**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **STEAM PRODUCTION** | | | | | | | | | | | |
| **1030** | | **Bowen Common** | | | | | | | | | | | |
| 311 | 2035 | Structures and Improvements | 482,372,703 | 146,907,261 | 106,908,328 | -3.73% | (17,993,749) | 393,458,124 | 12.35 | 31,853,985 | 6.604% | 6.670% | -0.066% |
| 312 | 2035 | Boiler Plant Equipment | 537,243,080 | 205,904,662 | 149,842,309 | -4.74% | (25,488,328) | 412,889,099 | 12.07 | 34,204,317 | 6.367% | 6.434% | -0.068% |
| 314 | 2035 | Turbogenerator Units | 10,515,912 | 6,734,118 | 4,900,597 | -4.66% | (489,739) | 6,105,054 | 12.03 | 507,426 | 4.825% | 4.893% | -0.068% |
| 315 | 2035 | Accessory Electric Equipment | 27,421,811 | 19,846,752 | 14,443,011 | -5.12% | (1,403,907) | 14,382,708 | 11.84 | 1,215,043 | 4.431% | 4.500% | -0.069% |
| 316 | 2035 | Misc. Power Plant Equipment | 27,310,771 | 11,913,339 | 8,669,654 | -5.27% | (1,440,251) | 20,081,368 | 11.67 | 1,720,150 | 6.298% | 6.368% | -0.070% |
| | | Subtotal | 1,084,864,277 | 391,306,132 | 284,763,900 | | (46,815,975) | 846,916,352 | | 69,500,921 | 6.406% | 6.474% | -0.067% |
| **1031** | | **Bowen Unit 1** | | | | | | | | | | | |
| 311 | 2030 | Structures and Improvements | 15,419,176 | 13,306,030 | 8,350,614 | -1.71% | (263,521) | 7,332,083 | 7.77 | 943,297 | 6.118% | 10.802% | -4.684% |
| 312 | 2030 | Boiler Plant Equipment | 664,811,041 | 464,334,213 | 291,407,403 | -1.88% | (12,467,674) | 385,871,312 | 7.82 | 49,356,413 | 7.424% | 13.131% | -5.707% |
| 314 | 2030 | Turbogenerator Units | 99,089,829 | 69,537,712 | 43,640,558 | -1.73% | (1,715,671) | 57,164,942 | 7.82 | 7,309,373 | 7.377% | 13.049% | -5.673% |
| 315 | 2030 | Accessory Electric Equipment | 14,243,336 | 10,815,306 | 6,787,482 | -1.76% | (250,609) | 7,706,462 | 7.73 | 997,338 | 7.002% | 12.316% | -5.313% |
| 316 | 2030 | Misc. Power Plant Equipment | 1,676,070 | 832,116 | 522,220 | -1.83% | (30,724) | 1,184,574 | 7.82 | 151,505 | 9.039% | 16.042% | -7.003% |
| | | Subtotal | 795,239,451 | 558,825,376 | 350,708,277 | | (14,728,199) | 459,259,373 | | 58,757,926 | 7.389% | 13.067% | -5.678% |
| **1032** | | **Bowen Unit 2** | | | | | | | | | | | |
| 311 | 2030 | Structures and Improvements | 10,228,017 | 8,894,814 | 5,829,089 | -1.78% | (182,244) | 4,581,172 | 7.77 | 589,520 | 5.764% | 10.184% | -4.420% |
| 312 | 2030 | Boiler Plant Equipment | 667,162,990 | 487,921,935 | 319,752,649 | -1.95% | (12,986,938) | 360,397,279 | 7.82 | 46,095,498 | 6.909% | 12.229% | -5.320% |
| 314 | 2030 | Turbogenerator Units | 61,109,793 | 44,547,134 | 29,193,326 | -1.83% | (1,116,822) | 33,033,288 | 7.80 | 4,232,629 | 6.926% | 12.249% | -5.323% |
| 315 | 2030 | Accessory Electric Equipment | 15,405,495 | 11,282,067 | 7,393,541 | -1.72% | (264,727) | 8,276,680 | 7.79 | 1,062,166 | 6.895% | 12.180% | -5.285% |
| 316 | 2030 | Misc. Power Plant Equipment | 951,742 | 276,967 | 181,507 | -1.90% | (18,108) | 788,344 | 7.82 | 100,869 | 10.598% | 13.106% | -2.508% |
| | | Subtotal | 754,858,037 | 552,922,918 | 362,350,113 | | (14,568,840) | 407,076,764 | | 52,080,682 | 6.899% | 12.203% | -5.304% |
| **1033** | | **Bowen Unit 3** | | | | | | | | | | | |
| 311 | 2035 | Structures and Improvements | 22,936,773 | 15,450,708 | 13,084,264 | -2.00% | (459,152) | 10,311,661 | 12.02 | 857,827 | 3.740% | 3.754% | -0.015% |
| 312 | 2035 | Boiler Plant Equipment | 1,191,851,354 | 559,431,445 | 473,748,452 | -2.23% | (26,571,641) | 744,674,544 | 12.05 | 61,776,661 | 5.183% | 5.198% | -0.014% |
| 314 | 2035 | Turbogenerator Units | 62,471,363 | 39,884,167 | 33,775,474 | -2.28% | (1,421,939) | 30,117,828 | 11.92 | 2,525,924 | 4.043% | 4.058% | -0.015% |
| 315 | 2035 | Accessory Electric Equipment | 28,478,503 | 17,430,761 | 14,761,051 | -2.12% | (604,991) | 14,322,442 | 11.97 | 1,196,347 | 4.201% | 4.215% | -0.015% |
| 316 | 2035 | Misc. Power Plant Equipment | 1,574,011 | 401,882 | 340,330 | -2.48% | (39,108) | 1,272,789 | 11.90 | 106,931 | 6.794% | 6.808% | -0.015% |
| | | Subtotal | 1,307,312,004 | 632,598,963 | 535,709,571 | | (29,096,831) | 800,699,264 | | 66,463,690 | 5.084% | 5.098% | -0.014% |
| **1034** | | **Bowen Unit 4** | | | | | | | | | | | |
| 311 | 2035 | Structures and Improvements | 21,222,400 | 14,753,405 | 10,768,782 | -2.36% | (499,875) | 10,953,493 | 11.99 | 913,859 | 4.306% | 4.326% | -0.020% |
| 312 | 2035 | Boiler Plant Equipment | 839,586,981 | 377,045,979 | 275,212,812 | -2.49% | (20,918,750) | 585,292,920 | 12.05 | 48,567,266 | 5.785% | 5.805% | -0.020% |
| 314 | 2035 | Turbogenerator Units | 71,238,125 | 41,477,462 | 30,275,164 | -2.47% | (1,756,895) | 42,719,856 | 11.96 | 3,572,091 | 5.014% | 5.034% | -0.020% |
| 315 | 2035 | Accessory Electric Equipment | 15,974,037 | 9,331,038 | 6,810,897 | -2.64% | (421,820) | 9,584,961 | 11.87 | 807,698 | 5.056% | 5.077% | -0.020% |
| 316 | 2035 | Misc. Power Plant Equipment | 1,643,552 | 593,111 | 432,923 | -2.79% | (45,815) | 1,256,444 | 11.88 | 105,799 | 6.437% | 6.457% | -0.020% |
| | | Subtotal | 949,665,096 | 443,200,995 | 323,500,578 | | (23,643,155) | 649,807,673 | | 53,966,713 | 5.683% | 5.703% | -0.020% |
| | | **Total Plant Bowen** | **4,891,938,865** | **2,578,854,385** | 1,857,032,438 | | **(128,852,999)** | **3,163,759,427** | | **300,769,932** | **6.148%** | **7.912%** | **-1.764%** |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1090** | | **Scherer Common** | | | | | | | | | | | |
| 311 | 2028 | Structures and Improvements | 105,308,839 | 57,879,692 | 30,897,230 | -3.60% | (3,795,392) | 78,207,001 | 5.46 | 14,335,394 | 13.613% | 13.765% | -0.153% |
| 312 | 2028 | Boiler Plant Equipment | 134,635,648 | 87,453,120 | 46,684,063 | -4.07% | (5,483,777) | 93,435,362 | 5.41 | 17,258,069 | 12.818% | 12.972% | -0.154% |
| 314 | 2028 | Turbogenerator Units | 4,460,533 | 4,070,030 | 2,172,656 | -4.08% | (182,146) | 2,470,023 | 5.38 | 458,999 | 10.290% | 10.445% | -0.155% |
| 315 | 2028 | Accessory Electric Equipment | 2,581,693 | 1,930,549 | 1,030,562 | -3.82% | (98,739) | 1,649,870 | 5.41 | 304,734 | 11.804% | 11.958% | -0.154% |
| 316 | 2028 | Misc. Power Plant Equipment | 11,983,466 | 9,385,215 | 5,009,998 | -4.24% | (507,588) | 7,481,055 | 5.32 | 1,407,283 | 11.744% | 11.900% | -0.157% |
| | | Subtotal | 258,970,178 | 160,718,606 | 85,794,509 | | (10,067,643) | 183,243,312 | | 33,764,478 | 13.038% | 13.192% | -0.154% |
| **1091** | | **Scherer Unit 1** | | | | | | | | | | | |
| 311 | 2028 | Structures and Improvements | 6,504,037 | 5,435,474 | 3,136,424 | -1.37% | (88,933) | 3,456,547 | 5.94 | 582,375 | 8.954% | 8.992% | -0.038% |
| 312 | 2028 | Boiler Plant Equipment | 90,142,299 | 62,240,998 | 35,914,833 | -1.66% | (1,494,310) | 55,721,776 | 5.41 | 10,295,412 | 11.421% | 11.463% | -0.041% |
| 314 | 2028 | Turbogenerator Units | 9,572,825 | 7,209,928 | 4,160,335 | -1.55% | (148,362) | 5,560,853 | 5.40 | 1,029,447 | 10.754% | 10.795% | -0.041% |
| 315 | 2028 | Accessory Electric Equipment | 5,039,414 | 3,666,364 | 2,115,597 | -1.33% | (66,881) | 2,990,698 | 5.58 | 535,841 | 10.633% | 10.673% | -0.040% |
| 316 | 2028 | Misc. Power Plant Equipment | 563,948 | 414,859 | 239,386 | -1.76% | (9,950) | 334,512 | 5.33 | 62,768 | 11.130% | 11.172% | -0.042% |
| | | Subtotal | 111,822,524 | 78,967,624 | 45,566,574 | | (1,808,435) | 68,064,386 | | 12,505,843 | 11.184% | 11.225% | -0.041% |
| **1093** | | **Scherer Unit 2** | | | | | | | | | | | |
| 311 | 2028 | Structures and Improvements | 17,716,512 | 12,822,044 | 7,223,277 | -1.20% | (212,559) | 10,705,794 | 5.45 | 1,963,765 | 11.084% | 11.126% | -0.041% |
| 312 | 2028 | Boiler Plant Equipment | 74,659,307 | 52,686,912 | 29,681,084 | -1.69% | (1,258,880) | 46,237,103 | 5.41 | 8,550,207 | 11.452% | 11.494% | -0.042% |
| 314 | 2028 | Turbogenerator Units | 11,367,993 | 8,847,008 | 4,983,947 | -1.61% | (183,593) | 6,567,639 | 5.40 | 1,215,538 | 10.693% | 10.734% | -0.042% |
| 315 | 2028 | Accessory Electric Equipment | 6,135,112 | 4,655,887 | 2,622,886 | -1.36% | (83,683) | 3,595,910 | 5.42 | 663,243 | 10.811% | 10.852% | -0.042% |
| 316 | 2028 | Misc. Power Plant Equipment | 849,949 | 631,312 | 355,648 | -1.76% | (14,954) | 509,255 | 5.34 | 95,426 | 11.227% | 11.270% | -0.042% |
| | | Subtotal | 110,728,874 | 79,643,161 | 44,866,842 | | (1,753,669) | 67,615,700 | | 12,488,179 | 11.278% | 11.320% | -0.042% |
| **1095** | | **Scherer Unit 3** | | | | | | | | | | | |
| 311 | 2028 | Structures and Improvements | 79,093,819 | 64,225,666 | 39,562,663 | -1.22% | (963,028) | 40,494,184 | 5.44 | 7,447,866 | 9.416% | 9.455% | -0.038% |
| 312 | 2028 | Boiler Plant Equipment | 809,622,493 | 589,309,409 | 363,011,409 | -1.63% | (13,170,140) | 459,781,224 | 5.41 | 85,037,344 | 10.503% | 10.542% | -0.039% |
| 314 | 2028 | Turbogenerator Units | 128,419,828 | 98,526,092 | 60,691,540 | -1.47% | (1,883,249) | 69,611,537 | 5.41 | 12,872,741 | 10.024% | 10.063% | -0.039% |
| 315 | 2028 | Accessory Electric Equipment | 48,003,924 | 36,476,019 | 22,469,030 | -1.23% | (592,297) | 26,127,190 | 5.43 | 4,808,106 | 10.016% | 10.054% | -0.038% |
| 316 | 2028 | Misc. Power Plant Equipment | 4,508,300 | 3,511,482 | 2,163,054 | -1.73% | (77,852) | 2,423,098 | 5.32 | 455,180 | 10.096% | 10.136% | -0.039% |
| | | Subtotal | 1,069,648,364 | 792,048,669 | 487,897,697 | | (16,686,566) | 598,437,233 | | 110,621,237 | 10.342% | 10.380% | -0.039% |
| | | **Total Plant Scherer** | **1,551,169,940** | **1,111,378,061** | 664,125,621 | | **(30,316,313)** | **917,360,631** | | **169,379,738** | **10.919%** | **10.978%** | **-0.058%** |
| **1119** | | **Yates Common 6-7** | | | | | | | | | | | |
| 311 | 2034 | Structures and Improvements | 32,244,241 | 12,827,185 | 10,717,535 | -9.11% | (2,935,943) | 24,462,649 | 11.32 | 2,160,396 | 6.700% | 6.889% | -0.189% |
| 312 | 2034 | Boiler Plant Equipment | 47,429,062 | 33,309,113 | 27,830,859 | -10.38% | (4,921,526) | 24,519,729 | 10.95 | 2,239,591 | 4.722% | 4.917% | -0.195% |
| 314 | 2034 | Turbogenerator Units | 1,319,712 | 974,251 | 814,018 | -9.96% | (131,422) | 637,116 | 11.04 | 57,728 | 4.374% | 4.568% | -0.194% |
| 315 | 2034 | Accessory Electric Equipment | 2,625,680 | 1,533,571 | 1,281,349 | -9.16% | (240,635) | 1,584,966 | 11.31 | 140,095 | 5.336% | 5.524% | -0.189% |
| 316 | 2034 | Misc. Power Plant Equipment | 6,772,342 | 4,181,693 | 3,493,942 | -10.50% | (711,064) | 3,989,464 | 10.73 | 371,877 | 5.491% | 5.690% | -0.199% |
| | | Subtotal | 90,391,037 | 52,825,812 | 44,137,703 | | (8,940,590) | 55,193,924 | | 4,969,687 | 5.498% | 5.691% | -0.193% |
| **1116** | | **Yates Unit 6** | | | | | | | | | | | |
| 311 | 2034 | Structures and Improvements | 6,174,859 | 5,161,026 | 4,921,412 | -4.36% | (269,100) | 1,522,546 | 10.95 | 138,983 | 2.251% | 2.315% | -0.064% |
| 312 | 2034 | Boiler Plant Equipment | 87,239,240 | 56,185,125 | 53,576,585 | -4.64% | (4,048,516) | 37,711,171 | 10.94 | 3,447,918 | 3.952% | 4.016% | -0.064% |
| 314 | 2034 | Turbogenerator Units | 29,744,795 | 21,045,606 | 20,068,510 | -4.30% | (1,278,702) | 10,954,987 | 10.99 | 997,132 | 3.352% | 3.416% | -0.064% |
| 315 | 2034 | Accessory Electric Equipment | 4,171,565 | 3,132,531 | 2,987,095 | -4.97% | (207,239) | 1,391,710 | 10.71 | 129,929 | 3.115% | 3.180% | -0.065% |
| 316 | 2034 | Misc. Power Plant Equipment | 169,705 | 42,608 | 40,629 | -4.41% | (7,491) | 136,567 | 11.00 | 12,412 | 7.314% | 7.378% | -0.063% |
| | | Subtotal | 127,500,164 | 85,566,895 | 81,594,231 | | (5,811,048) | 51,716,981 | | 4,726,375 | 3.707% | 3.771% | -0.064% |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1117** | | **Yates Unit 7** | | | | | | | | | | | |
| 311 | 2034 | Structures and Improvements | 10,474,705 | 8,756,165 | 8,496,212 | -4.10% | (429,041) | 2,407,533 | 10.95 | 219,853 | 2.099% | 2.156% | -0.058% |
| 312 | 2034 | Boiler Plant Equipment | 82,745,050 | 53,350,953 | 51,767,068 | -4.39% | (3,632,026) | 34,610,008 | 10.93 | 3,167,324 | 3.828% | 3.885% | -0.058% |
| 314 | 2034 | Turbogenerator Units | 35,674,877 | 25,011,019 | 24,268,490 | -4.03% | (1,435,991) | 12,842,377 | 10.99 | 1,168,860 | 3.276% | 3.334% | -0.057% |
| 315 | 2034 | Accessory Electric Equipment | 5,889,251 | 4,691,656 | 4,552,370 | -5.01% | (294,933) | 1,631,814 | 10.59 | 154,073 | 2.616% | 2.676% | -0.059% |
| 316 | 2034 | Misc. Power Plant Equipment | 110,324 | 27,770 | 26,946 | -4.14% | (4,570) | 87,948 | 11.00 | 7,994 | 7.246% | 7.303% | -0.057% |
| | | Subtotal | 134,894,207 | 91,837,563 | 89,111,086 | | (5,796,560) | 51,579,681 | | 4,718,104 | 3.498% | 3.555% | -0.058% |
| | | **Total Plant Yates** | **352,785,408** | **230,230,270** | 214,843,020 | | **(20,548,198)** | **158,490,586** | | **14,414,166** | **4.086%** | **4.180%** | **-0.095%** |
| 310 | | Easements | 2,058 | 553 | 126,160 | 0.00% | - | (124,102) | 58.50 | - | 0.000% | 0.000% | 0.000% |
| | | **Total Steam Production** | **6,795,896,271** | **3,920,463,268** | 2,736,127,239 | | **(179,717,511)** | **4,239,486,542** | | **484,563,836** | **7.130%** | **8.418%** | **-1.288%** |
| | | **Results for Steam Reflect no lag of two years** | | | | | | | | | | | |
| | | **NUCLEAR PLANT** | | | | | | | | | | | |
| **1217** | | **Hatch Common** | | | | | | | | | | | |
| 321 | 2058 | Structures and Improvements | 88,681,309 | 45,988,127 | 43,955,670 | -1.31% | (1,161,399) | 45,887,037 | 34.75 | 1,320,397 | 1.489% | 3.037% | -1.548% |
| 322 | 2058 | Reactor Plant Equipment | 76,878,289 | 43,254,104 | 41,342,478 | -2.87% | (2,207,974) | 37,743,785 | 31.74 | 1,189,190 | 1.547% | 2.982% | -1.435% |
| 323 | 2058 | Turbogenerator Units | 375,903 | 203,579 | 194,582 | -3.22% | (12,089) | 193,411 | 30.87 | 6,265 | 1.667% | 3.200% | -1.534% |
| 324 | 2058 | Accessory Electric Equipment | 47,166,453 | 28,704,493 | 27,435,891 | -2.88% | (1,359,107) | 21,089,670 | 30.84 | 683,894 | 1.450% | 2.758% | -1.308% |
| 325 | 2058 | Misc. Power Plant Equipment | 77,071,509 | 25,655,759 | 24,521,897 | -3.66% | (2,822,626) | 55,372,238 | 29.24 | 1,893,610 | 2.457% | 4.478% | -2.021% |
| | | Subtotal | 290,173,463 | 143,806,061 | 137,450,517 | | (7,563,194) | 160,286,140 | | 5,093,355 | 1.755% | 3.360% | -1.605% |
| **1218** | | **Hatch Unit 1** | | | | | | | | | | | |
| 321 | 2054 | Structures and Improvements | 50,211,647 | 38,289,641 | 33,523,894 | -1.90% | (951,919) | 17,639,672 | 29.13 | 605,604 | 1.206% | 2.712% | -1.506% |
| 322 | 2054 | Reactor Plant Equipment | 249,749,720 | 135,243,969 | 118,410,732 | -2.08% | (5,193,094) | 136,532,082 | 28.77 | 4,745,513 | 1.900% | 4.257% | -2.357% |
| 323 | 2054 | Turbogenerator Units | 115,235,675 | 62,021,642 | 54,302,075 | -2.31% | (2,657,885) | 63,591,485 | 28.88 | 2,202,301 | 1.911% | 4.333% | -2.422% |
| 324 | 2054 | Accessory Electric Equipment | 61,354,135 | 22,363,437 | 19,579,956 | -1.34% | (821,393) | 42,595,572 | 30.48 | 1,397,509 | 2.278% | 5.310% | -3.032% |
| 325 | 2054 | Misc. Power Plant Equipment | 16,779,898 | 9,404,557 | 8,234,012 | -4.23% | (710,358) | 9,256,244 | 22.34 | 414,256 | 2.469% | 4.729% | -2.260% |
| | | Subtotal | 493,331,075 | 267,323,245 | 234,050,668 | | (10,334,649) | 269,615,056 | | 9,365,183 | 1.898% | 4.265% | -2.366% |
| **1219** | | **Hatch Unit 2** | | | | | | | | | | | |
| 321 | 2058 | Structures and Improvements | 58,446,905 | 39,921,902 | 35,666,876 | -2.33% | (1,362,620) | 24,142,649 | 32.48 | 743,318 | 1.272% | 2.477% | -1.205% |
| 322 | 2058 | Reactor Plant Equipment | 275,942,658 | 143,868,304 | 128,534,281 | -2.18% | (6,006,047) | 153,414,424 | 30.93 | 4,959,440 | 1.797% | 3.412% | -1.614% |
| 323 | 2058 | Turbogenerator Units | 92,407,348 | 46,327,135 | 41,389,416 | -3.15% | (2,907,120) | 53,925,053 | 31.17 | 1,730,067 | 1.872% | 3.618% | -1.746% |
| 324 | 2058 | Accessory Electric Equipment | 75,357,375 | 24,618,775 | 21,994,814 | -1.72% | (1,293,843) | 54,656,405 | 33.86 | 1,614,271 | 2.142% | 4.304% | -2.162% |
| 325 | 2058 | Misc. Power Plant Equipment | 13,825,230 | 9,287,191 | 8,297,327 | -7.52% | (1,040,292) | 6,568,194 | 18.70 | 351,236 | 2.541% | 3.599% | -1.058% |
| | | Subtotal | 515,979,516 | 264,023,308 | 235,882,714 | | (12,609,922) | 292,706,724 | | 9,398,332 | 1.821% | 3.478% | -1.657% |
| | | **Total Plant Hatch** | **1,299,484,054** | **675,152,614** | 607,383,900 | | **(30,507,765)** | **722,607,920** | | **23,856,871** | **1.836%** | **3.750%** | **-1.914%** |
| **1222** | | **Vogtle Common 1 & 2** | | | | | | | | | | | |
| 321 | 2049 | Structures and Improvements | 675,194,862 | 360,661,846 | 364,535,873 | -3.53% | (23,845,464) | 334,504,452 | 26.73 | 12,512,416 | 1.853% | 1.853% | 0.000% |
| 322 | 2049 | Reactor Plant Equipment | 65,094,361 | 19,468,453 | 19,677,572 | -3.97% | (2,586,796) | 48,003,585 | 26.34 | 1,822,582 | 2.800% | 2.800% | 0.000% |
| 323 | 2049 | Turbogenerator Units | 11,378,709 | 5,782,296 | 5,844,406 | -5.71% | (649,165) | 6,183,468 | 24.44 | 252,993 | 2.223% | 2.223% | 0.000% |
| 324 | 2049 | Accessory Electric Equipment | 13,257,713 | 4,114,627 | 4,158,824 | -3.80% | (504,374) | 9,603,262 | 26.42 | 363,525 | 2.742% | 2.742% | 0.000% |
| 325 | 2049 | Misc. Power Plant Equipment | 81,455,494 | 29,322,908 | 29,637,879 | -8.96% | (7,294,961) | 59,112,577 | 22.99 | 2,571,041 | 3.156% | 3.156% | 0.000% |
| | | Subtotal | 846,381,139 | 419,350,130 | 423,854,554 | | (34,880,759) | 457,407,344 | | 17,522,557 | 2.070% | 2.070% | 0.000% |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Accrual Rate Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1220** | | **Vogtle Unit 1** | | | | | | | | | | | |
| 321 | 2047 | Structures and Improvements | 253,468,595 | 143,818,272 | 195,837,124 | -3.20% | (8,113,773) | 65,745,244 | 24.94 | 2,635,655 | 1.040% | 1.040% | 0.000% |
| 322 | 2047 | Reactor Plant Equipment | 912,548,000 | 512,864,388 | 698,366,662 | -6.02% | (54,917,430) | 269,098,768 | 23.22 | 11,591,383 | 1.270% | 1.270% | 0.000% |
| 323 | 2047 | Turbogenerator Units | 247,660,590 | 120,758,388 | 164,436,514 | -5.14% | (12,733,127) | 95,957,203 | 23.14 | 4,146,602 | 1.674% | 1.674% | 0.000% |
| 324 | 2047 | Accessory Electric Equipment | 198,209,457 | 101,429,800 | 138,116,805 | -5.57% | (11,047,276) | 71,139,927 | 23.44 | 3,035,625 | 1.532% | 1.532% | 0.000% |
