

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.

ANNUAL REPORT FOR CLASS A AND B WATER UTILITIES

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INCOME STATEMENT					
Line No.	Account (a)	Sch. Page No. (b)	This Year (c)	Last Year (d)	Increase or (Decrease) (e)
1	UTILITY OPERATING INCOME				
2	Operating revenues (400)				
3	Operating expenses:				
4	Operation and maintenance expense (401-402)				
5	Depreciation expense (403)				
6	Amortization (404-407)				
7	Taxes other than income taxes, operating income (408.1)	300			
8	Income taxes, utility operating income (409.1)	301			
9	Provision for deferred income taxes (410.1)	301			
10	Income taxes deferred in prior years - Cr. (411.1)	301			
11	Investment tax credits, deferred to future periods (412.1)	301			
12	Investment tax credits, restored to operating income (412.2)	301			
13	Total operating expenses				
14					
15	Operating income				
16	Income from utility plant leased to others (413)	303			
17	(Sewer account 509)				
18	Gains (losses) from disposition of utility property (414)	303			
19	Total operating income				
20	OTHER INCOME AND DEDUCTIONS				
21	Other income:				
22	Income from merchandising and jobbing (415-416)	304			
23	Income from nonutility operations (417)	304			
24	Nonoperating rental income (418)	305			
25	Interest and dividend income (419)	305			
26	Allowance for funds used during construction (420)				
27	Miscellaneous nonoperating income (421)	306			
28	Gains (losses) from disposition of property (422)	303			
29	Total other income				
30	Other Income Deductions:				
31	Miscellaneous amortization (425)	306			
32	Miscellaneous income deductions (426)	306			
33	Total other income deductions				
34	Taxes Applicable to Other Income and Deductions:				
35	Taxes other than income taxes, other income and ded. (408.2)	300			
36	Income taxes, other inc. and ded.-net (409.2, 410.2, 411.2)	301			
37	Investment tax credits - net (412.3-412.4)	301			
38	Total taxes on other income and deductions				
39	Net other income and deductions				
40	INTEREST CHARGES				
41	Interest on long-term debt (427)	307			
42	Amortization of debt discount and expense (428)	208			
43	Amortization of premium on debt - cr. (429)	208			
44	Interest on debt to associated companies (430)	307			
45	Other interest expense (431)	307			
46	Total interest charges				
47	Income before extraordinary items				
48	EXTRAORDINARY ITEMS				
49	Extraordinary income (433)	308			
50	Extraordinary deductions (434)	308			
51	Income taxes, extraordinary items (409.3)	301			
52	Total extraordinary items				
53					
54	NET INCOME				

UTILITY OPERATING INCOME BY DEPARTMENTS						
Line No.	WATER		SEWER		(Specify)	
	This Year (a)	Increase (Decrease) (b)	This Year (c)	Increase (Decrease) (d)	This Year (e)	Increase (Decrease) (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12			XXX	YYY		
13						
14						
15						
16						
17						
18						
19						

NOTES TO INCOME STATEMENT

Blank area for notes to income statement.

BALANCE SHEET					
NOTE: Show the equivalent plant balances for other utility departments on Lines 7-11					
Line No.	Assets and Other Debits (a)	Sch. Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase (Decrease) (e)
1	UTILITY PLANT				
2	Utility plant (101-107)	200			
3	Less: accum. prov. for deprec. and amort. (108-113)	200			
4	Net utility plant				
5	Utility plant acquisition adjustments (114-115)	201			
6	Other utility plant adjustments (116)	201			
7					
8					
9					
10					
11					
12	Total net utility plant				
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility property (121)	201			
15	Less: accum. prov. for deprec. and amort. (122)	201			
16	Net nonutility property				
17	Investment in associated companies (123)	202			
18	Other investments (124)	202			
19	Sinking funds (125)	203			
20	Depreciation fund (126)	203			
21	Other special funds (128)	203			
22	Total other property and investments				
23					
24	CURRENT AND ACCRUED ASSETS				
25	Cash (131)				
26	Special deposits (132-134)				
27	Working funds (135)				
28	Temporary cash investments (136)				
29	Notes receivable (141)	204			
30	Customer accounts receivable (142)	204			
31	Other accounts receivable (143)	204			
32	Accum. prov. for uncollectible accounts—cr. (144)	204			
33	Receivables from associated companies (145-146)	205			
34	Materials and supplies (151-163)	206			
35	Prepayments (166)	207			
36	Interest and dividends receivable (171)				
37	Rents receivable (172)				
38	Accrued utility revenues (173)				
39	Miscellaneous current and accrued assets (174)	207			
40	Total current and accrued assets				
41					
42	DEFERRED DEBITS				
43	Unamortized debt discount and expense (181)	208			
44	Extraordinary property losses (182)	209			
45	Preliminary survey and investigation charges (183)	209			
46	Clearing accounts (184)				
47	Temporary facilities (185)				
48	Miscellaneous deferred debits (186)	210			
49	Research and development expenditures (187)				
50	Total deferred debits				
51					
52	Total assets and other debits				

BALANCE SHEET (Continued)

Line No.	Liabilities and Other Credits (a)	Sch. Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase (Decrease) (e)
1	EQUITY CAPITAL				
2	Common stock issued (201)	211			
3	Preferred stock issued (204)	211			
4	Capital stock subscribed (202-205)	212			
5	Stock liability for conversion (203-206)	212			
6	Premium on capital stock (207)	213			
7	Other paid-in capital (208-211)	213			
8	Installments received on capital stock (212)	212			
9	Discount on capital stock (213)	213			
10	Capital stock expense (214)	213			
11	Retained earnings (215-216)	106			
12	Reacquired capital stock (217)	211			
13	Total equity capital				
14	LONG-TERM DEBT				
15	Bonds (221-222)	214			
16	Advances from associated companies (223)	215			
17	Other long-term debt (224)	214			
18	Total long-term debt				
19	CURRENT AND ACCRUED LIABILITIES				
20	Notes payable (231)	215			
21	Accounts payable (232)				
22	Payable to associated companies (233-234)	217			
23	Customer deposits (235)				
24	Taxes accrued (236)	218			
25	Interest accrued (237)				
26	Dividends declared (238)				
27	Matured long-term debt (239)				
28	Matured interest (240)				
29	Tax collections payable (241)				
30	Miscellaneous current and accrued liabilities (242)	219			
31	Total current and accrued liabilities				
32	DEFERRED CREDITS				
33	Unamortized premium on debt (251)	208			
34	Customer advances for construction (252)	219			
35	Other deferred credits (253)	220			
36	Accumulated deferred investment tax credits (255)	221			
37	Total deferred credits				
38	OPERATING RESERVES				
39	Property insurance reserve (261)	222			
40	Injuries and damages reserve (262)	222			
41	Pensions and benefits reserve (263)	222			
42	Miscellaneous operating reserves (265)	222			
43	Total operating reserves				
44	CONTRIBUTIONS IN AID OF CONSTRUCTION				
45	Contributions in aid of construction (271)	223			
46	ACCUMULATED DEFERRED INCOME TAXES				
47	Accelerated amortization (281)	223			
48	Liberalized depreciation (282)	223			
49	Other (283)	223			
50	Total accumulated deferred income taxes				
51					
52	Total liabilities and other credits				

STATEMENT OF CHANGES IN FINANCIAL POSITION

Line No.	Sources of Funds (a)	Amount (b)
1	Funds from operations:	
2	Net income	
3	Principal non-cash charges (credits to income)	
4	Depreciation	
5	Amortization of	
6	Provision for deferred or future income taxes (net)	
7	Investment tax credit adjustments	
8	Other (net) (specify)	
9		
10		
11		
12	Total funds from operations	
13	Funds from outside sources (new money)	
14	Long-term debt	
15	Preferred stock	
16	Common stock	
17	Net increase in short-term debt	
18	Other (net) (specify)	
19		
20		
21	Total funds from outside sources	
22	Sale of non-current assets	
23		
24	Contributions from associated and subsidiary companies	
25	Other (net) (specify)	
26		
27		
28	Total sources of funds	
29		
30	Application of Funds	
31	Construction and plant expenditures (including land)	
32	Gross additions to utility plant	
33	Gross additions to common utility plant	
34	Gross additions to nonutility plant	
35	Other (specify)	
36		
37		
38	Total construction and plant expenditures	
39	Dividends on preferred stock	
40	Dividends on common stock	
41	Funds for retirement of securities and short-term debt:	
42	Long-term debt	
43	Preferred stock	
44	Redemption of capital stock	
45	Net decrease in short-term debt	
46	Other (net) (specify)	
47		
48		
49	Purchase of other non-current assets	
50		
51		
52	Investments in and advances to associated and subsidiary companies	
53	Other (net) (specify)	
54		
55		
56	Total application of funds	

