSOM WILL VERIFY TAX MAP AND PARCEL NUMBER OR DEED BOOK AND PAGE NUMBER OF EACH REAL PROPERTY LISTED.			
	(A)		(B)	(C) (D)			(E)	**************************************		
PARCEL SEPARATELY			PRESENT USE OF PROPERTY: OPERATING, NON-OPERATING, HELD FOR FUTURE USE, OR	PROPERTY ASSESSED FOR TAX BY: (CHECK ONE)		FOR LAND OWNED	INDICATE LAND ACQUIRED	LAND, STRUCTURAL & EQUIPMENT IMPROVEMENTS		
DEED BK AND PAGE	MAP AND PARCEL	SIZE OR ACREAGE	LEASED TO OTHERS.	COUNTY ASSESSOR	BOARD OF PUB, WORKS	DATE PURCHASED	DURING 2023 BY (X)	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	
osanty or	
I, THE UNDERSIGNED	
(Name of Officer	er) (Official Title)
6.0	
of theshown on this and the foregoing pages of this rep	Company, on my oath say that the return as port, has been prepared from the original books, papers and records
of said Company, that I have carefully examined	ed the same and declare the same and each page thereof to be a
	and affairs of said Company in respect to each and every matter and as been reported at its book value, and that there have been no
expenditures for "additions, and new work" either	er within or without the State of West Virginia except as shown by the
	nd that the foregoing return includes all property owned, leased or mpany during the period for which said return is made.
operated in the state of vvest virginia by said som	mpany during the period for which said retain is made.
	(OE: i-i Tu.)
	(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.)