

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
INDEX OF REPORTS

REPORT NAME	PAGE
SECTION 1 - SUMMARY OF RESULTS	
SCHEDULE 1.00 - SUMMARY OF RESULTS (PRESENT RATES).....	1
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL.....	6
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES.....	9
SECTION 2 - LINE ALLOCATOR COST OF SERVICE STUDY	
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT.....	14
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION .....	27
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES.....	33
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS.....	36
SCHEDULE 2.10 - ANALYSIS OF REVENUES.....	47
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE.....	56
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE.....	67
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES.....	73
SCHEDULE 2.60 - LINE ALLOCATOR TABLE.....	76
SECTION 3 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM	
SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM.....	79

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	20,115,956	3,757,973	5,985,179	1,398,979	104,980	1,032,447
2	ACCUMULATED DEPRECIATION	12,259,067	6,277,091	1,215,302	1,822,747	420,699	33,031	312,035
3	NUCLEAR FUEL	694,916	339,891	55,573	118,442	30,243	1,716	20,913
4	ACCUM. DEPR. OF NUCLEAR FUEL	386,918	189,246	30,942	65,947	16,839	955	11,644
5	NET ELECTRIC PLANT	27,685,981	13,989,510	2,567,302	4,214,928	991,684	72,709	729,681
	LESS: DEFERRED INCOME TAXES							
6	ACCOUNT 190	(626,130)	(316,745)	(61,607)	(95,885)	(23,058)	(1,631)	(16,751)
7	ACCOUNT 281 AND 282	6,222,910	3,137,550	575,258	945,594	222,055	16,277	163,274
8	ACCOUNT 283	615,910	322,101	75,399	80,671	17,798	1,787	13,973
9	TOTAL DEFERRED INCOME TAX	6,212,690	3,142,906	589,049	930,381	216,796	16,434	160,496
	ADD: OTHER RATE BASE ITEMS							
10	PLANT HELD FOR FUTURE USE	114,631	56,090	10,110	19,783	4,851	267	3,526
11	MATERIALS AND SUPPLIES	859,493	447,592	110,326	114,387	25,383	2,474	19,767
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,823)	(994)	(273)	(223)	(46)	(6)	(36)
13	MIN BANK BAL., PG. PREPAIDS	94,371	47,686	8,751	14,368	3,380	248	2,487
14	PREPAID PENSION ASSET	1,723,964	920,220	246,688	198,863	40,699	5,294	34,322
15	CUSTOMER DEPOSITS	(305,167)	(136,140)	(29,741)	(49,975)	(12,393)	(735)	0
16	OPERATING RESERVES	(455,362)	(236,475)	(65,512)	(59,155)	(13,447)	(1,283)	(10,496)
17	ENVIRONMENTAL CWP	10,902	5,332	872	1,858	474	27	328
18	UNAMORTIZED NBV OF RETIRED UNITS	489,711	239,523	39,163	83,467	21,312	1,209	14,738
19	CUSTOMER USAGE DATA ACCESS COSTS	136	59	63	10	0	1	2
20	TOU-FD REVENUE EROSION	593	0	0	593	0	0	0
21	SOFTWARE & CLOUD COMPUTING	20,781	11,323	3,097	2,553	524	64	436
22	OPRB RET. DRUG SUBS. TAX REG. ASSET	6,385	3,580	885	772	161	18	135
23	DEFERRED NUCLEAR OUTAGE COST	38,610	18,885	3,088	6,581	1,680	95	1,162
24	TAX REFORM REG. LIABILITY	(329,360)	(169,904)	(31,844)	(50,296)	(11,720)	(888)	(8,676)
25	ARO REGULATORY ASSET	4,668,676	2,284,873	374,193	794,855	202,807	11,540	140,316
26	ARO LIABILITY	(6,432,035)	(3,138,869)	(514,052)	(1,091,941)	(278,608)	(15,853)	(192,760)
27	ARO REGULATORY LIABILITY	85,635	41,885	6,848	14,596	3,727	211	2,577
28	CASH WORKING CAPITAL	(89,469)	(36,611)	(7,879)	(12,682)	(3,341)	(215)	(1,960)
29	TOTAL OTHER RATE BASE ITEMS	500,671	358,054	154,784	(11,586)	(14,556)	2,469	5,866
30	TOTAL INVESTMENT	21,973,962	11,204,658	2,133,036	3,272,959	760,332	58,745	575,050
---	REVENUES ---							
31	REVENUE FROM SALES	8,424,324	3,588,376	781,736	1,319,832	328,459	19,438	178,742
32	OTHER OPERATING REVENUES	248,632	125,542	19,596	28,070	6,612	444	4,893
33	TOTAL REVENUES	8,672,956	3,713,918	801,333	1,347,902	335,072	19,882	183,635
---	EXPENSES ---							
34	OPERATIONS & MAINTENANCE	4,853,395	1,961,299	409,658	651,149	178,342	12,135	111,495
35	DEPRECIATION EXPENSE	1,267,569	637,728	117,146	194,255	46,133	3,322	33,631
36	NUCLEAR DECOMMISSIONING	4,338	2,122	347	739	189	11	131
37	TAXES OTHER THAN INCOME TAXES	467,207	222,000	46,643	71,841	16,843	1,185	11,233
38	AMORT. OF INVESTMENT TAX CREDITS	(7,585)	(3,462)	(566)	(1,207)	(308)	(17)	(213)
39	AMORT. OF ENVIRONMENTAL CWP	7,268	3,555	581	1,239	316	18	219
40	AMORT. OF RETIRED UNITS	67,049	32,794	5,362	11,428	2,918	166	2,018
41	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,386	590	515	107	12	90
42	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(885)	(134)	(203)	(46)	(3)	(25)
43	SUBTOTAL EXPENSES	6,662,236	2,857,837	579,626	929,756	244,494	16,829	158,579

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	626,373	5,973,044	38,994,931	642,119
2	ACCUMULATED DEPRECIATION	12,259,067	184,303	1,793,588	12,058,798	200,269
3	NUCLEAR FUEL	694,916	1,163	126,974	694,916	0
4	ACCUM. DEPR. OF NUCLEAR FUEL	386,918	648	70,697	386,918	0
5	NET ELECTRIC PLANT	27,685,981	442,586	4,235,733	27,244,131	441,850
	LESS: DEFERRED INCOME TAXES					
6	ACCOUNT 190	(626,130)	(6,514)	(97,696)	(619,886)	(6,243)
7	ACCOUNT 281 AND 282	6,222,910	94,612	947,565	6,102,185	120,725
8	ACCOUNT 283	615,910	11,831	86,691	610,251	5,659
9	TOTAL DEFERRED INCOME TAX	6,212,690	99,329	936,560	6,092,550	120,140
	ADD: OTHER RATE BASE ITEMS					
10	PLANT HELD FOR FUTURE USE	114,631	73	19,931	114,631	0
11	MATERIALS AND SUPPLIES	859,493	15,635	108,793	844,358	15,135
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,823)	(45)	(198)	(1,823)	0
13	MIN BANK BAL., PG. PREPAIDS	94,371	1,509	14,438	92,868	1,503
14	PREPAID PENSION ASSET	1,723,964	39,420	224,255	1,709,761	14,203
15	CUSTOMER DEPOSITS	(305,167)	0	(76,183)	(305,167)	0
16	OPERATING RESERVES	(455,362)	(5,153)	(57,200)	(448,720)	(6,642)
17	ENVIRONMENTAL CWIP	10,902	18	1,992	10,902	0
18	UNAMORTIZED NBV OF RETIRED UNITS	489,711	820	89,479	489,711	0
19	CUSTOMER USAGE DATA ACCESS COSTS	136	0	1	136	0
20	TU-FD REVENUE EROSION	593	0	0	593	0
21	SOFTWARE & CLOUD COMPUTING	20,781	511	2,273	20,781	0
22	OPRB RET. DRUG SUBS. TAX REG. ASSET	6,385	136	699	6,385	0
23	DEFERRED NUCLEAR OUTAGE COST	38,610	65	7,055	38,610	0
24	TAX REFORM REG. LIABILITY	(329,360)	(5,402)	(50,630)	(329,360)	0
25	ARO REGULATORY ASSET	4,668,676	8,506	851,587	4,668,676	0
26	ARO LIABILITY	(6,432,035)	(11,885)	(1,169,877)	(6,413,644)	(18,391)
27	ARO REGULATORY LIABILITY	85,635	143	15,647	85,635	0
28	CASH WORKING CAPITAL	(89,469)	(1,182)	(25,008)	(88,879)	(589)
29	TOTAL OTHER RATE BASE ITEMS	500,671	43,369	(42,945)	495,452	5,219
30	TOTAL INVESTMENT	21,973,962	386,025	3,256,227	21,647,033	326,929
---	REVENUES ---					
31	REVENUE FROM SALES	8,424,324	136,260	2,015,823	8,368,668	55,656
32	OTHER OPERATING REVENUES	248,632	1,485	31,760	218,402	30,229
33	TOTAL REVENUES	8,672,956	137,746	2,047,583	8,587,071	85,886
---	EXPENSES ---					
34	OPERATIONS & MAINTENANCE	4,853,395	57,432	1,446,870	4,828,381	25,014
35	DEPRECIATION EXPENSE	1,267,569	24,916	196,308	1,253,438	14,131
36	NUCLEAR DECOMMISSIONING	4,338	7	793	4,338	0
37	TAXES OTHER THAN INCOME TAXES	467,207	8,163	85,899	463,807	3,400
38	AMORT. OF INVESTMENT TAX CREDITS	(7,585)	(12)	(1,293)	(7,079)	(506)
39	AMORT. OF ENVIRONMENTAL CWIP	7,268	12	1,328	7,268	0
40	AMORT. OF RETIRED UNITS	67,049	112	12,251	67,049	0
41	AMORT. OF DEF. HEALTHCARE COSTS	4,256	91	466	4,256	0
42	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(25)	(239)	(1,260)	0
43	SUBTOTAL EXPENSES	6,662,236	90,696	1,742,382	6,620,199	42,038

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	41,016	22,689	54,448	10,982	(148)	(2,680)
45	TOTAL EXPENSES	6,826,409	2,898,853	602,315	984,204	255,476	16,681	155,899
--- RETURN ---								
46	OPERATING INCOME	1,846,547	815,065	199,018	363,698	79,596	3,201	27,736
47	INTEREST ON CUSTOMER DEPOSITS	(6,786)	(3,028)	(661)	(1,111)	(276)	(16)	0
48	NET INCOME	1,839,760	812,038	198,356	362,587	79,320	3,185	27,736
49	RETURN ON INVESTMENT	8.37%	7.25%	9.30%	11.08%	10.43%	5.42%	4.82%