NOTES TO BALANCE SHEET AND STATEMENT OF CHANGES IN FINANCIAL POSITION

APPROPRIATED RETAINED EARNINGS (Account 215)			
Line No.	Purpose of Appropriation (a)	Balance End of Year (b)	
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
UNAPPROPRIATED RETAINED EARNINGS -- (Account 216)			
Line No.	Particulars (a)	This Year (b)	Last Year (c)
21			
22	Unappropriated retained earnings (at beginning of period)		
23			
24	Balance transferred from income (435)		
25	Appropriations of retained earnings (436)		
26	Dividends declared - preferred stock (437)		
27	Dividends declared - common stock (438)		
28	Adjustments to retained earnings (439)		
29			
30			
31	Net increase (decrease) to retained earnings		
32	Unappropriated retained earnings (at end of period)		
NOTES TO STATEMENTS OF RETAINED EARNINGS			

**APPROPRIATIONS OF RETAINED EARNINGS (Account 436)
ADJUSTMENTS TO RETAINED EARNINGS (Account 439)**

Line No.	Particulars (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
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9		
10		
11		
12		
13		
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19		
20		
21		

DIVIDENDS DECLARED (Accounts 437 and 438)

1. Report below the information called for concerning the total dividends declared on each class of stock during year.
2. Show separate totals for common stock and preferred stock.
3. Give particulars concerning any dividend in arrears on cumulative preferred stock.

Line No.	Class of Stock (a)	Number of Shares on Which Declared (b)	Dividends Per Share (c)	Total Dividends Declared During Year (d)	Declared Dividends Unpaid at End of Year (e)
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54	Total	XXX	XXX		

UTILITY PLANT AND ACCUMULATED DEPRECIATION (Accounts 101-116)

LGR 20:05
Revised 10/1/80

1. Report below the amount of utility plant at end of year.
2. If the accounts for utility departments are not kept as indicated in this schedule, report the book figures according to the major classifications shown by the books,

classifying such amounts, so far as possible, according to the classifications shown by this schedule, and giving appropriate explanations in a footnote.

Line No.	Item (a)	Total (b)	Water (c)	Sewer (d)	(e)	Common (f)
1	Utility plant in service (101)					
2	Completed construction not classified (102)					
3	Utility plant in process of reclassification (103)					
4	Utility plant leased to others (104)					
5	Property held for future use (105)					
6	Utility plant purchased or sold (106)					
7	Construction work in progress (107)					
8						
9						
10						
11						
12	Total above accounts					
13	Accumulated provision for depreciation					
14	Utility plant in service (108)					
15	Utility plant leased to others (109)					
16	Property held for future use (110)					
17						
18						
19	Accumulated provision for amortization					
20	Utility plant in service (111)					
21	Utility plant leased to others (112)					
22	Property held for future use (113)					
23						
24						
25	Total accumulated prov. for deprec. and amort.					
26	Total utility plant less depreciation and amort.					
27						
28	Utility plant acquisition adjustments (114)					
29	Accum. prov. for amort. of acquisition adjs. (115)					
30	Total acquisition adjustments less amortization					
31						
32	Other utility plant adjustments (116)					

WATER UTILITY PLANT ADJUSTMENTS -- DETAIL OF CHANGES (Accounts 114 - 116)

Line No.	Particulars (a)	Acquisition Adjustments Account 114 (b)	Accumulated Amortization Account 115 (c)	Other Utility Plant Adjustments Account 116 (d)
1	Balance beginning of year			
2	Changes during year (give complete details)			
3	Debits			
4				
5				
6				
7				
8				
9				
10				
11	Credits			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Balance end of year			

NONUTILITY PROPERTY AND ACCUMULATED DEPRECIATION (Accounts 121-122)

MINOR ITEMS MAY BE GROUPED BY CLASSES.

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Net Costs and Other Income During Year (d)
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51	Total nonutility property (121)			
52	Less: Accum. prov. for depr. and amort. (122)			
53				
54	Net nonutility property			

INVESTMENTS IN ASSOCIATED COMPANIES AND OTHER INVESTMENTS (Accounts 123-124)

LGR 20:05
Revised 10/1/80

1. Report, with separate subheadings for each account, the securities owned by the utility.
2. Include date of issue and date of maturity in description of any debt securities owned.
3. Designate any securities pledged and explain purpose of pledge in footnote.
4. Minor investments in Account 124 may be grouped by classes.
5. If book cost is different from cost to respondent, give cost to respondent in a footnote and explain differences.

Line No.	Description of Investment (a)	Book Cost Beginning of Year (b)	Purchases or Additions During Year (c)	Sales or Other Dispositions During Year (d)	Book Cost End of Year (e)	Principal Amount or No. of Shares End of Year (f)	Revenue for Year (g)	Gain or Loss from Investments Disposed of (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								

A. SINKING, DEPRECIATION AND OTHER SPECIAL FUNDS (Accounts 125-128)						
Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions		Deductions (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	Total					

B. ASSETS IN SINKING, DEPRECIATION AND OTHER SPECIAL FUNDS

1. List the securities and other assets comprising the balance of each fund at end of year. Minor items may be grouped for each account.
2. Include date of issue and date of maturity in description of any debt securities owned.
3. For any securities pledged state name of pledgee and purpose of pledge.

Line No.	Name of Fund and Description of Asset (a)	Interest or Dividend Rate (b)	Cost to Respondent (c)	Par Value (d)	Book Cost End of Year (e)
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53	Total				

NOTES RECEIVABLE (Account 141)

Give particulars of any notes discounted or pledged. Minor items may be grouped showing number of such items. Designate notes from officers and employees.

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Amount End of Year (d)	Interest	
					Rate (e)	Amount (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	Interest on notes retired during year	XXX	XXX	XXX	XX	
12	Total	XXX	XXX		XX	

ACCOUNTS RECEIVABLE (Accounts 142-143)

Line No.	Particulars (a)	Amount End of Year (b)
18	Customer accounts receivable (142):	
19	Utility service	
20	Merchandising, jobbing and contract work	
21	Total (Account 142)	
22	Other accounts receivable (143):	
23	Officers and employees	
24	Subscriptions to capital stock	
25	All other (list separately only the large or unusual items):	
26		
27		
28		
29		
30		
31	Total (Account 143)	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS — CR. (Account 144)

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	Utility Customers (b)	Merchandise, Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
41						
42	Balance beginning of year					
43	Prov. for uncollectibles for year					
44	Accounts written off	()	()	()	()	()
45	Coll. of accounts written off					
46	Adjustments (explain):					
47						
48	Balance end of year					
49						
50						
51						
52						

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (Account 145)

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1. Give particulars of any notes pledged or discounted.
2. Include date of issue and date of maturity in description of note.

Line No.	Name of Issuer and Description (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (c)	Interest for Year	
			Debits (3)	Credits (4)		Rate (%) (5)	Amount (6)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (Account 146)

Line No.	Name of Associated Company (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (c)
			Debits (3)	Credits (4)	
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					

MATERIALS AND SUPPLIES (Accounts 151-163)

1. Report below the amount of materials and supplies at end of year under titles which are indicative of the character of the material included.
2. In section B give an explanation of inventory adjustments during year showing general classes of material affected and the various classes of accounts (operating expense, clearing accounts, etc.) debited or credited. Debits or credits to stores expense-clearing shall be shown separately.

A. Summary of Materials and Supplies at End of Year

Line No.	Class of Material (a)	Departments Which Use Material (b)	Department to Which Predominant Use of Material is Attributable (c)	Amount End of Year (d)
1				
2	(151) Fuel Stock			
3				
4				
5				
6	(152) Fuel Stock Expenses			
7				
8				
9				
10				
11	(154) Plant Materials and Operating Supplies			
12				
13				
14				
15				
16	(155) Merchandise			
17				
18				
19				
20				
21	(156) Other Materials and Supplies			
22				
23				
24				
25				
26	(163) Stores Expense			
27				
28				
29				
30				
31	Total			

B. Explanation of Inventory Adjustments.

35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
45	

PREPAYMENTS (Account 166)

1. Give below the particulars called for concerning each prepayment.
2. Minor items may be grouped by classes, showing number of such items.

Line No.	Nature of Prepayment (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21	Total		

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)

1. Give description and amount of Miscellaneous current and accrued assets as of the end of the year.
2. Minor items may be grouped by classes, showing number of such items.

