

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 4-CP
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GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 - 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	38,316,808	19,340,382	3,880,508	6,032,195	1,469,061	98,287	1,006,711
2	ACCUMULATED DEPRECIATION	12,126,972	5,968,129	1,218,069	1,844,877	447,429	30,424	307,964
3	NUCLEAR FUEL	752,195	364,983	66,201	134,975	35,059	1,799	23,134
4	ACCUM. DEPR. OF NUCLEAR FUEL	390,219	189,343	34,343	70,021	18,187	933	12,001
5	NET ELECTRIC PLANT	26,551,813	13,547,893	2,694,297	4,252,272	1,038,503	68,729	709,880
	LESS: DEFERRED INCOME TAXES							
6	ACCOUNT 190	(652,719)	(327,254)	(83,865)	(98,921)	(24,387)	(1,752)	(16,614)
7	ACCOUNT 281 AND 282	5,994,387	3,012,226	596,221	940,924	229,431	15,268	156,947
8	ACCOUNT 283	655,448	338,974	81,561	92,705	21,283	1,808	15,312
9	TOTAL DEFERRED INCOME TAX	5,997,115	3,023,946	593,916	934,708	226,327	15,325	155,645
	ADD: OTHER RATE BASE ITEMS							
10	PLANT HELD FOR FUTURE USE	116,714	56,642	10,274	20,947	5,441	279	3,590
11	MATERIALS AND SUPPLIES	712,065	370,645	95,503	99,924	22,999	2,001	16,481
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,505)	(820)	(235)	(190)	(40)	(5)	(31)
13	MIN BANK BAL. PC. PREPAIDS	84,734	43,332	8,618	13,601	3,322	220	2,271
14	PREPAID PENSION ASSET	1,329,664	695,141	201,059	159,711	33,678	3,921	25,855
15	CUSTOMER DEPOSITS	(316,283)	(139,191)	(31,277)	(53,673)	(14,264)	(764)	0
16	OPERATING RESERVES	(163,965)	(78,110)	(37,596)	(17,020)	(4,103)	(509)	(2,943)
17	ENVIRONMENTAL CWIP	21,198	10,286	1,866	3,804	988	51	652
18	RETIRED UNITS NBV - REG ASSET	588,529	285,568	51,796	105,606	27,430	1,407	18,100
19	TAX REFORM REG. LIABILITY	(547,254)	(281,152)	(55,220)	(86,905)	(21,043)	(1,425)	(14,471)
20	OBsolete INVENTORY - REG ASSET	37,092	17,998	3,264	6,656	1,729	89	1,141
21	FUTURE NUCLEAR	40,655	19,727	3,578	7,295	1,895	97	1,250
22	OPRB RET. DRUG SUBS. TAX REG. ASSET	12,414	6,775	1,876	1,581	335	37	254
23	DEFERRED NUCLEAR OUTAGE COST	39,217	19,029	3,451	7,037	1,828	94	1,206
24	ARO REGULATORY ASSET	3,579,099	1,737,286	315,329	641,830	166,644	8,564	109,990
25	ARO LIABILITY	(5,859,756)	(2,844,311)	(516,262)	(1,050,815)	(272,832)	(14,021)	(180,077)
26	ARO REGULATORY LIABILITY	188,164	81,632	14,806	30,188	7,841	402	5,174
27	CASH WORKING CAPITAL	(22,816)	(9,251)	(2,117)	(3,223)	(884)	(53)	(516)
28	TOTAL OTHER RATE BASE ITEMS	(182,034)	(8,775)	68,715	(113,646)	(39,038)	385	(12,075)
29	TOTAL INVESTMENT	20,372,664	10,515,172	2,169,095	3,203,918	773,138	53,789	542,160
	-- REVENUES --							
30	REVENUE FROM SALES	7,311,243	3,042,706	682,901	1,173,954	312,439	16,727	165,331
31	OTHER OPERATING REVENUES	230,575	114,503	17,695	25,828	6,564	410	4,349
32	TOTAL REVENUES	7,541,818	3,157,208	700,596	1,199,782	319,003	17,138	169,680
	-- EXPENSES --							
33	OPERATIONS & MAINTENANCE	4,418,196	1,786,760	406,568	588,682	164,473	10,427	103,154
34	DEPRECIATION EXPENSE	1,221,794	612,061	122,438	196,019	48,157	3,102	32,850
35	NUCLEAR DECOMMISSIONING	4,338	2,105	382	778	202	10	133
36	TAXES OTHER THAN INCOME TAXES	271,653	138,374	29,174	42,048	10,143	711	7,002
37	AMORT. OF INVESTMENT TAX CREDITS	(9,232)	(4,342)	(788)	(1,606)	(417)	(21)	(275)
38	OBsolete INVENTORY AMORT.	14,837	7,199	1,306	2,662	692	35	456
39	TAX REFORM AMORT.	(1,231)	(632)	(124)	(195)	(47)	(3)	(33)
40	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,527	640	1,304	339	17	224
41	AMORT. OF RETIRED UNITS	68,762	33,365	6,052	12,339	3,205	164	2,115
42	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,323	643	542	115	13	87
43	AMORT. OF FUTURE NUCLEAR	16,282	7,891	1,431	2,918	758	39	500
44	SUBTOTAL EXPENSES	6,016,903	2,588,630	567,722	845,491	227,619	14,496	146,213

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 - 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	38,316,808	535,473	5,393,444	37,756,061	560,747
2	ACCUMULATED DEPRECIATION	12,126,972	489,627	1,638,475	11,944,993	181,979
3	NUCLEAR FUEL	752,195	0	126,046	752,195	0
4	ACCUM. DEPR. OF NUCLEAR FUEL	390,219	0	65,389	390,219	0
5	NET ELECTRIC PLANT	28,551,813	45,846	3,815,626	26,173,045	378,768
LESS: DEFERRED INCOME TAXES						
6	ACCOUNT 190	(652,719)	(3,550)	(69,817)	(646,159)	(6,561)
7	ACCOUNT 281 AND 282	5,994,387	86,050	844,031	5,981,098	113,289
8	ACCOUNT 283	655,448	11,439	87,994	651,076	4,372
9	TOTAL DEFERRED INCOME TAX	5,997,115	93,940	842,208	5,886,015	111,100
ADD: OTHER RATE BASE ITEMS						
10	PLANT HELD FOR FUTURE USE	116,714	0	19,542	116,714	0
11	MATERIALS AND SUPPLIES	712,065	10,976	84,542	703,070	8,995
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,505)	(33)	(151)	(1,505)	0
13	MIN BANK BAL. - PC, PREPAIDS	84,734	147	12,204	83,713	1,021
14	PREPAID PENSION ASSET	1,329,664	32,272	168,759	1,320,397	9,267
15	CUSTOMER DEPOSITS	(316,283)	0	(77,114)	(316,283)	0
16	OPERATING RESERVES	(163,965)	2,568	(15,021)	(162,735)	(11,230)
17	ENVIRONMENTAL CWIP	21,198	0	3,552	21,198	0
18	RETIRED UNITS NBV - REG ASSET	588,529	0	98,621	588,529	0
19	TAX REFORM REG. LIABILITY	(547,254)	(8,734)	(78,305)	(547,254)	(0)
20	OBsolete INVENTORY - REG ASSET	37,092	0	6,216	37,092	0
21	FUTURE NUCLEAR	40,655	0	6,813	40,655	0
22	OPRB RET. DRUG SUBS. TAX REG. ASSET	12,414	298	1,258	12,414	0
23	DEFERRED NUCLEAR OUTAGE COST	39,217	0	6,572	39,217	0
24	ARO REGULATORY ASSET	3,579,099	298	599,157	3,579,099	0
25	ARO LIABILITY	(5,859,756)	(489)	(980,950)	(5,859,756)	0
26	ARO REGULATORY LIABILITY	188,164	0	28,191	188,235	(71)
27	CASH WORKING CAPITAL	(22,816)	(361)	(6,076)	(22,482)	(334)
28	TOTAL OTHER RATE BASE ITEMS	(182,034)	36,942	(122,191)	(189,681)	7,647
29	TOTAL INVESTMENT	20,372,664	(11,152)	2,851,227	20,097,349	275,315
--- REVENUES ---						
30	REVENUE FROM SALES	7,311,243	134,596	1,694,552	7,223,207	88,036
31	OTHER OPERATING REVENUES	230,575	1,390	30,752	201,490	29,085
32	TOTAL REVENUES	7,541,818	135,986	1,725,304	7,424,697	117,121
--- EXPENSES ---						
33	OPERATIONS & MAINTENANCE	4,418,196	58,269	1,244,613	4,362,948	55,248
34	DEPRECIATION EXPENSE	1,221,794	16,002	175,983	1,206,613	15,181
35	NUCLEAR DECOMMISSIONING	4,338	0	727	4,338	0
36	TAXES OTHER THAN INCOME TAXES	271,653	3,921	37,257	268,630	3,023
37	AMORT. OF INVESTMENT TAX CREDITS	(9,232)	0	(1,499)	(8,948)	(284)
38	OBsolete INVENTORY AMORT.	14,837	0	2,486	14,837	0
39	TAX REFORM AMORT.	(1,231)	(20)	(176)	(1,231)	(0)
40	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,218	7,268	0
41	AMORT. OF RETIRED UNITS	68,762	0	11,523	68,762	0
42	AMORT. OF DEF. HEALTHCARE COSTS	4,256	102	431	4,256	0
43	AMORT. OF FUTURE NUCLEAR	16,262	0	2,725	16,262	0
44	SUBTOTAL EXPENSES	6,016,903	78,275	1,475,287	5,943,734	73,168

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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)
45	INCOME TAXES	35,239	(38,447)	(3,963)	34,006	9,687	(264)	(3,475)
46	TOTAL EXPENSES	6,052,141	2,550,183	563,759	879,497	237,306	14,232	142,738
--- RETURN ---								
47	OPERATING INCOME	1,489,677	607,025	136,838	320,285	81,697	2,906	26,942
48	INTEREST ON CUSTOMER DEPOSITS	(6,350)	(2,795)	(628)	(1,078)	(286)	(15)	0
49	NET INCOME	1,483,326	604,230	136,210	319,207	81,410	2,890	26,942
50	RETURN ON INVESTMENT	7.28%	5.75%	6.28%	9.96%	10.53%	5.37%	4.97%

GEORGIA POWER COMPANY
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SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
45	INCOME TAXES	35,239	14,786	13,693	26,021	9,217
46	TOTAL EXPENSES	6,052,141	93,061	1,488,980	5,969,756	82,385
--- RETURN ---						
47	OPERATING INCOME	1,489,677	42,925	236,324	1,454,941	34,736
48	INTEREST ON CUSTOMER DEPOSITS	(6,350)	0	(1,548)	(6,350)	0
49	NET INCOME	1,483,326	42,925	234,775	1,448,591	34,736
50	RETURN ON INVESTMENT	7.28%	-384.90%	8.23%	7.21%	12.62%

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 - 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	6,052,141	2,550,183	563,759	879,497	237,306	14,232	142,738
	LESS:							
2	NUCLEAR FUEL EXPENSE	138,508	47,222	8,595	19,951	6,401	301	3,653
3	DEPRECIATION EXPENSE	1,221,794	612,061	122,438	198,019	48,157	3,102	32,850
4	DEFERRED INCOME TAXES	(180,104)	(92,937)	(19,173)	(28,321)	(6,835)	(475)	(4,792)
5	AMORT. OF INVESTMENT TAX CREDITS	(9,232)	(4,342)	(788)	(1,606)	(417)	(21)	(275)
6	OBSOLETE INVENTORY AMORT.	14,837	7,199	1,306	2,662	692	35	456
7	TAX REFORM AMORT.	(1,231)	(632)	(124)	(195)	(47)	(3)	(33)
8	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,527	640	1,304	339	17	224
9	AMORT. OF RETIRED UNITS	68,762	33,365	6,052	12,339	3,205	164	2,115
10	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,323	643	542	115	13	87
11	AMORT. OF FUTURE NUCLEAR	16,262	7,891	1,431	2,918	758	39	500
12	CWC ALLOCATOR	4,771,021	1,934,507	442,738	673,884	184,939	11,059	107,953
13	CASH WORKING CAPITAL	(22,816)	(9,251)	(2,117)	(3,223)	(884)	(53)	(516)

GEORGIA POWER COMPANY COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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	6,052,141	93,061	1,488,980	5,969,756	82,385
2	LESS:					
3	NUCLEAR FUEL EXPENSE	138,508	1,389	50,995	138,508	0
4	DEPRECIATION EXPENSE	1,221,794	16,002	175,983	1,206,613	15,181
5	DEFERRED INCOME TAXES	(180,104)	95	(25,232)	(177,670)	(2,434)
6	AMORT. OF INVESTMENT TAX CREDITS	(9,232)	0	(1,499)	(8,948)	(284)
7	OBsolete INVENTORY AMORT.	14,837	0	2,486	14,837	0
8	TAX REFORM AMORT.	(1,231)	(20)	(176)	(1,231)	(0)
9	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,218	7,268	0
10	AMORT. OF RETIRED UNITS	68,762	0	11,523	68,762	0
11	AMORT. OF DEF. HEALTHCARE COSTS	4,256	102	431	4,256	0
	AMORT. OF FUTURE NUCLEAR	16,262	0	2,725	16,262	0
12	CWC ALLOCATOR	4,771,021	75,492	1,270,526	4,701,099	69,922
13	CASH WORKING CAPITAL	(22,816)	(361)	(6,076)	(22,482)	(334)

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

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

- 1 (A) From Schedule 1.00.
- 2 (B) Allocated per Total FR Fuel Expense from Schedule 2.20.
- 3 (A)
- 4 (C) Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00.
- 5 (A)
- 6 (A)
- 7 (A)
- 8 (A)
- 9 (A)
- 10 (A)
- 11 (A)
- 13 (D) Allocated per CWC allocator on line 12.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	7,541,818	3,157,208	700,596	1,199,782	319,003	17,138	169,680
2	LESS:							
3	O&M EXPENSES	4,418,196	1,786,760	406,568	588,682	164,473	10,427	103,154
4	DEPRECIATION & NUCLEAR DECOMM.	1,226,132	614,166	122,820	196,797	48,359	3,113	32,983
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,323	643	542	115	13	87
6	OBSOLETE INVENTORY AMORT.	14,837	7,199	1,306	2,662	692	35	456
7	TAX REFORM AMORT.	(1,231)	(632)	(124)	(195)	(47)	(3)	(33)
8	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,527	640	1,304	339	17	224
9	AMORT. OF RETIRED UNITS	68,762	33,365	6,052	12,339	3,205	164	2,115
10	AMORT. OF FUTURE NUCLEAR	16,262	7,891	1,431	2,918	758	39	500
11	TAXES OTHER THAN INC. TAX	271,653	138,374	29,174	42,048	10,143	711	7,002
12	INTEREST EXPENSE	370,679	191,323	39,466	58,295	14,067	979	9,865
	NET INCOME BEFORE INC. TAXES	1,145,004	372,913	92,620	294,390	76,900	1,642	13,327
PLUS:								
13	NON-DEDUCTIBLE DEPRECIATION	55,277	28,524	5,885	8,692	2,098	146	1,471
14	OTHER NON-DEDUCTIBLE ITEMS	7,701	3,974	820	1,211	292	20	205
LESS:								
15	STATE INCOME TAX DEDUCTION	65,682	22,044	5,401	16,545	4,311	98	816
16	INCOME SUBJECT TO STATE TAX	1,142,300	383,367	93,924	287,748	74,978	1,710	14,187
17	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%
18	TAX ON ORDINARY INCOME	65,682	22,044	5,401	16,545	4,311	98	816
19	STATE TAX CREDITS	(74,878)	(38,638)	(7,971)	(11,774)	(2,842)	(198)	(1,992)
20	TAX RATE DIFFERENTIAL	(2,561)	(1,340)	(276)	(408)	(99)	(7)	(69)
21	TAXES ACCRUED	2,979	1,537	317	468	113	8	79
22	NET STATE INCOME TAX	(8,779)	(16,398)	(2,530)	4,831	1,484	(98)	(1,166)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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)
<u>STATE TAX CALCULATION</u>						
1	REVENUE	7,541,818	135,986	1,725,304	7,424,697	117,121
2	LESS:					
3	O&M EXPENSES	4,418,196	58,269	1,244,613	4,362,948	55,248
4	DEPRECIATION & NUCLEAR DECOMM.	1,226,132	16,002	176,710	1,210,950	15,181
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	102	431	4,256	0
6	OBsolete INVENTORY AMORT.	14,837	0	2,486	14,837	0
7	TAX REFORM AMORT.	(1,231)	(20)	(176)	(1,231)	(0)
8	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,218	7,268	0
9	AMORT. OF RETIRED NUCLEAR	68,762	0	11,523	68,762	0
10	AMORT. OF FUTURE NUCLEAR	16,262	0	2,725	16,262	0
11	TAXES OTHER THAN INC. TAX	271,653	3,921	37,257	268,630	3,023
12	INTEREST EXPENSE	370,679	(203)	51,878	365,669	5,009
13	NET INCOME BEFORE INC. TAXES	1,145,004	57,914	196,639	1,106,345	38,660
PLUS:						
14	NON-DEDUCTIBLE DEPRECIATION	55,277	(29)	7,744	54,530	747
15	OTHER NON-DEDUCTIBLE ITEMS	7,701	(4)	1,079	7,597	104
LESS:						
16	STATE INCOME TAX DEDUCTION	65,682	3,147	11,172	63,534	2,148
17	INCOME SUBJECT TO STATE TAX	1,142,300	54,733	194,290	1,104,938	37,363
18	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%
19	TAX ON ORDINARY INCOME	65,682	3,147	11,172	63,534	2,148
20	STATE TAX CREDITS	(74,878)	40	(10,490)	(73,866)	(1,012)
21	TAX RATE DIFFERENTIAL	(2,561)	1	(364)	(2,561)	0
22	TAXES ACCRUED	2,979	(2)	417	2,939	40
	NET STATE INCOME TAX	(8,779)	3,187	735	(9,955)	1,177

