

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
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GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
--	RATE BASE --							
1	GROSS PLANT	34,894,611	17,424,847	3,230,856	5,476,076	1,411,004	91,625	921,474
2	ACCUMULATED DEPRECIATION	11,786,517	5,724,661	1,066,645	1,791,206	464,400	29,954	303,496
3	NUCLEAR FUEL	751,328	359,044	56,178	132,732	37,848	1,870	23,593
4	ACCUM. DEPR. OF NUCLEAR FUEL	384,742	183,860	28,768	67,970	19,381	958	12,082
5	NET ELECTRIC PLANT	23,474,679	11,875,370	2,191,621	3,749,632	965,070	62,583	629,490
6	LESS: DEFERRED INCOME TAXES							
7	ACCOUNT 190	(619,180)	(308,123)	(58,813)	(98,137)	(25,714)	(1,637)	(16,631)
8	ACCOUNT 281 AND 282	6,014,233	2,990,299	548,702	942,890	242,554	15,725	158,289
9	ACCOUNT 283	497,208	259,728	65,321	15,006	1,389	10,667	1,389
10	TOTAL DEFERRED INCOME TAX	5,892,261	2,941,903	552,611	910,075	231,847	15,477	152,326
11	ADD: OTHER RATE BASE ITEMS							
12	PLANT HELD FOR FUTURE USE	113,878	57,431	9,638	22,119	5,899	338	3,698
13	MATERIALS AND SUPPLIES	766,859	392,375	92,087	109,606	27,413	2,143	18,408
14	PAYABLES ASSOC. W/ CAPITAL M&S	(1,454)	(787)	(214)	(186)	(42)	(4)	(30)
15	MIN BANK BAL., PC, PREPAIDS	143,710	73,451	13,556	23,192	5,969	387	3,894
16	PREPAID PENSION ASSET	1,301,540	680,249	186,123	157,846	35,058	3,758	25,534
17	CUSTOMER DEPOSITS	(309,768)	(135,792)	(30,456)	(54,018)	(14,823)	(745)	0
18	OPERATING RESERVES	(962,331)	(482,503)	(110,626)	(144,641)	(37,492)	(2,702)	(24,431)
19	ENVIRONMENTAL CWP	32,705	15,629	2,445	5,778	1,647	81	1,027
20	DEFERRED BRANCH NEW	95,880	45,819	7,169	16,939	4,830	239	3,011
21	OBsolete INVENTORY - REG ASSET	30,867	14,751	2,308	5,453	1,555	77	969
22	OPRB RET. DRUG SUBS. TAX REG. ASSET	9,527	4,553	712	1,683	480	24	299
23	DEFERRED NUCLEAR OUTAGE COST	19,154	10,406	2,731	2,469	549	394	394
24	ARO REGULATORY ASSET	2,009,896	961,589	2,552	6,028	1,719	85	1,072
25	ARO LIABILITY	(2,866,267)	(1,371,301)	(215,886)	(505,260)	(100,877)	(7,147)	(89,743)
26	CASH WORKING CAPITAL	14,135	6,755	1,057	2,497	712	35	444
27	TOTAL OTHER RATE BASE ITEMS	428,059	284,793	113,659	(1,558)	(9,755)	1,613	(250)
28	TOTAL INVESTMENT	18,010,477	9,218,259	1,752,669	2,841,805	723,469	48,719	484,389
--	REVENUES --							
29	REVENUE FROM SALES	7,854,928	3,264,542	730,220	1,300,460	353,147	17,970	184,329
30	OTHER OPERATING REVENUES	47,297	34,777	(1,947)	(6,143)	(1,519)	51	139
31	TOTAL REVENUES	7,902,225	3,299,319	728,273	1,294,318	351,628	18,022	184,468
--	EXPENSES --							
32	OPERATIONS & MAINTENANCE	4,482,690	1,768,852	383,314	633,250	188,445	10,820	111,001
33	DEPRECIATION EXPENSE	880,205	438,413	82,505	135,979	34,925	2,298	22,910
34	NUCLEAR DECOMMISSIONING	5,356	2,559	400	946	270	13	168
35	TAXES OTHER THAN INCOME TAXES	429,724	196,744	42,869	71,022	18,305	1,092	11,111
36	AMORT. OF INVESTMENT TAX CREDITS	(9,326)	(4,360)	(682)	(1,612)	(460)	(23)	(286)
37	AMORT. OF ENVIRONMENTAL CWP	7,268	3,473	543	1,284	366	18	228
38	AMORT. OF RETIRED UNITS	19,040	9,099	1,424	3,364	959	47	598
39	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,312	607	549	122	13	88
40	SUBTOTAL EXPENSES	5,819,212	2,417,094	510,981	844,782	242,933	14,279	145,818

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO.	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
-- RATE BASE --						
1	GROSS PLANT	34,894,611	558,148	5,211,069	34,325,099	569,512
2	ACCUMULATED DEPRECIATION	11,786,517	499,664	1,714,172	11,594,198	192,319
3	NUCLEAR FUEL	2,406	2,406	137,657	751,328	0
4	ACCUM. DEPR. OF NUCLEAR FUEL	384,742	1,232	70,492	384,742	0
5	NET ELECTRIC PLANT	23,474,679	59,658	3,564,062	23,097,486	377,193
LESS: DEFERRED INCOME TAXES						
6	ACCOUNT 190	(619,180)	(8,302)	(95,104)	(612,461)	(6,719)
7	ACCOUNT 281 AND 282	6,014,233	97,196	895,937	5,891,592	122,641
8	ACCOUNT 283	497,208	12,130	63,989	490,953	6,254
9	TOTAL DEFERRED INCOME TAX	5,892,261	101,023	864,822	5,770,085	122,176
ADD: OTHER RATE BASE ITEMS						
10	PLANT HELD FOR FUTURE USE	119,878	117	20,637	119,878	0
11	MATERIALS AND SUPPLIES	766,859	12,278	101,543	755,853	11,006
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,454)	(34)	(157)	(1,454)	0
13	MIN BANK BAL., PC, PREPAIDS	143,710	369	22,044	142,862	848
14	PREPAID PENSION ASSET	1,301,540	35,544	166,439	1,290,550	10,990
15	CUSTOMER DEPOSITS	(309,768)	0	(74,134)	(309,768)	0
16	OPERATING RESERVES	(962,331)	(10,630)	(137,744)	(950,769)	(11,562)
17	ENVIRONMENTAL CWP	32,705	105	5,992	32,705	0
18	DEFERRED BRANCH NBV	95,880	307	17,567	95,880	0
19	OBSOLETE INVENTORY - REG ASSET	30,867	99	5,655	30,867	0
20	PLANT MITCHELL NBV REG. ASSET	9,527	31	1,745	9,527	0
21	OPRB RET. DRUG SUBS. TAX REG. ASSET	19,154	473	2,074	19,154	0
22	DEFERRED NUCLEAR OUTAGE COST	34,124	109	6,252	34,124	0
23	ARO REGULATORY ASSET	2,009,896	6,828	366,974	2,009,896	0
24	ARO LIABILITY	(2,866,267)	(9,738)	(523,334)	(2,866,267)	0
25	ARO REGULATORY LIABILITY	14,135	45	2,590	14,135	0
26	CASH WORKING CAPITAL	(10,395)	(163)	(2,791)	(10,294)	(101)
27	TOTAL OTHER RATE BASE ITEMS	428,059	35,742	(18,647)	416,878	11,181
28	TOTAL INVESTMENT	18,010,477	(5,623)	2,680,593	17,744,279	266,197
-- REVENUES --						
29	REVENUE FROM SALES	7,854,928	139,968	1,791,251	7,781,887	73,041
30	OTHER OPERATING REVENUES	47,297	(1,447)	(3,025)	20,887	26,409
31	TOTAL REVENUES	7,902,225	138,521	1,788,226	7,802,775	99,450
-- EXPENSES --						
32	OPERATIONS & MAINTENANCE	4,482,690	60,610	1,288,450	4,444,743	37,947
33	DEPRECIATION EXPENSE	880,205	22,797	129,091	868,919	11,286
34	NUCLEAR DECOMMISSIONING	5,356	17	981	5,356	0
35	TAXES OTHER THAN INCOME TAXES	429,724	7,722	77,803	426,669	3,055
36	AMORT. OF INVESTMENT TAX CREDITS	(9,328)	(29)	(1,671)	(9,123)	(205)
37	AMORT. OF ENVIRONMENTAL CWP	7,268	23	1,332	7,268	0
38	AMORT. OF RETIRED UNITS	19,040	61	3,488	19,040	0
39	AMORT. OF DEF. HEALTHCARE COSTS	4,256	105	461	4,256	0
40	SUBTOTAL EXPENSES	5,819,212	91,306	1,499,936	5,767,129	52,083

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
41	INCOME TAXES	437,025	176,940	46,301	99,707	23,907	701	7,320
42	TOTAL EXPENSES	6,256,236	2,594,034	557,282	944,489	266,840	14,980	153,137
-- RETURN --								
43	OPERATING INCOME	1,645,988	705,284	170,991	349,828	84,788	3,042	31,331
44	INTEREST ON CUSTOMER DEPOSITS	(6,223)	(2,728)	(612)	(1,085)	(294)	(15)	0
45	NET INCOME	1,639,765	702,556	170,379	348,743	84,495	3,027	31,331
46	RETURN ON INVESTMENT	9.10%	7.62%	9.72%	12.27%	11.68%	6.21%	6.47%

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
41	INCOME TAXES	437,025	12,047	59,436	426,359	10,665
42	TOTAL EXPENSES	6,256,236	103,354	1,559,371	6,193,488	62,748
--- RETURN ---						
43	OPERATING INCOME	1,645,988	35,167	228,855	1,609,287	36,702
44	INTEREST ON CUSTOMER DEPOSITS	(6,223)	0	(1,489)	(6,223)	0
45	NET INCOME	1,639,765	35,167	227,365	1,603,063	36,702
46	RETURN ON INVESTMENT	9.10%	-625.42%	8.48%	9.03%	13.79%

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

1 (A)	From Schedule 2.00.
2 (B)	From Schedule 2.01.
3 (C)	From Schedule 2.03.
4 (C)	
5 (D)	Gross Plant plus Nuclear Fuel minus Accumulated Provision for Depreciation minus Accumulated Depreciation of Nuclear Fuel.
6 (C)	
7 (C)	
8 (C)	
10 (C)	
11 (E)	From Schedule 2.02.
12 (F)	Allocated per Total Plant Materials and Supplies from Schedule 2.02.
13 (C)	
14 (C)	
15 (G)	Directly assigned to applicable retail rates or rate groups.
16 (C)	
17 (H)	Allocated per Level A demand allocator from Schedule 2.60.
18 (H)	
19 (H)	
20 (H)	
21 (I)	Allocated per total headcount from Schedule 2.60.
22 (H)	
23 (J)	Allocated per net plant ARO.
24 (J)	
25 (H)	
26 (K)	From Schedule 1.02.
29 (L)	From Schedule 2.10.
30 (L)	
32 (M)	From Schedule 2.20.
33 (N)	From Schedule 2.30.
34 (H)	
35 (O)	From Schedule 2.40.
36 (O)	
37 (H)	
38 (H)	
39 (I)	
41 (P)	From Schedule 1.05.
44 (Q)	Allocated per Customer Deposits.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
1	TOTAL EXPENSES	6,256,236	2,594,084	557,282	944,489	286,840	14,980	153,137
2	LESS:							
3	NUCLEAR FUEL EXPENSE	134,422	46,929	8,702	20,880	6,834	315	3,752
4	DEPRECIATION EXPENSE	880,205	438,413	82,505	135,979	34,925	2,298	22,910
5	DEFERRED INCOME TAXES	172,866	88,466	16,821	27,275	6,944	468	4,649
6	AMORT. OF INVESTMENT TAX CREDITS	(9,328)	(4,360)	(682)	(1,612)	(460)	(23)	(286)
7	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,473	543	1,284	366	18	228
8	AMORT. OF RETIRED UNITS	19,040	9,099	1,424	3,364	959	47	598
9	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,312	607	549	122	13	88
9	CWC ALLOCATOR	5,047,508	2,009,701	447,362	756,771	217,149	11,843	121,199
10	CASH WORKING CAPITAL	(10,395)	(4,139)	(921)	(1,558)	(447)	(24)	(250)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
1	TOTAL EXPENSES	6,256,236	103,354	1,559,371	6,193,488	62,748
2	LESS:					
3	NUCLEAR FUEL EXPENSE	134,422	1,434	45,575	134,422	0
4	DEPRECIATION EXPENSE	880,205	22,797	129,091	868,919	11,286
5	DEFERRED INCOME TAXES	172,866	(52)	25,740	170,311	2,554
6	AMORT. OF INVESTMENT TAX CREDITS	(9,328)	(29)	(1,671)	(9,123)	(205)
7	AMORT. OF ENVIRONMENTAL CWIP	7,268	23	1,332	7,268	0
8	AMORT. OF RETIRED UNITS	19,040	61	3,488	19,040	0
9	AMORT. OF DEF. HEALTHCARE COSTS	4,256	105	461	4,256	0
9	CWC ALLOCATOR	5,047,508	79,015	1,355,355	4,998,395	49,113
10	CASH WORKING CAPITAL	(10,395)	(163)	(2,791)	(10,294)	(101)

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.02
ALLOCATION OF CASH WORKING CAPITAL

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) From Schedule 1.00.
- 2 (B) Allocated per Total FR Fuel Expense from Schedule 2.20.
- 3 (A)
- 4 (C) Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00.
- 5 (A)
- 6 (A)
- 7 (A)
- 8 (A)
- 10 (D) Allocated per CWC allocator on line 9.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/INSTITUTION (9)
STATE TAX CALCULATION								
1	REVENUE	7,902,225	3,299,319	728,273	1,294,318	351,828	18,022	184,468
2	LESS:							
3	O&M EXPENSES	4,482,690	1,768,852	383,314	633,250	188,445	10,820	111,001
4	DEPRECIATION & NUCLEAR DECOMM.	885,561	440,973	82,905	136,926	35,195	2,312	23,078
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,312	607	549	122	13	88
6	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,473	543	1,284	366	18	228
7	AMORT. OF RETIRED UNITS	19,040	9,099	1,424	3,364	959	47	598
8	TAXES OTHER THAN INC. TAX	429,724	196,744	42,869	71,022	18,305	1,032	11,111
9	INTEREST EXPENSE	322,607	165,119	31,394	50,903	12,959	873	8,676
10	NET INCOME BEFORE INC. TAXES	1,751,078	712,746	185,216	397,021	95,277	2,847	29,688
11	PLUS:							
12	NON-DEDUCTIBLE DEPRECIATION	56,960	29,150	5,543	8,987	2,288	154	1,532
13	OTHER NON-DEDUCTIBLE ITEMS	11,001	5,630	1,070	1,736	442	30	296
14	LESS:							
15	STATE INCOME TAX DEDUCTION	102,964	42,313	10,858	23,080	5,548	172	1,784
16	INCOME SUBJECT TO STATE TAX	1,716,074	705,213	180,971	384,664	92,459	2,859	29,732
17	STATE INCOME TAX RATE	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
18	TAX ON ORDINARY INCOME	102,964	42,313	10,858	23,080	5,548	172	1,784
19	STATE TAX CREDITS	(25,337)	(12,967)	(2,466)	(3,998)	(1,018)	(69)	(681)
20	PRIOR YEAR ADJUSTMENT	(1,965)	(1,006)	(191)	(310)	(79)	(5)	(53)
21	TAX RATE DIFFERENTIAL	(16)	(9)	(2)	(3)	(1)	(0)	(0)
22	NET STATE INCOME TAX	75,643	28,331	8,200	18,769	4,450	98	1,049

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
STATE TAX CALCULATION						
1	REVENUE	7,902,225	138,521	1,768,226	7,802,775	99,450
2	LESS:					
3	O&M EXPENSES	4,482,690	60,610	1,288,450	4,444,743	37,947
4	DEPRECIATION & NUCLEAR DECOMM.	885,561	22,814	130,072	874,275	11,286
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	105	461	4,256	0
6	AMORT. OF ENVIRONMENTAL CWIP	7,268	23	1,332	7,268	0
7	AMORT. OF RETIRED UNITS	19,040	61	3,488	19,040	0
8	TAXES OTHER THAN INC. TAX	429,724	7,722	77,803	426,669	3,055
9	INTEREST EXPENSE	322,607	(101)	48,015	317,839	4,768
	NET INCOME BEFORE INC. TAXES	1,751,078	47,286	238,604	1,708,684	42,394
10	PLUS:					
11	NON-DEDUCTIBLE DEPRECIATION	56,960	(17)	8,482	56,118	842
	OTHER NON-DEDUCTIBLE ITEMS	11,001	(3)	1,638	10,938	163
12	LESS:					
13	STATE INCOME TAX DEDUCTION	102,964	2,675	14,079	100,508	2,456
14	INCOME SUBJECT TO STATE TAX	1,716,074	44,590	234,645	1,675,132	40,941
	STATE INCOME TAX RATE	6.00%	6.00%	6.00%	6.00%	6.00%
15	TAX ON ORDINARY INCOME	102,964	2,675	14,079	100,508	2,456
16	STATE TAX CREDITS	(25,337)	8	(3,773)	(24,963)	(374)
17	PRIOR YEAR ADJUSTMENT	(1,965)	1	(293)	(1,936)	(29)
18	TAX RATE DIFFERENTIAL	(18)	0	(3)	(18)	(0)
19	NET STATE INCOME TAX	75,643	2,684	10,010	73,591	2,053

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
<u>FEDERAL TAX CALCULATION</u>								
20	REVENUE	7,902,225	3,299,319	728,273	1,294,318	351,628	18,022	184,468
21	LESS:							
21	O & M EXPENSES	4,482,690	1,768,852	383,314	633,250	188,445	10,820	111,001
22	DEPRECIATION & NUCLEAR DECOMM.	885,561	440,973	82,905	136,926	35,195	2,312	23,078
23	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,312	607	549	122	13	88
24	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,473	543	1,284	366	18	228
25	AMORT. OF RETIRED UNITS	19,040	9,099	1,424	3,364	959	47	598
26	TAXES OTHER THAN INC. TAX	429,724	196,744	42,869	71,022	18,305	1,092	11,111
27	INTEREST EXPENSE	322,607	165,119	31,394	50,903	12,959	873	8,676
28	NET INCOME BEFORE INC. TAXES	1,751,078	712,746	185,216	397,021	95,277	2,847	29,688
29	PLUS:							
29	NON-DEDUCTIBLE DEPRECIATION	55,883	28,599	5,438	8,817	2,245	151	1,503
30	OTHER NON-DEDUCTIBLE ITEMS	11,001	5,630	1,070	1,736	442	30	296
31	LESS:							
31	STATE INCOME TAX DEDUCTION	102,964	42,313	10,858	23,080	5,548	172	1,784
32	INCOME SUBJECT TO FED. TAX	1,714,997	704,662	180,866	384,494	92,416	2,856	29,703
33	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
34	TAX ON ORDINARY INCOME	360,149	147,979	37,982	80,744	19,407	600	6,238
35	TAX RATE DIFFERENTIAL	37	19	4	6	2	0	1
36	PRIOR YEAR ADJUSTMENT	(3,206)	(1,641)	(312)	(506)	(129)	(9)	(86)
37	STATE TAX CREDITS	5,321	2,723	518	840	214	14	143
38	FEDERAL TAX CREDITS	(920)	(471)	(90)	(145)	(37)	(2)	(25)
39	NET FEDERAL INCOME TAX	361,381	148,609	38,102	80,938	19,457	603	6,271
40	TOTAL INCOME TAXES	437,025	176,940	46,301	99,707	23,907	701	7,320

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO.	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
20	REVENUE	7,902,225	138,521	1,788,226	7,802,775	99,450
21	LESS:					
22	O & M EXPENSES	4,482,690	60,610	1,288,450	4,444,743	37,947
23	DEPRECIATION & NUCLEAR DECOMM.	885,561	22,814	130,072	874,275	11,286
24	AMORT. OF DEF. HEALTHCARE COSTS	4,256	105	461	4,256	0
25	AMORT. OF ENVIRONMENTAL CWP	7,268	23	1,332	7,268	0
26	AMORT. OF RETIRED UNITS	19,040	61	3,488	19,040	0
27	TAXES OTHER THAN INC. TAX	429,724	7,722	77,803	426,669	3,055
28	INTEREST EXPENSE	322,607	(101)	48,015	317,839	4,768
	NET INCOME BEFORE INC. TAXES	1,751,078	47,286	238,604	1,708,684	42,394
29	PLUS:					
30	NON-DEDUCTIBLE DEPRECIATION	55,883	(17)	8,321	55,057	826
	OTHER NON-DEDUCTIBLE ITEMS	11,001	(3)	1,638	10,838	163
31	LESS:					
32	STATE INCOME TAX DEDUCTION	102,964	2,675	14,079	100,508	2,456
33	INCOME SUBJECT TO FED. TAX	1,714,997	44,591	234,484	1,674,071	40,926
	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%
34	TAX ON ORDINARY INCOME	360,149	9,364	49,242	351,555	8,594
35	TAX RATE DIFFERENTIAL	37	(0)	6	37	1
36	PRIOR YEAR ADJUSTMENT	(3,206)	1	(477)	(3,159)	(47)
37	STATE TAX CREDITS	5,321	(2)	792	5,242	79
38	FEDERAL TAX CREDITS	(920)	0	(137)	(906)	(14)
39	NET FEDERAL INCOME TAX	361,381	9,364	49,425	352,769	8,613
40	TOTAL INCOME TAXES	437,025	12,047	59,436	426,359	10,665

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.05
CALCULATION OF INCOME TAXES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

