

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
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GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
---	RATE BASE ---							
1	GROSS PLANT	39,637,050	20,111,489	3,995,054	6,055,322	1,365,150	100,663	1,053,626
2	ACCUMULATED DEPRECIATION	12,259,067	6,275,609	1,293,997	1,846,027	409,472	31,598	319,064
3	NUCLEAR FUEL	694,916	339,740	63,591	120,814	29,099	1,570	21,630
4	ACCUM. DEPR. OF NUCLEAR FUEL	386,918	189,162	35,406	67,267	16,202	874	12,043
5	NET ELECTRIC PLANT	27,685,981	13,986,458	2,729,251	4,262,842	968,575	69,760	744,148
	LESS: DEFERRED INCOME TAXES							
6	ACCOUNT 190	(626,130)	(316,658)	(66,233)	(97,253)	(22,398)	(1,546)	(17,164)
7	ACCOUNT 281 AND 282	6,222,910	3,136,862	611,739	956,388	216,850	15,613	166,533
8	ACCOUNT 283	615,910	322,039	78,703	81,649	17,326	1,727	14,268
9	TOTAL DEFERRED INCOME TAX	6,212,690	3,142,243	624,209	940,783	211,779	15,793	163,637
	ADD: OTHER RATE BASE ITEMS							
10	PLANT HELD FOR FUTURE USE	114,631	56,082	10,524	19,906	4,792	259	3,563
11	MATERIALS AND SUPPLIES	859,493	447,501	115,186	115,824	24,689	2,386	20,202
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,823)	(994)	(279)	(225)	(45)	(6)	(39)
13	MIN BANK BAL., PC, PREPAIDS	94,371	47,676	9,303	14,531	3,302	238	2,537
14	PREPAID PENSION ASSET	1,723,964	920,106	252,770	200,663	39,831	5,183	34,866
15	CUSTOMER DEPOSITS	(305,167)	(136,140)	(29,741)	(49,975)	(12,393)	(735)	0
16	OPERATING RESERVES	(455,362)	(236,432)	(67,785)	(59,827)	(13,123)	(1,242)	(10,699)
17	ENVIRONMENTAL CWP	10,902	5,330	998	1,895	456	25	339
18	UNAMORTIZED NBV OF RETIRED UNITS	489,711	239,416	44,813	85,138	20,506	1,106	15,242
19	CUSTOMER USAGE DATA ACCESS COSTS	136	59	63	10	0	1	2
20	TUO-FD REVENUE EROSION	593	0	0	593	0	0	0
21	SOFTWARE & CLOUD COMPUTING	20,781	11,321	3,172	2,575	513	63	443
22	OPRB RET. DRUG SUBS. TAX REG. ASSET	6,385	3,579	904	778	158	18	136
23	DEFERRED NUCLEAR OUTAGE COST	38,610	18,876	3,533	6,713	1,617	87	1,202
24	TAX REFORM REG. LIABILITY	(329,360)	(169,868)	(33,744)	(50,858)	(11,449)	(854)	(8,846)
25	ARO REGULATORY ASSET	4,668,676	2,283,861	427,902	810,745	195,143	10,562	145,114
26	ARO LIABILITY	(6,432,035)	(3,137,479)	(587,835)	(1,113,770)	(268,080)	(14,509)	(193,352)
27	ARO REGULATORY LIABILITY	85,635	41,867	7,836	14,888	3,586	193	2,665
28	CASH WORKING CAPITAL	(89,469)	(36,610)	(7,945)	(12,702)	(3,332)	(214)	(1,966)
29	TOTAL OTHER RATE BASE ITEMS	500,671	358,151	149,675	(13,099)	(13,827)	2,562	5,409
30	TOTAL INVESTMENT	21,973,962	11,202,366	2,254,717	3,308,960	742,969	56,529	585,920
---	REVENUES ---							
31	REVENUE FROM SALES	8,424,324	3,588,373	781,916	1,319,886	328,434	19,435	178,758
32	OTHER OPERATING REVENUES	248,632	125,537	19,831	28,139	6,579	440	4,914
33	TOTAL REVENUES	8,672,956	3,713,910	801,748	1,348,025	335,013	19,875	183,672
---	EXPENSES ---							
34	OPERATIONS & MAINTENANCE	4,853,395	1,961,136	418,326	653,714	177,105	11,978	112,269
35	DEPRECIATION EXPENSE	1,267,569	637,557	126,183	196,929	44,843	3,158	34,438
36	NUCLEAR DECOMMISSIONING	4,338	2,121	397	754	182	10	135
37	TAXES OTHER THAN INCOME TAXES	467,207	221,970	48,188	72,298	16,822	1,157	11,371
38	AMORT. OF INVESTMENT TAX CREDITS	(7,585)	(3,461)	(648)	(1,231)	(296)	(16)	(220)
39	AMORT. OF ENVIRONMENTAL CWP	7,268	3,553	665	1,264	304	16	226
40	AMORT. OF RETIRED UNITS	67,049	32,780	6,136	11,657	2,808	151	2,087
41	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,386	603	518	105	12	91
42	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(585)	(134)	(203)	(46)	(3)	(25)
43	SUBTOTAL EXPENSES	6,662,236	2,857,458	599,716	935,700	241,627	16,463	160,373

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
---	RATE BASE ---					
1	GROSS PLANT	39,637,050	591,970	5,721,657	38,994,931	642,119
2	ACCUMULATED DEPRECIATION	12,259,067	172,885	1,710,155	12,056,798	200,269
3	NUCLEAR FUEL	694,916	0	118,473	694,916	0
4	ACCUM. DEPR. OF NUCLEAR FUEL	386,918	0	65,964	386,918	0
5	NET ELECTRIC PLANT	27,685,981	419,085	4,064,011	27,244,131	441,850
	LESS: DEFERRED INCOME TAXES					
6	ACCOUNT 190	(626,130)	(5,843)	(92,791)	(619,886)	(6,243)
7	ACCOUNT 281 AND 282	6,222,910	89,318	908,882	6,102,185	120,725
8	ACCOUNT 283	615,910	11,352	83,187	610,251	5,659
9	TOTAL DEFERRED INCOME TAX	6,212,690	94,827	899,278	6,092,550	120,140
	ADD: OTHER RATE BASE ITEMS					
10	PLANT HELD FOR FUTURE USE	114,631	13	19,492	114,631	0
11	MATERIALS AND SUPPLIES	859,493	14,930	103,640	844,358	15,135
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,823)	(44)	(191)	(1,823)	0
13	MIN BANK BAL., PG. PREPAIDS	94,371	1,429	13,853	92,868	1,503
14	PREPAID PENSION ASSET	1,723,964	38,537	217,806	1,709,761	14,203
15	CUSTOMER DEPOSITS	(305,167)	0	(76,183)	(305,167)	0
16	OPERATING RESERVES	(455,362)	(4,823)	(54,791)	(448,720)	(6,642)
17	ENVIRONMENTAL CWIP	10,902	0	1,859	10,902	0
18	UNAMORTIZED NBV OF RETIRED UNITS	489,711	0	83,489	489,711	0
19	CUSTOMER USAGE DATA ACCESS COSTS	136	0	1	136	0
20	TOU-FD REVENUE EROSION	593	0	593	0	0
21	SOFTWARE & CLOUD COMPUTING	20,781	500	2,194	20,781	0
22	OPRB RET. DRUG SUBS. TAX REG. ASSET	6,385	133	678	6,385	0
23	DEFERRED NUCLEAR OUTAGE COST	38,610	0	6,582	38,610	0
24	TAX REFORM REG. LIABILITY	(329,360)	(5,126)	(48,614)	(329,360)	0
25	ARO REGULATORY ASSET	4,668,676	712	794,637	4,668,676	0
26	ARO LIABILITY	(6,432,035)	(978)	(1,091,641)	(6,413,644)	(18,391)
27	ARO REGULATORY LIABILITY	85,635	0	14,600	85,635	0
28	CASH WORKING CAPITAL	(89,469)	(1,173)	(24,938)	(88,879)	(589)
29	TOTAL OTHER RATE BASE ITEMS	500,671	44,110	(37,528)	495,452	5,219
30	TOTAL INVESTMENT	21,973,962	368,368	3,127,204	21,647,033	326,929
---	REVENUES ---					
31	REVENUE FROM SALES	8,424,324	136,234	2,015,632	8,368,668	55,656
32	OTHER OPERATING REVENUES	248,632	1,451	31,511	218,402	30,229
33	TOTAL REVENUES	8,672,956	137,685	2,047,143	8,587,071	85,886
---	EXPENSES ---					
34	OPERATIONS & MAINTENANCE	4,853,395	56,174	1,437,678	4,828,381	25,014
35	DEPRECIATION EXPENSE	1,267,569	23,604	186,725	1,253,438	14,131
36	NUCLEAR DECOMMISSIONING	4,338	0	740	4,338	0
37	TAXES OTHER THAN INCOME TAXES	467,207	7,939	84,261	463,807	3,400
38	AMORT. OF INVESTMENT TAX CREDITS	(7,585)	0	(1,207)	(7,079)	(506)
39	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,239	7,268	0
40	AMORT. OF RETIRED UNITS	67,049	0	11,431	67,049	0
41	AMORT. OF DEF. HEALTHCARE COSTS	4,256	89	452	4,256	0
42	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(25)	(239)	(1,260)	0
43	SUBTOTAL EXPENSES	6,662,236	87,781	1,721,080	6,620,199	42,038

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
44	INCOME TAXES	164,173	41,146	15,795	52,408	11,966	(22)	(3,295)
45	TOTAL EXPENSES	6,826,409	2,898,604	615,511	988,108	253,593	16,441	157,078
--- RETURN ---								
46	OPERATING INCOME	1,846,547	815,306	186,237	359,917	81,419	3,434	26,594
47	INTEREST ON CUSTOMER DEPOSITS	(6,786)	(3,028)	(661)	(1,111)	(276)	(16)	0
48	NET INCOME	1,839,760	812,279	185,576	358,805	81,144	3,417	26,594
49	RETURN ON INVESTMENT	8.37%	7.25%	8.23%	10.84%	10.92%	6.05%	4.54%

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
44	INCOME TAXES	164,173	6,881	33,427	158,306	5,867
45	TOTAL EXPENSES	6,826,409	94,662	1,754,507	6,778,504	47,905
--- RETURN ---						
46	OPERATING INCOME	1,846,547	43,023	292,636	1,808,566	37,980
47	INTEREST ON CUSTOMER DEPOSITS	(6,786)	0	(1,694)	(6,786)	0
48	NET INCOME	1,839,760	43,023	290,942	1,801,780	37,980
49	RETURN ON INVESTMENT	8.37%	11.68%	9.30%	8.32%	11.62%

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

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

1 (A)	From Schedule 2.00.
2 (B)	From Schedule 2.01.
3 (C)	From Schedule 2.03.
4 (C)	
5 (D)	Gross Plant plus Nuclear Fuel minus Accumulated Provision for Depreciation minus Accumulated Depreciation of Nuclear Fuel.
6 (C)	
7 (C)	
8 (C)	
10 (C)	
11 (E)	From Schedule 2.02.
12 (F)	Allocated per Total Plant Materials and Supplies from Schedule 2.02.
13 (C)	
14 (C)	
15 (G)	Allocated on Total Revenue for applicable rates.
16 (C)	
17 (H)	Allocated per Level A demand allocator from Schedule 2.60.
18 (H)	
19 (I)	Allocated per Customer Assistance Expense from Schedule 2.20.
20 (J)	Allocated on Base Revenue for TOU-FD rate.
21 (K)	Allocated per Intangible Gross Plant from Schedule 2.00.
22 (L)	Allocated per total headcount from Schedule 2.60.
23 (H)	
24 (M)	Allocated per Accumulated Deferred Income Taxes from Schedule 2.03.
25 (N)	Allocated per net plant ARO.
26 (C)	
27 (H)	
28 (O)	From Schedule 1.02.
31 (P)	From Schedule 2.10.
32 (P)	
34 (Q)	From Schedule 2.20.
35 (R)	From Schedule 2.30.
36 (H)	
37 (S)	From Schedule 2.40.
38 (S)	
39 (H)	
40 (H)	
41 (L)	
42 (T)	Direct assignment to rate or rate group - revenues reflect annualized base revenue for the period.
44 (U)	From Schedule 1.05.
47 (V)	Allocated per Customer Deposits.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT / INSTITUTION (9)
1	TOTAL EXPENSES	6,826,409	2,898,604	615,511	988,108	253,593	16,441	157,078
2	LESS:							
3	NUCLEAR FUEL EXPENSE	127,968	45,212	8,346	19,128	5,794	318	3,237
4	DEPRECIATION EXPENSE	1,267,569	637,557	126,183	196,929	44,843	3,158	34,438
5	DEFERRED INCOME TAXES	(125,434)	(63,895)	(12,864)	(18,884)	(4,243)	(323)	(3,342)
6	AMORT. OF INVESTMENT TAX CREDITS	(7,585)	(3,461)	(648)	(1,231)	(296)	(16)	(220)
7	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,553	665	1,264	304	16	226
8	AMORT. OF RETIRED UNITS	67,049	32,780	6,136	11,657	2,808	151	2,087
9	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,386	603	518	105	12	91
10	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(585)	(134)	(203)	(46)	(3)	(25)
10	CWC ALLOCATOR	5,486,578	2,245,056	487,223	778,931	204,324	13,127	120,586
11	CASH WORKING CAPITAL	(89,469)	(36,610)	(7,945)	(12,702)	(3,332)	(214)	(1,966)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
1	TOTAL EXPENSES	6,826,409	94,662	1,754,507	6,778,504	47,905
2	LESS:					
3	NUCLEAR FUEL EXPENSE	127,968	1,189	44,745	127,968	0
4	DEPRECIATION EXPENSE	1,267,569	23,604	186,725	1,253,438	14,131
5	DEFERRED INCOME TAXES	(125,434)	(2,101)	(17,920)	(123,572)	(1,862)
6	AMORT. OF INVESTMENT TAX CREDITS	(7,585)	0	(1,207)	(7,079)	(506)
7	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,239	7,268	0
8	AMORT. OF RETIRED UNITS	67,049	0	11,431	67,049	0
9	AMORT. OF DEF. HEALTHCARE COSTS	4,256	89	452	4,256	0
10	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(25)	(239)	(1,260)	0
10	CWC ALLOCATOR	5,486,578	71,906	1,529,282	5,450,435	36,143
11	CASH WORKING CAPITAL	(89,469)	(1,173)	(24,938)	(88,879)	(589)

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 HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO.	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
STATE TAX CALCULATION								
1	REVENUE	8,672,956	3,713,910	801,748	1,348,025	335,013	19,875	183,672
2	LESS:							
3	O&M EXPENSES	4,853,395	1,961,136	418,326	653,714	177,105	11,978	112,269
4	DEPRECIATION & NUCLEAR DECOMM.	1,271,906	639,678	126,580	197,683	45,025	3,168	34,573
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,386	603	518	105	12	91
6	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,553	665	1,264	304	16	226
7	AMORT. OF RETIRED UNITS	67,049	32,780	6,136	11,657	2,808	151	2,087
8	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(585)	(134)	(203)	(46)	(3)	(25)
9	TAXES OTHER THAN INC. TAX	467,207	221,970	48,188	72,298	16,822	1,157	11,371
10	INTEREST EXPENSE	338,843	172,743	34,768	51,025	11,457	872	9,035
	NET INCOME BEFORE INC. TAXES	1,664,292	680,249	166,616	360,069	81,632	2,524	14,044
11	PLUS:							
12	NON-DEDUCTIBLE DEPRECIATION	59,359	30,261	6,091	8,939	2,007	153	1,583
13	OTHER NON-DEDUCTIBLE ITEMS	16,193	8,255	1,662	2,438	548	42	432
14	LESS:							
15	SPECIAL DIVIDENDS DEDUCTION	(1,287)	(656)	(132)	(194)	(44)	(3)	(34)
16	STATE INCOME TAX DEDUCTION	94,671	39,117	9,488	20,207	4,580	148	875
17	INCOME SUBJECT TO STATE TAX	1,646,459	680,304	165,012	351,433	79,650	2,573	15,217
18	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%
19	TAX ON ORDINARY INCOME	94,671	39,117	9,488	20,207	4,580	148	875
20	STATE TAX CREDITS	(83,427)	(42,531)	(8,560)	(12,563)	(2,821)	(215)	(2,225)
21	PRIOR YEAR ADJUSTMENT	(123)	(63)	(13)	(19)	(4)	(0)	(3)
22	TAX RATE DIFFERENTIAL	2,177	1,110	223	328	74	6	58
23	NET STATE INCOME TAX	13,298	(2,367)	1,139	7,954	1,829	(61)	(1,295)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO.	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
STATE TAX CALCULATION						
1	REVENUE	8,672,956	137,685	2,047,143	8,587,071	85,886
2	LESS:					
3	O&M EXPENSES	4,853,395	56,174	1,437,678	4,826,381	25,014
4	DEPRECIATION & NUCLEAR DECOMM.	1,271,906	23,604	187,464	1,257,776	14,131
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	89	452	4,256	0
6	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,239	7,268	0
7	AMORT. OF RETIRED UNITS	67,049	0	11,431	67,049	0
8	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(25)	(239)	(1,260)	0
9	TAXES OTHER THAN INC. TAX	467,207	7,939	84,261	463,807	3,400
10	INTEREST EXPENSE	338,843	5,680	48,222	333,802	5,041
	NET INCOME BEFORE INC. TAXES	1,664,292	44,224	276,634	1,625,991	38,301
11	PLUS:					
12	NON-DEDUCTIBLE DEPRECIATION	59,359	995	8,448	58,476	883
13	OTHER NON-DEDUCTIBLE ITEMS	16,193	271	2,305	15,952	241
14	LESS:					
15	SPECIAL DIVIDENDS DEDUCTION	(1,287)	(22)	(183)	(1,268)	(19)
16	STATE INCOME TAX DEDUCTION	94,671	2,475	15,636	92,527	2,145
17	INCOME SUBJECT TO STATE TAX	1,646,459	43,037	271,933	1,609,160	37,299
18	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%
19	TAX ON ORDINARY INCOME	94,671	2,475	15,636	92,527	2,145
20	STATE TAX CREDITS	(83,427)	(1,399)	(11,873)	(82,186)	(1,241)
21	PRIOR YEAR ADJUSTMENT	(123)	(2)	(18)	(122)	(2)
22	TAX RATE DIFFERENTIAL	2,177	37	310	2,145	32
23	NET STATE INCOME TAX	13,298	1,111	4,056	12,364	934