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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								
23	REVENUE	7,541,818	3,157,208	700,596	1,199,782	319,003	17,138	169,680
24	LESS:							
24	O & M EXPENSES	4,418,196	1,786,760	406,568	588,682	164,473	10,427	103,154
25	DEPRECIATION & NUCLEAR DECOMM.	1,226,132	614,166	122,820	196,797	48,359	3,113	32,983
26	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,323	643	542	115	13	87
27	OBsolete INVENTORY AMORT.	14,837	7,199	1,306	2,662	692	35	456
28	TAX REFORM AMORT.	(1,231)	(632)	(124)	(195)	(47)	(3)	(33)
29	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,527	640	1,304	339	17	224
30	AMORT. OF RETIRED UNITS	68,782	33,365	6,052	12,339	3,205	164	2,115
31	AMORT. OF FUTURE NUCLEAR	16,262	7,891	1,431	2,918	758	39	500
32	TAXES OTHER THAN INC. TAX	271,653	136,374	29,174	42,048	10,143	711	7,002
33	INTEREST EXPENSE	370,679	191,323	39,466	58,295	14,067	979	9,865
34	NET INCOME BEFORE INC. TAXES	1,145,004	372,913	92,620	294,390	76,900	1,642	13,327
35	PLUS:							
35	NON-DEDUCTIBLE DEPRECIATION	54,985	28,373	5,853	8,646	2,087	145	1,463
36	OTHER NON-DEDUCTIBLE ITEMS	7,701	3,974	820	1,211	292	20	205
37	LESS:							
37	STATE INCOME TAX DEDUCTION	65,682	22,044	5,401	16,545	4,311	98	816
38	INCOME SUBJECT TO FED. TAX	1,142,009	383,217	93,893	287,702	74,967	1,709	14,179
39	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
40	TAX ON ORDINARY INCOME	239,822	80,476	19,718	60,417	15,743	359	2,378
41	TAX RATE DIFFERENTIAL	(210,249)	(109,978)	(22,689)	(33,514)	(9,088)	(563)	(5,671)
42	STATE TAX CREDITS	15,724	8,114	1,674	2,473	597	42	418
43	FEDERAL TAX CREDITS	(1,281)	(661)	(156)	(201)	(49)	(3)	(34)
44	NET FEDERAL INCOME TAX	44,017	(22,050)	(1,434)	29,175	8,203	(166)	(2,309)
45	TOTAL INCOME TAXES	35,239	(38,447)	(3,963)	34,006	9,687	(264)	(3,475)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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						
23	REVENUE	7,541,818	135,986	1,725,304	7,424,697	117,121
24	LESS:					
25	O & M EXPENSES	4,418,196	58,269	1,244,613	4,362,948	55,248
26	DEPRECIATION & NUCLEAR DECOMM.	1,226,132	16,002	176,710	1,210,950	15,181
27	AMORT. OF DEF. HEALTHCARE COSTS	4,256	102	431	4,256	0
28	OBsolete INVENTORY AMORT.	14,837	0	2,486	14,837	0
29	TAX REFORM AMORT.	(1,231)	(20)	(176)	(1,231)	(0)
30	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,218	7,268	0
31	AMORT. OF RETIRED UNITS	68,762	0	11,523	68,762	0
32	TAXES OTHER THAN INC. TAX	271,653	3,921	2,725	16,262	0
33	INTEREST EXPENSE	370,679	(203)	37,257	268,630	3,023
34	NET INCOME BEFORE INC. TAXES	1,145,004	57,914	51,878	365,669	5,009
				196,639	1,106,345	38,660
35	PLUS:					
36	NON-DEDUCTIBLE DEPRECIATION	54,985	(29)	7,703	54,242	743
	OTHER NON-DEDUCTIBLE ITEMS	7,701	(4)	1,079	7,597	104
37	LESS:					
38	STATE INCOME TAX DEDUCTION	65,682	3,147	11,172	63,534	2,148
39	INCOME SUBJECT TO FED. TAX	1,142,009	54,733	194,250	1,104,650	37,359
40	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%
41	TAX ON ORDINARY INCOME	239,822	11,494	40,792	231,977	7,845
42	TAX RATE DIFFERENTIAL	(210,249)	113	(29,858)	(210,249)	0
43	STATE TAX CREDITS	15,724	(8)	2,203	15,512	213
	FEDERAL TAX CREDITS	(1,281)	1	(179)	(1,264)	(17)
44	NET FEDERAL INCOME TAX	44,017	11,599	12,958	35,977	8,041
45	TOTAL INCOME TAXES	35,239	14,786	13,693	26,021	9,217

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 4-CP
SCHEDULE 200 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PRODUCTION PLANT								
LAND								
1	STEAM	47,292	22,947	4,162	8,486	2,204	113	1,454
2	NUCLEAR	1,095	531	96	196	51	3	34
3	HYDRO	35,678	17,312	3,140	6,402	1,663	85	1,097
4	OTHER	36,968	17,938	3,254	6,634	1,723	88	1,137
5	TOTAL LAND	121,033	58,728	10,652	21,718	5,641	289	3,722
EQUIPMENT								
6	STEAM	9,539,180	4,628,632	839,541	1,711,718	444,606	22,812	293,376
7	NUCLEAR	5,039,189	2,445,132	443,498	904,235	234,869	12,051	154,979
8	HYDRO	777,386	377,206	66,418	139,495	36,233	1,859	23,908
9	OTHER	3,262,719	1,583,147	287,151	585,465	152,070	7,803	100,344
10	TOTAL EQUIPMENT	18,618,474	9,034,116	1,638,608	3,340,914	867,778	44,525	572,608
11	PRODUCTION PLANT	18,739,507	9,092,844	1,649,260	3,362,632	873,419	44,814	576,330
12	SCHERER 4 TSA	0	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	14,316	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	284,524	0	0	0	0	0	0
15	TOTAL PRODUCTION PLANT	19,038,347	9,092,844	1,649,260	3,362,632	873,419	44,814	576,330
TRANSMISSION PLANT								
ACCOUNT 350 - LAND								
SUBSTATIONS								
16	LEVEL B-2	28,627	13,890	2,519	5,137	1,334	68	880
17	LEVEL C	14,280	6,935	1,258	2,565	666	34	440
18	LEVEL D	0	0	0	0	0	0	0
19	LEVEL E	132	52	9	20	7	0	3
20	LEVEL F	57	27	5	10	2	0	2
21	TOTAL SUBSTATIONS	43,087	20,905	3,791	7,732	2,010	103	1,325
LINES								
22	LEVEL B-2	317,350	153,986	27,930	56,946	14,791	759	9,760
23	LEVEL D	31,343	11,649	2,114	4,566	2,017	58	788
24	TOTAL LINES	348,694	165,635	30,043	61,511	16,808	817	10,548
25	TOTAL ACCOUNT 350	391,791	186,540	33,835	69,244	18,818	920	11,873
ACCOUNTS 352 & 353								
26	LEVEL B-1	456,151	221,335	40,146	81,852	21,260	1,091	14,029
27	LEVEL B-2	1,335,323	647,929	117,521	239,611	62,237	3,193	41,068
28	LEVEL C	805,166	391,046	70,928	144,612	37,562	1,927	24,786
29	LEVEL D	2,329	865	157	339	150	4	59
30	LEVEL E	16,497	6,420	1,165	2,497	888	32	434
31	LEVEL F	3,779	1,794	303	682	160	20	123
32	TOTAL ACCOUNTS 352 & 353	2,619,244	1,269,389	230,220	469,594	122,258	6,268	80,498
ACCOUNT 354 - TOWERS & FIXTURES								
33	LEVEL B-2	1,031,873	500,689	90,815	185,160	48,094	2,468	31,735
34	LEVEL D	31,914	11,861	2,152	4,649	2,054	59	802
35	TOTAL ACCOUNT 354	1,063,787	512,550	92,967	189,809	50,148	2,526	32,537

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 - 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						
LAND						
1	STEAM	47,292	0	7,925	47,292	0
2	NUCLEAR	1,095	0	183	1,095	0
3	HYDRO	35,678	0	5,979	35,678	0
4	OTHER	36,968	0	6,195	36,968	0
5	TOTAL LAND	121,033	0	20,282	121,033	0
EQUIPMENT						
6	STEAM	9,539,180	0	1,598,494	9,539,180	0
7	NUCLEAR	5,039,189	0	844,424	5,039,189	0
8	HYDRO	777,386	0	130,266	777,386	0
9	OTHER	3,262,719	0	546,739	3,262,719	0
10	TOTAL EQUIPMENT	18,618,474	0	3,119,925	18,618,474	0
PRODUCTION PLANT						
11	PRODUCTION PLANT	18,739,507	0	3,140,206	18,739,507	0
12	SCHERER 4 TSA	0	0	0	0	0
13	DALTON / TRI-COUNTY	14,316	0	0	0	14,316
14	WHOLESALE BLOCK POWER SALES	284,524	0	0	0	284,524
15	TOTAL PRODUCTION PLANT	19,038,347	0	3,140,206	18,739,507	298,840
TRANSMISSION PLANT						
ACCOUNT 350 - LAND						
SUBSTATIONS						
16	LEVEL B-2	28,627	0	4,797	28,627	0
17	LEVEL C	14,280	0	2,382	14,280	0
18	LEVEL D	0	0	0	0	0
19	LEVEL E	132	0	41	132	0
20	LEVEL F	57	1	10	57	0
21	TOTAL SUBSTATIONS	43,097	1	7,229	43,097	0
LINES						
22	LEVEL B-2	317,350	0	53,179	317,350	0
23	LEVEL D	31,343	0	10,153	31,343	0
24	TOTAL LINES	348,694	0	63,332	348,694	0
25	TOTAL ACCOUNT 350	391,791	1	70,561	391,791	0
ACCOUNTS 352 & 353						
26	LEVEL B-1	456,151	0	76,438	456,151	0
27	LEVEL B-2	1,335,323	0	223,782	1,335,323	0
28	LEVEL C	805,166	0	134,305	805,166	0
29	LEVEL D	2,329	0	754	2,329	0
30	LEVEL E	16,497	0	5,062	16,497	0
31	LEVEL F	3,779	60	636	3,779	0
32	TOTAL ACCOUNTS 352 & 353	2,619,244	60	440,957	2,619,244	0
ACCOUNT 354 - TOWERS & FIXTURES						
33	LEVEL B-2	1,031,873	0	172,913	1,031,873	0
34	LEVEL D	31,914	0	10,337	31,914	0
35	TOTAL ACCOUNT 354	1,063,787	0	183,250	1,063,787	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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	678,208	329,082	59,689	121,698	31,610	1,622	20,858
37	LEVEL B-2	148,875	55,331	10,039	21,687	9,580	274	3,741
38	LEVEL D	827,083	384,413	69,728	143,385	41,190	1,896	24,599
39	TOTAL ACCOUNT 355							
40	ACCOUNT 356 - OVHD. CONDUCTORS	1,368,731	684,140	120,462	245,606	63,794	3,273	42,095
41	LEVEL B-2	222,817	82,813	15,025	32,458	14,337	410	5,598
42	LEVEL D	1,591,548	746,953	135,487	278,064	78,132	3,683	47,694
43	TOTAL ACCOUNT 356							
44	ACCOUNT 357 - UNDG. CONDUIT	10,464	5,078	921	1,878	488	25	322
45	LEVEL B-2	2,143	797	145	312	138	4	54
46	LEVEL D	12,608	5,874	1,065	2,190	626	29	376
47	TOTAL ACCOUNT 357							
48	ACCOUNT 358 - UNDG. CONDUCTORS	21,885	10,619	1,926	3,927	1,020	52	673
49	LEVEL B-2	2,705	1,005	182	394	174	5	68
50	LEVEL D	24,590	11,625	2,109	4,321	1,194	57	741
51	TOTAL ACCOUNT 358							
52	ACCOUNT 359 - ROADS & TRAILS	3,367	1,634	296	604	157	8	104
53	LEVEL B-2	(354)	(132)	(24)	(52)	(23)	(1)	(9)
54	LEVEL D	3,012	1,502	272	552	134	7	95
55	TOTAL ACCOUNT 359							
56	TOTAL TRANSMISSION PLANT	6,533,662	3,118,846	565,683	1,157,159	312,499	15,387	198,412
57	REMOVE SCHERER 4 TSA	(244,690)	(118,729)	(21,535)	(43,907)	(11,405)	(585)	(7,525)
58	TRANSMISSION PLANT	6,288,972	3,000,117	544,148	1,113,252	301,094	14,802	190,886
59	SCHERER 4 TSA	244,690	0	0	0	0	0	0
60	DALTON/TRI-COUNTY	0	0	0	0	0	0	0
61	WHOLESALE BLOCK POWER SALES	5,286	0	0	0	0	0	0
62	TOTAL TRANSMISSION PLANT	6,538,948	3,000,117	544,148	1,113,252	301,094	14,802	190,886
63	DISTRIBUTION PLANT							
64	ACCOUNT 360 - LAND							
65	SUBSTATIONS	82,663	40,147	7,282	14,847	3,856	198	2,545
66	LEVEL C	6	2	0	1	0	0	0
67	LEVEL D	2,174	846	153	329	117	4	57
68	LEVEL E	1,952	927	157	353	83	10	64
69	LEVEL F	108	58	10	22	3	1	3
70	LEVEL G	86,903	41,980	7,602	15,551	4,060	213	2,669
71	TOTAL SUBSTATIONS	55,428	47,968	5,513	855	14	63	163
72	LINES - LEVEL F	142,332	89,948	13,115	16,406	4,074	276	2,832
73	TOTAL ACCOUNT 360							
74	ACCOUNT 361 - STRUCTURES							
75	LEVEL C	203,418	98,794	17,919	36,535	9,490	487	6,262
76	LEVEL D	1	0	0	0	0	0	0
77	LEVEL E	17,408	6,774	1,229	2,634	937	34	458
78	LEVEL F	2,342	1,112	188	423	99	12	77
79	LEVEL G	1,074	573	97	215	33	6	33
80	TOTAL ACCOUNT 361	224,243	107,253	19,433	39,807	10,559	539	6,830

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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	678,208	0	113,648	678,208	0
38	LEVEL D	148,875	0	48,223	148,875	0
39	TOTAL ACCOUNT 355	827,083	0	161,872	827,083	0
40	ACCOUNT 356 - OVHD. CONDUCTORS					
41	LEVEL B-2	1,388,731	0	229,360	1,388,731	0
42	LEVEL D	222,817	0	72,175	222,817	0
43	TOTAL ACCOUNT 356	1,591,548	0	301,535	1,591,548	0
44	ACCOUNT 357 - UNDG. CONDUIT					
45	LEVEL B-2	10,464	0	1,754	10,464	0
46	LEVEL D	2,143	0	694	2,143	0
47	TOTAL ACCOUNT 357	12,608	0	2,448	12,608	0
48	ACCOUNT 358 - UNDG. CONDUCTORS					
49	LEVEL B-2	21,885	0	3,667	21,885	0
50	LEVEL D	2,705	0	876	2,705	0
51	TOTAL ACCOUNT 358	24,590	0	4,544	24,590	0
52	ACCOUNT 359 - ROADS & TRAILS					
53	LEVEL B-2	3,367	0	564	3,367	0
54	LEVEL D	(354)	0	(115)	(354)	0
55	TOTAL ACCOUNT 359	3,012	0	449	3,012	0
56	TOTAL TRANSMISSION PLANT	6,533,662	61	1,165,616	6,533,662	0
57	REMOVE SCHERER & TSA	(244,690)	0	(41,003)	(244,690)	0
58	TRANSMISSION PLANT	6,288,972	61	1,124,612	6,288,972	0
59	SCHERER & TSA	244,690	0	0	0	244,690
60	DALTON/TRI-COUNTY	0	0	0	0	0
61	WHOLESALE BLOCK POWER SALES	5,286	0	0	0	5,286
62	TOTAL TRANSMISSION PLANT	6,538,948	61	1,124,612	6,288,972	249,976
63	DISTRIBUTION PLANT					
64	ACCOUNT 360 - LAND					
65	SUBSTATIONS					
66	LEVEL C	82,663	0	13,789	82,663	0
67	LEVEL D	6	0	2	6	0
68	LEVEL E	2,174	0	667	2,174	0
69	LEVEL F	1,952	31	329	1,952	0
70	LEVEL G	108	2	10	108	0
71	TOTAL SUBSTATIONS	86,903	33	14,796	86,903	0
72	LINES - LEVEL F	55,428	801	51	55,428	0
73	TOTAL ACCOUNT 360	142,332	834	14,847	142,332	0
74	ACCOUNT 361 - STRUCTURES					
75	LEVEL C	203,418	0	33,931	203,418	0
76	LEVEL D	1	0	0	1	0
77	LEVEL E	17,408	0	5,342	17,408	0
78	LEVEL F	2,342	37	394	2,342	0
79	LEVEL G	1,074	19	99	1,074	0
80	TOTAL ACCOUNT 361	224,243	56	39,766	224,243	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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	1,286,663	624,895	113,343	231,092	60,025	3,080	39,608
73	LEVEL D	44	16	3	6	3	0	1
74	LEVEL E	173,505	67,519	12,250	26,256	9,340	334	4,565
75	LEVEL F	35,314	16,764	2,835	6,377	1,494	188	1,154
76	LEVEL G	6,606	3,521	595	1,320	201	37	204
77	TOTAL ACCOUNT 362	1,502,132	712,716	129,027	265,051	71,062	3,639	45,531
ACCOUNT 364 - POLES								
78	LEVEL F	406,460	351,754	40,427	6,272	103	460	1,196
79	CUSTOMER DEMAND	443,273	35,580	18,754	80,040	18,754	2,354	14,485
80	TOTAL LEVEL F	849,732	562,180	76,007	86,312	18,857	2,814	15,681
81	LEVEL G	140,266	121,437	13,955	2,156	29	159	410
82	CUSTOMER DEMAND	152,969	81,538	13,785	30,572	4,646	849	4,718
83	TOTAL LEVEL G	293,235	202,975	27,740	32,728	4,675	1,008	5,128
84	TOTAL ACCOUNT 364	1,142,967	765,154	103,747	119,040	23,532	3,822	20,809
ACCOUNT 365 - OVHD. CONDUCTORS								
85	LEVEL F	634,013	548,681	63,060	9,784	160	718	1,866
86	CUSTOMER DEMAND	428,838	203,574	34,421	77,433	18,144	2,278	14,013
87	TOTAL LEVEL F	1,062,851	752,254	97,482	87,217	18,304	2,995	15,879
88	LEVEL G	116,579	100,930	11,598	1,792	24	132	340
89	CUSTOMER DEMAND	149,124	79,488	13,439	29,803	4,530	828	4,599
90	TOTAL LEVEL G	265,703	180,418	25,037	31,595	4,553	959	4,940
91	TOTAL ACCOUNT 365	1,328,554	932,672	122,519	118,812	22,857	3,955	20,819
ACCOUNT 366 - UNDG. CONDUIT								
92	LEVEL F	30,787	26,643	3,062	475	8	35	91
93	CUSTOMER DEMAND	360,280	171,029	28,918	65,054	15,243	1,913	11,773
94	TOTAL LEVEL F	391,067	197,672	31,981	65,529	15,251	1,948	11,864
95	LEVEL G	15,453	13,379	1,537	238	3	17	45
96	CUSTOMER DEMAND	41,080	21,897	3,702	8,210	1,248	228	1,267
97	TOTAL LEVEL G	56,533	35,276	5,239	8,448	1,251	245	1,312
98	TOTAL ACCOUNT 366	447,601	232,948	37,220	73,977	16,502	2,194	13,176
ACCOUNT 367 - UNDG. CONDUCTORS								
99	LEVEL F	142,805	123,585	14,204	2,204	36	162	420
100	CUSTOMER DEMAND	1,671,153	793,314	134,138	301,753	70,704	8,875	54,609
101	TOTAL LEVEL F	1,813,959	916,899	148,341	303,956	70,740	9,037	55,029
102	LEVEL G	7,935	6,869	769	122	2	9	23
103	CUSTOMER DEMAND	92,653	49,494	8,368	18,557	2,820	515	2,864
104	TOTAL LEVEL G	100,788	56,364	9,157	18,679	2,822	524	2,887
105	TOTAL ACCOUNT 367	1,914,747	973,262	157,499	322,635	73,562	9,561	57,916