1 (A)	From Schedule 1.00.
2 (A)	
3 (A)	
4 (A)	
5 (A)	
6 (A)	
7 (A)	
8 (B)	Interest expense associated with Total Investment from Schedule 1.00.
10 (C)	Allocated per Total Investment less Cash Working Capital from Schedule 1.00.
11 (C)	
12 (D)	Tax on Ordinary Income from line 15.
14 (E)	State Income Tax Rate.
15 (F)	Line 13 times line 14.
16 (C)	
17 (C)	
18 (C)	
19 (G)	Sum of lines 15-18.
20 (A)	
21 (A)	
22 (A)	
23 (A)	
24 (A)	
25 (A)	
26 (A)	
27 (B)	
29 (C)	
30 (C)	
31 (H)	State Income Tax Deduction from line 12.
33 (I)	Federal Income Tax Rate.
34 (J)	Line 34 times line 35.
35 (C)	
36 (C)	
37 (C)	
38 (C)	
39 (K)	Sum of lines 34-38.
40 (L)	Line 19 + line 39.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/INSTITUTION (9)
PRODUCTION PLANT								
LAND								
1	STEAM	46,874	22,400	3,505	8,281	2,361	117	1,472
2	NUCLEAR	1,095	523	82	193	55	3	34
3	HYDRO	35,678	17,050	2,668	6,303	1,797	89	1,120
4	OTHER	49,097	23,462	3,671	8,674	2,473	122	1,542
5	TOTAL LAND	132,744	63,436	9,925	23,451	6,687	330	4,168
EQUIPMENT								
6	STEAM	8,133,722	3,886,934	608,172	1,436,934	409,731	20,244	255,418
7	NUCLEAR	4,799,394	2,293,529	388,859	847,879	241,766	11,945	150,712
8	HYDRO	730,139	348,918	54,594	128,989	36,780	1,817	22,928
9	OTHER	3,192,478	1,525,618	238,707	563,995	160,819	7,946	100,251
10	TOTAL EQUIPMENT	16,855,733	8,054,999	1,260,331	2,977,798	849,097	41,952	529,309
11	PRODUCTION PLANT	16,988,477	8,118,435	1,270,257	3,001,249	855,784	42,282	533,478
12	SCHERER 4 TSA	0	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	21,226	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	303,352	0	0	0	0	0	0
15	TOTAL PRODUCTION PLANT	17,313,055	8,118,435	1,270,257	3,001,249	855,784	42,282	533,478
TRANSMISSION PLANT								
ACCOUNT 350 - LAND								
SUBSTATIONS								
16	LEVEL B-2	27,335	13,099	2,225	5,081	1,339	79	840
17	LEVEL C	13,636	6,544	1,131	2,565	664	40	418
18	LEVEL D	0	0	0	0	0	0	0
19	LEVEL E	126	49	8	20	7	0	3
20	LEVEL F	55	26	4	10	2	0	2
21	TOTAL SUBSTATIONS	41,153	19,718	3,368	7,675	2,013	120	1,263
LINES								
22	LEVEL B-2	304,512	145,918	24,783	58,599	14,918	876	9,360
23	LEVEL D	31,482	11,596	2,005	4,805	2,090	72	786
24	TOTAL LINES	335,994	157,514	26,788	61,404	17,008	948	10,146
25	TOTAL ACCOUNT 350	377,147	177,233	30,156	69,080	19,021	1,068	11,408
ACCOUNTS 352 & 353								
26	LEVEL B-1	435,106	207,928	32,534	76,867	21,918	1,083	13,663
27	LEVEL B-2	1,223,860	586,457	99,604	227,476	59,957	3,522	37,619
28	LEVEL C	738,380	354,369	61,242	138,889	35,979	2,191	22,608
29	LEVEL D	2,136	787	136	326	142	5	53
30	LEVEL E	15,131	5,837	1,009	2,400	843	36	395
31	LEVEL F	3,466	1,668	268	614	137	15	109
32	TOTAL ACCOUNTS 352 & 353	2,418,079	1,157,045	194,793	446,573	118,976	6,853	74,447
ACCOUNT 354 - TOWERS & FIXTURES								
33	LEVEL B-2	917,214	439,517	74,648	170,481	44,935	2,640	28,193
34	LEVEL D	28,323	10,433	1,804	4,323	1,891	65	707
35	TOTAL ACCOUNT 354	945,537	449,949	76,452	174,804	46,815	2,704	28,900

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PRODUCTION PLANT						
LAND						
1	STEAM	46,874	150	8,588	46,874	0
2	NUCLEAR	1,095	4	201	1,095	0
3	HYDRO	35,678	114	6,537	35,678	0
4	OTHER	49,097	157	8,995	49,097	0
5	TOTAL LAND	132,744	425	24,321	132,744	0
EQUIPMENT						
6	STEAM	8,133,722	26,045	1,490,244	8,133,722	0
7	NUCLEAR	4,799,394	15,368	879,335	4,799,394	0
8	HYDRO	730,139	2,338	133,775	730,139	0
9	OTHER	3,192,478	10,223	584,919	3,192,478	0
10	TOTAL EQUIPMENT	16,855,733	53,973	3,088,274	16,855,733	0
PRODUCTION PLANT						
11	PRODUCTION PLANT	16,988,477	54,398	3,112,595	16,988,477	0
12	SCHERER 4 TSA	0	0	0	0	0
13	DALTON / TRI-COUNTY	21,226	0	0	0	21,226
14	WHOLESALE BLOCK POWER SALES	303,352	0	0	0	303,352
15	TOTAL PRODUCTION PLANT	17,313,055	54,398	3,112,595	16,988,477	324,578
TRANSMISSION PLANT						
ACCOUNT 350 - LAND						
SUBSTATIONS						
16	LEVEL B-2	27,335	16	4,657	27,335	0
17	LEVEL C	13,636	0	2,273	13,636	0
18	LEVEL D	0	0	0	0	0
19	LEVEL E	126	0	39	126	0
20	LEVEL F	55	1	9	55	0
21	TOTAL SUBSTATIONS	41,153	17	6,979	41,153	0
LEVELS						
22	LEVEL B-2	304,512	178	51,880	304,512	0
23	LEVEL D	31,482	0	10,128	31,482	0
24	TOTAL LINES	335,994	178	62,008	335,994	0
25	TOTAL ACCOUNT 350	377,147	195	68,986	377,147	0
ACCOUNTS 352 & 353						
26	LEVEL B-1	435,106	1,393	79,719	435,106	0
27	LEVEL B-2	1,223,860	716	208,508	1,223,860	0
28	LEVEL C	738,380	0	123,103	738,380	0
29	LEVEL D	2,136	0	687	2,136	0
30	LEVEL E	15,131	0	4,610	15,131	0
31	LEVEL F	3,466	59	596	3,466	0
32	TOTAL ACCOUNTS 352 & 353	2,418,079	2,168	417,223	2,418,079	0
ACCOUNT 354 - TOWERS & FIXTURES						
33	LEVEL B-2	917,214	536	156,265	917,214	0
34	LEVEL D	28,323	0	9,112	28,323	0
35	TOTAL ACCOUNT 354	945,537	536	165,377	945,537	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
36	ACCOUNT 355 - POLES & FIXTURES							
37	LEVEL B-2	613,475	293,969	49,928	114,025	30,054	1,766	18,857
38	LEVEL D	138,260	50,927	8,805	21,103	9,180	315	3,450
	TOTAL ACCOUNT 355	751,735	344,896	58,733	135,129	39,234	2,081	22,307
39	ACCOUNT 356 - OVHD. CONDUCTORS							
40	LEVEL B-2	1,237,234	592,866	100,693	229,962	60,612	3,561	38,030
41	LEVEL D	207,969	76,604	13,244	31,743	13,809	474	5,189
	TOTAL ACCOUNT 356	1,445,204	669,470	113,937	261,705	74,421	4,035	43,219
42	ACCOUNT 357 - UNDG. CONDUIT							
43	LEVEL B-2	10,042	4,812	817	1,866	492	29	309
44	LEVEL D	2,046	754	130	312	136	5	51
	TOTAL ACCOUNT 357	12,088	5,566	948	2,179	628	34	360
45	ACCOUNT 358 - UNDG. CONDUCTORS							
46	LEVEL B-2	21,777	10,435	1,772	4,048	1,067	63	669
47	LEVEL D	2,825	1,040	180	431	188	6	70
	TOTAL ACCOUNT 358	24,602	11,476	1,952	4,479	1,254	69	740
48	ACCOUNT 359 - ROADS & TRAILS							
49	LEVEL B-2	2,478	1,187	202	461	121	7	76
50	LEVEL D	2,658	979	169	406	177	6	66
	TOTAL ACCOUNT 359	5,136	2,166	371	866	298	13	142
51	TOTAL TRANSMISSION PLANT	5,979,528	2,817,801	477,342	1,094,814	300,648	16,857	181,523
52	REMOVE SCHERER 4 TSA	(227,828)	(109,172)	(18,542)	(42,346)	(11,161)	(656)	(7,003)
53	TRANSMISSION PLANT	5,751,700	2,708,629	458,800	1,052,468	289,486	16,202	174,520
54	SCHERER 4 TSA	227,828	0	0	0	0	0	0
55	DALTON / TRI-COUNTY	168	0	0	0	0	0	0
56	WHOLESALE BLOCK POWER SALES	5,955	0	0	0	0	0	0
57	TOTAL TRANSMISSION PLANT	5,985,651	2,708,629	458,800	1,052,468	289,486	16,202	174,520
	DISTRIBUTION PLANT							
58	ACCOUNT 360 - LAND							
59	SUBSTATIONS							
60	LEVEL C	74,182	35,602	6,153	13,954	3,615	220	2,271
61	LEVEL D	6	2	0	1	0	0	0
62	LEVEL E	1,951	752	130	309	109	5	51
63	LEVEL F	1,752	843	136	310	69	8	55
64	LEVEL G	97	52	8	19	3	0	3
65	TOTAL SUBSTATIONS	77,987	37,252	6,427	14,593	3,796	233	2,380
66	LEVEL F	45,740	39,568	4,562	710	12	52	129
	TOTAL ACCOUNT 360	123,727	76,820	10,989	15,304	3,807	285	2,509
67	ACCOUNT 361 - STRUCTURES							
68	LEVEL C	193,698	92,961	16,065	36,435	9,438	575	5,931
69	LEVEL D	1	0	0	0	0	0	0
70	LEVEL E	16,576	6,394	1,106	2,629	924	40	433
71	LEVEL F	2,230	1,073	173	395	88	10	70
	LEVEL G	1,023	551	89	201	30	5	30
	TOTAL ACCOUNT 361	213,528	100,980	17,432	39,660	10,480	629	6,464

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
36	ACCOUNT 355 - POLES & FIXTURES					
37	LEVEL B-2	613,475	359	104,517	613,475	0
38	LEVEL D	138,260	0	44,480	138,260	0
	TOTAL ACCOUNT 355	751,735	359	148,997	751,735	0
39	ACCOUNT 356 - OVHD. CONDUCTORS					
40	LEVEL B-2	1,237,234	724	210,787	1,237,234	0
41	LEVEL D	207,969	0	66,906	207,969	0
	TOTAL ACCOUNT 356	1,445,204	724	277,692	1,445,204	0
42	ACCOUNT 357 - UNDG. CONDUIT					
43	LEVEL B-2	10,042	6	1,711	10,042	0
44	LEVEL D	2,046	0	658	2,046	0
	TOTAL ACCOUNT 357	12,088	6	2,369	12,088	0
45	ACCOUNT 358 - UNDG. CONDUCTORS					
46	LEVEL B-2	21,777	13	3,710	21,777	0
47	LEVEL D	2,825	0	909	2,825	0
	TOTAL ACCOUNT 358	24,602	13	4,619	24,602	0
48	ACCOUNT 359 - ROADS & TRAILS					
49	LEVEL B-2	2,478	1	422	2,478	0
50	LEVEL D	2,658	0	855	2,658	0
	TOTAL ACCOUNT 359	5,136	1	1,277	5,136	0
51	TOTAL TRANSMISSION PLANT	5,979,528	4,002	1,086,541	5,979,528	0
52	REMOVE SCHERER 4 TSA	(227,828)	(133)	(38,815)	(227,828)	0
53	TRANSMISSION PLANT	5,751,700	3,869	1,047,726	5,751,700	0
54	SCHERER 4 TSA	227,828	0	0	0	227,828
55	DALTON / TRI-COUNTY	168	0	0	0	168
56	WHOLESALE BLOCK POWER SALES	5,955	0	0	0	5,955
57	TOTAL TRANSMISSION PLANT	5,985,651	3,869	1,047,726	5,751,700	233,951
DISTRIBUTION PLANT						
58	ACCOUNT 360 - LAND					
59	SUBSTATIONS	74,182	0	12,368	74,182	0
60	LEVEL C	6	0	2	6	0
61	LEVEL D	1,951	0	594	1,951	0
62	LEVEL E	1,752	30	301	1,752	0
63	LEVEL F	97	2	9	97	0
64	LEVEL G	77,987	32	13,274	77,987	0
65	TOTAL SUBSTATIONS	45,740	65	42	45,740	0
	LINES - LEVEL F	123,727	697	13,316	123,727	0
	TOTAL ACCOUNT 360					
66	ACCOUNT 361 - STRUCTURES					
67	LEVEL C	193,698	0	32,293	193,698	0
68	LEVEL D	1	0	0	1	0
69	LEVEL E	16,576	0	5,051	16,576	0
70	LEVEL F	2,230	38	383	2,230	0
71	LEVEL G	1,023	19	97	1,023	0
	TOTAL ACCOUNT 361	213,528	57	37,825	213,528	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/INSTITUTION (9)
ACCOUNT 362 - STATION EQUIPMENT								
72	LEVEL C	1,186,840	569,597	98,437	223,244	57,830	3,522	36,338
73	LEVEL D	41	15	3	6	3	0	1
74	LEVEL E	160,044	61,736	10,674	25,386	8,919	382	4,182
75	LEVEL F	32,575	15,677	2,523	5,770	1,285	143	1,022
76	LEVEL G	6,094	3,284	529	1,196	180	29	180
77	TOTAL ACCOUNT 362	1,385,592	650,309	112,165	255,602	68,217	4,077	41,724
ACCOUNT 364 - POLES								
78	LEVEL F	378,065	327,051	37,706	5,872	97	428	1,065
79	CUSTOMER	412,307	198,423	31,934	73,031	16,264	1,816	12,937
80	DEMAND	790,372	525,474	69,640	78,903	16,361	2,245	14,002
81	LEVEL G	130,467	112,909	13,015	2,019	27	148	365
82	CUSTOMER	142,283	76,683	12,341	27,925	4,201	673	4,208
83	DEMAND	272,750	189,592	25,356	29,944	4,229	821	4,573
84	TOTAL ACCOUNT 364	1,063,122	715,066	94,996	108,847	20,590	3,065	18,575
ACCOUNT 365 - OVHD. CONDUCTORS								
85	LEVEL F	569,729	510,154	58,816	9,160	151	668	1,662
86	CUSTOMER	398,884	191,963	30,894	70,653	15,735	1,757	12,516
87	DEMAND	988,613	702,117	89,710	79,813	15,886	2,425	14,178
88	LEVEL G	108,436	93,843	10,817	1,678	22	123	303
89	CUSTOMER	138,708	74,756	12,031	27,224	4,096	656	4,103
90	DEMAND	247,144	168,599	22,848	28,902	4,118	779	4,406
91	TOTAL ACCOUNT 365	1,235,757	870,716	112,558	108,715	20,004	3,204	18,583
ACCOUNT 366 - UND.G. CONDUIT								
92	LEVEL F	28,147	24,349	2,807	437	7	32	79
93	CUSTOMER	329,384	158,516	25,511	58,343	12,983	1,451	10,335
94	DEMAND	357,531	182,865	28,318	58,780	13,000	1,483	10,415
95	LEVEL G	14,128	12,227	1,409	219	3	16	39
96	CUSTOMER	37,557	20,241	3,257	7,371	1,109	178	1,111
97	DEMAND	51,685	32,468	4,667	7,590	1,112	194	1,150
98	TOTAL ACCOUNT 366	409,216	215,333	32,985	66,370	14,112	1,676	11,565
ACCOUNT 367 - UND.G. CONDUCTORS								
99	LEVEL F	130,838	113,183	13,049	2,032	34	148	369
100	CUSTOMER	1,531,104	736,844	118,586	271,200	60,397	6,744	48,043
101	DEMAND	1,661,941	850,027	131,635	273,232	60,431	6,893	48,411
102	LEVEL G	7,270	6,291	725	112	2	8	20
103	CUSTOMER	85,072	45,849	7,379	16,697	2,512	402	2,516
104	DEMAND	92,342	52,140	8,104	16,809	2,514	411	2,537
105	TOTAL ACCOUNT 367	1,754,283	902,168	139,739	290,041	62,945	7,303	50,948

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ACCOUNT 362 - STATION EQUIPMENT						
72	LEVEL C	1,186,840	0	197,870	1,186,840	0
73	LEVEL D	41	0	13	41	0
74	LEVEL E	160,044	0	48,764	160,044	0
75	LEVEL F	32,575	554	5,601	32,575	0
76	LEVEL G	6,094	116	580	6,094	0
77	TOTAL ACCOUNT 362	1,385,592	670	252,828	1,385,592	0
ACCOUNT 364 - POLES						
78	LEVEL F					
78	CUSTOMER	378,065	5,497	348	378,065	0
79	DEMAND	412,307	7,012	70,890	412,307	0
80	TOTAL LEVEL F	790,372	12,509	71,238	790,372	0
81	LEVEL G					
81	CUSTOMER	130,467	1,898	87	130,467	0
82	DEMAND	142,283	2,710	13,541	142,283	0
83	TOTAL LEVEL G	272,750	4,608	13,628	272,750	0
84	TOTAL ACCOUNT 364	1,063,122	17,117	84,866	1,063,122	0
ACCOUNT 365 - OVHD. CONDUCTORS						
85	LEVEL F					
85	CUSTOMER	589,729	8,575	543	589,729	0
86	DEMAND	398,894	6,784	68,582	398,894	0
87	TOTAL LEVEL F	988,613	15,358	69,125	988,613	0
88	LEVEL G					
88	CUSTOMER	108,436	1,577	72	108,436	0
89	DEMAND	138,708	2,642	13,201	138,708	0
90	TOTAL LEVEL G	247,144	4,219	13,273	247,144	0
91	TOTAL ACCOUNT 365	1,235,757	19,578	82,398	1,235,757	0
ACCOUNT 366 - UNDG. CONDUIT						
92	LEVEL F					
92	CUSTOMER	28,147	409	26	28,147	0
93	DEMAND	329,384	5,602	56,633	329,384	0
94	TOTAL LEVEL F	357,531	6,011	56,658	357,531	0
95	LEVEL G					
95	CUSTOMER	14,128	206	9	14,128	0
96	DEMAND	37,557	715	3,574	37,557	0
97	TOTAL LEVEL G	51,685	921	3,584	51,685	0
98	TOTAL ACCOUNT 366	409,216	6,932	60,242	409,216	0
ACCOUNT 367 - UNDG. CONDUCTORS						
99	LEVEL F					
99	CUSTOMER	130,838	1,902	120	130,838	0
100	DEMAND	1,531,104	26,039	263,250	1,531,104	0
101	TOTAL LEVEL F	1,661,941	27,941	263,371	1,661,941	0
102	LEVEL G					
102	CUSTOMER	7,270	106	5	7,270	0
103	DEMAND	85,072	1,620	8,097	85,072	0
104	TOTAL LEVEL G	92,342	1,726	8,101	92,342	0
105	TOTAL ACCOUNT 367	1,754,283	29,668	271,472	1,754,283	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ACCOUNT 368 - LINE TRANSFORMERS								
LEVEL F								
106	CUSTOMER	27,091	23,438	2,702	421	7	31	76
107	DEMAND	138,073	66,448	13,396	24,456	5,447	608	4,332
108	TOTAL LEVEL F	165,164	89,883	13,396	24,877	5,454	639	4,409
LEVEL G								
CUSTOMER								
109	PAD MOUNTED SINGLE PHASE	652,265	620,533	28,636	2,398	32	185	231
110	PAD MOUNTED THREE PHASE	594,352	0	373,796	184,725	4,146	4,196	13,834
111	OVERHEAD SINGLE PHASE	141,208	125,888	14,487	459	1	122	131
112	OVERHEAD THREE PHASE	8,075	0	6,058	1,780	6	158	63
113	TOTAL LEVEL G CUSTOMER	1,395,900	746,221	422,976	189,362	4,184	4,662	14,259
114	DEMAND	17,304	9,326	1,501	3,396	511	82	512
115	TOTAL LEVEL G	1,413,204	755,547	424,477	192,758	4,695	4,744	14,771
116	TOTAL ACCOUNT 368	1,578,368	845,430	437,873	217,635	10,149	5,382	19,180
ACCOUNT 369 - SERVICES								
117	POWER PANELS	510	510	0	0	0	0	0
118	EV CHARGERS	919	912	1	4	1	0	0
OVERHEAD SERVICE								
119	2 AND 3 WIRE	276,014	245,677	28,317	897	1	239	256
120	4 WIRE	22,189	0	16,646	4,891	16	434	174
121	TOTAL OVERHEAD SERVICE	298,203	245,677	44,962	5,788	17	674	429
PAD SERVICE								
122	2 AND 3 WIRE	722,060	686,933	31,700	2,654	35	205	256
123	4 WIRE	51,234	0	32,222	15,923	357	362	1,192
124	TOTAL PAD SERVICE	773,294	686,933	63,921	18,578	392	567	1,448
125	TOTAL ACCOUNT 369	1,072,925	934,032	108,885	24,369	411	1,240	1,878
ACCOUNT 370 - METERS								
126	SINGLE PHASE METERS	293,821	270,339	22,139	1,170	12	12	95
127	THREE PHASE METERS	199,042	0	136,015	54,133	1,047	595	3,302
128	TOTAL ACCOUNT 370	492,863	270,339	158,154	55,304	1,059	607	3,396
ACCOUNT 371 - INSTALLATIONS								
129		2,084	2,069	3	9	3	0	0
ACCOUNT 372 - LEASED PROP.								
130		798	0	670	105	2	8	7
ACCOUNT 373 - STREET LIGHTING								
131		377,447	0	0	0	0	0	0
132	TOTAL DISTRIBUTION PLANT	9,709,710	5,583,261	1,226,450	1,181,960	211,779	27,478	174,829
GENERAL PLANT								
133	PRODUCTION	439,904	210,221	32,892	77,715	22,160	1,095	13,814
134	TRANSMISSION	145,751	68,638	11,626	26,670	7,336	411	4,422
135	DISTRIBUTION	467,196	268,646	59,012	56,872	10,190	1,322	8,412
136	CUSTOMER ACCOUNTING	184,175	157,825	17,075	2,956	427	197	547
137	CUSTOMER ASSISTANCE	78,777	33,811	36,522	6,206	156	449	997
138	SALES	105,865	51,762	11,762	11,762	592	820	1,087
139	GENERAL PLANT	1,421,667	769,289	208,889	182,144	40,861	4,294	29,279
140	SCHERER & TSA	7,827	0	0	0	0	0	0
141	DALTON / TRI-COUNTY	61	0	0	0	0	0	0
142	WHOLESALE BLOCK POWER SALES	2,486	0	0	0	0	0	0
143	TOTAL GENERAL PLANT	1,432,041	769,289	208,889	182,144	40,861	4,294	29,279