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
FEDERAL TAX CALCULATION								
22	REVENUE	8,672,956	3,713,910	801,748	1,348,025	335,013	19,875	183,672
23	LESS:							
23	O & M EXPENSES	4,853,395	1,961,136	418,326	653,714	177,105	11,978	112,269
24	DEPRECIATION & NUCLEAR DECOMM.	1,271,906	639,678	126,580	197,683	45,025	3,168	34,573
25	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,386	603	518	105	12	91
26	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,553	665	1,264	304	16	226
27	AMORT. OF RETIRED UNITS	67,049	32,780	6,136	11,657	2,808	151	2,087
28	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(585)	(134)	(203)	(46)	(3)	(25)
29	TAXES OTHER THAN INC. TAX	467,207	221,970	48,188	72,298	16,822	1,157	11,371
30	INTEREST EXPENSE	338,843	172,743	34,768	51,025	11,457	872	9,035
31	NET INCOME BEFORE INC. TAXES	1,664,292	680,249	166,616	360,069	81,632	2,524	14,044
32	PLUS:							
32	NON-DEDUCTIBLE DEPRECIATION	60,966	31,081	6,256	9,181	2,061	157	1,626
33	OTHER NON-DEDUCTIBLE ITEMS	16,193	8,255	1,662	2,438	548	42	432
34	LESS:							
34	SPECIAL DIVIDENDS DEDUCTION	(1,287)	(656)	(132)	(194)	(44)	(3)	(34)
35	STATE INCOME TAX DEDUCTION	94,671	39,117	9,488	20,207	4,580	148	875
36	INCOME SUBJECT TO FED. TAX	1,648,066	681,123	165,177	351,675	79,704	2,578	15,260
37	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
38	TAX ON ORDINARY INCOME	346,094	143,036	34,687	73,852	16,738	541	3,205
39	TAX RATE DIFFERENTIAL	(207,541)	(105,805)	(21,295)	(31,253)	(7,017)	(534)	(5,534)
40	PRIOR YEAR ADJUSTMENT	(3,751)	(1,912)	(385)	(565)	(127)	(10)	(100)
41	STATE TAX CREDITS	17,520	8,932	1,798	2,638	592	45	467
42	FEDERAL TAX CREDITS	(1,447)	(738)	(148)	(218)	(49)	(4)	(39)
43	NET FEDERAL INCOME TAX	150,875	43,513	14,656	44,455	10,137	39	(2,001)
44	TOTAL INCOME TAXES	164,173	41,146	15,795	52,408	11,966	(22)	(3,295)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO.	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
FEDERAL TAX CALCULATION						
22	REVENUE	8,672,956	137,685	2,047,143	8,587,071	85,886
23	LESS:					
23	O & M EXPENSES	4,853,395	56,174	1,437,678	4,826,381	25,014
24	DEPRECIATION & NUCLEAR DECOMM.	1,271,906	23,604	187,464	1,257,776	14,131
25	AMORT. OF DEF. HEALTHCARE COSTS	4,256	89	452	4,256	0
26	AMORT. OF ENVIRONMENTAL CWIP	7,268	0	1,239	7,268	0
27	AMORT. OF RETIRED UNITS	67,049	0	11,431	67,049	0
28	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(25)	(239)	(1,260)	0
29	TAXES OTHER THAN INC. TAX	467,207	7,939	84,261	463,807	3,400
30	INTEREST EXPENSE	338,843	5,680	48,222	333,802	5,041
31	NET INCOME BEFORE INC. TAXES	1,664,292	44,224	276,634	1,625,991	38,301
32	PLUS:					
32	NON-DEDUCTIBLE DEPRECIATION	60,966	1,022	8,676	60,059	907
33	OTHER NON-DEDUCTIBLE ITEMS	16,193	271	2,305	15,952	241
34	LESS:					
34	SPECIAL DIVIDENDS DEDUCTION	(1,287)	(22)	(183)	(1,268)	(19)
35	STATE INCOME TAX DEDUCTION	94,671	2,475	15,636	92,527	2,145
36	INCOME SUBJECT TO FED. TAX	1,648,066	43,064	272,162	1,610,743	37,323
37	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%
38	TAX ON ORDINARY INCOME	346,094	9,044	57,154	338,256	7,838
39	TAX RATE DIFFERENTIAL	(207,541)	(3,479)	(29,536)	(204,453)	(3,088)
40	PRIOR YEAR ADJUSTMENT	(3,751)	(63)	(534)	(3,695)	(56)
41	STATE TAX CREDITS	17,520	294	2,493	17,259	261
42	FEDERAL TAX CREDITS	(1,447)	(24)	(206)	(1,426)	(22)
43	NET FEDERAL INCOME TAX	150,875	5,771	29,372	145,942	4,933
44	TOTAL INCOME TAXES	164,173	6,881	33,427	158,306	5,867

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 Investment from Schedule 1.00.
12 (C)	
13 (C)	
14 (D)	Tax on Ordinary Income from line 17.
16 (E)	State Income Tax Rate.
17 (F)	Line 15 times line 16.
18 (C)	
19 (C)	
20 (C)	
21 (G)	Sum of lines 17-20.
22 (A)	
23 (A)	
24 (A)	
25 (A)	
26 (A)	
27 (A)	
28 (A)	
29 (A)	
30 (B)	
32 (C)	
33 (C)	
34 (C)	
35 (H)	State Income Tax Deduction from line 14.
37 (I)	Federal Income Tax Rate.
38 (J)	Line 36 times line 37.
39 (C)	
40 (C)	
41 (C)	
42 (C)	
43 (K)	Sum of lines 38-42.
44 (L)	Line 21 + line 43.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PRODUCTION PLANT								
LAND								
1	STEAM	46,934	22,946	4,295	8,160	1,965	106	1,461
2	NUCLEAR	1,095	535	100	190	46	2	34
3	HYDRO	35,728	17,467	3,269	6,211	1,496	81	1,112
4	OTHER	36,971	18,075	3,383	6,428	1,548	84	1,151
5	TOTAL LAND	120,729	59,023	11,048	20,989	5,055	273	3,758
EQUIPMENT								
6	STEAM	8,988,340	4,394,342	822,509	1,562,660	376,379	20,302	279,765
7	NUCLEAR	5,102,775	2,494,714	466,947	887,138	213,674	11,526	158,826
8	HYDRO	808,558	395,239	73,990	140,571	33,858	1,826	25,167
9	OTHER	3,427,922	1,675,889	313,684	595,958	143,541	7,743	106,695
10	TOTAL EQUIPMENT	18,327,595	8,960,245	1,677,130	3,186,327	767,451	41,397	570,453
11	PRODUCTION PLANT	18,448,324	9,019,268	1,688,178	3,207,316	772,507	41,670	574,211
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	337,009	0	0	0	0	0	0
15	TOTAL PRODUCTION PLANT	18,803,592	9,019,268	1,688,178	3,207,316	772,507	41,670	574,211
TRANSMISSION PLANT								
ACCOUNT 350 - LAND								
SUBSTATIONS								
16	LEVEL B-2	30,891	15,102	2,827	5,370	1,294	70	961
17	LEVEL C	14,415	7,054	1,320	2,508	604	33	449
18	LEVEL D	0	0	0	0	0	0	0
19	LEVEL E	112	46	9	17	5	0	3
20	LEVEL F	51	25	4	8	2	0	2
21	TOTAL SUBSTATIONS	45,469	22,228	4,160	7,905	1,905	103	1,415
LINES								
22	LEVEL B-2	337,686	165,097	30,902	58,710	14,141	763	10,511
23	LEVEL D	38,464	15,220	2,846	5,701	2,120	71	1,018
24	TOTAL LINES	376,159	180,317	33,748	64,411	16,260	834	11,529
25	TOTAL ACCOUNT 350	421,628	202,545	37,908	72,316	18,165	936	12,944
ACCOUNTS 352 & 353								
26	LEVEL B-1	447,523	218,791	40,952	77,804	18,740	1,011	13,929
27	LEVEL B-2	1,551,554	758,545	141,980	269,744	64,970	3,505	48,293
28	LEVEL C	876,191	428,775	80,256	152,475	36,725	1,981	27,298
29	LEVEL D	2,676	1,059	198	397	147	5	71
30	LEVEL E	16,465	6,802	1,272	2,530	746	32	455
31	LEVEL F	3,118	1,538	261	520	107	14	92
32	TOTAL ACCOUNTS 352 & 353	2,897,547	1,415,510	264,920	503,469	121,435	6,547	90,138
ACCOUNT 354 - TOWERS & FIXTURES								
33	LEVEL B-2	1,050,054	513,365	96,089	182,556	43,970	2,372	32,683
34	LEVEL D	46,131	18,253	3,414	6,838	2,542	85	1,221
35	TOTAL ACCOUNT 354	1,096,185	531,618	99,502	189,394	46,512	2,457	33,905

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

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

	PRODUCTION PLANT					
	LAND					
1	STEAM	46,934	0	8,002	46,934	0
2	NUCLEAR	1,095	0	187	1,095	0
3	HYDRO	35,728	0	6,091	35,728	0
4	OTHER	36,971	0	6,303	36,971	0
5	TOTAL LAND	120,729	0	20,582	120,729	0
	EQUIPMENT					
6	STEAM	8,988,340	0	1,532,382	8,988,340	0
7	NUCLEAR	5,102,775	0	869,950	5,102,775	0
8	HYDRO	808,558	0	137,848	808,558	0
9	OTHER	3,427,922	0	584,411	3,427,922	0
10	TOTAL EQUIPMENT	18,327,595	0	3,124,591	18,327,595	0
11	PRODUCTION PLANT	18,448,324	0	3,145,173	18,448,324	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	337,009	0	0	0	337,009
15	TOTAL PRODUCTION PLANT	18,803,592	0	3,145,173	18,448,324	355,269

	TRANSMISSION PLANT					
	ACCOUNT 350 - LAND					
	SUBSTATIONS					
16	LEVEL B-2	30,891	0	5,266	30,891	0
17	LEVEL C	14,415	0	2,446	14,415	0
18	LEVEL D	0	0	0	0	0
19	LEVEL E	112	0	32	112	0
20	LEVEL F	51	1	9	51	0
21	TOTAL SUBSTATIONS	45,469	1	7,753	45,469	0
	LINES					
22	LEVEL B-2	337,696	0	57,572	337,696	0
23	LEVEL D	38,464	0	11,488	38,464	0
24	TOTAL LINES	376,159	0	69,060	376,159	0
25	TOTAL ACCOUNT 350	421,628	1	76,813	421,628	0
	ACCOUNTS 352 & 353					
26	LEVEL B-1	447,523	0	76,296	447,523	0
27	LEVEL B-2	1,551,554	0	264,518	1,551,554	0
28	LEVEL C	876,191	0	148,682	876,191	0
29	LEVEL D	2,676	0	799	2,676	0
30	LEVEL E	16,485	0	4,649	16,485	0
31	LEVEL F	3,118	47	538	3,118	0
32	TOTAL ACCOUNTS 352 & 353	2,897,547	47	495,482	2,897,547	0
	ACCOUNT 354 - TOWERS & FIXTURES					
33	LEVEL B-2	1,050,054	0	179,019	1,050,054	0
34	LEVEL D	46,131	0	13,778	46,131	0
35	TOTAL ACCOUNT 354	1,096,185	0	192,797	1,096,185	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT / INSTITUTION (9)
36	ACCOUNT 355 - POLES & FIXTURES							
37	LEVEL B-2	706,035	345,176	64,608	122,747	29,565	1,595	21,976
38	LEVEL D	145,400	57,533	10,759	21,553	8,012	267	3,850
	TOTAL ACCOUNT 355	851,435	402,709	75,367	144,300	37,577	1,862	25,825
39	ACCOUNT 356 - OVHD. CONDUCTORS							
40	LEVEL B-2	1,447,754	707,798	132,482	251,698	60,823	3,270	45,062
41	LEVEL D	223,403	88,397	16,531	33,115	12,310	411	5,915
	TOTAL ACCOUNT 356	1,671,157	796,195	149,013	284,813	72,934	3,681	50,977
42	ACCOUNT 357 - UND.G. CONDUIT							
43	LEVEL B-2	9,870	4,825	903	1,716	413	22	307
44	LEVEL D	2,009	795	149	298	111	4	53
	TOTAL ACCOUNT 357	11,879	5,620	1,052	2,014	524	26	360
45	ACCOUNT 358 - UND.G. CONDUCTORS							
46	LEVEL B-2	21,583	10,552	1,975	3,752	904	49	672
47	LEVEL D	3,232	1,279	239	479	178	6	86
	TOTAL ACCOUNT 358	24,815	11,831	2,214	4,231	1,082	55	757
48	ACCOUNT 359 - ROADS & TRAILS							
49	LEVEL B-2	9,157	4,477	838	1,592	383	21	285
50	LEVEL D	113	45	8	17	6	0	3
	TOTAL ACCOUNT 359	9,270	4,522	846	1,609	390	21	288
51	TOTAL TRANSMISSION PLANT	6,983,917	3,370,548	630,823	1,202,145	298,617	15,585	215,195
52	REMOVE SCHERER 4 TSA	(267,843)	(130,947)	(24,510)	(46,566)	(11,216)	(605)	(8,337)
53	TRANSMISSION PLANT	6,716,074	3,239,602	606,313	1,155,580	287,402	14,980	206,858
54	SCHERER 4 TSA	267,843	0	0	0	0	0	0
55	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
56	WHOLESALE BLOCK POWER SALES	5,747	0	0	0	0	0	0
57	TOTAL TRANSMISSION PLANT	6,989,664	3,239,602	606,313	1,155,580	287,402	14,980	206,858
DISTRIBUTION PLANT								
58	ACCOUNT 360 - LAND							
59	SUBSTATIONS	98,397	48,152	9,013	17,123	4,124	222	3,066
60	LEVEL C	7	3	0	1	0	0	0
61	LEVEL D	2,711	1,119	209	416	123	5	75
62	LEVEL E	2,858	1,410	240	476	98	13	85
63	LEVEL F	130	72	12	24	3	1	4
64	LEVEL G	104,103	50,755	9,474	18,040	4,349	241	3,229
65	TOTAL SUBSTATIONS	164,271	102,337	15,463	18,890	4,362	308	3,397
66	LINES - LEVEL F	60,168	52,182	5,989	850	13	66	168
67	TOTAL ACCOUNT 360							
68	ACCOUNT 361 - STRUCTURES							
69	LEVEL C	243,443	119,132	22,298	42,364	10,204	550	7,585
70	LEVEL D	902	357	67	134	50	2	24
71	LEVEL E	19,251	7,943	1,485	2,955	871	37	531
	LEVEL F	2,468	1,218	207	411	85	11	73
	LEVEL G	1,148	636	108	212	30	6	32
	TOTAL ACCOUNT 361	267,212	129,286	24,166	46,076	11,239	606	8,245

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
36	ACCOUNT 355 - POLES & FIXTURES					
37	LEVEL B-2	706,035	0	120,369	706,035	0
38	LEVEL D	145,400	0	43,427	145,400	0
	TOTAL ACCOUNT 355	851,435	0	163,795	851,435	0
39	ACCOUNT 356 - OVHD. CONDUCTORS					
40	LEVEL B-2	1,447,754	0	246,821	1,447,754	0
41	LEVEL D	223,403	0	66,724	223,403	0
	TOTAL ACCOUNT 356	1,671,157	0	313,545	1,671,157	0
42	ACCOUNT 357 - UND.G. CONDUIT					
43	LEVEL B-2	9,870	0	1,683	9,870	0
44	LEVEL D	2,009	0	600	2,009	0
	TOTAL ACCOUNT 357	11,879	0	2,283	11,879	0
45	ACCOUNT 358 - UND.G. CONDUCTORS					
46	LEVEL B-2	21,583	0	3,680	21,583	0
47	LEVEL D	3,232	0	965	3,232	0
	TOTAL ACCOUNT 358	24,815	0	4,645	24,815	0
48	ACCOUNT 359 - ROADS & TRAILS					
49	LEVEL B-2	9,157	0	1,561	9,157	0
50	LEVEL D	113	0	34	113	0
	TOTAL ACCOUNT 359	9,270	0	1,595	9,270	0
51	TOTAL TRANSMISSION PLANT	6,983,917	48	1,250,955	6,983,917	0
52	REMOVE SCHERER 4 TSA	(267,843)	0	(45,663)	(267,843)	0
53	TRANSMISSION PLANT	6,716,074	48	1,205,291	6,716,074	0
54	SCHERER 4 TSA	267,843	0	0	0	267,843
55	DALTON / TRI-COUNTY	0	0	0	0	0
56	WHOLESALE BLOCK POWER SALES	5,747	0	0	0	5,747
57	TOTAL TRANSMISSION PLANT	6,989,664	48	1,205,291	6,716,074	273,590
DISTRIBUTION PLANT						
58	ACCOUNT 360 - LAND					
59	SUBSTATIONS					
60	LEVEL C	98,397	0	16,697	98,397	0
61	LEVEL D	7	0	2	7	0
62	LEVEL E	2,711	0	765	2,711	0
63	LEVEL F	2,858	43	493	2,858	0
64	LEVEL G	130	2	12	130	0
65	TOTAL SUBSTATIONS	104,103	45	17,968	104,103	0
	LINES - LEVEL F	60,168	844	56	60,168	0
	TOTAL ACCOUNT 360	164,271	889	18,024	164,271	0
66	ACCOUNT 361 - STRUCTURES					
67	LEVEL C	243,443	0	41,310	243,443	0
68	LEVEL D	902	0	269	902	0
69	LEVEL E	19,251	0	5,429	19,251	0
70	LEVEL F	2,468	37	425	2,468	0
71	LEVEL G	1,148	20	104	1,148	0
	TOTAL ACCOUNT 361	267,212	57	47,538	267,212	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ACCOUNT 362 - STATION EQUIPMENT								
72	LEVEL C	1,509,209	738,549	138,238	262,632	63,257	3,412	47,020
73	LEVEL D	6,182	2,446	457	916	341	11	164
74	LEVEL E	178,798	73,770	13,796	27,442	8,090	343	4,936
75	LEVEL F	35,527	17,531	2,979	5,921	1,218	163	1,053
76	LEVEL G	8,721	4,833	821	1,613	228	45	241
77	TOTAL ACCOUNT 362	1,738,436	837,130	156,291	298,524	73,133	3,974	53,413
ACCOUNT 364 - POLES								
78	LEVEL F	371,998	322,623	37,028	5,254	83	409	1,039
79	CUSTOMER	576,466	284,462	48,331	96,069	19,765	2,643	17,085
80	DEMAND	948,464	607,085	85,359	101,323	19,848	3,052	18,125
81	LEVEL G	95,475	82,839	9,504	1,343	17	105	265
82	CUSTOMER	147,953	81,996	13,931	27,362	3,861	761	4,085
83	DEMAND	243,428	164,835	23,435	28,705	3,878	866	4,350
84	TOTAL LEVEL G	1,191,892	771,920	108,794	130,028	23,726	3,918	22,474
ACCOUNT 365 - OVHD. CONDUCTORS								
85	LEVEL F	500,148	433,764	49,784	7,064	112	550	1,397
86	CUSTOMER	652,428	321,946	54,699	106,729	22,370	2,991	19,337
87	DEMAND	1,152,576	755,710	104,483	115,793	22,481	3,541	20,734
88	LEVEL G	121,112	105,083	12,056	1,703	22	133	336
89	CUSTOMER	157,987	87,557	14,876	29,218	4,123	813	4,362
90	DEMAND	279,099	192,641	26,932	30,921	4,145	946	4,698
91	TOTAL LEVEL G	1,431,676	948,351	131,416	146,714	26,626	4,487	25,432
ACCOUNT 366 - UND.G. CONDUIT								
92	LEVEL F	49,269	42,730	4,904	696	11	54	138
93	CUSTOMER	371,042	183,094	31,108	61,835	12,722	1,701	10,997
94	DEMAND	420,311	225,824	36,012	62,531	12,733	1,755	11,135
95	LEVEL G	17,695	15,353	1,762	249	3	19	49
96	CUSTOMER	49,710	27,549	4,681	9,193	1,297	256	1,373
97	DEMAND	67,405	42,903	6,442	9,442	1,300	275	1,422
98	TOTAL LEVEL G	487,717	268,726	42,454	71,973	14,033	2,031	12,556
ACCOUNT 367 - UND.G. CONDUCTORS								
99	LEVEL F	233,496	202,505	23,242	3,298	52	257	652
100	CUSTOMER	1,758,448	867,721	147,427	293,049	60,292	8,062	52,117
101	DEMAND	1,991,944	1,070,226	170,669	296,347	60,344	8,319	52,769
102	LEVEL G	15,331	13,302	1,526	216	3	17	42
103	CUSTOMER	115,453	63,985	10,871	21,352	3,013	594	3,188
104	DEMAND	130,784	77,286	12,397	21,567	3,016	611	3,230
105	TOTAL LEVEL G	2,122,728	1,147,512	183,067	317,914	63,360	8,930	56,000