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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	1,286,663	0	214,621	1,286,663	0
73	LEVEL D	44	0	14	44	0
74	LEVEL E	173,505	0	53,240	173,505	0
75	LEVEL F	35,314	560	5,943	35,314	0
76	LEVEL G	6,606	118	610	6,606	0
77	TOTAL ACCOUNT 362	1,502,132	678	274,429	1,502,132	0
ACCOUNT 364 - POLES						
LEVEL F						
78	CUSTOMER	406,460	5,876	372	406,460	0
79	DEMAND	443,273	7,032	74,601	443,273	0
80	TOTAL LEVEL F	849,732	12,908	74,972	849,732	0
LEVEL G						
81	CUSTOMER	140,266	2,029	93	140,266	0
82	DEMAND	152,969	2,725	14,136	152,969	0
83	TOTAL LEVEL G	293,235	4,754	14,229	293,235	0
84	TOTAL ACCOUNT 364	1,142,967	17,662	89,201	1,142,967	0
ACCOUNT 365 - OVHD. CONDUCTORS						
LEVEL F						
85	CUSTOMER	634,013	9,166	579	634,013	0
86	DEMAND	428,838	6,803	72,172	428,838	0
87	TOTAL LEVEL F	1,062,851	15,969	72,751	1,062,851	0
LEVEL G						
88	CUSTOMER	116,579	1,686	77	116,579	0
89	DEMAND	149,124	2,657	13,781	149,124	0
90	TOTAL LEVEL G	265,703	4,343	13,858	265,703	0
91	TOTAL ACCOUNT 365	1,328,554	20,312	86,609	1,328,554	0
ACCOUNT 366 - UND.G. CONDUIT						
LEVEL F						
92	CUSTOMER	30,787	445	28	30,787	0
93	DEMAND	360,280	5,716	60,634	360,280	0
94	TOTAL LEVEL F	391,067	6,161	60,662	391,067	0
LEVEL G						
95	CUSTOMER	15,453	223	10	15,453	0
96	DEMAND	41,090	732	3,796	41,090	0
97	TOTAL LEVEL G	56,533	955	3,807	56,533	0
98	TOTAL ACCOUNT 366	447,601	7,116	64,468	447,601	0
ACCOUNT 367 - UND.G. CONDUCTORS						
LEVEL F						
99	CUSTOMER	142,805	2,064	131	142,805	0
100	DEMAND	1,671,153	26,512	281,248	1,671,153	0
101	TOTAL LEVEL F	1,813,959	28,577	281,379	1,813,959	0
LEVEL G						
102	CUSTOMER	7,935	115	5	7,935	0
103	DEMAND	92,853	1,654	8,581	92,853	0
104	TOTAL LEVEL G	100,788	1,769	8,586	100,788	0
105	TOTAL ACCOUNT 367	1,914,747	30,346	289,965	1,914,747	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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 368 - LINE TRANSFORMERS								
	LEVEL F							
106	CUSTOMER	29,501	25,530	2,934	455	7	33	87
107	DEMAND	150,355	71,375	12,068	27,149	6,361	799	4,913
108	TOTAL LEVEL F	179,856	96,905	15,003	27,604	6,369	832	5,000
	LEVEL G							
109	CUSTOMER	710,284	675,730	31,183	2,611	34	202	252
110	PAD MOUNTED SINGLE PHASE	647,220	0	407,046	201,157	4,515	4,569	15,065
111	PAD MOUNTED THREE PHASE	153,769	136,868	15,775	499	1	133	142
112	OVERHEAD SINGLE PHASE	8,793	0	6,596	1,938	6	172	69
113	OVERHEAD THREE PHASE	1,520,066	812,598	460,600	206,205	4,956	5,076	15,528
114	TOTAL LEVEL G CUSTOMER	18,843	10,044	1,698	3,766	572	105	581
115	DEMAND	1,538,909	822,642	462,298	209,971	5,129	5,181	16,109
116	TOTAL LEVEL G	1,718,765	919,548	477,301	237,575	11,497	6,013	21,109
	TOTAL ACCOUNT 368							
ACCOUNT 369 - SERVICES								
117	POWER PANELS	385	385	0	0	0	0	0
118	EV CHARGERS	919	912	1	4	1	0	0
	OVERHEAD SERVICE							
119	2 AND 3 WIRE	303,765	270,379	31,164	987	1	263	282
120	4 WIRE	24,420	0	18,320	5,383	17	478	191
121	TOTAL OVERHEAD SERVICE	328,185	270,379	49,483	6,370	19	741	472
	PAD SERVICE							
122	2 AND 3 WIRE	794,658	755,999	34,887	2,921	38	226	282
123	4 WIRE	56,385	0	35,461	17,524	393	398	1,312
124	TOTAL PAD SERVICE	851,043	755,999	70,348	20,445	432	624	1,594
125	TOTAL ACCOUNT 369	1,180,532	1,027,675	119,833	26,819	452	1,365	2,067
ACCOUNT 370 - METERS								
126	SINGLE PHASE METERS	308,797	286,679	20,878	1,082	11	11	86
127	THREE PHASE METERS	209,187	0	143,761	56,243	1,081	619	3,388
128	TOTAL ACCOUNT 370	517,984	286,679	164,639	57,325	1,092	630	3,474
	ACCOUNT 371 - INSTALLATIONS	2,353	2,336	4	10	4	0	0
130	ACCOUNT 372 - LEASED PROP.	901	0	757	118	2	9	8
131	ACCOUNT 373 - STREET LIGHTING	405,487	0	0	0	0	0	0
132	TOTAL DISTRIBUTION PLANT	10,528,598	6,050,192	1,345,094	1,277,575	235,195	32,002	194,569
GENERAL PLANT								
133	PRODUCTION	494,613	239,998	43,531	88,754	23,053	1,183	15,212
134	TRANSMISSION	157,898	75,324	13,662	27,951	7,560	372	4,793
135	DISTRIBUTION	520,281	298,976	66,469	63,133	11,622	1,581	9,615
136	CUSTOMER ACCOUNTING	219,328	180,295	18,799	3,240	463	218	630
137	CUSTOMER ASSISTANCE	86,106	34,937	41,757	6,903	157	505	1,214
138	SALES	138,137	40,666	67,353	14,774	718	1,046	1,534
139	GENERAL PLANT	1,616,363	880,196	251,570	204,754	43,573	4,904	32,997
140	SCHERER 4 TSA	8,701	0	0	0	0	0	0
141	DALTON / TRI-COUNTY	2	0	0	0	0	0	0
142	WHOLESALE BLOCK POWER SALES	2,671	0	0	0	0	0	0
143	TOTAL GENERAL PLANT	1,627,737	880,196	251,570	204,754	43,573	4,904	32,997

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 - 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					
107	CUSTOMER	29,501	426	27	29,501	0
108	DEMAND	150,355	2,385	25,304	150,355	0
108	TOTAL LEVEL F	179,856	2,812	25,331	179,856	0
	LEVEL G					
109	CUSTOMER					
110	PAD MOUNTED SINGLE PHASE	710,284	128	145	710,284	0
111	PAD MOUNTED THREE PHASE	647,220	0	14,869	647,220	0
112	OVERHEAD SINGLE PHASE	153,769	348	1	153,769	0
113	OVERHEAD THREE PHASE	8,793	0	11	8,793	0
114	TOTAL LEVEL G CUSTOMER	1,520,066	477	15,026	1,520,066	0
115	DEMAND	18,843	336	1,741	18,843	0
116	TOTAL LEVEL G	1,538,909	812	16,767	1,538,909	0
	TOTAL ACCOUNT 368	1,718,765	3,624	42,098	1,718,765	0
ACCOUNT 369 - SERVICES						
117	POWER PANELS	385	0	0	385	0
118	EV CHARGERS	919	0	0	919	0
	OVERHEAD SERVICE					
119	2 AND 3 WIRE	303,765	688	2	303,765	0
120	4 WIRE	24,420	0	31	24,420	0
121	TOTAL OVERHEAD SERVICE	328,185	688	33	328,185	0
	PAD SERVICE					
122	2 AND 3 WIRE	794,658	143	162	794,658	0
123	4 WIRE	56,385	0	1,295	56,385	0
124	TOTAL PAD SERVICE	851,043	143	1,457	851,043	0
125	TOTAL ACCOUNT 369	1,180,532	832	1,490	1,180,532	0
ACCOUNT 370 - METERS						
126	SINGLE PHASE METERS	308,797	0	50	308,797	0
127	THREE PHASE METERS	209,187	0	4,095	209,187	0
128	TOTAL ACCOUNT 370	517,984	0	4,145	517,984	0
129	ACCOUNT 371 - INSTALLATIONS	2,353	0	0	2,353	0
130	ACCOUNT 372 - LEASED PROP.	901	0	8	901	(0)
131	ACCOUNT 373 - STREET LIGHTING	405,487	405,487	0	405,487	0
132	TOTAL DISTRIBUTION PLANT	10,528,598	486,947	907,026	10,528,598	0
GENERAL PLANT						
133	PRODUCTION	494,613	0	82,883	494,613	0
134	TRANSMISSION	157,898	2	28,236	157,898	0
135	DISTRIBUTION	520,281	24,063	44,822	520,281	0
136	CUSTOMER ACCOUNTING	219,328	2,524	3,158	219,328	0
137	CUSTOMER ASSISTANCE	86,106	7	628	86,106	0
138	SALES	138,137	9,085	2,961	138,137	0
139	GENERAL PLANT	1,616,363	35,681	162,688	1,616,363	0
140	SCHERER 4 TSA	8,701	0	0	0	8,701
141	DALTON / TRI-COUNTY	2	0	0	0	2
142	WHOLESALE BLOCK POWER SALES	2,671	0	0	0	2,671
143	TOTAL GENERAL PLANT	1,627,737	35,681	162,688	1,616,363	11,374

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	177,608	86,180	15,631	31,870	8,278	425	5,462
145	TRANSMISSION	59,688	28,474	5,164	10,566	2,858	140	1,812
146	DISTRIBUTION	186,404	107,116	23,814	22,619	4,164	567	3,445
147	CUSTOMER ACCOUNTING	78,580	68,178	6,735	1,161	166	78	226
148	CUSTOMER ASSISTANCE	30,850	12,517	14,960	2,473	56	181	435
149	SALES	49,491	14,570	24,131	5,293	257	375	550
150	INTANGIBLE PLANT	582,621	317,034	90,437	73,982	15,779	1,765	11,929
151	SCHERER 4 TSA	0	0	0	0	0	0	0
152	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
153	WHOLESALE BLOCK POWER SALES	557	0	0	0	0	0	0
154	TOTAL INTANGIBLE PLANT	583,178	317,034	90,437	73,982	15,779	1,765	11,929
155	GROSS PLANT	37,756,061	19,340,382	3,880,508	6,032,195	1,469,061	98,287	1,006,711
156	SCHERER 4 TSA	253,391	0	0	0	0	0	0
157	DALTON / TRI-COUNTY	14,318	0	0	0	0	0	0
158	WHOLESALE BLOCK POWER SALES	293,038	0	0	0	0	0	0
159	TOTAL GROSS PLANT	38,316,808	19,340,382	3,880,508	6,032,195	1,469,061	98,287	1,006,711

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	177,608	0	29,782	177,608	0
145	TRANSMISSION	59,688	1	10,674	59,688	0
146	DISTRIBUTION	186,404	8,621	16,058	186,404	0
147	CUSTOMER ACCOUNTING	78,580	904	1,132	78,580	0
148	CUSTOMER ASSISTANCE	30,850	3	225	30,850	0
149	SALES	49,491	3,255	1,061	49,491	0
150	INTANGIBLE PLANT	582,621	12,784	58,912	582,621	0
151	SCHERER 4 TSA	0	0	0	0	0
152	DALTON / TRI-COUNTY	0	0	0	0	0
153	WHOLESALE BLOCK POWER SALES	557	0	0	0	557
154	TOTAL INTANGIBLE PLANT	583,178	12,784	58,912	582,621	557
155	GROSS PLANT	37,756,061	535,473	5,393,444	37,756,061	0
156	SCHERER 4 TSA	253,391	0	0	0	253,391
157	DALTON / TRI-COUNTY	14,318	0	0	0	14,318
158	WHOLESALE BLOCK POWER SALES	293,038	0	0	0	293,038
159	TOTAL GROSS PLANT	38,316,808	535,473	5,393,444	37,756,061	560,747

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

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

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

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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	2,616,426	1,269,551	230,271	469,494	121,948	6,257	80,468
2	NUCLEAR	2,799,817	1,358,536	246,411	502,401	130,495	6,696	86,108
3	HYDRO	448,196	217,475	39,446	80,425	20,890	1,072	13,784
4	OTHER	298,517	144,848	26,272	53,566	13,913	714	9,181
5	PRODUCTION ACCUM. DEPRECIATION	6,162,957	2,990,410	542,401	1,105,886	287,246	14,738	189,541
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON / TRI-COUNTY	2,602	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	122,071	0	0	0	0	0	0
9	TOTAL PRODUCTION ACCUM. DEPR.	6,287,630	2,990,410	542,401	1,105,886	287,246	14,738	189,541
TRANSMISSION								
10	ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS	63,729	30,272	5,491	11,242	3,072	149	1,928
11	LEVEL B-1	129,496	62,834	11,397	23,237	6,036	310	3,983
12	ALL OTHER LEVELS	486,077	225,822	40,955	83,546	21,762	1,115	14,322
13	TOTAL SUBSTATIONS	595,573	288,656	52,352	106,783	27,797	1,425	18,305
14	LINES: ACCOUNT 354	205,647	99,084	17,972	36,693	9,694	488	6,290
15	ACCOUNT 355	157,189	73,059	13,252	27,251	7,828	360	4,675
16	ACCOUNT 356	311,190	146,049	26,491	54,369	15,277	720	9,325
17	ACCOUNT 357	2,554	1,190	216	444	127	6	76
18	ACCOUNT 358	5,240	2,477	449	921	254	12	158
19	ACCOUNT 359	721	360	65	132	32	2	23
20	TRANSMISSION ACCUM. DEPRECIATION	1,341,842	641,147	116,288	237,834	64,082	3,163	40,779
21	REMOVE SCHERER 4 TSA	(49,051)	(23,801)	(4,317)	(9,802)	(2,286)	(117)	(1,509)
22	TRANSMISSION ACCUM. DEPRECIATION	1,292,791	617,346	111,971	229,032	61,796	3,046	39,271
23	SCHERER 4 TSA	49,051	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	2,052	0	0	0	0	0	0
26	TOTAL TRANSMISSION ACCUM. DEPR.	1,343,894	617,346	111,971	229,032	61,796	3,046	39,271
DISTRIBUTION								
27	ACCOUNT 360	3,581	3,099	356	55	1	4	11
28	ACCOUNT 361	77,127	36,889	6,684	13,691	3,632	185	2,349
29	ACCOUNT 362	412,928	195,922	35,469	72,861	19,535	1,000	12,516
30	ACCOUNT 364	386,712	258,882	35,102	40,276	7,962	1,293	7,040
31	ACCOUNT 365	367,008	257,647	33,845	32,821	6,314	1,093	5,751
32	ACCOUNT 366	121,050	62,999	10,066	20,006	4,463	593	3,563
33	ACCOUNT 367	517,793	263,193	42,591	87,248	19,893	2,586	15,662
34	ACCOUNT 368	459,004	245,570	127,465	63,446	3,070	1,606	5,637
35	ACCOUNT 369	326,681	284,337	33,197	7,429	125	378	572
36	ALL OTHER POWER PANELS	107	107	0	0	0	0	0
37	EV CHARGERS	253	253	0	1	0	0	0
38	TOTAL ACCOUNT 369	327,042	284,696	33,197	7,430	125	378	572
39	ACCOUNT 370	90,500	84,017	6,119	317	3	3	25
40	SINGLE PHASE METERS	61,307	0	42,132	16,483	317	181	993
41	THREE PHASE METERS	151,806	84,017	48,251	16,800	320	185	1,018
42	TOTAL ACCOUNT 370	574	570	1	2	1	0	0
43	ACCOUNT 371	220	0	185	29	0	2	2
44	ACCOUNT 372	439,453	0	0	0	0	0	0
45	ACCOUNT 373	3,264,298	1,693,484	373,213	354,666	65,316	8,925	54,122
	TOTAL DISTRIBUTION ACCUM. DEPR.							

