

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
-- RATE BASE --								
1	GROSS PLANT	34,894,611	17,454,924	3,382,961	5,687,757	1,379,170	100,575	906,188
2	ACCUMULATED DEPRECIATION	11,786,517	5,735,555	1,121,737	1,867,877	452,870	33,196	297,959
3	NUCLEAR FUEL	751,328	360,246	62,258	141,193	36,575	2,228	22,982
4	ACCUM. DEPR. OF NUCLEAR FUEL	384,742	184,476	31,881	72,303	18,730	1,141	11,769
5	NET ELECTRIC PLANT	23,474,679	11,895,140	2,291,601	3,888,771	944,146	68,466	619,442
LESS: DEFERRED INCOME TAXES								
6	ACCOUNT 190	(619,180)	(308,716)	(61,811)	(102,310)	(25,086)	(1,813)	(16,329)
7	ACCOUNT 281 AND 282	6,014,233	2,995,255	573,770	977,777	237,308	17,200	155,770
8	ACCOUNT 283	497,208	260,021	64,203	67,382	14,696	1,477	10,519
9	TOTAL DEFERRED INCOME TAX	5,892,261	2,946,560	576,162	942,849	226,918	16,863	149,960
ADD: OTHER RATE BASE ITEMS								
10	PLANT HELD FOR FUTURE USE	119,878	57,490	9,935	22,532	5,837	356	3,668
11	MATERIALS AND SUPPLIES	766,859	393,056	95,531	114,400	26,692	2,346	18,062
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,454)	(789)	(218)	(191)	(41)	(5)	(29)
13	MIN BANK BAL., PC, PREPAIDS	143,710	73,574	14,174	24,053	5,840	423	3,831
14	PREPAID PENSION ASSET	1,301,540	680,920	189,517	162,570	34,347	3,958	25,193
15	CUSTOMER DEPOSITS	(309,768)	(135,782)	(30,456)	(54,018)	(14,623)	(745)	0
16	OPERATING RESERVES	(962,331)	(483,350)	(114,909)	(150,601)	(36,596)	(2,954)	(24,001)
17	ENVIRONMENTAL CWIP	32,705	15,681	2,710	6,146	1,592	97	1,000
18	DEFERRED BRANCH NBV	95,880	45,972	7,945	18,018	4,668	284	2,933
19	OBSOLETE INVENTORY - REG ASSET	30,867	14,800	2,558	5,801	1,503	92	944
20	PLANT MITCHELL NBV REG. ASSET	9,527	4,568	789	1,790	464	28	291
21	OPRB RET. DRUG SUBS. TAX REG. ASSET	19,154	10,415	2,776	2,531	540	60	390
22	DEFERRED NUCLEAR OUTAGE COST	34,124	16,362	2,828	6,413	1,661	101	1,044
23	ARO REGULATORY ASSET	2,009,896	964,782	167,529	376,768	97,498	5,961	61,307
24	ARO LIABILITY	(2,866,267)	(1,375,854)	(238,909)	(537,300)	(139,040)	(8,501)	(87,429)
25	ARO REGULATORY LIABILITY	14,135	6,777	1,171	2,656	688	42	432
26	CASH WORKING CAPITAL	(10,395)	(4,140)	(928)	(1,568)	(446)	(25)	(249)
27	TOTAL OTHER RATE BASE ITEMS	428,059	284,473	112,044	(1)	(9,417)	1,518	7,388
28	TOTAL INVESTMENT	18,010,477	9,233,053	1,827,482	2,945,921	707,811	53,121	476,871
-- REVENUES --								
29	REVENUE FROM SALES	7,854,928	3,264,557	730,300	1,300,572	353,130	17,975	184,321
30	OTHER OPERATING REVENUES	47,297	34,797	(1,846)	(6,003)	(1,540)	57	129
31	TOTAL REVENUES	7,902,225	3,299,354	728,453	1,294,569	351,590	18,032	184,450
-- EXPENSES --								
32	OPERATIONS & MAINTENANCE	4,482,690	1,770,042	389,334	641,627	187,186	11,174	110,397
33	DEPRECIATION EXPENSE	880,205	439,191	86,439	141,454	34,102	2,530	22,514
34	NUCLEAR DECOMMISSIONING	5,356	2,568	444	1,007	261	16	164
35	TAXES OTHER THAN INCOME TAXES	429,724	196,952	43,919	72,483	18,085	1,154	11,006
36	AMORT. OF INVESTMENT TAX CREDITS	(9,328)	(4,374)	(756)	(1,714)	(444)	(27)	(279)
37	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,485	602	1,366	354	22	222
38	AMORT. OF RETIRED UNITS	19,040	9,129	1,578	3,578	927	56	582
39	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,314	617	562	120	13	87
40	SUBTOTAL EXPENSES	5,819,212	2,419,308	522,176	860,963	240,590	14,938	144,693

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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	34,894,611	497,957	4,915,566	34,325,099	569,512
2	ACCUMULATED DEPRECIATION	11,786,517	477,863	1,607,142	11,594,198	192,319
3	NUCLEAR FUEL	751,328	0	125,846	751,328	0
4	ACCUM. DEPR. OF NUCLEAR FUEL	384,742	0	64,444	384,742	0
5	NET ELECTRIC PLANT	23,474,679	20,094	3,369,826	23,097,486	377,193
LESS: DEFERRED INCOME TAXES						
6	ACCOUNT 190	(619,180)	(7,116)	(89,279)	(612,461)	(6,719)
7	ACCOUNT 281 AND 282	6,014,233	87,276	847,236	5,891,592	122,641
8	ACCOUNT 283	497,208	11,544	61,112	490,953	6,254
9	TOTAL DEFERRED INCOME TAX	5,892,261	91,703	819,069	5,770,085	122,176
ADD: OTHER RATE BASE ITEMS						
10	PLANT HELD FOR FUTURE USE	119,878	0	20,060	119,878	0
11	MATERIALS AND SUPPLIES	766,859	10,915	94,851	755,853	11,006
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,454)	(32)	(149)	(1,454)	0
13	MIN BANK BAL., PC, PREPAIDS	143,710	124	20,843	142,862	848
14	PREPAID PENSION ASSET	1,301,540	34,201	159,844	1,290,550	10,990
15	CUSTOMER DEPOSITS	(309,768)	0	(74,134)	(309,768)	0
16	OPERATING RESERVES	(962,331)	(8,935)	(129,424)	(950,769)	(11,562)
17	ENVIRONMENTAL CWIP	32,705	0	5,478	32,705	0
18	DEFERRED BRANCH NBV	95,880	0	16,060	95,880	0
19	OBSOLETE INVENTORY - REG ASSET	30,867	0	5,170	30,867	0
20	PLANT MITCHELL NBV REG. ASSET	9,527	0	1,596	9,527	0
21	OPRB RET. DRUG SUBS. TAX REG. ASSET	19,154	455	1,988	19,154	0
22	DEFERRED NUCLEAR OUTAGE COST	34,124	0	5,716	34,124	0
23	ARO REGULATORY ASSET	2,009,896	440	335,610	2,009,896	0
24	ARO LIABILITY	(2,866,267)	(627)	(478,606)	(2,866,267)	0
25	ARO REGULATORY LIABILITY	14,135	0	2,368	14,135	0
26	CASH WORKING CAPITAL	(10,395)	(160)	(2,778)	(10,294)	(101)
27	TOTAL OTHER RATE BASE ITEMS	428,059	36,381	(15,508)	416,878	11,181
28	TOTAL INVESTMENT	18,010,477	(35,228)	2,535,249	17,744,279	266,197
-- REVENUES --						
29	REVENUE FROM SALES	7,854,928	139,936	1,791,096	7,781,887	73,041
30	OTHER OPERATING REVENUES	47,297	(1,486)	(3,220)	20,887	26,409
31	TOTAL REVENUES	7,902,225	138,450	1,787,876	7,802,775	99,450
-- EXPENSES --						
32	OPERATIONS & MAINTENANCE	4,482,690	58,228	1,276,755	4,444,743	37,947
33	DEPRECIATION EXPENSE	880,205	21,240	121,448	868,919	11,286
34	NUCLEAR DECOMMISSIONING	5,356	0	897	5,356	0
35	TAXES OTHER THAN INCOME TAXES	429,724	7,306	75,785	426,669	3,055
36	AMORT. OF INVESTMENT TAX CREDITS	(9,328)	0	(1,528)	(9,123)	(205)
37	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,217	7,268	0
38	AMORT. OF RETIRED UNITS	19,040	0	3,189	19,040	0
39	AMORT. OF DEF. HEALTHCARE COSTS	4,256	101	442	4,256	0
40	SUBTOTAL EXPENSES	5,819,212	86,876	1,478,186	5,767,129	52,083

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
41	INCOME TAXES	437,025	176,307	43,098	95,249	24,577	512	7,642
42	TOTAL EXPENSES	6,256,236	2,595,615	565,274	955,612	265,167	15,450	152,334
--- RETURN ---								
43	OPERATING INCOME	1,645,988	703,740	163,179	338,957	86,423	2,582	32,116
44	INTEREST ON CUSTOMER DEPOSITS	(6,223)	(2,728)	(612)	(1,085)	(294)	(15)	0
45	NET INCOME	1,639,765	701,012	162,567	337,872	86,129	2,567	32,116
46	RETURN ON INVESTMENT	9.10%	7.59%	8.90%	11.47%	12.17%	4.83%	6.73%

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
41	INCOME TAXES	437,025	13,315	65,659	426,359	10,665
42	TOTAL EXPENSES	6,256,236	100,191	1,543,844	6,193,488	62,748
--	RETURN --					
43	OPERATING INCOME	1,645,988	38,259	244,031	1,609,287	36,702
44	INTEREST ON CUSTOMER DEPOSITS	(6,223)	0	(1,489)	(6,223)	0
45	NET INCOME	1,639,765	38,259	242,542	1,603,063	36,702
46	RETURN ON INVESTMENT	9.10%	-108.60%	9.57%	9.03%	13.79%

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 – 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
1	TOTAL EXPENSES	6,256,236	2,595,615	565,274	955,612	265,167	15,450	152,384
2	LESS:							
3	NUCLEAR FUEL EXPENSE	134,422	46,929	8,702	20,880	6,834	315	3,752
4	DEPRECIATION EXPENSE	880,205	439,191	86,439	141,454	34,102	2,530	22,514
5	DEFERRED INCOME TAXES	172,866	88,608	17,539	28,274	6,794	510	4,577
6	AMORT. OF INVESTMENT TAX CREDITS	(9,328)	(4,374)	(756)	(1,714)	(444)	(27)	(279)
7	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,485	602	1,366	354	22	222
8	AMORT. OF RETIRED UNITS	19,040	9,129	1,578	3,578	927	56	582
9	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,314	617	562	120	13	87
9	CWC ALLOCATOR	5,047,508	2,010,332	450,554	761,212	216,481	12,031	120,879
10	CASH WORKING CAPITAL	(10,395)	(4,140)	(928)	(1,568)	(446)	(25)	(249)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 – 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
1	TOTAL EXPENSES	6,256,236	100,191	1,543,844	6,193,488	62,748
	LESS:					
2	NUCLEAR FUEL EXPENSE	134,422	1,434	45,575	134,422	0
3	DEPRECIATION EXPENSE	880,205	21,240	121,448	888,919	11,286
4	DEFERRED INCOME TAXES	172,866	(336)	24,346	170,311	2,554
5	AMORT. OF INVESTMENT TAX CREDITS	(9,328)	0	(1,528)	(9,123)	(205)
6	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,217	7,268	0
7	AMORT. OF RETIRED UNITS	19,040	0	3,189	19,040	0
8	AMORT. OF DEF. HEALTHCARE COSTS	4,256	101	442	4,256	0
9	CWC ALLOCATOR	5,047,508	77,752	1,349,154	4,998,395	49,113
10	CASH WORKING CAPITAL	(10,395)	(160)	(2,778)	(10,294)	(101)

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
STATE TAX CALCULATION								
1	REVENUE	7,902,225	3,299,354	728,453	1,294,569	351,590	18,032	184,450
2	LESS:							
3	O&M EXPENSES	4,482,690	1,770,042	389,334	641,627	187,186	11,174	110,397
4	DEPRECIATION & NUCLEAR DECOMM.	885,561	441,759	86,883	142,461	34,362	2,546	22,678
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,314	617	562	120	13	87
6	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,485	602	1,366	354	22	222
7	AMORT. OF RETIRED UNITS	19,040	9,129	1,578	3,578	927	56	582
8	TAXES OTHER THAN INC. TAX	429,724	196,952	43,919	72,483	18,085	1,154	11,006
9	INTEREST EXPENSE	322,607	165,384	32,734	52,768	12,678	952	8,542
10	NET INCOME BEFORE INC. TAXES	1,751,078	710,288	172,787	379,724	97,878	2,116	30,937
11	PLUS:							
12	NON-DEDUCTIBLE DEPRECIATION	56,960	29,197	5,779	9,316	2,239	168	1,508
13	OTHER NON-DEDUCTIBLE ITEMS	11,001	5,639	1,116	1,799	432	32	291
14	LESS:							
15	STATE INCOME TAX DEDUCTION	102,964	42,177	10,171	22,123	5,691	131	1,853
16	INCOME SUBJECT TO STATE TAX	1,716,074	702,947	169,512	368,716	94,857	2,185	30,883
17	STATE INCOME TAX RATE	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
18	TAX ON ORDINARY INCOME	102,964	42,177	10,171	22,123	5,691	131	1,853
19	STATE TAX CREDITS	(25,337)	(12,988)	(2,571)	(4,144)	(996)	(75)	(671)
20	PRIOR YEAR ADJUSTMENT	(1,965)	(1,007)	(199)	(321)	(77)	(6)	(52)
21	TAX RATE DIFFERENTIAL	(18)	(9)	(2)	(3)	(1)	(0)	(0)
22	NET STATE INCOME TAX	75,643	28,173	7,399	17,654	4,618	51	1,130

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
STATE TAX CALCULATION						
1	REVENUE	7,902,225	138,450	1,787,876	7,802,775	99,450
2	LESS:					
3	O&M EXPENSES	4,482,690	58,228	1,276,755	4,444,743	37,947
4	DEPRECIATION & NUCLEAR DECOMM.	885,561	21,240	122,345	874,275	11,286
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	101	442	4,256	0
6	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,217	7,268	0
7	AMORT. OF RETIRED UNITS	19,040	0	3,189	19,040	0
8	TAXES OTHER THAN INC. TAX	429,724	7,306	75,765	426,669	3,055
9	INTEREST EXPENSE	322,607	(631)	45,412	317,839	4,768
	NET INCOME BEFORE INC. TAXES	1,751,078	52,205	262,750	1,708,684	42,394
10	PLUS:					
11	NON-DEDUCTIBLE DEPRECIATION OTHER NON-DEDUCTIBLE ITEMS	56,960 11,001	(111) (21)	8,022 1,549	56,118 10,838	842 163
12	LESS:					
13	STATE INCOME TAX DEDUCTION	102,964	2,947	15,414	100,508	2,456
14	INCOME SUBJECT TO STATE TAX	1,716,074	49,125	256,907	1,675,132	40,941
15	STATE INCOME TAX RATE	6.00%	6.00%	6.00%	6.00%	6.00%
16	TAX ON ORDINARY INCOME	102,964	2,947	15,414	100,508	2,456
17	STATE TAX CREDITS	(25,337)	49	(3,568)	(24,963)	(374)
18	PRIOR YEAR ADJUSTMENT	(1,965)	4	(277)	(1,936)	(29)
19	TAX RATE DIFFERENTIAL	(18)	0	(3)	(18)	(0)
	NET STATE INCOME TAX	75,643	3,001	11,567	73,691	2,053

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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								
20	REVENUE	7,902,225	3,299,354	728,453	1,294,569	351,590	18,032	184,450
21	LESS:							
22	O & M EXPENSES	4,482,690	1,770,042	389,334	641,627	187,186	11,174	110,397
23	DEPRECIATION & NUCLEAR DECOMM.	885,561	441,759	86,883	142,461	34,362	2,546	22,678
24	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,314	617	562	120	13	87
25	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,485	602	1,366	354	22	222
26	AMORT. OF RETIRED UNITS	19,040	9,129	1,578	3,578	927	56	582
27	TAXES OTHER THAN INC. TAX	429,724	196,952	43,919	72,483	18,085	1,154	11,006
28	INTEREST EXPENSE	322,607	165,384	32,734	52,768	12,678	952	8,542
	NET INCOME BEFORE INC. TAXES	1,751,078	710,288	172,787	379,724	97,878	2,116	30,937
29	PLUS:							
30	NON-DEDUCTIBLE DEPRECIATION	55,883	28,645	5,670	9,140	2,196	165	1,480
	OTHER NON-DEDUCTIBLE ITEMS	11,001	5,639	1,116	1,799	432	32	291
31	LESS:							
32	STATE INCOME TAX DEDUCTION	102,964	42,177	10,171	22,123	5,691	131	1,853
33	INCOME SUBJECT TO FED. TAX	1,714,997	702,395	169,402	368,540	94,815	2,182	30,855
	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
34	TAX ON ORDINARY INCOME	360,149	147,503	35,574	77,393	19,911	458	6,479
35	TAX RATE DIFFERENTIAL	37	19	4	6	1	0	1
36	PRIOR YEAR ADJUSTMENT	(3,206)	(1,643)	(325)	(524)	(126)	(9)	(85)
37	STATE TAX CREDITS	5,321	2,727	540	870	209	16	141
38	FEDERAL TAX CREDITS	(920)	(472)	(93)	(150)	(36)	(3)	(24)
39	NET FEDERAL INCOME TAX	361,381	148,134	35,699	77,595	19,960	462	6,512
40	TOTAL INCOME TAXES	437,025	176,307	43,098	95,249	24,577	512	7,642