GEORGIA POWER COMPANY COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021 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	5,881	26,117	158,306	5,867
45	TOTAL EXPENSES	6,826,409	96,577	1,768,499	6,778,504	47,905
--- RETURN ---						
46	OPERATING INCOME	1,846,547	41,168	279,085	1,808,566	37,980
47	INTEREST ON CUSTOMER DEPOSITS	(6,786)	0	(1,694)	(6,786)	0
48	NET INCOME	1,839,760	41,168	277,390	1,801,780	37,980
49	RETURN ON INVESTMENT	8.37%	10.66%	8.52%	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  
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	2,898,853	602,315	984,204	255,476	16,681	155,899
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	637,728	117,146	194,255	46,133	3,322	33,631
5	DEFERRED INCOME TAXES	(125,434)	(63,908)	(12,171)	(18,679)	(4,342)	(335)	(3,280)
6	AMORT. OF INVESTMENT TAX CREDITS	(7,585)	(3,462)	(566)	(1,207)	(308)	(17)	(213)
7	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,555	581	1,239	316	18	219
8	AMORT. OF RETIRED UNITS	67,049	32,794	5,362	11,428	2,918	166	2,018
9	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,386	590	515	107	12	90
10	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(585)	(134)	(203)	(46)	(3)	(25)
11	CWC ALLOCATOR	5,486,578	2,245,133	483,162	777,729	204,904	13,201	120,223
12	CASH WORKING CAPITAL	(89,469)	(36,611)	(7,879)	(12,682)	(3,341)	(215)	(1,960)

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	96,577	1,768,499	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	24,916	196,308	1,253,438	14,131
5	DEFERRED INCOME TAXES	(125,434)	(2,201)	(18,654)	(123,572)	(1,862)
6	AMORT. OF INVESTMENT TAX CREDITS	(7,585)	(12)	(1,293)	(7,079)	(506)
7	AMORT. OF ENVIRONMENTAL CWIP	7,268	12	1,328	7,268	0
8	AMORT. OF RETIRED UNITS	67,049	112	12,251	67,049	0
9	AMORT. OF DEF. HEALTHCARE COSTS	4,256	91	466	4,256	0
10	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(25)	(239)	(1,260)	0
10	CWC ALLOCATOR	5,486,578	72,496	1,533,588	5,450,435	36,143
11	CASH WORKING CAPITAL	(89,469)	(1,182)	(25,008)	(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  
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	3,713,918	801,333	1,347,902	335,072	19,882	183,635
2	LESS:							
3	O&M EXPENSES	4,853,395	1,961,299	409,658	651,149	178,342	12,135	111,495
4	DEPRECIATION & NUCLEAR DECOMM.	1,271,906	639,849	117,493	194,995	46,321	3,333	33,761
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,386	590	515	107	12	90
6	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,555	581	1,239	316	18	219
7	AMORT. OF RETIRED UNITS	67,049	32,794	5,362	11,428	2,918	166	2,018
8	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(585)	(134)	(203)	(46)	(3)	(25)
9	TAXES OTHER THAN INC. TAX	467,207	222,000	46,643	71,841	16,843	1,185	11,233
10	INTEREST EXPENSE	338,843	172,778	32,892	50,470	11,724	906	8,867
	NET INCOME BEFORE INC. TAXES	1,664,292	679,841	188,248	366,470	78,545	2,130	15,976
11	PLUS:							
12	NON-DEDUCTIBLE DEPRECIATION	59,359	30,268	5,762	8,841	2,054	159	1,553
13	OTHER NON-DEDUCTIBLE ITEMS	16,193	8,257	1,572	2,412	560	43	424
14	LESS:							
15	SPECIAL DIVIDENDS DEDUCTION	(1,287)	(656)	(125)	(192)	(45)	(3)	(34)
16	STATE INCOME TAX DEDUCTION	94,671	39,096	10,641	20,549	4,415	127	978
17	INCOME SUBJECT TO STATE TAX	1,646,459	679,926	185,066	357,366	76,789	2,208	17,009
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	39,096	10,641	20,549	4,415	127	978
20	STATE TAX CREDITS	(83,427)	(42,540)	(8,098)	(12,426)	(2,887)	(223)	(2,183)
21	PRIOR YEAR ADJUSTMENT	(123)	(63)	(12)	(18)	(4)	(0)	(3)
22	TAX RATE DIFFERENTIAL	2,177	1,110	211	324	75	6	57
23	NET STATE INCOME TAX	13,298	(2,397)	2,742	8,428	1,600	(91)	(1,152)

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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)
1	REVENUE	8,672,956	137,746	2,047,583	8,587,071	85,886
2	LESS:					
3	O&M EXPENSES	4,853,395	57,432	1,446,870	4,828,381	25,014
4	DEPRECIATION & NUCLEAR DECOMM.	1,271,906	24,923	197,100	1,257,776	14,131
5	AMORT. OF DEF. HEALTHCARE COSTS	4,256	91	466	4,256	0
6	AMORT. OF ENVIRONMENTAL CWIP	7,268	12	1,328	7,268	0
7	AMORT. OF RETIRED UNITS	67,049	112	12,251	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	8,163	85,899	463,807	3,400
10	INTEREST EXPENSE	338,843	5,953	50,212	333,802	5,041
	NET INCOME BEFORE INC. TAXES	1,664,292	41,085	253,696	1,625,991	38,301
11	PLUS:					
12	NON-DEDUCTIBLE DEPRECIATION	59,359	1,043	8,796	58,476	883
13	OTHER NON-DEDUCTIBLE ITEMS	16,193	284	2,400	15,952	241
14	LESS:					
15	SPECIAL DIVIDENDS DEDUCTION	(1,287)	(23)	(191)	(1,268)	(19)
16	STATE INCOME TAX DEDUCTION	94,671	2,307	14,413	92,527	2,145
17	INCOME SUBJECT TO STATE TAX	1,646,459	40,127	250,669	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	2,307	14,413	92,527	2,145
20	STATE TAX CREDITS	(83,427)	(1,466)	(12,363)	(82,186)	(1,241)
21	PRIOR YEAR ADJUSTMENT	(123)	(2)	(18)	(122)	(2)
22	TAX RATE DIFFERENTIAL	2,177	38	323	2,145	32
23	NET STATE INCOME TAX	13,298	878	2,355	12,364	934

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	3,713,918	801,333	1,347,902	335,072	19,882	183,635
23	LESS:							
23	O & M EXPENSES	4,853,395	1,961,299	409,658	651,149	178,342	12,135	111,495
24	DEPRECIATION & NUCLEAR DECOMM.	1,271,906	639,849	117,493	194,995	46,321	3,333	33,761
25	AMORT. OF DEF. HEALTHCARE COSTS	4,256	2,386	590	515	107	12	90
26	AMORT. OF ENVIRONMENTAL CWIP	7,268	3,555	581	1,239	316	18	219
27	AMORT. OF RETIRED UNITS	67,049	32,794	5,362	11,428	2,918	166	2,018
28	AMORT. OF STATE TAX EXPENSE SAVINGS	(1,260)	(585)	(134)	(203)	(46)	(3)	(25)
29	TAXES OTHER THAN INC. TAX	467,207	222,000	46,643	71,841	16,843	1,185	11,233
30	INTEREST EXPENSE	338,843	172,778	32,892	50,470	11,724	906	8,867
31	NET INCOME BEFORE INC. TAXES	1,664,292	679,841	188,248	366,470	78,545	2,130	15,976
32	PLUS:							
32	NON-DEDUCTIBLE DEPRECIATION	60,966	31,087	5,918	9,081	2,110	163	1,595
33	OTHER NON-DEDUCTIBLE ITEMS	16,193	8,257	1,572	2,412	560	43	424
34	LESS:							
34	SPECIAL DIVIDENDS DEDUCTION	(1,287)	(656)	(125)	(192)	(45)	(3)	(34)
35	STATE INCOME TAX DEDUCTION	94,671	39,096	10,641	20,549	4,415	127	978
36	INCOME SUBJECT TO FED. TAX	1,648,066	680,745	185,222	357,605	76,844	2,213	17,051
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	142,957	38,897	75,097	16,137	465	3,581
39	TAX RATE DIFFERENTIAL	(207,541)	(105,826)	(20,146)	(30,913)	(7,181)	(555)	(5,431)
40	PRIOR YEAR ADJUSTMENT	(3,751)	(1,913)	(364)	(559)	(130)	(10)	(98)
41	STATE TAX CREDITS	17,520	8,933	1,701	2,610	606	47	458
42	FEDERAL TAX CREDITS	(1,447)	(738)	(140)	(216)	(50)	(4)	(38)
43	NET FEDERAL INCOME TAX	150,875	43,413	19,946	46,020	9,382	(57)	(1,528)
44	TOTAL INCOME TAXES	164,173	41,016	22,689	54,448	10,982	(148)	(2,680)

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	137,746	2,047,583	8,587,071	85,886
23	LESS:					
23	O & M EXPENSES	4,853,395	57,432	1,446,870	4,828,381	25,014
24	DEPRECIATION & NUCLEAR DECOMM.	1,271,906	24,923	197,100	1,257,776	14,131
25	AMORT. OF DEF. HEALTHCARE COSTS	4,256	91	466	4,256	0
26	AMORT. OF ENVIRONMENTAL CWIP	7,268	12	1,328	7,268	0
27	AMORT. OF RETIRED UNITS	67,049	112	12,251	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	8,163	85,899	463,807	3,400
30	INTEREST EXPENSE	338,843	5,953	50,212	333,802	5,041
31	NET INCOME BEFORE INC. TAXES	1,664,292	41,085	253,696	1,625,991	38,301
32	PLUS:					
32	NON-DEDUCTIBLE DEPRECIATION	60,966	1,071	9,034	60,059	907
33	OTHER NON-DEDUCTIBLE ITEMS	16,193	284	2,400	15,952	241
34	LESS:					
34	SPECIAL DIVIDENDS DEDUCTION	(1,287)	(23)	(191)	(1,268)	(19)
35	STATE INCOME TAX DEDUCTION	94,671	2,307	14,413	92,527	2,145
36	INCOME SUBJECT TO FED. TAX	1,648,066	40,156	250,907	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	8,433	52,691	338,256	7,838
39	TAX RATE DIFFERENTIAL	(207,541)	(3,646)	(30,755)	(204,453)	(3,088)
40	PRIOR YEAR ADJUSTMENT	(3,751)	(66)	(556)	(3,695)	(56)
41	STATE TAX CREDITS	17,520	308	2,596	17,259	261
42	FEDERAL TAX CREDITS	(1,447)	(25)	(214)	(1,426)	(22)
43	NET FEDERAL INCOME TAX	150,875	5,003	23,762	145,942	4,933
44	TOTAL INCOME TAXES	164,173	5,881	26,117	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  
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/ INSTITUTE (9)
PRODUCTION PLANT								
LAND								
1	STEAM	46,934	22,956	3,753	8,000	2,043	116	1,412
2	NUCLEAR	1,095	536	88	187	48	3	33
3	HYDRO	35,728	17,475	2,857	6,090	1,555	88	1,075
4	OTHER	36,971	18,083	2,957	6,301	1,609	91	1,113
5	TOTAL LAND	120,729	59,050	9,655	20,577	5,254	298	3,633
EQUIPMENT								
6	STEAM	8,988,340	4,396,296	718,808	1,531,978	391,175	22,191	270,502
7	NUCLEAR	5,102,775	2,495,823	408,075	869,720	222,074	12,598	153,567
8	HYDRO	808,558	395,475	64,661	137,811	35,189	1,996	24,333
9	OTHER	3,427,922	1,676,635	274,135	584,257	149,184	8,463	103,162
10	TOTAL EQUIPMENT	18,327,595	8,964,229	1,465,680	3,123,767	797,623	45,247	551,564
11	PRODUCTION PLANT	18,448,324	9,023,279	1,475,335	3,144,344	802,877	45,545	555,197
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	9,023,279	1,475,335	3,144,344	802,877	45,545	555,197
TRANSMISSION PLANT								
ACCOUNT 350 - LAND								
SUBSTATIONS								
16	LEVEL B-2	30,891	15,103	2,762	5,351	1,303	71	956
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	22,229	4,095	7,886	1,914	104	1,409
LINES								
22	LEVEL B-2	337,686	165,111	30,195	58,500	14,242	776	10,448
23	LEVEL D	38,464	15,220	2,846	5,701	2,120	71	1,018
24	TOTAL LINES	376,159	180,330	33,041	64,202	16,361	846	11,466
25	TOTAL ACCOUNT 350	421,628	202,559	37,136	72,087	18,275	950	12,875
ACCOUNTS 352 & 353								
26	LEVEL B-1	447,523	218,889	35,789	76,276	19,476	1,105	13,468
27	LEVEL B-2	1,551,554	758,606	138,730	268,782	65,434	3,564	48,002
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	1,415,668	256,506	500,980	122,635	6,700	89,387
ACCOUNT 354 - TOWERS & FIXTURES								
33	LEVEL B-2	1,050,054	513,406	93,889	181,905	44,284	2,412	32,487
34	LEVEL D	46,131	18,253	6,838	2,542	85	85	1,221
35	TOTAL ACCOUNT 354	1,096,185	531,660	97,303	188,743	46,826	2,497	33,708