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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)
PRODUCTION						
1	STEAM	2,616,426	0	438,438	2,616,426	0
2	NUCLEAR	2,799,817	0	469,169	2,799,817	0
3	HYDRO	448,196	0	75,105	448,196	0
4	OTHER	298,517	0	50,023	298,517	0
5	PRODUCTION ACCUM. DEPRECIATION	6,162,957	0	1,032,736	6,162,957	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON / TRI-COUNTY	2,602	0	0	0	2,602
8	WHOLESALE BLOCK POWER SALES	122,071	0	0	0	122,071
9	TOTAL PRODUCTION ACCUM. DEPR.	6,287,630	0	1,032,736	6,162,957	124,673
TRANSMISSION						
10	ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS	63,729	0	11,575	63,729	0
11	LEVEL B-1	129,496	0	21,700	129,496	0
12	ALL OTHER LEVELS	466,077	13	78,542	466,077	0
13	TOTAL SUBSTATIONS	595,573	13	100,242	595,573	0
14	ACCOUNT 354	205,647	0	35,425	205,647	0
15	ACCOUNT 355	157,189	0	30,764	157,189	0
16	ACCOUNT 356	311,190	0	58,958	311,190	0
17	ACCOUNT 357	2,554	0	496	2,554	0
18	ACCOUNT 358	5,240	0	968	5,240	0
19	ACCOUNT 359	721	0	108	721	0
20	TRANSMISSION ACCUM. DEPRECIATION	1,341,842	13	238,536	1,341,842	0
21	REMOVE SCHERER 4 TSA	(49,051)	0	(8,220)	(49,051)	0
22	TRANSMISSION ACCUM. DEPRECIATION	1,292,791	13	230,316	1,292,791	0
23	SCHERER 4 TSA	49,051	0	0	0	49,051
24	DALTON / TRI-COUNTY	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	2,052	0	0	0	2,052
26	TOTAL TRANSMISSION ACCUM. DEPR.	1,343,894	13	230,316	1,292,791	51,103
DISTRIBUTION						
27	ACCOUNT 360	3,581	52	3	3,581	0
28	ACCOUNT 361	77,127	19	13,677	77,127	0
29	ACCOUNT 362	412,928	186	75,439	412,928	0
30	ACCOUNT 364	386,712	5,976	30,180	386,712	0
31	ACCOUNT 365	367,008	5,611	23,925	367,008	0
32	ACCOUNT 366	121,050	1,925	17,435	121,050	0
33	ACCOUNT 367	517,793	8,206	78,413	517,793	0
34	ACCOUNT 368	459,004	968	11,242	459,004	0
35	ALL OTHER	326,681	230	413	326,681	0
36	POWER PANELS	107	0	0	107	0
37	EV CHARGERS	255	0	0	255	0
38	TOTAL ACCOUNT 369	327,042	230	413	327,042	0
39	ACCOUNT 370	90,500	0	15	90,500	0
40	SINGLE PHASE METERS	61,307	0	1,200	61,307	0
41	THREE PHASE METERS	151,806	0	1,215	151,806	0
42	TOTAL ACCOUNT 370	574	0	0	574	0
43	ACCOUNT 371	220	0	2	220	(0)
44	ACCOUNT 372	439,453	439,453	0	439,453	0
45	TOTAL DISTRIBUTION ACCUM. DEPR.	3,264,298	462,626	251,946	3,264,298	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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	246,461	119,589	21,691	44,225	11,487	589	7,580
47	TRANSMISSION	78,664	37,526	6,806	13,925	3,766	185	2,388
48	DISTRIBUTION	259,210	148,953	33,116	31,453	5,790	788	4,790
49	CUSTOMER ACCOUNTING	109,272	94,807	9,368	1,614	231	108	314
50	CUSTOMER ASSISTANCE	42,899	17,406	20,804	3,439	78	251	605
51	SALES	68,822	20,260	33,556	7,360	358	521	764
52	GENERAL PLANT ACCUM. DEPR.	805,328	438,542	125,339	102,017	21,710	2,443	16,440
53	SCHERER 4 TSA	4,337	0	0	0	0	0	0
54	DALTON/TRI-COUNTY	1	0	0	0	0	0	0
55	WHOLESALE BLOCK POWER SALES	1,292	0	0	0	0	0	0
56	TOTAL GENERAL PLANT ACCUM. DEPR.	810,958	438,542	125,339	102,017	21,710	2,443	16,440
INTANGIBLE PLANT								
57	PRODUCTION	127,799	62,011	11,248	22,932	5,957	306	3,930
58	TRANSMISSION	43,007	20,516	3,721	7,613	2,059	101	1,305
59	DISTRIBUTION	134,308	77,179	17,159	16,297	3,000	408	2,482
60	CUSTOMER ACCOUNTING	56,618	49,124	4,853	837	120	56	163
61	CUSTOMER ASSISTANCE	22,228	9,019	10,779	1,782	40	130	313
62	SALES	35,659	10,498	17,387	3,814	185	270	396
63	INTANGIBLE PLANT ACCUM. DEPR.	419,619	228,346	65,146	53,275	11,361	1,271	8,590
64	SCHERER 4 TSA	0	0	0	0	0	0	0
65	DALTON/TRI-COUNTY	0	0	0	0	0	0	0
66	WHOLESALE BLOCK POWER SALES	573	0	0	0	0	0	0
67	TOTAL INTAN. PLANT ACCUM. DEPR.	420,192	228,346	65,146	53,275	11,361	1,271	8,590
68	ACCUMULATED DEPRECIATION	11,944,933	5,968,129	1,218,069	1,844,877	447,429	30,424	307,964
69	SCHERER 4 TSA	53,388	0	0	0	0	0	0
70	DALTON/TRI-COUNTY	2,603	0	0	0	0	0	0
71	WHOLESALE BLOCK POWER SALES	125,988	0	0	0	0	0	0
72	TOTAL ACCUMULATED DEPRECIATION	12,126,972	5,968,129	1,218,069	1,844,877	447,429	30,424	307,964

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	246,461	0	41,300	246,461	0
47	TRANSMISSION	78,664	1	14,067	78,664	0
48	DISTRIBUTION	259,210	11,988	22,331	259,210	0
49	CUSTOMER ACCOUNTING	109,272	1,258	1,574	109,272	0
50	CUSTOMER ASSISTANCE	42,899	4	313	42,899	0
51	SALES	68,822	4,526	1,475	68,822	0
52	GENERAL PLANT ACCUM. DEPR.	805,328	17,777	81,059	805,328	0
53	SCHERER 4 TSA	4,337	0	0	0	4,337
54	DALTON / TRI-COUNTY	1	0	0	0	1
55	WHOLESALE BLOCK POWER SALES	1,292	0	0	0	1,292
56	TOTAL GENERAL PLANT ACCUM. DEPR.	810,958	17,777	81,059	805,328	5,630
INTANGIBLE PLANT						
57	PRODUCTION	127,799	0	21,415	127,799	0
58	TRANSMISSION	43,007	0	7,691	43,007	0
59	DISTRIBUTION	134,308	6,212	11,570	134,308	0
60	CUSTOMER ACCOUNTING	56,618	652	815	56,618	0
61	CUSTOMER ASSISTANCE	22,228	2	162	22,228	0
62	SALES	35,659	2,345	764	35,659	0
63	INTANGIBLE PLANT ACCUM. DEPR.	419,619	9,211	42,418	419,619	0
64	SCHERER 4 TSA	0	0	0	0	0
65	DALTON / TRI-COUNTY	0	0	0	0	0
66	WHOLESALE BLOCK POWER SALES	573	0	0	0	573
67	TOTAL INTAN. PLANT ACCUM. DEPR.	420,192	9,211	42,418	419,619	573
68	ACCUMULATED DEPRECIATION	11,944,993	489,627	1,638,475	11,944,993	0
69	SCHERER 4 TSA	53,388	0	0	0	53,388
70	DALTON / TRI-COUNTY	2,603	0	0	0	2,603
71	WHOLESALE BLOCK POWER SALES	125,988	0	0	0	125,988
72	TOTAL ACCUMULATED DEPRECIATION	12,126,972	489,627	1,638,475	11,944,993	181,979

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	92,390	44,830	8,131	16,579	4,306	221	2,841
2	OIL	91,366	44,333	8,041	16,395	4,258	218	2,810
3	GAS	17,309	8,399	1,523	3,106	807	41	532
4	ALLOWANCE INVENTORY	7,304	3,544	643	1,311	340	17	225
5	FUEL INVENTORY	208,368	101,105	18,338	37,390	9,712	498	6,408
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	2,985	0	0	0	0	0	0
9	TOTAL FUEL INVENTORY	211,353	101,105	18,338	37,390	9,712	498	6,408
	PLANT MATERIALS & SUPPLIES							
10	PRODUCTION	149,523	72,552	13,159	26,830	6,969	358	4,599
11	TRANSMISSION	48,687	23,226	4,213	8,618	2,331	115	1,478
12	DISTRIBUTION	160,045	91,969	20,447	19,420	3,575	486	2,958
13	CUSTOMER ACCOUNTING	67,468	58,537	5,783	997	143	67	194
14	CUSTOMER ASSISTANCE	26,487	10,747	12,845	2,123	48	155	373
15	SALES	42,493	12,509	20,719	4,545	221	322	472
16	PLANT MATERIALS & SUPPLIES	494,702	269,540	77,165	62,534	13,287	1,503	10,073
17	SCHERER 4 TSA	2,561	0	0	0	0	0	0
18	DALTON / TRI-COUNTY	8	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	3,441	0	0	0	0	0	0
20	TOTAL PLANT MATERIALS & SUPPLIES	500,712	269,540	77,165	62,534	13,287	1,503	10,073
21	MATERIALS & SUPPLIES	703,070	370,645	95,503	99,924	22,999	2,001	16,481
22	SCHERER 4 TSA	2,561	0	0	0	0	0	0
23	DALTON / TRI-COUNTY	8	0	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	6,426	0	0	0	0	0	0
25	TOTAL MATERIALS & SUPPLIES	712,065	370,645	95,503	99,924	22,999	2,001	16,481

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	92,390	0	15,482	92,390	0
2	OIL	91,366	0	15,310	91,366	0
3	GAS	17,309	0	2,900	17,309	0
4	ALLOWANCE INVENTORY	7,304	0	1,224	7,304	0
5	FUEL INVENTORY	208,368	0	34,917	208,368	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON / TRI-COUNTY	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	2,985	0	0	0	2,985
9	TOTAL FUEL INVENTORY	211,353	0	34,917	208,368	2,985
PLANT MATERIALS & SUPPLIES						
10	PRODUCTION	149,523	0	25,056	149,523	0
11	TRANSMISSION	48,687	0	8,706	48,687	0
12	DISTRIBUTION	160,045	7,402	13,788	160,045	0
13	CUSTOMER ACCOUNTING	67,468	777	972	67,468	0
14	CUSTOMER ASSISTANCE	26,487	2	193	26,487	0
15	SALES	42,493	2,795	911	42,493	0
16	PLANT MATERIALS & SUPPLIES	494,702	10,976	49,625	494,702	0
17	SCHERER 4 TSA	2,561	0	0	0	2,561
18	DALTON / TRI-COUNTY	8	0	0	0	8
19	WHOLESALE BLOCK POWER SALES	3,441	0	0	0	3,441
20	TOTAL PLANT MATERIALS & SUPPLIES	500,712	10,976	49,625	494,702	6,010
21	MATERIALS & SUPPLIES	703,070	10,976	84,542	703,070	0
22	SCHERER 4 TSA	2,561	0	0	0	2,561
23	DALTON / TRI-COUNTY	8	0	0	0	8
24	WHOLESALE BLOCK POWER SALES	6,426	0	0	0	6,426
25	TOTAL MATERIALS & SUPPLIES	712,065	10,976	84,542	703,070	8,995

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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 TRANSMISSION	23,492	11,399	2,068	4,215	1,095	56	722
2	LEVEL B-2	71,880	34,878	6,326	12,898	3,350	172	2,211
3	LEVEL C	883	429	78	159	41	2	27
4	TOTAL TRANSMISSION DISTRIBUTION	72,763	35,307	6,404	13,057	3,391	174	2,238
5	LEVEL C	20,460	9,937	1,802	3,675	954	49	630
6	LEVEL E	0	0	0	0	0	0	0
7	LEVEL F	0	0	0	0	0	0	0
8	TOTAL DISTRIBUTION	20,460	9,937	1,802	3,675	954	49	630
9	TOTAL GENERAL PLANT	0	0	0	0	0	0	0
10	PLANT HELD FOR FUTURE USE	116,714	56,642	10,274	20,947	5,441	279	3,590
11	SCHERER 4 TSA	0	0	0	0	0	0	0
12	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
13	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
14	TOTAL PLANT HELD FOR FUTURE USE	116,714	56,642	10,274	20,947	5,441	279	3,590
MIN. BANK BAL., PC, PREPAIDS								
15	MIN. BANK BAL., PC, PREPAIDS	83,713	43,332	8,618	13,601	3,322	220	2,271
16	SCHERER 4 TSA	329	0	0	0	0	0	0
17	DALTON / TRI-COUNTY	33	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	659	0	0	0	0	0	0
19	TOTAL MIN. BANK BAL., PC, PREPAIDS	84,734	43,332	8,618	13,601	3,322	220	2,271
PREPAID PENSION ASSET								
20	PREPAID PENSION ASSET	1,320,397	695,141	201,059	159,711	33,678	3,921	25,855
21	SCHERER 4 TSA	2,410	0	0	0	0	0	0
22	DALTON / TRI-COUNTY	205	0	0	0	0	0	0
23	WHOLESALE BLOCK POWER SALES	6,682	0	0	0	0	0	0
24	TOTAL PREPAID PENSION ASSET	1,329,664	695,141	201,059	159,711	33,678	3,921	25,855
OPERATING RESERVES								
25	PRODUCTION	(78,517)	(38,098)	(6,910)	(14,089)	(3,660)	(188)	(2,415)
26	TRANSMISSION	(64,914)	(30,967)	(5,617)	(11,491)	(3,108)	(153)	(1,970)
27	DISTRIBUTION	139,300	80,048	17,796	16,903	3,112	423	2,574
28	CUSTOMER ACCOUNTING	(73,442)	(63,720)	(6,295)	(1,085)	(155)	(73)	(211)
29	CUSTOMER ASSISTANCE	(29,144)	(11,825)	(14,133)	(2,336)	(53)	(171)	(411)
30	SALES	(46,017)	(13,547)	(22,437)	(4,921)	(239)	(348)	(511)
31	OPERATING RESERVES	(152,735)	(78,110)	(37,596)	(17,020)	(4,103)	(509)	(2,943)
32	SCHERER 4 TSA	(6,584)	0	0	0	0	0	0
33	DALTON / TRI-COUNTY	(3)	0	0	0	0	0	0
34	WHOLESALE BLOCK POWER SALES	(4,643)	0	0	0	0	0	0
35	TOTAL OPERATING RESERVES	(163,965)	(78,110)	(37,596)	(17,020)	(4,103)	(509)	(2,943)
NUCLEAR FUEL								
36	NUCLEAR FUEL	752,195	364,983	66,201	134,975	35,059	1,799	23,134
37	NUCLEAR FUEL AMORTIZATION	(390,219)	(189,343)	(34,343)	(70,021)	(18,187)	(939)	(12,001)
38	NET NUCLEAR FUEL	361,977	175,640	31,858	64,953	16,871	866	11,133