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
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						
20	REVENUE	7,902,225	138,450	1,787,876	7,802,775	99,450
21	LESS:					
22	O & M EXPENSES	4,482,690	58,228	1,276,755	4,444,743	37,947
23	DEPRECIATION & NUCLEAR DECOMM.	895,581	21,240	122,345	874,275	11,286
24	AMORT. OF DEF. HEALTHCARE COSTS	4,256	101	442	4,256	0
25	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,217	7,268	0
26	AMORT. OF RETIRED UNITS	19,040	0	3,189	19,040	0
27	TAXES OTHER THAN INC. TAX	429,724	7,306	75,765	426,669	3,055
28	INTEREST EXPENSE	322,607	(631)	45,412	317,839	4,768
29	NET INCOME BEFORE INC. TAXES	1,751,078	52,205	262,750	1,708,684	42,394
30	PLUS:					
31	NON-DEDUCTIBLE DEPRECIATION	55,883	(109)	7,870	55,057	826
32	OTHER NON-DEDUCTIBLE ITEMS	11,001	(21)	1,549	10,838	163
33	LESS:					
34	STATE INCOME TAX DEDUCTION	102,964	2,947	15,414	100,508	2,456
35	INCOME SUBJECT TO FED. TAX	1,714,997	49,127	256,755	1,674,071	40,926
36	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%
37	TAX ON ORDINARY INCOME	360,149	10,317	53,919	351,555	8,594
38	TAX RATE DIFFERENTIAL	37	(0)	5	37	1
39	PRIOR YEAR ADJUSTMENT	(3,206)	6	(452)	(3,159)	(47)
40	STATE TAX CREDITS	5,321	(10)	749	5,242	79
41	FEDERAL TAX CREDITS	(920)	2	(130)	(906)	(14)
42	NET FEDERAL INCOME TAX	361,381	10,314	54,092	352,769	8,613
43	TOTAL INCOME TAXES	437,025	13,315	65,859	426,359	10,685

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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	48,874	22,475	3,884	8,809	2,282	139	1,434
2	NUCLEAR	1,095	525	91	206	53	3	33
3	HYDRO	35,678	17,107	2,956	6,705	1,737	106	1,091
4	OTHER	49,097	23,541	4,068	9,227	2,390	146	1,502
5	TOTAL LAND	132,744	63,648	11,000	24,946	6,462	394	4,061
EQUIPMENT								
6	STEAM	8,133,722	3,899,948	673,987	1,528,528	395,957	24,117	248,804
7	NUCLEAR	4,799,394	2,301,208	397,694	901,925	233,639	14,230	146,809
8	HYDRO	730,139	350,086	60,502	137,211	35,544	2,165	22,334
9	OTHER	3,192,478	1,530,726	284,539	559,946	155,413	9,466	97,655
10	TOTAL EQUIPMENT	16,855,733	8,081,969	1,396,722	3,167,610	820,552	49,978	515,603
11	PRODUCTION PLANT	16,988,477	8,145,617	1,407,722	3,192,556	827,014	50,371	519,663
12	SCHERER 4 TSA	0	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	21,226	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	303,352	0	0	0	0	0	0
15	TOTAL PRODUCTION PLANT	17,313,055	8,145,617	1,407,722	3,192,556	827,014	50,371	519,663
TRANSMISSION PLANT								
ACCOUNT 350 - LAND								
SUBSTATIONS								
16	LEVEL B-2	27,335	13,107	2,265	5,137	1,331	81	836
17	LEVEL C	13,636	6,544	1,131	2,565	664	40	418
18	LEVEL D	0	0	0	0	0	0	0
19	LEVEL E	126	49	8	20	7	0	3
20	LEVEL F	55	26	4	10	2	0	2
21	TOTAL SUBSTATIONS	41,153	19,726	3,409	7,732	2,004	122	1,259
LEVEL B-2								
22	LEVEL B-2	304,512	146,007	25,233	57,225	14,824	903	9,315
23	LEVEL D	31,482	11,596	2,005	4,805	2,090	72	786
24	TOTAL LINES	335,994	157,603	27,238	62,031	16,914	975	10,100
25	TOTAL ACCOUNT 350	377,147	177,330	30,647	69,762	18,919	1,097	11,359
ACCOUNTS 352 & 353								
26	LEVEL B-1	435,106	208,624	36,054	81,767	21,181	1,290	13,310
27	LEVEL B-2	1,223,860	586,815	101,413	229,994	59,579	3,629	37,437
28	LEVEL C	738,380	354,369	61,242	138,889	35,979	2,191	22,608
29	LEVEL D	2,136	787	136	326	142	5	53
30	LEVEL E	15,131	5,837	1,009	2,400	843	36	395
31	LEVEL F	3,466	1,668	268	614	137	15	109
32	TOTAL ACCOUNTS 352 & 353	2,418,079	1,158,099	200,123	453,990	117,860	7,167	73,911
ACCOUNT 354 - TOWERS & FIXTURES								
33	LEVEL B-2	917,214	439,785	76,003	172,367	44,651	2,720	28,057
34	LEVEL D	28,323	10,433	1,804	4,323	1,881	65	707
35	TOTAL ACCOUNT 354	945,537	450,217	77,807	176,690	46,531	2,784	28,764

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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						
1	LAND					
2	STEAM	46,874	0	7,851	46,874	0
3	NUCLEAR	1,095	0	183	1,095	0
4	HYDRO	35,678	0	5,976	35,678	0
5	OTHER	49,097	0	8,224	49,097	0
6	TOTAL LAND	132,744	0	22,234	132,744	0
7	EQUIPMENT					
8	STEAM	8,133,722	0	1,362,381	8,133,722	0
9	NUCLEAR	4,799,394	0	803,888	4,799,394	0
10	HYDRO	730,139	0	122,297	730,139	0
11	OTHER	3,192,478	0	534,733	3,192,478	0
12	TOTAL EQUIPMENT	16,855,733	0	2,823,299	16,855,733	0
13	PRODUCTION PLANT	16,988,477	0	2,845,534	16,988,477	0
14	SCHERER 4 TSA	0	0	0	0	0
15	DALTON / TRI-COUNTY	21,226	0	0	0	21,226
16	WHOLESALE BLOCK POWER SALES	303,352	0	0	0	303,352
17	TOTAL PRODUCTION PLANT	17,313,055	0	2,845,534	16,988,477	324,578
TRANSMISSION PLANT						
ACCOUNT 350 - LAND						
18	SUBSTATIONS					
19	LEVEL B-2	27,335	0	4,579	27,335	0
20	LEVEL C	13,636	0	2,273	13,636	0
21	LEVEL D	0	0	0	0	0
22	LEVEL E	126	0	39	126	0
23	LEVEL F	55	1	9	55	0
24	TOTAL SUBSTATIONS	41,153	1	6,900	41,153	0
25	LINES					
26	LEVEL B-2	304,512	0	51,005	304,512	0
27	LEVEL D	31,482	0	10,128	31,482	0
28	TOTAL LINES	335,994	0	61,133	335,994	0
29	TOTAL ACCOUNT 350	377,147	1	68,033	377,147	0
ACCOUNTS 352 & 353						
30	LEVEL B-1	435,106	0	72,879	435,106	0
31	LEVEL B-2	1,223,860	0	204,994	1,223,860	0
32	LEVEL C	738,380	0	123,103	738,380	0
33	LEVEL D	2,136	0	687	2,136	0
34	LEVEL E	15,131	0	4,610	15,131	0
35	LEVEL F	3,466	59	596	3,466	0
36	TOTAL ACCOUNTS 352 & 353	2,418,079	59	406,869	2,418,079	0
ACCOUNT 354 - TOWERS & FIXTURES						
37	LEVEL B-2	917,214	0	153,631	917,214	0
38	LEVEL D	28,323	0	9,112	28,323	0
39	TOTAL ACCOUNT 354	945,537	0	162,743	945,537	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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	613,475	294,148	50,835	115,287	29,865	1,819	18,766
37	LEVEL B-2	138,260	50,927	8,805	21,103	9,180	315	3,450
38	TOTAL ACCOUNT 355	751,735	345,075	59,640	136,390	39,045	2,134	22,216
39	ACCOUNT 356 - OVHD. CONDUCTORS	1,237,234	593,228	102,521	232,507	60,230	3,668	37,846
40	LEVEL B-2	207,969	76,604	13,244	31,743	13,809	474	5,189
41	TOTAL ACCOUNT 356	1,445,204	669,832	115,766	264,250	74,038	4,143	43,035
42	ACCOUNT 357 - UNDG. CONDUIT	10,042	4,815	832	1,887	489	30	307
43	LEVEL B-2	2,046	754	130	312	136	5	51
44	TOTAL ACCOUNT 357	12,088	5,569	962	2,199	625	34	358
45	ACCOUNT 358 - UNDG. CONDUCTORS	21,777	10,442	1,805	4,093	1,060	65	666
46	LEVEL B-2	2,825	1,040	180	431	188	6	70
47	TOTAL ACCOUNT 358	24,602	11,482	1,984	4,524	1,248	71	737
48	ACCOUNT 359 - ROADS & TRAILS	2,478	1,188	205	466	121	7	76
49	LEVEL B-2	2,658	979	169	406	177	6	66
50	TOTAL ACCOUNT 359	5,136	2,167	375	871	297	13	142
51	TOTAL TRANSMISSION PLANT	5,979,528	2,819,771	487,304	1,108,678	298,563	17,444	180,522
52	REMOVE SCHERER 4 TSA	(227,828)	(109,239)	(18,879)	(42,815)	(11,091)	(676)	(6,969)
53	TRANSMISSION PLANT	5,751,700	2,710,532	468,425	1,065,863	287,472	16,768	173,553
54	SCHERER 4 TSA	227,828	0	0	0	0	0	0
55	DALTON / TRI-COUNTY	168	0	0	0	0	0	0
56	WHOLESALE BLOCK POWER SALES	5,955	0	0	0	0	0	0
57	TOTAL TRANSMISSION PLANT	5,985,651	2,710,532	468,425	1,065,863	287,472	16,768	173,553
DISTRIBUTION PLANT								
58	ACCOUNT 360 - LAND	74,182	35,602	6,153	13,954	3,615	220	2,271
59	SUBSTATIONS	6	2	0	1	0	0	0
60	LEVEL C	1,951	752	130	309	109	5	51
61	LEVEL E	1,752	843	136	310	69	8	55
62	LEVEL G	97	52	8	19	3	0	3
63	TOTAL SUBSTATIONS	77,987	37,252	6,427	14,593	3,796	233	2,380
64	LINES - LEVEL F	45,740	39,568	4,562	710	12	52	129
65	TOTAL ACCOUNT 360	123,727	76,820	10,989	15,304	3,807	285	2,509
66	ACCOUNT 361 - STRUCTURES	193,698	92,961	16,065	36,435	9,438	575	5,931
67	LEVEL C	1	0	0	0	0	0	0
68	LEVEL E	16,576	6,394	1,106	2,629	924	40	433
69	LEVEL F	2,230	1,073	173	395	88	10	70
70	LEVEL G	1,023	551	89	201	30	5	30
71	TOTAL ACCOUNT 361	213,528	100,980	17,432	39,660	10,480	629	6,464

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
36	ACCOUNT 355 - POLES & FIXTURES					
37	LEVEL B-2	613,475	0	102,756	613,475	0
38	LEVEL D	138,260	0	44,480	138,260	0
	TOTAL ACCOUNT 355	751,735	0	147,235	751,735	0
39	ACCOUNT 356 - OVHD. CONDUCTORS					
40	LEVEL B-2	1,237,234	0	207,234	1,237,234	0
41	LEVEL D	207,969	0	66,906	207,969	0
	TOTAL ACCOUNT 356	1,445,204	0	274,140	1,445,204	0
42	ACCOUNT 357 - UND.G. CONDUIT					
43	LEVEL B-2	10,042	0	1,682	10,042	0
44	LEVEL D	2,046	0	638	2,046	0
	TOTAL ACCOUNT 357	12,088	0	2,340	12,088	0
45	ACCOUNT 358 - UND.G. CONDUCTORS					
46	LEVEL B-2	21,777	0	3,648	21,777	0
47	LEVEL D	2,825	0	909	2,825	0
	TOTAL ACCOUNT 358	24,602	0	4,556	24,602	0
48	ACCOUNT 359 - ROADS & TRAILS					
49	LEVEL B-2	2,478	0	415	2,478	0
50	LEVEL D	2,658	0	855	2,658	0
	TOTAL ACCOUNT 359	5,136	0	1,270	5,136	0
51	TOTAL TRANSMISSION PLANT	5,979,528	60	1,067,188	5,979,528	0
52	REMOVE SCHERER 4 TSA	(227,828)	0	(38,161)	(227,828)	0
53	TRANSMISSION PLANT	5,751,700	60	1,029,027	5,751,700	0
54	SCHERER 4 TSA	227,828	0	0	0	227,828
55	DALTON / TRI-COUNTY	168	0	0	0	168
56	WHOLESALE BLOCK POWER SALES	5,955	0	0	0	5,955
57	TOTAL TRANSMISSION PLANT	5,985,651	60	1,029,027	5,751,700	233,951
DISTRIBUTION PLANT						
58	ACCOUNT 360 - LAND					
59	SUBSTATIONS					
60	LEVEL C	74,182	0	12,368	74,182	0
61	LEVEL D	6	0	2	6	0
62	LEVEL E	1,951	0	594	1,951	0
63	LEVEL F	1,752	30	301	1,752	0
64	LEVEL G	97	2	9	97	0
65	TOTAL SUBSTATIONS	77,987	32	13,274	77,987	0
	LINES - LEVEL F	45,740	665	42	45,740	0
	TOTAL ACCOUNT 360	123,727	697	13,316	123,727	0
66	ACCOUNT 361 - STRUCTURES					
67	LEVEL C	193,698	0	32,293	193,698	0
68	LEVEL D	1	0	0	1	0
69	LEVEL E	16,576	0	5,051	16,576	0
70	LEVEL F	2,230	38	383	2,230	0
71	LEVEL G	1,023	19	97	1,023	0
	TOTAL ACCOUNT 361	213,528	57	37,825	213,528	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ACCOUNT 362 - STATION EQUIPMENT								
72	LEVEL C	1,186,840	569,597	98,437	223,244	57,830	3,522	36,338
73	LEVEL D	41	15	3	6	3	0	1
74	LEVEL E	160,044	61,736	10,674	25,386	8,919	382	4,182
75	LEVEL F	32,575	15,677	2,523	5,770	1,285	143	1,022
76	LEVEL G	6,094	3,284	529	1,196	180	29	180
77	TOTAL ACCOUNT 362	1,395,592	650,309	112,165	255,602	68,217	4,077	41,724
ACCOUNT 364 - POLES								
78	LEVEL F	378,065	327,051	37,706	5,872	97	428	1,065
79	CUSTOMER	412,307	31,934	31,934	73,031	16,264	1,816	12,937
80	DEMAND	790,372	525,474	69,640	78,903	16,361	2,245	14,002
81	LEVEL G	130,467	112,909	13,015	2,019	27	148	365
82	CUSTOMER	142,283	76,683	12,341	27,925	4,201	673	4,208
83	DEMAND	272,750	189,592	25,356	29,944	4,229	821	4,573
84	TOTAL ACCOUNT 364	1,063,122	715,066	94,956	108,847	20,590	3,065	18,575
ACCOUNT 365 - OVHD. CONDUCTORS								
85	LEVEL F	589,729	510,154	58,816	9,160	151	668	1,662
86	CUSTOMER	398,884	191,963	30,894	70,653	15,735	1,757	12,516
87	DEMAND	988,613	702,117	89,710	79,813	15,886	2,425	14,178
88	LEVEL G	108,436	93,843	10,817	1,678	22	123	303
89	CUSTOMER	138,708	74,756	12,031	27,224	4,096	656	4,103
90	DEMAND	247,144	168,599	22,848	28,902	4,118	779	4,406
91	TOTAL ACCOUNT 365	1,235,757	870,716	112,558	108,715	20,004	3,204	18,583
ACCOUNT 366 - UNDG. CONDUIT								
92	LEVEL F	28,147	24,349	2,807	437	7	32	79
93	CUSTOMER	329,384	158,516	25,511	58,343	12,993	1,451	10,395
94	DEMAND	357,531	182,865	28,318	58,780	13,000	1,483	10,415
95	LEVEL G	14,128	12,227	1,409	219	3	16	39
96	CUSTOMER	37,557	20,241	3,257	7,371	1,109	178	1,111
97	DEMAND	51,685	32,468	4,667	7,590	1,112	194	1,150
98	TOTAL ACCOUNT 366	409,216	215,333	32,985	66,370	14,112	1,676	11,565
ACCOUNT 367 - UNDG. CONDUCTORS								
99	LEVEL F	130,838	113,183	13,049	2,032	34	148	369
100	CUSTOMER	1,531,104	736,844	118,586	271,200	60,397	6,744	48,043
101	DEMAND	1,661,941	850,027	131,635	273,232	60,431	6,893	48,411
102	LEVEL G	7,270	6,291	725	112	2	8	20
103	CUSTOMER	85,072	45,849	7,379	16,697	2,512	402	2,516
104	DEMAND	92,342	52,140	8,104	16,809	2,514	411	2,537
105	TOTAL ACCOUNT 367	1,754,283	902,168	139,739	290,041	62,945	7,303	50,948

