

ANNUAL REPORT OF

(Name of Respondent)

(Address of Respondent)

TO THE

BOARD OF PUBLIC WORKS OF THE

STATE OF WEST VIRGINIA

FOR THE YEAR ENDING DECEMBER 31, 2025

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

Name _____

Telephone _____

Title _____

Fax _____

Address _____

E-mail _____

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

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

■ Return by: **May 1, 2026**

RESPONDENT PLEASE CHECK APPROPRIATE LINE:

Is Your Company

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

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

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

If Applicable Please State Former Name and / or Address

IMPORTANT NEW REQUIREMENT FOR FILING

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

A brief description of each insert follows.

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

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

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

STATE TAX DEPARTMENT	Insert A	
PROPERTY TAX DIVISION		
PUBLIC UTILITIES UNIT		
FINANCIAL SUMMARY FOR TAX YEAR	2027	BASED ON OPERATIONS OF
		CALENDAR YEAR
		2025
COMPANY NAME:		
PUBLIC UTILITY INDUSTRY:		

Values reported in whole dollars

**PLANT IN SERVICE
MATERIALS & SUPPLIES**

SYSTEM

WV

LESS:
DEPRECIATION

1000

WV

LESS:

1000

1000

NET VALUE OF PLANT IN SERVICE

1000

1000

NET VALUE OF PLANT IN SERVICE
NET VALUE OF PLANT IN SERVICE

2025
2024
2023
2022
2021

**OPERATING REVENUE
OPERATING EXPENSE
NET OPERATING INCOME**

2025

NET OPERATING INCOME
NET OPERATING INCOME
NET OPERATING INCOME
NET OPERATING INCOME
NET OPERATING INCOME

2025
2024
2023
2022
2021

Additional value or expense summary:

ANNUAL REPORT FOR CLASS C AND D WATER UTILITIES

LIST OF SCHEDULES

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WATER UTILITY PLANT ACCOUNTS

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).

Class No.	Accts. No.	Amount (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Balance End of Year (f)
1	2	301	Organization	1. Water-Supply Plant			
2		302	Franchises and Concessions				
3		303	Miscellaneous Intangible Plant				
4			Total Intangible Plant				
5			2. Sources of Supply Plant				
6		7	Land and Land Rights				
7		8	Structures and Improvements				
8		9	Collecting and Impounding Reservoirs				
9		10	Lake, River and Other Lakes				
10		11	Wells and Springs				
11		12	Tunnels and Galleries and Tunnels				
12		13	Supply Mains				
13		14	Other Water-Supply Plant				
14		15	Total Source of Supply Plant				
15		16	3. Pumping Plant				
16		17	Land and Land Rights				
17		18	Structures and Improvements				
18		19	Boiler Plant Equipment				
19		20	Other Power Production Equipment				
20		21	Steam Pumping Equipment				
21		22	Electric Pumping Equipment				
22		23	Diesel Pumping Equipment				
23		24	Hydraulic Pumping Equipment				
24		25	Other Pumping Equipment				
25		26	Total Pumping Plant				
26		27	4. Water-Treatment Plant				
27		28	Land and Land Rights				
28		29	Structures and Improvements				
29		30	Water-Treatment Equipment				
30		31	Total Water-Treatment Plant				

WATER UTILITY PLANT ACCOUNTS (Continued) CLASS C

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(WEST VIRGINIA ONLY)

User No.	Acct. No.	Account	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Balance End of Year (f)
1		5. Transmission and Distribution Plant					
2	340	Land and Land Rights					
3	341	Structures and Improvements					
4	342	Distribution Reservoirs and Standpipes					
5	343	Transmission and Distribution Mains					
6	344	Fire Mains					
7	345	Services					
8	346	Meters					
9	347	Meter Installations					
10	348	Hydrants					
11	349	Other Transmission and Distribution Plant					
12		Total Transmission and Distribution Plant					
13		6. General Plant					
14	389	Land and Land Rights					
15	390	Structures and Improvements					
16	391	Office Furniture and Equipment					
17	392	Transportation Equipment					
18	393	Stores Equipment					
19	394	Total, Shop and Garage Equipment ¹					
20	395	Laboratory Equipment					
21	396	Power Operated Equipment					
22	397	Communication Equipment					
23	398	Miscellaneous Equipment					
24	399	Other Tangible Property					
25		Total General Plant					
26	101	Total Water Utility Plant in Service					
27	102	Completed Construction Not Classified					
28	103	Utility Plant in Process of Reclassification					
29	104	Utility Plant Lensed to Others					
30	105	Property Held for Future Use					
31	106	Utility Plant Purchased or Sold					
32	107	Construction Work in Progress					
33	108	Utility Plant Acquisition Adjustments					
34	109	Other Utility Plant Adjustments					
35		Total Water Utility Plant					