Line No.	Item (a)	Balance at End of Year (b)
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51	Total	

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accounts 181-251)

LGR 20:05
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Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefor. Show in column (a) the method of amortization for each amount of debt discount and expense or premium. In column (b) show principal amount of debt on which the total discount and expense or premium, shown in column (c), was incurred.

Explain any charges or credits in columns (e) and (f) other than amortization to Account 428 or 429.

Line No.	Debt to Which Related (a)	Principal Amount of Debt to Which Dis. and Exp. or Net Premiums Relate (b)	Total Discount and Expense or (Net Premiums) (c)	Balance Beginning of Year (d)	Debits During Year (e)	Credits During Year (f)	Balance End of Year (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	Total						

EXTRAORDINARY PROPERTY LOSSES (Account 182)

LGR 20-05
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1. Report below the information indicated concerning this account.
2. Include in the description the date property was abandoned or other extraordinary loss incurred.
3. Show in column (c) the entire period over which the loss is to be written off.

Line No.	Description of Property Loss or Damage (a)	Comm. Authority (b)	Period of Abandonment (c)	Total Amount of Loss (d)	Previously Written Off (e)	Written off During Year		Balance at End of Year (f)
						Account Charged (f)	Amount (g)	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	Total						YTR	

PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

1. Report below the particulars called for concerning this account.
2. Minor items may be grouped by classes, showing number of such items.

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34	Total				YTR	

MISCELLANEOUS DEFERRED DEBITS (Account 186)

LGR 20:05
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1. Report below the particulars called for concerning miscellaneous deferred debits
2. For any deferred debit being amortized show period of amortization.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34	Total					

CAPITAL STOCK (Accounts 201, 204, and 217)

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1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show labels separately for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give particulars concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)	OUTSTANDING PER BALANCE SHEET		HELD BY REFINANCING			
					Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS	
					Shares (g)	Amount (h)	Shares (i)	Amount (j)		
1	Common Stock - Account 201									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15	Total Common Stock									
16	Preferred Stock - Account 204									
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31	Total Preferred Stock									

**CAPITAL STOCK SUBSCRIBED (Accounts 202 and 205)
STOCK LIABILITY FOR CONVERSION (Accounts 203 and 206)
INSTALLMENTS RECEIVED ON CAPITAL STOCK (Account 212)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. Describe the agreement and transaction under which a conversion liability existed under accounts 203 & 206. Stock Liability for Conversion, at end of year.
3. For Capital Stock Subscribed, Accounts 202 & 205, show the subscription price and the balance due on each class at end of year.

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
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29			
30			
31			
32			
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35			
36			
37			
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39			
40			
41			
42			

OTHER PAID — IN CAPITAL (Accounts 207-211)					
Line No.	Particulars (a)	Balance First of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)	
1	Premium on capital stock (207)				
2	Donations received from stockholders (208)				
3	Reduction in par or stated value of capital stock (209)				
4	Gain on resale or cancellation of reacquired capital stock (210)				
5	Miscellaneous paid-in capital (211)				
6	Total				
7	Explain changes during year:				
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
DISCOUNT ON CAPITAL STOCK (Account 213) CAPITAL STOCK EXPENSE (Account 214)					
<ol style="list-style-type: none"> 1. Report below the particulars by account. 2. Explain each debit and credit in detail. 					
Line No.	Class and Series of Stock (a)	Balance Beginning of Year (b)	Debits (c)	Credits (d)	Balance End of Year (e)
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					

LONG-TERM DEBT (Accounts 221, 222 and 224)
(Excluding Advances from Associated Companies)

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1. Report below the particulars indicated of the long-term debt at end of year represented by unamortized obligations issued or assumed by the respondent, exclusive of advances from associated companies.
2. Group amounts according to accounts and show the total for each account.
3. If the respondent has pledged any of its long-term debt securities give particulars in a foot-note, including name of the pledgee and purpose of the pledge.

Line No.	Class and Series of Obligation (a)	Maturity Date of Issue (b)	Date of Maturity (c)	Redemption Price per \$100 End of Year (d)	Outstanding per Balance Sheet (e)	Interest for Year		Held by Respondent	
						Rate (f)	Amount (g)	Registered Bonds Account 222 (h)	In Stock and Other Funds (i)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									

ADVANCES FROM ASSOCIATED COMPANIES (Account 223)

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LIST EACH NOTE SEPARATELY.

Line No.	Name of Associated Company (a)	Date of Note (b)	Date of Maturity (c)	Balance Beginning of Year (d)	Principal Advanced During Year (e)	Principal Repaid During Year (f)	Balance End of Year (g)	Interest Expense For Year		Comm. Auth. (i)
								Rate (h)	Amount (j)	
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13	Total	XX	XX					XX		XX

NOTES-PAYABLE (Account 231)

1. Give below the particulars indicated concerning notes payable at end of year.
2. Give particulars or collateral pledged, if any.
3. Any demand notes should be described as such in column (c).
4. Minor amounts may be grouped by classes, showing the number of such amounts.

Line No.	Payee (a)	Purpose for Which Issued (b)	Date of Note (c)	Date of Maturity (d)	Interest		Balance End of Year (g)
					Rate (e)	Amount (f)	
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	Total		XX	XX	XX		

SECURITIES ISSUED OR ASSUMED DURING YEAR

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1. Report below the particulars called for concerning securities issued or assumed during year.
2. Group and show separate totals for each class of security.
3. Give particulars concerning the assumption of long-term debt of others.
4. Nonpar stock should be reported in column (c) at stated or assigned values, or if there is not stated or assigned value, there should be reported the cash value of the consideration received.
5. Give particulars concerning consideration other than cash received for securities issued during year.
6. Designate premiums in column (f) by appropriate symbol.
7. Show in column (g) expenses applicable to securities issued during year and also any delayed items of expense applicable to securities issued during preceding year. For such delayed items entries should be made only in columns (a), (b), and (g).

Line No.	Class of Security (a)	Comm. Auth. No. (b)	Principal Amount Issued During Year (Omit Cents) (c)	Number of Shares of Stock Issued (d)	Par Value Per Share of Stock (e)	Discount or Premium (f)	Expenses (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							

NOTES PAYABLE TO ASSOCIATED COMPANIES (Account 233)

1. If collateral has been pledged as security to the payment of any note, describe such collateral.
2. Include date of note and date of maturity in description of note.

Line No.	Payee and Description (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (c)	Interest for Year	
			Debits (d)	Credits (e)		Rate (f)	Amount (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (Account 234)

Line No.	Name of Associated Company (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (c)
			Debits (d)	Credits (e)	
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					

TAXES ACCRUED (Account 236)

1. The balance of accruals for income taxes should be classified by the years to which the tax is applicable.
2. The balance of any accruals materially in excess of the liability admitted by the tax returns of the utility shall be transferred from this account and recorded in an appropriately designated reserve account.

Line No.	Kind of Tax (a)	Balance First of Year (b)	Amounts Accrued (c)	Payments During Year (d)	Other Items Debit or (Credit) (e)	Balance End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50						
51	Total					

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23	Total	

ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50						
51						
52						
53	Total					

OTHER DEFERRED CREDITS (Account 259)

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credit being amortized show the period of amortization.
3. Minor items may be grouped by classes, showing the number of items in each class.

Line No.	Description of Other Deferred Credits (a)	Balance Beginning of Year (b)	Debits		Credits (g)	Balance End of Year (f)
			Current Account (c)	Amort (d)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33	Total					

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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Report as specified below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance, shown in Column (g). Include in Column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Water Utility:								
2	3%								
3	4%								
4	7%								
5	10%								
6	Total								
7	Other: (list separately and show 3%, 4%,								
8	7%, 10%, and total)								
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									

PROPERTY INSURANCE AND INJURIES AND DAMAGES RESERVES (Accounts 261-262)			
Line No.	Particulars (a)	Property Insurance (Account 261) (b)	Injuries & Damages (Account 262) (c)
1	Balance beginning of year		
2	Additions during year (specify department and account charged)		
3			
4			
5			
6			
7			
8			
9	Total additions		
10	Deductions during year (specify)		
11			
12			
13			
14			
15			
16			
17	Total deductions		
18			
19	Balance end of year		
PENSIONS AND BENEFITS AND MISCELLANEOUS RESERVES (Accounts 263-265)			
Line No.	Particulars (a)	Pensions & Benefits (Account 263) (b)	Miscellaneous (Account 265) (c)
26	Balance beginning of year		
27	Additions during year (specify department and account charged)		
28			
29			
30			
31			
32			
33			
34	Total additions		
35	Deductions during year (specify)		
36			
37			
38			
39			
40			
41			
42	Total deductions		
43			
44	Balance end of year		
45			
46	Explain nature of risks for which above reserves have been established and give actual or estimated liability for claims at end of year.		
47			
48			
49			
50			
51			
52			
53			
54			

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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REPORT AMOUNTS APPLICABLE TO EACH UTILITY DEPARTMENT

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10	Total		XX			

ACCUMULATED DEFERRED INCOME TAXES (Accounts 281-283)

SEGREGATE BETWEEN EACH UTILITY DEPARTMENT AND NONUTILITY PROPERTY.