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ACCOUNT 362 - STATION EQUIPMENT						
72	LEVEL C	1,186,840	0	197,870	1,186,840	0
73	LEVEL D	41	0	13	41	0
74	LEVEL E	180,044	0	48,764	180,044	0
75	LEVEL F	32,575	554	5,601	32,575	0
76	LEVEL G	6,094	116	580	6,094	0
77	- TOTAL ACCOUNT 362	1,385,592	670	252,828	1,385,592	0
ACCOUNT 364 - POLES						
LEVEL F						
78	CUSTOMER	378,065	5,497	348	378,065	0
79	DEMAND	412,307	7,012	70,890	412,307	0
80	TOTAL LEVEL F	790,372	12,509	71,238	790,372	0
LEVEL G						
81	CUSTOMER	130,467	1,898	87	130,467	0
82	DEMAND	142,283	2,710	13,541	142,283	0
83	TOTAL LEVEL G	272,750	4,608	13,628	272,750	0
84	TOTAL ACCOUNT 364	1,063,122	17,117	84,866	1,063,122	0
ACCOUNT 365 - OVHD. CONDUCTORS						
LEVEL F						
85	CUSTOMER	589,729	8,575	543	589,729	0
86	DEMAND	398,884	6,784	68,582	398,884	0
87	TOTAL LEVEL F	988,613	15,358	69,125	988,613	0
LEVEL G						
88	CUSTOMER	108,436	1,577	72	108,436	0
89	DEMAND	138,708	2,642	13,201	138,708	0
90	TOTAL LEVEL G	247,144	4,219	13,273	247,144	0
91	TOTAL ACCOUNT 365	1,235,757	19,578	82,398	1,235,757	0
ACCOUNT 366 - UNDG. CONDUIT						
LEVEL F						
92	CUSTOMER	28,147	409	26	28,147	0
93	DEMAND	329,384	5,602	56,633	329,384	0
94	TOTAL LEVEL F	357,531	6,011	56,658	357,531	0
LEVEL G						
95	CUSTOMER	14,128	206	9	14,128	0
96	DEMAND	37,557	715	3,574	37,557	0
97	TOTAL LEVEL G	51,685	921	3,584	51,685	0
98	TOTAL ACCOUNT 366	409,216	6,932	60,242	409,216	0
ACCOUNT 367 - UNDG. CONDUCTORS						
LEVEL F						
99	CUSTOMER	130,838	1,902	120	130,838	0
100	DEMAND	1,531,104	26,039	263,250	1,531,104	0
101	TOTAL LEVEL F	1,661,941	27,941	263,371	1,661,941	0
LEVEL G						
102	CUSTOMER	7,270	106	5	7,270	0
103	DEMAND	85,072	1,620	8,097	85,072	0
104	TOTAL LEVEL G	92,342	1,726	8,101	92,342	0
105	TOTAL ACCOUNT 367	1,754,283	29,668	271,472	1,754,283	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO.	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	27,091	23,436	2,702	421	7	31	76
107	CUSTOMER	138,073	66,448	10,694	24,456	5,447	608	4,332
108	DEMAND	165,164	89,883	13,396	24,877	5,454	639	4,409
LEVEL G								
109	CUSTOMER	652,265	620,533	28,636	2,398	32	185	231
110	PAD MOUNTED SINGLE PHASE	594,352	0	373,796	184,725	4,146	4,196	13,834
111	PAD MOUNTED THREE PHASE	141,208	125,688	14,487	459	1	122	131
112	OVERHEAD SINGLE PHASE	8,075	0	6,058	1,780	6	158	63
113	OVERHEAD THREE PHASE	1,395,900	746,221	422,976	189,362	4,184	4,662	14,259
114	TOTAL LEVEL G CUSTOMER	17,304	9,326	1,501	3,396	511	82	512
115	DEMAND	1,413,204	755,547	424,477	192,758	4,695	4,744	14,771
116	TOTAL LEVEL G	1,578,368	845,430	437,873	217,635	10,149	5,382	19,180
TOTAL ACCOUNT 368								
ACCOUNT 369 - SERVICES								
117	POWER PANELS	510	510	0	0	0	0	0
118	EV CHARGERS	919	912	1	4	1	0	0
OVERHEAD SERVICE								
119	2 AND 3 WIRE	276,014	245,677	28,317	897	1	239	256
120	4 WIRE	22,189	0	16,646	4,891	16	434	174
121	TOTAL OVERHEAD SERVICE	298,203	245,677	44,962	5,788	17	674	429
PAD SERVICE								
122	2 AND 3 WIRE	722,060	686,933	31,700	2,654	35	205	256
123	4 WIRE	51,234	0	32,222	15,923	357	362	1,192
124	TOTAL PAD SERVICE	773,294	686,933	63,921	18,578	392	567	1,448
125	TOTAL ACCOUNT 369	1,072,925	934,032	108,885	24,369	411	1,240	1,878
ACCOUNT 370 - METERS								
126	SINGLE PHASE METERS	293,821	270,339	22,139	1,170	12	12	95
127	THREE PHASE METERS	199,042	0	136,015	54,133	1,047	595	3,302
128	TOTAL ACCOUNT 370	492,863	270,339	158,154	55,304	1,059	607	3,396
ACCOUNT 371 - INSTALLATIONS								
129		2,084	2,069	3	9	3	0	0
ACCOUNT 372 - LEASED PROP.								
130		798	0	670	105	2	8	7
ACCOUNT 373 - STREET LIGHTING								
131		377,447	0	0	0	0	0	0
132	TOTAL DISTRIBUTION PLANT	9,709,710	5,583,261	1,226,450	1,181,960	211,779	27,478	174,829
GENERAL PLANT								
133	PRODUCTION	439,904	210,925	36,452	82,669	21,415	1,304	13,456
134	TRANSMISSION	145,751	68,686	11,870	27,009	7,285	425	4,398
135	DISTRIBUTION	467,196	268,646	59,012	56,872	10,190	1,322	8,412
136	CUSTOMER ACCOUNTING	184,175	157,825	17,075	2,956	427	197	547
137	CUSTOMER ASSISTANCE	78,777	33,811	36,522	6,206	156	449	997
138	SALES	105,865	30,148	51,762	11,726	592	820	1,087
139	GENERAL PLANT	1,421,667	770,041	212,693	187,438	40,065	4,518	28,897
140	SCHERER 4 TSA	7,827	0	0	0	0	0	0
141	DALTON / TRI-COUNTY	61	0	0	0	0	0	0
142	WHOLESALE BLOCK POWER SALES	2,486	0	0	0	0	0	0
143	TOTAL GENERAL PLANT	1,432,041	770,041	212,693	187,438	40,065	4,518	28,897

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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						
106	LEVEL F	27,091	394		27,091	0
107	CUSTOMER	138,073	2,348	25	138,073	0
108	DEMAND	165,164	2,742	23,740	165,164	0
	TOTAL LEVEL F			23,765		
LEVEL G						
109	CUSTOMER	652,265	118	133	652,265	0
110	PAD MOUNTED SINGLE PHASE	594,352	0	13,655	594,352	0
111	PAD MOUNTED THREE PHASE	141,208	320	1	141,208	0
112	OVERHEAD SINGLE PHASE	8,075	0	10	8,075	0
113	OVERHEAD THREE PHASE	1,395,900	438	13,798	1,395,900	0
114	TOTAL LEVEL G CUSTOMER	17,304	330	1,647	17,304	0
115	DEMAND	1,413,204	767	15,445	1,413,204	0
116	TOTAL LEVEL G	1,578,368	3,509	39,210	1,578,368	0
	TOTAL ACCOUNT 368					
ACCOUNT 369 - SERVICES						
117	POWER PANELS	510	0	0	510	0
118	EV CHARGERS	919	0	0	919	0
OVERHEAD SERVICE						
119	2 AND 3 WIRE	276,014	625	2	276,014	0
120	4 WIRE	22,189	0	28	22,189	0
121	TOTAL OVERHEAD SERVICE	298,203	625	30	298,203	0
PAD SERVICE						
122	2 AND 3 WIRE	722,060	130	147	722,060	0
123	4 WIRE	51,234	0	1,177	51,234	0
124	TOTAL PAD SERVICE	773,294	130	1,324	773,294	0
125	TOTAL ACCOUNT 369	1,072,925	756	1,354	1,072,925	0
ACCOUNT 370 - METERS						
126	SINGLE PHASE METERS	293,821	0	54	293,821	0
127	THREE PHASE METERS	199,042	0	3,949	199,042	0
128	TOTAL ACCOUNT 370	492,863	0	4,003	492,863	0
ACCOUNT 371 - INSTALLATIONS						
129		2,084	0	0	2,084	0
ACCOUNT 372 - LEASED PROP.						
130		798	0	7	798	0
ACCOUNT 373 - STREET LIGHTING						
131		377,447	377,447	0	377,447	0
132	TOTAL DISTRIBUTION PLANT	9,709,710	458,430	847,522	9,709,710	0
GENERAL PLANT						
133	PRODUCTION	439,904	0	73,683	439,904	0
134	TRANSMISSION	145,751	2	26,076	145,751	0
135	DISTRIBUTION	467,196	21,962	40,780	467,196	0
136	CUSTOMER ACCOUNTING	184,175	2,256	2,892	184,175	0
137	CUSTOMER ASSISTANCE	78,777	5	631	78,777	0
138	SALES	105,865	7,258	2,472	105,865	0
139	GENERAL PLANT	1,421,667	31,483	146,534	1,421,667	0
140	SCHERER 4 TSA	7,827	0	0	7,827	0
141	DALTON / TRI-COUNTY	61	0	0	61	0
142	WHOLESALE BLOCK POWER SALES	2,486	0	0	2,486	0
143	TOTAL GENERAL PLANT	1,432,041	31,483	146,534	1,421,667	10,374

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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)
<u>INTANGIBLE PLANT</u>								
144	PRODUCTION	139,708	66,997	11,577	26,255	6,801	414	4,274
145	TRANSMISSION	48,705	22,953	3,967	9,026	2,434	142	1,470
146	DISTRIBUTION	148,165	85,198	18,715	18,036	3,232	419	2,668
147	CUSTOMER ACCOUNTING	58,409	50,052	5,415	937	135	63	173
148	CUSTOMER ASSISTANCE	24,983	10,723	11,582	1,968	50	142	316
149	SALES	33,574	9,561	16,416	3,719	188	260	345
150	INTANGIBLE PLANT	453,544	245,473	67,671	59,941	12,840	1,441	9,245
151	SCHERER 4 TSA	0	0	0	0	0	0	0
152	DALTON / TRI-COUNTY	14	0	0	0	0	0	0
153	WHOLESALE BLOCK POWER SALES	595	0	0	0	0	0	0
154	TOTAL INTANGIBLE PLANT	454,153	245,473	67,671	59,941	12,840	1,441	9,245
155	GROSS PLANT	34,325,099	17,454,924	3,382,961	5,687,757	1,379,170	100,575	906,188
156	SCHERER 4 TSA	235,655	0	0	0	0	0	0
157	DALTON / TRI-COUNTY	21,469	0	0	0	0	0	0
158	WHOLESALE BLOCK POWER SALES	312,388	0	0	0	0	0	0
159	TOTAL GROSS PLANT	34,894,611	17,454,924	3,382,961	5,687,757	1,379,170	100,575	906,188

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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)
<u>INTANGIBLE PLANT</u>						
144	PRODUCTION	139,708	0	23,401	139,708	0
145	TRANSMISSION	48,705	1	8,714	48,705	0
146	DISTRIBUTION	148,165	6,965	12,933	148,165	0
147	CUSTOMER ACCOUNTING	58,409	716	917	58,409	0
148	CUSTOMER ASSISTANCE	24,983	2	200	24,983	0
149	SALES	33,574	2,302	784	33,574	0
150	INTANGIBLE PLANT	453,544	9,984	46,949	453,544	0
151	SCHERER 4 TSA	0	0	0	0	0
152	DALTON / TRI-COUNTY	14	0	0	0	14
153	WHOLESALE BLOCK POWER SALES	595	0	0	0	595
154	TOTAL INTANGIBLE PLANT	454,153	9,984	46,949	453,544	609
155	GROSS PLANT	34,325,099	497,957	4,915,566	34,325,099	0
156	SCHERER 4 TSA	235,655	0	0	0	235,655
157	DALTON / TRI-COUNTY	21,469	0	0	0	21,469
158	WHOLESALE BLOCK POWER SALES	312,388	0	0	0	312,388
159	TOTAL GROSS PLANT	34,894,611	497,957	4,915,566	34,325,099	569,512

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

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

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

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 – 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO.	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
	PRODUCTION							
1	STEAM	2,776,234	1,331,145	230,048	521,723	135,150	8,232	84,923
2	NUCLEAR	2,714,666	1,301,625	224,946	510,153	132,152	8,049	83,039
3	HYDRO	427,680	205,064	35,439	80,372	20,820	1,268	13,082
4	OTHER	254,279	121,921	21,070	47,785	12,379	754	7,778
5	PRODUCTION ACCUM. DEPRECIATION	6,172,859	2,959,756	511,504	1,160,033	300,500	18,303	188,823
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON / TRI-COUNTY	4,312	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	131,404	0	0	0	0	0	0
9	TOTAL PRODUCTION ACCUM. DEPR.	6,308,575	2,959,756	511,504	1,160,033	300,500	18,303	188,823
	TRANSMISSION							
10	ACCOUNT 350 - EASEMENTS & ROW	58,232	27,315	4,721	10,751	2,931	169	1,751
	SUBSTATIONS							
11	LEVEL B-1	124,427	59,660	10,310	23,383	6,057	369	3,806
12	ALL OTHER LEVELS	442,901	212,067	36,645	83,137	21,593	1,313	13,536
13	TOTAL SUBSTATIONS	567,328	271,728	46,955	106,520	27,651	1,881	17,342
14	ACCOUNT 354	203,539	96,915	16,749	38,035	10,016	599	6,192
15	ACCOUNT 355	153,329	70,384	12,165	27,819	7,984	435	4,531
16	ACCOUNT 356	304,828	141,284	24,418	55,737	15,616	874	9,077
17	ACCOUNT 357	2,549	1,174	203	464	132	7	76
18	ACCOUNT 358	5,188	2,421	418	954	263	15	155
19	ACCOUNT 359	669	282	49	113	39	2	19
20	TRANSMISSION ACCUM. DEPRECIATION	1,295,663	611,503	105,678	240,392	64,612	3,783	39,142
21	REMOVE SCHERER 4 TSA	(48,364)	(23,190)	(4,008)	(9,089)	(2,354)	(1,479)	(1,479)
22	TRANSMISSION ACCUM. DEPRECIATION	1,247,299	588,313	101,670	231,304	62,258	3,639	37,662
23	SCHERER 4 TSA	48,364	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	53	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	2,180	0	0	0	0	0	0
26	TOTAL TRANSMISSION ACCUM. DEPR.	1,297,896	588,313	101,670	231,304	62,258	3,639	37,662
	DISTRIBUTION							
27	ACCOUNT 360	2,189	1,894	218	34	1	2	6
28	ACCOUNT 361	72,330	34,206	5,905	13,434	3,550	213	2,190
29	ACCOUNT 362	382,871	179,695	30,994	70,629	18,850	1,127	11,529
30	ACCOUNT 364	372,504	250,549	33,285	38,139	7,214	1,074	6,509
31	ACCOUNT 365	345,590	243,503	31,478	30,403	5,594	896	5,197
32	ACCOUNT 366	114,377	60,186	9,219	18,550	3,944	469	3,232
33	ACCOUNT 367	490,094	252,038	39,039	81,029	17,585	2,040	14,233
34	ACCOUNT 368	441,249	236,349	122,412	60,842	2,837	1,505	5,562
35	ACCOUNT 369	315,382	274,503	32,049	7,172	120	365	553
36	POWER PANELS	150	150	0	0	0	0	0
37	EV CHARGERS	270	268	0	1	0	0	0
38	TOTAL ACCOUNT 369	315,803	274,921	32,049	7,173	121	365	553
39	ACCOUNT 370	82,147	75,582	6,190	327	3	3	27
40	SINGLE PHASE METERS	55,648	0	38,027	15,135	293	166	923
41	THREE PHASE METERS	137,795	75,582	44,217	15,462	296	170	950
42	TOTAL ACCOUNT 370	583	578	1	3	1	0	0
43	ACCOUNT 371	223	0	187	29	1	2	2
44	ACCOUNT 372	431,115	0	0	0	0	0	0
45	TOTAL DISTRIBUTION ACCUM. DEPR.	3,106,721	1,609,501	349,004	335,726	59,994	7,863	49,762

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 – 4-CP
SCHEDULE 2.01 – ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO. (1)	ACCUMULATED DEPRECIATION (2)	PRODUCTION	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
1	STEAM		2,776,234	0	465,013	2,776,234	0
2	NUCLEAR		2,714,666	0	454,701	2,714,666	0
3	HYDRO		427,680	0	71,635	427,680	0
4	OTHER		254,279	0	42,591	254,279	0
5	PRODUCTION ACCUM. DEPRECIATION		6,172,859	0	1,033,941	6,172,859	0
6	SCHERER 4 TSA		0	0	0	0	0
7	DALTON / TRI-COUNTY		4,312	0	0	0	4,312
8	WHOLESALE BLOCK POWER SALES		131,404	0	0	0	131,404
9	TOTAL PRODUCTION ACCUM. DEPR.		6,308,575	0	1,033,941	6,172,859	135,716
TRANSMISSION							
10	ACCOUNT 350 - EASEMENTS & ROW		58,232	0	10,595	58,232	0
11	SUBSTATIONS		124,427	0	20,841	124,427	0
12	LEVEL B-1		442,901	13	74,597	442,901	0
13	ALL OTHER LEVELS		567,328	13	95,439	567,328	0
14	TOTAL SUBSTATIONS		203,539	0	35,033	203,539	0
15	LINES: ACCOUNT 354		153,329	0	30,031	153,329	0
16	ACCOUNT 355		304,828	0	57,823	304,828	0
17	ACCOUNT 356		2,549	0	493	2,549	0
18	ACCOUNT 357		5,188	0	961	5,188	0
19	ACCOUNT 358		669	0	165	669	0
20	TRANSMISSION ACCUM. DEPRECIATION		1,295,663	13	230,540	1,295,663	0
21	REMOVE SCHERER 4 TSA		(48,364)	0	(8,101)	(48,364)	0
22	TRANSMISSION ACCUM. DEPRECIATION		1,247,299	13	222,439	1,247,299	0
23	SCHERER 4 TSA		48,364	0	0	0	48,364
24	DALTON / TRI-COUNTY		53	0	0	0	53
25	WHOLESALE BLOCK POWER SALES		2,180	0	0	0	2,180
26	TOTAL TRANSMISSION ACCUM. DEPR.		1,297,896	13	222,439	1,247,299	50,597
DISTRIBUTION							
27	ACCOUNT 360		2,189	32	2	2,189	0
28	ACCOUNT 361		72,330	19	12,813	72,330	0
29	ACCOUNT 362		382,871	185	69,862	382,871	0
30	ACCOUNT 364		372,504	5,998	29,736	372,504	0
31	ACCOUNT 365		345,590	5,475	23,043	345,590	0
32	ACCOUNT 366		114,377	1,937	16,838	114,377	0
33	ACCOUNT 367		490,094	8,288	75,841	490,094	0
34	ACCOUNT 368		441,249	981	10,961	441,249	0
35	ALL OTHER		315,382	222	398	315,382	0
36	POWER PANELS		150	0	0	150	0
37	EV CHARGERS		270	0	0	270	0
38	TOTAL ACCOUNT 369		315,803	222	398	315,803	0
39	ACCOUNT 370		82,147	0	15	82,147	0
40	SINGLE PHASE METERS		55,648	0	1,104	55,648	0
41	THREE PHASE METERS		137,795	0	1,119	137,795	0
42	TOTAL ACCOUNT 370		583	0	0	583	0
43	ACCOUNT 371		223	0	223	223	0
44	ACCOUNT 372		431,115	431,115	0	431,115	0
45	TOTAL DISTRIBUTION ACCUM. DEPR.		3,106,721	454,253	240,616	3,106,721	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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	220,623	105,784	18,282	41,461	10,740	654	6,749
47	TRANSMISSION	72,983	34,394	5,944	13,525	3,648	213	2,202
48	DISTRIBUTION	234,355	134,758	29,602	28,528	5,112	663	4,220
49	CUSTOMER ACCOUNTING	92,386	79,168	8,565	1,483	1,483	99	274
50	CUSTOMER ASSISTANCE	39,516	18,960	18,320	3,113	78	225	500
51	SALES	53,104	15,123	25,965	5,862	297	411	545
52	GENERAL PLANT ACCUM. DEPR.	712,967	386,187	106,677	93,991	20,089	2,266	14,490
53	SCHERER 4 TSA	4,055	0	0	0	0	0	0
54	DALTON / TRI-COUNTY	32	0	0	0	0	0	0
55	WHOLESALE BLOCK POWER SALES	1,287	0	0	0	0	0	0
56	TOTAL GENERAL PLANT ACCUM. DEPR.	718,341	386,187	106,677	93,991	20,089	2,266	14,490
INTANGIBLE PLANT								
57	PRODUCTION	109,046	52,285	9,036	20,492	5,308	323	3,336
58	TRANSMISSION	38,070	17,941	3,100	7,055	1,903	111	1,149
59	DISTRIBUTION	115,812	66,594	14,628	14,098	2,526	328	2,085
60	CUSTOMER ACCOUNTING	45,655	39,123	4,233	733	106	49	136
61	CUSTOMER ASSISTANCE	19,528	8,381	9,053	1,538	39	111	247
62	SALES	26,242	7,473	12,831	2,907	147	203	269
63	INTANGIBLE PLANT ACCUM. DEPR.	354,353	191,797	52,882	46,823	10,028	1,126	7,222
64	SCHERER 4 TSA	0	0	0	0	0	0	0
65	DALTON / TRI-COUNTY	15	0	0	0	0	0	0
66	WHOLESALE BLOCK POWER SALES	617	0	0	0	0	0	0
67	TOTAL INTAN. PLANT ACCUM. DEPR.	354,985	191,797	52,882	46,823	10,028	1,126	7,222
68	ACCUMULATED DEPRECIATION	11,594,198	5,735,555	1,121,737	1,867,877	452,870	33,196	297,959
69	SCHERER 4 TSA	52,419	0	0	0	0	0	0
70	DALTON / TRI-COUNTY	4,412	0	0	0	0	0	0
71	WHOLESALE BLOCK POWER SALES	135,488	0	0	0	0	0	0
72	TOTAL ACCUMULATED DEPRECIATION	11,786,517	5,735,555	1,121,737	1,867,877	452,870	33,196	297,959

