



Filing Receipt

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Item Number - 100



AEP Texas
400 W 15th St, Ste 1520
Austin, TX 78701
aeptexas.com

April 12, 2024

Ms. Ana Treviño
Commission Filing Clerk
Public Utility Commission of Texas
1701 N. Congress Avenue
P.O. Box 13326
Austin, TX 78711

RE: SOAH Docket No. 473-24-12812, PUC Docket No. 56165 – *Application of AEP Texas Inc. for Authority to Change Rates*

Dear Ms. Treviño:

Attached are the updated schedules pursuant to the Rate Filing Package by the Public Utility Commission of Texas, which requires that 45 days after the original filing date the utility provide information subsequent to the test year-end. The following is a list of schedules provided in this filing.

- Schedule II-B-8: Materials and Supplies
- Schedule II-B-10: Prepayments
- Schedule II-D-3.2: Payroll
- Schedule II-D-3.3: Payroll
- Schedule II-D-3.4: Payroll
- Schedule II-D-3.5: Payroll
- Schedule II-D-3.6: Payroll
- Schedule II-D-3.7: Employee Benefits
- Schedule II-D-3.8: Pension
- Schedule II-D-3.9: PBOP's
- Schedule II-D-10: Administrative Fees
- Schedule II-E-2: Taxes and Other Income

Sincerely,

Jennifer J. Frederick
Regulatory Case Manager

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-D-2.8 FACTORING OR SALE OF ACCOUNTS RECEIVABLE EXPENSE
TEST YEAR ENDING 9/30/2023
DOCKET 56165
45 DAY UPDATE

				1	2	3	4	5	6	7	8	9	10	11	12	13
Line No.	Account Number	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known Change	Company Total Electric	Texas Retail Allocation Factor	Allocation to Texas	FF #	Func Factor Name	TRAN	DIST	MET	TDCS	Total TX-Retail
1	THIS SCHEDULE IS NOT APPLICABLE, BECAUSE AEP TEXAS INC. DOES NOT FACTOR IT'S RECEIVABLES.															
2																
3																
4																
5																
6																
7																
8																

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-D-3.2 REGULAR AND OVERTIME PAYROLL BY FUNCTION
TEST YEAR ENDING 9/30/2023

Line No.	Month	TRANSMISSION					DISTRIBUTION				
		Regular	Overtime	Contract	Special Pay	Total	Regular	Overtime	Contract	Special Pay	Total
1											
2	Oct-22	2,092,107	327,859	284,250	(4,896)	2,699,320	6,309,247	1,049,820	369,385	39,684	7,768,136
3	Nov-22	2,123,898	405,147	336,644	5,332	2,871,020	6,437,682	802,278	412,443	9,378	7,661,781
4	Dec-22	3,274,725	510,319	244,091	9,089	4,038,225	9,933,227	1,276,476	349,306	39,403	11,598,412
5	Jan-23	2,062,905	233,935	272,421	2,552	2,571,813	6,522,670	975,805	353,203	8,813	7,860,491
6	Feb-23	2,120,023	344,505	291,705	38,210	2,794,443	6,469,735	796,165	338,203	554,486	8,158,588
7	Mar-23	2,121,670	371,553	374,739	3,430,166	6,298,129	6,553,840	884,448	421,901	10,973,974	18,834,163
8	Apr-23	2,170,871	408,080	287,756	2,941	2,869,649	6,713,021	915,759	318,410	21,688	7,968,878
9	May-23	2,208,502	435,300	315,302	15,937	2,975,041	6,538,696	2,621,052	389,946	92,619	9,642,313
10	Jun-23	3,301,399	606,039	345,972	60	4,253,471	10,150,907	2,765,531	356,154	18,158	13,290,750
11	Jul-23	2,250,331	354,284	293,697	325	2,898,636	6,953,228	1,170,809	334,710	5,385	8,464,132
12	Aug-23	2,271,626	287,699	376,262	5,702	2,941,288	6,869,679	849,972	384,480	24,097	8,128,227
13	Sep-23	2,245,914	283,626	123,946	-	2,653,485	6,763,172	1,213,436	282,781	12,872	8,272,260
14											
15	Total Test Year	28,243,970	4,568,347	3,546,786	3,505,417	39,864,521	86,215,104	15,321,552	4,310,919	11,800,557	117,648,131
16											
17	Subsequent periods										
18	Oct-23	2,326,951	364,100	337,887	(394)	3,028,544	6,858,028	918,150	267,100	52,810	8,096,088
19	Nov-23	2,316,579	346,754	357,528	(2,355)	3,018,506	6,934,078	658,462	298,006	(3,347)	7,887,199
20	Dec-23	3,586,256	457,149	415,583	17,810	4,476,797	10,583,680	914,776	338,731	162,355	11,999,543
21	Jan-24	2,343,010	306,526	427,897		3,077,432	6,909,692	819,197	305,598	(2,548)	8,031,938
22											
23	Prior Year 1	26,438,104	3,973,900	3,297,923	2,846,288	36,556,214	82,078,691	11,580,149	4,587,765	10,465,421	108,712,026
24	Prior Year 2	24,364,912	3,307,659	3,217,761	2,971,835	33,862,167	78,955,293	11,704,313	3,175,629	12,502,087	106,337,321
25	Prior Year 3	23,868,911	3,512,441	4,103,493	3,360,837	34,845,682	79,629,285	13,732,986	4,186,186	12,969,122	110,517,578

II-D-3.2 Reg and Overtime

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-D-3.2 REGULAR AND OVERTIME PAYROLL BY FUNCTION
TEST YEAR ENDING 9/30/2023

Line No.	Month	METER					CUSTOMER SERVICE				
		Regular	Overtime	Contract	Special Pay	Total	Regular	Overtime	Contract	Special Pay	Total
1											
2	Oct-22	1,292,163	215,008	75,652	8,128	1,590,951	990,955	164,889	58,017	6,233	1,220,094
3	Nov-22	1,318,468	164,310	84,470	1,921	1,569,169	1,011,128	126,009	64,780	1,473	1,203,389
4	Dec-22	2,034,372	261,428	71,539	8,070	2,375,409	1,560,151	200,488	54,863	6,189	1,821,692
5	Jan-23	1,335,873	199,849	72,338	1,805	1,609,865	1,024,476	153,264	55,475	1,384	1,234,599
6	Feb-23	1,325,032	163,058	69,266	113,561	1,670,917	1,016,162	125,049	53,119	87,090	1,281,420
7	Mar-23	1,342,257	181,139	86,407	2,247,521	3,857,325	1,029,372	138,915	66,265	1,723,615	2,958,167
8	Apr-23	1,374,858	187,552	65,212	4,442	1,632,064	1,054,373	143,833	50,011	3,406	1,251,623
9	May-23	1,339,156	536,804	79,863	18,969	1,974,791	1,026,993	411,673	61,246	14,547	1,514,459
10	Jun-23	2,078,954	566,394	72,942	3,719	2,722,008	1,594,341	434,365	55,939	2,852	2,087,497
11	Jul-23	1,424,054	239,787	68,550	1,103	1,733,494	1,092,101	183,892	52,571	846	1,329,410
12	Aug-23	1,406,942	174,078	78,743	4,935	1,664,699	1,078,979	133,500	60,388	3,785	1,276,651
13	Sep-23	1,385,129	248,517	57,915	2,636	1,694,198	1,062,250	190,587	44,415	2,022	1,299,274
14											
15	Total Test Year	17,657,259	3,137,926	882,896	2,416,810	24,094,890	13,541,281	2,406,463	677,090	1,853,442	18,478,275
16											
17	Subsequent periods										
18	Oct-23	1,404,556	188,041	54,703	10,816	1,658,117	1,077,149	144,208	41,952	8,295	1,271,603
19	Nov-23	1,420,132	134,856	61,033	(685)	1,615,335	1,089,093	103,421	46,806	(526)	1,238,794
20	Dec-23	2,167,587	187,350	69,374	33,251	2,457,563	1,662,314	143,678	53,202	25,500	1,884,695
21	Jan-24	1,415,137	167,775	62,588	(522)	1,644,979	1,085,263	128,666	47,998	(400)	1,261,528
22											
23	Prior Year 1	16,810,102	2,371,669	939,596	2,143,367	22,264,734	12,891,600	1,818,823	720,572	1,643,740	17,074,735
24	Prior Year 2	16,170,415	2,397,098	650,384	2,560,486	21,778,383	12,401,027	1,838,325	498,777	1,963,627	16,701,755
25	Prior Year 3	16,308,452	2,812,580	857,350	2,656,137	22,634,520	12,506,886	2,156,956	657,499	2,036,981	17,358,322

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-D-3.2 REGULAR AND OVERTIME PAYROLL BY FUNCTION
TEST YEAR ENDING 9/30/2023

Line No.	Month	TOTAL					ALL OF DISTRIBUTION					Dist %	Meter %	CS %	Total %
		Regular	Overtime	Contract	Special Pay	Total	Regular	Overtime	Contract	Special Pay	Total				
1															
2	Oct-22	10,684,472	1,429,717	787,304	49,149	13,278,501	8,592,365	1,429,717	503,054	54,045	10,579,181	73.43%	15.04%	11.53%	100.00%
3	Nov-22	10,891,175	1,497,744	898,336	18,104	13,305,359	8,767,277	1,092,597	561,693	12,772	10,434,339	73.43%	15.04%	11.53%	100.00%
4	Dec-22	16,802,475	2,248,713	719,800	62,751	19,833,738	13,527,750	1,738,393	475,708	53,662	15,795,514	73.43%	15.04%	11.53%	100.00%
5	Jan-23	10,945,925	1,562,853	753,438	14,554	13,276,769	8,883,019	1,328,918	481,017	12,002	10,704,956	73.43%	15.04%	11.53%	100.00%
6	Feb-23	10,930,952	1,428,777	752,292	793,347	13,905,369	8,810,929	1,084,272	460,588	755,137	11,110,925	73.43%	15.04%	11.53%	100.00%
7	Mar-23	11,047,140	1,576,055	949,313	18,375,277	31,947,784	8,925,469	1,204,502	574,573	14,945,111	25,649,655	73.43%	15.04%	11.53%	100.00%
8	Apr-23	11,313,124	1,655,224	721,389	32,477	13,722,214	9,142,253	1,247,144	433,632	29,536	10,852,565	73.43%	15.04%	11.53%	100.00%
9	May-23	11,113,346	4,004,829	846,356	142,072	16,106,604	8,904,845	3,569,529	531,055	126,134	13,131,563	73.43%	15.04%	11.53%	100.00%
10	Jun-23	17,125,601	4,372,329	831,007	24,789	22,353,726	13,824,202	3,766,289	485,035	24,729	18,100,255	73.43%	15.04%	11.53%	100.00%
11	Jul-23	11,719,714	1,948,772	749,528	7,658	14,425,672	9,469,383	1,594,488	455,831	7,333	11,527,035	73.43%	15.04%	11.53%	100.00%
12	Aug-23	11,627,225	1,445,250	899,872	38,518	14,010,866	9,355,600	1,157,551	523,611	32,816	11,069,577	73.43%	15.04%	11.53%	100.00%
13	Sep-23	11,456,465	1,936,166	509,056	17,530	13,919,217	9,210,551	1,652,541	385,110	17,530	11,265,732	73.43%	15.04%	11.53%	100.00%
14															
15	Total Test Year	145,657,614	25,106,428	9,417,691	19,576,225	200,085,818	117,413,644	20,865,940	5,870,905	16,070,808	160,221,297				
16															
17	Subsequent periods														
18	Oct-23	11,666,684	1,614,500	701,642	71,527	14,054,353	9,339,733	1,250,399	363,755	71,921	11,025,808	73.43%	15.04%	11.53%	100.00%
19	Nov-23	11,759,882	1,243,493	763,373	(6,913)	13,759,835	9,443,303	896,739	405,845	(4,558)	10,741,329	73.43%	15.04%	11.53%	100.00%
20	Dec-23	17,999,837	1,702,954	876,890	238,916	20,818,597	14,413,581	1,245,805	461,307	221,107	16,341,800	73.43%	15.04%	11.53%	100.00%
21	Jan-24	11,753,102	1,422,164	844,081	(3,470)	14,015,877	9,410,092	1,115,639	416,184	(3,470)	10,938,445	73.43%	15.04%	11.53%	100.00%
22															
23	Prior Year 1	138,218,497	19,744,541	9,545,856	17,098,816	184,607,710	111,780,393	15,770,641	6,247,933	14,252,529	148,051,496	73.43%	15.04%	11.53%	100.00%
24	Prior Year 2	131,891,647	19,247,395	7,542,550	19,998,034	178,679,627	107,526,735	15,939,736	4,324,789	17,026,199	144,817,459	73.43%	15.04%	11.53%	100.00%
25	Prior Year 3	132,313,534	22,214,964	9,804,527	21,023,077	185,356,103	108,444,623	18,702,523	5,701,035	17,662,240	150,510,420	73.43%	15.04%	11.53%	100.00%