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	79	8,576	46,934	0
2	NUCLEAR	1,095	2	200	1,095	0
3	HYDRO	35,728	60	6,528	35,728	0
4	OTHER	36,971	62	6,755	36,971	0
5	TOTAL LAND	120,729	202	22,059	120,729	0
	EQUIPMENT					
6	STEAM	8,988,340	15,048	1,642,341	8,988,340	0
7	NUCLEAR	5,102,775	8,543	932,374	5,102,775	0
8	HYDRO	808,558	1,354	147,739	808,558	0
9	OTHER	3,427,922	5,739	626,347	3,427,922	0
10	TOTAL EQUIPMENT	18,327,595	30,684	3,348,801	18,327,595	0
11	PRODUCTION PLANT	18,448,324	30,886	3,370,860	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	30,886	3,370,860	18,448,324	355,269
----- TRANSMISSION PLANT -----						
	ACCOUNT 350 - LAND					
	SUBSTATIONS					
16	LEVEL B-2	30,891	9	5,335	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	10	7,822	45,469	0
	LINES					
22	LEVEL B-2	337,696	103	58,322	337,696	0
23	LEVEL D	38,464	0	11,488	38,464	0
24	TOTAL LINES	376,159	103	69,810	376,159	0
25	TOTAL ACCOUNT 350	421,628	113	77,632	421,628	0
	ACCOUNTS 352 & 353					
26	LEVEL B-1	447,523	749	81,771	447,523	0
27	LEVEL B-2	1,551,554	472	267,964	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	16,465	0	4,649	16,465	0
31	LEVEL F	3,118	47	538	3,118	0
32	TOTAL ACCOUNTS 352 & 353	2,897,547	1,268	504,403	2,897,547	0
	ACCOUNT 354 - TOWERS & FIXTURES					
33	LEVEL B-2	1,050,054	319	181,351	1,050,054	0
34	LEVEL D	46,131	0	13,778	46,131	0
35	TOTAL ACCOUNT 354	1,096,185	319	195,129	1,096,185	0



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	345,204	63,129	122,310	29,776	1,622	21,843
38	LEVEL D	145,400	57,533	10,759	21,553	8,012	267	3,850
38	TOTAL ACCOUNT 355	851,435	402,737	73,888	143,862	37,788	1,889	25,693
39	ACCOUNT 356 - OVHD. CONDUCTORS							
40	LEVEL B-2	1,447,754	707,855	129,449	250,801	61,056	3,325	44,791
41	LEVEL D	223,403	88,397	16,531	33,115	12,310	411	5,915
41	TOTAL ACCOUNT 356	1,671,157	796,252	145,980	283,916	73,366	3,736	50,706
42	ACCOUNT 357 - UND.G. CONDUIT							
43	LEVEL B-2	9,870	4,826	882	1,710	416	23	305
44	LEVEL D	2,009	795	149	298	111	4	53
44	TOTAL ACCOUNT 357	11,879	5,621	1,031	2,008	527	26	359
45	ACCOUNT 358 - UND.G. CONDUCTORS							
46	LEVEL B-2	21,583	10,553	1,930	3,739	910	50	668
47	LEVEL D	3,232	1,279	239	479	178	6	86
47	TOTAL ACCOUNT 358	24,815	11,831	2,169	4,218	1,088	56	753
48	ACCOUNT 359 - ROADS & TRAILS							
49	LEVEL B-2	9,157	4,477	819	1,586	386	21	283
50	LEVEL D	113	45	8	17	6	0	3
50	TOTAL ACCOUNT 359	9,270	4,522	827	1,603	392	21	286
51	TOTAL TRANSMISSION PLANT	6,983,917	3,370,850	614,841	1,197,417	300,898	15,876	213,767
52	REMOVE SCHERER 4 TSA	(267,843)	(130,957)	(23,949)	(46,400)	(11,296)	(615)	(8,287)
53	TRANSMISSION PLANT	6,716,074	3,239,892	590,892	1,151,017	289,602	15,261	205,481
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	3,239,892	590,892	1,151,017	289,602	15,261	205,481
DISTRIBUTION PLANT								
ACCOUNT 360 - LAND								
58	SUBSTATIONS							
59	LEVEL C	98,397	48,152	9,013	17,123	4,124	222	3,066
60	LEVEL D	7	3	0	1	0	0	0
61	LEVEL E	2,711	1,119	209	416	123	5	75
62	LEVEL F	2,858	1,410	240	476	98	13	85
63	LEVEL G	130	72	12	24	3	1	4
64	TOTAL SUBSTATIONS	104,103	50,755	9,474	18,040	4,349	241	3,229
65	LINES - LEVEL F	60,168	52,182	5,989	850	13	66	168
65	TOTAL ACCOUNT 360	164,271	102,937	15,463	18,890	4,362	308	3,397
66	ACCOUNT 361 - STRUCTURES							
67	LEVEL C	243,443	119,132	22,298	42,364	10,204	550	7,585
68	LEVEL D	902	357	67	134	50	2	24
69	LEVEL E	19,251	7,943	1,485	2,955	871	37	531
70	LEVEL F	2,468	1,218	207	411	85	11	73
71	LEVEL G	1,148	636	108	212	30	6	32
71	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  
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	215	121,937	706,035	0
38	LEVEL D	145,400	0	43,427	145,400	0
	TOTAL ACCOUNT 355	851,435	215	165,364	851,435	0
39	ACCOUNT 356 - OVHD. CONDUCTORS					
40	LEVEL B-2	1,447,754	440	250,037	1,447,754	0
41	LEVEL D	223,403	0	66,724	223,403	0
	TOTAL ACCOUNT 356	1,671,157	440	316,760	1,671,157	0
42	ACCOUNT 357 - UNDG. CONDUIT					
43	LEVEL B-2	9,870	3	1,705	9,870	0
44	LEVEL D	2,009	0	600	2,009	0
	TOTAL ACCOUNT 357	11,879	3	2,305	11,879	0
45	ACCOUNT 358 - UNDG. CONDUCTORS					
46	LEVEL B-2	21,583	7	3,727	21,583	0
47	LEVEL D	3,232	0	965	3,232	0
	TOTAL ACCOUNT 358	24,815	7	4,693	24,815	0
48	ACCOUNT 359 - ROADS & TRAILS					
49	LEVEL B-2	9,157	3	1,582	9,157	0
50	LEVEL D	113	0	34	113	0
	TOTAL ACCOUNT 359	9,270	3	1,615	9,270	0
51	TOTAL TRANSMISSION PLANT	6,983,917	2,367	1,267,901	6,983,917	0
52	REMOVE SCHERER 4 TSA	(267,843)	(81)	(46,258)	(267,843)	0
53	TRANSMISSION PLANT	6,716,074	2,286	1,221,642	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	2,286	1,221,642	6,716,074	273,590
DISTRIBUTION PLANT						
58	ACCOUNT 360 - LAND					
59	SUBSTATIONS	98,397	0	16,697	98,397	0
60	LEVEL C	7	0	2	7	0
61	LEVEL D	2,711	0	765	2,711	0
62	LEVEL E	2,858	43	493	2,858	0
63	LEVEL F	130	2	12	130	0
64	LEVEL G	104,103	45	17,968	104,103	0
65	TOTAL SUBSTATIONS	60,168	844	56	60,168	0
	LINES - LEVEL F	164,271	889	18,024	164,271	0
	TOTAL ACCOUNT 360					
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  
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 ACCOUNT 364	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 ACCOUNT 365	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 ACCOUNT 366	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 ACCOUNT 367	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  
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  
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	375	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	295	470	110	8	81
	ACCOUNT 372 - LEASED PROP.							
129	ACCOUNT 372 - LEASED PROP.	798	0	679	97	2	8	6
	ACCOUNT 373 - STREET LIGHTING							
130	ACCOUNT 373 - STREET LIGHTING	436,068	0	0	0	0	0	0
	TOTAL DISTRIBUTION PLANT	11,391,159	6,523,052	1,327,592	1,390,636	245,214	36,615	220,637
GENERAL PLANT								
132	PRODUCTION	548,101	268,082	43,832	93,419	23,854	1,353	16,495
133	TRANSMISSION	195,758	94,435	17,223	33,550	8,441	445	5,989
134	DISTRIBUTION	621,924	356,140	72,483	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	73,278	16,018	834	1,162	1,558
138	GENERAL PLANT	1,880,492	1,025,221	280,864	230,527	47,204	5,829	39,395
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	1,025,221	280,864	230,527	47,204	5,829	39,395

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

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ACCOUNT 368 - LINE TRANSFORMERS						
106	LEVEL F					
107	CUSTOMER	36,499	512	34	36,499	0
108	DEMAND	167,420	2,533	28,865	167,420	0
	TOTAL LEVEL F	203,919	3,044	28,899	203,919	0
	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	49	469	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	532,968	1,114,446	11,391,159	0
GENERAL PLANT						
132	PRODUCTION	548,101	918	100,148	548,101	0
133	TRANSMISSION	195,758	67	35,608	195,758	0
134	DISTRIBUTION	621,924	29,099	60,846	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	13,544	3,824	141,870	0
138	GENERAL PLANT	1,880,492	46,488	204,965	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	46,488	204,965	1,880,492	12,501

