

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	42,000,358	22,122,195	3,946,757	6,239,657	1,413,056	96,974	1,010,000
2	ACCUMULATED DEPRECIATION	12,903,953	6,765,292	1,240,489	1,893,254	428,737	30,205	307,225
3	NUCLEAR FUEL	663,716	334,275	52,158	110,533	27,736	1,390	18,822
4	ACCUM. DEPR. OF NUCLEAR FUEL	377,281	190,015	29,649	62,831	15,766	790	10,699
5	NET ELECTRIC PLANT	29,382,839	15,501,163	2,728,778	4,394,104	996,289	67,369	710,897
LESS: DEFERRED INCOME TAXES								
6	ACCOUNT 190	(592,027)	(309,028)	(46,546)	(96,397)	(22,955)	(1,237)	(15,758)
7	ACCOUNT 281 AND 282	6,286,530	3,324,299	584,373	946,437	214,516	14,318	152,640
8	ACCOUNT 283	725,339	384,948	83,135	97,843	21,342	1,810	15,976
9	TOTAL DEFERRED INCOME TAX	6,419,842	3,400,219	620,961	947,883	212,903	14,891	152,858
ADD: OTHER RATE BASE ITEMS								
10	PLANT HELD FOR FUTURE USE	106,498	54,221	8,823	17,954	4,322	176	2,960
11	MATERIALS AND SUPPLIES	879,685	478,061	109,835	114,086	24,732	2,235	18,874
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,993)	(1,126)	(286)	(235)	(47)	(5)	(38)
13	MIN BANK BAL., PC, PREPAIDS	117,042	61,940	10,904	17,558	3,981	269	2,841
14	PREPAID PENSION ASSET	1,889,661	1,040,069	261,865	207,215	40,916	5,217	34,064
15	CUSTOMER DEPOSITS	(296,694)	(138,369)	(29,323)	(49,086)	(11,803)	(736)	0
16	OPERATING RESERVES	(750,353)	(415,036)	(96,162)	(95,806)	(20,046)	(1,875)	(15,486)
17	ENVIRONMENTAL CWP	3,028	1,525	238	504	127	6	86
18	UNAMORTIZED NBV OF RETIRED UNITS	842,757	424,447	66,228	140,350	35,218	1,765	23,899
19	BOWEN AND SCHERER DEPR. DEFERRAL	67,358	33,924	5,293	11,218	2,815	141	1,910
20	CUSTOMER USAGE DATA ACCESS COSTS	602	264	281	42	1	3	8
21	TU-FD REVENUE EROSION	1,388	0	0	1,388	0	0	0
22	SOFTWARE & CLOUD COMPUTING	46,636	26,359	6,699	5,487	1,091	128	894
23	OPRB RET. DRUG SUBS. TAX REG. ASSET	1,773	990	234	222	44	5	35
24	UNUSABLE INVENTORY REG. ASSET	16,077	8,097	1,263	2,677	672	34	456
25	DEFERRED NUCLEAR OUTAGE COST	39,331	19,809	3,091	6,550	1,644	82	1,115
26	TAX REFORM REG. LIABILITY	(91,500)	(48,610)	(8,877)	(13,551)	(3,044)	(213)	(2,185)
27	ARO REGULATORY ASSET	4,908,555	2,474,381	387,275	815,987	204,489	10,306	138,879
28	ARO LIABILITY	(6,717,432)	(3,375,094)	(526,249)	(1,113,019)	(278,927)	(14,057)	(189,433)
29	ARO REGULATORY LIABILITY	230,499	116,089	18,114	38,386	9,632	483	6,537
30	CASH WORKING CAPITAL	(55,266)	(23,555)	(4,980)	(7,758)	(2,003)	(132)	(1,165)
31	TOTAL OTHER RATE BASE ITEMS	1,237,662	738,387	212,265	100,170	13,815	3,832	24,250
32	TOTAL INVESTMENT	24,200,649	12,839,332	2,320,082	3,546,392	797,201	56,311	582,289
--- REVENUES ---								
33	REVENUE FROM SALES	8,167,311	3,633,540	769,059	1,289,832	310,617	19,345	169,848
34	OTHER OPERATING REVENUES	213,793	126,266	18,354	26,378	6,025	333	4,220
35	TOTAL REVENUES	8,381,104	3,759,806	787,414	1,316,210	316,642	19,678	174,068
--- EXPENSES ---								
36	OPERATIONS & MAINTENANCE	4,405,913	1,865,543	379,967	581,378	156,772	10,503	97,701
37	DEPRECIATION EXPENSE	1,707,274	875,803	158,004	255,129	59,053	3,862	41,736
38	TAXES OTHER THAN INCOME TAXES	308,457	163,238	30,506	44,612	10,025	726	7,244
39	AMORT. OF INVESTMENT TAX CREDITS	(10,710)	(5,162)	(805)	(1,707)	(428)	(21)	(291)
40	AMORT. OF RETIRED UNITS	115,977	58,411	9,114	19,314	4,847	243	3,289
41	AMORT. OF CLOUD & SOFTWARE	9,782	5,529	1,405	1,151	229	27	187
42	AMORT. OF CUSTOMER USAGE DATA	262	115	122	18	0	1	4
43	AMORT. OF COVID DEFERRAL	8,402	4,746	1,204	990	197	161	23
44	SUBTOTAL EXPENSES	6,545,357	2,968,224	579,517	900,886	230,695	15,364	150,031

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO.	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
---	RATE BASE ---					
1	GROSS PLANT	42,000,358	706,590	6,098,792	41,634,021	366,337
2	ACCUMULATED DEPRECIATION	12,903,953	234,717	1,845,312	12,745,231	158,722
3	NUCLEAR FUEL	663,716	949	117,853	663,716	0
4	ACCU. DEPR. OF NUCLEAR FUEL	377,281	540	66,992	377,281	0
5	NET ELECTRIC PLANT	29,382,839	472,283	4,304,341	29,175,224	207,615
	LESS: DEFERRED INCOME TAXES					
6	ACCOUNT 190	(592,027)	(6,437)	(91,514)	(589,873)	(2,154)
7	ACCOUNT 281 AND 282	6,286,530	105,312	925,845	6,267,741	18,789
8	ACCOUNT 283	725,339	13,464	103,991	722,509	2,831
9	TOTAL DEFERRED INCOME TAX	6,419,842	112,340	938,321	6,400,377	19,465
	ADD: OTHER RATE BASE ITEMS					
10	PLANT HELD FOR FUTURE USE	106,498	63	17,980	106,498	0
11	MATERIALS AND SUPPLIES	879,685	16,617	107,096	871,537	8,149
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,993)	(51)	(205)	(1,993)	0
13	MIN BANK BAL., PG. PREPAIDS	117,042	1,887	17,200	116,580	462
14	PREPAID PENSION ASSET	1,889,661	56,002	234,003	1,879,352	10,308
15	CUSTOMER DEPOSITS	(296,694)	0	(67,377)	(296,694)	0
16	OPERATING RESERVES	(750,353)	(16,552)	(87,308)	(748,271)	(2,083)
17	ENVIRONMENTAL CWP	3,028	4	538	3,028	0
18	UNAMORTIZED NBV OF RETIRED UNITS	842,757	1,206	149,644	842,757	0
19	BOWEN AND SCHERER DEPR. DEFERRAL	67,358	96	11,960	67,358	0
20	CUSTOMER USAGE DATA ACCESS COSTS	602	0	4	602	0
21	TOU-FD REVENUE EROSION	1,388	0	0	1,388	0
22	SOFTWARE & CLOUD COMPUTING	46,636	1,195	4,783	46,636	0
23	OPRB RET. DRUG SUBS. TAX REG. ASSET	1,773	48	195	1,773	0
24	UNUSABLE INVENTORY REG. ASSET	16,077	23	2,855	16,077	0
25	DEFERRED NUCLEAR OUTAGE COST	39,331	56	6,984	39,331	0
26	TAX REFORM REG. LIABILITY	(91,500)	(1,606)	(13,414)	(91,500)	0
27	ARO REGULATORY ASSET	4,908,555	8,185	869,054	4,908,555	0
28	ARO LIABILITY	(6,717,432)	(11,164)	(1,185,404)	(6,695,344)	(22,087)
29	ARO REGULATORY LIABILITY	230,499	330	40,929	230,499	0
30	CASH WORKING CAPITAL	(55,266)	(777)	(14,519)	(54,889)	(377)
31	TOTAL OTHER RATE BASE ITEMS	1,237,662	55,561	94,998	1,243,280	(5,628)
32	TOTAL INVESTMENT	24,200,649	415,504	3,461,018	24,018,127	182,522
---	REVENUES ---					
33	REVENUE FROM SALES	8,167,311	136,686	1,779,016	8,107,943	59,368
34	OTHER OPERATING REVENUES	213,793	1,581	30,636	213,793	0
35	TOTAL REVENUES	8,381,104	138,267	1,809,652	8,321,736	59,368
---	EXPENSES ---					
36	OPERATIONS & MAINTENANCE	4,405,913	57,026	1,225,521	4,374,413	31,501
37	DEPRECIATION EXPENSE	1,707,274	34,259	253,344	1,681,189	26,085
38	TAXES OTHER THAN INCOME TAXES	308,457	5,507	44,341	306,199	2,258
39	AMORT. OF INVESTMENT TAX CREDITS	(10,710)	(15)	(1,820)	(10,249)	(461)
40	AMORT. OF RETIRED UNITS	115,977	166	20,594	115,977	0
41	AMORT. OF CLOUD & SOFTWARE	9,782	251	1,003	9,782	0
42	AMORT. OF CUSTOMER USAGE DATA	262	0	2	262	0
43	AMORT. OF COVID DEFERRAL	8,402	214	865	8,402	0
44	SUBTOTAL EXPENSES	6,545,357	97,408	1,543,849	6,485,974	59,383

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	313,409	120,180	38,314	82,631	16,676	743	2,420
46	TOTAL EXPENSES	6,858,766	3,088,404	617,831	983,517	247,371	16,108	152,451
--- RETURN ---								
47	OPERATING INCOME	1,522,338	671,402	169,583	332,694	69,271	3,570	21,616
48	INTEREST ON CUSTOMER DEPOSITS	(5,807)	(2,706)	(574)	(961)	(231)	(14)	0
49	NET INCOME	1,516,531	668,694	169,009	331,733	69,040	3,556	21,616
50	RETURN ON INVESTMENT	6.27%	5.21%	7.28%	9.35%	8.66%	6.31%	3.71%

GEORGIA POWER COMPANY COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 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	313,409	7,800	45,370	314,135	(726)
46	TOTAL EXPENSES	6,858,766	105,209	1,589,219	6,800,110	58,656
--- RETURN ---						
47	OPERATING INCOME	1,522,338	33,058	220,432	1,521,626	712
48	INTEREST ON CUSTOMER DEPOSITS	(5,807)	0	(1,319)	(5,807)	0
49	NET INCOME	1,516,531	33,058	219,114	1,515,820	712
50	RETURN ON INVESTMENT	6.27%	7.96%	6.33%	6.31%	0.39%

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)	Allocated on Total Revenue for applicable rates.
16 (C)	
17 (H)	Allocated per Level A demand allocator from Schedule 2.60.
18 (H)	
19 (H)	
20 (I)	Allocated per Customer Assistance Expense from Schedule 2.20.
21 (J)	Allocated on Base Revenue for TOU-FD rate.
22 (K)	Allocated per Intangible Gross Plant from Schedule 2.00.
23 (L)	Allocated per total headcount from Schedule 2.60.
24 (H)	
25 (H)	
26 (M)	Allocated per Accumulated Deferred Income Taxes from Schedule 2.03.
27 (C)	
28 (C)	
29 (H)	
30 (N)	From Schedule 1.02.
33 (O)	From Schedule 2.10.
34 (O)	
36 (P)	From Schedule 2.20.
37 (Q)	From Schedule 2.30.
38 (R)	From Schedule 2.40.
39 (R)	
40 (H)	
41 (K)	
42 (I)	
43 (S)	Allocated per General Gross Plant from Schedule 2.00.
45 (T)	From Schedule 1.05.
48 (U)	Allocated per Customer Deposits.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	6,858,766	3,088,404	617,831	983,517	247,371	16,108	152,451
2	LESS:							
3	NUCLEAR FUEL EXPENSE	208,655	76,584	13,506	31,071	9,424	515	5,232
4	DEPRECIATION EXPENSE	1,707,274	875,803	158,004	256,129	59,053	3,862	41,736
5	DEFERRED INCOME TAXES	176,722	93,715	16,940	25,895	5,823	411	4,251
6	AMORT. OF INVESTMENT TAX CREDITS	(10,710)	(5,162)	(805)	(1,707)	(428)	(21)	(291)
7	AMORT. OF RETIRED UNITS	115,977	58,411	9,114	19,314	4,847	243	3,289
8	AMORT. OF CLOUD & SOFTWARE	9,782	5,529	1,405	1,151	229	27	187
9	AMORT. OF CUSTOMER USAGE DATA	262	115	122	18	0	1	4
10	AMORT. OF COVID DEFERRAL	8,402	4,746	1,204	990	197	23	161
10	CWC ALLOCATOR	4,642,402	1,978,662	418,341	651,655	168,227	11,047	97,882
11	CASH WORKING CAPITAL	(55,266)	(23,555)	(4,980)	(7,758)	(2,003)	(132)	(1,165)

GEORGIA POWER COMPANY						
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023						
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	6,858,766	105,209	1,589,219	6,800,110	58,656
	LESS:					
2	NUCLEAR FUEL EXPENSE	208,655	1,995	70,328	208,655	0
3	DEPRECIATION EXPENSE	1,707,274	34,259	253,344	1,681,189	26,085
4	DEFERRED INCOME TAXES	176,722	3,033	25,322	175,389	1,333
5	AMORT. OF INVESTMENT TAX CREDITS	(10,710)	(15)	(1,820)	(10,249)	(461)
6	AMORT. OF RETIRED UNITS	115,977	166	20,594	115,977	0
7	AMORT. OF CLOUD & SOFTWARE	9,782	251	1,003	9,782	0
8	AMORT. OF CUSTOMER USAGE DATA	262	0	2	262	0
9	AMORT. OF COVID DEFERRAL	8,402	214	865	8,402	0
10	CWC ALLOCATOR	4,642,402	65,306	1,219,582	4,610,703	31,699
11	CASH WORKING CAPITAL	(55,266)	(777)	(14,519)	(54,889)	(377)

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)
- 11 (D) Allocated per CWC allocator on line 10.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO.	LINE DESCRIPTION	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
STATE TAX CALCULATION								
1	REVENUE	8,381,104	3,759,806	787,414	1,316,210	316,642	19,678	174,068
2	LESS:							
3	O&M EXPENSES	4,405,913	1,865,543	379,967	581,378	156,772	10,503	97,701
4	DEPRECIATION EXPENSE	1,707,274	875,803	158,004	255,129	59,053	3,862	41,736
5	AMORT. OF RETIRED UNITS	115,977	58,411	9,114	19,314	4,847	243	3,289
6	AMORT. OF CLOUD & SOFTWARE	9,782	5,529	1,405	1,151	229	27	187
7	AMORT. OF CUSTOMER USAGE DATA	262	115	122	18	0	1	4
8	AMORT. OF COVID DEFERRAL	8,402	4,746	1,204	990	197	23	161
9	TAXES OTHER THAN INC. TAX	308,457	163,238	30,506	44,612	10,025	726	7,244
10	INTEREST EXPENSE	377,824	200,450	36,221	55,367	12,446	879	9,091
11	NET INCOME BEFORE INC. TAXES	1,447,212	585,971	170,870	358,250	73,073	3,413	14,655
12	PLUS:							
13	NON-DEDUCTIBLE DEPRECIATION	89,535	47,123	8,390	13,331	3,025	206	2,160
14	OTHER NON-DEDUCTIBLE ITEMS	8,495	3,597	733	1,121	302	20	188
15	LESS:							
16	STATE INCOME TAX DEDUCTION	84,020	34,619	9,787	20,265	4,154	198	925
17	INCOME SUBJECT TO STATE TAX	1,461,222	602,072	170,206	352,437	72,246	3,442	16,079
18	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%
19	TAX ON ORDINARY INCOME	84,020	34,619	9,787	20,265	4,154	198	925
20	STATE TAX CREDITS	(15,245)	(8,024)	(1,429)	(2,270)	(515)	(35)	(368)
21	TAX RATE DIFFERENTIAL	2,080	1,094	195	310	70	5	50
22	NET STATE INCOME TAX	70,855	27,690	8,553	18,305	3,709	168	607

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
STATE TAX CALCULATION						
1	REVENUE	8,381,104	138,267	1,809,652	8,321,736	59,368
2	LESS:					
3	O&M EXPENSES	4,405,913	57,026	1,225,521	4,374,413	31,501
4	DEPRECIATION EXPENSE	1,707,274	34,259	253,344	1,681,189	26,085
5	AMORT. OF RETIRED UNITS	115,977	166	20,594	115,977	0
6	AMORT. OF CLOUD & SOFTWARE	9,782	251	1,003	9,782	0
7	AMORT. OF CUSTOMER USAGE DATA	262	0	2	262	0
8	AMORT. OF COVID DEFERRAL	8,402	214	865	8,402	0
9	TAXES OTHER THAN INC. TAX	308,457	5,507	44,341	306,199	2,258
10	INTEREST EXPENSE	377,824	6,487	54,034	374,975	2,850
	NET INCOME BEFORE INC. TAXES	1,447,212	34,357	209,948	1,450,538	(3,325)
11	PLUS:					
12	NON-DEDUCTIBLE DEPRECIATION	89,535	1,481	13,051	88,768	767
	OTHER NON-DEDUCTIBLE ITEMS	8,495	110	2,363	8,434	61
13	LESS:					
14	STATE INCOME TAX DEDUCTION	84,020	1,955	12,254	84,156	(136)
15	INCOME SUBJECT TO STATE TAX	1,461,222	33,994	213,109	1,463,584	(2,362)
16	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%
17	TAX ON ORDINARY INCOME	84,020	1,955	12,254	84,156	(136)
18	STATE TAX CREDITS	(15,245)	(252)	(2,222)	(15,115)	(131)
	TAX RATE DIFFERENTIAL	2,080	34	303	2,062	18
19	NET STATE INCOME TAX	70,855	1,737	10,335	71,103	(249)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
FEDERAL TAX CALCULATION								
20	REVENUE	8,381,104	3,759,806	787,414	1,316,210	316,642	19,678	174,068
21	LESS:							
21	O & M EXPENSES	4,405,913	1,865,543	379,967	581,378	156,772	10,503	97,701
22	DEPRECIATION EXPENSE	1,707,274	875,803	158,004	255,129	59,053	3,862	41,736
23	AMORT. OF RETIRED UNITS	115,977	58,411	9,114	19,314	4,847	243	3,289
24	AMORT. OF CLOUD & SOFTWARE	9,782	5,529	1,405	1,151	229	27	187
25	AMORT. OF CUSTOMER USAGE DATA	262	115	122	18	0	1	4
26	AMORT. OF COVID DEFERRAL	8,402	4,746	1,204	990	197	23	161
27	TAXES OTHER THAN INC. TAX	308,457	163,238	30,506	44,612	10,025	726	7,244
28	INTEREST EXPENSE	377,824	200,450	36,221	55,867	12,446	879	9,091
29	NET INCOME BEFORE INC. TAXES	1,447,212	585,971	170,870	358,250	73,073	3,413	14,655
30	PLUS:							
30	NON-DEDUCTIBLE DEPRECIATION	90,800	47,789	8,508	13,519	3,068	209	2,190
31	OTHER NON-DEDUCTIBLE ITEMS	8,495	3,597	733	1,121	302	20	188
32	LESS:							
32	STATE INCOME TAX DEDUCTION	84,020	34,619	9,787	20,265	4,154	198	925
33	INCOME SUBJECT TO FED. TAX	1,462,488	602,738	170,324	352,626	72,289	3,444	16,110
34	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
35	TAX ON ORDINARY INCOME	307,122	126,575	35,768	74,051	15,181	723	3,383
36	TAX RATE DIFFERENTIAL	(66,141)	(35,080)	(6,167)	(9,987)	(2,264)	(151)	(1,611)
37	STATE TAX CREDITS	3,201	1,685	300	477	108	7	77
38	FEDERAL TAX CREDITS	(1,628)	(689)	(140)	(215)	(58)	(4)	(36)
39	NET FEDERAL INCOME TAX	242,554	92,490	29,761	64,326	12,967	576	1,813
40	TOTAL INCOME TAXES	313,409	120,180	38,314	82,631	16,676	743	2,420