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-D-3.3 Functionalized Regular Payroll By Category
TEST YEAR ENDING 9/30/2023
DOCKET 56165

Line No.	Month	TRANSMISSION			DISTRIBUTION		
		Union Payroll	Non-Union Payroll	Total Regular Payroll	Union Payroll	Non-Union Payroll	Total Regular Payroll
1							
2	Oct-22	-	2,092,107	2,092,107	-	8,592,365	8,592,365
3	Nov-22	-	2,123,898	2,123,898	-	8,767,277	8,767,277
4	Dec-22	-	3,274,725	3,274,725	-	13,527,750	13,527,750
5	Jan-23	-	2,062,905	2,062,905	-	8,883,019	8,883,019
6	Feb-23	-	2,120,023	2,120,023	-	8,810,929	8,810,929
7	Mar-23	-	2,121,670	2,121,670	-	8,925,469	8,925,469
8	Apr-23	-	2,170,871	2,170,871	-	9,142,253	9,142,253
9	May-23	-	2,208,502	2,208,502	-	8,904,845	8,904,845
10	Jun-23	-	3,301,399	3,301,399	-	13,824,202	13,824,202
11	Jul-23	-	2,250,331	2,250,331	-	9,469,383	9,469,383
12	Aug-23	-	2,271,626	2,271,626	-	9,355,600	9,355,600
13	Sep-23	-	2,245,914	2,245,914	-	9,210,551	9,210,551
14							
15	Total Test Year	-	28,243,970	28,243,970	-	117,413,644	117,413,644
16							
17	Subsequent periods						
18	Oct-23	-	2,326,951	2,326,951	-	9,339,733	9,339,733
19	Nov-23	-	2,316,579	2,316,579	-	9,443,303	9,443,303
20	Dec-23	-	3,586,256	3,586,256	-	14,413,581	14,413,581
21	Jan-24	-	2,343,010	2,343,010	-	9,410,092	9,410,092
22							
23	Prior Year 1	-	26,438,104	26,438,104	-	111,780,393	111,780,393
24	Prior Year 2	-	24,364,912	24,364,912	-	107,526,735	107,526,735
25	Prior Year 3	-	23,868,911	23,868,911	-	108,444,623	108,444,623

II-D-3.4 Exp vs Capital

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-D-3.4 PAYROLL CAPITALIZED VS. EXPENSED BY FUNCTION
TEST YEAR ENDING 9/30/2023

Line No.	Month	TRANSMISSION				DISTRIBUTION			
		Expensed	Capital	Other	Total	Expensed	Capital	Other	Total
1									
2	Oct-22	823,945	1,866,511	8,864	2,699,320	2,326,481	5,061,512	380,144	7,768,136
3	Nov-22	763,634	2,096,743	10,643	2,871,020	2,506,481	5,114,628	40,673	7,661,781
4	Dec-22	934,115	3,099,511	4,599	4,038,225	4,891,237	6,647,108	60,067	11,598,412
5	Jan-23	1,055,626	1,619,427	(103,240)	2,571,813	2,941,198	4,895,145	24,147	7,860,491
6	Feb-23	1,047,337	1,735,270	11,836	2,794,443	3,344,426	4,775,500	38,662	8,158,588
7	Mar-23	2,129,146	4,146,572	22,411	6,298,129	8,045,665	10,639,005	149,493	18,834,163
8	Apr-23	860,326	1,994,833	14,489	2,869,649	3,103,507	4,818,525	46,847	7,968,878
9	May-23	891,396	2,065,291	18,354	2,975,041	3,938,373	5,649,501	54,439	9,642,313
10	Jun-23	1,498,332	2,744,018	11,120	4,253,471	5,964,721	7,271,389	54,640	13,290,750
11	Jul-23	992,140	1,892,273	14,223	2,898,636	2,782,254	5,655,379	26,499	8,464,132
12	Aug-23	797,092	2,139,004	5,193	2,941,288	2,746,517	5,360,601	21,110	8,128,227
13	Sep-23	699,737	1,945,738	8,010	2,653,485	3,055,581	5,191,242	25,437	8,272,260
14									
15	Total Test Year	12,492,826	27,345,193	26,502	39,864,521	45,646,441	71,079,534	922,157	117,648,131
16									
17	Subsequent periods								
18	Oct-23	754,915	2,266,882	6,748	3,028,544	2,626,225	5,445,139	24,723	8,096,088
19	Nov-23	727,399	2,279,809	11,297	3,018,506	2,836,829	5,026,263	24,107	7,887,199
20	Dec-23	1,024,561	3,443,356	8,880	4,476,797	7,202,804	4,767,237	29,501	11,999,543
21	Jan-24	1,179,200	1,905,104	(6,873)	3,077,432	3,035,308	4,975,724	20,906	8,031,938
22									
23	Prior Year 1	10,352,434	26,133,289	70,492	36,556,214	39,897,979	62,803,631	820,417	103,522,028
24	Prior Year 2	9,054,711	24,657,289	150,167	33,862,167	42,463,757	58,312,123	484,813	101,260,693
25	Prior Year 3	8,353,373	26,405,135	87,174	34,845,682	43,720,519	60,994,036	526,827	105,241,381
	O&M RATIOS	31.34%				38.80%			

II-D-3.4 Exp vs Capital

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-D-3.4 PAYROLL CAPITALIZED VS. EXPENSED BY FUNCTION
TEST YEAR ENDING 9/30/2023

Line No.	Month	METER				Line No.	Month	CUSTOMER SERVICE			
		Expensed	Capital	Other	Total			Expensed	Capital	Other	Total
1						1					
2	Oct-22	476,474	1,036,621	77,855	1,590,951	2	Oct-22	365,406	794,981	59,707	1,220,094
3	Nov-22	513,339	1,047,500	8,330	1,569,169	3	Nov-22	393,678	803,323	6,388	1,203,389
4	Dec-22	1,001,748	1,361,359	12,302	2,375,409	4	Dec-22	768,237	1,044,021	9,434	1,821,692
5	Jan-23	602,371	1,002,549	4,946	1,609,865	5	Dec-22	461,956	768,851	3,793	1,234,599
6	Feb-23	684,954	978,045	7,918	1,670,917	6	Jan-23	525,289	750,059	6,072	1,281,420
7	Mar-23	1,647,790	2,178,918	30,617	3,857,325	7	Feb-23	1,263,684	1,671,004	23,480	2,958,167
8	Apr-23	635,613	986,856	9,594	1,632,064	8	Mar-23	487,449	756,816	7,358	1,251,623
9	May-23	806,597	1,157,044	11,149	1,974,791	9	Apr-23	618,576	887,333	8,550	1,514,459
10	Jun-23	1,221,603	1,489,215	11,191	2,722,008	10	May-23	936,842	1,142,073	8,582	2,087,497
11	Jul-23	569,819	1,158,248	5,427	1,733,494	11	Jun-23	436,992	888,256	4,162	1,329,410
12	Aug-23	562,500	1,097,876	4,323	1,664,699	12	Jul-23	431,379	841,957	3,316	1,276,651
13	Sep-23	625,797	1,063,191	5,210	1,694,198	13	Aug-23	479,922	815,357	3,995	1,299,274
14						14					
15		9,348,606	14,557,423	188,862	24,094,890	15	Total Test Year	7,169,408	11,164,029	144,838	18,478,275
16						16					
17	Subsequent periods					17	Subsequent periods				
18	Oct-23	537,863	1,115,190	5,063	1,658,117	18	Sep-23	412,485	855,235	3,883	1,271,603
19	Nov-23	580,996	1,029,402	4,937	1,615,335	19	Oct-23	445,563	789,444	3,786	1,238,794
20	Dec-23	1,475,168	976,353	6,042	2,457,563	20	Nov-23	1,131,301	748,761	4,634	1,884,695
21	Jan-24	621,645	1,019,052	4,282	1,644,979	21	Dec-23	476,737	781,507	3,284	1,261,528
22						22					
23		8,580,955	13,507,330	176,449	22,264,734	23	Prior Year 1	8,580,955	13,507,330	176,449	22,264,734
24		9,132,783	12,541,330	104,270	21,778,383	24	Prior Year 2	9,132,783	12,541,330	104,270	21,778,383
25		9,403,078	13,118,136	113,306	22,634,520	25	Prior Year 3	9,403,078	13,118,136	113,306	22,634,520

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-D-3.4 PAYROLL CAPITALIZED VS. EXPENSED BY FUNCTION
TEST YEAR ENDING 9/30/2023
DOCKET 56165

Line No.	Month	TOTAL				ALL OF DISTRIBUTION				Dist %	Meter %	CS %	Total %
		Expensed	Capital	Other	Total	Expensed	Capital	Other	Total				
1													
2	Oct-22	3,992,306	8,759,625	526,570	13,278,501	3,168,361	6,893,114	517,706	10,579,181	73.43%	15.04%	11.53%	100.00%
3	Nov-22	4,177,131	9,062,195	66,033	13,305,359	3,413,497	6,965,451	55,391	10,434,339	73.43%	15.04%	11.53%	100.00%
4	Dec-22	7,595,337	12,151,999	86,402	19,833,738	6,661,222	9,052,488	81,804	15,795,514	73.43%	15.04%	11.53%	100.00%
5	Jan-23	5,061,152	8,285,971	(70,354)	13,276,769	4,005,525	6,666,545	32,886	10,704,956	73.43%	15.04%	11.53%	100.00%
6	Feb-23	5,602,007	8,238,874	64,488	13,905,369	4,554,669	6,503,604	52,652	11,110,925	73.43%	15.04%	11.53%	100.00%
7	Mar-23	13,086,284	18,635,499	226,001	31,947,784	10,957,138	14,488,927	203,590	25,649,655	73.43%	15.04%	11.53%	100.00%
8	Apr-23	5,086,894	8,557,031	78,289	13,722,214	4,226,568	6,562,197	63,799	10,852,565	73.43%	15.04%	11.53%	100.00%
9	May-23	6,254,943	9,759,169	92,492	16,106,604	5,363,547	7,693,878	74,138	13,131,563	73.43%	15.04%	11.53%	100.00%
10	Jun-23	9,621,498	12,646,694	85,533	22,353,726	8,123,166	9,902,676	74,413	18,100,255	73.43%	15.04%	11.53%	100.00%
11	Jul-23	4,781,205	9,594,156	50,311	14,425,671	3,789,065	7,701,883	36,088	11,527,035	73.43%	15.04%	11.53%	100.00%
12	Aug-23	4,537,486	9,439,438	33,942	14,010,866	3,740,395	7,300,434	28,749	11,069,577	73.43%	15.04%	11.53%	100.00%
13	Sep-23	4,861,037	9,015,528	42,653	13,919,217	4,161,300	7,069,789	34,642	11,265,732	73.43%	15.04%	11.53%	100.00%
14													
15		74,657,280	124,146,179	1,282,359	200,085,818	62,164,454	96,800,986	1,255,857	160,221,297				
16													
	Subsequent periods												
	Oct-23	4,331,488	9,682,446	40,418	14,054,353	3,576,574	7,415,565	33,670	11,025,808	73.43%	15.04%	11.53%	100.00%
	Nov-23	4,590,788	9,124,918	44,128	13,759,835	3,863,389	6,845,109	32,831	10,741,329	73.43%	15.04%	11.53%	100.00%
	Dec-23	10,833,834	9,935,707	49,057	20,818,597	9,809,273	6,492,351	40,177	16,341,800	73.43%	15.04%	11.53%	100.00%
	Jan-24	5,312,891	8,681,386	21,599	14,015,877	4,133,691	6,776,282	28,472	10,938,445	73.43%	15.04%	11.53%	100.00%
17		67,412,323	115,951,579	1,243,808	184,607,710	57,059,890	89,818,291	1,173,316	148,051,496	73.43%	15.04%	11.53%	100.00%
18		69,784,035	108,052,072	843,519	178,679,627	60,729,324	83,394,783	693,352	144,817,459	73.43%	15.04%	11.53%	100.00%
19		70,880,048	113,635,442	840,612	185,356,103	62,526,675	87,230,307	753,438	150,510,420	73.43%	15.04%	11.53%	100.00%
		37.31%				38.80%							