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ACCOUNT 362 - STATION EQUIPMENT						
72	LEVEL C	1,509,209	0	256,100	1,509,209	0
73	LEVEL D	6,182	0	1,846	6,182	0
74	LEVEL E	178,798	0	50,421	178,798	0
75	LEVEL F	35,527	537	6,125	35,527	0
76	LEVEL G	8,721	148	792	8,721	0
77	TOTAL ACCOUNT 362	1,738,436	686	315,285	1,738,436	0
ACCOUNT 364 - POLES						
78	LEVEL F	371,998	5,217	344	371,998	0
79	CUSTOMER	576,466	8,720	99,390	576,466	0
80	DEMAND	948,464	13,937	99,734	948,464	0
81	TOTAL LEVEL F					
81	LEVEL G	95,475	1,340	63	95,475	0
82	CUSTOMER	147,953	2,514	13,443	147,953	0
83	DEMAND	243,428	3,853	13,505	243,428	0
84	TOTAL LEVEL G	1,191,892	17,790	113,239	1,191,892	0
ACCOUNT 365 - OVHD. CONDUCTORS						
85	LEVEL F	500,148	7,014	463	500,148	0
86	CUSTOMER	652,428	9,869	112,487	652,428	0
87	DEMAND	1,152,576	16,883	112,950	1,152,576	0
88	TOTAL LEVEL F					
88	LEVEL G	121,112	1,699	79	121,112	0
89	CUSTOMER	157,987	2,684	14,354	157,987	0
90	DEMAND	279,099	4,383	14,434	279,099	0
91	TOTAL LEVEL G	1,431,676	21,267	127,383	1,431,676	0
ACCOUNT 366 - UND.G. CONDUIT						
92	LEVEL F	49,269	691	46	49,269	0
93	CUSTOMER	371,042	5,613	63,973	371,042	0
94	DEMAND	420,311	6,304	64,018	420,311	0
95	TOTAL LEVEL F					
95	LEVEL G	17,695	248	12	17,695	0
96	CUSTOMER	49,710	845	4,517	49,710	0
97	DEMAND	67,405	1,093	4,528	67,405	0
98	TOTAL LEVEL G	487,717	7,397	68,546	487,717	0
ACCOUNT 367 - UND.G. CONDUCTORS						
99	LEVEL F	233,496	3,275	216	233,496	0
100	CUSTOMER	1,758,448	26,600	303,179	1,758,448	0
101	DEMAND	1,991,944	29,875	303,395	1,991,944	0
102	TOTAL LEVEL F					
102	LEVEL G	15,331	215	10	15,331	0
103	CUSTOMER	115,453	1,962	10,490	115,453	0
104	DEMAND	130,784	2,177	10,500	130,784	0
105	TOTAL LEVEL G	2,122,728	32,051	313,895	2,122,728	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ACCOUNT 368 - LINE TRANSFORMERS								
106	LEVEL F	36,499	31,655	3,633	516	8	40	102
107	CUSTOMER DEMAND	167,420	82,615	14,036	27,901	5,740	768	4,962
108	TOTAL LEVEL F	203,919	114,270	17,670	28,416	5,748	808	5,064
	LEVEL G							
109	CUSTOMER	254,214	242,126	11,051	795	9	72	80
110	PAD MOUNTED SINGLE PHASE	386,635	0	248,603	115,565	2,321	2,833	8,400
111	PAD MOUNTED THREE PHASE	169,464	150,647	17,701	473	0	141	167
112	OVERHEAD SINGLE PHASE	51,154	0	39,385	10,319	37	996	352
113	OVERHEAD THREE PHASE	861,466	392,773	316,740	127,151	2,367	4,042	8,999
114	TOTAL LEVEL G CUSTOMER	741,376	410,873	69,808	137,107	19,347	3,814	20,470
115	DEMAND	1,602,843	803,647	386,548	264,259	21,715	7,856	29,470
116	TOTAL LEVEL G	1,806,762	917,916	404,217	292,675	27,463	8,664	34,534
	TOTAL ACCOUNT 368							
ACCOUNT 369 - SERVICES								
117	POWER PANELS	274	274	0	0	0	0	0
118	OVERHEAD SERVICE	301,775	268,266	31,521	842	1	251	297
119	2 AND 3 WIRE	24,121	0	18,571	4,866	17	470	166
120	4 WIRE	325,896	268,266	50,092	5,708	18	721	463
	TOTAL OVERHEAD SERVICE							
121	PAD SERVICE	816,618	777,789	35,499	2,553	30	230	257
122	2 AND 3 WIRE	57,516	0	36,983	17,192	345	421	1,250
123	4 WIRE	874,135	777,789	72,482	19,745	652	652	1,507
124	TOTAL PAD SERVICE	1,200,305	1,046,330	122,574	25,452	393	1,373	1,970
	TOTAL ACCOUNT 369							
ACCOUNT 370 - METERS								
125	SINGLE PHASE METERS	378,061	351,362	25,200	1,132	10	208	90
126	THREE PHASE METERS	162,170	0	112,976	40,690	756	2,101	2,439
127	TOTAL ACCOUNT 370	540,231	351,362	138,175	41,822	766	2,309	2,529
	TOTAL ACCOUNT 371 - INSTALLATIONS							
128	ACCOUNT 371 - INSTALLATIONS	3,065	1,581	314	476	107	8	83
129	ACCOUNT 372 - LEASED PROP.	798	0	679	97	2	8	6
130	ACCOUNT 373 - STREET LIGHTING	436,068	0	0	0	0	0	0
131	TOTAL DISTRIBUTION PLANT	11,391,159	6,523,051	1,327,610	1,390,641	245,211	36,614	220,639
GENERAL PLANT								
132	PRODUCTION	548,101	267,963	50,156	95,290	22,951	1,238	17,060
133	TRANSMISSION	195,758	94,427	17,673	33,682	8,377	437	6,029
134	DISTRIBUTION	621,924	356,140	72,484	75,925	13,388	1,999	12,046
135	CUSTOMER ACCOUNTING	268,138	229,453	25,351	4,009	502	285	1,987
136	CUSTOMER ASSISTANCE	104,702	45,458	48,696	7,607	185	585	1,320
137	SALES	141,870	31,652	73,288	16,021	832	1,162	1,559
138	GENERAL PLANT	1,880,492	1,025,093	287,648	232,534	46,236	5,705	40,001
139	SCHERER 4 TSA	9,263	0	0	0	0	0	0
140	DALTON / TRI-COUNTY	2	0	0	0	0	0	0
141	WHOLESALE BLOCK POWER SALES	3,236	0	0	0	0	0	0
142	TOTAL GENERAL PLANT	1,892,993	1,025,093	287,648	232,534	46,236	5,705	40,001

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ACCOUNT 368 - LINE TRANSFORMERS						
106	LEVEL F	36,499	512	34	36,499	0
107	CUSTOMER	167,420	2,533	28,865	167,420	0
108	DEMAND	203,919	3,044	28,899	203,919	0
	TOTAL LEVEL F					
	LEVEL G					
109	CUSTOMER	254,214	34	47	254,214	0
110	PAD MOUNTED SINGLE PHASE	386,635	0	8,912	386,635	0
111	PAD MOUNTED THREE PHASE	169,464	335	1	169,464	0
112	OVERHEAD SINGLE PHASE	51,154	0	65	51,154	0
113	OVERHEAD THREE PHASE	861,466	369	9,025	861,466	0
114	TOTAL LEVEL G CUSTOMER	12,596	12,596	67,360	741,376	0
115	DEMAND	1,602,843	12,965	76,385	1,602,843	0
116	TOTAL LEVEL G	1,806,762	16,009	105,284	1,806,762	0
	TOTAL ACCOUNT 368					
ACCOUNT 369 - SERVICES						
117	POWER PANELS	274	0	0	274	0
118	OVERHEAD SERVICE	301,775	596	1	301,775	0
119	2 AND 3 WIRE	24,121	0	31	24,121	0
120	4 WIRE	325,896	596	32	325,896	0
	TOTAL OVERHEAD SERVICE					
121	PAD SERVICE	816,618	109	150	816,618	0
122	2 AND 3 WIRE	57,516	0	1,326	57,516	0
123	4 WIRE	874,135	109	1,476	874,135	0
124	TOTAL PAD SERVICE	1,200,305	705	1,507	1,200,305	0
	TOTAL ACCOUNT 369					
ACCOUNT 370 - METERS						
125	SINGLE PHASE METERS	378,061	0	58	378,061	0
126	THREE PHASE METERS	162,170	0	3,209	162,170	0
127	TOTAL ACCOUNT 370	540,231	0	3,268	540,231	0
	TOTAL ACCOUNT 371 - INSTALLATIONS	3,065	47	450	3,065	0
129	ACCOUNT 372 - LEASED PROP.	798	0	7	798	0
130	ACCOUNT 373 - STREET LIGHTING	436,068	436,068	0	436,068	0
131	TOTAL DISTRIBUTION PLANT	11,391,159	532,966	1,114,427	11,391,159	0
GENERAL PLANT						
132	PRODUCTION	548,101	0	93,443	548,101	0
133	TRANSMISSION	195,758	1	35,131	195,758	0
134	DISTRIBUTION	621,924	29,098	60,844	621,924	0
135	CUSTOMER ACCOUNTING	268,138	2,851	3,700	268,138	0
136	CUSTOMER ASSISTANCE	104,702	11	839	104,702	0
137	SALES	141,870	13,543	3,813	141,870	0
138	GENERAL PLANT	1,880,492	45,504	197,771	1,880,492	0
139	SCHERER 4 TSA	9,263	0	0	0	9,263
140	DALTON / TRI-COUNTY	2	0	0	0	2
141	WHOLESALE BLOCK POWER SALES	3,236	0	0	0	3,236
142	TOTAL GENERAL PLANT	1,892,993	45,504	197,771	1,880,492	12,501

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
----- INTANGIBLE PLANT -----								
143	PRODUCTION	162,238	79,317	14,846	28,206	6,794	366	5,050
144	TRANSMISSION	60,612	29,237	5,472	10,429	2,594	135	1,867
145	DISTRIBUTION	183,865	105,289	21,429	22,446	3,958	591	3,561
146	CUSTOMER ACCOUNTING	79,272	67,835	7,495	1,185	148	84	587
147	CUSTOMER ASSISTANCE	30,954	13,439	14,396	2,249	55	173	390
148	SALES	41,942	9,358	21,667	4,736	246	343	461
149	INTANGIBLE PLANT	558,882	304,475	85,305	69,252	13,794	1,693	11,916
150	SCHERER 4 TSA	0	0	0	0	0	0	0
151	DALTON / TRI-COUNTY	1	0	0	0	0	0	0
152	WHOLESALE BLOCK POWER SALES	759	0	0	0	0	0	0
153	TOTAL INTANGIBLE PLANT	559,641	304,475	85,305	69,252	13,794	1,693	11,916
154	GROSS PLANT	38,994,931	20,111,489	3,995,054	6,055,322	1,365,150	100,663	1,053,626
155	SCHERER 4 TSA	277,106	0	0	0	0	0	0
156	DALTON / TRI-COUNTY	18,262	0	0	0	0	0	0
157	WHOLESALE BLOCK POWER SALES	346,751	0	0	0	0	0	0
158	TOTAL GROSS PLANT	39,637,050	20,111,489	3,995,054	6,055,322	1,365,150	100,663	1,053,626

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
INTANGIBLE PLANT						
143	PRODUCTION	162,238	0	27,659	162,238	0
144	TRANSMISSION	60,612	0	10,878	60,612	0
145	DISTRIBUTION	183,865	8,603	17,988	183,865	0
146	CUSTOMER ACCOUNTING	79,272	843	1,094	79,272	0
147	CUSTOMER ASSISTANCE	30,954	3	248	30,954	0
148	SALES	41,942	4,004	1,127	41,942	0
149	INTANGIBLE PLANT	558,882	13,453	58,994	558,882	0
150	SCHERER 4 TSA	0	0	0	0	0
151	DALTON / TRI-COUNTY	1	0	0	0	1
152	WHOLESALE BLOCK POWER SALES	759	0	0	0	759
153	TOTAL INTANGIBLE PLANT	559,641	13,453	58,994	558,882	759
154	GROSS PLANT	38,994,931	591,970	5,721,657	38,994,931	0
155	SCHERER 4 TSA	277,106	0	0	0	277,106
156	DALTON / TRI-COUNTY	18,262	0	0	0	18,262
157	WHOLESALE BLOCK POWER SALES	346,751	0	0	0	346,751
158	TOTAL GROSS PLANT	39,637,050	591,970	5,721,657	38,994,931	642,119

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 HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO.	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PRODUCTION								
1	STEAM	2,560,694	1,251,907	234,325	445,187	107,227	5,784	79,703
2	NUCLEAR	2,885,998	1,410,946	264,093	501,743	120,849	6,519	89,828
3	HYDRO	463,013	226,364	42,370	19,388	19,388	1,046	14,411
4	OTHER	209,099	102,227	19,134	36,353	8,756	472	6,508
5	PRODUCTION ACCUM. DEPRECIATION	6,118,804	2,991,444	559,922	1,063,779	256,219	13,821	190,450
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON / TRI-COUNTY	3,528	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	137,240	0	0	0	0	0	0
9	TOTAL PRODUCTION ACCUM. DEPR.	6,259,572	2,991,444	559,922	1,063,779	256,219	13,821	190,450
TRANSMISSION								
10	ACCOUNT 350 - EASEMENTS & ROW	78,707	37,729	7,061	13,477	3,402	174	2,412
11	SUBSTATIONS	129,603	63,362	11,860	22,532	5,427	293	4,034
12	LEVEL B-1	477,336	233,156	43,635	82,932	20,008	1,079	14,848
13	ALL OTHER LEVELS	606,940	296,518	55,495	105,464	25,435	1,371	18,882
14	TOTAL SUBSTATIONS	216,319	104,908	19,636	37,375	9,179	485	6,691
15	ACCOUNT 354	171,895	81,302	15,216	29,133	7,586	376	5,214
16	ACCOUNT 356	314,054	149,626	28,003	53,524	13,706	692	9,580
17	ACCOUNT 357	2,229	1,055	197	794	98	5	68
18	ACCOUNT 358	4,658	2,221	416	794	203	10	142
19	ACCOUNT 359	1,865	910	170	324	78	4	58
20	TRANSMISSION ACCUM. DEPRECIATION	1,396,667	674,289	126,195	240,468	59,688	3,118	43,046
21	REMOVE SCHERER 4 TSA	(50,838)	(24,854)	(4,652)	(8,838)	(2,129)	(115)	(1,582)
22	TRANSMISSION ACCUM. DEPRECIATION	1,345,829	649,414	121,543	231,630	57,559	3,003	41,464
23	SCHERER 4 TSA	50,838	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	2,072	0	0	0	0	0	0
26	TOTAL TRANSMISSION ACCUM. DEPR.	1,398,739	649,414	121,543	231,630	57,559	3,003	41,464
DISTRIBUTION								
27	ACCOUNT 360	3,670	3,183	365	52	1	4	10
28	ACCOUNT 361	57,756	27,944	5,223	9,959	2,429	131	1,782
29	ACCOUNT 362	399,145	192,205	35,884	68,541	16,791	912	12,264
30	ACCOUNT 364	329,882	213,633	30,109	35,986	6,566	1,084	6,220
31	ACCOUNT 365	381,765	252,883	35,043	39,122	7,100	1,197	6,782
32	ACCOUNT 366	158,551	87,360	13,801	23,398	4,562	660	4,082
33	ACCOUNT 367	543,337	293,719	46,858	81,374	16,218	2,286	14,334
34	ACCOUNT 368	668,548	339,652	149,571	108,297	10,162	3,206	12,778
35	ACCOUNT 369	448,509	390,961	45,812	9,513	147	513	736
36	POWER PANELS	102	102	0	0	0	0	0
37	TOTAL ACCOUNT 369	448,611	391,063	45,812	9,513	147	513	736
38	ACCOUNT 370	147,967	137,517	9,863	443	4	81	35
39	SINGLE PHASE METERS	63,471	0	44,217	15,925	296	822	955
40	THREE PHASE METERS	211,437	137,517	54,079	16,368	300	904	990
41	TOTAL ACCOUNT 370	142	73	15	22	5	0	4
42	ACCOUNT 371	798	0	679	97	2	8	6
43	ACCOUNT 372	114,429	0	0	0	0	0	0
44	ACCOUNT 373	3,318,050	1,939,233	417,440	392,728	64,283	10,905	59,988
	TOTAL DISTRIBUTION ACCUM. DEPR.							

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
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	2,560,694	0	436,561	2,560,694	0
2	NUCLEAR	2,885,998	0	492,021	2,885,998	0
3	HYDRO	463,013	0	78,937	463,013	0
4	OTHER	209,099	0	35,648	209,099	0
5	PRODUCTION ACCUM. DEPRECIATION	6,118,804	0	1,043,168	6,118,804	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON / TRI-COUNTY	3,528	0	0	0	3,528
8	WHOLESALE BLOCK POWER SALES	137,240	0	0	0	137,240
9	TOTAL PRODUCTION ACCUM. DEPR.	6,259,572	0	1,043,168	6,118,804	140,768
TRANSMISSION						
10	ACCOUNT 350 - EASEMENTS & ROW	78,707	0	14,450	78,707	0
11	SUBSTATIONS	129,603	0	22,095	129,603	0
12	LEVEL B-1	477,336	9	81,670	477,336	0
13	ALL OTHER LEVELS	606,940	9	103,765	606,940	0
14	TOTAL SUBSTATIONS	216,319	0	38,046	216,319	0
15	ACCOUNT 354	171,895	0	33,068	171,895	0
16	ACCOUNT 356	314,054	0	58,923	314,054	0
17	ACCOUNT 357	2,229	0	428	2,229	0
18	ACCOUNT 358	4,658	0	872	4,658	0
19	ACCOUNT 359	1,865	0	321	1,865	0
20	TRANSMISSION ACCUM. DEPRECIATION	1,396,667	9	249,874	1,396,667	0
21	REMOVE SCHERER 4 TSA	(50,838)	0	(8,667)	(50,838)	0
22	TRANSMISSION ACCUM. DEPRECIATION	1,345,829	9	241,207	1,345,829	0
23	SCHERER 4 TSA	50,838	0	0	0	50,838
24	DALTON / TRI-COUNTY	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	2,072	0	0	0	2,072
26	TOTAL TRANSMISSION ACCUM. DEPR.	1,398,739	9	241,207	1,345,829	52,910
DISTRIBUTION						
27	ACCOUNT 360	3,670	51	3	3,670	0
28	ACCOUNT 361	57,756	12	10,275	57,756	0
29	ACCOUNT 362	399,145	157	72,389	399,145	0
30	ACCOUNT 364	329,862	4,924	31,340	329,862	0
31	ACCOUNT 365	381,765	5,671	33,968	381,765	0
32	ACCOUNT 366	158,551	2,405	22,284	158,551	0
33	ACCOUNT 367	543,337	8,204	80,345	543,337	0
34	ACCOUNT 368	668,548	5,924	38,958	668,548	0
35	ACCOUNT 369	448,509	264	563	448,509	0
36	POWER PANELS	102	0	0	102	0
37	TOTAL ACCOUNT 369	448,611	264	563	448,611	0
38	ACCOUNT 370	147,967	0	23	147,967	0
39	SINGLE PHASE METERS	63,471	0	1,256	63,471	0
40	THREE PHASE METERS	211,437	0	1,279	211,437	0
41	TOTAL ACCOUNT 370	142	2	21	142	0
42	ACCOUNT 371	798	0	7	798	0
43	ACCOUNT 372	114,429	114,429	0	114,429	0
44	ACCOUNT 373	3,318,050	142,042	291,431	3,318,050	0
	TOTAL DISTRIBUTION ACCUM. DEPR.					