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	79,352	12,974	27,652	7,061	401	4,882
144	TRANSMISSION	60,612	29,240	5,333	10,388	2,614	138	1,854
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	21,664	4,735	247	343	461
149	INTANGIBLE PLANT	558,882	304,513	83,291	68,656	14,082	1,730	11,736
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	304,513	83,291	68,656	14,082	1,730	11,736
154	GROSS PLANT	38,994,931	20,115,956	3,757,973	5,985,179	1,398,979	104,980	1,032,447
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	20,115,956	3,757,973	5,985,179	1,398,979	104,980	1,032,447

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	272	29,644	162,238	0
144	TRANSMISSION	60,612	21	11,025	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	1,130	41,942	0
149	INTANGIBLE PLANT	558,882	13,745	61,130	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	13,745	61,130	558,882	759
154	GROSS PLANT	38,994,931	626,373	5,973,044	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	626,373	5,973,044	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  
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	1,252,464	204,782	436,446	111,442	6,322	77,063
2	NUCLEAR	2,885,998	1,411,574	230,797	491,891	125,600	7,125	86,853
3	HYDRO	463,013	226,465	37,028	78,916	20,150	1,143	13,934
4	OTHER	209,099	102,273	16,722	35,639	9,100	516	6,293
5	PRODUCTION ACCUM. DEPRECIATION	6,118,804	2,992,775	489,328	1,042,893	266,292	15,106	184,144
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	2,992,775	489,328	1,042,893	266,292	15,106	184,144
TRANSMISSION								
10	ACCOUNT 350 - EASEMENTS & ROW	78,707	37,732	6,913	13,433	3,423	177	2,399
11	SUBSTATIONS	129,603	63,390	10,365	22,090	5,640	320	3,900
12	LEVEL B-1	477,336	233,168	43,002	82,745	20,098	1,090	14,791
13	ALL OTHER LEVELS	606,940	296,558	53,367	104,834	25,739	1,410	18,692
14	TOTAL SUBSTATIONS	216,319	104,917	19,202	37,246	9,241	493	6,652
15	LINES: ACCOUNT 354	171,895	81,308	14,917	29,044	7,629	381	5,187
16	ACCOUNT 355	314,054	149,637	27,434	53,355	13,787	702	9,529
17	ACCOUNT 356	2,229	1,055	194	377	99	5	67
18	ACCOUNT 357	4,658	2,221	407	792	204	10	141
19	ACCOUNT 358	1,865	910	166	322	79	4	58
20	TRANSMISSION ACCUM. DEPRECIATION	1,396,667	674,336	122,599	239,404	60,201	3,183	42,725
21	REMOVE SCHERER 4 TSA	(50,838)	(24,856)	(4,546)	(8,807)	(2,144)	(117)	(1,573)
22	TRANSMISSION ACCUM. DEPRECIATION	1,345,829	649,480	118,054	230,597	58,057	3,066	41,152
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	649,480	118,054	230,597	58,057	3,066	41,152
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	14	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	417,439	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  
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)
<b>PRODUCTION</b>						
1	STEAM	2,560,694	4,287	467,888	2,560,694	0
2	NUCLEAR	2,885,998	4,832	527,327	2,885,998	0
3	HYDRO	463,013	775	84,601	463,013	0
4	OTHER	209,099	350	38,206	209,099	0
5	PRODUCTION ACCUM. DEPRECIATION	6,118,804	10,244	1,118,022	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	10,244	1,118,022	6,118,804	140,768
<b>TRANSMISSION</b>						
10	ACCOUNT 350 - EASEMENTS & ROW	78,707	21	14,607	78,707	0
11	SUBSTATIONS	129,603	217	23,681	129,603	0
12	LEVEL B-1	477,336	101	82,341	477,336	0
13	ALL OTHER LEVELS	606,940	318	106,022	606,940	0
14	TOTAL SUBSTATIONS	1,113,879	633	211,044	1,113,879	0
15	ACCOUNT 354	216,319	63	38,506	216,319	0
16	ACCOUNT 355	171,895	43	33,385	171,895	0
17	ACCOUNT 356	314,054	83	59,528	314,054	0
18	ACCOUNT 357	2,229	1	433	2,229	0
19	ACCOUNT 358	4,658	1	881	4,658	0
20	ACCOUNT 359	1,865	1	325	1,865	0
21	TRANSMISSION ACCUM. DEPRECIATION	1,396,667	531	253,686	1,396,667	0
22	REMOVE SCHERER 4 TSA	(50,838)	(15)	(8,780)	(50,838)	0
23	TRANSMISSION ACCUM. DEPRECIATION	1,345,829	515	244,906	1,345,829	0
24	SCHERER 4 TSA	50,838	0	0	0	50,838
25	DALTON / TRI-COUNTY	0	0	0	0	0
26	WHOLESALE BLOCK POWER SALES	2,072	0	0	0	2,072
	TOTAL TRANSMISSION ACCUM. DEPR.	1,398,739	515	244,906	1,345,829	52,910
<b>DISTRIBUTION</b>						
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	72,369	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	22	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	291,432	3,318,050	0
	TOTAL DISTRIBUTION ACCUM. DEPR.					

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	119,143	19,480	41,518	10,601	601	7,331
46	TRANSMISSION	86,770	41,859	7,634	14,871	3,742	197	2,655
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	32,579	7,121	371	517	693
51	GENERAL PLANT ACCUM. DEPR.	835,694	455,632	124,839	102,430	20,971	2,591	17,504
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	455,632	124,839	102,430	20,971	2,591	17,504
INTANGIBLE PLANT								
56	PRODUCTION	127,790	62,503	10,219	21,781	5,561	315	3,846
57	TRANSMISSION	47,774	23,047	4,203	8,188	2,060	109	1,462
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	10,593	11,347	1,773	43	136	308
61	SALES	33,058	7,376	17,075	3,732	194	271	363
62	INTANGIBLE PLANT ACCUM. DEPR.	440,421	239,973	65,642	54,099	11,096	1,363	9,248
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	239,973	65,642	54,099	11,096	1,363	9,248
67	ACCUMULATED DEPRECIATION	12,058,798	6,277,091	1,215,302	1,822,747	420,699	33,031	312,035
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	6,277,091	1,215,302	1,822,747	420,699	33,031	312,035

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	408	44,509	243,591	0
46	TRANSMISSION	86,770	30	15,783	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	6,022	1,700	63,074	0
51	GENERAL PLANT ACCUM. DEPR.	835,694	20,668	91,061	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	20,668	91,061	835,694	5,907
INTANGIBLE PLANT						
56	PRODUCTION	127,790	214	23,350	127,790	0
57	TRANSMISSION	47,774	16	8,690	47,774	0
58	DISTRIBUTION	144,920	6,781	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	891	33,058	0
62	INTANGIBLE PLANT ACCUM. DEPR.	440,421	10,834	48,166	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	10,834	48,166	440,421	683
67	ACCUMULATED DEPRECIATION	12,058,798	184,303	1,793,588	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	184,303	1,793,588	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  
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	59,261	9,689	20,651	5,273	289	3,646
2	OIL	87,954	43,019	7,034	14,991	3,828	217	2,647
3	GAS	13,939	6,818	1,115	2,376	607	34	419
4	ALLOWANCE INVENTORY	7,226	3,534	578	1,232	314	18	217
5	FUEL INVENTORY	230,280	112,632	18,416	39,249	10,022	569	6,930
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	112,632	18,416	39,249	10,022	569	6,930
PLANT MATERIALS & SUPPLIES								
10	PRODUCTION	178,072	87,097	14,241	30,351	7,750	440	5,359
11	TRANSMISSION	63,064	30,423	5,548	10,808	2,719	143	1,929
12	DISTRIBUTION	204,060	116,853	23,782	24,912	4,393	656	3,952
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	24,043	5,256	274	381	511
16	PLANT MATERIALS & SUPPLIES	614,078	334,960	91,911	75,137	15,361	1,906	12,837
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	334,960	91,911	75,137	15,361	1,906	12,837
21	MATERIALS & SUPPLIES	844,358	447,592	110,326	114,387	25,383	2,474	19,767
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	447,592	110,326	114,387	25,383	2,474	19,767

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	203	22,138	121,161	0
2	OIL	87,954	147	16,071	87,954	0
3	GAS	13,939	23	2,547	13,939	0
4	ALLOWANCE INVENTORY	7,226	12	1,320	7,226	0
5	FUEL INVENTORY	230,280	386	42,077	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	386	42,077	230,280	8,102
PLANT MATERIALS & SUPPLIES						
10	PRODUCTION	178,072	298	32,537	178,072	0
11	TRANSMISSION	63,064	21	11,471	63,064	0
12	DISTRIBUTION	204,060	9,548	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	1,255	46,549	0
16	PLANT MATERIALS & SUPPLIES	614,078	15,250	66,716	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	15,250	66,716	614,078	7,033
21	MATERIALS & SUPPLIES	844,358	15,635	108,793	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	15,635	108,793	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  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT / INSTITUTION (9)
PLANT HELD FOR FUTURE USE								
1	PRODUCTION TRANSMISSION	22,952	11,226	1,835	3,912	999	57	691
2	LEVEL B-2	70,444	34,442	6,299	12,203	2,971	162	2,179
3	LEVEL C	883	432	81	154	37	2	28
4	TOTAL TRANSMISSION	71,327	34,874	6,380	12,357	3,008	164	2,207
5	DISTRIBUTION	19,822	9,700	1,816	3,449	831	45	618
6	LEVEL C	0	0	0	0	0	0	0
7	LEVEL E	0	0	0	0	0	0	0
8	LEVEL F	0	0	0	0	0	0	0
9	TOTAL DISTRIBUTION	19,822	9,700	1,816	3,449	831	45	618
10	TOTAL GENERAL PLANT	530	289	79	65	13	2	11
11	PLANT HELD FOR FUTURE USE	114,631	56,090	10,110	19,783	4,851	267	3,526
12	SCHERER 4 TSA	0	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
14	TOTAL PLANT HELD FOR FUTURE USE	114,631	56,090	10,110	19,783	4,851	267	3,526
MIN. BANK BAL., PC, PREPAIDS								
15	MIN. BANK BAL., PC, PREPAIDS	92,868	47,686	8,751	14,368	3,380	248	2,487
16	SCHERER 4 TSA	591	0	0	0	0	0	0
17	DALTON / TRI-COUNTY	38	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	873	0	0	0	0	0	0
19	TOTAL MIN. BANK BAL., PC, PREPAIDS	94,371	47,686	8,751	14,368	3,380	248	2,487
PREPAID PENSION ASSET								
20	PREPAID PENSION ASSET	1,709,761	920,220	246,688	198,863	40,699	5,294	34,322
21	SCHERER 4 TSA	4,422	0	0	0	0	0	0
22	DALTON / TRI-COUNTY	288	0	0	0	0	0	0
23	WHOLESALE BLOCK POWER SALES	9,493	0	0	0	0	0	0
24	TOTAL PREPAID PENSION ASSET	1,723,964	920,220	246,688	198,863	40,699	5,294	34,322
OPERATING RESERVES								
25	PRODUCTION	(172,210)	(84,230)	(13,772)	(29,352)	(7,495)	(425)	(5,183)
26	TRANSMISSION	(123,212)	(59,439)	(10,840)	(21,116)	(5,313)	(280)	(3,770)
27	DISTRIBUTION	(10,602)	(6,071)	(1,236)	(1,294)	(228)	(34)	(205)
28	CUSTOMER ACCOUNTING	(77,155)	(66,024)	(7,295)	(1,154)	(144)	(82)	(572)
29	CUSTOMER ASSISTANCE	(28,848)	(12,525)	(13,417)	(2,096)	(51)	(161)	(364)
30	SALES	(36,694)	(8,187)	(18,953)	(4,143)	(216)	(300)	(403)
31	OPERATING RESERVES	(448,720)	(236,475)	(65,512)	(59,155)	(13,447)	(1,283)	(10,496)
32	SCHERER 4 TSA	(3,225)	0	0	0	0	0	0
33	DALTON / TRI-COUNTY	(2)	0	0	0	0	0	0
34	WHOLESALE BLOCK POWER SALES	(3,414)	0	0	0	0	0	0
35	TOTAL OPERATING RESERVES	(455,362)	(236,475)	(65,512)	(59,155)	(13,447)	(1,283)	(10,496)