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO. (1)	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
GENERAL PLANT						
46	PRODUCTION	220,623	0	36,954	220,623	0
47	TRANSMISSION	72,983	1	13,057	72,983	0
48	DISTRIBUTION	234,355	11,016	20,456	234,355	0
49	CUSTOMER ACCOUNTING	92,386	1,132	1,451	92,386	0
50	CUSTOMER ASSISTANCE	39,516	3	317	39,516	0
51	SALES	53,104	3,641	1,240	53,104	0
52	GENERAL PLANT ACCUM. DEPR.	712,967	15,792	73,474	712,967	0
53	SCHERER 4 TSA	4,055	0	0	0	4,055
54	DALTON / TRI-COUNTY	32	0	0	0	32
55	WHOLESALE BLOCK POWER SALES	1,287	0	0	0	1,287
56	TOTAL GENERAL PLANT ACCUM. DEPR.	718,341	15,792	73,474	712,967	5,374
INTANGIBLE PLANT						
57	PRODUCTION	109,046	0	18,265	109,046	0
58	TRANSMISSION	38,070	0	6,811	38,070	0
59	DISTRIBUTION	115,812	5,444	10,109	115,812	0
60	CUSTOMER ACCOUNTING	45,655	559	717	45,655	0
61	CUSTOMER ASSISTANCE	19,528	1	156	19,528	0
62	SALES	26,242	1,799	613	26,242	0
63	INTANGIBLE PLANT ACCUM. DEPR.	354,353	7,804	36,671	354,353	0
64	SCHERER 4 TSA	0	0	0	0	0
65	DALTON / TRI-COUNTY	15	0	0	0	15
66	WHOLESALE BLOCK POWER SALES	617	0	0	0	617
67	TOTAL INTAN. PLANT ACCUM. DEPR.	354,985	7,804	36,671	354,353	632
68	ACCUMULATED DEPRECIATION	11,594,198	477,863	1,607,142	11,594,198	0
69	SCHERER 4 TSA	52,419	0	0	0	52,419
70	DALTON / TRI-COUNTY	4,412	0	0	0	4,412
71	WHOLESALE BLOCK POWER SALES	135,488	0	0	0	135,488
72	TOTAL ACCUMULATED DEPRECIATION	11,786,517	477,863	1,607,142	11,594,198	192,319

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	MATERIALS AND SUPPLIES (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/INSTITUTION (9)
FUEL INVENTORY								
1	COAL	166,708	79,933	13,814	31,329	8,115	494	5,099
2	OIL	75,453	36,178	6,252	14,179	3,673	224	2,308
3	GAS	15,271	7,322	1,265	2,870	743	45	487
4	ALLOWANCE INVENTORY	7,337	3,518	608	1,379	357	22	224
5	FUEL INVENTORY	264,769	126,951	21,940	49,757	12,889	785	8,099
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON/TRI-COUNTY	212	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	5,373	0	0	0	0	0	0
9	TOTAL FUEL INVENTORY	270,354	126,951	21,940	49,757	12,889	785	8,099
PLANT MATERIALS & SUPPLIES								
10	PRODUCTION	150,403	72,115	12,463	28,264	7,322	446	4,601
11	TRANSMISSION	50,826	23,952	4,139	9,419	2,540	148	1,534
12	DISTRIBUTION	161,982	93,143	20,460	19,718	3,533	458	2,917
13	CUSTOMER ACCOUNTING	63,856	54,720	5,920	1,025	148	68	190
14	CUSTOMER ASSISTANCE	27,313	11,723	12,663	2,152	54	156	346
15	SALES	36,705	10,453	17,946	4,066	205	284	377
16	PLANT MATERIALS & SUPPLIES	491,084	266,105	73,591	64,643	13,802	1,561	9,963
17	SCHERER 4 TSA	2,421	0	0	0	0	0	0
18	DALTON/TRI-COUNTY	107	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	2,893	0	0	0	0	0	0
20	TOTAL PLANT MATERIALS & SUPPLIES	496,505	266,105	73,591	64,643	13,802	1,561	9,963
21	MATERIALS & SUPPLIES	755,853	393,056	95,531	114,400	26,692	2,346	18,062
22	SCHERER 4 TSA	2,421	0	0	0	0	0	0
23	DALTON / TRI-COUNTY	319	0	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	8,266	0	0	0	0	0	0
25	TOTAL MATERIALS & SUPPLIES	766,859	393,056	95,531	114,400	26,692	2,346	18,062

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.02 -- ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	MATERIALS AND SUPPLIES (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
FUEL INVENTORY						
1	COAL	166,708	0	27,923	166,708	0
2	OIL	75,453	0	12,638	75,453	0
3	GAS	15,271	0	2,558	15,271	0
4	ALLOWANCE INVENTORY	7,337	0	1,229	7,337	0
5	FUEL INVENTORY	264,769	0	44,348	264,769	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON / TRI-COUNTY	212	0	0	0	212
8	WHOLESALE BLOCK POWER SALES	5,373	0	0	0	5,373
9	TOTAL FUEL INVENTORY	270,354	0	44,348	264,769	5,585
PLANT MATERIALS & SUPPLIES						
10	PRODUCTION	150,403	0	25,192	150,403	0
11	TRANSMISSION	50,826	1	9,093	50,826	0
12	DISTRIBUTION	161,982	7,614	14,139	161,982	0
13	CUSTOMER ACCOUNTING	63,856	782	1,003	63,856	0
14	CUSTOMER ASSISTANCE	27,313	2	219	27,313	0
15	SALES	36,705	2,516	857	36,705	0
16	PLANT MATERIALS & SUPPLIES	491,084	10,915	50,503	491,084	0
17	SCHERER 4 TSA	2,421	0	0	0	2,421
18	DALTON / TRI-COUNTY	107	0	0	0	107
19	WHOLESALE BLOCK POWER SALES	2,893	0	0	0	2,893
20	TOTAL PLANT MATERIALS & SUPPLIES	496,505	10,915	50,503	491,084	5,421
21	MATERIALS & SUPPLIES	755,853	10,915	94,851	755,853	0
22	SCHERER 4 TSA	2,421	0	0	0	2,421
23	DALTON / TRI-COUNTY	319	0	0	0	319
24	WHOLESALE BLOCK POWER SALES	8,266	0	0	0	8,266
25	TOTAL MATERIALS & SUPPLIES	766,859	10,915	94,851	755,853	11,006

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PLANT HELD FOR FUTURE USE								
1	PRODUCTION	23,553	11,293	1,952	4,426	1,147	70	720
2	TRANSMISSION							
3	LEVEL B-2	71,940	34,494	5,961	13,519	3,502	213	2,201
4	LEVEL C	883	424	73	166	43	3	27
5	TOTAL TRANSMISSION	72,823	34,917	6,034	13,685	3,545	216	2,228
6	DISTRIBUTION							
7	LEVEL C	23,503	11,280	1,949	4,421	1,145	70	720
8	LEVEL E	0	0	0	0	0	0	0
9	LEVEL F	0	0	0	0	0	0	0
10	TOTAL DISTRIBUTION	23,503	11,280	1,949	4,421	1,145	70	720
11	TOTAL GENERAL PLANT	0	0	0	0	0	0	0
12	PLANT HELD FOR FUTURE USE	119,878	57,490	9,935	22,532	5,837	356	3,668
13	SCHERER 4 TSA	0	0	0	0	0	0	0
14	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
15	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
16	TOTAL PLANT HELD FOR FUTURE USE	119,878	57,490	9,935	22,532	5,837	356	3,668
MIN. BANK BAL., PC, PREPAIDS								
17	MIN. BANK BAL., PC, PREPAIDS	142,862	73,574	14,174	24,053	5,840	423	3,831
18	SCHERER 4 TSA	362	0	0	0	0	0	0
19	DALTON / TRI-COUNTY	43	0	0	0	0	0	0
20	WHOLESALE BLOCK POWER SALES	443	0	0	0	0	0	0
21	TOTAL MIN. BANK BAL., PC, PREPAIDS	143,710	73,574	14,174	24,053	5,840	423	3,831
PREPAID PENSION ASSET								
22	PREPAID PENSION ASSET	1,290,550	680,920	189,517	162,570	34,347	3,958	25,193
23	SCHERER 4 TSA	2,275	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	407	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	8,308	0	0	0	0	0	0
26	TOTAL PREPAID PENSION ASSET	1,301,540	680,920	189,517	162,570	34,347	3,958	25,193
OPERATING RESERVES								
27	PRODUCTION	(487,470)	(233,732)	(40,393)	(91,608)	(23,730)	(1,445)	(14,911)
28	TRANSMISSION	(202,100)	(95,241)	(16,459)	(37,452)	(10,101)	(589)	(6,098)
29	DISTRIBUTION	(103,794)	(59,678)	(13,109)	(12,634)	(2,264)	(294)	(1,869)
30	CUSTOMER ACCOUNTING	(78,656)	(67,402)	(7,292)	(1,262)	(182)	(84)	(234)
31	CUSTOMER ASSISTANCE	(33,712)	(14,469)	(15,629)	(2,656)	(67)	(192)	(427)
32	SALES	(950,769)	(483,350)	(22,026)	(4,990)	(252)	(349)	(462)
33	OPERATING RESERVES	(6,010)	(114,909)	(114,909)	(150,601)	(36,596)	(2,954)	(24,001)
34	SCHERER 4 TSA	(145)	0	0	0	0	0	0
35	DALTON / TRI-COUNTY	(5,407)	0	0	0	0	0	0
36	WHOLESALE BLOCK POWER SALES	(962,331)	(483,350)	(114,909)	(150,601)	(36,596)	(2,954)	(24,001)
37	TOTAL OPERATING RESERVES							
38	NUCLEAR FUEL							
39	NUCLEAR FUEL	751,328	360,246	62,258	141,193	36,575	2,228	22,982
40	NUCLEAR FUEL AMORTIZATION	(384,742)	(184,476)	(31,881)	(72,303)	(18,730)	(1,141)	(11,769)
41	NET NUCLEAR FUEL	366,586	175,770	30,377	68,890	17,846	1,087	11,214

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 – 4-CP
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	23,553	0	3,945	23,553	0
2	TRANSMISSION					
3	LEVEL B-2	71,940	0	12,050	71,940	0
4	LEVEL C	883	0	147	883	0
5	TOTAL TRANSMISSION	72,823	0	12,197	72,823	0
6	DISTRIBUTION					
7	LEVEL C	23,503	0	3,918	23,503	0
8	LEVEL E	0	0	0	0	0
9	LEVEL F	0	0	0	0	0
10	TOTAL DISTRIBUTION	23,503	0	3,918	23,503	0
11	TOTAL GENERAL PLANT	0	0	0	0	0
12	PLANT HELD FOR FUTURE USE	119,878	0	20,060	119,878	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	119,878	0	20,060	119,878	0
MIN. BANK BAL., PC, PREPAIDS						
17	MIN. BANK BAL., PC, PREPAIDS	142,862	124	20,843	142,862	0
18	SCHERER 4 TSA	362	0	0	0	362
19	DALTON / TRI-COUNTY	43	0	0	0	43
20	WHOLESALE BLOCK POWER SALES	443	0	0	0	443
21	TOTAL MIN. BANK BAL., PC, PREPAIDS	143,710	124	20,843	142,862	848
PREPAID PENSION ASSET						
22	PREPAID PENSION ASSET	1,290,550	34,201	159,844	1,290,550	0
23	SCHERER 4 TSA	2,275	0	0	0	2,275
24	DALTON / TRI-COUNTY	407	0	0	0	407
25	WHOLESALE BLOCK POWER SALES	8,308	0	0	0	8,308
26	TOTAL PREPAID PENSION ASSET	1,301,540	34,201	159,844	1,290,550	10,990
OPERATING RESERVES						
27	PRODUCTION	(487,470)	0	(81,650)	(487,470)	0
28	TRANSMISSION	(202,100)	(2)	(36,157)	(202,100)	0
29	DISTRIBUTION	(103,784)	(4,879)	(9,059)	(103,784)	0
30	CUSTOMER ACCOUNTING	(78,656)	(964)	(1,235)	(78,656)	0
31	CUSTOMER ASSISTANCE	(33,712)	(2)	(270)	(33,712)	0
32	SALES	(45,047)	(3,088)	(1,052)	(45,047)	0
33	OPERATING RESERVES	(950,769)	(8,935)	(129,424)	(950,769)	0
34	SCHERER 4 TSA	(6,010)	0	0	0	(6,010)
35	DALTON / TRI-COUNTY	(145)	0	0	0	(145)
36	WHOLESALE BLOCK POWER SALES	(5,407)	0	0	0	(5,407)
37	TOTAL OPERATING RESERVES	(962,331)	(8,935)	(129,424)	(950,769)	(11,562)
NUCLEAR FUEL						
38	NUCLEAR FUEL	751,328	0	125,846	751,328	0
39	NUCLEAR FUEL AMORTIZATION	(384,742)	0	(64,444)	(384,742)	0
40	NET NUCLEAR FUEL	366,586	0	61,402	366,586	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/INSTITUTION (9)
ACCUMULATED DEFERRED INC. TAXES								
ACCOUNT 281 AND 282								
39	LIBERALIZED DEPRECIATION	2,391,252	1,148,555	198,147	449,375	116,408	7,090	73,146
40	PRODUCTION	1,113,580	524,783	90,691	206,361	55,657	3,246	33,601
41	TRANSMISSION	1,704,251	979,976	215,267	207,458	37,172	4,823	30,686
42	DISTRIBUTION	136,706	74,048	20,452	18,024	3,853	434	2,779
43	GENERAL PLANT	24,310	11,656	2,014	4,568	1,183	72	744
44	NUCLEAR FUEL	5,370,098	2,737,015	526,572	885,786	214,273	15,666	140,956
OTHER BASIS DIFFERENCES								
45	PRODUCTION	399,045	191,333	33,066	74,990	19,426	1,183	12,206
46	TRANSMISSION	32,589	15,358	2,654	6,039	1,629	95	983
47	DISTRIBUTION	85,481	49,153	10,797	10,406	1,864	242	1,539
48	GENERAL PLANT	4,759	2,578	712	627	134	15	97
49	NUCLEAR FUEL	(379)	(182)	(31)	(71)	(18)	(1)	(12)
50	TOTAL OTHER BASIS DIFF.	521,494	258,240	47,198	91,991	23,035	1,534	14,814
51	ACCOUNT 281 AND 282	5,891,592	2,995,255	573,770	977,777	237,308	17,200	155,770
52	SCHERER 4 TSA	65,282	0	0	0	0	0	0
53	DALTON / TRI-COUNTY	4,440	0	0	0	0	0	0
54	WHOLESALE BLOCK POWER SALES	52,919	0	0	0	0	0	0
55	TOTAL ACCOUNT 281 AND 282	6,014,233	2,995,255	573,770	977,777	237,308	17,200	155,770
ACCOUNT 283								
56	PREMIUM ON REACQUIRED DEBT	58,182	30,274	5,992	9,659	2,321	174	1,564
57	ADD. PENSION DEDUCTIONS	283,544	149,604	41,638	35,718	7,546	870	5,535
58	NUCLEAR OUTAGE	9,098	4,362	754	1,710	443	27	278
59	DEFERRED REVENUES	198	93	16	37	10	1	6
60	LEVELIZED PURCHASE POWER	1,174	563	97	221	57	3	36
61	STORM DAMAGE	91,013	52,049	11,373	11,254	2,063	258	1,672
62	REG. ASSET - BRANCH	25,562	12,256	2,118	4,804	1,244	76	782
63	REG. ASSET - OBSOLETE INVENTORY	8,069	3,869	669	1,516	393	24	247
64	REG. ASSET - MITCHELL	2,602	1,247	216	489	127	8	80
65	REG. ASSET - ENV. DECOMM.	9,208	4,415	763	1,730	448	27	282
66	REG. ASSET - STEWART CO NUCLEAR	3,001	1,439	249	564	146	9	92
67	RESERVE FOR STATE TAX REFORM	(5,911)	(3,018)	(590)	(966)	(232)	(17)	(154)
68	EMISSION ALLOWANCES	2,168	1,040	180	407	106	6	66
69	TAX LEGISLATIVE ADJUSTMENT	9,701	5,275	1,406	1,282	273	30	197
70	CUSTOMER ADVANCES FOR CONSTRUCTION	(6,654)	(3,446)	(676)	(1,043)	(248)	(19)	(164)
71	ACCOUNT 283	490,954	260,021	64,203	67,382	14,696	1,477	10,519
72	SCHERER 4 TSA	3,082	0	0	0	0	0	0
73	DALTON / TRI-COUNTY	193	0	0	0	0	0	0
74	WHOLESALE BLOCK POWER SALES	2,969	0	0	0	0	0	0
75	TOTAL ACCOUNT 283	497,208	260,021	64,203	67,382	14,696	1,477	10,519