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO. (1)	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
GENERAL PLANT								
45	PRODUCTION	243,591	119,090	22,291	42,349	10,200	550	7,582
46	TRANSMISSION	86,770	41,855	7,833	14,930	3,713	194	2,673
47	DISTRIBUTION	276,500	158,335	32,225	33,755	5,952	889	5,356
48	CUSTOMER ACCOUNTING	119,211	102,012	11,271	1,782	223	127	883
49	CUSTOMER ASSISTANCE	46,549	20,210	21,650	3,382	82	260	587
50	SALES	63,074	14,072	32,583	7,123	370	516	693
51	GENERAL PLANT ACCUM. DEPR.	835,694	455,575	127,853	103,321	20,541	2,536	17,773
52	SCHERER 4 TSA	4,379	0	0	0	0	0	0
53	DALTON / TRI-COUNTY	1	0	0	0	0	0	0
54	WHOLESALE BLOCK POWER SALES	1,527	0	0	0	0	0	0
55	TOTAL GENERAL PLANT ACCUM. DEPR.	841,602	455,575	127,853	103,321	20,541	2,536	17,773
INTANGIBLE PLANT								
56	PRODUCTION	127,790	62,476	11,694	22,217	5,351	289	3,977
57	TRANSMISSION	47,774	23,044	4,313	8,220	2,044	107	1,471
58	DISTRIBUTION	144,920	82,987	16,890	17,692	3,120	466	2,807
59	CUSTOMER ACCOUNTING	62,481	53,467	5,907	934	117	66	463
60	CUSTOMER ASSISTANCE	24,398	11,347	10,593	1,773	43	136	308
61	SALES	33,058	7,376	17,078	3,733	194	271	363
62	INTANGIBLE PLANT ACCUM. DEPR.	440,421	239,943	67,229	54,569	10,869	1,334	9,390
63	SCHERER 4 TSA	0	0	0	0	0	0	0
64	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
65	WHOLESALE BLOCK POWER SALES	682	0	0	0	0	0	0
66	TOTAL INTAN. PLANT ACCUM. DEPR.	441,104	239,943	67,229	54,569	10,869	1,334	9,390
67	ACCUMULATED DEPRECIATION	12,058,798	6,275,609	1,293,987	1,846,027	409,472	31,598	319,064
68	SCHERER 4 TSA	55,217	0	0	0	0	0	0
69	DALTON / TRI-COUNTY	3,530	0	0	0	0	0	0
70	WHOLESALE BLOCK POWER SALES	141,521	0	0	0	0	0	0
71	TOTAL ACCUMULATED DEPRECIATION	12,259,067	6,275,609	1,293,987	1,846,027	409,472	31,598	319,064

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO. (1)	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
GENERAL PLANT						
45	PRODUCTION	243,591	0	41,529	243,591	0
46	TRANSMISSION	86,770	1	15,572	86,770	0
47	DISTRIBUTION	276,500	12,937	27,051	276,500	0
48	CUSTOMER ACCOUNTING	119,211	1,267	1,645	119,211	0
49	CUSTOMER ASSISTANCE	46,549	5	373	46,549	0
50	SALES	63,074	6,021	1,695	63,074	0
51	GENERAL PLANT ACCUM. DEPR.	835,694	20,230	87,865	835,694	0
52	SCHERER 4 TSA	4,379	0	0	0	4,379
53	DALTON / TRI-COUNTY	1	0	0	0	1
54	WHOLESALE BLOCK POWER SALES	1,527	0	0	0	1,527
55	TOTAL GENERAL PLANT ACCUM. DEPR.	841,602	20,230	87,865	835,694	5,907
INTANGIBLE PLANT						
56	PRODUCTION	127,790	0	21,786	127,790	0
57	TRANSMISSION	47,774	0	8,574	47,774	0
58	DISTRIBUTION	144,920	6,780	14,178	144,920	0
59	CUSTOMER ACCOUNTING	62,481	664	862	62,481	0
60	CUSTOMER ASSISTANCE	24,398	2	196	24,398	0
61	SALES	33,058	3,156	889	33,058	0
62	INTANGIBLE PLANT ACCUM. DEPR.	440,421	10,603	46,484	440,421	0
63	SCHERER 4 TSA	0	0	0	0	0
64	DALTON / TRI-COUNTY	0	0	0	0	0
65	WHOLESALE BLOCK POWER SALES	682	0	0	0	682
66	TOTAL INTAN. PLANT ACCUM. DEPR.	441,104	10,603	46,484	440,421	683
67	ACCUMULATED DEPRECIATION	12,058,798	172,885	1,710,155	12,058,798	0
68	SCHERER 4 TSA	55,217	0	0	0	55,217
69	DALTON / TRI-COUNTY	3,530	0	0	0	3,530
70	WHOLESALE BLOCK POWER SALES	141,521	0	0	0	141,521
71	TOTAL ACCUMULATED DEPRECIATION	12,259,067	172,885	1,710,155	12,058,798	200,269

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 HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	MATERIALS AND SUPPLIES (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT / INSTITUTION (9)
FUEL INVENTORY								
1	COAL	121,161	59,235	11,087	21,064	5,073	274	3,771
2	OIL	87,954	43,000	8,049	15,291	3,683	199	2,738
3	GAS	13,939	6,815	1,276	2,423	584	31	434
4	ALLOWANCE INVENTORY	7,226	3,533	661	1,256	303	16	225
5	FUEL INVENTORY	230,280	112,582	21,073	40,035	9,643	520	7,168
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	8,102	0	0	0	0	0	0
9	TOTAL FUEL INVENTORY	238,382	112,582	21,073	40,035	9,643	520	7,168
PLANT MATERIALS & SUPPLIES								
10	PRODUCTION	178,072	87,058	16,295	30,959	7,457	402	5,543
11	TRANSMISSION	63,064	30,420	5,693	10,851	2,699	141	1,942
12	DISTRIBUTION	204,060	116,853	23,783	24,912	4,393	686	3,953
13	CUSTOMER ACCOUNTING	87,979	75,286	8,318	1,315	165	93	652
14	CUSTOMER ASSISTANCE	34,354	14,915	15,978	2,496	61	192	433
15	SALES	46,549	10,385	24,047	5,257	273	381	511
16	PLANT MATERIALS & SUPPLIES	614,078	334,918	94,113	75,789	15,047	1,865	13,034
17	SCHERER 4 TSA	4,205	0	0	0	0	0	0
18	DALTON / TRI-COUNTY	16	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	2,812	0	0	0	0	0	0
20	TOTAL PLANT MATERIALS & SUPPLIES	621,111	334,918	94,113	75,789	15,047	1,865	13,034
21	MATERIALS & SUPPLIES	844,358	447,501	115,186	115,824	24,689	2,386	20,202
22	SCHERER 4 TSA	4,205	0	0	0	0	0	0
23	DALTON / TRI-COUNTY	16	0	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	10,914	0	0	0	0	0	0
25	TOTAL MATERIALS & SUPPLIES	859,493	447,501	115,186	115,824	24,689	2,386	20,202

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	MATERIALS AND SUPPLIES (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
	FUEL INVENTORY					
1	COAL	121,161	0	20,656	121,161	0
2	OIL	87,954	0	14,995	87,954	0
3	GAS	13,939	0	2,376	13,939	0
4	ALLOWANCE INVENTORY	7,226	0	1,232	7,226	0
5	FUEL INVENTORY	230,280	0	39,259	230,280	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON / TRI-COUNTY	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	8,102	0	0	0	8,102
9	TOTAL FUEL INVENTORY	238,382	0	39,259	230,280	8,102
	PLANT MATERIALS & SUPPLIES					
10	PRODUCTION	178,072	0	30,359	178,072	0
11	TRANSMISSION	63,064	0	11,318	63,064	0
12	DISTRIBUTION	204,060	9,547	19,964	204,060	0
13	CUSTOMER ACCOUNTING	87,979	935	1,214	87,979	0
14	CUSTOMER ASSISTANCE	34,354	3	275	34,354	0
15	SALES	46,549	4,444	1,251	46,549	0
16	PLANT MATERIALS & SUPPLIES	614,078	14,930	64,381	614,078	0
17	SCHERER 4 TSA	4,205	0	0	0	4,205
18	DALTON / TRI-COUNTY	16	0	0	0	16
19	WHOLESALE BLOCK POWER SALES	2,812	0	0	0	2,812
20	TOTAL PLANT MATERIALS & SUPPLIES	621,111	14,930	64,381	614,078	7,033
21	MATERIALS & SUPPLIES	844,358	14,930	103,640	844,358	0
22	SCHERER 4 TSA	4,205	0	0	0	4,205
23	DALTON / TRI-COUNTY	16	0	0	0	16
24	WHOLESALE BLOCK POWER SALES	10,914	0	0	0	10,914
25	TOTAL MATERIALS & SUPPLIES	859,493	14,930	103,640	844,358	15,135

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT / INSTITUTION (9)
PLANT HELD FOR FUTURE USE								
1	PRODUCTION	22,952	11,221	2,100	3,990		52	714
2	TRANSMISSION							
3	LEVEL B-2	70,444	34,440	6,446	12,247	2,950	159	2,193
4	LEVEL C	883	432	81	154	37	2	28
5	TOTAL TRANSMISSION	71,327	34,872	6,527	12,401	2,987	161	2,220
6	DISTRIBUTION							
7	LEVEL C	19,822	9,700	1,816	3,449	831	45	618
8	LEVEL E	0	0	0	0	0	0	0
9	LEVEL F	0	0	0	0	0	0	0
10	TOTAL DISTRIBUTION	19,822	9,700	1,816	3,449	831	45	618
11	TOTAL GENERAL PLANT	530	289	81	66	13	2	11
12	PLANT HELD FOR FUTURE USE	114,631	56,082	10,524	19,906	4,792	259	3,563
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	114,631	56,082	10,524	19,906	4,792	259	3,563
MIN. BANK BAL., PC, PREPAIDS								
17	MIN. BANK BAL., PC, PREPAIDS	92,868	47,676	9,303	14,531	3,302	238	2,537
18	SCHERER 4 TSA	591	0	0	0	0	0	0
19	DALTON / TRI-COUNTY	38	0	0	0	0	0	0
20	WHOLESALE BLOCK POWER SALES	873	0	0	0	0	0	0
21	TOTAL MIN. BANK BAL., PC, PREPAIDS	94,371	47,676	9,303	14,531	3,302	238	2,537
PREPAID PENSION ASSET								
22	PREPAID PENSION ASSET	1,709,761	920,106	252,770	200,663	39,831	5,183	34,866
23	SCHERER 4 TSA	4,422	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	288	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	9,493	0	0	0	0	0	0
26	TOTAL PREPAID PENSION ASSET	1,723,964	920,106	252,770	200,663	39,831	5,183	34,866
OPERATING RESERVES								
27	PRODUCTION	(172,210)	(84,192)	(15,759)	(29,939)	(7,211)	(389)	(5,360)
28	TRANSMISSION	(123,212)	(59,433)	(11,123)	(21,200)	(5,273)	(275)	(3,795)
29	DISTRIBUTION	(10,602)	(6,071)	(1,236)	(1,294)	(228)	(34)	(205)
30	CUSTOMER ACCOUNTING	(77,155)	(66,024)	(7,295)	(1,154)	(144)	(82)	(572)
31	CUSTOMER ASSISTANCE	(28,848)	(12,525)	(13,417)	(2,096)	(51)	(161)	(364)
32	SALES	(36,694)	(8,187)	(18,955)	(4,144)	(215)	(300)	(403)
33	OPERATING RESERVES	(448,720)	(236,432)	(67,785)	(59,827)	(13,123)	(1,242)	(10,699)
34	SCHERER 4 TSA	(2)	0	0	0	0	0	0
35	DALTON / TRI-COUNTY	(2)	0	0	0	0	0	0
36	WHOLESALE BLOCK POWER SALES	(3,414)	0	0	0	0	0	0
37	TOTAL OPERATING RESERVES	(455,362)	(236,432)	(67,785)	(59,827)	(13,123)	(1,242)	(10,699)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PLANT HELD FOR FUTURE USE						
1	PRODUCTION TRANSMISSION	22,952	0	3,913	22,952	0
2	LEVEL B-2	70,444	0	12,010	70,444	0
3	LEVEL C	883	0	150	883	0
4	TOTAL TRANSMISSION	71,327	0	12,159	71,327	0
5	DISTRIBUTION	19,822	0	3,364	19,822	0
6	LEVEL C	0	0	0	0	0
7	LEVEL E	0	0	0	0	0
8	LEVEL F	0	0	0	0	0
9	TOTAL DISTRIBUTION	19,822	0	3,364	19,822	0
10	TOTAL GENERAL PLANT	530	13	56	530	0
11	PLANT HELD FOR FUTURE USE	114,631	13	19,492	114,631	0
12	SCHERER 4 TSA	0	0	0	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
14	TOTAL PLANT HELD FOR FUTURE USE	114,631	13	19,492	114,631	0
MIN. BANK BAL., PC, PREPAIDS						
15	MIN. BANK BAL., PC, PREPAIDS	92,868	1,429	13,853	92,868	0
16	SCHERER 4 TSA	591	0	0	0	591
17	DALTON / TRI-COUNTY	38	0	0	0	38
18	WHOLESALE BLOCK POWER SALES	873	0	0	0	873
19	TOTAL MIN. BANK BAL., PC, PREPAIDS	94,371	1,429	13,853	92,868	1,503
PREPAID PENSION ASSET						
20	PREPAID PENSION ASSET	1,709,761	38,537	217,806	1,709,761	0
21	SCHERER 4 TSA	4,422	0	0	0	4,422
22	DALTON / TRI-COUNTY	288	0	0	0	288
23	WHOLESALE BLOCK POWER SALES	9,493	0	0	0	9,493
24	TOTAL PREPAID PENSION ASSET	1,723,964	38,537	217,806	1,709,761	14,203
OPERATING RESERVES						
25	PRODUCTION	(172,210)	0	(29,359)	(172,210)	0
26	TRANSMISSION	(123,212)	(1)	(22,112)	(123,212)	0
27	DISTRIBUTION	(10,602)	(496)	(1,037)	(10,602)	0
28	CUSTOMER ACCOUNTING	(77,155)	(820)	(1,065)	(77,155)	0
29	CUSTOMER ASSISTANCE	(28,848)	(3)	(231)	(28,848)	0
30	SALES	(36,694)	(3,503)	(986)	(36,694)	0
31	OPERATING RESERVES	(448,720)	(4,823)	(54,791)	(448,720)	0
32	SCHERER 4 TSA	(3,225)	0	0	0	(3,225)
33	DALTON / TRI-COUNTY	(2)	0	0	0	(2)
34	WHOLESALE BLOCK POWER SALES	(3,414)	0	0	0	(3,414)
35	TOTAL OPERATING RESERVES	(455,362)	(4,823)	(54,791)	(448,720)	(6,642)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
NUCLEAR FUEL								
36	NUCLEAR FUEL	694,916	339,740	63,591	120,814	29,099	1,570	21,630
37	NUCLEAR FUEL AMORTIZATION	(386,918)	(189,162)	(35,406)	(67,267)	(16,202)	(874)	(12,043)
38	NET NUCLEAR FUEL	307,998	150,578	28,184	53,547	12,897	696	9,587
ARO LIABILITY								
39	ARO LIABILITY	(6,413,644)	(3,137,479)	(587,835)	(1,113,770)	(268,080)	(14,509)	(199,352)
40	SCHERER 4 TSA	0	0	0	0	0	0	0
41	DALTON / TRI-COUNTY	(4,137)	0	0	0	0	0	0
42	WHOLESALE BLOCK POWER SALES	(14,254)	0	0	0	0	0	0
43	TOTAL ARO LIABILITY	(6,432,035)	(3,137,479)	(587,835)	(1,113,770)	(268,080)	(14,509)	(199,352)
ACCUMULATED DEFERRED INC. TAXES								
ACCOUNT 281 AND 282								
LIBERALIZED DEPRECIATION								
44	PRODUCTION	2,350,164	1,148,980	215,060	408,586	98,411	5,308	73,150
45	TRANSMISSION	1,193,532	575,719	107,750	205,361	51,075	2,662	36,761
46	DISTRIBUTION	1,704,964	976,334	198,709	208,143	36,702	5,480	33,024
47	GENERAL PLANT	136,470	74,393	20,875	16,875	3,355	414	2,903
48	NUCLEAR FUEL	14,662	7,168	1,342	2,549	614	33	456
49	TOTAL LIBERALIZED DEPR.	5,399,793	2,782,593	543,735	841,515	190,157	13,898	146,294
OTHER BASIS DIFFERENCES								
50	PRODUCTION	503,894	246,351	46,111	87,604	21,100	1,138	15,684
51	TRANSMISSION	63,291	30,529	5,714	10,890	2,708	141	1,949
52	DISTRIBUTION	128,271	73,454	14,950	15,659	2,761	412	2,485
53	GENERAL PLANT	9,685	5,280	1,481	1,198	238	29	206
54	NUCLEAR FUEL	(2,749)	(1,344)	(252)	(478)	(115)	(6)	(86)
55	TOTAL OTHER BASIS DIFF.	702,392	354,269	68,004	114,873	26,693	1,715	20,238
56	ACCOUNT 281 AND 282	6,102,185	3,136,862	611,739	956,388	216,850	15,613	166,533
57	SCHERER 4 TSA	65,969	0	0	0	0	0	0
58	DALTON / TRI-COUNTY	3,228	0	0	0	0	0	0
59	WHOLESALE BLOCK POWER SALES	51,528	0	0	0	0	0	0
60	TOTAL ACCOUNT 281 AND 282	6,222,910	3,136,862	611,739	956,388	216,850	15,613	166,533