CLASS C

ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT (Account 110)

Line No.	Particulars (a)	Total (b)
1	Balance Beginning of Year	
2	Credits During Year Charged To:	
3	Depreciation Expense (403)	
4	Amortization (404)	
5	Closing Accounts	
6	Salvage	
7	Other Credits (Specify)	
8		
9		
10		
11	Total Credits	
12	Debits During Year Charged To:	
13	Book Cost of Plant Retired	
14	Cost of Removal	
15	Other Debits (Specify)	
16		
17		
18		
19	Total Debits	
20		
21	Balance End of Year	

DEPRECIATION AND AMORTIZATION OF WATER PLANT (Accounts 403-404)

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.

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(WEST VIRGINIA ONLY)

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WATER UTILITY PLANT ACCOUNTS (Continued) CLASS D

Line No.	Acct. No.	Account (a)	Beginning of Year (b)	Additions (c)	Deductions (d)	Adjustments (e)	Ending Bal. of Year (f)
1							
2	340	Land and Land Rights					
3	341	Structures and Improvements					
4	342	Distributive Reserves and Standbys					
5	343	Transmission and Distribution Rights					
6	344	Fire Rights					
7	345	Services					
8	346	Meters					
9	347	Motor Vehicles					
10	348	Hydrants					
11	349	Other Transmission and Distribution Plant					
12		Total Transmission and Distribution Plant					
13							
14	370	Land and Buildings					
15	371	Structures and Improvements					
16	372	Office Furniture and Equipment					
17	373	Transportation Equipment					
18	375	Other General Equipment					
19		Total General Plant					
20							
21	380	Other Tangible Property					
22	381	Utility Plant Purchased or Sold					
23	382	Utility Plant in Process of Rehabilitation					
24	383	Utility Plant Leased to Others					
25	384	Property Held for Future Use					
26	385	Construction Work in Progress					
27	386	Utility Plant Acquisition Adjustment					
28	387	Other Utility Plant Adjustments					
29		Total Other Utility Plant					
30							
31		Total Water Utility Plant					

CLASS DACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT (Account 110)

Line No.	Particulars (a)	Total (b)
1	Balance Beginning of Year	
2	Credits During Year Charged To:	
3	Depreciation Expense (403)	
4	Amortization (404-405)	
5	Clearing Accounts	
6	Salvage	
7	Other Credits (Specify)	
8		
9		
10		
11	Total Credits	
12	Debits During Year Charged To:	
13	Book Cost of Plant Retired	
14	Cost of Removal	
15	Other Debits (Specify)	
16		
17		
18		
19	Total Debits	
20		
21	Balance End of Year	

DEPRECIATION AND AMORTIZATION OF WATER PLANT (Account 403-412)

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

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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)	11			
3	Operating Expenses:				
4	Operation and maintenance expense (401-402)	13-14			
5	Depreciation expense (403)	9			
6	Amortization (404-407)	16			
7	Taxes other than income taxes (408.1)	16			
8	Income taxes (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	Geins (losses) from disposition of utility property (414)				
18	Total operating income				
19	OTHER INCOME AND DEDUCTIONS				
20	Other Income:				
21	Income from adse, jobbing and contract work (415-16)				
22	Income from nonutility operations (417) (Class C)				
23	Nonoperating rental income (418)				
24	Interest and dividend income (419)				
25	Allowance for funds used during construction (420)				
26	Miscellaneous nonoperating income (421)				
27	Gains (losses) from disposition of property (422)				
28	Total other income				
29	Other Income Deductions:				
30	Miscellaneous amortization (425)				
31	Miscellaneous income deductions (426)				
32	Total other income deductions				
33	Taxes Applicable to Other Income and Deductions:				
34	Taxes other than income taxes (408.2)				
35	Income taxes (409.2)				
36	Income taxes deferred-net (410.2-411.2)				
37	Investment tax credits, net (412.3-412.4)				
38	Total taxes on other income and deductions				
39	Net other income and deductions				
40	INTEREST CHARGES				
41	Interest on long-term debt (427)				
42	Amortization of debt discount and expense (428)				
43	Amortization of premium on debt - Cr. (429)				
44	Interest on debt to associated companies (430)				
45	Other interest expense (431)				
46	Total interest charges				
47	Income before extraordinary items				
48	EXTRAORDINARY ITEMS				
49	Extraordinary income (433)				
50	Extraordinary deductions (434)				
51	Income taxes, extraordinary items (409.3)				
52	Total extraordinary items				
53					
54	Net income				

UTILITY OPERATING INCOME BY DEPARTMENTS						
Line No.	WATER		SEWER		OTHER DEPT. (Specify)	
	This Year (a)	Increase (Decrease) (b)	This Year (c)	Increase (Decrease) (d)	This Year (e)	Increase (Decrease) (f)
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NOTES TO INCOME STATEMENT

BALANCE SHEET

NOTE: SHOW THE EQUIVALENT PLANT BALANCES FOR OTHER DEPARTMENTS ON LINES 7-10.