Line No.	Description (a)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
22	Accelerated amortization (281)								
23									
24									
25									
26									
27	Total Account 281								
28	Liberalized depreciation (282)								
29									
30									
31									
32									
33	Total Account 282								
34	Other (283)								
35									
36									
37									
38									
39	Total Account 283								

DISTRIBUTION OF INCOME TAXES -- Accounts 409-412						
Line No.	Particulars (a)	Account 409 Income Taxes (b)	Deferred Income Taxes		Investment Tax Credits Account 412	
			Account 410	Account 411	Debits	Credits
			DEBIT Provision (c)	CREDIT Prior Years (d)	Deferred to Future Periods (e)	Restored to Income (f)
1	Utility Operating Income					
2	Water					
3	Sewer					
4	Other Department					
5						
6						
7	Total Charged Operations					
8						
9	Other Income and Deductions					
10						
11	Extraordinary Items					
12						
13	Total Account					
14	Other Distributions (Specify)					
15	Adjustment to Retained Earnings					
16						
17						
18	Total Distribution of Tax					
19						
20	Notes and Explanation Regarding Distribution of Taxes -- Accounts 408-412					
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
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46						
47						
48						
49						
50						

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation should include as far as practicable the same detail as furnished on Schedule M-1 of the tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (a)	Amount (b)
		\$
1	Net income for the year per page 100	
2	Reconciling items for the year:	
3		
4	Taxable income not reported on books:	
5		
6		
7		
8		
9	Deductions recorded on books not deducted for return:	
10		
11		
12		
13		
14	Income recorded on books not included in return:	
15		
16		
17		
18		
19	Deductions on return not charged against book income:	
20		
21		
22		
23		
24		
25		
26		
27	Federal tax net income	
28		
29	Computation of tax:	
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		

INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 413)

1. Report below the revenues, expenses and net income for the year from utility property constituting a distinct operating unit or system leased to others.

2. Designate associated companies by placing an "X" in column (b) opposite the name of the lessee.

Line No.	Name of Lessee, Description and Location of Leased Property (a)	Asst. Co. (b)	Revenues (c)	DEDUCTIONS					Net Income Before Taxes (h)
				Operation (d)	Maintenance (e)	Depreciation (f)	Amortization (g)		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13	Total								

GAIN OR LOSS ON DISPOSITION OF PROPERTY (Accounts 414 and 422)

Give a brief description of property creating gain or loss. Include name of party acquiring the property (if another utility or associated company) and the date transaction was completed.

Line No.	Description of Property (a)	Condition Date Appraised (When Requested) (b)	Original Cost of Related Property (c)	Utility Property Account 414 (d)	Other Property Account 422 (e)
25	Gain:				
26					
27					
28					
29					
30					
31					
32	Losses:				
33					
34					
35					
36					
37					

INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Accounts 415-416)				
Report by utility departments the revenues, costs, expenses and net income from merchandising, jobbing and contract work during year.				
Line No.	Particulars (a)	Water (b)	Other Department (c)	Total (d)
1	Account 415 - Revenues			
2	Gross Sales (detail)			
3				
4				
5				
6				
7	Deductions:			
8	Discounts and Allowances			
9				
10				
11				
12	Net Sales			
13				
14	Account 416 - Costs and Expenses (List the Expenses by Major Classes)			
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26	Total Costs and Expenses			
27				
28	Income From Merchandising, Jobbing and Contract Work, Before Taxes			
INCOME FROM NONUTILITY OPERATIONS (Account 417)				
Line No.	Description of Nonutility Operation (a)			Amount (b)
35	Revenues: (Minor Items May Be Grouped)			
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	Total Revenues			
46	Expenses:			
47	Operation			
48	Maintenance			
49	Rents			
50	Depreciation			
51	Amortization			
52				
53	Total Expenses			
54	Income From Nonutility Operations, Before Taxes			

NONOPERATING RENTAL INCOME (Account 418)			
Line No.	Name of Lessee and Description of Property (a)	Amount (b)	
1	Rent revenue (list major items separately, others may be grouped):		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16	Total rent revenues		
17	Expenses:		
18	Operation expense		
19	Maintenance expense		
20	Rent expense		
21	Depreciation expense		
22	Amortization expense		
23			
24	Total expenses		
25	Nonoperating rental income, before taxes		
INTEREST AND DIVIDEND INCOME (Account 419)			
Line No.	Security or Account on Which Received (a)	Interest or Dividend Rate (b)	Amount (c)
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48	Total interest and dividends		
49	Expenses applicable to above (as listed hereunder):		
50			
51			
52			
53			
54			
55			
56	Total expenses		
57	Interest and dividend income, before taxes		

MISCELLANEOUS NONOPERATING INCOME (Account 421)			
Line No.	Nature and Source of Miscellaneous Nonoperating Income (a)	Amount For Year (b)	
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16	Total		
MISCELLANEOUS AMORTIZATION (Account 425)			
Line No.	Nature of Item (a)	Amount Credited (b)	Amount For Year (c)
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36	Total		
MISCELLANEOUS INCOME DEDUCTIONS (Account 426)			
Line No.	Nature of Item (a)	Amount For Year (b)	
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56	Total		

**INTEREST ON LONG-TERM DEBT (Account 427)
INTEREST ON DEBT TO ASSOCIATED COMPANIES (Account 430)
OTHER INTEREST EXPENSE (Account 431)**

REPORT DETAILS OF ITEMS SEPARATELY BY ACCOUNTS

Line No.	Class of Debt on Which Payable (a)	INTEREST	
		Rate (b)	Amount (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
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EXTRAORDINARY ITEMS (Accounts 433 and 434)

1. Give below a brief description of each item included in accounts 433, Extraordinary Income and 434, Extraordinary Deductions.
2. List date of Commission approval for extraordinary treatment of item (See General Instruction 7 of the Uniform System

of Accounts).
3. Income tax effects relating to each extraordinary item should be listed in Column (c).
4. For additional space use an additional page.

Line No.	Description of Items (a)	Gross Amount (b)	Related Income Taxes (c)
1	Extraordinary Income (account 433):		
2		\$	\$
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23	Total Extraordinary income		
24	Extraordinary Deductions (account 434):		
25		\$	\$
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47	Total extraordinary deductions	\$	\$
48	Net extraordinary items	\$	\$

MANAGEMENT, ENGINEERING AND SERVICE CONTRACTS

1. Furnish the following information concerning each contract (written) in effect at any time during the year with any corporation, partnership, individual, or organization of any form whatever, whereby the respondent received management, construction, engineering, supply, financial, legal, accounting, purchasing or other type of service of a continuing nature:
 - (a) Name of company rendering service.
 - (b) Character of service.
 - (c) Basis of charges.
 - (d) Date and term of contract.
 - (e) Date of Commission authorization, if contract has received Commission approval.
 - (f) Total charges for year, classified as to character of service.
 - (g) Utility departments and account charged with amounts reported under (f).
2. Identify the information furnished concerning each contract with the items in the inquiry.
3. Identify associated companies.

