

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	38,316,808	19,290,638	3,662,447	5,886,966	1,521,832	94,375	1,029,213
2	ACCUMULATED DEPRECIATION	12,126,972	5,951,684	1,145,981	1,796,866	464,875	29,131	315,402
3	NUCLEAR FUEL	752,195	363,178	58,288	129,705	36,973	1,657	23,950
4	ACCUM. DEPR. OF NUCLEAR FUEL	390,219	188,407	30,238	67,287	19,181	860	12,425
5	NET ELECTRIC PLANT	26,551,813	13,513,725	2,544,516	4,152,518	1,074,750	66,042	725,336
LESS: DEFERRED INCOME TAXES								
6	ACCOUNT 190	(652,719)	(326,293)	(79,650)	(96,114)	(25,407)	(1,676)	(17,049)
7	ACCOUNT 281 AND 282	5,994,387	3,004,979	594,449	919,764	237,120	14,698	160,226
8	ACCOUNT 283	655,448	338,198	78,158	90,439	22,106	1,747	15,663
9	TOTAL DEFERRED INCOME TAX	5,997,115	3,016,883	562,957	914,089	233,819	14,770	158,840
ADD: OTHER RATE BASE ITEMS								
10	PLANT HELD FOR FUTURE USE	116,714	56,555	9,891	20,692	5,534	272	3,630
11	MATERIALS AND SUPPLIES	712,065	369,762	91,635	97,347	23,935	1,931	16,880
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,505)	(819)	(230)	(187)	(42)	(4)	(31)
13	MIN BANK BAL., PC, PREPAIDS	84,734	43,223	8,138	13,282	3,438	211	2,320
14	PREPAID PENSION ASSET	694,130	196,627	196,627	156,759	34,751	3,841	26,312
15	CUSTOMER DEPOSITS	(316,283)	(139,191)	(31,277)	(53,673)	(14,264)	(764)	0
16	OPERATING RESERVES	(163,965)	(77,890)	(36,631)	(16,378)	(4,336)	(492)	(3,043)
17	ENVIRONMENTAL CWP	21,198	10,235	3,655	1,042	28,929	47	675
18	RETIRED UNITS NBV - REG ASSET	588,529	284,156	45,606	101,483	28,929	1,296	18,739
19	TAX REFORM REG. LIABILITY	(547,254)	(280,496)	(52,341)	(84,988)	(21,739)	(1,373)	(14,768)
20	OBsolete INVENTORY - REG ASSET	37,092	17,909	2,874	6,396	1,823	82	1,181
21	FUTURE NUCLEAR	40,655	19,629	3,150	7,010	1,998	90	1,294
22	OPRB RET. DRUG SUBS. TAX REG. ASSET	12,414	6,767	1,840	1,557	344	37	258
23	DEFERRED NUCLEAR OUTAGE COST	39,217	18,935	3,039	6,762	1,928	86	1,249
24	ARO REGULATORY ASSET	3,579,099	1,728,709	277,730	616,790	175,743	7,890	113,870
25	ARO LIABILITY	(5,959,756)	(2,830,268)	(454,705)	(1,009,817)	(287,729)	(12,917)	(186,429)
26	ARO REGULATORY LIABILITY	168,164	81,228	13,037	29,010	8,269	371	5,357
27	CASH WORKING CAPITAL	(22,816)	(9,247)	(2,096)	(3,209)	(890)	(53)	(518)
28	TOTAL OTHER RATE BASE ITEMS	(182,034)	(6,673)	77,931	(107,508)	(41,268)	550	(13,026)
29	TOTAL INVESTMENT	20,372,664	10,490,169	2,059,490	3,130,921	799,663	51,823	553,471
-- REVENUES --								
30	REVENUE FROM SALES	7,311,243	3,042,685	682,810	1,173,893	312,461	16,726	165,341
31	OTHER OPERATING REVENUES	230,575	114,455	17,486	25,689	6,614	406	4,370
32	TOTAL REVENUES	7,541,818	3,157,140	700,296	1,199,582	319,075	17,132	169,711
-- EXPENSES --								
33	OPERATIONS & MAINTENANCE	4,418,196	1,784,794	397,951	582,943	166,559	10,273	104,044
34	DEPRECIATION EXPENSE	1,221,794	610,226	114,393	190,661	50,104	2,958	33,680
35	NUCLEAR DECOMMISSIONING	4,338	2,094	336	748	213	10	138
36	TAXES OTHER THAN INCOME TAXES	271,653	138,027	27,651	41,034	10,512	684	7,159
37	AMORT. OF INVESTMENT TAX CREDITS	(9,232)	(4,320)	(693)	(1,543)	(440)	(20)	(285)
38	OBsolete INVENTORY AMORT.	14,837	7,164	1,150	2,558	729	33	472
39	TAX REFORM AMORT.	(1,231)	(631)	(118)	(191)	(49)	(3)	(33)
40	AMORT. OF ENVIRONMENTAL CWP	7,268	3,509	563	1,253	357	16	231
41	AMORT. OF DEF. HEAL TCARE COSTS	68,762	33,200	5,328	11,857	3,380	151	2,189
42	AMORT. OF DEF. HEAL TCARE COSTS	4,256	2,320	631	534	118	13	88
43	AMORT. OF FUTURE NUCLEAR	16,262	7,852	1,260	2,804	799	36	518
44	SUBTOTAL EXPENSES	6,016,903	2,564,235	548,452	832,658	232,282	14,150	148,202

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
-- RATE BASE --						
1	GROSS PLANT	38,318,808	580,767	5,689,824	37,756,061	560,747
2	ACCUMULATED DEPRECIATION	12,128,972	504,601	1,736,454	11,944,993	181,979
3	NUCLEAR FUEL	752,195	1,843	136,800	752,195	0
4	ACCUM. DEPR. OF NUCLEAR FUEL	390,219	853	70,968	390,219	0
5	NET ELECTRIC PLANT	29,551,813	76,957	4,019,202	26,173,045	378,768
LESS: DEFERRED INCOME TAXES						
6	ACCOUNT 190	(652,719)	(4,425)	(95,545)	(646,159)	(6,561)
7	ACCOUNT 281 AND 282	5,994,387	92,650	887,213	5,881,098	113,289
8	ACCOUNT 283	655,448	12,146	92,619	651,076	4,372
9	TOTAL DEFERRED INCOME TAX	5,997,115	100,370	884,288	5,886,015	111,100
ADD: OTHER RATE BASE ITEMS						
10	PLANT HELD FOR FUTURE USE	118,714	80	20,062	116,714	0
11	MATERIALS AND SUPPLIES	712,065	11,779	89,800	703,070	8,995
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,505)	(34)	(158)	(1,505)	0
13	MIN BANK BAL. PC. PREPAIDS	84,734	246	12,855	83,713	1,021
14	PREPAID PENSION ASSET	1,329,664	33,193	174,783	1,320,397	9,267
15	CUSTOMER DEPOSITS	(316,283)	0	(77,114)	(316,283)	0
16	OPERATING RESERVES	(163,965)	2,367	(16,332)	(152,735)	(11,230)
17	ENVIRONMENTAL CWIP	21,198	46	3,855	21,198	0
18	RETIRED UNITS NBV - REG ASSET	588,529	1,286	107,035	588,529	0
19	TAX REFORM REG. LIABILITY	(547,254)	(9,332)	(82,217)	(547,254)	(0)
20	OBsolete INVENTORY - REG ASSET	37,092	81	6,746	37,092	0
21	FUTURE NUCLEAR	40,655	89	7,394	40,655	0
22	OPRB RET. DRUG SUBS. TAX REG. ASSET	12,414	306	1,306	12,414	0
23	DEFERRED NUCLEAR OUTAGE COST	39,217	86	7,132	39,217	0
24	ARO REGULATORY ASSET	3,579,099	8,108	650,260	3,579,099	0
25	ARO LIABILITY	(5,859,756)	(13,275)	(1,064,616)	(5,859,756)	0
26	ARO REGULATORY LIABILITY	168,164	368	30,597	168,235	(71)
27	CASH WORKING CAPITAL	(22,816)	(365)	(6,105)	(22,482)	(334)
28	TOTAL OTHER RATE BASE ITEMS	(182,034)	35,028	(134,716)	(189,681)	7,647
29	TOTAL INVESTMENT	20,372,664	11,614	3,000,198	20,097,349	275,315
-- REVENUES --						
30	REVENUE FROM SALES	7,311,243	134,615	1,694,676	7,223,207	88,036
31	OTHER OPERATING REVENUES	230,575	1,433	31,036	201,490	29,085
32	TOTAL REVENUES	7,541,818	136,048	1,725,712	7,424,697	117,121
-- EXPENSES --						
33	OPERATIONS & MAINTENANCE	4,418,196	60,059	1,256,326	4,382,948	55,248
34	DEPRECIATION EXPENSE	1,221,794	17,674	186,918	1,206,613	15,181
35	NUCLEAR DECOMMISSIONING	4,338	9	789	4,338	0
36	TAXES OTHER THAN INCOME TAXES	271,653	4,237	39,326	268,630	3,023
37	AMORT. OF INVESTMENT TAX CREDITS	(9,232)	(20)	(1,627)	(6,948)	(284)
38	OBsolete INVENTORY AMORT.	14,837	32	2,698	14,837	0
39	TAX REFORM AMORT.	(1,231)	(21)	(185)	(1,231)	(0)
40	AMORT. OF ENVIRONMENTAL CWIP	68,762	16	1,322	7,268	0
41	AMORT. OF RETIRED UNITS	4,256	105	12,506	68,762	0
42	AMORT. OF DEF. HEALTHCARE COSTS	16,262	36	2,958	16,262	0
43	AMORT. OF FUTURE NUCLEAR	6,016,903	82,278	1,501,478	5,943,734	73,168
44	SUBTOTAL EXPENSES					

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
45	INCOME TAXES	35,239	(36,916)	2,746	38,474	8,063	(144)	(4,168)
46	TOTAL EXPENSES	6,052,141	2,547,318	551,199	871,132	240,345	14,006	144,034
--	RETURN --							
47	OPERATING INCOME	1,489,677	609,822	149,098	328,450	78,730	3,126	25,677
48	INTEREST ON CUSTOMER DEPOSITS	(6,350)	(2,795)	(628)	(1,078)	(286)	(15)	0
49	NET INCOME	1,483,326	607,027	148,470	327,372	78,444	3,110	25,677
50	RETURN ON INVESTMENT	7.28%	5.79%	7.21%	10.46%	9.81%	6.00%	4.64%

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
45	INCOME TAXES	35,239	13,392	4,573	26,021	9,217
46	TOTAL EXPENSES	6,052,141	95,670	1,506,051	5,969,758	82,385
-- RETURN --						
47	OPERATING INCOME	1,489,677	40,378	219,661	1,454,941	34,736
48	INTEREST ON CUSTOMER DEPOSITS	(6,350)	0	(1,548)	(6,350)	0
49	NET INCOME	1,483,326	40,378	218,113	1,448,591	34,736
50	RETURN ON INVESTMENT	7.28%	347.67%	7.27%	7.21%	12.62%

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 (I)	Allocated per Accumulated Deferred Income Taxes from Schedule 2.03.
20 (H)	
21 (H)	
22 (J)	Allocated per total headcount from Schedule 2.60.
23 (H)	
24 (K)	Allocated per net plant ARO.
25 (K)	
26 (C)	
27 (L)	From Schedule 1.02.
30 (M)	From Schedule 2.10.
31 (M)	
33 (N)	From Schedule 2.20.
34 (O)	From Schedule 2.30.
35 (H)	
36 (P)	From Schedule 2.40.
37 (P)	
38 (H)	
39 (I)	
40 (H)	
41 (H)	
42 (J)	
43 (H)	
45 (Q)	From Schedule 1.05.
48 (R)	Allocated per Customer Deposits.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	6,052,141	2,547,318	551,199	871,132	240,345	14,006	144,034
	LESS:							
2	NUCLEAR FUEL EXPENSE	138,508	47,222	8,595	19,951	6,401	301	3,653
3	DEPRECIATION EXPENSE	1,221,794	610,226	114,393	190,661	50,104	2,958	33,680
4	DEFERRED INCOME TAXES	(180,104)	(92,716)	(18,205)	(27,676)	(7,969)	(458)	(4,892)
5	AMORT. OF INVESTMENT TAX CREDITS	(9,232)	(4,320)	(693)	(1,543)	(440)	(20)	(285)
6	OBsolete INVENTORY AMORT.	14,837	7,164	1,150	2,558	729	33	472
7	TAX REFORM AMORT.	(1,231)	(631)	(118)	(191)	(49)	(3)	(33)
8	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,509	563	1,253	357	16	231
9	AMORT. OF RETIRED UNITS	68,762	33,200	5,328	11,857	3,380	151	2,189
10	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,320	631	534	118	13	88
11	AMORT. OF FUTURE NUCLEAR	16,262	7,852	1,260	2,804	799	36	518
12	CWC ALLOCATOR	4,771,021	1,933,493	438,294	670,925	186,015	10,979	108,412
13	CASH WORKING CAPITAL	(22,816)	(9,247)	(2,096)	(3,209)	(890)	(53)	(518)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	6,052,141	95,670	1,508,051	5,969,756	82,385
	LESS:					
2	NUCLEAR FUEL EXPENSE	138,508	1,389	50,995	138,508	0
3	DEPRECIATION EXPENSE	1,221,794	17,674	186,918	1,206,613	15,181
4	DEFERRED INCOME TAXES	(180,104)	(106)	(26,547)	(177,670)	(2,434)
5	AMORT. OF INVESTMENT TAX CREDITS	(9,232)	(20)	(1,627)	(8,948)	(284)
6	OBSOLETE INVENTORY AMORT.	14,837	32	2,698	14,837	0
7	TAX REFORM AMORT.	(1,231)	(21)	(185)	(1,231)	(0)
8	AMORT. OF ENVIRONMENTAL CWIP	7,268	16	1,322	7,268	0
9	AMORT. OF RETIRED UNITS	68,762	150	12,506	68,762	0
10	AMORT. OF DEF. HEALTHCARE COSTS	4,256	105	448	4,256	0
11	AMORT. OF FUTURE NUCLEAR	16,262	36	2,958	16,262	0
12	CWC ALLOCATOR	4,771,021	76,415	1,276,567	4,701,099	69,922
13	CASH WORKING CAPITAL	(22,816)	(365)	(8,105)	(22,482)	(334)

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)
- 9 (A)
- 10 (A)
- 11 (A)
- 13 (D) Allocated per CWC allocator on line 12.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	7,541,818	3,157,140	700,296	1,199,582	319,075	17,132	169,711
2	LESS:							
3	O&M EXPENSES	4,418,196	1,784,794	397,951	582,943	166,559	10,273	104,044
4	DEPRECIATION & NUCLEAR DECOMM.	1,226,132	612,320	114,729	191,409	50,317	2,968	33,818
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,320	631	534	118	13	88
6	OBsolete INVENTORY AMORT.	14,837	7,164	1,150	2,558	729	33	472
7	TAX REFORM AMORT.	(1,231)	(631)	(118)	(191)	(49)	(3)	(33)
8	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,509	563	1,253	357	16	231
9	AMORT. OF RETIRED UNITS	68,762	33,200	5,328	11,857	3,360	151	2,189
10	AMORT. OF FUTURE NUCLEAR	16,262	7,852	1,260	2,804	799	36	518
11	TAXES OTHER THAN INC. TAX	271,653	138,027	27,651	41,034	10,512	684	7,159
12	INTEREST EXPENSE	370,679	190,868	37,472	56,967	14,550	943	10,070
	NET INCOME BEFORE INC. TAXES	1,145,004	377,717	113,678	308,415	71,804	2,020	11,154
13	PLUS:							
14	NON-DEDUCTIBLE DEPRECIATION	55,277	28,456	5,587	8,494	2,170	141	1,501
	OTHER NON-DEDUCTIBLE ITEMS	7,701	3,964	778	1,183	302	20	209
15	LESS:							
16	STATE INCOME TAX DEDUCTION	65,882	22,301	6,527	17,296	4,039	119	699
17	INCOME SUBJECT TO STATE TAX	1,142,300	387,837	113,517	300,796	70,237	2,061	12,165
18	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%
19	TAX ON ORDINARY INCOME	65,882	22,301	6,527	17,296	4,039	119	699
20	STATE TAX CREDITS	(74,878)	(38,547)	(7,569)	(11,506)	(2,939)	(190)	(2,034)
21	TAX RATE DIFFERENTIAL	(2,561)	(1,337)	(262)	(399)	(102)	(7)	(71)
22	TAXES ACCRUED	2,979	1,534	301	458	117	8	81
	NET STATE INCOME TAX	(8,779)	(16,049)	(1,003)	5,848	1,115	(71)	(1,324)

GEORGIA POWER COMPANY.
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	7,541,818	136,048	1,725,712	7,424,697	117,121
2	LESS:					
3	O&M EXPENSES	4,418,196	60,059	1,256,326	4,362,948	55,248
4	DEPRECIATION & NUCLEAR DECOMM.	1,226,132	17,683	187,706	1,210,950	15,181
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	105	448	4,256	0
6	OBsolete INVENTORY AMORT.	14,837	32	2,698	14,837	0
7	TAX REFORM AMORT.	(1,231)	(21)	(185)	(1,231)	(0)
8	AMORT. OF ENVIRONMENTAL CWIP	7,268	16	1,322	7,268	0
9	AMORT. OF RETIRED UNITS	68,762	150	12,506	68,762	0
10	AMORT. OF FUTURE NUCLEAR	16,262	36	2,958	16,262	0
11	TAXES OTHER THAN INC. TAX	271,653	4,237	39,326	268,630	3,023
12	INTEREST EXPENSE	370,679	211	54,588	365,669	5,009
	NET INCOME BEFORE INC. TAXES	1,145,004	53,540	168,018	1,106,345	38,660
13	PLUS:					
14	NON-DEDUCTIBLE DEPRECIATION	55,277	32	8,148	54,530	747
	OTHER NON-DEDUCTIBLE ITEMS	7,701	5	1,135	7,597	104
15	LESS:					
16	STATE INCOME TAX DEDUCTION	65,682	2,913	9,640	63,534	2,148
17	INCOME SUBJECT TO STATE TAX	1,142,300	50,663	167,661	1,104,938	37,363
	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%
18	TAX ON ORDINARY INCOME	65,682	2,913	9,640	63,534	2,148
19	STATE TAX CREDITS	(74,878)	(44)	(11,037)	(73,866)	(1,012)
20	TAX RATE DIFFERENTIAL	(3,561)	(2)	(383)	(2,561)	0
21	TAXES ACCRUED	2,979	2	439	2,939	40
22	NET STATE INCOME TAX	(8,779)	2,869	(1,340)	(9,955)	1,177