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ACCOUNT 368 - LINE TRANSFORMERS						
LEVEL F						
106	CUSTOMER	27,091	394	25	27,091	0
107	DEMAND	138,073	2,348	23,740	138,073	0
108	TOTAL LEVEL F	165,164	2,742	23,765	165,164	0
LEVEL G						
CUSTOMER						
109	PAD MOUNTED SINGLE PHASE	652,265	118	133	652,265	0
110	PAD MOUNTED THREE PHASE	594,352	0	13,655	594,352	0
111	OVERHEAD SINGLE PHASE	141,208	320	1	141,208	0
112	OVERHEAD THREE PHASE	8,075	0	10	8,075	0
113	TOTAL LEVEL G CUSTOMER	1,395,900	438	13,798	1,395,900	0
114	DEMAND	17,304	330	1,647	17,304	0
115	TOTAL LEVEL G	1,413,204	767	15,445	1,413,204	0
116	TOTAL ACCOUNT 368	1,578,368	3,509	39,210	1,578,368	0
ACCOUNT 369 - SERVICES						
117	POWER PANELS	510	0	0	510	0
118	EV CHARGERS	919	0	0	919	0
OVERHEAD SERVICE						
119	2 AND 3 WIRE	276,014	625	2	276,014	0
120	4 WIRE	22,189	0	28	22,189	0
121	TOTAL OVERHEAD SERVICE	298,203	625	30	298,203	0
PAD SERVICE						
122	2 AND 3 WIRE	722,060	130	147	722,060	0
123	4 WIRE	51,234	0	1,177	51,234	0
124	TOTAL PAD SERVICE	773,294	130	1,324	773,294	0
125	TOTAL ACCOUNT 369	1,072,925	756	1,354	1,072,925	0
ACCOUNT 370 - METERS						
126	SINGLE PHASE METERS	293,821	0	54	293,821	0
127	THREE PHASE METERS	199,042	0	3,949	199,042	0
128	TOTAL ACCOUNT 370	492,863	0	4,003	492,863	0
ACCOUNT 371 - INSTALLATIONS						
129		2,084	0	0	2,084	0
ACCOUNT 372 - LEASED PROP.						
130		798	0	7	798	0
ACCOUNT 373 - STREET LIGHTING						
131		377,447	377,447	0	377,447	0
132	TOTAL DISTRIBUTION PLANT	9,709,710	456,430	847,522	9,709,710	0
GENERAL PLANT						
133	PRODUCTION	439,904	1,409	80,598	439,904	0
134	TRANSMISSION	145,751	98	26,550	145,751	0
135	DISTRIBUTION	467,196	21,962	40,780	467,196	0
136	CUSTOMER ACCOUNTING	184,175	2,256	2,892	184,175	0
137	CUSTOMER ASSISTANCE	78,777	5	631	78,777	0
138	SALES	105,865	7,258	2,472	105,865	0
139	GENERAL PLANT	1,421,667	32,988	153,923	1,421,667	0
140	SCHERER 4 TSA	7,827	0	0	7,827	0
141	DALTON / TRI-COUNTY	61	0	0	61	0
142	WHOLESALE BLOCK POWER SALES	2,486	0	0	2,486	0
143	TOTAL GENERAL PLANT	1,432,041	32,988	153,923	1,421,667	10,374

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
INTANGIBLE PLANT								
144	PRODUCTION	139,708	66,764	10,446	24,681	7,038	348	4,387
145	TRANSMISSION	48,705	22,937	3,885	8,912	2,451	137	1,478
146	DISTRIBUTION	148,165	85,198	18,715	18,036	3,232	419	2,668
147	CUSTOMER ACCOUNTING	58,409	50,052	5,415	937	135	63	173
148	CUSTOMER ASSISTANCE	24,983	10,723	11,582	1,968	50	142	316
149	SALES	33,574	9,561	16,416	3,719	188	260	345
150	INTANGIBLE PLANT	453,544	245,234	66,459	58,254	13,093	1,369	9,367
151	SCHERER 4 TSA	0	0	0	0	0	0	0
152	DALTON / TRI-COUNTY	14	0	0	0	0	0	0
153	WHOLESALE BLOCK POWER SALES	595	0	0	0	0	0	0
154	TOTAL INTANGIBLE PLANT	454,153	245,234	66,459	58,254	13,093	1,369	9,367
155	GROSS PLANT	34,325,099	17,424,847	3,230,856	5,476,076	1,411,004	91,625	921,474
156	SCHERER 4 TSA	235,655	0	0	0	0	0	0
157	DALTON / TRI-COUNTY	21,469	0	0	0	0	0	0
158	WHOLESALE BLOCK POWER SALES	312,388	0	0	0	0	0	0
159	TOTAL GROSS PLANT	34,894,611	17,424,847	3,230,856	5,476,076	1,411,004	91,625	921,474

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
INTANGIBLE PLANT						
144	PRODUCTION	139,708	447	25,597	139,708	0
145	TRANSMISSION	48,705	33	8,872	48,705	0
146	DISTRIBUTION	148,165	6,965	12,933	148,165	0
147	CUSTOMER ACCOUNTING	58,409	716	917	58,409	0
148	CUSTOMER ASSISTANCE	24,983	2	200	24,983	0
149	SALES	33,574	2,302	784	33,574	0
150	INTANGIBLE PLANT	453,544	10,464	49,303	453,544	0
151	SCHERER 4 TSA	0	0	0	0	0
152	DALTON / TRI-COUNTY	14	0	0	0	14
153	WHOLESALE BLOCK POWER SALES	595	0	0	0	595
154	TOTAL INTANGIBLE PLANT	454,153	10,464	49,303	453,544	609
155	GROSS PLANT	34,325,099	558,148	5,211,069	34,325,099	0
156	SCHERER 4 TSA	235,655	0	0	0	235,655
157	DALTON / TRI-COUNTY	21,469	0	0	0	21,469
158	WHOLESALE BLOCK POWER SALES	312,388	0	0	0	312,388
159	TOTAL GROSS PLANT	34,894,611	558,148	5,211,069	34,325,099	569,512

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

1 (A)	Allocated per Level A demand allocator from Schedule 2.60.
2 (A)	
3 (A)	
4 (A)	
6 (A)	
7 (A)	
8 (A)	
9 (A)	
12 (B)	Direct assignment to Scherer 4 TSA.
13 (C)	Direct assignment to City of Dalton / Tri-County EMC.
14 (D)	Direct assignment to Wholesale Block Power Sales.
16 (E)	Allocated per Level B-2 demand allocator from Schedule 2.60.
17 (F)	Allocated per Level C demand allocator from Schedule 2.60.
18 (G)	Allocated per Level D demand allocator from Schedule 2.60.
19 (H)	Allocated per Level E demand allocator from Schedule 2.60.
20 (I)	Allocated per Level F demand allocator from Schedule 2.60.
22 (E)	
23 (G)	
26 (J)	Allocated per Level B-1 demand allocator from Schedule 2.60.
27 (E)	
28 (F)	
29 (G)	
30 (H)	
31 (I)	
33 (E)	
34 (G)	
36 (E)	
37 (G)	
39 (E)	
40 (G)	
42 (E)	
43 (G)	
45 (E)	
46 (G)	
48 (E)	
49 (G)	
52 (E)	
54 (B)	
55 (C)	
56 (D)	

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

58 (F)	
59 (G)	
60 (H)	
61 (I)	
62 (K)	Allocated per Level G demand allocator from Schedule 2.60.
64 (L)	Allocated per the average number of customers served at Levels F and G from Schedule 2.60.
66 (F)	
67 (G)	
68 (H)	
69 (I)	
70 (K)	
72 (F)	
73 (G)	
74 (H)	
75 (I)	
76 (K)	
78 (L)	
79 (I)	
81 (M)	Allocated per the average number of customers served at Level G from Schedule 2.60.
82 (K)	
85 (L)	
86 (I)	
88 (M)	
89 (K)	
92 (L)	
93 (I)	
95 (M)	
96 (K)	
99 (L)	
100 (I)	
102 (M)	
103 (K)	
106 (L)	
107 (I)	
109 (N)	Allocated per the number of Padmounted Single Phase Customers from Schedule 2.60.
110 (O)	Allocated per the number of Padmounted Three Phase Customers from Schedule 2.60.
111 (P)	Allocated per the number of Overhead Single Phase Customers from Schedule 2.60.

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

112 (Q)	Allocated per the number of Overhead Three Phase Customers from Schedule 2.60.
114 (K)	
117 (R)	Direct assignment to Rate R.
118 (S)	Allocated per Retail MWh Sales to Residential.
119 (P)	
120 (Q)	
122 (N)	
123 (O)	
126 (T)	Allocated per the number of single phase metered customers from Schedule 2.60.
127 (U)	Allocated per the number of three phase metered customers from Schedule 2.60.
129 (S)	
130 (V)	Allocated per the total average number of customers excluding Rates R, RM, TOU-REO, OL - Gov., OL - Non-Gov., EOL, ET and TC.
131 (W)	Allocator provided by Georgia Power Company to Rate OL - Gov. and OL - Non - Gov.
133 (X)	Allocated per Production Gross Plant.
134 (Y)	Allocated per Transmission Gross Plant.
135 (Z)	Allocated per Distribution Gross Plant.
136 (AA)	Allocated per Customer Accounting Expense from Schedule 2.20.
137 (AB)	Allocated per Customer Assistance Expense from Schedule 2.20.
138 (AC)	Allocated per Sales Expense from Schedule 2.20.
140 (B)	
141 (C)	
142 (D)	
144 (X)	
145 (Y)	
146 (Z)	
147 (AA)	
148 (AB)	
149 (AC)	
151 (B)	
152 (C)	
153 (D)	

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO. (1)	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PRODUCTION								
1	STEAM	2,776,234	1,326,703	207,584	490,460	139,851	6,910	87,180
2	NUCLEAR	2,714,666	1,297,282	202,980	479,583	136,750	6,756	85,247
3	HYDRO	427,680	204,379	31,978	75,556	21,544	1,064	13,430
4	OTHER	254,279	121,515	19,013	44,922	12,809	633	7,985
5	PRODUCTION ACCUM. DEPRECIATION	6,172,859	2,949,879	461,555	1,090,521	310,954	15,364	193,842
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON / TRI-COUNTY	4,312	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	131,404	0	0	0	0	0	0
9	TOTAL PRODUCTION ACCUM. DEPR.	6,308,575	2,949,879	461,555	1,090,521	310,954	15,364	193,842
TRANSMISSION								
10	ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS	58,232	27,299	4,643	10,642	2,948	164	1,758
11	LEVEL B-1	124,427	59,461	9,304	21,982	6,268	310	3,907
12	ALL OTHER LEVELS	442,901	211,988	36,241	82,575	21,678	1,289	13,576
13	TOTAL SUBSTATIONS	567,328	271,449	45,545	104,556	27,946	1,598	17,483
14	LINES: ACCOUNT 354	203,539	96,857	16,457	37,629	10,078	582	6,221
15	ACCOUNT 355	153,329	70,347	11,980	27,562	8,003	424	4,550
16	ACCOUNT 356	304,828	141,207	24,032	55,200	15,697	851	9,116
17	ACCOUNT 357	2,549	1,174	200	459	132	7	76
18	ACCOUNT 358	5,188	2,420	412	944	265	15	156
19	ACCOUNT 359	669	282	48	113	39	2	19
20	TRANSMISSION ACCUM. DEPRECIATION	1,295,663	611,036	103,316	237,106	65,107	3,644	39,379
21	REMOVE SCHERER 4 TSA	(48,364)	(23,175)	(3,936)	(9,989)	(2,369)	(139)	(1,487)
22	TRANSMISSION ACCUM. DEPRECIATION	1,247,299	587,860	99,380	228,116	62,737	3,505	37,892
23	SCHERER 4 TSA	48,364	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	53	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	2,180	0	0	0	0	0	0
26	TOTAL TRANSMISSION ACCUM. DEPR.	1,297,896	587,860	99,380	228,116	62,737	3,505	37,892
DISTRIBUTION								
27	ACCOUNT 360	2,189	1,894	218	34	1	2	6
28	ACCOUNT 361	72,330	34,206	5,905	13,434	3,550	213	2,190
29	ACCOUNT 362	382,871	179,695	30,994	70,629	18,850	1,127	11,529
30	ACCOUNT 364	372,504	250,549	33,285	38,139	7,214	1,074	6,509
31	ACCOUNT 365	345,590	243,503	31,478	30,403	5,594	896	5,197
32	ACCOUNT 366	114,377	60,186	9,219	18,550	3,944	469	3,232
33	ACCOUNT 367	490,094	252,038	39,039	81,029	17,585	2,040	14,233
34	ACCOUNT 368	441,249	236,349	122,412	60,842	2,837	1,505	5,362
35	ACCOUNT 369	315,382	274,503	32,049	7,172	120	365	553
36	POWER PANELS	150	150	0	0	0	0	0
37	EV CHARGERS	270	268	0	1	0	0	0
38	TOTAL ACCOUNT 369	315,803	274,921	32,049	7,173	121	365	553
39	ACCOUNT 370	82,147	75,562	6,190	327	3	3	27
40	SINGLE PHASE METERS	55,648	0	38,027	15,135	293	166	923
41	THREE PHASE METERS	137,795	75,562	44,217	15,462	296	170	950
42	TOTAL ACCOUNT 370	583	578	1	3	1	0	0
43	ACCOUNT 371	223	0	187	29	1	2	2
44	ACCOUNT 372	431,115	0	0	0	0	0	0
45	TOTAL DISTRIBUTION ACCUM. DEPR.	3,106,721	1,609,501	349,004	335,726	59,994	7,863	49,762

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO. (1)	ACCUMULATED DEPRECIATION (2)	PRODUCTION	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
1	STEAM		2,776,234	8,890	508,656	2,776,234	0
2	NUCLEAR		2,714,666	8,693	497,376	2,714,666	0
3	HYDRO		427,680	1,369	78,359	427,680	0
4	OTHER		254,279	814	46,588	254,279	0
5	PRODUCTION ACCUM. DEPRECIATION		6,172,859	19,766	1,130,979	6,172,859	0
6	SCHERER 4 TSA		0	0	0	0	0
7	DALTON / TRI-COUNTY		4,312	0	0	0	4,312
8	WHOLESALE BLOCK POWER SALES		131,404	0	0	0	131,404
9	TOTAL PRODUCTION ACCUM. DEPR.		6,308,575	19,766	1,130,979	6,172,859	135,716
	TRANSMISSION						
10	ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS		58,232	31	10,747	58,232	0
11	LEVEL B-1		124,427	398	22,797	124,427	0
12	ALL OTHER LEVELS		442,901	173	75,382	442,901	0
13	TOTAL SUBSTATIONS		567,328	571	98,180	567,328	0
14	ACCOUNT 354		203,539	115	35,599	203,539	0
15	ACCOUNT 355		153,329	73	30,390	153,329	0
16	ACCOUNT 356		304,828	153	58,572	304,828	0
17	ACCOUNT 357		2,549	1	500	2,549	0
18	ACCOUNT 358		5,188	3	974	5,188	0
19	ACCOUNT 359		669	0	166	669	0
20	TRANSMISSION ACCUM. DEPRECIATION		1,295,663	948	235,128	1,295,663	0
21	REMOVE SCHERER 4 TSA		(48,364)	(28)	(8,240)	(48,364)	0
22	TRANSMISSION ACCUM. DEPRECIATION		1,247,299	919	226,888	1,247,299	0
23	SCHERER 4 TSA		48,364	0	0	0	48,364
24	DALTON / TRI-COUNTY		53	0	0	0	53
25	WHOLESALE BLOCK POWER SALES		2,180	0	0	0	2,180
26	TOTAL TRANSMISSION ACCUM. DEPR.		1,297,896	919	226,888	1,247,299	50,597
	DISTRIBUTION						
27	ACCOUNT 360		2,189	32	2	2,189	0
28	ACCOUNT 361		72,330	19	12,813	72,330	0
29	ACCOUNT 362		382,871	185	69,862	382,871	0
30	ACCOUNT 364		372,504	5,998	29,736	372,504	0
31	ACCOUNT 365		345,590	5,475	23,043	345,590	0
32	ACCOUNT 366		114,377	1,937	16,838	114,377	0
33	ACCOUNT 367		490,094	8,288	75,841	490,094	0
34	ACCOUNT 368		441,249	981	10,961	441,249	0
35	ACCOUNT 369		315,382	222	398	315,382	0
36	POWER PANELS		150	0	0	150	0
37	EV CHARGERS		270	0	0	270	0
38	TOTAL ACCOUNT 369		315,803	222	398	315,803	0
39	ACCOUNT 370		82,147	0	15	82,147	0
40	SINGLE PHASE METERS		55,648	0	1,104	55,648	0
41	THREE PHASE METERS		137,795	0	1,119	137,795	0
42	TOTAL ACCOUNT 370		583	0	0	583	0
43	ACCOUNT 371		223	0	2	223	0
44	ACCOUNT 372		431,115	431,115	0	431,115	0
45	TOTAL DISTRIBUTION ACCUM. DEPR.		3,106,721	454,253	240,616	3,106,721	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO.	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
GENERAL PLANT								
46	PRODUCTION	220,623	105,431	16,496	38,976	11,114	549	6,928
47	TRANSMISSION	72,983	34,370	5,822	13,355	3,673	206	2,214
48	DISTRIBUTION	234,355	134,758	29,602	28,528	5,112	663	4,220
49	CUSTOMER ACCOUNTING	92,386	79,168	8,565	1,483	214	99	274
50	CUSTOMER ASSISTANCE	39,516	16,960	18,320	3,113	78	225	500
51	SALES	53,104	15,123	25,965	5,882	297	411	545
52	GENERAL PLANT ACCUM. DEPR.	712,967	385,810	104,770	91,336	20,488	2,153	14,682
53	SCHERER 4 TSA	4,055	0	0	0	0	0	0
54	DALTON / TRI-COUNTY	32	0	0	0	0	0	0
55	WHOLESALE BLOCK POWER SALES	1,287	0	0	0	0	0	0
56	TOTAL GENERAL PLANT ACCUM. DEPR.	718,341	385,810	104,770	91,336	20,488	2,153	14,682
INTANGIBLE PLANT								
57	PRODUCTION	109,046	52,111	8,154	19,264	5,493	271	3,424
58	TRANSMISSION	38,070	17,928	3,037	6,966	1,916	107	1,155
59	DISTRIBUTION	115,812	66,594	14,628	14,098	2,526	328	2,085
60	CUSTOMER ACCOUNTING	45,655	39,123	4,233	733	106	49	136
61	CUSTOMER ASSISTANCE	19,528	8,381	9,053	1,538	39	111	247
62	SALES	26,242	7,473	12,831	2,907	147	203	269
63	INTANGIBLE PLANT ACCUM. DEPR.	354,353	191,610	51,936	45,506	10,226	1,070	7,317
64	SCHERER 4 TSA	0	0	0	0	0	0	0
65	DALTON / TRI-COUNTY	15	0	0	0	0	0	0
66	WHOLESALE BLOCK POWER SALES	617	0	0	0	0	0	0
67	TOTAL INTAN. PLANT ACCUM. DEPR.	354,985	191,610	51,936	45,506	10,226	1,070	7,317
68	ACCUMULATED DEPRECIATION	11,594,198	5,724,661	1,066,645	1,791,206	464,400	29,954	303,496
69	SCHERER 4 TSA	52,419	0	0	0	0	0	0
70	DALTON / TRI-COUNTY	4,412	0	0	0	0	0	0
71	WHOLESALE BLOCK POWER SALES	135,489	0	0	0	0	0	0
72	TOTAL ACCUMULATED DEPRECIATION	11,786,517	5,724,661	1,066,645	1,791,206	464,400	29,954	303,496