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

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PLANT HELD FOR FUTURE USE						
1	PRODUCTION TRANSMISSION	22,952	38	4,194	22,952	0
2	LEVEL B-2	70,444	21	12,166	70,444	0
3	LEVEL C	883	0	150	883	0
4	TOTAL TRANSMISSION	71,327	21	12,316	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	58	530	0
11	PLANT HELD FOR FUTURE USE	114,631	73	19,931	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	73	19,931	114,631	0
MIN. BANK BAL., PC, PREPAIDS						
15	MIN. BANK BAL., PC, PREPAIDS	92,868	1,509	14,438	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	1,509	14,438	92,868	1,503
PREPAID PENSION ASSET						
20	PREPAID PENSION ASSET	1,709,761	39,420	224,255	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	39,420	224,255	1,709,761	14,203
OPERATING RESERVES						
25	PRODUCTION	(172,210)	(288)	(31,466)	(172,210)	0
26	TRANSMISSION	(123,212)	(42)	(22,412)	(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)	(989)	(36,694)	0
31	OPERATING RESERVES	(448,720)	(5,153)	(57,200)	(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)	(5,153)	(57,200)	(448,720)	(6,642)

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	339,891	55,573	118,442	30,243	1,716	20,913
37	NUCLEAR FUEL AMORTIZATION	(386,918)	(189,246)	(30,942)	(65,947)	(16,839)	(955)	(11,644)
38	NET NUCLEAR FUEL	307,998	150,645	24,631	52,495	13,404	760	9,269
ARO LIABILITY								
39	ARO LIABILITY	(6,413,644)	(3,138,869)	(514,052)	(1,091,941)	(278,608)	(15,853)	(192,760)
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)	(3,138,869)	(514,052)	(1,091,941)	(278,608)	(15,853)	(192,760)
ACCUMULATED DEFERRED INC. TAXES								
ACCOUNT 281 AND 282								
LIBERALIZED DEPRECIATION								
44	PRODUCTION	2,350,164	1,149,491	187,945	400,564	102,280	5,802	70,728
45	TRANSMISSION	1,193,532	575,770	105,009	204,550	51,466	2,712	36,517
46	DISTRIBUTION	1,704,964	976,334	198,706	208,142	36,702	5,480	33,024
47	GENERAL PLANT	136,470	74,402	20,383	16,730	3,426	423	2,859
48	NUCLEAR FUEL	14,662	7,171	1,173	2,499	638	36	441
49	TOTAL LIBERALIZED DEPR.	5,399,793	2,783,168	513,216	832,485	194,512	14,454	143,568
OTHER BASIS DIFFERENCES								
50	PRODUCTION	503,894	246,460	40,297	85,884	21,930	1,244	15,165
51	TRANSMISSION	63,291	30,532	5,568	10,847	2,729	144	1,936
52	DISTRIBUTION	128,271	73,454	14,949	15,659	2,761	412	2,485
53	GENERAL PLANT	9,685	5,280	1,447	1,187	243	30	203
54	NUCLEAR FUEL	(2,749)	(1,345)	(220)	(469)	(120)	(7)	(83)
55	TOTAL OTHER BASIS DIFF.	702,392	354,381	62,042	113,109	27,544	1,823	19,706
56	ACCOUNT 281 AND 282	6,102,185	3,137,550	575,258	945,594	222,055	16,277	163,274
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	3,137,550	575,258	945,594	222,055	16,277	163,274

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	1,163	126,974	694,916	0
37	NUCLEAR FUEL AMORTIZATION	(386,918)	(648)	(70,697)	(386,918)	0
38	NET NUCLEAR FUEL	307,998	516	56,277	307,998	0
-----						
	ARO LIABILITY					
39	ARO LIABILITY	(6,413,644)	(11,685)	(1,169,877)	(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)	(11,685)	(1,169,877)	(6,413,644)	(18,391)
-----						
	ACCUMULATED DEFERRED INC. TAXES					
-----						
	ACCOUNT 281 AND 282					
LIBERALIZED DEPRECIATION						
44	PRODUCTION	2,350,164	3,335	429,420	2,350,164	0
45	TRANSMISSION	1,193,532	406	217,101	1,193,532	0
46	DISTRIBUTION	1,704,964	79,772	166,804	1,704,964	0
47	GENERAL PLANT	136,470	3,374	14,875	136,470	0
48	NUCLEAR FUEL	14,662	25	2,679	14,662	0
49	TOTAL LIBERALIZED DEPR.	5,399,793	87,511	830,879	5,399,793	0
OTHER BASIS DIFFERENCES						
50	PRODUCTION	503,894	844	92,071	503,894	0
51	TRANSMISSION	63,291	22	11,512	63,291	0
52	DISTRIBUTION	128,271	6,002	12,549	128,271	0
53	GENERAL PLANT	9,685	239	1,056	9,685	0
54	NUCLEAR FUEL	(2,749)	(5)	(502)	(2,749)	0
55	TOTAL OTHER BASIS DIFF.	702,392	7,102	116,686	702,392	0
56	ACCOUNT 281 AND 282	6,102,185	94,612	947,565	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	94,612	947,565	6,102,185	120,725



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	62,942	32,579	6,202	9,517	2,211	171	1,672
62	PREMIUM ON REACQUIRED DEBT	367,548	197,820	53,031	42,750	8,749	1,138	7,378
63	ADD. PENSION DEDUCTIONS	10,362	5,068	829	1,766	451	26	312
64	NUCLEAR OUTAGE	739	357	65	127	32	2	23
65	DEFERRED REVENUES	(1,843)	(301)	(147)	(314)	(80)	(5)	(55)
66	LEVELIZED PURCHASE POWER	48,976	27,825	5,638	6,100	1,107	155	976
67	STORM DAMAGE	11,514	5,632	921	1,962	501	28	347
68	REG. ASSET - BRANCH UNITS 1-4	118,339	57,881	9,464	20,170	5,150	292	3,561
69	REG. ASSET - HAMMOND, MCINTOSH, HYDRO	821	401	66	140	36	2	25
70	REG. ASSET - MITCHELL UNIT 3	2,912	1,424	233	496	127	7	88
71	REG. ASSET - ENV. DECERTIFICATION	(3,842)	(1,982)	(371)	(587)	(137)	(10)	(101)
72	RESERVE FOR STATE TAX REFORM	1,936	947	155	330	84	5	58
73	EMISSION ALLOWANCES	3,602	2,020	499	435	91	10	76
74	REG. ASSET - OPRB RET. DRUG SUBS. TAX	36	16	17	3	0	0	0
75	REG. ASSET - CUST USAGE DATA COSTS	2,859	1,558	426	351	72	9	60
76	REG. ASSET - CLOUD COMPUTING	(16,650)	(8,543)	(1,627)	(2,574)	(596)	(43)	(446)
77	CUSTOMER ADVANCES FOR CONSTRUCTION	610,251	322,101	75,399	80,671	17,798	1,787	13,973
78	ACCOUNT 283	2,486	0	0	0	0	0	0
79	SCHERER 4 TSA	101	0	0	0	0	0	0
80	DALTON / TRI-COUNTY	3,071	0	0	0	0	0	0
81	WHOLESALE BLOCK POWER SALES	615,910	322,101	75,399	80,671	17,798	1,787	13,973
	TOTAL ACCOUNT 283							

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	1,122	9,468	62,942	(0)
62	ADD. PENSION DEDUCTIONS	367,548	8,474	48,208	367,548	0
63	NUCLEAR OUTAGE	10,362	17	1,893	10,362	0
64	DEFERRED REVENUES	739	0	135	739	0
65	LEVELIZED PURCHASE POWER	(1,843)	(3)	(337)	(1,843)	0
66	STORM DAMAGE	48,976	2,178	4,997	48,976	0
67	REG. ASSET - BRANCH UNITS 1-4	11,514	19	2,104	11,514	0
68	REG. ASSET - HAMMOND, MCINTOSH, HYDRO	118,339	198	21,623	118,339	0
69	REG. ASSET - MITCHELL UNIT 3	821	1	150	821	0
70	REG. ASSET - ENV. DECERTIFICATION	2,912	5	532	2,912	0
71	RESERVE FOR STATE TAX REFORM	(3,842)	(63)	(591)	(3,842)	0
72	EMISSION ALLOWANCES	1,936	3	354	1,936	0
73	REG. ASSET - OPRB RET. DRUG SUBS. TAX	3,602	77	394	3,602	0
74	REG. ASSET - CUST USAGE DATA COSTS	36	0	0	36	0
75	REG. ASSET - CLOUD COMPUTING	2,859	70	313	2,859	0
76	CUSTOMER ADVANCES FOR CONSTRUCTION	(16,650)	(269)	(2,553)	(16,650)	0
77	ACCOUNT 283	610,251	11,831	86,691	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	11,831	86,691	610,251	5,659