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
FEDERAL TAX CALCULATION						
20	REVENUE	8,381,104	138,267	1,809,652	8,321,736	59,368
21	LESS:					
21	O & M EXPENSES	4,405,913	57,026	1,225,521	4,374,413	31,501
22	DEPRECIATION EXPENSE	1,707,274	34,259	253,344	1,681,189	26,085
23	AMORT. OF RETIRED UNITS	115,977	166	20,594	115,977	0
24	AMORT. OF CLOUD & SOFTWARE	9,782	251	1,003	9,782	0
25	AMORT. OF CUSTOMER USAGE DATA	262	0	2	262	0
26	AMORT. OF COVID DEFERRAL	8,402	214	865	8,402	0
27	TAXES OTHER THAN INC. TAX	308,457	5,507	44,341	306,199	2,258
28	INTEREST EXPENSE	377,824	6,487	54,034	374,975	2,850
29	NET INCOME BEFORE INC. TAXES	1,447,212	34,357	209,948	1,450,538	(3,325)
30	PLUS:					
30	NON-DEDUCTIBLE DEPRECIATION	90,800	1,502	13,236	90,023	778
31	OTHER NON-DEDUCTIBLE ITEMS	8,495	110	2,363	8,434	61
32	LESS:					
32	STATE INCOME TAX DEDUCTION	84,020	1,955	12,254	84,156	(136)
33	INCOME SUBJECT TO FED. TAX	1,462,488	34,015	213,293	1,464,839	(2,351)
34	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%
35	TAX ON ORDINARY INCOME	307,122	7,143	44,792	307,616	(494)
36	TAX RATE DIFFERENTIAL	(66,141)	(1,111)	(9,770)	(66,141)	0
37	STATE TAX CREDITS	3,201	53	467	3,174	27
38	FEDERAL TAX CREDITS	(1,628)	(21)	(453)	(1,617)	(12)
39	NET FEDERAL INCOME TAX	242,554	6,064	35,035	243,032	(478)
40	TOTAL INCOME TAXES	313,409	7,800	45,370	314,135	(726)

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	(B)	Interest expense associated with Total Investment from Schedule 1.00.
11	(C)	Allocated per Total Electric Plant from Schedule 1.00.
12	(D)	Allocated per Total O&M from Schedule 1.00.
13	(E)	Tax on Ordinary Income from line 16.
15	(F)	State Income Tax Rate.
16	(G)	Line 14 times line 15.
17	(C)	
18	(C)	
19	(H)	Sum of lines 16-18.
20	(A)	
21	(A)	
22	(A)	
23	(A)	
24	(A)	
25	(A)	
26	(A)	
27	(A)	
28	(B)	
30	(C)	
31	(D)	
32	(I)	State Income Tax Deduction from line 13.
34	(J)	Federal Income Tax Rate.
35	(K)	Line 33 times line 34.
36	(L)	Allocated per Total of Accounts 281 and 282.
37	(C)	
38	(D)	
39	(M)	Sum of lines 35-38.
40	(N)	Line 19 + line 39.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PRODUCTION PLANT								
LAND								
1	STEAM	46,929	23,635	3,688	7,815	1,961	98	1,331
2	NUCLEAR	1,095	552	86	182	46	2	31
3	HYDRO	36,327	18,296	2,855	6,050	1,518	76	1,030
4	OTHER	36,971	18,620	2,905	6,157	1,545	77	1,048
5	TOTAL LAND	121,322	61,103	9,534	20,205	5,070	254	3,440
EQUIPMENT								
6	STEAM	8,292,002	4,176,199	651,628	1,380,919	346,514	17,364	235,146
7	NUCLEAR	5,194,422	2,616,128	408,205	865,060	217,069	10,877	147,304
8	HYDRO	878,934	442,668	69,071	146,374	36,730	1,841	24,925
9	OTHER	3,787,829	1,907,709	297,667	630,811	158,289	7,932	107,416
10	TOTAL EQUIPMENT	18,153,187	9,142,705	1,426,571	3,023,164	758,602	38,014	514,791
11	PRODUCTION PLANT	18,274,509	9,203,808	1,436,106	3,043,369	763,672	38,268	518,232
12	SCHERER 4 TSA	0	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	18,259	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	337,661	0	0	0	0	0	0
15	TOTAL PRODUCTION PLANT	18,630,429	9,203,808	1,436,106	3,043,369	763,672	38,268	518,232
TRANSMISSION PLANT								
ACCOUNT 350 - LAND								
SUBSTATIONS								
16	LEVEL B-2	33,651	17,156	2,805	5,697	1,360	52	933
17	LEVEL C	15,703	8,035	1,327	2,671	630	23	433
18	LEVEL D	0	0	0	0	0	0	0
19	LEVEL E	122	53	9	18	5	0	3
20	LEVEL F	55	28	5	9	2	0	2
21	TOTAL SUBSTATIONS	49,532	25,272	4,146	8,395	1,998	75	1,371
LINES								
22	LEVEL B-2	360,230	183,657	30,030	60,983	14,560	560	9,984
23	LEVEL D	40,526	16,867	2,786	5,892	2,191	48	967
24	TOTAL LINES	400,756	200,525	32,815	66,875	16,751	608	10,951
25	TOTAL ACCOUNT 350	450,288	225,797	36,961	75,270	18,749	683	12,322
ACCOUNTS 352 & 353								
26	LEVEL B-1	411,337	207,167	32,325	68,503	17,189	861	11,665
27	LEVEL B-2	1,713,527	873,613	142,843	290,079	69,257	2,665	47,493
28	LEVEL C	967,756	495,212	81,789	164,583	38,855	1,390	26,709
29	LEVEL D	2,956	1,230	203	430	160	3	71
30	LEVEL E	18,207	7,902	1,305	2,742	800	22	453
31	LEVEL F	3,444	1,716	282	589	116	16	94
32	TOTAL ACCOUNTS 352 & 353	3,117,227	1,586,841	258,748	526,926	126,376	4,958	86,485
ACCOUNT 354 - TOWERS & FIXTURES								
33	LEVEL B-2	1,146,493	584,520	95,574	194,087	46,339	1,783	31,777
34	LEVEL D	47,771	19,883	3,284	6,945	2,583	56	1,140
35	TOTAL ACCOUNT 354	1,194,263	604,403	98,858	201,033	48,922	1,840	32,917

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PRODUCTION PLANT						
LAND						
1	STEAM	46,929	67	8,333	46,929	0
2	NUCLEAR	1,095	2	194	1,095	0
3	HYDRO	36,327	52	6,450	36,327	0
4	OTHER	36,971	53	6,565	36,971	0
5	TOTAL LAND	121,322	174	21,543	121,322	0
EQUIPMENT						
6	STEAM	8,292,002	11,862	1,472,369	8,292,002	0
7	NUCLEAR	5,194,422	7,431	922,347	5,194,422	0
8	HYDRO	878,934	1,257	156,068	878,934	0
9	OTHER	3,787,829	5,419	672,586	3,787,829	0
10	TOTAL EQUIPMENT	18,153,187	25,969	3,223,370	18,153,187	0
PRODUCTION PLANT						
11	PRODUCTION PLANT	18,274,509	26,143	3,244,913	18,274,509	0
12	SCHERER 4 TSA	0	0	0	0	0
13	DALTON / TRI-COUNTY	18,259	0	0	0	18,259
14	WHOLESALE BLOCK POWER SALES	337,661	0	0	0	337,661
15	TOTAL PRODUCTION PLANT	18,630,429	26,143	3,244,913	18,274,509	355,920
TRANSMISSION PLANT						
ACCOUNT 350 - LAND						
SUBSTATIONS						
16	LEVEL B-2	33,651	9	5,639	33,651	0
17	LEVEL C	15,703	0	2,583	15,703	0
18	LEVEL D	0	0	0	0	0
19	LEVEL E	122	0	33	122	0
20	LEVEL F	55	1	9	55	0
21	TOTAL SUBSTATIONS	49,532	10	8,265	49,532	0
LINES						
22	LEVEL B-2	360,230	94	60,362	360,230	0
23	LEVEL D	40,526	0	11,775	40,526	0
24	TOTAL LINES	400,756	94	72,137	400,756	0
25	TOTAL ACCOUNT 350	450,288	104	80,402	450,288	0
ACCOUNTS 352 & 353						
26	LEVEL B-1	411,337	588	73,039	411,337	0
27	LEVEL B-2	1,713,527	449	287,126	1,713,527	0
28	LEVEL C	967,756	0	159,218	967,756	0
29	LEVEL D	2,956	0	859	2,956	0
30	LEVEL E	18,207	0	4,983	18,207	0
31	LEVEL F	3,444	50	581	3,444	0
32	TOTAL ACCOUNTS 352 & 353	3,117,227	1,088	525,806	3,117,227	0
ACCOUNT 354 - TOWERS & FIXTURES						
33	LEVEL B-2	1,146,493	300	192,111	1,146,493	0
34	LEVEL D	47,771	0	13,880	47,771	0
35	TOTAL ACCOUNT 354	1,194,263	300	205,991	1,194,263	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
36	ACCOUNT 355 - POLES & FIXTURES							
37	LEVEL B-2	775,498	395,375	64,647	131,282	31,344	1,206	21,494
38	LEVEL D	158,837	66,110	10,918	23,094	8,589	187	3,790
	TOTAL ACCOUNT 355	934,335	461,485	75,566	154,376	39,933	1,393	25,284
39	ACCOUNT 356 - OVHD. CONDUCTORS							
40	LEVEL B-2	1,598,173	814,802	133,227	270,551	64,595	2,486	44,296
41	LEVEL D	238,807	99,395	16,416	34,721	12,913	281	5,697
	TOTAL ACCOUNT 356	1,836,980	914,196	149,643	305,272	77,508	2,767	49,993
42	ACCOUNT 357 - UNDG. CONDUIT							
43	LEVEL B-2	10,989	5,603	916	1,860	444	17	305
44	LEVEL D	2,251	937	155	327	122	3	54
	TOTAL ACCOUNT 357	13,240	6,540	1,071	2,188	566	20	358
45	ACCOUNT 358 - UNDG. CONDUCTORS							
46	LEVEL B-2	25,195	12,845	2,100	4,265	1,018	39	698
47	LEVEL D	3,765	1,567	259	547	204	4	90
	TOTAL ACCOUNT 358	28,960	14,412	2,359	4,813	1,222	44	788
48	ACCOUNT 359 - ROADS & TRAILS							
49	LEVEL B-2	9,602	4,895	800	1,625	388	15	266
50	LEVEL D	937	390	64	136	51	1	22
	TOTAL ACCOUNT 359	10,539	5,285	865	1,762	439	16	288
51	TOTAL TRANSMISSION PLANT	7,585,833	3,818,959	624,070	1,271,638	313,714	11,721	208,436
52	REMOVE SCHERER 4 TSA	0	0	0	0	0	0	0
53	TRANSMISSION PLANT	7,585,833	3,818,959	624,070	1,271,638	313,714	11,721	208,436
54	SCHERER 4 TSA	0	0	0	0	0	0	0
55	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
56	WHOLESALE BLOCK POWER SALES	6,175	0	0	0	0	0	0
57	TOTAL TRANSMISSION PLANT	7,592,008	3,818,959	624,070	1,271,638	313,714	11,721	208,436
DISTRIBUTION PLANT								
ACCOUNT 360 - LAND								
58	SUBSTATIONS							
59	LEVEL C	115,812	59,262	9,788	19,596	4,650	166	3,196
60	LEVEL D	8	3	1	1	0	0	0
61	LEVEL E	3,191	1,385	229	481	140	4	79
62	LEVEL F	3,364	1,676	276	575	113	15	92
63	LEVEL G	153	85	14	29	4	1	4
64	TOTAL SUBSTATIONS	122,527	62,412	10,307	20,782	4,907	186	3,372
65	LINES - LEVEL F	79,206	68,762	7,823	1,113	17	86	227
	TOTAL ACCOUNT 360	201,733	131,174	18,130	21,894	4,924	272	3,598
66	ACCOUNT 361 - STRUCTURES							
67	LEVEL C	282,182	134,162	22,158	44,588	10,526	377	7,236
68	LEVEL D	971	404	67	141	53	1	23
69	LEVEL E	20,733	8,998	1,486	3,123	911	25	516
70	LEVEL F	2,658	1,325	218	455	89	12	72
71	LEVEL G	1,236	692	114	234	31	6	31
	TOTAL ACCOUNT 361	287,780	145,580	24,042	48,541	11,610	421	7,879

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	775,498	203	129,946	775,498	0
38	LEVEL D	158,837	0	46,150	158,837	0
	TOTAL ACCOUNT 355	934,335	203	176,096	934,335	0
39	ACCOUNT 356 - OVHD. CONDUCTORS					
40	LEVEL B-2	1,598,173	419	267,797	1,598,173	0
41	LEVEL D	238,807	0	69,385	238,807	0
	TOTAL ACCOUNT 356	1,836,980	419	337,182	1,836,980	0
42	ACCOUNT 357 - UNDG. CONDUIT					
43	LEVEL B-2	10,989	3	1,841	10,989	0
44	LEVEL D	2,251	0	654	2,251	0
	TOTAL ACCOUNT 357	13,240	3	2,495	13,240	0
45	ACCOUNT 358 - UNDG. CONDUCTORS					
46	LEVEL B-2	25,195	7	4,222	25,195	0
47	LEVEL D	3,765	0	1,094	3,765	0
	TOTAL ACCOUNT 358	28,960	7	5,316	28,960	0
48	ACCOUNT 359 - ROADS & TRAILS					
49	LEVEL B-2	9,602	3	1,609	9,602	0
50	LEVEL D	937	0	272	937	0
	TOTAL ACCOUNT 359	10,539	3	1,881	10,539	0
51	TOTAL TRANSMISSION PLANT	7,585,833	2,126	1,335,169	7,585,833	0
52	REMOVE SCHERER 4 TSA	0	0	0	0	0
53	TRANSMISSION PLANT	7,585,833	2,126	1,335,169	7,585,833	0
54	SCHERER 4 TSA	0	0	0	0	0
55	DALTON / TRI-COUNTY	0	0	0	0	0
56	WHOLESALE BLOCK POWER SALES	6,175	0	0	0	6,175
57	TOTAL TRANSMISSION PLANT	7,592,008	2,126	1,335,169	7,585,833	6,175
DISTRIBUTION PLANT						
58	ACCOUNT 360 - LAND					
59	SUBSTATIONS					
60	LEVEL C	115,812	0	19,054	115,812	0
61	LEVEL D	8	0	2	8	0
62	LEVEL E	3,191	0	873	3,191	0
63	LEVEL F	3,364	49	567	3,364	0
64	LEVEL G	153	3	13	153	0
65	TOTAL SUBSTATIONS	122,527	52	20,510	122,527	0
66	LINES - LEVEL F	79,206	1,105	73	79,206	0
67	TOTAL ACCOUNT 360	201,733	1,157	20,583	201,733	0
68	ACCOUNT 361 - STRUCTURES					
69	LEVEL C	282,182	0	43,135	282,182	0
70	LEVEL D	971	0	282	971	0
71	LEVEL E	20,733	0	5,674	20,733	0
	LEVEL F	2,658	39	448	2,658	0
	LEVEL G	1,236	20	108	1,236	0
	TOTAL ACCOUNT 361	287,780	59	49,647	287,780	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	1,730,170	885,348	146,224	294,244	69,465	2,485	47,751
73	LEVEL D	7,087	2,950	487	1,030	383	8	169
74	LEVEL E	204,975	88,961	14,692	30,872	9,003	252	5,099
75	LEVEL F	40,729	20,298	3,336	6,968	1,368	184	1,111
76	LEVEL G	9,988	5,592	919	1,893	252	51	253
77	TOTAL ACCOUNT 362	1,992,958	1,003,149	165,658	335,007	80,470	2,980	54,384
ACCOUNT 364 - POLES								
78	LEVEL F	425,871	369,715	42,064	5,982	93	463	1,219
79	CUSTOMER DEMAND	659,949	328,904	54,057	112,902	22,166	2,981	18,002
80	TOTAL LEVEL F	1,085,819	698,619	96,121	118,884	22,259	3,444	19,221
81	CUSTOMER DEMAND	109,302	94,930	10,797	1,529	19	119	310
82	CUSTOMER DEMAND	169,379	94,745	15,571	32,076	4,264	858	4,281
83	TOTAL LEVEL G	278,681	189,676	26,368	33,605	4,283	977	4,592
84	TOTAL ACCOUNT 364	1,364,500	888,295	122,489	152,488	26,542	4,421	23,813
ACCOUNT 365 - OVHD. CONDUCTORS								
85	LEVEL F	568,861	493,851	56,187	7,991	124	618	1,628
86	CUSTOMER DEMAND	742,062	369,828	60,783	126,949	24,924	3,352	20,242
87	TOTAL LEVEL F	1,310,923	863,679	116,970	134,940	25,048	3,970	21,870
88	LEVEL G	137,751	119,639	13,607	1,927	24	150	391
89	CUSTOMER DEMAND	179,692	100,514	16,519	34,029	4,524	910	4,542
90	TOTAL LEVEL G	317,444	220,153	30,126	35,956	4,548	1,060	4,933
91	TOTAL ACCOUNT 365	1,628,367	1,083,832	147,096	170,896	29,596	5,030	26,803
ACCOUNT 366 - UND.G. CONDUIT								
92	LEVEL F	55,689	48,354	5,501	782	12	61	159
93	CUSTOMER DEMAND	419,465	209,052	34,359	71,761	14,089	1,895	11,442
94	TOTAL LEVEL F	475,164	257,407	39,860	72,543	14,101	1,955	11,602
95	LEVEL G	20,005	17,374	1,976	280	4	22	57
96	CUSTOMER DEMAND	56,197	31,435	5,166	10,842	1,415	285	1,420
97	TOTAL LEVEL G	76,202	48,809	7,142	10,922	1,418	306	1,477
98	TOTAL ACCOUNT 366	551,365	306,216	47,002	83,465	15,519	2,262	13,079
ACCOUNT 367 - UND.G. CONDUCTORS								
99	LEVEL F	262,743	228,097	25,951	3,691	57	286	752
100	CUSTOMER DEMAND	1,978,699	986,142	162,076	338,509	66,459	8,938	53,975
101	TOTAL LEVEL F	2,241,442	1,214,239	188,028	342,200	66,517	9,223	54,727
102	LEVEL G	17,251	14,983	1,704	241	3	19	49
103	CUSTOMER DEMAND	129,914	72,670	11,943	24,602	3,271	658	3,284
104	TOTAL LEVEL G	147,165	87,652	13,647	24,843	3,274	677	3,333
105	TOTAL ACCOUNT 367	2,388,607	1,301,892	201,675	367,043	69,790	9,900	58,060