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
FEDERAL TAX CALCULATION								
23	REVENUE	7,541,818	3,157,140	700,296	1,199,582	319,075	17,132	169,711
24	LESS:							
24	O & M EXPENSES	4,418,196	1,784,794	397,951	582,943	166,559	10,273	104,044
25	DEPRECIATION & NUCLEAR DECOMM.	1,226,132	612,320	114,729	191,409	50,317	2,968	33,818
26	AMORT. OF DEF. HEALTHCARE COSTS	4,258	2,320	631	534	118	13	88
27	OBsolete INVENTORY AMORT.	14,837	7,164	1,150	2,558	729	33	472
28	TAX REFORM AMORT.	(1,231)	(631)	(118)	(191)	(49)	(3)	(33)
29	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,509	563	1,253	357	16	231
30	AMORT. OF RETIRED UNITS	68,762	33,200	5,328	11,857	3,380	151	2,189
31	AMORT. OF FUTURE NUCLEAR	16,262	7,852	1,260	2,804	799	36	518
32	TAXES OTHER THAN INC. TAX	271,653	138,027	27,651	41,034	10,512	684	7,159
33	INTEREST EXPENSE	370,679	190,868	37,472	56,967	14,550	943	10,070
34	NET INCOME BEFORE INC. TAXES	1,145,004	377,717	113,678	308,415	71,804	2,020	11,154
35	PLUS:							
35	NON-DEDUCTIBLE DEPRECIATION	54,985	28,306	5,558	8,449	2,158	140	1,494
36	OTHER NON-DEDUCTIBLE ITEMS	7,701	3,964	778	1,183	302	20	209
37	LESS:							
37	STATE INCOME TAX DEDUCTION	65,682	22,301	6,527	17,296	4,039	119	699
38	INCOME SUBJECT TO FED. TAX	1,142,009	387,687	113,487	300,752	70,225	2,060	12,157
39	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
40	TAX ON ORDINARY INCOME	239,822	81,414	23,832	63,158	14,747	433	2,553
41	TAX RATE DIFFERENTIAL	(210,249)	(109,717)	(21,543)	(32,751)	(8,366)	(542)	(5,789)
42	STATE TAX CREDITS	15,724	8,095	1,589	2,416	617	40	427
43	FEDERAL TAX CREDITS	(1,281)	(659)	(129)	(197)	(50)	(3)	(35)
44	NET FEDERAL INCOME TAX	44,017	(20,867)	3,749	32,626	6,949	(73)	(2,844)
45	TOTAL INCOME TAXES	35,239	(36,916)	2,746	38,474	8,063	(144)	(4,168)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
FEDERAL TAX CALCULATION						
23	REVENUE	7,541,818	136,048	1,725,712	7,424,697	117,121
24	LESS:					
24	O & M EXPENSES	4,418,196	60,059	1,256,326	4,362,948	55,248
25	DEPRECIATION & NUCLEAR DECOMM.	1,226,132	17,683	187,706	1,210,950	15,181
26	AMORT. OF DEF. HEALTHCARE COSTS	4,256	105	448	4,256	0
27	OBsolete INVENTORY AMORT.	14,837	32	2,698	14,837	0
28	TAX REFORM AMORT.	(1,231)	(21)	(185)	(1,231)	(0)
29	AMORT. OF ENVIRONMENTAL CWIP	7,268	16	1,322	7,268	0
30	AMORT. OF RETIRED UNITS	68,762	150	12,506	68,762	0
31	AMORT. OF FUTURE NUCLEAR	16,262	36	2,958	16,262	0
32	TAXES OTHER THAN INC. TAX	271,653	4,237	39,326	268,630	3,023
33	INTEREST EXPENSE	370,679	211	54,588	365,669	5,009
34	NET INCOME BEFORE INC. TAXES	1,145,004	53,540	168,018	1,106,345	38,660
PLUS:						
35	NON-DEDUCTIBLE DEPRECIATION	54,985	32	8,105	54,242	743
36	OTHER NON-DEDUCTIBLE ITEMS	7,701	5	1,135	7,597	104
LESS:						
37	STATE INCOME TAX DEDUCTION	65,682	2,913	9,640	63,534	2,148
38	INCOME SUBJECT TO FED. TAX	1,142,009	50,663	167,618	1,104,650	37,359
39	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%
40	TAX ON ORDINARY INCOME	239,822	10,639	35,200	231,977	7,845
41	TAX RATE DIFFERENTIAL	(210,249)	(125)	(31,415)	(210,249)	0
42	STATE TAX CREDITS	15,724	9	2,318	15,512	213
43	FEDERAL TAX CREDITS	(1,281)	(1)	(189)	(1,264)	(17)
44	NET FEDERAL INCOME TAX	44,017	10,523	5,913	35,977	8,041
45	TOTAL INCOME TAXES	35,239	13,392	4,573	26,021	9,217

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 (A)	
9 (A)	
10 (A)	
11 (B)	Interest expense associated with Total Investment from Schedule 1.00.
13 (C)	Allocated per Total Investment less Cash Working Capital from Schedule 1.00.
14 (C)	
15 (D)	Tax on Ordinary Income from line 18.
17 (E)	State Income Tax Rate.
18 (F)	Line 16 times line 17.
19 (C)	
20 (G)	Allocated per Retail Investment less Cash Working Capital from Schedule 1.00.
21 (C)	
22 (H)	Sum of lines 18-21.
23 (A)	
24 (A)	
25 (A)	
26 (A)	
27 (A)	
28 (A)	
29 (A)	
30 (A)	
31 (A)	
32 (A)	
33 (B)	
35 (C)	
36 (C)	
37 (I)	State Income Tax Deduction from line 15.
39 (J)	Federal Income Tax Rate.
40 (K)	Line 38 times line 39.
41 (G)	
42 (C)	
43 (C)	
44 (L)	Sum of lines 40-43.
45 (M)	Line 22 + line 44.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	47,292	22,834	3,685	8,155	2,325	104	1,506
2	NUCLEAR	1,095	529	85	189	54	2	35
3	HYDRO	35,678	17,226	2,765	6,152	1,754	79	1,136
4	OTHER	36,968	17,849	2,865	6,375	1,817	81	1,177
5	TOTAL LAND	121,033	58,438	9,379	20,870	5,949	267	3,854
EQUIPMENT								
6	STEAM	9,539,180	4,605,742	739,201	1,644,892	468,889	21,012	303,730
7	NUCLEAR	5,039,189	2,433,040	390,492	868,934	247,696	11,100	160,449
8	HYDRO	777,386	375,340	60,240	134,049	38,212	1,712	24,752
9	OTHER	3,262,719	1,575,318	252,832	562,608	160,376	7,187	103,886
10	TOTAL EQUIPMENT	18,618,474	8,989,440	1,442,766	3,210,483	915,172	41,012	592,817
11	PRODUCTION PLANT	18,739,507	9,047,878	1,452,145	3,231,354	921,121	41,278	596,671
12	SCHERER 4 TSA	0	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	14,316	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	284,524	0	0	0	0	0	0
15	TOTAL PRODUCTION PLANT	19,038,347	9,047,878	1,452,145	3,231,354	921,121	41,278	596,671
TRANSMISSION PLANT								
ACCOUNT 350 - LAND								
SUBSTATIONS								
16	LEVEL B-2	28,627	13,878	2,465	5,101	1,347	67	886
17	LEVEL C	14,280	6,935	1,258	2,565	666	34	440
18	LEVEL D	0	0	0	0	0	0	0
19	LEVEL E	132	52	9	20	7	0	3
20	LEVEL F	57	27	5	10	2	0	2
21	TOTAL SUBSTATIONS	43,097	20,892	3,737	7,696	2,023	102	1,331
LINES								
22	LEVEL B-2	317,350	153,849	27,329	56,546	14,937	748	9,822
23	LEVEL D	31,343	11,649	2,114	4,566	2,017	58	788
24	TOTAL LINES	348,694	165,498	29,443	61,111	16,953	806	10,610
25	TOTAL ACCOUNT 350	391,791	186,390	33,180	68,807	18,977	908	11,941
ACCOUNTS 352 & 353								
26	LEVEL B-1	456,151	220,240	35,348	78,657	22,422	1,005	14,524
27	LEVEL B-2	1,335,323	647,353	114,994	237,928	62,849	3,148	41,328
28	LEVEL C	805,166	391,046	70,928	144,612	37,562	1,927	24,786
29	LEVEL D	2,329	865	157	339	150	4	59
30	LEVEL E	16,497	6,420	1,165	2,497	888	32	434
31	LEVEL F	3,779	1,794	303	682	160	20	123
32	TOTAL ACCOUNTS 352 & 353	2,619,244	1,267,718	222,895	464,715	124,030	6,136	81,254
ACCOUNT 354 - TOWERS & FIXTURES								
33	LEVEL B-2	1,031,873	500,243	88,862	183,860	48,567	2,433	31,937
34	LEVEL D	31,914	11,861	2,152	4,649	2,054	59	802
35	TOTAL ACCOUNT 354	1,063,787	512,105	91,014	188,508	50,620	2,491	32,738

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	47,292	103	8,601	47,292	0
2	NUCLEAR	1,095	2	199	1,095	0
3	HYDRO	35,678	78	6,489	35,678	0
4	OTHER	36,968	81	6,723	36,968	0
5	TOTAL LAND	121,033	264	22,012	121,033	0
EQUIPMENT						
6	STEAM	9,539,180	20,842	1,734,872	9,539,180	0
7	NUCLEAR	5,039,189	11,010	916,467	5,039,189	0
8	HYDRO	777,386	1,698	141,382	777,386	0
9	OTHER	3,262,719	7,129	593,384	3,262,719	0
10	TOTAL EQUIPMENT	18,618,474	40,679	3,386,105	18,618,474	0
11	PRODUCTION PLANT	18,739,507	40,943	3,408,117	18,739,507	0
12	SCHERER 4 TSA	0	0	0	0	0
13	DALTON / TRI-COUNTY	14,316	0	0	0	14,316
14	WHOLESALE BLOCK POWER SALES	284,524	0	0	0	284,524
15	TOTAL PRODUCTION PLANT	19,038,347	40,943	3,408,117	18,739,507	298,840
TRANSMISSION PLANT						
ACCOUNT 350 - LAND						
SUBSTATIONS						
16	LEVEL B-2	28,627	11	4,871	28,627	0
17	LEVEL C	14,280	0	2,382	14,280	0
18	LEVEL D	0	0	0	0	0
19	LEVEL E	132	0	41	132	0
20	LEVEL F	57	1	10	57	0
21	TOTAL SUBSTATIONS	43,097	12	7,303	43,097	0
LINES						
22	LEVEL B-2	317,350	125	53,995	317,350	0
23	LEVEL D	31,343	0	10,153	31,343	0
24	TOTAL LINES	348,694	125	64,148	348,694	0
25	TOTAL ACCOUNT 350	391,791	137	71,451	391,791	0
ACCOUNTS 352 & 353						
26	LEVEL B-1	456,151	997	82,959	456,151	0
27	LEVEL B-2	1,335,323	525	227,197	1,335,323	0
28	LEVEL C	805,166	0	134,305	805,166	0
29	LEVEL D	2,329	0	754	2,329	0
30	LEVEL E	16,497	0	5,062	16,497	0
31	LEVEL F	3,779	60	636	3,779	0
32	TOTAL ACCOUNTS 352 & 353	2,619,244	1,582	450,914	2,619,244	0
ACCOUNT 354 - TOWERS & FIXTURES						
33	LEVEL B-2	1,031,873	406	175,567	1,031,873	0
34	LEVEL D	31,914	0	10,337	31,914	0
35	TOTAL ACCOUNT 354	1,063,787	406	185,904	1,063,787	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	678,208	328,789	58,405	120,843	31,921	1,599	20,991
38	LEVEL D	148,875	55,331	10,039	21,687	9,580	274	3,741
39	TOTAL ACCOUNT 355	827,083	384,121	68,444	142,530	41,500	1,873	24,731
40	ACCOUNT 356 - OVHD. CONDUCTORS							
41	LEVEL B-2	1,368,731	683,549	117,871	243,881	64,421	3,227	42,362
42	LEVEL D	222,817	82,813	15,025	32,458	14,337	410	5,598
43	TOTAL ACCOUNT 356	1,591,548	746,362	132,896	276,339	78,759	3,637	47,961
44	ACCOUNT 357 - UND.G. CONDUIT							
45	LEVEL B-2	10,464	5,073	901	1,865	493	25	324
46	LEVEL D	2,143	797	145	312	138	4	54
47	TOTAL ACCOUNT 357	12,608	5,870	1,046	2,177	630	29	378
48	ACCOUNT 358 - UND.G. CONDUCTORS							
49	LEVEL B-2	21,885	10,610	1,885	3,900	1,030	52	677
50	LEVEL D	2,705	1,005	182	394	174	5	68
51	TOTAL ACCOUNT 358	24,590	11,615	2,067	4,294	1,204	57	745
52	ACCOUNT 359 - ROADS & TRAILS							
53	LEVEL B-2	3,367	1,632	290	600	158	8	104
54	LEVEL D	(354)	(132)	(24)	(52)	(23)	(1)	(9)
55	TOTAL ACCOUNT 359	3,012	1,500	266	548	136	7	95
56	TOTAL TRANSMISSION PLANT	6,533,662	3,115,681	551,808	1,147,919	315,856	15,138	199,843
57	REMOVE SCHERER 4 TSA	(244,690)	(118,624)	(21,072)	(43,599)	(11,517)	(577)	(7,573)
58	TRANSMISSION PLANT	6,288,972	2,997,057	530,736	1,104,320	304,340	14,561	192,270
59	SCHERER 4 TSA	244,690	0	0	0	0	0	0
60	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
61	WHOLESALE BLOCK POWER SALES	5,286	0	0	0	0	0	0
62	TOTAL TRANSMISSION PLANT	6,538,948	2,997,057	530,736	1,104,320	304,340	14,561	192,270
63	DISTRIBUTION PLANT							
64	ACCOUNT 360 - LAND							
65	SUBSTATIONS							
66	LEVEL C	82,663	40,147	7,282	14,847	3,856	198	2,545
67	LEVEL D	6	2	0	1	0	0	0
68	LEVEL E	2,174	846	153	329	117	4	57
69	LEVEL F	1,952	927	157	353	83	10	64
70	LEVEL G	108	58	10	22	3	1	3
71	TOTAL SUBSTATIONS	86,903	41,980	7,602	15,551	4,060	213	2,689
72	LINES - LEVEL F	55,428	47,968	5,513	855	14	63	163
73	TOTAL ACCOUNT 360	142,332	89,948	13,115	16,406	4,074	276	2,832
74	ACCOUNT 361 - STRUCTURES							
75	LEVEL C	203,418	98,794	17,919	36,535	9,490	487	6,262
76	LEVEL D	1	0	0	0	0	0	0
77	LEVEL E	17,408	6,774	1,229	2,634	937	34	458
78	LEVEL F	2,342	1,112	188	423	99	12	77
79	LEVEL G	1,074	573	97	215	33	6	33
80	TOTAL ACCOUNT 361	224,243	107,253	19,433	39,807	10,559	539	6,830

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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 355 - POLES & FIXTURES						
36	LEVEL B-2	678,208	267	115,393	678,208	0
37	LEVEL D	148,875	0	48,223	148,875	0
38	TOTAL ACCOUNT 355	827,083	267	163,616	827,083	0
ACCOUNT 356 - OVHD. CONDUCTORS						
39	LEVEL B-2	1,388,731	538	232,881	1,388,731	0
40	LEVEL D	222,817	0	72,175	222,817	0
41	TOTAL ACCOUNT 356	1,591,548	538	305,056	1,591,548	0
ACCOUNT 357 - UND.G. CONDUIT						
42	LEVEL B-2	10,464	4	1,780	10,464	0
43	LEVEL D	2,143	0	694	2,143	0
44	TOTAL ACCOUNT 357	12,608	4	2,475	12,608	0
ACCOUNT 358 - UND.G. CONDUCTORS						
45	LEVEL B-2	21,885	9	3,724	21,885	0
46	LEVEL D	2,705	0	878	2,705	0
47	TOTAL ACCOUNT 358	24,590	9	4,600	24,590	0
ACCOUNT 359 - ROADS & TRAILS						
48	LEVEL B-2	3,367	1	573	3,367	0
49	LEVEL D	(354)	0	(115)	(354)	0
50	TOTAL ACCOUNT 359	3,012	1	458	3,012	0
TOTAL TRANSMISSION PLANT						
51	REMOVE SCHERER 4 TSA	6,533,662	2,943	1,184,473	6,533,662	0
52	TRANSMISSION PLANT	(244,690)	(96)	(41,632)	(244,690)	0
53	SCHERER 4 TSA	6,288,972	2,847	1,142,841	6,288,972	0
54	DALTON/TRI-COUNTY	244,690	0	0	0	244,690
55	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
56	TOTAL TRANSMISSION PLANT	6,538,948	2,847	1,142,841	6,288,972	5,286
57						249,976
DISTRIBUTION PLANT						
ACCOUNT 360 - LAND SUBSTATIONS						
58	LEVEL C	82,663	0	13,789	82,663	0
59	LEVEL D	6	0	2	6	0
60	LEVEL E	2,174	0	667	2,174	0
61	LEVEL F	1,952	31	329	1,952	0
62	LEVEL G	108	2	10	108	0
63	TOTAL SUBSTATIONS	86,903	33	14,796	86,903	0
64	LEVEL F	55,428	801	51	55,428	0
65	TOTAL ACCOUNT 360	142,332	834	14,847	142,332	0
ACCOUNT 361 - STRUCTURES						
66	LEVEL C	203,418	0	33,931	203,418	0
67	LEVEL D	1	0	0	1	0
68	LEVEL E	17,408	0	5,342	17,408	0
69	LEVEL F	2,342	37	394	2,342	0
70	LEVEL G	1,074	19	99	1,074	0
71	TOTAL ACCOUNT 361	224,243	56	39,766	224,243	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	1,286,663	624,895	113,343	231,092	60,025	3,080	39,608
73	LEVEL D	44	16	3	6	3	0	1
74	LEVEL E	173,505	67,519	12,250	26,256	9,340	334	4,565
75	LEVEL F	35,314	16,764	2,835	6,377	1,494	188	1,154
76	LEVEL G	6,606	3,521	595	1,320	201	37	204
77	TOTAL ACCOUNT 362	1,502,132	712,716	129,027	265,051	71,062	3,639	45,531
ACCOUNT 364 - POLES								
78	LEVEL F	406,460	351,754	40,427	6,272	103	460	1,196
79	CUSTOMER DEMAND	443,273	210,426	35,580	80,040	18,754	2,354	14,485
80	TOTAL LEVEL F	849,732	562,180	76,007	86,312	18,857	2,814	15,681
81	LEVEL G	140,266	121,437	13,955	2,156	29	159	410
82	CUSTOMER DEMAND	152,969	81,538	13,785	30,572	4,646	849	4,718
83	TOTAL LEVEL G	293,235	202,975	27,740	32,728	4,675	1,008	5,128
84	TOTAL ACCOUNT 364	1,142,967	765,154	103,747	119,040	23,532	3,822	20,809
ACCOUNT 365 - OVHD. CONDUCTORS								
85	LEVEL F	634,013	548,681	63,060	9,784	160	718	1,866
86	CUSTOMER DEMAND	428,838	203,574	34,421	77,433	18,144	2,278	14,013
87	TOTAL LEVEL F	1,062,851	752,254	97,482	87,217	18,304	2,995	15,879
88	LEVEL G	116,579	100,930	11,598	1,792	24	132	340
89	CUSTOMER DEMAND	149,124	79,488	13,439	29,803	4,530	828	4,599
90	TOTAL LEVEL G	265,703	180,418	25,037	31,595	4,533	959	4,940
91	TOTAL ACCOUNT 365	1,328,554	932,672	122,519	118,812	22,857	3,955	20,819
ACCOUNT 366 - UNDG. CONDUIT								
92	LEVEL F	30,787	26,643	3,062	475	8	35	91
93	CUSTOMER DEMAND	360,280	171,029	28,918	65,054	15,243	1,913	11,773
94	TOTAL LEVEL F	391,067	197,672	31,981	65,529	15,251	1,948	11,864
95	LEVEL G	15,453	13,379	1,537	238	3	17	45
96	CUSTOMER DEMAND	41,080	21,897	3,702	8,210	1,248	228	1,267
97	TOTAL LEVEL G	56,533	35,276	5,239	8,448	1,251	245	1,312
98	TOTAL ACCOUNT 366	447,601	232,948	37,220	73,977	16,502	2,194	13,176
ACCOUNT 367 - UNDG. CONDUCTORS								
99	LEVEL F	142,805	123,585	14,204	2,204	36	162	420
100	CUSTOMER DEMAND	1,671,153	793,314	134,138	301,753	70,704	8,875	54,609
101	TOTAL LEVEL F	1,813,959	916,899	148,341	303,956	70,740	9,037	55,029
102	LEVEL G	7,935	6,869	789	122	2	9	23
103	CUSTOMER DEMAND	92,853	49,494	8,368	18,557	2,820	515	2,864
104	TOTAL LEVEL G	100,788	56,364	9,157	18,679	2,822	524	2,887
105	TOTAL ACCOUNT 367	1,914,747	973,262	157,499	322,635	73,562	9,561	57,916