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO. (1)	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
GENERAL PLANT						
46	PRODUCTION	220,623	706	40,422	220,623	0
47	TRANSMISSION	72,983	49	13,294	72,983	0
48	DISTRIBUTION	234,355	11,016	20,456	234,355	0
49	CUSTOMER ACCOUNTING	92,386	1,132	1,451	92,386	0
50	CUSTOMER ASSISTANCE	39,516	3	317	39,516	0
51	SALES	53,104	3,641	1,240	53,104	0
52	GENERAL PLANT ACCUM. DEPR.	712,967	16,547	77,180	712,967	0
53	SCHERER 4 TSA	4,055	0	0	0	4,055
54	DALTON / TRI-COUNTY	32	0	0	0	32
55	WHOLESALE BLOCK POWER SALES	1,287	0	0	0	1,287
56	TOTAL GENERAL PLANT ACCUM. DEPR.	718,341	16,547	77,180	712,967	5,374
INTANGIBLE PLANT						
57	PRODUCTION	109,046	349	19,979	109,046	0
58	TRANSMISSION	38,070	26	6,935	38,070	0
59	DISTRIBUTION	115,812	5,444	10,109	115,812	0
60	CUSTOMER ACCOUNTING	45,655	559	717	45,655	0
61	CUSTOMER ASSISTANCE	19,528	1	156	19,528	0
62	SALES	26,242	1,799	613	26,242	0
63	INTANGIBLE PLANT ACCUM. DEPR.	354,353	8,179	38,509	354,353	0
64	SCHERER 4 TSA	0	0	0	0	0
65	DALTON / TRI-COUNTY	15	0	0	0	15
66	WHOLESALE BLOCK POWER SALES	617	0	0	0	617
67	TOTAL INTAN. PLANT ACCUM. DEPR.	354,985	8,179	38,509	354,353	632
68	ACCUMULATED DEPRECIATION	11,594,198	499,664	1,714,172	11,594,198	0
69	SCHERER 4 TSA	52,419	0	0	0	52,419
70	DALTON / TRI-COUNTY	4,412	0	0	0	4,412
71	WHOLESALE BLOCK POWER SALES	135,488	0	0	0	135,488
72	TOTAL ACCUMULATED DEPRECIATION	11,786,517	499,664	1,714,172	11,594,198	192,319

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (A)
- 3 (A)
- 4 (A)
- 6 (B) Direct assignment to Scherer 4 TSA.
- 7 (C) Direct assignment to City of Dalton / Tri-County EMC.
- 8 (D) Direct assignment to Wholesale Block Power Sales.
- 10 (E) Allocated per Transmission Account 350-Land: Total Lines, from Schedule 2.00.
- 11 (F) Allocated per Level B-1 demand allocator from Schedule 2.60.
- 12 (G) Allocated per Transmission Accounts 352 and 353 less Level B-1 from Schedule 2.00.
- 14 (H) Allocated per Transmission Account 354 from Schedule 2.00.
- 15 (I) Allocated per Transmission Account 355 from Schedule 2.00.
- 16 (J) Allocated per Transmission Account 356 from Schedule 2.00.
- 17 (K) Allocated per Transmission Account 357 from Schedule 2.00.
- 18 (L) Allocated per Transmission Account 358 from Schedule 2.00.
- 19 (M) Allocated per Transmission Account 359 from Schedule 2.00.
- 21 (N) Allocated per Level B-2 demand allocator from Schedule 2.60.
- 23 (B)
- 24 (C)
- 25 (D)
- 27 (O) Allocated per Distribution Account 360 - Land: Lines-Level F from Schedule 2.00.
- 28 (P) Allocated per Distribution Account 361 from Schedule 2.00.
- 29 (Q) Allocated per Distribution Account 362 from Schedule 2.00.
- 30 (R) Allocated per Distribution Account 364 from Schedule 2.00.
- 31 (S) Allocated per Distribution Account 365 from Schedule 2.00.
- 32 (T) Allocated per Distribution Account 366 from Schedule 2.00.
- 33 (U) Allocated per Distribution Account 367 from Schedule 2.00.
- 34 (V) Allocated per Distribution Account 368 from Schedule 2.00.
- 35 (W) Allocated per Distribution Account 369 - Total Pad Service and Total Overhead Service from Schedule 2.00.
- 36 (X) Allocated per Distribution Account 369 - Power Panels from Schedule 2.00.
- 37 (Y) Allocated per Distribution Account 369 - EV Chargers from Schedule 2.00.
- 39 (Z) Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00.
- 40 (AA) Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00.
- 42 (AB) Allocated per Distribution Account 371 from Schedule 2.00.
- 43 (AC) Allocated per Distribution Account 372 from Schedule 2.00.
- 44 (AD) Allocated per Distribution Account 373 from Schedule 2.00.

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

46 (AE)	Allocated per Production Gross Plant from Schedule 2.00.
47 (AF)	Allocated per Transmission Gross Plant from Schedule 2.00.
48 (AG)	Allocated per Distribution Gross Plant from Schedule 2.00.
49 (AH)	Allocated per Customer Accounting Expense from Schedule 2.20.
50 (AI)	Allocated per Customer Assistance Expense from Schedule 2.20.
51 (AJ)	Allocated per Sales Expense from Schedule 2.20.
53 (B)	
54 (C)	
55 (D)	
57 (AE)	
58 (AF)	
59 (AG)	
60 (AH)	
61 (AI)	
62 (AJ)	
64 (B)	
65 (C)	
66 (D)	

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	MATERIALS AND SUPPLIES (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
FUEL INVENTORY								
1	COAL	166,708	79,666	12,465	29,451	8,398	415	5,235
2	OIL	75,453	36,057	5,642	13,330	3,801	188	2,369
3	GAS	15,271	7,298	1,142	2,698	769	38	480
4	ALLOWANCE INVENTORY	7,337	3,506	549	1,296	370	18	230
5	FUEL INVENTORY	264,769	126,528	19,797	46,775	13,338	659	8,314
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON / TRI-COUNTY	212	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	5,373	0	0	0	0	0	0
9	TOTAL FUEL INVENTORY	270,354	126,528	19,797	46,775	13,338	659	8,314
PLANT MATERIALS & SUPPLIES								
10	PRODUCTION	150,403	71,874	11,246	26,571	7,576	374	4,723
11	TRANSMISSION	50,826	23,935	4,054	9,300	2,558	143	1,542
12	DISTRIBUTION	161,982	93,143	20,460	19,718	3,533	458	2,917
13	CUSTOMER ACCOUNTING	63,856	54,720	5,920	1,025	148	68	190
14	CUSTOMER ASSISTANCE	27,313	11,723	12,663	2,152	54	156	346
15	SALES	36,705	10,453	17,946	4,066	205	284	377
16	PLANT MATERIALS & SUPPLIES	491,084	265,847	72,289	62,831	14,075	1,484	10,094
17	SCHERER 4 TSA	2,421	0	0	0	0	0	0
18	DALTON / TRI-COUNTY	107	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	2,893	0	0	0	0	0	0
20	TOTAL PLANT MATERIALS & SUPPLIES	496,505	265,847	72,289	62,831	14,075	1,484	10,094
21	MATERIALS & SUPPLIES	755,853	392,375	92,087	109,606	27,413	2,143	18,408
22	SCHERER 4 TSA	2,421	0	0	0	0	0	0
23	DALTON / TRI-COUNTY	319	0	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	8,266	0	0	0	0	0	0
25	TOTAL MATERIALS & SUPPLIES	766,859	392,375	92,087	109,606	27,413	2,143	18,408

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	MATERIALS AND SUPPLIES (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
FUEL INVENTORY						
1	COAL	166,708	534	30,544	166,708	0
2	OIL	75,453	242	13,824	75,453	0
3	GAS	15,271	49	2,798	15,271	0
4	ALLOWANCE INVENTORY	7,337	23	1,344	7,337	0
5	FUEL INVENTORY	264,769	848	48,510	264,769	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON/TRI-COUNTY	212	0	0	0	212
8	WHOLESALE BLOCK POWER SALES	5,373	0	0	0	5,373
9	TOTAL FUEL INVENTORY	270,354	848	48,510	264,769	5,585
PLANT MATERIALS & SUPPLIES						
10	PRODUCTION	150,403	482	27,556	150,403	0
11	TRANSMISSION	50,826	34	9,258	50,826	0
12	DISTRIBUTION	161,982	7,614	14,139	161,982	0
13	CUSTOMER ACCOUNTING	63,856	782	1,003	63,856	0
14	CUSTOMER ASSISTANCE	27,313	2	219	27,313	0
15	SALES	36,705	2,516	857	36,705	0
16	PLANT MATERIALS & SUPPLIES	491,084	11,431	53,032	491,084	0
17	SCHERER 4 TSA	2,421	0	0	0	2,421
18	DALTON/TRI-COUNTY	107	0	0	0	107
19	WHOLESALE BLOCK POWER SALES	2,893	0	0	0	2,893
20	TOTAL PLANT MATERIALS & SUPPLIES	496,505	11,431	53,032	491,084	5,421
21	MATERIALS & SUPPLIES	755,853	12,278	101,543	755,853	0
22	SCHERER 4 TSA	2,421	0	0	0	2,421
23	DALTON/TRI-COUNTY	319	0	0	0	319
24	WHOLESALE BLOCK POWER SALES	8,266	0	0	0	8,266
25	TOTAL MATERIALS & SUPPLIES	766,859	12,278	101,543	755,853	11,006

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.02
ANALYSIS OF MATERIALS AND SUPPLIES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (A)
- 3 (A)
- 4 (A)
- 6 (B) Direct assignment to Scherer 4 TSA.
- 7 (C) Direct assignment to City of Dalton / Tri-County EMC.
- 8 (D) Direct assignment to Wholesale Block Power Sales.
- 10 (E) Allocated per Production Gross Plant from Schedule 2.00.
- 11 (F) Allocated per Transmission Gross Plant from Schedule 2.00.
- 12 (G) Allocated per Distribution Gross Plant from Schedule 2.00.
- 13 (H) Allocated per Customer Accounting Expense from Schedule 2.20.
- 14 (I) Allocated per Customer Assistance Expense from Schedule 2.20.
- 15 (J) Allocated per Sales Expense from Schedule 2.20.
- 17 (B)
- 18 (C)
- 19 (D)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PLANT HELD FOR FUTURE USE								
1	PRODUCTION	23,553	11,255	1,761	4,161	1,186	59	740
2	TRANSMISSION							
3	LEVEL B-2	71,940	34,473	5,855	13,371	3,524	207	2,211
4	LEVEL C	883	424	73	166	43	3	27
5	TOTAL TRANSMISSION	72,823	34,896	5,928	13,537	3,567	210	2,238
6	DISTRIBUTION							
7	LEVEL C	23,503	11,280	1,949	4,421	1,145	70	720
8	LEVEL E	0	0	0	0	0	0	0
9	LEVEL F	0	0	0	0	0	0	0
10	TOTAL DISTRIBUTION	23,503	11,280	1,949	4,421	1,145	70	720
11	TOTAL GENERAL PLANT	0	0	0	0	0	0	0
12	PLANT HELD FOR FUTURE USE	119,878	57,431	9,638	22,119	5,899	338	3,698
13	SCHERER 4 TSA	0	0	0	0	0	0	0
14	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
15	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
16	TOTAL PLANT HELD FOR FUTURE USE	119,878	57,431	9,638	22,119	5,899	338	3,698
MIN. BANK BAL., PC, PREPAIDS								
17	MIN. BANK BAL., PC, PREPAIDS	142,862	73,451	13,556	23,192	5,969	387	3,894
18	SCHERER 4 TSA	362	0	0	0	0	0	0
19	DALTON / TRI-COUNTY	43	0	0	0	0	0	0
20	WHOLESALE BLOCK POWER SALES	443	0	0	0	0	0	0
21	TOTAL MIN. BANK BAL., PC, PREPAIDS	143,710	73,451	13,556	23,192	5,969	387	3,894
PREPAID PENSION ASSET								
22	PREPAID PENSION ASSET	1,290,550	680,249	186,123	157,846	35,058	3,758	25,534
23	SCHERER 4 TSA	2,275	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	407	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	8,308	0	0	0	0	0	0
26	TOTAL PREPAID PENSION ASSET	1,301,540	680,249	186,123	157,846	35,058	3,758	25,534
OPERATING RESERVES								
27	PRODUCTION	(487,470)	(232,952)	(36,449)	(86,118)	(24,556)	(1,213)	(15,308)
28	TRANSMISSION	(202,100)	(95,174)	(16,121)	(36,981)	(10,172)	(569)	(6,132)
29	DISTRIBUTION	(103,784)	(59,678)	(13,109)	(12,834)	(2,264)	(294)	(1,869)
30	CUSTOMER ACCOUNTING	(78,656)	(67,402)	(7,292)	(1,262)	(182)	(84)	(234)
31	CUSTOMER ASSISTANCE	(33,712)	(14,469)	(15,629)	(2,656)	(67)	(192)	(427)
32	SALES	(45,047)	(12,828)	(22,026)	(4,990)	(252)	(349)	(462)
33	OPERATING RESERVES	(950,769)	(482,503)	(110,626)	(144,641)	(37,492)	(2,702)	(24,431)
34	SCHERER 4 TSA	(6,010)	0	0	0	0	0	0
35	DALTON / TRI-COUNTY	(145)	0	0	0	0	0	0
36	WHOLESALE BLOCK POWER SALES	(5,407)	0	0	0	0	0	0
37	TOTAL OPERATING RESERVES	(962,331)	(482,503)	(110,626)	(144,641)	(37,492)	(2,702)	(24,431)
NUCLEAR FUEL								
38	NUCLEAR FUEL	751,328	359,044	56,178	132,732	37,848	1,870	23,593
39	NUCLEAR FUEL AMORTIZATION	(384,742)	(183,860)	(28,768)	(67,970)	(19,381)	(958)	(12,082)
40	NET NUCLEAR FUEL	366,586	175,183	27,410	64,762	18,467	912	11,512

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PLANT HELD FOR FUTURE USE						
1	PRODUCTION TRANSMISSION	23,553	75	4,315	23,553	0
2	LEVEL B-2	71,940	42	12,256	71,940	0
3	LEVEL C	883	0	147	883	0
4	TOTAL TRANSMISSION	72,823	42	12,404	72,823	0
5	DISTRIBUTION	23,503	0	3,918	23,503	0
6	LEVEL C	0	0	0	0	0
7	LEVEL E	0	0	0	0	0
8	LEVEL F	0	0	0	0	0
9	TOTAL DISTRIBUTION	23,503	0	3,918	23,503	0
10	TOTAL GENERAL PLANT	0	0	0	0	0
11	PLANT HELD FOR FUTURE USE	119,878	117	20,637	119,878	0
12	SCHERER 4 TSA	0	0	0	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
15	TOTAL PLANT HELD FOR FUTURE USE	119,878	117	20,637	119,878	0
MIN. BANK BAL., PC, PREPAIDS						
16	MIN. BANK BAL., PC, PREPAIDS	142,862	369	22,044	142,862	0
17	SCHERER 4 TSA	362	0	0	0	362
18	DALTON / TRI-COUNTY	43	0	0	0	43
19	WHOLESALE BLOCK POWER SALES	443	0	0	0	443
20	TOTAL MIN. BANK BAL., PC, PREPAIDS	143,710	369	22,044	142,862	848
PREPAID PENSION ASSET						
21	PREPAID PENSION ASSET	1,290,550	35,544	166,439	1,290,550	0
22	SCHERER 4 TSA	2,275	0	0	0	2,275
23	DALTON / TRI-COUNTY	407	0	0	0	407
24	WHOLESALE BLOCK POWER SALES	8,308	0	0	0	8,308
25	TOTAL PREPAID PENSION ASSET	1,301,540	35,544	166,439	1,290,550	10,990
OPERATING RESERVES						
26	PRODUCTION	(487,470)	(1,561)	(89,313)	(487,470)	0
27	TRANSMISSION	(202,100)	(136)	(36,814)	(202,100)	0
28	DISTRIBUTION	(103,784)	(4,879)	(9,059)	(103,784)	0
29	CUSTOMER ACCOUNTING	(78,656)	(964)	(1,235)	(78,656)	0
30	CUSTOMER ASSISTANCE	(33,712)	(2)	(270)	(33,712)	0
31	SALES	(45,047)	(3,088)	(1,052)	(45,047)	0
32	OPERATING RESERVES	(950,769)	(10,630)	(137,744)	(950,769)	0
33	SCHERER 4 TSA	(6,010)	0	0	0	(6,010)
34	DALTON / TRI-COUNTY	(145)	0	0	0	(145)
35	WHOLESALE BLOCK POWER SALES	(5,407)	0	0	0	(5,407)
36	TOTAL OPERATING RESERVES	(982,331)	(10,630)	(137,744)	(950,769)	(11,562)
NUCLEAR FUEL						
37	NUCLEAR FUEL	751,328	2,406	137,657	751,328	0
38	NUCLEAR FUEL AMORTIZATION	(384,742)	(1,232)	(70,492)	(384,742)	0
39	NET NUCLEAR FUEL	366,586	1,174	67,165	366,586	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ACCUMULATED DEFERRED INC. TAXES								
ACCOUNT 281 AND 282								
LIBERALIZED DEPRECIATION								
39	PRODUCTION	2,391,252	1,142,729	178,798	422,448	120,458	5,952	75,091
40	TRANSMISSION	1,113,580	524,414	88,828	203,767	56,047	3,137	33,789
41	DISTRIBUTION	1,704,251	979,976	215,267	207,458	37,172	4,823	30,686
42	GENERAL PLANT	136,706	73,974	20,087	17,515	3,929	413	2,815
43	NUCLEAR FUEL	24,310	11,617	1,818	4,295	1,225	61	763
44	TOTAL LIBERALIZED DEPR.	5,370,098	2,732,710	504,797	855,482	218,830	14,385	143,144
OTHER BASIS DIFFERENCES								
45	PRODUCTION	399,045	190,695	29,837	70,497	20,102	993	12,531
46	TRANSMISSION	32,589	15,347	2,600	5,963	1,640	92	989
47	DISTRIBUTION	85,481	49,153	10,797	10,406	1,864	242	1,539
48	GENERAL PLANT	4,759	2,575	699	610	137	14	98
49	NUCLEAR FUEL	(379)	(181)	(28)	(67)	(19)	(1)	(12)
50	TOTAL OTHER BASIS DIFF.	521,494	257,589	43,905	87,408	23,724	1,340	15,145
51	ACCOUNT 281 AND 282	5,891,592	2,990,299	548,702	942,890	242,554	15,725	158,289
52	SCHERER 4 TSA	65,282	0	0	0	0	0	0
53	DALTON / TRI-COUNTY	4,440	0	0	0	0	0	0
54	WHOLESALE BLOCK POWER SALES	52,919	0	0	0	0	0	0
55	TOTAL ACCOUNT 281 AND 282	6,014,233	2,990,299	548,702	942,890	242,554	15,725	158,289
ACCOUNT 283								
56	PREMIUM ON REACQUIRED DEBT	58,182	30,226	5,747	9,318	2,372	160	1,588
57	ADD. PENSION DEDUCTIONS	283,544	149,456	40,893	34,680	7,702	826	5,610
58	NUCLEAR OUTAGE	9,098	4,348	690	1,607	458	23	286
59	DEFERRED REVENUES	198	93	16	36	10	1	6
60	LEVELIZED PURCHASE POWER	1,174	561	88	207	59	3	37
61	STORM DAMAGE	91,013	52,048	11,368	11,248	2,064	258	1,673
62	REG. ASSET - BRANCH	25,562	12,215	1,911	4,516	1,288	64	803
63	REG. ASSET - OBSOLETE INVENTORY	8,069	3,856	603	1,425	406	20	253
64	REG. ASSET - MITCHELL	2,602	1,243	195	460	131	6	82
65	REG. ASSET - ENV. DECOMM.	9,208	4,400	689	1,627	464	23	289
66	REG. ASSET - STEWART CO NUCLEAR	3,001	1,434	224	530	151	7	94
67	RESERVE FOR STATE TAX REFORM	(5,911)	(3,014)	(566)	(932)	(238)	(16)	(156)
68	EMISSION ALLOWANCES	2,168	1,036	162	383	109	5	68
69	TAX LEGISLATIVE ADJUSTMENT	9,701	5,270	1,383	1,250	278	29	200
70	CUSTOMER ADVANCES FOR CONSTRUCTION	(6,654)	(3,445)	(670)	(1,034)	(250)	(19)	(165)
71	ACCOUNT 283	490,954	259,728	62,723	65,321	15,006	1,389	10,667
72	SCHERER 4 TSA	3,092	0	0	0	0	0	0
73	DALTON / TRI-COUNTY	193	0	0	0	0	0	0
74	WHOLESALE BLOCK POWER SALES	2,969	0	0	0	0	0	0
75	TOTAL ACCOUNT 283	497,208	259,728	62,723	65,321	15,006	1,389	10,667

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ACCUMULATED DEFERRED INC. TAXES						
ACCOUNT 281 AND 282						
LIBERALIZED DEPRECIATION						
39	PRODUCTION	2,391,252	7,657	438,120	2,391,252	0
40	TRANSMISSION	1,113,580	749	202,849	1,113,580	0
41	DISTRIBUTION	1,704,251	80,113	148,757	1,704,251	0
42	GENERAL PLANT	136,706	3,172	14,801	136,706	0
43	NUCLEAR FUEL	24,310	78	4,454	24,310	0
44	TOTAL LIBERALIZED DEPR.	5,370,098	91,769	808,982	5,370,098	0
OTHER BASIS DIFFERENCES						
45	PRODUCTION	399,045	1,278	73,112	399,045	0
46	TRANSMISSION	32,589	22	5,936	32,589	0
47	DISTRIBUTION	85,481	4,018	7,461	85,481	0
48	GENERAL PLANT	4,759	110	515	4,759	0
49	NUCLEAR FUEL	(379)	(1)	(69)	(379)	0
50	TOTAL OTHER BASIS DIFF.	521,494	5,427	86,956	521,494	0
51	ACCOUNT 281 AND 282	5,891,592	97,196	895,937	5,891,592	0
52	SCHERER 4 TSA	65,282	0	0	0	65,282
53	DALTON / TRI-COUNTY	4,440	0	0	0	4,440
54	WHOLESALE BLOCK POWER SALES	52,919	0	0	0	52,919
55	TOTAL ACCOUNT 281 AND 282	6,014,233	97,196	895,937	5,891,592	122,641
ACCOUNT 283						
56	PREMIUM ON REACQUIRED DEBT	58,182	(18)	8,789	58,182	(0)
57	ADD. PENSION DEDUCTIONS	283,544	7,809	36,568	283,544	0
58	NUCLEAR OUTAGE	9,098	29	1,667	9,098	0
59	DEFERRED REVENUES	198	0	36	198	0
60	LEVELIZED PURCHASE POWER	1,174	4	215	1,174	0
61	STORM DAMAGE	91,013	4,151	8,205	91,013	0
62	REG. ASSET - BRANCH	25,562	82	4,683	25,562	0
63	REG. ASSET - OBSOLETE INVENTORY	8,069	26	1,478	8,069	0
64	REG. ASSET - MITCHELL	2,602	8	477	2,602	0
65	REG. ASSET - ENV. DECOMM.	9,208	29	1,687	9,208	0
66	REG. ASSET - STEWART CO NUCLEAR	3,001	10	550	3,001	0
67	RESERVE FOR STATE TAX REFORM	(5,911)	(103)	(886)	(5,911)	(0)
68	EMISSION ALLOWANCES	2,168	7	397	2,168	0
69	TAX LEGISLATIVE ADJUSTMENT	9,701	239	1,050	9,701	0
70	CUSTOMER ADVANCES FOR CONSTRUCTION	(6,654)	(143)	(928)	(6,654)	0
71	ACCOUNT 283	490,954	12,130	63,989	490,953	0
72	SCHERER 4 TSA	3,092	0	0	0	3,092
73	DALTON / TRI-COUNTY	193	0	0	0	193
74	WHOLESALE BLOCK POWER SALES	2,969	0	0	0	2,969
75	TOTAL ACCOUNT 283	497,208	12,130	63,989	490,953	6,254