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	23,492	0	3,937	23,492	0
2	TRANSMISSION					
3	LEVEL B-2	71,880	0	12,045	71,880	0
4	LEVEL C	883	0	147	883	0
5	TOTAL TRANSMISSION	72,763	0	12,192	72,763	0
6	DISTRIBUTION					
7	LEVEL C	20,460	0	3,413	20,460	0
8	LEVEL E	0	0	0	0	0
9	LEVEL F	0	0	0	0	0
10	TOTAL DISTRIBUTION	20,460	0	3,413	20,460	0
11	TOTAL GENERAL PLANT	0	0	0	0	0
12	PLANT HELD FOR FUTURE USE	116,714	0	19,542	116,714	0
13	SCHERER 4 TSA	0	0	0	0	0
14	DALTON / TRI-COUNTY	0	0	0	0	0
15	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
16	TOTAL PLANT HELD FOR FUTURE USE	116,714	0	19,542	116,714	0
MIN. BANK BAL., PC, PREPAIDS						
17	MIN. BANK BAL., PC, PREPAIDS	83,713	147	12,204	83,713	0
18	SCHERER 4 TSA	329	0	0	0	329
19	DALTON / TRI-COUNTY	33	0	0	0	33
20	WHOLESALE BLOCK POWER SALES	659	0	0	0	659
21	TOTAL MIN. BANK BAL., PC, PREPAIDS	84,734	147	12,204	83,713	1,021
PREPAID PENSION ASSET						
22	PREPAID PENSION ASSET	1,320,397	32,272	168,759	1,320,397	0
23	SCHERER 4 TSA	2,410	0	0	0	2,410
24	DALTON / TRI-COUNTY	205	0	0	0	205
25	WHOLESALE BLOCK POWER SALES	6,652	0	0	0	6,652
26	TOTAL PREPAID PENSION ASSET	1,329,664	32,272	168,759	1,320,397	9,267
OPERATING RESERVES						
27	PRODUCTION	(78,517)	0	(13,157)	(78,517)	0
28	TRANSMISSION	(64,914)	(1)	(11,608)	(64,914)	0
29	DISTRIBUTION	139,300	6,443	12,001	139,300	0
30	CUSTOMER ACCOUNTING	(73,442)	(845)	(1,058)	(73,442)	0
31	CUSTOMER ASSISTANCE	(29,144)	(2)	(212)	(29,144)	0
32	SALES	(46,017)	(3,026)	(986)	(46,017)	0
33	OPERATING RESERVES	(152,735)	2,568	(15,021)	(152,735)	0
34	SCHERER 4 TSA	(6,584)	0	0	0	(6,584)
35	DALTON / TRI-COUNTY	(3)	0	0	0	(3)
36	WHOLESALE BLOCK POWER SALES	(4,643)	0	0	0	(4,643)
37	TOTAL OPERATING RESERVES	(163,965)	2,568	(15,021)	(152,735)	(11,230)
NUCLEAR FUEL						
38	NUCLEAR FUEL	752,195	0	126,046	752,195	0
39	NUCLEAR FUEL AMORTIZATION	(390,219)	0	(85,389)	(390,219)	0
40	NET NUCLEAR FUEL	361,977	0	60,657	361,977	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 - 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)
ARO REGULATORY LIABILITY								
39	ARO REGULATORY LIABILITY	168,235	81,632	14,806	30,188	7,841	402	5,174
40	SCHERER 4 TSA	0	0	0	0	0	0	0
41	DALTON/TRI-COUNTY	0	0	0	0	0	0	0
42	WHOLESALE BLOCK POWER SALES	(71)	0	0	0	0	0	0
43	TOTAL ARO REGULATORY LIABILITY	168,164	81,632	14,806	30,188	7,841	402	5,174
ACCUMULATED DEFERRED INC. TAXES								
ACCOUNT 281 AND 282								
LIBERALIZED DEPRECIATION								
44	PRODUCTION	2,224,240	1,079,253	195,755	399,119	103,668	5,319	68,406
45	TRANSMISSION	1,166,024	556,245	100,889	206,405	55,825	2,744	35,392
46	DISTRIBUTION	1,697,489	975,451	216,865	205,979	37,920	5,160	31,370
47	GENERAL PLANT	134,256	73,110	20,896	17,007	3,619	407	2,741
48	NUCLEAR FUEL	29,679	14,401	2,612	5,326	1,383	71	913
49	TOTAL LIBERALIZED DEPR.	5,251,688	2,698,459	537,016	833,836	202,416	13,701	138,821
OTHER BASIS DIFFERENCES								
50	PRODUCTION	475,809	230,874	41,876	85,380	22,177	1,138	14,633
51	TRANSMISSION	55,657	26,551	4,816	9,852	2,665	131	1,889
52	DISTRIBUTION	99,036	56,910	12,652	12,017	2,212	301	1,830
53	GENERAL PLANT	(646)	(352)	(100)	(82)	(17)	(2)	(13)
54	NUCLEAR FUEL	(446)	(217)	(39)	(80)	(21)	(1)	(14)
55	TOTAL OTHER BASIS DIFF.	629,411	313,767	59,204	107,087	27,016	1,567	18,126
56	ACCOUNT 281 AND 282	5,881,098	3,012,228	596,221	940,924	229,431	15,268	156,947
57	SCHERER 4 TSA	63,603	0	0	0	0	0	0
58	DALTON / TRI-COUNTY	3,161	0	0	0	0	0	0
59	WHOLESALE BLOCK POWER SALES	46,524	0	0	0	0	0	0
60	TOTAL ACCOUNT 281 AND 282	5,994,387	3,012,226	596,221	940,924	229,431	15,268	156,947
ACCOUNT 283								
61	PREMIUM ON REACQUIRED DEBT	67,849	35,499	7,323	10,816	2,610	182	1,830
62	ADD. PENSION DEDUCTIONS	296,396	156,042	45,133	35,851	7,560	880	5,804
63	NUCLEAR OUTAGE	10,436	5,064	918	1,873	486	25	321
64	DEFERRED REVENUES	860	410	74	152	41	2	26
65	LEVELIZED PURCHASE POWER	(2,774)	(1,346)	(244)	(498)	(129)	(7)	(85)
66	STORM DAMAGE	96,038	54,902	12,149	11,817	2,220	290	1,810
67	REG. ASSET - BRANCH	17,886	8,678	1,574	3,209	834	43	550
68	REG. ASSET - OBSOLETE INVENTORY	9,752	4,732	858	1,750	455	23	300
69	REG. ASSET - MCINTOSH, HAMMOND 1-4, HYDRO	136,654	66,308	12,027	24,521	6,369	327	4,203
70	REG. ASSET - MITCHELL	1,666	809	147	299	78	4	51
71	REG. ASSET - ENV. DECOMM.	8,885	4,311	782	1,594	414	21	273
72	REG. ASSET - OPRB RET. DRUG SUBS. TAX	5,213	2,845	786	664	141	16	107
73	REG. ASSET - STEWART CO NUCLEAR	10,857	5,268	956	1,948	506	26	334
74	RESERVE FOR STATE TAX REFORM	(6,806)	(3,496)	(687)	(1,081)	(262)	(18)	(180)
75	EMISSION ALLOWANCES	1,953	948	172	350	91	5	60
76	CUSTOMER ADVANCES FOR CONSTRUCTION	(3,790)	(1,999)	(409)	(562)	(131)	(10)	(92)
77	ACCOUNT 283	651,076	338,974	81,561	92,705	21,283	1,808	15,312
78	SCHERER 4 TSA	2,093	0	0	0	0	0	0
79	DALTON / TRI-COUNTY	88	0	0	0	0	0	0
80	WHOLESALE BLOCK POWER SALES	2,191	0	0	0	0	0	0
81	TOTAL ACCOUNT 283	655,448	338,974	81,561	92,705	21,283	1,808	15,312

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 - 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)
ARO REGULATORY LIABILITY						
39	ARO REGULATORY LIABILITY	168,235	0	28,191	168,235	0
40	SCHERER 4 TSA	0	0	0	0	0
41	DALTON / TRI-COUNTY	0	0	0	0	0
42	WHOLESALE BLOCK POWER SALES	(71)	0	0	0	(71)
43	TOTAL ARO REGULATORY LIABILITY	168,164	0	28,191	168,235	(71)
ACCUMULATED DEFERRED INC. TAXES						
ACCOUNT 281 AND 282						
44	LIBERALIZED DEPRECIATION	2,224,240	0	372,719	2,224,240	0
45	PRODUCTION	1,166,024	11	208,512	1,166,024	0
46	DISTRIBUTION	1,697,489	78,509	146,237	1,697,489	0
47	GENERAL PLANT	134,256	2,964	13,513	134,256	0
48	NUCLEAR FUEL	29,679	0	4,973	29,679	0
49	TOTAL LIBERALIZED DEPR.	5,251,688	81,484	745,954	5,251,688	0
50	OTHER BASIS DIFFERENCES	475,809	0	79,732	475,809	0
51	PRODUCTION	55,657	1	9,953	55,657	0
52	DISTRIBUTION	99,036	4,580	8,532	99,036	0
53	GENERAL PLANT	(646)	(14)	(65)	(646)	0
54	NUCLEAR FUEL	(446)	0	(75)	(446)	0
55	TOTAL OTHER BASIS DIFF.	629,411	4,567	98,077	629,411	0
56	ACCOUNT 281 AND 282	5,881,098	86,050	844,031	5,881,098	0
57	SCHERER 4 TSA	63,603	0	0	0	63,603
58	DALTON / TRI-COUNTY	3,161	0	0	0	3,161
59	WHOLESALE BLOCK POWER SALES	46,524	0	0	0	46,524
60	TOTAL ACCOUNT 281 AND 282	5,994,387	86,050	844,031	5,881,098	113,289
ACCOUNT 283						
61	PREMIUM ON REACQUIRED DEBT	67,849	(38)	9,626	67,849	(0)
62	ADD. PENSION DEDUCTIONS	296,396	7,244	37,882	296,396	0
63	NUCLEAR OUTAGE	10,436	0	1,749	10,436	0
64	DEFERRED REVENUES	860	0	154	860	0
65	LEVELIZED PURCHASE POWER	(2,774)	0	(465)	(2,774)	0
66	STORM DAMAGE	96,038	4,306	8,545	96,038	0
67	REG. ASSET - BRANCH	17,885	0	2,997	17,885	0
68	REG. ASSET - OBSOLETE INVENTORY	9,752	0	1,634	9,752	0
69	REG. ASSET - MCINTOSH, HAMMOND 1-4, HYDRO	136,654	0	22,899	136,654	0
70	REG. ASSET - MITCHELL	1,666	0	279	1,666	0
71	REG. ASSET - ENV. DECOMM.	8,885	0	1,489	8,885	0
72	REG. ASSET - OPRB RET. DRUG SUBS. TAX	5,213	125	528	5,213	0
73	REG. ASSET - STEWART CO NUCLEAR	10,857	0	1,819	10,857	0
74	RESERVE FOR STATE TAX REFORM	(6,806)	(109)	(974)	(6,806)	(0)
75	EMISSION ALLOWANCES	1,953	0	327	1,953	0
76	CUSTOMER ADVANCES FOR CONSTRUCTION	(3,790)	(91)	(496)	(3,790)	0
77	ACCOUNT 283	651,076	11,439	87,994	651,076	0
78	SCHERER 4 TSA	2,093	0	0	0	2,093
79	DALTON / TRI-COUNTY	88	0	0	0	88
80	WHOLESALE BLOCK POWER SALES	2,191	0	0	0	2,191
81	TOTAL ACCOUNT 283	655,448	11,439	87,994	651,076	4,372

GEORGIA POWER COMPANY
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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							
82	PRODUCTION	(793)	(385)	(70)	(142)	(37)	(2)	(24)
83	TRANSMISSION	(400)	(191)	(35)	(71)	(19)	(1)	(12)
84	DISTRIBUTION	(1,235)	(710)	(158)	(150)	(28)	(4)	(23)
85	CUSTOMER ACCOUNTING	(382)	(332)	(33)	(6)	(1)	(0)	(1)
86	CUSTOMER ASSISTANCE	(149)	(60)	(72)	(12)	(0)	(1)	(2)
87	SALES	(242)	(71)	(118)	(26)	(1)	(2)	(3)
88	TOTAL I & D RESERVE	(3,200)	(1,748)	(485)	(406)	(86)	(10)	(65)
	MEDICAL INSURANCE CLAIMS							
89	PRODUCTION	(4)	(2)	(0)	(1)	(0)	(0)	(0)
90	TRANSMISSION	19	9	2	3	1	0	1
91	DISTRIBUTION	(18)	(11)	(2)	(2)	(0)	(0)	(0)
92	CUSTOMER ACCOUNTING	(6)	(5)	(0)	(0)	(0)	(0)	(0)
93	CUSTOMER ASSISTANCE	(2)	(1)	(1)	(0)	(0)	(0)	(0)
94	SALES	(4)	(1)	(2)	(0)	(0)	(0)	(0)
95	TOTAL MEDICAL INSURANCE CLAIMS	(14)	(10)	(4)	(0)	0	(0)	0
96	ACCUMULATED FOR UNCOLLECTIBLES	(645)	(558)	(64)	(10)	(0)	(1)	(2)
97	HEALTH REIMBURSEMENT ACCRUAL	(375)	(205)	(57)	(48)	(10)	(1)	(8)
98	OTHER DEFERRED COSTS	(134,956)	(69,018)	(33,219)	(15,039)	(3,625)	(450)	(2,601)
99	INC. TAXES DEFERRED - ELECTRIC	(220,279)	(112,972)	(22,751)	(34,934)	(8,483)	(575)	(5,823)
100	RETAIL RATE RECOVERY - GPSC	(11,077)	(5,054)	(1,204)	(1,888)	(464)	(26)	(236)
101	TAX CREDIT CARRY FORWARD	(128,745)	(62,470)	(11,331)	(23,102)	(6,001)	(308)	(3,960)
102	TAX REFORM - TRD	(30,256)	(15,497)	(3,067)	(4,841)	(1,180)	(79)	(807)
103	TAX REFORM UNPROTECTED ADITS	(110,087)	(56,556)	(11,108)	(17,483)	(4,233)	(287)	(2,911)
104	CAPITALIZED PPA SPC	(6,525)	(3,166)	(574)	(1,171)	(304)	(16)	(201)
105	ACCOUNT 190	(646,169)	(327,254)	(83,865)	(98,921)	(24,387)	(1,752)	(16,614)
106	SCHERER 4 TSA	(3,366)	0	0	0	0	0	0
107	DALTON / TRI-COUNTY	(147)	0	0	0	0	0	0
108	WHOLESALE BLOCK POWER SALES	(3,047)	0	0	0	0	0	0
109	TOTAL ACCOUNT 190	(652,719)	(327,254)	(83,865)	(98,921)	(24,387)	(1,752)	(16,614)
110	ACCUM. DEFERRED INC. TAXES	5,886,015	3,023,946	593,916	934,708	226,327	15,325	155,645
111	SCHERER 4 TSA	62,330	0	0	0	0	0	0
112	DALTON / TRI-COUNTY	3,102	0	0	0	0	0	0
113	WHOLESALE BLOCK POWER SALES	45,668	0	0	0	0	0	0
114	TOTAL ACCUM. DEF. INC. TAXES	5,997,115	3,023,946	593,916	934,708	226,327	15,325	155,645

GEORGIA POWER COMPANY
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SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ACCOUNT 190						
82	INJURIES & DAMAGES RESERVE					
83	PRODUCTION	(793)	0	(133)	(793)	0
84	TRANSMISSION	(400)		(71)	(400)	0
85	DISTRIBUTION	(1,235)	(57)	(106)	(1,235)	0
86	CUSTOMER ACCOUNTING	(382)	(4)	(6)	(382)	0
87	CUSTOMER ASSISTANCE	(149)	(16)	(1)	(149)	0
88	SALES	(242)	(77)	(5)	(242)	0
88	TOTAL 1 & D RESERVE	(3,200)		(322)	(3,200)	0
89	MEDICAL INSURANCE CLAIMS					
90	PRODUCTION	(4)	0	(1)	(4)	0
91	TRANSMISSION	19	0	3	19	0
92	DISTRIBUTION	(18)	(1)	(2)	(18)	0
93	CUSTOMER ACCOUNTING	(6)	(0)	(0)	(6)	0
94	CUSTOMER ASSISTANCE	(2)	(0)	(0)	(2)	0
95	SALES	(4)	(0)	(0)	(4)	0
95	TOTAL MEDICAL INSURANCE CLAIMS	(14)	(1)	1	(14)	0
96	ACCUMULATED DEPRECIATION	(645)	(9)	(1)	(645)	0
97	ACCUMULATED DEPRECIATION	(375)	(9)	(38)	(375)	0
98	HEALTH REIMBURSEMENT ACCRUAL	(134,956)	2,269	(13,273)	(134,956)	0
99	OTHER DEFERRED COSTS	(220,279)	(3,275)	(31,467)	(220,279)	0
100	INC. TAXES DEFERRED - ELECTRIC	(11,077)	(248)	(1,955)	(11,077)	0
101	RETAIL RATE RECOVERY - GPSC	(128,745)	0	(21,574)	(128,745)	0
102	TAX CREDIT CARRY FORWARD	(30,256)	(443)	(4,342)	(30,256)	0
103	TAX REFORM - TRD	(110,087)	(1,756)	(15,752)	(110,087)	0
104	TAX REFORM UNPROTECTED ADITS	(6,525)	0	(1,093)	(6,525)	0
105	CAPITALIZED PPA SPC	(646,159)	(3,550)	(89,817)	(646,159)	0
106	ACCOUNT 190	(3,366)	0	0	0	(3,366)
107	SCHERER 4 TSA	(147)	0	0	0	(147)
108	DALTON / TRI-COUNTY	(3,047)	0	0	0	(3,047)
109	WHOLESALE BLOCK POWER SALES	(652,719)	(3,550)	(89,817)	(646,159)	(6,561)
110	TOTAL ACCOUNT 190					
110	ACCUM. DEFERRED INC. TAXES	5,886,015	93,940	842,208	5,886,015	0
111	SCHERER 4 TSA	62,330	0	0	0	62,330
112	DALTON / TRI-COUNTY	3,102	0	0	0	3,102
113	WHOLESALE BLOCK POWER SALES	45,668	0	0	0	45,668
114	TOTAL ACCUM. DEF. INC. TAXES	5,997,115	93,940	842,208	5,886,015	111,100

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

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

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

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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)
SALES OF ELECTRICITY								
1	RETAIL BASE REVENUE	5,024,641	2,291,568	546,177	856,807	210,764	11,944	107,278
2	RETAIL FUEL REVENUE	2,154,150	732,343	133,274	309,269	99,152	4,664	56,651
3	TOTAL RETAIL REVENUE FROM SALES	7,178,791	3,023,912	679,451	1,166,075	309,916	16,608	163,929
4	SCG CAPACITY REVENUE	21	10	2	4	1	0	1
5	GENERATOR IMBALANCE VOM	436	212	38	78	20	1	13
6	ENERGY UNITED REPL. CAP. REVENUE	5,605	2,720	493	1,006	261	13	172
7	ECONOMY ENERGY FUEL REVENUE	22,226	9,070	1,671	3,932	1,317	61	706
8	ECONOMY ENERGY OTHER REVENUE	3,112	1,270	234	550	184	9	99
9	ECONOMY ENERGY RETAIL REVENUE	1,091	445	82	193	65	3	35
10	WHOLESALE BLOCK FUEL REVENUE	38,267	0	0	0	0	0	0
11	WHOLESALE BLOCK VOM REVENUE	2,990	0	0	0	0	0	0
12	WHOLESALE BLOCK CAPACITY REVENUE	45,694	0	0	0	0	0	0
13	DALTON / TRI-COUNTY VOM REVENUE	704	0	0	0	0	0	0
14	DALTON CAPACITY REVENUE	391	0	0	0	0	0	0
15	POWER POOL FUEL REVENUE	7,627	3,112	573	1,349	452	21	242
16	PUR. POWER VOM REVENUE	1,696	692	128	300	101	5	54
17	PUR. POWER CAPACITY REVENUE	2,602	1,263	229	467	121	6	80
18	TOTAL FUEL REVENUE	2,223,360	744,971	135,600	314,742	100,986	4,750	57,634
19	TOTAL OTHER REVENUE	5,087,892	2,297,734	547,301	859,212	211,453	11,978	107,698
20	TOTAL SALES OF ELECTRICITY	7,311,243	3,042,706	682,901	1,173,954	312,439	16,727	165,331
OTHER OPERATING REVENUE								
21	ACCOUNT 449 - REV. SUBJ. TO REF.	(1,531)	(730)	(132)	(271)	(73)	(4)	(46)
22	SCHERER 4 TSA	0	0	0	0	0	0	0
23	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
25	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	(1,531)	(730)	(132)	(271)	(73)	(4)	(46)
26	ACCOUNT 450 - LATE PAYMENT FEES	15,903	13,760	1,582	246	4	18	47
27	DISTRIBUTION	1,220	701	156	148	27	4	23
28	ACCOUNT ESTABLISHMENT CHARGES	18,869	17,913	798	118	2	9	23
29	CURRENT DIVERSION FEE	145	139	5	1	0	0	0
30	METER TAMPERING CHARGE	40	36	3	0	0	0	0
31	DISCONNECT/RECONNECT CHARGES	6,986	6,358	524	78	1	6	16
32	RETURN CHECK CHARGES	2,835	2,666	141	21	0	2	4
33	FIBER MAINTENANCE AGREEMENT	23,694	11,303	2,050	4,194	1,134	56	719
34	COST TO COLLECT FEE	280	263	14	2	0	0	0
35	TOTAL ACCOUNT 451 - MISC. SERVICE	54,069	39,379	3,691	4,563	1,165	76	786
36	ACCOUNT 453 - SALES OF WATER	376	205	59	48	10	1	8
37	TOTAL ACCOUNT 453 - SALES OF WATER	376	205	59	48	10	1	8