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
	ACCOUNT 281 AND 282					
	LIBERALIZED DEPRECIATION					
39	PRODUCTION	2,391,252	0	400,530	2,391,252	0
40	TRANSMISSION	1,113,580	12	199,229	1,113,580	0
41	DISTRIBUTION	1,704,251	80,113	148,757	1,704,251	0
42	GENERAL PLANT	136,706	3,027	14,091	136,706	0
43	NUCLEAR FUEL	24,310	0	4,072	24,310	0
44	TOTAL LIBERALIZED DEPR.	5,370,098	83,152	766,678	5,370,098	0
	OTHER BASIS DIFFERENCES					
45	PRODUCTION	399,045	0	66,839	399,045	0
46	TRANSMISSION	32,589	0	5,830	32,589	0
47	DISTRIBUTION	85,481	4,018	7,461	85,481	0
48	GENERAL PLANT	4,759	105	491	4,759	0
49	NUCLEAR FUEL	(379)	0	(63)	(379)	0
50	TOTAL OTHER BASIS DIFF.	521,494	4,124	80,558	521,494	0
51	ACCOUNT 281 AND 282	5,891,592	87,276	847,236	5,891,592	0
52	SCHERER 4 TSA	65,282	0	0	65,282	4,440
53	DALTON / TRI-COUNTY	4,440	0	0	4,440	52,919
54	WHOLESALE BLOCK POWER SALES	52,919	0	0	52,919	122,641
55	TOTAL ACCOUNT 281 AND 282	6,014,253	87,276	847,236	5,891,592	
	ACCOUNT 283					
56	PREMIUM ON REACQUIRED DEBT	58,182	(116)	8,313	58,182	(0)
57	ADD. PENSION DEDUCTIONS	283,544	7,514	35,119	283,544	0
58	NUCLEAR OUTAGE	9,098	0	1,524	9,098	0
59	DEFERRED REVENUES	198	0	35	198	0
60	LEVELIZED PURCHASE POWER	1,174	0	197	1,174	0
61	STORM DAMAGE	91,013	4,149	8,196	91,013	0
62	REG. ASSET - BRANCH	25,562	0	4,282	25,562	0
63	REG. ASSET - OBSOLETE INVENTORY	8,069	0	1,351	8,069	0
64	REG. ASSET - MITCHELL	2,602	0	436	2,602	0
65	REG. ASSET - ENV. DECOMM.	9,208	0	1,542	9,208	0
66	REG. ASSET - STEWART CO NUCLEAR	3,001	0	503	3,001	0
67	RESERVE FOR STATE TAX REFORM	(5,911)	(94)	(839)	(5,911)	(0)
68	EMISSION ALLOWANCES	2,168	0	363	2,168	0
69	TAX LEGISLATIVE ADJUSTMENT	9,701	230	1,007	9,701	0
70	CUSTOMER ADVANCES FOR CONSTRUCTION	(6,654)	(141)	(916)	(6,654)	0
71	ACCOUNT 283	490,954	11,544	61,112	490,953	0
72	SCHERER 4 TSA	3,092	0	0	3,092	3,092
73	DALTON / TRI-COUNTY	193	0	0	193	193
74	WHOLESALE BLOCK POWER SALES	2,969	0	0	2,969	2,969
75	TOTAL ACCOUNT 283	497,208	11,544	61,112	490,953	6,254

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS	TOTAL ELECTRIC SYSTEM	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ACCOUNT 190							
	INJURIES & DAMAGES RESERVE							
76	PRODUCTION	(660)	(316)	(55)	(124)	(32)	(2)	(20)
77	TRANSMISSION	(316)	(149)	(26)	(59)	(16)	(1)	(10)
78	DISTRIBUTION	(990)	(563)	(124)	(119)	(21)	(3)	(18)
79	CUSTOMER ACCOUNTING	(300)	(257)	(28)	(5)	(1)	(0)	(1)
80	CUSTOMER ASSISTANCE	(124)	(53)	(57)	(10)	(0)	(0)	(2)
81	SALES	(166)	(47)	(81)	(18)	(1)	(1)	(2)
82	TOTAL I & D RESERVE	(2,546)	(1,386)	(371)	(335)	(71)	(8)	(52)
	MEDICAL INSURANCE CLAIMS							
83	PRODUCTION	160	77	13	30	8	0	5
84	TRANSMISSION	77	36	6	14	4	0	2
85	DISTRIBUTION	237	136	30	29	5	1	4
86	CUSTOMER ACCOUNTING	72	62	7	1	0	0	0
87	CUSTOMER ASSISTANCE	30	13	14	2	0	0	0
88	SALES	40	11	20	4	0	0	0
89	TOTAL MEDICAL INSURANCE CLAIMS	616	335	90	81	17	2	12
90	ACCURAL FOR UNCOLLECTIBLES	(684)	(591)	(68)	(11)	(0)	(1)	(2)
91	CSX CONTRACT TERMINATION	(977)	(468)	(81)	(184)	(48)	(3)	(30)
92	HEALTH REIMBURSEMENT ACCRUAL	(142)	(77)	(21)	(19)	(4)	(0)	(3)
93	OTHER DEFERRED COSTS	(122,905)	(62,482)	(14,854)	(19,468)	(4,731)	(382)	(3,103)
94	INC. TAXES DEFERRED - ELECTRIC	(214,454)	(103,288)	(21,295)	(35,239)	(8,511)	(827)	(5,608)
95	RETAIL RATE REFUND PSC	(5,060)	(2,291)	(545)	(874)	(216)	(12)	(110)
96	AFFIRMATIVE ADJUSTMENTS	3,208	1,669	330	533	128	10	86
97	CAPITAL LOSS CARRYFORWARD	(3)	(1)	(0)	(1)	(0)	(0)	(0)
98	TAX CREDIT CARRY FORWARD	(105,685)	(50,674)	(8,757)	(19,861)	(5,145)	(313)	(3,233)
99	TAX REFORM - TRD	(8,095)	(4,115)	(788)	(1,343)	(326)	(24)	(214)
100	TAX REFORM UNPROTECTED ADITS	(149,921)	(76,558)	(14,370)	(24,498)	(5,896)	(438)	(3,896)
101	CAPITALIZED PPA SPC	(5,814)	(2,788)	(482)	(1,093)	(283)	(17)	(178)
102	ACCOUNT 190	(612,461)	(308,716)	(61,811)	(102,310)	(25,086)	(1,813)	(16,329)
103	SCHERER 4 TSA	(3,282)	0	0	0	0	0	0
104	DALTON / TRI-COUNTY	(204)	0	0	0	0	0	0
105	WHOLESALE BLOCK POWER SALES	(3,233)	0	0	0	0	0	0
106	TOTAL ACCOUNT 190	(619,180)	(308,716)	(61,811)	(102,310)	(25,086)	(1,813)	(16,329)
107	ACCUM. DEFERRED INC. TAXES	5,770,085	2,945,560	576,162	942,849	226,918	16,863	149,960
108	SCHERER 4 TSA	65,092	0	0	0	0	0	0
109	DALTON / TRI-COUNTY	4,429	0	0	0	0	0	0
110	WHOLESALE BLOCK POWER SALES	52,655	0	0	0	0	0	0
111	TOTAL ACCUM. DEF. INC. TAXES	5,892,261	2,945,560	576,162	942,849	226,918	16,863	149,960

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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						
INJURIES & DAMAGES RESERVE						
76 PRODUCTION		(660)	0	(111)	(660)	0
77 TRANSMISSION		(316)	(46)	(57)	(316)	0
78 DISTRIBUTION		(980)	(4)	(86)	(980)	0
79 CUSTOMER ACCOUNTING		(300)	(4)	(5)	(300)	0
80 CUSTOMER ASSISTANCE		(124)	(0)	(1)	(124)	0
81 SALES		(166)	(11)	(4)	(166)	0
82 TOTAL I & D RESERVE		(2,546)	(61)	(262)	(2,546)	0
MEDICAL INSURANCE CLAIMS						
83 PRODUCTION		160	0	27	160	0
84 TRANSMISSION		77	0	14	77	0
85 DISTRIBUTION		237	11	21	237	0
86 CUSTOMER ACCOUNTING		72	1	1	72	0
87 CUSTOMER ASSISTANCE		30	0	0	30	0
88 SALES		40	3	1	40	0
89 TOTAL MEDICAL INSURANCE CLAIMS		616	15	63	616	0
ACCUMULATED FOR UNCOLLECTIBLES		(684)	(10)	(1)	(684)	0
90 CSX CONTRACT TERMINATION		(977)	0	(164)	(977)	0
91 HEALTH REIMBURSEMENT ACCRUAL		(142)	(3)	(15)	(142)	0
92 OTHER DEFERRED COSTS		(122,905)	(1,155)	(16,730)	(122,905)	0
93 INC. TAXES DEFERRED - ELECTRIC		(214,454)	(3,284)	(30,602)	(214,454)	(0)
94 RETAIL RATE REFUND PSC		(5,060)	(109)	(905)	(5,060)	0
95 AFFIRMATIVE ADJUSTMENTS		3,208	(6)	458	3,208	(0)
96 CAPITAL LOSS CARRYFORWARD		(3)	0	(1)	(3)	0
97 TAX CREDIT CARRY FORWARD		(105,685)	0	(17,702)	(105,685)	0
98 TAX REFORM - TRD		(8,095)	(120)	(1,164)	(8,095)	0
99 TAX REFORM UNPROTECTED ADITS		(149,921)	(2,382)	(21,282)	(149,921)	(0)
100 CAPITALIZED PPA SPC		(5,814)	0	(974)	(5,814)	0
101 ACCOUNT 190		(612,461)	(7,116)	(89,279)	(612,461)	(0)
102 SCHERER 4 TSA		(3,282)	0	0	(3,282)	(204)
103 DALTON / TRI-COUNTY		(204)	0	0	0	(3,233)
104 WHOLESale BLOCK POWER SALES		(3,233)	0	0	0	(6,719)
105 TOTAL ACCOUNT 190		(619,180)	(7,116)	(89,279)	(612,461)	0
106						
107 ACCUM. DEFERRED INC. TAXES		5,770,085	91,703	819,069	5,770,085	65,092
108 SCHERER 4 TSA		65,092	0	0	0	4,429
109 DALTON / TRI-COUNTY		4,429	0	0	0	52,655
110 WHOLESale BLOCK POWER SALES		52,655	0	0	0	122,176
111 TOTAL ACCUM. DEF. INC. TAXES		5,892,261	91,703	819,069	5,770,085	

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

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

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

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO.	OPERATING REVENUE	TOTAL ELECTRIC SYSTEM	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/INSTITUTION
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SALES OF ELECTRICITY								
1	RETAIL BASE REVENUE	5,272,286	2,386,821	567,599	910,296	225,510	12,079	114,218
2	RETAIL FUEL REVENUE	2,394,874	830,334	153,985	369,484	120,906	5,582	66,427
3	TOTAL RETAIL REVENUE FROM SALES	7,667,160	3,217,155	721,584	1,279,780	346,416	17,661	180,645
4	RETAIL OPTIONS STRUCK CAPACITY	116	56	10	22	6	0	4
5	RETAIL OPTIONS STRUCK NON-FUEL CAP.	438	210	36	82	21	1	13
6	OPTIONS STRUCK OTHER	29	14	2	5	1	0	1
7	SCG FUEL REVENUE	10,974	4,466	827	1,984	652	30	353
8	SCG VOM REVENUE	828	397	69	156	40	2	25
9	SCG CAPACITY REVENUE	862	413	71	162	42	3	26
10	SCG REVENUE TO ALL OTHER	215	88	16	39	13	1	7
11	GENERATOR IMBALANCE FUEL	591	240	45	107	35	2	19
12	GENERATOR IMBALANCE VOM	52	25	4	10	3	0	2
13	ENERGY UNITED REPL. FUEL REVENUE	42,464	17,280	3,198	7,677	2,525	115	1,367
14	ENERGY UNITED REPL. VOM REVENUE	3,397	1,629	281	638	165	10	104
15	ENERGY UNITED REPL. CAP. REVENUE	3,053	1,464	253	574	149	9	93
16	ENERGY UNITED REPL. OTHER REVENUE	763	366	63	143	37	2	23
17	FLINT EMC RESERVE REPL. BLOCK FUEL REV.	11	4	1	2	1	0	0
18	FLINT EMC RESERVE REPL. BLOCK CAP. REV.	83	40	7	16	4	0	3
19	ECONOMY ENERGY FUEL REVENUE	19,257	7,836	1,450	3,481	1,145	52	620
20	ECONOMY ENERGY OTHER REVENUE	3,459	1,408	261	625	206	9	111
21	ECONOMY ENERGY RETAIL REVENUE	3,657	1,488	275	661	217	10	118
22	WHOLESALE BLOCK FUEL REVENUE	20,889	0	0	0	0	0	0
23	WHOLESALE BLOCK VOM REVENUE	2,699	0	0	0	0	0	0
24	WHOLESALE BLOCK CAPACITY REVENUE	48,383	0	0	0	0	0	0
25	DALTON / TRI-COUNTY FUEL REVENUE	62	0	0	0	0	0	0
26	DALTON / TRI-COUNTY VOM REVENUE	612	0	0	0	0	0	0
27	DALTON / TRI-COUNTY REVENUE	395	0	0	0	0	0	0
28	SC ELEC. & GAS - ST & CALH. FALLS FUEL REV.	14	6	1	3	1	0	0
29	SC ELEC. & GAS - ST & CALH. FALLS VOM REV.	2	1	0	0	0	0	0
30	POWER POOL FUEL REVENUE	22,567	9,183	1,700	4,080	1,342	61	726
31	PUR. POWER VOM REVENUE	1,641	668	124	297	98	4	53
32	PUR. POWER CAPACITY REVENUE	254	122	21	48	12	1	8
33	TOTAL FUEL REVENUE	2,515,360	870,938	161,482	387,458	126,823	5,852	69,631
34	TOTAL OTHER REVENUE	5,339,568	2,393,720	568,818	913,113	226,307	12,123	114,691
35	TOTAL SALES OF ELECTRICITY	7,854,928	3,264,557	730,300	1,300,572	353,130	17,975	184,321
OTHER OPERATING REVENUE								
36	ACCOUNT 449 - REV. SUBJ. TO REF.							
37	TAX REFORM	(185,000)	(83,768)	(19,912)	(31,934)	(7,912)	(424)	(4,007)
38	OPEN ACCESS TRANS. TARIFF	(945)	(445)	(77)	(175)	(47)	(3)	(29)
39	ACCOUNT 449 - REV. SUBJ. TO REF.	(185,945)	(84,214)	(19,989)	(32,110)	(7,959)	(427)	(4,035)
40	SCHERER 4 TSA	(37)	0	0	0	0	0	0
41	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
42	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	(185,982)	(84,214)	(19,989)	(32,110)	(7,959)	(427)	(4,035)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
SALES OF ELECTRICITY						
1	RETAIL BASE REVENUE	5,272,286	113,266	942,497	5,272,286	0
2	RETAIL FUEL REVENUE	2,394,874	25,357	822,819	2,394,874	0
3	TOTAL RETAIL REVENUE FROM SALES	7,667,160	138,624	1,765,316	7,667,160	0
4	RETAIL OPTIONS STRUCK CAPACITY	116	0	19	116	0
5	RETAIL OPTIONS STRUCK NON-FUEL CAP.	438	0	73	438	0
6	OPTIONS STRUCK OTHER	29	0	5	29	0
7	SCG FUEL REVENUE	10,974	137	2,525	10,974	0
8	SCG VOM REVENUE	828	0	139	828	0
9	SCG CAPACITY REVENUE	862	0	144	862	0
10	SCG REVENUE TO ALL OTHER	215	3	50	215	0
11	GENERATOR IMBALANCE FUEL	591	7	136	591	0
12	GENERATOR IMBALANCE VOM	52	0	9	52	0
13	ENERGY UNITED REPL. FUEL REVENUE	42,464	531	9,771	42,464	0
14	ENERGY UNITED REPL. VOM REVENUE	3,397	0	569	3,397	0
15	ENERGY UNITED REPL. CAP. REVENUE	3,053	0	511	3,053	0
16	ENERGY UNITED REPL. OTHER REVENUE	763	0	128	763	0
17	FLINT EMC RESERVE REPL. BLOCK FUEL REV.	11	0	3	11	0
18	FLINT EMC RESERVE REPL. BLOCK CAP. REV.	83	0	14	83	0
19	ECONOMY ENERGY FUEL REVENUE	19,257	241	4,431	19,257	0
20	ECONOMY ENERGY OTHER REVENUE	3,459	43	796	3,459	0
21	ECONOMY ENERGY RETAIL REVENUE	3,657	46	841	3,657	0
22	WHOLESALE BLOCK FUEL REVENUE	20,889	0	0	0	20,889
23	WHOLESALE BLOCK VOM REVENUE	2,699	0	0	0	2,699
24	WHOLESALE BLOCK CAPACITY REVENUE	48,383	0	0	0	48,383
25	DALTON / TRI-COUNTY FUEL REVENUE	62	0	0	0	62
26	DALTON / TRI-COUNTY VOM REVENUE	612	0	0	0	612
27	DALTON CAPACITY REVENUE	395	0	0	0	395
28	SC ELEC. & GAS - ST & CALH. FALLS FUEL REV.	14	0	3	14	0
29	SC ELEC. & GAS - ST & CALH. FALLS VOM REV.	2	0	0	2	0
30	POWER POOL FUEL REVENUE	22,567	282	5,193	22,567	0
31	PUR. POWER VOM REVENUE	1,641	21	378	1,641	0
32	PUR. POWER CAPACITY REVENUE	254	0	42	254	0
33	TOTAL FUEL REVENUE	2,515,360	26,603	845,721	2,494,409	20,951
34	TOTAL OTHER REVENUE	5,339,568	113,333	945,374	5,287,478	52,090
35	TOTAL SALES OF ELECTRICITY	7,854,928	139,936	1,791,096	7,781,887	73,041
OTHER OPERATING REVENUE						
36	ACCOUNT 449 - REV. SUBJ. TO REF.	(185,000)	(3,974)	(33,069)	(185,000)	0
37	TAX REFORM	(945)	(0)	(169)	(945)	0
38	OPEN ACCESS TRANS. TARIFF	(185,945)	(3,974)	(33,238)	(185,945)	0
39	SCHERER 4 TSA	(37)	0	0	0	(37)
40	DALTON / TRI-COUNTY	0	0	0	0	0
41	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
42	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	(185,982)	(3,974)	(33,238)	(185,945)	(37)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
43	ACCOUNT 450 - LATE PAYMENT FEES	15,773	13,642	1,573	245	4	18	44
44	ACCOUNT 451 - MISC. SERVICE DISTRIBUTION	1,280	736	162	156	28	4	23
45	ACCOUNT ESTABLISHMENT CHARGES	18,655	17,709	789	117	2	8	22
46	CURRENT DIVERSION FEE	141	135	5	1	0	0	0
47	METER TAMPERING CHARGE	39	35	3	0	0	0	0
48	DISCONNECT/RECONNECT CHARGES	6,910	6,289	519	77	1	6	15
49	RETURN CHECK CHARGES	3,027	2,847	150	23	0	2	4
50	FIBER MAINTENANCE AGREEMENT	23,963	11,293	1,952	4,441	1,198	70	723
51	COST TO COLLECT FEE	275	259	14	2	0	0	0
52	TOTAL ACCOUNT 451 - MISC. SERVICE	54,291	39,303	3,593	4,817	1,229	90	788
53	ACCOUNT 453 - SALES OF WATER	393	213	59	52	11	1	8
54	SALES OF WATER & WATER POWER	393	213	59	52	11	1	8
55	TOTAL ACCOUNT 453 - SALES OF WATER							
55	ACCOUNT 454 - RENT							
56	PRODUCTION	0	0	0	0	0	0	0
57	TRANSMISSION	2,154	1,015	175	399	108	6	65
58	DISTRIBUTION	41,752	24,008	5,274	5,082	911	118	752
59	RENT OF ELEC PROP	2,409	1,305	360	318	63	8	49
60	VARIOUS CUST - LAND & BUILDING RENTALS	2,291	1,241	343	302	65	7	47
61	ACCOUNT 454 - RENT	48,606	27,569	6,152	6,101	1,151	139	912
62	SCHERER & TSA	30	0	0	0	0	0	0
63	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
64	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
	TOTAL ACCOUNT 454 - RENT	48,636	27,569	6,152	6,101	1,151	139	912