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
	ACCOUNT 190							
	INJURIES & DAMAGES RESERVE							
76	PRODUCTION	(660)	(315)	(49)	(117)	(33)	(2)	(21)
77	TRANSMISSION	(316)	(149)	(25)	(58)	(16)	(1)	(10)
78	DISTRIBUTION	(980)	(563)	(124)	(119)	(21)	(3)	(18)
79	CUSTOMER ACCOUNTING	(300)	(257)	(28)	(5)	(1)	(0)	(1)
80	CUSTOMER ASSISTANCE	(124)	(53)	(67)	(10)	(0)	(1)	(2)
81	SALES	(166)	(47)	(81)	(18)	(1)	(1)	(2)
82	TOTAL I & D RESERVE	(2,546)	(1,385)	(365)	(327)	(72)	(8)	(52)
	MEDICAL INSURANCE CLAIMS							
83	PRODUCTION	160	76	12	28	8	0	5
84	TRANSMISSION	77	36	6	14	4	0	2
85	DISTRIBUTION	237	136	30	29	5	1	4
86	CUSTOMER ACCOUNTING	72	62	7	1	0	0	0
87	CUSTOMER ASSISTANCE	30	13	14	2	0	0	0
88	SALES	40	11	20	4	0	0	0
	TOTAL MEDICAL INSURANCE CLAIMS	616	335	88	79	18	2	13
89	ACCURAL FOR UNCOLLECTIBLES	(684)	(591)	(68)	(11)	(0)	(1)	(2)
90	CSX CONTRACT TERMINATION	(977)	(467)	(73)	(173)	(49)	(2)	(31)
91	HEALTH REIMBURSEMENT ACCRUAL	(142)	(77)	(20)	(18)	(4)	(0)	(3)
92	OTHER DEFERRED COSTS	(122,905)	(62,373)	(14,301)	(18,698)	(4,847)	(349)	(3,158)
93	INC. TAXES DEFERRED - ELECTRIC	(214,454)	(109,110)	(20,398)	(33,990)	(8,699)	(574)	(5,699)
94	RETAIL RATE REFUND PSC	(5,060)	(2,291)	(545)	(674)	(216)	(12)	(110)
95	AFFIRMATIVE ADJUSTMENTS	3,208	1,667	317	514	131	9	88
96	CAPITAL LOSS CARRYFORWARD	(3)	(1)	(0)	(1)	(0)	(0)	(0)
97	TAX CREDIT CARRY FORWARD	(105,685)	(50,504)	(7,902)	(18,671)	(5,324)	(263)	(3,319)
98	TAX REFORM - TRD	(8,095)	(4,109)	(754)	(1,296)	(333)	(22)	(217)
99	TAX REFORM UNPROTECTED ADITS	(149,921)	(76,437)	(14,358)	(23,646)	(6,024)	(402)	(3,958)
100	CAPITALIZED PPA SPC	(5,814)	(2,778)	(435)	(1,027)	(293)	(14)	(183)
101	ACCOUNT 190	(812,461)	(308,123)	(58,813)	(98,137)	(25,714)	(1,637)	(16,631)
102	SCHERER 4 TSA	(3,282)	0	0	0	0	0	0
103	DALTON / TRI-COUNTY	(204)	0	0	0	0	0	0
104	WHOLESALE BLOCK POWER SALES	(3,233)	0	0	0	0	0	0
105	TOTAL ACCOUNT 190	(619,180)	(308,123)	(58,813)	(98,137)	(25,714)	(1,637)	(16,631)
106								
107	ACCUM. DEFERRED INC. TAXES	5,770,085	2,941,903	552,611	910,075	231,847	15,477	152,326
108	SCHERER 4 TSA	65,092	0	0	0	0	0	0
109	DALTON / TRI-COUNTY	4,429	0	0	0	0	0	0
110	WHOLESALE BLOCK POWER SALES	52,655	0	0	0	0	0	0
111	TOTAL ACCUM. DEF. INC. TAXES	5,892,261	2,941,903	552,611	910,075	231,847	15,477	152,326

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
76	ACCOUNT 190					
77	INJURIES & DAMAGES RESERVE					
78	PRODUCTION	(660)	(2)	(121)	(660)	0
79	TRANSMISSION	(316)	(0)	(58)	(316)	0
80	DISTRIBUTION	(980)	(46)	(86)	(980)	0
81	CUSTOMER ACCOUNTING	(300)	(4)	(5)	(300)	0
82	CUSTOMER ASSISTANCE	(124)	(0)	(1)	(124)	0
83	SALES	(166)	(11)	(4)	(166)	0
84	TOTAL I & D RESERVE	(2,546)	(63)	(274)	(2,546)	0
85	MEDICAL INSURANCE CLAIMS					
86	PRODUCTION	160	1	29	160	0
87	TRANSMISSION	77	0	14	77	0
88	DISTRIBUTION	237	11	21	237	0
89	CUSTOMER ACCOUNTING	72	1	1	72	0
90	CUSTOMER ASSISTANCE	30	0	0	30	0
91	SALES	40	3	1	40	0
92	TOTAL MEDICAL INSURANCE CLAIMS	616	15	66	616	0
93	ACCURAL FOR UNCOLLECTIBLES	(684)	(10)	(1)	(684)	0
94	CSX CONTRACT TERMINATION	(977)	(3)	(179)	(977)	0
95	HEALTH REIMBURSEMENT ACCRUAL	(142)	(4)	(15)	(142)	0
96	OTHER DEFERRED COSTS	(122,905)	(1,374)	(17,806)	(122,905)	0
97	INC. TAXES DEFERRED - ELECTRIC	(214,454)	(3,639)	(32,345)	(214,454)	(0)
98	RETAIL RATE REFUND PSC	(5,060)	(109)	(905)	(5,060)	0
99	AFFIRMATIVE ADJUSTMENTS	3,208	(1)	485	3,208	(0)
100	CAPITAL LOSS CARRYFORWARD	(3)	(0)	(1)	(3)	0
101	TAX CREDIT CARRY FORWARD	(105,685)	(338)	(19,363)	(105,685)	0
102	TAX REFORM - TRD	(8,095)	(134)	(1,231)	(8,095)	0
103	TAX REFORM UNPROTECTED ADITS	(149,921)	(2,825)	(22,471)	(149,921)	(0)
104	CAPITALIZED PPA SPC	(5,814)	(19)	(1,065)	(5,814)	0
105	ACCOUNT 190	(612,461)	(8,302)	(95,104)	(612,461)	(0)
106	SCHERER 4 TSA	(3,282)	0	0	0	(3,282)
107	DALTON / TRI-COUNTY	(204)	0	0	0	(204)
108	WHOLESALE BLOCK POWER SALES	(3,233)	0	0	0	(3,233)
109	TOTAL ACCOUNT 190	(619,180)	(8,302)	(95,104)	(612,461)	(6,719)
110	ACCUM. DEFERRED INC. TAXES	5,770,085	101,023	864,822	5,770,085	0
111	SCHERER 4 TSA	65,092	0	0	0	65,092
112	DALTON / TRI-COUNTY	4,429	0	0	0	4,429
113	WHOLESALE BLOCK POWER SALES	52,655	0	0	0	52,655
114	TOTAL ACCUM. DEF. INC. TAXES	5,892,261	101,023	864,822	5,770,085	122,176

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (B) Allocated per Level B-2 demand allocator from Schedule 2.60.
- 3 (C) Allocated per Level C demand allocator from Schedule 2.60.
- 5 (C)
- 6 (D) Allocated per Level E demand allocator from Schedule 2.60.
- 7 (E) Allocated per Level F demand allocator from Schedule 2.60.
- 9 (F) Allocated per General Gross Plant from Schedule 2.00.
- 11 (G) Direct assignment to Scherer 4 TSA.
- 12 (H) Direct assignment to City of Dalton / Tri-County EMC.
- 13 (I) Direct assignment to Wholesale Block Power Sales.
- 15 (J) Allocated per Net Electric Plant excluding Scherer 4 TSA, City of Dalton / Tri-County EMC and Wholesale Block Power Sales from Schedule 1.00.
- 16 (G)
- 17 (H)
- 18 (I)
- 20 (K) Allocated per Total Salaries and Wages from Schedule 2.60.
- 21 (G)
- 22 (H)
- 23 (I)
- 25 (L) Allocated per Production Gross Plant from Schedule 2.00.
- 26 (M) Allocated per Transmission Gross Plant from Schedule 2.00.
- 27 (N) Allocated per Distribution Gross Plant from Schedule 2.00.
- 28 (O) Allocated per Customer Accounting Expense from Schedule 2.20.
- 29 (P) Allocated per Customer Assistance Expense from Schedule 2.20.
- 30 (Q) Allocated per Sales Expense from Schedule 2.20.
- 32 (G)
- 33 (H)
- 34 (I)
- 36 (A)
- 37 (A)
- 39 (L)
- 40 (M)
- 41 (N)
- 42 (F)
- 43 (A)
- 45 (R) Allocated per Production Gross Plant Equipment from Schedule 2.00.
- 46 (M)

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

47 (N)	
48 (F)	
49 (A)	
52 (G)	
53 (H)	
54 (I)	
56 (S)	Allocated per Rate Base less Premium on Required Debt and Affirmative Adjustments.
57 (K)	
58 (A)	
59 (M)	
60 (A)	
61 (T)	Allocated per Storm Damage Reserves per Total 5% Transmission and 95% Distribution Gross Plant.
62 (A)	
63 (A)	
64 (A)	
65 (A)	
66 (A)	
67 (U)	Allocated per Accumulated Deferred Income Taxes less Tax Reform.
68 (A)	
69 (V)	Allocated per Total Headcount from Schedule 2.60.
70 (W)	Allocated per CIAC Reserves per Total 67% Transmission and 33% Distribution Gross Plant.
72 (G)	
73 (H)	
74 (I)	
76 (L)	
77 (M)	
78 (N)	
79 (O)	
80 (P)	
81 (Q)	
83 (L)	
84 (M)	
85 (N)	

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

86	(O)	
87	(P)	
88	(Q)	
90	(X)	Allocated per Total Number of Customers from Schedule 2.60.
91	(A)	
92	(V)	
93	(Y)	Allocated per Total Operating Reserves.
94	(Z)	Allocated per Total of Accounts 281, 282, and 283.
95	(AA)	Direct assignment to rate or rate group - revenues reflect annualized revenue for the period.
96	(S)	
97	(A)	
98	(L)	
99	(AB)	Allocated per Total of Accounts 281 and 282.
100	(U)	
101	(A)	
103	(G)	
104	(H)	
105	(I)	

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
SALES OF ELECTRICITY								
1	RETAIL BASE REVENUE	5,272,286	2,386,821	567,599	910,296	225,510	12,079	114,218
2	RETAIL FUEL REVENUE	2,394,874	830,334	153,985	369,464	120,906	5,582	66,427
3	TOTAL RETAIL REVENUE FROM SALES	7,667,160	3,217,155	721,584	1,279,761	346,416	17,661	180,645
4	RETAIL OPTIONS STRUCK CAPACITY	116	55	9	20	6	0	4
5	RETAIL OPTIONS STRUCK NON-FUEL CAP.	438	209	33	77	22	1	14
6	OPTIONS STRUCK OTHER	29	14	2	5	1	0	1
7	SCG FUEL REVENUE	10,974	4,466	827	1,984	652	30	353
8	SCG VOM REVENUE	828	396	62	146	42	2	28
9	SCG CAPACITY REVENUE	862	412	64	152	43	2	27
10	SCG REVENUE TO ALL OTHER	215	88	16	39	13	1	7
11	GENERATOR IMBALANCE FUEL	591	240	45	107	35	2	19
12	GENERATOR IMBALANCE VOM	52	25	4	9	3	0	2
13	ENERGY UNITED REPL FUEL REVENUE	42,464	17,280	3,198	7,677	2,525	115	1,367
14	ENERGY UNITED REPL VOM REVENUE	3,397	1,623	254	600	171	8	107
15	ENERGY UNITED REPL CAP. REVENUE	3,053	1,459	228	539	154	8	96
16	ENERGY UNITED REPL OTHER REVENUE	763	365	57	135	38	2	24
17	FLINT EMC RESERVE REPL BLOCK FUEL REV.	11	4	1	2	1	0	0
18	FLINT EMC RESERVE REPL BLOCK CAP. REV.	83	40	6	15	4	0	3
19	ECONOMY ENERGY FUEL REVENUE	19,257	7,836	1,450	3,481	1,145	52	620
20	ECONOMY ENERGY OTHER REVENUE	3,459	1,408	261	625	206	9	111
21	ECONOMY ENERGY RETAIL REVENUE	3,657	1,488	275	661	217	10	118
22	WHOLESALE BLOCK FUEL REVENUE	20,889	0	0	0	0	0	0
23	WHOLESALE BLOCK VOM REVENUE	2,699	0	0	0	0	0	0
24	WHOLESALE BLOCK CAPACITY REVENUE	48,383	0	0	0	0	0	0
25	DALTON / TRI-COUNTY FUEL REVENUE	62	0	0	0	0	0	0
26	DALTON / TRI-COUNTY VOM REVENUE	612	0	0	0	0	0	0
27	DALTON CAPACITY REVENUE	395	0	0	0	0	0	0
28	SC ELEC. & GAS - ST & CALH. FALLS FUEL REV.	14	6	1	3	1	0	0
29	SC ELEC. & GAS - ST & CALH. FALLS VOM REV.	2	1	0	0	0	0	0
30	POWER POOL FUEL REVENUE	22,567	9,183	1,700	4,080	1,342	61	728
31	PUR. POWER VOM REVENUE	1,641	668	124	297	98	4	53
32	PUR. POWER CAPACITY REVENUE	254	121	19	45	13	1	8
33	TOTAL FUEL REVENUE	2,515,360	870,838	161,492	387,458	126,823	5,852	69,631
34	TOTAL OTHER REVENUE	5,339,568	2,393,704	568,738	913,002	226,324	12,118	114,699
35	TOTAL SALES OF ELECTRICITY	7,854,928	3,264,542	730,220	1,300,460	353,147	17,970	184,329
OTHER OPERATING REVENUE								
36	ACCOUNT 449 - REV. SUBJ. TO REF.	(185,000)	(83,768)	(19,912)	(31,934)	(7,912)	(424)	(4,007)
37	TAX REFORM	(945)	(445)	(75)	(173)	(48)	(3)	(29)
38	OPEN ACCESS TRANS. TARIFF	(185,945)	(84,213)	(19,987)	(32,107)	(7,959)	(426)	(4,035)
39	SCHERER 4 TSA	(37)	0	0	0	0	0	0
40	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
41	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
42	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	(185,982)	(84,213)	(19,987)	(32,107)	(7,959)	(426)	(4,035)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO.	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
SALES OF ELECTRICITY						
1	RETAIL BASE REVENUE	5,272,286	113,266	942,497	5,272,286	0
2	RETAIL FUEL REVENUE	2,394,874	25,357	822,819	2,394,874	0
3	TOTAL RETAIL REVENUE FROM SALES	7,667,160	138,624	1,765,316	7,667,160	0
4	RETAIL OPTIONS STRUCK CAPACITY	116	0	21	116	0
5	RETAIL OPTIONS STRUCK NON-FUEL CAP.	438	1	80	438	0
6	OPTIONS STRUCK OTHER	29	0	5	29	0
7	SCG FUEL REVENUE	10,974	137	2,525	10,974	0
8	SCG VOM REVENUE	828	3	152	828	0
9	SCG CAPACITY REVENUE	862	3	158	862	0
10	SCG REVENUE TO ALL OTHER	215	3	50	215	0
11	GENERATOR IMBALANCE FUEL	591	7	136	591	0
12	ENERGY UNITED REPL. FUEL REVENUE	52	0	10	52	0
13	ENERGY UNITED REPL. VOM REVENUE	42,464	531	9,771	42,464	0
14	ENERGY UNITED REPL. CAP. REVENUE	3,397	11	622	3,397	0
15	ENERGY UNITED REPL. OTHER REVENUE	3,053	10	559	3,053	0
16	FLINT EMC RESERVE REPL. BLOCK FUEL REV.	763	2	140	763	0
17	FLINT EMC RESERVE REPL. BLOCK CAP. REV.	11	0	3	11	0
18	ECONOMY ENERGY FUEL REVENUE	83	0	15	83	0
19	ECONOMY ENERGY OTHER REVENUE	19,257	241	4,431	19,257	0
20	ECONOMY ENERGY RETAIL REVENUE	3,459	43	796	3,459	0
21	WHOLESALE BLOCK FUEL REVENUE	3,657	46	841	3,657	0
22	WHOLESALE BLOCK VOM REVENUE	20,889	0	0	0	20,889
23	WHOLESALE BLOCK CAPACITY REVENUE	2,689	0	0	0	2,689
24	DALTON / TRI-COUNTY FUEL REVENUE	48,383	0	0	0	48,383
25	DALTON / TRI-COUNTY VOM REVENUE	62	0	0	0	62
26	DALTON / TRI-COUNTY VOM REVENUE	612	0	0	0	612
27	SC ELEC. & GAS - ST & CALH. FALLS FUEL REV.	395	0	0	0	395
28	SC ELEC. & GAS - ST & CALH. FALLS VOM REV.	14	0	3	14	0
29	POWER POOL FUEL REVENUE	2	0	0	2	0
30	PUR. POWER VOM REVENUE	22,567	282	5,193	22,567	0
31	PUR. POWER CAPACITY REVENUE	1,641	21	378	1,641	0
32	TOTAL FUEL REVENUE	254	1	46	254	0
33	TOTAL OTHER REVENUE	2,515,360	26,603	845,721	2,494,409	20,951
34	TOTAL SALES OF ELECTRICITY	5,339,568	113,865	945,530	5,287,478	52,090
35		7,854,928	139,968	1,791,251	7,781,887	73,041
OTHER OPERATING REVENUE						
36	ACCOUNT 449 - REV. SUBJ. TO REF.	(185,000)	(3,974)	(33,069)	(185,000)	0
37	TAX REFORM	(945)	(1)	(172)	(945)	0
38	OPEN ACCESS TRANS. TARIFF	(185,945)	(3,975)	(33,241)	(185,945)	0
39	ACCOUNT 449 - REV. SUBJ. TO REF.	(37)	0	0	0	(37)
40	SCHERER 4 TISA	0	0	0	0	0
41	DALTON / TRI-COUNTY	0	0	0	0	0
42	WHOLESALE BLOCK POWER SALES	(185,982)	(3,975)	(33,241)	(185,945)	(37)
	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.					