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 - 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	5,024,641	112,627	887,476	5,024,641	0
2	RETAIL FUEL REVENUE	2,154,150	21,541	797,257	2,154,150	0
3	TOTAL RETAIL REVENUE FROM SALES	7,178,791	134,168	1,684,733	7,178,791	0
4	SCG CAPACITY REVENUE	21	0	4	21	0
5	GENERATOR IMBALANCE VOM	436	0	73	436	0
6	ENERGY UNITED REPL. CAP. REVENUE	5,605	0	939	5,605	0
7	ECONOMY ENERGY FUEL REVENUE	22,226	267	5,202	22,226	0
8	ECONOMY ENERGY OTHER REVENUE	3,112	37	728	3,112	0
9	ECONOMY ENERGY RETAIL REVENUE	1,091	13	255	1,091	0
10	WHOLESALE BLOCK FUEL REVENUE	38,267	0	0	0	38,267
11	WHOLESALE BLOCK VOM REVENUE	2,980	0	0	0	2,980
12	WHOLESALE BLOCK CAPACITY REVENUE	45,694	0	0	0	45,694
13	DALTON / TRI-COUNTY VOM REVENUE	704	0	0	0	704
14	DALTON CAPACITY REVENUE	391	0	0	0	391
15	POWER POOL FUEL REVENUE	7,627	91	1,785	7,627	0
16	PUR. POWER VOM REVENUE	1,696	20	397	1,696	0
17	PUR. POWER CAPACITY REVENUE	2,602	0	436	2,602	0
18	TOTAL FUEL REVENUE	2,223,360	21,912	804,499	2,185,094	38,267
19	TOTAL OTHER REVENUE	5,038,113	112,684	890,053	5,038,113	49,769
20	TOTAL SALES OF ELECTRICITY	7,311,243	134,596	1,694,552	7,223,207	88,036
OTHER OPERATING REVENUE						
21	ACCOUNT 449 - REV. SUBJ. TO REF.	(1,531)	(0)	(274)	(1,531)	0
22	SCHERER & TSA	0	0	0	0	0
23	DALTON / TRI-COUNTY	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
25	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	(1,531)	(0)	(274)	(1,531)	0
26	ACCOUNT 450 - LATE PAYMENT FEES	15,903	230	17	15,903	0
27	ACCOUNT 451 - MISC. SERVICE DISTRIBUTION	1,220	56	105	1,220	0
28	ACCOUNT ESTABLISHMENT CHARGES	18,869	1	6	18,869	0
29	CURRENT DIVERSION FEE	145	0	0	145	0
30	METER TAMPERING CHARGE	40	0	0	40	(0)
31	DISCONNECT/RECONNECT CHARGES	6,986	0	4	6,986	0
32	RETURN CHECK CHARGES	2,835	0	1	2,835	0
33	FIBER MAINTENANCE AGREEMENT	23,694	0	4,237	23,694	0
34	COST TO COLLECT FEE	280	0	0	280	(0)
35	TOTAL ACCOUNT 451 - MISC. SERVICE	54,069	58	4,353	54,069	0
36	ACCOUNT 453 - SALES OF WATER	376	8	38	376	0
37	TOTAL ACCOUNT 453 - SALES OF WATER	376	8	38	376	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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)
38	ACCOUNT 454 - RENT	0	0	0	0	0	0	0
39	PRODUCTION	2,156	1,029	187	382	103	5	65
40	TRANSMISSION	18,822	10,816	2,405	2,284	420	57	348
41	DISTRIBUTION	3,360	1,830	523	426	91	10	69
42	RENT OF ELEC PROP	2,343	1,276	365	297	63	7	48
43	VARIOUS CUST - LAND & BUILDING RENTALS	26,681	14,950	3,479	3,388	677	80	530
44	ACCOUNT 454 - RENT	30	0	0	0	0	0	0
45	SCHERER 4 TSA	0	0	0	0	0	0	0
46	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
47	WHOLESALE BLOCK POWER SALES	26,711	14,950	3,479	3,388	677	80	530
	TOTAL ACCOUNT 454 - RENT							
48	ACCOUNT 456 - OTHER							
49	OTHER ELECTRIC REVENUE	699	333	60	124	33	2	21
50	TRANSMISSION	699	402	89	85	16	2	13
51	DISTRIBUTION	6,023	0	0	0	0	0	0
52	RATE ADMIN CHARGES	42,723	20,381	3,697	7,563	2,045	101	1,297
53	OPEN ACCESS TRANS. TARIFF	216	103	19	38	10	1	7
54	AMEA ANCILLARY	27,491	13,114	2,379	4,866	1,316	65	834
55	TRANS. - SCHERER 4	2	1	1	0	0	0	0
56	CHART METERING EQUIPMENT	514	280	80	65	14	2	10
57	RECREATION FACILITIES	26,415	12,601	2,286	4,676	1,265	62	802
58	MISCELLANEOUS - TRANSMISSION	109	108	0	0	0	0	0
59	EV CHARGING STATION	100	55	16	13	3	0	2
60	FILM SCOUTING REVENUE	7	2	3	1	0	0	0
61	ENHANCED CUSTOMER ENERGY	1,584	0	426	621	116	8	86
62	REDI C&I PROGRAM	52	52	0	0	0	0	0
63	COMMUNITY SOLAR FEES	34	29	3	1	0	0	0
64	RENEWABLES RMR-9 APPLICATION/RETEST FEE	64	0	1	6	5	0	0
65	VENDOR COMP.	4	0	0	0	0	0	0
66	PRICE PROTECTION PRODUCTS	159	77	14	29	7	0	5
67	EQUIP. CARRYING CHARGE - PROD.	4,694	2,239	406	831	225	11	142
68	EQUIP. CARRYING CHARGE - TRANS.	30	26	3	0	0	0	0
69	ADMIN. FEE - MEAG	29,055	0	0	0	0	0	0
70	SCHERER 4 TSA	0	0	0	0	0	0	0
71	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
72	WHOLESALE BLOCK POWER SALES	277	135	24	50	13	1	9
73	FUEL INVENTORY	248	135	39	31	7	1	5
74	MATERIALS & SUPPLIES	2,328	981	220	378	100	5	53
75	REVENUE	2,853	1,250	283	459	120	7	67
	TOTAL SALES TAX COLLECTION FEE	143,526	51,054	9,765	19,377	5,176	260	3,286
	TOTAL ACCOUNT 456							
76	REGULATORY ADJUSTMENTS	(8,480)	(4,115)	(746)	(1,522)	(395)	(20)	(261)
77	TOTAL OTHER OPERATING REVENUE	230,575	114,503	17,695	25,828	6,564	410	4,349
78	TOTAL OPERATING REVENUE	7,541,818	3,157,208	700,596	1,199,782	319,003	17,138	169,680

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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)
38	ACCOUNT 454 - RENT	0	0	0	0	0
39	PRODUCTION	2,156	0	386	2,156	0
40	DISTRIBUTION	18,822	871	1,621	18,822	0
41	RENT OF ELEC PROP	3,360	74	338	3,360	0
42	VARIOUS CUST - LAND & BUILDING RENTALS	2,343	52	236	2,343	0
43	ACCOUNT 454 - RENT	26,681	996	2,581	26,681	0
44	SCHERER 4 TSA	30	0	0	0	30
45	DALTON / TRI-COUNTY	0	0	0	0	0
46	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
47	TOTAL ACCOUNT 454 - RENT	26,711	996	2,581	26,681	30
48	ACCOUNT 456 - OTHER					
49	OTHER ELECTRIC REVENUE	699	0	125	699	0
50	DISTRIBUTION	699	32	60	699	0
51	RATE ADMIN CHARGES	6,024	0	6,024	6,024	(0)
52	OPEN ACCESS TRANS. TARIFF	42,723	0	7,640	42,723	0
53	AMEA ANCILLARY	216	0	39	216	0
54	TRANS. - SCHERER 4	27,491	0	4,916	27,491	0
55	CHART METERING EQUIPMENT	2	0	0	2	0
56	RECREATION FACILITIES	514	11	52	514	0
57	MISCELLANEOUS - TRANSMISSION	26,415	0	4,724	26,415	0
58	EV CHARGING STATION	109	0	0	109	0
59	FILM SCOUTING REVENUE	100	2	10	100	0
60	ENHANCED CUSTOMER ENERGY	7	0	0	7	0
61	REDI C&I PROGRAM	1,584	0	329	1,584	0
62	COMMUNITY SOLAR FEES	52	0	0	52	0
63	RENEWABLES RNR-9 APPLICATION/RETEST FEE	34	0	0	34	0
64	VENDOR COMP.	64	0	52	64	0
65	PRICE PROTECTION PRODUCTS	4	0	4	4	(0)
66	EQUIP. CARRYING CHARGE - PROD.	159	0	27	159	0
67	EQUIP. CARRYING CHARGE - TRANS.	4,694	0	839	4,694	0
68	ADMIN. FEE - MEAG	30	0	0	30	0
69	SCHERER 4 TSA	29,055	0	0	0	29,055
70	DALTON / TRI-COUNTY	0	0	0	0	0
71	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
72	SALES TAX COLLECTION FEE	277	0	46	277	0
73	FUEL INVENTORY	248	6	25	248	0
74	MATERIALS & SUPPLIES	2,328	44	546	2,328	0
75	REVENUE	2,853	49	618	2,853	0
	TOTAL SALES TAX COLLECTION FEE	143,526	97	25,458	114,471	29,055
	TOTAL ACCOUNT 456					
76	REGULATORY ADJUSTMENTS	(8,480)	0	(1,421)	(8,480)	0
77	TOTAL OTHER OPERATING REVENUE	230,575	1,390	30,752	201,490	29,085
78	TOTAL OPERATING REVENUE	7,541,818	135,986	1,725,304	7,424,697	117,121

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

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

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

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 - 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)
	PRODUCTION							
	ENERGY COMPONENT							
1	TOTAL FR FUEL EXPENSE	2,185,094	744,971	135,600	314,742	100,986	4,750	57,634
2	VARIABLE O&M EXPENSE	130,498	53,255	9,811	23,084	7,735	360	4,146
3	REMOVE INCREMENTAL RTP	(142,960)	(67,233)	(12,227)	(25,582)	(7,014)	(352)	(4,425)
4	ASSIGN INCREMENTAL RTP	142,960	0	0	0	0	0	0
5	WHOLESALE BLOCKS FUEL EXPENSE	38,266	0	0	0	0	0	0
6	WHOLESALE BLOCKS VOM EXPENSE	2,980	0	0	0	0	0	0
7	DALTON/TRI-COUNTY FUEL EXPENSE	0	0	0	0	0	0	0
8	DALTON/TRI-COUNTY VOM EXPENSE	94	0	0	0	0	0	0
9	TOTAL ENERGY COMPONENT	2,356,932	730,993	133,184	312,244	101,707	4,758	57,355
10	DEMAND COMPONENT	543,661	263,797	47,847	97,555	25,339	1,300	16,720
11	REMOVE INCREMENTAL RTP	(18,415)	(8,936)	(1,621)	(3,304)	(856)	(44)	(566)
12	ASSIGN INCREMENTAL RTP	18,415	0	0	0	0	0	0
13	DALTON/TRI-COUNTY	0	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	4,413	0	0	0	0	0	0
15	TOTAL DEMAND COMPONENT	548,074	254,861	46,227	94,251	24,481	1,256	16,154
16	GENERATION EXPENSE	2,859,253	985,855	179,411	406,495	126,188	6,014	73,509
17	DALTON/TRI-COUNTY GENERATION EXPENSE	94	0	0	0	0	0	0
18	WHOLESALE BLOCKS GEN. EXPENSE	45,659	0	0	0	0	0	0
19	TOTAL GENERATION EXPENSE	2,905,006	985,855	179,411	406,495	126,188	6,014	73,509
20	ACCOUNT 555 - PURCHASED POWER							
21	DEMAND COMPONENT	265,810	128,977	23,394	47,697	12,389	636	8,175
22	ENERGY RELATED (EXCL. FUEL)	3,399	1,387	256	601	201	9	108
23	PURCHASED POWER	269,209	130,364	23,649	48,298	12,590	645	8,283
24	SCHERER 4 TSA	0	0	0	0	0	0	0
25	DALTON/TRI-COUNTY	0	0	0	0	0	0	0
26	WHOLESALE BLOCK POWER SALES	4,200	0	0	0	0	0	0
27	TOTAL ACCOUNT 555 (EXCL. FUEL)	273,409	130,364	23,649	48,298	12,590	645	8,283
28	OTHER PRODUCTION EXPENSES:							
29	ACCOUNT 556	10,387	5,040	914	1,864	484	25	319
30	SCHERER 4 TSA	0	0	0	0	0	0	0
31	DALTON/TRI-COUNTY	0	0	0	0	0	0	0
32	WHOLESALE BLOCK POWER SALES	10,387	5,040	914	1,864	484	25	319
33	TOTAL ACCOUNT 556	22,839	11,082	2,010	4,098	1,064	55	702
34	ACCOUNT 557	33,225	16,122	2,924	5,982	1,549	79	1,022
35	TOTAL OTHER PRODUCTION							
36	PRODUCTION EXPENSE	3,161,687	1,132,340	205,985	460,755	140,327	6,738	82,814
37	SCHERER 4 TSA	0	0	0	0	0	0	0
38	DALTON/TRI-COUNTY	94	0	0	0	0	0	0
39	WHOLESALE BLOCK POWER SALES	49,859	0	0	0	0	0	0
40	TOTAL PRODUCTION EXPENSE	3,211,640	1,132,340	205,985	460,755	140,327	6,738	82,814

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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)
	PRODUCTION					
	ENERGY COMPONENT					
1	TOTAL FR FUEL EXPENSE	2,185,094	21,912	804,499	2,185,094	0
2	VARIABLE O&M EXPENSE	130,498	1,565	30,541	130,498	0
3	REMOVE INCREMENTAL RTP	(142,960)	(332)	(25,795)	(142,960)	0
4	ASSIGN INCREMENTAL RTP	142,960	0	142,960	142,960	0
5	WHOLESALE BLOCKS FUEL EXPENSE	38,266	0	0	0	38,266
6	WHOLESALE BLOCKS VOM EXPENSE	2,980	0	0	0	2,980
7	DALTON / TRI-COUNTY FUEL EXPENSE	0	0	0	0	0
8	DALTON / TRI-COUNTY VOM EXPENSE	94	0	0	0	94
9	TOTAL ENERGY COMPONENT	2,356,922	23,145	952,205	2,315,592	41,340
10	DEMAND COMPONENT	543,661	0	91,102	543,661	0
11	REMOVE INCREMENTAL RTP	(18,415)	0	(3,086)	(18,415)	0
12	ASSIGN INCREMENTAL RTP	18,415	0	18,415	18,415	0
13	DALTON / TRI-COUNTY	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	4,413	0	0	0	4,413
15	TOTAL DEMAND COMPONENT	548,074	0	106,432	543,661	4,413
16	GENERATION EXPENSE	2,859,253	23,145	1,058,637	2,859,253	0
17	DALTON / TRI-COUNTY GENERATION EXPENSE	94	0	0	0	94
18	WHOLESALE BLOCKS GEN. EXPENSE	45,659	0	0	0	45,659
19	TOTAL GENERATION EXPENSE	2,905,006	23,145	1,058,637	2,859,253	45,753
20	ACCOUNT 555 - PURCHASED POWER					
21	DEMAND COMPONENT	265,810	0	44,542	265,810	0
22	ENERGY RELATED (EXCL FUEL)	3,399	41	795	3,399	0
23	PURCHASED POWER	269,209	41	45,338	269,209	0
24	SCHERER 4 TSA	0	0	0	0	0
25	DALTON / TRI-COUNTY	0	0	0	0	0
26	WHOLESALE BLOCK POWER SALES	4,200	0	0	0	4,200
27	TOTAL ACCOUNT 555 (EXCL FUEL)	273,409	41	45,338	269,209	4,200
28	OTHER PRODUCTION EXPENSES:					
29	ACCOUNT 556	10,387	0	1,740	10,387	0
30	SCHERER 4 TSA	0	0	0	0	0
31	DALTON / TRI-COUNTY	0	0	0	0	0
32	WHOLESALE BLOCK POWER SALES	10,387	0	0	0	0
33	TOTAL ACCOUNT 556	22,839	0	1,740	10,387	0
34	ACCOUNT 557	33,225	0	3,827	22,839	0
35	TOTAL OTHER PRODUCTION	33,225	0	5,568	33,225	0
36	PRODUCTION EXPENSE	3,161,687	23,186	1,109,542	3,161,687	0
37	SCHERER 4 TSA	0	0	0	0	0
38	DALTON / TRI-COUNTY	94	0	0	0	94
39	WHOLESALE BLOCK POWER SALES	49,859	0	0	0	49,859
40	TOTAL PRODUCTION EXPENSE	3,211,640	23,186	1,109,542	3,161,687	49,953