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	1,730,170	0	284,653	1,730,170	0
73	LEVEL D	7,087	0	2,059	7,087	0
74	LEVEL E	204,975	0	56,097	204,975	0
75	LEVEL F	40,729	596	6,868	40,729	0
76	LEVEL G	9,998	164	874	9,998	0
77	TOTAL ACCOUNT 362	1,992,958	760	350,550	1,992,958	0
ACCOUNT 364 - POLES						
78	LEVEL F	425,871	5,943	391	425,871	0
79	CUSTOMER	659,949	9,653	111,283	659,949	0
80	DEMAND	1,085,819	15,597	111,675	1,085,819	0
81	LEVEL G	109,302	1,526	71	109,302	0
82	CUSTOMER	169,379	2,781	14,803	169,379	0
83	DEMAND	278,681	4,307	14,874	278,681	0
84	TOTAL ACCOUNT 364	1,364,500	19,904	126,548	1,364,500	0
ACCOUNT 365 - OVHD. CONDUCTORS						
85	LEVEL F	568,861	7,939	523	568,861	0
86	CUSTOMER	742,062	10,855	125,130	742,062	0
87	DEMAND	1,310,923	18,794	125,652	1,310,923	0
88	LEVEL G	137,751	1,923	90	137,751	0
89	CUSTOMER	179,692	2,950	15,704	179,692	0
90	DEMAND	317,444	4,874	15,794	317,444	0
91	TOTAL ACCOUNT 365	1,628,367	23,667	141,446	1,628,367	0
ACCOUNT 366 - UND.G. CONDUIT						
92	LEVEL F	55,699	777	51	55,699	0
93	CUSTOMER	419,465	6,136	70,732	419,465	0
94	DEMAND	475,164	6,913	70,783	475,164	0
95	LEVEL G	20,005	279	13	20,005	0
96	CUSTOMER	56,197	923	4,911	56,197	0
97	DEMAND	76,202	1,202	4,924	76,202	0
98	TOTAL ACCOUNT 366	551,365	8,115	75,707	551,365	0
ACCOUNT 367 - UND.G. CONDUCTORS						
99	LEVEL F	262,743	3,667	241	262,743	0
100	CUSTOMER	1,978,699	28,943	333,657	1,978,699	0
101	DEMAND	2,241,442	32,610	333,898	2,241,442	0
102	LEVEL G	17,251	241	11	17,251	0
103	CUSTOMER	129,914	2,133	11,354	129,914	0
104	DEMAND	147,165	2,374	11,365	147,165	0
105	TOTAL ACCOUNT 367	2,388,607	34,984	345,263	2,388,607	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ACCOUNT 368 - LINE TRANSFORMERS								
106	LEVEL F	41,595	36,110	4,108	584	9	45	119
107	CUSTOMER DEMAND	190,795	95,088	15,628	32,641	6,408	862	5,205
108	TOTAL LEVEL F	232,391	131,199	19,737	33,225	6,417	907	5,324
	LEVEL G							
109	CUSTOMER	289,707	275,932	12,594	906	11	82	91
110	PAD MOUNTED SINGLE PHASE	440,617	0	283,314	131,700	2,645	3,229	9,573
111	PAD MOUNTED THREE PHASE	193,125	171,681	20,172	539	0	161	190
112	OVERHEAD SINGLE PHASE	58,296	0	44,884	11,759	42	1,135	401
113	OVERHEAD THREE PHASE	981,745	447,613	360,963	144,904	2,698	4,606	10,256
114	TOTAL LEVEL G CUSTOMER	844,888	472,604	77,672	159,998	21,270	4,280	21,355
115	DEMAND	1,826,634	920,216	438,635	304,902	23,968	8,886	31,611
116	TOTAL LEVEL G	2,059,024	1,051,415	458,372	338,127	30,386	9,793	36,934
	TOTAL ACCOUNT 368							
ACCOUNT 369 - SERVICES								
117	POWER PANELS	150	150	0	0	0	0	0
118	OVERHEAD SERVICE	346,762	308,258	36,219	967	1	289	342
119	2 AND 3 WIRE	27,717	0	21,340	5,591	20	540	191
120	4 WIRE	374,479	308,258	57,559	6,558	21	829	532
	TOTAL OVERHEAD SERVICE							
121	PAD SERVICE	938,355	893,738	40,792	2,934	34	264	296
122	2 AND 3 WIRE	66,091	0	42,496	19,755	397	484	1,436
123	4 WIRE	1,004,446	893,738	83,287	22,688	431	749	1,732
124	TOTAL PAD SERVICE	1,379,075	1,202,146	140,847	29,247	452	1,577	2,264
	TOTAL ACCOUNT 369							
ACCOUNT 370 - METERS								
125	SINGLE PHASE METERS	439,815	408,982	29,101	1,310	12	239	103
126	THREE PHASE METERS	188,660	0	131,210	47,577	868	2,443	2,820
127	TOTAL ACCOUNT 370	628,474	408,982	160,311	48,888	880	2,682	2,922
128	ACCOUNT 371 - INSTALLATIONS	2,513	1,335	238	377	85	6	61
129	ACCOUNT 372 - LEASED PROP.	935	0	795	113	2	9	7
130	ACCOUNT 373 - STREET LIGHTING	499,959	0	0	0	0	0	0
131	TOTAL DISTRIBUTION PLANT	12,985,288	7,524,016	1,486,656	1,596,086	270,257	39,352	229,804
GENERAL PLANT								
132	PRODUCTION	558,488	281,278	43,889	93,008	23,339	1,170	15,838
133	TRANSMISSION	238,904	120,272	19,654	40,048	9,880	369	6,564
134	DISTRIBUTION	705,763	408,938	80,801	86,749	14,689	2,139	12,490
135	CUSTOMER ACCOUNTING	311,566	271,156	26,527	4,200	520	297	2,082
136	CUSTOMER ASSISTANCE	131,083	57,480	61,058	9,090	177	703	1,762
137	SALES	154,830	47,567	69,202	14,544	719	1,072	1,612
138	GENERAL PLANT	2,100,634	1,186,691	301,130	247,639	49,323	5,749	40,348
139	SCHERER 4 TSA	0	0	0	0	0	0	0
140	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
141	WHOLESALE BLOCK POWER SALES	817	0	0	0	0	0	0
142	TOTAL GENERAL PLANT	2,101,451	1,186,691	301,130	247,639	49,323	5,749	40,348

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	41,595	581	38	41,595	0
107	CUSTOMER	190,795	2,791	32,173	190,795	0
108	DEMAND	232,391	3,371	32,211	232,391	0
	TOTAL LEVEL F					
	LEVEL G					
109	CUSTOMER	289,707	39	53	289,707	0
110	PAD MOUNTED SINGLE PHASE	440,617	0	10,157	440,617	0
111	PAD MOUNTED THREE PHASE	193,125	381	1	193,125	0
112	OVERHEAD SINGLE PHASE	58,296	0	74	58,296	0
113	OVERHEAD THREE PHASE	981,745	420	10,285	981,745	0
114	TOTAL LEVEL G CUSTOMER	844,888	13,872	73,837	844,888	0
115	DEMAND	1,826,634	14,292	84,122	1,826,634	0
116	TOTAL LEVEL G	2,059,024	17,664	116,333	2,059,024	0
	TOTAL ACCOUNT 368					
ACCOUNT 369 - SERVICES						
117	POWER PANELS	150	0	0	150	0
118	OVERHEAD SERVICE	346,762	685	1	346,762	0
119	2 AND 3 WIRE	27,717	0	35	27,717	0
120	4 WIRE	374,479	685	36	374,479	0
	TOTAL OVERHEAD SERVICE					
121	PAD SERVICE	938,355	126	172	938,355	0
122	2 AND 3 WIRE	66,091	0	1,523	66,091	0
123	4 WIRE	1,004,446	126	1,695	1,004,446	0
124	TOTAL PAD SERVICE	1,379,075	810	1,732	1,379,075	0
	TOTAL ACCOUNT 369					
ACCOUNT 370 - METERS						
125	SINGLE PHASE METERS	439,815	0	67	439,815	0
126	THREE PHASE METERS	188,660	0	3,742	188,660	0
127	TOTAL ACCOUNT 370	628,474	0	3,809	628,474	0
	TOTAL ACCOUNT 370					
128	ACCOUNT 371 - INSTALLATIONS	2,513	43	368	2,513	0
129	ACCOUNT 372 - LEASED PROP.	935	0	8	935	0
130	ACCOUNT 373 - STREET LIGHTING	499,959	499,959	0	499,959	0
131	TOTAL DISTRIBUTION PLANT	12,985,288	607,122	1,231,995	12,985,288	0
GENERAL PLANT						
132	PRODUCTION	558,488	799	99,168	558,488	0
133	TRANSMISSION	238,904	67	42,049	238,904	0
134	DISTRIBUTION	705,763	32,998	66,960	705,763	0
135	CUSTOMER ACCOUNTING	311,566	2,943	3,841	311,566	0
136	CUSTOMER ASSISTANCE	131,083	9	805	131,083	0
137	SALES	154,830	16,765	3,351	154,830	0
138	GENERAL PLANT	2,100,634	53,581	216,174	2,100,634	0
139	SCHERER 4 TSA	0	0	0	0	0
140	DALTON / TRI-COUNTY	0	0	0	0	0
141	WHOLESALE BLOCK POWER SALES	817	0	0	817	0
142	TOTAL GENERAL PLANT	2,101,451	53,581	216,174	2,100,634	817

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)

INTANGIBLE PLANT								
143	PRODUCTION	180,533	90,924	14,187	30,065	7,544	378	5,120
144	TRANSMISSION	78,577	39,558	6,464	13,172	3,250	121	2,159
145	DISTRIBUTION	232,130	134,502	26,576	28,532	4,831	703	4,108
146	CUSTOMER ACCOUNTING	102,476	89,185	8,725	1,381	171	98	685
147	CUSTOMER ASSISTANCE	43,114	18,906	20,082	2,990	58	231	579
148	SALES	50,925	15,645	22,761	4,783	236	352	530
149	INTANGIBLE PLANT	687,756	388,721	98,796	80,924	16,091	1,884	13,181
150	SCHERER 4 TSA	0	0	0	0	0	0	0
151	DALTON / TRI-COUNTY	147	0	0	0	0	0	0
152	WHOLESALE BLOCK POWER SALES	3,279	0	0	0	0	0	0
153	TOTAL INTANGIBLE PLANT	691,182	388,721	98,796	80,924	16,091	1,884	13,181
154	GROSS PLANT	41,634,021	22,122,195	3,946,757	6,239,657	1,413,056	96,974	1,010,000
155	SCHERER 4 TSA	0	0	0	0	0	0	0
156	DALTON / TRI-COUNTY	18,406	0	0	0	0	0	0
157	WHOLESALE BLOCK POWER SALES	347,932	0	0	0	0	0	0
158	TOTAL GROSS PLANT	42,000,358	22,122,195	3,946,757	6,239,657	1,413,056	96,974	1,010,000

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)

INTANGIBLE PLANT						
143	PRODUCTION	180,533	258	32,056	180,533	0
144	TRANSMISSION	78,577	22	13,830	78,577	0
145	DISTRIBUTION	232,130	10,853	22,024	232,130	0
146	CUSTOMER ACCOUNTING	102,476	968	1,263	102,476	0
147	CUSTOMER ASSISTANCE	43,114	3	265	43,114	0
148	SALES	50,925	5,514	1,102	50,925	0
149	INTANGIBLE PLANT	687,756	17,619	70,541	687,756	0
150	SCHERER 4 TSA	0	0	0	0	0
151	DALTON / TRI-COUNTY	147	0	0	0	147
152	WHOLESALE BLOCK POWER SALES	3,279	0	0	0	3,279
153	TOTAL INTANGIBLE PLANT	691,182	17,619	70,541	687,756	3,426
154	GROSS PLANT	41,634,021	706,590	6,098,792	41,634,021	0
155	SCHERER 4 TSA	0	0	0	0	0
156	DALTON / TRI-COUNTY	18,406	0	0	0	18,406
157	WHOLESALE BLOCK POWER SALES	347,932	0	0	0	347,932
158	TOTAL GROSS PLANT	42,000,358	706,590	6,098,792	41,634,021	366,337

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 (P)
- 119 (Q)
- 121 (N)
- 122 (O)
- 125 (S) Allocated per the number of single phase metered customers from Schedule 2.60.
- 126 (T) Allocated per the number of three phase metered customers from Schedule 2.60.
- 128 (U) Allocated per EV Charging Stations from Schedule 2.10.
- 129 (V) Allocated per the average total number of customers excluding Rates R, RM, TOU-RD, Flat-R, Pre-Pay, TOU-REO, TOU-PEV, OL - Gov., OL - Non-Gov., TOU-EO.
- 130 (W) Direct assignment to Rate OL - Gov. and OL - Non-Gov.
- 132 (X) Allocated per Production Gross Plant.
- 133 (Y) Allocated per Transmission Gross Plant.
- 134 (Z) Allocated per Distribution Gross Plant.
- 135 (AA) Allocated per Customer Accounting Expense from Schedule 2.20.
- 136 (AB) Allocated per Customer Assistance Expense from Schedule 2.20.
- 137 (AC) Allocated per Sales Expense from Schedule 2.20.
- 139 (B)
- 140 (C)
- 141 (D)
- 143 (X)
- 144 (Y)
- 145 (Z)
- 146 (AA)
- 147 (AB)
- 148 (AC)
- 150 (B)
- 151 (C)
- 152 (D)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	2,757,618	1,388,852	216,708	459,244	115,238	5,775	78,201
2	NUCLEAR	3,008,572	1,515,243	236,429	501,036	125,725	6,300	85,318
3	HYDRO	482,148	242,830	37,890	80,295	20,148	1,010	13,673
4	OTHER	387,700	195,262	30,467	64,566	16,202	812	10,954
5	PRODUCTION ACCUM. DEPRECIATION	6,636,038	3,342,187	521,494	1,105,141	277,313	13,896	188,186
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON / TRI-COUNTY	4,723	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	150,576	0	0	0	0	0	0
9	TOTAL PRODUCTION ACCUM. DEPR.	6,791,338	3,342,187	521,494	1,105,141	277,313	13,896	188,186
TRANSMISSION								
10	ACCOUNT 350 - EASEMENTS & ROW	83,494	41,777	6,837	13,933	3,490	127	2,282
SUBSTATIONS								
11	LEVEL B-1	134,278	67,628	10,552	22,362	5,611	281	3,808
12	ALL OTHER LEVELS	462,942	236,044	38,738	78,430	18,680	701	12,801
13	TOTAL SUBSTATIONS	597,220	303,672	49,290	100,792	24,292	982	16,609
14	LINES: ACCOUNT 354	174,927	88,528	14,480	29,446	7,166	269	4,821
15	ACCOUNT 355	168,915	83,430	13,661	27,909	7,219	252	4,571
16	ACCOUNT 356	375,401	186,823	30,581	62,385	15,839	566	10,217
17	ACCOUNT 357	1,640	810	133	271	70	2	44
18	ACCOUNT 358	5,143	2,560	419	855	217	8	140
19	ACCOUNT 359	1,408	706	116	235	59	2	39
20	TRANSMISSION ACCUM. DEPRECIATION	1,408,148	708,307	115,516	235,825	58,352	2,208	38,722
21	REMOVE SCHERER 4 TSA	0	0	0	0	0	0	0
22	TRANSMISSION ACCUM. DEPRECIATION	1,408,148	708,307	115,516	235,825	58,352	2,208	38,722
23	SCHERER 4 TSA	0	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	2,388	0	0	0	0	0	0
26	TOTAL TRANSMISSION ACCUM. DEPR.	1,410,535	708,307	115,516	235,825	58,352	2,208	38,722
DISTRIBUTION								
27	ACCOUNT 360	5,326	4,624	526	75	1	6	15
28	ACCOUNT 361	57,729	29,204	4,823	9,737	2,329	85	1,580
29	ACCOUNT 362	401,417	202,052	33,366	67,476	16,208	600	10,954
30	ACCOUNT 364	324,154	211,026	29,099	36,226	6,305	1,050	5,657
31	ACCOUNT 365	383,730	255,408	34,864	40,272	6,974	1,185	6,316
32	ACCOUNT 366	164,979	14,064	14,064	24,974	4,644	677	3,913
33	ACCOUNT 367	546,535	297,885	46,145	83,983	15,969	2,265	13,285
34	ACCOUNT 368	662,457	338,276	147,474	108,787	9,776	3,151	11,883
35	ACCOUNT 369	458,763	399,900	46,859	9,730	150	525	753
36	POWER PANELS	50	50	0	0	0	0	0
37	TOTAL ACCOUNT 369	458,813	399,950	46,859	9,730	150	525	753
38	ACCOUNT 370	185,205	153,624	10,931	492	4	90	39
39	SINGLE PHASE METERS	70,865	0	49,286	17,871	326	917	1,059
40	THREE PHASE METERS	236,071	153,624	60,217	18,363	330	1,007	1,098
41	TOTAL ACCOUNT 370	592	315	56	89	20	1	14
42	ACCOUNT 371	837	0	712	101	2	8	6
43	ACCOUNT 372	164,809	0	0	0	0	0	0
44	ACCOUNT 373	3,407,451	1,983,988	418,005	399,814	62,709	10,560	55,475
	TOTAL DISTRIBUTION ACCUM. DEPR.							