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	1,286,663	0	214,621	1,286,663	0
73	LEVEL D	44	0	14	44	0
74	LEVEL E	173,505	0	53,240	173,505	0
75	LEVEL F	35,314	560	5,943	35,314	0
76	LEVEL G	6,606	118	610	6,606	0
77	TOTAL ACCOUNT 362	1,502,132	678	274,429	1,502,132	0
ACCOUNT 364 - POLES						
78	LEVEL F	406,460	5,876	372	406,460	0
79	CUSTOMER DEMAND	443,273	7,032	74,601	443,273	0
80	TOTAL LEVEL F	849,732	12,908	74,972	849,732	0
81	LEVEL G	140,266	2,029	93	140,266	0
82	CUSTOMER DEMAND	152,969	2,725	14,136	152,969	0
83	TOTAL LEVEL G	293,235	4,754	14,229	293,235	0
84	TOTAL ACCOUNT 364	1,142,967	17,662	89,201	1,142,967	0
ACCOUNT 365 - OVHD. CONDUCTORS						
85	LEVEL F	634,013	9,166	579	634,013	0
86	CUSTOMER DEMAND	428,838	6,803	72,172	428,838	0
87	TOTAL LEVEL F	1,062,851	15,969	72,751	1,062,851	0
88	LEVEL G	116,579	1,686	77	116,579	0
89	CUSTOMER DEMAND	149,124	2,657	13,781	149,124	0
90	TOTAL LEVEL G	265,703	4,343	13,858	265,703	0
91	TOTAL ACCOUNT 365	1,328,554	20,312	86,609	1,328,554	0
ACCOUNT 366 - UNDG. CONDUIT						
92	LEVEL F	30,787	445	28	30,787	0
93	CUSTOMER DEMAND	360,280	5,716	60,634	360,280	0
94	TOTAL LEVEL F	391,067	6,161	60,662	391,067	0
95	LEVEL G	15,453	223	10	15,453	0
96	CUSTOMER DEMAND	41,080	732	3,796	41,080	0
97	TOTAL LEVEL G	56,533	955	3,807	56,533	0
98	TOTAL ACCOUNT 366	447,601	7,116	64,468	447,601	0
ACCOUNT 367 - UNDG. CONDUCTORS						
99	LEVEL F	142,805	2,064	131	142,805	0
100	CUSTOMER DEMAND	1,671,153	26,512	281,248	1,671,153	0
101	TOTAL LEVEL F	1,813,959	28,577	281,379	1,813,959	0
102	LEVEL G	7,935	115	5	7,935	0
103	CUSTOMER DEMAND	92,853	1,654	8,581	92,853	0
104	TOTAL LEVEL G	100,788	1,769	8,586	100,788	0
105	TOTAL ACCOUNT 367	1,914,747	30,346	289,965	1,914,747	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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								
106	LEVEL F	29,501	25,530	2,934	455	7	33	87
107	CUSTOMER	150,355	71,375	12,068	27,149	6,361	799	4,913
108	DEMAND	179,856	96,905	15,003	27,604	6,369	832	5,000
	TOTAL LEVEL F							
	LEVEL G							
109	CUSTOMER	710,284	675,730	31,183	2,611	34	202	252
110	PAD MOUNTED SINGLE PHASE	647,220	0	407,046	201,157	4,515	4,569	15,065
111	PAD MOUNTED THREE PHASE	153,769	138,868	15,775	499	1	133	142
112	OVERHEAD SINGLE PHASE	8,793	0	6,596	1,938	6	172	69
113	OVERHEAD THREE PHASE	1,520,066	812,598	460,600	206,205	4,556	5,076	15,528
114	TOTAL LEVEL G CUSTOMER	18,843	10,044	1,698	3,766	572	105	581
115	DEMAND	1,538,909	822,642	462,298	209,971	5,129	5,181	16,109
116	TOTAL LEVEL G	1,718,765	919,548	477,301	237,575	11,497	6,013	21,109
	TOTAL ACCOUNT 368							
ACCOUNT 369 - SERVICES								
117	POWER PANELS	385	385	0	0	0	0	0
118	EV CHARGERS	919	912	1	4	1	0	0
OVERHEAD SERVICE								
119	2 AND 3 WIRE	303,765	270,379	31,164	987	1	263	282
120	4 WIRE	24,420	0	18,320	5,383	17	478	191
121	TOTAL OVERHEAD SERVICE	328,185	270,379	49,483	6,370	19	741	472
PAD SERVICE								
122	2 AND 3 WIRE	794,658	755,999	34,887	2,921	38	226	282
123	4 WIRE	56,385	0	35,461	17,524	393	398	1,312
124	TOTAL PAD SERVICE	851,043	755,999	70,348	20,445	432	624	1,594
125	TOTAL ACCOUNT 369	1,180,532	1,027,675	119,833	26,819	452	1,365	2,067
ACCOUNT 370 - METERS								
126	SINGLE PHASE METERS	308,797	286,679	20,878	1,082	11	11	86
127	THREE PHASE METERS	209,187	0	143,761	56,243	1,081	619	3,388
128	TOTAL ACCOUNT 370	517,984	286,679	164,639	57,325	1,092	630	3,474
ACCOUNT 371 - INSTALLATIONS								
129	ACCOUNT 371 - INSTALLATIONS	2,353	2,336	4	10	4	0	0
ACCOUNT 372 - LEASED PROP.								
130	ACCOUNT 372 - LEASED PROP.	901	0	757	118	2	9	8
ACCOUNT 373 - STREET LIGHTING								
131	ACCOUNT 373 - STREET LIGHTING	405,487	0	0	0	0	0	0
132	TOTAL DISTRIBUTION PLANT	10,528,598	6,050,192	1,345,094	1,277,575	235,195	32,002	194,569
GENERAL PLANT								
133	PRODUCTION	494,613	238,811	38,328	85,289	24,312	1,090	15,749
134	TRANSMISSION	157,898	75,247	13,325	27,726	7,641	366	4,827
135	DISTRIBUTION	520,281	298,978	66,469	63,133	11,622	1,581	9,615
136	CUSTOMER ACCOUNTING	219,328	190,295	18,799	3,240	463	218	630
137	CUSTOMER ASSISTANCE	86,106	34,937	41,757	6,903	157	505	1,214
138	SALES	138,137	40,666	67,353	14,774	718	1,046	1,534
139	GENERAL PLANT	1,616,363	878,933	246,031	201,065	44,914	4,805	33,568
140	SCHERER 4 TSA	8,701	0	0	0	0	0	0
141	DALTON/TRI-COUNTY	2	0	0	0	0	0	0
142	WHOLESALE BLOCK POWER SALES	2,671	0	0	0	0	0	0
143	TOTAL GENERAL PLANT	1,627,737	878,933	246,031	201,065	44,914	4,805	33,568

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	29,501	426	27	29,501	0
107	DEMAND	150,355	2,385	25,304	150,355	0
108	TOTAL LEVEL F	179,856	2,812	25,331	179,856	0
LEVEL G						
CUSTOMER						
109	PAD MOUNTED SINGLE PHASE	710,284	128	145	710,284	0
110	PAD MOUNTED THREE PHASE	647,220	0	14,869	647,220	0
111	OVERHEAD SINGLE PHASE	153,769	348	1	153,769	0
112	OVERHEAD THREE PHASE	8,793	0	11	8,793	0
113	TOTAL LEVEL G CUSTOMER	1,520,066	477	15,026	1,520,066	0
114	DEMAND	18,843	336	1,741	18,843	0
115	TOTAL LEVEL G	1,538,909	812	16,767	1,538,909	0
116	TOTAL ACCOUNT 368	1,718,765	3,624	42,098	1,718,765	0
ACCOUNT 369 - SERVICES						
117	POWER PANELS	385	0	0	385	0
118	EV CHARGERS	919	0	0	919	0
OVERHEAD SERVICE						
119	2 AND 3 WIRE	303,765	688	2	303,765	0
120	4 WIRE	24,420	0	31	24,420	0
121	TOTAL OVERHEAD SERVICE	328,185	688	33	328,185	0
PAD SERVICE						
122	2 AND 3 WIRE	794,658	143	162	794,658	0
123	4 WIRE	56,385	0	1,295	56,385	0
124	TOTAL PAD SERVICE	851,043	143	1,457	851,043	0
125	TOTAL ACCOUNT 369	1,180,532	832	1,490	1,180,532	0
ACCOUNT 370 - METERS						
126	SINGLE PHASE METERS	308,797	0	50	308,797	0
127	THREE PHASE METERS	209,187	0	4,095	209,187	0
128	TOTAL ACCOUNT 370	517,984	0	4,145	517,984	0
ACCOUNT 371 - INSTALLATIONS						
129		2,353	0	0	2,353	0
ACCOUNT 372 - LEASED PROP.						
130		901	0	8	901	(0)
ACCOUNT 373 - STREET LIGHTING						
131		405,487	405,487	0	405,487	0
132	TOTAL DISTRIBUTION PLANT	10,528,598	486,947	907,026	10,528,598	0
GENERAL PLANT						
133	PRODUCTION	494,613	1,081	89,954	494,613	0
134	TRANSMISSION	157,898	71	28,893	157,898	0
135	DISTRIBUTION	520,281	24,063	44,822	520,281	0
136	CUSTOMER ACCOUNTING	219,328	2,524	3,158	219,328	0
137	CUSTOMER ASSISTANCE	86,106	7	628	86,106	0
138	SALES	138,137	9,085	2,961	138,137	0
139	GENERAL PLANT	1,616,363	36,832	170,217	1,616,363	0
140	SCHERER 4 TSA	8,701	0	0	0	8,701
141	DALTON / TRI-COUNTY	2	0	0	0	2
142	WHOLESALE BLOCK POWER SALES	2,671	0	0	0	2,671
143	TOTAL GENERAL PLANT	1,627,737	36,832	170,217	1,616,363	11,374

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	177,608	85,754	13,763	30,626	8,730	391	5,655
145	TRANSMISSION	59,688	28,445	5,037	10,481	2,088	138	1,825
146	DISTRIBUTION	186,404	107,116	23,814	22,619	4,164	567	3,445
147	CUSTOMER ACCOUNTING	78,590	68,178	6,735	1,161	166	78	226
148	CUSTOMER ASSISTANCE	30,850	12,517	14,960	2,473	56	181	435
149	SALES	49,491	14,570	24,131	5,293	257	375	550
150	INTANGIBLE PLANT	582,621	316,579	88,441	72,653	16,262	1,729	12,135
151	SCHERER 4 TSA	0	0	0	0	0	0	0
152	DALTON/TRI-COUNTY	557	0	0	0	0	0	0
153	WHOLESALE BLOCK POWER SALES	583,178	316,579	88,441	72,653	16,262	1,729	12,135
154	TOTAL INTANGIBLE PLANT							
155	GROSS PLANT	37,756,061	19,290,638	3,662,447	5,886,966	1,521,832	94,375	1,029,213
156	SCHERER 4 TSA	253,391	0	0	0	0	0	0
157	DALTON/TRI-COUNTY	14,318	0	0	0	0	0	0
158	WHOLESALE BLOCK POWER SALES	293,038	0	0	0	0	0	0
159	TOTAL GROSS PLANT	38,316,808	19,290,638	3,662,447	5,886,966	1,521,832	94,375	1,029,213

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	177,608	388	32,301	177,608	0
145	TRANSMISSION	59,688	27	10,847	59,688	0
146	DISTRIBUTION	186,404	8,621	16,058	186,404	0
147	CUSTOMER ACCOUNTING	78,580	904	1,132	78,580	0
148	CUSTOMER ASSISTANCE	30,850	3	225	30,850	0
149	SALES	49,491	3,255	1,061	49,491	0
150	INTANGIBLE PLANT	582,621	13,198	61,824	582,621	0
151	SCHERER 4 TSA	0	0	0	0	0
152	DALTON / TRI-COUNTY	0	0	0	0	0
153	WHOLESALE BLOCK POWER SALES	557	0	0	0	557
154	TOTAL INTANGIBLE PLANT	583,178	13,198	61,824	582,621	557
155	GROSS PLANT	37,756,061	580,767	5,689,824	37,756,061	0
156	SCHERER 4 TSA	253,391	0	0	0	253,391
157	DALTON / TRI-COUNTY	14,318	0	0	0	14,318
158	WHOLESALE BLOCK POWER SALES	293,038	0	0	0	293,038
159	TOTAL GROSS PLANT	38,316,808	580,767	5,689,824	37,756,061	560,747

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 TEST YEAR ENDING JULY 31, 2020
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	2,616,426	1,263,272	202,750	451,164	128,608	5,763	83,308
2	NUCLEAR	2,799,817	1,351,818	216,961	482,787	137,622	6,167	89,147
3	HYDRO	448,196	216,400	34,731	77,285	22,031	987	14,271
4	OTHER	298,517	144,131	23,132	51,475	14,673	658	9,505
5	PRODUCTION ACCUM. DEPRECIATION	6,162,957	2,975,621	477,574	1,062,712	302,934	13,575	196,230
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON/TRI-COUNTY	2,602	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	122,071	0	0	0	0	0	0
9	TOTAL PRODUCTION ACCUM. DEPR.	6,287,630	2,975,621	477,574	1,062,712	302,934	13,575	196,230
TRANSMISSION								
10	ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS	63,729	30,247	5,381	11,169	3,098	147	1,939
11	LEVEL B-1	129,496	62,524	10,035	22,330	6,365	285	4,123
12	ALL OTHER LEVELS	466,077	225,698	40,410	83,183	21,893	1,106	14,378
13	TOTAL SUBSTATIONS	595,573	288,221	50,445	105,513	28,259	1,391	18,501
14	LINES: ACCOUNT 354	205,647	98,998	17,594	36,442	9,786	482	6,329
15	ACCOUNT 355	157,189	73,003	13,008	27,068	7,887	356	4,700
16	ACCOUNT 356	311,190	145,933	25,985	54,032	15,399	711	9,378
17	ACCOUNT 357	2,554	1,189	212	441	128	6	77
18	ACCOUNT 358	5,240	2,475	440	915	257	12	159
19	ACCOUNT 359	721	359	64	131	32	2	23
20	TRANSMISSION ACCUM. DEPRECIATION	1,341,842	640,426	113,129	235,730	64,846	3,107	41,105
21	REMOVE SCHERER 4 TSA	(49,051)	(23,780)	(4,224)	(8,740)	(2,309)	(116)	(1,518)
22	TRANSMISSION ACCUM. DEPRECIATION	1,292,791	616,647	108,905	226,991	62,538	2,991	39,587
23	SCHERER 4 TSA	49,051	0	0	0	0	0	0
24	DALTON/TRI-COUNTY	0	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	2,052	0	0	0	0	0	0
26	TOTAL TRANSMISSION ACCUM. DEPR.	1,343,894	616,647	108,905	226,991	62,538	2,991	39,587
DISTRIBUTION								
27	ACCOUNT 360	3,581	3,099	356	55	1	4	11
28	ACCOUNT 361	77,127	36,869	6,684	13,691	3,632	185	2,349
29	ACCOUNT 362	412,928	195,922	35,469	72,861	19,535	1,000	12,516
30	ACCOUNT 364	386,712	258,882	35,102	40,276	7,962	1,293	7,040
31	ACCOUNT 365	367,008	257,647	33,845	32,821	6,314	1,093	5,751
32	ACCOUNT 366	121,050	62,999	10,068	20,006	4,463	583	3,563
33	ACCOUNT 367	517,793	263,193	42,591	87,248	19,893	2,586	15,662
34	ACCOUNT 368	489,004	245,570	127,465	63,446	3,070	1,606	5,637
35	ALL OTHER	326,681	284,337	33,197	7,429	125	378	572
36	POWER PANELS	107	107	0	0	0	0	0
37	EV CHARGERS	253	253	0	1	0	0	0
38	TOTAL ACCOUNT 369	327,042	284,696	33,197	7,430	125	378	572
39	ACCOUNT 370	90,500	84,017	6,119	317	3	3	25
40	SINGLE PHASE METERS	61,307	0	42,132	16,483	317	181	993
41	THREE PHASE METERS	151,806	84,017	48,251	16,800	320	185	1,018
42	TOTAL ACCOUNT 370	574	570	1	2	1	0	0
43	ACCOUNT 371	220	0	185	29	0	2	2
44	ACCOUNT 372	439,453	0	0	0	0	0	0
45	TOTAL DISTRIBUTION ACCUM. DEPR.	3,264,298	1,693,484	373,213	354,666	65,316	8,925	54,122

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
PRODUCTION						
1	STEAM	2,616,426	5,717	475,844	2,616,426	0
2	NUCLEAR	2,799,817	6,117	509,197	2,799,817	0
3	HYDRO	448,196	979	81,513	448,196	0
4	OTHER	298,517	652	54,291	298,517	0
5	PRODUCTION ACCUM. DEPRECIATION	6,162,957	13,465	1,120,845	6,162,957	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON/TRI-COUNTY	2,602	0	0	0	2,602
8	WHOLESALE BLOCK POWER SALES	122,071	0	0	0	122,071
9	TOTAL PRODUCTION ACCUM. DEPR.	6,287,630	13,465	1,120,845	6,162,957	124,673
TRANSMISSION						
10	ACCOUNT 350 - EASEMENTS & ROW	63,729	23	11,724	63,729	0
SUBSTATIONS						
11	LEVEL B-1	129,496	283	23,551	129,496	0
12	ALL OTHER LEVELS	466,077	126	79,282	466,077	0
13	TOTAL SUBSTATIONS	595,573	409	102,833	595,573	0
14	ACCOUNT 354	205,647	78	35,938	205,647	0
15	ACCOUNT 355	157,189	51	31,096	157,189	0
16	ACCOUNT 356	311,190	105	59,646	311,190	0
17	ACCOUNT 357	2,554	1	501	2,554	0
18	ACCOUNT 358	5,240	2	980	5,240	0
19	ACCOUNT 359	721	0	110	721	0
20	TRANSMISSION ACCUM. DEPRECIATION	1,341,842	669	242,829	1,341,842	0
21	REMOVE SCHERER 4 TSA	(49,051)	(19)	(8,346)	(49,051)	0
22	TRANSMISSION ACCUM. DEPRECIATION	1,292,791	650	234,483	1,292,791	0
23	SCHERER 4 TSA	49,051	0	0	0	49,051
24	DALTON/TRI-COUNTY	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	2,052	0	0	0	2,052
26	TOTAL TRANSMISSION ACCUM. DEPR.	1,343,894	650	234,483	1,292,791	51,103
DISTRIBUTION						
27	ACCOUNT 360	3,581	52	3	3,581	0
28	ACCOUNT 361	77,127	19	13,677	77,127	0
29	ACCOUNT 362	412,928	186	75,439	412,928	0
30	ACCOUNT 364	386,712	5,976	30,180	386,712	0
31	ACCOUNT 365	367,008	5,611	23,925	367,008	0
32	ACCOUNT 366	121,050	1,925	17,435	121,050	0
33	ACCOUNT 367	517,793	8,206	78,413	517,793	0
34	ACCOUNT 368	459,004	968	11,242	459,004	0
35	ALL OTHER	326,681	230	413	326,681	0
36	POWER PANELS	107	0	0	107	0
37	EV CHARGERS	255	0	0	255	0
38	TOTAL ACCOUNT 369	327,042	230	413	327,042	0
39	ACCOUNT 370	90,500	0	15	90,500	0
40	SINGLE PHASE METERS	61,307	0	1,200	61,307	0
41	THREE PHASE METERS	151,806	0	1,215	151,806	0
42	TOTAL ACCOUNT 370	574	0	0	574	0
43	ACCOUNT 371	220	0	2	220	(0)
44	ACCOUNT 372	439,453	439,453	0	439,453	0
45	ACCOUNT 373	3,264,298	462,626	251,946	3,264,298	0
	TOTAL DISTRIBUTION ACCUM. DEPR.					