| 325 | 2047 | Misc. Power Plant Equipment | 1,397,093 | 131,457 | 179,005 | -6.95% | (97,109) | 1,315,196 | 24.75 | 53,130 | 3.803% | 3.803% | 0.000% |
| | | Subtotal | 1,613,283,735 | 879,002,304 | 1,196,936,111 | | (86,908,714) | 503,256,338 | | 21,462,394 | 1.330% | 1.330% | 0.000% |
| **1211 1223** | | **Vogtle Recreational and Training Facilities** | | | | | | | | | | | |
| 321 | 2049 | Structures and Improvements | 5,642,313 | 3,154,851 | 3,181,225 | -4.16% | (234,918) | 2,696,005 | 26.37 | 102,243 | 1.812% | 1.812% | 0.000% |
| 322 | 2049 | Reactor Plant Equipment | 20,525 | 1,677 | 1,691 | -2.23% | (458) | 19,292 | 27.40 | 704 | 3.430% | 3.430% | 0.000% |
| 325 | 2049 | Misc. Power Plant Equipment | 7,078,344 | 5,072,268 | 5,114,671 | -14.57% | (1,031,637) | 2,995,310 | 16.50 | 181,511 | 2.564% | 2.564% | 0.000% |
| | | Subtotal | 12,741,182 | 8,228,796 | 8,297,588 | | (1,267,013) | 5,710,607 | | 284,457 | 2.233% | 2.233% | 0.000% |
| | | **Total Plant Vogtle Unit 1 and Common** | **2,472,406,056** | **1,306,581,231** | 1,629,088,253 | | **(123,056,486)** | **966,374,289** | | **39,269,409** | **1.588%** | **1.588%** | **0.000%** |
| **1221** | | **Vogtle Unit 2** | | | | | | | | | | | |
| 321 | 2049 | Structures and Improvements | 234,335,438 | 126,113,438 | 135,533,239 | -3.36% | (7,866,322) | 106,668,521 | 26.84 | 3,974,904 | 1.696% | 1.696% | 0.000% |
| 322 | 2049 | Reactor Plant Equipment | 535,344,006 | 276,180,929 | 296,809,732 | -6.16% | (32,978,268) | 271,512,542 | 24.99 | 10,863,591 | 2.029% | 2.029% | 0.000% |
| 323 | 2049 | Turbogenerator Units | 144,493,632 | 59,587,473 | 64,038,245 | -5.38% | (7,768,261) | 88,223,649 | 24.87 | 3,547,478 | 2.455% | 2.455% | 0.000% |
| 324 | 2049 | Accessory Electric Equipment | 129,102,875 | 64,757,033 | 69,593,935 | -6.02% | (7,777,254) | 67,286,194 | 25.04 | 2,687,343 | 2.082% | 2.082% | 0.000% |
| 325 | 2049 | Misc. Power Plant Equipment | 10,702,098 | 6,461,814 | 6,944,466 | -13.50% | (1,444,462) | 5,202,094 | 19.27 | 269,899 | 2.522% | 2.522% | 0.000% |
| | | Subtotal | 1,053,978,049 | 533,100,687 | 572,919,617 | | (57,834,569) | 538,893,001 | | 21,343,215 | 2.025% | 2.025% | 0.000% |
| **122A & 122B** | | **Vogtle Units 3 & 4 Common** | | | | | | | | | | | |
| 321 | 2083 | Structures and Improvements | 2,903,965 | 402,281 | 493,900 | -7.11% | (206,530) | 2,616,594 | 57.21 | 45,736 | 1.575% | 1.575% | 0.000% |
| 324 | 2083 | Accessory Electric Equipment | - | - | - | 0.00% | - | - | 0.00 | - | 0.000% | 0.000% | 0.000% |
| 325 | 2083 | Misc. Power Plant Equipment | - | - | - | 0.00% | - | - | 0.00 | - | 0.000% | 0.000% | 0.000% |
| | | Subtotal | 2,903,965 | 402,281 | 493,900 | | (206,530) | 2,616,594 | | 45,736 | 1.575% | 1.575% | 0.000% |
| **122F** | | **Vogtle Units 3 & 4 Training Facility** | | | | | | | | | | | |
| 321 | 2083 | Structures and Improvements | 8,406,329 | 1,164,514 | 1,436,823 | -7.11% | (597,858) | 7,567,364 | 57.21 | 132,273 | 1.573% | 1.573% | 0.000% |
| 324 | 2083 | Accessory Electric Equipment | - | - | - | 0.00% | - | - | 50.90 | - | 0.000% | 0.000% | 0.000% |
| 325 | 2083 | Misc. Power Plant Equipment | - | - | - | 0.00% | - | - | 40.64 | - | 0.000% | 0.000% | 0.000% |
| | | Subtotal | 8,406,329 | 1,164,514 | 1,436,823 | | (597,858) | 7,567,364 | | 132,273 | 1.573% | 1.573% | 0.000% |
| | | **Total Plant Vogtle Units 3 & 4** | **11,310,294** | **1,566,795** | 1,930,724 | | **(804,388)** | **10,183,958** | | **178,009** | **1.574%** | **1.574%** | **0.000%** |
| 320 | | Easements | - | - | 47,893 | 0.00% | - | (47,893) | 0.00 | - | 0.000% | 0.000% | 0.000% |
| | | **Total Nuclear** | **4,837,178,453** | **2,516,401,327** | 2,811,370,387 | **-4.39%** | **(212,203,208)** | **2,238,011,274** | | **84,647,504** | **1.750%** | **2.264%** | **-0.514%** |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **HYDRAULIC PLANT** | | | | | | | | | | | |
| **1226** | | **Bartlett's Ferry Units 1-4** | | | | | | | | | | | |
| 331 | 2044 | Structures and Improvements | 3,504,046 | 1,468,614 | 1,277,305 | -4.94% | (173,259) | 2,400,000 | 23.15 | 103,688 | 2.959% | 3.113% | -0.154% |
| 332 | 2044 | Reservoirs, Dams, and Waterways | 36,944,586 | 13,768,077 | 11,974,577 | -4.31% | (1,592,882) | 26,562,890 | 23.54 | 1,128,235 | 3.054% | 3.215% | -0.161% |
| 333 | 2044 | Water Turbines and Generators | 2,257,805 | 1,745,736 | 1,518,328 | -9.72% | (219,431) | 958,908 | 18.19 | 52,712 | 2.335% | 2.335% | 0.000% |
| 334 | 2044 | Accessory Electric Equipment | 2,139,523 | 717,837 | 624,328 | -3.92% | (83,908) | 1,599,103 | 22.39 | 71,430 | 3.339% | 3.339% | 0.000% |
| 335 | 2044 | Misc. Power Plant Equipment | 1,561,777 | 465,241 | 404,636 | -4.12% | (64,405) | 1,221,546 | 22.62 | 54,001 | 3.458% | 3.458% | 0.000% |
| 336 | 2044 | Roads, Trails, and Bridges | 172,973 | 111,816 | 97,250 | -3.67% | (6,348) | 82,071 | 21.91 | 3,746 | 2.166% | 2.166% | 0.000% |
| | | Subtotal | 46,580,709 | 18,277,321 | 15,896,424 | | (2,140,233) | 32,824,518 | | 1,413,812 | 3.035% | 3.174% | -0.139% |
| **1252** | | **Bartlett's Ferry Units 5-6** | | | | | | | | | | | |
| 331 | 2044 | Structures and Improvements | 20,766,856 | 12,754,162 | 10,779,683 | -4.26% | (884,549) | 10,871,722 | 23.46 | 463,458 | 2.232% | 2.307% | -0.075% |
| 332 | 2044 | Reservoirs, Dams, and Waterways | 22,440,330 | 13,971,466 | 11,808,536 | -3.10% | (695,967) | 11,327,760 | 23.86 | 474,832 | 2.116% | 2.176% | -0.060% |
| 333 | 2044 | Water Turbines and Generators | 33,189,489 | 18,829,072 | 15,914,133 | -5.61% | (1,860,448) | 19,135,804 | 22.18 | 862,892 | 2.600% | 2.600% | 0.000% |
| 334 | 2044 | Accessory Electric Equipment | 5,873,630 | 3,672,653 | 3,104,087 | -5.59% | (328,371) | 3,097,914 | 22.25 | 139,232 | 2.370% | 2.370% | 0.000% |
| 335 | 2044 | Misc. Power Plant Equipment | 4,541,614 | 2,847,747 | 2,406,886 | -5.93% | (269,370) | 2,404,098 | 22.05 | 109,042 | 2.401% | 2.401% | 0.000% |
| 336 | 2044 | Roads, Trails, and Bridges | 137,626 | 84,176 | 71,144 | -2.16% | (2,977) | 69,458 | 23.50 | 2,956 | 2.148% | 2.148% | 0.000% |
| | | Subtotal | 86,949,545 | 52,159,275 | 44,084,471 | | (4,041,681) | 46,906,755 | | 2,052,412 | 2.360% | 2.394% | -0.033% |
| **1228** | | **Burton** | | | | | | | | | | | |
| 331 | 2036 | Structures and Improvements | 640,836 | 391,382 | 340,229 | -9.62% | (61,639) | 362,246 | 15.57 | 23,270 | 3.631% | 3.837% | -0.206% |
| 332 | 2036 | Reservoirs, Dams, and Waterways | 8,804,509 | 6,802,609 | 5,913,520 | -9.78% | (860,805) | 3,751,794 | 15.69 | 239,076 | 2.715% | 2.901% | -0.185% |
| 333 | 2036 | Water Turbines and Generators | 3,041,681 | 1,193,314 | 1,037,350 | -8.46% | (257,428) | 2,261,759 | 15.17 | 149,135 | 4.903% | 4.903% | 0.000% |
| 334 | 2036 | Accessory Electric Equipment | 187,694 | 107,324 | 93,297 | -10.07% | (18,904) | 113,301 | 13.75 | 8,237 | 4.389% | 4.389% | 0.000% |
| 335 | 2036 | Misc. Power Plant Equipment | 324,249 | 103,224 | 89,733 | -8.77% | (28,442) | 262,958 | 14.97 | 17,562 | 5.416% | 5.416% | 0.000% |
| 336 | 2036 | Roads, Trails, and Bridges | 30,814 | 7,460 | 6,485 | -7.60% | (2,342) | 26,671 | 15.50 | 1,721 | 5.584% | 5.584% | 0.000% |
| | | Subtotal | 13,029,783 | 8,605,314 | 7,480,615 | | (1,229,560) | 6,778,729 | | 439,000 | 3.369% | 3.505% | -0.135% |
| **1230** | | **Central Georgia** | | | | | | | | | | | |
| 331 | 2041 | Structures and Improvements | 188,659 | 127,210 | 132,719 | -2.10% | (3,970) | 59,910 | 20.52 | 2,920 | 1.548% | 1.606% | -0.058% |
| **1233** | | **Flint River** | | | | | | | | | | | |
| 331 | 2039 | Structures and Improvements | 2,877,072 | 1,204,630 | 654,759 | -6.48% | (186,396) | 2,408,709 | 18.55 | 129,881 | 4.514% | 4.727% | -0.213% |
| 332 | 2039 | Reservoirs, Dams, and Waterways | 5,341,968 | 2,655,317 | 1,443,260 | -5.89% | (314,429) | 4,213,137 | 18.79 | 224,191 | 4.197% | 4.388% | -0.192% |
| 333 | 2039 | Water Turbines and Generators | 13,999,467 | 1,692,146 | 919,742 | -5.43% | (760,814) | 13,840,539 | 18.32 | 755,649 | 5.398% | 5.398% | 0.000% |
| 334 | 2039 | Accessory Electric Equipment | 753,673 | 364,636 | 198,193 | -5.96% | (44,916) | 600,397 | 18.17 | 33,052 | 4.385% | 4.385% | 0.000% |
| 335 | 2039 | Misc. Power Plant Equipment | 793,224 | 273,437 | 148,623 | -5.85% | (46,397) | 690,998 | 18.09 | 38,199 | 4.816% | 4.816% | 0.000% |
| 336 | 2039 | Roads, Trails, and Bridges | 154,339 | 120,728 | 65,620 | -5.77% | (8,912) | 97,631 | 16.65 | 5,863 | 3.799% | 3.799% | 0.000% |
| | | Subtotal | 23,919,743 | 6,310,894 | 3,430,196 | | (1,361,864) | 21,851,411 | | 1,186,834 | 4.962% | 5.030% | -0.068% |
| **1234** | | **Goat Rock Units 1-6** | | | | | | | | | | | |
| 331 | 2034 | Structures and Improvements | 2,358,691 | 1,337,696 | 1,329,895 | -7.60% | (179,285) | 1,208,082 | 13.86 | 87,144 | 3.695% | 3.853% | -0.158% |
| 332 | 2034 | Reservoirs, Dams, and Waterways | 10,153,562 | 7,055,626 | 7,014,481 | -8.36% | (848,548) | 3,987,629 | 13.66 | 291,905 | 2.875% | 3.107% | -0.232% |
| 333 | 2034 | Water Turbines and Generators | 19,619,592 | 10,004,566 | 9,946,224 | -7.76% | (1,522,194) | 11,195,562 | 13.29 | 842,392 | 4.294% | 4.294% | 0.000% |
| 334 | 2034 | Accessory Electric Equipment | 1,211,984 | 652,960 | 649,152 | -7.85% | (95,196) | 658,028 | 13.11 | 50,180 | 4.140% | 4.140% | 0.000% |
| 335 | 2034 | Misc. Power Plant Equipment | 260,902 | 90,241 | 89,715 | -7.72% | (20,143) | 191,330 | 13.20 | 14,500 | 5.558% | 5.558% | 0.000% |
| 336 | 2034 | Roads, Trails, and Bridges | 52,308 | 39,579 | 39,348 | -8.78% | (4,591) | 17,551 | 13.14 | 1,336 | 2.554% | 2.554% | 0.000% |
| | | Subtotal | 33,657,039 | 19,180,668 | 19,068,815 | | (2,669,958) | 17,258,182 | | 1,287,457 | 3.825% | 3.906% | -0.081% |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1237** | | **Lloyd Shoals** | | | | | | | | | | | |
| 331 | 2063 | Structures and Improvements | 2,687,761 | 951,899 | 1,761,276 | -12.17% | (326,993) | 1,253,479 | 41.36 | 30,308 | 1.128% | 1.165% | -0.037% |
| 332 | 2063 | Reservoirs, Dams, and Waterways | 12,847,017 | 5,158,829 | 9,545,253 | -11.07% | (1,421,607) | 4,723,371 | 40.64 | 116,211 | 0.905% | 0.951% | -0.046% |
| 333 | 2063 | Water Turbines and Generators | 9,984,832 | 3,807,963 | 7,045,780 | -15.01% | (1,499,178) | 4,438,230 | 38.36 | 115,703 | 1.159% | 1.159% | 0.000% |
| 334 | 2063 | Accessory Electric Equipment | 1,650,378 | 903,023 | 1,670,841 | -18.47% | (304,903) | 284,441 | 36.14 | 7,870 | 0.477% | 0.477% | 0.000% |
| 335 | 2063 | Misc. Power Plant Equipment | 532,931 | 133,097 | 246,266 | -13.77% | (73,410) | 360,075 | 39.06 | 9,218 | 1.730% | 1.730% | 0.000% |
| 336 | 2063 | Roads, Trails, and Bridges | 48,818 | 34,632 | 64,079 | -23.91% | (11,671) | (3,590) | 37.16 | (97) | -0.198% | -0.198% | 0.000% |
| | | Subtotal | 27,751,738 | 10,989,443 | 20,333,495 | | (3,637,762) | 11,056,005 | | 279,214 | 1.006% | 1.031% | -0.025% |
| **1238** | | **Morgan Falls** | | | | | | | | | | | |
| 331 | 2039 | Structures and Improvements | 843,655 | 498,357 | 533,467 | -17.85% | (150,615) | 460,802 | 18.78 | 24,533 | 2.908% | 3.022% | -0.114% |
| 332 | 2039 | Reservoirs, Dams, and Waterways | 5,024,802 | 2,954,087 | 3,162,208 | -18.05% | (907,115) | 2,769,709 | 18.54 | 149,423 | 2.974% | 3.144% | -0.170% |
| 333 | 2039 | Water Turbines and Generators | 8,605,114 | 2,219,163 | 2,375,508 | -17.96% | (1,545,344) | 7,774,950 | 18.11 | 429,313 | 4.989% | 4.989% | 0.000% |
| 334 | 2039 | Accessory Electric Equipment | 310,208 | 216,120 | 231,346 | -20.37% | (63,189) | 142,052 | 17.14 | 8,287 | 2.672% | 2.672% | 0.000% |
| 335 | 2039 | Misc. Power Plant Equipment | 550,598 | 244,198 | 261,402 | -18.51% | (101,919) | 391,114 | 17.89 | 21,863 | 3.971% | 3.971% | 0.000% |
| 336 | 2039 | Roads, Trails, and Bridges | 62,689 | 28,220 | 30,209 | -17.30% | (10,848) | 43,328 | 17.17 | 2,524 | 4.026% | 4.026% | 0.000% |
| | | Subtotal | 15,397,065 | 6,160,145 | 6,594,140 | | (2,779,029) | 11,581,955 | | 635,944 | 4.130% | 4.192% | -0.062% |
| **1239** | | **Nacoochee** | | | | | | | | | | | |
| 331 | 2036 | Structures and Improvements | 871,244 | 436,216 | 346,134 | -14.21% | (123,771) | 648,880 | 15.65 | 41,456 | 4.758% | 5.004% | -0.246% |
| 332 | 2036 | Reservoirs, Dams, and Waterways | 4,048,004 | 3,103,829 | 2,462,868 | -14.28% | (578,054) | 2,163,190 | 15.77 | 137,154 | 3.388% | 3.587% | -0.199% |
| 333 | 2036 | Water Turbines and Generators | 2,403,907 | 782,071 | 620,568 | -13.51% | (324,714) | 2,108,053 | 15.15 | 139,150 | 5.788% | 5.788% | 0.000% |
| 334 | 2036 | Accessory Electric Equipment | 132,846 | 94,296 | 74,823 | -15.46% | (20,534) | 78,557 | 13.43 | 5,851 | 4.405% | 4.405% | 0.000% |
| 335 | 2036 | Misc. Power Plant Equipment | 318,011 | 74,429 | 59,059 | -13.50% | (42,922) | 301,875 | 15.10 | 19,986 | 6.285% | 6.285% | 0.000% |
| 336 | 2036 | Roads, Trails, and Bridges | 34,497 | 9,789 | 7,768 | -13.09% | (4,516) | 31,245 | 15.18 | 2,058 | 5.966% | 5.966% | 0.000% |
| | | Subtotal | 7,808,509 | 4,500,629 | 3,571,220 | | (1,094,510) | 5,331,799 | | 345,656 | 4.427% | 4.557% | -0.131% |
| **1240** | | **North Highlands** | | | | | | | | | | | |
| 331 | 2034 | Structures and Improvements | 2,478,519 | 1,915,729 | 1,583,361 | -14.09% | (349,100) | 1,244,259 | 13.73 | 90,593 | 3.655% | 3.836% | -0.181% |
| 332 | 2034 | Reservoirs, Dams, and Waterways | 6,795,453 | 3,446,080 | 2,848,205 | -12.94% | (878,992) | 4,826,240 | 13.88 | 347,725 | 5.117% | 5.369% | -0.252% |
| 333 | 2034 | Water Turbines and Generators | 3,467,561 | 3,197,699 | 2,642,916 | -16.25% | (563,456) | 1,388,101 | 12.44 | 111,543 | 3.217% | 3.217% | 0.000% |
| 334 | 2034 | Accessory Electric Equipment | 704,676 | 521,568 | 431,079 | -14.24% | (100,368) | 373,965 | 13.05 | 28,661 | 4.067% | 4.067% | 0.000% |
| 335 | 2034 | Misc. Power Plant Equipment | 631,583 | 284,640 | 235,256 | -14.00% | (88,405) | 484,731 | 13.09 | 37,036 | 5.864% | 5.864% | 0.000% |
| 336 | 2034 | Roads, Trails, and Bridges | 37,614 | 34,559 | 28,563 | -13.23% | (4,978) | 14,028 | 13.37 | 1,050 | 2.790% | 2.790% | 0.000% |
| | | Subtotal | 14,115,406 | 9,400,275 | 7,769,380 | | (1,985,299) | 8,331,324 | | 616,607 | 4.368% | 4.521% | -0.153% |
| **1241** | | **Oliver** | | | | | | | | | | | |
| 331 | 2034 | Structures and Improvements | 2,629,073 | 2,064,180 | 1,843,891 | -11.35% | (298,351) | 1,083,533 | 13.73 | 78,916 | 3.002% | 3.152% | -0.150% |
| 332 | 2034 | Reservoirs, Dams, and Waterways | 6,798,099 | 6,107,493 | 5,455,704 | -11.61% | (789,227) | 2,131,622 | 13.80 | 154,445 | 2.272% | 2.401% | -0.129% |
| 333 | 2034 | Water Turbines and Generators | 7,044,304 | 4,239,145 | 3,786,745 | -12.08% | (851,006) | 4,108,564 | 12.82 | 320,379 | 4.548% | 4.548% | 0.000% |
| 334 | 2034 | Accessory Electric Equipment | 2,135,714 | 827,507 | 739,196 | -10.83% | (231,305) | 1,627,823 | 13.21 | 123,261 | 5.771% | 5.771% | 0.000% |
| 335 | 2034 | Misc. Power Plant Equipment | 684,837 | 296,250 | 264,634 | -11.17% | (76,492) | 496,695 | 13.10 | 37,916 | 5.537% | 5.537% | 0.000% |
| 336 | 2034 | Roads, Trails, and Bridges | 349,257 | 213,002 | 190,270 | -10.35% | (36,144) | 195,130 | 13.38 | 14,581 | 4.175% | 4.175% | 0.000% |
| | | Subtotal | 19,641,284 | 13,747,576 | 12,280,441 | | (2,282,525) | 9,643,368 | | 729,498 | 3.714% | 3.779% | -0.065% |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1243** | | **Rocky Mountain Common and Units 1-3** | | | | | | | | | | | |
| 331 | 2026 | Structures and Improvements | 39,812,122 | 32,373,591 | 32,394,487 | -0.53% | (211,825) | 7,629,460 | 5.98 | 1,275,891 | 3.205% | 3.500% | -0.295% |
| 332 | 2026 | Reservoirs, Dams, and Waterways | 73,728,092 | 60,815,414 | 60,854,669 | -0.33% | (246,673) | 13,120,096 | 6.00 | 2,187,489 | 2.967% | 3.238% | -0.271% |
| 333 | 2026 | Water Turbines and Generators | 46,290,533 | 33,125,071 | 33,146,452 | -0.59% | (271,807) | 13,415,887 | 5.47 | 2,452,611 | 5.298% | 5.298% | 0.000% |
| 334 | 2026 | Accessory Electric Equipment | 13,314,704 | 10,598,423 | 10,605,264 | -0.55% | (73,201) | 2,782,641 | 5.47 | 508,333 | 3.818% | 3.818% | 0.000% |
| 335 | 2026 | Misc. Power Plant Equipment | 4,228,595 | 3,400,659 | 3,402,854 | -0.66% | (28,084) | 853,826 | 5.46 | 156,328 | 3.697% | 3.697% | 0.000% |
| 336 | 2026 | Roads, Trails, and Bridges | 3,116,744 | 2,571,474 | 2,573,134 | -0.30% | (9,361) | 552,972 | 5.50 | 100,540 | 3.226% | 3.226% | 0.000% |
| | | Subtotal | 180,490,791 | 142,884,631 | 142,976,860 | | (840,951) | 38,354,882 | | 6,681,192 | 3.702% | 3.877% | -0.176% |
| **1244** | | **Sinclair Dam** | | | | | | | | | | | |
| 331 | 2036 | Structures and Improvements | 3,102,277 | 1,601,717 | 1,342,130 | -7.32% | (227,168) | 1,987,314 | 15.71 | 126,524 | 4.078% | 4.265% | -0.187% |
| 332 | 2036 | Reservoirs, Dams, and Waterways | 9,954,454 | 8,312,293 | 6,965,138 | -9.05% | (900,559) | 3,889,875 | 15.60 | 249,346 | 2.505% | 2.681% | -0.176% |
| 333 | 2036 | Water Turbines and Generators | 5,469,127 | 2,168,659 | 1,817,189 | -7.07% | (386,523) | 4,038,462 | 15.08 | 267,794 | 4.896% | 4.896% | 0.000% |
| 334 | 2036 | Accessory Electric Equipment | 2,191,921 | 1,089,002 | 912,510 | -7.10% | (155,585) | 1,434,996 | 15.11 | 94,967 | 4.333% | 4.333% | 0.000% |
| 335 | 2036 | Misc. Power Plant Equipment | 526,572 | 259,020 | 217,041 | -7.42% | (39,096) | 348,627 | 15.02 | 23,206 | 4.407% | 4.407% | 0.000% |
| 336 | 2036 | Roads, Trails, and Bridges | 41,522 | 38,391 | 32,169 | -11.89% | (4,937) | 14,290 | 14.15 | 1,010 | 2.432% | 2.432% | 0.000% |
| | | Subtotal | 21,285,873 | 13,469,082 | 11,286,177 | | (1,713,868) | 11,713,563 | | 762,847 | 3.584% | 3.694% | -0.110% |
| **1245** | | **Tallulah Falls** | | | | | | | | | | | |
| 331 | 2036 | Structures and Improvements | 3,542,706 | 1,678,920 | 1,460,607 | -9.14% | (323,704) | 2,405,804 | 15.64 | 153,788 | 4.341% | 4.565% | -0.224% |
| 332 | 2036 | Reservoirs, Dams, and Waterways | 9,117,845 | 5,493,002 | 4,778,735 | -9.92% | (904,152) | 5,243,262 | 15.45 | 339,341 | 3.722% | 4.075% | -0.353% |
| 333 | 2036 | Water Turbines and Generators | 14,883,022 | 6,413,939 | 5,579,920 | -8.62% | (1,283,282) | 10,586,384 | 14.99 | 706,165 | 4.745% | 4.745% | 0.000% |
| 334 | 2036 | Accessory Electric Equipment | 1,812,153 | 1,150,706 | 1,001,077 | -9.12% | (165,237) | 976,313 | 14.98 | 65,180 | 3.597% | 3.597% | 0.000% |
| 335 | 2036 | Misc. Power Plant Equipment | 831,654 | 353,243 | 307,310 | -8.85% | (73,608) | 597,953 | 15.04 | 39,749 | 4.780% | 4.780% | 0.000% |
| 336 | 2036 | Roads, Trails, and Bridges | 665,082 | 455,755 | 396,492 | -7.73% | (51,444) | 320,033 | 15.50 | 20,647 | 3.104% | 3.104% | 0.000% |
| | | Subtotal | 30,852,463 | 15,545,566 | 13,524,141 | | (2,801,427) | 20,129,750 | | 1,324,869 | 4.294% | 4.424% | -0.130% |
| **1246** | | **Terrora** | | | | | | | | | | | |
| 331 | 2036 | Structures and Improvements | 1,525,854 | 975,211 | 539,060 | -4.36% | (66,595) | 1,053,389 | 15.59 | 67,568 | 4.428% | 4.672% | -0.243% |
| 332 | 2036 | Reservoirs, Dams, and Waterways | 14,897,937 | 8,183,710 | 4,523,647 | -4.07% | (606,106) | 10,980,396 | 15.77 | 696,500 | 4.675% | 4.956% | -0.281% |
| 333 | 2036 | Water Turbines and Generators | 17,500,171 | 836,658 | 462,473 | -2.98% | (522,050) | 17,559,748 | 15.30 | 1,147,984 | 6.560% | 6.560% | 0.000% |
| 334 | 2036 | Accessory Electric Equipment | 4,422,735 | 429,171 | 237,230 | -2.84% | (125,749) | 4,311,254 | 15.35 | 280,875 | 6.351% | 6.351% | 0.000% |
| 335 | 2036 | Misc. Power Plant Equipment | 1,905,443 | 241,858 | 133,690 | -3.06% | (58,294) | 1,830,047 | 15.28 | 119,775 | 6.286% | 6.286% | 0.000% |
| 336 | 2036 | Roads, Trails, and Bridges | 64,625 | 34,731 | 19,198 | -3.03% | (1,955) | 47,382 | 15.10 | 3,137 | 4.854% | 4.854% | 0.000% |
| | | Subtotal | 40,316,764 | 10,701,340 | 5,915,297 | | (1,380,749) | 35,782,216 | | 2,315,839 | 5.744% | 5.857% | -0.113% |
| **1247** | | **Tugalo** | | | | | | | | | | | |
| 331 | 2036 | Structures and Improvements | 3,882,239 | 1,929,007 | 1,497,742 | -9.16% | (355,634) | 2,740,131 | 15.72 | 174,317 | 4.490% | 4.699% | -0.209% |
| 332 | 2036 | Reservoirs, Dams, and Waterways | 11,186,192 | 7,523,984 | 5,841,858 | -10.32% | (1,154,704) | 6,499,037 | 15.63 | 415,877 | 3.718% | 4.011% | -0.293% |
| 333 | 2036 | Water Turbines and Generators | 4,605,684 | 1,601,095 | 1,243,141 | -9.60% | (442,060) | 3,804,603 | 14.06 | 270,639 | 5.876% | 5.876% | 0.000% |
| 334 | 2036 | Accessory Electric Equipment | 858,300 | 639,045 | 496,174 | -10.31% | (88,523) | 450,649 | 14.41 | 31,266 | 3.643% | 3.643% | 0.000% |
| 335 | 2036 | Misc. Power Plant Equipment | 1,777,561 | 890,881 | 691,708 | -9.32% | (165,644) | 1,251,497 | 14.91 | 83,931 | 4.722% | 4.722% | 0.000% |
| 336 | 2036 | Roads, Trails, and Bridges | 23,283 | 14,029 | 10,893 | -7.87% | (1,833) | 14,224 | 15.50 | 918 | 3.941% | 3.941% | 0.000% |
| | | Subtotal | 22,333,260 | 12,598,041 | 9,781,516 | | (2,208,398) | 14,760,142 | | 976,948 | 4.374% | 4.557% | -0.183% |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1248** | | **Wallace Dam (Conv and Pump)** | | | | | | | | | | | |
| 331 | 2060 | Structures and Improvements | 33,211,810 | 16,719,191 | 18,946,978 | -6.60% | (2,193,004) | 16,457,835 | 38.04 | 432,681 | 1.303% | 1.361% | -0.058% |
| 332 | 2060 | Reservoirs, Dams, and Waterways | 83,595,601 | 45,482,407 | 51,542,815 | -5.76% | (4,812,291) | 36,865,077 | 39.08 | 943,244 | 1.128% | 1.178% | -0.049% |
| 333 | 2060 | Water Turbines and Generators | 66,706,596 | 37,069,632 | 42,009,060 | -11.50% | (7,670,508) | 32,368,045 | 33.39 | 969,502 | 1.453% | 1.453% | 0.000% |
| 334 | 2060 | Accessory Electric Equipment | 8,168,824 | 3,904,750 | 4,425,047 | -10.32% | (843,426) | 4,587,203 | 34.54 | 132,825 | 1.626% | 1.626% | 0.000% |
| 335 | 2060 | Misc. Power Plant Equipment | 7,770,251 | 3,578,013 | 4,054,774 | -9.81% | (761,921) | 4,477,399 | 34.49 | 129,815 | 1.671% | 1.671% | 0.000% |
| 336 | 2060 | Roads, Trails, and Bridges | 573,645 | 310,025 | 351,334 | -5.73% | (32,860) | 255,170 | 38.47 | 6,632 | 1.156% | 1.156% | 0.000% |
| | | Subtotal | 200,026,726 | 107,064,018 | 121,330,008 | | (16,314,011) | 95,010,728 | | 2,614,700 | 1.307% | 1.338% | -0.030% |
| **1250** | | **Yonah** | | | | | | | | | | | |
| 331 | 2036 | Structures and Improvements | 1,214,615 | 819,633 | 743,387 | -15.59% | (189,339) | 660,567 | 15.28 | 43,234 | 3.559% | 3.847% | -0.287% |
| 332 | 2036 | Reservoirs, Dams, and Waterways | 6,463,884 | 4,531,043 | 4,109,546 | -15.25% | (985,883) | 3,340,221 | 15.58 | 214,436 | 3.317% | 3.601% | -0.283% |
| 333 | 2036 | Water Turbines and Generators | 1,869,563 | 1,108,145 | 1,005,060 | -15.08% | (282,023) | 1,146,525 | 13.28 | 86,321 | 4.617% | 4.617% | 0.000% |
| 334 | 2036 | Accessory Electric Equipment | 623,593 | 479,890 | 435,249 | -14.58% | (90,924) | 279,268 | 14.75 | 18,940 | 3.037% | 3.037% | 0.000% |
| 335 | 2036 | Misc. Power Plant Equipment | 309,039 | 124,583 | 112,993 | -13.89% | (42,933) | 238,978 | 14.53 | 16,449 | 5.323% | 5.323% | 0.000% |
| 336 | 2036 | Roads, Trails, and Bridges | 43,277 | 10,944 | 9,926 | -12.39% | (5,363) | 38,715 | 15.50 | 2,498 | 5.771% | 5.771% | 0.000% |
| | | Subtotal | 10,523,971 | 7,074,238 | 6,416,161 | | (1,596,465) | 5,704,274 | | 381,877 | 3.629% | 3.836% | -0.207% |
| | | **Total Hydraulic Excluding Easements** | **794,869,330** | **458,795,665** | 451,872,077 | | **(50,082,259)** | **393,079,512** | | **24,047,626** | **3.025%** | **3.122%** | **-0.096%** |
| 330 | | Easements | 2,668,198 | 2,668,198 | 3,865,084 | 0.00% | - | (1,196,886) | 57.15 | - | 0.000% | 0.000% | 0.000% |
| | | **Total Hydraulic** | **797,537,528** | **461,463,864** | 455,737,161 | **-6.28%** | **(50,082,259)** | **391,882,626** | | **24,047,626** | **3.015%** | **3.111%** | **-0.096%** |
| | | **OTHER PRODUCTION** | | | | | | | | | | | |
| **1328** | | **McDonough CT Units** | | | | | | | | | | | |
| 341 | 2030 | Structures and Improvements | 788,855 | 588,890 | 556,784 | -4.55% | (35,893) | 267,963 | 8.05 | 33,308 | 4.222% | 4.345% | -0.123% |
| 342 | 2030 | Fuel Holders | 1,073,497 | 769,149 | 727,215 | -4.60% | (49,344) | 395,626 | 8.40 | 47,085 | 4.386% | 4.504% | -0.118% |
| 343 | 2030 | Prime Movers | 6,937,416 | 4,066,751 | 3,845,035 | -4.46% | (309,348) | 3,401,729 | 8.29 | 410,326 | 5.915% | 6.034% | -0.119% |
| 344 | 2030 | Generators | 1,004,850 | 868,919 | 821,546 | -4.47% | (44,956) | 228,259 | 8.20 | 27,845 | 2.771% | 2.892% | -0.121% |
| 345 | 2030 | Accessory Electric Equipment | 11,383,959 | 2,105,197 | 1,990,424 | -3.98% | (453,583) | 9,847,117 | 9.29 | 1,059,772 | 9.309% | 9.416% | -0.106% |
| 346 | 2030 | Misc. Power Plant Equipment | 460,728 | 271,624 | 256,815 | -4.12% | (19,003) | 222,916 | 8.74 | 25,501 | 5.535% | 5.648% | -0.113% |
| | | Subtotal | 21,649,304 | 8,670,530 | 8,197,820 | | (912,127) | 14,363,611 | | 1,603,838 | 7.408% | 7.521% | -0.112% |
| **1336** | | **McIntosh CT Common** | | | | | | | | | | | |
| 341 | 2040 | Structures and Improvements | 33,486,178 | 4,649,814 | 2,692,485 | -2.56% | (858,654) | 31,652,348 | 18.75 | 1,688,172 | 5.041% | 5.071% | -0.030% |
| 342 | 2040 | Fuel Holders | 10,619,588 | 5,836,738 | 3,379,776 | -2.81% | (298,430) | 7,538,242 | 18.25 | 412,950 | 3.889% | 3.919% | -0.031% |
| 343 | 2040 | Prime Movers | 9,896,223 | 2,242,489 | 1,298,518 | -2.73% | (269,753) | 8,867,458 | 18.32 | 483,937 | 4.890% | 4.921% | -0.030% |
| 344 | 2040 | Generators | 732,776 | 92,486 | 53,554 | -2.55% | (18,675) | 697,897 | 18.87 | 36,978 | 5.046% | 5.076% | -0.030% |
| 345 | 2040 | Accessory Electric Equipment | 2,389,971 | 649,776 | 376,254 | -2.63% | (62,819) | 2,076,536 | 18.53 | 112,038 | 4.688% | 4.718% | -0.030% |
| 346 | 2040 | Misc. Power Plant Equipment | 2,607,150 | 519,610 | 300,881 | -3.34% | (87,082) | 2,393,351 | 16.58 | 144,309 | 5.535% | 5.569% | -0.034% |
| | | Subtotal | 59,731,886 | 13,990,913 | 8,101,468 | | (1,595,414) | 53,225,831 | | 2,878,383 | 4.819% | 4.849% | -0.030% |
| **1337** | | **McIntosh CT Unit 1** | | | | | | | | | | | |
| 341 | 2040 | Structures and Improvements | 1,435,461 | 697,716 | 580,289 | -1.94% | (27,898) | 883,070 | 17.26 | 51,155 | 3.564% | 3.578% | -0.015% |
| 343 | 2040 | Prime Movers | 14,109,204 | 7,413,551 | 6,165,840 | -1.95% | (274,787) | 8,218,151 | 16.97 | 484,244 | 3.432% | 3.447% | -0.015% |
| 344 | 2040 | Generators | 4,272,912 | 2,364,272 | 1,966,362 | -2.09% | (89,432) | 2,395,982 | 16.54 | 144,876 | 3.391% | 3.406% | -0.015% |
| 345 | 2040 | Accessory Electric Equipment | 1,799,970 | 991,788 | 824,869 | -1.68% | (30,259) | 1,005,360 | 17.75 | 56,643 | 3.147% | 3.161% | -0.014% |
| 346 | 2040 | Misc. Power Plant Equipment | 42,252 | 5,069 | 4,216 | -1.91% | (809) | 38,844 | 17.51 | 2,219 | 5.251% | 5.266% | -0.015% |
| | | Subtotal | 21,659,799 | 11,472,396 | 9,541,576 | | (423,185) | 12,541,408 | | 739,137 | 3.412% | 3.428% | -0.015% |
| **1338** | | **McIntosh CT Unit 2** | | | | | | | | | | | |
| 341 | 2040 | Structures and Improvements | 1,429,800 | 698,075 | 601,302 | -2.00% | (28,592) | 857,090 | 17.75 | 48,287 | 3.377% | 3.392% | -0.015% |
| 343 | 2040 | Prime Movers | 13,527,759 | 7,149,521 | 6,158,401 | -2.01% | (271,889) | 7,641,247 | 16.94 | 451,030 | 3.334% | 3.350% | -0.016% |
| 344 | 2040 | Generators | 3,904,693 | 2,249,412 | 1,937,582 | -2.19% | (85,367) | 2,052,478 | 16.42 | 125,033 | 3.202% | 3.219% | -0.016% |
| 345 | 2040 | Accessory Electric Equipment | 1,678,858 | 925,516 | 797,214 | -1.73% | (29,123) | 910,767 | 17.75 | 51,311 | 3.056% | 3.071% | -0.015% |
| 346 | 2040 | Misc. Power Plant Equipment | 35,874 | 4,307 | 3,710 | -1.97% | (706) | 32,870 | 17.51 | 1,878 | 5.234% | 5.249% | -0.015% |
| | | Subtotal | 20,576,985 | 11,026,831 | 9,498,209 | | (415,677) | 11,494,453 | | 677,539 | 3.293% | 3.309% | -0.016% |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1340** | | **McIntosh CT Unit 3** | | | | | | | | | | | |
| 341 | 2039 | Structures and Improvements | 588,431 | 203,971 | 182,382 | -1.46% | (8,590) | 414,639 | 17.09 | 24,256 | 4.122% | 4.135% | -0.012% |
| 343 | 2039 | Prime Movers | 18,653,926 | 9,397,162 | 8,402,560 | -1.70% | (316,898) | 10,568,264 | 16.27 | 649,730 | 3.483% | 3.496% | -0.013% |
| 344 | 2039 | Generators | 4,742,893 | 2,819,353 | 2,520,950 | -1.92% | (91,003) | 2,312,946 | 15.62 | 148,071 | 3.122% | 3.136% | -0.014% |
| 345 | 2039 | Accessory Electric Equipment | 2,027,422 | 1,165,004 | 1,041,699 | -1.49% | (30,122) | 1,015,846 | 16.87 | 60,208 | 2.970% | 2.982% | -0.013% |
| 346 | 2039 | Misc. Power Plant Equipment | 41,157 | 5,114 | 4,573 | -1.67% | (686) | 37,270 | 16.75 | 2,226 | 5.407% | 5.420% | -0.013% |
| | | Subtotal | 26,053,830 | 13,590,603 | 12,152,164 | | (447,299) | 14,348,965 | | 884,490 | 3.395% | 3.408% | -0.013% |
| **1341** | | **McIntosh CT Unit 4** | | | | | | | | | | | |
| 341 | 2039 | Structures and Improvements | 587,219 | 203,034 | 194,283 | -1.46% | (8,571) | 401,507 | 17.09 | 23,499 | 4.002% | 4.014% | -0.012% |
| 342 | 2039 | Fuel Holders | 14,678 | 3,891 | 3,724 | -0.89% | (131) | 11,085 | 18.43 | 601 | 4.097% | 4.109% | -0.011% |
| 343 | 2039 | Prime Movers | 18,690,994 | 10,041,116 | 9,608,303 | -1.73% | (323,683) | 9,406,374 | 16.16 | 582,072 | 3.114% | 3.127% | -0.013% |
| 344 | 2039 | Generators | 4,698,939 | 2,786,332 | 2,666,230 | -1.91% | (89,818) | 2,122,527 | 15.63 | 135,765 | 2.889% | 2.903% | -0.014% |
| 345 | 2039 | Accessory Electric Equipment | 2,089,325 | 1,179,798 | 1,128,944 | -1.48% | (30,838) | 991,219 | 16.89 | 58,683 | 2.809% | 2.821% | -0.013% |
| 346 | 2039 | Misc. Power Plant Equipment | 70,152 | 11,531 | 11,034 | -1.71% | (1,201) | 60,319 | 16.63 | 3,627 | 5.171% | 5.183% | -0.013% |
| | | Subtotal | 26,151,308 | 14,225,702 | 13,612,517 | | (454,241) | 12,993,032 | | 804,249 | 3.075% | 3.088% | -0.013% |
| **1282, 1287, & 1288** | | **McIntosh CT Units 5-6** | | | | | | | | | | | |
| 341 | 2039 | Structures and Improvements | 4,333,155 | 2,324,630 | 2,191,025 | -1.35% | (58,373) | 2,200,504 | 16.25 | 135,398 | 3.125% | 3.131% | -0.006% |
| 342 | 2039 | Fuel Holders | 7,473,402 | 4,542,787 | 4,281,697 | -1.05% | (78,249) | 3,269,953 | 17.31 | 188,927 | 2.528% | 2.534% | -0.006% |
| 343 | 2039 | Prime Movers | 28,587,654 | 15,532,146 | 14,639,459 | -1.29% | (369,701) | 14,317,897 | 16.15 | 886,830 | 3.102% | 3.108% | -0.006% |
| 344 | 2039 | Generators | 10,051,692 | 5,738,037 | 5,408,251 | -1.42% | (142,374) | 4,785,815 | 15.82 | 302,499 | 3.009% | 3.016% | -0.006% |
| 345 | 2039 | Accessory Electric Equipment | 4,186,182 | 2,217,485 | 2,090,038 | -0.99% | (41,624) | 2,137,768 | 17.00 | 125,718 | 3.003% | 3.009% | -0.006% |
| 346 | 2039 | Misc. Power Plant Equipment | 389,213 | 208,058 | 196,100 | -2.17% | (8,451) | 201,564 | 12.50 | 16,123 | 4.143% | 4.151% | -0.008% |
| | | Subtotal | 55,021,299 | 30,563,142 | 28,806,571 | | (698,772) | 26,913,500 | | 1,655,496 | 3.009% | 3.015% | -0.006% |
| **1348** | | **McIntosh CT Unit 7** | | | | | | | | | | | |
| 341 | 2039 | Structures and Improvements | 654,205 | 210,914 | 173,811 | -1.53% | (9,981) | 490,375 | 17.19 | 28,525 | 4.360% | 4.374% | -0.014% |
| 342 | 2039 | Fuel Holders | 281,928 | 56,269 | 46,371 | -0.99% | (2,778) | 238,336 | 18.45 | 12,916 | 4.581% | 4.594% | -0.013% |
| 343 | 2039 | Prime Movers | 15,129,418 | 8,285,597 | 6,828,048 | -1.86% | (281,105) | 8,582,475 | 16.10 | 532,951 | 3.523% | 3.537% | -0.015% |
| 344 | 2039 | Generators | 4,797,186 | 2,837,457 | 2,338,310 | -2.02% | (96,756) | 2,555,632 | 15.64 | 163,374 | 3.406% | 3.421% | -0.015% |
| 345 | 2039 | Accessory Electric Equipment | 2,285,568 | 1,158,294 | 954,534 | -1.55% | (35,335) | 1,366,369 | 17.00 | 80,372 | 3.517% | 3.531% | -0.014% |
| 346 | 2039 | Misc. Power Plant Equipment | 28,865 | 3,590 | 2,958 | -1.77% | (511) | 26,418 | 16.75 | 1,578 | 5.465% | 5.479% | -0.014% |
| | | Subtotal | 23,177,170 | 12,552,121 | 10,344,032 | | (426,466) | 13,259,605 | | 819,715 | 3.537% | 3.552% | -0.015% |
| **1349** | | **McIntosh CT Unit 8** | | | | | | | | | | | |
| 341 | 2039 | Structures and Improvements | 607,162 | 207,456 | 178,664 | -1.19% | (7,250) | 435,747 | 17.11 | 25,472 | 4.195% | 4.209% | -0.014% |
| 343 | 2039 | Prime Movers | 15,046,160 | 8,382,871 | 7,219,453 | -1.89% | (283,775) | 8,110,481 | 16.08 | 504,538 | 3.353% | 3.368% | -0.015% |
| 344 | 2039 | Generators | 4,933,102 | 2,925,491 | 2,519,476 | -2.04% | (100,680) | 2,514,306 | 15.62 | 160,929 | 3.262% | 3.278% | -0.016% |
| 345 | 2039 | Accessory Electric Equipment | 2,136,479 | 1,224,249 | 1,054,341 | -1.61% | (34,405) | 1,116,542 | 16.87 | 66,196 | 3.098% | 3.113% | -0.014% |
| 346 | 2039 | Misc. Power Plant Equipment | 34,007 | 4,240 | 3,652 | -1.79% | (609) | 30,964 | 16.75 | 1,849 | 5.437% | 5.452% | -0.015% |
| | | Subtotal | 22,756,909 | 12,744,307 | 10,975,587 | | (426,718) | 12,208,040 | | 758,985 | 3.335% | 3.350% | -0.015% |
| | | **Total McIntosh CT** | **255,129,186** | **120,166,014** | 103,032,124 | | **(4,887,772)** | **156,984,834** | | **9,217,994** | **3.613%** | **3.629%** | **-0.016%** |
| **1330** | | **McManus CT** | | | | | | | | | | | |
| 341 | 2025 | Structures and Improvements | 3,448,188 | 2,090,739 | 2,417,780 | -3.15% | (108,492) | 1,138,900 | 4.40 | 259,112 | 7.514% | 7.688% | -0.173% |
| 342 | 2025 | Fuel Holders | 3,396,816 | 2,952,008 | 3,413,772 | -3.40% | (115,354) | 98,398 | 4.19 | 23,458 | 0.691% | 0.872% | -0.182% |
| 343 | 2025 | Prime Movers | 32,306,425 | 26,345,127 | 30,466,132 | -3.25% | (1,049,325) | 2,889,618 | 4.28 | 674,879 | 2.089% | 2.267% | -0.178% |
| 344 | 2025 | Generators | 14,932,404 | 13,645,909 | 15,780,453 | -3.28% | (489,449) | (358,600) | 4.23 | (84,867) | -0.568% | -0.388% | -0.180% |
| 345 | 2025 | Accessory Electric Equipment | 6,325,899 | 5,445,328 | 6,297,107 | -3.22% | (203,760) | 232,552 | 4.34 | 53,595 | 0.847% | 1.023% | -0.175% |
| 346 | 2025 | Misc. Power Plant Equipment | 1,173,184 | 664,976 | 768,994 | -3.22% | (37,751) | 441,941 | 4.24 | 104,235 | 8.885% | 9.064% | -0.180% |
| | | Subtotal | 61,582,916 | 51,144,087 | 59,144,238 | | (2,004,132) | 4,442,810 | | 1,030,412 | 1.673% | 1.851% | -0.178% |
| **1345** | | **Warner Robins CT Common** | | | | | | | | | | | |
| 341 | 2040 | Structures and Improvements | 1,716,644 | 950,770 | 842,357 | -8.18% | (140,499) | 1,014,786 | 17.20 | 59,015 | 3.438% | 3.543% | -0.105% |
| 342 | 2040 | Fuel Holders | 2,772,842 | 1,718,230 | 1,522,307 | -7.94% | (220,061) | 1,470,596 | 18.32 | 80,255 | 2.894% | 2.993% | -0.099% |
| 343 | 2040 | Prime Movers | 1,329,690 | 807,516 | 715,438 | -8.22% | (109,299) | 723,550 | 16.78 | 43,118 | 3.243% | 3.351% | -0.108% |
| 344 | 2040 | Generators | 24,073 | 14,568 | 12,907 | -8.30% | (1,998) | 13,164 | 16.70 | 788 | 3.274% | 3.382% | -0.108% |
| 345 | 2040 | Accessory Electric Equipment | 604,335 | 312,146 | 276,553 | -7.82% | (47,258) | 375,040 | 17.97 | 20,865 | 3.453% | 3.553% | -0.101% |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Accrual Rate Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 346 | 2040 | Misc. Power Plant Equipment | 365,846 | 100,850 | 89,350 | -8.41% | (30,772) | 307,267 | 16.46 | 18,670 | 5.103% | 5.213% | -0.110% |
| | | Subtotal | 6,813,429 | 3,904,079 | 3,458,913 | | (549,886) | 3,904,403 | | 222,712 | 3.269% | 3.372% | -0.103% |
| **1346** | | **Warner Robins CT Unit 1** | | | | | | | | | | | |
| 341 | 2040 | Structures and Improvements | 340,120 | 187,911 | 184,162 | -2.87% | (9,749) | 165,707 | 16.96 | 9,768 | 2.872% | 2.899% | -0.027% |
| 343 | 2040 | Prime Movers | 14,493,309 | 8,250,572 | 8,085,954 | -2.82% | (409,086) | 6,816,441 | 16.75 | 407,029 | 2.808% | 2.836% | -0.027% |
| 344 | 2040 | Generators | 3,486,339 | 2,029,194 | 1,988,707 | -2.94% | (102,410) | 1,600,042 | 16.42 | 97,453 | 2.795% | 2.823% | -0.028% |
| 345 | 2040 | Accessory Electric Equipment | 657,762 | 328,189 | 321,641 | -2.45% | (16,097) | 352,218 | 17.87 | 19,715 | 2.997% | 3.023% | -0.026% |
| | | Subtotal | 18,977,530 | 10,795,866 | 10,580,464 | | (537,341) | 8,934,408 | | 533,966 | 2.814% | 2.841% | -0.027% |
| **1347** | | **Warner Robins CT Unit 2** | | | | | | | | | | | |
| 341 | 2040 | Structures and Improvements | 345,428 | 191,144 | 187,371 | -2.89% | (9,975) | 168,032 | 16.96 | 9,907 | 2.868% | 2.895% | -0.027% |
| 343 | 2040 | Prime Movers | 14,277,999 | 8,224,249 | 8,061,905 | -2.85% | (406,997) | 6,623,090 | 16.72 | 396,062 | 2.774% | 2.802% | -0.028% |