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO.	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PRODUCTION						
1	STEAM	2,757,618	3,945	489,656	2,757,618	0
2	NUCLEAR	3,008,572	4,304	534,217	3,008,572	0
3	HYDRO	482,148	690	85,613	482,148	0
4	OTHER	387,700	555	68,842	387,700	0
5	PRODUCTION ACCUM. DEPRECIATION	6,636,038	9,493	1,178,328	6,636,038	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON / TRI-COUNTY	4,723	0	0	0	4,723
8	WHOLESALE BLOCK POWER SALES	150,576	0	0	0	150,576
9	TOTAL PRODUCTION ACCUM. DEPR.	6,791,338	9,493	1,178,328	6,636,038	155,300
TRANSMISSION						
10	ACCOUNT 350 - EASEMENTS & ROW	83,494	20	15,029	83,494	0
11	SUBSTATIONS	134,278	192	23,843	134,278	0
12	LEVEL B-1	462,942	85	77,462	462,942	0
13	ALL OTHER LEVELS	597,220	278	101,306	597,220	0
14	TOTAL SUBSTATIONS	174,927	44	30,172	174,927	0
15	LINES: ACCOUNT 354	168,915	37	31,836	168,915	0
16	ACCOUNT 355	375,401	86	68,906	375,401	0
17	ACCOUNT 356	1,640	309	309	1,640	0
18	ACCOUNT 357	5,143	1	944	5,143	0
19	ACCOUNT 358	1,408	0	251	1,408	0
20	ACCOUNT 359	1,408,148	465	248,752	1,408,148	0
21	TRANSMISSION ACCUM. DEPRECIATION	0	0	0	0	0
22	REMOVE SCHERER 4 TSA	1,408,148	465	248,752	1,408,148	0
23	TRANSMISSION ACCUM. DEPRECIATION	0	0	0	0	0
24	SCHERER 4 TSA	0	0	0	0	0
25	DALTON / TRI-COUNTY	2,388	0	0	0	0
26	WHOLESALE BLOCK POWER SALES	2,388	0	0	0	2,388
	WHOLESALE BLOCK POWER SALES	1,410,535	465	248,752	1,408,148	2,388
DISTRIBUTION						
27	ACCOUNT 360	5,326	74	5	5,326	0
28	ACCOUNT 361	57,729	12	9,959	57,729	0
29	ACCOUNT 362	401,417	153	70,607	401,417	0
30	ACCOUNT 364	324,154	4,728	30,063	324,154	0
31	ACCOUNT 365	383,730	5,577	33,332	383,730	0
32	ACCOUNT 366	164,979	2,428	22,653	164,979	0
33	ACCOUNT 367	546,535	8,005	78,999	546,535	0
34	ACCOUNT 368	662,457	5,683	37,428	662,457	0
35	ACCOUNT 369	458,763	270	576	458,763	0
36	ALL OTHER	50	0	0	50	0
37	POWER PANELS	458,813	270	576	458,813	0
38	TOTAL ACCOUNT 369	165,205	0	25	165,205	0
39	ACCOUNT 370	70,865	0	1,406	70,865	0
40	SINGLE PHASE METERS	236,071	0	1,431	236,071	0
41	THREE PHASE METERS	592	10	87	592	0
42	TOTAL ACCOUNT 370	837	0	7	837	0
43	ACCOUNT 371	164,809	164,809	0	164,809	0
44	ACCOUNT 372	3,407,451	191,750	285,149	3,407,451	0
	ACCOUNT 373					
	TOTAL DISTRIBUTION ACCUM. DEPR.					

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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								
45	PRODUCTION	234,546	118,127	18,432	39,060	9,801	491	6,651
46	TRANSMISSION	100,351	50,520	8,256	16,822	4,150	155	2,757
47	DISTRIBUTION	296,454	171,773	33,940	36,439	6,170	898	5,246
48	CUSTOMER ACCOUNTING	130,872	113,898	11,142	1,764	218	125	875
49	CUSTOMER ASSISTANCE	55,061	24,144	25,647	3,818	74	295	740
50	SALES	65,036	19,980	29,068	6,109	302	450	677
51	GENERAL PLANT ACCUM. DEPR.	882,320	498,443	126,485	104,013	20,716	2,415	16,947
52	SCHERER 4 TSA	0	0	0	0	0	0	0
53	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
54	WHOLESALE BLOCK POWER SALES	388	0	0	0	0	0	0
55	TOTAL GENERAL PLANT ACCUM. DEPR.	882,708	498,443	126,485	104,013	20,716	2,415	16,947
INTANGIBLE PLANT								
56	PRODUCTION	108,987	54,890	8,565	18,150	4,554	228	3,091
57	TRANSMISSION	46,829	23,575	3,853	7,850	1,937	72	1,287
58	DISTRIBUTION	138,342	80,159	15,838	17,004	2,879	419	2,448
59	CUSTOMER ACCOUNTING	61,072	53,151	5,200	823	102	58	408
60	CUSTOMER ASSISTANCE	25,695	11,267	11,968	1,782	35	138	345
61	SALES	30,349	9,324	13,565	2,851	141	210	316
62	INTANGIBLE PLANT ACCUM. DEPR.	411,275	232,367	58,988	48,461	9,648	1,126	7,895
63	SCHERER 4 TSA	0	0	0	0	0	0	0
64	DALTON / TRI-COUNTY	19	0	0	0	0	0	0
65	WHOLESALE BLOCK POWER SALES	628	0	0	0	0	0	0
66	TOTAL INTAN. PLANT ACCUM. DEPR.	411,921	232,367	58,988	48,461	9,648	1,126	7,895
67	ACCUMULATED DEPRECIATION	12,745,231	6,765,292	1,240,489	1,893,254	428,737	30,205	307,225
68	SCHERER 4 TSA	0	0	0	0	0	0	0
69	DALTON / TRI-COUNTY	4,742	0	0	0	0	0	0
70	WHOLESALE BLOCK POWER SALES	153,980	0	0	0	0	0	0
71	TOTAL ACCUMULATED DEPRECIATION	12,903,953	6,765,292	1,240,489	1,893,254	428,737	30,205	307,225

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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						
45	PRODUCTION	234,546	336	41,647	234,546	0
46	TRANSMISSION	100,351	28	17,663	100,351	0
47	DISTRIBUTION	296,454	13,861	28,126	296,454	0
48	CUSTOMER ACCOUNTING	130,872	1,236	1,613	130,872	0
49	CUSTOMER ASSISTANCE	55,061	4	338	55,061	0
50	SALES	65,036	7,042	1,408	65,036	0
51	GENERAL PLANT ACCUM. DEPR.	882,320	22,506	90,795	882,320	0
52	SCHERER 4 TSA	0	0	0	0	0
53	DALTON / TRI-COUNTY	0	0	0	0	0
54	WHOLESALE BLOCK POWER SALES	388	0	0	0	388
55	TOTAL GENERAL PLANT ACCUM. DEPR.	882,708	22,506	90,795	882,320	388
INTANGIBLE PLANT						
56	PRODUCTION	108,987	156	19,352	108,987	0
57	TRANSMISSION	46,829	13	8,242	46,829	0
58	DISTRIBUTION	138,342	6,468	13,125	138,342	0
59	CUSTOMER ACCOUNTING	61,072	577	753	61,072	0
60	CUSTOMER ASSISTANCE	25,695	2	158	25,695	0
61	SALES	30,349	3,286	657	30,349	0
62	INTANGIBLE PLANT ACCUM. DEPR.	411,275	10,502	42,288	411,275	0
63	SCHERER 4 TSA	0	0	0	0	0
64	DALTON / TRI-COUNTY	19	0	0	0	19
65	WHOLESALE BLOCK POWER SALES	628	0	0	0	628
66	TOTAL INTAN. PLANT ACCUM. DEPR.	411,921	10,502	42,288	411,275	647
67	ACCUMULATED DEPRECIATION	12,745,231	234,717	1,845,312	12,745,231	0
68	SCHERER 4 TSA	0	0	0	0	0
69	DALTON / TRI-COUNTY	4,742	0	0	0	4,742
70	WHOLESALE BLOCK POWER SALES	153,980	0	0	0	153,980
71	TOTAL ACCUMULATED DEPRECIATION	12,903,953	234,717	1,845,312	12,745,231	158,722

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.
- 38 (Y) Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00.
- 39 (Z) Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00.
- 41 (AA) Allocated per Distribution Account 371 from Schedule 2.00.
- 42 (AB) Allocated per Distribution Account 372 from Schedule 2.00.
- 43 (AC) 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.

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	121,365	61,124	9,537	20,212	5,072	254	3,442
2	OIL	95,663	48,180	7,518	15,931	3,998	200	2,713
3	GAS	11,062	5,571	869	1,842	462	23	314
4	ALLOWANCE INVENTORY	7,314	3,683	575	1,218	306	15	207
5	FUEL INVENTORY	235,403	118,559	18,499	39,203	9,837	493	6,676
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	5,657	0	0	0	0	0	0
9	TOTAL FUEL INVENTORY	241,060	118,559	18,499	39,203	9,837	493	6,676
PLANT MATERIALS & SUPPLIES								
10	PRODUCTION	167,480	84,350	13,161	27,891	6,999	351	4,749
11	TRANSMISSION	72,602	36,550	5,973	12,171	3,002	112	1,995
12	DISTRIBUTION	214,479	124,275	24,555	26,363	4,464	650	3,796
13	CUSTOMER ACCOUNTING	94,684	82,404	8,061	1,276	158	90	633
14	CUSTOMER ASSISTANCE	39,836	17,468	18,555	2,763	54	214	535
15	SALES	47,053	14,455	21,030	4,420	218	326	490
16	PLANT MATERIALS & SUPPLIES	636,134	359,502	91,336	74,883	14,895	1,742	12,198
17	SCHERER 4 TSA	0	0	0	0	0	0	0
18	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	2,491	0	0	0	0	0	0
20	TOTAL PLANT MATERIALS & SUPPLIES	638,625	359,502	91,336	74,883	14,895	1,742	12,198
21	MATERIALS & SUPPLIES	871,537	478,061	109,835	114,086	24,732	2,235	18,874
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	8,149	0	0	0	0	0	0
25	TOTAL MATERIALS & SUPPLIES	879,685	478,061	109,835	114,086	24,732	2,235	18,874

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	121,365	174	21,550	121,365	0
2	OIL	95,663	137	16,986	95,663	0
3	GAS	11,062	16	1,964	11,062	0
4	ALLOWANCE INVENTORY	7,314	10	1,299	7,314	0
5	FUEL INVENTORY	235,403	337	41,799	235,403	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON / TRI-COUNTY	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	5,657	0	0	0	5,657
9	TOTAL FUEL INVENTORY	241,060	337	41,799	235,403	5,657
PLANT MATERIALS & SUPPLIES						
10	PRODUCTION	167,480	240	29,739	167,480	0
11	TRANSMISSION	72,602	20	12,779	72,602	0
12	DISTRIBUTION	214,479	10,028	20,349	214,479	0
13	CUSTOMER ACCOUNTING	94,684	894	1,167	94,684	0
14	CUSTOMER ASSISTANCE	39,836	3	245	39,836	0
15	SALES	47,053	5,095	1,018	47,053	0
16	PLANT MATERIALS & SUPPLIES	636,134	16,280	65,296	636,134	0
17	SCHERER 4 TSA	0	0	0	0	0
18	DALTON / TRI-COUNTY	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	2,491	0	0	0	2,491
20	TOTAL PLANT MATERIALS & SUPPLIES	638,625	16,280	65,296	636,134	2,491
21	MATERIALS & SUPPLIES	871,537	16,617	107,096	871,537	0
22	SCHERER 4 TSA	0	0	0	0	0
23	DALTON / TRI-COUNTY	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	8,149	0	0	0	8,149
25	TOTAL MATERIALS & SUPPLIES	879,685	16,617	107,096	871,537	8,149

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, 2023
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	22,794	11,480	1,791	3,796	953	48	646
2	TRANSMISSION							
3	LEVEL B-2	63,861	32,559	5,324	10,811	2,581	99	1,770
4	LEVEL C	883	452	75	150	35	1	24
5	TOTAL TRANSMISSION	64,744	33,011	5,398	10,961	2,617	101	1,794
6	DISTRIBUTION							
7	LEVEL C	18,430	9,431	1,558	3,134	740	26	509
8	LEVEL E	0	0	0	0	0	0	0
9	LEVEL F	0	0	0	0	0	0	0
10	TOTAL DISTRIBUTION	18,430	9,431	1,558	3,134	740	26	509
11	TOTAL GENERAL PLANT	530	299	76	62	12	1	10
12	PLANT HELD FOR FUTURE USE	106,498	54,221	8,823	17,954	4,322	176	2,960
13	SCHERER 4 TSA	0	0	0	0	0	0	0
14	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
15	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
16	TOTAL PLANT HELD FOR FUTURE USE	106,498	54,221	8,823	17,954	4,322	176	2,960
MIN. BANK BAL., PC, PREPAIDS								
17	MIN. BANK BAL., PC, PREPAIDS	116,580	61,940	10,904	17,558	3,981	269	2,841
18	SCHERER 4 TSA	0	0	0	0	0	0	0
19	DALTON / TRI-COUNTY	19	0	0	0	0	0	0
20	WHOLESALE BLOCK POWER SALES	443	0	0	0	0	0	0
21	TOTAL MIN. BANK BAL., PC, PREPAIDS	117,042	61,940	10,904	17,558	3,981	269	2,841
PREPAID PENSION ASSET								
22	PREPAID PENSION ASSET	1,879,352	1,040,069	261,865	207,215	40,916	5,217	34,064
23	SCHERER 4 TSA	0	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	120	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	10,188	0	0	0	0	0	0
26	TOTAL PREPAID PENSION ASSET	1,889,661	1,040,069	261,865	207,215	40,916	5,217	34,064
OPERATING RESERVES								
27	PRODUCTION	(128,252)	(64,593)	(10,079)	(21,359)	(5,359)	(269)	(3,637)
28	TRANSMISSION	(224,972)	(113,259)	(18,508)	(37,713)	(9,304)	(348)	(6,182)
29	DISTRIBUTION	(81,368)	(40,684)	(6,928)	(1,097)	(261)	(78)	(1,288)
30	CUSTOMER ACCOUNTING	(33,186)	(16,593)	(2,713)	(562)	(136)	(44)	(744)
31	CUSTOMER ASSISTANCE	(39,334)	(19,667)	(3,167)	(631)	(154)	(51)	(836)
32	SALES	(748,271)	(374,135)	(60,359)	(12,301)	(2,461)	(178)	(2,846)
33	OPERATING RESERVES	0	0	0	0	0	0	0
34	SCHERER 4 TSA	0	0	0	0	0	0	0
35	DALTON / TRI-COUNTY	(24)	0	0	0	0	0	0
36	WHOLESALE BLOCK POWER SALES	(2,058)	0	0	0	0	0	0
37	TOTAL OPERATING RESERVES	(750,353)	(415,036)	(96,162)	(95,806)	(20,046)	(1,875)	(15,486)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PLANT HELD FOR FUTURE USE						
1	PRODUCTION TRANSMISSION	22,794	33	4,047	22,794	0
2	LEVEL B-2	63,861	17	10,701	63,861	0
3	LEVEL C	883	0	145	883	0
4	TOTAL TRANSMISSION DISTRIBUTION	64,744	17	10,846	64,744	0
5	LEVEL C	18,430	0	3,032	18,430	0
6	LEVEL E	0	0	0	0	0
7	LEVEL F	0	0	0	0	0
8	TOTAL DISTRIBUTION	18,430	0	3,032	18,430	0
9	TOTAL GENERAL PLANT	530	14	55	530	0
10	PLANT HELD FOR FUTURE USE	106,498	63	17,980	106,498	0
11	SCHERER 4 TSA	0	0	0	0	0
12	DALTON / TRI-COUNTY	0	0	0	0	0
13	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
14	TOTAL PLANT HELD FOR FUTURE USE	106,498	63	17,980	106,498	0
MIN. BANK BAL., PC, PREPAIDS						
15	MIN. BANK BAL., PC, PREPAIDS	116,580	1,887	17,200	116,580	0
16	SCHERER 4 TSA	0	0	0	0	0
17	DALTON / TRI-COUNTY	19	0	0	0	19
18	WHOLESALE BLOCK POWER SALES	443	0	0	0	443
19	TOTAL MIN. BANK BAL., PC, PREPAIDS	117,042	1,887	17,200	116,580	462
PREPAID PENSION ASSET						
20	PREPAID PENSION ASSET	1,879,352	56,002	234,003	1,879,352	0
21	SCHERER 4 TSA	0	0	0	0	0
22	DALTON / TRI-COUNTY	120	0	0	0	120
23	WHOLESALE BLOCK POWER SALES	10,188	0	0	0	10,188
24	TOTAL PREPAID PENSION ASSET	1,889,661	56,002	234,003	1,879,352	10,308
OPERATING RESERVES						
25	PRODUCTION	(128,252)	(183)	(22,773)	(128,252)	0
26	TRANSMISSION	(224,972)	(63)	(39,597)	(224,972)	0
27	DISTRIBUTION	(241,158)	(11,275)	(22,880)	(241,158)	0
28	CUSTOMER ACCOUNTING	(81,368)	(769)	(1,003)	(81,368)	0
29	CUSTOMER ASSISTANCE	(33,186)	(2)	(204)	(33,186)	0
30	SALES	(39,334)	(4,259)	(851)	(39,334)	0
31	OPERATING RESERVES	(748,271)	(16,552)	(87,308)	(748,271)	0
32	SCHERER 4 TSA	0	0	0	0	0
33	DALTON / TRI-COUNTY	(24)	0	0	0	(24)
34	WHOLESALE BLOCK POWER SALES	(2,058)	0	0	0	(2,058)
35	TOTAL OPERATING RESERVES	(750,353)	(16,552)	(87,308)	(748,271)	(2,083)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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)
NUCLEAR FUEL								
36	NUCLEAR FUEL	663,716	334,275	52,158	110,533	27,736	1,390	18,822
37	NUCLEAR FUEL AMORTIZATION	(377,281)	(190,015)	(29,649)	(62,831)	(15,766)	(790)	(10,699)
38	NET NUCLEAR FUEL	286,434	144,260	22,509	47,702	11,970	600	8,123
ARO LIABILITY								
39	ARO LIABILITY	(6,695,344)	(3,375,094)	(528,249)	(1,113,019)	(278,927)	(14,057)	(189,433)
40	SCHERER 4 TSA	0	0	0	0	0	0	0
41	DALTON / TRI-COUNTY	(4,387)	0	0	0	0	0	0
42	WHOLESALE BLOCK POWER SALES	(17,700)	0	0	0	0	0	0
43	TOTAL ARO LIABILITY	(6,717,432)	(3,375,094)	(528,249)	(1,113,019)	(278,927)	(14,057)	(189,433)
ACCUMULATED DEFERRED INC. TAXES								
ACCOUNT 281 AND 282								
LIBERALIZED DEPRECIATION								
44	PRODUCTION	2,175,921	1,095,885	170,995	362,370	90,929	4,556	61,705
45	TRANSMISSION	1,342,668	675,943	110,458	225,076	55,526	2,075	36,892
46	DISTRIBUTION	1,727,392	1,000,896	197,765	212,322	35,951	5,235	30,570
47	GENERAL PLANT	176,848	99,905	25,352	20,848	4,152	484	3,397
48	NUCLEAR FUEL	9,045	4,556	711	1,506	378	19	257
49	TOTAL LIBERALIZED DEPR.	5,431,874	2,877,185	505,281	822,122	186,938	12,369	132,821
OTHER BASIS DIFFERENCES								
50	PRODUCTION	269,420	135,691	21,172	44,868	11,259	564	7,640
51	TRANSMISSION	225,614	113,582	18,561	37,820	9,330	349	6,199
52	DISTRIBUTION	341,664	197,969	39,116	41,996	7,111	1,035	6,047
53	GENERAL PLANT	4,746	2,681	680	559	111	13	91
54	NUCLEAR FUEL	(5,577)	(2,809)	(438)	(929)	(233)	(12)	(158)
55	TOTAL OTHER BASIS DIFF.	835,867	447,114	79,092	124,315	27,578	1,950	19,819
56	ACCOUNT 281 AND 282	6,267,741	3,324,299	584,373	946,437	214,516	14,318	152,640
57	SCHERER 4 TSA	0	0	0	0	0	0	0
58	DALTON / TRI-COUNTY	1,084	0	0	0	0	0	0
59	WHOLESALE BLOCK POWER SALES	17,705	0	0	0	0	0	0
60	TOTAL ACCOUNT 281 AND 282	6,286,530	3,324,299	584,373	946,437	214,516	14,318	152,640