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
GENERAL PLANT								
46	PRODUCTION	246,461	118,997	19,099	42,499	12,115	543	7,847
47	TRANSMISSION	78,664	37,488	6,639	13,813	3,807	182	2,405
48	DISTRIBUTION	259,210	148,953	33,116	31,453	5,790	788	4,790
49	CUSTOMER ACCOUNTING	109,272	94,807	9,366	1,614	231	108	314
50	CUSTOMER ASSISTANCE	42,899	17,406	20,804	3,439	78	251	605
51	SALES	68,622	20,260	33,556	7,360	358	521	764
52	GENERAL PLANT ACCUM. DEPR.	805,328	437,912	122,578	100,179	22,378	2,394	16,725
53	SCHERER 4 TSA	4,337	0	0	0	0	0	0
54	DALTON / TRI-COUNTY	1	0	0	0	0	0	0
55	WHOLESALE BLOCK POWER SALES	1,292	0	0	0	0	0	0
56	TOTAL GENERAL PLANT ACCUM. DEPR.	810,958	437,912	122,578	100,179	22,378	2,394	16,725
INTANGIBLE PLANT								
57	PRODUCTION	127,799	61,704	9,903	22,037	6,282	282	4,069
58	TRANSMISSION	43,007	20,495	3,629	7,552	2,081	100	1,315
59	DISTRIBUTION	134,308	77,179	17,159	16,297	3,000	408	2,482
60	CUSTOMER ACCOUNTING	56,618	49,124	4,853	837	120	56	163
61	CUSTOMER ASSISTANCE	22,228	9,019	10,779	1,782	40	130	313
62	SALES	35,659	10,498	17,387	3,814	185	270	396
63	INTANGIBLE PLANT ACCUM. DEPR.	419,619	228,019	63,710	52,318	11,709	1,246	8,738
64	SCHERER 4 TSA	0	0	0	0	0	0	0
65	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
66	WHOLESALE BLOCK POWER SALES	573	0	0	0	0	0	0
67	TOTAL INTAN. PLANT ACCUM. DEPR.	420,192	228,019	63,710	52,318	11,709	1,246	8,738
68	ACCUMULATED DEPRECIATION	11,944,993	5,951,684	1,145,981	1,796,866	464,875	29,131	315,402
69	SCHERER 4 TSA	53,388	0	0	0	0	0	0
70	DALTON / TRI-COUNTY	2,603	0	0	0	0	0	0
71	WHOLESALE BLOCK POWER SALES	125,988	0	0	0	0	0	0
72	TOTAL ACCUMULATED DEPRECIATION	12,126,972	5,951,684	1,145,981	1,796,866	464,875	29,131	315,402

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	246,461	538	44,823	246,461	0
47	TRANSMISSION	78,664	36	14,295	78,664	0
48	DISTRIBUTION	259,210	11,988	22,331	259,210	0
49	CUSTOMER ACCOUNTING	109,272	1,258	1,574	109,272	0
50	CUSTOMER ASSISTANCE	42,899	4	313	42,899	0
51	SALES	68,822	4,526	1,475	68,822	0
52	GENERAL PLANT ACCUM. DEPR.	805,328	18,350	84,811	805,328	0
53	SCHERER 4 TSA	4,337	0	0	0	4,337
54	DALTON / TRI-COUNTY	1	0	0	0	1
55	WHOLESALE BLOCK POWER SALES	1,292	0	0	0	1,292
56	TOTAL GENERAL PLANT ACCUM. DEPR.	810,958	18,350	84,811	805,328	5,630
INTANGIBLE PLANT						
57	PRODUCTION	127,799	279	23,243	127,799	0
58	TRANSMISSION	43,007	19	7,815	43,007	0
59	DISTRIBUTION	134,308	6,212	11,570	134,308	0
60	CUSTOMER ACCOUNTING	56,618	652	815	56,618	0
61	CUSTOMER ASSISTANCE	22,228	2	162	22,228	0
62	SALES	35,659	2,345	764	35,659	0
63	INTANGIBLE PLANT ACCUM. DEPR.	419,619	9,509	44,370	419,619	0
64	SCHERER 4 TSA	0	0	0	0	0
65	DALTON / TRI-COUNTY	0	0	0	0	0
66	WHOLESALE BLOCK POWER SALES	573	0	0	0	573
67	TOTAL INTAN. PLANT ACCUM. DEPR.	420,192	9,509	44,370	419,619	573
68	ACCUMULATED DEPRECIATION	11,944,993	504,601	1,736,454	11,944,993	0
69	SCHERER 4 TSA	53,388	0	0	0	53,388
70	DALTON / TRI-COUNTY	2,603	0	0	0	2,603
71	WHOLESALE BLOCK POWER SALES	125,988	0	0	0	125,988
72	TOTAL ACCUMULATED DEPRECIATION	12,126,972	504,601	1,736,454	11,944,993	181,979

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 TEST YEAR ENDING JULY 31, 2020
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	92,390	44,608	7,159	15,931	4,541	204	2,942
2	OIL	91,366	44,114	7,080	15,755	4,491	201	2,909
3	GAS	17,309	8,357	1,341	2,985	851	38	551
4	ALLOWANCE INVENTORY	7,304	3,526	566	1,259	359	16	233
5	FUEL INVENTORY	208,368	100,605	16,147	35,930	10,242	459	6,634
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	2,985	0	0	0	0	0	0
9	TOTAL FUEL INVENTORY	211,353	100,605	16,147	35,930	10,242	459	6,634
PLANT MATERIALS & SUPPLIES								
10	PRODUCTION	149,523	72,193	11,587	25,783	7,350	329	4,761
11	TRANSMISSION	48,687	23,202	4,109	8,549	2,356	113	1,488
12	DISTRIBUTION	160,045	91,969	20,447	19,420	3,575	486	2,958
13	CUSTOMER ACCOUNTING	67,468	58,537	5,783	997	143	67	194
14	CUSTOMER ASSISTANCE	26,487	10,747	12,845	2,123	48	155	373
15	SALES	42,493	12,509	20,719	4,545	221	322	472
16	PLANT MATERIALS & SUPPLIES	494,702	269,157	75,488	61,417	13,693	1,472	10,246
17	SCHERER 4 TSA	2,561	0	0	0	0	0	0
18	DALTON / TRI-COUNTY	8	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	3,441	0	0	0	0	0	0
20	TOTAL PLANT MATERIALS & SUPPLIES	500,712	269,157	75,488	61,417	13,693	1,472	10,246
21	MATERIALS & SUPPLIES	703,070	369,762	91,635	97,347	23,935	1,931	16,880
22	SCHERER 4 TSA	2,561	0	0	0	0	0	0
23	DALTON / TRI-COUNTY	8	0	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	6,426	0	0	0	0	0	0
25	TOTAL MATERIALS & SUPPLIES	712,065	369,762	91,635	97,347	23,935	1,931	16,880

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	92,390	202	16,803	92,390	0
2	OIL	91,366	200	16,617	91,366	0
3	GAS	17,309	38	3,148	17,309	0
4	ALLOWANCE INVENTORY	7,304	16	1,328	7,304	0
5	FUEL INVENTORY	208,368	455	37,896	208,368	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON/TRI-COUNTY	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	2,985	0	0	0	2,985
9	TOTAL FUEL INVENTORY	211,353	455	37,896	208,368	2,985
PLANT MATERIALS & SUPPLIES						
10	PRODUCTION	149,523	327	27,193	149,523	0
11	TRANSMISSION	48,687	22	8,847	48,687	0
12	DISTRIBUTION	160,045	7,402	13,788	160,045	0
13	CUSTOMER ACCOUNTING	67,468	777	972	67,468	0
14	CUSTOMER ASSISTANCE	26,487	2	193	26,487	0
15	SALES	42,493	2,795	911	42,493	0
16	PLANT MATERIALS & SUPPLIES	494,702	11,324	51,904	494,702	0
17	SCHERER 4 TSA	2,561	0	0	0	2,561
18	DALTON/TRI-COUNTY	8	0	0	0	8
19	WHOLESALE BLOCK POWER SALES	3,441	0	0	0	3,441
20	TOTAL PLANT MATERIALS & SUPPLIES	500,712	11,324	51,904	494,702	6,010
21	MATERIALS & SUPPLIES	703,070	11,779	89,800	703,070	0
22	SCHERER 4 TSA	2,561	0	0	0	2,561
23	DALTON/TRI-COUNTY	8	0	0	0	8
24	WHOLESALE BLOCK POWER SALES	6,426	0	0	0	6,426
25	TOTAL MATERIALS & SUPPLIES	712,065	11,779	89,800	703,070	8,995

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 TEST YEAR ENDING JULY 31, 2020
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	23,492	11,342	1,820	4,051	1,155	52	748
2	TRANSMISSION							
3	LEVEL B-2	71,880	34,847	6,190	12,808	3,383	169	2,225
4	LEVEL C	883	429	78	159	41	2	27
5	TOTAL TRANSMISSION	72,763	35,276	6,268	12,966	3,424	172	2,252
6	DISTRIBUTION							
7	LEVEL D	20,460	9,937	1,802	3,675	954	49	630
8	LEVEL E	0	0	0	0	0	0	0
9	LEVEL F	0	0	0	0	0	0	0
10	TOTAL DISTRIBUTION	20,460	9,937	1,802	3,675	954	49	630
11	TOTAL GENERAL PLANT	0	0	0	0	0	0	0
12	PLANT HELD FOR FUTURE USE	116,714	56,555	9,891	20,692	5,534	272	3,630
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	MIN. BANK BAL., PC, PREPAIDS	116,714	56,555	9,891	20,692	5,534	272	3,630
MIN. BANK BAL., PC, PREPAIDS								
17	MIN. BANK BAL., PC, PREPAIDS	83,713	43,223	8,138	13,282	3,438	211	2,320
18	SCHERER 4 TSA	329	0	0	0	0	0	0
19	DALTON / TRI-COUNTY	33	0	0	0	0	0	0
20	WHOLESALE BLOCK POWER SALES	659	0	0	0	0	0	0
21	TOTAL MIN. BANK BAL., PC, PREPAIDS	84,734	43,223	8,138	13,282	3,438	211	2,320
PREPAID PENSION ASSET								
22	PREPAID PENSION ASSET	1,320,397	694,130	196,627	156,759	34,751	3,841	26,312
23	SCHERER 4 TSA	2,410	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	205	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	6,652	0	0	0	0	0	0
26	TOTAL PREPAID PENSION ASSET	1,329,664	694,130	196,627	156,759	34,751	3,841	26,312
OPERATING RESERVES								
27	PRODUCTION	(78,517)	(37,910)	(6,084)	(13,539)	(3,859)	(173)	(2,500)
28	TRANSMISSION	(64,914)	(30,935)	(5,478)	(11,399)	(3,141)	(150)	(1,985)
29	DISTRIBUTION	139,300	80,048	17,796	16,903	3,112	423	2,574
30	CUSTOMER ACCOUNTING	(73,442)	(63,720)	(6,295)	(1,085)	(155)	(73)	(211)
31	CUSTOMER ASSISTANCE	(29,144)	(11,825)	(14,133)	(2,336)	(53)	(171)	(411)
32	SALES	(46,017)	(13,547)	(22,437)	(4,921)	(239)	(348)	(511)
33	OPERATING RESERVES	(152,735)	(77,890)	(36,631)	(16,378)	(4,336)	(492)	(3,043)
34	SCHERER 4 TSA	(6,584)	0	0	0	0	0	0
35	DALTON / TRI-COUNTY	(3)	0	0	0	0	0	0
36	WHOLESALE BLOCK POWER SALES	(4,643)	0	0	0	0	0	0
37	TOTAL OPERATING RESERVES	(163,965)	(77,890)	(36,631)	(16,378)	(4,336)	(492)	(3,043)
NUCLEAR FUEL								
38	NUCLEAR FUEL	752,195	363,178	58,288	129,705	36,973	1,657	23,950
39	NUCLEAR FUEL AMORTIZATION	(390,219)	(188,407)	(30,238)	(67,287)	(19,181)	(860)	(12,425)
40	NET NUCLEAR FUEL	361,977	174,771	28,050	62,418	17,793	797	11,525

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	23,492	51	4,272	23,492	0
2	TRANSMISSION					
3	LEVEL B-2	71,880	28	12,230	71,880	0
4	LEVEL C	883	0	147	883	0
5	TOTAL TRANSMISSION	72,763	28	12,377	72,763	0
6	DISTRIBUTION					
7	LEVEL C	20,460	0	3,413	20,460	0
8	LEVEL E	0	0	0	0	0
9	LEVEL F	0	0	0	0	0
10	TOTAL DISTRIBUTION	20,460	0	3,413	20,460	0
11	TOTAL GENERAL PLANT	0	0	0	0	0
12	PLANT HELD FOR FUTURE USE	116,714	80	20,062	116,714	0
13	SCHERER 4 TSA	0	0	0	0	0
14	DALTON / TRI-COUNTY	0	0	0	0	0
15	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
16	TOTAL PLANT HELD FOR FUTURE USE	116,714	80	20,062	116,714	0
MIN. BANK BAL., PC, PREPAIDS						
17	MIN. BANK BAL., PC, PREPAIDS	83,713	246	12,855	83,713	0
18	SCHERER 4 TSA	329	0	0	0	329
19	DALTON / TRI-COUNTY	33	0	0	0	33
20	WHOLESALE BLOCK POWER SALES	659	0	0	0	659
21	TOTAL MIN. BANK BAL., PC, PREPAIDS	84,734	246	12,855	83,713	1,021
PREPAID PENSION ASSET						
22	PREPAID PENSION ASSET	1,320,397	33,193	174,783	1,320,397	0
23	SCHERER 4 TSA	2,410	0	0	0	2,410
24	DALTON / TRI-COUNTY	205	0	0	0	205
25	WHOLESALE BLOCK POWER SALES	6,652	0	0	0	6,652
26	TOTAL PREPAID PENSION ASSET	1,329,664	33,193	174,783	1,320,397	9,267
OPERATING RESERVES						
27	PRODUCTION	(78,517)	(172)	(14,280)	(78,517)	0
28	TRANSMISSION	(64,914)	(29)	(11,796)	(64,914)	0
29	DISTRIBUTION	139,300	6,443	12,001	139,300	0
30	CUSTOMER ACCOUNTING	(73,442)	(845)	(1,058)	(73,442)	0
31	CUSTOMER ASSISTANCE	(29,144)	(2)	(212)	(29,144)	0
32	SALES	(46,017)	(3,026)	(986)	(46,017)	0
33	OPERATING RESERVES	(152,735)	2,367	(16,332)	(152,735)	0
34	SCHERER 4 TSA	(6,584)	0	0	0	(6,584)
35	DALTON / TRI-COUNTY	(3)	0	0	0	(3)
36	WHOLESALE BLOCK POWER SALES	(4,643)	0	0	0	(4,643)
37	TOTAL OPERATING RESERVES	(163,965)	2,367	(16,332)	(152,735)	(11,230)
NUCLEAR FUEL						
38	NUCLEAR FUEL	752,195	1,643	136,800	752,195	0
39	NUCLEAR FUEL AMORTIZATION	(390,219)	(853)	(70,968)	(390,219)	0
40	NET NUCLEAR FUEL	361,977	791	65,832	361,977	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
ARO REGULATORY LIABILITY								
39	ARO REGULATORY LIABILITY	168,235	81,228	13,037	29,010	8,269	371	5,357
40	SCHERER 4 TSA	0	0	0	0	0	0	0
41	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
42	WHOLESALE BLOCK POWER SALES	(71)	0	0	0	0	0	0
43	TOTAL ARO REGULATORY LIABILITY	168,164	81,228	13,037	29,010	8,269	371	5,357
ACCUMULATED DEFERRED INC. TAXES								
ACCOUNT 281 AND 282								
LIBERALIZED DEPRECIATION								
44	PRODUCTION	2,224,240	1,073,916	172,359	383,538	109,330	4,899	70,820
45	TRANSMISSION	1,166,024	555,677	98,403	204,749	58,427	2,700	35,648
46	DISTRIBUTION	1,697,489	975,451	216,865	205,979	37,920	5,160	31,370
47	GENERAL PLANT	134,256	73,005	20,435	16,701	3,731	399	2,788
48	NUCLEAR FUEL	29,679	14,330	2,300	5,118	1,459	65	945
49	TOTAL LIBERALIZED DEPR.	5,251,688	2,692,379	510,361	816,084	208,866	13,223	141,572
OTHER BASIS DIFFERENCES								
50	PRODUCTION	475,809	229,732	36,871	82,046	23,388	1,048	15,150
51	TRANSMISSION	55,657	26,524	4,697	9,773	2,693	129	1,702
52	DISTRIBUTION	99,036	56,910	12,652	12,017	2,212	301	1,830
53	GENERAL PLANT	(646)	(351)	(98)	(80)	(18)	(2)	(13)
54	NUCLEAR FUEL	(446)	(215)	(35)	(77)	(22)	(1)	(14)
55	TOTAL OTHER BASIS DIFF.	629,411	312,600	54,088	103,680	28,254	1,475	18,654
56	ACCOUNT 281 AND 282	5,881,098	3,004,979	584,449	919,764	237,120	14,698	160,226
57	SCHERER 4 TSA	63,603	0	0	0	0	0	0
58	DALTON / TRI-COUNTY	3,161	0	0	0	0	0	0
59	WHOLESALE BLOCK POWER SALES	48,524	0	0	0	0	0	0
60	TOTAL ACCOUNT 281 AND 282	5,994,387	3,004,979	584,449	919,764	237,120	14,698	160,226
ACCOUNT 283								
61	PREMIUM ON REACQUIRED DEBT	67,849	35,415	6,953	10,570	2,700	175	1,869
62	ADD. PENSION DEDUCTIONS	296,396	155,815	44,138	35,189	7,801	862	5,906
63	NUCLEAR OUTAGE	10,436	5,039	809	1,800	513	23	332
64	DEFERRED REVENUES	860	410	73	151	42	2	28
65	LEVELIZED PURCHASE POWER	(2,774)	(1,339)	(215)	(478)	(136)	(6)	(88)
66	STORM DAMAGE	96,038	54,901	12,143	11,812	2,222	290	1,810
67	REG. ASSET - BRANCH	17,886	8,635	1,386	3,084	879	39	569
68	REG. ASSET - OBSOLETE INVENTORY	9,752	4,708	756	1,682	479	21	310
69	REG. ASSET - MCINTOSH, HAMMOND 1-4, HYDRO	136,654	65,980	10,589	23,564	6,717	301	4,351
70	REG. ASSET - MITCHELL	1,666	805	129	287	82	4	53
71	REG. ASSET - ENV. DECOMM.	8,885	4,290	689	1,532	437	20	283
72	REG. ASSET - OPRB RET. DRUG SUBS. TAX	5,213	2,842	773	654	145	15	108
73	REG. ASSET - STEWART CO NUCLEAR	10,857	5,242	841	1,872	534	24	346
74	RESERVE FOR STATE TAX REFORM	(6,806)	(3,488)	(651)	(1,057)	(270)	(17)	(184)
75	EMISSION ALLOWANCES	1,953	943	151	337	96	4	62
76	CUSTOMER ADVANCES FOR CONSTRUCTION	(3,790)	(1,998)	(405)	(559)	(132)	(10)	(92)
77	ACCOUNT 283	651,076	338,198	78,158	90,439	22,106	1,747	15,663
78	SCHERER 4 TSA	2,093	0	0	0	0	0	0
79	DALTON / TRI-COUNTY	88	0	0	0	0	0	0
80	WHOLESALE BLOCK POWER SALES	2,191	0	0	0	0	0	0
81	TOTAL ACCOUNT 283	655,448	338,198	78,158	90,439	22,106	1,747	15,663