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-D-3.5 NUMBER OF EMPLOYEES
TEST YEAR ENDING 9/30/2023
DOCKET 56165

Line No.	Month	DISTRIBUTION					Total Dist	Month	TRANSMISSION					Total Trans
		Full Time	Part Time	Temporary	Vacant				Full Time	Part Time	Temporary	Vacant		
1	10/31/2022	1,283	5	-	not available		1,288	10/31/2022	299	-	-	not available		299
2	11/30/2022	1,288	5	-	not available		1,293	11/30/2022	302	-	-	not available		302
3	12/31/2022	1,288	1	-	not available		1,289	12/31/2022	300	-	-	not available		300
4	1/31/2023	1,296		-	not available		1,296	1/31/2023	295	-	-	not available		295
5	2/28/2023	1,306		-	not available		1,306	2/28/2023	296	-	-	not available		296
6	3/31/2023	1,310		-	not available		1,310	3/31/2023	297	-	-	not available		297
7	4/30/2023	1,308		-	not available		1,308	4/30/2023	302	-	-	not available		302
8	5/31/2023	1,324		-	not available		1,324	5/31/2023	308	-	-	not available		308
9	6/30/2023	1,328		-	not available		1,328	6/30/2023	310	-	-	not available		310
10	7/31/2023	1,324		-	not available		1,324	7/31/2023	309	-	-	not available		309
11	8/31/2023	1,324		-	not available		1,324	8/31/2023	309	-	-	not available		309
12	9/30/2023	1,317		-	not available		1,317	9/30/2023	314	-	-	not available		314
13														
14	Subsequent periods													
15	10/31/2023	1,357	-	-	not available		1,357	10/31/2023	316	-	-	not available		316
16	11/30/2023	1,359	-	-	not available		1,359	11/30/2023	316	-	-	not available		316
17	12/31/2023	1,359	-	-	not available		1,359	12/31/2023	314	-	-	not available		314
18	1/31/2024	1,356	-	-	not available		1,356	1/31/2023	313	-	-	not available		313
19														
20	Prior Year 1 (12/31/2022)	1,288	1	-	not available		1,289	Prior Year 1 (12/31/2022)	300	-	-	not available		300
21	Prior Year 2 (12/31/2021)	1,281	-	-	not available		1,281	Prior Year 2 (12/31/2021)	287	-	-	not available		287
22	Prior Year 3 (12/31/2020)	1,288	-	-	not available		1,288	Prior Year 3 (12/31/2020)	278	-	-	not available		278

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC
II-D-3.6 Compensation Other Than Standard Compensation by Function
TEST YEAR ENDING 9/30/2023
DOCKET 56165

Line	Period	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Incentive	Relocation	Transmission Lump Sum	Total	Incentive	Relocation	Distribution Severance	Lump Sum	Total
1	Oct-22			(4,896)	(4,896)	13,397	12,691	-	13,596	39,684
2	Nov-22			5,332	5,332	-	4,451	-	4,928	9,378
3	Dec-22		8,000	1,089	9,089	-	27,580	-	11,823	39,403
4	Jan-23			2,552	2,552	-	5,217	-	3,596	8,813
5	Feb-23	36,473		1,737	38,210	551,967	-	-	2,519	554,486
6	Mar-23	3,429,681		485	3,430,166	10,946,731	20,529	-	6,713	10,973,974
7	Apr-23	6,524		(3,583)	2,941	491	22,460	-	(1,264)	21,688
8	May-23	10,238		5,700	15,937	90,118	1,252	-	2,500	93,870
9	Jun-23			60	60	-	-	-	16,907	16,907
10	Jul-23			325	325	-	1,685	-	3,700	5,385
11	Aug-23			5,702	5,702	-	17,907	-	6,190	24,097
12	Sep-23			-	-	-	12,116	-	756	12,872
13										
14	Total Test Year	3,482,916	8,000	14,502	3,505,417	11,602,705	125,887	-	71,965	11,800,557
15										
16	Subsequent periods									
17	Oct-23			(394)	(394)	52,930	-	-	(120)	52,810
18	Nov-23			(2,355)	(2,355)	-	-	-	(3,347)	(3,347)
19	Dec-23		16,500	1,310	17,810	-	6,496	152,585	3,275	162,356
20	Jan-24			-	-	-	311	-	(2,859)	(2,548)
21										
22	Prior Year 1	2,808,355	8,000	29,933	2,846,288	10,216,510	159,045	-	89,867	10,465,421
23	Prior Year 2	2,960,176		11,659	2,971,835	12,215,888	96,112	144,976	83,633	12,540,609
24	Prior Year 3	3,334,638		26,199	3,360,837	12,443,169	89,650	359,667	172,204	13,064,691

PUBLIC UTILITY
AEP TEXAS INC
II-D-3.6 Compensation
TEST YEAR END
DOCKET 56165

Line	Period	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	Total Distribution				
		Meter				Customer Service				Grand Total	Incentive	Relocation	Severance	Lump Sum	Total
		Incentive	Relocation	Lump Sum	Total	Incentive	Relocation	Lump Sum	Total						
1	Oct-22	2,744	2,599	2,785	8,128	2,104	1,993	2,135	6,233	49,149	18,245	17,284		18,516	54,045
2	Nov-22	-	912	1,009	1,921	-	699	774	1,473	18,104		6,061		6,711	12,772
3	Dec-22	-	5,649	2,421	8,070	-	4,332	1,857	6,189	62,751		37,561		16,101	53,662
4	Jan-23	-	1,068	736	1,805	-	819	565	1,384	14,554		7,105		4,897	12,002
5	Feb-23	113,045	-	516	113,561	86,694	-	396	87,090	793,347	751,707			3,431	755,137
6	Mar-23	2,241,942	4,204	1,375	2,247,521	1,719,336	3,224	1,054	1,723,615	18,375,277	14,908,010	27,958		9,143	14,945,111
7	Apr-23	101	4,600	(259)	4,442	77	3,528	(198)	3,406	32,477	669	30,588		(1,721)	29,536
8	May-23	18,457	256	512	19,225	14,154	197	393	14,744	143,776	122,729	1,704		3,405	127,839
9	Jun-23	-	-	3,463	3,463	-	-	2,655	2,655	23,085				23,025	23,025
10	Jul-23	-	345	758	1,103	-	265	581	846	7,658		2,294		5,039	7,333
11	Aug-23	-	3,667	1,268	4,935	-	2,812	972	3,785	38,518		24,387		8,430	32,816
12	Sep-23	-	2,481	155	2,636	-	1,903	119	2,022	17,530		16,500		1,030	17,530
13															
14	Total Test Year	2,376,289	25,782	14,739	2,416,810	1,822,366	19,772	11,303	1,853,442	19,576,225	15,801,360	171,441	-	98,007	16,070,808
15															
16	Subsequent period														
17	Oct-23	10,840	-	(24)	10,816	8,313	-	(19)	8,295	71,527	72,083			(163)	71,921
18	Nov-23	-	-	(685)	(685)	-	-	(526)	(526)	(6,913)				(4,558)	(4,558)
19	Dec-23	-	1,330	671	2,001	-	1,020	514	1,535	183,701		8,847	207,800	4,460	221,107
20	Jan-24	-	64	(586)	(522)	-	49	(449)	(400)	(3,470)		424		(3,894)	(3,470)
21															
22	Prior Year 1	2,092,389	32,573	18,405	2,143,367	1,604,645	24,980	14,115	1,643,740	17,098,816	13,913,544	216,598		122,387	14,252,529
23	Prior Year 2	2,501,871	19,684	17,128	2,538,684	1,918,675	15,096	13,136	1,946,907	19,998,034	16,636,435	130,892	144,976	113,897	17,026,199
24	Prior Year 3	2,548,420	18,361	35,268	2,602,049	1,954,373	14,081	27,047	1,995,501	21,023,077	16,945,961	122,092	359,667	234,519	17,662,240

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC
II-D-3.6.1 Compensation Other Than Standard Compensation by Function
TEST YEAR ENDING 9/30/2023
DOCKET 56165

		(1)	(2)	(3)	(4)	(5)	(6)	(8)	(9)	(10"	(11)	(12)	(13)
		Transmission				Total Distribution				Meter			
FERC		Incentive ¹	Relocation	Lump Sum	Total	Incentive ¹	Relocation	Lump Sum	Total	Incentive ¹	Relocation	Lump Sum	Total
1	1070	2,180,396		2,816	2,183,212	4,924,248	21,717	25,661	4,971,627	1,008,509	4,448	5,256	1,018,213
2	1080	173,948		612	174,560	626,417	2,578	4,094	633,089	128,293	528	839	129,660
3	1850	-		-	-	37,706	-	259	37,965	7,722	-	53	7,775
4	1860	9,924		1,208	11,132	54,855	-	708	55,563	11,235	-	145	11,379
5	4264	2,590			2,590	19,210	-	14	19,224	3,934	-	3	3,937
6	4265	-		-	-	32	295	-	328	7	60	-	67
7	5600	298,854	8,000	380	307,233	-	-	-	-	-	-	-	-
8	5612	-		-	-	-	65	-	65	-	13	-	13
9	5620	146,983		428	147,411	-	-	-	-	-	-	-	-
10	5630	5,774		186	5,960	-	-	-	-	-	-	-	-
11	5660	35,976		(1,005)	34,971	-	-	-	-	-	-	-	-
12	5670	136			136	-	-	-	-	-	-	-	-
13	5680	3,536			3,536	-	-	-	-	-	-	-	-
14	5690	2,511		138	2,649	-	-	-	-	-	-	-	-
15	5700	518,708		4,835	523,543	-	-	-	-	-	-	-	-
16	5710	102,792		(98)	102,694	-	-	-	-	-	-	-	-
17	5730	726			726	-	-	-	-	-	-	-	-
18	5800	-		-	-	242,010	313	428	242,751	49,565	64	88	49,717
19	5810	-		-	-	240,081	-	1,101	241,182	49,170	-	225	49,395
20	5820	-		-	-	21,829	-	18	21,847	4,471	-	4	4,474
21	5830	-		-	-	379,471	432	2,663	382,566	77,717	88	545	78,351
22	5840	-		-	-	13,996	-	3	14,000	2,867	-	1	2,867
23	5850	-		-	-	1,886	-	29	1,915	386	-	6	392
24	5860	-		-	-	742,987	-	2,428	745,415	152,167	-	497	152,664
25	5870	-		-	-	40,048	-	84	40,132	8,202	-	17	8,219
26	5880	-		-	-	962,115	5,941	9,914	977,970	197,046	1,217	2,030	200,293
27	5900	-		-	-	8,527	-	-	8,527	1,746	-	-	1,746
28	5920	-		-	-	8,359	-	8	8,367	1,712	-	2	1,714
29	5930	-		-	-	1,774,556	5,578	16,125	1,796,259	363,437	1,142	3,303	367,882
30	5940	-		-	-	10,252	-	(25)	10,227	2,100	-	(5)	2,095
31	5950	-		-	-	47,804	42	153	47,998	9,791	9	31	9,830
32	5960	-		-	-	13,398	-	109	13,507	2,744	-	22	2,766
33	5970	-		-	-	22,880	-	69	22,949	4,686	-	14	4,700
34	5980	-		-	-	4,660	-	50	4,709	954	-	10	964
35	9010	-		-	-	19,113	-	-	19,113	3,915	-	-	3,915
36	9020	-		-	-	1,375	-	(0)	1,375	282	-	(0)	282
37	9030	-		-	-	401,141	25,599	86	426,826	82,156	5,243	18	87,416
38	9050	-		-	-	4	-	-	4	1	-	-	1
39	9070	-		-	-	69,042	-	-	69,042	14,140	-	-	14,140
40	9080	-		-	-	79,770	12,772	-	92,542	16,337	2,616	-	18,953
41	9200	62			62	425,739	40,413	2,283	468,435	87,193	8,277	468	95,938
42	9260	-		5,000	5,000	1,632	-	5,390	7,023	334	-	1,104	1,438
43	9280	-		-	-	10,184	330	-	10,514	2,086	68	-	2,153
44	9302	-		-	-	199	-	-	199	41	-	-	41
45	9350	-		-	-	397,178	9,813	312	407,302	81,344	2,010	64	83,417
46	Total	3,482,916	8,000	14,500	3,505,416	11,602,705	125,887	71,965	11,800,557	2,376,289	25,782	14,739	2,416,810

(14)	(15)	(16)	(17)	(18)				
Customer Service					Total Distribution			
Incentive ¹	Relocation	Lump Sum	Total	Grand Total	Incentive	Relocation	Lump Sum	Total
773,422	3,411	4,030	780,863	6,770,703	6,706,179	29,576	34,947	6,770,703
98,387	405	643	99,435	862,184	853,098	3,510	5,576	862,184
5,922	-	41	5,963	51,704	51,351		353	51,704
8,616	-	111	8,727	75,669	74,705		964	75,669
3,017	-	2	3,019	26,180	26,161		19	26,180
5	46	-	51	446	44	402		446
-	-	-	-	-	-			-
-	10	-	10	88	-	88		88
-	-	-	-	-	-			-
-	-	-	-	-	-			-
-	-	-	-	-	-			-
-	-	-	-	-	-			-
-	-	-	-	-	-			-
-	-	-	-	-	-			-
-	-	-	-	-	-			-
-	-	-	-	-	-			-
38,011	49	67	38,127	330,595	329,586	426	583	330,595
37,708	-	173	37,881	328,458	326,959		1,499	328,458
3,428	-	3	3,431	29,752	29,728		24	29,752
59,601	68	418	60,087	521,005	516,790	588	3,627	521,005
2,198	-	1	2,199	19,066	19,061		4	19,066
296	-	5	301	2,608	2,569		40	2,608
116,696	-	381	117,078	1,015,157	1,011,851		3,306	1,015,157
6,290	-	13	6,303	54,654	54,540		114	54,654
151,113	933	1,557	153,604	1,331,867	1,310,274	8,091	13,502	1,331,867
1,339	-	-	1,339	11,612	11,612			11,612
1,313	-	1	1,314	11,395	11,384		11	11,395
278,719	876	2,533	282,128	2,446,269	2,416,712	7,596	21,961	2,446,269
1,610	-	(4)	1,606	13,928	13,962		(34)	13,928
7,508	7	24	7,539	65,367	65,103	57	208	65,367
2,104	-	17	2,122	18,395	18,247		149	18,395
3,594	-	11	3,604	31,253	31,159		94	31,253
732	-	8	740	6,413	6,346		68	6,413
3,002	-	-	3,002	26,030	26,030			26,030
216	-	(0)	216	1,873	1,873		(1)	1,873
63,005	4,021	13	67,039	581,281	546,302	34,862	117	581,281
1	-	-	1	6	6			6
10,844	-	-	10,844	94,026	94,026			94,026
12,529	2,006	-	14,535	126,030	108,636	17,394		126,030
66,868	6,347	359	73,574	637,947	579,800	55,037	3,110	637,947
256	-	847	1,103	9,564	2,223		7,341	9,564
1,599	52	-	1,651	14,319	13,869	450		14,319
31	-	-	31	270	270			270
62,382	1,541	49	63,972	554,692	540,904	13,363	425	554,692
1,822,366	19,772	11,303	1,853,442	16,070,808	15,801,360	171,441	98,007	16,070,808

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC
II-D-3.6.2 Compensation Other Than Standard Compensation by Function
TEST YEAR ENDING 9/30/2023
DOCKET 56165

Line	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)
		Transmission			Distribution		
		Financial Basis %	Operational Based %	Total	Financial Basis %	Operational Based %	Total
1	Annual Incentive Plan	701,556	2,734,315	3,435,871	3,181,058	11,720,085	14,901,143
2	Long Term Incentive - Performance Share	30,547	3,394	33,941	616,017	68,446	684,463
3	Long Term Incentive - Restricted Stock		13,104	13,104		215,754	215,754

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC
II-D-3.6.3 Compensation Other Than Standard Compensation by Function
TEST YEAR ENDING 9/30/2023
DOCKET 56165

(1)

Line	Description
1	Incentive information provided in Schedule II-D-3.6, II-D-3.6.1 and II-D-3.6.2 are related to incentive payments
2	and not reflective of payroll incentive information included in the Company's requested recovery of payroll expense.
3	Both the test year amounts and proforma adjustments are provided based on accruals of the incentive plans.
4	
5	Amounts reported for relocation and other lump sum payments are requested through payroll and test-year expense (cash basis).

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC
II-D-3.6.4 Compensation Other Than Standard Compensation by Function
TEST YEAR ENDING 9/30/2023
DOCKET 56165

(1)

Line	Description
1	No severance compensation is included in the expense for the test year.

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-D-3.8.3 PENSION EXPENSE
TEST YEAR ENDING 9/30/2023
DOCKET 56165
45 DAY UPDATE

Purpose: Update required for 3. above if actuarial information or actual pension payments change subsequent to Test Year end.

Pension Funding Payments

AEP Texas did not make a contribution (funding payment) to the qualified or non-qualified pension plan during the period 10/1/2023 to 1/31/2024.

Pension Cost

<u>Actuary Report*</u>	<u>Attachment</u>
2024 Qualified Pension Plan - Net Periodic Pension Cost	Schedule II-D-3.8.4 Attachment 1 (45 Day Update)
2024 Non-Qualified Retirement Plan - Net Periodic Pension Cost	Schedule II-D-3.8.4 Attachment 2 (45 Day Update)

* The full actuary report for the qualified pension plan and non-qualified retirement plan is expected to be issued during the second or third quarter of 2024. Schedule II-D-3.8.4 Attachment 1 and Attachment 2 are the finalized 2024 net periodic pension cost reports which were provided by the Actuarv in March 2024.

<u>FERC Account</u>	<u>Description</u>	<u>AEP Texas, Inc.</u>	
		<u>2024 Net Periodic Pension Cost</u>	
		<u>Qualified Pension Plan</u>	<u>Non-Qualified Retirement Plan</u>
926	Service Cost	\$ 8,985,596	\$ 15,227
926	Non-Service Cost	\$ (8,491,873)	\$ 181,954
	Total Net Periodic Pension Cost	\$ 493,723	\$ 197,181

Pension Expense

<u>Account Number</u>	<u>Account Description</u>	<u>AEP Texas, Inc.</u>			
		<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24**</u>
9260003	Pension Plan	\$ 683,194	\$ 683,194	\$ 683,194	\$ 741,656
9260062	Pension Plan - Non-Service	(824,586)	(824,586)	(824,586)	(729,684)
9260037	Supplemental Pension	1,115	1,115	1,115	1,209
9260042	SERP Pension - Non-Service	15,140	15,140	15,140	13,501
9260050	Frg Ben Loading - Pension	(425,873)	(423,974)	(551,496)	(327,943)
	Total Expense	\$ (551,010)	\$ (549,112)	\$ (676,634)	\$ (301,262)

**AEP Texas January 2024 expense is based on preliminary Actuary estimates. The AEP Texas 2024 first quarter pension expense will be adjusted in March 2024 based on the finalized 2024 net periodic pension cost reports listed above (Schedule II-D-3.8.4 Attachment 1 and Attachment 2).

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-D-3.9.3 POSTRETIREMENT BENEFITS OTHER THAN PENSION
TEST YEAR ENDING 9/30/2023
DOCKET 56165
45 DAY UPDATE

Purpose: Update required for 3. above if actuarial information or actual payments for OPEBs change subsequent to the Test Year end.

OPEB Funding Payments

AEP Texas did not make a contribution (funding payment) to the Non-UMWA Postretirement Health Care Plan (OPEB Plan) during the period 10/1/2023 to 1/31/2024.

OPEB Cost

<u>Actuary Report*</u>	<u>Attachment</u>
2024 OPEB Plan - Net Periodic Postretirement Benefit Cost	Schedule II-D-3.9.4 Attachment 1 (45 Day Update)

* The full actuary report for the OPEB plan is expected to be issued during the second or third quarter of 2024. Schedule II-D-3.9.4 Attachment 1 represents the finalized 2024 net periodic postretirement benefit cost report that was provided by the Actuary in March 2024.

<u>FERC Account</u>	<u>Description</u>	<u>AEP Texas, Inc.</u> <u>2024 Net Periodic</u> <u>Postretirement Benefit Cost</u>
926	Service Cost	\$ 348,094
926	Non-Service Cost	\$ (6,583,667)
	Total Net Periodic Postretirement Benefit Cost	\$ (6,235,573)

OPEB Expense

<u>Account Number</u>	<u>Account Description</u>	<u>AEP Texas, Inc.</u>			
		<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24**</u>
9260021	Postretirement Benefits - OPEB	\$ 29,082	\$ 29,082	\$ 29,082	\$ 29,070
9260043	OPEB Non-Service	(789,802)	(789,802)	(789,802)	(539,088)
9260053	Frg Ben Loading - OPEB	32,697	33,340	42,407	(39,616)
	Total Expense	\$ (728,023)	\$ (727,379)	\$ (718,313)	\$ (549,633)

**AEP Texas January 2024 expense is based on preliminary Actuary estimates. The AEP Texas 2024 first quarter OPEB expense will be adjusted in March 2024 based on the finalized 2024 net periodic postretirement benefit cost report listed above (Schedule II-D-3.9.4 Attachment 1).

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC.
II-B-8 RATE BASE ACC. - MATERIALS & SUPPLIES (MONTHLY)
TEST YEAR ENDING 9/30/2023- 45 Day Update
DOCKET 56165

Line No.	Account	1 Sep-22	2 Oct-22	3 Nov-22	4 Dec-22	5 Jan-23	6 Feb-23	7 Mar-23	8 Apr-23	9 May-23	10 Jun-23	11 Jul-23	12 Aug-23	13 Sep-23	14 13-mos. Avg. Balance	15 Oct-23	16 Nov-23	17 Dec-23	18 Jan-24
1	Transmission																		
2	154	17,072,968	19,270,624	20,428,497	26,181,556	26,311,878	26,884,533	27,583,680	28,635,375	47,206,811	34,026,275	35,353,980	43,744,738	38,696,589	30,107,500	43,230,757	47,103,539	49,560,881	46,684,063
3		17,072,968	19,270,624	20,428,497	26,181,556	26,311,878	26,884,533	27,583,680	28,635,375	47,206,811	34,026,275	35,353,980	43,744,738	38,696,589	30,107,500	43,230,757	47,103,539	49,560,881	46,684,063
4	Distribution																		
5	154	96,734,713	101,309,994	107,855,639	112,580,959	119,269,869	122,595,378	112,275,261	120,084,318	126,920,453	123,313,457	128,407,180	130,917,270	132,196,483	118,035,460	135,932,997	138,290,721	140,824,936	138,808,938
6		96,734,713	101,309,994	107,855,639	112,580,959	119,269,869	122,595,378	112,275,261	120,084,318	126,920,453	123,313,457	128,407,180	130,917,270	132,196,483	118,035,460	135,932,997	138,290,721	140,824,936	138,808,938
7	Total T&D																		
8	154	113,807,681	120,580,618	128,284,136	138,762,514	145,581,747	149,479,910	139,858,942	148,719,693	174,127,264	157,339,731	163,761,160	174,662,009	170,893,072	148,142,960	179,163,754	185,394,260	190,385,816	185,493,001

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC
II-B-10 RATE BASE ACCOUNTS - PREPAYMENTS
TEST YEAR ENDING 9/30/2023 - 45 Day Update
DOCKET 56165

Line		1	2	3	4	5	6	7	8	9	10	11	12	13	14
No.	Account	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	13-mos. Avg. Balance
Transmission															
1	1650001 Prepaid Insurance	766,760	784,930	683,363	610,061	508,235	406,408	305,165	209,754	373,710	269,749	1,036,004	927,874	819,744	592,443
2	1650006 Other Prepayments	405,000	405,000	405,000	405,000	405,000	405,000	405,000	405,000	405,000	405,000	405,000	405,000	405,000	405,000
3	1650010 Prepaid Pension Benefits	12,579,928	12,415,302	12,250,676	12,086,051	12,009,310	11,932,570	11,843,690	11,762,902	11,682,115	11,601,328	11,520,541	11,439,754	11,358,967	11,883,318
4	1650014 FAS 158 Qual Contra Asset	(12,579,928)	(12,415,302)	(12,250,676)	(12,086,051)	(12,009,310)	(11,932,570)	(11,843,690)	(11,762,902)	(11,682,115)	(11,601,328)	(11,520,541)	(11,439,754)	(11,358,967)	(11,883,318)
5	1650021 Prepaid Insurance - EIS	660,939	586,184	511,430	436,676	361,921	287,167	256,406	180,884	105,363	29,842	865,973	785,892	705,811	444,191
6	1650023 Prepaid Lease	946,657	880,781	814,906	757,530	700,155	713,402	637,277	643,151	581,026	518,900	526,771	606,808	542,845	682,324
7	1650035 PRW Without MED-D Benefits	7,721,357	7,822,153	7,922,950	8,023,746	8,100,327	8,176,907	8,250,581	8,324,345	8,399,956	8,475,568	8,551,179	8,626,791	8,702,402	8,238,328
8	1650037 FAS158 Contra-PRW Exclud Med-D	(7,721,357)	(7,822,153)	(7,922,950)	(8,023,746)	(8,100,327)	(8,176,907)	(8,250,581)	(8,324,345)	(8,399,956)	(8,475,568)	(8,551,179)	(8,626,791)	(8,702,402)	(8,238,328)
9	Subtotal	2,779,356	2,656,896	2,414,698	2,209,267	1,975,310	1,811,977	1,603,848	1,438,789	1,465,099	1,223,491	2,833,748	2,725,574	2,473,400	2,123,958
10															
11															
12															
13	Distribution														
14	1650001 Prepaid Insurance	1,089,597	1,055,273	913,766	892,977	751,017	609,057	467,695	332,320	416,613	272,444	1,483,842	1,331,533	1,179,225	830,412
15	1650006 Other Prepayments	(299,440)	(309,996)	(320,552)	(331,108)	(341,664)	(352,220)	(362,776)	(373,332)	(383,888)	(394,444)	(405,000)	(405,000)	(405,000)	(360,340)
16	1650010 Prepaid Pension Benefits	129,928,574	129,428,450	128,928,325	128,428,201	128,523,528	128,618,856	128,752,036	128,859,981	128,967,926	129,075,871	129,183,816	129,291,761	129,399,706	129,029,772
17	1650014 FAS 158 Qual Contra Asset	(129,928,574)	(129,428,450)	(128,928,325)	(128,428,201)	(128,523,528)	(128,618,856)	(128,752,036)	(128,859,981)	(128,967,926)	(129,075,871)	(129,183,816)	(129,291,761)	(129,399,706)	(129,029,772)
18	1650021 Prepaid Insurance - EIS	1,290,981	1,126,228	961,474	796,721	631,967	467,214	975,246	801,637	628,028	454,420	1,758,547	1,578,023	1,397,498	989,845
19	1650023 Prepaid Lease	397,693	340,488	317,211	294,857	190,659	195,996	196,661	155,844	135,768	126,088	95,616	195,540	201,070	218,730
20	1650035 PRW Without MED-D Benefits	68,732,474	69,640,147	70,546,504	71,451,901	72,126,470	72,836,898	73,501,422	74,125,576	74,799,230	75,449,367	76,120,580	76,795,270	77,469,977	73,353,524
21	1650037 FAS158 Contra-PRW Exclud Med-D	(68,732,474)	(69,640,147)	(70,546,504)	(71,451,901)	(72,126,470)	(72,836,898)	(73,501,422)	(74,125,576)	(74,799,230)	(75,449,367)	(76,120,580)	(76,795,270)	(77,469,977)	(73,353,524)
22	Subtotal	2,478,831	2,211,993	1,871,900	1,653,447	1,231,980	920,048	1,276,826	916,469	796,521	458,508	2,933,005	2,700,096	2,372,793	1,678,647
23															
24															
25	Total Prepayments	5,258,187	4,868,889	4,286,599	3,862,714	3,207,290	2,732,025	2,880,673	2,355,258	2,261,620	1,681,999	5,766,754	5,425,670	4,846,193	3,802,605

**PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC
II-B-10 RATE BASE ACCOUNTS - PREPAYMENTS
TEST YEAR ENDING 9/30/2023 - 45 Day Update
DOCKET 56165**

		15
Line		Adjustment
No.	Account	Attachment II-B
<u>Transmission</u>		
1	1650001 Prepaid Insurance	(227,301)
2	1650006 Other Prepayments	0
3	1650010 Prepaid Pension Benefits	524,351
4	1650014 FAS 158 Qual Contra Asset	(524,351)
5	1650021 Prepaid Insurance - FIS	(261,620)
6	1650023 Prepaid Lease	139,479
7	1650035 PRW Without MED-D Benefits	(464,074)
8	1650037 FAS158 Contra-PRW Exclud Med-D	<u>464,074</u>
9	Subtotal	<u><u>(349,442)</u></u>
10		
11		
12		
13	<u>Distribution</u>	
14	1650001 Prepaid Insurance	(348,812)
15	1650006 Other Prepayments	44,660
16	1650010 Prepaid Pension Benefits	(369,935)
17	1650014 FAS 158 Qual Contra Asset	369,935
18	1650021 Prepaid Insurance - FIS	(407,653)
19	1650023 Prepaid Lease	17,660
20	1650035 PRW Without MED-D Benefits	(4,116,453)
21	1650037 FAS158 Contra-PRW Exclud Med-D	<u>4,116,453</u>
22	Subtotal	<u><u>(694,145)</u></u>
23		
24		
25	Total Prepayments	<u><u>(1,043,588)</u></u>

AMERICAN ELECTRIC POWER
QUALIFIED PENSION PLAN
2024 NET PERIODIC PENSION COST

Location	Service Cost	Interest Cost	Expected Return on Assets	"Other" Cost		Total "Other" Cost	Net Periodic Pension Cost
				PSG	(G)/L		
140 Appalachian Power Co - Distribution	8,137,299	13,296,296	(21,982,480)	0	187,186	(8,498,998)	(2,381,699)
215 Appalachian Power Co - Generation	3,462,903	10,461,014	(19,287,201)	0	147,487	(8,678,700)	(5,215,797)
150 Appalachian Power Co - Transmission	88,195	974,757	(1,090,864)	0	14,019	(102,088)	(13,893)
Appalachian Power Co. - FERC	\$9,688,397	\$24,732,067	(\$42,360,545)	\$0	\$348,692	(\$17,279,786)	(\$7,591,389)
225 Cedar Coal Co	0	71,449	(381,131)	0	1,044	(308,638)	(308,638)
Appalachian Power Co. - SEC	\$9,688,397	\$24,803,516	(\$42,741,676)	\$0	\$349,736	(\$17,588,424)	(\$7,900,027)
211 AEP Texas Central Company - Distribution	5,733,993	11,710,941	(18,948,359)	0	188,208	(5,069,210)	684,783
147 AEP Texas Central Company - Generation	0	60,479	(1,118,774)	0	892	(1,057,403)	(1,057,403)
169 AEP Texas Central Company - Transmission	1,116,095	1,566,362	(1,597,147)	0	22,106	(8,679)	1,107,416
AEP Texas Central Co.	\$6,850,088	\$13,337,782	(\$19,664,280)	\$0	\$191,206	(\$6,135,292)	\$714,796
119 AEP Texas North Company - Distribution	1,507,324	2,718,867	(3,581,404)	0	38,588	(823,949)	683,375
168 AEP Texas North Company - Generation	0	507,465	(1,925,598)	0	7,424	(1,410,709)	(1,410,709)
192 AEP Texas North Company - Transmission	628,184	634,054	(764,727)	0	8,750	(121,923)	506,261
AEP Texas North Co.	\$2,135,508	\$3,860,386	(\$5,271,729)	\$0	\$54,762	(\$2,356,581)	(\$221,073)
AEP Texas	\$8,985,596	\$17,198,168	(\$25,936,009)	\$0	\$245,968	(\$8,491,873)	\$493,723
170 Indiana Michigan Power Co - Distribution	3,755,816	6,481,041	(11,717,050)	0	90,274	(5,145,735)	(1,389,919)
132 Indiana Michigan Power Co - Generation	1,076,685	3,318,931	(8,079,006)	0	46,883	(4,713,192)	(3,638,507)
190 Indiana Michigan Power Co - Nuclear	6,940,504	11,178,851	(17,941,447)	0	155,046	(6,607,550)	332,954
120 Indiana Michigan Power Co - Transmission	928,416	1,624,881	(2,444,848)	0	22,564	(797,403)	131,013
280 Ind Mich River Transp Lakin	417,634	1,193,334	(2,875,922)	0	18,969	(1,465,619)	(1,047,985)
Indiana Michigan Power Co. - SEC	\$13,119,055	\$23,787,038	(\$42,858,273)	\$0	\$331,736	(\$18,729,499)	(\$5,810,444)
110 Kentucky Power Co - Distribution	1,434,283	3,263,826	(4,390,115)	0	45,671	(1,080,618)	353,685
117 Kentucky Power Co - Generation	159,331	2,766,014	(4,996,790)	0	39,652	(2,191,124)	(2,031,793)
180 Kentucky Power Co - Transmission	16,501	112,244	(43,036)	0	1,599	70,807	87,308
Kentucky Power Co.	\$1,610,115	\$6,142,084	(\$9,429,941)	\$0	\$86,922	(\$3,200,835)	(\$1,590,820)
250 Ohio Power Co - Distribution	9,171,730	17,413,610	(30,105,551)	0	243,625	(12,448,316)	(3,278,586)
160 Ohio Power Co - Transmission	162,730	1,437,372	(2,543,771)	0	20,723	(1,085,676)	(902,948)
Ohio Power Co.	\$9,334,460	\$18,850,982	(\$32,649,322)	\$0	\$264,348	(\$13,533,992)	(\$4,179,532)
167 Public Service Co of Oklahoma - Distribution	3,767,336	6,426,171	(10,480,082)	0	91,414	(3,962,497)	(195,161)
198 Public Service Co of Oklahoma - Generation	1,572,169	2,795,532	(5,523,986)	0	39,872	(2,688,582)	(1,116,413)
114 Public Service Co of Oklahoma - Transmission	653,500	806,717	(1,368,904)	0	11,046	(551,141)	102,359
Public Service Co. of Oklahoma	\$5,993,005	\$10,028,420	(\$17,372,972)	\$0	\$142,332	(\$7,202,220)	(\$1,209,215)
159 Southwestern Electric Power Co - Distribution	2,964,786	4,776,413	(8,744,112)	0	87,447	(1,900,252)	1,084,514
168 Southwestern Electric Power Co - Generation	2,915,650	4,890,661	(8,497,603)	0	89,511	(1,537,431)	1,378,219
161 Southwestern Electric Power Co - Texas - Distribution	1,345,497	2,014,226	(3,053,330)	0	28,809	(1,010,495)	335,002
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	700,236	776,832	(1,365,618)	0	10,511	(578,275)	121,961
Southwestern Electric Power Co.	\$7,926,149	\$12,458,132	(\$17,660,663)	\$0	\$176,078	(\$5,026,453)	\$2,899,696
230 Kingsport Power Co - Distribution	307,470	662,824	(1,027,987)	0	9,230	(355,933)	(48,463)
260 Kingsport Power Co - Transmission	0	68,918	(87,828)	0	1,002	2,092	2,092
Kingsport Power Co.	\$307,470	\$731,742	(\$1,095,815)	\$0	\$10,232	(\$353,841)	(\$46,371)
210 Wheeling Power Co - Distribution	228,803	542,917	(1,097,023)	0	7,670	(546,436)	(317,833)
200 Wheeling Power Co - Transmission	0	792	(58,132)	0	12	(55,328)	(55,328)
413 Wheeling Power Co - Generation	1,057,626	1,140,350	(2,961,039)	0	15,342	(1,805,347)	(747,721)
Wheeling Power Co.	\$1,286,429	\$1,684,059	(\$4,114,194)	\$0	\$23,024	(\$2,407,111)	(\$1,120,882)
103 American Electric Power Service Corporation	41,597,491	76,924,626	(86,992,683)	0	1,083,410	(8,984,647)	32,612,844
293 Elmwood	0	42,785	(474,074)	0	650	(430,639)	(430,639)
292 AEP River Operations LLC	0	468,116	(4,047,849)	0	7,513	(3,572,220)	(3,572,220)
American Electric Power Service Corp	\$41,597,491	\$77,435,527	(\$91,514,606)	\$0	\$1,091,573	(\$12,987,506)	\$28,609,985
270 Cook Coal Terminal	48,728	124,233	(308,031)	0	1,799	(181,999)	(133,271)
AEP Generating Company	\$48,728	\$124,233	(\$308,031)	\$0	\$1,799	(\$181,999)	(\$133,271)
104 Cardinal Operating Company	1,504	2,386,975	(7,275,256)	0	34,426	(4,853,855)	(4,852,351)
181 Ohio Power Co - Generation	0	7,681,228	(26,578,811)	0	111,235	(18,784,348)	(18,784,348)
AEP Generation Resources - FERC	\$1,504	\$10,068,203	(\$33,852,067)	\$0	\$145,661	(\$23,638,203)	(\$23,638,899)
290 Conesville Coal Preparation Company	0	86,473	(341,806)	0	1,236	(254,097)	(254,097)
AEP Generation Resources - SEC	\$1,504	\$10,154,676	(\$34,193,873)	\$0	\$146,897	(\$23,892,300)	(\$23,890,796)
175 AEP Energy Partners	388,909	406,068	(544,173)	0	5,385	(130,720)	258,189
400 AEP Energy	975,145	724,743	(273,941)	0	9,530	460,332	1,435,477
419 Onsite Partners	117,041	67,247	(72,602)	0	849	(4,506)	112,535
AEP Energy Supply	\$1,482,599	\$11,354,734	(\$35,084,589)	\$0	\$162,661	(\$23,567,194)	(\$22,084,595)
143 AEP Pro Serv, Inc.	0	47,759	(71,785)	0	679	(23,327)	(23,327)
AEP Pro Serv, Inc.	\$0	\$47,759	(\$71,785)	\$0	\$679	(\$23,327)	(\$23,327)
245 Dolet Hills	50,754	102,354	(291,949)	0	1,437	(188,158)	(137,404)
Dolet Hills	\$50,754	\$102,354	(\$291,949)	\$0	\$1,437	(\$188,158)	(\$137,404)
Total	\$101,450,048	\$204,758,748	(\$321,129,805)	\$0	\$2,888,525	(\$113,482,532)	(\$12,032,484)
Total without Dolet Hills	\$101,399,294	\$204,656,394	(\$320,837,856)	\$0	\$2,887,088	(\$113,294,374)	(\$11,895,080)

Key Assumptions as of January 1, 2024:

Discount rate	5.15%
Valuation date	1/1/2024
Mortality base table	Pri-2012 (using contingent survivor tables after retiree death), without collar or quartile adjustment
Mortality projection scale	Generational MP-2021
Expected return on assets	7.25%
Interest crediting rate	4.00%
Lump sum conversion rate	4.67%
Lump sum mortality	PPA 2024 optional combined mortality with static projection to commencement using MP-2021
Contribution Policy	No contribution is assumed to be made during 2024.
All other assumptions and methods as described in our forecasting information letter dated January 16, 2024.	

AMERICAN ELECTRIC POWER
NON-QUALIFIED PENSION PLAN
2024 NET PERIODIC PENSION COST

		"Other" Cost				Net	
Location	Service Cost	Interest Cost	Expected Return on Assets	Amortizations		Total "Other" Cost	Periodic Pension Cost
				PSC	(G)/L		
140 Appalachian Power Co - Distribution	14,577	13,986	0	0	5,980	19,966	34,543
215 Appalachian Power Co - Generation	178	4,207	0	0	2,621	6,828	7,006
150 Appalachian Power Co - Transmission	0	0	0	0	0	0	0
Appalachian Power Co. - FERC	\$14,755	\$18,193	\$0	\$0	\$8,601	\$26,794	\$41,549
225 Cedar Coal Co	0	0	0	0	0	0	0
Appalachian Power Co. - SEC	\$14,755	\$18,193	\$0	\$0	\$8,601	\$26,794	\$41,549
211 AEP Texas Central Company - Distribution	14,929	102,694	0	0	48,924	151,618	166,547
147 AEP Texas Central Company - Generation	0	0	0	0	0	0	0
169 AEP Texas Central Company - Transmission	15	4	0	0	2	6	21
AEP Texas Central Co.	\$14,944	\$102,698	\$0	\$0	\$48,926	\$151,624	\$166,568
119 AEP Texas North Company - Distribution	229	59	0	0	21	80	309
168 AEP Texas North Company - Generation	0	20,354	0	0	9,880	30,234	30,234
192 AEP Texas North Company - Transmission	54	12	0	0	4	16	70
AEP Texas North Co.	\$283	\$20,425	\$0	\$0	\$9,905	\$30,330	\$30,613
AEP Texas	\$15,227	\$123,123	\$0	\$0	\$58,831	\$181,954	\$197,181
170 Indiana Michigan Power Co - Distribution	16,533	17,328	0	0	7,551	24,879	41,412
132 Indiana Michigan Power Co - Generation	500	680	0	0	310	990	1,490
190 Indiana Michigan Power Co - Nuclear	40,488	44,051	0	0	19,064	63,115	103,603
120 Indiana Michigan Power Co - Transmission	461	3,387	0	0	1,640	5,027	5,488
280 Ind Mich River Transp Lakin	617	729	0	0	344	1,073	1,690
Indiana Michigan Power Co. - SEC	\$58,599	\$66,175	\$0	\$0	\$28,909	\$85,084	\$153,683
110 Kentucky Power Co - Distribution	24,793	2,866	0	0	978	3,844	28,637
117 Kentucky Power Co - Generation	0	0	0	0	0	0	0
180 Kentucky Power Co - Transmission	0	0	0	0	0	0	0
Kentucky Power Co.	\$24,793	\$2,866	\$0	\$0	\$978	\$3,844	\$28,637
250 Ohio Power Co - Distribution	15,457	17,181	0	0	7,565	24,746	40,203
160 Ohio Power Co - Transmission	0	0	0	0	0	0	0
Ohio Power Co.	\$15,457	\$17,181	\$0	\$0	\$7,565	\$24,746	\$40,203
167 Public Service Co of Oklahoma - Distribution	9,992	51,115	0	0	24,112	75,227	85,219
198 Public Service Co of Oklahoma - Generation	2,667	19,019	0	0	8,922	27,941	30,608
114 Public Service Co of Oklahoma - Transmission	1,419	296	0	0	100	396	1,815
Public Service Co. of Oklahoma	\$14,078	\$70,430	\$0	\$0	\$33,134	\$103,564	\$117,642
159 Southwestern Electric Power Co - Distribution	8,494	13,524	0	0	6,257	19,781	28,275
168 Southwestern Electric Power Co - Generation	1,659	44,006	0	0	20,707	64,713	66,372
161 Southwestern Electric Power Co - Texas - Distribution	1,652	689	0	0	404	1,093	2,745
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0
194 Southwestern Electric Power Co - Transmission	45	8	0	0	3	11	56
Southwestern Electric Power Co.	\$11,850	\$58,227	\$0	\$0	\$27,371	\$85,598	\$97,448
230 Kingsport Power Co - Distribution	12	4	0	0	1	5	17
260 Kingsport Power Co - Transmission	0	0	0	0	0	0	0
Kingsport Power Co.	\$12	\$4	\$0	\$0	\$1	\$5	\$17
210 Wheeling Power Co - Distribution	25	11	0	0	4	15	40
200 Wheeling Power Co - Transmission	0	0	0	0	0	0	0
413 Wheeling Power Co - Generation	118	43	0	0	17	60	178
Wheeling Power Co.	\$143	\$54	\$0	\$0	\$21	\$75	\$218
103 American Electric Power Service Corporation	685,683	2,374,757	0	18,036	1,178,462	3,571,255	4,256,938
293 Elmwood	0	0	0	0	0	0	0
292 AEP River Operations LLC	0	0	0	0	0	0	0
American Electric Power Service Corp	\$685,683	\$2,374,757	\$0	\$18,036	\$1,178,462	\$3,571,255	\$4,256,938
270 Cook Coal Terminal	0	0	0	0	0	0	0
AEP Generating Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104 Cardinal Operating Company	0	0	0	0	0	0	0
181 Ohio Power Co - Generation	0	29,195	0	0	13,859	43,054	43,054
AEP Generation Resources - FERC	\$0	\$29,195	\$0	\$0	\$13,859	\$43,054	\$43,054
290 Conesville Coal Preparation Company	0	0	0	0	0	0	0
AEP Generation Resources - SEC	\$0	\$29,195	\$0	\$0	\$13,859	\$43,054	\$43,054
175 AEP Energy Partners	67,353	119,993	0	0	53,284	173,277	240,630
400 AEP Energy	34,621	73,080	0	0	32,778	105,858	140,479
419 Onsite Partners	19	43	0	0	19	62	81
AEP Energy Supply	\$101,993	\$222,311	\$0	\$0	\$99,940	\$322,251	\$424,244
143 AEP Pro Serv, Inc.	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
245 Dolet Hills	0	0	0	0	0	0	0
Dolet Hills	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$942,590	\$2,953,321	\$0	\$18,036	\$1,443,813	\$4,415,170	\$5,357,760
Total without Dolet Hills	\$942,590	\$2,953,321	\$0	\$18,036	\$1,443,813	\$4,415,170	\$5,357,760

Key Assumptions as of January 1, 2024:

Discount rate	5.20%
Valuation date	1/1/2024
Mortality base table	Pri-2012 (using contingent survivor tables after retiree death), white collar
Mortality projection scale	Generational MP-2021
Interest crediting rate	4.00%
Lump sum conversion rate	4.67%
Lump sum mortality	PPA 2024 optional combined mortality with static projection to commencement using MP-2021
All other assumptions and methods as described in our forecasting information letter dated January 16, 2024.	

**AMERICAN ELECTRIC POWER
NON-UMWA POSTRETIREMENT WELFARE PLAN
2024 NET PERIODIC POSTRETIREMENT BENEFIT COST**

Location	Service Cost	Interest Cost	Expected Return on Assets	"Other" Cost		Total "Other" Cost	Net Periodic Pension Cost
				Amortizations			
				PSC	(G)/L		
140 Appalachian Power Co - Distribution	\$241,954	\$3,016,092	(\$8,427,806)	(\$937,249)	\$257,559	(\$6,091,404)	(\$5,849,450)
215 Appalachian Power Co - Generation	\$233,832	\$2,529,228	(\$7,053,724)	(\$764,498)	\$215,566	(\$5,073,428)	(\$4,839,596)
150 Appalachian Power Co - Transmission	\$2,115	\$287,978	(\$802,549)	(\$131,971)	\$24,526	(\$622,016)	(\$619,901)
Appalachian Power Co. - FERC	\$477,901	\$5,833,298	(\$16,284,079)	(\$1,833,718)	\$497,651	(\$11,786,848)	(\$11,308,947)
225 Cedar Coal Co	\$0	\$3,759	(\$10,817)	(\$471)	\$331	(\$7,198)	(\$7,198)
Appalachian Power Co. - SEC	\$477,901	\$5,837,057	(\$16,294,896)	(\$1,834,189)	\$497,982	(\$11,794,046)	(\$11,316,145)
211 AEP Texas Central Company - Distribution	\$241,257	\$2,170,049	(\$6,027,683)	(\$706,746)	\$184,209	(\$4,380,171)	(\$4,138,914)
147 AEP Texas Central Company - Generation	\$0	\$0	\$0	(\$170)	\$0	(\$170)	(\$170)
169 AEP Texas Central Company - Transmission	\$41,246	\$226,404	(\$622,770)	(\$72,160)	\$19,032	(\$449,494)	(\$408,248)
AEP Texas Central Co.	\$282,503	\$2,396,453	(\$6,650,453)	(\$779,076)	\$203,241	(\$4,829,835)	(\$4,547,332)
119 AEP Texas North Company - Distribution	\$47,890	\$653,049	(\$1,825,121)	(\$234,757)	\$55,777	(\$1,351,052)	(\$1,303,162)
168 AEP Texas North Company - Generation	\$0	\$112,054	(\$316,590)	(\$5,857)	\$9,675	(\$200,718)	(\$200,718)
192 AEP Texas North Company - Transmission	\$17,701	\$95,338	(\$261,944)	(\$43,461)	\$8,005	(\$202,062)	(\$184,361)
AEP Texas North Co.	\$65,591	\$860,441	(\$2,403,655)	(\$284,075)	\$73,457	(\$1,753,832)	(\$1,688,241)
AEP Texas	\$348,094	\$3,256,894	(\$9,054,108)	(\$1,063,151)	\$276,698	(\$6,583,667)	(\$6,235,573)
170 Indiana Michigan Power Co - Distribution	\$132,669	\$1,397,124	(\$3,892,745)	(\$466,109)	\$118,964	(\$2,842,766)	(\$2,710,097)
132 Indiana Michigan Power Co - Generation	\$31,537	\$904,756	(\$2,555,838)	(\$346,448)	\$78,108	(\$1,919,422)	(\$1,887,885)
190 Indiana Michigan Power Co - Nuclear	\$336,647	\$1,868,313	(\$5,180,094)	(\$680,462)	\$158,307	(\$3,833,836)	(\$3,497,289)
120 Indiana Michigan Power Co - Transmission	\$28,397	\$331,840	(\$924,091)	(\$109,020)	\$28,241	(\$673,030)	(\$644,633)
280 Ind Mich River Transp Lakin	\$41,280	\$330,798	(\$918,375)	(\$146,388)	\$28,066	(\$705,899)	(\$664,619)
Indiana Michigan Power Co. - SEC	\$570,530	\$4,832,831	(\$13,471,143)	(\$1,748,427)	\$411,686	(\$9,875,053)	(\$9,404,523)
110 Kentucky Power Co - Distribution	\$50,324	\$581,679	(\$1,614,437)	(\$221,152)	\$49,338	(\$1,204,572)	(\$1,154,248)
117 Kentucky Power Co - Generation	\$4,206	\$761,135	(\$2,155,235)	(\$118,293)	\$65,865	(\$1,446,528)	(\$1,442,322)
180 Kentucky Power Co - Transmission	\$1,277	\$29,877	(\$82,866)	(\$33,960)	\$2,532	(\$84,417)	(\$83,140)
Kentucky Power Co.	\$55,807	\$1,372,691	(\$3,852,538)	(\$373,405)	\$117,735	(\$2,735,517)	(\$2,679,710)
250 Ohio Power Co - Distribution	\$396,497	\$3,840,285	(\$10,721,471)	(\$1,079,205)	\$327,654	(\$7,632,737)	(\$7,236,240)
180 Ohio Power Co - Transmission	\$5,106	\$402,135	(\$1,125,987)	(\$172,783)	\$34,411	(\$662,224)	(\$657,118)
Ohio Power Co.	\$401,603	\$4,242,420	(\$11,847,458)	(\$1,251,988)	\$362,065	(\$8,494,961)	(\$8,093,358)
167 Public Service Co of Oklahoma - Distribution	\$187,059	\$1,308,198	(\$3,630,214)	(\$451,326)	\$110,941	(\$2,662,401)	(\$2,475,342)
198 Public Service Co of Oklahoma - Generation	\$85,144	\$668,113	(\$1,870,766)	(\$280,868)	\$57,172	(\$1,426,349)	(\$1,341,205)
114 Public Service Co of Oklahoma - Transmission	\$19,460	\$162,577	(\$453,160)	(\$58,155)	\$13,849	(\$334,889)	(\$315,429)
Public Service Co. of Oklahoma	\$291,663	\$2,138,888	(\$5,954,140)	(\$790,349)	\$181,962	(\$4,423,639)	(\$4,131,976)
159 Southwestern Electric Power Co - Distribution	\$141,226	\$1,023,687	(\$2,843,023)	(\$391,406)	\$86,884	(\$2,123,858)	(\$1,982,632)
168 Southwestern Electric Power Co - Generation	\$152,911	\$1,061,576	(\$2,965,773)	(\$405,818)	\$90,636	(\$2,219,379)	(\$2,066,468)
181 Southwestern Electric Power Co - Texas - Distribution	\$58,166	\$444,527	(\$1,233,752)	(\$175,824)	\$37,704	(\$827,345)	(\$869,179)
111 Southwestern Electric Power Co - Texas - Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194 Southwestern Electric Power Co - Transmission	\$24,535	\$152,256	(\$422,475)	(\$51,405)	\$12,911	(\$308,713)	(\$284,178)
Southwestern Electric Power Co.	\$376,838	\$2,682,046	(\$7,465,023)	(\$1,024,453)	\$228,135	(\$5,579,295)	(\$5,202,457)
230 Kingsport Power Co - Distribution	\$19,311	\$132,242	(\$368,178)	(\$33,053)	\$11,252	(\$257,737)	(\$238,426)
280 Kingsport Power Co - Transmission	\$0	\$13,713	(\$38,467)	(\$6,640)	\$1,176	(\$30,218)	(\$30,218)
Kingsport Power Co.	\$19,311	\$145,955	(\$406,645)	(\$39,693)	\$12,428	(\$287,955)	(\$268,644)
210 Wheeling Power Co - Distribution	\$8,801	\$153,262	(\$429,369)	(\$46,837)	\$13,122	(\$309,822)	(\$301,021)
200 Wheeling Power Co - Transmission	\$0	\$228	(\$690)	(\$227)	\$21	(\$668)	(\$668)
413 Wheeling Power Co - Generation	\$73,199	\$129,470	(\$343,254)	(\$198,278)	\$10,490	(\$401,572)	(\$328,373)
Wheeling Power Co.	\$82,000	\$282,960	(\$773,313)	(\$245,342)	\$23,633	(\$712,062)	(\$630,062)
103 American Electric Power Service Corporation	\$1,517,460	\$10,707,236	(\$29,615,140)	(\$3,171,904)	\$905,058	(\$21,174,750)	(\$19,657,290)
293 Elmwood	\$0	\$26,784	(\$73,671)	(\$47,389)	\$2,251	(\$92,025)	(\$92,025)
292 AEP River Operations LLC	\$0	\$176,105	(\$489,904)	(\$221,586)	\$14,972	(\$520,413)	(\$520,413)
American Electric Power Service Corp	\$1,517,460	\$10,910,125	(\$30,178,715)	(\$3,440,879)	\$922,281	(\$21,787,188)	(\$20,269,728)
270 Cook Coal Terminal	\$2,203	\$28,765	(\$79,921)	(\$12,032)	\$2,442	(\$60,746)	(\$58,543)
AEP Generating Company	\$2,203	\$28,765	(\$79,921)	(\$12,032)	\$2,442	(\$60,746)	(\$58,543)
104 Cardinal Operating Company	\$0	\$577,831	(\$1,632,705)	(\$202,690)	\$49,896	(\$1,207,668)	(\$1,207,668)
181 Ohio Power Co - Generation	\$0	\$2,357,042	(\$6,647,129)	(\$659,045)	\$203,140	(\$4,745,992)	(\$4,745,992)
AEP Generation Resources - FERC	\$0	\$2,834,873	(\$8,279,834)	(\$861,735)	\$253,036	(\$5,953,660)	(\$5,953,660)
290 Conesville Coal Preparation Company	\$0	\$18,726	(\$51,832)	(\$9,605)	\$1,584	(\$41,127)	(\$41,127)
AEP Generation Resources - SEC	\$0	\$2,853,598	(\$8,331,666)	(\$871,340)	\$254,620	(\$5,894,787)	(\$5,894,787)
175 AEP Energy Partners	\$15,321	\$20,032	(\$51,644)	(\$8,333)	\$1,578	(\$38,367)	(\$23,046)
400 AEP Energy	\$6,496	\$34,128	(\$95,557)	(\$2,780)	\$2,919	(\$61,290)	(\$54,794)
419 Onsite Partners	\$3,388	\$3,745	(\$9,582)	(\$77)	\$293	(\$5,621)	(\$2,233)
AEP Energy Supply	\$25,205	\$3,011,504	(\$8,488,449)	(\$882,530)	\$258,410	(\$6,100,065)	(\$6,074,860)
143 AEP Pro Serv, Inc.	\$0	\$3,952	(\$10,831)	(\$223)	\$331	(\$6,771)	(\$6,771)
AEP Pro Serv, Inc.	\$0	\$3,952	(\$10,831)	(\$223)	\$331	(\$6,771)	(\$6,771)
245 Dolet Hills	\$1,549	\$160,500	(\$460,707)	(\$14,977)	\$14,079	(\$301,105)	(\$299,556)
Dolet Hills	\$1,549	\$160,500	(\$460,707)	(\$14,977)	\$14,079	(\$301,105)	(\$299,556)
Total	\$4,170,164	\$38,906,588	(\$108,337,887)	(\$12,721,638)	\$3,310,867	(\$78,842,070)	(\$74,671,906)
Total without Dolet Hills	\$4,168,615	\$38,746,088	(\$107,877,180)	(\$12,706,661)	\$3,296,788	(\$78,540,965)	(\$74,372,350)

Key Assumptions as of January 1, 2024:

Discount rate	5.15%
Valuation date	1/1/2024
Mortality base table	Headcount-weighted Pri-2012 (using contingent survivor tables after retiree death), without collar or quantile adjustment
Mortality projection scale	Generational MP-2021
Expected return on assets	6.75%
Updated 2024 per capita claims cost assumption	
Initial 2024 trend rate	7.00%/9.00% (Medical/Rx)
Ultimate trend rate	4.50%
Years to ultimate trend	5
Initial participation of 78% in 2024 grading down to 60% in 2032+	
Percentage of retirees dropping coverage annually is 4% for 2024+ for capped retirees and 0.85% for uncapped retirees	
All other assumptions and methods as described in our forecasting information letter dated January 16, 2024.	

PUBLIC UTILITY COMMISSION OF
TEXAS AEP TEXAS INC
GENERAL EMPLOYEE BENEFIT
INFORMATION TEST YEAR
ENDING 09/30/2023

1. Please refer to EXHIBITS ARC-1a and ARC-1b sponsored by witness, Andrew R. Carlin for descriptions of employee benefits paid for in part or in total by AEP Texas, the classification of employees eligible for the benefit, and an explanation of the plan's method of funding.
2. Please refer to Schedule II-D-3-7-2 Attachments 1, 1a-1c for claims paid by month during the test year for the AEP Texas functions for those benefit plans that are primarily self- insured. The payments shown represent AEP Texas' active and retired employees' claims paid from the AEP Voluntary Employees' Beneficiary Association (VEBA) medical/dental and LTD trusts. The payments do not represent the costs of the medical, dental, or LTD plans recorded on AEP Texas' books since these costs are determined by AEP Texas' contributions to the trust funds.
3. Please refer to Schedule II-D-3-7-3 Attachments 1-3 for premium payments to third-party insurance carriers by month during the test year for the AEP Texas functions. The insurance premiums shown were paid from their respective insurance VEBA trusts that are funded by contributions from the Company. The premium payments do not represent the Company's costs recorded on AEP Texas' books since the costs of these benefits are shared by the Company and its employees/retirees.

Please refer to Schedule II-D-3-7-3 CONFIDENTIAL Attachments 1 through 6 that include the monthly per participant rates and fees per coverage dollar value.

Schedule II-D-3-7-3 Attachments 1 through 6 responsive to this request are CONFIDENTIAL PROTECTED INFORMATION under the terms of the Protective Order. This information is being provided electronically and a secure login to access the information will be provided upon request to individuals who have signed the Protective Order Certification.

4. The company adds 100% to participating employees' retirement savings plan (401k) account for every dollar they contribute up to the first 1% and 70% for every dollar they contribute up to the next 5% each pay period.

Please refer to Schedule II-D-3-7-4 for AEP Texas' employer matching contributions during the test year.

5. Please refer to Schedule II-D-2, line 8 for the requested employee benefits expense.
6. Applicable retiree costs are delineated within the provided Schedules and Attachments.

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC
SELF INSURED PLANS - CLAIMS PAYMENT SUMMARY
TEST YEAR ENDING 09/30/2023

SOAH Docket No. 473-24-12812
PUC Docket No. 56165
45 Day Update
Schedule II-D-3-7-2
Attachment 1
Page 1 of 1

	HEALTHCARE (1a)		DENTAL (1b)		LTD (1c)	Total
	Active	Retiree	Active	Retiree	Active	
Oct-22	1,494,426	895,983	71,959	63,919	75,861	2,602,148
Nov-22	1,477,278	887,388	81,936	50,505	86,269	2,583,375
Dec-22	1,603,204	925,321	100,189	44,957	77,158	2,750,829
Jan-23	1,720,842	1,140,179	87,203	62,970	80,109	3,091,302
Feb-23	1,671,615	693,868	99,306	53,305	75,304	2,593,398
Mar-23	1,106,424	698,097	118,760	59,275	100,925	2,083,481
Apr-23	1,021,517	861,887	86,711	62,290	76,510	2,108,914
May-23	1,571,523	895,317	96,956	67,871	76,895	2,708,562
Jun-23	1,555,348	813,898	108,275	56,083	65,098	2,598,702
Jul-23	2,006,471	939,027	94,819	48,129	117,056	3,205,503
Aug-23	1,982,288	1,015,236	99,411	55,072	36,644	3,188,651
Sep-23	1,734,287	886,559	79,199	48,871	10,892	2,759,808
	18,945,223	10,652,759	1,124,722	673,248	878,720	32,274,673
Total	\$29,597,982		\$1,797,970		\$878,720	

Refresh:						
	HEALTHCARE (1a)		DENTAL (1b)		LTD (1c)	Total
	Active	Retiree	Active	Retiree	Active	
Oct-23	1,593,391	990,698	88,909	67,136	26,742	2,766,877
Nov-23	881,830	1,039,790	84,669	50,674	-8,873	2,048,090
Dec-23	484,584	901,922	79,736	39,659	77,377	1,583,278
Jan-24	335,636	963,571	107,655	52,222	73,164	1,532,247

	AEP Texas		
	Active	Retiree	Total
Oct-22	1,494,426	895,983	2,390,409
Nov-22	1,477,278	887,388	2,364,666
Dec-22	1,603,204	925,321	2,528,525
Jan-23	1,720,842	1,140,179	2,861,021
Feb-23	1,671,615	693,868	2,365,483
Mar-23	1,106,424	698,097	1,804,521
Apr-23	1,021,517	861,887	1,883,404
May-23	1,571,523	895,317	2,466,840
Jun-23	1,555,348	813,898	2,369,246
Jul-23	2,006,471	939,027	2,945,498
Aug-23	1,982,288	1,015,236	2,997,524
Sep-23	1,734,287	886,559	2,620,846
	18,945,223	10,652,759	29,597,982

Refresh:

	Active	Retiree	Total
Oct-23	1,593,391	990,698	2,584,089
Nov-23	881,830	1,039,790	1,921,619
Dec-23	484,584	901,922	1,386,506
Jan-24	335,636	963,571	1,299,207

PUBLIC UTILITY COMMISSION
OF TEXAS
AEP TEXAS INC
DENTAL CLAIMS PAID
TEST YEAR ENDING 09/30/2023

SOAH Docket No. 473-24-12812
PUC Docket No. 56165
45 Day Update
Schedule II-D-3-7- 2
Attachment 1b
Page 1 of 1

AEP Texas			
	Active	Retiree	Total
Oct-22	71,959	63,919	135,879
Nov-22	81,936	50,505	132,441
Dec-22	100,189	44,957	145,146
Jan-23	87,203	62,970	150,173
Feb-23	99,306	53,305	152,611
Mar-23	118,760	59,275	178,035
Apr-23	86,711	62,290	149,000
May-23	96,956	67,871	164,827
Jun-23	108,275	56,083	164,358
Jul-23	94,819	48,129	142,948
Aug-23	99,411	55,072	154,483
Sep-23	79,199	48,871	128,070
	1,124,722	673,248	1,797,970

Refresh:

	Active	Retiree	Total
Oct-23	88,909	67,136	156,045
Nov-23	84,669	50,674	135,344
Dec-23	79,736	39,659	119,395
Jan-24	107,655	52,222	159,877

PUBLIC UTILITY COMMISSION
OF TEXAS
AEP TEXAS INC
LTD CLAIMS PAID
TEST YEAR ENDING 09/30/2023

SOAH Docket No. 473-24-12812
PUC Docket No. 56165
45 Day Update
Schedule II-D-3-7- 2
Attachment 1c
Page 1 of 1

AEP Texas	
Total	
Oct-22	75,861
Nov-22	86,269
Dec-22	77,158
Jan-23	80,109
Feb-23	75,304
Mar-23	100,925
Apr-23	76,510
May-23	76,895
Jun-23	65,098
Jul-23	117,056
Aug-23	36,644
Sep-23	10,892
878,720	

Refresh:	
Oct-23	26,742
Nov-23	-8,873
Dec-23	77,377
Jan-24	73,164

PUBLIC UTILITY COMMISSION
AEP TEXAS INC
RETIREE MEDICARE ADVANTAGE PREMIUMS
TEST YEAR ENDING 09/30/2023

SOAH Docket No. 473-24-12812
PUC Docket No. 56165
45 Day Update
Schedule II-D-3-7-3
Attachment 1
Page 1 of 1

	AEP Texas
	Total
Oct-22	41,596
Nov-22	41,909
Dec-22	41,358
Jan-23	-265
Feb-23	-145
Mar-23	0
Apr-23	0
May-23	0
Jun-23	0
Jul-23	0
Aug-23	0
Sep-23	0
	124,453

Refresh:	
Oct-23	0
Nov-23	0
Dec-23	0
Jan-24	0

*Represents retiree and AEP
premiums paid to vendor.*

PUBLIC UTILITY COMMISSION
OF TEXAS
AEP TEXAS INC
DENTAL EMPLOYER PAID PREMIUMS
TEST YEAR ENDING 09/30/2023

SOAH Docket No. 473-24-12812
PUC Docket No. 56165
45 Day Update
Schedule II-D-3-7-3
Attachment 2
Page 1 of 1

AEP Texas	
	Total
Oct-22	906
Nov-22	906
Dec-22	878
Jan-23	866
Feb-23	970
Mar-23	991
Apr-23	1,159
May-23	1,096
Jun-23	1,131
Jul-23	1,194
Aug-23	1,184
Sep-23	1,162
	12,445

Refresh:

Oct-23	851
Nov-23	872
Dec-23	865
Jan-24	850

PUBLIC UTILITY COMMISSION
OF TEXAS
AEP TEXAS INC
LIFE and ADD EMPLOYER PAID PREMIUMS
TEST YEAR ENDING 09/30/2023

SOAH Docket No. 473-24-12812
PUC Docket No. 56165
45 Day Update
Schedule II-D-3-7-3
Attachment 3
Page 1 of 1

AEP Texas	
	Total
Oct-22	47,923
Nov-22	50,120
Dec-22	48,844
Jan-23	48,282
Feb-23	52,559
Mar-23	43,337
Apr-23	50,749
May-23	49,988
Jun-23	50,329
Jul-23	48,999
Aug-23	49,981
Sep-23	50,350
	591,461

Refresh:	
Oct-23	51,077
Nov-23	50,461
Dec-23	50,831
Jan-24	51,112

PUBLIC UTILITY COMMISSION
AEP TEXAS INC
401K EMPLOYER CONTRIBUTIONS
TEST YEAR ENDING 09/30/2023

SOAH Docket No. 473-24-12812
PUC Docket No. 56165
45 Day Update
Schedule II-D-3-7-4
Page 1 of 1

	AEP Texas
	Total
Oct-22	473,203
Nov-22	463,511
Dec-22	692,929
Jan-23	482,522
Feb-23	463,453
Mar-23	1,058,076
Apr-23	485,109
May-23	568,226
Jun-23	815,190
Jul-23	518,704
Aug-23	499,733
Sep-23	509,245
	7,029,902

Refresh:

Oct-23	502,249
Nov-23	482,815
Dec-23	719,242
Jan-24	504,902

PUBLIC UTILITY COMMISSION OF TEXAS AEP
TEXAS INC
GENERAL EMPLOYEE BENEFIT INFORMATION – ADMINISTRATION FEES
TEST YEAR ENDING 09/30/2023

1. Please refer to Schedule II-D-3-10-1 Attachment 1 for the schedules of administration fees paid principally from the AEP Voluntary Employees' Beneficiary Association (VEBA) trusts on behalf of AEP Texas' employee benefits plans. For most of the Company's employee benefits plans, the employee/retiree claims and the fees to administer the plans are paid directly from the trust accounts and are not recorded on the Company's books.

The functional amounts shown on Schedule II-D-3-10-1 Attachment 1 do not represent the actual cost of administration fees recorded on AEP Texas' books since these costs are included in AEP Texas' contributions to the trust funds. Refer to Schedules II-D-3-7 for support of the AEP Texas' requested level of active employee benefits costs and Schedule II-D-3-9 for support of the AEP Texas' requested level of postretirement benefits costs (OPEB), both of which include the costs of administration fees.

The administration costs of the pension plan are paid directly from the plan assets and are not paid by AEP Texas. The administrative costs of the savings plan are paid directly by the plan participants and are not paid by AEP Texas.

2. Please refer to the copies of contracts that detail the administration services provided, the period covered, and the calculation of the administration fee for the medical (including behavioral health, employee assistance, prescription drug, flexible spending account, health savings account and disease management), dental, and long-term disability benefit plans. The VEBA trust makes premium payments to insurance carriers for over age 65 retiree medical, a small set of dental participants and life insurance. Therefore, for these benefit plans there are no associated administrative service contracts.

Schedule II-D-3-7-3 Attachments 1 through 6 responsive to this request are CONFIDENTIAL PROTECTED INFORMATION under the terms of the Protective Order. This information is being provided electronically and a secure login to access the information will be provided upon request to individuals who have signed the Protective Order Certification.

3. AEP Texas will provide updates to Nos. 1 and 2 as necessary.

PUBLIC UTILITY COMMISSION OF TEXAS

AEP TEXAS

ADMINISTRATION FEES PAID BY TRUST FOR TEST PERIOD

TEST YEAR ENDING 09/30/2023

	Medical		Dental		LTD	Total
	Active	Retiree	Active	Retiree	Active	
Oct-22	65,677	16,429	1,817	1,155	5,058	90,135
Nov-22	65,223	18,013	1,821	1,154	5,068	91,279
Dec-22	65,047	15,613	1,821	1,154	5,097	88,732
Jan-23	75,528	6,055	1,829	1,151	5,944	90,507
Feb-23	73,575	7,185	1,861	1,141	5,925	89,687
Mar-23	63,055	4,597	1,840	1,140	5,952	76,583
Apr-23	70,933	4,841	1,862	1,139	6,005	84,781
May-23	71,345	6,839	1,864	1,135	6,021	87,204
Jun-23	97,675	7,008	1,865	1,137	6,037	113,721
Jul-23	195,518	14,670	1,867	1,137	6,068	219,261
Aug-23	129,773	8,898	1,870	1,137	6,079	147,758
Sep-23	132,156	48,414	1,865	1,143	6,072	189,650
	1,105,506	158,561	22,181	13,723	69,327	1,369,298

Refresh:

	Medical		Dental		LTD	Total
	Active	Retiree	Active	Retiree	Active	
Oct-23	139,124	34,493	1,859	1,145	6,049	182,670
Nov-23	87,220	24,764	2,144	918	6,019	121,065
Dec-23	91,414	18,671	1,854	1,144	6,055	119,138
Jan-24	83,975	32,517	1,911	1,134	6,017	125,555

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC
II-E-2 TAXES OTHER THAN FEDERAL INCOME TAXES
TEST YEAR ENDING 9/30/2023
DOCKET 56165

Line No.	Account Number	Description	Reference Schedule	1 Total Company Transmission	2 Total Company Distribution	3 Non-Regulated or Non-Electric	4 Known Change	5 Company Total Electric	6 Texas Retail Allocation Factor	7 Allocation to Texas
1		Taxes Other than Income Taxes	II-E-2							
2										
3		Payroll-Related	II-E-2							
4		Fringe Benefit Loading		(1,852,243)	(5,908,651)			(7,760,894)	1.000000	(7,760,894)
5		FICA	WP II-E-2.1	2,594,459	10,970,658	2,851	187,187	13,749,453	1.000000	13,749,453
6		FUTA		14,435	61,064	42		75,457	1.000000	75,457
7		SUTA		16,405	69,889	48		86,246	1.000000	86,246
8										
9		Total Payroll		773,055	5,192,960	2,941	187,187	6,150,262		6,150,262
10										
11		Property Related	II-E-2							
12		Ad Valorem	II-E-2.1	55,823,934	54,001,328		(14,397,656)	95,427,606	1.000000	95,427,606
13								-	1.000000	0
14		Total Property		55,823,934	54,001,328	-	(14,397,656)	95,427,606		95,427,606
15										
16										
17		Franchise		-	-	-	-	-	0.000000	0
18		Total Non-Revenue Related		-	-	-	-	-		-
19										
20		Revenue (kwh) Related	II-E-2							
21		Federal Excise/St Lic Reg Fees		-	-			-	1.000000	0
22		Sales and Use	WP II-E-2-5	9,417,774	(9,516,044)		78,147	(20,124)	1.000000	(20,124)
23		State Gross Receipts		11	10			21	1.000000	21
24		Franchise fees	WP II-E-2-3	-	53,005,591		(1,243,298)	51,762,293	1.000000	51,762,293
25		Gross Margins Tax	WP II-E-2-4	818,390	1,383,720		11,568,256	13,770,365	1.000000	13,770,365
26		Total Revenue Related		10,236,175	44,873,277	-	10,403,104	65,512,555		65,512,555
27										
28		TOTAL TAXES OTHER THAN INCOME TAXES	II-E-2	66,833,164	104,067,565	2,941	(3,807,365)	167,090,423		167,090,423

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS INC
II-E-2 TAXES OTHER THAN FEDERAL INCOME TAXES
TEST YEAR ENDING 9/30/2023
DOCKET 56165

Line No.	Account Number	Description	Reference Schedule	8 FF #	9 Funct Factor Name	10 TRAN	11 DIST	12 MET	13 TDCS	14 Total
1	Taxes Other than Income Taxes		II-E-2							
2										
3	Payroll-Related		II-E-2							
4		Fringe Benefit Loading		29:12	DIRECT/DPAYXAG	(1,852,243)	(4,212,244)	(959,496)	(736,911)	(7,760,894)
5		FICA	WP II-E-2.1	29:12	DIRECT/DPAYXAG	2,663,506	7,903,108	1,800,229	1,382,610	13,749,453
6		FUTA		29:12	DIRECT/DPAYXAG	14,435	43,502	9,909	7,611	75,457
7		SUTA		29:12	DIRECT/DPAYXAG	16,405	49,790	11,341	8,710	86,246
8										
9		Total Payroll				842,103	3,784,156	861,983	662,019	6,150,262
10										
11	Property Related		II-E-2							
12		Ad Valorem	II-E-2.1	29:18	DIRECT/DPLTSVC-N	47,962,967	46,349,858	1,071,897	42,884	95,427,606
13						-	-	-	-	-
14		Total Property				47,962,967	46,349,858	1,071,897	42,884	95,427,606
15										
16										
17		Franchise		*	*	-	-	-	-	-
18		Total Non-Revenue Related				-	-	-	-	-
19										
20	Revenue (kwh) Related		II-E-2							
21		Federal Excise/St Lic Reg Fees		29	DIRECT	-	-	-	-	-
22		Sales and Use	WP II-E-2-5	29:18	DIRECT/DPLTSVC-N	1,928,589	(1,902,945)	(44,008)	(1,761)	(20,124)
23		State Gross Receipts		29	DIRECT	11	10			21
24		Franchise fees	WP II-E-2-3	29	DIRECT	-	51,762,293			51,762,293
25		Gross Margins Tax	WP II-E-2-4	26	TOTREV	1,603,564	11,196,735	705,609	264,458	13,770,365
26		Total Revenue Related				3,532,164	61,056,093	661,601	262,697	65,512,555
27										
28	TOTAL TAXES OTHER THAN INCOME TAXES		II-E-2			52,337,234	111,190,107	2,595,481	967,601	167,090,423

The following files are not convertible:

(Payroll, Pension, Factoring).xlsx	AEPTexas Filing Schedules_45Day_update
	Schedule II-B-8-1 M&S (Monthly).xlsx
(Monthly).xlsx	Schedule II-B-10-1 Prepayments
Refresh.xlsx	Schedule II-D-3-7-2 Attachment 1
Refresh.xlsx	Schedule II-D-3-7-2 Attachment 1a
Refresh.xlsx	Schedule II-D-3-7-2 Attachment 1b
Refresh.xlsx	Schedule II-D-3-7-2 Attachment 1c
Refresh.xlsx	Schedule II-D-3-7-3 Attachment 1
Refresh.xlsx	Schedule II-D-3-7-3 Attachment 2
Refresh.xlsx	Schedule II-D-3-7-3 Attachment 3
	Schedule II-D-3-7-4 Refresh.xlsx
Fees Refresh (Attachment 1).xlsx	Schedule II-D-3-10-1 Administration
	Schedule II-E-2 Taxes Other.xlsx

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact centralrecords@puc.texas.gov if you have any questions.