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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)

	NUCLEAR FUEL					
36	NUCLEAR FUEL	663,716	949	117,853	663,716	0
37	NUCLEAR FUEL AMORTIZATION	(377,281)	(540)	(66,992)	(377,281)	0
38	NET NUCLEAR FUEL	286,434	410	50,861	286,434	0

	ARO LIABILITY					
39	ARO LIABILITY	(6,695,344)	(11,164)	(1,185,404)	(6,695,344)	0
40	SCHERER 4 TSA	0	0	0	0	0
41	DALTON / TRI-COUNTY	(4,387)	0	0	0	(4,387)
42	WHOLESALE BLOCK POWER SALES	(17,700)	0	0	0	(17,700)
43	TOTAL ARO LIABILITY	(6,717,432)	(11,164)	(1,185,404)	(6,695,344)	(22,087)

	ACCUMULATED DEFERRED INC. TAXES					

	ACCOUNT 281 AND 282					
LIBERALIZED DEPRECIATION						
44	PRODUCTION	2,175,921	3,113	386,367	2,175,921	0
45	TRANSMISSION	1,342,668	376	236,320	1,342,668	0
46	DISTRIBUTION	1,727,392	80,764	163,888	1,727,392	0
47	GENERAL PLANT	176,848	4,511	18,199	176,848	0
48	NUCLEAR FUEL	9,045	13	1,606	9,045	0
49	TOTAL LIBERALIZED DEPR.	5,431,874	88,776	806,382	5,431,874	0
OTHER BASIS DIFFERENCES						
50	PRODUCTION	269,420	385	47,840	269,420	0
51	TRANSMISSION	225,614	63	39,710	225,614	0
52	DISTRIBUTION	341,664	15,974	32,416	341,664	0
53	GENERAL PLANT	4,746	121	488	4,746	0
54	NUCLEAR FUEL	(5,577)	(8)	(990)	(5,577)	0
55	TOTAL OTHER BASIS DIFF.	835,867	16,536	119,463	835,867	0
56	ACCOUNT 281 AND 282	6,267,741	105,312	925,845	6,267,741	0
57	SCHERER 4 TSA	0	0	0	0	0
58	DALTON / TRI-COUNTY	1,084	0	0	0	1,084
59	WHOLESALE BLOCK POWER SALES	17,705	0	0	0	17,705
60	TOTAL ACCOUNT 281 AND 282	6,286,530	105,312	925,845	6,267,741	18,789

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
	ACCOUNT 283							
61	PREMIUM ON REACQUIRED DEBT	56,069	29,973	5,416	8,279	1,861	131	1,359
62	ADD. PENSION DEDUCTIONS	411,286	227,613	57,308	45,348	8,954	1,142	7,455
63	NUCLEAR OUTAGE	10,475	5,275	823	1,744	438	22	297
64	DEFERRED REVENUES	957	482	79	160	40	1	26
65	LEVELIZED PURCHASE POWER	3,178	1,601	250	529	133	7	90
66	STORM DAMAGE	(4,516)	(2,599)	(510)	(565)	(99)	(13)	(82)
67	REG. ASSET - BOWEN 1-2 DEPR. DEFERRAL	11,672	5,879	917	1,944	488	24	331
68	REG. ASSET - BRANCH UNITS 1-4	5,011	2,524	394	834	209	10	142
69	REG. ASSET - HAMMOND, MCINTOSH, HYDRO	97,436	49,073	7,657	16,227	4,072	204	2,763
70	REG. ASSET - MITCHELL UNIT 3	37	19	3	6	2	0	1
71	REG. ASSET - SCHERER 1-3 DEPR. DEFERRAL	6,195	3,090	482	1,022	256	13	174
72	REG. ASSET - WANSLEY 1-2, CT	121,524	61,205	9,550	20,238	5,078	254	3,446
73	REG. ASSET - WANSLEY OBSOLETE INVENTORY	4,250	2,141	334	708	178	9	121
74	REG. ASSET - ENV. DECERTIFICATION	811	409	64	135	34	2	23
75	REG. ASSET - TOU FD REVENUE EROSION	2,372	0	0	2,372	0	0	0
76	REG. ASSET - VOGTLE DEPR. DEFERRALS	658	331	52	110	27	1	19
77	REG. LIABILITY - PLANT BOULEVARD CT	(191)	(96)	(15)	(32)	(8)	(0)	(5)
78	RESERVE FOR STATE TAX REFORM	(353)	(188)	(34)	(52)	(12)	(1)	(8)
79	EMISSION ALLOWANCES	1,934	974	152	322	81	4	55
80	REG. ASSET - OPRB RET. DRUG SUBS. TAX	2,371	1,324	312	297	59	6	47
81	REG. ASSET - CUST USAGE DATA COSTS	160	70	74	11	0	1	2
82	REG. ASSET - CLOUD COMPUTING	12,403	7,010	1,782	1,459	290	34	238
83	CUSTOMER ADVANCES FOR CONSTRUCTION	(21,171)	(11,160)	(1,955)	(3,254)	(740)	(43)	(517)
84	ACCOUNT 283	722,509	384,948	83,135	97,843	21,342	1,810	15,976
85	SCHERER 4 TSA	0	0	0	0	0	0	0
86	DALTON / TRI-COUNTY	161	0	0	0	0	0	0
87	WHOLESALE BLOCK POWER SALES	2,670	0	0	0	0	0	0
88	TOTAL ACCOUNT 283	725,339	384,948	83,135	97,843	21,342	1,810	15,976

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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 283					
61	PREMIUM ON REACQUIRED DEBT	56,069	970	8,080	56,069	(0)
62	ADD. PENSION DEDUCTIONS	411,286	12,256	51,210	411,286	0
63	NUCLEAR OUTAGE	10,475	15	1,860	10,475	0
64	DEFERRED REVENUES	957	0	168	957	0
65	LEVELIZED PURCHASE POWER	3,178	5	564	3,178	0
66	STORM DAMAGE	(4,516)	(201)	(447)	(4,516)	0
67	REG. ASSET - BOWEN 1-2 DEPR. DEFERRAL	11,672	17	2,073	11,672	0
68	REG. ASSET - BRANCH UNITS 1-4	5,011	7	890	5,011	0
69	REG. ASSET - HAMMOND, MCINTOSH, HYDRO	97,436	139	17,301	97,436	0
70	REG. ASSET - MITCHELL UNIT 3	37	0	7	37	0
71	REG. ASSET - SCHERER 1-3 DEPR. DEFERRAL	6,135	9	1,089	6,135	0
72	REG. ASSET - WANSLEY 1-2, CT	121,524	174	21,578	121,524	0
73	REG. ASSET - WANSLEY OBSOLETE INVENTORY	4,250	6	755	4,250	0
74	REG. ASSET - ENV. DECERTIFICATION	811	1	144	811	0
75	REG. ASSET - TOL FD REVENUE EROSION	2,372	0	0	2,372	0
76	REG. ASSET - VOGTLE DEPR. DEFERRALS	658	1	117	658	0
77	REG. LIABILITY - PLANT BOULEVARD CT	(191)	(0)	(34)	(191)	0
78	RESERVE FOR STATE TAX REFORM	(353)	(6)	(52)	(353)	0
79	EMISSION ALLOWANCES	1,934	3	343	1,934	0
80	REG. ASSET - OPRB RET. DRUG SUBS. TAX	2,371	64	261	2,371	0
81	REG. ASSET - CUST USAGE DATA COSTS	160	0	1	160	0
82	REG. ASSET - CLOUD COMPUTING	12,403	318	1,272	12,403	0
83	CUSTOMER ADVANCES FOR CONSTRUCTION	(21,171)	(313)	(3,191)	(21,171)	0
84	ACCOUNT 283	722,509	13,464	103,991	722,509	(0)
85	SCHERER 4 TSA	0	0	0	0	0
86	DALTON / TRI-COUNTY	161	0	0	0	161
87	WHOLESALE BLOCK POWER SALES	2,670	0	0	0	2,670
88	TOTAL ACCOUNT 283	725,339	13,464	103,991	722,509	2,831

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	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)
89	ACCOUNT 190							
90	INJURIES & DAMAGES RESERVE							
91	PRODUCTION	(416)	(209)	(33)	(69)	(17)	(1)	(12)
92	TRANSMISSION	(321)	(161)	(26)	(54)	(13)	(0)	(9)
93	DISTRIBUTION	(859)	(498)	(98)	(106)	(18)	(3)	(15)
94	CUSTOMER ACCOUNTING	(191)	(166)	(16)	(3)	(0)	(0)	(1)
95	CUSTOMER ASSISTANCE	(90)	(39)	(42)	(6)	(0)	(0)	(1)
96	SALES	(103)	(32)	(46)	(10)	(0)	(1)	(1)
97	TOTAL I & D RESERVE	(1,979)	(1,106)	(262)	(247)	(49)	(5)	(39)
98	ACCURAL FOR UNCOLLECTIBLES	(435)	(377)	(43)	(6)	(0)	(0)	(1)
99	HEALTH REIMBURSEMENT ACCRUAL	(527)	(294)	(69)	(66)	(13)	(1)	(11)
100	OTHER DEFERRED COSTS	(114,126)	(63,301)	(14,667)	(14,612)	(3,057)	(286)	(2,362)
101	FEDERAL IMPACT OF STATE DEFERRED	(232,538)	(122,286)	(12,187)	(41,889)	(9,997)	(435)	(6,638)
102	RETAIL RATE RECOVERY - GPSC	(64)	(31)	(7)	(10)	(2)	(0)	(1)
103	TAX CREDIT CARRY FORWARD	(206,368)	(103,936)	(16,217)	(34,368)	(8,624)	(432)	(5,852)
104	TAX REFORM - TRD	(982)	(521)	(92)	(148)	(34)	(2)	(24)
105	TAX REFORM UNPROTECTED ADITS	(22,829)	(12,128)	(2,215)	(3,381)	(759)	(53)	(545)
106	CAPITALIZED PPA SPC	(10,024)	(5,048)	(788)	(1,669)	(419)	(21)	(284)
107	ACCOUNT 190	(589,873)	(303,028)	(46,546)	(96,397)	(22,955)	(1,237)	(15,758)
108	SCHERER 4 TSA	0	0	0	0	0	0	0
109	DALTON / TRI-COUNTY	(123)	0	0	0	0	0	0
110	WHOLESALE BLOCK POWER SALES	(2,031)	0	0	0	0	0	0
111	TOTAL ACCOUNT 190	(592,027)	(303,028)	(46,546)	(96,397)	(22,955)	(1,237)	(15,758)
112	ACCOUNT. DEFERRED INC. TAXES	6,400,377	3,400,219	620,961	947,883	212,903	14,891	152,858
113	SCHERER 4 TSA	0	0	0	0	0	0	0
114	DALTON / TRI-COUNTY	1,122	0	0	0	0	0	0
115	WHOLESALE BLOCK POWER SALES	18,344	0	0	0	0	0	0
116	TOTAL ACCOUNT. DEF. INC. TAXES	6,419,842	3,400,219	620,961	947,883	212,903	14,891	152,858

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
89	ACCOUNT 190					
90	INJURIES & DAMAGES RESERVE					
91	PRODUCTION	(416)	(1)	(74)	(416)	0
92	TRANSMISSION	(321)	(0)	(56)	(321)	0
93	DISTRIBUTION	(859)	(40)	(82)	(859)	0
94	CUSTOMER ACCOUNTING	(191)	(2)	(2)	(191)	0
95	CUSTOMER ASSISTANCE	(90)	(0)	(1)	(90)	0
96	SALES	(103)	(11)	(2)	(103)	0
97	TOTAL I & D RESERVE	(1,979)	(54)	(217)	(1,979)	0
98	ACCURAL FOR UNCOLLECTIBLES	(435)	(6)	(0)	(435)	0
99	HEALTH REIMBURSEMENT ACCRUAL	(527)	(14)	(58)	(527)	0
100	OTHER DEFERRED COSTS	(114,126)	(2,524)	(13,316)	(114,126)	0
101	FEDERAL IMPACT OF STATE DEFERRED	(232,538)	(3,110)	(35,996)	(232,538)	(0)
102	RETAIL RATE RECOVERY - GPSC	(64)	(1)	(11)	(64)	0
103	TAX CREDIT CARRY FORWARD	(206,368)	(295)	(36,644)	(206,368)	0
104	TAX REFORM - TRD	(982)	(17)	(145)	(982)	0
105	TAX REFORM UNPROTECTED ADITS	(22,829)	(401)	(3,347)	(22,829)	0
106	CAPITALIZED PPA SPC	(10,024)	(14)	(1,780)	(10,024)	0
107	ACCOUNT 190	(589,873)	(6,437)	(91,514)	(589,873)	(0)
108	SCHERER 4 TSA	0	0	0	0	0
109	DALTON / TRI-COUNTY	(123)	0	0	0	(123)
110	WHOLESALE BLOCK POWER SALES	(2,031)	0	0	0	(2,031)
111	TOTAL ACCOUNT 190	(592,027)	(6,437)	(91,514)	(589,873)	(2,154)
112	ACCOUNT. DEFERRED INC. TAXES	6,400,377	112,340	938,321	6,400,377	(0)
113	SCHERER 4 TSA	0	0	0	0	0
114	DALTON / TRI-COUNTY	1,122	0	0	0	1,122
115	WHOLESALE BLOCK POWER SALES	18,344	0	0	0	18,344
116	TOTAL ACCOUNT. DEF. INC. TAXES	6,419,842	112,340	938,321	6,400,377	19,465

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 (R) Allocated per net plant ARO.
- 40 (G)
- 41 (H)
- 42 (I)
- 44 (L)
- 45 (M)
- 46 (N)
- 47 (F)
- 48 (A)
- 50 (S) 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	(T)	Allocated per Rate Base less Premium on Reacquired Debt.
62	(K)	
63	(A)	
64	(M)	
65	(A)	
66	(U)	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	(A)	
73	(A)	
74	(A)	
75	(V)	Directly assigned to applicable retail rates or rate groups.
76	(A)	
77	(A)	
78	(W)	Allocated per Accumulated Deferred Income Taxes less Tax Reform.
79	(A)	
80	(X)	Allocated per Total Headcount from Schedule 2.60.
81	(P)	
82	(Y)	Allocated per Intangible Gross Plant from Schedule 2.00.
83	(Z)	Allocated per CIAC Reserves per Total 69% Transmission and 31% Distribution Gross Plant.
85	(G)	
86	(H)	
87	(I)	
89	(L)	
90	(M)	
91	(N)	
92	(O)	
93	(P)	
94	(Q)	

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.

- 96 (AA) Allocated per Total Number of Customers from Schedule 2.60.
- 97 (X)
- 98 (AB) Allocated per Total Operating Reserves.
- 99 (AC) Allocated per Total of Accounts 281, 282, and 283.
- 100 (AD) Direct assignment to rate or rate group - revenues reflect annualized revenue for the period.
- 101 (L)
- 102 (AE) Allocated per Total of Accounts 281 and 282.
- 103 (W)
- 104 (A)
- 106 (G)
- 107 (H)
- 108 (I)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	5,768,446	2,773,516	617,471	941,202	204,949	13,574	111,137
2	RETAIL FUEL REVENUE	2,282,996	835,299	147,339	338,979	102,860	5,621	57,092
3	TOTAL RETAIL REVENUE FROM SALES	8,051,443	3,608,815	764,810	1,280,181	307,809	19,195	168,229
4	SCG CAPACITY REVENUE	16	8	1	3	1	0	0
5	GENERATOR IMBALANCE VOM	293	125	22	50	15	1	8
6	SEMINOLE EMC FUEL REV	12,112	5,180	905	2,077	616	33	348
7	SEMINOLE EMC VOM REV	1,081	462	81	185	55	3	31
8	SEMINOLE EMC CAPACITY REV CREDIT	2,071	1,043	163	345	87	4	59
9	SEMINOLE EMC MARK UP	1,017	435	76	174	52	3	29
10	ECONOMY ENERGY FUEL REVENUE	16,890	7,224	1,262	2,896	859	46	485
11	ECONOMY ENERGY OTHER REVENUE	2,195	939	164	376	112	6	63
12	ECONOMY ENERGY RETAIL REVENUE	6,477	2,770	484	1,111	330	18	186
13	WHOLESALE BLOCK FUEL REVENUE	14,898	0	0	0	0	0	0
14	WHOLESALE BLOCK VOM REVENUE	1,323	0	0	0	0	0	0
15	WHOLESALE BLOCK CAPACITY REVENUE	42,054	0	0	0	0	0	0
16	DALTON / TRI-COUNTY VOM REVENUE	702	0	0	0	0	0	0
17	DALTON CAPACITY REVENUE	391	0	0	0	0	0	0
18	POWER POOL FUEL REVENUE	8,136	3,480	608	1,395	414	22	234
19	PUR. POWER VOM REVENUE	923	395	69	158	47	3	26
20	PUR. POWER CAPACITY REVENUE	5,219	2,629	410	869	218	11	148
21	OTHER CAPACITY REVENUE	70	35	6	12	3	0	2
22	TOTAL FUEL REVENUE	2,341,510	853,953	150,597	346,457	105,079	5,740	58,344
23	TOTAL OTHER REVENUE	5,825,802	2,779,587	618,463	943,375	205,538	13,605	111,504
24	TOTAL SALES OF ELECTRICITY	8,167,311	3,633,540	769,059	1,289,832	310,617	19,345	169,848
OTHER OPERATING REVENUE								
25	ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0	0	0
26	OPEN ACCESS TRANS. TARIFF	0	0	0	0	0	0	0
27	ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0	0	0
28	SCHERER 4 TSA	0	0	0	0	0	0	0
29	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
31	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0	0	0
32	ACCOUNT 450 - LATE PAYMENT FEES	16,377	14,215	1,617	230	4	18	47
33	ACCOUNT 451 - MISC. SERVICE	2,358	1,366	270	290	49	7	42
34	DISTRIBUTION	18,518	17,463	889	121	2	9	26
35	ACCOUNT ESTABLISHMENT CHARGES	64	58	5	1	0	0	0
36	CURRENT DIVERSION FEE	3	3	0	0	0	0	0
37	METER TAMPERING CHARGE	9,271	8,481	667	91	1	7	20
38	DISCONNECT/RECONNECT CHARGES	5,303	5,054	210	29	0	2	6
39	RETURN CHECK CHARGES	28,555	14,376	2,349	4,787	1,181	44	785
40	FIBER MAINTENANCE AGREEMENT	108	95	11	2	0	0	0
41	COST TO COLLECT FEE	64,180	46,895	4,401	5,319	1,233	70	878
42	TOTAL ACCOUNT 451 - MISC. SERVICE	376	213	54	44	9	1	7
43	ACCOUNT 453 - SALES OF WATER	376	213	54	44	9	1	7
44	SALES OF WATER & WATER POWER							
45	TOTAL ACCOUNT 453 - SALES OF WATER							