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COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	7,377	3,570	648	1,321	345	18	226
40	561-LOAD DISPATCHING	21,456	10,411	1,888	3,850	1,000	51	660
41	562-STATION EXPENSE	2,660	1,289	234	477	124	6	82
42	563-OVERHEAD LINES	1,192	563	102	209	58	3	36
43	564-UNDERGROUND LINES	0	0	0	0	0	0	0
44	565-TRANS. BY OTHERS	1,294	628	114	232	60	3	40
45	566-MISCELLANEOUS	9,288	4,431	804	1,644	445	22	282
46	567-RENTS	(6,152)	(2,931)	(532)	(1,088)	(295)	(14)	(187)
47	TOTAL OPERATIONS	37,116	17,961	3,258	6,646	1,737	89	1,139
MAINTENANCE								
48	568-SUPERVISION	15,710	7,479	1,357	2,776	755	37	476
49	569-STRUCTURES	4,248	2,059	373	762	198	10	131
50	570-STATION EXPENSE	20,428	9,900	1,796	3,662	953	49	628
51	571-OVERHEAD LINES	53,108	25,070	4,547	9,322	2,584	124	1,599
52	572-UNDERGROUND LINES	0	0	0	0	0	0	0
53	573-MISCELLANEOUS	3	2	0	1	0	0	0
54	TOTAL MAINTENANCE	93,498	44,510	8,073	16,523	4,491	220	2,833
55	TOTAL TRANSMISSION EXPENSE	130,613	62,471	11,331	23,169	6,228	308	3,972
56	REMOVE INCREMENTAL RTP	(40,848)	(19,533)	(3,543)	(7,244)	(1,949)	(96)	(1,242)
57	ASSIGN INCREMENTAL RTP	40,848	0	0	0	0	0	0
58	REMOVE SCHERER 4 EXPENSE	(2,054)	(997)	(181)	(369)	(96)	(5)	(63)
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0	0	0
60	REMOVE WHOLESALE BLOCKS EXP.	(5)	(2)	(0)	(1)	(0)	(0)	(0)
61	TRANSMISSION EXPENSE	128,554	41,939	7,607	15,555	4,184	207	2,667
62	SCHERER 4 TSA	2,054	0	0	0	0	0	0
63	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
64	WHOLESALE BLOCK POWER SALES	5	0	0	0	0	0	0
65	TOTAL TRANSMISSION EXPENSE	130,613	41,939	7,607	15,555	4,184	207	2,667
DISTRIBUTION EXPENSE								
OPERATIONS								
66	580 - SUPERVISION & ENG.	17,308	9,302	2,922	2,197	349	51	305
67	581 - LOAD DISPATCHING	17,847	8,472	1,432	3,222	755	95	583
68	582 - STATION EXPENSE	1,516	719	130	268	72	4	46
69	583 - OVERHEAD LINES	2,020	1,388	185	194	38	6	34
70	584 - UNDERGROUND LINES	14,848	7,581	1,224	2,493	566	74	447
71	585 - STREET LIGHTING	3,149	0	0	0	0	0	0
72	586 - METER EXPENSE	34,032	18,835	10,817	3,766	72	41	228
73	587 - CUST. INSTALLATION	4,297	3,730	477	74	1	5	5
74	588 - MISCELLANEOUS	24,680	14,182	3,153	2,995	551	75	456
75	589 - RENTS	3,261	1,874	417	396	73	10	60
76	TOTAL OPERATIONS	122,958	66,083	20,757	15,604	2,477	361	2,164

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 -- 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	7,377	0	1,250	7,377	0
40	561-LOAD DISPATCHING	21,456	0	3,595	21,456	0
41	562-STATION EXPENSE	2,660	0	448	2,660	0
42	563-OVERHEAD LINES	1,192	0	221	1,192	0
43	564-UNDERGROUND LINES	0	0	0	0	0
44	565-TRANS. BY OTHERS	1,294	0	217	1,294	0
45	566-MISCELLANEOUS	9,288	0	1,661	9,288	0
46	567-RENTS	(6,152)	(0)	(1,106)	(6,152)	0
47	TOTAL OPERATIONS	37,116	0	6,286	37,116	0
MAINTENANCE						
48	568-SUPERVISION	15,710	0	2,831	15,710	0
49	569-STRUCTURES	4,248	0	715	4,248	0
50	570-STATION EXPENSE	20,428	0	3,439	20,428	0
51	571-OVERHEAD LINES	53,108	0	9,862	53,108	0
52	572-UNDERGROUND LINES	0	0	0	0	0
53	573-MISCELLANEOUS	3	0	1	3	0
54	TOTAL MAINTENANCE	93,498	1	16,847	93,498	0
55	TOTAL TRANSMISSION EXPENSE	130,613	1	23,133	130,613	0
56	REMOVE INCREMENTAL RTP	(40,848)	(0)	(7,241)	(40,848)	0
57	ASSIGN INCREMENTAL RTP	40,848	0	40,848	40,848	0
58	REMOVE SCHERER 4 EXPENSE	(2,054)	0	(344)	(2,054)	0
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0
60	REMOVE WHOLESAL BLOCKS EXP.	(5)	0	(1)	(5)	0
61	TRANSMISSION EXPENSE	128,554	1	56,396	128,554	0
62	SCHERER 4 TSA	2,054	0	0	0	2,054
63	DALTON / TRI-COUNTY	0	0	0	0	0
64	WHOLESAL BLOCK POWER SALES	5	0	0	0	5
65	TOTAL TRANSMISSION EXPENSE	130,613	1	56,396	128,554	2,059
DISTRIBUTION EXPENSE						
OPERATIONS						
66	580 - SUPERVISION & ENG.	17,308	818	1,366	17,308	0
67	581 - LOAD DISPATCHING	17,847	283	3,004	17,847	0
68	582 - STATION EXPENSE	1,516	1	277	1,516	0
69	583 - OVERHEAD LINES	2,020	31	144	2,020	0
70	584 - UNDERGROUND LINES	14,848	235	2,228	14,848	0
71	585 - STREET LIGHTING	3,149	3,149	0	3,149	0
72	586 - METER EXPENSE	34,032	0	272	34,032	0
73	587 - CUST. INSTALLATION	4,297	0	5	4,297	0
74	588 - MISCELLANEOUS	24,680	1,141	2,126	24,680	0
75	589 - RENTS	3,261	151	281	3,261	0
76	TOTAL OPERATIONS	122,958	5,810	9,702	122,958	0

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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/ INSTITUTE (9)
	MAINTENANCE							
77	590 - SUPERVISION & ENG.	17,617	10,428	1,666	2,026	422	57	346
78	591 - STRUCTURES	694	332	60	123	33	2	21
79	592 - STATION EQUIPMENT	14,183	6,729	1,218	2,503	671	34	430
80	593 - OVERHEAD LINES	83,552	57,396	7,649	8,041	1,568	263	1,407
81	594 - UNDERGROUND LINES	25,750	13,148	2,122	4,323	982	128	775
82	595 - LINE TRANSFORMERS	2,198	1,176	610	304	15	8	27
83	596 - STREET LIGHTING	6,457	0	0	0	0	0	0
84	597 - METERS	4,048	2,240	1,286	448	9	5	27
85	598 - MISCELLANEOUS	0	0	0	0	0	0	0
86	MAINTENANCE	154,499	91,450	14,613	17,767	3,699	496	3,033
87	TOTAL DISTRIBUTION EXPENSE	277,457	157,533	35,371	33,372	6,175	858	5,197
	CUSTOMER ACCOUNTING EXPENSE							
88	901 - SUPERVISION	9,436	8,187	809	139	20	9	27
89	902 - METER READING	8,098	7,120	819	127	2	9	11
90	903 - CUST. ACCTS. & COLLECTION	95,458	80,542	9,309	1,641	277	108	333
91	903 - PRE-PAY PROGRAM COSTS	16,757	16,757	0	0	0	0	0
92	904 - UNCOLLECTIBLE	13,383	11,580	1,331	207	4	15	39
93	905 - MISCELLANEOUS	469	407	40	7	1	0	1
94	TOTAL CUSTOMER ACCOUNTING	143,601	124,593	12,308	2,122	303	143	412
	CUSTOMER ASSISTANCE EXPENSE							
95	908 - CUSTOMER ASSISTANCE	109,324	42,904	54,205	8,965	204	655	1,575
96	909 - INF. & INST. ADVER.	726	636	76	11	0	1	2
97	910 - MISCELLANEOUS	2,409	2,091	255	40	1	3	8
98	TOTAL CUSTOMER ASSISTANCE	112,460	45,630	54,537	9,016	205	659	1,585
	SALES EXPENSE							
99	912 - DEMO. & SELLING	46,511	13,782	22,594	4,955	241	351	515
100	913 - ADVERTISING	103	0	63	26	2	2	0
101	916 - MISCELLANEOUS	204	0	170	26	0	2	5
102	TOTAL SALES	46,817	13,782	22,827	5,007	243	354	520

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

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LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ADMIN. & GENERAL EXPENSES								
A & G EXPENSES EXCL. ACCT 928								
103	PRODUCTION	77,940	37,818	6,859	13,986	3,633	186	2,397
104	TRANSMISSION	40,109	19,134	3,470	7,100	1,920	94	1,217
105	DISTRIBUTION	291,278	167,381	37,213	35,345	6,507	885	5,383
106	CUSTOMER ACCOUNTING	32,683	28,357	2,801	483	69	32	94
107	CUSTOMER ASSISTANCE	12,809	5,197	6,212	1,027	23	75	181
108	SALES	20,604	6,066	10,046	2,204	107	156	229
109	TOTAL A&G EXP. EXCL. ACCT 928	475,423	263,952	66,601	60,143	12,259	1,430	9,500
ACCOUNT 928 - REGULATORY COMMISSION								
110	FERC DOCKET	(758)	(319)	(72)	(123)	(33)	(2)	(17)
111	RETAIL DOCKET	1,858	782	176	302	80	4	42
112	RETAIL NON-DOCKET	946	490	98	154	37	2	26
113	RETAIL OTHER	4,319	2,096	380	775	201	10	133
114	TOTAL ACCOUNT 928	6,365	3,049	582	1,107	286	15	184
115	SOUTHERN NUCLEAR A&G	2,250	1,092	198	404	105	5	69
116	ADMINISTRATIVE & GENERAL	484,038	268,093	67,381	61,654	12,650	1,450	9,753
117	SCHERER 4 TSA	1,124	0	0	0	0	0	0
118	DALTON / TRI-COUNTY	15	0	0	0	0	0	0
119	WHOLESALE BLOCK POWER SALES	2,096	0	0	0	0	0	0
120	TOTAL ADMIN. & GENERAL	487,273	268,093	67,381	61,654	12,650	1,450	9,753
O&M ADJUSTMENTS								
121	EPRI EXPENSE	8,334	2,850	553	1,202	386	18	206
122	TOTAL O&M ADJUSTMENTS	8,334	2,850	553	1,202	386	18	206
123	OPERATIONS & MAINTENANCE EXPENSE	4,362,948	1,786,760	406,568	588,682	164,473	10,427	103,154
124	SCHERER 4 TSA	3,178	0	0	0	0	0	0
125	DALTON / TRI-COUNTY	109	0	0	0	0	0	0
126	WHOLESALE BLOCK POWER SALES	51,961	0	0	0	0	0	0
127	TOTAL OPER. & MAINT. EXPENSE	4,418,196	1,786,760	406,568	588,682	164,473	10,427	103,154

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 4-CP
SCHEDULE 220 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ADMIN. & GENERAL EXPENSES						
A & G EXPENSES EXCL. ACCT 928						
103	PRODUCTION	77,940	0	13,061	77,940	0
104	TRANSMISSION	40,109	0	7,172	40,109	0
105	DISTRIBUTION	291,278	13,472	25,093	291,278	0
106	CUSTOMER ACCOUNTING	32,683	376	471	32,683	0
107	CUSTOMER ASSISTANCE	12,809	1	93	12,809	0
108	SALES	20,604	1,355	442	20,604	0
109	TOTAL A&G EXP. EXCL. ACCT 928	475,423	15,204	48,332	475,423	0
ACCOUNT 928 - REGULATORY COMMISSION						
110	FERC DOCKET	(758)	(14)	(178)	(758)	0
111	RETAIL DOCKET	1,858	35	436	1,858	0
112	RETAIL NON-DOCKET	946	2	138	946	0
113	RETAIL OTHER	4,319	0	724	4,319	0
114	TOTAL ACCOUNT 928	6,365	22	1,120	6,365	0
115	SOUTHERN NUCLEAR A&G	2,250	0	377	2,250	0
116	ADMINISTRATIVE & GENERAL	484,038	15,227	47,828	484,038	0
117	SCHERER 4 TSA	1,124	0	0	0	1,124
118	DALTON / TRI-COUNTY	15	0	0	0	15
119	WHOLESALE BLOCK POWER SALES	2,096	0	0	0	2,096
120	TOTAL ADMIN. & GENERAL	487,273	15,227	47,828	484,038	3,236
O&M ADJUSTMENTS						
121	EPRI EXPENSE	8,334	94	3,024	8,334	0
122	TOTAL O&M ADJUSTMENTS	8,334	94	3,024	8,334	0
123	OPERATIONS & MAINTENANCE EXPENSE	4,362,948	58,269	1,244,613	4,362,948	0
124	SCHERER 4 TSA	3,178	0	0	0	3,178
125	DALTON / TRI-COUNTY	109	0	0	0	109
126	WHOLESALE BLOCK POWER SALES	51,961	0	0	0	51,961
127	TOTAL OPER. & MAINT. EXPENSE	4,418,196	58,269	1,244,613	4,362,948	55,248

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

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

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

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	712,536	345,739	62,710	127,858	33,210	1,704	21,914
2	SCHERER 4 TSA	0	0	0	0	0	0	0
3	DALTON / TRI-COUNTY	942	0	0	0	0	0	0
4	WHOLESALE BLOCK POWER SALES	9,449	0	0	0	0	0	0
5	TOTAL PRODUCTION DEPR. EXPENSE	722,927	345,739	62,710	127,858	33,210	1,704	21,914
TRANSMISSION								
6	ACCOUNT 350 - EASEMENTS & ROW	4,795	2,278	413	846	231	11	145
7	SUBSTATIONS	9,881	4,794	870	1,773	461	24	304
8	LEVEL B-1	52,983	25,671	4,656	9,497	2,474	127	1,628
9	OTHER SUBSTATIONS	62,863	30,465	5,525	11,270	2,934	150	1,932
10	TOTAL SUBSTATIONS	19,514	9,402	1,705	3,482	920	46	597
11	LINES: ACCOUNT 354	17,630	8,194	1,486	3,056	878	40	524
12	ACCOUNT 355	33,400	15,675	2,843	5,835	1,640	77	1,001
13	ACCOUNT 356	301	140	25	52	15	1	9
14	ACCOUNT 357	693	327	59	122	34	2	21
15	ACCOUNT 358	41	20	4	8	2	0	1
16	ACCOUNT 359	139,237	66,503	12,062	24,671	6,653	328	4,230
17	TRANSMISSION DEPRECIATION EXP.	(4,474)	(2,171)	(394)	(803)	(209)	(11)	(138)
18	REMOVE SCHERER 4 TSA	134,763	64,332	11,668	23,869	6,445	317	4,093
19	TRANSMISSION DEPRECIATION EXP.	4,474	0	0	0	0	0	0
20	SCHERER 4 TSA	0	0	0	0	0	0	0
21	DALTON / TRI-COUNTY	122	0	0	0	0	0	0
22	WHOLESALE BLOCK POWER SALES	139,359	64,332	11,668	23,869	6,445	317	4,093
DISTRIBUTION								
23	ACCOUNT 360	1,434	1,241	143	22	0	2	4
24	ACCOUNT 361	7,723	3,694	669	1,371	364	19	235
25	ACCOUNT 362	44,233	20,987	3,799	7,805	2,093	107	1,341
26	ACCOUNT 364	30,214	20,226	2,742	3,147	622	101	550
27	ACCOUNT 365	38,200	26,817	3,523	3,416	657	114	599
28	ACCOUNT 366	11,568	6,021	962	1,912	426	57	341
29	ACCOUNT 367	49,913	25,371	4,106	8,410	1,918	249	1,510
30	ACCOUNT 368	41,490	22,197	11,522	5,735	278	145	510
31	ACCOUNT 369	26,465	23,038	2,686	601	10	31	46
32	ACCOUNT 370	18,462	10,218	5,868	2,043	39	22	124
33	ACCOUNT 371	30	30	0	0	0	0	0
34	ACCOUNT 372	12	0	10	2	0	0	0
35	ACCOUNT 373	12,124	0	0	0	0	0	0
36	TOTAL DISTRIBUTION DEPR. EXP.	281,867	159,839	36,030	34,464	6,407	846	5,259