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	Water Utility Plant (100-109)	7-8			
3	Less: Accumulated provision for depreciation and amortization of water plant (110)		9		
5	Net water plant				
6					
7	Sewer and other utility plant				
8	Less: Accumulated provision for depreciation and amortization				
10	Net sewer and other plant				
11	Total net utility plant				
12					
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility property (121)				
15	Less: Accumulated prov. for depreciation and amort. of nonutility property (122)				
17	Net nonutility property				
18	Other investments (124)				
19	Special funds (125)	6			
20	:				
21	Total other property and investments				
22					
23	CURRENT AND ACCRUED ASSETS				
24	Cash and working funds (131)				
25	Temporary cash investments (132)				
26	Notes receivable (141)				
27	Customer accounts receivable (142)				
28	Other accounts receivable (143)				
29	Accum. provision for uncollectible acccts.-cr. (144)				
30	Notes receivable from associated companies (145) (Class C)				
31	Accts. receivable from associated companies (146) (Class C)				
32	Materials and supplies (150)				
33	Prepayments (166)				
34	Other current and accrued assets (170)				
35					
36	Total current and accrued assets				
37					
38	DEFERRED DEBITS				
39	Unamortized debt discount and expense (181)				
40	Extraordinary property losses (182)				
41	Other deferred debits (183)				
42					
43	Total deferred debits				
44					
45	Total Assets and Other Debits				

BALANCE SHEET (Continued)

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 capital stock (201)	6			
3	Preferred capital stock (204)	6			
4	Other paid-in capital (207)				
5	Installments received on capital stock (212)				
6	Discount on capital stock (213)				
7	Capital stock expense (214)				
8	Retained earnings (215-216)	5			
9	Reacquired capital stock (217)				
10	Non-corporate proprietorship (218)	5			
11	Total equity capital				
12	LONG-TERM DEBT				
13	Bonds (221)	6			
14	Advances from associated companies (223)	6			
15	Other long-term debt (224)	6			
16	Total long-term debt				
17	CURRENT AND ACCRUED LIABILITIES				
18	Notes payable (231)				
19	Accounts payable (232)				
20	Notes payable to associated companies (233) (Class C)				
21	Accounts payable to associated companies (234) (Class C)				
22	Customer deposits (235)				
23	Taxes accrued (236)				
24	Interest accrued (237)				
25	Other current and accrued liabilities (238)				
26	Total current and accrued liabilities				
27	DEFERRED CREDITS				
28	Unamortized premium on debt (251)				
29	Customer advances for construction (252)				
30	Other deferred credits (253)				
31	Accumulated deferred investment tax credits (255)				
32	Total deferred credits				
33	OPERATING RESERVES				
34	Property insurance reserve (261)				
35	Injuries and damages reserve (262) (Class C)				
36	Pensions and benefits reserve (263) (Class C)				
37	Miscellaneous operating reserves (265)				
38	Total operating reserves				
39	CONTRIBUTIONS IN AID OF CONSTRUCTION				
40	Contributions in aid of construction (271)				
41	ACCUMULATED DEFERRED INCOME TAXES				
42	Accelerated amortization (281)				
43	Liberated depreciation (282)				
44	Other (283)				
45	Total accumulated deferred income taxes				
46					
47	Total Liabilities and Other Credits				

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		

UNAPPROPRIATED RETAINED EARNINGS (Account 216)

Line No.	Particulars (a)	This Year (b)	Last Year (c)
16			
17	Unappropriated retained earnings (at beginning of period)		
18			
19	Balance transferred from income (435)		
20	Appropriations of retained earnings (436)		
21	Dividends declared - preferred stock (437)		
22	Dividends declared - common stock (438)		
23	Adjustments to retained earnings (439) (Explain)		
24			
25			
26	Net increase (decrease) to retained earnings		
27	Unappropriated retained earnings (at end of period)		

NON-CORPORATE PROPRIETORSHIP (Account 218)

Line No.	Particulars (a)	This Year (b)	Last Year (c)
32	Balance at Beginning of Period		
33	Debits (Explain)		
34			
35			
36			
37	Credits (Explain)		
38			
39			
40			
41	Balance at end of period		

Notes To Pages 3-5.