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
43	ACCOUNT 450 - LATE PAYMENT FEES	15,773	13,642	1,573	245	4	18	44
44	ACCOUNT 451 - MISC. SERVICE							
45	DISTRIBUTION	1,280	736	182	156	28	4	23
46	ACCOUNT ESTABLISHMENT CHARGES	19,655	17,709	789	117	2	8	22
47	CURRENT DIVERSION FEE	141	135	5	1	0	0	0
48	METER TAMPERING CHARGE	39	35	3	0	0	0	0
49	DISCONNECT/RECONNECT CHARGES	6,910	6,289	519	77	1	6	15
50	RETURN CHECK CHARGES	3,027	2,847	150	23	0	2	4
51	FIBER MAINTENANCE AGREEMENT	23,963	11,285	1,911	4,385	1,206	68	727
52	COST TO COLLECT FEE	275	259	14	2	0	0	0
	TOTAL ACCOUNT 451 - MISC. SERVICE	54,291	39,295	3,553	4,761	1,237	87	792
53	ACCOUNT 453 - SALES OF WATER	393	213	58	50	11	1	8
54	SALES OF WATER & WATER POWER	393	213	58	50	11	1	8
	TOTAL ACCOUNT 453 - SALES OF WATER							
55	ACCOUNT 454 - RENT							
56	PRODUCTION	0	0	0	0	0	0	0
57	TRANSMISSION	2,154	1,014	172	394	108	6	65
58	DISTRIBUTION	41,752	24,008	5,274	5,082	911	118	752
59	RENT OF ELEC PROP	2,409	1,304	354	309	69	7	50
60	VARIOUS CUST - LAND & BUILDING RENTALS	2,291	1,240	337	294	66	7	47
61	ACCOUNT 454 - RENT	48,606	27,566	6,136	6,079	1,154	138	914
62	SCHERER & TSA	30	0	0	0	0	0	0
63	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
64	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
	TOTAL ACCOUNT 454 - RENT	48,636	27,566	6,136	6,079	1,154	138	914

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
43	ACCOUNT 450 - LATE PAYMENT FEES	15,773	229	17	15,773	0
44	ACCOUNT 451 - MISC. SERVICE					
45	DISTRIBUTION	1,280	60	112	1,280	0
46	ACCOUNT ESTABLISHMENT CHARGES	18,655	1	6	18,655	0
47	CURRENT DIVERSION FEE	141	0	0	141	0
48	METER TAMPERING CHARGE	39	0	0	39	(0)
49	DISCONNECT/RECONNECT CHARGES	6,910	0	4	6,910	0
50	RETURN CHECK CHARGES	3,027	0	1	3,027	0
51	FIBER MAINTENANCE AGREEMENT	23,963	16	4,365	23,963	0
52	COST TO COLLECT FEE	275	0	0	275	(0)
	TOTAL ACCOUNT 451 - MISC. SERVICE	54,291	78	4,488	54,291	0
53	ACCOUNT 453 - SALES OF WATER	393	9	43	393	0
54	SALES OF WATER & WATER POWER	393	9	43	393	0
	TOTAL ACCOUNT 453 - SALES OF WATER					
55	ACCOUNT 454 - RENT					
56	PRODUCTION	0	0	0	0	0
57	TRANSMISSION	2,154	1	392	2,154	0
58	DISTRIBUTION	41,752	1,963	3,644	41,752	0
59	RENT OF ELEC PROP	2,409	56	261	2,409	0
60	VARIOUS CUST - LAND & BUILDING RENTALS	2,291	53	248	2,291	0
61	ACCOUNT 454 - RENT	48,606	2,073	4,546	48,606	0
62	SCHERER 4 TSA	30	0	0	0	30
63	DALTON / TRI-COUNTY	0	0	0	0	0
64	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
	TOTAL ACCOUNT 454 - RENT	48,636	2,073	4,546	48,606	30

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
	ACCOUNT 456 - OTHER							
	OTHER ELECTRIC REVENUE							
65	TRANSMISSION	924	435	74	169	47	3	28
66	DISTRIBUTION	924	531	117	112	20	3	17
67	RATE ADMIN CHARGES	6,343	0	0	0	0	0	0
68	OPEN ACCESS TRANS. TARIFF	37,650	17,730	3,003	6,889	1,895	106	1,142
69	AMEA ANCILLARY	331	156	26	61	17	1	10
70	TRANS. - SCHERER 4	23,989	11,297	1,914	4,390	1,207	68	728
71	CHART METERING EQUIPMENT	2	1	1	0	0	0	0
72	RECREATION FACILITIES	584	316	86	75	17	2	12
73	MISCELLANEOUS - TRANSMISSION	23,866	11,239	1,904	4,367	1,201	67	724
74	EV CHARGING STATION	101	100	0	0	0	0	0
75	MARKETING PARTNER ADVERTISING REVENUE	99	0	23	38	7	0	6
76	FILM SCOUTING REVENUE	86	47	13	11	2	0	2
77	ENHANCED CUSTOMER ENERGY	12	3	6	1	0	0	0
78	COMMUNITY SOLAR FEES	37	37	0	0	0	0	0
79	SOLAR APPLICATION FEES	(150)	(129)	(14)	(2)	(0)	(0)	(0)
80	RENEWABLES RNR-9 APPLICATION/RETEST FEE	11	9	1	0	0	0	0
81	VENDOR COMP.	66	0	1	6	6	0	0
82	PRICE PROTECTION PRODUCTS	(6)	0	0	0	0	0	0
83	EQUIP. CARRYING CHARGE - PROD.	214	102	16	38	11	1	7
84	EQUIP. CARRYING CHARGE - TRANS.	3,329	1,568	266	609	168	9	101
85	ADMIN. FEE - MEAG	25	21	2	0	0	0	0
86	SCHERER 4 TSA	26,416	0	0	0	0	0	0
87	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
88	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
	SALES TAX COLLECTION FEE							
89	FUEL INVENTORY	283	135	21	50	14	1	9
90	MATERIALS & SUPPLIES	253	137	37	32	7	1	5
91	REVENUE	2,372	995	223	396	107	5	56
92	TOTAL SALES TAX COLLECTION FEE	2,907	1,267	282	478	129	7	70
93	TOTAL ACCOUNT 456	127,761	44,733	7,720	17,244	4,726	267	2,846
94	GAIN ON TIMBER SALES - EPIS	670	320	50	118	34	2	21
95	GAIN ON TIMBER SALES - PHFFU	41	20	3	8	2	0	1
96	GAIN FROM DISPOSAL OF ALLOW.	303	174	38	37	7	1	5
97	REGULATORY ADJUSTMENTS	(14,590)	(6,972)	(1,091)	(2,578)	(735)	(36)	(458)
98	TOTAL OTHER OPERATING REVENUE	47,297	34,777	(1,947)	(6,143)	(1,519)	51	139
99	TOTAL OPERATING REVENUE	7,902,225	3,299,319	728,273	1,294,318	351,628	18,022	184,468

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
	ACCOUNT 456 - OTHER					
	OTHER ELECTRIC REVENUE					
65	TRANSMISSION	924	1	168	924	0
66	DISTRIBUTION	924	43	81	924	0
67	RATE ADMIN CHARGES	6,343	0	6,343	6,343	(0)
68	OPEN ACCESS TRANS. TARIFF	37,650	25	6,858	37,650	0
69	AMEA ANCILLARY	331	0	60	331	0
70	TRANS. - SCHERER 4	23,989	16	4,370	23,989	0
71	CHART METERING EQUIPMENT	2	0	0	2	0
72	RECREATION FACILITIES	584	14	63	584	0
73	MISCELLANEOUS - TRANSMISSION	23,866	16	4,347	23,866	0
74	EV CHARGING STATION	101	0	0	101	0
75	MARKETING PARTNER ADVERTISING REVENUE	99	0	23	99	0
76	FILM SCOUTING REVENUE	86	2	9	86	0
77	ENHANCED CUSTOMER ENERGY	12	1	0	12	0
78	COMMUNITY SOLAR FEES	37	0	0	37	0
79	SOLAR APPLICATION FEES	(150)	(2)	(2)	(150)	0
80	RENEWABLES RNR-9 APPLICATION/RETEST FEE	11	0	0	11	0
81	VENDOR COMP.	66	0	53	66	0
82	PRICE PROTECTION PRODUCTS	(6)	0	(6)	(6)	0
83	EQUIP. CARRYING CHARGE - PROD.	214	1	39	214	0
84	EQUIP. CARRYING CHARGE - TRANS.	3,329	2	606	3,329	0
85	ADMIN. FEE - MEAG	25	0	0	25	0
86	SCHERER 4 TSA	26,416	0	0	0	26,416
87	DALTON / TRI-COUNTY	0	0	0	0	0
88	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
89	SALES TAX COLLECTION FEE	283	1	52	283	0
90	FUEL INVENTORY	253	6	27	253	0
91	MATERIALS & SUPPLIES	2,372	43	546	2,372	0
92	REVENUE	2,907	50	625	2,907	0
93	TOTAL SALES TAX COLLECTION FEE	127,761	169	23,640	101,345	26,416
	TOTAL ACCOUNT 456					
94	GAIN ON TIMBER SALES - EPIS	670	2	123	670	0
95	GAIN ON TIMBER SALES - PHFFU	41	0	7	41	0
96	GAIN FROM DISPOSAL OF ALLOW.	303	14	26	303	0
97	REGULATORY ADJUSTMENTS	(14,590)	(47)	(2,673)	(14,590)	0
98	TOTAL OTHER OPERATING REVENUE	47,297	(1,447)	(3,025)	20,887	26,409
99	TOTAL OPERATING REVENUE	7,902,225	138,521	1,788,226	7,802,775	99,450

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- | | |
|--------|---|
| 1 (A) | Direct assignment to rate or rate group - revenues reflect annualized revenue for the period. |
| 2 (A) | |
| 4 (B) | Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20. |
| 5 (B) | |
| 6 (B) | |
| 7 (C) | Allocated per energy at generation from Schedule 2.60. |
| 8 (B) | |
| 9 (B) | |
| 10 (C) | |
| 11 (C) | |
| 12 (B) | |
| 13 (C) | |
| 14 (B) | |
| 15 (B) | |
| 16 (B) | |
| 17 (C) | |
| 18 (B) | |
| 19 (C) | |
| 20 (C) | |
| 21 (C) | |
| 22 (D) | Direct assignment to Wholesale Block Power Sales. |
| 23 (D) | |
| 24 (D) | |
| 25 (E) | Direct assignment to City of Dalton / Tri-County EMC. |
| 26 (E) | |
| 27 (E) | |
| 28 (C) | |
| 29 (B) | |
| 30 (C) | |
| 31 (C) | |
| 32 (F) | Allocated per Purchased Power demand-related Generation O&M Expenses from Schedule 2.20. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

36	(G)	Direct assignment to rate or rate group - revenues reflect annualized base revenue for the period.
37	(H)	Allocated per Transmission Gross Plant from Schedule 2.00.
39	(I)	Direct assignment to Scherer 4 TSA.
40	(E)	
41	(D)	
43	(J)	Allocated per the average number of customers from Schedule 2.60.
44	(K)	Allocated per Distribution Gross Plant from Schedule 2.00.
45	(L)	Allocated per number of occurrences and average number of customers to rate or rate group.
46	(L)	
47	(L)	
48	(L)	
49	(L)	
50	(H)	
51	(L)	
53	(M)	Allocated per General Gross Plant from Schedule 2.00.
55	(N)	Allocated per Production Gross Plant from Schedule 2.00.
56	(H)	
57	(O)	Allocated per Distribution Gross Plant from Schedule 2.00.
58	(M)	
59	(M)	
61	(I)	
62	(E)	
63	(D)	
65	(H)	
66	(O)	
67	(P)	Allocated per RTP number of customers times rate monthly fees.
68	(H)	
69	(H)	
70	(H)	
71	(Q)	Allocated per Distribution Account 370 from Schedule 2.00.
72	(M)	
73	(H)	
74	(R)	Allocated per Distribution Account 371 from Schedule 2.00.
75	(S)	Allocated per total retail revenue from sales.
76	(M)	
77	(T)	Allocated per Sales Expense from Schedule 2.20.

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

78 (U)	Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class.
79 (V)	Allocated per Customer Accounting Expense from Schedule 2.20.
80 (V)	
81 (S)	
82 (W)	Allocated per RTP retail revenue from sales.
83 (N)	
84 (H)	
85 (V)	
86 (I)	
87 (E)	
88 (D)	
89 (X)	Allocated per Total Fuel Inventory from Schedule 2.02.
90 (Y)	Allocated per Total Plant Materials and Supplies from Schedule 2.02.
91 (S)	
94 (N)	
95 (Z)	Allocated per Plant Held for Future Use.
96 (O)	
97 (AA)	Allocated per Level A demand allocator from Schedule 2.60.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
	PRODUCTION							
	ENERGY COMPONENT							
1	TOTAL FR FUEL EXPENSE	2,494,409	870,838	161,482	387,458	126,823	5,852	69,631
2	VARIABLE O&M EXPENSE	160,121	65,159	12,060	28,947	9,519	435	5,153
3	REMOVE INCREMENTAL RTP	(170,203)	(78,126)	(12,751)	(30,255)	(8,985)	(434)	(5,380)
4	ASSIGN INCREMENTAL RTP	170,203	0	0	0	0	0	0
5	WHOLESALE BLOCKS FUEL EXPENSE	20,888	0	0	0	0	0	0
6	WHOLESALE BLOCKS VOM EXPENSE	2,871	0	0	0	0	0	0
7	DALTON / TRI-COUNTY FUEL EXPENSE	62	0	0	0	0	0	0
8	DALTON / TRI-COUNTY VOM EXPENSE	144	0	0	0	0	0	0
9	TOTAL ENERGY COMPONENT	2,678,495	857,871	160,791	386,150	127,358	5,854	69,404
10	DEMAND COMPONENT	442,050	211,246	33,053	78,094	22,268	1,100	13,881
11	REMOVE INCREMENTAL RTP	(9,808)	(4,687)	(733)	(1,733)	(494)	(24)	(308)
12	ASSIGN INCREMENTAL RTP	9,808	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	4,315	0	0	0	0	0	0
15	TOTAL DEMAND COMPONENT	446,365	206,559	32,319	76,361	21,774	1,076	13,573
16	GENERATION EXPENSE	3,096,580	1,064,430	193,110	462,512	149,132	6,930	82,977
17	DALTON / TRI-COUNTY GENERATION EXPENSE	206	0	0	0	0	0	0
18	WHOLESALE BLOCKS GEN. EXPENSE	28,074	0	0	0	0	0	0
19	TOTAL GENERATION EXPENSE	3,124,860	1,064,430	193,110	462,512	149,132	6,930	82,977
20	ACCOUNT 555 - PURCHASED POWER							
21	DEMAND COMPONENT	272,895	130,411	20,405	48,211	13,747	679	8,570
22	ENERGY RELATED (EXCL. FUEL)	42,488	17,290	3,200	7,681	2,526	116	1,367
23	PURCHASED POWER	315,383	147,700	23,605	55,892	16,273	795	9,937
24	SCHERER 4 TSA	0	0	0	0	0	0	0
25	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
26	WHOLESALE BLOCK POWER SALES	4,491	0	0	0	0	0	0
27	TOTAL ACCOUNT 555 (EXCL. FUEL)	319,874	147,700	23,605	55,892	16,273	795	9,937
28	OTHER PRODUCTION EXPENSES:							
29	ACCOUNT 556	10,751	5,138	804	1,899	542	27	338
30	SCHERER 4 TSA	0	0	0	0	0	0	0
31	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
32	WHOLESALE BLOCK POWER SALES	10,751	5,138	804	1,899	542	27	338
33	TOTAL ACCOUNT 557	18,140	8,669	1,356	3,205	914	45	570
34	TOTAL OTHER PRODUCTION	28,891	13,806	2,160	5,104	1,455	72	907
35	PRODUCTION EXPENSE	3,440,854	1,225,936	218,876	523,507	166,860	7,796	93,821
36	SCHERER 4 TSA	0	0	0	0	0	0	0
37	DALTON / TRI-COUNTY	206	0	0	0	0	0	0
38	WHOLESALE BLOCK POWER SALES	32,565	0	0	0	0	0	0
39	TOTAL PRODUCTION EXPENSE	3,473,625	1,225,936	218,876	523,507	166,860	7,796	93,821

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PRODUCTION						
ENERGY COMPONENT						
1	TOTAL FR FUEL EXPENSE	2,494,409	28,603	845,721	2,494,409	0
2	VARIABLE O&M EXPENSE	160,121	2,004	36,844	160,121	0
3	REMOVE INCREMENTAL RTP	(170,203)	(967)	(33,306)	(170,203)	0
4	ASSIGN INCREMENTAL RTP	170,203	0	170,203	170,203	0
5	WHOLESALE BLOCKS FUEL EXPENSE	20,888	0	0	0	20,888
6	WHOLESALE BLOCKS VOM EXPENSE	2,871	0	0	0	2,871
7	DALTON / TRI-COUNTY FUEL EXPENSE	62	0	0	0	62
8	DALTON / TRI-COUNTY VOM EXPENSE	144	0	0	0	144
9	TOTAL ENERGY COMPONENT	2,678,495	27,641	1,019,462	2,654,530	23,965
10	DEMAND COMPONENT	442,050	1,415	80,992	442,050	0
11	REMOVE INCREMENTAL RTP	(9,808)	(31)	(1,797)	(9,808)	0
12	ASSIGN INCREMENTAL RTP	9,808	0	9,808	9,808	0
13	DALTON / TRI-COUNTY	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	4,315	0	0	0	4,315
15	TOTAL DEMAND COMPONENT	446,385	1,384	89,003	442,050	4,315
16	GENERATION EXPENSE	3,096,580	29,025	1,108,465	3,096,580	0
17	DALTON / TRI-COUNTY GENERATION EXPENSE	206	0	0	0	206
18	WHOLESALE BLOCKS GEN. EXPENSE	28,074	0	0	0	28,074
19	TOTAL GENERATION EXPENSE	3,124,860	29,025	1,108,465	3,096,580	28,280
ACCOUNT 555 - PURCHASED POWER						
20	DEMAND COMPONENT	272,895	874	49,999	272,895	0
21	ENERGY RELATED (EXCL. FUEL)	42,488	532	9,776	42,488	0
22	PURCHASED POWER	315,383	1,406	59,776	315,383	0
23	SCHERER 4 TSA	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	4,491	0	0	0	4,491
26	TOTAL ACCOUNT 555 (EXCL. FUEL)	319,874	1,406	59,776	315,383	4,491
OTHER PRODUCTION EXPENSES:						
27	ACCOUNT 556	10,751	34	1,970	10,751	0
28	SCHERER 4 TSA	0	0	0	0	0
29	DALTON / TRI-COUNTY	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
31	TOTAL ACCOUNT 556	10,751	34	1,970	10,751	0
32	ACCOUNT 557	18,140	58	3,324	18,140	0
33	TOTAL OTHER PRODUCTION	28,891	93	5,293	28,891	0
34	PRODUCTION EXPENSE	3,440,854	30,523	1,173,534	3,440,854	0
35	SCHERER 4 TSA	0	0	0	0	0
36	DALTON / TRI-COUNTY	206	0	0	0	206
37	WHOLESALE BLOCK POWER SALES	32,565	0	0	0	32,565
38	TOTAL PRODUCTION EXPENSE	3,473,625	30,523	1,173,534	3,440,854	32,771

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
TRANSMISSION EXPENSE								
OPERATIONS								
39	560-SUPERVISION	6,489	3,093	525	1,200	321	19	199
40	561-LOAD DISPATCHING	22,936	10,990	1,867	4,263	1,124	66	705
41	562-STATION EXPENSE	3,753	1,796	302	693	185	11	116
42	563-OVERHEAD LINES	959	447	76	174	49	3	29
43	564-UNDERGROUND LINES	0	0	0	0	0	0	0
44	565-TRANS. BY OTHERS	975	467	79	181	48	3	30
45	566-MISCELLANEOUS	10,121	4,766	807	1,852	509	29	307
46	567-RENTS	(653)	(307)	(52)	(120)	(33)	(2)	(20)
47	TOTAL OPERATIONS	44,580	21,253	3,604	8,244	2,202	127	1,365
MAINTENANCE								
48	568-SUPERVISION	16,401	7,711	1,307	2,999	827	46	497
49	569-STRUCTURES	3,512	1,680	283	649	173	10	108
50	570-STATION EXPENSE	18,292	8,753	1,474	3,379	900	52	563
51	571-OVERHEAD LINES	43,040	20,056	3,412	7,829	2,198	121	1,293
52	572-UNDERGROUND LINES	137	64	11	25	7	0	4
53	573-MISCELLANEOUS	35	17	3	6	2	0	1
54	TOTAL MAINTENANCE	81,418	38,281	6,490	14,887	4,107	229	2,467
TOTAL TRANSMISSION EXPENSE								
55	TOTAL TRANSMISSION EXPENSE	125,999	59,534	10,094	23,131	6,309	357	3,832
56	REMOVE INCREMENTAL RTP	(29,980)	(14,162)	(2,401)	(5,503)	(1,502)	(85)	(912)
57	ASSIGN INCREMENTAL RTP	29,980	0	0	0	0	0	0
58	REMOVE SCHERER 4 EXPENSE	(1,920)	(920)	(156)	(357)	(94)	(6)	(59)
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0	0	0
60	REMOVE WHOLESAL BLOCKS EXP.	(12)	(6)	(1)	(2)	(1)	(0)	(0)
61	TRANSMISSION EXPENSE	124,067	44,446	7,536	17,269	4,712	266	2,861
62	SCHERER 4 TSA	1,920	0	0	0	0	0	0
63	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
64	WHOLESAL BLOCK POWER SALES	12	0	0	0	0	0	0
65	TOTAL TRANSMISSION EXPENSE	125,999	44,446	7,536	17,269	4,712	266	2,861
DISTRIBUTION EXPENSE								
OPERATIONS								
66	580 - SUPERVISION & ENG.	17,245	9,456	2,852	2,226	348	47	306
67	581 - LOAD DISPATCHING	19,506	9,387	1,511	3,455	769	86	612
68	582 - STATION EXPENSE	2,427	1,139	197	448	120	7	73
69	583 - OVERHEAD LINES	3,497	2,412	316	331	62	10	57
70	584 - UNDERGROUND LINES	14,466	7,472	1,155	2,383	515	60	418
71	585 - STREET LIGHTING	1,453	0	0	0	0	0	0
72	586 - METER EXPENSE	32,881	18,035	10,551	3,690	71	41	227
73	587 - CUST. INSTALLATION	4,457	3,883	482	75	1	5	5
74	588 - MISCELLANEOUS	27,720	15,940	3,501	3,374	605	78	499
75	589 - RENTS	2,978	1,713	376	363	65	8	54
76	TOTAL OPERATIONS	126,631	69,438	20,940	16,344	2,556	342	2,250