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(WEST VIRGINIA ONLY)

WATER PLANT IN SERVICE (Accounts 301-399)

LOR 20-03
Revised 10/1/80

1. Report by prescribed accounts the original cost of water plant in service and the additions and retirements of such plant during the year. 2. State in a footnote the general character of any adjustments in column (e).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Balance End of Year (f)
1	1. Intangible Plant					
2						
3	301. Organization					
4	302. Franchises and Consents					
5	303. Miscellaneous Intangible Plant					
6	Total Intangible Plant					
7	2. Source of Supply Plant					
8						
9	310. Land and Land Rights					
10	311. Structures and Improvements					
11	312. Collecting and Impounding Reservoirs					
12	313. Lake, River and Other Intakes					
13	314. Wells and Springs					
14	315. Infiltration Galleries and Tunnels					
15	316. Supply Mains					
16	317. Other Water Source Plant					
17	Total Source of Supply Plant					
18	3. Pumping Plant					
19						
20	320. Land and Land Rights					
21	321. Structures and Improvements					
22	322. Boiler Plant Equipment					
23	323. Other Power Production Equipment					
24	324. Steam Pumping Equipment					
25	325. Electric Pumping Equipment					
26	326. Diesel Pumping Equipment					
27	327. Hydraulic Pumping Equipment					
28	328. Other Pumping Equipment					
29	Total Pumping Plant					
30						
31						
32						

V-005

(WEST VIRGINIA ONLY)

LOR 20-05
Revised 10/1/80

WATER PLANT IN SERVICE (Accounts 301-399) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Balance End of Year (f)
1	4. Water Treatment Plant					
2						
3	330. Land and Land Rights					
4	331. Structures and Improvements					
5	332. Water Treatment Equipment					
6	Total Water Treatment Plant					
7	5. Transmission and Distribution Plant					
8						
9	340. Land and Land Rights					
10	341. Structures and Improvements					
11	342. Distribution Reservoirs and Standpipes					
12	343. Transmission and Distribution Mains					
13	344. Fire Mains					
14	345. Services					
15	346. Meters					
16	347. Meter Installations					
17	348. Hydrants					
18	349. Other Transmission and Distribution Plant					
19	Total Transmission and Distribution Plant					
20	6. General Plant					
21						
22	389. Land and Land Rights					
23	390. Structures and Improvements					
24	391. Office Furniture and Equipment					
25	392. Transportation Equipment					
26	393. Stores Equipment					
27	394. Tools, Shop and Garage Equipment					
28	395. Laboratory Equipment					
29	396. Power Operated Equipment					
30	397. Communication Equipment					
31	398. Miscellaneous Equipment					
32	399. Other Tangible Property					
33	Total General Plant					
34						
35	Total Water Plant					

501-A

(WEST VIRGINIA ONLY)

LGR 20:05
Revised 10/1/80

WATER PLANT IN PROCESS OF RECLASSIFICATION (Account 103)

Report below according to accounts to which classified in the books of the respondent, the amount of water utility plant which has not been classified in accordance with the water plant accounts prescribed in the Uniform System of Accounts.

Line No.	Number and Title of Account (a)	Balance Beginning of Year (b)	Retirements (c)	Adjustments (d)	Balance End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
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11					
12					
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(WEST VIRGINIA ONLY)

LGR 20:06
Revised 10/1/80

WATER PLANT LEASED TO OTHERS (Account 104)

1. Report below the information called for concerning water plant leased to others.
2. In column (d) give the date of Commission authorization of the lease of water plant to others.
3. Designate if lessee is an associated company by placing an "x" in column (b).

Line No.	Name of Lessee (a)	Assoc. Co. (b)	Description of Property Leased (c)	Comm. Auth. (d)	Expiration Date of Lease (e)	Balance End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	Total	XX	XXXX	XX	XXX	

WATER PLANT HELD FOR FUTURE USE (Account 105)

1. Report below the information called for concerning water plant held for future use. Report data as of end of year.
2. Explain important items entered in column (g).

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Original Cost (d)	Interest Capitalized (e)	Taxes Capitalized (f)	Other Expenditures Capitalized (g)	Book Cost End of Year (h)
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

503-A

CONSTRUCTION WORK IN PROGRESS - WATER (Account 107)

- 1. Report below the particulars called for concerning water plant in process of construction but not ready for service at the date of the balance sheet.
- 2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Balance End of Year (b)	Estimated Total Cost of Project (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36	Total		

**ACCUMULATED PROVISIONS FOR DEPRECIATION (Accounts 108-110)
BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS**

Line No.	Function (a)	Water Plant in Service (b)	Water Plant Leased to Others (c)	Water Plant Held for Future Use (d)
45				
46	Source of Supply Plant			
47	Pumping Plant			
48	Water Treatment Plant			
49	Transmission and Distribution Plant			
50	General Plant			
51				
52	Total Accumulated Provision			

(WEST VIRGINIA ONLY)

LGR 20:05
Revised 10/1/80

ACCUMULATED PROVISIONS FOR DEPRECIATION (Accounts 108-110)

Line No.	Item (a)	Water Plant in Service (b)	Water Plant Leased to Others (c)	Water Plant Held for Future Use (d)
1	BALANCE BEGINNING OF YEAR			
2				
3	Depreciation Accruals For Year Charged To:			
4	403 Depreciation Expense			
5	Clearing Accounts			
6	413 Income From Utility Plant Leased to Others			
7	416 Costs and Expenses of Merchandising, Jobbing, and Contract Work			
8	421 Miscellaneous Nonoperating Income			
9				
10				
11				
12				
13				
14	Total Depreciation Accruals For Year			
15				
16	Net Charges For Plant Retired:			
17	Book Cost of Property Retired			
18	Cost of Removal			
19	Salvage			
20	Other Items			
21				
22				
23	Net Charges For Plant Retired			
24				
25	Other Debit and Credit Items: (Describe)			
26				
27				
28				
29				
30				
31				
32	Total Other Debits and Credits			
33				
34	Net Charge For Year			
35				
36	BALANCE END OF YEAR			

Y-808

DEPRECIATION AND AMORTIZATION OF WATER PLANT (Accounts 403-407)

1. State below the rules by which the respondent determined the amounts of charges for the depreciation and amortization of water plant. Show the rates used in computing the depreciation and amortization charges for the year, and state if any change has been made in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

WATER PLANT IN SERVICE (Accounts 301-399)

1. Report by prescribed accounts the original cost of water plant in service and the additions and retirements of such plant during the year. 2. State in a footnote the general character of any adjustments in column (e).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Balance End of Year (f)
1	1. Intangible Plant					
2						
3	301. Organization					
4	302. Franchises and Consents					
5	303. Miscellaneous Intangible Plant					
6	Total Intangible Plant					
7	2. Source of Supply Plant					
8						
9	310. Land and Land Rights					
10	311. Structures and Improvements					
11	312. Collecting and Impounding Reservoirs					
12	313. Lake, River and Other Intakes					
13	314. Wells and Springs					
14	315. Infiltration Galleries and Tunnels					
15	316. Supply Mains					
16	317. Other Water Source Plant					
17	Total Source of Supply Plant					
18	3. Pumping Plant					
19						
20	320. Land and Land Rights					
21	321. Structures and Improvements					
22	322. Boiler Plant Equipment					
23	323. Other Power Production Equipment					
24	324. Steam Pumping Equipment					
25	325. Electric Pumping Equipment					
26	326. Diesel Pumping Equipment					
27	327. Hydraulic Pumping Equipment					
28	328. Other Pumping Equipment					
29	Total Pumping Plant					
30						
31						
32						

WATER PLANT IN SERVICE (Accounts 301-399) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Balance End of Year (f)	
1	4. Water Treatment Plant						
2							
3		330. Land and Land Rights					
4		331. Structures and Improvements					
5		332. Water Treatment Equipment					
6		Total Water Treatment Plant					
7	5. Transmission and Distribution Plant						
8							
9		340. Land and Land Rights					
10		341. Structures and Improvements					
11		342. Distribution Reservoirs and Standpipes					
12		343. Transmission and Distribution Mains					
13		344. Fire Mains					
14		345. Services					
15		346. Meters					
16		347. Meter Installations					
17		348. Hydrants					
18		349. Other Transmission and Distribution Plant					
19	Total Transmission and Distribution Plant						
20	6. General Plant						
21							
22		389. Land and Land Rights					
23		390. Structures and Improvements					
24		391. Office Furniture and Equipment					
25		392. Transportation Equipment					
26		393. Stores Equipment					
27		394. Tools, Shop and Garage Equipment					
28		395. Laboratory Equipment					
29		396. Power Operated Equipment					
30		397. Communication Equipment					
31		398. Miscellaneous Equipment					
32		399. Other Tangible Property					
33	Total General Plant						
34							
35	Total Water Plant						

WATER PLANT IN PROCESS OF RECLASSIFICATION (Account 103)

Report below according to accounts to which classified in the books of the respondent, the amount of water-utility plant which has not been classified in accordance with the water plant accounts prescribed in the Uniform System of Accounts.

Line No.	Number and Title of Account (a)	Balance Beginning of Year (b)	Retirements (c)	Adjustments (d)	Balance End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
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42					
43					
44					
45					
46					
47					
48					
49					

WATER PLANT LEASED TO OTHERS (Account 104)

1. Report below the information called for concerning water plant leased to others.
2. In column (d) give the date of Commission authorization of the lease of water plant to others.
3. Designate if lessee is an associated company by placing an "x" in column (b).