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
43	ACCOUNT 450 - LATE PAYMENT FEES	15,773	229	17	15,773	0
44	ACCOUNT 451 - MISC. SERVICE					
45	DISTRIBUTION	1,280	60	112	1,280	0
46	ACCOUNT ESTABLISHMENT CHARGES	18,655	1	6	18,655	0
47	CURRENT DIVERSION FEE	141	0	0	141	0
48	METER TAMPERING CHARGE	39	0	0	39	(0)
49	DISCONNECT/RECONNECT CHARGES	6,910	0	4	6,910	0
50	RETURN CHECK CHARGES	3,027	0	1	3,027	0
51	FIBER MAINTENANCE AGREEMENT	23,963	0	4,287	23,963	0
52	COST TO COLLECT FEE	275	0	0	275	(0)
	TOTAL ACCOUNT 451 - MISC. SERVICE	54,291	62	4,410	54,291	0
53	ACCOUNT 453 - SALES OF WATER	393	9	41	393	0
54	SALES OF WATER & WATER POWER	393	9	41	393	0
	TOTAL ACCOUNT 453 - SALES OF WATER					
55	ACCOUNT 454 - RENT					
56	PRODUCTION	0	0	0	0	0
57	TRANSMISSION	2,154	0	385	2,154	0
58	DISTRIBUTION	41,752	1,963	3,644	41,752	0
59	RENT OF ELEC PROP	2,409	53	248	2,409	0
60	VARIOUS CUST - LAND & BUILDING RENTALS	2,291	51	236	2,291	0
61	ACCOUNT 454 - RENT	48,606	2,067	4,514	48,606	0
62	SCHERER 4 TSA	30	0	0	0	30
63	DALTON / TRI-COUNTY	0	0	0	0	0
64	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
	TOTAL ACCOUNT 454 - RENT	48,636	2,067	4,514	48,606	30

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
	ACCOUNT 456 - OTHER							
	OTHER ELECTRIC REVENUE							
65	TRANSMISSION	924	435	75	171	46	3	28
66	DISTRIBUTION	924	531	117	112	20	3	17
67	RATE ADMIN CHARGES	6,343	0	0	0	0	0	0
68	OPEN ACCESS TRANS. TARIFF	37,650	17,743	3,066	6,977	1,882	110	1,136
69	AMEA ANCILLARY	331	156	27	61	17	1	10
70	TRANS. - SCHERER 4	23,989	11,305	1,954	4,446	1,199	70	724
71	CHART METERING EQUIPMENT	2	1	1	0	0	0	0
72	RECREATION FACILITIES	584	316	87	77	16	2	12
73	MISCELLANEOUS - TRANSMISSION	23,866	11,247	1,944	4,423	1,193	70	720
74	EV CHARGING STATION	101	100	0	0	0	0	0
75	MARKETING PARTNER ADVERTISING REVENUE	99	0	23	38	7	0	6
76	FILM SCOUTING REVENUE	86	47	13	11	2	0	2
77	ENHANCED CUSTOMER ENERGY	12	3	6	1	0	0	0
78	COMMUNITY SOLAR FEES	37	37	0	0	0	0	0
79	SOLAR APPLICATION FEES	(150)	(129)	(14)	(2)	(0)	(0)	(0)
80	RENEWABLES RNR-9 APPLICATION/RETEST FEE	11	9	1	0	0	0	0
81	VENDOR COMP.	66	0	1	6	6	0	0
82	PRICE PROTECTION PRODUCTS	(6)	0	0	0	0	0	0
83	EQUIP. CARRYING CHARGE - PROD.	214	103	18	40	10	1	7
84	EQUIP. CARRYING CHARGE - TRANS.	3,329	1,569	271	617	166	10	100
85	ADMIN. FEE - MEAG	25	21	2	0	0	0	0
86	SCHERER 4 TSA	26,416	0	0	0	0	0	0
87	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
88	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
	SALES TAX COLLECTION FEE							
89	FUEL INVENTORY	283	135	23	53	14	1	9
90	MATERIALS & SUPPLIES	253	137	38	33	7	1	5
91	REVENUE	2,372	995	223	396	107	5	56
92	TOTAL SALES TAX COLLECTION FEE	2,907	1,268	284	482	128	7	70
93	TOTAL ACCOUNT 456	127,761	44,784	7,877	17,463	4,693	276	2,831
94	GAIN ON TIMBER SALES - EPIS	670	321	56	126	33	2	20
95	GAIN ON TIMBER SALES - PHFFU	41	20	3	8	2	0	1
96	GAIN FROM DISPOSAL OF ALLOW.	303	174	38	37	7	1	5
97	REGULATORY ADJUSTMENTS	(14,590)	(6,996)	(1,209)	(2,742)	(710)	(43)	(446)
98	TOTAL OTHER OPERATING REVENUE	47,297	34,797	(1,846)	(6,003)	(1,540)	57	129
99	TOTAL OPERATING REVENUE	7,902,225	3,299,354	728,453	1,294,569	351,590	18,032	184,450

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
	ACCOUNT 456 - OTHER					
	OTHER ELECTRIC REVENUE					
65	TRANSMISSION	924	0	165	924	0
66	DISTRIBUTION	924	43	81	924	0
67	RATE ADMIN CHARGES	6,343	0	6,343	6,343	(0)
68	OPEN ACCESS TRANS. TARIFF	37,650	0	6,736	37,650	0
69	AMEA ANCILLARY	331	0	59	331	0
70	TRANS. - SCHERER 4	23,989	0	4,292	23,989	0
71	CHART METERING EQUIPMENT	2	0	0	2	0
72	RECREATION FACILITIES	584	13	60	584	0
73	MISCELLANEOUS - TRANSMISSION	23,866	0	4,270	23,866	0
74	EV CHARGING STATION	101	0	0	101	0
75	MARKETING PARTNER ADVERTISING REVENUE	99	0	23	99	0
76	FILM SCOUTING REVENUE	86	2	9	86	0
77	ENHANCED CUSTOMER ENERGY	12	1	0	12	0
78	COMMUNITY SOLAR FEES	37	0	0	37	0
79	SOLAR APPLICATION FEES	(150)	(2)	(2)	(150)	0
80	RENEWABLES RNR-9 APPLICATION/RETEST FEE	11	0	0	11	0
81	VENDOR COMP.	66	0	53	66	0
82	PRICE PROTECTION PRODUCTS	(6)	0	(6)	(6)	0
83	EQUIP. CARRYING CHARGE - PROD.	214	0	36	214	0
84	EQUIP. CARRYING CHARGE - TRANS.	3,329	0	596	3,329	0
85	ADMIN. FEE - MEAG	25	0	0	25	0
86	SCHERER 4 TSA	26,416	0	0	0	26,416
87	DALTON/TRI-COUNTY	0	0	0	0	0
88	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
89	SALES TAX COLLECTION FEE	283	0	47	283	0
90	FUEL INVENTORY	253	6	26	253	0
91	MATERIALS & SUPPLIES	2,372	43	546	2,372	0
92	REVENUE	2,907	48	619	2,907	0
93	TOTAL SALES TAX COLLECTION FEE	127,761	107	23,335	101,345	26,416
	TOTAL ACCOUNT 456					
94	GAIN ON TIMBER SALES - EPIS	670	0	112	670	0
95	GAIN ON TIMBER SALES - PHFPU	41	0	7	41	0
96	GAIN FROM DISPOSAL OF ALLOW.	303	14	26	303	0
97	REGULATORY ADJUSTMENTS	(14,590)	0	(2,444)	(14,590)	0
98	TOTAL OTHER OPERATING REVENUE	47,297	(1,486)	(3,220)	20,887	26,409
99	TOTAL OPERATING REVENUE	7,902,225	138,450	1,787,876	7,802,775	99,450

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

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

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

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

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

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

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
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)
	PRODUCTION							
	ENERGY COMPONENT							
1	TOTAL FR FUEL EXPENSE	2,494,409	870,838	161,482	387,458	128,823	5,852	69,631
2	VARIABLE O&M EXPENSE	160,121	65,159	12,060	28,947	9,519	435	5,153
3	REMOVE INCREMENTAL RTP	(170,203)	(78,326)	(13,762)	(31,662)	(8,773)	(494)	(5,278)
4	ASSIGN INCREMENTAL RTP	170,203	0	0	0	0	0	0
5	WHOLESALE BLOCKS FUEL EXPENSE	20,888	0	0	0	0	0	0
6	WHOLESALE BLOCKS VOM EXPENSE	62	0	0	0	0	0	0
7	DALTON / TRI-COUNTY FUEL EXPENSE	144	0	0	0	0	0	0
8	DALTON / TRI-COUNTY VOM EXPENSE	2,871	0	0	0	0	0	0
9	TOTAL ENERGY COMPONENT	2,678,495	857,671	159,780	384,743	127,570	5,794	69,505
10	DEMAND COMPONENT	442,050	211,954	36,630	83,072	21,519	1,311	13,522
11	REMOVE INCREMENTAL RTP	(9,808)	(4,703)	(813)	(1,843)	(477)	(29)	(300)
12	ASSIGN INCREMENTAL RTP	9,808	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	4,315	0	0	0	0	0	0
15	TOTAL DEMAND COMPONENT	446,365	207,251	35,817	81,229	21,042	1,282	13,222
16	GENERATION EXPENSE	3,096,580	1,064,921	195,597	465,972	148,611	7,076	82,727
17	DALTON / TRI-COUNTY GENERATION EXPENSE	206	0	0	0	0	0	0
18	WHOLESALE BLOCKS GEN. EXPENSE	28,074	0	0	0	0	0	0
19	TOTAL GENERATION EXPENSE	3,124,860	1,064,921	195,597	465,972	148,611	7,076	82,727
20	ACCOUNT 555 - PURCHASED POWER DEMAND COMPONENT	272,895	130,847	22,613	51,284	13,285	809	8,348
21	ENERGY RELATED (EXCL. FUEL)	42,488	17,290	3,200	7,681	2,526	116	1,367
22	PURCHASED POWER	315,383	148,137	25,813	58,965	15,811	925	9,715
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	4,491	0	0	0	0	0	0
26	TOTAL ACCOUNT 555 (EXCL. FUEL)	319,874	148,137	25,813	58,965	15,811	925	9,715
	OTHER PRODUCTION EXPENSES:							
27	ACCOUNT 556	10,751	5,155	891	2,020	523	32	329
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	10,751	5,155	891	2,020	523	32	329
32	ACCOUNT 557	18,140	8,698	1,503	3,409	883	54	555
33	TOTAL OTHER PRODUCTION	28,891	13,852	2,394	5,429	1,406	86	884
34	PRODUCTION EXPENSE	3,440,854	1,226,911	223,804	530,366	165,829	8,086	93,326
35	SCHERER 4 TSA	0	0	0	0	0	0	0
36	DALTON / TRI-COUNTY	206	0	0	0	0	0	0
37	WHOLESALE BLOCK POWER SALES	32,565	0	0	0	0	0	0
38	TOTAL PRODUCTION EXPENSE	3,473,625	1,226,911	223,804	530,366	165,829	8,086	93,326

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 – 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
	PRODUCTION					
	ENERGY COMPONENT					
1	TOTAL FR FUEL EXPENSE	2,494,409	28,603	845,721	2,494,409	0
2	VARIABLE O&M EXPENSE	160,121	2,004	36,844	160,121	0
3	REMOVE INCREMENTAL RTP	(170,203)	(566)	(31,342)	(170,203)	0
4	ASSIGN INCREMENTAL RTP	170,203	0	170,203	170,203	0
5	WHOLESALE BLOCKS FUEL EXPENSE	20,888	0	0	0	20,888
6	WHOLESALE BLOCKS VOM EXPENSE	2,871	0	0	0	2,871
7	DALTON / TRI-COUNTY FUEL EXPENSE	62	0	0	0	62
8	DALTON / TRI-COUNTY VOM EXPENSE	144	0	0	0	144
9	TOTAL ENERGY COMPONENT	2,678,495	28,041	1,021,426	2,654,530	23,965
10	DEMAND COMPONENT	442,050	0	74,042	442,050	0
11	REMOVE INCREMENTAL RTP	(9,808)	0	(1,643)	(9,808)	0
12	ASSIGN INCREMENTAL RTP	9,808	0	9,808	9,808	0
13	DALTON / TRI-COUNTY	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	4,315	0	0	0	4,315
15	TOTAL DEMAND COMPONENT	446,365	0	82,208	442,050	4,315
16	GENERATION EXPENSE	3,096,580	28,041	1,103,634	3,096,580	0
17	DALTON / TRI-COUNTY GENERATION EXPENSE	206	0	0	0	206
18	WHOLESALE BLOCKS GEN. EXPENSE	28,074	0	0	0	28,074
19	TOTAL GENERATION EXPENSE	3,124,860	28,041	1,103,634	3,096,580	28,280
20	ACCOUNT 555 - PURCHASED POWER DEMAND COMPONENT	272,895	0	45,709	272,895	0
21	ENERGY RELATED (EXCL. FUEL)	42,488	532	9,776	42,488	0
22	PURCHASED POWER	315,383	532	55,486	315,383	0
23	SCHERER 4 TSA	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	4,491	0	0	0	4,491
26	TOTAL ACCOUNT 555 (EXCL. FUEL)	319,874	532	55,486	315,383	4,491
	OTHER PRODUCTION EXPENSES:					
27	ACCOUNT 556	10,751	0	1,801	10,751	0
28	SCHERER 4 TSA	0	0	0	0	0
29	DALTON / TRI-COUNTY	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
31	TOTAL ACCOUNT 556	10,751	0	1,801	10,751	0
32	ACCOUNT 557	18,140	0	3,038	18,140	0
33	TOTAL OTHER PRODUCTION	28,891	0	4,839	28,891	0
34	PRODUCTION EXPENSE	3,440,854	28,573	1,163,959	3,440,854	0
35	SCHERER 4 TSA	0	0	0	0	0
36	DALTON / TRI-COUNTY	206	0	0	0	206
37	WHOLESALE BLOCK POWER SALES	32,565	0	0	0	32,565
38	TOTAL PRODUCTION EXPENSE	3,473,625	28,573	1,163,959	3,440,854	32,771