DETAILS OF SINKING FUNDS AND OTHER SPECIAL FUNDS (Account 125)						
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	Total					
CAPITAL STOCK (Accounts 201 – 204)						
Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value Per Share of Par Value Stock (c)	Stated Value Per Share Of Nonpar Stock (d)	Outstanding Per Balance Sheet	
					Shares (e)	Amount* (in thousands) (f)
19	Common					
20						
21						
22						
23						
24	Preferred					
25						
26						
27						
28						
29						
30	*Total amount outstanding without reduction for amounts held by respondent.					
LONG TERM DEBT (Accounts 221 – 224)						
Line No.	Class and Series of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding Per Balance Sheet (d)	Interest For Year	
					Rate (e)	Amount (f)
37						
38						
39						
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47						
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49						
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51						
52	Total		XXX	XXX		XXX

WATER UTILITY PLANT ACCOUNTS

LGR 20:08
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.	Acct. No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Balance End of Year (f)
1		1. Intangible Plant					
2	301	Organization					
3	302	Franchises and Consents					
4	303	Miscellaneous Intangible Plant					
5		Total Intangible Plant					
6		2. Source of Supply Plant					
7	310	Land and Land Rights					
8	311	Structures and Improvements					
9	312	Collecting and Impounding Reservoirs					
10	313	Lake, River and Other Intakes					
11	314	Wells and Springs					
12	315	Infiltration Galleries and Tunnels					
13	316	Supply Mains					
14	317	Other Water Source Plant					
15		Total Source of Supply Plant					
16		3. Pumping Plant					
17	320	Land and Land Rights					
18	321	Structures and Improvements					
19	322	Boiler Plant Equipment					
20	323	Other Power Production Equipment					
21	324	Steam Pumping Equipment					
22	325	Electric Pumping Equipment					
23	326	Diesel Pumping Equipment					
24	327	Hydraulic Pumping Equipment					
25	328	Other Pumping Equipment					
26		Total Pumping Plant					
27		4. Water Treatment Plant					
28	330	Land and Land Rights					
29	331	Structures and Improvements					
30	332	Water Treatment Equipment					
31		Total Water Treatment Plant					

WATER UTILITY PLANT ACCOUNTS (continued) CLASS C

LGR 20-08
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Unit No.	Act. No.	Account (a)	Balance Beginning of Year (b)			Adjustments (e)	Balances Held at Year (f)
			Additions (c)	Decrements (d)			
5. Transmission and Distribution Plant							
2	340	Land and Land Rights					
3	341	Structures and Improvements					
4	342	Distribution Reservoirs and Standpipes					
5	343	Transmission and Distribution Mains					
6	344	Fire Mains					
7	345	Services					
8	346	Meters					
9	347	Meter Installations					
10	348	Hydrants					
11	349	Other Transmission and Distribution Plant					
12		Total Transmission and Distribution Plant					
13		6. General Plant					
14	309	Land and Land Rights					
15	390	Structures and Improvements					
16	391	Office Furniture and Equipment					
17	392	Transportation Equipment					
18	393	Stores Equipment					
19	394	Tools, Shop and Garage Equipment					
20	395	Laboratory Equipment					
21	396	Power Operated Equipment					
22	397	Communication Equipment					
23	398	Miscellaneous Equipment					
24	399	Other Tangible Property					
25		Total General Plant					
26	101	Total Water Utility Plant in Service					
27	102	Completed Construction Not Classified					
28	103	Utility Plant in Process of Reclassification					
29	104	Utility Plant Leased to Others					
30	105	Property Held for Future Use					
31	106	Utility Plant Purchased or Sold					
32	107	Construction Work in Progress					
33	108	Utility Plant Acquisition Adjustments					
34	109	Other Utility Plant Adjustments					
35		Total Water Utility Plant					

CLASS C

ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT (Account 110)

Line No.	Particulars (a)	Total (b)
1	Balance Beginning of Year	
2	Credits During Year Charged To:	
3	Depreciation Expense (403)	
4	Amortization (404)	
5	Clearing Accounts	
6	Salvage	
7	Other Credits (Specify)	
8		
9		
10		
11	Total Credits	
12	Debits During Year Charged To:	
13	Book Cost of Plant Retired	
14	Cost of Removal	
15	Other Debits (Specify)	
16		
17		
18		
19	Total Debits	
20		
21	Balance End of Year	

DEPRECIATION AND AMORTIZATION OF WATER PLANT (Accounts 403-404)

State below the rates 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.