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 - 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	712,536	0	119,401	712,536	0
2	SCHERER 4 TSA	0	0	0	0	0
3	DALTON / TRI-COUNTY	942	0	0	0	942
4	WHOLESALE BLOCK POWER SALES	9,449	0	0	0	9,449
5	TOTAL PRODUCTION DEPR. EXPENSE	722,927	0	119,401	712,536	10,391
TRANSMISSION						
6	ACCOUNT 350 - EASEMENTS & ROW	4,795	0	871	4,795	0
7	SUBSTATIONS	9,881	0	1,656	9,881	0
8	LEVEL B-1	52,983	1	8,928	52,983	0
9	OTHER SUBSTATIONS	62,863	1	10,584	62,863	0
10	TOTAL SUBSTATIONS	19,514	0	3,362	19,514	0
11	ACCOUNT 354	17,630	0	3,450	17,630	0
12	ACCOUNT 355	33,400	0	6,328	33,400	0
13	ACCOUNT 356	301	0	58	301	0
14	ACCOUNT 357	693	0	128	693	0
15	ACCOUNT 358	41	0	6	41	0
16	ACCOUNT 359	139,237	1	24,788	139,237	0
17	TRANSMISSION DEPRECIATION EXP.	(4,474)	0	(750)	(4,474)	0
18	REMOVE SCHERER 4 TSA	134,763	1	24,038	134,763	0
19	TRANSMISSION DEPRECIATION EXP.	4,474	0	0	0	4,474
20	SCHERER 4 TSA	0	0	0	0	0
21	DALTON / TRI-COUNTY	122	0	0	0	122
22	WHOLESALE BLOCK POWER SALES	139,359	0	0	0	4,596
	TOTAL TRANSMISSION DEPR. EXP.		1	24,038	134,763	
DISTRIBUTION						
23	ACCOUNT 360	1,434	21	1	1,434	0
24	ACCOUNT 361	7,723	2	1,370	7,723	0
25	ACCOUNT 362	44,233	20	8,081	44,233	0
26	ACCOUNT 364	30,214	467	2,358	30,214	0
27	ACCOUNT 365	38,200	584	2,490	38,200	0
28	ACCOUNT 366	11,568	184	1,666	11,568	0
29	ACCOUNT 367	49,913	791	7,559	49,913	0
30	ACCOUNT 368	41,490	87	1,016	41,490	0
31	ACCOUNT 369	26,465	19	33	26,465	0
32	ACCOUNT 370	18,462	0	148	18,462	0
33	ACCOUNT 371	30	0	0	30	0
34	ACCOUNT 372	12	0	0	12	(0)
35	ACCOUNT 373	12,124	12,124	0	12,124	0
36	TOTAL DISTRIBUTION DEPR. EXP.	281,867	14,299	24,722	281,867	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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)
GENERAL PLANT								
37	GENERAL PLANT PRODUCTION	8,529	4,139	751	1,530	398	20	262
38	TRANSMISSION	2,760	1,316	239	488	132	6	84
39	DISTRIBUTION	8,999	5,171	1,150	1,092	201	27	166
40	CUSTOMER ACCOUNTING	3,794	3,291	325	56	8	4	11
41	CUSTOMER ASSISTANCE	1,489	604	722	119	3	9	21
42	SALES	2,389	703	1,165	256	12	18	27
43	GENERAL PLANT DEPRECIATION EXP.	27,960	15,225	4,351	3,542	754	85	571
44	SCHERER 4 TSA	122	0	0	0	0	0	0
45	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
46	WHOLESALE BLOCK POWER SALES	72	0	0	0	0	0	0
47	TOTAL GENERAL PLANT DEPR. EXP.	28,154	15,225	4,351	3,542	754	85	571
INTANGIBLE PLANT								
48	INTANGIBLE PLANT PRODUCTION	15,119	7,336	1,331	2,713	705	36	465
49	TRANSMISSION	5,065	2,416	438	897	242	12	154
50	DISTRIBUTION	15,818	9,090	2,021	1,919	353	48	292
51	CUSTOMER ACCOUNTING	6,668	5,785	572	99	14	7	19
52	CUSTOMER ASSISTANCE	2,618	1,062	1,269	210	5	15	37
53	SALES	4,200	1,236	2,048	449	22	32	47
54	TOTAL INTANGIBLE PLANT DEPR. EXP.	49,487	26,926	7,678	6,286	1,341	150	1,014
55	DEPRECIATION EXPENSE	1,206,613	612,061	122,438	196,019	48,157	3,102	32,850
56	SCHERER 4 TSA	4,596	0	0	0	0	0	0
57	DALTON / TRI-COUNTY	942	0	0	0	0	0	0
58	WHOLESALE BLOCK POWER SALES	9,643	0	0	0	0	0	0
59	TOTAL DEPRECIATION EXPENSE	1,221,794	612,061	122,438	196,019	48,157	3,102	32,850

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	8,529	0	1,429	8,529	0
39	TRANSMISSION	2,760	0	493	2,760	0
40	DISTRIBUTION	8,999	416	775	8,999	0
41	CUSTOMER ACCOUNTING	3,794	44	55	3,794	0
42	CUSTOMER ASSISTANCE	1,489	0	11	1,489	0
43	SALES	2,389	157	51	2,389	0
44	GENERAL PLANT DEPRECIATION EXP.	27,960	617	2,815	27,960	0
45	SCHERER 4 TSA	122	0	0	0	122
46	DALTON / TRI-COUNTY	0	0	0	0	0
47	WHOLESALE BLOCK POWER SALES	72	0	0	0	72
	TOTAL GENERAL PLANT DEPR. EXP.	28,154	617	2,815	27,960	194
INTANGIBLE PLANT						
48	INTANGIBLE PLANT					
49	PRODUCTION	15,119	0	2,533	15,119	0
50	TRANSMISSION	5,065	0	906	5,065	0
51	DISTRIBUTION	15,818	732	1,363	15,818	0
52	CUSTOMER ACCOUNTING	6,668	77	96	6,668	0
53	CUSTOMER ASSISTANCE	2,618	0	19	2,618	0
54	SALES	4,200	276	90	4,200	0
	TOTAL INTANGIBLE PLANT DEPR. EXP.	49,487	1,085	5,007	49,487	0
55	DEPRECIATION EXPENSE	1,206,613	16,002	175,983	1,206,613	0
56	SCHERER 4 TSA	4,596	0	0	0	4,596
57	DALTON / TRI-COUNTY	942	0	0	0	942
58	WHOLESALE BLOCK POWER SALES	9,643	0	0	0	9,643
59	TOTAL DEPRECIATION EXPENSE	1,221,794	16,002	175,983	1,206,613	15,181

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	107,167	52,000	9,432	19,230	4,995	256	3,296
2	TRANSMISSION	35,540	16,954	3,075	6,291	1,702	84	1,079
3	DISTRIBUTION	59,152	33,991	7,557	7,178	1,321	180	1,093
4	GENERAL PLANT	9,878	5,379	1,537	1,251	266	30	202
5	NUCLEAR FUEL	4,620	2,242	407	829	215	11	142
6	FUEL COAL, OIL, GAS, & PROPANE	1,182	564	102	209	54	3	36
7	MATERIALS & SUPPLIES	2,899	1,580	452	366	78	9	59
8	PLANT HELD FOR FUTURE USE	651	316	57	117	30	2	20
9	PROPERTY TAX	221,069	113,025	22,620	35,471	8,662	574	5,926
10	SCHERER 4 TSA	1,860	0	0	0	0	0	0
11	DALTON / TRI-COUNTY	65	0	0	0	0	0	0
12	WHOLESALE BLOCK POWER SALES	818	0	0	0	0	0	0
13	TOTAL PROPERTY TAX	223,811	113,025	22,620	35,471	8,662	574	5,926
PAYROLL TAX								
14	FED. INSURANCE CONTRIBUTION ACT	26,406	14,412	3,990	3,362	714	80	540
15	SO. NUCLEAR PAYROLL TAXES	9,962	4,834	877	1,788	464	24	306
16	FEDERAL UNEMPLOYMENT COMP.	311	170	47	40	8	1	6
17	GEORGIA UNEMPLOYMENT COMP.	175	96	27	22	5	1	4
18	PAYROLL ALLOCATION - OPR. INCOME	10,655	5,815	1,610	1,357	288	32	218
19	PAYROLL TAX	47,510	25,326	6,550	6,568	1,479	137	1,074
20	SCHERER 4 TSA	132	0	0	0	0	0	0
21	DALTON / TRI-COUNTY	7	0	0	0	0	0	0
22	WHOLESALE BLOCK POWER SALES	141	0	0	0	0	0	0
23	TOTAL PAYROLL TAXES	47,790	25,326	6,550	6,568	1,479	137	1,074
REVENUE TAX & FEES								
24	MUNICIPAL FRANCHISE FEES	0	0	0	0	0	0	0
25	MISCELLANEOUS LICENSES	32	13	3	5	1	0	1
26	TOTAL REVENUE TAXES	32	13	3	5	1	0	1
OTHER TAXES								
27	GEORGIA OCCUPATION TAX	5	2	0	1	0	0	0
28	ALABAMA FRANCHISE TAX	15	7	1	3	1	0	0
29	TOTAL OTHER TAXES	20	9	2	3	1	0	1
30	TAXES OTHER THAN INC. TAXES	268,630	138,374	29,174	42,048	10,143	711	7,002
31	SCHERER 4 TSA	1,992	0	0	0	0	0	0
32	DALTON / TRI-COUNTY	72	0	0	0	0	0	0
33	WHOLESALE BLOCK POWER SALES	959	0	0	0	0	0	0
34	TOTAL TAXES OTHER THAN INC. TAXES	271,653	138,374	29,174	42,048	10,143	711	7,002
AMOR. OF INV. TAX CREDITS								
35	AMOR. OF INV. TAX CREDITS	(8,948)	(4,342)	(788)	(1,606)	(417)	(21)	(275)
36	SCHERER 4 TSA	(2)	0	0	0	0	0	0
37	DALTON / TRI-COUNTY	(137)	0	0	0	0	0	0
38	WHOLESALE BLOCK POWER SALES	(145)	0	0	0	0	0	0
39	TOTAL AMOR. OF INV. TAX CREDITS	(9,232)	(4,342)	(788)	(1,606)	(417)	(21)	(275)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 - 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	107,167	0	17,958	107,167	0
2	TRANSMISSION	35,540	0	6,355	35,540	0
3	DISTRIBUTION	59,152	2,736	5,096	59,152	0
4	GENERAL PLANT	9,878	218	994	9,878	0
5	NUCLEAR FUEL	4,620	0	774	4,620	0
6	FUEL COAL, OIL, GAS, & PROPANE	1,182	0	195	1,182	0
7	MATERIALS & SUPPLIES	2,899	64	291	2,899	0
8	PLANT HELD FOR FUTURE USE	651	0	109	651	0
9	PROPERTY TAX	221,069	3,018	31,772	221,069	0
10	SCHERER 4 TSA	1,860	0	0	0	1,860
11	DALTON/TRI-COUNTY	65	0	0	0	65
12	WHOLESALE BLOCK POWER SALES	818	0	0	0	818
13	TOTAL PROPERTY TAX	223,811	3,018	31,772	221,069	2,742
PAYROLL TAX						
14	FED. INSURANCE CONTRIBUTION ACT	26,406	634	2,675	26,406	0
15	SO. NUCLEAR PAYROLL TAXES	9,962	0	1,669	9,962	0
16	FEDERAL UNEMPLOYMENT COMP.	311	7	32	311	0
17	GEORGIA UNEMPLOYMENT COMP.	175	4	18	175	0
18	PAYROLL ALLOCATION - OPR. INCOME	10,655	256	1,079	10,655	0
19	PAYROLL TAX	47,510	902	5,473	47,510	0
20	SCHERER 4 TSA	132	0	0	0	132
21	DALTON/TRI-COUNTY	7	0	0	0	7
22	WHOLESALE BLOCK POWER SALES	141	0	0	0	141
23	TOTAL PAYROLL TAXES	47,790	902	5,473	47,510	280
REVENUE TAX & FEES						
24	MUNICIPAL FRANCHISE FEES	0	0	0	0	0
25	MISCELLANEOUS LICENSES	32	1	8	32	0
26	TOTAL REVENUE TAXES	32	1	8	32	0
OTHER TAXES						
27	GEORGIA OCCUPATION TAX	5	0	1	5	0
28	ALABAMA FRANCHISE TAX	15	0	3	15	0
29	TOTAL OTHER TAXES	20	0	4	20	0
30	TAXES OTHER THAN INC. TAXES	268,630	3,921	37,257	268,630	0
31	SCHERER 4 TSA	1,992	0	0	0	1,992
32	DALTON/TRI-COUNTY	72	0	0	0	72
33	WHOLESALE BLOCK POWER SALES	959	0	0	0	959
34	TOTAL TAXES OTHER THAN INC. TAXES	271,653	3,921	37,257	268,630	3,023
AMOR. OF INV. TAX CREDITS						
35	AMOR. OF INV. TAX CREDITS	(8,948)	0	(1,499)	(8,948)	0
36	SCHERER 4 TSA	(2)	0	0	0	(2)
37	DALTON/TRI-COUNTY	(137)	0	0	0	(137)
38	WHOLESALE BLOCK POWER SALES	(145)	0	0	0	(145)
39	TOTAL AMOR. OF INV. TAX CREDITS	(9,232)	0	(1,499)	(8,948)	(284)

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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/ INSTITUTE (9)
1	ENERGY AT GENERATION	100,000,000	40,809,014	7,518,324	17,689,415	5,927,020	275,991	3,177,059
DEMAND BY LEVEL								
2	LEVEL A	100,000,000	48,522,322	8,800,979	17,944,081	4,660,845	239,144	3,075,483
3	LEVEL B-1	100,000,000	48,522,322	8,800,979	17,944,081	4,660,845	239,144	3,075,483
4	LEVEL B-2	100,000,000	48,522,322	8,800,979	17,944,081	4,660,845	239,144	3,075,483
5	LEVEL C	100,000,000	48,567,096	8,809,100	17,960,548	4,665,145	239,365	3,078,321
6	LEVEL D	100,000,000	37,166,334	6,743,171	14,567,215	6,434,648	184,111	2,512,568
7	LEVEL E	100,000,000	38,915,078	7,060,449	15,132,851	5,383,131	192,774	2,630,789
8	LEVEL F	100,000,000	47,471,040	8,026,652	18,056,543	4,230,869	531,090	3,267,754
9	LEVEL G	100,000,000	53,303,475	9,011,850	19,985,445	3,037,426	554,930	3,084,196
AVERAGE NUMBER OF CUSTOMERS								
10	LEVELS B-2 THRU F	1,580	47	77	247	163	3	64
11	LEVELS F & G	2,592,197	2,243,309	257,825	40,002	655	2,935	7,828
12	LEVEL G	2,591,113	2,243,285	257,781	39,829	531	2,933	7,567
13	TOTAL ALL LEVELS	2,592,693	2,243,332	257,858	40,076	694	2,936	7,631
LEVEL G								
14	PAD MOUNTED SINGLE PHASE	1,257,312	1,196,146	55,199	4,622	61	357	446
15	PAD MOUNTED THREE PHASE	61,518	0	38,690	19,120	429	434	1,432
16	OVERHEAD SINGLE PHASE	1,214,505	1,081,020	124,597	3,945	5	1,053	1,125
17	OVERHEAD THREE PHASE	57,778	0	43,344	12,736	41	1,131	452
18	SINGLE PHASE METERED CUSTS	2,416,413	2,243,332	163,376	8,465	86	86	676
19	THREE PHASE METERED CUSTS	117,570	0	80,798	31,610	607	348	1,904
20	TOTAL UNMETERED CUSTS	56,208	0	13,684	0	0	0	5,050
21	TOTAL CUSTOMERS	2,590,191	2,243,332	257,858	40,076	694	434	7,630
22	WEIGHTED CUSTOMERS	2,658,789	2,243,332	259,277	45,706	7,706	3,012	9,284
23	TOTAL METERS	2,552,207	2,243,943	258,213	40,170	694	2,960	3,534
24	RETAIL MWH SALES	85,435,608	27,519,798	5,070,080	11,932,249	4,022,815	186,178	2,152,758
SALARIES AND WAGES								
25	PRODUCTION	118,926	57,706	10,467	21,340	5,543	284	3,658
26	TRANSMISSION	39,842	12,998	2,358	4,821	1,297	64	827
27	DISTRIBUTION	124,425	70,645	15,862	14,966	2,769	385	2,331
28	CUSTOMER ACCOUNTING	52,452	45,509	4,496	775	111	52	151
29	CUSTOMER ASSISTANCE	20,592	8,355	9,986	1,651	37	121	290
30	SALES	33,036	9,725	16,108	3,533	172	250	367
31	TOTAL SALARIES AND WAGES	389,274	204,939	59,275	47,085	9,929	1,156	7,622
HEADCOUNT								
32	PRODUCTION	1,619	785	142	290	75	4	50
33	TRANSMISSION	849	405	73	150	41	2	26
34	DISTRIBUTION	2,505	1,440	320	304	56	8	46
35	CUSTOMER ACCOUNTING	776	673	67	11	2	1	2
36	CUSTOMER ASSISTANCE	302	123	147	24	1	2	4
37	SALES	491	145	239	53	3	4	5
38	TOTAL HEADCOUNT	6,542	3,571	988	833	177	20	134

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2020 – 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	1,199,371	23,403,805	100,000,000	0
DEMAND BY LEVEL						
2	LEVEL A	100,000,000	0	16,757,145	100,000,000	0
3	LEVEL B-1	100,000,000	0	16,757,145	100,000,000	0
4	LEVEL B-2	100,000,000	0	16,757,145	100,000,000	0
5	LEVEL C	100,000,000	0	16,680,426	100,000,000	0
6	LEVEL D	100,000,000	0	32,391,953	100,000,000	0
7	LEVEL E	100,000,000	0	30,684,928	100,000,000	0
8	LEVEL F	100,000,000	1,586,475	16,829,577	100,000,000	0
9	LEVEL G	100,000,000	1,781,526	9,241,152	100,000,000	0
AVERAGE NUMBER OF CUSTOMERS						
10	LEVELS B-2 THRU F	1,580	0	979	1,580	0
11	LEVELS F & G	2,592,197	37,474	2,369	2,592,197	0
12	LEVEL G	2,591,113	37,474	1,713	2,591,113	0
13	TOTAL ALL LEVELS	2,592,693	37,474	2,692	2,592,693	0
LEVEL G						
14	PAD MOUNTED SINGLE PHASE	1,257,312	227	256	1,257,312	0
15	PAD MOUNTED THREE PHASE	61,518	0	1,413	61,518	0
16	OVERHEAD SINGLE PHASE	1,214,505	2,751	7	1,214,505	0
17	OVERHEAD THREE PHASE	57,778	0	73	57,778	0
18	SINGLE PHASE METERED CUSTS	2,416,413	0	392	2,416,413	0
19	THREE PHASE METERED CUSTS	117,570	0	2,302	117,570	0
20	TOTAL UNMETERED CUSTS	56,208	37,474	0	56,208	0
21	TOTAL CUSTOMERS	2,590,191	37,474	2,693	2,590,191	0
22	WEIGHTED CUSTOMERS	2,658,789	37,474	52,998	2,658,789	0
23	TOTAL METERS	2,552,207	0	2,693	2,552,207	0
24	RETAIL MWH SALES	85,435,608	808,802	33,742,928	85,435,608	0
SALARIES AND WAGES						
25	PRODUCTION	118,926	0	19,929	118,926	0
26	TRANSMISSION	39,842	0	17,478	39,842	0
27	DISTRIBUTION	124,425	6,796	10,732	124,425	0
28	CUSTOMER ACCOUNTING	52,452	604	755	52,452	0
29	CUSTOMER ASSISTANCE	20,592	2	150	20,592	0
30	SALES	33,036	2,173	708	33,036	0
31	TOTAL SALARIES AND WAGES	389,274	9,514	49,753	389,274	0
HEADCOUNT						
32	PRODUCTION	1,619	0	271	1,619	0
33	TRANSMISSION	849	0	152	849	0
34	DISTRIBUTION	2,505	116	216	2,505	0
35	CUSTOMER ACCOUNTING	776	9	11	776	0
36	CUSTOMER ASSISTANCE	302	2	2	302	0
37	SALES	491	32	11	491	0
38	TOTAL HEADCOUNT	6,542	157	663	6,542	0

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

1 (A)	Level A Energy at Generation.
2 (B)	Level A Production Generation (demand component) -- 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 TEST YEAR ENDING JULY 31, 2020 -- 4-CP
SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM