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
TRANSMISSION EXPENSE								
OPERATIONS								
39	560-SUPERVISION	6,489	3,095	535	1,214	318	19	198
40	561-LOAD DISPATCHING	22,936	10,997	1,901	4,310	1,117	68	702
41	562-STATION EXPENSE	3,753	1,798	311	705	183	11	115
42	563-OVERHEAD LINES	959	447	77	176	49	3	29
43	564-UNDERGROUND LINES	0	0	0	0	0	0	0
44	565-TRANS. BY OTHERS	975	468	81	183	47	3	30
45	566-MISCELLANEOUS	10,121	4,770	824	1,876	506	30	305
46	567-RENTS	(653)	(307)	(53)	(121)	(33)	(2)	(20)
47	TOTAL OPERATIONS	44,580	21,267	3,675	8,343	2,187	132	1,358
MAINTENANCE								
48	568-SUPERVISION	16,401	7,717	1,334	3,035	822	48	494
49	569-STRUCTURES	3,512	1,682	291	659	171	10	107
50	570-STATION EXPENSE	18,292	8,761	1,514	3,434	892	54	559
51	571-OVERHEAD LINES	43,040	20,067	3,468	7,907	2,186	124	1,288
52	572-UNDERGROUND LINES	137	64	11	25	7	0	4
53	573-MISCELLANEOUS	35	17	3	7	2	0	1
54	TOTAL MAINTENANCE	81,418	38,307	6,620	15,068	4,079	237	2,454
55	TOTAL TRANSMISSION EXPENSE	125,999	59,574	10,296	23,412	6,267	368	3,812
56	REMOVE INCREMENTAL RTP	(29,980)	(14,172)	(2,449)	(5,570)	(1,492)	(88)	(907)
57	ASSIGN INCREMENTAL RTP	29,980	0	0	0	0	0	0
58	REMOVE SCHERER 4 EXPENSE	(1,920)	(921)	(159)	(361)	(93)	(6)	(59)
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0	0	0
60	REMOVE WHOLESale BLOCKS EXP.	(12)	(6)	(1)	(2)	(1)	(0)	(0)
61	TRANSMISSION EXPENSE	124,067	44,476	7,686	17,479	4,681	275	2,846
62	SCHERER 4 TSA	1,920	0	0	0	0	0	0
63	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
64	WHOLESale BLOCK POWER SALES	12	0	0	0	0	0	0
65	TOTAL TRANSMISSION EXPENSE	125,999	44,476	7,686	17,479	4,681	275	2,846
DISTRIBUTION EXPENSE								
OPERATIONS								
66	580 - SUPERVISION & ENG.	17,245	9,456	2,852	2,226	348	47	306
67	581 - LOAD DISPATCHING	19,506	9,387	1,511	3,455	769	86	612
68	582 - STATION EXPENSE	2,427	1,139	197	448	120	7	73
69	583 - OVERHEAD LINES	3,497	2,412	316	331	62	10	57
70	584 - UNDERGROUND LINES	14,466	7,472	1,155	2,363	515	60	418
71	585 - STREET LIGHTING	1,453	0	0	0	0	0	0
72	586 - METER EXPENSE	32,881	18,035	10,551	3,690	71	41	227
73	587 - CUST. INSTALLATION	4,457	3,883	482	75	1	5	5
74	588 - MISCELLANEOUS	27,720	15,940	3,501	3,374	605	78	499
75	589 - RENTS	2,978	1,713	376	363	65	8	54
76	TOTAL OPERATIONS	126,631	69,438	20,940	16,344	2,556	342	2,250

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 – 4-CP
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	6,489	0	1,109	6,489	0
40	561-LOAD DISPATCHING	22,936	0	3,842	22,936	0
41	562-STATION EXPENSE	631	0	3,753	3,753	0
42	563-OVERHEAD LINES	959	0	178	959	0
43	564-UNDERGROUND LINES	0	0	0	0	0
44	565-TRANS. BY OTHERS	975	0	163	975	0
45	566-MISCELLANEOUS	10,121	0	1,811	10,121	0
46	567-RENTS	(653)	(0)	(117)	(653)	0
47	TOTAL OPERATIONS	44,580	0	7,617	44,580	0
MAINTENANCE						
48	568-SUPERVISION	16,401	0	2,952	16,401	0
49	569-STRUCTURES	3,512	0	591	3,512	0
50	570-STATION EXPENSE	18,292	0	3,078	18,292	0
51	571-OVERHEAD LINES	43,040	0	8,000	43,040	0
52	572-UNDERGROUND LINES	137	0	26	137	0
53	573-MISCELLANEOUS	35	0	6	35	0
54	TOTAL MAINTENANCE	81,418	1	14,653	81,418	0
55	TOTAL TRANSMISSION EXPENSE	125,999	1	22,269	125,999	0
56	REMOVE INCREMENTAL RTP	(29,980)	(0)	(5,303)	(29,980)	0
57	ASSIGN INCREMENTAL RTP	29,980	0	29,980	29,980	0
58	REMOVE SCHERER 4 EXPENSE	(1,920)	0	(322)	(1,920)	0
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0
60	REMOVE WHOLESALE BLOCKS EXP.	(12)	0	(2)	(12)	0
61	TRANSMISSION EXPENSE	124,067	1	46,623	124,067	0
62	SCHERER 4 TSA	1,920	0	0	0	1,920
63	DALTON / TRI-COUNTY	0	0	0	0	0
64	WHOLESALE BLOCK POWER SALES	12	0	0	0	12
65	TOTAL TRANSMISSION EXPENSE	125,999	1	46,623	124,067	1,932
DISTRIBUTION EXPENSE						
OPERATIONS						
66	580 - SUPERVISION & ENG.	17,245	556	1,454	17,245	0
67	581 - LOAD DISPATCHING	19,506	332	3,354	19,506	0
68	582 - STATION EXPENSE	2,427	1	443	2,427	0
69	583 - OVERHEAD LINES	3,497	56	254	3,497	0
70	584 - UNDERGROUND LINES	14,466	245	2,218	14,466	0
71	585 - STREET LIGHTING	1,453	1,453	0	1,453	0
72	586 - METER EXPENSE	32,881	0	267	32,881	0
73	587 - CUST. INSTALLATION	4,457	0	5	4,457	0
74	588 - MISCELLANEOUS	27,720	1,303	2,420	27,720	0
75	589 - RENTS	2,978	140	260	2,978	0
76	TOTAL OPERATIONS	126,631	4,085	10,674	126,631	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
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)
	MAINTENANCE							
77	590 - SUPERVISION & ENG.	17,039	10,013	1,625	1,840	355	47	301
78	591 - STRUCTURES	1,623	768	133	302	80	5	49
79	592 - STATION EQUIPMENT	11,025	5,174	892	2,034	543	32	332
80	593 - OVERHEAD LINES	93,230	64,311	8,417	8,823	1,646	254	1,507
81	594 - UNDERGROUND LINES	20,942	10,817	1,672	3,450	746	87	605
82	595 - LINE TRANSFORMERS	5,522	2,958	1,532	761	36	19	67
83	596 - STREET LIGHTING	10,336	0	0	0	0	0	0
84	597 - METERS	4,108	2,253	1,318	461	9	5	28
85	598 - MISCELLANEOUS	1,223	703	154	149	27	3	22
86	MAINTENANCE	165,048	96,998	15,744	17,819	3,441	452	2,911
87	TOTAL DISTRIBUTION EXPENSE	291,679	166,436	36,684	34,164	5,996	795	5,162
	CUSTOMER ACCOUNTING EXPENSE							
88	901 - SUPERVISION	6,199	5,312	575	99	14	7	18
89	902 - METER READING	9,671	8,498	982	153	3	11	13
90	903 - CUST. ACCTS. & COLLECTION	90,739	76,487	8,869	1,572	270	103	307
91	903 - PRE-PAY PROGRAM COSTS	6,740	6,740	0	0	0	0	0
92	904 - UNCOLLECTIBLE	11,871	10,267	1,184	185	3	13	33
93	905 - MISCELLANEOUS	398	341	37	6	1	0	1
94	TOTAL CUSTOMER ACCOUNTING	125,618	107,646	11,646	2,016	291	135	373
	CUSTOMER ASSISTANCE EXPENSE							
95	908 - CUSTOMER ASSISTANCE	97,030	40,558	45,867	7,798	197	564	1,252
96	909 - INF. & INST. ADVER.	790	692	82	12	0	1	2
97	910 - MISCELLANEOUS	1,674	1,453	178	28	0	2	5
98	TOTAL CUSTOMER ASSISTANCE	99,494	42,702	46,127	7,838	197	567	1,259
	SALES EXPENSE							
99	912 - DEMO. & SELLING	45,401	12,930	22,198	5,029	254	352	466
100	913 - ADVERTISING	2	0	1	1	0	0	0
101	TOTAL SALES	45,403	12,930	22,200	5,029	254	352	466

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ADMIN. & GENERAL EXPENSES								
A & G EXPENSES EXCL. ACCT 928								
102	PRODUCTION	58,855	28,220	4,877	11,060	2,865	175	1,800
103	TRANSMISSION	24,548	11,568	1,999	4,549	1,227	72	741
104	DISTRIBUTION	126,338	72,647	15,958	15,379	2,756	358	2,275
105	CUSTOMER ACCOUNTING	23,694	20,304	2,197	380	55	25	70
106	CUSTOMER ASSISTANCE	10,032	4,306	4,651	790	20	57	127
107	SALES	13,477	3,838	6,589	1,493	75	104	138
108	TOTAL A&G EXP. EXCL. ACCT 928	256,943	140,882	36,271	33,652	6,998	791	5,152
ACCOUNT 928 - REGULATORY COMMISSION								
109	FERC DOCKET	(793)	(333)	(75)	(132)	(36)	(2)	(19)
110	RETAIL DOCKET	680	285	64	113	31	2	16
111	RETAIL NON-DOCKET	824	425	82	138	34	2	22
112	RETAIL OTHER	2,877	1,379	238	541	140	9	88
113	TOTAL ACCOUNT 928	3,587	1,757	310	660	168	11	107
114	SOUTHERN NUCLEAR A&G	49,020	23,504	4,062	9,212	2,386	145	1,499
115	ADMINISTRATIVE & GENERAL	309,551	166,143	40,643	43,524	9,553	947	6,758
116	SCHERER 4 TSA	1,091	0	0	0	0	0	0
117	DALTON/TRI-COUNTY	12	0	0	0	0	0	0
118	WHOLESALE BLOCK POWER SALES	2,141	0	0	0	0	0	0
119	TOTAL ADMIN. & GENERAL	312,795	166,143	40,643	43,524	9,553	947	6,758
O&M ADJUSTMENTS								
120	EPRI EXPENSE	8,079	2,799	545	1,212	385	18	207
121	TOTAL O&M ADJUSTMENTS	8,079	2,799	545	1,212	385	18	207
122	OPERATIONS & MAINTENANCE EXPENSE	4,444,743	1,770,042	389,334	641,627	187,186	11,174	110,397
123	SCHERER 4 TSA	3,011	0	0	0	0	0	0
124	DALTON/TRI-COUNTY	218	0	0	0	0	0	0
125	WHOLESALE BLOCK POWER SALES	34,718	0	0	0	0	0	0
126	TOTAL OPER. & MAINT. EXPENSE	4,482,690	1,770,042	389,334	641,627	187,186	11,174	110,397

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ADMIN. & GENERAL EXPENSES						
A & G EXPENSES EXCL. ACCT 928						
102	PRODUCTION	58,855	0	9,858	58,855	0
103	TRANSMISSION	24,548	0	4,392	24,548	0
104	DISTRIBUTION	126,338	5,339	11,028	126,338	0
105	CUSTOMER ACCOUNTING	23,694	290	372	23,694	0
106	CUSTOMER ASSISTANCE	10,032	1	80	10,032	0
107	SALES	13,477	924	315	13,477	0
108	TOTAL A&G EXP. EXCL. ACCT 928	256,943	7,154	26,045	256,943	0
ACCOUNT 928 - REGULATORY COMMISSION						
109	FERC DOCKET	(793)	(14)	(183)	(793)	0
110	RETAIL DOCKET	680	12	156	680	0
111	RETAIL NON-DOCKET	824	1	120	824	0
112	RETAIL OTHER	2,877	0	482	2,877	0
113	TOTAL ACCOUNT 928	3,587	(1)	576	3,587	0
114	SOUTHERN NUCLEAR A&G	49,020	0	8,211	49,020	0
115	ADMINISTRATIVE & GENERAL	309,551	7,153	34,831	309,551	0
116	SCHERER 4 TSA	1,091	0	0	0	1,091
117	DALTON / TRI-COUNTY	12	0	0	0	12
118	WHOLESALE BLOCK POWER SALES	2,141	0	0	0	2,141
119	TOTAL ADMIN. & GENERAL	312,795	7,153	34,831	309,551	3,244
O&M ADJUSTMENTS						
120	EPRI EXPENSE	8,079	94	2,820	8,079	0
121	TOTAL O&M ADJUSTMENTS	8,079	94	2,820	8,079	0
122	OPERATIONS & MAINTENANCE EXPENSE	4,444,743	58,228	1,276,755	4,444,743	0
123	SCHERER 4 TSA	3,011	0	0	0	3,011
124	DALTON / TRI-COUNTY	218	0	0	0	218
125	WHOLESALE BLOCK POWER SALES	34,718	0	0	0	34,718
126	TOTAL OPER. & MAINT. EXPENSE	4,482,690	58,228	1,276,755	4,444,743	37,947

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

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

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

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PRODUCTION								
1	PRODUCTION	438,079	210,050	36,301	82,326	21,326	1,299	13,400
2	SCHERER 4 TSA	0	0	0	0	0	0	0
3	DALTON / TRI-COUNTY	436	0	0	0	0	0	0
4	WHOLESALE BLOCK POWER SALES	6,347	0	0	0	0	0	0
5	TOTAL PRODUCTION DEPR. EXPENSE	444,862	210,050	36,301	82,326	21,326	1,299	13,400
TRANSMISSION								
6	ACCOUNT 350 - EASEMENTS & ROW	3,158	1,481	256	583	159	9	95
7	SUBSTATIONS	8,627	4,137	715	1,621	420	26	264
8	LEVEL B-1	42,196	20,204	3,491	7,921	2,057	125	1,290
9	OTHER SUBSTATIONS	50,824	24,341	4,206	9,542	2,477	151	1,553
10	TOTAL SUBSTATIONS	17,859	8,504	1,470	3,337	879	53	543
11	LINES: ACCOUNT 354	14,737	6,765	1,169	2,674	765	42	436
12	ACCOUNT 355	28,444	13,184	2,279	5,201	1,457	82	847
13	ACCOUNT 356	238	109	19	43	12	1	7
14	ACCOUNT 357	482	225	39	89	24	1	14
15	ACCOUNT 358	114	48	8	19	7	0	3
16	ACCOUNT 359	115,856	54,657	9,446	21,488	5,781	338	3,499
17	TRANSMISSION DEPRECIATION EXP.	(4,110)	(1,971)	(341)	(772)	(200)	(12)	(126)
18	REMOVE SCHERER 4 TSA	111,746	52,686	9,105	20,716	5,581	326	3,373
19	TRANSMISSION DEPRECIATION EXP.	4,110	0	0	0	0	0	0
20	SCHERER 4 TSA	0	0	0	0	0	0	0
21	DALTON / TRI-COUNTY	119	0	0	0	0	0	0
22	WHOLESALE BLOCK POWER SALES	115,975	52,686	9,105	20,716	5,581	326	3,373
DISTRIBUTION								
23	ACCOUNT 360	665	576	66	10	0	1	2
24	ACCOUNT 361	5,106	2,415	417	948	251	15	155
25	ACCOUNT 362	33,166	15,566	2,685	6,118	1,633	98	999
26	ACCOUNT 364	27,291	18,356	2,439	2,794	529	79	477
27	ACCOUNT 365	30,043	21,168	2,736	2,643	486	78	452
28	ACCOUNT 366	9,937	5,229	801	1,612	343	41	281
29	ACCOUNT 367	42,693	21,955	3,401	7,059	1,532	178	1,240
30	ACCOUNT 368	38,327	20,529	10,633	5,285	246	131	466
31	ACCOUNT 369	26,487	23,059	2,688	602	10	31	46
32	ACCOUNT 370	11,987	6,575	3,846	1,345	26	15	83
33	ACCOUNT 371	50	50	0	0	0	0	0
34	ACCOUNT 372	19	0	16	3	0	0	0
35	ACCOUNT 373	17,633	0	0	0	0	0	0
36	TOTAL DISTRIBUTION DEPR. EXP.	243,405	135,478	29,728	28,418	5,056	665	4,199

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PRODUCTION						
1	PRODUCTION	438,079	0	73,377	438,079	0
2	SCHERER 4 TSA	0	0	0	0	0
3	DALTON / TRI-COUNTY	436	0	0	0	436
4	WHOLESALE BLOCK POWER SALES	6,347	0	0	0	6,347
5	TOTAL PRODUCTION DEPR. EXPENSE	444,862	0	73,377	438,079	6,783
TRANSMISSION						
6	ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS	3,158	0	575	3,158	0
7	LEVEL B-1	8,627	0	1,445	8,627	0
8	OTHER SUBSTATIONS	42,196	1	7,107	42,196	0
9	TOTAL SUBSTATIONS	50,824	1	8,552	50,824	0
10	LINE: ACCOUNT 354	17,859	0	3,074	17,859	0
11	ACCOUNT 355	14,737	0	2,886	14,737	0
12	ACCOUNT 356	28,444	0	5,396	28,444	0
13	ACCOUNT 357	238	0	46	238	0
14	ACCOUNT 358	482	0	89	482	0
15	ACCOUNT 359	114	0	28	114	0
16	TRANSMISSION DEPRECIATION EXP. REMOVE SCHERER 4 TSA	115,856	1	20,646	115,856	0
17	TRANSMISSION DEPRECIATION EXP. SCHERER 4 TSA	(4,110)	0	(688)	(4,110)	0
18	TRANSMISSION DEPRECIATION EXP. DALTON / TRI-COUNTY	111,746	1	19,958	111,746	0
19	SCHERER 4 TSA	4,110	0	0	0	4,110
20	DALTON / TRI-COUNTY	0	0	0	0	0
21	WHOLESALE BLOCK POWER SALES	119	0	0	0	119
22	TOTAL TRANSMISSION DEPR. EXP.	115,975	1	19,958	111,746	4,229
DISTRIBUTION						
23	ACCOUNT 360	665	10	1	665	0
24	ACCOUNT 361	5,106	1	905	5,106	0
25	ACCOUNT 362	33,166	16	6,052	33,166	0
26	ACCOUNT 364	27,291	439	2,179	27,291	0
27	ACCOUNT 365	30,043	476	2,003	30,043	0
28	ACCOUNT 366	9,937	168	1,463	9,937	0
29	ACCOUNT 367	42,693	722	6,607	42,693	0
30	ACCOUNT 368	38,327	85	952	38,327	0
31	ACCOUNT 369	26,487	19	33	26,487	0
32	ACCOUNT 370	11,987	0	97	11,987	0
33	ACCOUNT 371	50	0	0	50	0
34	ACCOUNT 372	19	0	0	19	0
35	ACCOUNT 373	17,633	17,633	0	17,633	0
36	TOTAL DISTRIBUTION DEPR. EXP.	243,405	19,569	20,291	243,405	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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/ INSTITUTE (9)
GENERAL PLANT								
37	GENERAL PLANT							
38	PRODUCTION	13,185	6,322	1,093	2,478	642	39	403
39	TRANSMISSION	4,452	2,098	363	825	223	13	134
40	DISTRIBUTION	14,040	8,073	1,773	1,709	306	40	253
41	CUSTOMER ACCOUNTING	5,535	4,743	513	89	13	6	16
42	CUSTOMER ASSISTANCE	2,367	1,016	1,098	186	5	13	30
43	SALES	3,181	906	1,556	352	18	25	33
44	GENERAL PLANT DEPRECIATION EXP.	42,761	23,158	6,395	5,640	1,206	136	870
45	SCHERER 4 TSA	163	0	0	0	0	0	0
46	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
47	WHOLESALE BLOCK POWER SALES	111	0	0	0	0	0	0
	TOTAL GENERAL PLANT DEPR. EXP.	43,035	23,158	6,395	5,640	1,206	136	870
INTANGIBLE PLANT								
48	INTANGIBLE PLANT							
49	PRODUCTION	10,173	4,878	843	1,912	495	30	311
50	TRANSMISSION	3,531	1,664	288	654	176	10	107
51	DISTRIBUTION	10,742	6,177	1,357	1,308	234	30	193
52	CUSTOMER ACCOUNTING	4,235	3,629	393	88	10	5	13
53	CUSTOMER ASSISTANCE	1,811	777	840	143	4	10	23
54	SALES	2,434	693	1,190	270	14	19	25
	TOTAL INTANGIBLE PLANT DEPR. EXP.	32,927	17,818	4,910	4,354	933	105	672
55	DEPRECIATION EXPENSE	888,919	439,191	86,439	141,454	34,102	2,530	22,514
56	SCHERER 4 TSA	4,273	0	0	0	0	0	0
57	DALTON / TRI-COUNTY	436	0	0	0	0	0	0
58	WHOLESALE BLOCK POWER SALES	6,577	0	0	0	0	0	0
59	TOTAL DEPRECIATION EXPENSE	880,205	439,191	86,439	141,454	34,102	2,530	22,514