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
NUCLEAR FUEL						
36	NUCLEAR FUEL	694,916	0	118,473	694,916	0
37	NUCLEAR FUEL AMORTIZATION	(386,918)	0	(65,964)	(386,918)	0
38	NET NUCLEAR FUEL	307,998	0	52,509	307,998	0
ARO LIABILITY						
39	ARO LIABILITY	(6,413,644)	(978)	(1,091,641)	(6,413,644)	0
40	SCHERER 4 TSA	0	0	0	0	0
41	DALTON / TRI-COUNTY	(4,137)	0	0	0	(4,137)
42	WHOLESALE BLOCK POWER SALES	(14,254)	0	0	0	(14,254)
43	TOTAL ARO LIABILITY	(6,432,035)	(978)	(1,091,641)	(6,413,644)	(18,391)
ACCUMULATED DEFERRED INC. TAXES						
ACCOUNT 281 AND 282						
LIBERALIZED DEPRECIATION						
44	PRODUCTION	2,350,164	0	400,669	2,350,164	0
45	TRANSMISSION	1,193,532	9	214,196	1,193,532	0
46	DISTRIBUTION	1,704,964	79,771	166,801	1,704,964	0
47	GENERAL PLANT	136,470	3,302	14,353	136,470	0
48	NUCLEAR FUEL	14,662	0	2,500	14,662	0
49	TOTAL LIBERALIZED DEPR.	5,399,793	83,082	798,518	5,399,793	0
OTHER BASIS DIFFERENCES						
50	PRODUCTION	503,894	0	85,907	503,894	0
51	TRANSMISSION	63,291	0	11,358	63,291	0
52	DISTRIBUTION	128,271	6,002	12,549	128,271	0
53	GENERAL PLANT	9,685	234	1,019	9,685	0
54	NUCLEAR FUEL	(2,749)	0	(469)	(2,749)	0
55	TOTAL OTHER BASIS DIFF.	702,392	6,236	110,364	702,392	0
56	ACCOUNT 281 AND 282	6,102,185	89,318	908,882	6,102,185	0
57	SCHERER 4 TSA	65,969	0	0	0	65,969
58	DALTON / TRI-COUNTY	3,228	0	0	0	3,228
59	WHOLESALE BLOCK POWER SALES	51,528	0	0	0	51,528
60	TOTAL ACCOUNT 281 AND 282	6,222,910	89,318	908,882	6,102,185	120,725

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
61	ACCOUNT 283							
62	PREMIUM ON REACQUIRED DEBT	62,942	32,572	6,556	9,621	2,160	164	1,704
63	ADD. PENSION DEDUCTIONS	367,548	197,796	54,338	43,137	8,562	1,114	7,495
64	NUCLEAR OUTAGE	10,362	5,066	948	1,801	434	23	323
65	DEFERRED REVENUES	739	357	67	127	32	2	23
66	LEVELIZED PURCHASE POWER	(1,843)	(901)	(169)	(320)	(77)	(4)	(57)
67	STORM DAMAGE	48,976	27,825	5,644	6,101	1,106	155	977
68	REG. ASSET - BRANCH UNITS 1-4	11,514	5,629	1,054	2,002	482	26	358
69	REG. ASSET - HAMMOND, MCINTOSH, HYDRO	118,339	57,855	10,829	20,574	4,955	267	3,683
70	REG. ASSET - MITCHELL UNIT 3	821	401	75	143	34	2	26
71	REG. ASSET - ENV. DECERTIFICATION	2,912	1,424	266	506	122	7	91
72	RESERVE FOR STATE TAX REFORM	(3,842)	(1,982)	(394)	(593)	(134)	(10)	(103)
73	EMISSION ALLOWANCES	1,936	947	177	337	81	4	60
74	REG. ASSET - OPRB RET. DRUG SUBS. TAX	3,602	2,019	510	439	89	10	77
75	REG. ASSET - CUST USAGE DATA COSTS	36	16	17	3	0	0	0
76	REG. ASSET - CLOUD COMPUTING	2,859	1,557	436	354	71	9	61
77	CUSTOMER ADVANCES FOR CONSTRUCTION	(16,650)	(8,542)	(1,652)	(2,582)	(592)	(43)	(448)
78	ACCOUNT 283	610,251	322,039	78,703	81,649	17,326	1,727	14,268
79	SCHERER 4 TSA	2,486	0	0	0	0	0	0
80	DALTON / TRI-COUNTY	101	0	0	0	0	0	0
81	WHOLESALE BLOCK POWER SALES	3,071	0	0	0	0	0	0
	TOTAL ACCOUNT 283	615,910	322,039	78,703	81,649	17,326	1,727	14,268

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
	ACCOUNT 283					
61	PREMIUM ON REACQUIRED DEBT	62,942	1,071	9,093	62,942	(0)
62	ADD. PENSION DEDUCTIONS	367,548	8,284	46,822	367,548	0
63	NUCLEAR OUTAGE	10,362	0	1,766	10,362	0
64	DEFERRED REVENUES	739	0	133	739	0
65	LEVELIZED PURCHASE POWER	(1,843)	0	(314)	(1,843)	0
66	STORM DAMAGE	48,976	2,177	4,991	48,976	0
67	REG. ASSET - BRANCH UNITS 1-4	11,514	0	1,963	11,514	0
68	REG. ASSET - HAMMOND, MCINTOSH, HYDRO	118,339	0	20,175	118,339	0
69	REG. ASSET - MITCHELL UNIT 3	821	0	140	821	0
70	REG. ASSET - ENV. DECERTIFICATION	2,912	0	496	2,912	0
71	RESERVE FOR STATE TAX REFORM	(3,842)	(60)	(567)	(3,842)	0
72	EMISSION ALLOWANCES	1,936	0	330	1,936	0
73	REG. ASSET - OPRB RET. DRUG SUBS. TAX	3,602	75	383	3,602	0
74	REG. ASSET - CUST USAGE DATA COSTS	36	0	0	36	0
75	REG. ASSET - CLOUD COMPUTING	2,859	69	302	2,859	0
76	CUSTOMER ADVANCES FOR CONSTRUCTION	(16,650)	(265)	(2,526)	(16,650)	0
77	ACCOUNT 283	610,251	11,352	83,187	610,251	(0)
78	SCHERER 4 TSA	2,486	0	0	0	2,486
79	DALTON / TRI-COUNTY	101	0	0	0	101
80	WHOLESALE BLOCK POWER SALES	3,071	0	0	0	3,071
81	TOTAL ACCOUNT 283	615,910	11,352	83,187	610,251	5,659

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
82	ACCOUNT 190							
83	INJURIES & DAMAGES RESERVE							
84	PRODUCTION	(438)	(214)	(40)	(76)	(18)	(1)	(14)
85	TRANSMISSION	(307)	(148)	(28)	(53)	(13)	(1)	(9)
86	DISTRIBUTION	(654)	(375)	(76)	(80)	(14)	(2)	(13)
87	CUSTOMER ACCOUNTING	(297)	(254)	(28)	(4)	(1)	(0)	(2)
88	CUSTOMER ASSISTANCE	(139)	(60)	(65)	(10)	(0)	(1)	(2)
89	SALES	(63)	(14)	(33)	(7)	(0)	(1)	(1)
90	TOTAL I & D RESERVE	(1,898)	(1,065)	(270)	(231)	(47)	(5)	(40)
91	ACCURAL FOR UNCOLLECTIBLES	(3,733)	(3,237)	(372)	(53)	(1)	(4)	(10)
92	HEALTH REIMBURSEMENT ACCRUAL	(511)	(286)	(72)	(62)	(13)	(1)	(11)
93	OTHER DEFERRED COSTS	(115,900)	(61,068)	(17,508)	(15,453)	(3,389)	(321)	(2,763)
94	FEDERAL IMPACT OF STATE DEFERRED	(222,653)	(114,278)	(21,947)	(35,194)	(8,005)	(566)	(6,127)
95	RETAIL RATE REFUND PSC	(619)	(288)	(66)	(100)	(23)	(1)	(12)
96	TAX CREDIT CARRY FORWARD	(181,014)	(88,487)	(16,564)	(31,470)	(7,580)	(409)	(5,634)
97	TAX REFORM - TRD	(15,316)	(7,873)	(1,535)	(2,401)	(544)	(39)	(418)
98	TAX REFORM UNPROTECTED ADITS	(67,519)	(34,823)	(6,917)	(10,426)	(2,347)	(175)	(1,814)
99	CAPITALIZED PPA SPC	(10,722)	(5,242)	(981)	(1,864)	(449)	(24)	(334)
100	ACCOUNT 190	(619,886)	(316,658)	(66,233)	(97,253)	(22,398)	(1,546)	(17,164)
101	SCHERER 4 TSA	(3,147)	0	0	0	0	0	0
102	DALTON / TRI-COUNTY	(139)	0	0	0	0	0	0
103	WHOLESALE BLOCK POWER SALES	(2,957)	0	0	0	0	0	0
104	TOTAL ACCOUNT 190	(626,130)	(316,658)	(66,233)	(97,253)	(22,398)	(1,546)	(17,164)
105	ACCUM. DEFERRED INC. TAXES	6,082,550	3,142,243	624,209	940,783	211,779	15,793	163,637
106	SCHERER 4 TSA	65,308	0	0	0	0	0	0
107	DALTON / TRI-COUNTY	3,190	0	0	0	0	0	0
108	WHOLESALE BLOCK POWER SALES	51,642	0	0	0	0	0	0
109	TOTAL ACCUM. DEF. INC. TAXES	6,212,690	3,142,243	624,209	940,783	211,779	15,793	163,637

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
82	ACCOUNT 190					
83	INJURIES & DAMAGES RESERVE					
84	PRODUCTION	(438)	0	(75)	(438)	0
85	TRANSMISSION	(307)	(0)	(55)	(307)	0
86	DISTRIBUTION	(654)	(31)	(64)	(654)	0
87	CUSTOMER ACCOUNTING	(297)	(3)	(4)	(297)	0
88	CUSTOMER ASSISTANCE	(139)	(0)	(1)	(139)	0
89	SALES	(63)	(6)	(2)	(63)	0
90	TOTAL I & D RESERVE	(1,898)	(40)	(201)	(1,898)	0
91	ACCURAL FOR UNCOLLECTIBLES	(3,733)	(52)	(4)	(3,733)	0
92	HEALTH REIMBURSEMENT ACCRUAL	(511)	(11)	(54)	(511)	0
93	OTHER DEFERRED COSTS	(115,900)	(1,246)	(14,152)	(115,900)	0
94	FEDERAL IMPACT OF STATE DEFERRED	(222,653)	(3,207)	(33,327)	(222,653)	(0)
95	RETAIL RATE REFUND PSC	(619)	(12)	(118)	(619)	0
96	TAX CREDIT CARRY FORWARD	(181,014)	0	(30,860)	(181,014)	0
97	TAX REFORM - TRD	(15,316)	(224)	(2,281)	(15,316)	0
98	TAX REFORM UNPROTECTED ADITS	(67,519)	(1,051)	(9,966)	(67,519)	0
99	CAPITALIZED PPA SPC	(10,722)	0	(1,828)	(10,722)	0
100	ACCOUNT 190	(619,886)	(5,843)	(92,791)	(619,886)	0
101	SCHERER 4 TSA	(3,147)	0	0	0	(3,147)
102	DALTON / TRI-COUNTY	(139)	0	0	0	(139)
103	WHOLESALE BLOCK POWER SALES	(2,957)	0	0	0	(2,957)
104	TOTAL ACCOUNT 190	(626,130)	(5,843)	(92,791)	(619,886)	(6,243)
105	ACCUM. DEFERRED INC. TAXES	6,092,550	94,827	899,278	6,092,550	(0)
106	SCHERER 4 TSA	65,308	0	0	0	65,308
107	DALTON / TRI-COUNTY	3,190	0	0	0	3,190
108	WHOLESALE BLOCK POWER SALES	51,642	0	0	0	51,642
109	TOTAL ACCUM. DEF. INC. TAXES	6,212,690	94,827	899,278	6,092,550	120,140

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	(V)	Allocated per Accumulated Deferred Income Taxes less Tax Reform.
72	(A)	
73	(W)	Allocated per Total Headcount from Schedule 2.60.
74	(P)	
75	(X)	Allocated per Intangible Gross Plant from Schedule 2.00.
76	(Y)	Allocated per CIAC Reserves per Total 66% Transmission and 34% Distribution Gross Plant.
78	(G)	
79	(H)	
80	(I)	
82	(L)	
83	(M)	
84	(N)	
85	(O)	
86	(P)	
87	(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.

- 89 (Z) Allocated per Total Number of Customers from Schedule 2.60.
- 90 (W)
- 91 (AA) Allocated per Total Operating Reserves.
- 92 (AB) Allocated per Total of Accounts 281, 282, and 283.
- 93 (AC) Direct assignment to rate or rate group - revenues reflect annualized revenue for the period.
- 94 (L)
- 95 (AD) Allocated per Total of Accounts 281 and 282.
- 96 (V)
- 97 (A)
- 99 (G)
- 100 (H)
- 101 (I)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO.	OPERATING REVENUE	TOTAL ELECTRIC SYSTEM	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SALES OF ELECTRICITY								
1	RETAIL BASE REVENUE	5,670,810	2,632,505	605,442	916,008	206,268	12,738	110,382
2	RETAIL FUEL REVENUE	2,559,592	897,060	165,616	379,649	115,026	6,305	64,247
3	TOTAL RETAIL REVENUE FROM SALES	8,230,402	3,529,565	771,058	1,295,656	321,294	19,043	174,628
4	SCG FUEL REVENUE	24,671	10,294	1,897	4,328	1,305	72	733
5	SCG VOM REVENUE	2,825	1,179	217	496	149	8	84
6	SCG CAPACITY REVENUE	970	474	89	169	41	2	30
7	GENERATOR IMBALANCE FUEL	387	161	30	68	20	1	11
8	GENERATOR IMBALANCE VOM	36	15	3	6	2	0	1
9	SEMINOLE EMC FUEL REV	6,035	2,518	464	1,059	319	18	179
10	SEMINOLE EMC VOM REV	382	159	29	67	20	1	11
11	SEMINOLE EMC CAPACITY REV CREDIT	1,617	790	148	281	68	4	50
12	ENERGY UNITED REPL. FUEL REVENUE	47,529	19,831	3,654	8,337	2,513	138	1,412
13	ENERGY UNITED REPL. VOM REVENUE	3,517	1,468	270	617	186	10	104
14	ENERGY UNITED REPL. CAP. REVENUE	6,106	2,985	559	1,061	256	14	190
15	FLINT EMC RESERVE REPL. BLOCK FUEL REV.	3	1	0	1	0	0	0
16	FLINT EMC RESERVE REPL. BLOCK CAP. REV.	73	36	7	13	3	0	2
17	ECONOMY ENERGY FUEL REVENUE	17,235	7,191	1,325	3,023	911	50	512
18	ECONOMY ENERGY OTHER REVENUE	1,848	771	142	324	98	5	55
19	ECONOMY ENERGY RETAIL REVENUE	4,390	1,832	338	770	232	13	130
20	WHOLESALE BLOCK FUEL REVENUE	8,318	0	0	0	0	0	0
21	WHOLESALE BLOCK VOM REVENUE	1,250	0	0	0	0	0	0
22	WHOLESALE BLOCK CAPACITY REVENUE	45,117	0	0	0	0	0	0
23	DALTON / TRI-COUNTY VOM REVENUE	580	0	0	0	0	0	0
24	DALTON CAPACITY REVENUE	391	0	0	0	0	0	0
25	POWER POOL FUEL REVENUE	13,305	5,551	1,023	2,334	704	39	395
26	PUR. POWER VOM REVENUE	520	217	40	91	27	2	15
27	PUR. POWER CAPACITY REVENUE	6,818	3,333	624	1,185	286	15	212
28	TOTAL FUEL REVENUE	2,681,465	944,440	174,346	399,567	121,030	6,636	67,620
29	TOTAL OTHER REVENUE	5,742,859	2,643,933	607,570	920,318	207,404	12,800	111,138
30	TOTAL SALES OF ELECTRICITY	8,424,324	3,588,373	781,916	1,319,886	328,434	19,435	178,758
OTHER OPERATING REVENUE								
31	ACCOUNT 449 - REV. SUBJ. TO REF.	(1,122)	(541)	(101)	(193)	(48)	(3)	(35)
32	OPEN ACCESS TRANS. TARIFF	4,607	2,222	416	793	197	10	142
33	SCHERER 4 TRANSMISSION	3,486	1,681	315	600	149	8	107
34	ACCOUNT 449 - REV. SUBJ. TO REF.	(23)	0	0	0	0	0	0
35	SCHERER 4 TSA	0	0	0	0	0	0	0
36	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
37	WHOLESALE BLOCK POWER SALES	3,462	1,681	315	600	149	8	107
	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.							

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
SALES OF ELECTRICITY						
1	RETAIL BASE REVENUE	5,670,810	111,300	1,076,166	5,670,810	0
2	RETAIL FUEL REVENUE	2,559,592	23,540	908,151	2,559,592	0
3	TOTAL RETAIL REVENUE FROM SALES	8,230,402	134,840	1,984,318	8,230,402	0
4	SCG FUEL REVENUE	24,671	280	5,763	24,671	0
5	SCG VOM REVENUE	2,825	32	660	2,825	0
6	SCG CAPACITY REVENUE	970	0	165	970	0
7	GENERATOR IMBALANCE FUEL	387	4	90	387	0
8	GENERATOR IMBALANCE VOM	36	0	8	36	0
9	SEMINOLE EMC FUEL REV	6,035	69	1,410	6,035	0
10	SEMINOLE EMC VOM REV	382	4	89	382	0
11	SEMINOLE EMC CAPACITY REV CREDIT	1,617	0	276	1,617	0
12	ENERGY UNITED REPL. FUEL REVENUE	47,529	540	11,102	47,529	0
13	ENERGY UNITED REPL. VOM REVENUE	3,517	40	822	3,517	0
14	ENERGY UNITED REPL. CAP. REVENUE	6,106	0	1,041	6,106	0
15	FLINT EMC RESERVE REPL. BLOCK FUEL REV.	3	0	1	3	0
16	FLINT EMC RESERVE REPL. BLOCK CAP. REV.	73	0	12	73	0
17	ECONOMY ENERGY FUEL REVENUE	17,235	196	4,026	17,235	0
18	ECONOMY ENERGY OTHER REVENUE	1,848	21	432	1,848	0
19	ECONOMY ENERGY RETAIL REVENUE	4,390	50	1,025	4,390	0
20	WHOLESALE BLOCK FUEL REVENUE	8,318	0	0	0	8,318
21	WHOLESALE BLOCK VOM REVENUE	1,250	0	0	0	1,250
22	WHOLESALE BLOCK CAPACITY REVENUE	45,117	0	0	0	45,117
23	DALTON / TRI-COUNTY VOM REVENUE	580	0	0	0	580
24	DALTON CAPACITY REVENUE	391	0	0	0	391
25	POWER POOL FUEL REVENUE	13,305	151	3,108	13,305	0
26	PUR. POWER VOM REVENUE	520	6	121	520	0
27	PUR. POWER CAPACITY REVENUE	6,818	0	1,162	6,818	0
28	TOTAL FUEL REVENUE	2,681,465	24,830	934,677	2,673,147	8,318
29	TOTAL OTHER REVENUE	5,742,859	111,404	1,080,955	5,695,521	47,338
30	TOTAL SALES OF ELECTRICITY	8,424,324	136,234	2,015,632	8,368,668	55,656
OTHER OPERATING REVENUE						
31	ACCOUNT 449 - REV. SUBJ. TO REF.	(1,122)	(0)	(201)	(1,122)	0
32	OPEN ACCESS TRANS. TARIFF	4,607	0	827	4,607	0
33	SCHERER 4 TRANSMISSION	3,486	0	626	3,486	0
34	ACCOUNT 449 - REV. SUBJ. TO REF.	(23)	0	0	0	(23)
35	SCHERER 4 TSA	0	0	0	0	0
36	DALTON / TRI-COUNTY	0	0	0	0	0
37	WHOLESALE BLOCK POWER SALES	3,462	0	626	3,486	(23)
	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.					