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
ARO REGULATORY LIABILITY						
39	ARO REGULATORY LIABILITY	168,235	368	30,597	168,235	0
40	SCHERER 4 TSA	0	0	0	0	0
41	DALTON / TRI-COUNTY	0	0	0	0	0
42	WHOLESALE BLOCK POWER SALES	(71)	0	0	0	(71)
43	TOTAL ARO REGULATORY LIABILITY	168,164	368	30,597	168,235	(71)
ACCUMULATED DEFERRED INC. TAXES						
ACCOUNT 281 AND 282						
LIBERALIZED DEPRECIATION						
44	PRODUCTION	2,224,240	4,860	404,518	2,224,240	0
45	TRANSMISSION	1,166,024	528	211,891	1,166,024	0
46	DISTRIBUTION	1,697,489	78,509	146,237	1,697,489	0
47	GENERAL PLANT	134,256	3,059	14,138	134,256	0
48	NUCLEAR FUEL	29,679	65	5,398	29,679	0
49	TOTAL LIBERALIZED DEPR.	5,251,688	87,020	782,182	5,251,688	0
OTHER BASIS DIFFERENCES						
50	PRODUCTION	475,809	1,040	86,535	475,809	0
51	TRANSMISSION	55,657	25	10,114	55,657	0
52	DISTRIBUTION	99,036	4,580	8,532	99,036	0
53	GENERAL PLANT	(646)	(15)	(68)	(646)	0
54	NUCLEAR FUEL	(446)	(1)	(81)	(446)	0
55	TOTAL OTHER BASIS DIFF.	629,411	5,630	105,031	629,411	0
56	ACCOUNT 281 AND 282	5,881,098	92,650	887,213	5,881,098	0
57	SCHERER 4 TSA	3,161	0	0	0	63,603
58	DALTON / TRI-COUNTY	46,524	0	0	0	3,161
59	WHOLESALE BLOCK POWER SALES	0	0	0	0	46,524
60	TOTAL ACCOUNT 281 AND 282	5,994,387	92,650	887,213	5,881,098	113,289
ACCOUNT 283						
61	PREMIUM ON REACQUIRED DEBT	67,849	39	10,129	67,849	(0)
62	ADD. PENSION DEDUCTIONS	296,396	7,451	39,234	296,396	0
63	NUCLEAR OUTAGE	10,436	23	1,898	10,436	0
64	DEFERRED REVENUES	860	0	156	860	0
65	LEVELIZED PURCHASE POWER	(2,774)	(6)	(505)	(2,774)	0
66	STORM DAMAGE	96,038	4,308	8,553	96,038	0
67	REG. ASSET - BRANCH	17,886	39	3,253	17,885	0
68	REG. ASSET - OBSOLETE INVENTORY	9,752	21	1,774	9,752	0
69	REG. ASSET - MCINTOSH, HAMMOND 1-4, HYDRO	136,654	299	24,853	136,654	0
70	REG. ASSET - MITCHELL	1,666	4	303	1,666	0
71	REG. ASSET - ENV. DECOM.	8,885	19	1,616	8,885	0
72	REG. ASSET - OPRB RET. DRUG SUBS. TAX	5,213	128	549	5,213	0
73	REG. ASSET - STEWART CO NUCLEAR	10,857	24	1,975	10,857	0
74	RESERVE FOR STATE TAX REFORM	(6,806)	(116)	(1,023)	(6,806)	(0)
75	EMISSION ALLOWANCES	1,953	4	355	1,953	0
76	CUSTOMER ADVANCES FOR CONSTRUCTION	(3,790)	(92)	(501)	(3,790)	0
77	ACCOUNT 283	651,076	12,146	92,619	651,076	0
78	SCHERER 4 TSA	2,093	0	0	0	2,093
79	DALTON / TRI-COUNTY	88	0	0	0	88
80	WHOLESALE BLOCK POWER SALES	2,191	0	0	0	2,191
81	TOTAL ACCOUNT 283	655,448	12,146	92,619	651,076	4,372

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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								
82	PRODUCTION	(793)	(383)	(61)	(137)	(39)	(2)	(25)
83	TRANSMISSION	(400)	(190)	(34)	(70)	(19)	(1)	(12)
84	DISTRIBUTION	(1,235)	(710)	(158)	(150)	(28)	(4)	(23)
85	CUSTOMER ACCOUNTING	(382)	(332)	(33)	(6)	(1)	(0)	(1)
86	CUSTOMER ASSISTANCE	(149)	(60)	(72)	(12)	(0)	(1)	(2)
87	SALES	(242)	(71)	(118)	(26)	(1)	(2)	(3)
88	TOTAL I & D RESERVE	(3,200)	(1,746)	(476)	(400)	(88)	(10)	(66)
MEDICAL INSURANCE CLAIMS								
89	PRODUCTION	(4)	(2)	(0)	(1)	(0)	(0)	(0)
90	TRANSMISSION	(19)	9	2	3	1	0	1
91	DISTRIBUTION	(18)	(11)	(2)	(2)	(0)	(0)	(0)
92	CUSTOMER ACCOUNTING	(6)	(5)	(0)	(0)	(0)	(0)	(0)
93	CUSTOMER ASSISTANCE	(2)	(1)	(1)	(0)	(0)	(0)	(0)
94	SALES	(4)	(1)	(2)	(0)	(0)	(0)	(0)
95	TOTAL MEDICAL INSURANCE CLAIMS	(14)	(10)	(4)	(0)	0	(0)	0
ACCUMULATED DEFERRED COSTS								
96	ACCUMULATED DEFERRED COSTS	(645)	(558)	(64)	(10)	(0)	(1)	(2)
97	HEALTH REIMBURSEMENT ACCRUAL	(375)	(204)	(56)	(47)	(10)	(1)	(8)
98	OTHER DEFERRED COSTS	(134,956)	(68,823)	(32,367)	(14,471)	(3,832)	(435)	(2,689)
99	INC. TAXES DEFERRED - ELECTRIC	(220,279)	(112,702)	(21,564)	(34,144)	(8,770)	(554)	(5,945)
100	RETAIL RATE RECOVERY - GPSC	(11,077)	(5,054)	(1,204)	(1,888)	(464)	(26)	(236)
101	TAX CREDIT CARRY FORWARD	(128,745)	(62,161)	(9,977)	(22,200)	(6,328)	(284)	(4,099)
102	TAX REFORM - TRD	(30,256)	(15,459)	(2,904)	(4,732)	(1,220)	(76)	(824)
103	TAX REFORM UNPROTECTED ADITS	(110,087)	(56,424)	(10,529)	(17,097)	(4,373)	(276)	(2,971)
104	CAPITALIZED PPA SFC	(6,525)	(3,150)	(506)	(1,125)	(321)	(14)	(208)
105	ACCOUNT 190	(646,159)	(326,293)	(79,650)	(96,114)	(25,407)	(1,676)	(17,049)
106	SCHERER 4 TSA	(3,366)	0	0	0	0	0	0
107	DALTON/TRI-COUNTY	(147)	0	0	0	0	0	0
108	WHOLESALE BLOCK POWER SALES	(3,047)	0	0	0	0	0	0
109	TOTAL ACCOUNT 190	(652,719)	(326,293)	(79,650)	(96,114)	(25,407)	(1,676)	(17,049)
110	ACCUM. DEFERRED INC. TAXES	5,886,015	3,018,883	562,957	914,089	233,819	14,770	158,840
111	SCHERER 4 TSA	62,330	0	0	0	0	0	0
112	DALTON / TRI-COUNTY	3,102	0	0	0	0	0	0
113	WHOLESALE BLOCK POWER SALES	45,668	0	0	0	0	0	0
114	TOTAL ACCUM. DEF. INC. TAXES	5,997,115	3,018,883	562,957	914,089	233,819	14,770	158,840

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
ACCOUNT 190						
82	INJURIES & DAMAGES RESERVE					
83	PRODUCTION	(793)	(2)	(144)	(793)	0
84	TRANSMISSION	(400)	(0)	(73)	(400)	0
85	DISTRIBUTION	(1,235)	(57)	(106)	(1,235)	0
86	CUSTOMER ACCOUNTING	(382)	(4)	(6)	(382)	0
87	CUSTOMER ASSISTANCE	(149)	(0)	(1)	(149)	0
88	SALES	(242)	(16)	(5)	(242)	0
89	TOTAL I & D RESERVE	(3,200)	(79)	(335)	(3,200)	0
90	MEDICAL INSURANCE CLAIMS					
91	PRODUCTION	(4)	(0)	(1)	(4)	0
92	TRANSMISSION	19	0	4	19	0
93	DISTRIBUTION	(18)	(1)	(2)	(18)	0
94	CUSTOMER ACCOUNTING	(6)	(0)	(0)	(6)	0
95	CUSTOMER ASSISTANCE	(2)	(0)	(0)	(2)	0
96	SALES	(4)	(0)	(0)	(4)	0
97	TOTAL MEDICAL INSURANCE CLAIMS	(14)	(1)	1	(14)	0
98	ACCUMULATED FOR UNCOLLECTIBLES	(645)	(9)	(1)	(645)	0
99	HEALTH REIMBURSEMENT ACCRUAL	(375)	(9)	(39)	(375)	0
100	OTHER DEFERRED COSTS	(134,956)	2,092	(14,431)	(134,956)	0
101	INC. TAXES DEFERRED - ELECTRIC	(220,279)	(3,521)	(33,080)	(220,279)	(0)
102	RETAIL RATE RECOVERY - GPSC	(11,077)	(248)	(1,955)	(11,077)	0
103	TAX CREDIT CARRY FORWARD	(128,745)	(281)	(23,415)	(128,745)	0
104	TAX REFORM - TRD	(30,256)	(477)	(4,564)	(30,256)	0
105	TAX REFORM UNPROTECTED ADITS	(110,087)	(1,877)	(16,539)	(110,087)	(0)
106	CAPITALIZED PPA SFC	(6,525)	(14)	(1,187)	(6,525)	0
107	SCHERER 4 TSA	(3,366)	(4,425)	(95,545)	(646,159)	(3,366)
108	DALTON / TRI-COUNTY	(147)	0	0	0	(147)
109	WHOLESALE BLOCK POWER SALES	(3,047)	0	0	0	(3,047)
110	TOTAL ACCOUNT 190	(652,719)	(4,425)	(95,545)	(646,159)	(6,561)
111	ACCUM. DEFERRED INC. TAXES	5,886,015	100,370	884,288	5,886,015	0
112	SCHERER 4 TSA	62,330	0	0	0	62,330
113	DALTON / TRI-COUNTY	3,102	0	0	0	3,102
114	WHOLESALE BLOCK POWER SALES	45,668	0	0	0	45,668
115	TOTAL ACCUM. DEF. INC. TAXES	5,997,115	100,370	884,288	5,886,015	111,100

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 (A)
- 40 (G)
- 41 (H)
- 42 (I)
- 44 (L)
- 45 (M)
- 46 (N)
- 47 (F)
- 48 (A)
- 50 (R) Allocated per Production Gross Plant Equipment from Schedule 2.00.
- 51 (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.

52 (N)	
53 (F)	
54 (A)	
57 (G)	
58 (H)	
59 (I)	
61 (S)	Allocated per Rate Base less Premium on Required Debt
62 (K)	
63 (A)	
64 (M)	
65 (A)	
66 (T)	Allocated per Storm Damage Reserves per Total 5% Transmission and 95% Distribution Gross Plant.
67 (A)	
68 (A)	
69 (A)	
70 (A)	
71 (A)	
72 (U)	Allocated per Total Headcount from Schedule 2.60.
73 (A)	
74 (V)	Allocated per Accumulated Deferred Income Taxes less Tax Reform.
75 (A)	
76 (W)	Allocated per CIAC Reserves per Total 61% Transmission and 39% Distribution Gross Plant.
78 (G)	
79 (H)	
80 (I)	
82 (L)	
83 (M)	
84 (N)	
85 (O)	
86 (P)	
87 (Q)	
89 (L)	
90 (M)	
91 (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.

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO.	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	5,024,641	2,291,568	546,177	856,807	210,764	11,944	107,278
2	RETAIL FUEL REVENUE	2,154,150	732,343	133,274	-309,289	99,152	4,664	56,651
3	TOTAL RETAIL REVENUE FROM SALES	7,178,791	3,023,912	679,451	1,166,075	309,916	16,608	163,929
4	SCG CAPACITY REVENUE	21	10	2	4	1	0	1
5	GENERATOR IMBALANCE VOM	436	211	34	75	21	1	14
6	ENERGY UNITED REPL. CAP. REVENUE	5,605	2,706	434	966	275	12	178
7	ECONOMY ENERGY FUEL REVENUE	22,226	9,070	1,671	3,932	1,317	61	706
8	ECONOMY ENERGY OTHER REVENUE	3,112	1,270	234	550	184	99	99
9	ECONOMY ENERGY RETAIL REVENUE	1,091	445	82	193	65	3	35
10	WHOLESALE BLOCK FUEL REVENUE	38,267	0	0	0	0	0	0
11	WHOLESALE BLOCK VOM REVENUE	2,980	0	0	0	0	0	0
12	WHOLESALE BLOCK CAPACITY REVENUE	45,694	0	0	0	0	0	0
13	DALTON / TRI-COUNTY VOM REVENUE	704	0	0	0	0	0	0
14	DALTON CAPACITY REVENUE	391	0	0	0	0	0	0
15	POWER POOL FUEL REVENUE	7,627	3,112	573	1,349	452	21	242
16	PUR. POWER VOM REVENUE	1,696	692	128	300	101	5	54
17	PUR. POWER CAPACITY REVENUE	2,602	1,256	202	449	128	6	83
18	TOTAL FUEL REVENUE	2,223,360	744,971	135,800	314,742	100,986	4,750	57,634
19	TOTAL OTHER REVENUE	5,087,882	2,297,714	547,210	859,151	211,475	11,976	107,707
20	TOTAL SALES OF ELECTRICITY	7,311,243	3,042,685	682,610	1,173,893	312,461	16,726	165,341
OTHER OPERATING REVENUE								
21	ACCOUNT 449 - REV. SUBJ. TO REF.	(1,531)	(730)	(129)	(269)	(74)	(4)	(47)
22	SCHERER & TSA	0	0	0	0	0	0	0
23	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
25	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	(1,531)	(730)	(129)	(269)	(74)	(4)	(47)
26	ACCOUNT 450 - LATE PAYMENT FEES	15,903	13,760	1,582	246	4	18	47
27	ACCOUNT 451 - MISC. SERVICE DISTRIBUTION	1,220	701	156	148	27	4	23
28	ACCOUNT ESTABLISHMENT CHARGES	18,869	17,913	798	118	2	9	23
29	CURRENT DIVERSION FEE	145	139	5	1	0	0	0
30	METER TAMPERING CHARGE	40	36	0	0	0	0	0
31	DISCONNECT/RECONNECT CHARGES	6,986	6,358	524	78	1	6	16
32	RETURN CHECK CHARGES	2,835	2,666	141	21	0	2	4
33	FIBER MAINTENANCE AGREEMENT	23,694	11,292	2,000	4,161	1,147	55	724
34	COST TO COLLECT FEE	280	263	14	2	0	0	0
35	TOTAL ACCOUNT 451 - MISC. SERVICE	54,069	39,367	3,640	4,529	1,177	75	791
36	ACCOUNT 453 - SALES OF WATER	376	205	57	47	10	1	8
37	SALES OF WATER & WATER POWER	376	205	57	47	10	1	8
	TOTAL ACCOUNT 453 - SALES OF WATER							