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
<u>TRANSMISSION EXPENSE</u>						
OPERATIONS						
39	560-SUPERVISION	6,489	4	1,129	6,489	0
40	561-LOAD DISPATCHING	22,936	13	3,908	22,936	0
41	562-STATION EXPENSE	3,753	3	647	3,753	0
42	563-OVERHEAD LINES	959	0	181	959	0
43	564-UNDERGROUND LINES	0	0	0	0	0
44	565-TRANS. BY OTHERS	975	1	166	975	0
45	566-MISCELLANEOUS	10,121	7	1,844	10,121	0
46	567-RENTS	(653)	(0)	(119)	(653)	0
47	TOTAL OPERATIONS	44,580	28	7,755	44,580	0
MAINTENANCE						
48	568-SUPERVISION	16,401	11	3,003	16,401	0
49	569-STRUCTURES	3,512	3	606	3,512	0
50	570-STATION EXPENSE	18,292	16	3,155	18,292	0
51	571-OVERHEAD LINES	43,040	22	8,109	43,040	0
52	572-UNDERGROUND LINES	137	0	26	137	0
53	573-MISCELLANEOUS	35	0	6	35	0
54	TOTAL MAINTENANCE	81,418	52	14,905	81,418	0
55	TOTAL TRANSMISSION EXPENSE	125,999	81	22,661	125,999	0
56	REMOVE INCREMENTAL RTP	(29,980)	(19)	(5,396)	(29,980)	0
57	ASSIGN INCREMENTAL RTP	29,980	0	29,980	29,980	0
58	REMOVE SCHERER 4 EXPENSE	(1,920)	(1)	(327)	(1,920)	0
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0
60	REMOVE WHOLESAL BLOCKS EXP.	(12)	(0)	(2)	(12)	0
61	TRANSMISSION EXPENSE	124,067	60	46,915	124,067	0
62	SCHERER 4 TSA	1,920	0	0	0	1,920
63	DALTON / TRI-COUNTY	0	0	0	0	0
64	WHOLESAL BLOCK POWER SALES	12	0	0	0	12
65	TOTAL TRANSMISSION EXPENSE	125,999	60	46,915	124,067	1,932
<u>DISTRIBUTION EXPENSE</u>						
OPERATIONS						
66	580 - SUPERVISION & ENG.	17,245	556	1,454	17,245	0
67	581 - LOAD DISPATCHING	19,506	332	3,354	19,506	0
68	582 - STATION EXPENSE	2,427	1	443	2,427	0
69	583 - OVERHEAD LINES	3,497	56	254	3,497	0
70	584 - UNDERGROUND LINES	14,466	245	2,218	14,466	0
71	585 - STREET LIGHTING	1,453	1,453	0	1,453	0
72	586 - METER EXPENSE	32,881	0	267	32,881	0
73	587 - CUST. INSTALLATION	4,457	0	5	4,457	0
74	588 - MISCELLANEOUS	27,720	1,303	2,420	27,720	0
75	589 - RENTS	2,978	140	260	2,978	0
76	TOTAL OPERATIONS	126,631	4,085	10,674	126,631	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
77	MAINTENANCE	17,039	10,013	1,625	1,840	355	47	301
78	590 - SUPERVISION & ENG.	1,623	768	133	302	80	5	49
79	591 - STRUCTURES	11,025	5,174	892	2,034	543	32	332
80	592 - STATION EQUIPMENT	93,230	64,311	8,417	8,823	1,646	254	1,507
81	593 - OVERHEAD LINES	20,942	10,817	1,672	3,450	746	87	605
82	594 - UNDERGROUND LINES	5,522	2,958	1,532	761	36	19	67
83	595 - LINE TRANSFORMERS	10,336	0	0	0	0	0	0
84	596 - STREET LIGHTING	4,108	2,253	1,318	461	9	5	28
85	597 - METERS	1,223	703	154	149	27	3	22
86	598 - MISCELLANEOUS	165,048	96,998	15,744	17,819	3,441	452	2,911
87	MAINTENANCE							
87	TOTAL DISTRIBUTION EXPENSE	291,679	168,436	36,684	34,164	5,996	795	5,162
CUSTOMER ACCOUNTING EXPENSE								
88	901 - SUPERVISION	6,199	5,312	575	99	14	7	18
89	902 - METER READING	9,671	8,498	982	153	3	11	13
90	903 - CUST. ACCTS. & COLLECTION	90,739	76,487	8,869	1,572	270	103	307
91	903 - PRE-PAY PROGRAM COSTS	6,740	6,740	0	0	0	0	0
92	904 - UNCOLLECTIBLE	11,871	10,267	1,184	185	3	13	33
93	905 - MISCELLANEOUS	398	341	37	6	1	0	1
94	TOTAL CUSTOMER ACCOUNTING	125,618	107,646	11,646	2,016	291	135	373
CUSTOMER ASSISTANCE EXPENSE								
95	908 - CUSTOMER ASSISTANCE	97,030	40,558	45,867	7,798	197	564	1,252
96	909 - INF. & INST. ADVER.	790	692	82	12	0	1	2
97	910 - MISCELLANEOUS	1,674	1,453	178	28	0	2	5
98	TOTAL CUSTOMER ASSISTANCE	99,494	42,702	46,127	7,838	197	567	1,259
SALES EXPENSE								
99	912 - DEMO. & SELLING	45,401	12,930	22,198	5,029	254	352	466
100	913 - ADVERTISING	2	0	1	1	0	0	0
101	TOTAL SALES	45,403	12,930	22,200	5,029	254	352	466

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
MAINTENANCE						
77	590 - SUPERVISION & ENG.	17,039	1,411	1,447	17,039	0
78	591 - STRUCTURES	1,623	0	288	1,623	0
79	592 - STATION EQUIPMENT	11,025	5	2,012	11,025	0
80	593 - OVERHEAD LINES	93,230	1,488	6,783	93,230	0
81	594 - UNDERGROUND LINES	20,942	354	3,211	20,942	0
82	595 - LINE TRANSFORMERS	5,522	12	137	5,522	0
83	596 - STREET LIGHTING	10,336	10,336	0	10,336	0
84	597 - METERS	4,108	0	33	4,108	0
85	598 - MISCELLANEOUS	1,223	57	107	1,223	0
86	MAINTENANCE	165,048	13,664	14,018	165,048	0
87	TOTAL DISTRIBUTION EXPENSE	291,679	17,750	24,693	291,679	0
CUSTOMER ACCOUNTING EXPENSE						
88	901 - SUPERVISION	6,199	76	97	6,199	0
89	902 - METER READING	9,671	0	10	9,671	0
90	903 - CUST. ACCTS. & COLLECTION	90,739	1,286	1,846	90,739	0
91	903 - PRE-PAY PROGRAM COSTS	6,740	0	0	6,740	0
92	904 - UNCOLLECTIBLE	11,871	173	12	11,871	0
93	905 - MISCELLANEOUS	398	5	6	398	0
94	TOTAL CUSTOMER ACCOUNTING	125,618	1,539	1,973	125,618	0
CUSTOMER ASSISTANCE EXPENSE						
95	908 - CUSTOMER ASSISTANCE	97,030	0	795	97,030	0
96	909 - INF. & INST. ADVER.	790	0	1	790	0
97	910 - MISCELLANEOUS	1,674	6	2	1,674	0
98	TOTAL CUSTOMER ASSISTANCE	99,494	6	797	99,494	0
SALES EXPENSE						
99	912 - DEMO. & SELLING	45,401	3,113	1,060	45,401	0
100	913 - ADVERTISING	2	0	0	2	0
101	TOTAL SALES	45,403	3,113	1,060	45,403	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ADMIN. & GENERAL EXPENSES								
A & G EXPENSES EXCL. ACCT 928								
102	PRODUCTION	58,855	28,126	4,401	10,398	2,965	146	1,848
103	TRANSMISSION	24,548	11,560	1,958	4,492	1,236	69	745
104	DISTRIBUTION	126,338	72,647	15,958	15,379	2,756	358	2,275
105	CUSTOMER ACCOUNTING	23,694	20,304	2,197	380	55	25	70
106	CUSTOMER ASSISTANCE	10,032	4,306	4,651	790	20	57	127
107	SALES	13,477	3,838	6,589	1,493	75	104	138
108	TOTAL A&G EXP. EXCL. ACCT 928	256,943	140,780	35,754	32,932	7,106	760	5,203
ACCOUNT 928 - REGULATORY COMMISSION								
109	FERC DOCKET	(793)	(333)	(75)	(132)	(36)	(2)	(19)
110	RETAIL DOCKET	680	285	64	113	31	2	16
111	RETAIL NON-DOCKET	824	424	78	134	34	2	22
112	RETAIL OTHER	2,877	1,375	215	508	145	7	90
113	TOTAL ACCOUNT 928	3,587	1,751	283	623	174	9	110
114	SOUTHERN NUCLEAR A&G	49,020	23,426	3,665	8,660	2,469	122	1,539
115	ADMINISTRATIVE & GENERAL	309,551	165,957	39,702	42,215	9,749	891	6,853
116	SCHERER 4 TSA	1,091	0	0	0	0	0	0
117	DALTON / TRI-COUNTY	12	0	0	0	0	0	0
118	WHOLESALE BLOCK POWER SALES	2,141	0	0	0	0	0	0
119	TOTAL ADMIN. & GENERAL	312,795	165,957	39,702	42,215	9,749	891	6,853
O&M ADJUSTMENTS								
120	EPRI EXPENSE	8,079	2,799	545	1,212	385	18	207
121	TOTAL O&M ADJUSTMENTS	8,079	2,799	545	1,212	385	18	207
122	OPERATIONS & MAINTENANCE EXPENSE	4,444,743	1,768,852	383,314	633,250	188,445	10,820	111,001
123	SCHERER 4 TSA	3,011	0	0	0	0	0	0
124	DALTON / TRI-COUNTY	218	0	0	0	0	0	0
125	WHOLESALE BLOCK POWER SALES	34,718	0	0	0	0	0	0
126	TOTAL OPER. & MAINT. EXPENSE	4,482,690	1,768,852	383,314	633,250	188,445	10,820	111,001

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ADMIN. & GENERAL EXPENSES						
A & G EXPENSES EXCL. ACCT 928						
102	PRODUCTION	58,855	188	10,783	58,855	0
103	TRANSMISSION	24,548	17	4,472	24,548	0
104	DISTRIBUTION	126,338	5,939	11,028	126,338	0
105	CUSTOMER ACCOUNTING	23,694	290	372	23,694	0
106	CUSTOMER ASSISTANCE	10,032	1	80	10,032	0
107	SALES	13,477	924	315	13,477	0
108	TOTAL A&G EXP. EXCL. ACCT 928	256,943	7,359	27,050	256,943	0
ACCOUNT 928 - REGULATORY COMMISSION						
109	FERC DOCKET	(793)	(14)	(183)	(793)	0
110	RETAIL DOCKET	680	12	156	680	0
111	RETAIL NON-DOCKET	824	2	127	824	0
112	RETAIL OTHER	2,877	9	527	2,877	0
113	TOTAL ACCOUNT 928	3,587	9	628	3,587	0
114	SOUTHERN NUCLEAR A&G	49,020	157	8,981	49,020	0
115	ADMINISTRATIVE & GENERAL	309,551	7,525	36,659	309,551	0
116	SCHERER 4 TSA	1,091	0	0	0	1,091
117	DALTON / TRI-COUNTY	12	0	0	0	12
118	WHOLESALE BLOCK POWER SALES	2,141	0	0	0	2,141
119	TOTAL ADMIN. & GENERAL	312,795	7,525	36,659	309,551	3,244
O&M ADJUSTMENTS						
120	EPRI EXPENSE	8,079	94	2,820	8,079	0
121	TOTAL O&M ADJUSTMENTS	8,079	94	2,820	8,079	0
122	OPERATIONS & MAINTENANCE EXPENSE	4,444,743	60,610	1,288,450	4,444,743	0
123	SCHERER 4 TSA	3,011	0	0	0	3,011
124	DALTON / TRI-COUNTY	218	0	0	0	218
125	WHOLESALE BLOCK POWER SALES	34,718	0	0	0	34,718
126	TOTAL OPER. & MAINT. EXPENSE	4,482,690	60,610	1,288,450	4,444,743	37,947

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Direct offset to Fuel Revenues from Schedule 2.10.
- 2 (B) Allocated per Energy at Generation from Schedule 2.60.
- 3 (C) Allocated per Variable O&M and Production Demand Component from Schedule 2.20.
- 4 (D) Direct assignment of incremental RTP costs.
- 5 (E) Direct assignment to Wholesale Block Power Sales.
- 6 (E)
- 7 (F) Direct assignment to City of Dalton / Tri-County EMC.
- 8 (F)
- 10 (G) Allocated per Level A demand allocator from Schedule 2.60.
- 11 (H) Allocated per production demand component.
- 12 (D)
- 13 (F)
- 14 (E)
- 17 (F)
- 18 (E)
- 20 (G)
- 21 (B)
- 23 (I) Direct assignment to Scherer 4 TSA.
- 24 (F)
- 25 (E)
- 27 (G)
- 28 (I)
- 29 (F)
- 30 (E)
- 32 (J) Allocated per Total Generation and Purchased Power demand components.
- 35 (I)
- 36 (F)
- 37 (E)
- 39 (K) Allocated per the sum of Transmission Accounts 561 through 567.
- 40 (L) Allocated per Level B-2 demand allocator from Schedule 2.60.

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 41 (M) Allocated per the sum of Transmission Accounts 350 - Substations, 352, and 353 from Schedule 2.00.
- 42 (N) Allocated per the sum of Transmission Accounts 354, 355, and 356 from Schedule 2.00.
- 43 (O) Allocated per the sum of Transmission Accounts 357 and 358 from Schedule 2.00.
- 44 (L)
- 45 (P) Allocated per Total Transmission Gross Plant from Schedule 2.00.
- 46 (Q) Allocated per Total Transmission Gross Plant less Step-up Substations from Schedule 2.00.
- 48 (R) Allocated per the sum of Transmission Accounts 569 through 573.
- 49 (M)
- 50 (M)
- 51 (N)
- 52 (O)
- 53 (P)
- 56 (S) Allocated per total Transmission Operations and Maintenance Expense, excluding Scherer 4 TSA, Wholesale Blocks and Dalton / Tri-County EMC.
- 57 (D)
- 58 (L)
- 59 (L)
- 60 (L)
- 62 (I)
- 63 (F)
- 64 (E)
- 66 (T) Allocated per the sum of Distribution Accounts 581 through 589.
- 67 (U) Allocated per Level F demand allocator from Schedule 2.60.
- 68 (V) Allocated per Distribution Account 362 from Schedule 2.00.
- 69 (W) Allocated per the sum of Distribution Accounts 364 and 365 from Schedule 2.00.
- 70 (X) Allocated per the sum of Distribution Accounts 366 and 367 from Schedule 2.00.
- 71 (Y) Allocated per Distribution Account 373 from Schedule 2.00.
- 72 (Z) Allocated per Distribution Account 370 from Schedule 2.00.
- 73 (AA) Direct assignment to rate or rate group.
- 74 (AB) Allocated per Total Distribution Gross Plant from Schedule 2.00.
- 75 (AB)
- 77 (AC) Allocated per the sum of Distribution Accounts 591 through 598.
- 78 (AD) Allocated per Distribution Account 361 from Schedule 2.00.

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

79 (V)	
80 (W)	
81 (X)	
82 (AE)	Allocated per Distribution Account 368 from Schedule 2.00.
83 (Y)	
84 (Z)	
85 (AB)	
88 (AF)	Allocated per Accounts 902 through 904.
89 (AG)	Allocated per Total Meters from Schedule 2.60.
90 (AH)	Allocated per Weighted Customers from Schedule 2.60.
91 (AA)	
92 (AI)	Allocated per Total Retail customers from Schedule 2.60.
93 (AF)	
95 (AJ)	Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class.
96 (AJ)	
97 (AJ)	
99 (AJ)	
100 (AJ)	
102 (AK)	Allocated per Production Gross Plant from Schedule 2.00.
103 (P)	
104 (AB)	
105 (AL)	Allocated per Customer Accounting Expense from Schedule 2.20.
106 (AM)	Allocated per Customer Assistance Expense from Schedule 2.20.
107 (AN)	Allocated per Sales Expense from Schedule 2.20.
109 (AO)	Allocated per Total Retail Revenue from Sales from Schedule 2.10.
110 (AO)	
111 (AP)	Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01.
112 (AK)	
114 (G)	
116 (I)	
117 (F)	
118 (E)	
120 (AQ)	Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PRODUCTION								
1	PRODUCTION	438,079	209,349	32,756	77,393	22,068	1,090	13,757
2	SCHERER 4 TSA	0	0	0	0	0	0	0
3	DALTON / TRI-COUNTY	436	0	0	0	0	0	0
4	WHOLESALE BLOCK POWER SALES	6,347	0	0	0	0	0	0
5	TOTAL PRODUCTION DEPR. EXPENSE	444,862	209,349	32,756	77,393	22,068	1,090	13,757
TRANSMISSION								
6	ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS	3,158	1,481	252	577	160	9	95
7	LEVEL B-1	8,627	4,123	645	1,524	435	21	271
8	OTHER SUBSTATIONS	42,196	20,197	3,453	7,867	2,065	123	1,293
9	TOTAL SUBSTATIONS	50,824	24,319	4,098	9,391	2,500	144	1,564
10	LINES: ACCOUNT 354	17,859	8,499	1,444	3,302	884	51	546
11	ACCOUNT 355	14,737	6,761	1,151	2,649	769	41	437
12	ACCOUNT 356	28,444	13,177	2,243	5,151	1,465	79	851
13	ACCOUNT 357	238	109	19	43	12	1	7
14	ACCOUNT 358	482	225	38	88	25	1	14
15	ACCOUNT 359	114	48	8	19	7	0	3
16	TRANSMISSION DEPRECIATION EXP.	115,856	54,619	9,253	21,220	5,821	327	3,518
17	REMOVE SCHERER 4 TSA	(4,110)	(1,969)	(334)	(764)	(201)	(12)	(126)
18	TRANSMISSION DEPRECIATION EXP.	111,746	52,649	8,918	20,456	5,620	315	3,392
19	SCHERER 4 TSA	4,110	0	0	0	0	0	0
20	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
21	WHOLESALE BLOCK POWER SALES	119	0	0	0	0	0	0
22	TOTAL TRANSMISSION DEPR. EXP.	115,975	52,649	8,918	20,456	5,620	315	3,392
DISTRIBUTION								
23	ACCOUNT 360	665	576	66	10	0	1	2
24	ACCOUNT 361	5,106	2,415	417	948	251	15	155
25	ACCOUNT 362	33,166	15,566	2,685	6,118	1,633	98	999
26	ACCOUNT 364	27,291	18,356	2,439	2,794	529	79	477
27	ACCOUNT 365	30,043	21,168	2,736	2,643	486	78	452
28	ACCOUNT 366	9,937	5,229	801	1,612	343	41	281
29	ACCOUNT 367	42,693	21,955	3,401	7,059	1,532	178	1,240
30	ACCOUNT 368	38,327	20,529	10,633	5,285	246	131	466
31	ACCOUNT 369	26,487	23,059	2,688	602	10	31	45
32	ACCOUNT 370	11,987	6,575	3,846	1,345	26	15	83
33	ACCOUNT 371	50	50	0	0	0	0	0
34	ACCOUNT 372	19	0	16	3	0	0	0
35	ACCOUNT 373	17,633	0	0	0	0	0	0
36	TOTAL DISTRIBUTION DEPR. EXP.	243,405	135,478	29,728	28,418	5,056	665	4,199

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PRODUCTION						
1	PRODUCTION	438,079	1,403	80,264	438,079	0
2	SCHERER 4 TSA	0	0	0	0	0
3	DALTON / TRI-COUNTY	436	0	0	0	436
4	WHOLESALE BLOCK POWER SALES	6,347	0	0	0	6,347
5	TOTAL PRODUCTION DEPR. EXPENSE	444,862	1,403	80,264	438,079	6,783
TRANSMISSION						
6	ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS	3,158	2	583	3,158	0
7	LEVEL B-1	8,627	28	1,581	8,627	0
8	OTHER SUBSTATIONS	42,196	16	7,182	42,196	0
9	TOTAL SUBSTATIONS	50,824	44	8,763	50,824	0
10	LINES: ACCOUNT 354	17,859	10	3,124	17,859	0
11	ACCOUNT 355	14,737	7	2,921	14,737	0
12	ACCOUNT 356	28,444	14	5,466	28,444	0
13	ACCOUNT 357	238	0	47	238	0
14	ACCOUNT 358	482	0	90	482	0
15	ACCOUNT 359	114	0	28	114	0
16	TRANSMISSION DEPRECIATION EXP. REMOVE SCHERER 4 TSA	115,856	78	21,021	115,856	0
17	TRANSMISSION DEPRECIATION EXP. SCHERER 4 TSA	(4,110)	(2)	(700)	(4,110)	0
18	TRANSMISSION DEPRECIATION EXP. SCHERER 4 TSA	111,746	75	20,321	111,746	0
19	DALTON / TRI-COUNTY	4,110	0	0	0	4,110
20	WHOLESALE BLOCK POWER SALES	119	0	0	0	119
21	TOTAL TRANSMISSION DEPR. EXP.	115,975	75	20,321	111,746	4,229
DISTRIBUTION						
23	ACCOUNT 360	665	10	1	665	0
24	ACCOUNT 361	5,106	1	905	5,106	0
25	ACCOUNT 362	33,166	16	6,052	33,166	0
26	ACCOUNT 364	27,291	439	2,179	27,291	0
27	ACCOUNT 365	30,043	476	2,003	30,043	0
28	ACCOUNT 366	9,937	168	1,463	9,937	0
29	ACCOUNT 367	42,693	722	6,607	42,693	0
30	ACCOUNT 368	38,327	85	952	38,327	0
31	ACCOUNT 369	26,487	19	33	26,487	0
32	ACCOUNT 370	11,987	0	97	11,987	0
33	ACCOUNT 371	50	0	0	50	0
34	ACCOUNT 372	19	0	0	19	0
35	ACCOUNT 373	17,633	17,633	0	17,633	0
36	TOTAL DISTRIBUTION DEPR. EXP.	243,405	19,589	20,291	243,405	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
GENERAL PLANT						
37	GENERAL PLANT PRODUCTION	13,185	42	2,416	13,185	0
38	TRANSMISSION	4,452	3	811	4,452	0
39	DISTRIBUTION	14,040	660	1,225	14,040	0
40	CUSTOMER ACCOUNTING	5,535	68	87	5,535	0
41	CUSTOMER ASSISTANCE	2,367	0	19	2,367	0
42	SALES	3,181	218	74	3,181	0
43	GENERAL PLANT DEPRECIATION EXP.	42,761	991	4,632	42,761	0
44	SCHERER 4 TSA	163	0	0	0	163
45	DALTON / TRI-COUNTY	0	0	0	0	0
46	WHOLESALE BLOCK POWER SALES	111	0	0	0	111
47	TOTAL GENERAL PLANT DEPR. EXP.	43,035	991	4,632	42,761	274
INTANGIBLE PLANT						
48	INTANGIBLE PLANT PRODUCTION	10,173	33	1,864	10,173	0
49	TRANSMISSION	3,531	2	643	3,531	0
50	DISTRIBUTION	10,742	505	938	10,742	0
51	CUSTOMER ACCOUNTING	4,235	52	67	4,235	0
52	CUSTOMER ASSISTANCE	1,811	0	15	1,811	0
53	SALES	2,434	167	57	2,434	0
54	TOTAL INTANGIBLE PLANT DEPR. EXP.	32,927	759	3,583	32,927	0
55	DEPRECIATION EXPENSE	868,919	22,797	129,091	868,919	0
56	SCHERER 4 TSA	4,273	0	0	0	4,273
57	DALTON / TRI-COUNTY	436	0	0	0	436
58	WHOLESALE BLOCK POWER SALES	6,577	0	0	0	6,577
59	TOTAL DEPRECIATION EXPENSE	880,205	22,797	129,091	868,919	11,286