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WATER UTILITY PLANT ACCOUNTS (Continued) CLASS D

Line No.	Acct. No.	Account (a)	5. Transmission and Distribution Plant			Adjustments (e)	Balance End of Year (f)
			Balance Beginning of Year (b)	Additions (c)	Decrements (d)		
2	340	Land and Land Rights					
3	341	Structures and Improvements					
4	342	Distribution Reservoirs and Standpipes					
5	343	Transmission and Distribution Mains					
6	344	Fire Mains					
7	345	Services					
8	346	Utilities					
9	347	Water Treatment					
10	348	Hydrants					
11	349	Other Transmission and Distribution Plant					
12		Total Transmission and Distribution Plant					
13		6. General Plant					
14	370	Land and Land Rights					
15	371	Structures and Improvements					
16	372	Office Furniture and Equipment					
17	373	Transportation Equipment					
18	379	Other General Equipment					
19		Total General Plant					
20	390	Other Tangible Property					
21	391	Utility Plant Purchased or Sold					
22	392	Utility Plant in Process of Reconstruction					
23	393	Utility Plant Leased to Others					
24	394	Property Held for Future Use					
25	395	Construction Work in Process					
26	396	Utility Plant Acquisition Adjustments					
27	397	Other Utility Plant Adjustments					
28		Total Other Utility Plant					
29		Total Water Utility Plant					
30							
31							

CLASS D

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT (Account 110)**

Line No.	Postings (a)	Total (b)
1	Balance Beginning of Year	
2	Credits During Year Charged To:	
3	Depreciation Expense (403)	
4	Amortization (404-405)	
5	Clearing Accounts	
6	Salvage	
7	Other Credits (Specify)	
8		
9		
10		
11	Total Credits	
12	Debits During Year Charged To:	
13	Book Cost of Plant Retired	
14	Cost of Removal	
15	Other Debits (Specify)	
16		
17		
18		
19	Total Debits	
20		
21	Balance End of Year	

DEPRECIATION AND AMORTIZATION OF WATER PLANT (Accounts 403-405)

State below the rates 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.

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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)	Sub- Page No. (b)	This Year (c)	Last Year (d)	Increase or (Decrease) (e)
1	UTILITY OPERATING INCOME				
2	Operating revenues (400)	11			
3	Operating expenses:				
4	Operation and maintenance expense (401-402)	13-14			
5	Depreciation expense (403)	9			
6	Amortization (404-407)	16			
7	Taxes other than income taxes (408.1)	16			
8	Income taxes (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					
19	Total operating income				
20	DISTRIBUTION OF OTHER INCOME AND DEDUCTIONS (As Available)				
21					
22	Other income				
23	Other income deductions				
24	Taxes applicable to other income and deductions				
25	Net other income and deductions				
26	INTEREST CHARGES				
27	Interest on long-term debt				
28	Debt discount or premium - net				
29	Other interest				
30	Total interest charges				
31	Income before extraordinary items				
32	Extraordinary items				
33					
34	Net income				
	Additional Information For Water Department (a)				
35	Retirement work in progress - give account title and number this balance is included in:				
40	Contributions in aid of construction (271)				
41	Customer advances for construction (252)				
42	Materials and supplies (150)				
43	Prepayments (151)				
44	Accumulated deferred income taxes (281-283)				
45	Accumulated deferred investment tax credits (255)				

Where customer meters record cubic feet, multiply cubic feet by 7.48 to obtain number of gallons. Report estimated gallons for unmetered sales.

LGR 20-08
Revised 10/1/80

WATER OPERATING REVENUES (Account 400)

Line No.	Account (a)	Operating Revenues			Average Number of Customers (1000s required) (d)	Gallons of Water Sold (1000s gallons) (e)
		Amount for Year (b)	Increase or Decrease from Previous Year (c)			
1	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	Total Sales of Water					
21	Total Sales of Water					
22						
23						
24	470. Fortified Discounts					
25	471. Miscellaneous Service Revenues (Class C)					
26	472. Rents from Water Property (Class C)					
27	473. Interdepartmental Rents (Class C)					
28	474. Other Water Revenues					
29						
30	Total Other Operating Revenues					
31	Total Water Operating Revenues					
32						