Line No.	Name of Lessee (a)	Assoc. Co. (b)	Description of Property Leased (c)	Comm. Auth. (d)	Expiration Date of Lease (e)	Balance End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	Total	XX	XXXX	XX	XXX	

WATER PLANT HELD FOR FUTURE USE (Account 105)

1. Report below the information called for concerning water plant held for future use. Report date as of end of year.
2. Explain important items entered in column (g).

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Original Cost (d)	Interest Capitalized (e)	Taxes Capitalized (f)	Other Expenditures Capitalized (g)	Book Cost End of Year (h)
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36	Total	XX	XX					

CONSTRUCTION WORK IN PROGRESS - WATER (Account 107)

1. Report below the particulars called for concerning water plant in process of construction but not ready for service at the date of the balance sheet.
2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Balance End of Year (b)	Estimated Total Cost of Project (c)
1			
2			
3			
4			
5			
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33			
34			
35			
36	Total		

**ACCUMULATED PROVISIONS FOR DEPRECIATION (Accounts 108-110)
BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS**

Line No.	Function (a)	Water Plant In Service (b)	Water Plant Lensed to Others (c)	Water Plant Held for Future Use (d)
45				
46	Source of Supply Plant			
47	Pumping Plant			
48	Water Treatment Plant			
49	Transmission and Distribution Plant			
50	General Plant			
51				
52	Total Accumulated Provision			

ACCUMULATED PROVISIONS FOR DEPRECIATION (Accounts 108-110)

Line No.	Item (a)	Water Plant In Service (b)	Water Plant Leased to Others (c)	Water Plant Held for Future Use (d)
1	BALANCE BEGINNING OF YEAR			
2				
3	Depreciation Accruals For Year Charged To:			
4	403 Depreciation Expense			
5	Clearing Accounts			
6	413 Income From Utility Plant Leased to Others			
7	416 Costs and Expenses of Merchandising, Jobbing, and Contract Work			
8	421 Miscellaneous Nonoperating Income			
9				
10				
11				
12				
13				
14	Total Depreciation Accruals For Year			
15				
16	Net Charges For Plant Retired:			
17	Book Cost of Property Retired			
18	Cost of Removal			
19	Salvage			
20	Other Items			
21				
22				
23	Net Charges For Plant Retired			
24				
25	Other Debit and Credit Items: (Describe)			
26				
27				
28				
29				
30				
31				
32	Total Other Debits and Credits			
33				
34	Net Charge For Year			
35				
36	BALANCE END OF YEAR			

DEPRECIATION AND AMORTIZATION OF WATER PLANT (Accounts 403-407)

1. State below the rules by which the respondent determined the amounts of charges for the depreciation and amortization of water plant. Show the rates used in computing the depreciation and amortization charges for the year, and state if any change has been made in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

[Empty response area for providing rules, rates, and methods for depreciation and amortization charges.]

**THIS PAGE SHOULD BE COMPLETED BY RESPONDENTS
OPERATING MORE THAN ONE UTILITY DEPARTMENT OR WATER DIVISION**

INCOME STATEMENT — WATER DEPARTMENT OR DIVISION

Line No.	Account (a)	Sch. Page No. (b)	This Year (c)	Last Year (d)	Increase or (Decrease) (e)
1	UTILITY OPERATING INCOME				
2	Operating revenues (400)	508			
3	Operating expenses:				
4	Operation and maintenance expense (401-402)	512			
5	Depreciation expense (403)	505			
6	Amortization (404-407)	518			
7	Taxes other than income taxes, operating income (408.1)	518			
8	Income taxes, utility operating income (409.1)				
9	Provision for deferred income taxes (410.1)				
10	Income taxes deferred in prior years - cr. (411.1)				
11	Investment tax credits, deferred to future periods (412.1)				
12	Investment tax credits, restored to operating income (412.2)				
13	Total operating expenses				
14					
15	Operating income				
16	Income from utility plant leased to others (413)				
17	Gains (losses) from disposition of utility property (414)				
18	Total operating income				
19	DISTRIBUTION OF OTHER INCOME AND DEDUCTIONS (As Available)				
20					
21	Other income				
22	Other income deductions				
23	Taxes applicable to other income and deductions				
24	Net other income and deductions				
25	INTEREST CHARGES				
26	Interest on long-term debt				
27	Debt discount or premium - net				
28	Other interest				
29	Total interest charges				
30	Income before extraordinary items				
31	Extraordinary items				
32					
33	Net income				
Line No.	Additional Information Balances for Water Department (a)		Beginning of Year (b)	End of Year (c)	
37	Completed construction not classified (102)				
38	Utility plant purchased or sold (106)				
39	Accumulated amortization of plant in service (111)				
40	Accumulated amortization of plant leased to others (112)				
41	Accumulated amortization of property held for future use (113)				
42	Retirement work in progress (included in account)				
43	Contributions in aid of construction (271)				
44	Customer advances for construction (252)				
45	Materials and supplies (151-163)				
46	Prepayments (166)				
47	Accumulated deferred income taxes (281-283)				
48	Accumulated deferred investment tax credits (255)				

WATER OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.

2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.

3. Number of customers should be reported on the basis of number of meters, plus number of flat

rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the figures at the close of each month or each billing period.

4. Unmetered sales should be included below. The details of such sales should be given in a foot-note.

805

Line No.	Amount (a)	Operating Revenue		Gallons Sold (GDS certified)		Average Number of Customers		
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)	
1	SALES OF WATER							
2	460. Unmetered Sales to General Customers							
3	460.1 Unmetered Sales to Residential Customers							
4	460.2 Unmetered Sales to Commercial Customers							
5	460.3 Unmetered Sales to Industrial Customers							
6	460.4 Unmetered Sales to Public Authorities							
7	Total							
8	461. Metered Sales to General Customers							
9	461.1 Metered Sales to Residential Customers							
10	461.2 Metered Sales to Commercial Customers							
11	461.3 Metered Sales to Industrial Customers							
12	461.4 Metered Sales to Public Authorities							
13	Total							
14	462. Private Fire Protection Service							
15	463. Public Fire Protection Service							
16	464. Other Sales to Public Authorities							
17	465. Sales to Irrigation Customers							
18	466. Sales for Resale							
19	467. Interdepartmental Sales							
20								
21	Total Sales of Water							
22	OTHER OPERATING REVENUES							
23	470. Forfeited Discounts							
24	471. Miscellaneous Service Revenues							
25	472. Rents from Water Property							
26	473. Interdepartmental Rents							
27	474. Other Water Revenues							
28								
29	Total Other Operating Revenues							
30								
31	Total Water Operating Revenues							

SALES OF WATER TO GENERAL CUSTOMERS -- BY MONTHS (Accounts 460-461)

Line No.	Month (or Other Billing Period) (a)	Account 460 -- Unmetered			Account 461 -- Metered		
		Revenue (b)	Estimated Gallons Sold (000 Omitted) (c)	Number of Customers (d)	Revenue (e)	Gallons Sold (000 Omitted) (f)	Number of Customers (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13	Total						

SALES FOR RESALE -- BY MONTHS (Account 466)

1. Report below the information specified concerning water sold during the year to other water utilities or to public authorities for distribution to ultimate consumers.
2. The quantities reported should be those shown by the bills rendered to the purchasers.
3. The sales should be reported by months or other billing period for each utility.
4. Attach continuation sheets as necessary.

Line No.	Name of Other Water Utility (a)	Billing Period (b)	Gallons Sold (000 Omitted) (c)	Revenue (d)
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				

SALES OF WATER BY COMMUNITIES (Accounts 460-467)

Line No.	Community (a)	Total Sales of Water (b)	Gallons Sold (000 Omitted) (c)	Average No. of Customers (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

MISCELLANEOUS SERVICE REVENUES (Account 471)

Line No.	Nature of Revenue (a)	Amount (b)
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52		
53		
54		

RENTS FROM WATER PROPERTY (Account 472)

1. Report below rents received during the year for the use by others of property devoted to water operations by the utility.
2. Minor Rents may be entered at the total amount for each class of such rents.
3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to this account.
4. Designate if lessee is an associated company by placing an "x" in column (b).

