WEST VIRGINIA CODE: §6-9-4

§6-9-4. Separate accounts for each public service industry; contents.

Separate accounts shall be kept for every public service industry, which shall show the true and entire cost of the ownership and operation thereof, the amount collected annually by general or special taxation for services rendered to the public and the amount and character of the service rendered therefor, and the amount collected annually from private users (if any) for service rendered to them, and the amount and character of the service rendered therefor.