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (B) Direct assignment to Scherer 4 TSA.
- 3 (C) Direct assignment to City of Dalton / Tri-County EMC.
- 4 (D) Direct assignment to Wholesale Block Power Sales.
- 6 (E) Allocated per Transmission Account 350 Land: Total Lines, from Schedule 2.00.
- 7 (F) Allocated per Level B-1 demand allocator from Schedule 2.60.
- 8 (G) Allocated per Transmission Accounts 352 & 353 less Level B-1 from Schedule 2.00.
- 10 (H) Allocated per Transmission Account 354 from Schedule 2.00.
- 11 (I) Allocated per Transmission Account 355 from Schedule 2.00.
- 12 (J) Allocated per Transmission Account 356 from Schedule 2.00.
- 13 (K) Allocated per Transmission Account 357 from Schedule 2.00.
- 14 (L) Allocated per Transmission Account 358 from Schedule 2.00.
- 15 (M) Allocated per Transmission Account 359 from Schedule 2.00.
- 17 (N) Allocated per Level B-2 demand allocator from Schedule 2.60.
- 19 (B)
- 20 (C)
- 21 (D)
- 23 (O) Allocated per Distribution Account 360 Land: Lines - Level F from Schedule 2.00.
- 24 (P) Allocated per Distribution Account 361 from Schedule 2.00.
- 25 (Q) Allocated per Distribution Account 362 from Schedule 2.00.
- 26 (R) Allocated per Distribution Account 364 from Schedule 2.00.
- 27 (S) Allocated per Distribution Account 365 from Schedule 2.00.
- 28 (T) Allocated per Distribution Account 366 from Schedule 2.00.
- 29 (U) Allocated per Distribution Account 367 from Schedule 2.00.
- 30 (V) Allocated per Distribution Account 368 from Schedule 2.00.
- 31 (W) Allocated per Distribution Account 369 from Schedule 2.00.
- 32 (X) Allocated per Distribution Account 370 from Schedule 2.00.
- 33 (Y) Allocated per Distribution Account 371 from Schedule 2.00.
- 34 (Z) Allocated per Distribution Account 372 from Schedule 2.00.
- 35 (AA) Allocated per Distribution Account 373 from Schedule 2.00.
- 37 (AB) Allocated per Production Gross Plant from Schedule 2.00.
- 38 (AC) Allocated per Transmission Gross Plant from Schedule 2.00.
- 39 (AD) Allocated per Distribution Gross Plant from Schedule 2.00.
- 40 (AE) Allocated per Customer Accounting Expense from Schedule 2.20.
- 41 (AF) Allocated per Customer Assistance Expense from Schedule 2.20.
- 42 (AG) Allocated per Sales Expense from Schedule 2.20.

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

- 44 (B)
- 45 (C)
- 46 (D)
- 48 (AB)
- 49 (AC)
- 50 (AD)
- 51 (AE)
- 52 (AF)
- 53 (AG)
- 56 (B)
- 57 (C)
- 58 (D)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	TAXES OTHER THAN INCOME TAXES (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/INSTITUTION (9)
PROPERTY TAXES								
1	PRODUCTION	95,955	45,855	7,175	16,952	4,834	239	3,013
2	TRANSMISSION	28,943	13,630	2,309	5,296	1,457	82	878
3	DISTRIBUTION	48,751	28,033	6,158	5,934	1,063	138	878
4	GENERAL PLANT	7,316	3,959	1,075	937	210	22	151
5	NUCLEAR FUEL	4,449	2,126	333	766	224	11	140
6	FUEL COAL, OIL, GAS, & PROPANE	1,168	558	87	206	59	3	37
7	MATERIALS & SUPPLIES	2,585	1,399	381	331	74	8	53
8	PLANT HELD FOR FUTURE USE	590	283	47	109	29	2	18
9	PROPERTY TAX	189,757	95,843	17,564	30,552	7,950	504	5,168
10	SCHERER 4 TSA	1,847	0	0	0	0	0	0
11	DALTON/TRI-COUNTY	59	0	0	0	0	0	0
12	WHOLESALE BLOCK POWER SALES	849	0	0	0	0	0	0
13	TOTAL PROPERTY TAX	192,512	95,843	17,564	30,552	7,950	504	5,168
PAYROLL TAX								
14	FED. INSURANCE CONTRIBUTION ACT	24,029	13,055	3,426	3,097	689	72	495
15	SO. NUCLEAR PAYROLL TAXES	8,655	4,136	647	1,529	436	22	272
16	FEDERAL UNEMPLOYMENT COMP.	114	62	16	15	3	0	2
17	GEORGIA UNEMPLOYMENT COMP.	99	54	14	13	3	0	2
18	PAYROLL ALLOCATION - OPR. INCOME	10,728	5,829	1,530	1,383	308	32	221
19	PAYROLL TAX	43,626	23,135	5,634	6,037	1,439	126	992
20	SCHERER 4 TSA	139	0	0	0	0	0	0
21	DALTON/TRI-COUNTY	4	0	0	0	0	0	0
22	WHOLESALE BLOCK POWER SALES	157	0	0	0	0	0	0
23	TOTAL PAYROLL TAXES	43,926	23,135	5,634	6,037	1,439	126	992
REVENUE TAX & FEES								
24	MUNICIPAL FRANCHISE FEES	193,248	77,750	19,668	34,427	8,914	462	4,951
25	MISCELLANEOUS LICENSES	18	8	2	3	1	0	0
26	TOTAL REVENUE TAXES	193,266	77,757	19,670	34,430	8,915	462	4,951
OTHER TAXES								
27	GEORGIA OCCUPATION TAX	5	2	0	1	0	0	0
28	ALABAMA FRANCHISE TAX	15	7	1	3	1	0	0
29	TOTAL OTHER TAXES	20	9	2	4	1	0	1
30	TAXES OTHER THAN INC. TAXES	426,669	196,744	42,869	71,022	18,305	1,092	11,111
31	SCHERER 4 TSA	1,986	0	0	0	0	0	0
32	DALTON/TRI-COUNTY	63	0	0	0	0	0	0
33	WHOLESALE BLOCK POWER SALES	1,006	0	0	0	0	0	0
34	TOTAL TAXES OTHER THAN INC. TAXES	429,724	196,744	42,869	71,022	18,305	1,092	11,111
AMOR. OF INV. TAX CREDITS								
35	AMOR. OF INV. TAX CREDITS	(9,123)	(4,360)	(682)	(1,612)	(460)	(23)	(286)
36	SCHERER 4 TSA	(3)	0	0	0	0	0	0
37	DALTON/TRI-COUNTY	(31)	0	0	0	0	0	0
38	WHOLESALE BLOCK POWER SALES	(171)	0	0	0	0	0	0
39	TOTAL AMOR. OF INV. TAX CREDIT	(9,328)	(4,360)	(682)	(1,612)	(460)	(23)	(286)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	TAXES OTHER THAN INCOME TAXES (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PROPERTY TAXES						
1	PRODUCTION	95,955	307	17,581	95,955	0
2	TRANSMISSION	28,943	19	5,272	28,943	0
3	DISTRIBUTION	48,751	2,292	4,255	48,751	0
4	GENERAL PLANT	7,316	170	792	7,316	0
5	NUCLEAR FUEL	4,449	14	815	4,449	0
6	FUEL COAL, OIL, GAS, & PROPANE	1,168	4	214	1,168	0
7	MATERIALS & SUPPLIES	2,585	60	279	2,585	0
8	PLANT HELD FOR FUTURE USE	590	1	102	590	0
9	PROPERTY TAX	189,757	2,867	29,310	189,757	0
10	SCHERER 4 TSA	1,847	0	0	0	1,847
11	DALTON / TRI-COUNTY	59	0	0	0	59
12	WHOLESALE BLOCK POWER SALES	849	0	0	0	849
13	TOTAL PROPERTY TAX	192,512	2,867	29,310	189,757	2,755
PAYROLL TAX						
14	FED. INSURANCE CONTRIBUTION ACT	24,029	593	2,602	24,029	0
15	SO. NUCLEAR PAYROLL TAXES	8,655	28	1,586	8,655	0
16	FEDERAL UNEMPLOYMENT COMP.	114	3	12	114	0
17	GEORGIA UNEMPLOYMENT COMP.	99	2	11	99	0
18	PAYROLL ALLOCATION - OPR. INCOME	10,728	265	1,162	10,728	0
19	PAYROLL TAX	43,626	891	5,373	43,626	0
20	SCHERER 4 TSA	139	0	0	0	139
21	DALTON / TRI-COUNTY	4	0	0	0	4
22	WHOLESALE BLOCK POWER SALES	157	0	0	0	157
23	TOTAL PAYROLL TAXES	43,926	891	5,373	43,626	300
REVENUE TAX & FEES						
24	MUNICIPAL FRANCHISE FEES	193,248	3,964	43,112	193,248	0
25	MISCELLANEOUS LICENSES	18	0	4	18	0
26	TOTAL REVENUE TAXES	193,266	3,964	43,117	193,266	0
OTHER TAXES						
27	GEORGIA OCCUPATION TAX	5	0	1	5	0
28	ALABAMA FRANCHISE TAX	15	0	3	15	0
29	TOTAL OTHER TAXES	20	0	4	20	0
30	TAXES OTHER THAN INC. TAXES	426,669	7,722	77,803	426,669	0
31	SCHERER 4 TSA	1,986	0	0	0	1,986
32	DALTON / TRI-COUNTY	63	0	0	0	63
33	WHOLESALE BLOCK POWER SALES	1,006	0	0	0	1,006
34	TOTAL TAXES OTHER THAN INC. TAXES	429,724	7,722	77,803	426,669	3,055
AMOR. OF INV. TAX CREDITS						
35	AMOR. OF INV. TAX CREDITS	(9,123)	(29)	(1,671)	(9,123)	0
36	SCHERER 4 TSA	(3)	0	0	0	(3)
37	DALTON / TRI-COUNTY	(31)	0	0	0	(31)
38	WHOLESALE BLOCK POWER SALES	(171)	0	0	0	(171)
39	TOTAL AMOR. OF INV. TAX CREDIT	(9,328)	(29)	(1,671)	(9,123)	(205)

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.40
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Allocated per Production Gross Plant from Schedule 2.00.
- 2 (B) Allocated per Transmission Gross Plant from Schedule 2.00.
- 3 (C) Allocated per Distribution Gross Plant from Schedule 2.00.
- 4 (D) Allocated per General Gross Plant from Schedule 2.00.
- 5 (E) Allocated per Level A demand allocator from Schedule 2.60.
- 6 (F) Allocated per Total Fuel Inventory from Schedule 2.02.
- 7 (G) Allocated per Plant Materials and Supplies from Schedule 2.02.
- 8 (H) Allocated per Plant Held for Future Use.
- 10 (I) Direct assignment to Scherer 4 TSA.
- 11 (J) Direct assignment to City of Dalton / Tri-County EMC.
- 12 (K) Direct assignment to Wholesale Block Power Sales.
- 14 (L) Allocated per Total Headcount allocator from Schedule 2.60.
- 15 (M) Allocated per Production Salaries and Wages from Schedule 2.60.
- 16 (L)
- 17 (L)
- 18 (L)
- 20 (I)
- 21 (J)
- 22 (K)
- 24 (N) Direct assignment to rate or rate group.
- 25 (O) Allocated per Total Retail Revenue from Sales from Schedule 2.10.
- 27 (O)
- 28 (P) Allocated per Production and Transmission Gross Plant from Schedule 2.00.
- 31 (I)
- 32 (J)
- 33 (K)
- 35 (A)
- 36 (I)
- 37 (J)
- 38 (K)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

LINE NO. (1)	LINE ALLOCATORS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
1	ENERGY AT GENERATION	100,000,000	40,693,376	7,531,742	18,078,043	5,945,141	271,961	3,218,242
DEMAND BY LEVEL								
2	LEVEL A	100,000,000	47,787,890	7,477,167	17,666,378	5,037,437	248,888	3,140,234
3	LEVEL B-1	100,000,000	47,787,890	7,477,167	17,666,378	5,037,437	248,888	3,140,234
4	LEVEL B-2	100,000,000	47,918,667	8,138,535	18,586,788	4,899,021	287,806	3,073,770
5	LEVEL C	100,000,000	47,992,712	8,294,080	18,809,993	4,872,639	296,781	3,061,776
6	LEVEL D	100,000,000	36,834,112	6,368,438	15,263,447	6,639,751	228,108	2,495,243
7	LEVEL E	100,000,000	38,574,792	6,669,393	15,861,641	5,572,907	238,887	2,613,161
8	LEVEL F	100,000,000	48,125,035	7,745,129	17,712,709	3,944,695	440,493	3,137,774
9	LEVEL G	100,000,000	53,894,503	8,673,329	19,626,639	2,952,908	472,928	2,957,750
AVERAGE NUMBER OF CUSTOMERS								
10	LEVELS B-2 THRU F	1,565	47	77	243	162	3	64
11	LEVELS F & G	2,536,198	2,193,977	252,945	39,394	650	2,874	7,146
12	LEVEL G	2,536,125	2,193,953	252,901	39,224	526	2,872	7,085
13	TOTAL ALL LEVELS	2,536,690	2,194,000	252,978	39,467	688	2,875	7,149
LEVEL G								
14	PAD MOUNTED SINGLE PHASE	1,230,145	1,170,300	54,006	4,522	60	349	436
15	PAD MOUNTED THREE PHASE	60,189	0	37,854	18,707	420	425	1,401
16	OVERHEAD SINGLE PHASE	1,188,262	1,057,662	121,905	3,860	5	1,031	1,101
17	OVERHEAD THREE PHASE	56,529	0	42,408	12,461	40	1,106	442
SINGLE PHASE METERED CUSTS								
18	THREE PHASE METERED CUSTS	2,092,178	1,924,971	157,639	8,334	86	85	676
19	TOTAL UNMETERED CUSTS	114,471	0	78,224	31,133	602	342	1,899
20	TOTAL CUSTOMERS	54,331	0	12,882	0	0	0	4,573
21	TOTAL CUSTOMERS	2,260,980	1,924,971	248,745	39,467	688	427	7,148
WEIGHTED CUSTOMERS								
22	TOTAL CUSTOMERS	2,602,819	2,194,000	254,397	45,097	7,739	2,951	8,797
23	TOTAL METERS	2,495,509	2,192,939	253,326	39,560	688	2,899	3,439
24	RETAIL MWH SALES	85,492,162	28,052,324	5,192,137	12,465,465	4,124,114	187,526	2,228,471
SALARIES AND WAGES								
25	PRODUCTION	121,679	58,148	9,098	21,496	6,130	303	3,821
26	TRANSMISSION	42,236	15,131	2,565	5,879	1,604	91	974
27	DISTRIBUTION	128,484	73,315	16,159	15,049	2,641	350	2,274
28	CUSTOMER ACCOUNTING	50,650	43,404	4,696	813	117	54	150
29	CUSTOMER ASSISTANCE	21,665	10,044	1,707	1,707	43	124	274
30	SALES	29,114	8,291	14,235	3,225	163	225	299
31	TOTAL SALARIES AND WAGES	393,828	207,587	56,798	48,169	10,698	1,147	7,792
HEADCOUNT								
32	PRODUCTION	1,580	755	118	279	80	4	50
33	TRANSMISSION	800	377	64	146	40	2	24
34	DISTRIBUTION	2,324	1,336	294	283	51	7	42
35	CUSTOMER ACCOUNTING	711	609	66	11	2	1	2
36	CUSTOMER ASSISTANCE	294	126	136	23	1	2	4
37	SALES	394	112	193	44	2	3	4
38	TOTAL HEADCOUNT	6,103	3,316	870	787	175	18	126

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 2.80 - LINE ALLOCATOR TABLE

LINE NO. (1)	LINE ALLOCATORS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
1	ENERGY AT GENERATION	100,000,000	1,251,632	23,009,864	100,000,000	0
DEMAND BY LEVEL						
2	LEVEL A	100,000,000	320,206	18,321,800	100,000,000	0
3	LEVEL B-1	100,000,000	320,206	18,321,800	100,000,000	0
4	LEVEL B-2	100,000,000	58,488	17,036,925	100,000,000	0
5	LEVEL C	100,000,000	0	16,672,018	100,000,000	0
6	LEVEL D	100,000,000	0	32,170,900	100,000,000	0
7	LEVEL E	100,000,000	0	30,469,218	100,000,000	0
8	LEVEL F	100,000,000	1,700,674	17,193,492	100,000,000	0
9	LEVEL G	100,000,000	1,904,681	9,517,261	100,000,000	0
AVERAGE NUMBER OF CUSTOMERS						
10	LEVELS B-2 THRU F	1,565	0	969	1,565	0
11	LEVELS F & G	2,536,198	36,876	2,335	2,536,198	0
12	LEVEL G	2,535,125	36,876	1,687	2,535,125	0
13	TOTAL ALL LEVELS	2,536,690	36,876	2,657	2,536,690	0
LEVEL G						
14	PAD MOUNTED SINGLE PHASE	1,230,145	222	250	1,230,145	0
15	PAD MOUNTED THREE PHASE	60,189	0	1,383	60,189	0
16	OVERHEAD SINGLE PHASE	1,188,262	2,692	7	1,188,262	0
17	OVERHEAD THREE PHASE	56,529	0	72	56,529	0
18	SINGLE PHASE METERED CUSTS	2,092,178	0	387	2,092,178	0
19	THREE PHASE METERED CUSTS	114,471	0	2,271	114,471	0
20	TOTAL UNMETERED CUSTS	54,331	36,876	0	54,331	0
21	TOTAL CUSTOMERS	2,260,980	36,876	2,658	2,260,980	0
22	WEIGHTED CUSTOMERS	2,602,819	36,876	52,963	2,602,819	0
23	TOTAL METERS	2,495,509	0	2,658	2,495,509	0
24	RETAIL MWH SALES	85,492,162	862,823	32,379,301	85,492,162	0
SALARIES AND WAGES						
25	PRODUCTION	121,679	390	22,294	121,679	0
26	TRANSMISSION	42,236	21	15,971	42,236	0
27	DISTRIBUTION	128,484	7,819	10,877	128,484	0
28	CUSTOMER ACCOUNTING	50,650	621	795	50,650	0
29	CUSTOMER ASSISTANCE	21,665	1	174	21,665	0
30	SALES	29,114	1,996	680	29,114	0
31	TOTAL SALARIES AND WAGES	393,828	10,847	50,791	393,828	0
HEADCOUNT						
32	PRODUCTION	1,580	5	289	1,580	0
33	TRANSMISSION	800	1	146	800	0
34	DISTRIBUTION	2,324	109	203	2,324	0
35	CUSTOMER ACCOUNTING	711	9	11	711	0
36	CUSTOMER ASSISTANCE	294	0	2	294	0
37	SALES	394	27	9	394	0
38	TOTAL HEADCOUNT	6,103	151	661	6,103	(0)

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

1 (A)	Level A Energy at Generation.
2 (B)	Level A Production Generation (demand component) -- 12-CP.
3 (C)	Level B-1 Step-up Substations (demand component) -- 12-CP.
4 (D)	Level B-2 Transmission Lines (demand component) -- 20% 12-CP, 80% 4-CP.
5 (E)	Level C Transmission Substations (demand component) -- 4-CP.
6 (F)	Level D Subtransmission Lines (demand component) -- 4-CP.
7 (G)	Level E Distribution Substations (demand component) -- 4-CP.
8 (H)	Level F Primary Distribution Lines (demand component) -- NCP.
9 (I)	Level G Line Transformers (demand component) -- NCP.
10 (J)	Average number of customers served at Levels B-2 through F.
11 (K)	Average number of customers served at Levels F and G.
12 (L)	Average number of customers served at Level G.
14 (M)	Number of single phase padmount customers at Level G.
15 (N)	Number of three phase padmount customers at Level G.
16 (O)	Number of single phase overhead customers at Level G.
17 (P)	Number of three phase overhead customers at Level G.
18 (Q)	Total number of single phase metered customers.
19 (R)	Total number of three phase metered customers.
20 (S)	Total number of unmetered customers.
22 (T)	Weighted customers for the allocation of Account 903 - Customer Accounting and Collections Expense.
23 (U)	Total Meters for the allocation of Account 902 - Meter Reading Expense.
24 (V)	Retail MWH sales to rate or rate group.
25 (W)	Allocated per Total demand related Generation O&M Expenses from Schedule 2.20.
26 (X)	Allocated per Total Transmission O&M Expense from Schedule 2.20.
27 (Y)	Allocated per Distribution O&M Expense from Schedule 2.20.
28 (Z)	Allocated per Customer Accounting Expense from Schedule 2.20.
29 (AA)	Allocated per Customer Assistance Expense from Schedule 2.20.
30 (AB)	Allocated per Sales Expense from Schedule 2.20.
32 (AC)	Allocated per Production Gross Plant from Schedule 2.00.
33 (AD)	Allocated per Transmission Gross Plant from Schedule 2.00.
34 (AE)	Allocated per Distribution Gross Plant from Schedule 2.00.
35 (Z)	
36 (AA)	
37 (AB)	

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018
SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM