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
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	13,185	0	2,209	13,185	0
39	TRANSMISSION	4,452	0	797	4,452	0
40	DISTRIBUTION	14,040	660	1,225	14,040	0
41	CUSTOMER ACCOUNTING	5,535	68	87	5,535	0
42	CUSTOMER ASSISTANCE	2,367	0	19	2,367	0
43	SALES	3,181	218	74	3,181	0
44	GENERAL PLANT DEPRECIATION EXP.	42,761	946	4,411	42,761	0
45	SCHERER 4 TSA	163	0	0	0	163
46	DALTON / TRI-COUNTY	0	0	0	0	0
47	WHOLESALE BLOCK POWER SALES	111	0	0	0	111
	TOTAL GENERAL PLANT DEPR. EXP.	43,035	946	4,411	42,761	274
INTANGIBLE PLANT						
48	INTANGIBLE PLANT					
49	PRODUCTION	10,173	0	1,704	10,173	0
50	TRANSMISSION	3,531	0	632	3,531	0
51	DISTRIBUTION	10,742	505	938	10,742	0
52	CUSTOMER ACCOUNTING	4,235	52	67	4,235	0
53	CUSTOMER ASSISTANCE	1,811	0	15	1,811	0
54	SALES	2,434	167	57	2,434	0
	TOTAL INTANGIBLE PLANT DEPR. EXP.	32,927	724	3,411	32,927	0
55	DEPRECIATION EXPENSE	868,919	21,240	121,448	868,919	0
56	SCHERER 4 TSA	4,273	0	0	0	4,273
57	DALTON / TRI-COUNTY	436	0	0	0	436
58	WHOLESALE BLOCK POWER SALES	6,577	0	0	0	6,577
59	TOTAL DEPRECIATION EXPENSE	880,205	21,240	121,448	868,919	11,286

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	TAXES OTHER THAN INCOME TAXES (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PROPERTY TAXES								
1	PRODUCTION	95,955	46,008	7,951	18,032	4,671	285	2,935
2	TRANSMISSION	28,943	13,639	2,357	5,363	1,447	84	873
3	DISTRIBUTION	48,751	28,033	6,158	5,934	1,063	138	878
4	GENERAL PLANT	7,316	3,963	1,095	965	206	23	149
5	NUCLEAR FUEL	4,449	2,133	369	836	217	13	136
6	FUEL COAL, OIL, GAS, & PROPANE	1,168	560	97	219	57	3	36
7	MATERIALS & SUPPLIES	2,585	1,401	387	340	73	8	52
8	PLANT HELD FOR FUTURE USE	590	283	49	111	29	2	18
9	PROPERTY TAX	189,757	96,020	18,462	31,802	7,762	557	5,077
10	SCHERER 4 TSA	1,847	0	0	0	0	0	0
11	DALTON/ TRI-COUNTY	59	0	0	0	0	0	0
12	WHOLESALE BLOCK POWER SALES	849	0	0	0	0	0	0
13	TOTAL PROPERTY TAX	192,512	96,020	18,462	31,802	7,762	557	5,077
PAYROLL TAX								
14	FED. INSURANCE CONTRIBUTION ACT	24,029	13,066	3,482	3,175	677	75	489
15	SO. NUCLEAR PAYROLL TAXES	8,655	4,150	717	1,627	421	26	265
16	FEDERAL UNEMPLOYMENT COMP.	114	62	17	15	3	0	2
17	GEORGIA UNEMPLOYMENT COMP.	99	54	14	13	3	0	2
18	PAYROLL ALLOCATION - OPFR. INCOME	10,728	5,833	1,555	1,418	302	34	218
19	PAYROLL TAX	43,626	23,165	5,785	6,247	1,407	135	976
20	SCHERER 4 TSA	139	0	0	0	0	0	0
21	DALTON/ TRI-COUNTY	4	0	0	0	0	0	0
22	WHOLESALE BLOCK POWER SALES	157	0	0	0	0	0	0
23	TOTAL PAYROLL TAXES	43,926	23,165	5,785	6,247	1,407	135	976
REVENUE TAX & FEES								
24	MUNICIPAL FRANCHISE FEES	193,248	77,750	19,668	34,427	8,914	462	4,951
25	MISCELLANEOUS LICENSES	18	8	2	3	1	0	0
26	TOTAL REVENUE TAXES	193,266	77,757	19,670	34,430	8,915	462	4,951
OTHER TAXES								
27	GEORGIA OCCUPATION TAX	5	2	0	1	0	0	0
28	ALABAMA FRANCHISE TAX	15	7	1	3	1	0	0
29	TOTAL OTHER TAXES	20	9	2	4	1	0	1
30	TAXES OTHER THAN INC. TAXES	426,689	196,952	43,919	72,483	18,085	1,154	11,006
31	SCHERER 4 TSA	1,986	0	0	0	0	0	0
32	DALTON/ TRI-COUNTY	63	0	0	0	0	0	0
33	WHOLESALE BLOCK POWER SALES	1,006	0	0	0	0	0	0
34	TOTAL TAXES OTHER THAN INC. TAXES	429,724	196,952	43,919	72,483	18,085	1,154	11,006
AMOR. OF INV. TAX CREDITS								
35	AMOR. OF INV. TAX CREDITS	(9,123)	(4,374)	(756)	(1,714)	(444)	(27)	(279)
36	SCHERER 4 TSA	(3)	0	0	0	0	0	0
37	DALTON/ TRI-COUNTY	(31)	0	0	0	0	0	0
38	WHOLESALE BLOCK POWER SALES	(171)	0	0	0	0	0	0
39	TOTAL AMOR. OF INV. TAX CREDIT	(9,328)	(4,374)	(756)	(1,714)	(444)	(27)	(279)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	TAXES OTHER THAN INCOME TAXES (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PROPERTY TAXES						
1	PRODUCTION	95,955	0	16,072	95,955	0
2	TRANSMISSION	28,943	0	5,178	28,943	0
3	DISTRIBUTION	48,751	2,292	4,255	48,751	0
4	GENERAL PLANT	7,316	162	754	7,316	0
5	NUCLEAR FUEL	4,449	0	745	4,449	0
6	FUEL COAL, OIL, GAS, & PROPANE	1,168	0	196	1,168	0
7	MATERIALS & SUPPLIES	2,585	57	266	2,585	0
8	PLANT HELD FOR FUTURE USE	590	0	99	590	0
9	PROPERTY TAX	189,757	2,511	27,565	189,757	0
10	SCHERER 4 TSA	1,847	0	0	0	1,847
11	DALTON / TRI-COUNTY	59	0	0	0	59
12	WHOLESALE BLOCK POWER SALES	849	0	0	0	849
13	TOTAL PROPERTY TAX	192,512	2,511	27,565	189,757	2,755
PAYROLL TAX						
14	FED. INSURANCE CONTRIBUTION ACT	24,029	571	2,494	24,029	0
15	SO. NUCLEAR PAYROLL TAXES	8,655	0	1,450	8,655	0
16	FEDERAL UNEMPLOYMENT COMP.	114	3	12	114	0
17	GEORGIA UNEMPLOYMENT COMP.	99	2	10	99	0
18	PAYROLL ALLOCATION - OPR. INCOME	10,728	255	1,114	10,728	0
19	PAYROLL TAX	43,626	831	5,079	43,626	0
20	SCHERER 4 TSA	139	0	0	0	139
21	DALTON / TRI-COUNTY	4	0	0	0	4
22	WHOLESALE BLOCK POWER SALES	157	0	0	0	157
23	TOTAL PAYROLL TAXES	43,926	831	5,079	43,626	300
REVENUE TAX & FEES						
24	MUNICIPAL FRANCHISE FEES	193,248	3,964	43,112	193,248	0
25	MISCELLANEOUS LICENSES	18	0	4	18	0
26	TOTAL REVENUE TAXES	193,266	3,964	43,117	193,266	0
OTHER TAXES						
27	GEORGIA OCCUPATION TAX	5	0	1	5	0
28	ALABAMA FRANCHISE TAX	15	0	3	15	0
29	TOTAL OTHER TAXES	20	0	4	20	0
30	TAXES OTHER THAN INC. TAXES	426,669	7,306	75,765	426,669	0
31	SCHERER 4 TSA	1,986	0	0	0	1,986
32	DALTON / TRI-COUNTY	63	0	0	0	63
33	WHOLESALE BLOCK POWER SALES	- 1,006	0	0	0	1,006
34	TOTAL TAXES OTHER THAN INC. TAXES	429,724	7,306	75,765	426,669	3,055
AMOR. OF INV. TAX CREDITS						
35	AMOR. OF INV. TAX CREDITS	(9,123)	0	(1,528)	(9,123)	0
36	SCHERER 4 TSA	(3)	0	0	0	(3)
37	DALTON / TRI-COUNTY	(31)	0	0	0	(31)
38	WHOLESALE BLOCK POWER SALES	(171)	0	0	0	(171)
39	TOTAL AMOR. OF INV. TAX CREDIT	(9,328)	0	(1,528)	(9,123)	(205)

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 – 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

LINE NO. (1)	LINE ALLOCATORS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
1	ENERGY AT GENERATION	100,000,000	40,693,376	7,531,742	18,078,043	5,945,141	271,961	3,218,242
DEMAND BY LEVEL								
2	LEVEL A	100,000,000	47,947,892	8,286,334	18,792,477	4,868,089	296,503	3,058,917
3	LEVEL B-1	100,000,000	47,947,892	8,286,334	18,792,477	4,868,089	296,503	3,058,917
4	LEVEL B-2	100,000,000	47,947,892	8,286,334	18,792,477	4,868,089	296,503	3,058,917
5	LEVEL C	100,000,000	47,992,712	8,294,080	18,809,993	4,872,639	296,781	3,061,776
6	LEVEL D	100,000,000	36,834,112	6,368,438	15,263,447	6,639,751	228,108	2,495,243
7	LEVEL E	100,000,000	38,574,792	6,669,393	15,861,641	5,572,907	238,887	2,613,161
8	LEVEL F	100,000,000	48,125,035	7,745,129	17,712,709	3,944,695	440,493	3,137,774
9	LEVEL G	100,000,000	53,894,503	8,673,329	19,626,639	2,952,908	472,928	2,957,750
AVERAGE NUMBER OF CUSTOMERS								
10	LEVELS B-2 THRU F	1,565	47	77	243	162	3	64
11	LEVELS F & G	2,536,198	2,193,977	252,945	39,394	650	2,874	7,146
12	LEVEL G	2,535,125	2,193,953	252,901	39,224	526	2,872	7,085
13	TOTAL ALL LEVELS	2,536,690	2,194,000	252,978	39,467	688	2,875	7,149
14	LEVEL G	1,230,145	1,170,300	54,006	4,522	60	349	436
15	PAD MOUNTED SINGLE PHASE	60,189	0	37,854	18,707	420	425	1,401
16	PAD MOUNTED THREE PHASE	1,188,262	1,057,662	121,905	3,860	5	1,031	1,101
17	OVERHEAD SINGLE PHASE	56,529	0	42,408	12,461	40	1,106	442
18	OVERHEAD THREE PHASE	2,092,178	1,924,971	157,639	8,334	86	85	676
19	SINGLE PHASE METERED CUSTS	114,471	0	78,224	31,133	602	342	1,899
20	THREE PHASE METERED CUSTS	54,331	0	12,882	0	0	0	4,573
21	TOTAL UNMETERED CUSTS	2,260,980	1,924,971	248,745	39,467	688	427	7,148
22	TOTAL CUSTOMERS	2,602,819	2,194,000	254,397	45,097	7,739	2,951	8,797
23	WEIGHTED CUSTOMERS	2,495,509	2,192,939	253,326	39,560	688	2,899	3,439
24	TOTAL METERS	85,492,162	28,052,324	5,192,137	12,465,465	4,124,114	187,526	2,228,471
RETAIL MWH SALES								
SALARIES AND WAGES								
25	PRODUCTION	121,679	58,343	10,083	22,867	5,923	361	3,722
26	TRANSMISSION	42,236	15,141	2,617	5,950	1,594	94	969
27	DISTRIBUTION	128,484	73,315	16,159	15,049	2,641	350	2,274
28	CUSTOMER ACCOUNTING	50,650	43,404	4,696	813	117	54	150
29	CUSTOMER ASSISTANCE	21,665	9,298	10,044	1,707	43	124	274
30	SALES	29,114	8,291	14,235	3,225	163	225	299
31	TOTAL SALARIES AND WAGES	393,828	207,792	57,834	49,610	10,482	1,208	7,688
HEADCOUNT								
32	PRODUCTION	1,580	758	131	297	77	5	48
33	TRANSMISSION	800	377	65	148	40	2	24
34	DISTRIBUTION	2,324	1,336	294	283	51	7	42
35	CUSTOMER ACCOUNTING	711	609	66	11	2	1	2
36	CUSTOMER ASSISTANCE	294	126	136	23	1	2	4
37	SALES	394	112	193	44	2	3	4
38	TOTAL HEADCOUNT	6,103	3,318	884	806	172	19	124

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 - 4-CP
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	1,251,632	23,009,864	100,000,000	0
DEMAND BY LEVEL						
2	LEVEL A	100,000,000	0	16,749,787	100,000,000	0
3	LEVEL B-1	100,000,000	0	16,749,787	100,000,000	0
4	LEVEL B-2	100,000,000	0	16,749,787	100,000,000	0
5	LEVEL C	100,000,000	0	16,672,018	100,000,000	0
6	LEVEL D	100,000,000	0	32,170,900	100,000,000	0
7	LEVEL E	100,000,000	0	30,469,218	100,000,000	0
8	LEVEL F	100,000,000	1,700,674	17,193,492	100,000,000	0
9	LEVEL G	100,000,000	1,904,681	9,517,261	100,000,000	0
AVERAGE NUMBER OF CUSTOMERS						
10	LEVELS B-2 THRU F	1,565	0	969	1,565	0
11	LEVELS F & G	2,536,198	36,876	2,335	2,536,198	0
12	LEVEL G	2,535,125	36,876	1,687	2,535,125	0
13	TOTAL ALL LEVELS	2,536,690	36,876	2,657	2,536,690	0
LEVEL G						
14	PAD MOUNTED SINGLE PHASE	1,230,145	222	250	1,230,145	0
15	PAD MOUNTED THREE PHASE	60,189	0	1,383	60,189	0
16	OVERHEAD SINGLE PHASE	1,188,262	2,692	7	1,188,262	0
17	OVERHEAD THREE PHASE	56,529	0	72	56,529	0
18	SINGLE PHASE METERED CUSTS	2,092,178	0	387	2,092,178	0
19	THREE PHASE METERED CUSTS	114,471	0	2,271	114,471	0
20	TOTAL UNMETERED CUSTS	54,331	36,876	0	54,331	0
21	TOTAL CUSTOMERS	2,260,980	36,876	2,658	2,260,980	0
22	WEIGHTED CUSTOMERS	2,602,819	36,876	52,963	2,602,819	0
23	TOTAL METERS	2,495,509	0	2,658	2,495,509	0
24	RETAIL MWH SALES	85,492,162	862,823	32,379,301	85,492,162	0
SALARIES AND WAGES						
25	PRODUCTION	121,679	0	20,381	121,679	0
26	TRANSMISSION	42,236	0	15,872	42,236	0
27	DISTRIBUTION	128,484	7,819	10,877	128,484	0
28	CUSTOMER ACCOUNTING	50,650	621	795	50,650	0
29	CUSTOMER ASSISTANCE	21,665	1	174	21,665	0
30	SALES	29,114	1,996	680	29,114	0
31	TOTAL SALARIES AND WAGES	393,828	10,437	48,778	393,828	0
HEADCOUNT						
32	PRODUCTION	1,580	0	265	1,580	0
33	TRANSMISSION	800	0	143	800	0
34	DISTRIBUTION	2,324	109	203	2,324	0
35	CUSTOMER ACCOUNTING	711	9	11	711	0
36	CUSTOMER ASSISTANCE	294	0	2	294	0
37	SALES	394	27	9	394	0
38	TOTAL HEADCOUNT	6,103	145	633	6,103	(0)

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2018 -- 4-CP
SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM