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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)
82	ACCOUNT 190							
83	INJURIES & DAMAGES RESERVE							
84	PRODUCTION	(438)	(214)	(35)	(75)	(19)	(1)	(13)
85	TRANSMISSION	(307)	(148)	(27)	(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)	(264)	(229)	(48)	(5)	(40)
91	ACCURAL FOR UNCOLLECTIBLES	(3,733)	(3,237)	(372)	(53)	(1)	(4)	(10)
92	HEALTH REIMBURSEMENT ACCRUAL	(511)	(287)	(71)	(62)	(13)	(1)	(11)
93	OTHER DEFERRED COSTS	(115,900)	(61,079)	(16,921)	(15,279)	(3,473)	(331)	(2,711)
94	FEDERAL IMPACT OF STATE DEFERRED	(222,653)	(114,303)	(20,609)	(34,798)	(8,196)	(591)	(6,008)
95	RETAIL RATE REFUND PSC	(619)	(288)	(66)	(100)	(23)	(1)	(12)
96	TAX CREDIT CARRY FORWARD	(181,014)	(88,536)	(14,476)	(30,852)	(7,878)	(447)	(5,448)
97	TAX REFORM - TRD	(15,316)	(7,875)	(1,444)	(2,373)	(557)	(41)	(410)
98	TAX REFORM UNPROTECTED ADITS	(67,519)	(34,830)	(6,528)	(10,311)	(2,403)	(182)	(1,779)
99	CAPITALIZED PPA SPC	(10,722)	(5,244)	(857)	(1,828)	(467)	(26)	(323)
100	ACCOUNT 190	(619,886)	(316,745)	(61,607)	(95,885)	(23,058)	(1,631)	(16,751)
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)	(316,745)	(61,607)	(95,885)	(23,058)	(1,631)	(16,751)
105	ACCOUNT. DEFERRED INC. TAXES	6,082,550	3,142,906	589,049	930,381	216,796	16,434	160,496
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 ACCOUNT. DEF. INC. TAXES	6,212,690	3,142,906	589,049	930,381	216,796	16,434	160,496

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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)	(1)	(80)	(438)	0
85	TRANSMISSION	(307)	(0)	(56)	(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)	(41)	(207)	(1,898)	0
91	ACCURAL FOR UNCOLLECTIBLES	(3,733)	(52)	(4)	(3,733)	0
92	HEALTH REIMBURSEMENT ACCRUAL	(511)	(11)	(56)	(511)	0
93	OTHER DEFERRED COSTS	(115,900)	(1,331)	(14,774)	(115,900)	0
94	FEDERAL IMPACT OF STATE DEFERRED	(222,653)	(3,402)	(34,746)	(222,653)	(0)
95	RETAIL RATE REFUND PSC	(619)	(12)	(118)	(619)	0
96	TAX CREDIT CARRY FORWARD	(181,014)	(303)	(33,075)	(181,014)	0
97	TAX REFORM - TRD	(15,316)	(237)	(2,378)	(15,316)	0
98	TAX REFORM UNPROTECTED ADITS	(67,519)	(1,107)	(10,379)	(67,519)	0
99	CAPITALIZED PPA SPC	(10,722)	(18)	(1,959)	(10,722)	0
100	ACCOUNT 190	(619,886)	(6,514)	(97,696)	(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)	(6,514)	(97,696)	(619,886)	(6,243)
105	ACCUM. DEFERRED INC. TAXES	6,092,550	99,929	936,560	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	99,929	936,560	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  
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
SALES OF ELECTRICITY								
1	RETAIL BASE REVENUE	5,670,810	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	475	78	165	42	2	29
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	791	129	276	70	4	49
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	2,986	488	1,041	266	15	184
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	6	12	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	3,335	545	1,162	297	17	205
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	2,643,936	607,390	920,265	207,429	12,803	111,122
30	TOTAL SALES OF ELECTRICITY	8,424,324	3,588,376	781,736	1,319,832	328,459	19,438	178,742
OTHER OPERATING REVENUE								
31	ACCOUNT 449 - REV. SUBJ. TO REF.	(1,122)	(541)	(99)	(192)	(48)	(3)	(34)
32	OPEN ACCESS TRANS. TARIFF	4,607	2,223	405	790	199	10	141
33	SCHERER 4 TRANSMISSION	3,486	1,681	307	597	150	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	307	597	150	8	107
	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.							



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	2	177	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	3	295	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	10	1,116	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	13	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	11	1,246	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	111,430	1,081,146	5,695,521	47,338
30	TOTAL SALES OF ELECTRICITY	8,424,324	136,260	2,015,823	8,368,668	55,656
OTHER OPERATING REVENUE						
31	ACCOUNT 449 - REV. SUBJ. TO REF.	(1,122)	(0)	(204)	(1,122)	0
32	OPEN ACCESS TRANS. TARIFF	4,607	2	838	4,607	0
33	SCHERER 4 TRANSMISSION	3,486	1	634	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	1	634	3,466	(23)
	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.					

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	13,506	2,463	4,798	1,207	64	857
46	COST TO COLLECT FEE	330	290	34	5	0	0	1
47	TOTAL ACCOUNT 451 - MISC. SERVICE	63,682	46,011	4,547	5,342	1,264	90	955
48	ACCOUNT 453 - SALES OF WATER	343	187	51	42	9	1	7
49	SALES OF WATER & WATER POWER	343	187	51	42	9	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	1,144	209	406	102	5	73
52	DISTRIBUTION	18,909	10,828	2,204	2,308	407	61	366
53	RENT OF ELEC PROP	142	77	21	17	4	0	3
54	VARIOUS CUST - LAND & BUILDING RENTALS	2,400	1,308	358	294	60	50	7
55	ACCOUNT 454 - RENT	23,820	13,357	2,792	3,026	573	74	492
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	2,792	3,026	573	74	492

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	10	5,093	27,996	0
46	COST TO COLLECT FEE	330	0	0	330	0
47	TOTAL ACCOUNT 451 - MISC. SERVICE	63,682	126	5,347	63,682	0
48	ACCOUNT 453 - SALES OF WATER	343	8	37	343	0
49	SALES OF WATER & WATER POWER	343	8	37	343	0
50	TOTAL ACCOUNT 453 - SALES OF WATER					
50	ACCOUNT 454 - RENT	0	0	0	0	0
51	PRODUCTION	2,371	1	431	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	59	262	2,400	0
55	VARIOUS CUST - LAND & BUILDING RENTALS	23,820	948	2,558	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	948	2,558	23,820	33
	TOTAL ACCOUNT 454 - RENT					

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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							
60	OTHER ELECTRIC REVENUE							
61	TRANSMISSION	1,133	546	100	194	49	3	35
62	DISTRIBUTION	1,133	649	132	138	24	4	22
63	RATE ADMIN CHARGES	6,473	0	0	0	0	0	0
64	WIRELESS CO-LOCATION	1,494	814	223	183	37	5	31
65	OPEN ACCESS TRANS. TARIFF	46,478	22,422	4,089	7,966	2,004	106	1,422
66	AMEA ANCILLARY	241	116	21	41	10	1	7
67	TRANS. - SCHERER 4	26,947	13,000	2,371	4,618	1,162	61	824
68	RECREATION FACILITIES	10	5	2	1	0	0	0
69	MISCELLANEOUS - TRANSMISSION	26,232	12,655	2,308	4,496	1,131	60	803
70	EV CHARGING STATION	325	167	31	50	12	1	9
71	FILM SCOUTING REVENUE	40	22	6	5	1	0	1
72	ENHANCED CUSTOMER ENERGY	111	25	57	13	1	1	1
73	REDI C&M THLY FEES	3,234	0	868	1,221	210	15	162
74	COMMUNITY SOLAR FEES	128	128	0	0	0	0	0
75	SOLAR APPLICATION FEES	132	113	13	2	0	0	1
76	RENEWABLES RNR-9 APPLICATION/RETEST FEE	107	92	10	2	0	0	1
77	VENDOR COMP.	68	0	1	6	5	0	0
78	PRICE PROTECTION PRODUCTS	(2,879)	0	0	0	0	0	0
79	EQUIP. CARRYING CHARGE - PROD.	288	141	23	49	13	1	9
80	EQUIP. CARRYING CHARGE - TRANS.	6,152	2,368	541	1,054	265	14	188
81	ADMIN. FEE - MEAG	28	24	3	0	0	0	0
82	SCHERER 4 TSA	30,220	0	0	0	0	0	0
83	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
84	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
85	FUEL INVENTORY	251	123	20	43	11	1	8
86	MATERIALS & SUPPLIES	255	139	38	31	6	1	5
87	REVENUE	2,406	1,032	225	379	94	6	51
88	TOTAL SALES TAX COLLECTION FEE	2,912	1,294	284	453	111	7	64
	TOTAL ACCOUNT 456	151,008	55,180	11,083	20,493	5,037	277	3,580
89	GAIN ON TIMBER SALES - EPIS	383	187	31	65	17	1	12
90	GAIN ON TIMBER SALES - PHFFU	166	81	15	29	7	0	5
91	REGULATORY ADJUSTMENTS	(10,275)	(5,025)	(822)	(1,751)	(447)	(25)	(309)
92	TOTAL OTHER OPERATING REVENUE	248,632	125,542	19,596	28,070	6,612	444	4,893
93	TOTAL OPERATING REVENUE	8,672,956	3,713,918	801,333	1,347,902	335,072	19,882	183,635