| 344 | 2040 | Generators | 3,499,952 | 2,031,274 | 1,991,177 | -2.95% | (103,402) | 1,612,177 | 16.43 | 98,135 | 2.804% | 2.832% | -0.028% |
| 345 | 2040 | Accessory Electric Equipment | 648,478 | 331,856 | 325,305 | -2.48% | (16,061) | 339,233 | 17.84 | 19,018 | 2.933% | 2.959% | -0.026% |
| | | Subtotal | 18,771,857 | 10,778,523 | 10,565,759 | | (536,434) | 8,742,532 | | 523,122 | 2.787% | 2.814% | -0.028% |
| | | **Total Warner Robins CT** | **44,562,816** | **25,478,467** | 24,605,135 | | **(1,623,661)** | **21,581,343** | | **1,279,800** | **2.872%** | **2.911%** | **-0.039%** |
| **1333** | | **Wilson CT** | | | | | | | | | | | |
| 341 | 2025 | Structures and Improvements | 1,358,416 | 1,025,675 | 1,301,531 | -3.29% | (44,625) | 101,510 | 4.24 | 23,938 | 1.762% | 1.942% | -0.180% |
| 342 | 2025 | Fuel Holders | 2,796,607 | 2,661,483 | 3,377,290 | -3.43% | (96,047) | (484,636) | 4.17 | (116,231) | -4.156% | -3.973% | -0.183% |
| 343 | 2025 | Prime Movers | 26,674,306 | 22,285,068 | 28,278,653 | -3.28% | (873,597) | (730,751) | 4.25 | (171,954) | -0.645% | -0.465% | -0.179% |
| 344 | 2025 | Generators | 5,184,965 | 4,309,479 | 5,468,517 | -3.29% | (170,482) | (113,070) | 8.28 | (13,660) | -0.263% | -0.171% | -0.092% |
| 345 | 2025 | Accessory Electric Equipment | 2,818,219 | 2,467,711 | 3,131,404 | -3.20% | (90,289) | (222,896) | 4.37 | (51,054) | -1.812% | -1.637% | -0.175% |
| 346 | 2025 | Misc. Power Plant Equipment | 788,445 | 534,058 | 677,693 | -3.25% | (25,649) | 136,401 | 4.18 | 32,665 | 4.143% | 4.325% | -0.182% |
| | | Subtotal | 39,620,958 | 33,283,474 | 42,235,089 | | (1,300,689) | (1,313,442) | | (296,297) | -0.748% | -0.580% | -0.168% |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1300** | | **McDonough CC Common** | | | | | | | | | | | |
| 341 | 2057 | Structures and Improvements | 45,744,280 | 10,029,633 | 8,081,307 | -5.17% | (2,364,213) | 40,027,187 | 31.06 | 1,288,913 | 2.818% | 2.848% | -0.030% |
| 342 | 2057 | Fuel Holders | 10,949,385 | 2,247,927 | 1,811,251 | -4.45% | (487,242) | 9,625,376 | 34.86 | 276,153 | 2.522% | 2.549% | -0.027% |
| 343 | 2057 | Prime Movers | 9,618,127 | 1,478,865 | 1,191,586 | -5.13% | (493,170) | 8,919,712 | 31.12 | 286,596 | 2.980% | 3.010% | -0.030% |
| 344 | 2057 | Generators | 62,689,611 | 17,152,784 | 13,820,736 | -5.01% | (3,139,782) | 52,008,658 | 29.70 | 1,750,985 | 2.793% | 2.825% | -0.032% |
| 345 | 2057 | Accessory Electric Equipment | 8,219,521 | 1,569,609 | 1,264,702 | -4.77% | (392,245) | 7,347,064 | 32.39 | 226,829 | 2.760% | 2.789% | -0.029% |
| 346 | 2057 | Misc. Power Plant Equipment | 14,350,679 | 3,436,858 | 2,769,225 | -6.69% | (959,461) | 12,540,915 | 22.81 | 549,868 | 3.832% | 3.873% | -0.041% |
| | | Subtotal | 151,571,604 | 35,915,677 | 28,938,806 | | (7,836,114) | 130,468,912 | | 4,379,344 | 2.889% | 2.921% | -0.032% |
| **1301** | | **McDonough CC Unit 4** | | | | | | | | | | | |
| 341 | 2057 | Structures and Improvements | 9,582,113 | 2,183,620 | (2,209,740) | -1.79% | (171,619) | 11,963,471 | 31.45 | 380,404 | 3.970% | 3.972% | -0.002% |
| 342 | 2057 | Fuel Holders | 12,651,101 | 2,760,250 | (2,793,268) | -1.02% | (129,580) | 15,573,949 | 34.71 | 448,713 | 3.547% | 3.549% | -0.002% |
| 343 | 2057 | Prime Movers | 283,114,987 | 59,685,758 | (60,399,698) | -1.79% | (5,059,596) | 348,574,280 | 30.44 | 11,452,391 | 4.045% | 4.047% | -0.002% |
| 343 LTSA | 2057 | Prime Movers LTSA | 54,247,941 | 7,233,059 | 7,233,059 | 20.00% | 10,849,588 | 36,165,294 | 2.5 | 14,466,118 | 26.667% | 26.667% | 0.000% |
| 344 | 2057 | Generators | 138,822,056 | 32,437,717 | (32,825,726) | -1.90% | (2,632,271) | 174,280,052 | 30.32 | 5,747,303 | 4.140% | 4.142% | -0.002% |
| 345 | 2057 | Accessory Electric Equipment | 21,792,118 | 4,509,194 | (4,563,131) | -1.33% | (289,359) | 26,644,607 | 32.22 | 826,984 | 3.795% | 3.797% | -0.002% |
| 346 | 2057 | Misc. Power Plant Equipment | 3,561,520 | 198,555 | (200,930) | -2.92% | (104,020) | 3,866,470 | 26.92 | 143,610 | 4.032% | 4.035% | -0.003% |
| | | Subtotal | 523,771,835 | 109,008,154 | (95,759,433) | | 2,463,144 | 617,068,123 | | 33,465,521 | 6.389% | 6.391% | -0.002% |
| **1302** | | **McDonough CC Unit 5** | | | | | | | | | | | |
| 341 | 2057 | Structures and Improvements | 8,279,803 | 1,669,531 | (1,165,891) | -1.71% | (141,292) | 9,586,986 | 31.86 | 300,881 | 3.634% | 3.636% | -0.002% |
| 342 | 2057 | Fuel Holders | 11,217,096 | 2,108,985 | (1,472,777) | -0.95% | (106,566) | 12,796,439 | 34.98 | 365,841 | 3.261% | 3.264% | -0.002% |
| 343 | 2057 | Prime Movers | 295,346,862 | 56,498,071 | (39,454,542) | -1.76% | (5,212,774) | 340,014,178 | 30.69 | 11,078,384 | 3.751% | 3.753% | -0.002% |
| 343 LTSA | 2057 | Prime Movers LTSA | 47,765,479 | 8,791,553 | 8,791,553 | 20.00% | 9,553,096 | 29,420,830 | 2.31 | 12,737,461 | 26.667% | 26.667% | 0.000% |
| 344 | 2057 | Generators | 96,812,985 | 20,289,913 | (14,169,143) | -1.86% | (1,796,301) | 112,778,430 | 30.71 | 3,672,319 | 3.793% | 3.796% | -0.002% |
| 345 | 2057 | Accessory Electric Equipment | 19,538,189 | 3,431,129 | (2,396,075) | -1.30% | (254,306) | 22,188,570 | 32.45 | 683,788 | 3.500% | 3.502% | -0.002% |
| 346 | 2057 | Misc. Power Plant Equipment | 1,556,923 | 95,788 | (66,892) | -2.96% | (46,138) | 1,669,953 | 26.81 | 62,286 | 4.001% | 4.003% | -0.003% |
| | | Subtotal | 480,517,337 | 92,884,970 | (49,933,766) | | 1,995,719 | 528,455,384 | | 28,900,958 | 6.015% | 6.017% | -0.002% |
| **1303** | | **McDonough CC Unit 6** | | | | | | | | | | | |
| 341 | 2057 | Structures and Improvements | 8,946,653 | 1,857,367 | (735,007) | -1.73% | (154,434) | 9,836,095 | 31.78 | 309,527 | 3.460% | 3.462% | -0.002% |
| 342 | 2057 | Fuel Holders | 9,794,444 | 1,952,320 | (772,583) | -0.98% | (95,512) | 10,662,539 | 34.90 | 305,479 | 3.119% | 3.121% | -0.002% |
| 343 | 2057 | Prime Movers | 289,395,337 | 55,913,056 | (22,126,216) | -1.77% | (5,111,022) | 316,632,575 | 30.67 | 10,322,875 | 3.567% | 3.569% | -0.002% |
| 343 LTSA | 2057 | Prime Movers LTSA | 32,995,789 | 21,997,193 | 21,997,193 | 20.00% | 6,599,158 | 4,399,439 | 0.5 | 4,399,439 | 13.333% | 13.333% | 0.000% |
| 344 | 2057 | Generators | 104,220,104 | 21,794,015 | (8,624,445) | -1.85% | (1,929,617) | 114,774,166 | 30.71 | 3,736,967 | 3.586% | 3.588% | -0.002% |
| 345 | 2057 | Accessory Electric Equipment | 20,364,610 | 3,841,608 | (1,520,222) | -1.32% | (268,223) | 22,153,055 | 32.37 | 684,461 | 3.361% | 3.363% | -0.002% |
| 346 | 2057 | Misc. Power Plant Equipment | 4,473,265 | 293,260 | (116,051) | -2.97% | (132,977) | 4,722,293 | 26.73 | 176,684 | 3.950% | 3.953% | -0.003% |
| | | Subtotal | 470,190,204 | 107,648,819 | (11,897,331) | | (1,092,627) | 483,180,162 | | 19,935,431 | 4.240% | 4.242% | -0.002% |
| | | **Total McDonough CC** | **1,626,050,979** | **345,457,620** | (128,651,724) | | **(4,469,877)** | **1,759,172,581** | | **86,681,255** | **5.331%** | **5.336%** | **-0.005%** |
| **1278** | | **McIntosh CC Common** | | | | | | | | | | | |
| 341 | 2050 | Structures and Improvements | 28,417,109 | 12,139,730 | 10,348,822 | -9.20% | (2,614,118) | 20,682,406 | 23.99 | 862,229 | 3.034% | 3.115% | -0.081% |
| 342 | 2050 | Fuel Holders | 1,121,987 | 60,637 | 51,691 | -7.87% | (88,327) | 1,158,622 | 29.29 | 39,563 | 3.526% | 3.592% | -0.066% |
| 343 | 2050 | Prime Movers | 7,930,342 | 2,564,742 | 2,186,380 | -8.93% | (708,480) | 6,452,443 | 25.31 | 254,920 | 3.214% | 3.291% | -0.076% |
| 344 | 2050 | Generators | 362,076 | 96,008 | 81,844 | -8.35% | (30,234) | 310,466 | 26.07 | 11,910 | 3.289% | 3.364% | -0.074% |
| 345 | 2050 | Accessory Electric Equipment | 979,554 | 268,947 | 229,270 | -8.60% | (84,219) | 834,502 | 25.69 | 32,485 | 3.316% | 3.392% | -0.075% |
| 346 | 2050 | Misc. Power Plant Equipment | 3,618,166 | 814,723 | 694,532 | -9.97% | (360,823) | 3,284,457 | 21.71 | 151,272 | 4.181% | 4.270% | -0.089% |
| | | Subtotal | 42,429,234 | 15,944,786 | 13,592,539 | | (3,886,201) | 32,722,895 | | 1,352,378 | 3.187% | 3.267% | -0.080% |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1279** | | **McIntosh CC Unit 10** | | | | | | | | | | | |
| 341 | 2050 | Structures and Improvements | 2,078,833 | 352,644 | (177,496) | -1.60% | (33,206) | 2,289,536 | 27.18 | 84,229 | 4.052% | 4.059% | -0.007% |
| 342 | 2050 | Fuel Holders | 4,503,103 | 1,356,266 | (682,650) | -1.34% | (60,527) | 5,246,279 | 28.25 | 185,699 | 4.124% | 4.131% | -0.007% |
| 343 | 2050 | Prime Movers | 148,752,507 | 49,476,875 | (24,903,212) | -2.07% | (3,074,110) | 176,729,830 | 25.03 | 7,060,267 | 4.746% | 4.754% | -0.008% |
| 343 LTSA | 2050 | Prime Movers LTSA | 48,974,102 | 19,589,641 | 19,589,641 | 20.00% | 9,794,820 | 19,589,641 | 1.5 | 13,059,761 | 26.667% | 26.667% | 0.000% |
| 344 | 2050 | Generators | 65,453,710 | 22,956,736 | (11,554,822) | -2.19% | (1,433,139) | 78,441,671 | 24.75 | 3,169,930 | 4.843% | 4.851% | -0.008% |
| 345 | 2050 | Accessory Electric Equipment | 10,186,366 | 3,138,380 | (1,579,642) | -1.65% | (168,295) | 11,934,303 | 26.48 | 450,734 | 4.425% | 4.432% | -0.008% |
| 346 | 2050 | Misc. Power Plant Equipment | 294,336 | 46,508 | (23,409) | -2.89% | (8,503) | 326,247 | 22.86 | 14,270 | 4.848% | 4.857% | -0.009% |
| | | Subtotal | 280,242,958 | 96,917,048 | (19,331,589) | | 5,017,040 | 294,557,507 | | 24,024,889 | 8.573% | 8.579% | -0.007% |
| **1280** | | **McIntosh CC Unit 11** | | | | | | | | | | | |
| 341 | 2050 | Structures and Improvements | 1,820,129 | 388,309 | (156,972) | -1.63% | (29,758) | 2,006,859 | 26.91 | 74,568 | 4.097% | 4.104% | -0.007% |
| 342 | 2050 | Fuel Holders | 4,569,129 | 1,431,610 | (578,720) | -1.32% | (60,494) | 5,208,344 | 28.18 | 184,805 | 4.045% | 4.051% | -0.007% |
| 343 | 2050 | Prime Movers | 164,316,559 | 50,816,766 | (20,542,397) | -1.98% | (3,260,396) | 188,119,351 | 25.15 | 7,479,246 | 4.552% | 4.559% | -0.007% |
| 343 LTSA | 2050 | Prime Movers LTSA | 38,951,368 | 5,193,516 | 5,193,516 | 20.00% | 7,790,274 | 25,967,578 | 2.5 | 10,387,031 | 26.667% | 26.667% | 0.000% |
| 344 | 2050 | Generators | 66,350,980 | 22,812,422 | (9,221,795) | -2.13% | (1,412,660) | 76,985,436 | 24.79 | 3,105,622 | 4.681% | 4.688% | -0.008% |
| 345 | 2050 | Accessory Electric Equipment | 8,845,145 | 2,752,116 | (1,112,528) | -1.61% | (142,097) | 10,099,770 | 26.47 | 381,606 | 4.314% | 4.321% | -0.007% |
| 346 | 2050 | Misc. Power Plant Equipment | 316,251 | 47,065 | (19,026) | -2.81% | (8,889) | 344,165 | 23.00 | 14,967 | 4.733% | 4.741% | -0.008% |
| | | Subtotal | 285,169,560 | 83,441,803 | (26,437,922) | | 2,875,979 | 308,731,503 | | 21,627,846 | 7.584% | 7.591% | -0.006% |
| | | **Total McIntosh CC** | **607,841,751** | **196,303,638** | (32,176,973) | | **4,006,819** | **636,011,905** | | **47,005,114** | **7.733%** | **7.745%** | **-0.012%** |
| **1334** | | **Dalton Solar** | | | | | | | | | | | |
| 344 | 2046 | Generators | 11,347,119 | 2,399,832 | 2,334,571 | 0.00% | - | 9,012,548 | 26.00 | 346,636 | 3.055% | 3.055% | 0.000% |
| 345 | 2046 | Accessory Electric Equipment | 716,640 | 157,503 | 153,220 | 0.00% | - | 563,420 | 26.00 | 21,670 | 3.024% | 3.024% | 0.000% |
| 346 | 2046 | Misc. Power Plant Equipment | 517,059 | 123,253 | 119,901 | 0.00% | - | 397,158 | 26.00 | 15,275 | 2.954% | 2.954% | 0.000% |
| | | Subtotal | 12,580,818 | 2,680,588 | 2,607,692 | | - | 9,973,126 | | 383,582 | 3.049% | 3.049% | 0.000% |
| **1313, 1314, & 1315** | | **Falcon Solar** | | | | | | | | | | | |
| 344 | 2052 | Generators | 3,090,199 | 150,959 | 486,048 | 0.00% | - | 2,604,151 | 32.00 | 81,380 | 2.633% | 2.633% | 0.000% |
| 345 | 2052 | Accessory Electric Equipment | 288,071 | 17,654 | 56,842 | 0.00% | - | 231,229 | 32.00 | 7,226 | 2.508% | 2.508% | 0.000% |
| | | Subtotal | 3,378,270 | 168,613 | 542,889 | | - | 2,835,381 | | 88,606 | 2.623% | 2.623% | 0.000% |
| **1306** | | **Fort Benning Solar** | | | | | | | | | | | |
| 344 | 2050 | Generators | 67,026,636 | 6,907,597 | 10,019,208 | 0.00% | - | 57,007,428 | 30.00 | 1,900,248 | 2.835% | 2.835% | 0.000% |
| 345 | 2050 | Accessory Electric Equipment | 33,437 | 2,382 | 3,455 | 0.00% | - | 29,982 | 30.00 | 999 | 2.989% | 2.989% | 0.000% |
| 346 | 2050 | Misc. Power Plant Equipment | 5 | 1 | 1 | 0.00% | - | 4 | 30.00 | 0 | 2.584% | 2.584% | 0.000% |
| | | Subtotal | 67,060,079 | 6,909,980 | 10,022,665 | | - | 57,037,414 | | 1,901,247 | 2.835% | 2.835% | 0.000% |
| **1304** | | **Fort Gordon Solar** | | | | | | | | | | | |
| 344 | 2051 | Generators | 58,862,620 | 7,456,797 | 7,414,816 | 0.00% | - | 51,447,804 | 31.00 | 1,659,607 | 2.819% | 2.819% | 0.000% |
| 345 | 2051 | Accessory Electric Equipment | 5,857,522 | 740,010 | 735,844 | 0.00% | - | 5,121,679 | 31.00 | 165,215 | 2.821% | 2.821% | 0.000% |
| 346 | 2051 | Misc. Power Plant Equipment | 3 | 0 | 0 | 0.00% | - | 2 | 31.00 | 0 | 2.819% | 2.819% | 0.000% |
| | | Subtotal | 64,720,145 | 8,196,808 | 8,150,660 | 0 | - | 56,569,485 | | 1,824,822 | 2.820% | 2.820% | 0.000% |
| **1305** | | **Fort Stewart Solar** | | | | | | | | | | | |
| 344 | 2051 | Generators | 66,731,528 | 8,458,587 | 8,416,447 | 0.00% | - | 58,315,081 | 31.00 | 1,881,132 | 2.819% | 2.819% | 0.000% |
| 345 | 2051 | Accessory Electric Equipment | 36,801 | 2,473 | 2,460 | 0.00% | - | 34,341 | 31.00 | 1,108 | 3.010% | 3.010% | 0.000% |
| | | Subtotal | 66,768,329 | 8,461,060 | 8,418,908 | 0.00% | - | 58,349,422 | 62.00 | 1,882,239 | 2.819% | 2.819% | 0.000% |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1307** | | **Kings Bay Navy Base Solar** | | | | | | | | | | | |
| 344 | 2051 | Generators | 61,674,566 | 7,817,615 | 7,507,080 | 0.00% | - | 54,167,486 | 31.00 | 1,747,338 | 2.833% | 2.833% | 0.000% |
| 345 | 2051 | Accessory Electric Equipment | 3,965,650 | 499,899 | 480,041 | | - | 3,485,609 | 31.00 | 112,439 | 2.835% | 2.835% | 0.000% |
| 346 | 2051 | Misc. Power Plant Equipment | 1,360,494 | 172,457 | 165,607 | 0.00% | - | 1,194,887 | 31.00 | 38,545 | 2.833% | 2.833% | 0.000% |
| | | Subtotal | 67,000,710 | 8,489,971 | 8,152,728 | 0.00% | - | 58,847,982 | | 1,898,322 | 2.833% | 2.833% | 0.000% |
| **1316** | | **Tri-County Solar** | | | | | | | | | | | |
| 344 | 2051 | Generators | 1,537,184 | 194,435 | 223,969 | 0.00% | - | 1,313,214 | 31.00 | 42,362 | 2.756% | 2.756% | 0.000% |
| 345 | 2051 | Accessory Electric Equipment | 267,114 | 33,860 | 39,003 | 0.00% | - | 228,111 | 31.00 | 7,358 | 2.755% | 2.755% | 0.000% |
| | | Subtotal | 1,804,298 | 228,295 | 262,972 | | - | 1,541,326 | | 49,720 | 2.756% | 2.756% | 0.000% |
| **1308** | | **UGA Solar** | | | | | | | | | | | |
| 344 | 2051 | Generators | 4,451,634 | 564,292 | 473,318 | 0.00% | - | 3,978,316 | 31.00 | 128,333 | 2.883% | 2.883% | 0.000% |
| 348 | 2051 | Energy Storage Equipment Prod | 264,065 | 326,406 | 273,784 | -5.00% | (13,203) | 3,484 | 15.50 | 225 | 0.085% | 0.085% | 0.000% |
| | | Subtotal | 4,715,699 | 890,698 | 747,102 | | (13,203) | 3,981,800 | | 128,558 | 2.726% | 2.726% | 0.000% |
| | | **Community Solar Savannah** | | | | | | | | | | | |
| 344 | 2054 | Generators | 6,527,213 | 275,798 | 255,822 | 0.00% | - | 6,271,391 | 34.00 | 184,453 | 2.826% | 2.826% | 0.000% |
| | | **Community Solar-Comer** | | | | | | | | | | | |
| 344 | 2053 | Generators | 3,054,436 | 215,101 | 257,272 | 0.00% | - | 2,797,164 | 33.00 | 84,763 | 2.775% | 2.775% | 0.000% |
| 345 | 2053 | Accessory Electric Equipment | 122,568 | 7,820 | 9,353 | 0.00% | - | 113,214 | 33.00 | 3,431 | 2.799% | 2.799% | 0.000% |
| | | Subtotal | 3,177,004 | 222,921 | 266,626 | | - | 2,910,378 | | 88,193 | 2.776% | 2.776% | 0.000% |
| | | **MicroGrid** | | | | | | | | | | | |
| 345 | 2055 | Accessory Electric Equipment | 4,673,785 | 65,828 | 19,005 | 0.00% | - | 4,654,780 | 35.00 | 132,994 | 2.846% | 2.846% | 0.000% |
| 348 | 2055 | Energy Storage Equipment Prod | 1,359,193 | 35,679 | 10,301 | -5.00% | (67,960) | 1,416,852 | 19.50 | 72,659 | 5.346% | 5.346% | 0.000% |
| | | Subtotal | 6,032,978 | 101,507 | 29,306 | | (67,960) | 6,071,632 | 54.50 | 205,653 | 3.409% | 3.409% | 0.000% |
| | | **Community Solar Vogtle** | | | | | | | | | | | |
| 344 | 2054 | Generators | 4,009,687 | 169,423 | 175,465 | 0.00% | - | 3,834,222 | 34.00 | 112,771 | 2.812% | 2.812% | 0.000% |
| | | **Moody AFB** | | | | | | | | | | | |
| 344 | 2055 | Generators | 77,013,323 | 1,084,695 | 1,152,017 | 0.00% | - | 75,861,306 | 35.00 | 2,167,466 | 2.814% | 2.814% | 0.000% |
| 345 | 2055 | Accessory Electric Equipment | 435,214 | 6,130 | 6,510 | 0.00% | - | 428,704 | 35.00 | 12,249 | 2.814% | 2.814% | 0.000% |
| | | Subtotal | 77,448,537 | 1,090,824 | 1,158,527 | 0 | - | 76,290,010 | | 2,179,715 | 2.814% | 2.814% | 0.000% |
| | | **Marine Corps- Albany Solar** | | | | | | | | | | | |
| 344 | 2053 | Generators | 69,134,810 | 4,868,649 | 6,014,727 | 0.00% | - | 63,120,083 | 33.00 | 1,912,730 | 2.767% | 2.767% | 0.000% |
| 345 | 2053 | Accessory Electric Equipment | 2,947 | 44 | 55 | 0.00% | - | 2,893 | 33.00 | 88 | 2.974% | 2.974% | 0.000% |
| | | Subtotal | 69,137,757 | 4,868,693 | 6,014,782 | 0 | - | 63,122,976 | | 1,912,817 | 2.767% | 2.767% | 0.000% |
| | | **ROW Solar** | | | | | | | | | | | |
| 344 | 2055 | Generators | 2,289,209 | 32,242 | 58,493 | 0.00% | - | 2,230,717 | 35.00 | 63,735 | 2.784% | 2.784% | 0.000% |
| 345 | 2055 | Accessory Electric Equipment | 622,289 | 8,765 | 15,900 | 0.00% | - | 606,389 | 35.00 | 17,325 | 2.784% | 2.784% | 0.000% |
| | | Subtotal | 2,911,499 | 41,007 | 74,393 | 0 | | 2,837,105 | | 81,060 | 2.784% | 2.784% | 0.000% |
| | | **Solar Ash** | | | | | | | | | | | |
| 344 | 2054 | Generators | 15,784 | 229 | 103 | 0.00% | - | 15,681 | 34.00 | 461 | 2.922% | 2.922% | 0.000% |
| | | Composite Solar | 457,288,806 | 42,796,415 | 46,880,639 | | (81,163) | 410,489,329 | | 12,922,219 | 2.826% | 2.826% | 0.000% |
| | | Other Production Excl Easements | 3,113,726,716 | 823,300,245 | 123,266,348 | -0.36% | (11,272,602) | 3,001,732,970 | | 159,444,334 | 5.121% | 5.134% | -0.013% |
| | | Easements | - | - | - | 0.00% | - | - | 0.00 | - | 0.000% | 0.000% | 0.000% |
| 340 | | **Total Other Production Plant** | **3,113,726,716** | **823,300,245** | 123,266,348 | **-0.36%** | **(11,272,602)** | **3,001,732,970** | | **159,444,334** | **5.121%** | **5.134%** | **-0.013%** |

**TRANSMISSION PLANT**

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Accrual Rate Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 352 | | Structures and Improvements | 226,137,196 | 41,961,466 | 31,661,326 | -30.00% | (67,841,159) | 262,317,028 | 88.36 | 2,968,615 | 1.313% | 1.592% | -0.279% |
| 353 | | Station Equipment | 2,570,763,883 | 539,275,331 | 406,901,236 | -30.00% | (771,229,165) | 2,935,091,812 | 44.52 | 65,928,272 | 2.565% | 2.778% | -0.214% |
| 354 | | Towers and Fixtures | 1,069,422,496 | 309,946,766 | 233,865,179 | -30.00% | (320,826,749) | 1,156,384,066 | 52.84 | 21,884,694 | 2.046% | 2.046% | 0.000% |
| 355 | | Poles and Fixtures | 836,665,702 | 181,546,924 | 136,983,213 | -30.00% | (250,999,711) | 950,682,199 | 44.99 | 21,132,551 | 2.526% | 2.526% | 0.000% |
| 356 | | Overhead Conductors and Devices | 1,644,953,525 | 610,718,081 | 460,807,175 | -30.00% | (493,486,058) | 1,677,632,408 | 35.72 | 46,965,570 | 2.855% | 2.855% | 0.000% |
| 357 | | Underground Conduit | 11,856,181 | 3,219,898 | 2,429,520 | -30.00% | (3,556,854) | 12,983,515 | 63.29 | 205,152 | 1.730% | 1.730% | 0.000% |
| 358 | | Underground Conductors | 25,932,805 | 5,683,778 | 4,288,601 | -30.00% | (7,779,841) | 29,424,046 | 45.73 | 643,468 | 2.481% | 2.481% | 0.000% |
| 359 | | Roads and Trails | 9,345,753 | 699,985 | 528,162 | -30.00% | (2,803,726) | 11,621,317 | 65.97 | 176,169 | 1.885% | 1.885% | 0.000% |
| | | Subtotal | 6,395,077,541 | 1,693,052,229 | 1,277,464,412 | | (1,918,523,262) | 7,036,136,391 | | 159,904,491 | 2.500% | 2.596% | -0.096% |
| 350 | | Easements | 185,029,766 | 17,591,260 | 76,992,556 | 0.00% | - | 108,037,211 | 111.93 | 965,221 | 0.522% | 0.759% | -0.237% |
| | | **Total Transmission** | **6,580,107,307** | **1,710,643,489** | 1,354,456,968 | **-29.16%** | **(1,918,523,262)** | **7,144,173,602** | | **160,869,712** | 2.445% | 2.545% | -0.100% |
| | | **DISTRIBUTION PLANT** | | | | | | | | | | | |
| 361 | | Structures and Improvements | 245,743,825 | 49,591,495 | 55,048,707 | -25.00% | (61,435,956) | 252,131,074 | 75.07 | 3,358,686 | 1.367% | 1.748% | -0.381% |
| 362 | | Station Equipment | 1,701,846,073 | 344,831,487 | 382,777,889 | -25.00% | (425,461,518) | 1,744,529,703 | 39.38 | 44,298,302 | 2.603% | 2.603% | 0.000% |
| 364 | | Poles, Towers, and Fixtures | 1,165,187,250 | 278,453,125 | 309,095,032 | -25.00% | (291,296,813) | 1,147,389,031 | 38.01 | 30,182,963 | 2.590% | 2.590% | 0.000% |
| 365 | | Overhead Conductors and Devices | 1,390,511,298 | 329,632,723 | 365,906,602 | -25.00% | (347,627,824) | 1,372,232,520 | 32.41 | 42,334,402 | 3.045% | 3.045% | 0.000% |
| 366 | | Underground Conduit | 470,827,354 | 141,723,097 | 157,318,777 | -25.00% | (117,706,839) | 431,215,416 | 60.74 | 7,099,897 | 1.508% | 1.508% | 0.000% |
| 367 | | Underground Conductors | 2,033,075,650 | 469,491,144 | 521,155,508 | -25.00% | (508,268,912) | 2,020,189,055 | 41.58 | 48,587,702 | 2.390% | 2.390% | 0.000% |
| 368 | | Line Transformers | 1,758,262,385 | 569,074,280 | 631,697,103 | -25.00% | (439,565,596) | 1,566,130,878 | 28.16 | 55,613,821 | 3.163% | 3.163% | 0.000% |
| 369 | | Services | 1,177,633,017 | 394,136,004 | 437,508,038 | -25.00% | (294,408,254) | 1,034,533,233 | 37.34 | 27,702,162 | 2.352% | 2.352% | 0.000% |
| 370 | | Meters | 536,672,917 | 202,793,193 | 225,109,229 | -25.00% | (134,168,229) | 445,731,916 | 12.56 | 35,492,008 | 6.613% | 6.613% | 0.000% |
| 371 | | Installations on Customer Premises | 2,145,538 | 508,964 | 564,972 | 0.00% | - | 1,580,565 | 7.63 | 207,211 | 9.658% | 9.658% | 0.000% |
| 372 | | Leased Customer Premises | 798,128 | 798,128 | 798,128 | 0.00% | - | - | 0.00 | - | 0.000% | 0.000% | 0.000% |
| 373 | | Street Lighting | 426,929,527 | 141,377,731 | 156,935,406 | -25.00% | (106,732,382) | 376,726,503 | 16.91 | 22,282,492 | 5.219% | 5.219% | 0.000% |
| | | Subtotal | 10,909,632,960 | 2,922,411,370 | 3,243,915,390 | | (2,726,672,324) | 10,392,389,894 | | 317,159,647 | 2.907% | 2.916% | -0.009% |
| 360 | | Easements | 55,598,532 | 4,773,881 | 3,400,430 | 0.00% | - | 52,198,101 | 93.99 | 555,346 | 0.999% | 1.467% | -0.468% |
| | | **Total Distribution** | **10,965,231,492** | **2,927,185,251** | 3,247,315,820 | **-24.87%** | **(2,726,672,324)** | **10,444,587,995** | | **317,714,993** | **2.897%** | **2.908%** | **-0.011%** |

**STAFF RECOMMENDATION**
**COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020**

| Account | Retirement Year | Description | Plant In Service 12/31/2020 | Theoretical Reserve | Allocated Depreciation 12/31/2020 | Net Salvage % | Net Salvage Amount | Amount to be Recovered | Remaining Life | Annual Deprecation Amount | Accrual Rate Staff Proposed | Accrual Rate Company Proposed | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **GENERAL PLANT** | | | | | | | | | | | |
| 389 | | Easements | 8,855,812 | 2,110,040 | 114,355 | 0.00% | - | 8,741,457 | 87.31 | 100,121 | 1.131% | 2.160% | -1.029% |
| 390 | | Structures and Improvements | 527,222,572 | 63,788,340 | 151,804,879 | 0.00% | - | 375,417,694 | 55.87 | 6,719,654 | 1.275% | 1.473% | -0.198% |
| 392.1 | | Automobiles | 13,775,115 | 5,889,070 | 11,020,092 | 20.00% | 2,755,023 | - | 6.22 | - | 0.000% | 0.000% | 0.000% |
| 392.2 | | Light Trucks | 81,672,818 | 23,390,623 | 44,511,723 | 20.00% | 16,334,564 | 20,826,531 | 3.85 | 5,406,619 | 6.620% | 6.620% | 0.000% |
| 392.3 | | Heavy Trucks | 259,489,587 | 77,610,086 | 147,689,894 | 20.00% | 51,897,917 | 59,901,776 | 6.51 | 9,197,347 | 3.544% | 4.096% | -0.552% |
| 392.4 | | Other (trailers, misc.) | 29,532,188 | 10,212,190 | 19,433,521 | 20.00% | 5,906,438 | 4,192,229 | 7.23 | 579,857 | 1.963% | 3.125% | -1.162% |
| | | Total 392 | 384,469,709 | 117,101,969 | 222,655,231 | | 76,893,942 | 84,920,536 | | 15,183,824 | 3.949% | 4.411% | -0.462% |
| 396 | | Power Operated Equipment | 30,095,257 | 6,153,347 | 11,501,338 | 20.00% | 6,019,051 | 12,574,868 | 5.21 | 2,413,160 | 8.018% | 8.018% | 0.000% |
| 397 | | Communications Equipment | 458,967,602 | 78,556,880 | 206,012,442 | 0.00% | - | 252,955,161 | 20.26 | 12,484,950 | 2.720% | 3.512% | -0.792% |
| | | **Total General** | **1,409,610,952** | **267,710,576** | 592,088,244 | **5.88%** | **82,912,993** | **734,609,715** | | **36,901,709** | 2.618% | 3.082% | -0.464% |
| | | **Total Georgia Power Depreciable** | **34,499,288,719** | **12,627,168,020** | 11,320,362,167 | **-14.54%** | **(5,015,558,173)** | **28,194,484,725** | | **1,268,189,715** | **3.676%** | **4.047%** | **-0.371%** |

**Georgia Power Company**
**As of December 31, 2020**
**Depreciation Factors**
**Production Plant Retirements Dates**

| Function/Unit | In-Service Year | 2011 Study Retirement Date | 2011 Study Life Span (Yrs) | 2017 Study Retirement Date | 2017 Study Life Span (Yrs) | 2020 Study (Proposed) Retirement Date | 2020 Study (Proposed) Life Span (Yrs) | Δ in Life |
|---|---|---|---|---|---|---|---|---|
| **Steam Production Plant** | | | | | | | | |
| Bowen Common | 1971 | 2035 | 64 | 2035 | 64 | 2035 | 64 | - |
| Bowen Unit 1 | 1971 | 2030 | 59 | 2027 | 56 | 2030 | 59 | 3 |
| Bowen Unit 2 | 1972 | 2030 | 58 | 2027 | 55 | 2030 | 58 | 3 |
| Bowen Unit 3 | 1974 | 2034 | 60 | 2035 | 61 | 2035 | 61 | - |
| Bowen Unit 4 | 1975 | 2035 | 60 | 2035 | 60 | 2035 | 60 | - |
| Scherer Common 1-3 | 1982 | 2047 | 65 | 2028 | 46 | 2028 | 46 | - |
| Scherer Unit 1 | 1982 | 2042 | 60 | 2028 | 46 | 2028 | 46 | - |
| Scherer Unit 2 | 1984 | 2044 | 60 | 2028 | 44 | 2028 | 44 | - |
| Scherer Unit 3 | 1987 | 2047 | 60 | 2028 | 41 | 2028 | 41 | - |
| Wansley Common | 1976 | 2030 | 54 | 2022 | 46 | 2022 | 46 | - |
| Wansley Unit 1 | 1976 | 2030 | 54 | 2022 | 46 | 2022 | 46 | - |
| Wansley Unit 2 | 1978 | 2030 | 52 | 2022 | 44 | 2022 | 44 | - |
| Yates Unit 6 | 1974 | 2034 | 60 | 2034 | 60 | 2034 | 60 | - |
| Yates Unit 7 | 1974 | 2034 | 60 | 2034 | 60 | 2034 | 60 | - |
| Yates Common 6-7 | 1974 | 2034 | 60 | 2034 | 60 | 2034 | 60 | - |
| **Nuclear Production Plant** | | | | | | | | |
| Hatch Common | 1975 | 2039 | 64 | 2038 | 63 | 2058 | 83 | 20 |
| Hatch 1 | 1975 | 2035 | 60 | 2034 | 59 | 2054 | 79 | 20 |
| Hatch 2 | 1979 | 2039 | 60 | 2038 | 59 | 2058 | 79 | 20 |
| Vogtle Common | 1987 | 2049 | 62 | 2049 | 62 | 2049 | 62 | - |
| Vogtle 1 | 1987 | 2047 | 60 | 2047 | 60 | 2047 | 60 | - |
| Vogtle 2 | 1989 | 2049 | 60 | 2049 | 60 | 2049 | 60 | - |
| **Hydraulic Production Plant** | | | | | | | | |
| Bartletts Ferry 1 | 1926 | 2044 | 118 | 2044 | 118 | 2044 | 118 | - |
| Bartletts Ferry 2 | 1926 | 2044 | 118 | 2044 | 118 | 2044 | 118 | - |
| Bartletts Ferry 3 | 1928 | 2044 | 116 | 2044 | 116 | 2044 | 116 | - |
| Bartletts Ferry 4 | 1951 | 2044 | 93 | 2044 | 93 | 2044 | 93 | - |
| Bartletts Ferry 5 | 1985 | 2044 | 59 | 2044 | 59 | 2044 | 59 | - |
| Bartletts Ferry 6 | 1985 | 2044 | 59 | 2044 | 59 | 2044 | 59 | - |
| Burton | 1927 | 2036 | 109 | 2036 | 109 | 2036 | 109 | - |
| Central Georgia | 1981 | 2041 | 60 | 2041 | 60 | 2041 | 60 | - |
| Flint River | 1921 | 2039 | 118 | 2039 | 118 | 2039 | 118 | - |
| Goat Rock 1 | 1912 | 2034 | 122 | 2034 | 122 | 2034 | 122 | - |
| Goat Rock 2 | 1912 | 2034 | 122 | 2034 | 122 | 2034 | 122 | - |
| Goat Rock 3 | 1915 | 2034 | 119 | 2034 | 119 | 2034 | 119 | - |
| Goat Rock 4 | 1920 | 2034 | 114 | 2034 | 114 | 2034 | 114 | - |
| Goat Rock 5 | 1955 | 2034 | 79 | 2034 | 79 | 2034 | 79 | - |
| Goat Rock 6 | 1956 | 2034 | 78 | 2034 | 78 | 2034 | 78 | - |
| Lloyd Shoals 1 | 1911 | 2063 | 152 | 2063 | 152 | 2063 | 152 | - |
| Lloyd Shoals 2 | 1911 | 2063 | 152 | 2063 | 152 | 2063 | 152 | - |
| Lloyd Shoals 3 | 1911 | 2063 | 152 | 2063 | 152 | 2063 | 152 | - |
| Lloyd Shoals 4 | 1911 | 2063 | 152 | 2063 | 152 | 2063 | 152 | - |
| Lloyd Shoals 5 | 1916 | 2063 | 147 | 2063 | 147 | 2063 | 147 | - |
| Lloyd Shoals 6 | 1917 | 2063 | 146 | 2063 | 146 | 2063 | 146 | - |
| Morgan Falls | 1903 | 2039 | 136 | 2039 | 136 | 2039 | 136 | - |
| Nacoochee | 1926 | 2036 | 110 | 2036 | 110 | 2036 | 110 | - |

**Georgia Power Company**
**As of December 31, 2020**
**Depreciation Factors**
**Production Plant Retirements Dates**

| Function/Unit | In-Service Year | 2011 Study Retirement Date | 2011 Study Life Span (Yrs) | 2017 Study Retirement Date | 2017 Study Life Span (Yrs) | 2020 Study (Proposed) Retirement Date | 2020 Study (Proposed) Life Span (Yrs) | Δ in Life |
|---|---|---|---|---|---|---|---|---|
| North Highlands | 1963 | 2034 | 71 | 2034 | 71 | 2034 | 71 | - |
| Oliver | 1959 | 2034 | 75 | 2034 | 75 | 2034 | 75 | - |
| Rocky Mountain Com and 1-3 | 1995 | 2026 | 31 | 2026 | 31 | 2026 | 31 | - |
| Sinclair Dam | 1953 | 2036 | 83 | 2036 | 83 | 2036 | 83 | - |
| Tallulah Falls | 1914 | 2036 | 122 | 2036 | 122 | 2036 | 122 | - |
| Terrora | 1925 | 2036 | 111 | 2036 | 111 | 2036 | 111 | - |
| Tugalo | 1924 | 2036 | 112 | 2036 | 112 | 2036 | 112 | - |
| Wallace Dam (Conv and Pump) | 1979 | 2059 | 80 | 2060 | 81 | 2060 | 81 | - |
| Yonah | 1925 | 2036 | 111 | 2036 | 111 | 2036 | 111 | - |
| **Other Production Plant** | | | | | | | | |
| McDonough CC Common | 2012 | 2058 | 46 | 2057 | 45 | 2057 | 45 | - |
| McDonough CC Unit 4 | 2012 | 2057 | 45 | 2057 | 45 | 2057 | 45 | - |
| McDonough CC Unit 5 | 2012 | 2057 | 45 | 2057 | 45 | 2057 | 45 | - |
| McDonough CC Unit 6 | 2013 | 2058 | 45 | 2057 | 44 | 2057 | 44 | - |
| McIntosh CC Common | 2005 | 2050 | 45 | 2050 | 45 | 2050 | 45 | - |
| McIntosh CC Unit 10 | 2005 | 2050 | 45 | 2050 | 45 | 2050 | 45 | - |
| McIntosh CC Unit 11 | 2005 | 2050 | 45 | 2050 | 45 | 2050 | 45 | - |
| Boulevard CT | | 2022 | 2022 | | | | | |
| McDonough CT | 1971 | 2022 | 51 | 2030 | 59 | 2030 | 59 | - |
| McIntosh CT Common | 1993 | 2040 | 47 | 2040 | 47 | 2040 | 47 | - |
| McIntosh CT 1 | 1993 | 2040 | 47 | 2040 | 47 | 2040 | 47 | - |
| McIntosh CT 2 | 1993 | 2040 | 47 | 2040 | 47 | 2040 | 47 | - |
| McIntosh CT 3 | 1993 | 2039 | 46 | 2039 | 46 | 2039 | 46 | - |
| McIntosh CT 4 | 1993 | 2039 | 46 | 2039 | 46 | 2039 | 46 | - |
| McIntosh CT 5-6 | 1993 | 2039 | 46 | 2039 | 46 | 2039 | 46 | - |
| McIntosh CT 7 | 1993 | 2039 | 46 | 2039 | 46 | 2039 | 46 | - |
| McIntosh CT 8 | 1993 | 2039 | 46 | 2039 | 46 | 2039 | 46 | - |
| McManus CT | 1971 | 2022 | 51 | 2025 | 54 | 2025 | 54 | - |
| Warner Robins CT Common | 1995 | 2040 | 45 | 2040 | 45 | 2040 | 45 | - |
| Warner Robins CT 1 | 1995 | 2040 | 45 | 2040 | 45 | 2040 | 45 | - |
| Warner Robins CT 2 | 1995 | 2040 | 45 | 2040 | 45 | 2040 | 45 | - |
| Wansley CT | 1980 | 2025 | 45 | 2022 | 42 | 2022 | 42 | - |
| Wilson CT | 1972 | 2022 | 50 | 2025 | 53 | 2025 | 53 | - |
| Dalton Solar Project | 2011 | 2036 | 25 | 2046 | 35 | 2046 | 35 | - |
| Falcon Solar | 2015 | 2045 | 30 | 2052 | 37 | 2052 | 37 | - |
| Fort Benning Solar Project | 2015 | 2050 | 35 | 2050 | 35 | 2050 | 35 | - |
| Fort Gordon Solar Project | 2016 | 2051 | 35 | 2051 | 35 | 2051 | 35 | - |
| Fort Stewart Solar Project | 2016 | 2051 | 35 | 2051 | 35 | 2051 | 35 | - |
| Kings Bay Solar Project | 2016 | 2051 | 35 | 2051 | 35 | 2051 | 35 | - |
| Tri County Solar Project | 2016 | 2041 | 25 | 2051 | 35 | 2051 | 35 | - |
| UGA Solar Project | 2016 | 2036 | 20 | 2051 | 35 | 2051 | 35 | - |
| Community Comer Solar Project | 2018 | N/A | N/A | 2053 | 35 | 2053 | 35 | - |
| MCLB Albany Solar | 2018 | N/A | N/A | 2053 | 35 | 2053 | 35 | - |
| Community Solar Savannah | 2019 | N/A | N/A | 2054 | 35 | 2054 | 35 | - |
| Community Solar Vogtle | 2019 | N/A | N/A | 2054 | 35 | 2054 | 35 | - |
| Solar Ash Pond Plant McDonough | 2019 | N/A | N/A | 2054 | 35 | 2054 | 35 | - |
| Moody AFB Solar Project | 2020 | N/A | N/A | 2055 | 35 | 2055 | 35 | - |
| ROW Solar | 2020 | N/A | N/A | 2055 | 35 | 2055 | 35 | - |