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
(1)						
SALES OF ELECTRICITY						
1	RETAIL BASE REVENUE	5,024,641	112,627	887,476	5,024,641	0
2	RETAIL FUEL REVENUE	2,154,150	21,541	797,257	2,154,150	0
3	TOTAL RETAIL REVENUE FROM SALES	7,178,791	134,168	1,684,733	7,178,791	0
4	SCG CAPACITY REVENUE	21	0	4	21	0
5	GENERATOR IMBALANCE VOM	436	1	79	436	0
6	ENERGY UNITED REPL. CAP. REVENUE	5,605	12	1,019	5,605	0
7	ECONOMY ENERGY FUEL REVENUE	22,226	267	5,202	22,226	0
8	ECONOMY ENERGY OTHER REVENUE	3,112	37	728	3,112	0
9	ECONOMY ENERGY RETAIL REVENUE	1,091	13	255	1,091	0
10	WHOLESALE BLOCK FUEL REVENUE	38,267	0	0	0	38,267
11	WHOLESALE BLOCK VOM REVENUE	2,980	0	0	0	2,980
12	WHOLESALE BLOCK CAPACITY REVENUE	45,694	0	0	0	45,694
13	DALTON / TRI-COUNTY VOM REVENUE	704	0	0	0	704
14	DALTON CAPACITY REVENUE	391	0	0	0	391
15	POWER POOL FUEL REVENUE	7,627	91	1,785	7,627	0
16	PUR. POWER VOM REVENUE	1,696	20	397	1,696	0
17	PUR. POWER CAPACITY REVENUE	2,602	6	473	2,602	0
18	TOTAL FUEL REVENUE	2,223,360	21,912	804,499	2,185,034	38,267
19	TOTAL OTHER REVENUE	5,087,882	112,703	890,177	5,038,113	49,769
20	TOTAL SALES OF ELECTRICITY	7,311,243	134,615	1,694,676	7,223,207	88,036
OTHER OPERATING REVENUE						
21	ACCOUNT 449 - REV. SUBJ. TO REF.	(1,531)	(1)	(278)	(1,531)	0
22	SCHERER 4 TSA	0	0	0	0	0
23	DALTON / TRI-COUNTY	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
25	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	(1,531)	(1)	(278)	(1,531)	0
26	ACCOUNT 450 - LATE PAYMENT FEES	15,903	230	17	15,903	0
27	ACCOUNT 451 - MISC. SERVICE	1,220	56	105	1,220	0
28	DISTRIBUTION	18,869	1	6	18,869	0
29	ACCOUNT ESTABLISHMENT CHARGES	145	0	0	145	0
30	CURRENT DIVERSION FEE	40	0	0	40	(0)
31	METER TAMPERING CHARGE	6,986	0	0	6,986	0
32	DISCONNECT/RECONNECT CHARGES	2,835	0	4	2,835	0
33	RETURN CHECK CHARGES	23,694	11	4,306	23,694	0
34	FIBER MAINTENANCE AGREEMENT	280	0	0	280	(0)
35	COST TO COLLECT FEE	54,069	68	4,422	54,069	0
36	ACCOUNT 453 - SALES OF WATER	376	9	40	376	0
37	SALES OF WATER & WATER POWER	376	9	40	376	0
	TOTAL ACCOUNT 453 - SALES OF WATER					

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
38	ACCOUNT 454 - RENT	0	0	0	0	0	0	0
39	PRODUCTION	2,156	1,027	182	379	104	5	66
40	TRANSMISSION	18,822	10,816	2,405	2,284	420	57	348
41	DISTRIBUTION	3,360	1,827	511	418	93	10	70
42	RENT OF ELEC PROP	2,343	1,274	357	291	65	49	532
43	VARIOUS CUST - LAND & BUILDING RENTALS	26,681	14,944	3,455	3,372	683	79	532
44	ACCOUNT 454 - RENT	30	0	0	0	0	0	0
45	SCHERER 4 TSA	0	0	0	0	0	0	0
46	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
47	WHOLESALE BLOCK POWER SALES	26,711	14,944	3,455	3,372	683	79	532
48	TOTAL ACCOUNT 454 - RENT							
49	ACCOUNT 456 - OTHER							
50	OTHER ELECTRIC REVENUE	699	333	59	123	34	2	21
51	TRANSMISSION	699	402	89	85	16	2	13
52	DISTRIBUTION	6,023	0	0	0	0	0	0
53	RATE ADMIN CHARGES	42,723	20,360	3,605	7,502	2,067	99	1,306
54	OPEN ACCESS TRANS. TARIFF	216	103	18	38	10	0	7
55	AMEA ANCILLARY	27,491	13,101	2,320	4,827	1,330	64	840
56	TRANS. - SCHERER 4	2	1	1	0	0	0	0
57	CHART METERING EQUIPMENT	514	279	78	64	14	2	11
58	RECREATION FACILITIES	26,415	12,588	2,229	4,638	1,278	61	808
59	MISCELLANEOUS - TRANSMISSION	109	108	0	0	0	0	0
60	EV CHARGING STATION	100	55	15	12	3	0	2
61	FILM SCOUTING REVENUE	7	2	3	1	0	0	0
62	ENHANCED CUSTOMER ENERGY	1,584	0	426	621	116	8	86
63	REDI C&I PROGRAM	52	52	0	0	0	0	0
64	COMMUNITY SOLAR FEES	34	29	3	1	0	0	0
65	RENEWABLES RNR-9 APPLICATION/RETEST FEE	64	0	1	6	5	0	0
66	VENDOR COMP.	4	0	0	0	0	0	0
67	PRICE PROTECTION PRODUCTS	159	77	12	27	8	0	5
68	EQUIP. CARRYING CHARGE - PROD.	4,694	2,237	396	824	227	11	144
69	EQUIP. CARRYING CHARGE - TRANS.	30	26	3	0	0	0	0
70	ADMIN. FEE - MEAG	29,055	0	0	0	0	0	0
71	SCHERER 4 TSA	0	0	0	0	0	0	0
72	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
73	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
74	SALES TAX COLLECTION FEE	277	134	21	48	14	1	9
75	FUEL INVENTORY	248	135	38	31	7	1	5
76	MATERIALS & SUPPLIES	2,328	981	220	378	100	5	53
77	REVENUE	2,853	1,249	280	457	121	7	67
78	TOTAL SALES TAX COLLECTION FEE	143,526	51,002	9,539	19,226	5,230	256	3,309
79	TOTAL ACCOUNT 456							
80	REGULATORY ADJUSTMENTS	(8,480)	(4,094)	(657)	(1,462)	(417)	(19)	(270)
81	TOTAL OTHER OPERATING REVENUE	230,575	114,455	17,486	25,689	6,614	406	4,370
82	TOTAL OPERATING REVENUE	7,541,818	3,157,140	700,296	1,199,582	319,075	17,132	169,711

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
38	ACCOUNT 454 - RENT	0	0	0	0	0
39	PRODUCTION	2,156	1	392	2,156	0
40	DISTRIBUTION	18,822	871	1,621	18,822	0
41	RENT OF ELEC PROP	3,360	77	354	3,360	0
42	VARIOUS CUST - LAND & BUILDING RENTALS	2,343	53	247	2,343	0
43	ACCOUNT 454 - RENT	26,681	1,001	2,614	26,681	0
44	SCHERER 4 TSA	30	0	0	0	30
45	DALTON / TRI-COUNTY	0	0	0	0	0
46	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
47	TOTAL ACCOUNT 454 - RENT	26,711	1,001	2,614	26,681	30
48	ACCOUNT 456 - OTHER					
49	OTHER ELECTRIC REVENUE	699	0	127	699	0
50	DISTRIBUTION	699	32	60	699	0
51	RATE ADMIN CHARGES	6,024	0	6,024	6,024	(0)
52	OPEN ACCESS TRANS. TARIFF	42,723	19	7,764	42,723	0
53	AMEA ANCILLARY	216	0	39	216	0
54	TRANS. - SCHERER 4	27,491	12	4,996	27,491	0
55	CHART METERING EQUIPMENT	2	0	0	2	0
56	RECREATION FACILITIES	514	12	54	514	0
57	MISCELLANEOUS - TRANSMISSION	26,415	12	4,800	26,415	0
58	EV CHARGING STATION	109	0	0	109	0
59	FILM SCOUTING REVENUE	100	2	11	100	0
60	ENHANCED CUSTOMER ENERGY	7	0	0	7	0
61	REDI C&I PROGRAM	1,584	0	329	1,584	0
62	COMMUNITY SOLAR FEES	52	0	0	52	0
63	RENEWABLES RNR-9 APPLICATION/RETEST FEE	34	0	0	34	0
64	VENDOR COMP.	64	0	52	64	0
65	PRICE PROTECTION PRODUCTS	4	0	4	4	(0)
66	EQUIP. CARRYING CHARGE - PROD.	159	0	29	159	0
67	EQUIP. CARRYING CHARGE - TRANS.	4,694	2	853	4,694	0
68	ADMIN. FEE - MEAG	30	0	0	30	0
69	SCHERER 4 TSA	29,055	0	0	0	29,055
70	DALTON / TRI-COUNTY	0	0	0	0	0
71	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
72	FUEL INVENTORY	277	1	50	277	0
73	MATERIALS & SUPPLIES	248	6	26	248	0
74	REVENUE	2,328	44	546	2,328	0
75	TOTAL SALES TAX COLLECTION FEE	2,853	50	623	2,853	0
	TOTAL ACCOUNT 456	143,526	144	25,764	114,471	29,055
76	REGULATORY ADJUSTMENTS	(8,480)	(19)	(1,542)	(8,480)	0
77	TOTAL OTHER OPERATING REVENUE	230,575	1,433	31,036	201,490	29,085
78	TOTAL OPERATING REVENUE	7,541,818	136,048	1,725,712	7,424,697	117,121

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 (C)
- 9 (C)
- 10 (D) Direct assignment to Wholesale Block Power Sales.
- 11 (D)
- 12 (D)
- 13 (E) Direct assignment to City of Dalton / Tri-County EMC.
- 14 (E)
- 15 (C)
- 16 (C)
- 17 (F) Allocated per Purchased Power demand-related Generation O&M Expenses from Schedule 2.20.
- 21 (G) Allocated per Transmission Gross Plant from Schedule 2.00.
- 22 (H) Direct assignment to Scherer 4 TSA.
- 23 (E)
- 24 (D)
- 26 (I) Allocated per the average number of customers from Schedule 2.60.
- 27 (J) Allocated per Distribution Gross Plant from Schedule 2.00.
- 28 (K) Allocated per number of occurrences and average number of customers to rate or rate group.
- 29 (K)
- 30 (K)
- 31 (K)
- 32 (K)
- 33 (G)
- 34 (K)
- 36 (L) Allocated per General Gross Plant from Schedule 2.00.

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.

38 (M)	Allocated per Production Gross Plant from Schedule 2.00.
39 (G)	
40 (N)	Allocated per Distribution Gross Plant from Schedule 2.00.
41 (L)	
42 (L)	
44 (H)	
45 (E)	
46 (D)	
48 (G)	
49 (N)	
50 (O)	Allocated per RTP number of customers times rate monthly fees.
51 (G)	
52 (G)	
53 (G)	
54 (P)	Allocated per Distribution Account 370 from Schedule 2.00.
55 (L)	
56 (G)	
57 (Q)	Allocated per Distribution Account 371 from Schedule 2.00.
58 (L)	
59 (R)	Allocated per Sales Expense from Schedule 2.20.
60 (S)	Direct assignment to rate or rate group - revenues reflect annualized base revenue for the period.
61 (T)	Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class.
62 (U)	Allocated per Customer Accounting Expense from Schedule 2.20.
63 (V)	Allocated per total retail revenue from sales.
64 (W)	Allocated per RTP retail revenue from sales.
65 (M)	
66 (G)	
67 (U)	
68 (H)	
69 (E)	
70 (D)	
71 (X)	Allocated per Total Fuel Inventory from Schedule 2.02.
72 (Y)	Allocated per Total Plant Materials and Supplies from Schedule 2.02.
73 (V)	
76 (Z)	Allocated per Level A demand allocator from Schedule 2.60.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE	TOTAL ELECTRIC SYSTEM	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/INSTITUTION
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
PRODUCTION								
ENERGY COMPONENT								
1	TOTAL FR FUEL EXPENSE	2,185,094	744,971	135,600	314,742	100,986	4,750	57,634
2	VARIABLE O&M EXPENSE	130,498	53,255	9,811	23,084	7,735	360	4,146
3	REMOVE INCREMENTAL RTP	(142,960)	(66,956)	(11,014)	(24,775)	(7,307)	(330)	(4,550)
4	ASSIGN INCREMENTAL RTP	142,960	0	0	0	0	0	0
5	WHOLESALE BLOCKS FUEL EXPENSE	38,266	0	0	0	0	0	0
6	WHOLESALE BLOCKS VOM EXPENSE	2,980	0	0	0	0	0	0
7	DALTON / TRI-COUNTY FUEL EXPENSE	0	0	0	0	0	0	0
8	DALTON / TRI-COUNTY VOM EXPENSE	94	0	0	0	0	0	0
9	TOTAL ENERGY COMPONENT	2,356,932	731,270	134,397	313,052	101,413	4,779	57,230
10	DEMAND COMPONENT	543,661	262,492	42,129	93,746	26,723	1,198	17,310
11	REMOVE INCREMENTAL RTP	(18,415)	(8,891)	(1,427)	(3,175)	(905)	(41)	(586)
12	ASSIGN INCREMENTAL RTP	18,415	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	4,413	0	0	0	0	0	0
15	TOTAL DEMAND COMPONENT	548,074	253,601	40,702	90,571	25,818	1,157	16,724
16	GENERATION EXPENSE	2,859,253	994,871	175,099	403,623	127,231	5,936	73,954
17	DALTON / TRI-COUNTY GENERATION EXPENSE	94	0	0	0	0	0	0
18	WHOLESALE BLOCKS GEN. EXPENSE	45,659	0	0	0	0	0	0
19	TOTAL GENERATION EXPENSE	2,905,006	994,871	175,099	403,623	127,231	5,936	73,954
ACCOUNT 555 - PURCHASED POWER								
20	DEMAND COMPONENT	265,810	128,339	20,598	45,835	13,066	586	8,463
21	ENERGY RELATED (EXCL. FUEL)	3,399	1,387	256	601	201	9	108
22	PURCHASED POWER	269,209	129,726	20,853	46,436	13,267	595	8,571
23	SCHERER 4 TSA	0	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	4,200	0	0	0	0	0	0
26	TOTAL ACCOUNT 555 (EXCL. FUEL)	273,409	129,726	20,853	46,436	13,267	595	8,571
OTHER PRODUCTION EXPENSES:								
27	ACCOUNT 556	10,387	5,015	805	1,791	511	23	331
28	SCHERER 4 TSA	0	0	0	0	0	0	0
29	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
31	TOTAL ACCOUNT 556	10,387	5,015	805	1,791	511	23	331
32	ACCOUNT 557	22,839	11,027	1,770	3,938	1,123	50	727
33	TOTAL OTHER PRODUCTION	33,225	16,042	2,575	5,729	1,633	73	1,058
34	PRODUCTION EXPENSE	3,161,687	1,130,639	198,527	455,788	142,131	6,604	83,583
35	SCHERER 4 TSA	0	0	0	0	0	0	0
36	DALTON / TRI-COUNTY	94	0	0	0	0	0	0
37	WHOLESALE BLOCK POWER SALES	49,859	0	0	0	0	0	0
38	TOTAL PRODUCTION EXPENSE	3,211,640	1,130,639	198,527	455,788	142,131	6,604	83,583

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	2,185,094	21,912	804,499	2,185,094	0
2	VARIABLE O&M EXPENSE	130,498	1,565	30,541	130,498	0
3	REMOVE INCREMENTAL RTP	(142,960)	(584)	(27,444)	(142,960)	0
4	ASSIGN INCREMENTAL RTP	142,960	0	142,960	142,960	0
5	WHOLESALE BLOCKS FUEL EXPENSE	38,266	0	0	0	38,266
6	WHOLESALE BLOCKS VOM EXPENSE	2,980	0	0	0	2,980
7	DALTON / TRI-COUNTY FUEL EXPENSE	0	0	0	0	0
8	DALTON / TRI-COUNTY VOM EXPENSE	94	0	0	0	94
9	TOTAL ENERGY COMPONENT	2,356,932	22,893	950,557	2,315,592	41,340
10	DEMAND COMPONENT	543,661	1,188	98,875	543,661	0
11	REMOVE INCREMENTAL RTP	(18,415)	(40)	(3,349)	(18,415)	0
12	ASSIGN INCREMENTAL RTP	18,415	0	18,415	18,415	0
13	DALTON / TRI-COUNTY	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	4,413	0	0	0	4,413
15	TOTAL DEMAND COMPONENT	548,074	1,148	113,941	543,661	4,413
16	GENERATION EXPENSE	2,859,253	24,041	1,064,498	2,859,253	0
17	DALTON / TRI-COUNTY GENERATION EXPENSE	94	0	0	0	94
18	WHOLESALE BLOCKS GEN. EXPENSE	45,659	0	0	0	45,659
19	TOTAL GENERATION EXPENSE	2,905,006	24,041	1,064,498	2,859,253	45,753
ACCOUNT 555 - PURCHASED POWER						
20	DEMAND COMPONENT	265,810	581	48,342	265,810	0
21	ENERGY RELATED (EXCL. FUEL)	3,399	41	795	3,399	0
22	PURCHASED POWER	269,209	622	49,138	269,209	0
23	SCHERER 4 TSA	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	4,200	0	0	0	4,200
26	TOTAL ACCOUNT 555 (EXCL. FUEL)	273,409	622	49,138	269,209	4,200
OTHER PRODUCTION EXPENSES:						
27	ACCOUNT 556	10,387	23	1,889	10,387	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	10,387	23	1,889	10,387	0
32	ACCOUNT 557	22,839	50	4,154	22,839	0
33	TOTAL OTHER PRODUCTION	33,225	73	6,043	33,225	0
34	PRODUCTION EXPENSE	3,161,687	24,735	1,119,678	3,161,687	0
35	SCHERER 4 TSA	0	0	0	0	0
36	DALTON / TRI-COUNTY	94	0	0	0	94
37	WHOLESALE BLOCK POWER SALES	49,859	0	0	0	49,859
38	TOTAL PRODUCTION EXPENSE	3,211,640	24,735	1,119,678	3,161,687	49,953