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
38	ACCOUNT 450 - LATE PAYMENT FEES	16,009	13,882	1,593	227	4	18	45
39	ACCOUNT 451 - MISC. SERVICE DISTRIBUTION	2,464	1,411	287	301	53	8	48
40	ACCOUNT ESTABLISHMENT CHARGES	18,282	17,241	879	119	2	9	25
41	CURRENT DIVERSION FEE	64	58	5	1	0	0	0
42	METER TAMPERING CHARGE	5	5	1	0	0	0	0
43	DISCONNECT/RECONNECT CHARGES	9,321	8,526	672	91	1	7	19
44	RETURN CHECK CHARGES	5,221	4,976	207	28	0	2	6
45	FIBER MAINTENANCE AGREEMENT	27,996	13,505	2,527	4,817	1,198	62	862
46	COST TO COLLECT FEE	330	290	34	5	0	0	1
47	TOTAL ACCOUNT 451 - MISC. SERVICE	63,682	46,010	4,611	5,361	1,254	89	961
48	ACCOUNT 453 - SALES OF WATER	343	187	52	42	8	1	7
49	SALES OF WATER & WATER POWER	343	187	52	42	8	1	7
50	TOTAL ACCOUNT 453 - SALES OF WATER							
50	ACCOUNT 454 - RENT							
51	PRODUCTION	0	0	0	0	0	0	0
51	TRANSMISSION	2,371	1,143	214	408	101	5	73
52	DISTRIBUTION	18,909	10,828	2,204	2,308	407	61	366
53	RENT OF ELEC PROP	142	77	22	17	3	0	3
54	VARIOUS CUST - LAND & BUILDING RENTALS	2,400	1,308	367	297	59	7	51
55	ACCOUNT 454 - RENT	23,820	13,357	2,806	3,030	571	74	493
56	SCHERER 4 TSA	33	0	0	0	0	0	0
57	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
58	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
59	TOTAL ACCOUNT 454 - RENT	23,853	13,357	2,806	3,030	571	74	493

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO.	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
38	ACCOUNT 450 - LATE PAYMENT FEES	16,009	224	17	16,009	0
39	ACCOUNT 451 - MISC. SERVICE DISTRIBUTION	2,464	115	241	2,464	0
40	ACCOUNT ESTABLISHMENT CHARGES	18,282	1	7	18,282	0
41	CURRENT DIVERSION FEE	64	0	0	64	0
42	METER TAMPERING CHARGE	5	0	0	5	0
43	DISCONNECT/RECONNECT CHARGES	9,321	0	5	9,321	0
44	RETURN CHECK CHARGES	5,221	0	2	5,221	0
45	FIBER MAINTENANCE AGREEMENT	27,996	0	5,024	27,996	0
46	COST TO COLLECT FEE	330	0	0	330	0
47	TOTAL ACCOUNT 451 - MISC. SERVICE	63,682	117	5,279	63,682	0
48	ACCOUNT 453 - SALES OF WATER	343	8	36	343	0
49	SALES OF WATER & WATER POWER	343	8	36	343	0
50	TOTAL ACCOUNT 453 - SALES OF WATER					
50	ACCOUNT 454 - RENT	0	0	0	0	0
51	PRODUCTION	2,371	0	425	2,371	0
52	TRANSMISSION	18,909	885	1,850	18,909	0
53	DISTRIBUTION	142	3	15	142	0
54	RENT OF ELEC PROP	2,400	58	252	2,400	0
55	VARIOUS CUST - LAND & BUILDING RENTALS	23,820	946	2,543	23,820	0
56	ACCOUNT 454 - RENT	33	0	0	33	33
57	SCHERER 4 TSA	0	0	0	0	0
58	DALTON / TRI-COUNTY	0	0	0	0	0
59	WHOLESALE BLOCK POWER SALES	23,853	946	2,543	23,820	33
	TOTAL ACCOUNT 454 - RENT					

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
	ACCOUNT 456 - OTHER							
	OTHER ELECTRIC REVENUE							
60	TRANSMISSION	1,133	546	102	195	48	3	35
61	DISTRIBUTION	1,133	649	132	138	24	4	22
62	RATE ADMIN CHARGES	6,473	0	0	0	0	0	0
63	WIRELESS CO-LOCATION	1,494	814	228	185	37	5	32
64	OPEN ACCESS TRANS. TARIFF	46,478	22,419	4,196	7,997	1,989	104	1,432
65	AMEA ANCILLARY	241	116	22	41	10	1	7
66	TRANS. - SCHERER 4	26,947	12,998	2,433	4,637	1,153	60	830
67	RECREATION FACILITIES	10	5	2	1	0	0	0
68	MISCELLANEOUS - TRANSMISSION	26,232	12,653	2,368	4,514	1,123	59	808
69	EV CHARGING STATION	325	167	33	50	11	1	9
70	FILM SCOUTING REVENUE	40	22	6	5	1	0	1
71	ENHANCED CUSTOMER ENERGY	111	25	57	13	1	1	1
72	REDI C&M THLY FEES	3,234	0	868	1,221	210	15	162
73	COMMUNITY SOLAR FEES	128	128	0	0	0	0	0
74	SOLAR APPLICATION FEES	132	113	13	2	0	0	1
75	RENEWABLES RNR-9 APPLICATION/RETEST FEE	107	92	10	2	0	0	1
76	VENDOR COMP.	68	0	1	6	5	0	0
77	PRICE PROTECTION PRODUCTS	(2,879)	0	0	0	0	0	0
78	EQUIP. CARRYING CHARGE - PROD.	288	141	26	50	12	1	9
79	EQUIP. CARRYING CHARGE - TRANS.	6,152	2,368	555	1,059	263	14	189
80	ADMIN. FEE - MEAG	28	24	3	0	0	0	0
81	SCHERER 4 TSA	30,220	0	0	0	0	0	0
82	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
83	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
	SALES TAX COLLECTION FEE							
84	FUEL INVENTORY	251	123	23	44	11	1	8
85	MATERIALS & SUPPLIES	255	139	39	31	6	1	5
86	REVENUE	2,406	1,032	225	379	94	6	51
87	TOTAL SALES TAX COLLECTION FEE	2,912	1,294	287	454	111	7	64
88	TOTAL ACCOUNT 456	151,008	55,176	11,343	20,570	4,999	272	3,604
89	GAIN ON TIMBER SALES - EPIS	383	187	35	67	16	1	12
90	GAIN ON TIMBER SALES - PHFFU	166	81	15	29	7	0	5
91	REGULATORY ADJUSTMENTS	(10,275)	(5,023)	(940)	(1,786)	(430)	(23)	(320)
92	TOTAL OTHER OPERATING REVENUE	248,632	125,537	19,831	28,139	6,579	440	4,914
93	TOTAL OPERATING REVENUE	8,672,956	3,713,910	801,748	1,348,025	335,013	19,875	183,672

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
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)
60	ACCOUNT 456 - OTHER					
61	OTHER ELECTRIC REVENUE					
62	TRANSMISSION	1,133	0	203	1,133	0
63	DISTRIBUTION	1,133	53	111	1,133	0
64	RATE ADMIN CHARGES	6,473	0	6,473	6,473	0
65	WIRELESS CO-LOCATION	1,494	36	157	1,494	0
66	OPEN ACCESS TRANS. TARIFF	46,478	0	8,341	46,478	0
67	AMEA ANCILLARY	241	0	43	241	0
68	TRANS. - SCHERER 4	26,947	0	4,836	26,947	0
69	RECREATION FACILITIES	10	0	1	10	0
70	MISCELLANEOUS - TRANSMISSION	26,232	0	4,708	26,232	0
71	EV CHARGING STATION	325	5	48	325	0
72	FILM SCOUTING REVENUE	40	1	4	40	0
73	ENHANCED CUSTOMER ENERGY	111	11	3	111	0
74	REDI C&M THLY FEES	3,234	0	758	3,234	0
75	COMMUNITY SOLAR FEES	128	0	0	128	0
76	SOLAR APPLICATION FEES	107	1	132	107	0
77	RENEWABLES RNF-9 APPLICATION/RETEST FEE	68	1	1	68	0
78	VENDOR COMP.	(2,879)	0	55	(2,879)	0
79	PRICE PROTECTION PRODUCTS	288	0	(2,879)	288	0
80	EQUIP. CARRYING CHARGE - PROD.	6,152	0	49	6,152	0
81	EQUIP. CARRYING CHARGE - TRANS.	28	0	1,104	28	0
82	ADMIN. FEE - MEAG	30,220	0	0	30,220	0
83	SCHERER 4 TSA	0	0	0	0	0
84	DALTON / TRI-COUNTY	0	0	0	0	0
85	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
86	SALES TAX COLLECTION FEE	251	0	43	251	0
87	FUEL INVENTORY	255	6	27	255	0
88	MATERIALS & SUPPLIES	2,406	39	580	2,406	0
89	REVENUE	2,912	46	650	2,912	0
90	TOTAL SALES TAX COLLECTION FEE	151,008	155	24,669	120,788	30,220
91	TOTAL ACCOUNT 456					
92	GAIN ON TIMBER SALES - EPIS	383	0	65	383	0
93	GAIN ON TIMBER SALES - PHFFU	166	0	28	166	0
94	REGULATORY ADJUSTMENTS	(10,275)	0	(1,752)	(10,275)	0
95	TOTAL OTHER OPERATING REVENUE	248,632	1,451	31,511	218,402	30,229
96	TOTAL OPERATING REVENUE	8,672,956	137,885	2,047,143	8,587,071	85,886

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 energy at generation from Schedule 2.60.
- 5 (B)
- 6 (C) Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20.
- 7 (B)
- 8 (B)
- 9 (B)
- 10 (B)
- 11 (C)
- 12 (B)
- 13 (B)
- 14 (C)
- 15 (B)
- 16 (C)
- 17 (B)
- 18 (B)
- 19 (B)
- 20 (D) Direct assignment to Wholesale Block Power Sales.
- 21 (D)
- 22 (D)
- 23 (E) Direct assignment to City of Dalton / Tri-County EMC.
- 24 (E)
- 25 (B)
- 26 (B)
- 27 (F) Allocated per Purchased Power demand-related Generation O&M Expenses from Schedule 2.20.
- 31 (G) Allocated per Transmission Gross Plant from Schedule 2.00.
- 32 (G)

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.

34 (H)	Direct assignment to Scherer 4 TSA.
35 (E)	
36 (D)	
38 (I)	Allocated per the average number of customers from Schedule 2.60.
39 (J)	Allocated per Distribution Gross Plant from Schedule 2.00.
40 (K)	Allocated per number of occurrences and average number of customers to rate or rate group.
41 (K)	
42 (K)	
43 (K)	
44 (K)	
45 (G)	
46 (K)	
48 (L)	Allocated per General Gross Plant from Schedule 2.00.
50 (M)	Allocated per Production Gross Plant from Schedule 2.00.
51 (G)	
52 (N)	Allocated per Distribution Gross Plant from Schedule 2.00.
53 (L)	
54 (L)	
56 (H)	
57 (E)	
58 (D)	
60 (G)	
61 (N)	
62 (O)	Allocated per RTP number of customers times rate monthly fees.
63 (L)	
64 (G)	
65 (G)	
66 (G)	
67 (L)	
68 (G)	
69 (P)	Allocated per Gross Plant from Schedule 2.00.
70 (L)	
71 (Q)	Allocated per Sales Expense from Schedule 2.20.

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

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

- 72 (R) Direct assignment to rate or rate group - revenues reflect annualized base revenue for the period.
- 73 (S) Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class.
- 74 (T) Allocated per Customer Accounting Expense from Schedule 2.20.
- 75 (T)
- 76 (U) Allocated per total retail revenue from sales.
- 77 (V) Allocated per RTP retail revenue from sales.
- 78 (M)
- 79 (G)
- 80 (T)
- 81 (H)
- 82 (E)
- 83 (D)
- 84 (W) Allocated per Total Fuel Inventory from Schedule 2.02.
- 85 (X) Allocated per Total Plant Materials and Supplies from Schedule 2.02.
- 86 (U)
- 89 (M)
- 90 (Y) Allocated per Plant Held for Future Use.
- 91 (Z) Allocated per Level A demand allocator from Schedule 2.60.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTE (9)
----- PRODUCTION								
ENERGY COMPONENT								
1	TOTAL FR FUEL EXPENSE	2,673,147	944,440	174,346	399,567	121,030	6,636	67,620
2	VARIABLE O&M EXPENSE	138,163	57,649	10,623	24,235	7,306	402	4,104
3	REMOVE INCREMENTAL RTP	(204,501)	(96,937)	(18,093)	(35,619)	(9,031)	(490)	(6,305)
4	ASSIGN INCREMENTAL RTP	204,501	0	0	0	0	0	0
5	WHOLESALE BLOCKS FUEL EXPENSE	8,318	0	0	0	0	0	0
6	WHOLESALE BLOCKS VOM EXPENSE	1,451	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	150	0	0	0	0	0	0
9	TOTAL ENERGY COMPONENT	2,821,230	905,152	166,877	388,183	119,305	6,548	65,419
10	DEMAND COMPONENT	527,227	257,758	48,246	91,661	22,077	1,191	16,410
11	REMOVE INCREMENTAL RTP	(27,436)	(13,414)	(2,511)	(4,770)	(1,149)	(62)	(854)
12	ASSIGN INCREMENTAL RTP	27,436	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	5,077	0	0	0	0	0	0
15	TOTAL DEMAND COMPONENT	532,304	244,344	45,735	86,891	20,928	1,129	15,556
16	GENERATION EXPENSE	3,338,537	1,149,496	212,612	475,074	140,233	7,677	80,976
17	DALTON / TRI-COUNTY GENERATION EXPENSE	150	0	0	0	0	0	0
18	WHOLESALE BLOCKS GEN. EXPENSE	14,846	0	0	0	0	0	0
19	TOTAL GENERATION EXPENSE	3,353,534	1,149,496	212,612	475,074	140,233	7,677	80,976
ACCOUNT 555 - PURCHASED POWER								
20	DEMAND COMPONENT	232,290	113,565	21,256	40,384	9,727	525	7,230
21	ENERGY RELATED (EXCL. FUEL)	46,373	19,349	3,565	8,134	2,452	135	1,378
22	PURCHASED POWER	278,662	132,914	24,822	48,519	12,179	660	8,608
23	SCHERER 4 TSA	0	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	4,687	0	0	0	0	0	0
26	TOTAL ACCOUNT 555 (EXCL. FUEL)	283,349	132,914	24,822	48,519	12,179	660	8,608
OTHER PRODUCTION EXPENSES:								
27	ACCOUNT 556	11,294	5,521	1,033	1,963	473	26	352
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	11,294	5,521	1,033	1,963	473	26	352
32	ACCOUNT 557	16,138	7,890	1,477	2,806	676	36	502
33	TOTAL OTHER PRODUCTION	27,431	13,411	2,510	4,769	1,149	62	854
34	PRODUCTION EXPENSE	3,644,631	1,295,821	239,944	528,362	153,561	8,399	90,437
35	SCHERER 4 TSA	0	0	0	0	0	0	0
36	DALTON / TRI-COUNTY	150	0	0	0	0	0	0
37	WHOLESALE BLOCK POWER SALES	19,533	0	0	0	0	0	0
38	TOTAL PRODUCTION EXPENSE	3,664,314	1,295,821	239,944	528,362	153,561	8,399	90,437

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
	PRODUCTION					
	ENERGY COMPONENT					
1	TOTAL FR FUEL EXPENSE	2,673,147	24,830	934,677	2,673,147	0
2	VARIABLE O&M EXPENSE	138,163	1,570		138,163	0
3	REMOVE INCREMENTAL RTP	(204,501)	(483)	(37,544)	(204,501)	0
4	ASSIGN INCREMENTAL RTP	204,501	0	204,501	204,501	0
5	WHOLESALE BLOCKS FUEL EXPENSE	8,318	0	0	0	8,318
6	WHOLESALE BLOCKS VOM EXPENSE	1,451	0	0	0	1,451
7	DALTON / TRI-COUNTY FUEL EXPENSE	0	0	0	0	0
8	DALTON / TRI-COUNTY VOM EXPENSE	150	0	0	0	150
9	TOTAL ENERGY COMPONENT	2,821,230	25,918	1,133,908	2,811,310	9,920
10	DEMAND COMPONENT	527,227	0	89,885	527,227	0
11	REMOVE INCREMENTAL RTP	(27,436)	0	(4,678)	(27,436)	0
12	ASSIGN INCREMENTAL RTP	27,436	0	27,436	27,436	0
13	DALTON / TRI-COUNTY	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	5,077	0	0	0	5,077
15	TOTAL DEMAND COMPONENT	532,304	0	112,644	527,227	5,077
16	GENERATION EXPENSE	3,338,537	25,918	1,246,551	3,338,537	0
17	DALTON / TRI-COUNTY GENERATION EXPENSE	150	0	0	0	150
18	WHOLESALE BLOCKS GEN. EXPENSE	14,846	0	0	0	14,846
19	TOTAL GENERATION EXPENSE	3,353,534	25,918	1,246,551	3,338,537	14,997
	ACCOUNT 555 - PURCHASED POWER					
20	DEMAND COMPONENT	232,290	0	39,602	232,290	0
21	ENERGY RELATED (EXCL. FUEL)	46,373	527	10,832	46,373	0
22	PURCHASED POWER	278,662	527	50,434	278,662	0
23	SCHERER 4 TSA	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	4,687	0	0	0	4,687
26	TOTAL ACCOUNT 555 (EXCL. FUEL)	283,349	527	50,434	278,662	4,687
	OTHER PRODUCTION EXPENSES:					
27	ACCOUNT 556	11,294	0	1,925	11,294	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	11,294	0	1,925	11,294	0
32	ACCOUNT 557	16,138	0	2,751	16,138	0
33	TOTAL OTHER PRODUCTION	27,431	0	4,677	27,431	0
	PRODUCTION EXPENSE					
34	PRODUCTION EXPENSE	3,644,631	26,445	1,301,662	3,644,631	0
35	SCHERER 4 TSA	0	0	0	0	0
36	DALTON / TRI-COUNTY	150	0	0	0	150
37	WHOLESALE BLOCK POWER SALES	19,533	0	0	0	19,533
38	TOTAL PRODUCTION EXPENSE	3,664,314	26,445	1,301,662	3,644,631	19,684