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

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
	ACCOUNT 456 - OTHER					
	OTHER ELECTRIC REVENUE					
60	TRANSMISSION	1,133	0	206	1,133	0
61	DISTRIBUTION	1,133	53	111	1,133	0
62	RATE ADMIN CHARGES	6,473	0	6,473	6,473	0
63	WIRELESS CO-LOCATION	1,494	37	163	1,494	0
64	OPEN ACCESS TRANS. TARIFF	46,478	16	8,454	46,478	0
65	AMEA ANCILLARY	241	0	44	241	0
66	TRANS. - SCHERER 4	26,947	9	4,902	26,947	0
67	RECREATION FACILITIES	10	0	1	10	0
68	MISCELLANEOUS - TRANSMISSION	26,232	9	4,772	26,232	0
69	EV CHARGING STATION	325	5	50	325	0
70	FILM SCOUTING REVENUE	40	1	4	40	0
71	ENHANCED CUSTOMER ENERGY	111	11	3	111	0
72	REDI C&M THLY FEES	3,234	0	758	3,234	0
73	COMMUNITY SOLAR FEES	128	0	0	128	0
74	SOLAR APPLICATION FEES	132	1	132	132	0
75	RENEWABLES RNF-9 APPLICATION/RETEST FEE	107	1	1	107	0
76	VENDOR COMP.	68	0	55	68	0
77	PRICE PROTECTION PRODUCTS	(2,879)	0	(2,879)	(2,879)	0
78	EQUIP. CARRYING CHARGE - PROD.	288	0	53	288	0
79	EQUIP. CARRYING CHARGE - TRANS.	6,152	2	1,119	6,152	0
80	ADMIN. FEE - MEAG	28	0	0	28	0
81	SCHERER 4 TSA	30,220	0	0	0	30,220
82	DALTON / TRI-COUNTY	0	0	0	0	0
83	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
	SALES TAX COLLECTION FEE					
84	FUEL INVENTORY	251	0	46	251	0
85	MATERIALS & SUPPLIES	255	6	28	255	0
86	REVENUE	2,406	39	580	2,406	0
87	TOTAL SALES TAX COLLECTION FEE	2,912	46	654	2,912	0
88	TOTAL ACCOUNT 456	151,008	193	24,945	120,788	30,220
89	GAIN ON TIMBER SALES - EPIS	383	1	70	383	0
90	GAIN ON TIMBER SALES - PHFFU	166	0	29	166	0
91	REGULATORY ADJUSTMENTS	(10,275)	(17)	(1,877)	(10,275)	0
92	TOTAL OTHER OPERATING REVENUE	248,632	1,485	31,760	218,402	30,229
93	TOTAL OPERATING REVENUE	8,672,956	137,746	2,047,583	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  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
----- PRODUCTION								
ENERGY COMPONENT								
1	TOTAL FR FUEL EXPENSE	2,673,147	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)	(96,972)	(16,223)	(35,066)	(9,297)	(524)	(6,136)
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	905,117	168,746	388,736	119,038	6,514	65,586
10	DEMAND COMPONENT	527,227	257,872	42,163	89,861	22,945	1,302	15,867
11	REMOVE INCREMENTAL RTP	(27,436)	(13,419)	(2,194)	(4,676)	(1,194)	(68)	(826)
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	244,453	39,969	85,185	21,751	1,234	15,041
16	GENERATION EXPENSE	3,338,537	1,149,570	208,715	473,921	140,790	7,748	80,628
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	1,149,570	208,715	473,921	140,790	7,748	80,628
ACCOUNT 555 - PURCHASED POWER								
20	DEMAND COMPONENT	232,290	113,615	18,576	39,592	10,109	573	6,991
21	ENERGY RELATED (EXCL. FUEL)	46,373	19,349	3,565	8,134	2,452	135	1,378
22	PURCHASED POWER	278,662	132,964	22,142	47,726	12,561	709	8,368
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	132,964	22,142	47,726	12,561	709	8,368
OTHER PRODUCTION EXPENSES:								
27	ACCOUNT 556	11,294	5,524	903	1,925	492	28	340
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	5,524	903	1,925	492	28	340
32	ACCOUNT 557	16,138	7,893	1,291	2,751	702	40	486
33	TOTAL OTHER PRODUCTION	27,431	13,417	2,194	4,675	1,194	68	826
PRODUCTION EXPENSE								
34	PRODUCTION EXPENSE	3,644,631	1,295,951	233,050	526,322	154,545	8,524	89,821
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	1,295,951	233,050	526,322	154,545	8,524	89,821

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	138,163	0
3	REMOVE INCREMENTAL RTP	(204,501)	(754)	(39,526)	(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	25,647	1,131,925	2,811,310	9,920
10	DEMAND COMPONENT	527,227	883	96,334	527,227	0
11	REMOVE INCREMENTAL RTP	(27,436)	(46)	(5,013)	(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	837	118,758	527,227	5,077
16	GENERATION EXPENSE	3,338,537	26,484	1,250,683	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	26,484	1,250,683	3,338,537	14,997
	ACCOUNT 555 - PURCHASED POWER					
20	DEMAND COMPONENT	232,290	389	42,444	232,290	0
21	ENERGY RELATED (EXCL. FUEL)	46,373	527	10,832	46,373	0
22	PURCHASED POWER	278,662	916	53,276	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	916	53,276	278,662	4,687
	OTHER PRODUCTION EXPENSES:					
27	ACCOUNT 556	11,294	19	2,064	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	19	2,064	11,294	0
32	ACCOUNT 557	16,138	27	2,949	16,138	0
33	TOTAL OTHER PRODUCTION	27,431	46	5,012	27,431	0
	PRODUCTION EXPENSE					
34	PRODUCTION EXPENSE	3,644,631	27,445	1,308,971	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	27,445	1,308,971	3,644,631	19,684

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	595	1,163	279	16	207
40	561-LOAD DISPATCHING	19,927	9,743	1,782	3,452	840	46	616
41	562-STATION EXPENSE	3,173	1,550	281	549	134	7	98
42	563-OVERHEAD LINES	1,137	544	100	194	50	3	35
43	564-UNDERGROUND LINES	0	0	0	0	0	0	0
44	565-TRANS. BY OTHERS	998	488	89	173	42	2	31
45	566-MISCELLANEOUS	17,337	8,364	1,525	2,971	748	39	530
46	567-RENTS	(26,946)	(12,986)	(2,386)	(4,620)	(1,161)	(61)	(825)
47	TOTAL OPERATIONS	22,308	10,996	1,986	3,881	932	52	692
MAINTENANCE								
48	568-SUPERVISION	14,710	7,077	1,293	2,516	637	33	449
49	569-STRUCTURES	3,443	1,682	305	595	146	8	106
50	570-STATION EXPENSE	21,388	10,450	1,894	3,698	905	49	660
51	571-OVERHEAD LINES	61,805	29,558	5,417	10,530	2,698	139	1,881
52	572-UNDERGROUND LINES	1,262	600	110	214	56	3	38
53	573-MISCELLANEOUS	4	2	0	1	0	0	0
54	TOTAL MAINTENANCE	102,612	49,369	9,019	17,554	4,441	232	3,134
55	TOTAL TRANSMISSION EXPENSE	124,921	60,366	11,005	21,436	5,373	284	3,827
56	REMOVE INCREMENTAL RTP	(30,187)	(14,585)	(2,659)	(5,179)	(1,299)	(69)	(925)
57	ASSIGN INCREMENTAL RTP	30,187	0	0	0	0	0	0
58	REMOVE SCHERER 4 EXPENSE	(1,552)	(759)	(139)	(269)	(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	45,012	8,205	15,984	4,008	212	2,853
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	45,012	8,205	15,984	4,008	212	2,853
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  
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)
TRANSMISSION EXPENSE						
OPERATIONS						
39	560-SUPERVISION	6,683	3	1,126	6,683	0
40	561-LOAD DISPATCHING	19,927	6	3,441	19,927	0
41	562-STATION EXPENSE	3,173	1	552	3,173	0
42	563-OVERHEAD LINES	1,137	0	213	1,137	0
43	564-UNDERGROUND LINES	0	0	0	0	0
44	565-TRANS. BY OTHERS	998	0	172	998	0
45	566-MISCELLANEOUS	17,337	6	3,154	17,337	0
46	567-RENTS	(26,946)	(7)	(4,900)	(26,946)	0
47	TOTAL OPERATIONS	22,308	10	3,758	22,308	0
MAINTENANCE						
48	568-SUPERVISION	14,710	5	2,699	14,710	0
49	569-STRUCTURES	3,443	1	599	3,443	0
50	570-STATION EXPENSE	21,388	9	3,723	21,388	0
51	571-OVERHEAD LINES	61,805	17	11,567	61,805	0
52	572-UNDERGROUND LINES	1,262	0	241	1,262	0
53	573-MISCELLANEOUS	4	0	1	4	0
54	TOTAL MAINTENANCE	102,612	32	18,829	102,612	0
55	TOTAL TRANSMISSION EXPENSE	124,921	43	22,588	124,921	0
56	REMOVE INCREMENTAL RTP	(30,187)	(10)	(5,461)	(30,187)	0
57	ASSIGN INCREMENTAL RTP	30,187	0	30,187	30,187	0
58	REMOVE SCHERER 4 EXPENSE	(1,552)	(0)	(268)	(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	32	47,042	123,349	0
62	SCHERER 4 TSA	1,552	0	0	1,552	0
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	32	47,042	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  
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)
<b>MAINTENANCE</b>								
77	590 - SUPERVISION & ENG.	19,255	11,501	1,778	2,172	409	61	372
78	591 - STRUCTURES	2,204	1,066	199	380	93	5	68
79	592 - STATION EQUIPMENT	14,270	1,283	1,283	2,450	600	33	438
80	593 - OVERHEAD LINES	143,156	93,868	13,107	15,101	2,748	459	2,614
81	594 - UNDERGROUND LINES	24,357	13,214	2,104	3,638	722	102	640
82	595 - LINE TRANSFORMERS	4,400	2,235	984	713	67	21	84
83	596 - STREET LIGHTING	8,193	0	0	0	0	0	0
84	597 - METERS	2,933	1,908	750	227	4	13	14
85	598 - MISCELLANEOUS	(280)	(160)	(33)	(34)	(6)	(1)	(5)
86	MAINTENANCE	218,490	130,504	20,174	24,647	4,636	692	4,225
87	TOTAL DISTRIBUTION EXPENSE	340,644	201,450	37,283	39,438	7,056	1,159	6,464
<b>CUSTOMER ACCOUNTING EXPENSE</b>								
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
<b>CUSTOMER ASSISTANCE EXPENSE</b>								
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
<b>SALES EXPENSE</b>								
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	85	69	14	2	12
102	TOTAL SALES	29,484	6,578	15,229	3,329	173	241	324

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	62	567	0
102	TOTAL SALES	29,484	2,815	795	29,484	0

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	56,795	9,286	19,791	5,054	287	3,495
104	TRANSMISSION	63,621	30,691	5,598	10,904	2,743	145	1,947
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	14,510	3,172	165	230	308
109	TOTAL A&G EXP. EXCL. ACCT 928	441,321	239,348	62,458	55,829	11,574	1,348	9,517
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	80	131	31	2	23
113	RETAIL OTHER	5,122	2,505	410	873	223	13	154
114	TOTAL ACCOUNT 928	5,445	2,716	440	921	233	14	166
115	SOUTHERN NUCLEAR A&G	229	112	18	39	10	1	7
116	ADMINISTRATIVE & GENERAL	446,994	242,176	62,917	56,789	11,817	1,362	9,689
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	242,176	62,917	56,789	11,817	1,362	9,689
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	1,961,299	409,658	651,149	178,342	12,135	111,495
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	1,961,299	409,658	651,149	178,342	12,135	111,495

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	194	21,217	116,119	0
104	TRANSMISSION	63,621	22	11,573	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	757	28,092	0
109	TOTAL A&G EXP. EXCL. ACCT 928	441,321	11,013	50,234	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	14	131	847	0
113	RETAIL OTHER	5,122	9	936	5,122	0
114	TOTAL ACCOUNT 928	5,445	14	941	5,445	0
115	SOUTHERN NUCLEAR A&G	229	0	42	229	0
116	ADMINISTRATIVE & GENERAL	446,994	11,027	51,217	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	11,027	51,217	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	57,432	1,446,870	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	57,432	1,446,870	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  
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	357,262	58,413	124,495	31,789	1,803	21,982
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	357,262	58,413	124,495	31,789	1,803	21,982
TRANSMISSION								
6	ACCOUNT 350 - EASEMENTS & ROW	3,227	1,547	283	551	140	7	98
7	SUBSTATIONS	9,822	4,804	785	1,674	427	24	296
8	LEVEL B-1	54,306	26,527	4,892	9,414	2,287	124	1,683
9	OTHER SUBSTATIONS	64,128	31,331	5,678	11,088	2,714	148	1,978
10	TOTAL SUBSTATIONS	24,504	11,885	2,175	4,219	1,047	56	754
11	LINES: ACCOUNT 354	18,194	8,606	1,579	3,074	807	40	549
12	ACCOUNT 355	35,849	17,081	3,132	6,091	1,574	80	1,088
13	ACCOUNT 356	254	120	22	43	11	1	8
14	ACCOUNT 357	529	252	46	90	23	1	16
15	ACCOUNT 358	185	90	17	32	8	0	6
16	TRANSMISSION DEPRECIATION EXP.	146,872	70,914	12,932	25,188	6,325	334	4,496
17	REMOVE SCHERER 4 TSA	(5,360)	(2,621)	(479)	(928)	(226)	(12)	(166)
18	TRANSMISSION DEPRECIATION EXP.	141,513	68,293	12,453	24,259	6,099	322	4,331
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	68,293	12,453	24,259	6,099	322	4,331
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	34,616	35,905	6,278	955	5,678