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	7,377	3,566	632	1,310	349	17	228
40	561-LOAD DISPATCHING	21,456	10,402	1,848	3,823	1,010	51	664
41	562-STATION EXPENSE	2,660	1,287	226	472	126	6	83
42	563-OVERHEAD LINES	1,192	562	100	208	59	3	36
43	564-UNDERGROUND LINES	0	0	0	0	0	0	0
44	565-TRANS. BY OTHERS	1,294	627	111	231	61	3	40
45	566-MISCELLANEOUS	9,288	4,426	1,631	1,631	449	22	284
46	567-RENTS	(6,152)	(2,929)	(523)	(1,082)	(297)	(14)	(187)
47	TOTAL OPERATIONS	37,116	17,943	3,179	6,593	1,756	87	1,147
MAINTENANCE								
48	568-SUPERVISION	15,710	7,472	1,325	2,755	762	36	479
49	569-STRUCTURES	4,248	2,056	362	754	201	10	132
50	570-STATION EXPENSE	20,428	9,887	1,739	3,625	967	48	634
51	571-OVERHEAD LINES	53,108	25,050	4,459	9,263	2,606	122	1,608
52	572-UNDERGROUND LINES	0	0	0	0	0	0	0
53	573-MISCELLANEOUS	3	2	0	1	0	0	0
54	TOTAL MAINTENANCE	93,498	44,467	7,884	16,397	4,537	216	2,853
55	TOTAL TRANSMISSION EXPENSE	130,613	62,410	11,063	22,990	6,293	303	4,000
56	REMOVE INCREMENTAL RTP	(40,848)	(19,514)	(3,459)	(7,189)	(1,969)	(95)	(1,251)
57	ASSIGN INCREMENTAL RTP	40,848	0	0	0	0	0	0
58	REMOVE SCHERER 4 EXPENSE	(2,054)	(396)	(177)	(366)	(97)	(5)	(64)
59	REMOVE DALTON/TRI-COUNTY EXPENSE	0	0	0	0	0	0	0
60	REMOVE WHOLESALE BLOCKS EXP.	(5)	(2)	(0)	(1)	(0)	(0)	(0)
61	TRANSMISSION EXPENSE	128,554	41,898	7,427	15,435	4,227	204	2,685
62	SCHERER 4 TSA	2,054	0	0	0	0	0	0
63	DALTON/TRI-COUNTY	0	0	0	0	0	0	0
64	WHOLESALE BLOCK POWER SALES	5	0	0	0	0	0	0
65	TOTAL TRANSMISSION EXPENSE	130,613	41,898	7,427	15,435	4,227	204	2,685
DISTRIBUTION EXPENSE								
OPERATIONS								
66	580 - SUPERVISION & ENG.	17,308	9,302	2,922	2,197	349	51	305
67	581 - LOAD DISPATCHING	17,847	8,472	1,432	3,222	755	95	583
68	582 - STATION EXPENSE	1,516	719	130	268	72	4	46
69	583 - OVERHEAD LINES	2,020	1,388	185	194	38	6	34
70	584 - UNDERGROUND LINES	14,848	7,581	1,224	2,493	566	74	447
71	585 - STREET LIGHTING	3,149	0	0	0	0	0	0
72	586 - METER EXPENSE	34,032	18,835	10,817	3,768	72	41	228
73	587 - CUST. INSTALLATION	4,297	3,730	477	74	1	5	5
74	588 - MISCELLANEOUS	24,680	14,182	3,153	2,995	551	75	456
75	589 - RENTS	3,261	1,874	417	396	73	10	60
76	TOTAL OPERATIONS	122,958	66,083	20,757	15,604	2,477	361	2,164

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
TRANSMISSION EXPENSE						
OPERATIONS						
39	560-SUPERVISION	7,377	3	1,271	7,377	0
40	561-LOAD DISPATCHING	21,456	8	3,651	21,456	0
41	562-STATION EXPENSE	2,660	2	458	2,660	0
42	563-OVERHEAD LINES	1,192	0	224	1,192	0
43	564-UNDERGROUND LINES	0	0	0	0	0
44	565-TRANS. BY OTHERS	1,294	1	220	1,294	0
45	566-MISCELLANEOUS	9,288	4	1,688	9,288	0
46	567-RENTS	(6,152)	(2)	(1,118)	(6,152)	0
47	TOTAL OPERATIONS	37,116	16	6,393	37,116	0
MAINTENANCE						
48	568-SUPERVISION	15,710	7	2,874	15,710	0
49	569-STRUCTURES	4,248	3	731	4,248	0
50	570-STATION EXPENSE	20,428	12	3,516	20,428	0
51	571-OVERHEAD LINES	53,108	18	9,983	53,108	0
52	572-UNDERGROUND LINES	0	0	0	0	0
53	573-MISCELLANEOUS	3	0	1	3	0
54	TOTAL MAINTENANCE	93,498	40	17,104	93,498	0
55	TOTAL TRANSMISSION EXPENSE	130,613	56	23,498	130,613	0
56	REMOVE INCREMENTAL RTP	(40,848)	(18)	(7,355)	(40,848)	0
57	ASSIGN INCREMENTAL RTP	40,848	0	40,848	40,848	0
58	REMOVE SCHERER 4 EXPENSE	(2,054)	(1)	(349)	(2,054)	0
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0
60	REMOVE WHOLESAL BLOCKS EXP.	(5)	(0)	(1)	(5)	0
61	TRANSMISSION EXPENSE	128,554	38	56,640	128,554	0
62	SCHERER 4 TSA	2,054	0	0	0	2,054
63	DALTON / TRI-COUNTY	0	0	0	0	0
64	WHOLESAL BLOCK POWER SALES	5	0	0	0	5
65	TOTAL TRANSMISSION EXPENSE	130,613	38	56,640	128,554	2,059
DISTRIBUTION EXPENSE						
OPERATIONS						
66	580 - SUPERVISION & ENG.	17,308	818	1,366	17,308	0
67	581 - LOAD DISPATCHING	17,847	283	3,004	17,847	0
68	582 - STATION EXPENSE	1,516	1	277	1,516	0
69	583 - OVERHEAD LINES	2,020	31	144	2,020	0
70	584 - UNDERGROUND LINES	14,848	235	2,228	14,848	0
71	585 - STREET LIGHTING	3,149	3,149	0	3,149	0
72	586 - METER EXPENSE	34,032	0	272	34,032	0
73	587 - CUST. INSTALLATION	4,297	0	5	4,297	0
74	588 - MISCELLANEOUS	24,680	1,141	2,126	24,680	0
75	589 - RENTS	3,261	151	281	3,261	0
76	TOTAL OPERATIONS	122,958	5,810	9,702	122,958	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	17,617	10,428	1,666	2,026	422	57	348
78	590 - SUPERVISION & ENG.	694	332	60	123	33	2	21
79	591 - STRUCTURES	14,183	6,729	1,218	2,503	671	34	430
80	592 - STATION EQUIPMENT	83,552	57,396	7,849	8,041	1,568	263	1,407
81	593 - OVERHEAD LINES	25,750	13,148	2,122	4,323	982	128	775
82	594 - UNDERGROUND LINES	2,198	1,176	610	304	15	8	27
83	595 - LINE TRANSFORMERS	6,457	0	0	0	0	0	0
84	596 - STREET LIGHTING	4,048	2,240	1,286	448	9	5	27
85	597 - METERS	0	0	0	0	0	0	0
86	598 - MISCELLANEOUS	154,499	91,450	14,613	17,767	3,699	496	3,033
87	MAINTENANCE	277,457	157,533	35,371	33,372	6,175	858	5,197
88	TOTAL DISTRIBUTION EXPENSE							
89	CUSTOMER ACCOUNTING EXPENSE							
90	901 - SUPERVISION	9,436	8,187	809	139	20	9	27
91	902 - METER READING	8,098	7,120	819	127	2	9	11
92	903 - CUST. ACCTS. & COLLECTION	95,458	80,542	9,309	1,641	277	108	333
93	904 - PRE-PAY PROGRAM COSTS	16,757	16,757	0	0	0	0	0
94	905 - UNCOLLECTIBLE	13,383	11,580	1,331	207	4	15	39
95	906 - MISCELLANEOUS	469	407	40	7	1	0	1
96	TOTAL CUSTOMER ACCOUNTING	143,601	124,593	12,308	2,122	303	143	412
97	CUSTOMER ASSISTANCE EXPENSE							
98	908 - CUSTOMER ASSISTANCE	109,324	42,904	54,205	8,965	204	655	1,575
99	909 - INF. & INST. ADVER.	726	636	76	11	0	1	2
100	910 - MISCELLANEOUS	2,409	2,091	255	40	1	3	8
101	TOTAL CUSTOMER ASSISTANCE	112,460	45,630	54,537	9,016	205	659	1,585
102	SALES EXPENSE							
103	912 - DEMO. & SELLING	46,511	13,782	22,594	4,955	241	351	515
104	913 - ADVERTISING	103	0	63	26	2	2	0
105	916 - MISCELLANEOUS	204	0	170	26	0	2	5
106	TOTAL SALES	46,817	13,782	22,827	5,007	243	354	520

GEORGIA POWER COMPANY
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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.	17,617	1,050	1,623	17,617	0
78	591 - STRUCTURES	694	0	123	694	0
79	592 - STATION EQUIPMENT	14,183	6	2,591	14,183	0
80	593 - OVERHEAD LINES	83,552	1,284	5,943	83,552	0
81	594 - UNDERGROUND LINES	25,750	408	3,863	25,750	0
82	595 - LINE TRANSFORMERS	2,198	5	54	2,198	0
83	596 - STREET LIGHTING	6,457	6,457	0	6,457	0
84	597 - METERS	4,048	0	32	4,048	0
85	598 - MISCELLANEOUS	0	0	0	0	0
86	MAINTENANCE	154,499	9,211	14,230	154,499	0
87	TOTAL DISTRIBUTION EXPENSE	277,457	15,021	23,932	277,457	0
	CUSTOMER ACCOUNTING EXPENSE					
88	901 - SUPERVISION	9,436	109	136	9,436	0
89	902 - METER READING	8,098	0	9	8,098	0
90	903 - CUST. ACCTS. & COLLECTION	95,458	1,345	1,903	95,458	0
91	903 - PRE-PAY PROGRAM COSTS	16,757	0	0	16,757	0
92	904 - UNCOLLECTIBLE	13,383	193	14	13,383	0
93	905 - MISCELLANEOUS	469	5	7	469	0
94	TOTAL CUSTOMER ACCOUNTING	143,601	1,653	2,068	143,601	0
	CUSTOMER ASSISTANCE EXPENSE					
95	908 - CUSTOMER ASSISTANCE	109,324	0	817	109,324	0
96	909 - INF. & INST. ADVER.	726	0	1	726	0
97	910 - MISCELLANEOUS	2,409	9	3	2,409	0
98	TOTAL CUSTOMER ASSISTANCE	112,460	9	820	112,460	0
	SALES EXPENSE					
99	912 - DEMO. & SELLING	46,511	3,079	993	46,511	0
100	913 - ADVERTISING	103	0	9	103	0
101	916 - MISCELLANEOUS	204	0	1	204	0
102	TOTAL SALES	46,817	3,079	1,004	46,817	0

GEORGIA POWER COMPANY
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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								
103	PRODUCTION	77,940	37,631	6,040	13,440	3,831	172	2,482
104	TRANSMISSION	40,109	19,114	3,385	7,043	1,941	93	1,226
105	DISTRIBUTION	291,278	167,381	37,213	35,345	6,507	885	5,383
106	CUSTOMER ACCOUNTING	32,683	28,357	2,801	483	69	32	94
107	CUSTOMER ASSISTANCE	12,809	5,197	6,212	1,027	23	75	181
108	SALES	20,604	6,066	10,046	2,204	107	156	229
109	TOTAL A&G EXP. EXCL. ACCT 928	475,423	263,746	65,696	59,541	12,478	1,413	9,594
ACCOUNT 928 - REGULATORY COMMISSION								
110	FERC DOCKET	(758)	(319)	(72)	(123)	(33)	(2)	(17)
111	RETAIL DOCKET	1,858	782	176	302	80	4	42
112	RETAIL NON-DOCKET	946	489	92	150	39	2	26
113	RETAIL OTHER	4,319	2,085	335	745	212	10	138
114	TOTAL ACCOUNT 928	6,365	3,038	531	1,073	299	14	189
115	SOUTHERN NUCLEAR A&G	2,250	1,086	174	388	111	5	72
116	ADMINISTRATIVE & GENERAL	484,038	267,870	66,401	61,002	12,887	1,433	9,854
117	SCHERER 4 TSA	1,124	0	0	0	0	0	0
118	DALTON / TRI-COUNTY	15	0	0	0	0	0	0
119	WHOLESALE BLOCK POWER SALES	2,096	0	0	0	0	0	0
120	TOTAL ADMIN. & GENERAL	487,273	267,870	66,401	61,002	12,887	1,433	9,854
O&M ADJUSTMENTS								
121	EPRI EXPENSE	8,334	2,850	553	1,202	386	18	206
122	TOTAL O&M ADJUSTMENTS	8,334	2,850	553	1,202	386	18	206
123	OPERATIONS & MAINTENANCE EXPENSE	4,362,948	1,784,794	397,951	582,943	166,559	10,273	104,044
124	SCHERER 4 TSA	3,178	0	0	0	0	0	0
125	DALTON / TRI-COUNTY	109	0	0	0	0	0	0
126	WHOLESALE BLOCK POWER SALES	51,961	0	0	0	0	0	0
127	TOTAL OPER. & MAINT. EXPENSE	4,418,196	1,784,794	397,951	582,943	166,559	10,273	104,044

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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						
103	PRODUCTION	77,940	170	14,175	77,940	0
104	TRANSMISSION	40,109	18	7,289	40,109	0
105	DISTRIBUTION	291,278	13,472	25,093	291,278	0
106	CUSTOMER ACCOUNTING	32,683	376	471	32,683	0
107	CUSTOMER ASSISTANCE	12,809	1	93	12,809	0
108	SALES	20,604	1,355	442	20,604	0
109	TOTAL A&G EXP. EXCL. ACCT 928	475,423	15,392	47,562	475,423	0
ACCOUNT 928 - REGULATORY COMMISSION						
110	FERC DOCKET	(758)	(14)	(178)	(758)	0
111	RETAIL DOCKET	1,858	35	436	1,858	0
112	RETAIL NON-DOCKET	946	3	145	946	0
113	RETAIL OTHER	4,319	9	786	4,319	0
114	TOTAL ACCOUNT 928	6,365	33	1,189	6,365	0
115	SOUTHERN NUCLEAR A&G	2,250	5	409	2,250	0
116	ADMINISTRATIVE & GENERAL	484,038	15,430	49,160	484,038	0
117	SCHERER 4 TSA	1,124	0	0	0	1,124
118	DALTON / TRI-COUNTY	15	0	0	0	15
119	WHOLESALE BLOCK POWER SALES	2,096	0	0	0	2,096
120	TOTAL ADMIN. & GENERAL	487,273	15,430	49,160	484,038	3,236
O&M ADJUSTMENTS						
121	EPRI EXPENSE	8,334	94	3,024	8,334	0
122	TOTAL O&M ADJUSTMENTS	8,334	94	3,024	8,334	0
123	OPERATIONS & MAINTENANCE EXPENSE	4,362,948	60,059	1,256,326	4,362,948	0
124	SCHERER 4 TSA	3,178	0	0	0	3,178
125	DALTON / TRI-COUNTY	109	0	0	0	109
126	WHOLESALE BLOCK POWER SALES	51,961	0	0	0	51,961
127	TOTAL OPER. & MAINT. EXPENSE	4,418,196	60,059	1,256,326	4,362,948	55,248

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)	
101 (AJ)	
103 (AK)	Allocated per Production Gross Plant from Schedule 2.00.
104 (P)	
105 (AB)	
106 (AL)	Allocated per Customer Accounting Expense from Schedule 2.20.
107 (AM)	Allocated per Customer Assistance Expense from Schedule 2.20.
108 (AN)	Allocated per Sales Expense from Schedule 2.20.
110 (AO)	Allocated per Total Retail Revenue from Sales from Schedule 2.10.
111 (AO)	
112 (AP)	Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01.
113 (AK)	
115 (G)	
117 (I)	
118 (F)	
119 (E)	
121 (AQ)	Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	712,536	344,029	55,215	122,866	35,024	1,570	22,687
2	SCHERER 4 TSA	0	0	0	0	0	0	0
3	DALTON / TRI-COUNTY	942	0	0	0	0	0	0
4	WHOLESALE BLOCK POWER SALES	9,449	0	0	0	0	0	0
5	TOTAL PRODUCTION DEPR. EXPENSE	722,927	344,029	55,215	122,866	35,024	1,570	22,687
TRANSMISSION								
6	ACCOUNT 350 - EASEMENTS & ROW	4,795	2,276	405	840	233	11	146
7	SUBSTATIONS	9,881	4,771	766	1,704	486	22	315
8	LEVEL B-1	52,983	25,657	4,594	9,456	2,489	126	1,634
9	OTHER SUBSTATIONS	62,863	30,428	5,359	11,160	2,974	147	1,949
10	TOTAL SUBSTATIONS	19,514	9,394	1,670	3,458	929	46	601
11	LINES: ACCOUNT 354	17,630	8,188	1,459	3,038	885	40	527
12	ACCOUNT 355	33,400	15,663	2,789	5,799	1,653	76	1,006
13	ACCOUNT 356	301	140	25	52	15	1	9
14	ACCOUNT 357	693	327	58	121	34	2	21
15	ACCOUNT 358	41	20	4	7	2	0	1
16	TRANSMISSION DEPRECIATION EXP.	139,237	66,436	11,769	24,476	6,724	323	4,261
17	REMOVE SCHERER 4 TSA	(4,474)	(2,169)	(385)	(797)	(211)	(11)	(138)
18	TRANSMISSION DEPRECIATION EXP.	134,763	64,267	11,383	23,679	6,514	312	4,122
19	SCHERER 4 TSA	4,474	0	0	0	0	0	0
20	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
21	WHOLESALE BLOCK POWER SALES	122	0	0	0	0	0	0
22	TOTAL TRANSMISSION DEPR. EXP.	139,359	64,267	11,383	23,679	6,514	312	4,122
DISTRIBUTION								
23	ACCOUNT 360	1,434	1,241	143	22	0	2	4
24	ACCOUNT 361	7,723	3,694	669	1,371	364	19	235
25	ACCOUNT 362	44,233	20,987	3,799	7,805	2,093	107	1,341
26	ACCOUNT 364	30,214	20,226	2,742	3,147	622	101	550
27	ACCOUNT 365	38,200	26,817	3,523	3,416	657	114	599
28	ACCOUNT 366	11,568	6,021	962	1,912	426	57	341
29	ACCOUNT 367	49,913	25,371	4,106	8,410	1,918	249	1,510
30	ACCOUNT 368	41,490	22,197	11,522	5,735	278	145	510
31	ACCOUNT 369	26,465	23,038	2,686	601	10	31	46
32	ACCOUNT 370	18,482	10,218	5,868	2,043	39	22	124
33	ACCOUNT 371	30	30	0	0	0	0	0
34	ACCOUNT 372	12	0	10	2	0	0	0
35	ACCOUNT 373	12,124	0	0	0	0	0	0
36	TOTAL DISTRIBUTION DEPR. EXP.	281,867	159,839	36,030	34,464	6,407	846	5,259