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
TRANSMISSION EXPENSE								
OPERATIONS								
39	560-SUPERVISION	6,683	3,294	616	1,169	276	15	209
40	561-LOAD DISPATCHING	19,927	9,742	1,823	3,464	834	45	620
41	562-STATION EXPENSE	3,173	1,550	290	551	133	7	99
42	563-OVERHEAD LINES	1,137	544	102	194	49	3	35
43	564-UNDERGROUND LINES	0	0	0	0	0	0	0
44	565-TRANS. BY OTHERS	998	488	91	174	42	2	31
45	566-MISCELLANEOUS	17,337	8,363	1,565	2,983	742	39	534
46	567-RENTS	(26,946)	(12,985)	(2,430)	(4,633)	(1,155)	(60)	(829)
47	TOTAL OPERATIONS	22,308	10,995	2,058	3,903	922	51	699
MAINTENANCE								
48	568-SUPERVISION	14,710	7,077	1,324	2,526	632	33	452
49	569-STRUCTURES	3,443	1,682	315	598	144	8	107
50	570-STATION EXPENSE	21,388	10,449	1,956	3,716	896	48	665
51	571-OVERHEAD LINES	61,805	29,556	5,532	10,563	2,682	137	1,891
52	572-UNDERGROUND LINES	1,262	600	112	215	55	3	38
53	573-MISCELLANEOUS	4	2	0	1	0	0	0
54	TOTAL MAINTENANCE	102,612	49,365	9,239	17,619	4,410	228	3,154
55	TOTAL TRANSMISSION EXPENSE	124,921	60,360	11,297	21,522	5,332	279	3,853
56	REMOVE INCREMENTAL RTP	(30,187)	(14,584)	(2,730)	(5,200)	(1,289)	(67)	(931)
57	ASSIGN INCREMENTAL RTP	30,187	0	0	0	0	0	0
58	REMOVE SCHERER 4 EXPENSE	(1,552)	(759)	(142)	(270)	(65)	(4)	(48)
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0	0	0
60	REMOVE WHOLESAL BLOCKS EXP.	(20)	(10)	(2)	(3)	(1)	(0)	(1)
61	TRANSMISSION EXPENSE	123,349	45,008	8,424	16,049	3,977	208	2,873
62	SCHERER 4 TSA	1,552	0	0	0	0	0	0
63	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
64	WHOLESAL BLOCK POWER SALES	20	0	0	0	0	0	0
65	TOTAL TRANSMISSION EXPENSE	124,921	45,008	8,424	16,049	3,977	208	2,873
DISTRIBUTION EXPENSE								
OPERATIONS								
66	580 - SUPERVISION & ENG.	18,640	10,826	2,611	2,257	369	71	342
67	581 - LOAD DISPATCHING	18,063	8,913	1,514	3,010	619	83	535
68	582 - STATION EXPENSE	2,065	994	186	355	87	5	63
69	583 - OVERHEAD LINES	3,874	2,540	355	409	74	12	71
70	584 - UNDERGROUND LINES	16,006	8,684	1,383	2,391	475	67	420
71	585 - STREET LIGHTING	3	0	0	0	0	0	0
72	586 - METER EXPENSE	26,405	17,174	6,754	2,044	37	113	124
73	587 - CUST. INSTALLATION	1,901	1,660	206	29	0	2	2
74	588 - MISCELLANEOUS	31,931	18,285	3,721	3,898	687	103	618
75	589 - RENTS	3,266	1,870	381	399	70	10	63
76	TOTAL OPERATIONS	122,154	70,946	17,110	14,791	2,420	467	2,239

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
TRANSMISSION EXPENSE						
OPERATIONS						
39	560-SUPERVISION	6,683			6,683	0
40	561-LOAD DISPATCHING	19,927	(0)	1,103	19,927	0
41	562-STATION EXPENSE	3,173	0	3,397	3,173	0
42	563-OVERHEAD LINES	1,137	0	543	1,137	0
43	564-UNDERGROUND LINES	0	0	211	0	0
44	565-TRANS. BY OTHERS	998	0	0	0	0
45	566-MISCELLANEOUS	17,337	0	170	998	0
46	567-RENTS	(26,946)	(0)	3,111	17,337	0
47	TOTAL OPERATIONS	22,308	(0)	(4,853)	(26,946)	0
MAINTENANCE						
48	568-SUPERVISION	14,710	0	2,666	14,710	0
49	569-STRUCTURES	3,443	0	589	3,443	0
50	570-STATION EXPENSE	21,388	0	3,657	21,388	0
51	571-OVERHEAD LINES	61,805	0	11,445	61,805	0
52	572-UNDERGROUND LINES	1,262	0	238	1,262	0
53	573-MISCELLANEOUS	4	0	1	4	0
54	TOTAL MAINTENANCE	102,612	0	18,596	102,612	0
TOTAL TRANSMISSION EXPENSE						
55	REMOVE INCREMENTAL RTP	124,921	0	22,278	124,921	0
56	REMOVE INCREMENTAL RTP	(30,187)	(0)	(5,386)	(30,187)	0
57	ASSIGN INCREMENTAL RTP	30,187	0	30,187	30,187	0
58	REMOVE SCHERER 4 EXPENSE	(1,552)	0	(265)	(1,552)	0
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0
60	REMOVE WHOLESAL BLOCKS EXP.	(20)	0	(3)	(20)	0
61	TRANSMISSION EXPENSE	123,349	0	46,810	123,349	0
62	SCHERER 4 TSA	1,552	0	0	0	1,552
63	DALTON / TRI-COUNTY	0	0	0	0	0
64	WHOLESAL BLOCK POWER SALES	20	0	0	0	20
65	TOTAL TRANSMISSION EXPENSE	124,921	0	46,810	123,349	1,572
DISTRIBUTION EXPENSE						
OPERATIONS						
66	580 - SUPERVISION & ENG.	18,640	400	1,764	18,640	0
67	581 - LOAD DISPATCHING	18,063	273	3,114	18,063	0
68	582 - STATION EXPENSE	2,065	1	375	2,065	0
69	583 - OVERHEAD LINES	3,874	58	355	3,874	0
70	584 - UNDERGROUND LINES	16,006	242	2,345	16,006	0
71	585 - STREET LIGHTING	3	3	0	3	0
72	586 - METER EXPENSE	26,405	0	160	26,405	0
73	587 - CUST. INSTALLATION	1,901	0	2	1,901	0
74	588 - MISCELLANEOUS	31,931	1,494	3,124	31,931	0
75	589 - RENTS	3,266	153	320	3,266	0
76	TOTAL OPERATIONS	122,154	2,624	11,558	122,154	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
77	MAINTENANCE	19,255	11,501	1,778	2,172	409	61	372
78	590 - SUPERVISION & ENG.	2,204	1,066	199	380	93	5	68
79	591 - STRUCTURES	14,270	6,872	1,283	2,450	600	33	438
80	592 - STATION EQUIPMENT	143,156	93,868	13,107	15,101	2,748	459	2,614
81	593 - OVERHEAD LINES	24,357	13,214	2,104	3,638	722	102	640
82	594 - UNDERGROUND LINES	4,400	2,235	984	713	67	21	84
83	595 - LINE TRANSFORMERS	8,193	0	0	0	0	0	0
84	596 - STREET LIGHTING	2,933	1,908	750	227	4	13	14
85	597 - METERS	(280)	(160)	(33)	(34)	(6)	(1)	(5)
86	598 - MISCELLANEOUS	218,490	130,504	20,174	24,647	4,636	692	4,225
87	MAINTENANCE							
87	TOTAL DISTRIBUTION EXPENSE	340,644	201,450	37,284	39,438	7,056	1,159	6,464

CUSTOMER ACCOUNTING EXPENSE								
88	901 - SUPERVISION	10,664	9,126	1,008	159	20	11	79
89	902 - METER READING	26,146	23,025	2,647	377	6	29	34
90	903 - CUST. ACCTS. & COLLECTION	96,553	81,017	9,389	1,551	258	106	986
91	903 - PRE-PAY PROGRAM COSTS	5,415	5,415	0	0	0	0	0
92	904 - UNCOLLECTIBLE	15,356	13,315	1,528	217	4	17	43
93	905 - MISCELLANEOUS	329	282	31	5	1	0	2
94	TOTAL CUSTOMER ACCOUNTING	154,463	132,179	14,604	2,309	289	164	1,145

CUSTOMER ASSISTANCE EXPENSE								
95	908 - CUSTOMER ASSISTANCE	78,384	32,705	37,546	5,870	143	452	1,017
96	909 - INF. & INST. ADVER.	734	643	77	10	0	1	2
97	910 - MISCELLANEOUS	2,300	2,000	244	35	1	3	7
98	TOTAL CUSTOMER ASSISTANCE	81,418	35,349	37,867	5,915	144	455	1,026

SALES EXPENSE								
99	912 - DEMO. & SELLING	28,917	6,269	15,144	3,259	159	240	312
100	913 - ADVERTISING	0	0	0	0	0	0	0
101	916 - MISCELLANEOUS	567	309	87	70	14	2	12
102	TOTAL SALES	29,484	6,578	15,231	3,330	173	241	324

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
	MAINTENANCE					
77	590 - SUPERVISION & ENG.	19,255	1,036	1,926	19,255	0
78	591 - STRUCTURES	2,204	0	392	2,204	0
79	592 - STATION EQUIPMENT	14,270	6	2,588	14,270	0
80	593 - OVERHEAD LINES	143,156	2,131	13,130	143,156	0
81	594 - UNDERGROUND LINES	24,357	368	3,568	24,357	0
82	595 - LINE TRANSFORMERS	4,400	39	256	4,400	0
83	596 - STREET LIGHTING	8,193	8,193	0	8,193	0
84	597 - METERS	2,933	0	18	2,933	0
85	598 - MISCELLANEOUS	(280)	(13)	(27)	(280)	0
86	MAINTENANCE	218,490	11,761	21,851	218,490	0
87	TOTAL DISTRIBUTION EXPENSE	340,644	14,385	33,409	340,644	0
	CUSTOMER ACCOUNTING EXPENSE					
88	901 - SUPERVISION	10,664	113	147	10,664	0
89	902 - METER READING	26,146	0	28	26,146	0
90	903 - CUST. ACCTS. & COLLECTION	96,553	1,310	1,936	96,553	0
91	903 - PRE-PAY PROGRAM COSTS	5,415	0	0	5,415	0
92	904 - UNCOLLECTIBLE	15,356	215	16	15,356	0
93	905 - MISCELLANEOUS	329	3	5	329	0
94	TOTAL CUSTOMER ACCOUNTING	154,463	1,642	2,131	154,463	0
	CUSTOMER ASSISTANCE EXPENSE					
95	908 - CUSTOMER ASSISTANCE	78,384	0	650	78,384	0
96	909 - INF. & INST. ADVER.	734	0	1	734	0
97	910 - MISCELLANEOUS	2,300	8	3	2,300	0
98	TOTAL CUSTOMER ASSISTANCE	81,418	8	653	81,418	0
	SALES EXPENSE					
99	912 - DEMO. & SELLING	28,917	2,801	733	28,917	0
100	913 - ADVERTISING	0	0	0	0	0
101	916 - MISCELLANEOUS	567	14	60	567	0
102	TOTAL SALES	29,484	2,815	793	29,484	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ADMIN. & GENERAL EXPENSES								
A & G EXPENSES EXCL. ACCT 928								
103	PRODUCTION	116,119	56,770	10,626	20,188	4,862	262	3,614
104	TRANSMISSION	63,621	30,689	5,744	10,947	2,723	142	1,960
105	DISTRIBUTION	161,615	92,547	18,836	19,730	3,479	519	3,130
106	CUSTOMER ACCOUNTING	51,811	44,337	4,899	775	97	55	384
107	CUSTOMER ASSISTANCE	20,061	8,710	9,330	1,458	36	112	253
108	SALES	28,092	6,268	14,512	3,172	165	230	309
109	TOTAL A&G EXP. EXCL. ACCT 928	441,321	239,320	63,946	56,269	11,361	1,321	9,650
ACCOUNT 928 - REGULATORY COMMISSION								
110	FERC DOCKET	(1,628)	(698)	(153)	(256)	(64)	(4)	(35)
111	RETAIL DOCKET	1,103	473	103	174	43	3	23
112	RETAIL NON-DOCKET	847	435	85	132	30	2	23
113	RETAIL OTHER	5,122	2,504	469	891	214	12	159
114	TOTAL ACCOUNT 928	5,445	2,714	505	940	224	13	171
115	SOUTHERN NUCLEAR A&G	229	112	21	40	10	1	7
116	ADMINISTRATIVE & GENERAL	446,994	242,147	64,472	57,249	11,595	1,334	9,828
117	SCHERER 4 TSA	1,124	0	0	0	0	0	0
118	DALTON / TRI-COUNTY	18	0	0	0	0	0	0
119	WHOLESALE BLOCK POWER SALES	2,616	0	0	0	0	0	0
120	TOTAL ADMIN. & GENERAL	450,752	242,147	64,472	57,249	11,595	1,334	9,828
O&M ADJUSTMENTS								
121	EPRI EXPENSE	7,398	2,605	502	1,062	310	17	173
122	TOTAL O&M ADJUSTMENTS	7,398	2,605	502	1,062	310	17	173
123	OPERATIONS & MAINTENANCE EXPENSE	4,828,381	1,961,136	418,326	653,714	177,105	11,978	112,269
124	SCHERER 4 TSA	2,676	0	0	0	0	0	0
125	DALTON / TRI-COUNTY	169	0	0	0	0	0	0
126	WHOLESALE BLOCK POWER SALES	22,169	0	0	0	0	0	0
127	TOTAL OPER. & MAINT. EXPENSE	4,853,395	1,961,136	418,326	653,714	177,105	11,978	112,269

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ADMIN. & GENERAL EXPENSES						
A & G EXPENSES EXCL. ACCT 928						
103	PRODUCTION	116,119	0	19,797	116,119	0
104	TRANSMISSION	63,621	0	11,418	63,621	0
105	DISTRIBUTION	161,615	7,562	15,811	161,615	0
106	CUSTOMER ACCOUNTING	51,811	551	715	51,811	0
107	CUSTOMER ASSISTANCE	20,061	2	161	20,061	0
108	SALES	28,092	2,682	755	28,092	0
109	TOTAL A&G EXP. EXCL. ACCT 928	441,321	10,797	48,656	441,321	0
ACCOUNT 928 - REGULATORY COMMISSION						
110	FERC DOCKET	(1,628)	(27)	(393)	(1,628)	0
111	RETAIL DOCKET	1,103	18	266	1,103	0
112	RETAIL NON-DOCKET	847	13	126	847	0
113	RETAIL OTHER	5,122	0	873	5,122	0
114	TOTAL ACCOUNT 928	5,445	5	873	5,445	0
115	SOUTHERN NUCLEAR A&G	229	0	39	229	0
116	ADMINISTRATIVE & GENERAL	446,994	10,801	49,568	446,994	0
117	SCHERER 4 TSA	1,124	0	0	0	1,124
118	DALTON / TRI-COUNTY	18	0	0	0	18
119	WHOLESALE BLOCK POWER SALES	2,616	0	0	0	2,616
120	TOTAL ADMIN. & GENERAL	450,752	10,801	49,568	446,994	3,758
O&M ADJUSTMENTS						
121	EPRI EXPENSE	7,398	78	2,653	7,398	0
122	TOTAL O&M ADJUSTMENTS	7,398	78	2,653	7,398	0
123	OPERATIONS & MAINTENANCE EXPENSE	4,828,381	56,174	1,437,678	4,828,381	0
124	SCHERER 4 TSA	2,676	0	0	0	2,676
125	DALTON / TRI-COUNTY	169	0	0	0	169
126	WHOLESALE BLOCK POWER SALES	22,169	0	0	0	22,169
127	TOTAL OPER. & MAINT. EXPENSE	4,853,395	56,174	1,437,678	4,828,381	25,014

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 HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PRODUCTION								
1	PRODUCTION	730,431	357,103	66,841	126,988	30,586	1,650	22,735
2	SCHERER 4 TSA	0	0	0	0	0	0	0
3	DALTON / TRI-COUNTY	496	0	0	0	0	0	0
4	WHOLESALE BLOCK POWER SALES	7,874	0	0	0	0	0	0
5	TOTAL PRODUCTION DEPR. EXPENSE	738,801	357,103	66,841	126,988	30,586	1,650	22,735
TRANSMISSION								
6	ACCOUNT 350 - EASEMENTS & ROW	3,227	1,547	290	553	139	7	99
7	SUBSTATIONS	9,822	4,802	899	1,708	411	22	306
8	LEVEL B-1	54,306	26,526	4,964	9,435	2,276	123	1,689
9	OTHER SUBSTATIONS	64,128	31,328	5,863	11,143	2,688	145	1,995
10	TOTAL SUBSTATIONS	24,504	11,884	2,224	4,234	1,040	55	758
11	LINES: ACCOUNT 354	18,194	8,605	1,611	3,084	803	40	552
12	ACCOUNT 355	35,849	17,080	3,197	6,110	1,565	79	1,094
13	ACCOUNT 356	254	120	23	43	11	1	8
14	ACCOUNT 357	529	252	47	90	23	1	16
15	ACCOUNT 358	185	90	17	32	8	0	6
16	TRANSMISSION DEPRECIATION EXP.	146,872	70,907	13,271	25,288	6,276	328	4,527
17	REMOVE SCHERER 4 TSA	(5,360)	(2,620)	(490)	(932)	(224)	(12)	(167)
18	TRANSMISSION DEPRECIATION EXP.	141,513	68,287	12,780	24,356	6,052	316	4,360
19	SCHERER 4 TSA	5,360	0	0	0	0	0	0
20	DALTON / TRI-COUNTY	114	0	0	0	0	0	0
21	WHOLESALE BLOCK POWER SALES	146,987	0	0	0	0	0	0
22	TOTAL TRANSMISSION DEPR. EXP.	146,987	68,287	12,780	24,356	6,052	316	4,360
DISTRIBUTION								
23	ACCOUNT 360	844	732	84	12	0	1	2
24	ACCOUNT 361	7,026	3,400	635	1,212	296	16	217
25	ACCOUNT 362	44,228	21,298	3,976	7,595	1,861	101	1,359
26	ACCOUNT 364	31,010	20,084	2,831	3,383	617	102	585
27	ACCOUNT 365	37,773	25,021	3,467	3,871	702	118	671
28	ACCOUNT 366	12,872	7,092	1,120	1,900	370	54	331
29	ACCOUNT 367	56,067	30,309	4,835	8,397	1,674	236	1,479
30	ACCOUNT 368	47,655	24,211	10,661	7,719	724	229	911
31	ACCOUNT 369	32,063	27,950	3,274	680	11	37	53
32	ACCOUNT 370	14,488	9,423	3,706	1,122	21	62	68
33	ACCOUNT 371	82	42	8	13	3	0	2
34	ACCOUNT 372	21	0	18	3	0	0	0
35	ACCOUNT 373	19,178	0	0	0	0	0	0
36	TOTAL DISTRIBUTION DEPR. EXP.	303,307	169,560	34,617	35,905	6,278	955	5,678

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

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

	PRODUCTION					
1	PRODUCTION	730,431	0	124,528	730,431	0
2	SCHERER 4 TSA	0	0	0	0	0
3	DALTON / TRI-COUNTY	496	0	0	0	496
4	WHOLESALE BLOCK POWER SALES	7,874	0	0	0	7,874
5	TOTAL PRODUCTION DEPR. EXPENSE	738,801	0	124,528	730,431	8,371