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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)
<b>PRODUCTION</b>						
1	PRODUCTION	730,431	1,223	133,464	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	1,223	133,464	730,431	8,371
<b>TRANSMISSION</b>						
6	ACCOUNT 350 - EASEMENTS & ROW	3,227	1	599	3,227	0
7	SUBSTATIONS	9,822	16	1,795	9,822	0
8	LEVEL B-1	54,306	11	9,368	54,306	0
9	OTHER SUBSTATIONS	64,128	28	11,163	64,128	0
10	TOTAL SUBSTATIONS	24,504	7	4,362	24,504	0
11	LINES: ACCOUNT 354	18,194	5	3,534	18,194	0
12	ACCOUNT 355	35,849	9	6,795	35,849	0
13	ACCOUNT 356	254	0	49	254	0
14	ACCOUNT 357	529	0	100	529	0
15	ACCOUNT 358	185	0	32	185	0
16	TRANSMISSION DEPRECIATION EXP.	146,872	50	26,634	146,872	0
17	REMOVE SCHERER 4 TSA	(5,360)	(2)	(926)	(5,360)	0
18	TRANSMISSION DEPRECIATION EXP.	141,513	49	25,708	141,513	0
19	SCHERER 4 TSA	5,360	0	0	0	5,360
20	DALTON / TRI-COUNTY	114	0	0	0	0
21	WHOLESALE BLOCK POWER SALES	146,987	0	0	0	114
22	TOTAL TRANSMISSION DEPR. EXP.		49	25,708	141,513	5,474
<b>DISTRIBUTION</b>						
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	13	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	28,597	303,307	0

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

LINE NO. (1)	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
GENERAL PLANT								
37	PRODUCTION	11,373	5,563	910	1,938	495	28	342
38	TRANSMISSION	4,115	1,985	362	705	177	9	126
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	32
43	GENERAL PLANT DEPRECIATION EXP.	39,194	21,369	5,856	4,804	983	121	821
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	21,369	5,856	4,804	983	121	821
INTANGIBLE PLANT								
48	PRODUCTION	11,357	5,555	908	1,936	494	28	342
49	TRANSMISSION	4,223	2,037	372	724	182	10	129
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	1,509	330	17	24	32
54	TOTAL INTANGIBLE PLANT DEPR. EXP.	38,995	21,244	5,808	4,793	983	121	819
55	DEPRECIATION EXPENSE	1,253,438	637,728	117,146	194,255	46,133	3,322	33,631
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	637,728	117,146	194,255	46,133	3,322	33,631

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

LINE NO. (1)	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
GENERAL PLANT						
37	PRODUCTION	11,373	19	2,078	11,373	0
38	TRANSMISSION	4,115	1	749	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	969	4,270	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	969	4,270	39,194	286
INTANGIBLE PLANT						
48	PRODUCTION	11,357	19	2,075	11,357	0
49	TRANSMISSION	4,223	1	768	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	958	4,269	38,995	0
55	DEPRECIATION EXPENSE	1,253,438	24,916	196,308	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	24,916	196,308	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  
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	51,234	8,377	17,853	4,559	259	3,152
2	TRANSMISSION	36,774	17,740	3,235	6,302	1,586	84	1,125
3	DISTRIBUTION	60,887	34,867	7,096	7,433	1,311	196	1,179
4	GENERAL PLANT	10,658	5,810	1,592	1,306	268	33	223
5	NUCLEAR FUEL	4,225	2,067	338	720	184	10	127
6	FUEL COAL, OIL, GAS, & PROPANE	1,575	770	126	268	69	4	47
7	MATERIALS & SUPPLIES	3,290	1,795	492	403	82	10	69
8	PLANT HELD FOR FUTURE USE	662	324	58	114	28	2	20
9	PROPERTY TAX	222,819	114,606	21,315	34,401	8,085	597	5,944
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	114,606	21,315	34,401	8,085	597	5,944
PAYROLL TAX								
14	FED. INSURANCE CONTRIBUTION ACT	25,184	13,554	3,634	2,929	599	78	506
15	FEDERAL UNEMPLOYMENT COMP.	169	91	24	20	4	1	3
16	GEORGIA UNEMPLOYMENT COMP.	16	8	2	2	0	0	0
17	PAYROLL ALLOCATION - OPR. INCOME	11,848	6,377	1,709	1,378	282	37	238
18	PAYROLL TAX	37,217	20,031	5,370	4,329	886	115	747
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	20,031	5,370	4,329	886	115	747
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	222,000	46,643	71,841	16,843	1,185	11,233
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	222,000	46,643	71,841	16,843	1,185	11,233
AMOR. OF INV. TAX CREDITS								
34	AMOR. OF INV. TAX CREDITS	(7,079)	(3,462)	(566)	(1,207)	(308)	(17)	(213)
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)	(3,462)	(566)	(1,207)	(308)	(17)	(213)

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	175	19,140	104,748	0
2	TRANSMISSION	36,774	13	6,689	36,774	0
3	DISTRIBUTION	60,887	2,849	5,957	60,887	0
4	GENERAL PLANT	10,658	263	1,162	10,658	0
5	NUCLEAR FUEL	4,225	7	772	4,225	0
6	FUEL COAL, OIL, GAS, & PROPANE	1,575	3	288	1,575	0
7	MATERIALS & SUPPLIES	3,290	82	357	3,290	0
8	PLANT HELD FOR FUTURE USE	662	0	115	662	0
9	PROPERTY TAX	222,819	3,392	34,479	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	3,392	34,479	222,819	3,096
PAYROLL TAX						
14	FED. INSURANCE CONTRIBUTION ACT	25,184	581	3,303	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	273	1,554	11,848	0
18	PAYROLL TAX	37,217	858	4,881	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	858	4,881	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	8,163	85,899	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	8,163	85,899	463,807	3,400
AMOR. OF INV. TAX CREDITS						
34	AMOR. OF INV. TAX CREDITS	(7,079)	(12)	(1,293)	(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)	(12)	(1,293)	(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  
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

LINE NO. (1)	LINE ALLOCATORS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
1	ENERGY AT GENERATION	100,000,000	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	48,911,103	7,997,120	17,044,065	4,352,033	246,881	3,009,473
3	LEVEL B-1	100,000,000	48,911,103	7,997,120	17,044,065	4,352,033	246,881	3,009,473
4	LEVEL B-2	100,000,000	48,993,312	8,941,377	17,323,434	4,217,298	229,689	3,093,824
5	LEVEL C	100,000,000	48,936,203	9,159,615	17,401,982	4,191,421	226,091	3,115,518
6	LEVEL D	100,000,000	39,568,472	7,399,673	14,822,960	5,510,395	183,942	2,647,589
7	LEVEL E	100,000,000	41,259,178	7,715,851	15,347,989	4,524,517	191,801	2,760,717
8	LEVEL F	100,000,000	49,345,841	8,383,956	16,665,220	3,428,897	458,482	2,963,802
9	LEVEL G	100,000,000	55,420,331	9,415,953	18,493,638	2,609,667	514,456	2,761,135
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	53,915	8,815	18,788	4,797	272	3,317
26	TRANSMISSION	40,990	14,958	2,727	5,312	1,332	70	948
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	14,651	3,202	167	232	311
31	TOTAL SALARIES AND WAGES	378,470	203,699	54,606	44,020	9,009	1,172	7,598
HEADCOUNT								
32	PRODUCTION	1,354	662	108	231	59	3	41
33	TRANSMISSION	973	469	86	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	813	709	148	17	124

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
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	167,420	18,271,906	100,000,000	0
3	LEVEL B-1	100,000,000	167,420	18,271,906	100,000,000	0
4	LEVEL B-2	100,000,000	30,397	17,270,670	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	185	20,141	110,230	0
26	TRANSMISSION	40,990	11	15,633	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	764	28,364	0
31	TOTAL SALARIES AND WAGES	378,470	8,726	49,641	378,470	0
HEADCOUNT						
32	PRODUCTION	1,354	2	247	1,354	0
33	TRANSMISSION	973	0	177	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	125	642	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) -- 12-CP.
3	(C)	Level B-1 Step-up Substations (demand component) -- 12-CP.
4	(D)	Level B-2 Transmission Lines (demand component) -- 20% 12-CP, 80% 4-CP.
5	(E)	Level C Transmission Substations (demand component) -- 4-CP.
6	(F)	Level D Subtransmission Lines (demand component) -- 4-CP.
7	(G)	Level E Distribution Substations (demand component) -- 4-CP.
8	(H)	Level F Primary Distribution Lines (demand component) -- NCP.
9	(I)	Level G Line Transformers (demand component) -- NCP.
10	(J)	Average number of customers served at Levels B-2 through F.
11	(K)	Average number of customers served at Levels F and G.
12	(L)	Average number of customers served at Level G.
14	(M)	Number of single phase padmount customers at Level G.
15	(N)	Number of three phase padmount customers at Level G.
16	(O)	Number of single phase overhead customers at Level G.
17	(P)	Number of three phase overhead customers at Level G.
18	(Q)	Total number of single phase metered customers.
19	(R)	Total number of three phase metered customers.
20	(S)	Total number of unmetered customers.
22	(T)	Weighted customers for the allocation of Account 903 - Customer Accounting and Collections Expense.
23	(U)	Total Meters for the allocation of Account 902 - Meter Reading Expense.
24	(V)	Retail MWH sales to rate or rate group.
25	(W)	Allocated per Total demand related Generation O&M Expenses from Schedule 2.20.
26	(X)	Allocated per Total Transmission O&M Expense from Schedule 2.20.
27	(Y)	Allocated per Distribution O&M Expense from Schedule 2.20.
28	(Z)	Allocated per Customer Accounting Expense from Schedule 2.20.
29	(AA)	Allocated per Customer Assistance Expense from Schedule 2.20.
30	(AB)	Allocated per Sales Expense from Schedule 2.20.
32	(AC)	Allocated per Production Gross Plant from Schedule 2.00.
33	(AD)	Allocated per Transmission Gross Plant from Schedule 2.00.
34	(AE)	Allocated per Distribution Gross Plant from Schedule 2.00.
35	(Z)	
36	(AA)	
37	(AB)	

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