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	712,536	1,557		712,536	0
2	SCHERER 4 TSA	0	0		0	0
3	DALTON / TRI-COUNTY	942	0		0	942
4	WHOLESALE BLOCK POWER SALES	9,449	0		0	9,449
5	TOTAL PRODUCTION DEPR. EXPENSE	722,927	1,557	129,587	712,536	10,391
TRANSMISSION						
6	ACCOUNT 350 - EASEMENTS & ROW	4,795	2	882	4,795	0
7	SUBSTATIONS					
8	LEVEL B-1	9,881	22	1,797	9,881	0
9	OTHER SUBSTATIONS	52,983	14	9,013	52,983	0
10	TOTAL SUBSTATIONS	62,863	36	10,810	62,863	0
11	LINES: ACCOUNT 354	19,514	7	3,410	19,514	0
12	ACCOUNT 355	17,630	6	3,488	17,630	0
13	ACCOUNT 356	33,400	11	6,402	33,400	0
14	ACCOUNT 357	301	0	59	301	0
15	ACCOUNT 358	693	0	130	693	0
16	ACCOUNT 359	41	0	6	41	0
17	TRANSMISSION DEPRECIATION EXP.	139,237	62	25,186	139,237	0
18	REMOVE SCHERER 4 TSA	(4,474)	(2)	(761)	(4,474)	0
19	TRANSMISSION DEPRECIATION EXP.	134,763	61	24,425	134,763	0
20	SCHERER 4 TSA	4,474	0	0	0	4,474
21	DALTON / TRI-COUNTY	0	0	0	0	0
22	WHOLESALE BLOCK POWER SALES	122	0	0	0	122
	TOTAL TRANSMISSION DEPR. EXP.	139,359	61	24,425	134,763	4,596
DISTRIBUTION						
23	ACCOUNT 360	1,434	21	1	1,434	0
24	ACCOUNT 361	7,723	2	1,370	7,723	0
25	ACCOUNT 362	44,233	20	8,081	44,233	0
26	ACCOUNT 364	30,214	467	2,358	30,214	0
27	ACCOUNT 365	38,200	584	2,490	38,200	0
28	ACCOUNT 366	11,568	184	1,666	11,568	0
29	ACCOUNT 367	49,913	791	7,559	49,913	0
30	ACCOUNT 368	41,490	87	1,016	41,490	0
31	ACCOUNT 369	26,465	19	33	26,465	0
32	ACCOUNT 370	18,462	0	148	18,462	0
33	ACCOUNT 371	30	0	0	30	0
34	ACCOUNT 372	12	0	0	12	(0)
35	ACCOUNT 373	12,124	12,124	0	12,124	0
36	TOTAL DISTRIBUTION DEPR. EXP.	281,867	14,299	24,722	281,867	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
GENERAL PLANT								
37	GENERAL PLANT							
38	PRODUCTION	8,529	4,118	661	1,471	419	19	272
39	TRANSMISSION	2,760	1,315	233	485	134	6	84
40	DISTRIBUTION	8,999	5,171	1,150	1,092	201	27	166
41	CUSTOMER ACCOUNTING	3,794	3,291	325	56	8	4	11
42	CUSTOMER ASSISTANCE	1,489	604	722	119	3	9	21
43	SALES	2,389	703	1,165	256	12	18	27
44	GENERAL PLANT DEPRECIATION EXP.	27,960	15,203	4,256	3,478	777	83	581
45	SCHERER 4 TSA	122	0	0	0	0	0	0
46	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
47	WHOLESALE BLOCK POWER SALES	72	0	0	0	0	0	0
	TOTAL GENERAL PLANT DEPR. EXP.	28,154	15,203	4,256	3,478	777	83	581
INTANGIBLE PLANT								
48	INTANGIBLE PLANT							
49	PRODUCTION	15,119	7,300	1,172	2,607	743	33	481
50	TRANSMISSION	5,065	2,414	427	889	245	12	155
51	DISTRIBUTION	15,818	9,090	2,021	1,919	353	48	292
52	CUSTOMER ACCOUNTING	6,668	5,785	572	99	14	7	19
53	CUSTOMER ASSISTANCE	2,618	1,062	1,269	210	5	15	37
54	SALES	1,236	1,236	2,048	449	22	32	47
	TOTAL INTANGIBLE PLANT DEPR. EXP.	49,487	26,887	7,509	6,173	1,382	147	1,031
55	DEPRECIATION EXPENSE	1,206,613	610,226	114,393	190,661	50,104	2,958	33,680
56	SCHERER 4 TSA	4,596	0	0	0	0	0	0
57	DALTON / TRI-COUNTY	942	0	0	0	0	0	0
58	WHOLESALE BLOCK POWER SALES	9,643	0	0	0	0	0	0
59	TOTAL DEPRECIATION EXPENSE	1,221,794	610,226	114,393	190,661	50,104	2,958	33,680

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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)
GENERAL PLANT						
37	GENERAL PLANT					
38	PRODUCTION	8,529	19	1,551	8,529	0
39	TRANSMISSION	2,760	1	501	2,760	0
40	DISTRIBUTION	8,999	416	775	8,999	0
41	CUSTOMER ACCOUNTING	3,794	44	55	3,794	0
42	CUSTOMER ASSISTANCE	1,489	0	11	1,489	0
43	SALES	2,389	157	51	2,389	0
44	GENERAL PLANT DEPRECIATION EXP.	27,960	637	2,945	27,960	0
45	SCHERER 4 TSA	122	0	0	0	122
46	DALTON / TRI-COUNTY	0	0	0	0	0
47	WHOLESALE BLOCK POWER SALES	72	0	0	0	72
	TOTAL GENERAL PLANT DEPR. EXP.	28,154	637	2,945	27,960	194
INTANGIBLE PLANT						
48	INTANGIBLE PLANT					
49	PRODUCTION	15,119	33	2,750	15,119	0
50	TRANSMISSION	5,065	2	920	5,065	0
51	DISTRIBUTION	15,818	732	1,363	15,818	0
52	CUSTOMER ACCOUNTING	6,668	77	96	6,668	0
53	CUSTOMER ASSISTANCE	2,618	0	19	2,618	0
54	SALES	4,200	276	90	4,200	0
	TOTAL INTANGIBLE PLANT DEPR. EXP.	49,487	1,120	5,238	49,487	0
55	DEPRECIATION EXPENSE	1,206,613	17,674	186,918	1,206,613	0
56	SCHERER 4 TSA	4,596	0	0	0	4,596
57	DALTON / TRI-COUNTY	942	0	0	0	942
58	WHOLESALE BLOCK POWER SALES	9,643	0	0	0	9,643
59	TOTAL DEPRECIATION EXPENSE	1,221,794	17,674	186,918	1,206,613	15,181

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 TEST YEAR ENDING JULY 31, 2020
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	107,167	51,743	8,304	18,479	5,268	236	3,412
2	TRANSMISSION	35,540	16,937	2,999	6,241	1,720	82	1,087
3	DISTRIBUTION	59,152	33,991	7,557	7,178	1,321	180	1,093
4	GENERAL PLANT	9,878	5,371	1,504	1,229	274	29	205
5	NUCLEAR FUEL	4,620	2,231	358	797	227	10	147
6	FUEL COAL, OIL, GAS, & PROPANE	1,182	561	90	200	57	3	37
7	MATERIALS & SUPPLIES	2,899	1,577	442	360	80	9	60
8	PLANT HELD FOR FUTURE USE	651	315	55	115	31	2	20
9	PROPERTY TAX	221,069	112,727	21,310	34,599	8,979	550	6,061
10	SCHERER 4 TSA	1,860	0	0	0	0	0	0
11	DALTON / TRI-COUNTY	65	0	0	0	0	0	0
12	WHOLESALE BLOCK POWER SALES	818	0	0	0	0	0	0
13	TOTAL PROPERTY TAX	223,811	112,727	21,310	34,599	8,979	550	6,061
PAYROLL TAX								
14	FED. INSURANCE CONTRIBUTION ACT	26,406	14,394	3,914	3,311	732	78	548
15	SO. NUCLEAR PAYROLL TAXES	9,962	4,810	772	1,718	490	22	317
16	FEDERAL UNEMPLOYMENT COMP.	311	170	46	39	9	1	6
17	GEORGIA UNEMPLOYMENT COMP.	175	96	26	22	5	1	4
18	PAYROLL ALLOCATION - OPR. INCOME	10,655	5,808	1,579	1,336	295	32	221
19	PAYROLL TAX	47,510	25,278	6,337	6,426	1,531	133	1,096
20	SCHERER 4 TSA	132	0	0	0	0	0	0
21	DALTON / TRI-COUNTY	7	0	0	0	0	0	0
22	WHOLESALE BLOCK POWER SALES	141	0	0	0	0	0	0
23	TOTAL PAYROLL TAXES	47,790	25,278	6,337	6,426	1,531	133	1,096
REVENUE TAX & FEES								
24	MUNICIPAL FRANCHISE FEES	0	0	0	0	0	0	0
25	MISCELLANEOUS LICENSES	32	13	3	5	1	0	1
26	TOTAL REVENUE TAXES	32	13	3	5	1	0	1
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	3	1	0	1
30	TAXES OTHER THAN INC. TAXES	268,630	138,027	27,651	41,034	10,512	684	7,159
31	SCHERER 4 TSA	1,992	0	0	0	0	0	0
32	DALTON / TRI-COUNTY	72	0	0	0	0	0	0
33	WHOLESALE BLOCK POWER SALES	959	0	0	0	0	0	0
34	TOTAL TAXES OTHER THAN INC. TAXES	271,653	138,027	27,651	41,034	10,512	684	7,159
AMOR. OF INV. TAX CREDITS								
35	AMOR. OF INV. TAX CREDITS	(8,948)	(4,320)	(693)	(1,543)	(440)	(20)	(285)
36	SCHERER 4 TSA	(2)	0	0	0	0	0	0
37	DALTON / TRI-COUNTY	(137)	0	0	0	0	0	0
38	WHOLESALE BLOCK POWER SALES	(145)	0	0	0	0	0	0
39	TOTAL AMOR. OF INV. TAX CREDITS	(9,232)	(4,320)	(693)	(1,543)	(440)	(20)	(285)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
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	107,167	234	19,490	107,167	0
2	TRANSMISSION	35,540	16	6,458	35,540	0
3	DISTRIBUTION	59,152	2,738	5,096	59,152	0
4	GENERAL PLANT	9,878	225	1,040	9,878	0
5	NUCLEAR FUEL	4,620	10	840	4,620	0
6	FUEL COAL, OIL, GAS, & PROPANE	1,162	3	211	1,162	0
7	MATERIALS & SUPPLIES	2,899	66	304	2,899	0
8	PLANT HELD FOR FUTURE USE	651	0	112	651	0
9	PROPERTY TAX	221,069	3,291	33,552	221,069	0
10	SCHERER 4 TSA	1,860	0	0	0	1,860
11	DALTON / TRI-COUNTY	65	0	0	0	65
12	WHOLESALE BLOCK POWER SALES	818	0	0	0	818
13	TOTAL PROPERTY TAX	223,811	3,291	33,552	221,069	2,743
PAYROLL TAX						
14	FED. INSURANCE CONTRIBUTION ACT	26,406	650	2,779	26,406	0
15	SO. NUCLEAR PAYROLL TAXES	9,962	22	1,812	9,962	0
16	FEDERAL UNEMPLOYMENT COMP.	311	8	33	311	0
17	GEORGIA UNEMPLOYMENT COMP.	175	4	18	175	0
18	PAYROLL ALLOCATION - OPR. INCOME	10,655	262	1,121	10,655	0
19	PAYROLL TAX	47,510	946	5,763	47,510	0
20	SCHERER 4 TSA	132	0	0	0	132
21	DALTON / TRI-COUNTY	7	0	0	0	7
22	WHOLESALE BLOCK POWER SALES	141	0	0	0	141
23	TOTAL PAYROLL TAXES	47,790	946	5,763	47,510	280
REVENUE TAX & FEES						
24	MUNICIPAL FRANCHISE FEES	0	0	0	0	0
25	MISCELLANEOUS LICENSES	32	1	8	32	0
26	TOTAL REVENUE TAXES	32	1	8	32	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	268,630	4,237	39,326	268,630	0
31	SCHERER 4 TSA	1,992	0	0	0	1,992
32	DALTON / TRI-COUNTY	72	0	0	0	72
33	WHOLESALE BLOCK POWER SALES	959	0	0	0	959
34	TOTAL TAXES OTHER THAN INC. TAXES	271,653	4,237	39,326	268,630	3,023
AMOR. OF INV. TAX CREDITS						
35	AMOR. OF INV. TAX CREDITS	(8,948)	(20)	(1,627)	(8,948)	0
36	SCHERER 4 TSA	(2)	0	0	0	(2)
37	DALTON / TRI-COUNTY	(137)	0	0	0	(137)
38	WHOLESALE BLOCK POWER SALES	(145)	0	0	0	(145)
39	TOTAL AMOR. OF INV. TAX CREDITS	(9,232)	(20)	(1,627)	(8,948)	(284)

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 TEST YEAR ENDING JULY 31, 2020
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	40,809,014	7,518,324	17,689,415	5,927,020	275,991	3,177,059
DEMAND BY LEVEL								
2	LEVEL A	100,000,000	48,282,369	7,749,109	17,243,536	4,915,398	220,275	3,184,025
3	LEVEL B-1	100,000,000	48,282,369	7,749,109	17,243,536	4,915,398	220,275	3,184,025
4	LEVEL B-2	100,000,000	48,479,149	8,611,722	17,818,036	4,706,645	235,749	3,095,013
5	LEVEL C	100,000,000	48,567,096	8,809,100	17,960,546	4,665,145	239,365	3,078,321
6	LEVEL D	100,000,000	37,166,334	6,743,171	14,567,215	6,434,648	184,111	2,512,568
7	LEVEL E	100,000,000	38,915,078	7,060,449	15,132,851	5,383,131	192,774	2,630,789
8	LEVEL F	100,000,000	47,471,040	8,026,652	18,056,543	4,230,869	531,090	3,267,754
9	LEVEL G	100,000,000	53,303,475	9,011,850	19,985,445	3,037,426	554,930	3,084,196
AVERAGE NUMBER OF CUSTOMERS								
10	LEVELS B-2 THRU F	1,580	47	77	247	163	3	64
11	LEVELS F & G	2,592,197	2,243,309	257,825	40,002	655	2,935	7,628
12	LEVEL G	2,591,113	2,243,285	257,781	39,829	531	2,933	7,567
13	TOTAL ALL LEVELS	2,592,693	2,243,332	257,858	40,076	694	2,936	7,631
LEVEL G								
14	PAD MOUNTED SINGLE PHASE	1,257,312	1,196,146	55,199	4,622	61	357	446
15	PAD MOUNTED THREE PHASE	61,518	0	38,690	19,120	429	434	1,432
16	OVERHEAD SINGLE PHASE	1,214,505	1,081,020	124,597	3,945	5	1,053	1,125
17	OVERHEAD THREE PHASE	57,778	0	43,344	12,736	41	1,131	452
18	SINGLE PHASE METERED CUSTS	2,416,413	2,243,332	163,376	8,465	86	86	676
19	THREE PHASE METERED CUSTS	117,570	0	80,798	31,610	607	348	1,904
20	TOTAL UNMETERED CUSTS	56,208	0	13,694	0	0	0	5,050
21	TOTAL CUSTOMERS	2,590,191	2,243,332	257,858	40,076	694	434	7,630
22	WEIGHTED CUSTOMERS	2,658,789	2,243,332	259,277	45,706	7,706	3,012	9,284
23	TOTAL METERS	2,552,207	2,243,943	258,213	40,170	694	2,960	3,534
24	RETAIL MWH SALES	85,435,608	27,519,798	5,070,080	11,932,249	4,022,815	186,178	2,152,758
SALARIES AND WAGES								
25	PRODUCTION	118,926	57,420	9,216	20,507	5,846	262	3,787
26	TRANSMISSION	39,842	12,985	2,302	4,784	1,310	63	832
27	DISTRIBUTION	124,425	70,845	15,862	14,966	2,769	385	2,331
28	CUSTOMER ACCOUNTING	52,452	45,509	4,496	775	111	52	151
29	CUSTOMER ASSISTANCE	20,592	8,355	9,986	1,651	121	121	290
30	SALES	33,036	9,725	16,108	3,533	172	250	367
31	TOTAL SALARIES AND WAGES	389,274	204,641	57,969	46,215	10,245	1,132	7,757
HEADCOUNT								
32	PRODUCTION	1,619	781	125	279	80	4	52
33	TRANSMISSION	849	405	72	149	41	2	26
34	DISTRIBUTION	2,505	1,440	320	304	56	8	46
35	CUSTOMER ACCOUNTING	776	673	67	11	1	1	2
36	CUSTOMER ASSISTANCE	302	123	147	24	1	2	4
37	SALES	491	145	239	53	3	4	5
38	TOTAL HEADCOUNT	6,542	3,566	970	820	181	19	136

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020
SCHEDULE 2.60 - 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	1,199,371	23,403,805	100,000,000	0
DEMAND BY LEVEL						
2.	LEVEL A	100,000,000	218,487	18,186,801	100,000,000	0
3	LEVEL B-1	100,000,000	218,487	18,186,801	100,000,000	0
4	LEVEL B-2	100,000,000	39,311	17,014,375	100,000,000	0
5	LEVEL C	100,000,000	0	16,880,426	100,000,000	0
6	LEVEL D	100,000,000	0	32,391,953	100,000,000	0
7	LEVEL E	100,000,000	0	30,684,928	100,000,000	0
8	LEVEL F	100,000,000	1,586,475	16,829,577	100,000,000	0
9	LEVEL G	100,000,000	1,781,526	9,241,152	100,000,000	0
AVERAGE NUMBER OF CUSTOMERS						
10	LEVELS B-2 THRU F	1,580	0	979	1,580	0
11	LEVELS F & G	2,592,197	37,474	2,369	2,592,197	0
12	LEVEL G	2,591,113	37,474	1,713	2,591,113	0
13	TOTAL ALL LEVELS	2,592,693	37,474	2,692	2,592,693	0
LEVEL G						
14	PAD MOUNTED SINGLE PHASE	1,257,312	227	256	1,257,312	0
15	PAD MOUNTED THREE PHASE	61,518	0	1,413	61,518	0
16	OVERHEAD SINGLE PHASE	1,214,505	2,751	7	1,214,505	0
17	OVERHEAD THREE PHASE	57,778	0	73	57,778	0
18	SINGLE PHASE METERED CUSTS	2,416,413	0	392	2,416,413	0
19	THREE PHASE METERED CUSTS	117,570	0	2,302	117,570	0
20	TOTAL UNMETERED CUSTS	56,208	37,474	0	56,208	0
21	TOTAL CUSTOMERS	2,590,191	37,474	2,693	2,590,191	0
22	WEIGHTED CUSTOMERS	2,658,789	37,474	52,998	2,658,789	0
23	TOTAL METERS	2,552,207	0	2,693	2,552,207	0
24	RETAIL MWH SALES	85,435,608	808,802	33,742,928	85,435,608	0
SALARIES AND WAGES						
25	PRODUCTION	118,926	260	21,629	118,926	0
26	TRANSMISSION	39,842	12	17,554	39,842	0
27	DISTRIBUTION	124,425	6,736	10,732	124,425	0
28	CUSTOMER ACCOUNTING	52,452	604	755	52,452	0
29	CUSTOMER ASSISTANCE	20,592	2	150	20,592	0
30	SALES	33,036	2,173	708	33,036	0
31	TOTAL SALARIES AND WAGES	389,274	9,786	51,529	389,274	0
HEADCOUNT						
32	PRODUCTION	1,619	4	294	1,619	0
33	TRANSMISSION	849	0	154	849	0
34	DISTRIBUTION	2,505	116	216	2,505	0
35	CUSTOMER ACCOUNTING	776	9	11	776	0
36	CUSTOMER ASSISTANCE	302	0	2	302	0
37	SALES	491	32	11	491	0
38	TOTAL HEADCOUNT	6,542	161	688	6,542	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 TEST YEAR ENDING JULY 31, 2020
SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM