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

Line No.	Month (or Other Billing Period) (a)	Acct. 460 — Unmetered			Acct. 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 purchaser.
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				
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WATER OPERATION AND MAINTENANCE EXPENSES			
Line No.	Class C Account (a)	Amount for Year (b)	Increase or Decrease from Preceding Year (c)
1	1. Source of Supply Expenses		
2	Operation		
3	600. Operation Labor		
4	601. Purchased Water		
5	602. Operation Supplies and Expenses		
6	Maintenance		
7	605. Maintenance of Water Source Plant		
8	Total Source of Supply Expenses		
9	2. Pumping Expenses		
10	Operation		
11	620. Operation Labor		
12	621. Fuel for Power Production		
13	622. Fuel or Power Purchased for Pumping		
14	623. Operation Supplies and Expenses		
15	Maintenance		
16	625. Maintenance of Pumping Plant		
17	Total Pumping Expenses		
18	3. Water Treatment Expenses		
19	Operation		
20	630. Operation Labor		
21	631. Chemicals		
22	632. Operation Supplies and Expenses		
23	Maintenance		
24	635. Maintenance of Water Treatment Plant		
25	Total Water Treatment Expenses		
26	4. Transmission and Distribution Expenses		
27	Operation		
28	640. Operation Labor		
29	641. Operation Supplies and Expenses		
30	Maintenance		
31	650. Maintenance of Distribution Reservoirs and Standpipes		
32	651. Maintenance of Mains		
33	652. Maintenance of Services		
34	653. Maintenance of Meters		
35	654. Maintenance of Hydrants		
36	655. Maintenance of Other Plant		
37	Total Transmission and Distribution Expenses		
38	5. Customer Accounts Expenses		
39	Operation		
40	901. Meter Reading Labor		
41	902. Accounting and Collecting Labor		
42	903. Supplies and Expenses		
43	904. Uncollectible Accounts		
44	Total Customer Accounts Expenses		
45	5. Customer Accounts Expenses		
46	Operation		
47	907. Customer Service and Information Expenses		
48	7. Sales Promotion Expenses		
49	Operation		
50	910. Sales Promotion Expenses		

WATER OPERATION AND MAINTENANCE EXPENSES			
Line No.	Class C Account (Continued) (a)	Amount for Year (b)	Increase or Decrease from Preceding Year (c)
1	2. Administration and General Expenses		
2	Operation		
3	920. Administrative and General Salaries		
4	921. Office Supplies and Other Expenses		
5	922. Administrative Expenses Transferred - Cr.		
6	923. Outside Services Employed		
7	924. Property Insurance		
8	925. Injuries and Damages		
9	926. Employee Pensions and Benefits		
10	927. Franchise Requirements		
11	928. Regulatory Commission Expenses		
12	930.1 Institutional or Goodwill Advertising Expenses		
13	930.2 Miscellaneous General Expenses		
14	930.3 Research and Development Expenses		
15	933. Transportation Expenses		
16	Maintenance		
17	935. Maintenance of General Plant		
18	Total Administrative and General		
19			
20	Total Water Operation and Maintenance Expenses - Class C		

Line No.	Class D Account (a)	Amount for Year (b)	Increase or Decrease from Preceding Year (c)
28	1. Plant Operation and Maintenance		
29	600. Salaries and Wages		
30	610. Purchased Water		
31	620. Fuel or Power Purchased for Pumping		
32	630. Chemicals		
33	640. Supplies and Expenses		
34	650. Repairs of Water Plant		
35	660. Transportation Expenses		
36			
37	Total Plant Operation and Maintenance Expenses		
38	2. General Expenses		
39	680. Administrative and General Salaries		
40	681. Office Supplies and Other Expenses		
41	682. Outside Services Employed		
42	684. Insurance Expense		
43	685. Employee Pensions and Benefits		
44	688. Regulatory Commission Expense		
45	689. Miscellaneous General Expenses		
46	690. Uncollectible Accounts		
47			
48	Total General Expenses		
49			
50	Total Water Operation and Maintenance Expenses - Class D		

PURCHASED WATER

1. Report below the information called for concerning water purchased during the year.
2. The quantities reported should be those shown by the bills rendered by the vendor.
3. The purchases should be reported by months or other billing period for each vendor.
4. Attach continuation sheets as necessary.

Line No.	Name of Vendor (a)	Billing Period (b)	Quantities Purchased (\$000 Quantified) (c)	Cost (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13	Total			

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)
25				
26	Water Operation & Maintenance Exp.			
27				
28	Sewer Operation & Maintenance Exp.			
29	Other Dept.			
30	Operation & Maintenance Exp.			
31	Total of all Utility Departments			
32	Operation & Maintenance Exp.			
33	Total Merchandise and Jobbing			
34	Total Utility Plant Construction			
35	Total Utility Plant Retirements			
36	Total All Other Accounts			
37	Clearing Accounts			
38				
39	TOTAL SALARIES & WAGES		XXXXX	
40	Total number of employees at end of year, including administrative, operating, maintenance, construction and other employees:		Water	
41			Sewer	
42			Dept.	
43			Total	
44				
45	Describe hereunder the general bases used in allocating to utility departments the several classes of expenses and salaries:			
46				
47				
48				
49				
50				
51				

AMORTIZATION (Accounts 404-407) CLASS C ONLY

Line No.	Amortization Account (a)	This Year Amount (b)	Increase or (Decrease) (c)
1			
2	404 Limited-Term Utility Plant		
3			
4	405 Other Utility Plant		
5			
6	406 Utility Plant Acquisition Adjustments		
7			
8	407 Property Losses		
9			
10	Total Amortization		

TAXES OTHER THAN INCOME TAXES (Account 408)

Line No.	Particulars Type of Tax (a)	Acct. 408.1 Operating Income (b)	Acct. 408.2 Other Income and Deductions (c)
18			
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52			
53	Total Account 408.1 & 408.2		

MAINS (FEET)						
Line No.	Kind of Pipe (CAST IRON, GALVANIZED IRON, COATED STEEL, ETC.) (a)	Diameter of Pipe (b)	First of Year (c)	Added (d)	Removed or Abandoned (e)	End of Year (f)
1						
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3						
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SERVICES

Line No.	Size and Kind of Pipe (a)	Utility Owned Services in Use				Services in Use End of Year Not included in Utility Accs. (f)
		First of Year (b)	Added During Year (c)	Removed or Disconnected During Year (d)	Last of Year (e)	
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METERS

Include in Columns (b), (c), (d), and (f) meters in stock as well as those in service. Report in Column (c) all meters purchased during year and in Column (d) all meters junked, sold, or otherwise permanently retired during the year. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Line No.	Size of Meter (a)	Number of Utility Owned Meters					Number of Meters Owned by Customers in Use End of Year (g)
		First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
1							
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16							

HYDRANTS

Line No.	Description (TYPE, SIZE OF BRANCH OR VALVE OPENING, NUMBER AND SIZE OF NOZZLES ETC) (a)	No. First of Year (b)	Added (c)	Retired or Removed (d)	No. End of Year (e)
23	Public Fire Protection				
24					
25					
26					
27					
28					
29					
30					
31	Private Fire Protection				
32					
33					
34					
35					
36					
37					

COMMUNITIES SERVED

Line No.	Name of Cities, Towns and Unincorporated Communities (a)	No. of Customers End of Year (b)	Population Served (c)
44			
45			
46			
47			
48			

POWER, PUMPING AND PURCHASED WATER STATISTICS

Omit 000's in reporting gallons of water.

Line No.	Particulars (a)	Gallons of Water Purchased (b)	Gallons of Water Pumped per Month by		Total all Methods (e)
			Electric Power (c)	(d)	
1	Gallons station pumping into distribution mains:				
2	January .....	.....	.....	.....	.....
3	February .....	.....	.....	.....	.....
4	March .....	.....	.....	.....	.....
5	April .....	.....	.....	.....	.....
6	May .....	.....	.....	.....	.....
7	June .....	.....	.....	.....	.....
8	July .....	.....	.....	.....	.....
9	August .....	.....	.....	.....	.....
10	September .....	.....	.....	.....	.....
11	October .....	.....	.....	.....	.....
12	November .....	.....	.....	.....	.....
13	December .....	.....	.....	.....	.....
14	Total for year .....	.....	.....	.....	.....
15	Total gallons of first stage pumping (estimated if not metered)* .....	.....	.....	.....	.....
16	Measured or estimated gallons of water used in backwashing during year .....	.....	.....	.....	.....
17	Measured or estimated gallons of water used in blowing settling basins during year .....	.....	.....	.....	.....
18	Gallons pumped into distribution mains. (From line 14, col. e above) .....	.....	.....	.....	.....
19	Less: Gallons sold (From page 11, line 21) .....	.....	.....	.....	.....
20	Losses and unaccounted for .....	.....	.....	.....	.....
21	Percent unaccounted for (Line 20 + line 18) .....	.....	.....	.....	.....
22	If more than 15%, indicate causes below and state what action has been taken to reduce water loss.
23
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30	*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.
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32	POWER PUMPING:
33	Steam:
34	a. Tons of coal used
35	b. Cu. ft. of gas used
36	Electric:
37	a. K.W.H. used .....	.....	.....	.....	.....
38	b. Name of company from which electric energy is purchased .....	.....	.....	.....	.....
39	.....	.....	.....	.....	.....
40	.....	.....	.....	.....	.....
41	SOURCE OF WATER SUPPLY	.....	.....	.....	.....
42	a. Name of River .....	.....	.....	.....	.....
43	b. Name of Lake .....	.....	.....	.....	.....
44	c. Number of Springs .....	.....	.....	.....	.....
45	d. Number of Wells .....	.....	.....	.....	.....
46	TYPE OF SUPPLY:	.....	.....	.....	.....
47	a. Gravity or pumping .....	.....	.....	.....	.....
48	b. If a combination thereof, give gallons delivered by each .....	.....	.....	.....	.....
49	.....	.....	.....	.....	.....
50	RESERVOIR:	.....	.....	.....	.....
51	a. Storage capacity .....	.....	M. Gals. Type, i.e., concrete, brick, wood or steel tank, etc. .....	.....	.....
52	b. Elevation above city .....	.....	.....	pressure at pumps when operating .....	.....
53	.....	.....	.....	.....	.....
54	.....	.....	.....	.....	.....
55	.....	.....	.....	.....	.....

IDENTITY OF RESPONDENT

1. **Exact name of respondent.**
2. **If name of respondent was changed during year, give particulars of change and date change became effective.**
3. **Address of principal business office at end of year.**
4. **Name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept.**
5. **Name of State under the laws of which respondent is incorporated and date of incorporation.**
6. **If respondent is not incorporated, give the type of organization and date organized.**
7. **If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.**
8. **State the classes of utility and other services furnished by respondent during the year.**

OFFICERS AND DIRECTORS OR OFFICIALS

Report below the officers and directors of respondent at end of year. If there were any changes during year, show title, name, and address of previous officer or director and date of change. List officers first, then directors, listing twice officers who are also directors.

Line No.	Name (a)	Official Title (b)	Principal Business Address (c)
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2			
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16	State number of meetings of board of directors held during year		
17	State number of directors required to constitute a quorum		
18	State total amount of directors' fees paid during year		

SECURITY HOLDERS AND VOTING POWERS

Report below the names and addresses of the 20 security holders of the respondent who, at the end of the year, had the highest 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 the known particulars of the trust.

Line No.	Name and Address of Security Holder (a)	Number of Votes at End of Year			
		Total Number of Votes (b)	Common Stock (c)	Preferred Stock (d)	Other Securities With Voting Power (e)
29					
30					
31					
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38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49	Total Votes Represented by Above				
50	Total Votes of Securities With Voting Powers				

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 amount 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.

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Line No.	IMPORTANT CHANGES DURING THE YEAR (Continued)
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NOTE

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

DO NOT LEAVE BLANK

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

PLEASE NOTE HEADING OF PAGE WHEN FILLING OUT

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

L.O.J. 202
Revised 10/72

A part of the report of Company

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

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

BOOK VALUES REPORTED MUST AGREE WITH THE BALANCE SHEET.

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

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

Book Value
(Whole Dollars)

True and
Actual Value
(Whole Dollars)

PROPERTY SHEET C (OTHER REAL ESTATE IN WEST VIRGINIA)

144 222
Rev. ed. 11. 22

On Property Sheet C, give a complete itemized list, together with the book value and the true and actual value of each item listed of all other Real Estate in West Virginia. Other Real Estate in West Virginia is real estate owned but not used or occupied for purposes immediately connected with the operation as a public utility.

BOOK VALUE REPORTED MUST AGREE WITH THE BALANCE SHEET.

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

PROPERTY SHEET "D" (LEASED EQUIPMENT)

THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED FROM OTHERS

THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED TO OTHERS

PURPOSE OF FORM #PTD 20:21

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

INSTRUCTION FOR UTILITY REAL PROPERTY REPORT

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

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

DUE DATE: May 1, 2026

STATE OF WEST VIRGINIA
UTILITY REAL PROPERTY REPORT
PERIOD ENDING DECEMBER 31, 2025

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

UTILITY CO: _____ ADDRESS: _____ PHONE NUMBER: _____
COUNTY: _____ DISTRICT: _____ 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 2025 BY (X)	— (F) — LAND, STRUCTURAL & EQUIPMENT IMPROVEMENTS		
DEED BK AND PAGE	MAP AND PARCEL	SIZE OR ACREAGE	COUNTY ASSESSOR	BOARD OF PUB. WORKS	DATE PURCHASED	DESCRIPTION	DATE	

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

YES () NO ()

ASSESSOR'S SIGNATURE: _____

(TAX DEPARTMENT WILL OBTAIN SIGNATURE)

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A part of the report of _____ Company

=====

OATH

State of _____

ss:

County of _____

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

of the _____ Company, on my oath say that the return as shown on this and the foregoing pages of this report, has been prepared from the original books, papers and records of said Company, that I have carefully examined the same and declare the same and each page thereof to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth, and that all property has been reported at its book value and 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