

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.

WEST VIRGINIA ONLY SECTION

ELECTRICS

(WEST VIRGINIA ONLY)

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, _____
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ELECTRIC PLANT IN SERVICE Accounts 101, 102, 103, and 106

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, *Electric Plant in Service (Classified)*, this page and the next include Account 102, *Electric Plant Purchased or Sold*; Account 103, *Experimental Gas Plant Unclassified*; and Account 106, *Completed Construction, Not Classified--Electric*.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed ac-

counts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)		
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights		
9	(311) Structures and Improvements		
10	(312) Boiler Plant Equipment		
11	(313) Engines and Engine Driven Generators		
12	(314) Turbogenerator Units		
13	(315) Accessory Electric Equipment		
14	(316) Misc. Power Plant Equipment		
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)		
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights		
35	(341) Structures and Improvements		
36	(342) Fuel Holders, Products and Accessories		
37	(343) Prime Movers		
38	(344) Generators		
39	(345) Accessory Electric Equipment		

(WEST VIRGINIA ONLY)

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 300, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			(301)	2
			(302)	3
			(303)	4
				5
				6
				7
			(310)	8
			(311)	9
			(312)	10
			(313)	11
			(314)	12
			(315)	13
			(316)	14
				15
				16
			(320)	17
			(321)	18
			(322)	19
			(323)	20
			(324)	21
			(325)	22
				23
				24
			(330)	25
			(331)	26
			(332)	27
			(333)	28
			(344)	29
			(335)	30
			(336)	31
				32
				33
			(340)	34
			(341)	35
			(342)	36
			(343)	37
			(344)	38
			(345)	38

(WEST VIRGINIA ONLY)

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, _____
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment			
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)			
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)			
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights			
45	(352) Structures and Improvements			
46	(353) Station Equipment			
47	(354) Towers and Fixtures			
48	(355) Poles and Fixtures			
49	(356) Overhead Conductors and Devices			
50	(357) Underground Conduit			
51	(358) Underground Conductors and Devices			
52	(359) Roads and Trails			
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)			
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights			
56	(361) Structures and Improvements			
57	(362) Station Equipment			
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures			
60	(365) Overhead Conductors and Devices			
61	(366) Underground Conduit			
62	(367) Underground Conductors and Devices			
63	(368) Line Transformers			
64	(369) Services			
65	(370) Meters			
66	(371) Installations on Customer Premises			
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems			
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)			
70	5. GENERAL PLANT			
71	(389) Land and Land Rights			
72	(390) Structures and Improvements			
73	(391) Office Furniture and Equipment			
74	(392) Transportation Equipment			
75	(393) Stores Equipment			
76	(394) Tools, Shop and Garage Equipment			
77	(395) Laboratory Equipment			
78	(396) Power Operated Equipment			
79	(397) Communication Equipment			
80	(398) Miscellaneous Equipment			
81	SUBTOTAL (Enter Total of lines 71 thru 80)			
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)			
84	TOTAL (Accounts 101 and 106)			
85	(102) Electric Plant Purchased (See Instr. 8)			
86	Less (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service			

(WEST VIRGINIA ONLY)

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				(346)	40
					41
					42
					43
				(350)	44
				(352)	45
				(353)	46
				(354)	47
				(355)	48
				(356)	49
				(357)	50
				(358)	51
				(359)	52
					53
					54
				(360)	55
				(361)	56
				(362)	57
				(363)	58
				(364)	59
				(365)	60
				(366)	61
				(367)	62
				(368)	63
				(369)	64
				(370)	65
				(371)	66
				(372)	67
				(373)	68
					69
					70
				(389)	71
				(390)	72
				(391)	73
				(392)	74
				(393)	75
				(394)	76
				(395)	77
				(396)	78
				(397)	79
				(398)	80
					81
				(399)	82
					83
					84
				(102)	85
					86
				(103)	87
					88

(WEST VIRGINIA ONLY)

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	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, _____

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year				
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense				
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing				
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8:				
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired				
12	Cost of Removal				
13	Salvage (Credit)				
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)				
15	Other Debit or Cr. Items (Describe):				
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16:				

Section B. Balances at End of Year According to Functional Classifications

18	Steam Production				
19	Nuclear Production				
20	Hydraulic Production—Conventional				
21	Hydraulic Production—Pumped Storage				
22	Other Production				
23	Transmission				
24	Distribution				
25	General				
26	TOTAL (Enter Total of lines 18 thru 25)				

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 ASSESSOR'S 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 NEEDS 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: _____

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

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

of the _____ Company, on my oath say that the return as shown on this and the foregoing pages of this report, has been prepared from the original books, papers and records of said Company, that I have carefully examined the same and declare the same and each page thereof to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth, and that all property has been reported at its book value, and that there have been no expenditures for "additions, and new work" either within or without the State of West Virginia except as shown by the Plant and Investment Account of this report, and that the foregoing return includes all property owned, leased or operated in the State of West Virginia by said Company during the period for which said return is made.

(Official Title)

Subscribed and sworn to before me this _____ day of _____

Notary Public

(The return must be verified on the oath of the President, Vice President, Secretary or Principal Accounting Officer.)