Line No.	Name of Lessee (a)	Assoc. (b)	Description of Property (c)	Amount of Revenue for Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

OTHER WATER REVENUES (Account 474)

Line No.	Nature of Revenue (a)	Amount (b)
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		

WATER OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Year (b)	Increase or Decrease from Preceding Year (c)
1	SOURCE OF SUPPLY EXPENSES		
2	Operation		
3	600. Operation Supervision and Engineering		
4	601. Operation Labor and Expenses		
5	602. Purchased Water		
6	603. Miscellaneous Expenses		
7	604. Rents		
8	Total Operation		
9	Maintenance		
10	610. Maintenance Supervision and Engineering		
11	611. Maintenance of Structures and Improvements		
12	612. Maintenance of Collecting and Impounding Reservoirs		
13	613. Maintenance of Lake, River and Other Intakes		
14	614. Maintenance of Wells and Springs		
15	615. Maintenance of Infiltration Galleries and Tunnels		
16	616. Maintenance of Supply Mains		
17	617. Maintenance of Miscellaneous Water Source Plant		
18	Total Maintenance		
19			
20	Total Source of Supply Expenses		
21	PUMPING EXPENSES		
22	Operation		
23	620. Operation Supervision and Engineering		
24	621. Fuel for Power Production		
25	622. Power Production Labor and Expenses		
26	623. Fuel or Power Purchased for Pumping		
27	624. Pumping Labor and Expenses		
28	625. Expenses Transferred - Cr.		
29	626. Miscellaneous Expenses		
30	627. Rents		
31	Total Operation		
32	Maintenance		
33	630. Maintenance Supervision and Engineering		
34	631. Maintenance of Structures and Improvements		
35	632. Maintenance of Power Production Equipment		
36	633. Maintenance of Pumping Equipment		
37	Total Maintenance		
38			
39	Total Pumping Expenses		
40	WATER TREATMENT EXPENSES		
41	Operation		
42	640. Operation Supervision and Engineering		
43	641. Chemicals		
44	642. Operation Labor and Expenses		
45	643. Miscellaneous Expenses		
46	644. Rents		
47	Total Operation		
48	Maintenance		
49	650. Maintenance Supervision and Engineering		
50	651. Maintenance of Structures and Improvements		
51	652. Maintenance of Water Treatment Equipment		
52	Total Maintenance		
53			
54	Total Water Treatment Expenses		

WATER OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account (a)	Amount (b)	Increase (Decrease) (c)
1	TRANSMISSION AND DISTRIBUTION EXPENSES		
2	Operation		
3	660. Operation Supervision and Engineering		
4	661. Storage Facilities Expenses		
5	662. Transmission and Distribution Lines Expenses		
6	663. Meter Expenses		
7	664. Customer Installations Expenses		
8	665. Miscellaneous Expenses		
9	666. Rents		
10	Total Operation		
11	Maintenance		
12	670. Maintenance Supervision and Engineering		
13	671. Maintenance of Structures and Improvements		
14	672. Maintenance of Distribution Reservoirs and Standpipes		
15	673. Maintenance of Transmission and Distribution Mains		
16	674. Maintenance of Fire Mains		
17	675. Maintenance of Services		
18	676. Maintenance of Meters		
19	677. Maintenance of Hydrants		
20	678. Maintenance of Miscellaneous Plant		
21	Total Maintenance		
22			
23	Total Transmission and Distribution Expenses		
24	CUSTOMER ACCOUNTS EXPENSES		
25	Operation		
26	901. Supervision		
27	902. Meter Reading Expenses		
28	903. Customer Records and Collection Expenses		
29	904. Uncollectible Accounts		
30	905. Miscellaneous Customer Accounts Expenses		
31	Total Customer Accounts Expenses		
32			
33	907. Customer Service and Information Expenses		
34			
35	910. Sales Promotion Expenses		
36	ADMINISTRATIVE AND GENERAL EXPENSES		
37	Operation		
38	920. Administrative and General Salaries		
39	921. Office Supplies and Other Expenses		
40	922. Administrative Expenses Transferred -- Cr.		
41	923. Outside Services Employed		
42	924. Property Insurance		
43	925. Injuries and Damages		
44	926. Employee Pensions and Benefits		
45	927. Franchise Requirements		
46	928. Regulatory Commission Expenses		
47	929. Duplicate Charges -- Cr.		
48	930.1 Institutional or Goodwill Advertising Expenses		
49	930.2 Miscellaneous General Expenses		
50	930.3 Research and Development Expenses		
51	931. Rents		
52	Total Operation		
53	932. Maintenance of General Plant		
54			
55	Total Administrative and General Expense		
56			
57	Total Operation and Maintenance Expenses		

DISTRIBUTION OF SALARIES AND WAGES

Amounts originally charged to clearing accounts should be distributed to final classifications in column (c). Estimates may be used in such distribution provided that a reasonable approximation of final classification is obtained.

Line No.	Particulars (a)	Direct Payroll Distributions (b)	Allocation of Amounts Charged Clearing Accounts (c)	Total (d)
1				
2	Water Operation & Maintenance Expense			
3				
4	Sewer Operation & Maintenance Expense			
5	Other Dept. _____			
6	Operation & Maintenance Expense			
7	Total of all Utility Departments			
8	Operation & Maintenance Expense			
9	Total Merchandise and Jobbing			
10	Total Utility Plant Construction			
11	Total Utility Plant Retirements			
12	Total All Other Accounts			
13	Clearing Accounts			
14				
15	TOTAL SALARIES & WAGES		****	
16	Total number of employees at end of year, including administrative, operating, maintenance, construction and other employees:		Water	
17			Sewer	
18			Dept.	
19			Total	
20				
21	Describe hereunder the general bases used in allocating to utility departments the several classes of expenses and salaries:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				

CONSTRUCTION CLEARANCES — WATER

Line No.	Name of Overhead (a)	Undistributed Overheads Beginning of Year (b)	Overheads For Year (c)	Undistributed Overheads End of Year (d)	OVERHEADS CLEARED DURING YEAR		
					Total Clearances (b + c - d) (e)	To Construction (f)	To Other Accounts (g)
1	Direct Charges:						
2	Company Labor						
3							
4	Company Materials						
5							
6	Contractor Payments						
7							
8	Other (specify)						
9							
10							
11							
12							
13							
14	Total Direct Charges						
15	Overheads:						
16	Engineering and Supervision						
17							
18	Administrative and General						
19							
20	Taxes						
21							
22	Allowance for Funds Used						
23							
24	Other (specify)						
25							
26							
27							
28							
29							
30	Total Overheads						
31							
32	Total Construction Clearances						

615

IMPORTANT PHYSICAL CHANGES DURING THE YEAR

Every item must be fully answered, and if there have been no changes that fact should be stated.

1. Important pumping station equipment installed.

2. Important pumping station equipment retired.

3. Other important improvements

4. All other important physical changes.

SOURCES OF WATER SUPPLY						1
SURFACE WATERS						2
Description and Location (a)	Number of Intakes (b)	Distance of Intake from Shore (c)	Depth of Intake Feet Below Sur- face of Water (d)	Kind of Conduit (e)	Length and Size of Conduit (f)	3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						18
						19
GROUND WATERS						20
Description and Location (a)	Identi- fication Number (b)	Depth (c)	Diameter (d)	Yield in Gallons Per Day (e)	Pumping Method (Direct Section, Air Lift or Deep-well Pump) (f)	21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46
Infiltration galleries or collecting wells (state length in feet instead of depth - col. (c))						47
						48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
						59
						60
						61
						62

PUMPING STATION EQUIPMENT				
1	PUMPING STATION EQUIPMENT			
2	Use separate columns for each pump and associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.			
3				
4	Particulars (a)			
5		(b)	(c)	(d)
6				
7				
8	PUMPING EQUIPMENT			
9	Identification number or description of well or other source of supply			
10	to which pump is connected			
11	Identification number, description, etc., of each pump			
12	Type (displacement, centrifugal, air lift, turbine)			
13	Purpose of pump (low lift, distribution, etc.)			
14	Manufacturer			
15	Rated capacity -- gallons per minute			
16	Discharge head -- in feet			
17	Revolutions of strokes per minute			
18	Number of stages			
19	Connection-belt, gear or direct			
20	Number of hours operated during year			
21				
22	POWER EQUIPMENT			
23	Motive power for pump (steam, gas, or oil engine, electric motor, or			
24	water turbine):			
25	Type			
26	Manufacturer			
27	Rated horsepower			
28				
29	Boiler data:			
30	Identification number or description			
31	Manufacturer			
32	Type (water tube, tubular vertical, tubular horizontal)			
33	Rated horsepower			
34				
35	Electric generators:			
36	Identification number or description			
37	Manufacturer			
38	Motive power (steam, gas or oil engine, hydraulic)			
39	Connection-belt, gear or direct			
40	Rated capacity in Kilowatt-amperes			
41				
42	Air compressors:			
43	Identification number or description			
44	Manufacturer			
45	Bore and stroke			
46	Size of air discharge head			
47	Submergence of air lift head in feet when not pumping			
48	Estimated average draw-down during operation			
49	Pounds pressure required to blow well			
50	Pounds pressure required after air lift begins operating			
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
62				

RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT						1
Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets if necessary.						2
Particulars	Unit	Unit	Unit	Unit	Unit	3
(a)	(b)	(c)	(d)	(e)	(f)	4
						5
						6
						7
RESERVOIRS						8
Identification number or name						9
Elevated or relift						10
Kind (earthen or masonry)						11
Covered or open						12
Elevation above pumping station						13
Distance from pumping station						14
Total capacity in gallons						15
Inside dimensions						16
						17
						18
STANDPIPES OR ELEVATED TANKS						19
Identification number or description						20
Material (steel, wood, concrete, etc.)						21
Height of water column						22
Diameter of Tank						23
Elevation of overflow above pumping station						24
Distance from pumping station						25
Capacity of each in gallons						26
						27
WATER TREATMENT PLANT						28
Function of plant—filter, soften, etc.						29
Aerators, type						30
Disinfection, type of equipment						31
Number of units						32
Points of application						33
Pounds per million gallons						34
Coagulants, kind						35
Pounds per million gallons						36
Mixing units, type						37
Dimensions						38
Flocculators, type						39
Dimensions						40
Sedimentation basins, type						41
Dimensions						42
Filters, type, slow, rapid						43
Number of beds						44
Surface dimensions						45
Rated capacity, m.g.d.						46
Zeolite units, number						47
Dimensions						48
Rated capacity each, m.g.d.						49
Percent of water by-passed						50
Salt used, pounds per million gallons						51
Hardness of water treated						52
Corrosion control, chemical agent						53
Pounds per million gallons						54
Type feeders (dry or solution)						55
Taste and odor control, agent						56
Pounds per million gallons						57
Type feeders (dry or slurry)						58
Total hp. of all motors used in plant						59
Is water fluoridated?						60
						61
						62

HYDRANTS					1
DESCRIPTION					2
(Size of branch or valve opening, type, number and size of nozzles, etc.)					3
(a)	(b)	(c)			4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
POWER, PUMPING AND PURCHASED WATER STATISTICS					17
Orbit 000's in reporting gallons of water.					18
Purchasers (a)	Gallons of Water Purchased (b)	Gallons of Water Pumped per Month by		Total all Methods (e)	19
		Electric Power (c)	(d)		20
Gallons station pumping into distribution mains:					21
January					22
February					23
March					24
April					25
May					26
June					27
July					28
August					29
September					30
October					31
November					32
December					33
Total for year					34
Total gallons of first stage pumping (estimated if not metered)*					35
Measured or estimated gallons of water used in backwashing during year					36
Measured or estimated gallons of water used in blowing settling basins during year					37
Gallons pumped into distribution mains. (From line 36, col. e above)					38
Less: Gallons sold (From page 508)					39
Losses and unaccounted for					40
Percent unaccounted for (Line 42 + line 40)					41
If more than 15% . indicate causes below and state what action has been taken to reduce water loss.					42
					43
					44
					45
					46
					47
					48
					49
					50
					51
Maximum gallons pumped by all methods in any one day _____ Date _____					52
Minimum gallons pumped by all methods in any one day _____ Date _____					53
Range of pressure on mains as measured at station: ordinary _____ psi _____					54
Average static head against which pumps work, in feet _____					55
Type of power used for first stage pumping: Electric _____ Kw.hrs. Other (specify) _____					56
If water is sold to other water utilities for redistribution, list names of such utilities below _____					57
					58
					59
					60
* First stage pumping applies only when water is pumped twice before entering distribution system, and the term is defined as pumping from source of supply to suction well or reservoir from which water is pumped into distribution mains					61
					62

OFFICERS

Report below officers at end of year. If there were any changes during year show title, name, and address of previous officer and date of change.

Line No.	Official Title (a)	Name and Principal Business Address (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		

DIRECTORS

1. Report below directors at end of year. If there were any changes during year, show name and address of previous director and date of change.
2. Designate by an asterisk names of members of the executive committee.

Line No.	Name of Director (a)	Principal Business Address (b)	Term Began (c)	Term Expires (d)
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				

1. State number of meetings of Board of Directors held during year.
2. State number of directors required to constitute a quorum.
3. State total amount of directors' fees paid during year.

CORPORATE CONTROL OVER RESPONDENT

1. Did any corporation, business trust, or similar organization, hold control over the respondent at the close of the year?
2. If control was so held, state:
 - (a) The form of control, whether sole or joint.
 - (b) The name of the controlling corporation or organization.
 - (c) The manner in which control was held.
 - (d) The extent of control.
 - (e) Whether control was direct or indirect.
 - (f) The name or names of the intermediary or intermediaries through which control, if indirect, was held (see note).
3. If any individual, association, or corporation held control, as trustee, over the respondent, give the information called for below:
 - (a) The name of the trustee.
 - (b) The name of the beneficiary or beneficiaries for whom the trust was maintained.
 - (c) The purpose of the trust.
4. Give particulars as to any change during the year in the corporate control over the respondent.

Note: In cases where control of the respondent was in a holding company organization, submit a statement showing the chain of ownership or control to the main parent company or organization.

SECURITY HOLDERS AND VOTING POWERS

1. (A) Give the names and addresses of the security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, each held more than _____% of the voting powers in the respondent, and state the number of votes which each would have had a right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust. If the stock book was not closed or a list of stockholders not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such largest security holders as of the close of the year. Arrange the names of security holders in the order of voting power commencing with the highest. Show in column (a) the title of officers and directors included in such list of security holders.
(B) Give also the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of largest security holders.
2. Give the date of the latest closing of the stock book prior to the end of the year, and state the purpose of such closing

Line No.	Name of Security Holder (a)	Address of Security Holder (b)	Number of Votes as of _____			
			Total Number of Votes (c)	Common Stock (d)	Preferred Stock (e)	Other Securities With Voting Power (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22	Total Votes Represented by above.					

3. Show below the total number of security holders, and total number of votes entitled to be cast, for each series and class of security vested with voting rights as of the date for which the foregoing list of security holders is furnished.
4. If voting rights are attached to any securities other than stock, name in a supplemental statement each such security to which voting rights are attached and state the relation between holdings and corresponding voting rights, whether voting rights are actual or contingent, and if contingent, describe the contingency.
5. If any class or issue of securities has any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privilege.
6. State the total number of votes cast on the latest general meeting prior to end of year for the election of directors of the respondent and number of such votes cast by proxy.
7. Give the date and place of such meeting.

CORPORATIONS CONTROLLED BY RESPONDENT

1. Show the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars in an attached memorandum

2. Direct control is that which is exercised without interposition of an intermediary.
 3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Voting Stock Owned (c)	Character of Control			
				Form of Con (d)	Sole or Joint (e)	Direct or Indirect (f)	Other Parties to Joint Control (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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26							
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31							
32							
33							

IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below, make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "none" states the fact it may be used in answering any inquiry, or if information is given elsewhere in the report which answers any inquiry, reference to such other schedules will be sufficient.

1. Changes in, and additions to franchise rights; describing (a) the actual consideration given therefor, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
2. Acquisition of other companies, reorganization, merger or consolidation with other companies; give names of companies involved, particulars concerning the transactions, and reference to Commission authorization, if any.
3. Purchase or sale of operating units or systems such as generating plants, transmission lines, etc; specifying items, parties, dates, and also reference to Commission authorization, if any.
4. Important leaseholds acquired, given, assigned or surrendered, giving effective dates, lengths of terms, names of parties, rents, Commission authorization, if any, and other conditions.
5. Important extensions of system, giving location, new territory covered by distribution system, and dates of beginning operations.
6. Estimated increase or decrease in annual revenues due to important rate changes, giving basis of estimate and stating for each revenue classification the amounts of increase or decrease and the number of customers affected for each such classification.
7. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, if any.
8. Changes in articles of incorporation or amendments to charter.
9. Additional matters of fact (not elsewhere provided for) which the respondent may desire to include in its report.

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: _____

INSTRUCTIONS TO UTILITY: 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.			INSTRUCTIONS TO UTILITY: UTILITY WILL COMPLETE COLUMNS (A) - (F) APPLICABLE TO EACH REAL ESTATE PROPERTY LISTED. IF UTILITY DOES NOT OWN ANY REAL PROPERTY, INDICATE NONE ---- NONE ()		INSTRUCTION TO ASSESSOR: 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 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 _____

ss:

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 true and Actual Value, to the best of my knowledge, information and belief; the words "true and actual value" being understood by me to mean that price for which the before mentioned property would sell if voluntarily offered for sale upon such terms as such property is usually sold and not the price which might be realized if said property was sold at a forced sale, 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.)