	TRANSMISSION					
6	ACCOUNT 350 - EASEMENTS & ROW	3,227	0	592	3,227	0
7	SUBSTATIONS					
8	LEVEL B-1	9,822	0	1,675	9,822	0
9	OTHER SUBSTATIONS	54,306	1	9,292	54,306	0
10	TOTAL SUBSTATIONS	64,128	1	10,966	64,128	0
11	LINES: ACCOUNT 354	24,504	0	4,310	24,504	0
12	ACCOUNT 355	18,194	0	3,500	18,194	0
13	ACCOUNT 356	35,849	0	6,726	35,849	0
14	ACCOUNT 357	254	0	49	254	0
15	ACCOUNT 358	529	0	99	529	0
16	ACCOUNT 359	185	0	32	185	0
17	TRANSMISSION DEPRECIATION EXP. REMOVE SCHERER 4 TSA	146,872	1	26,274	146,872	0
18	TRANSMISSION DEPRECIATION EXP. SCHERER 4 TSA	(5,360)	0	(914)	(5,360)	0
19	DALTON / TRI-COUNTY	141,513	1	25,361	141,513	0
20	WHOLESALE BLOCK POWER SALES	5,360	0	0	0	5,360
21	TOTAL TRANSMISSION DEPR. EXP.	114	0	0	0	114
22		146,987	1	25,361	141,513	5,474

	DISTRIBUTION					
23	ACCOUNT 360	844	12	1	844	0
24	ACCOUNT 361	7,026	1	1,250	7,026	0
25	ACCOUNT 362	44,228	17	8,021	44,228	0
26	ACCOUNT 364	31,010	463	2,946	31,010	0
27	ACCOUNT 365	37,773	561	3,361	37,773	0
28	ACCOUNT 366	12,872	195	1,809	12,872	0
29	ACCOUNT 367	56,067	847	8,291	56,067	0
30	ACCOUNT 368	47,655	422	2,777	47,655	0
31	ACCOUNT 369	32,063	19	40	32,063	0
32	ACCOUNT 370	14,488	0	88	14,488	0
33	ACCOUNT 371	82	1	12	82	0
34	ACCOUNT 372	21	0	0	21	0
35	ACCOUNT 373	19,178	19,178	0	19,178	0
36	TOTAL DISTRIBUTION DEPR. EXP.	303,307	21,717	28,596	303,307	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
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	11,373	5,560	1,041	1,977	476	26	354
38	TRANSMISSION	4,115	1,985	372	708	176	9	127
39	DISTRIBUTION	12,971	7,428	1,512	1,583	279	42	251
40	CUSTOMER ACCOUNTING	5,592	4,785	529	84	10	6	41
41	CUSTOMER ASSISTANCE	2,184	948	1,016	159	4	12	28
42	SALES	2,959	660	1,528	334	17	24	33
43	GENERAL PLANT DEPRECIATION EXP.	39,194	21,366	5,997	4,845	963	119	833
44	SCHERER 4 TSA	161	0	0	0	0	0	0
45	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
46	WHOLESALE BLOCK POWER SALES	125	0	0	0	0	0	0
47	TOTAL GENERAL PLANT DEPR. EXP.	39,480	21,366	5,997	4,845	963	119	833
INTANGIBLE PLANT								
48	PRODUCTION	11,357	5,553	1,039	1,975	476	26	353
49	TRANSMISSION	4,223	2,037	381	727	181	9	130
50	DISTRIBUTION	12,811	7,336	1,493	1,564	276	41	248
51	CUSTOMER ACCOUNTING	5,523	4,727	522	83	10	6	41
52	CUSTOMER ASSISTANCE	2,157	936	1,003	157	4	12	27
53	SALES	2,922	652	1,510	330	17	24	32
54	TOTAL INTANGIBLE PLANT DEPR. EXP.	38,995	21,241	5,949	4,834	963	118	832
55	DEPRECIATION EXPENSE	1,253,438	637,557	126,183	196,929	44,843	3,158	34,438
56	SCHERER 4 TSA	5,520	0	0	0	0	0	0
57	DALTON / TRI-COUNTY	496	0	0	0	0	0	0
58	WHOLESALE BLOCK POWER SALES	8,114	0	0	0	0	0	0
59	TOTAL DEPRECIATION EXPENSE	1,267,569	637,557	126,183	196,929	44,843	3,158	34,438

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
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	11,373	0	1,939	11,373	0
38	TRANSMISSION	4,115	0	739	4,115	0
39	DISTRIBUTION	12,971	607	1,269	12,971	0
40	CUSTOMER ACCOUNTING	5,592	59	77	5,592	0
41	CUSTOMER ASSISTANCE	2,184	0	18	2,184	0
42	SALES	2,959	282	80	2,959	0
43	GENERAL PLANT DEPRECIATION EXP.	39,194	949	4,121	39,194	0
44	SCHERER 4 TSA	161	0	0	0	161
45	DALTON / TRI-COUNTY	0	0	0	0	0
46	WHOLESALE BLOCK POWER SALES	125	0	0	0	125
47	TOTAL GENERAL PLANT DEPR. EXP.	39,480	949	4,121	39,194	286
INTANGIBLE PLANT						
48	PRODUCTION	11,357	0	1,936	11,357	0
49	TRANSMISSION	4,223	0	758	4,223	0
50	DISTRIBUTION	12,811	599	1,253	12,811	0
51	CUSTOMER ACCOUNTING	5,523	59	76	5,523	0
52	CUSTOMER ASSISTANCE	2,157	0	17	2,157	0
53	SALES	2,922	279	79	2,922	0
54	TOTAL INTANGIBLE PLANT DEPR. EXP.	38,995	937	4,120	38,995	0
55	DEPRECIATION EXPENSE	1,253,438	23,604	186,725	1,253,438	0
56	SCHERER 4 TSA	5,520	0	0	0	5,520
57	DALTON / TRI-COUNTY	496	0	0	0	496
58	WHOLESALE BLOCK POWER SALES	8,114	0	0	0	8,114
59	TOTAL DEPRECIATION EXPENSE	1,267,569	23,604	186,725	1,253,438	14,131

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	TAXES OTHER THAN INCOME TAXES (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PROPERTY TAXES								
1	PRODUCTION	104,748	51,211	9,585	18,211	4,386	237	3,260
2	TRANSMISSION	36,774	17,739	3,320	6,327	1,574	82	1,133
3	DISTRIBUTION	60,887	34,867	7,096	7,433	1,311	196	1,179
4	GENERAL PLANT	10,658	5,810	1,630	1,318	262	32	227
5	NUCLEAR FUEL	4,225	2,066	387	735	177	10	132
6	FUEL COAL, OIL, GAS, & PROPANE	1,575	770	144	274	66	4	49
7	MATERIALS & SUPPLIES	3,290	1,794	504	406	81	10	70
8	PLANT HELD FOR FUTURE USE	662	324	61	115	28	1	21
9	PROPERTY TAX	222,819	114,579	22,727	34,819	7,884	571	6,070
10	SCHERER 4 TSA	2,153	0	0	0	0	0	0
11	DALTON / TRI-COUNTY	66	0	0	0	0	0	0
12	WHOLESALE BLOCK POWER SALES	877	0	0	0	0	0	0
13	TOTAL PROPERTY TAX	225,915	114,579	22,727	34,819	7,884	571	6,070
PAYROLL TAX								
14	FED. INSURANCE CONTRIBUTION ACT	25,184	13,553	3,723	2,956	587	76	514
15	FEDERAL UNEMPLOYMENT COMP.	169	91	25	20	4	1	3
16	GEORGIA UNEMPLOYMENT COMP.	16	8	2	2	0	0	0
17	PAYROLL ALLOCATION - OPR. INCOME	11,848	6,376	1,752	1,391	276	36	242
18	PAYROLL TAX	37,217	20,028	5,502	4,368	867	113	759
19	SCHERER 4 TSA	126	0	0	0	0	0	0
20	DALTON / TRI-COUNTY	5	0	0	0	0	0	0
21	WHOLESALE BLOCK POWER SALES	172	0	0	0	0	0	0
22	TOTAL PAYROLL TAXES	37,520	20,028	5,502	4,368	867	113	759
REVENUE TAX & FEES								
23	MUNICIPAL FRANCHISE FEES	203,728	87,343	19,955	33,105	7,870	473	4,541
24	MISCELLANEOUS LICENSES	21	9	2	3	1	0	0
25	TOTAL REVENUE TAXES	203,749	87,352	19,957	33,108	7,870	473	4,542
OTHER TAXES								
26	GEORGIA OCCUPATION TAX	8	3	1	1	0	0	0
27	ALABAMA FRANCHISE TAX	15	7	1	3	1	0	0
28	TOTAL OTHER TAXES	23	11	2	4	1	0	1
29	TAXES OTHER THAN INC. TAXES	463,807	221,970	48,188	72,298	16,622	1,157	11,371
30	SCHERER 4 TSA	2,279	0	0	0	0	0	0
31	DALTON / TRI-COUNTY	71	0	0	0	0	0	0
32	WHOLESALE BLOCK POWER SALES	1,049	0	0	0	0	0	0
33	TOTAL TAXES OTHER THAN INC. TAXES	467,207	221,970	48,188	72,298	16,622	1,157	11,371
AMOR. OF INV. TAX CREDITS								
34	AMOR. OF INV. TAX CREDITS	(7,079)	(3,461)	(648)	(1,231)	(296)	(16)	(220)
35	SCHERER 4 TSA	(45)	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	(7,585)	(3,461)	(648)	(1,231)	(296)	(16)	(220)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
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	104,748	0	17,858	104,748	0
2	TRANSMISSION	36,774	0	6,600	36,774	0
3	DISTRIBUTION	60,887	2,849	5,957	60,887	0
4	GENERAL PLANT	10,658	258	1,121	10,658	0
5	NUCLEAR FUEL	4,225	0	720	4,225	0
6	FUEL COAL, OIL, GAS, & PROPANE	1,575	0	268	1,575	0
7	MATERIALS & SUPPLIES	3,290	80	345	3,290	0
8	PLANT HELD FOR FUTURE USE	662	0	113	662	0
9	PROPERTY TAX	222,819	3,187	32,982	222,819	0
10	SCHERER 4 TSA	2,153	0	0	0	2,153
11	DALTON / TRI-COUNTY	66	0	0	0	66
12	WHOLESALE BLOCK POWER SALES	877	0	0	0	877
13	TOTAL PROPERTY TAX	225,915	3,187	32,982	222,819	3,096
PAYROLL TAX						
14	FED. INSURANCE CONTRIBUTION ACT	25,184	568	3,208	25,184	0
15	FEDERAL UNEMPLOYMENT COMP.	169	4	22	169	0
16	GEORGIA UNEMPLOYMENT COMP.	16	0	2	16	0
17	PAYROLL ALLOCATION - OPR. INCOME	11,848	267	1,509	11,848	0
18	PAYROLL TAX	37,217	839	4,741	37,217	0
19	SCHERER 4 TSA	126	0	0	0	126
20	DALTON / TRI-COUNTY	5	0	0	0	5
21	WHOLESALE BLOCK POWER SALES	172	0	0	0	172
22	TOTAL PAYROLL TAXES	37,520	839	4,741	37,217	303
REVENUE TAX & FEES						
23	MUNICIPAL FRANCHISE FEES	203,728	3,912	46,529	203,728	0
24	MISCELLANEOUS LICENSES	21	0	5	21	0
25	TOTAL REVENUE TAXES	203,749	3,913	46,534	203,749	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	5	23	0
29	TAXES OTHER THAN INC. TAXES	463,807	7,939	84,261	463,807	0
30	SCHERER 4 TSA	2,279	0	0	0	2,279
31	DALTON / TRI-COUNTY	71	0	0	0	71
32	WHOLESALE BLOCK POWER SALES	1,049	0	0	0	1,049
33	TOTAL TAXES OTHER THAN INC. TAXES	467,207	7,939	84,261	463,807	3,400
AMOR. OF INV. TAX CREDITS						
34	AMOR. OF INV. TAX CREDITS	(7,079)	0	(1,207)	(7,079)	0
35	SCHERER 4 TSA	(45)	0	0	0	(45)
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	(7,585)	0	(1,207)	(7,079)	(506)

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 HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

LINE NO. (1)	LINE ALLOCATORS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTE (9)
1	ENERGY AT GENERATION	100,000,000	41,724,856	7,688,614	17,541,089	5,287,715	291,199	2,970,691
DEMAND BY LEVEL								
2	LEVEL A	100,000,000	48,889,365	9,150,848	17,385,408	4,187,409	225,875	3,112,536
3	LEVEL B-1	100,000,000	48,889,365	9,150,848	17,385,408	4,187,409	225,875	3,112,536
4	LEVEL B-2	100,000,000	48,889,365	9,150,848	17,385,408	4,187,409	225,875	3,112,536
5	LEVEL C	100,000,000	48,889,365	9,150,848	17,385,408	4,187,409	225,875	3,112,536
6	LEVEL D	100,000,000	48,889,365	9,150,848	17,385,408	4,187,409	225,875	3,112,536
7	LEVEL E	100,000,000	48,889,365	9,150,848	17,385,408	4,187,409	225,875	3,112,536
8	LEVEL F	100,000,000	48,889,365	9,150,848	17,385,408	4,187,409	225,875	3,112,536
9	LEVEL G	100,000,000	48,889,365	9,150,848	17,385,408	4,187,409	225,875	3,112,536
AVERAGE NUMBER OF CUSTOMERS								
10	LEVELS B-2 THRU F	1,666	46	125	245	155	4	67
11	LEVELS F & G	2,657,480	2,304,757	264,522	37,535	593	2,922	7,425
12	LEVEL G	2,656,282	2,304,733	264,427	37,361	474	2,919	7,361
13	TOTAL ALL LEVELS	2,657,948	2,304,779	264,552	37,606	629	2,923	7,428
LEVEL G								
14	PAD MOUNTED SINGLE PHASE	1,333,295	1,269,899	57,960	4,168	48	376	420
15	PAD MOUNTED THREE PHASE	63,270	0	40,682	18,911	380	464	1,375
16	OVERHEAD SINGLE PHASE	1,202,612	1,069,075	125,613	3,355	3	1,002	1,185
17	OVERHEAD THREE PHASE	57,105	0	43,967	11,519	41	1,112	393
18	SINGLE PHASE METERED CUSTS	2,479,911	2,304,779	165,300	7,425	69	1,365	591
19	THREE PHASE METERED CUSTS	120,286	0	83,797	30,181	560	1,558	1,809
20	TOTAL UNMETERED CUSTS	57,751	0	15,455	0	0	0	5,028
21	TOTAL CUSTOMERS	2,657,948	2,304,779	264,552	37,606	629	2,923	7,428
22	WEIGHTED CUSTOMERS	2,746,778	2,304,779	267,093	44,129	7,353	3,018	28,061
23	TOTAL METERS	2,615,983	2,303,687	264,888	37,680	629	2,943	3,399
24	RETAIL MWH SALES	82,944,041	27,608,936	5,087,646	11,612,564	3,534,269	192,791	1,979,839
SALARIES AND WAGES								
25	PRODUCTION	110,230	53,891	10,087	19,164	4,616	249	3,431
26	TRANSMISSION	40,990	14,957	2,799	5,333	1,322	69	955
27	DISTRIBUTION	124,343	73,534	13,609	14,396	2,576	423	2,359
28	CUSTOMER ACCOUNTING	53,609	45,875	5,069	802	100	57	397
29	CUSTOMER ASSISTANCE	20,933	9,089	9,736	1,521	37	117	264
30	SALES	28,364	6,328	14,653	3,203	166	232	312
31	TOTAL SALARIES AND WAGES	378,470	203,673	55,953	44,418	8,817	1,147	7,718
HEADCOUNT								
32	PRODUCTION	1,354	662	124	235	57	3	42
33	TRANSMISSION	973	469	88	167	42	2	30
34	DISTRIBUTION	2,008	1,150	234	245	43	6	39
35	CUSTOMER ACCOUNTING	911	779	86	14	2	1	7
36	CUSTOMER ASSISTANCE	427	186	199	31	1	2	5
37	SALES	194	43	100	22	1	2	2
38	TOTAL HEADCOUNT	5,866	3,289	831	714	145	17	125

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
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	1,136,563	23,359,273	100,000,000	0
DEMAND BY LEVEL						
2	LEVEL A	100,000,000	0	17,048,559	100,000,000	0
3	LEVEL B-1	100,000,000	0	17,048,559	100,000,000	0
4	LEVEL B-2	100,000,000	0	17,048,559	100,000,000	0
5	LEVEL C	100,000,000	0	16,969,170	100,000,000	0
6	LEVEL D	100,000,000	0	29,866,968	100,000,000	0
7	LEVEL E	100,000,000	0	28,199,947	100,000,000	0
8	LEVEL F	100,000,000	1,512,704	17,241,297	100,000,000	0
9	LEVEL G	100,000,000	1,699,039	9,085,782	100,000,000	0
AVERAGE NUMBER OF CUSTOMERS						
10	LEVELS B-2 THRU F	1,666	0	1,024	1,666	0
11	LEVELS F & G	2,657,480	37,268	2,459	2,657,480	0
12	LEVEL G	2,656,282	37,268	1,739	2,656,282	0
13	TOTAL ALL LEVELS	2,657,948	37,268	2,763	2,657,948	0
LEVEL G						
14	PAD MOUNTED SINGLE PHASE	1,333,295	179	244	1,333,295	0
15	PAD MOUNTED THREE PHASE	63,270	0	1,458	63,270	0
16	OVERHEAD SINGLE PHASE	1,202,612	2,375	4	1,202,612	0
17	OVERHEAD THREE PHASE	57,105	0	73	57,105	0
18	SINGLE PHASE METERED CUSTS	2,479,911	0	383	2,479,911	0
19	THREE PHASE METERED CUSTS	120,286	0	2,380	120,286	0
20	TOTAL UNMETERED CUSTS	57,751	37,268	0	57,751	0
21	TOTAL CUSTOMERS	2,657,948	37,268	2,763	2,657,948	0
22	WEIGHTED CUSTOMERS	2,746,778	37,268	55,075	2,746,778	0
23	TOTAL METERS	2,615,993	4	2,763	2,615,993	0
24	RETAIL MWH SALES	82,944,041	752,052	32,175,945	82,944,041	0
SALARIES AND WAGES						
25	PRODUCTION	110,230	0	18,793	110,230	0
26	TRANSMISSION	40,990	0	15,556	40,990	0
27	DISTRIBUTION	124,343	5,251	12,195	124,343	0
28	CUSTOMER ACCOUNTING	53,609	570	740	53,609	0
29	CUSTOMER ASSISTANCE	20,933	2	168	20,933	0
30	SALES	28,364	2,708	762	28,364	0
31	TOTAL SALARIES AND WAGES	378,470	8,531	48,213	378,470	0
HEADCOUNT						
32	PRODUCTION	1,354	0	231	1,354	0
33	TRANSMISSION	973	0	175	973	0
34	DISTRIBUTION	2,008	94	196	2,008	0
35	CUSTOMER ACCOUNTING	911	10	13	911	0
36	CUSTOMER ASSISTANCE	427	0	3	427	0
37	SALES	194	19	5	194	0
38	TOTAL HEADCOUNT	5,866	122	623	5,866	0

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 -- 4-CP
SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM