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO.	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
SALES OF ELECTRICITY						
1	RETAIL BASE REVENUE	5,768,446	114,372	992,225	5,768,446	0
2	RETAIL FUEL REVENUE	2,282,996	21,760	774,046	2,282,996	0
3	TOTAL RETAIL REVENUE FROM SALES	8,051,443	136,132	1,766,272	8,051,443	0
4	SCG CAPACITY REVENUE	16	0	3	16	0
5	GENERATOR IMBALANCE VOM	293	3	68	293	0
6	SEMINOLE EMC FUEL REV	12,112	134	2,819	12,112	0
7	SEMINOLE EMC VOM REV	1,081	12	252	1,081	0
8	SEMINOLE EMC CAPACITY REV CREDIT	2,071	3	368	2,071	0
9	SEMINOLE EMC MARK UP	1,017	11	237	1,017	0
10	ECONOMY ENERGY FUEL REVENUE	16,890	187	3,931	16,890	0
11	ECONOMY ENERGY OTHER REVENUE	2,195	24	511	2,195	0
12	ECONOMY ENERGY RETAIL REVENUE	6,477	72	1,508	6,477	0
13	WHOLESALE BLOCK FUEL REVENUE	14,898	0	0	0	14,898
14	WHOLESALE BLOCK VOM REVENUE	1,323	0	0	0	1,323
15	WHOLESALE BLOCK CAPACITY REVENUE	42,054	0	0	0	42,054
16	DALTON / TRI-COUNTY VOM REVENUE	702	0	0	0	702
17	DALTON CAPACITY REVENUE	391	0	0	0	391
18	POWER POOL FUEL REVENUE	8,136	90	1,894	8,136	0
19	PUR. POWER VOM REVENUE	923	10	215	923	0
20	PUR. POWER CAPACITY REVENUE	5,219	7	927	5,219	0
21	OTHER CAPACITY REVENUE	70	0	13	70	0
22	TOTAL FUEL REVENUE	2,341,510	22,242	784,198	2,326,612	14,898
23	TOTAL OTHER REVENUE	5,895,802	114,443	994,818	5,781,332	44,470
24	TOTAL SALES OF ELECTRICITY	8,167,311	136,686	1,779,016	8,107,943	59,368
OTHER OPERATING REVENUE						
25	ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0
26	OPEN ACCESS TRANS. TARIFF	0	0	0	0	0
27	ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0
28	SCHERER 4 TSA	0	0	0	0	0
29	DALTON / TRI-COUNTY	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
31	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0
32	ACCOUNT 450 - LATE PAYMENT FEES	16,377	229	17	16,377	0
33	ACCOUNT 451 - MISC. SERVICE	0	0	0	0	0
34	DISTRIBUTION	2,358	110	224	2,358	0
35	ACCOUNT ESTABLISHMENT CHARGES	18,518	1	7	18,518	0
36	CURRENT DIVERSION FEE	64	0	0	64	0
37	METER TAMPERING CHARGE	3	0	0	3	0
38	DISCONNECT/RECONNECT CHARGES	9,271	0	5	9,271	0
39	RETURN CHECK CHARGES	5,303	0	2	5,303	0
40	FIBER MAINTENANCE AGREEMENT	28,555	8	5,026	28,555	0
41	COST TO COLLECT FEE	108	0	0	108	0
42	TOTAL ACCOUNT 451 - MISC. SERVICE	64,180	120	5,263	64,180	0
43	ACCOUNT 453 - SALES OF WATER	0	0	0	0	0
44	SALES OF WATER & WATER POWER	376	10	39	376	0
45	TOTAL ACCOUNT 453 - SALES OF WATER	376	10	39	376	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
43	ACCOUNT 454 - RENT	0	0	0	0	0	0	0
44	PRODUCTION	2,570	1,294	211	431	106	4	71
45	TRANSMISSION	19,634	11,377	2,248	2,413	409	60	347
46	DISTRIBUTION	967	546	139	114	23	3	19
47	RENT OF ELEC PROP	2,374	1,341	340	280	56	6	46
48	VARIOUS CUST - LAND & BUILDING RENTALS	25,546	14,558	2,938	3,238	593	73	482
49	ACCOUNT 454 - RENT	0	0	0	0	0	0	0
50	SCHERER 4 TSA	0	0	0	0	0	0	0
51	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
52	WHOLESALE BLOCK POWER SALES	25,546	14,558	2,938	3,238	593	73	482
53	TOTAL ACCOUNT 454 - RENT							
54	ACCOUNT 456 - OTHER							
55	OTHER ELECTRIC REVENUE	1,605	808	132	269	66	2	44
56	TRANSMISSION	1,605	930	184	197	33	5	28
57	DISTRIBUTION	6,258	0	0	0	0	0	0
58	RATE ADMIN CHARGES	2,130	1,203	305	251	50	6	41
59	WIRELESS CO-LOCATION	66,787	33,623	5,494	11,196	2,762	103	1,835
60	OPEN ACCESS TRANS. TARIFF	282	142	23	47	12	0	8
61	AMEA ANCILLARY	3	2	1	0	0	0	0
62	CHART METERING EQUIPMENT	236	134	34	28	6	1	5
63	RECREATION FACILITIES	27,365	13,776	2,251	4,587	1,132	42	752
64	MISCELLANEOUS - TRANSMISSION	348	185	33	52	12	1	8
65	EV CHARGING STATION	65	37	9	8	2	0	1
66	FILM SCOUTING REVENUE	127	39	57	12	1	1	1
67	ENHANCED CUSTOMER ENERGY	3,225	0	886	1,255	207	16	164
68	REDI C&I MTHLY FEES	506	505	1	0	0	0	0
69	COMMUNITY SOLAR FEES	144	125	12	2	0	0	1
70	RENEWABLES RNR-9 APPLICATION/RETEST FEE	65	0	1	7	5	0	0
71	VENDOR COMP.	(1,423)	0	0	0	0	0	0
72	PRICE PROTECTION PRODUCTS	216	109	17	36	9	0	6
73	EQUIP. CARRYING CHARGE - PROD.	5,592	2,815	460	937	231	9	154
74	EQUIP. CARRYING CHARGE - TRANS.	28	24	2	0	0	0	0
75	ADMIN. FEE - MEAG	0	0	0	0	0	0	0
76	SCHERER 4 TSA	0	0	0	0	0	0	0
77	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
78	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
79	SALES TAX COLLECTION FEE	254	128	20	42	11	1	7
80	FUEL INVENTORY	258	146	37	30	6	1	5
81	MATERIALS & SUPPLIES	2,433	1,091	231	387	93	6	51
82	REVENUE	2,945	1,364	288	459	110	7	63
83	TOTAL SALES TAX COLLECTION FEE	118,108	55,821	10,191	19,344	4,637	194	3,111
84	TOTAL ACCOUNT 456							
85	ACCOUNT 458 - EPIS	119	60	9	20	5	0	3
86	GAIN ON TIMBER SALES - EPIS	(10,913)	(5,496)	(858)	(1,817)	(456)	(23)	(309)
87	REGULATORY ADJUSTMENTS							
88	TOTAL OTHER OPERATING REVENUE	213,793	126,266	18,354	26,378	6,025	333	4,220
89	TOTAL OPERATING REVENUE	8,381,104	3,759,806	787,414	1,316,210	316,642	19,678	174,068

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
43	ACCOUNT 454 - RENT	0	0	0	0	0
44	PRODUCTION	2,570	1	452	2,570	0
45	TRANSMISSION	19,634	918	1,863	19,634	0
46	DISTRIBUTION	967	25	100	967	0
47	RENT OF ELEC PROP	2,374	61	244	2,374	0
48	VARIOUS CUST - LAND & BUILDING RENTALS	25,546	1,004	2,659	25,546	0
49	ACCOUNT 454 - RENT	0	0	0	0	0
50	SCHERER 4 TSA	0	0	0	0	0
51	DALTON / TRI-COUNTY	0	0	0	0	0
52	WHOLESALE BLOCK POWER SALES	25,546	1,004	2,659	25,546	0
53	TOTAL ACCOUNT 454 - RENT					
54	ACCOUNT 456 - OTHER					
55	OTHER ELECTRIC REVENUE	1,605	0	282	1,605	0
56	TRANSMISSION	1,605	75	152	1,605	0
57	DISTRIBUTION	6,258	0	6,258	6,258	0
58	RATE ADMIN CHARGES	2,130	54	219	2,130	0
59	WIRELESS CO-LOCATION	66,787	19	11,755	66,787	0
60	OPEN ACCESS TRANS. TARIFF	282	0	50	282	0
61	AMEA ANCILLARY	3	0	0	3	0
62	CHART METERING EQUIPMENT	236	6	24	236	0
63	RECREATION FACILITIES	27,365	8	4,816	27,365	0
64	MISCELLANEOUS - TRANSMISSION	348	6	51	348	0
65	EV CHARGING STATION	65	2	7	65	0
66	FILM SCOUTING REVENUE	127	14	3	127	0
67	ENHANCED CUSTOMER ENERGY	3,225	0	698	3,225	0
68	REDI C&MTHLY FEES	506	0	0	506	0
69	COMMUNITY SOLAR FEES	144	1	2	144	0
70	RENEWABLES RNR-9 APPLICATION/RETEST FEE	65	0	52	65	0
71	VENDOR COMP.	(1,423)	0	(1,423)	(1,423)	0
72	PRICE PROTECTION PRODUCTS	216	0	38	216	0
73	EQUIP. CARRYING CHARGE - PROD.	5,592	2	984	5,592	0
74	EQUIP. CARRYING CHARGE - TRANS.	28	0	0	28	0
75	ADMIN. FEE - MEAG	0	0	0	0	0
76	SCHERER 4 TSA	0	0	0	0	0
77	DALTON / TRI-COUNTY	0	0	0	0	0
78	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
79	SALES TAX COLLECTION FEE	254	0	45	254	0
80	FUEL INVENTORY	258	7	26	258	0
81	MATERIALS & SUPPLIES	2,433	41	534	2,433	0
82	REVENUE	2,945	48	605	2,945	0
83	TOTAL SALES TAX COLLECTION FEE	118,108	235	24,574	118,108	0
84	TOTAL ACCOUNT 456					
85	ACCOUNT 458 - EPIS					
86	GAIN ON TIMBER SALES - EPIS	119	0	21	119	0
87	REGULATORY ADJUSTMENTS	(10,913)	(16)	(1,938)	(10,913)	0
88	TOTAL OTHER OPERATING REVENUE	213,793	1,581	30,636	213,793	0
89	TOTAL OPERATING REVENUE	8,381,104	138,267	1,809,652	8,321,736	59,368

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 (C) Allocated per energy at generation from Schedule 2.60.
- 6 (C)
- 7 (C)
- 8 (B)
- 9 (C)
- 10 (C)
- 11 (C)
- 12 (C)
- 13 (D) Direct assignment to Wholesale Block Power Sales.
- 14 (D)
- 15 (D)
- 16 (E) Direct assignment to City of Dalton / Tri-County EMC.
- 17 (E)
- 18 (C)
- 19 (C)
- 20 (F) Allocated per Purchased Power demand-related Generation O&M Expenses from Schedule 2.20.
- 21 (B)
- 25 (G) Allocated per Transmission Gross Plant from Schedule 2.00.
- 27 (H) Direct assignment to Scherer 4 TSA.
- 28 (E)
- 29 (D)
- 31 (I) Allocated per the average number of customers from Schedule 2.60.
- 32 (J) Allocated per Distribution Gross Plant from Schedule 2.00.
- 33 (K) Allocated per number of occurrences and average number of customers to rate or rate group.
- 34 (K)
- 35 (K)
- 36 (K)
- 37 (K)
- 38 (G)
- 39 (K)

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.

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	2,326,612	853,953	150,597	346,457	105,079	5,740	58,344
2	VARIABLE O&M EXPENSE	95,939	41,033	7,167	16,450	4,881	263	2,754
3	REMOVE INCREMENTAL RTP	(158,266)	(77,921)	(12,346)	(26,473)	(6,828)	(347)	(4,496)
4	ASSIGN INCREMENTAL RTP	158,266	0	0	0	0	0	0
5	WHOLESALE BLOCKS FUEL EXPENSE	14,898	0	0	0	0	0	0
6	WHOLESALE BLOCKS VOM EXPENSE	1,323	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	166	0	0	0	0	0	0
9	TOTAL ENERGY COMPONENT	2,438,938	817,065	145,418	336,434	103,133	5,656	56,602
10	DEMAND COMPONENT	548,873	276,435	43,133	91,407	22,937	1,149	15,565
11	REMOVE INCREMENTAL RTP	(21,729)	(10,943)	(1,708)	(3,619)	(908)	(46)	(616)
12	ASSIGN INCREMENTAL RTP	21,729	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	6,607	0	0	0	0	0	0
15	TOTAL DEMAND COMPONENT	555,480	265,492	41,426	87,789	22,029	1,104	14,949
16	GENERATION EXPENSE	2,971,424	1,082,557	186,843	424,223	125,161	6,760	71,551
17	DALTON / TRI-COUNTY GENERATION EXPENSE	166	0	0	0	0	0	0
18	WHOLESALE BLOCKS GEN. EXPENSE	22,829	0	0	0	0	0	0
19	TOTAL GENERATION EXPENSE	2,994,418	1,082,557	186,843	424,223	125,161	6,760	71,551
20	ACCOUNT 555 - PURCHASED POWER DEMAND COMPONENT	281,477	141,764	22,120	46,876	11,763	589	7,982
21	ENERGY RELATED (EXCL. FUEL)	10,212	4,368	763	1,751	520	28	293
22	PURCHASED POWER	291,690	146,132	22,883	48,627	12,282	617	8,275
23	SCHERER 4 TSA	0	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	7,228	0	0	0	0	0	0
26	TOTAL ACCOUNT 555 (EXCL. FUEL)	298,918	146,132	22,883	48,627	12,282	617	8,275
	OTHER PRODUCTION EXPENSES:							
27	ACCOUNT 556	14,367	7,236	1,129	2,393	600	30	407
28	SCHERER 4 TSA	0	0	0	0	0	0	0
29	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
31	TOTAL ACCOUNT 556	14,367	7,236	1,129	2,393	600	30	407
32	ACCOUNT 557	21,707	10,932	1,706	3,615	907	45	616
33	TOTAL OTHER PRODUCTION	36,074	18,168	2,835	6,008	1,507	76	1,023
34	PRODUCTION EXPENSE	3,299,187	1,246,857	212,561	478,858	138,951	7,453	80,849
35	SCHERER 4 TSA	0	0	0	0	0	0	0
36	DALTON / TRI-COUNTY	166	0	0	0	0	0	0
37	WHOLESALE BLOCK POWER SALES	30,057	0	0	0	0	0	0
38	TOTAL PRODUCTION EXPENSE	3,329,410	1,246,857	212,561	478,858	138,951	7,453	80,849

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	2,326,612	22,242	784,198	2,326,612	0
2	VARIABLE O&M EXPENSE	95,939	1,061	22,331	95,939	0
3	REMOVE INCREMENTAL RTP	(158,266)	(453)	(29,402)	(158,266)	0
4	ASSIGN INCREMENTAL RTP	158,266	0	158,266	158,266	0
5	WHOLESALE BLOCKS FUEL EXPENSE	14,898	0	0	0	14,898
6	WHOLESALE BLOCKS VOM EXPENSE	1,323	0	0	0	1,323
7	DALTON / TRI-COUNTY FUEL EXPENSE	0	0	0	0	0
8	DALTON / TRI-COUNTY VOM EXPENSE	166	0	0	0	166
9	TOTAL ENERGY COMPONENT	2,438,938	22,850	935,392	2,422,551	16,387
10	DEMAND COMPONENT	548,873	785	97,461	548,873	0
11	REMOVE INCREMENTAL RTP	(21,729)	(31)	(3,858)	(21,729)	0
12	ASSIGN INCREMENTAL RTP	21,729	0	21,729	21,729	0
13	DALTON / TRI-COUNTY	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	6,607	0	0	0	6,607
15	TOTAL DEMAND COMPONENT	555,480	754	115,331	548,873	6,607
16	GENERATION EXPENSE	2,971,424	23,604	1,050,723	2,971,424	0
17	DALTON / TRI-COUNTY GENERATION EXPENSE	166	0	0	0	166
18	WHOLESALE BLOCKS GEN. EXPENSE	22,829	0	0	0	22,829
19	TOTAL GENERATION EXPENSE	2,994,418	23,604	1,050,723	2,971,424	22,994
ACCOUNT 555 - PURCHASED POWER						
20	DEMAND COMPONENT	281,477	403	49,981	281,477	0
21	ENERGY RELATED (EXCL. FUEL)	10,212	113	2,377	10,212	0
22	PURCHASED POWER	291,690	516	52,358	291,690	0
23	SCHERER 4 TSA	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	7,228	0	0	0	7,228
26	TOTAL ACCOUNT 555 (EXCL. FUEL)	298,918	516	52,358	291,690	7,228
OTHER PRODUCTION EXPENSES:						
27	ACCOUNT 556	14,367	21	2,551	14,367	0
28	SCHERER 4 TSA	0	0	0	0	0
29	DALTON / TRI-COUNTY	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
31	TOTAL ACCOUNT 556	14,367	21	2,551	14,367	0
32	ACCOUNT 557	21,707	31	3,854	21,707	0
33	TOTAL OTHER PRODUCTION	36,074	52	6,405	36,074	0
PRODUCTION EXPENSE						
34	SCHERER 4 TSA	3,299,187	24,171	1,109,486	3,299,187	0
35	DALTON / TRI-COUNTY	0	0	0	0	0
36	WHOLESALE BLOCK POWER SALES	166	0	0	0	166
37	TOTAL PRODUCTION EXPENSE	3,329,410	24,171	1,109,486	3,299,187	30,057
38						30,223

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	7,428	3,894	630	1,283	286	13	212
40	561-LOAD DISPATCHING	23,621	12,043	1,969	3,999	955	37	655
41	562-STATION EXPENSE	2,586	1,316	215	437	105	4	72
42	563-OVERHEAD LINES	1,200	599	98	200	50	2	33
43	564-UNDERGROUND LINES	0	0	0	0	0	0	0
44	565-TRANS. BY OTHERS	1,037	529	86	176	42	2	29
45	566-MISCELLANEOUS	17,468	8,794	1,437	2,928	722	27	480
46	567-RENTS	(37,832)	(19,045)	(3,120)	(6,344)	(1,564)	(57)	(1,038)
47	TOTAL OPERATIONS	15,508	8,130	1,315	2,678	596	27	442
MAINTENANCE								
48	568-SUPERVISION	14,569	7,307	1,195	2,435	606	22	399
49	569-STRUCTURES	5,407	2,753	449	914	219	9	150
50	570-STATION EXPENSE	19,279	9,814	1,600	3,259	782	31	535
51	571-OVERHEAD LINES	82,292	41,090	6,725	13,710	3,452	125	2,245
52	572-UNDERGROUND LINES	0	0	0	0	0	0	0
53	573-MISCELLANEOUS	(3)	(2)	(0)	(1)	(0)	(0)	(0)
54	TOTAL MAINTENANCE	121,544	60,963	9,969	20,318	5,059	186	3,329
55	TOTAL TRANSMISSION EXPENSE	137,052	69,092	11,284	22,996	5,655	213	3,771
56	REMOVE INCREMENTAL RTP	(33,582)	(16,930)	(2,765)	(5,635)	(1,386)	(52)	(924)
57	ASSIGN INCREMENTAL RTP	33,582	0	0	0	0	0	0
58	REMOVE SCHERER 4 EXPENSE	0	0	0	0	0	0	0
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0	0	0
60	REMOVE WHOLESAL BLOCKS EXP.	0	0	0	0	0	0	0
61	TRANSMISSION EXPENSE	137,052	52,163	8,519	17,361	4,270	161	2,847
62	SCHERER 4 TSA	0	0	0	0	0	0	0
63	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
64	WHOLESAL BLOCK POWER SALES	0	0	0	0	0	0	0
65	TOTAL TRANSMISSION EXPENSE	137,052	52,163	8,519	17,361	4,270	161	2,847
DISTRIBUTION EXPENSE								
OPERATIONS								
66	580 - SUPERVISION & ENG.	22,732	13,398	3,275	2,726	414	85	368
67	581 - LOAD DISPATCHING	18,521	9,231	1,517	3,169	622	84	505
68	582 - STATION EXPENSE	1,313	661	109	221	53	2	36
69	583 - OVERHEAD LINES	2,600	1,713	234	281	49	8	44
70	584 - UNDERGROUND LINES	15,430	8,440	1,305	2,364	448	64	373
71	585 - STREET LIGHTING	111	0	0	0	0	0	0
72	586 - METER EXPENSE	30,663	19,954	7,821	2,385	43	131	143
73	587 - CUST. INSTALLATION	2,787	2,435	300	43	1	3	3
74	588 - MISCELLANEOUS	30,240	17,522	3,462	3,717	629	92	535
75	589 - RENTS	3,489	2,022	399	429	73	11	62
76	TOTAL OPERATIONS	127,886	75,375	18,423	15,334	2,332	479	2,068