| | | *Approved* | | | *GP Proposed* | | | *Staff Proposed* | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Life | Curve | Net Salvage % | Life | Curve | Net Salvage % | Life | Curve | Net Salvage % |
| 311 | Structures and Improvements | 80 | R2 | -20.00% | 80 | R2 | -20.00% | 80 | R2 | -20.00% |
| 312 | Boiler Plant Equipment | 67 | R1 | -20.00% | 67 | R1 | -20.00% | 67 | R1 | -20.00% |
| 314 | Turbogenerator Units | 75 | R1 | -20.00% | 75 | R1 | -20.00% | 75 | R1 | -20.00% |
| 315 | Accessory Electric Equipment | 65 | R2.5 | -20.00% | 65 | R2.5 | -20.00% | 65 | R2.5 | -20.00% |
| 316 | Misc. Power Plant Equipment | 55 | R1 | -20.00% | 55 | R0.5 | -20.00% | 55 | R0.5 | -20.00% |
| 310 | Easements | 80 | SQ | 0.00% | 80 | SQ | 0.00% | 80 | SQ | 0.00% |
| 321 | Structures and Improvements | 80 | R3 | -25.00% | 80 | R3 | -25.00% | 80 | R3 | -25.00% |
| 322 | Reactor Plant Equipment | 60 | R2 | -25.00% | 65 | R2 | -25.00% | 65 | R2 | -25.00% |
| 323 | Turbogenerator Units | 65 | R0.5 | -25.00% | 65 | R0.5 | -25.00% | 65 | R0.5 | -25.00% |
| 324 | Accessory Electric Equipment | 70 | S1 | -25.00% | 70 | S1 | -25.00% | 70 | S1 | -25.00% |
| 325 | Misc. Power Plant Equipment | 60 | R1.5 | -25.00% | 45 | R2 | -25.00% | 45 | R2 | -25.00% |
| 320 | Easements | 80 | SQ | 0.00% | 80 | SQ | 0.00% | 80 | SQ | 0.00% |
| 331 | Structures and Improvements | 100 | R2.5 | -20.00% | 100 | R2.5 | -30.00% | 120 | R2.5 | -30.00% |
| 332 | Reservoirs, Dams & Waterways | 100 | R4 | -20.00% | 100 | R4 | -30.00% | 120 | R4 | -30.00% |
| 333 | Water Turbines & Generators | 80 | R2.5 | -20.00% | 80 | R2.5 | -30.00% | 80 | R2.5 | -30.00% |
| 334 | Accessory Electric Equipment | 80 | R2.5 | -20.00% | 80 | R3 | -30.00% | 80 | R3 | -30.00% |
| 335 | Misc. Power Plant Equipment | 80 | R2.5 | -20.00% | 80 | R2.5 | -30.00% | 80 | R2.5 | -30.00% |
| 336 | Roads, Trails, and Bridges | 90 | S5 | -20.00% | 90 | S5 | -30.00% | 90 | S5 | -30.00% |
| 330 | Easements | 100 | SQ | 0.00% | 100 | SQ | 0.00% | 100 | SQ | 0.00% |
| | Other Production - Fossil | | | | | | | | | |
| 341 | Structures and Improvements | 50 | R2.5 | -2.00% | 47 | R2.5 | -4.00% | 47 | R2.5 | -4.00% |
| 342 | Fuel Holders | 50 | R5 | -2.00% | 54 | R4 | -4.00% | 54 | R4 | -4.00% |
| 343 | Prime Movers | 45 | R0.5 | -2.00% | 47 | R1.5 | -4.00% | 47 | R1.5 | -4.00% |
| 344 | Generators | 55 | R2.5 | -2.00% | 53 | L1.5 | -4.00% | 53 | L1.5 | -4.00% |

| | | *Approved* | | | *GP Proposed* | | | *Staff Proposed* | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Life | Curve | Net Salvage % | Life | Curve | Net Salvage % | Life | Curve | Net Salvage % |
| 345 | Accessory Electric Equipment | 50 | S3 | -2.00% | 57 | R1.5 | -4.00% | 57 | R1.5 | -4.00% |
| 346 | Misc. Power Plant Equipment | 40 | R0.5 | -2.00% | 30 | R1.5 | -4.00% | 30 | R1.5 | -4.00% |
| 343 | Prime Movers LTSA | 45 | R0.5 | -2.00% | 3 | SQ | 20.00% | 3 | SQ | 20.00% |
| | Renewables | | | | | | | | | |
| 344 | Generators | 55 | R2.5 | -2.00% | Life of Plant | | 0.00% | Life of Plant | | 0.00% |
| 345 | Accessory Electric Equipment | 50 | S3 | -2.00% | Life of Plant | | 0.00% | Life of Plant | | 0.00% |
| 346 | Misc. Power Plant Equipment | 40 | R0.5 | -2.00% | Life of Plant | | 0.00% | Life of Plant | | 0.00% |
| 348 | Energy Storage Equipment | | | -2.00% | 20 | SQ | -5.00% | 20 | SQ | -5.00% |
| 340 | Easements | 50 | SQ | 0.00% | 50 | SQ | 0.00% | 50 | SQ | 0.00% |

| Account | | Average Service Life Yrs | Curve Type | Net Salvage % | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **TRANSMISSION PLANT** | | | | | | | | | | |
| 352.0 | Structures and Improvements | 85.0 | R2.5 | -25.0% | 85 | R2.5 | -30.00% | 100 | R2 | -30.00% |
| 353.0 | Station Equipment | 52.0 | R0.5 | -25.0% | 49 | R0.5 | -30.00% | 53 | L0.5 | -30.00% |
| 354.0 | Towers and Fixtures | 65.0 | R2 | -25.0% | 68 | R2 | -30.00% | 68 | R2 | -30.00% |
| 355.0 | Poles and Fixtures | 50.0 | R0.5 | -25.0% | 54 | R0.5 | -30.00% | 54 | R0.5 | -30.00% |
| 356.0 | Overhead Conductors and Devices | 50.0 | R3 | -25.0% | 50 | R3 | -30.00% | 50 | R3 | -30.00% |
| 357.0 | Underground Conduit | 80.0 | R5 | -25.0% | 80 | R5 | -30.00% | 80 | R5 | -30.00% |
| 358.0 | Underground Conductors | 55.0 | R2 | -25.0% | 55 | R2 | -30.00% | 55 | R2 | -30.00% |
| 359.0 | Roads and Trails | 70.0 | SQ | -25.0% | 70 | SQ | -30.00% | 70 | SQ | -30.00% |
| **Total Transmission Plant Excl. Easements** | | | | | | | | | | |

| | | *Approved* | | | *GP Proposed* | | | *Staff Proposed* | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Life | Curve | Net Salvage % | Life | Curve | Net Salvage % | Life | Curve | Net Salvage % |
| 350.0 | Easements | 85.0 | SQ | 0.0% | 85 | SQ | 0.00% | 120 | S6 | 0.00% |
| **DISTRIBUTION PLANT** | | | | | | | | | | |
| 361.0 | Structures and Improvements | 70.0 | R2.5 | -20.0% | 70 | R2.5 | -25.00% | 85 | R1.5 | -25.00% |
| 362.0 | Station Equipment | 47.0 | R0.5 | -20.0% | 47 | R0.5 | -25.00% | 47 | R0.5 | -25.00% |
| 364.0 | Poles, Towers, and Fixtures | 47.0 | L0 | -20.0% | 47 | L0 | -25.00% | 47 | L0 | -25.00% |
| 365.0 | Overhead Conductors and Devices | 40.0 | L0 | -20.0% | 40 | L0 | -25.00% | 40 | L0 | -25.00% |
| 366.0 | Underground Conduit | 80.0 | S6 | -20.0% | 80 | S6 | -25.00% | 80 | S6 | -25.00% |
| 367.0 | Underground Conductors | 49.0 | R0.5 | -20.0% | 51 | R0.5 | -25.00% | 51 | R0.5 | -25.00% |
| 368.0 | Line Transformers | 38.0 | R0.5 | -20.0% | 38 | R0.5 | -25.00% | 38 | R0.5 | -25.00% |
| 369.0 | Services | 51.0 | R1 | -20.0% | 51 | R1 | -25.00% | 51 | R1 | -25.00% |
| 370.0 | Meters | 18.0 | R0.5 | -20.0% | 18 | R0.5 | -25.00% | 18 | R0.5 | -25.00% |
| 371.0 | Installations on Customer Premises | 10.0 | SQ | 0.0% | 10 | SQ | 0.00% | 10 | SQ | 0.00% |
| 372.0 | Leased Customer Premises | 10.0 | SQ | 0.0% | 10 | SQ | 0.00% | 10 | SQ | 0.00% |
| 373.0 | Street Lighting | 26.0 | R0.5 | -20.0% | 23 | R0.5 | -25.00% | 23 | R0.5 | -25.00% |
| **Total Distribution Plant Excl. Easements** | | | | | | | | | | |
| 360.0 | Easements | 70.0 | SQ | 0.0% | 70 | SQ | 0.00% | 100 | S6 | 0.00% |
| **Total Distribution Plant** | | | | | | | | | | |
| **GENERAL PLANT** | | | | | | | | | | |
| 390.0 | Structures and Improvements | 55.0 | R1 | 0.0% | 55 | R1 | 0 | 65 | R0.5 | 0 |
| 392.1 | Automobiles | 6.0 | L2 | 20.0% | 6 | L2 | 20.00% | 6 | L2 | 20.00% |
| 392.2 | Light Trucks | 6.0 | L1.5 | 20.0% | 6 | L1.5 | 20.00% | 6 | L1.5 | 20.00% |
| 392.3 | Heavy Trucks | 9.0 | L0.5 | 20.0% | 9 | L0 | 20.00% | 10 | L0 | 20.00% |
| 392.4 | Other (trailers, misc.) | 9.0 | L1.5 | 20.0% | 8 | L1.5 | 20.00% | 30 | O3 | 20.00% |
| | Total Transportation Equipment | | | | | | | | | |

| | | *Approved* | | | *GP Proposed* | | | *Staff Proposed* | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Life | Curve | Net Salvage % | Life | Curve | Net Salvage % | Life | Curve | Net Salvage % |
| 396.0 | Power Operated Equipment | 7.0 | L0 | 20.0% | 7 | L0 | 20.00% | 7 | L0 | 20.00% |
| 397.0 | Communications Equipment | 18.0 | L0 | 0.0% | 20 | L0 | 0.00% | 20 | L0 | 0.00% |
| **Total General Plant Excl. Easements** | | | | | | | | | | |
| 389.0 | Easements | 60.0 | SQ | 0.0% | 60 | SQ | 0.00% | 100 | R2 | 0.00% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| | **STEAM PRODUCTION** | | | | | | | |
| **1030** | **Bowen Common** | | | | | | | |
| 311 | Structures and Improvements | 482,372,703 | 11,144,284 | -20.00% | (2,228,857) | (15,764,892) | (17,993,749) | -3.73% |
| 312 | Boiler Plant Equipment | 537,243,080 | 39,650,818 | -20.00% | (7,930,164) | (17,558,165) | (25,488,328) | -4.74% |
| 314 | Turbogenerator Units | 10,515,912 | 730,290 | -20.00% | (146,058) | (343,681) | (489,739) | -4.66% |
| 315 | Accessory Electric Equipment | 27,421,811 | 2,538,541 | -20.00% | (507,708) | (896,199) | (1,403,907) | -5.12% |
| 316 | Misc. Power Plant Equipment | 27,310,771 | 2,738,408 | -20.00% | (547,682) | (892,570) | (1,440,251) | -5.27% |
| | Subtotal | 1,084,864,277 | 56,802,342 | | (11,360,468) | (35,455,506) | (46,815,975) | -4.32% |
| **1031** | **Bowen Unit 1** | | | | | | | |
| 311 | Structures and Improvements | 15,419,176 | 349,202 | -20.00% | (69,840) | (193,680) | (263,521) | -1.71% |
| 312 | Boiler Plant Equipment | 664,811,041 | 20,584,863 | -20.00% | (4,116,973) | (8,350,701) | (12,467,674) | -1.88% |
| 314 | Turbogenerator Units | 99,089,829 | 2,355,012 | -20.00% | (471,002) | (1,244,669) | (1,715,671) | -1.73% |
| 315 | Accessory Electric Equipment | 14,243,336 | 358,489 | -20.00% | (71,698) | (178,911) | (250,609) | -1.76% |
| 316 | Misc. Power Plant Equipment | 1,676,070 | 48,356 | -20.00% | (9,671) | (21,053) | (30,724) | -1.83% |
| | Subtotal | 795,239,451 | 23,695,922 | | (4,739,184) | (9,989,014) | (14,728,199) | -1.85% |
| **1032** | **Bowen Unit 2** | | | | | | | |
| 311 | Structures and Improvements | 10,228,017 | 234,485 | -20.00% | (46,897) | (135,347) | (182,244) | -1.78% |
| 312 | Boiler Plant Equipment | 667,162,990 | 20,791,950 | -20.00% | (4,158,390) | (8,828,548) | (12,986,938) | -1.95% |
| 314 | Turbogenerator Units | 61,109,793 | 1,540,790 | -20.00% | (308,158) | (808,664) | (1,116,822) | -1.83% |
| 315 | Accessory Electric Equipment | 15,405,495 | 304,331 | -20.00% | (60,866) | (203,860) | (264,727) | -1.72% |
| 316 | Misc. Power Plant Equipment | 951,742 | 27,570 | -20.00% | (5,514) | (12,594) | (18,108) | -1.90% |
| | Subtotal | 754,858,037 | 22,899,126 | | (4,579,825) | (9,989,014) | (14,568,840) | -1.93% |
| **1033** | **Bowen Unit 3** | | | | | | | |
| 311 | Structures and Improvements | 22,936,773 | 1,496,060 | -20.00% | (299,212) | (159,940) | (459,152) | -2.00% |
| 312 | Boiler Plant Equipment | 1,191,851,354 | 91,303,871 | -20.00% | (18,260,774) | (8,310,867) | (26,571,641) | -2.23% |
| 314 | Turbogenerator Units | 62,471,363 | 4,931,609 | -20.00% | (986,322) | (435,617) | (1,421,939) | -2.28% |
| 315 | Accessory Electric Equipment | 28,478,503 | 2,032,040 | -20.00% | (406,408) | (198,583) | (604,991) | -2.12% |
| 316 | Misc. Power Plant Equipment | 1,574,011 | 140,663 | -20.00% | (28,133) | (10,976) | (39,108) | -2.48% |
| | Subtotal | 1,307,312,004 | 99,904,243 | | (19,980,849) | (9,115,982) | (29,096,831) | -2.23% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **1034** | **Bowen Unit 4** | | | | | | | |
| 311 | Structures and Improvements | 21,222,400 | 1,480,790 | -20.00% | (296,158) | (203,717) | (499,875) | -2.36% |
| 312 | Boiler Plant Equipment | 839,586,981 | 64,297,121 | -20.00% | (12,859,424) | (8,059,326) | (20,918,750) | -2.49% |
| 314 | Turbogenerator Units | 71,238,125 | 5,365,345 | -20.00% | (1,073,069) | (683,826) | (1,756,895) | -2.47% |
| 315 | Accessory Electric Equipment | 15,974,037 | 1,342,416 | -20.00% | (268,483) | (153,337) | (421,820) | -2.64% |
| 316 | Misc. Power Plant Equipment | 1,643,552 | 150,192 | -20.00% | (30,038) | (15,777) | (45,815) | -2.79% |
| | Subtotal | 949,665,096 | 72,635,864 | | (14,527,173) | (9,115,982) | (23,643,155) | -2.49% |
| | **Total Plant Bowen** | **4,891,938,865** | **275,937,497** | | **(55,187,499)** | **(73,665,500)** | **(128,852,999)** | **-2.63%** |
| **1090** | **Scherer Common** | | | | | | | |
| 311 | Structures and Improvements | 105,308,839 | 1,427,836 | -20.00% | (285,567) | (3,509,825) | (3,795,392) | -3.60% |
| 312 | Boiler Plant Equipment | 134,635,648 | 4,982,612 | -20.00% | (996,522) | (4,487,255) | (5,483,777) | -4.07% |
| 314 | Turbogenerator Units | 4,460,533 | 167,406 | -20.00% | (33,481) | (148,665) | (182,146) | -4.08% |
| 315 | Accessory Electric Equipment | 2,581,693 | 63,472 | -20.00% | (12,694) | (86,045) | (98,739) | -3.82% |
| 316 | Misc. Power Plant Equipment | 11,983,466 | 540,964 | -20.00% | (108,193) | (399,395) | (507,588) | -4.24% |
| | Subtotal | 258,970,178 | 7,182,290 | | (1,436,458) | (8,631,185) | (10,067,643) | -3.89% |
| **1091** | **Scherer Unit 1** | | | | | | | |
| 311 | Structures and Improvements | 6,504,037 | 153,790 | -20.00% | (30,758) | (58,175) | (88,933) | -1.37% |
| 312 | Boiler Plant Equipment | 90,142,299 | 3,440,178 | -20.00% | (688,036) | (806,274) | (1,494,310) | -1.66% |
| 314 | Turbogenerator Units | 9,572,825 | 313,693 | -20.00% | (62,739) | (85,624) | (148,362) | -1.55% |
| 315 | Accessory Electric Equipment | 5,039,414 | 109,028 | -20.00% | (21,806) | (45,075) | (66,881) | -1.33% |
| 316 | Misc. Power Plant Equipment | 563,948 | 24,528 | -20.00% | (4,906) | (5,044) | (9,950) | -1.76% |
| | Subtotal | 111,822,524 | 4,041,217 | | (808,243) | (1,000,192) | (1,808,435) | -1.62% |
| **1093** | **Scherer Unit 2** | | | | | | | |
| 311 | Structures and Improvements | 17,716,512 | 262,644 | -20.00% | (52,529) | (160,030) | (212,559) | -1.20% |
| 312 | Boiler Plant Equipment | 74,659,307 | 2,922,487 | -20.00% | (584,497) | (674,383) | (1,258,880) | -1.69% |
| 314 | Turbogenerator Units | 11,367,993 | 404,540 | -20.00% | (80,908) | (102,685) | (183,593) | -1.61% |
| 315 | Accessory Electric Equipment | 6,135,112 | 141,329 | -20.00% | (28,266) | (55,417) | (83,683) | -1.36% |
| 316 | Misc. Power Plant Equipment | 849,949 | 36,383 | -20.00% | (7,277) | (7,677) | (14,954) | -1.76% |
| | Subtotal | 110,728,874 | 3,767,383 | | (753,477) | (1,000,192) | (1,753,669) | -1.58% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **1095** | **Scherer Unit 3** | | | | | | | |
| 311 | Structures and Improvements | 79,093,819 | 1,513,445 | -20.00% | (302,689) | (660,339) | (963,028) | -1.22% |
| 312 | Boiler Plant Equipment | 809,622,493 | 32,053,793 | -20.00% | (6,410,759) | (6,759,382) | (13,170,140) | -1.63% |
| 314 | Turbogenerator Units | 128,419,828 | 4,055,485 | -20.00% | (811,097) | (1,072,152) | (1,883,249) | -1.47% |
| 315 | Accessory Electric Equipment | 48,003,924 | 957,606 | -20.00% | (191,521) | (400,775) | (592,297) | -1.23% |
| 316 | Misc. Power Plant Equipment | 4,508,300 | 201,065 | -20.00% | (40,213) | (37,639) | (77,852) | -1.73% |
| | Subtotal | 1,069,648,364 | 38,781,395 | | (7,756,279) | (8,930,287) | (16,686,566) | -1.56% |
| | **Total Plant Scherer** | **1,551,169,940** | **53,772,284** | | **(10,754,457)** | **(19,561,856)** | **(30,316,313)** | **-1.95%** |
| **1119** | **Yates Common 6-7** | | | | | | | |
| 311 | Structures and Improvements | 32,244,241 | 906,155 | -20.00% | (181,231) | (2,754,712) | (2,935,943) | -9.11% |
| 312 | Boiler Plant Equipment | 47,429,062 | 4,347,668 | -20.00% | (869,534) | (4,051,992) | (4,921,526) | -10.38% |
| 314 | Turbogenerator Units | 1,319,712 | 93,376 | -20.00% | (18,675) | (112,747) | (131,422) | -9.96% |
| 315 | Accessory Electric Equipment | 2,625,680 | 81,580 | -20.00% | (16,316) | (224,319) | (240,635) | -9.16% |
| 316 | Misc. Power Plant Equipment | 6,772,342 | 662,424 | -20.00% | (132,485) | (578,579) | (711,064) | -10.50% |
| | Subtotal | 90,391,037 | 6,091,203 | | (1,218,241) | (7,722,350) | (8,940,590) | -9.89% |
| **1116** | **Yates Unit 6** | | | | | | | |
| 311 | Structures and Improvements | 6,174,859 | 483,365 | -20.00% | (96,673) | (172,427) | (269,100) | -4.36% |
| 312 | Boiler Plant Equipment | 87,239,240 | 8,062,241 | -20.00% | (1,612,448) | (2,436,068) | (4,048,516) | -4.64% |
| 314 | Turbogenerator Units | 29,744,795 | 2,240,543 | -20.00% | (448,109) | (830,593) | (1,278,702) | -4.30% |
| 315 | Accessory Electric Equipment | 4,171,565 | 453,763 | -20.00% | (90,753) | (116,487) | (207,239) | -4.97% |
| 316 | Misc. Power Plant Equipment | 169,705 | 13,762 | -20.00% | (2,752) | (4,739) | (7,491) | -4.41% |
| | Subtotal | 127,500,164 | 11,253,674 | | (2,250,735) | (3,560,314) | (5,811,048) | -4.56% |
| **1117** | **Yates Unit 7** | | | | | | | |
| 311 | Structures and Improvements | 10,474,705 | 825,551 | -20.00% | (165,110) | (263,930) | (429,041) | -4.10% |
| 312 | Boiler Plant Equipment | 82,745,050 | 7,735,527 | -20.00% | (1,547,105) | (2,084,920) | (3,632,026) | -4.39% |
| 314 | Turbogenerator Units | 35,674,877 | 2,685,470 | -20.00% | (537,094) | (898,897) | (1,435,991) | -4.03% |
| 315 | Accessory Electric Equipment | 5,889,251 | 732,709 | -20.00% | (146,542) | (148,391) | (294,933) | -5.01% |
| 316 | Misc. Power Plant Equipment | 110,324 | 8,949 | -20.00% | (1,790) | (2,780) | (4,570) | -4.14% |
| | Subtotal | 134,894,207 | 11,988,207 | | (2,397,641) | (3,398,918) | (5,796,560) | -4.30% |
| | **Total Plant Yates** | **352,785,408** | **29,333,084** | | **(5,866,617)** | **(14,681,582)** | **(20,548,198)** | **-5.82%** |
| | **Total Steam** | **6,795,894,213** | **359,042,866** | | **(71,808,573)** | **(107,908,938)** | **(179,717,511)** | **-2.64%** |

**Results for Steam Reflect no lag of two years**

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| | **NUCLEAR PLANT** | | | | | | | |
| **1217** | **Hatch Common** | | | | | | | |
| 321 | Structures and Improvements | 88,681,309 | 4,645,594 | -25.00% | (1,161,399) | - | (1,161,399) | -1.31% |
| 322 | Reactor Plant Equipment | 76,878,289 | 8,831,895 | -25.00% | (2,207,974) | - | (2,207,974) | -2.87% |
| 323 | Turbogenerator Units | 375,903 | 48,356 | -25.00% | (12,089) | - | (12,089) | -3.22% |
| 324 | Accessory Electric Equipment | 47,166,453 | 5,436,428 | -25.00% | (1,359,107) | - | (1,359,107) | -2.88% |
| 325 | Misc. Power Plant Equipment | 77,071,509 | 11,290,502 | -25.00% | (2,822,626) | - | (2,822,626) | -3.66% |
| | Subtotal | 290,173,463 | 30,252,775 | | (7,563,194) | - | (7,563,194) | -2.61% |
| **1218** | **Hatch Unit 1** | | | | | | | |
| 321 | Structures and Improvements | 50,211,647 | 3,807,674 | -25.00% | (951,919) | - | (951,919) | -1.90% |
| 322 | Reactor Plant Equipment | 249,749,720 | 20,772,378 | -25.00% | (5,193,094) | - | (5,193,094) | -2.08% |
| 323 | Turbogenerator Units | 115,235,675 | 10,631,541 | -25.00% | (2,657,885) | - | (2,657,885) | -2.31% |
| 324 | Accessory Electric Equipment | 61,354,135 | 3,285,572 | -25.00% | (821,393) | - | (821,393) | -1.34% |
| 325 | Misc. Power Plant Equipment | 16,779,898 | 2,841,433 | -25.00% | (710,358) | - | (710,358) | -4.23% |
| | Subtotal | 493,331,075 | 41,338,598 | | (10,334,649) | - | (10,334,649) | -2.09% |
| **1219** | **Hatch Unit 2** | | | | | | | |
| 321 | Structures and Improvements | 58,446,905 | 5,450,479 | -25.00% | (1,362,620) | - | (1,362,620) | -2.33% |
| 322 | Reactor Plant Equipment | 275,942,658 | 24,024,188 | -25.00% | (6,006,047) | - | (6,006,047) | -2.18% |
| 323 | Turbogenerator Units | 92,407,348 | 11,628,481 | -25.00% | (2,907,120) | - | (2,907,120) | -3.15% |
| 324 | Accessory Electric Equipment | 75,357,375 | 5,175,374 | -25.00% | (1,293,843) | - | (1,293,843) | -1.72% |
| 325 | Misc. Power Plant Equipment | 13,825,230 | 4,161,166 | -25.00% | (1,040,292) | - | (1,040,292) | -7.52% |
| | Subtotal | 515,979,516 | 50,439,689 | | (12,609,922) | - | (12,609,922) | -2.44% |
| | **Total Plant Hatch** | **1,299,484,054** | **122,031,062** | | **(30,507,765)** | **-** | **(30,507,765)** | **-2.35%** |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **1222** | **Vogtle Common** | | | | | | | |
| 321 | Structures and Improvements | 675,194,862 | 95,381,854 | -25.00% | (23,845,464) | - | (23,845,464) | -3.53% |
| 322 | Reactor Plant Equipment | 65,094,361 | 10,347,183 | -25.00% | (2,586,796) | - | (2,586,796) | -3.97% |
| 323 | Turbogenerator Units | 11,378,709 | 2,596,659 | -25.00% | (649,165) | - | (649,165) | -5.71% |
| 324 | Accessory Electric Equipment | 13,257,713 | 2,017,494 | -25.00% | (504,374) | - | (504,374) | -3.80% |
| 325 | Misc. Power Plant Equipment | 81,455,494 | 29,179,845 | -25.00% | (7,294,961) | - | (7,294,961) | -8.96% |
| | Subtotal | 846,381,139 | 139,523,036 | | (34,880,759) | - | (34,880,759) | -4.12% |
| **1220** | **Vogtle Unit 1** | | | | | | | |
| 321 | Structures and Improvements | 253,468,595 | 32,455,092 | -25.00% | (8,113,773) | - | (8,113,773) | -3.20% |
| 322 | Reactor Plant Equipment | 912,548,000 | 219,669,718 | -25.00% | (54,917,430) | - | (54,917,430) | -6.02% |
| 323 | Turbogenerator Units | 247,660,590 | 50,932,506 | -25.00% | (12,733,127) | - | (12,733,127) | -5.14% |
| 324 | Accessory Electric Equipment | 198,209,457 | 44,189,103 | -25.00% | (11,047,276) | - | (11,047,276) | -5.57% |
| 325 | Misc. Power Plant Equipment | 1,397,093 | 388,436 | -25.00% | (97,109) | - | (97,109) | -6.95% |
| | Subtotal | 1,613,283,735 | 347,634,855 | | (86,908,714) | - | (86,908,714) | -5.39% |
| **1211 & 1223** | **Vogtle Recreational and Training Facilities** | | | | | | | |
| 321 | Structures and Improvements | 5,642,313 | 939,670 | -25.00% | (234,918) | - | (234,918) | -4.16% |
| 322 | Reactor Plant Equipment | 20,525 | 1,831 | -25.00% | (458) | - | (458) | -2.23% |
| 325 | Misc. Power Plant Equipment | 7,078,344 | 4,126,549 | -25.00% | (1,031,637) | - | (1,031,637) | -14.57% |
| | Subtotal | 12,741,182 | 5,068,051 | | (1,267,013) | - | (1,267,013) | -9.94% |
| | **Total Plant Vogtle Unit 1 and Common** | **2,472,406,056** | **492,225,942** | | **(123,056,486)** | **-** | **(123,056,486)** | **-4.98%** |
| **1221** | **Vogtle Unit 2** | | | | | | | |
| 321 | Structures and Improvements | 234,335,438 | 31,465,290 | -25.00% | (7,866,322) | - | (7,866,322) | -3.36% |
| 322 | Reactor Plant Equipment | 535,344,006 | 131,913,074 | -25.00% | (32,978,268) | - | (32,978,268) | -6.16% |
| 323 | Turbogenerator Units | 144,493,632 | 31,073,045 | -25.00% | (7,768,261) | - | (7,768,261) | -5.38% |
| 324 | Accessory Electric Equipment | 129,102,875 | 31,109,018 | -25.00% | (7,777,254) | - | (7,777,254) | -6.02% |
| 325 | Misc. Power Plant Equipment | 10,702,098 | 5,777,850 | -25.00% | (1,444,462) | - | (1,444,462) | -13.50% |
| | Subtotal | 1,053,978,049 | 231,338,276 | | (57,834,569) | - | (57,834,569) | -5.49% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **122A & 122B** | **Vogtle Units 3 & 4 Common** | | | | | | | |
| 321 | Structures and Improvements | 2,903,965 | 826,120 | -25.00% | (206,530) | - | (206,530) | -7.11% |
| 324 | Accessory Electric Equipment | - | - | -25.00% | - | - | - | 0.00% |
| 325 | Misc. Power Plant Equipment | - | - | -25.00% | - | - | - | 0.00% |
| | Subtotal | 2,903,965 | 826,120 | | (206,530) | - | (206,530) | -7.11% |
| **122F** | **Vogtle Units 3 & 4 Training Facility** | | | | | | | |
| 321 | Structures and Improvements | 8,406,329 | 2,391,432 | -25.00% | (597,858) | - | (597,858) | -7.11% |
| 324 | Accessory Electric Equipment | - | - | -25.00% | - | - | - | 0.00% |
| 325 | Misc. Power Plant Equipment | - | - | -25.00% | - | - | - | 0.00% |
| | Subtotal | 8,406,329 | 2,391,432 | | (597,858) | - | (597,858) | -7.11% |
| | **Total Plant Vogtle Units 3 & 4** | **11,310,294** | **3,217,552** | | **(804,388)** | **-** | **(804,388)** | **-7.11%** |
| | **Total Nuclear** | **4,837,178,453** | **848,812,831** | | **(212,203,208)** | **-** | **(212,203,208)** | **-4.39%** |
| | **HYDRAULIC PLANT** | | | | | | | |
| **1226** | **Bartlett's Ferry Units 1-4** | | | | | | | |
| 331 | Structures and Improvements | 3,504,046 | 327,086 | -30.00% | (98,126) | (75,134) | (173,259) | -4.94% |
| 332 | Reservoirs, Dams, and Waterways | 36,944,586 | 2,669,059 | -30.00% | (800,718) | (792,164) | (1,592,882) | -4.31% |
| 333 | Water Turbines and Generators | 2,257,805 | 570,064 | -30.00% | (171,019) | (48,412) | (219,431) | -9.72% |
| 334 | Accessory Electric Equipment | 2,139,523 | 126,773 | -30.00% | (38,032) | (45,876) | (83,908) | -3.92% |
| 335 | Misc. Power Plant Equipment | 1,561,777 | 103,058 | -30.00% | (30,917) | (33,488) | (64,405) | -4.12% |
| 336 | Roads, Trails, and Bridges | 172,973 | 8,797 | -30.00% | (2,639) | (3,709) | (6,348) | -3.67% |
| | Subtotal | 46,580,709 | 3,804,837 | | (1,141,451) | (998,782) | (2,140,233) | -4.59% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **1252** | **Bartlett's Ferry Units 5-6** | | | | | | | |
| 331 | Structures and Improvements | 20,766,856 | 1,464,224 | -30.00% | (439,267) | (445,282) | (884,549) | -4.26% |
| 332 | Reservoirs, Dams, and Waterways | 22,440,330 | 716,008 | -30.00% | (214,802) | (481,165) | (695,967) | -3.10% |
| 333 | Water Turbines and Generators | 33,189,489 | 3,829,334 | -30.00% | (1,148,800) | (711,648) | (1,860,448) | -5.61% |
| 334 | Accessory Electric Equipment | 5,873,630 | 674,762 | -30.00% | (202,429) | (125,942) | (328,371) | -5.59% |
| 335 | Misc. Power Plant Equipment | 4,541,614 | 573,295 | -30.00% | (171,989) | (97,381) | (269,370) | -5.93% |
| 336 | Roads, Trails, and Bridges | 137,626 | 87 | -30.00% | (26) | (2,951) | (2,977) | -2.16% |
| | Subtotal | 86,949,545 | 7,257,710 | | (2,177,313) | (1,864,368) | (4,041,681) | -4.65% |
| **1228** | **Burton** | | | | | | | |
| 331 | Structures and Improvements | 640,836 | 43,131 | -30.00% | (12,939) | (48,700) | (61,639) | -9.62% |
| 332 | Reservoirs, Dams, and Waterways | 8,804,509 | 639,038 | -30.00% | (191,711) | (669,094) | (860,805) | -9.78% |
| 333 | Water Turbines and Generators | 3,041,681 | 87,591 | -30.00% | (26,277) | (231,151) | (257,428) | -8.46% |
| 334 | Accessory Electric Equipment | 187,694 | 15,467 | -30.00% | (4,640) | (14,264) | (18,904) | -10.07% |
| 335 | Misc. Power Plant Equipment | 324,249 | 12,670 | -30.00% | (3,801) | (24,641) | (28,442) | -8.77% |
| 336 | Roads, Trails, and Bridges | 30,814 | - | -30.00% | - | (2,342) | (2,342) | -7.60% |
| | Subtotal | 13,029,783 | 797,896 | | (239,369) | (990,192) | (1,229,560) | -9.44% |
| **1230** | **Central Georgia** | | | | | | | |
| 331 | Structures and Improvements | 188,659 | 13,233 | -30.00% | (3,970) | - | (3,970) | -2.10% |
| **1233** | **Flint River** | | | | | | | |
| 331 | Structures and Improvements | 2,877,072 | 161,431 | -30.00% | (48,429) | (137,967) | (186,396) | -6.48% |
| 332 | Reservoirs, Dams, and Waterways | 5,341,968 | 194,201 | -30.00% | (58,260) | (256,169) | (314,429) | -5.89% |
| 333 | Water Turbines and Generators | 13,999,467 | 298,278 | -30.00% | (89,483) | (671,330) | (760,814) | -5.43% |
| 334 | Accessory Electric Equipment | 753,673 | 29,248 | -30.00% | (8,774) | (36,142) | (44,916) | -5.96% |
| 335 | Misc. Power Plant Equipment | 793,224 | 27,863 | -30.00% | (8,359) | (38,038) | (46,397) | -5.85% |
| 336 | Roads, Trails, and Bridges | 154,339 | 5,035 | -30.00% | (1,510) | (7,401) | (8,912) | -5.77% |
| | Subtotal | 23,919,743 | 716,056 | | (214,817) | (1,147,047) | (1,361,864) | -5.69% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **1234** | **Goat Rock Units 1-6** | | | | | | | |
| 331 | Structures and Improvements | 2,358,691 | 56,029 | -30.00% | (16,809) | (162,476) | (179,285) | -7.60% |
| 332 | Reservoirs, Dams, and Waterways | 10,153,562 | 497,095 | -30.00% | (149,129) | (699,420) | (848,548) | -8.36% |
| 333 | Water Turbines and Generators | 19,619,592 | 569,050 | -30.00% | (170,715) | (1,351,479) | (1,522,194) | -7.76% |
| 334 | Accessory Electric Equipment | 1,211,984 | 39,033 | -30.00% | (11,710) | (83,487) | (95,196) | -7.85% |
| 335 | Misc. Power Plant Equipment | 260,902 | 7,238 | -30.00% | (2,171) | (17,972) | (20,143) | -7.72% |
| 336 | Roads, Trails, and Bridges | 52,308 | 3,292 | -30.00% | (988) | (3,603) | (4,591) | -8.78% |
| | Subtotal | 33,657,039 | 1,171,737 | | (351,521) | (2,318,437) | (2,669,958) | -7.93% |
| **1237** | **Lloyd Shoals** | | | | | | | |
| 331 | Structures and Improvements | 2,687,761 | 341,507 | -30.00% | (102,452) | (224,541) | (326,993) | -12.17% |
| 332 | Reservoirs, Dams, and Waterways | 12,847,017 | 1,161,135 | -30.00% | (348,341) | (1,073,266) | (1,421,607) | -11.07% |
| 333 | Water Turbines and Generators | 9,984,832 | 2,216,750 | -30.00% | (665,025) | (834,153) | (1,499,178) | -15.01% |
| 334 | Accessory Electric Equipment | 1,650,378 | 556,756 | -30.00% | (167,027) | (137,876) | (304,903) | -18.47% |
| 335 | Misc. Power Plant Equipment | 532,931 | 96,292 | -30.00% | (28,888) | (44,522) | (73,410) | -13.77% |
| 336 | Roads, Trails, and Bridges | 48,818 | 25,309 | -30.00% | (7,593) | (4,078) | (11,671) | -23.91% |
| | Subtotal | 27,751,738 | 4,397,750 | | (1,319,325) | (2,318,437) | (3,637,762) | -13.11% |
| **1238** | **Morgan Falls** | | | | | | | |
| 331 | Structures and Improvements | 843,655 | 25,992 | -30.00% | (7,798) | (142,817) | (150,615) | -17.85% |
| 332 | Reservoirs, Dams, and Waterways | 5,024,802 | 188,331 | -30.00% | (56,499) | (850,616) | (907,115) | -18.05% |
| 333 | Water Turbines and Generators | 8,605,114 | 295,469 | -30.00% | (88,641) | (1,456,703) | (1,545,344) | -17.96% |
| 334 | Accessory Electric Equipment | 310,208 | 35,588 | -30.00% | (10,676) | (52,513) | (63,189) | -20.37% |
| 335 | Misc. Power Plant Equipment | 550,598 | 29,038 | -30.00% | (8,712) | (93,207) | (101,919) | -18.51% |
| 336 | Roads, Trails, and Bridges | 62,689 | 786 | -30.00% | (236) | (10,612) | (10,848) | -17.30% |
| | Subtotal | 15,397,065 | 575,205 | | (172,561) | (2,606,468) | (2,779,029) | -18.05% |
| **1239** | **Nacoochee** | | | | | | | |
| 331 | Structures and Improvements | 871,244 | 44,296 | -30.00% | (13,289) | (110,482) | (123,771) | -14.21% |
| 332 | Reservoirs, Dams, and Waterways | 4,048,004 | 215,763 | -30.00% | (64,729) | (513,325) | (578,054) | -14.28% |
| 333 | Water Turbines and Generators | 2,403,907 | 66,253 | -30.00% | (19,876) | (304,838) | (324,714) | -13.51% |
| 334 | Accessory Electric Equipment | 132,846 | 12,292 | -30.00% | (3,687) | (16,846) | (20,534) | -15.46% |
| 335 | Misc. Power Plant Equipment | 318,011 | 8,651 | -30.00% | (2,595) | (40,327) | (42,922) | -13.50% |
| 336 | Roads, Trails, and Bridges | 34,497 | 472 | -30.00% | (141) | (4,375) | (4,516) | -13.09% |
| | Subtotal | 7,808,509 | 347,726 | | (104,318) | (990,192) | (1,094,510) | -14.02% |
| **1240** | **North Highlands** | | | | | | | |
| 331 | Structures and Improvements | 2,478,519 | 134,489 | -30.00% | (40,347) | (308,753) | (349,100) | -14.09% |
| 332 | Reservoirs, Dams, and Waterways | 6,795,453 | 108,236 | -30.00% | (32,471) | (846,521) | (878,992) | -12.94% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| 333 | Water Turbines and Generators | 3,467,561 | 438,322 | -30.00% | (131,496) | (431,960) | (563,456) | -16.25% |
| 334 | Accessory Electric Equipment | 704,676 | 41,951 | -30.00% | (12,585) | (87,783) | (100,368) | -14.24% |
| 335 | Misc. Power Plant Equipment | 631,583 | 32,424 | -30.00% | (9,727) | (78,677) | (88,405) | -14.00% |
| 336 | Roads, Trails, and Bridges | 37,614 | 975 | -30.00% | (292) | (4,686) | (4,978) | -13.23% |
| | Subtotal | 14,115,406 | 756,397 | | (226,919) | (1,758,380) | (1,985,299) | -14.06% |
| **1241** | **Oliver** | | | | | | | |
| 331 | Structures and Improvements | 2,629,073 | 143,848 | -30.00% | (43,155) | (255,197) | (298,351) | -11.35% |
| 332 | Reservoirs, Dams, and Waterways | 6,798,099 | 431,183 | -30.00% | (129,355) | (659,872) | (789,227) | -11.61% |
| 333 | Water Turbines and Generators | 7,044,304 | 557,451 | -30.00% | (167,235) | (683,770) | (851,006) | -12.08% |
| 334 | Accessory Electric Equipment | 2,135,714 | 79,992 | -30.00% | (23,998) | (207,308) | (231,305) | -10.83% |
| 335 | Misc. Power Plant Equipment | 684,837 | 33,390 | -30.00% | (10,017) | (66,475) | (76,492) | -11.17% |
| 336 | Roads, Trails, and Bridges | 349,257 | 7,474 | -30.00% | (2,242) | (33,901) | (36,144) | -10.35% |
| | Subtotal | 19,641,284 | 1,253,339 | | (376,002) | (1,906,523) | (2,282,525) | -11.62% |
| **1243** | **Rocky Mountain Common and Units 1-3** | | | | | | | |
| 331 | Structures and Improvements | 39,812,122 | 307,497 | -30.00% | (92,249) | (119,576) | (211,825) | -0.53% |
| 332 | Reservoirs, Dams, and Waterways | 73,728,092 | 84,102 | -30.00% | (25,230) | (221,442) | (246,673) | -0.33% |
| 333 | Water Turbines and Generators | 46,290,533 | 442,576 | -30.00% | (132,773) | (139,034) | (271,807) | -0.59% |
| 334 | Accessory Electric Equipment | 13,314,704 | 110,701 | -30.00% | (33,210) | (39,991) | (73,201) | -0.55% |
| 335 | Misc. Power Plant Equipment | 4,228,595 | 51,278 | -30.00% | (15,384) | (12,701) | (28,084) | -0.66% |
| 336 | Roads, Trails, and Bridges | 3,116,744 | - | -30.00% | - | (9,361) | (9,361) | -0.30% |
| | Subtotal | 180,490,791 | 996,155 | | (298,847) | (542,104) | (840,951) | -0.47% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **1244** | **Sinclair Dam** | | | | | | | |
| 331 | Structures and Improvements | 3,102,277 | 155,809 | -30.00% | (46,743) | (180,425) | (227,168) | -7.32% |
| 332 | Reservoirs, Dams, and Waterways | 9,954,454 | 1,072,065 | -30.00% | (321,620) | (578,940) | (900,559) | -9.05% |
| 333 | Water Turbines and Generators | 5,469,127 | 228,151 | -30.00% | (68,445) | (318,078) | (386,523) | -7.07% |
| 334 | Accessory Electric Equipment | 2,191,921 | 93,685 | -30.00% | (28,106) | (127,480) | (155,585) | -7.10% |
| 335 | Misc. Power Plant Equipment | 526,572 | 28,236 | -30.00% | (8,471) | (30,625) | (39,096) | -7.42% |
| 336 | Roads, Trails, and Bridges | 41,522 | 8,406 | -30.00% | (2,522) | (2,415) | (4,937) | -11.89% |
| | Subtotal | 21,285,873 | 1,586,353 | | (475,906) | (1,237,962) | (1,713,868) | -8.05% |
| **1245** | **Tallulah Falls** | | | | | | | |
| 331 | Structures and Improvements | 3,542,706 | 165,694 | -30.00% | (49,708) | (273,996) | (323,704) | -9.14% |
| 332 | Reservoirs, Dams, and Waterways | 9,117,845 | 663,233 | -30.00% | (198,970) | (705,182) | (904,152) | -9.92% |
| 333 | Water Turbines and Generators | 14,883,022 | 440,721 | -30.00% | (132,216) | (1,151,066) | (1,283,282) | -8.62% |
| 334 | Accessory Electric Equipment | 1,812,153 | 83,612 | -30.00% | (25,084) | (140,153) | (165,237) | -9.12% |
| 335 | Misc. Power Plant Equipment | 831,654 | 30,959 | -30.00% | (9,288) | (64,321) | (73,608) | -8.85% |
| 336 | Roads, Trails, and Bridges | 665,082 | 19 | -30.00% | (6) | (51,438) | (51,444) | -7.73% |
| | Subtotal | 30,852,463 | 1,384,237 | | (415,271) | (2,386,156) | (2,801,427) | -9.08% |
| **1246** | **Terrora** | | | | | | | |
| 331 | Structures and Improvements | 1,525,854 | 97,066 | -30.00% | (29,120) | (37,475) | (66,595) | -4.36% |
| 332 | Reservoirs, Dams, and Waterways | 14,897,937 | 800,692 | -30.00% | (240,208) | (365,898) | (606,106) | -4.07% |
| 333 | Water Turbines and Generators | 17,500,171 | 307,468 | -30.00% | (92,241) | (429,810) | (522,050) | -2.98% |
| 334 | Accessory Electric Equipment | 4,422,735 | 57,085 | -30.00% | (17,126) | (108,624) | (125,749) | -2.84% |
| 335 | Misc. Power Plant Equipment | 1,905,443 | 38,318 | -30.00% | (11,496) | (46,798) | (58,294) | -3.06% |
| 336 | Roads, Trails, and Bridges | 64,625 | 1,227 | -30.00% | (368) | (1,587) | (1,955) | -3.03% |
| | Subtotal | 40,316,764 | 1,301,858 | | (390,557) | (990,192) | (1,380,749) | -3.42% |
| **1247** | **Tugalo** | | | | | | | |
| 331 | Structures and Improvements | 3,882,239 | 166,572 | -30.00% | (49,971) | (305,663) | (355,634) | -9.16% |
| 332 | Reservoirs, Dams, and Waterways | 11,186,192 | 913,245 | -30.00% | (273,974) | (880,730) | (1,154,704) | -10.32% |
| 333 | Water Turbines and Generators | 4,605,684 | 264,792 | -30.00% | (79,438) | (362,623) | (442,060) | -9.60% |
| 334 | Accessory Electric Equipment | 858,300 | 69,819 | -30.00% | (20,946) | (67,577) | (88,523) | -10.31% |
| 335 | Misc. Power Plant Equipment | 1,777,561 | 85,632 | -30.00% | (25,690) | (139,954) | (165,644) | -9.32% |
| 336 | Roads, Trails, and Bridges | 23,283 | 0 | -30.00% | (0) | (1,833) | (1,833) | -7.87% |
| | Subtotal | 22,333,260 | 1,500,060 | | (450,018) | (1,758,380) | (2,208,398) | -9.89% |
| **1248** | **Wallace Dam (Conv and Pump)** | | | | | | | |
| 331 | Structures and Improvements | 33,211,810 | 5,787,237 | -30.00% | (1,736,171) | (456,832) | (2,193,004) | -6.60% |
| 332 | Reservoirs, Dams, and Waterways | 83,595,601 | 12,208,078 | -30.00% | (3,662,423) | (1,149,868) | (4,812,291) | -5.76% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| 333 | Water Turbines and Generators | 66,706,596 | 22,509,837 | -30.00% | (6,752,951) | (917,557) | (7,670,508) | -11.50% |
| 334 | Accessory Electric Equipment | 8,168,824 | 2,436,877 | -30.00% | (731,063) | (112,363) | (843,426) | -10.32% |
| 335 | Misc. Power Plant Equipment | 7,770,251 | 2,183,469 | -30.00% | (655,041) | (106,881) | (761,921) | -9.81% |
| 336 | Roads, Trails, and Bridges | 573,645 | 83,231 | -30.00% | (24,969) | (7,891) | (32,860) | -5.73% |
| | Subtotal | 200,026,726 | 45,208,729 | | (13,562,619) | (2,751,392) | (16,314,011) | -8.16% |
| **1250** | **Yonah** | | | | | | | |
| 331 | Structures and Improvements | 1,214,615 | 129,365 | -30.00% | (38,810) | (150,529) | (189,339) | -15.59% |
| 332 | Reservoirs, Dams, and Waterways | 6,463,884 | 616,006 | -30.00% | (184,802) | (801,081) | (985,883) | -15.25% |
| 333 | Water Turbines and Generators | 1,869,563 | 167,749 | -30.00% | (50,325) | (231,698) | (282,023) | -15.08% |
| 334 | Accessory Electric Equipment | 623,593 | 45,470 | -30.00% | (13,641) | (77,283) | (90,924) | -14.58% |
| 335 | Misc. Power Plant Equipment | 309,039 | 15,443 | -30.00% | (4,633) | (38,300) | (42,933) | -13.89% |
| 336 | Roads, Trails, and Bridges | 43,277 | - | -30.00% | - | (5,363) | (5,363) | -12.39% |
| | Subtotal | 10,523,971 | 974,032 | | (292,210) | (1,304,255) | (1,596,465) | -15.17% |
| | **Total Hydraulic** | **794,869,330** | **74,043,309** | | **(22,212,993)** | **(27,869,267)** | **(50,082,259)** | **-6.30%** |
| | **OTHER PRODUCTION** | | | | | | | |
| **1328** | **McDonough CT Units** | | | | | | | |
| 341 | Structures and Improvements | 788,855 | 117,493 | -4.00% | (4,700) | (31,193) | (35,893) | -4.55% |
| 342 | Fuel Holders | 1,073,497 | 172,405 | -4.00% | (6,896) | (42,448) | (49,344) | -4.60% |
| 343 | Prime Movers | 6,937,416 | 875,732 | -4.00% | (35,029) | (274,319) | (309,348) | -4.46% |
| 344 | Generators | 1,004,850 | 130,561 | -4.00% | (5,222) | (39,734) | (44,956) | -4.47% |
| 345 | Accessory Electric Equipment | 11,383,959 | 85,973 | -4.00% | (3,439) | (450,144) | (453,583) | -3.98% |
| 346 | Misc. Power Plant Equipment | 460,728 | 19,626 | -4.00% | (785) | (18,218) | (19,003) | -4.12% |
| | Subtotal | 21,649,304 | 1,401,792 | | (56,072) | (856,055) | (912,127) | -4.21% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **1336** | **McIntosh CT Common** | | | | | | | |
| 341 | Structures and Improvements | 33,486,178 | 2,797,028 | -4.00% | (111,881) | (746,773) | (858,654) | -2.56% |
| 342 | Fuel Holders | 10,619,588 | 1,540,080 | -4.00% | (61,603) | (236,827) | (298,430) | -2.81% |
| 343 | Prime Movers | 9,896,223 | 1,226,450 | -4.00% | (49,058) | (220,695) | (269,753) | -2.73% |
| 344 | Generators | 732,776 | 58,340 | -4.00% | (2,334) | (16,342) | (18,675) | -2.55% |
| 345 | Accessory Electric Equipment | 2,389,971 | 238,021 | -4.00% | (9,521) | (53,299) | (62,819) | -2.63% |
| 346 | Misc. Power Plant Equipment | 2,607,150 | 723,504 | -4.00% | (28,940) | (58,142) | (87,082) | -3.34% |
| | Subtotal | 59,731,886 | 6,583,422 | | (263,337) | (1,332,077) | (1,595,414) | -2.67% |
| **1337** | **McIntosh CT Unit 1** | | | | | | | |
| 341 | Structures and Improvements | 1,435,461 | 330,650 | -4.00% | (13,226) | (14,672) | (27,898) | -1.94% |
| 343 | Prime Movers | 14,109,204 | 3,264,321 | -4.00% | (130,573) | (144,214) | (274,787) | -1.95% |
| 344 | Generators | 4,272,912 | 1,143,949 | -4.00% | (45,758) | (43,675) | (89,432) | -2.09% |
| 345 | Accessory Electric Equipment | 1,799,970 | 296,534 | -4.00% | (11,861) | (18,398) | (30,259) | -1.68% |
| 346 | Misc. Power Plant Equipment | 42,252 | 9,419 | -4.00% | (377) | (432) | (809) | -1.91% |
| | Subtotal | 21,659,799 | 5,044,873 | | (201,795) | (221,390) | (423,185) | -1.95% |
| **1338** | **McIntosh CT Unit 2** | | | | | | | |
| 341 | Structures and Improvements | 1,429,800 | 330,218 | -4.00% | (13,209) | (15,383) | (28,592) | -2.00% |
| 343 | Prime Movers | 13,527,759 | 3,158,565 | -4.00% | (126,343) | (145,547) | (271,889) | -2.01% |
| 344 | Generators | 3,904,693 | 1,083,890 | -4.00% | (43,356) | (42,011) | (85,367) | -2.19% |
| 345 | Accessory Electric Equipment | 1,678,858 | 276,499 | -4.00% | (11,060) | (18,063) | (29,123) | -1.73% |
| 346 | Misc. Power Plant Equipment | 35,874 | 7,997 | -4.00% | (320) | (386) | (706) | -1.97% |
| | Subtotal | 20,576,985 | 4,857,168 | | (194,287) | (221,390) | (415,677) | -2.02% |
| **1340** | **McIntosh CT Unit 3** | | | | | | | |
| 341 | Structures and Improvements | 588,431 | 89,740 | -4.00% | (3,590) | (5,000) | (8,590) | -1.46% |
| 343 | Prime Movers | 18,653,926 | 3,959,681 | -4.00% | (158,387) | (158,510) | (316,898) | -1.70% |
| 344 | Generators | 4,742,893 | 1,267,520 | -4.00% | (50,701) | (40,302) | (91,003) | -1.92% |
| 345 | Accessory Electric Equipment | 2,027,422 | 322,365 | -4.00% | (12,895) | (17,228) | (30,122) | -1.49% |
| 346 | Misc. Power Plant Equipment | 41,157 | 8,401 | -4.00% | (336) | (350) | (686) | -1.67% |
| | Subtotal | 26,053,830 | 5,647,708 | | (225,908) | (221,390) | (447,299) | -1.72% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **1341** | **McIntosh CT Unit 4** | | | | | | | |
| 341 | Structures and Improvements | 587,219 | 89,997 | -4.00% | (3,600) | (4,971) | (8,571) | -1.46% |
| 342 | Fuel Holders | 14,678 | 158 | -4.00% | (6) | (124) | (131) | -0.89% |
| 343 | Prime Movers | 18,690,994 | 4,136,247 | -4.00% | (165,450) | (158,233) | (323,683) | -1.73% |
| 344 | Generators | 4,698,939 | 1,250,940 | -4.00% | (50,038) | (39,780) | (89,818) | -1.91% |
| 345 | Accessory Electric Equipment | 2,089,325 | 328,749 | -4.00% | (13,150) | (17,688) | (30,838) | -1.48% |
| 346 | Misc. Power Plant Equipment | 70,152 | 15,173 | -4.00% | (607) | (594) | (1,201) | -1.71% |
| | Subtotal | 26,151,308 | 5,821,264 | | (232,851) | (221,390) | (454,241) | -1.74% |
| **1282, 1287, & 1288** | **McIntosh CT Units 5-6** | | | | | | | |
| 341 | Structures and Improvements | 4,333,155 | 1,023,452 | -4.00% | (40,938) | (17,435) | (58,373) | -1.35% |
| 342 | Fuel Holders | 7,473,402 | 1,204,444 | -4.00% | (48,178) | (30,071) | (78,249) | -1.05% |
| 343 | Prime Movers | 28,587,654 | 6,366,809 | -4.00% | (254,672) | (115,029) | (369,701) | -1.29% |
| 344 | Generators | 10,051,692 | 2,548,224 | -4.00% | (101,929) | (40,445) | (142,374) | -1.42% |
| 345 | Accessory Electric Equipment | 4,186,182 | 619,488 | -4.00% | (24,780) | (16,844) | (41,624) | -0.99% |
| 346 | Misc. Power Plant Equipment | 389,213 | 172,125 | -4.00% | (6,885) | (1,566) | (8,451) | -2.17% |
| | Subtotal | 55,021,299 | 11,934,541 | | (477,382) | (221,390) | (698,772) | -1.27% |
| **1348** | **McIntosh CT Unit 7** | | | | | | | |
| 341 | Structures and Improvements | 654,205 | 93,302 | -4.00% | (3,732) | (6,249) | (9,981) | -1.53% |
| 342 | Fuel Holders | 281,928 | 2,130 | -4.00% | (85) | (2,693) | (2,778) | -0.99% |
| 343 | Prime Movers | 15,129,418 | 3,414,687 | -4.00% | (136,587) | (144,518) | (281,105) | -1.86% |
| 344 | Generators | 4,797,186 | 1,273,315 | -4.00% | (50,933) | (45,823) | (96,756) | -2.02% |
| 345 | Accessory Electric Equipment | 2,285,568 | 337,573 | -4.00% | (13,503) | (21,832) | (35,335) | -1.55% |
| 346 | Misc. Power Plant Equipment | 28,865 | 5,892 | -4.00% | (236) | (276) | (511) | -1.77% |
| | Subtotal | 23,177,170 | 5,126,899 | | (205,076) | (221,390) | (426,466) | -1.84% |
| **1349** | **McIntosh CT Unit 8** | | | | | | | |
| 341 | Structures and Improvements | 607,162 | 33,579 | -4.00% | (1,343) | (5,907) | (7,250) | -1.19% |
| 343 | Prime Movers | 15,046,160 | 3,434,952 | -4.00% | (137,398) | (146,376) | (283,775) | -1.89% |
| 344 | Generators | 4,933,102 | 1,317,221 | -4.00% | (52,689) | (47,992) | (100,680) | -2.04% |
| 345 | Accessory Electric Equipment | 2,136,479 | 340,498 | -4.00% | (13,620) | (20,785) | (34,405) | -1.61% |
| 346 | Misc. Power Plant Equipment | 34,007 | 6,942 | -4.00% | (278) | (331) | (609) | -1.79% |
| | Subtotal | 22,756,909 | 5,133,192 | | (205,328) | (221,390) | (426,718) | -1.88% |
| | **Total McIntosh CT** | **255,129,186** | **50,149,068** | | **(2,005,963)** | **(2,881,810)** | **(4,887,772)** | **-1.92%** |
| **1330** | **McManus CT** | | | | | | | |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| 341 | Structures and Improvements | 3,448,188 | 86,742 | -4.00% | (3,470) | (105,022) | (108,492) | -3.15% |
| 342 | Fuel Holders | 3,396,816 | 297,417 | -4.00% | (11,897) | (103,458) | (115,354) | -3.40% |
| 343 | Prime Movers | 32,306,425 | 1,634,020 | -4.00% | (65,361) | (983,965) | (1,049,325) | -3.25% |
| 344 | Generators | 14,932,404 | 866,239 | -4.00% | (34,650) | (454,800) | (489,449) | -3.28% |
| 345 | Accessory Electric Equipment | 6,325,899 | 277,265 | -4.00% | (11,091) | (192,669) | (203,760) | -3.22% |
| 346 | Misc. Power Plant Equipment | 1,173,184 | 50,473 | -4.00% | (2,019) | (35,732) | (37,751) | -3.22% |
| | Subtotal | 61,582,916 | 3,212,156 | | (128,486) | (1,875,646) | (2,004,132) | -3.25% |
| **1345** | **Warner Robins CT Common** | | | | | | | |
| 341 | Structures and Improvements | 1,716,644 | 407,880 | -4.00% | (16,315) | (124,184) | (140,499) | -8.18% |
| 342 | Fuel Holders | 2,772,842 | 486,753 | -4.00% | (19,470) | (200,591) | (220,061) | -7.94% |
| 343 | Prime Movers | 1,329,690 | 327,682 | -4.00% | (13,107) | (96,191) | (109,299) | -8.22% |
| 344 | Generators | 24,073 | 6,408 | -4.00% | (256) | (1,741) | (1,998) | -8.30% |
| 345 | Accessory Electric Equipment | 604,335 | 88,483 | -4.00% | (3,539) | (43,718) | (47,258) | -7.82% |
| 346 | Misc. Power Plant Equipment | 365,846 | 107,647 | -4.00% | (4,306) | (26,466) | (30,772) | -8.41% |
| | Subtotal | 6,813,429 | 1,424,853 | | (56,994) | (492,892) | (549,886) | -8.07% |
| **1346** | **Warner Robins CT Unit 1** | | | | | | | |
| 341 | Structures and Improvements | 340,120 | 88,282 | -4.00% | (3,531) | (6,218) | (9,749) | -2.87% |
| 343 | Prime Movers | 14,493,309 | 3,603,453 | -4.00% | (144,138) | (264,948) | (409,086) | -2.82% |
| 344 | Generators | 3,486,339 | 966,917 | -4.00% | (38,677) | (63,733) | (102,410) | -2.94% |
| 345 | Accessory Electric Equipment | 657,762 | 101,805 | -4.00% | (4,072) | (12,024) | (16,097) | -2.45% |
| | Subtotal | 18,977,530 | 4,760,457 | | (190,418) | (346,923) | (537,341) | -2.83% |
| **1347** | **Warner Robins CT Unit 2** | | | | | | | |
| 341 | Structures and Improvements | 345,428 | 89,767 | -4.00% | (3,591) | (6,384) | (9,975) | -2.89% |
| 343 | Prime Movers | 14,277,999 | 3,578,127 | -4.00% | (143,125) | (263,872) | (406,997) | -2.85% |
| 344 | Generators | 3,499,952 | 967,971 | -4.00% | (38,719) | (64,683) | (103,402) | -2.95% |
| 345 | Accessory Electric Equipment | 648,478 | 101,900 | -4.00% | (4,076) | (11,985) | (16,061) | -2.48% |
| | Subtotal | 18,771,857 | 4,737,764 | | (189,511) | (346,923) | (536,434) | -2.86% |
| | **Total Warner Robins CT** | **44,562,816** | **10,923,073** | | **(436,923)** | **(1,186,738)** | **(1,623,661)** | **-3.64%** |
| **1333** | **Wilson CT** | | | | | | | |
| 341 | Structures and Improvements | 1,358,416 | 80,505 | -4.00% | (3,220) | (41,405) | (44,625) | -3.29% |
| 342 | Fuel Holders | 2,796,607 | 270,114 | -4.00% | (10,805) | (85,242) | (96,047) | -3.43% |
| 343 | Prime Movers | 26,674,306 | 1,513,726 | -4.00% | (60,549) | (813,048) | (873,597) | -3.28% |
| 344 | Generators | 5,184,965 | 311,043 | -4.00% | (12,442) | (158,041) | (170,482) | -3.29% |
| 345 | Accessory Electric Equipment | 2,818,219 | 109,696 | -4.00% | (4,388) | (85,901) | (90,289) | -3.20% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| 346 | Misc. Power Plant Equipment | 788,445 | 40,416 | -4.00% | (1,617) | (24,032) | (25,649) | -3.25% |
| | Subtotal | 39,620,958 | 2,325,501 | | (93,020) | (1,207,669) | (1,300,689) | -3.28% |
| **1300** | **McDonough CC Common** | | | | | | | |
| 341 | Structures and Improvements | 45,744,280 | 16,097,454 | -4.00% | (643,898) | (1,720,315) | (2,364,213) | -5.17% |
| 342 | Fuel Holders | 10,949,385 | 1,886,649 | -4.00% | (75,466) | (411,776) | (487,242) | -4.45% |
| 343 | Prime Movers | 9,618,127 | 3,286,485 | -4.00% | (131,459) | (361,711) | (493,170) | -5.13% |
| 344 | Generators | 62,689,611 | 19,555,022 | -4.00% | (782,201) | (2,357,582) | (3,139,782) | -5.01% |
| 345 | Accessory Electric Equipment | 8,219,521 | 2,078,290 | -4.00% | (83,132) | (309,113) | (392,245) | -4.77% |
| 346 | Misc. Power Plant Equipment | 14,350,679 | 10,494,304 | -4.00% | (419,772) | (539,689) | (959,461) | -6.69% |
| | Subtotal | 151,571,604 | 53,398,204 | | (2,135,928) | (5,700,186) | (7,836,114) | -5.17% |
| **1301** | **McDonough CC Unit 4** | | | | | | | |
| 341 | Structures and Improvements | 9,582,113 | 3,621,563 | -4.00% | (144,863) | (26,756) | (171,619) | -1.79% |
| 342 | Fuel Holders | 12,651,101 | 2,356,360 | -4.00% | (94,254) | (35,326) | (129,580) | -1.02% |
| 343 | Prime Movers | 283,114,987 | 106,726,264 | -4.00% | (4,269,051) | (790,545) | (5,059,596) | -1.79% |
| 344 | Generators | 138,822,056 | 56,115,913 | -4.00% | (2,244,637) | (387,634) | (2,632,271) | -1.90% |
| 345 | Accessory Electric Equipment | 21,792,118 | 5,712,703 | -4.00% | (228,508) | (60,850) | (289,359) | -1.33% |
| 346 | Misc. Power Plant Equipment | 3,561,520 | 2,351,872 | -4.00% | (94,075) | (9,945) | (104,020) | -2.92% |
| | Subtotal | 469,523,894 | 176,884,675 | | (7,075,387) | (1,311,057) | (8,386,444) | -1.79% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **1302** | **McDonough CC Unit 5** | | | | | | | |
| 341 | Structures and Improvements | 8,279,803 | 2,905,192 | -4.00% | (116,208) | (25,084) | (141,292) | -1.71% |
| 342 | Fuel Holders | 11,217,096 | 1,814,574 | -4.00% | (72,583) | (33,983) | (106,566) | -0.95% |
| 343 | Prime Movers | 295,346,862 | 107,949,915 | -4.00% | (4,317,997) | (894,777) | (5,212,774) | -1.76% |
| 344 | Generators | 96,812,985 | 37,574,962 | -4.00% | (1,502,998) | (293,303) | (1,796,301) | -1.86% |
| 345 | Accessory Electric Equipment | 19,538,189 | 4,877,830 | -4.00% | (195,113) | (59,193) | (254,306) | -1.30% |
| 346 | Misc. Power Plant Equipment | 1,556,923 | 1,035,517 | -4.00% | (41,421) | (4,717) | (46,138) | -2.96% |
| | Subtotal | 432,751,859 | 156,157,991 | | (6,246,320) | (1,311,057) | (7,557,376) | -1.75% |
| **1303** | **McDonough CC Unit 6** | | | | | | | |
| 341 | Structures and Improvements | 8,946,653 | 3,190,133 | -4.00% | (127,605) | (26,829) | (154,434) | -1.73% |
| 342 | Fuel Holders | 9,794,444 | 1,653,503 | -4.00% | (66,140) | (29,372) | (95,512) | -0.98% |
| 343 | Prime Movers | 289,395,337 | 106,079,609 | -4.00% | (4,243,184) | (867,838) | (5,111,022) | -1.77% |
| 344 | Generators | 104,220,104 | 40,427,049 | -4.00% | (1,617,082) | (312,535) | (1,929,617) | -1.85% |
| 345 | Accessory Electric Equipment | 20,364,610 | 5,178,845 | -4.00% | (207,154) | (61,069) | (268,223) | -1.32% |
| 346 | Misc. Power Plant Equipment | 4,473,265 | 2,989,070 | -4.00% | (119,563) | (13,414) | (132,977) | -2.97% |
| | Subtotal | 437,194,415 | 159,518,209 | | (6,380,728) | (1,311,057) | (7,691,785) | -1.76% |
| | **Total McDonough CC** | **1,491,041,770** | **545,959,079** | | **(21,838,363)** | **(9,633,356)** | **(31,471,719)** | **-2.11%** |
| **1278** | **McIntosh CC Common** | | | | | | | |
| 341 | Structures and Improvements | 28,417,109 | 10,425,804 | -4.00% | (417,032) | (2,197,086) | (2,614,118) | -9.20% |
| 342 | Fuel Holders | 1,121,987 | 39,488 | -4.00% | (1,580) | (86,747) | (88,327) | -7.87% |
| 343 | Prime Movers | 7,930,342 | 2,383,512 | -4.00% | (95,340) | (613,139) | (708,480) | -8.93% |
| 344 | Generators | 362,076 | 56,003 | -4.00% | (2,240) | (27,994) | (30,234) | -8.35% |
| 345 | Accessory Electric Equipment | 979,554 | 212,097 | -4.00% | (8,484) | (75,735) | (84,219) | -8.60% |
| 346 | Misc. Power Plant Equipment | 3,618,166 | 2,027,052 | -4.00% | (81,082) | (279,741) | (360,823) | -9.97% |
| | Subtotal | 42,429,234 | 15,143,956 | | (605,758) | (3,280,442) | (3,886,201) | -9.16% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **1279** | **McIntosh CC Unit 10** | | | | | | | |
| 341 | Structures and Improvements | 2,078,833 | 417,086 | -4.00% | (16,683) | (16,523) | (33,206) | -1.60% |
| 342 | Fuel Holders | 4,503,103 | 618,382 | -4.00% | (24,735) | (35,791) | (60,527) | -1.34% |
| 343 | Prime Movers | 148,752,507 | 47,295,068 | -4.00% | (1,891,803) | (1,182,308) | (3,074,110) | -2.07% |
| 344 | Generators | 65,453,710 | 22,822,567 | -4.00% | (912,903) | (520,236) | (1,433,139) | -2.19% |
| 345 | Accessory Electric Equipment | 10,186,366 | 2,183,308 | -4.00% | (87,332) | (80,963) | (168,295) | -1.65% |
| 346 | Misc. Power Plant Equipment | 294,336 | 154,092 | -4.00% | (6,164) | (2,339) | (8,503) | -2.89% |
| | Subtotal | 231,268,856 | 73,490,504 | | (2,939,620) | (1,838,160) | (4,777,780) | -2.07% |
| **1280** | **McIntosh CC Unit 11** | | | | | | | |
| 341 | Structures and Improvements | 1,820,129 | 404,250 | -4.00% | (16,170) | (13,588) | (29,758) | -1.63% |
| 342 | Fuel Holders | 4,569,129 | 659,577 | -4.00% | (26,383) | (34,111) | (60,494) | -1.32% |
| 343 | Prime Movers | 164,316,559 | 50,841,955 | -4.00% | (2,033,678) | (1,226,717) | (3,260,396) | -1.98% |
| 344 | Generators | 66,350,980 | 22,932,800 | -4.00% | (917,312) | (495,348) | (1,412,660) | -2.13% |
| 345 | Accessory Electric Equipment | 8,845,145 | 1,901,580 | -4.00% | (76,063) | (66,034) | (142,097) | -1.61% |
| 346 | Misc. Power Plant Equipment | 316,251 | 163,193 | -4.00% | (6,528) | (2,361) | (8,889) | -2.81% |
| | Subtotal | 246,218,192 | 76,903,355 | | (3,076,134) | (1,838,160) | (4,914,294) | -2.00% |
| | **Total McIntosh CC** | **519,916,282** | **165,537,815** | | **(6,621,513)** | **(6,956,762)** | **(13,578,275)** | **-2.61%** |
| **1334** | **Dalton Solar** | | | | | | | |
| 344 | Generators | 11,347,119 | - | -4.00% | - | - | - | 0.00% |
| 345 | Accessory Electric Equipment | 716,640 | - | -4.00% | - | - | - | 0.00% |
| 346 | Misc. Power Plant Equipment | 517,059 | - | -4.00% | - | - | - | 0.00% |
| | | 12,580,818 | - | | - | - | - | 0.00% |
| **1313, 1314, & 1315** | **Falcon Solar** | | | | | | | |
| 344 | Generators | 3,090,199 | - | -4.00% | - | - | - | 0.00% |
| 345 | Accessory Electric Equipment | 288,071 | - | -4.00% | - | - | - | 0.00% |
| | Subtotal | 3,378,270 | - | | - | - | - | 0.00% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| **1306** | **Fort Benning Solar** | | | | | | | |
| 344 | Generators | 67,026,636 | - | -4.00% | - | - | - | 0.00% |
| 345 | Accessory Electric Equipment | 33,437 | - | -4.00% | - | - | - | 0.00% |
| 346 | Misc. Power Plant Equipment | 5 | - | -4.00% | - | - | - | 0.00% |
| | Subtotal | 67,060,079 | - | | - | - | - | 0.00% |
| **1304** | **Fort Gordon Solar** | | | | | | | |
| 344 | Generators | 58,862,620 | - | -4.00% | - | - | - | 0.00% |
| 345 | Accessory Electric Equipment | 5,857,522 | - | -4.00% | - | - | - | 0.00% |
| 346 | Misc. Power Plant Equipment | 3 | - | -4.00% | - | - | - | 0.00% |
| | Subtotal | 64,720,145 | - | | - | - | - | 0.00% |
| **1305** | **Fort Stewart Solar** | | | | | | | |
| 344 | Generators | 66,731,528 | - | -4.00% | - | - | - | 0.00% |
| 345 | Accessory Electric Equipment | 36,801 | - | -4.00% | - | - | - | 0.00% |
| | Subtotal | 66,768,329 | - | | - | - | - | 0.00% |
| **1307** | **Kings Bay Navy Base Solar** | | | | | | | |
| 344 | Generators | 61,674,566 | - | -4.00% | - | - | - | 0.00% |
| 345 | Accessory Electric Equipment | 3,965,650 | - | -4.00% | - | - | - | 0.00% |
| 346 | Misc. Power Plant Equipment | 1,360,494 | - | -4.00% | - | - | - | 0.00% |
| | Subtotal | 67,000,710 | - | | - | - | - | 0.00% |
| **1307** | **Tri-County Solar** | | | | | | | |
| 344 | Generators | 1,537,184 | - | -4.00% | - | - | - | 0.00% |
| 345 | Accessory Electric Equipment | 267,114 | - | -4.00% | - | - | - | 0.00% |
| | Subtotal | 1,804,298 | - | | - | - | - | 0.00% |
| **1308** | **UGA Solar** | | | | | | | |
| 344 | Generators | 4,451,634 | - | -4.00% | - | - | - | 0.00% |
| 348 | Energy Storage Equipment Prod | 264,065 | - | -5.00% | - | (13,203) | (13,203) | -5.00% |
| | Subtotal | 4,715,699 | - | | - | (13,203) | (13,203) | -0.28% |
| | **Community Solar Savannah** | | | | | | | |
| **344** | Generators | 6,527,213 | - | -4.00% | - | - | - | 0.00% |
| | **Community Solar-Comer** | | | | | | | |
| 344 | Generators | 3,054,436 | - | -4.00% | - | - | - | 0.00% |
| 345 | Accessory Electric Equipment | 122,568 | - | -4.00% | - | - | - | 0.00% |

**STAFF RECOMMENDATION**
**PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION**
**COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS**
**AND TERMINAL REMOVAL COST**

| Acct | | Total Plant at 12-31-2020 | Interim Retirement | Interim Removal Cost % Proposed | Interim Removal Cost $ Proposed | Plant Decommissioning Cost $ | Combined Removal Interim + Terminal | Combined Net Salvage % |
|---|---|---|---|---|---|---|---|---|
| | Subtotal | 3,177,004 | - | | - | - | - | 0.00% |
| | **MicroGrid** | | | | | | | |
| 345 | Accessory Electric Equipment | 4,673,785 | - | -4.00% | - | - | - | 0.00% |
| 348 | Energy Storage Equipment Prod | 1,359,193 | - | -5.00% | - | (67,960) | (67,960) | -5.00% |
| | Subtotal | 6,032,978 | - | | - | (67,960) | (67,960) | -1.13% |