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	7,428			7,428	0
40	561-LOAD DISPATCHING	23,621	4	1,108	23,621	0
41	562-STATION EXPENSE	2,586	6	3,958	2,586	0
42	563-OVERHEAD LINES	1,200	1	436	1,200	0
43	564-UNDERGROUND LINES	0	0	218	0	0
44	565-TRANS. BY OTHERS	1,037	0	0	0	0
45	566-MISCELLANEOUS	17,468	0	174	1,037	0
46	567-RENTS	(37,832)	5	3,075	17,468	0
47	TOTAL OPERATIONS	15,508	(8)	(6,655)	(37,832)	0
MAINTENANCE						
48	568-SUPERVISION	14,569	8	2,312	15,508	0
49	569-STRUCTURES	5,407	4	2,600	14,569	0
50	570-STATION EXPENSE	19,279	2	912	5,407	0
51	571-OVERHEAD LINES	82,292	7	3,251	19,279	0
52	572-UNDERGROUND LINES	0	19	14,926	82,292	0
53	573-MISCELLANEOUS	(3)	0	0	0	0
54	TOTAL MAINTENANCE	121,544	(0)	(1)	(3)	0
			31	21,688	121,544	0
TOTAL TRANSMISSION EXPENSE						
55	REMOVE INCREMENTAL RTP	137,052	40	24,001	137,052	0
56	ASSIGN INCREMENTAL RTP	(33,582)	(10)	(5,881)	(33,582)	0
57	REMOVE SCHERER 4 EXPENSE	33,582	0	33,582	33,582	0
58	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0
59	REMOVE WHOLESALE BLOCKS EXP.	0	0	0	0	0
60	TRANSMISSION EXPENSE	137,052	30	51,702	137,052	0
61	SCHERER 4 TSA	0	0	0	0	0
62	DALTON / TRI-COUNTY	0	0	0	0	0
63	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
64	TOTAL TRANSMISSION EXPENSE	137,052	30	51,702	137,052	0
DISTRIBUTION EXPENSE						
OPERATIONS						
66	580 - SUPERVISION & ENG.	22,732	481	1,986	22,732	0
67	581 - LOAD DISPATCHING	18,521	271	3,123	18,521	0
68	582 - STATION EXPENSE	1,313	1	231	1,313	0
69	583 - OVERHEAD LINES	2,600	38	233	2,600	0
70	584 - UNDERGROUND LINES	15,430	226	2,209	15,430	0
71	585 - STREET LIGHTING	111	111	0	111	0
72	586 - METER EXPENSE	30,663	0	186	30,663	0
73	587 - CUST. INSTALLATION	2,787	0	3	2,787	0
74	588 - MISCELLANEOUS	30,240	1,414	2,869	30,240	0
75	589 - RENTS	3,489	163	331	3,489	0
76	TOTAL OPERATIONS	127,886	2,704	11,171	127,886	0

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COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/INSTITUTION (9)
MAINTENANCE								
77	590 - SUPERVISION & ENG.	13,280	7,772	1,164	1,465	262	40	227
78	591 - STRUCTURES	656	332	55	111	26	1	18
79	592 - STATION EQUIPMENT	12,488	6,286	1,038	2,099	504	19	341
80	593 - OVERHEAD LINES	135,275	89,138	12,185	14,617	2,637	427	2,288
81	594 - UNDERGROUND LINES	21,687	11,863	1,834	3,323	629	90	525
82	595 - LINE TRANSFORMERS	3,852	1,967	858	633	57	18	69
83	596 - STREET LIGHTING	13,615	0	0	0	0	0	0
84	597 - METERS	2,836	1,846	723	221	4	12	13
85	598 - MISCELLANEOUS	0	0	0	0	0	0	0
86	MAINTENANCE	203,689	119,203	17,858	22,468	4,020	606	3,480
87	TOTAL DISTRIBUTION EXPENSE	331,575	194,578	36,280	37,802	6,352	1,086	5,549
CUSTOMER ACCOUNTING EXPENSE								
88	901 - SUPERVISION	9,848	8,571	838	133	16	9	66
89	902 - METER READING	30,296	26,707	3,044	434	7	34	39
90	903 - CUST. ACCTS. & COLLECTION	105,373	88,567	10,173	1,681	276	114	1,067
91	903 - PRE-PAY PROGRAM COSTS	21,839	21,839	0	0	0	0	0
92	904 - UNCOLLECTIBLE	14,189	12,299	1,399	199	3	15	41
93	905 - MISCELLANEOUS	424	369	36	6	1	0	3
94	TOTAL CUSTOMER ACCOUNTING	181,949	158,350	15,491	2,453	304	173	1,216
CUSTOMER ASSISTANCE EXPENSE								
95	908 - CUSTOMER ASSISTANCE	123,839	52,811	58,925	8,776	171	678	1,700
96	909 - INF. & INST. ADVER.	1,051	922	109	15	0	1	3
97	910 - MISCELLANEOUS	2,389	2,079	252	36	1	3	7
98	TOTAL CUSTOMER ASSISTANCE	127,279	55,812	59,285	8,826	171	682	1,711
SALES EXPENSE								
99	912 - DEMO. & SELLING	31,555	9,488	14,346	2,945	131	222	321
100	913 - ADVERTISING	0	0	0	0	0	0	0
101	916 - MISCELLANEOUS	800	452	115	94	19	2	15
102	TOTAL SALES	32,355	9,940	14,461	3,039	150	224	337

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LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
	MAINTENANCE					
77	590 - SUPERVISION & ENG.	13,280	1,112	1,239	13,280	0
78	591 - STRUCTURES	656	0	113	656	0
79	592 - STATION EQUIPMENT	12,488	5	2,197	12,488	0
80	593 - OVERHEAD LINES	135,275	1,969	12,113	135,275	0
81	594 - UNDERGROUND LINES	21,687	318	3,105	21,687	0
82	595 - LINE TRANSFORMERS	3,852	33	218	3,852	0
83	596 - STREET LIGHTING	13,615	13,615	0	13,615	0
84	597 - METERS	2,836	0	17	2,836	0
85	598 - MISCELLANEOUS	0	0	0	0	0
86	MAINTENANCE	203,689	17,052	19,002	203,689	0
87	TOTAL DISTRIBUTION EXPENSE	331,575	19,756	30,173	331,575	0
	CUSTOMER ACCOUNTING EXPENSE					
88	901 - SUPERVISION	9,848	93	121	9,848	0
89	902 - METER READING	30,296	0	32	30,296	0
90	903 - CUST. ACCTS. & COLLECTION	105,373	1,424	2,070	105,373	0
91	903 - PRE-PAY PROGRAM COSTS	21,839	0	0	21,839	0
92	904 - UNCOLLECTIBLE	14,169	198	15	14,169	0
93	905 - MISCELLANEOUS	424	4	5	424	0
94	TOTAL CUSTOMER ACCOUNTING	181,949	1,718	2,243	181,949	0
	CUSTOMER ASSISTANCE EXPENSE					
95	908 - CUSTOMER ASSISTANCE	123,839	0	778	123,839	0
96	909 - INF. & INST. ADVER.	1,051	0	1	1,051	0
97	910 - MISCELLANEOUS	2,389	9	3	2,389	0
98	TOTAL CUSTOMER ASSISTANCE	127,279	9	782	127,279	0
	SALES EXPENSE					
99	912 - DEMO. & SELLING	31,555	3,483	618	31,555	0
100	913 - ADVERTISING	0	0	0	0	0
101	916 - MISCELLANEOUS	800	20	82	800	0
102	TOTAL SALES	32,355	3,503	700	32,355	0

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LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ADMIN. & GENERAL EXPENSES								
A & G EXPENSES EXCL. ACCT 928								
103	PRODUCTION	40,739	20,518	3,201	6,784	1,702	85	1,155
104	TRANSMISSION	26,829	13,506	2,207	4,497	1,110	41	737
105	DISTRIBUTION	133,405	77,298	15,273	16,397	2,776	404	2,361
106	CUSTOMER ACCOUNTING	22,262	19,375	1,895	300	37	21	149
107	CUSTOMER ASSISTANCE	9,149	4,012	4,261	634	12	49	123
108	SALES	10,881	3,343	4,863	1,022	50	75	113
109	TOTAL A&G EXP. EXCL. ACCT 928	243,264	138,052	31,702	29,636	5,688	677	4,638
ACCOUNT 928 - REGULATORY COMMISSION								
110	FERC DOCKET	(40)	(18)	(4)	(6)	(2)	(0)	(1)
111	RETAIL DOCKET	2,136	958	203	340	82	5	45
112	RETAIL NON-DOCKET	877	466	82	132	30	2	21
113	RETAIL OTHER	4,864	2,450	382	810	203	10	138
114	TOTAL ACCOUNT 928	7,837	3,855	663	1,275	313	17	203
115	SOUTHERN NUCLEAR A&G	6,241	3,143	490	1,039	261	13	177
116	ADMINISTRATIVE & GENERAL	257,342	145,051	32,856	31,950	6,263	707	5,018
117	SCHERER 4 TSA	0	0	0	0	0	0	0
118	DALTON / TRI-COUNTY	55	0	0	0	0	0	0
119	WHOLESALE BLOCK POWER SALES	1,222	0	0	0	0	0	0
120	TOTAL ADMIN. & GENERAL	258,620	145,051	32,856	31,950	6,263	707	5,018
O&M ADJUSTMENTS								
121	EPRI EXPENSE	7,674	2,793	513	1,088	312	17	174
122	TOTAL O&M ADJUSTMENTS	7,674	2,793	513	1,088	312	17	174
123	OPERATIONS & MAINTENANCE EXPENSE	4,374,413	1,865,543	379,967	581,378	156,772	10,503	97,701
124	SCHERER 4 TSA	0	0	0	0	0	0	0
125	DALTON / TRI-COUNTY	221	0	0	0	0	0	0
126	WHOLESALE BLOCK POWER SALES	31,279	0	0	0	0	0	0
127	TOTAL OPER. & MAINT. EXPENSE	4,405,913	1,865,543	379,967	581,378	156,772	10,503	97,701

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ADMIN. & GENERAL EXPENSES						
A & G EXPENSES EXCL. ACCT 928						
103	PRODUCTION	40,739	58	7,234	40,739	0
104	TRANSMISSION	26,829	8	4,722	26,829	0
105	DISTRIBUTION	133,405	6,237	12,657	133,405	0
106	CUSTOMER ACCOUNTING	22,262	210	274	22,262	0
107	CUSTOMER ASSISTANCE	9,149	1	56	9,149	0
108	SALES	10,881	1,178	235	10,881	0
109	TOTAL A&G EXP. EXCL. ACCT 928	243,264	7,692	25,179	243,264	0
ACCOUNT 928 - REGULATORY COMMISSION						
110	FERC DOCKET	(40)	(1)	(9)	(40)	0
111	RETAIL DOCKET	2,136	36	469	2,136	0
112	RETAIL NON-DOCKET	877	14	129	877	0
113	RETAIL OTHER	4,864	7	864	4,864	0
114	TOTAL ACCOUNT 928	7,837	57	1,453	7,837	0
115	SOUTHERN NUCLEAR A&G	6,241	9	1,108	6,241	0
116	ADMINISTRATIVE & GENERAL	257,342	7,758	27,740	257,342	0
117	SCHERER 4 TSA	0	0	0	0	0
118	DALTON / TRI-COUNTY	55	0	0	0	55
119	WHOLESALE BLOCK POWER SALES	1,222	0	0	0	1,222
120	TOTAL ADMIN. & GENERAL	258,620	7,758	27,740	257,342	1,278
O&M ADJUSTMENTS						
121	EPRI EXPENSE	7,674	80	2,696	7,674	0
122	TOTAL O&M ADJUSTMENTS	7,674	80	2,696	7,674	0
123	OPERATIONS & MAINTENANCE EXPENSE	4,374,413	57,026	1,225,521	4,374,413	0
124	SCHERER 4 TSA	0	0	0	0	0
125	DALTON / TRI-COUNTY	221	0	0	0	221
126	WHOLESALE BLOCK POWER SALES	31,279	0	0	0	31,279
127	TOTAL OPER. & MAINT. EXPENSE	4,405,913	57,026	1,225,521	4,374,413	31,501

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	(AI)	Direct assignment to Pre-Pay rate.
92	(AJ)	Allocated per Total Retail customers from Schedule 2.60.
93	(AF)	
95	(AK)	Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class.
96	(AK)	
97	(AK)	
99	(AK)	
100	(AK)	
101	(AL)	Allocated per General Gross Plant from Schedule 2.00.
103	(AM)	Allocated per Production Gross Plant from Schedule 2.00.
104	(P)	
105	(AB)	
106	(AN)	Allocated per Customer Accounting Expense from Schedule 2.20.
107	(AO)	Allocated per Customer Assistance Expense from Schedule 2.20.
108	(AP)	Allocated per Sales Expense from Schedule 2.20.
110	(AQ)	Allocated per Total Retail Revenue from Sales from Schedule 2.10.
111	(AQ)	
112	(AR)	Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01.
113	(AM)	
115	(G)	
117	(I)	
118	(F)	
119	(E)	
121	(AS)	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, 2023
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	991,820	499,522	77,942	165,174	41,447	2,077	28,126
2	SCHERER 4 TSA	0	0	0	0	0	0	0
3	DALTON / TRI-COUNTY	535	0	0	0	0	0	0
4	WHOLESALE BLOCK POWER SALES	25,234	0	0	0	0	0	0
5	TOTAL PRODUCTION DEPR. EXPENSE	1,017,589	499,522	77,942	165,174	41,447	2,077	28,126
TRANSMISSION								
6	ACCOUNT 350 - EASEMENTS & ROW	3,262	1,632	267	544	136	5	89
7	SUBSTATIONS	10,094	5,084	793	1,681	422	21	286
8	LEVEL B-1	73,694	37,575	6,167	12,485	2,974	112	2,038
9	OTHER SUBSTATIONS	83,788	42,659	6,960	14,166	3,395	133	2,324
10	TOTAL SUBSTATIONS	24,532	12,415	2,031	4,129	1,005	38	676
11	LINES: ACCOUNT 354	23,689	11,700	1,916	3,914	1,012	35	641
12	ACCOUNT 355	52,647	26,200	4,289	8,749	2,221	79	1,433
13	ACCOUNT 356	230	114	19	38	10	0	6
14	ACCOUNT 357	721	359	59	120	30	1	20
15	ACCOUNT 358	185	93	15	31	8	0	5
16	TRANSMISSION DEPRECIATION EXP.	189,053	95,172	15,555	31,691	7,818	292	5,194
17	REMOVE SCHERER 4 TSA	0	0	0	0	0	0	0
18	TRANSMISSION DEPRECIATION EXP.	189,053	95,172	15,555	31,691	7,818	292	5,194
19	SCHERER 4 TSA	0	0	0	0	0	0	0
20	DALTON / TRI-COUNTY	303	0	0	0	0	0	0
21	WHOLESALE BLOCK POWER SALES	189,356	0	0	0	0	0	0
22	TOTAL TRANSMISSION DEPR. EXP.		95,172	15,555	31,691	7,818	292	5,194
DISTRIBUTION								
23	ACCOUNT 360	1,002	870	99	14	0	1	3
24	ACCOUNT 361	5,019	2,539	419	847	202	7	137
25	ACCOUNT 362	51,760	26,053	4,302	8,701	2,090	77	1,412
26	ACCOUNT 364	35,295	22,977	3,168	3,944	687	114	616
27	ACCOUNT 365	49,487	32,938	4,470	5,194	899	153	815
28	ACCOUNT 366	8,297	4,608	707	1,256	234	34	197
29	ACCOUNT 367	56,968	31,050	4,810	8,754	1,665	236	1,385
30	ACCOUNT 368	64,988	33,185	14,467	10,672	959	309	1,166
31	ACCOUNT 369	32,375	32,222	3,307	687	11	37	53
32	ACCOUNT 370	41,473	26,989	10,579	3,226	58	177	193
33	ACCOUNT 371	242	129	23	36	8	1	6
34	ACCOUNT 372	0	0	0	0	0	0	0
35	ACCOUNT 373	26,752	0	0	0	0	0	0
36	TOTAL DISTRIBUTION DEPR. EXP.	373,659	209,560	46,352	43,330	6,813	1,147	5,982

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
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	991,820	1,419	176,112	991,820	0
2	SCHERER 4 TSA	0	0	0	0	0
3	DALTON / TRI-COUNTY	535	0	0	0	535
4	WHOLESALE BLOCK POWER SALES	25,234	0	0	0	25,234
5	TOTAL PRODUCTION DEPR. EXPENSE	1,017,589	1,419	176,112	991,820	25,769

TRANSMISSION						
6	ACCOUNT 350 - EASEMENTS & ROW	3,262	1	587	3,262	0
7	SUBSTATIONS	10,094	14	1,792	10,094	0
8	LEVEL B-1	73,694	14	12,331	73,694	0
9	OTHER SUBSTATIONS	83,788	28	14,123	83,788	0
10	TOTAL SUBSTATIONS	24,532	6	4,231	24,532	0
11	LINES: ACCOUNT 354	23,689	5	4,465	23,689	0
12	ACCOUNT 355	52,647	12	9,663	52,647	0
13	ACCOUNT 356	230	0	43	230	0
14	ACCOUNT 357	721	0	132	721	0
15	ACCOUNT 358	185	0	33	185	0
16	TRANSMISSION DEPRECIATION EXP.	189,053	52	33,278	189,053	0
17	REMOVE SCHERER 4 TSA	0	0	0	0	0
18	TRANSMISSION DEPRECIATION EXP.	189,053	52	33,278	189,053	0
19	SCHERER 4 TSA	0	0	0	0	0
20	DALTON / TRI-COUNTY	303	0	0	0	303
21	WHOLESALE BLOCK POWER SALES	189,356	0	0	0	303
22	TOTAL TRANSMISSION DEPR. EXP.		52	33,278	189,053	303

DISTRIBUTION						
23	ACCOUNT 360	1,002	14	1	1,002	0
24	ACCOUNT 361	5,019	1	866	5,019	0
25	ACCOUNT 362	51,760	20	9,104	51,760	0
26	ACCOUNT 364	35,295	515	3,273	35,295	0
27	ACCOUNT 365	49,487	719	4,299	49,487	0
28	ACCOUNT 366	8,297	122	1,139	8,297	0
29	ACCOUNT 367	56,968	834	8,235	56,968	0
30	ACCOUNT 368	64,988	558	3,672	64,988	0
31	ACCOUNT 369	32,375	19	41	32,375	0
32	ACCOUNT 370	41,473	0	251	41,473	0
33	ACCOUNT 371	242	4	35	242	0
34	ACCOUNT 372	0	0	0	0	0
35	ACCOUNT 373	26,752	26,752	0	26,752	0
36	TOTAL DISTRIBUTION DEPR. EXP.	373,659	29,558	30,916	373,659	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	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	PRODUCTION	13,315	6,706	1,046	2,217	556	28	378
38	TRANSMISSION	5,693	2,866	468	954	235	9	156
39	DISTRIBUTION	16,818	9,745	1,925	2,067	350	51	288
40	CUSTOMER ACCOUNTING	7,425	6,462	632	100	12	7	50
41	CUSTOMER ASSISTANCE	3,124	1,370	1,455	217	4	17	42
42	SALES	3,690	1,134	1,649	347	17	26	38
43	GENERAL PLANT DEPRECIATION EXP.	50,064	28,282	7,176	5,902	1,176	137	962
44	SCHERER 4 TSA	0	0	0	0	0	0	0
45	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
46	WHOLESALE BLOCK POWER SALES	13	0	0	0	0	0	0
47	TOTAL GENERAL PLANT DEPR. EXP.	50,077	28,282	7,176	5,902	1,176	137	962
INTANGIBLE PLANT								
48	PRODUCTION	20,386	10,267	1,602	3,395	852	43	578
49	TRANSMISSION	8,708	4,384	716	1,460	360	13	239
50	DISTRIBUTION	25,724	14,905	2,945	3,162	535	78	455
51	CUSTOMER ACCOUNTING	11,356	9,883	967	153	19	11	76
52	CUSTOMER ASSISTANCE	4,778	2,095	2,225	331	6	26	64
53	SALES	5,643	1,734	2,522	530	26	39	59
54	TOTAL INTANGIBLE PLANT DEPR. EXP.	76,594	43,268	10,978	9,031	1,799	210	1,471
55	DEPRECIATION EXPENSE	1,681,189	875,803	158,004	255,129	59,053	3,862	41,736
56	SCHERER 4 TSA	0	0	0	0	0	0	0
57	DALTON / TRI-COUNTY	535	0	0	0	0	0	0
58	WHOLESALE BLOCK POWER SALES	25,550	0	0	0	0	0	0
59	TOTAL DEPRECIATION EXPENSE	1,707,274	875,803	158,004	255,129	59,053	3,862	41,736

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
GENERAL PLANT						
37	PRODUCTION	13,315	19	2,364	13,315	0
38	TRANSMISSION	5,693	2	1,002	5,693	0
39	DISTRIBUTION	16,818	786	1,596	16,818	0
40	CUSTOMER ACCOUNTING	7,425	70	92	7,425	0
41	CUSTOMER ASSISTANCE	3,124	0	19	3,124	0
42	SALES	3,690	400	80	3,690	0
43	GENERAL PLANT DEPRECIATION EXP.	50,064	1,277	5,153	50,064	0
44	SCHERER 4 TSA	0	0	0	0	0
45	DALTON / TRI-COUNTY	0	0	0	0	0
46	WHOLESALE BLOCK POWER SALES	13	0	0	0	13
47	TOTAL GENERAL PLANT DEPR. EXP.	50,077	1,277	5,153	50,064	13
INTANGIBLE PLANT						
48	PRODUCTION	20,386	29	3,620	20,386	0
49	TRANSMISSION	8,708	2	1,533	8,708	0
50	DISTRIBUTION	25,724	1,203	2,441	25,724	0
51	CUSTOMER ACCOUNTING	11,356	107	140	11,356	0
52	CUSTOMER ASSISTANCE	4,778	0	29	4,778	0
53	SALES	5,643	611	122	5,643	0
54	TOTAL INTANGIBLE PLANT DEPR. EXP.	76,594	1,953	7,884	76,594	0
55	DEPRECIATION EXPENSE	1,681,189	34,259	253,344	1,681,189	0
56	SCHERER 4 TSA	0	0	0	0	0
57	DALTON / TRI-COUNTY	535	0	0	0	535
58	WHOLESALE BLOCK POWER SALES	25,550	0	0	0	25,550
59	TOTAL DEPRECIATION EXPENSE	1,707,274	34,259	253,344	1,681,189	26,085

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, 2023
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO.	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	115,386	58,113	9,068	19,216	4,822	242	3,272
2	TRANSMISSION	48,338	24,335	3,977	8,103	1,999	75	1,328
3	DISTRIBUTION	80,947	46,903	9,267	9,950	1,685	245	1,433
4	GENERAL PLANT	13,464	7,606	1,930	1,587	316	37	259
5	NUCLEAR FUEL	5,146	2,592	404	857	215	11	146
6	FUEL COAL, OIL, GAS, & PROPANE	1,600	806	126	266	67	3	45
7	MATERIALS & SUPPLIES	4,508	2,548	647	531	106	12	86
8	PLANT HELD FOR FUTURE USE	712	363	59	120	29	20	20
9	PROPERTY TAX	270,101	143,265	25,478	40,630	9,238	626	6,589
10	SCHERER 4 TSA	0	0	0	0	0	0	0
11	DALTON / TRI-COUNTY	92	0	0	0	0	0	0
12	WHOLESALE BLOCK POWER SALES	2,103	0	0	0	0	0	0
13	TOTAL PROPERTY TAX	272,295	143,265	25,478	40,630	9,238	626	6,589
PAYROLL TAX								
14	FED. INSURANCE CONTRIBUTION ACT	25,842	14,301	3,601	2,849	563	72	468
15	FEDERAL UNEMPLOYMENT COMP.	344	190	48	38	7	1	6
16	GEORGIA UNEMPLOYMENT COMP.	34	19	5	4	1	0	1
17	PAYROLL ALLOCATION - OPR. INCOME	9,834	5,443	1,370	1,084	214	27	178
18	PAYROLL TAX	36,054	19,953	5,024	3,975	785	100	654
19	SCHERER 4 TSA	0	0	0	0	0	0	0
20	DALTON / TRI-COUNTY	7	0	0	0	0	0	0
21	WHOLESALE BLOCK POWER SALES	56	0	0	0	0	0	0
22	TOTAL PAYROLL TAXES	36,117	19,953	5,024	3,975	785	100	654
REVENUE TAX & FEES								
23	MUNICIPAL FRANCHISE FEES	0	0	0	0	0	0	0
24	MISCELLANEOUS LICENSES	21	9	2	3	1	0	0
25	TOTAL REVENUE TAXES	21	9	2	3	1	0	0
OTHER TAXES								
26	GEORGIA OCCUPATION TAX	8	4	1	1	0	0	0
27	ALABAMA FRANCHISE TAX	15	8	1	3	1	0	0
28	TOTAL OTHER TAXES	23	11	2	4	1	0	1
29	TAXES OTHER THAN INC. TAXES	306,199	163,238	30,506	44,612	10,025	726	7,244
30	SCHERER 4 TSA	0	0	0	0	0	0	0
31	DALTON / TRI-COUNTY	98	0	0	0	0	0	0
32	WHOLESALE BLOCK POWER SALES	2,159	0	0	0	0	0	0
33	TOTAL TAXES OTHER THAN INC. TAXES	308,457	163,238	30,506	44,612	10,025	726	7,244
AMOR. OF INV. TAX CREDITS								
34	AMOR. OF INV. TAX CREDITS	(10,249)	(5,162)	(805)	(1,707)	(428)	(21)	(291)
35	SCHERER 4 TSA	0	0	0	0	0	0	0
36	DALTON / TRI-COUNTY	(165)	0	0	0	0	0	0
37	WHOLESALE BLOCK POWER SALES	(296)	0	0	0	0	0	0
38	TOTAL AMOR. OF INV. TAX CREDIT	(10,710)	(5,162)	(805)	(1,707)	(428)	(21)	(291)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO.	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	115,386	165	20,488	115,386	0
2	TRANSMISSION	48,338	14	8,508	48,338	0
3	DISTRIBUTION	80,947	3,785	7,680	80,947	0
4	GENERAL PLANT	13,464	343	1,386	13,464	0
5	NUCLEAR FUEL	5,146	7	914	5,146	0
6	FUEL COAL, OIL, GAS, & PROPANE	1,600	2	284	1,600	0
7	MATERIALS & SUPPLIES	4,508	115	463	4,508	0
8	PLANT HELD FOR FUTURE USE	712	0	120	712	0
9	PROPERTY TAX	270,101	4,432	39,843	270,101	0
10	SCHERER 4 TSA	0	0	0	0	0
11	DALTON / TRI-COUNTY	92	0	0	0	92
12	WHOLESALE BLOCK POWER SALES	2,103	0	0	0	2,103
13	TOTAL PROPERTY TAX	272,295	4,432	39,843	270,101	2,195
PAYROLL TAX						
14	FED. INSURANCE CONTRIBUTION ACT	25,842	770	3,218	25,842	0
15	FEDERAL UNEMPLOYMENT COMP.	344	10	43	344	0
16	GEORGIA UNEMPLOYMENT COMP.	34	1	4	34	0
17	PAYROLL ALLOCATION - OPR. INCOME	9,834	293	1,225	9,834	0
18	PAYROLL TAX	36,054	1,074	4,489	36,054	0
19	SCHERER 4 TSA	0	0	0	0	0
20	DALTON / TRI-COUNTY	7	0	0	0	7
21	WHOLESALE BLOCK POWER SALES	56	0	0	0	56
22	TOTAL PAYROLL TAXES	36,117	1,074	4,489	36,054	63
REVENUE TAX & FEES						
23	MUNICIPAL FRANCHISE FEES	0	0	0	0	0
24	MISCELLANEOUS LICENSES	21	0	5	21	0
25	TOTAL REVENUE TAXES	21	0	5	21	0
OTHER TAXES						
26	GEORGIA OCCUPATION TAX	8	0	2	8	0
27	ALABAMA FRANCHISE TAX	15	0	3	15	0
28	TOTAL OTHER TAXES	23	0	4	23	0
29	TAXES OTHER THAN INC. TAXES	306,199	5,507	44,341	306,199	0
30	SCHERER 4 TSA	0	0	0	0	0
31	DALTON / TRI-COUNTY	98	0	0	0	98
32	WHOLESALE BLOCK POWER SALES	2,159	0	0	0	2,159
33	TOTAL TAXES OTHER THAN INC. TAXES	308,457	5,507	44,341	306,199	2,258
AMOR. OF INV. TAX CREDITS						
34	AMOR. OF INV. TAX CREDITS	(10,249)	(15)	(1,820)	(10,249)	0
35	SCHERER 4 TSA	0	0	0	0	0
36	DALTON / TRI-COUNTY	(165)	0	0	0	(165)
37	WHOLESALE BLOCK POWER SALES	(296)	0	0	0	(296)
38	TOTAL AMOR. OF INV. TAX CREDIT	(10,710)	(15)	(1,820)	(10,249)	(461)

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 Salaries and Wages from Schedule 2.60.
- 15 (L)
- 16 (L)
- 17 (L)
- 19 (I)
- 20 (J)
- 21 (K)
- 23 (M) Direct assignment to rate or rate group.
- 24 (N) Allocated per Total Retail Revenue from Sales from Schedule 2.10.
- 26 (N)
- 27 (O) Allocated per Production and Transmission Gross Plant from Schedule 2.00.
- 30 (I)
- 31 (J)
- 32 (K)
- 34 (A)
- 35 (I)
- 36 (J)
- 37 (K)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

LINE NO. (1)	LINE ALLOCATORS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
1	ENERGY AT GENERATION	100,000,000	42,769,581	7,470,045	17,146,101	5,087,773	273,844	2,870,934
DEMAND BY LEVEL								
2	LEVEL A	100,000,000	50,364,186	7,858,518	16,653,628	4,178,893	209,405	2,835,816
3	LEVEL B-1	100,000,000	50,364,186	7,858,518	16,653,628	4,178,893	209,405	2,835,816
4	LEVEL B-2	100,000,000	50,983,341	8,336,227	16,928,777	4,041,795	155,551	2,771,665
5	LEVEL C	100,000,000	51,171,160	8,451,406	17,006,665	4,014,910	143,617	2,759,929
6	LEVEL D	100,000,000	41,621,223	6,873,984	14,539,163	5,407,215	117,809	2,385,814
7	LEVEL E	100,000,000	43,400,671	7,167,870	15,061,129	4,392,110	122,846	2,487,815
8	LEVEL F	100,000,000	49,837,881	8,191,058	17,107,657	3,358,732	451,703	2,727,796
9	LEVEL G	100,000,000	55,936,831	9,193,160	18,937,156	2,517,550	506,562	2,527,566
AVERAGE NUMBER OF CUSTOMERS								
10	LEVELS B-2 THRU F	1,673	46	125	247	153	4	67
11	LEVELS F & G	2,715,790	2,357,684	268,242	38,149	593	2,951	7,774
12	LEVEL G	2,714,582	2,357,660	268,147	37,973	475	2,948	7,710
13	TOTAL ALL LEVELS	2,716,255	2,357,706	268,272	38,220	628	2,952	7,777
LEVEL G								
14	PAD MOUNTED SINGLE PHASE	1,362,559	1,297,771	59,232	4,260	50	384	429
15	PAD MOUNTED THREE PHASE	64,658	0	41,575	19,326	388	474	1,405
16	OVERHEAD SINGLE PHASE	1,229,007	1,092,539	128,370	3,429	3	1,024	1,211
17	OVERHEAD THREE PHASE	58,358	0	44,932	11,772	42	1,136	402
18	SINGLE PHASE METERED CUSTS	2,535,447	2,357,706	167,761	7,555	69	1,378	592
19	THREE PHASE METERED CUSTS	121,597	0	84,569	30,665	559	1,574	1,817
20	TOTAL UNMETERED CUSTS	59,211	0	15,942	0	0	0	5,368
21	TOTAL CUSTOMERS	2,716,255	2,357,706	268,272	38,220	628	2,952	7,777
22	WEIGHTED CUSTOMERS	2,805,090	2,357,706	270,813	44,743	7,353	3,047	28,415
23	TOTAL METERS	2,673,403	2,356,622	268,611	38,295	628	2,973	3,475
24	RETAIL MWH SALES	84,459,603	28,955,730	5,057,474	11,614,408	3,482,149	185,494	1,958,734
SALARIES AND WAGES								
25	PRODUCTION	100,007	50,368	7,859	16,655	4,179	209	2,836
26	TRANSMISSION	42,718	16,259	2,655	5,411	1,331	50	887
27	DISTRIBUTION	126,195	74,055	13,808	14,387	2,418	413	2,112
28	CUSTOMER ACCOUNTING	55,710	48,484	4,743	751	93	53	372
29	CUSTOMER ASSISTANCE	23,438	10,278	10,917	1,625	32	126	315
30	SALES	27,685	8,505	12,374	2,600	128	192	288
31	TOTAL SALARIES AND WAGES	375,752	207,948	52,357	41,430	8,181	1,043	6,811
HEADCOUNT								
32	PRODUCTION	1,323	667	104	220	55	3	38
33	TRANSMISSION	991	499	81	166	41	2	27
34	DISTRIBUTION	2,654	1,538	304	326	55	8	47
35	CUSTOMER ACCOUNTING	591	514	50	8	1	1	4
36	CUSTOMER ASSISTANCE	278	122	129	19	0	1	4
37	SALES	318	98	142	30	1	2	3
38	TOTAL HEADCOUNT	6,154	3,437	811	770	154	17	123

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

LINE NO.	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	1,105,830	23,275,892	100,000,000	0
DEMAND BY LEVEL						
2	LEVEL A	100,000,000	143,056	17,756,498	100,000,000	0
3	LEVEL B-1	100,000,000	143,056	17,756,498	100,000,000	0
4	LEVEL B-2	100,000,000	26,195	16,756,450	100,000,000	0
5	LEVEL C	100,000,000	0	16,452,313	100,000,000	0
6	LEVEL D	100,000,000	0	29,054,792	100,000,000	0
7	LEVEL E	100,000,000	0	27,367,558	100,000,000	0
8	LEVEL F	100,000,000	1,462,753	16,862,420	100,000,000	0
9	LEVEL G	100,000,000	1,641,873	8,739,302	100,000,000	0
AVERAGE NUMBER OF CUSTOMERS						
10	LEVELS B-2 THRU F	1,673	0	1,031	1,673	0
11	LEVELS F & G	2,715,790	37,902	2,496	2,715,790	0
12	LEVEL G	2,714,582	37,902	1,768	2,714,582	0
13	TOTAL ALL LEVELS	2,716,255	37,902	2,799	2,716,255	0
LEVEL G						
14	PAD MOUNTED SINGLE PHASE	1,362,559	183	250	1,362,559	0
15	PAD MOUNTED THREE PHASE	64,658	0	1,490	64,658	0
16	OVERHEAD SINGLE PHASE	1,229,007	2,427	4	1,229,007	0
17	OVERHEAD THREE PHASE	58,358	0	74	58,358	0
18	SINGLE PHASE METERED CUSTS	2,535,447	0	387	2,535,447	0
19	THREE PHASE METERED CUSTS	121,597	0	2,412	121,597	0
20	TOTAL UNMETERED CUSTS	59,211	37,902	0	59,211	0
21	TOTAL CUSTOMERS	2,716,255	37,902	2,799	2,716,255	0
22	WEIGHTED CUSTOMERS	2,805,090	37,902	55,111	2,805,090	0
23	TOTAL METERS	2,673,403	0	2,799	2,673,403	0
24	RETAIL MWH SALES	84,459,603	748,664	32,456,950	84,459,603	0
SALARIES AND WAGES						
25	PRODUCTION	100,007	143	17,758	100,007	0
26	TRANSMISSION	42,718	9	16,115	42,718	0
27	DISTRIBUTION	126,195	7,519	11,484	126,195	0
28	CUSTOMER ACCOUNTING	55,710	526	687	55,710	0
29	CUSTOMER ASSISTANCE	23,438	2	144	23,438	0
30	SALES	27,685	2,998	599	27,685	0
31	TOTAL SALARIES AND WAGES	375,752	11,197	46,786	375,752	0
HEADCOUNT						
32	PRODUCTION	1,323	2	235	1,323	0
33	TRANSMISSION	991	0	174	991	0
34	DISTRIBUTION	2,654	124	252	2,654	0
35	CUSTOMER ACCOUNTING	591	6	7	591	0
36	CUSTOMER ASSISTANCE	278	0	2	278	0
37	SALES	318	34	7	318	0
38	TOTAL HEADCOUNT	6,154	166	677	6,154	0

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023
SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM

