OPERATION AND MAINTENANCE EXPENSES

	FERC Acct. No.	Company Proposed - (In Thousands)	(1) TY End 7/31/2023	Adjustments	RY End 12/31/2023	Adjustments	RY End 12/31/2024	Adjustments	RY End 12/31/2025	References
1		Production	$ 3,303,166	$ (60,772)	$ 3,242,394	$ (95,558)	$ 3,146,836	$ 124,859	$ 3,271,695	
2		Transmission	$ 138,624	$ (20,598)	$ 118,026	$ 4,283	$ 122,309	$ 6,540	$ 128,849	
3		Distribution	$ 332,091	$ (13,797)	$ 318,294	$ 9,400	$ 327,694	$ 11,922	$ 339,616	
4		Customer Accounting	$ 181,949	$ 6,229	$ 188,178	$ 7,290	$ 195,468	$ 4,052	$ 199,520	
5		Customer Service & Information	$ 135,075	$ 2,171	$ 137,246	$ 1,332	$ 138,578	$ (160)	$ 138,418	STF-PCMG-3-1/2/3/4
6		Marketing	$ 32,355	$ 223	$ 32,578	$ 932	$ 33,510	$ 1,486	$ 34,996	
7		Administrative & General	$ 258,335	$ 412	$ 258,747	$ (33,684)	$ 225,063	$ (11,151)	$ 213,912	
8		**Total O&M**	**$ 1,078,429**	**$ (25,360)**	**$ 1,053,069**	**$ (10,447)**	**$ 1,042,622**	**$ 12,689**	**$ 1,055,311**	
9		**Total With Production**	**$ 4,381,595**	**$ (86,132)**	**$ 4,295,463**	**$ (106,005)**	**$ 4,189,458**	**$ 137,548**	**$ 4,327,006**	
10		Taxes Other Than Income	$ 306,199	$ 6,389	$ 312,588	$ 26,190	$ 338,778	$ 24,043	$ 362,821	

(1) Company Exhibit APA/SPA/ADH/MBR-1 (Supplemental Filing)
Schedule 1 Total Company
Retail Operations

Company has proposed an Alternate Rate Plan
(ARP) for the Periods 12/31/2023-12/31/2025

OPERATION AND MAINTENANCE EXPENSES

	FERC Acct. No.	GPSC Staff Recommended - (In Thousands)	TY End 7/31/2023	Adjustments	RY End 12/31/2023	Adjustments	RY End 12/31/2024	Adjustments	RY End 12/31/2025	References
1	524.00	Production	$ 3,303,166	$ (60,772)	$ 3,242,394	$ (95,558)	$ 3,146,836	$ 124,859	$ 3,271,695	STF-LA-2-56
2	537.00	Shoreline Management Expenses								STF-LA-2-82
3		Transmission	$ 127,945	$ (14,098)	$ 113,847	$ 5,243	$ 119,091	$ 5,846	$ 124,936	
4		Distribution	$ 308,497	$ 15,201	$ 323,698	$ 3,668	$ 327,366	$ 5,109	$ 332,475	
5		Customer Accounting	$ 181,932	$ 7,548	$ 189,480	$ 878	$ 190,358	$ 921	$ 191,279	
6		Customer Service & Information	$ 118,075	$ (829)	$ 117,246	$ 5,333	$ 122,579	$ 6,839	$ 129,418	
7		Marketing	$ 31,168	$ 195	$ 31,363	$ 931	$ 32,294	$ 1,482	$ 33,776	
8		Administrative & General	$ 224,813	$ 15,691	$ 240,504	$ (31,943)	$ 208,561	$ (14,818)	$ 193,743	
9		**Sub-Total O&M W/O Contract Labor**	**$ 992,431**	**$ 23,708**	**$ 1,016,139**	**$ (15,890)**	**$ 1,000,249**	**$ 5,379**	**$ 1,005,628**	
10		**Total With Production**	**$ 4,295,597**	**$ (37,064)**	**$ 4,258,533**	**$ (111,448)**	**$ 4,147,085**	**$ 130,238**	**$ 4,277,323**	
11		**Taxes Other Than Income**	**$ 298,774**		**$ 305,378**		**$ 333,361**		**$ 355,499**	Schedule DM-7/10
										STF-PCMG-1-5
12		Inflation Adjustment	$ -		$ (15,437)		$ (27,334)		$ (33,717)	STF-PCMG-2-2/2-3
13		EV Charging Expenses	$ -		$ -		$ -		$ -	STF-PIA-3-5/ 12-5
14		Contract Labor ($000's)	$ (106,176)		$ (94,185)		$ (67,140)		$ (85,524)	Schedule DM-11
15		**Total Recommended O&M Expenses**	**$ 886,255**		**$ 906,517**		**$ 905,775**		**$ 886,387**	
16		**Total Recommended Production**	**$ 3,303,166**		**$ 3,242,394**		**$ 3,146,836**		**$ 3,271,695**	
17		**Total Recommended O&M Expenses**	**$ 4,189,421**		**$ 4,148,911**		**$ 4,052,611**		**$ 4,158,082**	
18		Company Proposed O&M	$ 1,078,429		$ 1,053,069		$ 1,042,622		$ 1,055,311	
19		Difference	$ (192,174)		$ (146,552)		$ (136,847)		$ (168,924)	STF-PCMG-2-23
			-17.820%		**-13.917%**		**-13.125%**		**-16.007%**	
20		**Company Proposed O&M with Production**	**$ 4,381,595**		**$ 4,295,463**		**$ 4,189,458**		**$ 4,327,006**	
21		Difference	$ (192,174)		$ (146,552)		$ (136,847)		$ (168,924)	
			-4.386%		**-3.412%**		**-3.266%**		**-3.904%**	

TEST YEAR ENDING JULY 31, 2023

	FERC Acct. No.	O&M Expenses (In Thousands)	(1) Company Proposed	Adjustments	GPSC Staff Recommended	References
		Transmission				
1	560.00	Trans-Operation Supervision & Eng.	$ 7,428	$ -	$ 7,428	STF-PIA-7-1
2	561.00	Trans-Load Dispatching	$ 23,621	$ -	$ 23,621	
3	562.00	Trans-Station Expense	$ 2,586	$ -	$ 2,586	
4	563.00	Trans-Overhead Line Expense	$ 1,200	$ -	$ 1,200	
5	565.00	Trans-Trans of Electric by Others	$ 1,037	$ -	$ 1,037	
6	566.00	Trans. Misc. Trans Expense	$ 19,040	$ (1,942)	$ 17,098	
7	567.00	Trans- Rents	$ (37,832)	$ -	$ (37,832)	
8	568.00	Trans. Maintenance - Supervision, Eng.	$ 14,569	$ -	$ 14,569	
9	569.00	Trans.- Maintenance Structure, Comp, Equip.	$ 5,407	$ (2,187)	$ 3,220	
10	570.00	Trans. Maintenance - Station Equip.	$ 19,279	$ (1,282)	$ 17,997	
11	571.00	Trans. Maintenance - OH Lines	$ 82,292	$ (5,268)	$ 77,024	STF-LA-2-65
12	573.00	Trans. - Maintenance - Misc. Trans Plant	$ (3)	$ -	$ (3)	
13		**Total Transmission Expense**	**$ 138,624**	**$ (10,679)**	**$ 127,945**	Storm Damage
						STF-PCMG-2-4 and 2-5
						STF-LA-2-36/2-37
		Distribution				
14	580.00	Distribution Supervision, Eng.	$ 22,786	$ -	$ 22,786	STF-PIA-7-1
15	581.00	Distribution - Load Dispatching	$ 18,521	$ 876	$ 19,397	
16	582.00	Distribution - Station Expenses	$ 1,313	$ -	$ 1,313	
17	583.00	Distribution - Overhead Line Expenses	$ 2,600	$ 540	$ 3,140	
18	584.00	Distribution - Underground Line Expenses	$ 15,430	$ (821)	$ 14,609	
19	585.00	Distribution - Street Light, Signal Sys. Exp.	$ 123	$ -	$ 123	
20	586.00	Distribution - Meter Expense	$ 30,663	$ (885)	$ 29,778	
21	587.00	Distribution - Customer Installation Exp.	$ 2,787	$ 91	$ 2,878	
22	588.00	Distribution - Misc. Distribution Exp.	$ 30,782	$ 591	$ 31,373	
23	589.00	Distribution - Rents	$ 3,489	$ -	$ 3,489	
24	590.00	Distribution - Maint. Supervision and Eng.	$ 19,895	$ -	$ 19,895	
25	591.00	Distribution - Maint.-Structures	$ 656	$ 592	$ 1,248	
26	592.00	Distribution-Maint. Station Equip.	$ 12,488	$ (1,977)	$ 10,511	
27	593.00	Distribution-Maint.-Overhead Lines	$ 135,275	$ (19,527)	$ 115,748	STF-LA-2-65
28	594.00	Distribution-Maint.-Underground Lines	$ 21,687	$ (1,590)	$ 20,097	
29	595.00	Distribution-Maint.-Line Transformers	$ 3,852	$ -	$ 3,852	
30	596.00	Distribution-Maint.-Street Light/Sign Sys.	$ 14,113	$ (1,484)	$ 12,629	
31	597.00	Distribution - Meters	$ 2,836	$ -	$ 2,836	
32	0.00	Retail Adjustments	$ (7,206)	$ -	$ (7,206)	
33		**Total Distribution Expense**	**$ 332,090**	**$ (23,593)**	**$ 308,497**	

		Customer Accounting					
34	901.00	Supervision	$ 10,559	$ -	$ 10,559		
35	902.00	Meter Reading Expenses	$ 30,296	$ -	$ 30,296		
36	903.00	Customer Records & Collection	$ 127,255	$ -	$ 127,255	STF-PIA-9-3/4/5	
37	904.00	Uncollectible Accounts	$ 14,171	$ (16)	$ 14,155	STF-PIA-11-1/2/3/4	
38	905.00	Misc. Customer Accounts	$ 508	$ -	$ 508	MFR B-7	
39	0.00	Retail Adjustment	$ (841)	$ -	$ (841)		
40		**Total Customer Accounting**	**$ 181,948**	**$ (16)**	**$ 181,932**	STF-PIA-9-1/2/3/4/5	
						STF-LA-2-120	
		Customer Service & Information				STF-PCMG-2-22	
41	908.00	Customer Assistance Expense	$ 108,240	$ -	$ 108,240	STF-LA-2-121	
42	909.00	Info. & Instructional Adv. Exp.	$ 1,051	$ -	$ 1,051	STF-PCMG-3-1	
43	910.00	Misc. Customer Service & Info. Exp.	$ 3,002	$ -	$ 3,002		
44	0.00	Retail Adjustment	$ 22,782	$ (17,000)	$ 5,782		
45		**Total Customer Service & Information**	**$ 135,075**	**$ (17,000)**	**$ 118,075**	STF-9-6/7/8/910	
						STF-PCMG-2-21	
		Marketing					
46	912.00	Demonstrating & Selling Expense	$ 43,154	$ (1,187)	$ 41,967	STF-LA-2-103	
47	916.00	Misc. Sales Expense	$ 800	$ -	$ 800		
48	0.00	Retail Adjustment	$ (11,599)	$ -	$ (11,599)		
49		**Total Marketing**	**$ 32,355**	**$ (1,187)**	**$ 31,168**		
		Administrative & General					
50	407.00	Amortization of OPRB	$ 517	$ -	$ 517		
	Confidential						
51	920	Administrative & General Salaries	$ 70,169			STF-LA-2-67 PCMG-1-11 PCMG-2-20	
52	921.00	Office Supplies & Expenses	$ 19,979	$ (3,124)	$ 16,855	STF-LA-2-62/67 PCMG-2-9	
53	922.00	Administrative Expenses Transferred Cred	$ (5,766)	$ -	$ (5,766)	STF-PIA-7-1	
54	923.00	Outside Services Employed	$ 90,109	$ (7,090)	$ 83,019	STF-LA-2-66/67 PCMG 2-10/1-11/ 2-23	
55	924.00	Property Insurance	$ 149,776	$ -	$ 149,776	STF-LA-2-69	
56	925.00	Injuries & Damages	$ 26,786	$ (1,640)	$ 25,146	STF-LA-2-70	
57	926.00	Employee Pensions & Benefits	$ (62,054)	$ (13,658)	$ (75,712)	STF-LA-2-56/71 LA-6-2 PCMG-2-1/2-8/2-12	
58	928.00	Regulatory Commission Expense	$ 7,132		$ 7,132	STF-LA-2-67/68 PCMG-2-11/1-11	
59	929.00	Duplicate Charges-Credit	$ (8,539)	$ -	$ (8,539)		
60	930.00	Misc. Gen/Gen Adv. Expense	$ 28,109	$ (5,935)	$ 22,174	STF-LA-2-57/58/59	
61	931.00	Rents	$ 2,906	$ -	$ 2,906		
62	935.00	Maintenance of General Plant	$ 20,631	$ (1,821)	$ 18,810	STF-LA-2-82 STF-PIA-7-1	
63	0.00	Retail Adjustments	$ (81,420)	$ -	$ (81,420)		
64		**Total Administrative & General**	**$ 258,335**	**$ (33,522)**	**$ 224,813**		
65		**Total O&M**	**$ 1,078,427**	**$ (85,996)**	**$ 992,431**		

(1) STF-PCMG-2-24 Allocated Expenses
STF-PCMG-1-7 Attachment - Retail
STF-LA-2-54 EIPC dues and Labor and Expenses
STF-PCMG-2-7

RATE YEAR ENDING DECEMBER 31, 2023

	FERC Acct. No.	O&M Expenses (In Thousands)	(1) Company Proposed	Adjustments	GPSC Staff Recommended	References
		Transmission				
1	560.00	Trans-Operation Supervision & Eng.	$ 7,676	$ -	$ 7,676	
2	561.00	Trans-Load Dispatching	$ 23,708	$ -	$ 23,708	
3	562.00	Trans-Station Expense	$ 2,617	$ -	$ 2,617	
4	563.00	Trans-Overhead Line Expense	$ 1,214	$ -	$ 1,214	
5	565.00	Trans-Trans of Electric by Others	$ 1,046	$ -	$ 1,046	
6	566.00	Trans. Misc. Trans Expense	$ 19,742	$ -	$ 19,742	
7	567.00	Trans- Rents	$ (37,827)	$ -	$ (37,827)	
8	568.00	Trans. Maintenance - Supervision, Eng.	$ 14,763	$ -	$ 14,763	
9	569.00	Trans.- Maintenance Structure, Comp, Equip.	$ 5,665	$ -	$ 5,665	
10	570.00	Trans. Maintenance - Station Equip.	$ 19,529	$ 767	$ 20,296	
11	571.00	Trans. Maintenance - OH Lines	$ 59,895	$ (4,945)	$ 54,950	STF-LA-2-65
12	573.00	Trans. - Maintenance - Misc. Trans Plant	$ (3)	$ -	$ (3)	
13		**Total Transmission Expense**	**$ 118,025**	**$ (4,178)**	**$ 113,847**	Storm Damage
						STF-PCMG-2-4 and 2-5
						STF-LA-2-36/2-37
		Distribution				
14	580.00	Distribution Supervision, Eng.	$ 23,748	$ -	$ 23,748	
15	581.00	Distribution - Load Dispatching	$ 18,761	$ -	$ 18,761	
16	582.00	Distribution - Station Expenses	$ 1,335	$ -	$ 1,335	
17	583.00	Distribution - Overhead Line Expenses	$ 2,738	$ -	$ 2,738	
18	584.00	Distribution - Underground Line Expenses	$ 16,449	$ -	$ 16,449	
19	585.00	Distribution - Street Light, Signal Sys. Exp.	$ 124	$ -	$ 124	
20	586.00	Distribution - Meter Expense	$ 31,121	$ 1,248	$ 32,369	
21	587.00	Distribution - Customer Installation Exp.	$ 2,827	$ -	$ 2,827	
22	588.00	Distribution - Msc. Distribution Exp.	$ 31,213	$ -	$ 31,213	
23	589.00	Distribution - Rents	$ 3,521	$ -	$ 3,521	
24	590.00	Distribution - Maint. Supervision and Eng.	$ 20,344	$ -	$ 20,344	
25	591.00	Distribution - Maint.-Structures	$ 667	$ -	$ 667	
26	592.00	Distribution-Maint. Station Equip.	$ 12,653	$ -	$ 12,653	
27	593.00	Distribution-Maint.-Overhead Lines	$ 116,106	$ 4,154	$ 120,260	STF-LA-2-65
28	594.00	Distribution-Maint.-Underground Lines	$ 22,707	$ -	$ 22,707	
29	595.00	Distribution-Maint.-Line Transformers	$ 4,247	$ -	$ 4,247	
30	596.00	Distribution-Maint.-Street Light/Sign Sys.	$ 14,275	$ -	$ 14,275	
31	597.00	Distribution - Meters	$ 2,880	$ -	$ 2,880	
32	0.00	Retail Adjustments	$ (7,420)	$ -	$ (7,420)	
33		**Total Distribution Expense**	**$ 318,296**	**$ 5,402**	**$ 323,698**	

		Customer Accounting					
34	901.00	Supervision	$ 10,939	$ -	$ 10,939		
35	902.00	Meter Reading Expenses	$ 30,441	$ -	$ 30,441		
36	903.00	Customer Records & Collection	$ 132,824	$ 1,303	$ 134,127	STF-PIA-9-3/4/5	
37	904.00	Uncollectible Accounts	$ 14,352	$ -	$ 14,352	STF-PIA -11-1/2/3/4	
38	905.00	Misc. Customer Accounts	$ 514	$ -	$ 514		
39	0.00	Retail Adjustment	$ (893)	$ -	$ (893)		
40		**Total Customer Accounting**	**$ 188,177**	**$ 1,303**	**$ 189,480**		
						STF-LA-2-120	
		Customer Service & Information				STF-PCMG-2-22	
41	908.00	Customer Assistance Expense	$ 116,035	$ -	$ 116,035	STF-LA-2-121	
42	909.00	Info. & Instructional Adv. Exp.	$ 1,064	$ -	$ 1,064	STF-PCMG-3-1	
43	910.00	Misc. Customer Service & Info. Exp.	$ 3,023	$ -	$ 3,023		
44	0.00	Retail Adjustment	$ 17,124	$ (20,000)	$ (2,876)		
45		**Total Customer Service & Information**	**$ 137,246**	**$ (20,000)**	**$ 117,246**		
		Marketing				STF-PCMG-2-21	
46	912.00	Demonstrating & Selling Expense	$ 43,521	$ (1,215)	$ 42,306	STF-LA-2-103	
47	916.00	Misc. Sales Expense	$ 822	$ -	$ 822		
48	0.00	Retail Adjustment	$ (11,765)	$ -	$ (11,765)		
49		**Total Marketing**	**$ 32,578**	**$ (1,215)**	**$ 31,363**		
		Administrative & General					
50	407.00	Amortization of OPRB	$ -	$ -	$ -		
	Confidential						
51	920	Administrative & General Salaries	$ 68,461	[redacted]		STF-LA-2-67 PCMG-1-11 PCMG- 2-20	
						STF-LA-2-62/67	
52	921.00	Office Supplies & Expenses	$ 20,388		$ 20,388	PCMG-2-9/1-11	
53	922.00	Administrative Expenses Transferred Cred	$ (5,871)	$ -	$ (5,871)		
						STF-LA-2-66/67 PCMG-	
54	923.00	Outside Services Employed	$ 90,771	$ 940	$ 91,711	2-10/1-11	
55	924.00	Property Insurance	$ 85,362	$ -	$ 85,362	STF-LA-2-69	
56	925.00	Injuries & Damages	$ 27,235	$ 622	$ 27,857	STF-LA-2-70	
						STF-LA-2-56/71 LA-6-2	
57	926.00	Employee Pensions & Benefits	$ (62,456)	$ (13,498)	$ (75,954)	PCMG-2-1/2-8/2-12	
						STF-LA-2-67/68 PCMG-	
58	928.00	Regulatory Commission Expense	$ 6,767		$ 6,767	2-11/1-11	
59	929.00	Duplicate Charges-Credit	$ (8,556)	$ -	$ (8,556)		
60	930.00	Misc. Gen/Gen Adv. Expense	$ 27,808	$ (6,123)	$ 21,685	STF-LA-2-57/58/59	
61	931.00	Rents	$ 2,862	$ -	$ 2,862		
						STF-LA-2-82 STF-	
62	935.00	Maintenance of General Plant	$ 22,480	$ -	$ 22,480	PIA-7-1	
63	0.00	Retail Adjustments	$ (16,504)	$ -	$ (16,504)		
64		**Total Administrative & General**	**$ 258,747**	**$ (18,243)**	**$ 240,504**		
65		**Total O&M**	**$ 1,053,069**	**$ (36,930)**	**$ 1,016,139**		

(1) STF-PCMG-1-7 Attachment
STF-LA-2-54 EIPC dues and Labor and Expenses
STF-PCMG-2-7

RATE YEAR ENDING DECEMBER 31, 2024

	FERC Acct. No.	O&M Expenses (In Thousands)	(1) Company Proposed	Adjustments	GPSC Staff Recommended	References
		Transmission				
1	560.00	Trans-Operation Supervision & Eng.	$ 7,825		$ 7,825	
2	561.00	Trans-Load Dispatching	$ 23,852		$ 23,852	
3	562.00	Trans-Station Expense	$ 2,652		$ 2,652	
4	563.00	Trans-Overhead Line Expense	$ 1,262		$ 1,262	
5	565.00	Trans-Trans of Electric by Others	$ 1,070		$ 1,070	
6	566.00	Trans. Misc. Trans Expense	$ 19,464	$ -	$ 19,464	
7	567.00	Trans- Rents	$ (37,813)		$ (37,813)	
8	568.00	Trans. Maintenance - Supervision, Eng.	$ 15,151		$ 15,151	
9	569.00	Trans.- Maintenance Structure, Comp, Equip.	$ 6,363		$ 6,363	
10	570.00	Trans. Maintenance - Station Equip.	$ 20,321	$ (25)	$ 20,296	
11	571.00	Trans. Maintenance - OH Lines	$ 62,165	$ (3,193)	$ 58,972	STF-LA-2-65
12	573.00	Trans.- Maint.-Misc.Trans. Plant	$ (3)		$ (3)	
13		**Trans. - Maintenance - Misc. Trans Plant**	**$ 122,309**	**$ (3,218)**	**$ 119,091**	Storm Damage
						STF-PCMG-2-4 and 2-5
						STF-LA-2-36/2-37
		Distribution				
14	580.00	Distribution Supervision, Eng.	$ 24,536	$ -	$ 24,536	
15	581.00	Distribution - Load Dispatching	$ 19,231	$ -	$ 19,231	
16	582.00	Distribution - Station Expenses	$ 1,388	$ -	$ 1,388	
17	583.00	Distribution - Overhead Line Expenses	$ 2,769	$ -	$ 2,769	
18	584.00	Distribution - Underground Line Expenses	$ 16,873	$ -	$ 16,873	
19	585.00	Distribution - Street Light, Signal Sys. Exp.	$ 124	$ -	$ 124	
20	586.00	Distribution - Meter Expense	$ 32,139	$ 230	$ 32,369	
21	587.00	Distribution - Customer Installation Exp.	$ 2,908	$ -	$ 2,908	
22	588.00	Distribution - Msc. Distribution Exp.	$ 31,601	$ -	$ 31,601	
23	589.00	Distribution - Rents	$ 3,602	$ -	$ 3,602	
24	590.00	Distribution - Maint. Supervision and Eng.	$ 21,096	$ -	$ 21,096	
25	591.00	Distribution - Maint.-Structures	$ 694	$ -	$ 694	
26	592.00	Distribution-Maint. Station Equip.	$ 13,109	$ -	$ 13,109	
27	593.00	Distribution-Maint.-Overhead Lines	$ 120,231	$ 29	$ 120,260	STF-LA-2-65
28	594.00	Distribution-Maint.-Underground Lines	$ 23,294	$ (587)	$ 22,707	
29	595.00	Distribution-Maint.-Line Transformers	$ 4,409	$ -	$ 4,409	
30	596.00	Distribution-Maint.-Street Light/Sign Sys.	$ 14,666	$ -	$ 14,666	
31	597.00	Distribution - Meters	$ 2,979	$ -	$ 2,979	
32	0.00	Retail Adjustments	$ (7,955)	$ -	$ (7,955)	
33		**Total Distribution Expense**	**$ 327,694**	**$ (328)**	**$ 327,366**	

		Customer Accounting					
34	901.00	Supervision	$ 11,413			$ 11,413	
35	902.00	Meter Reading Expenses	$ 30,582			$ 30,582	
36	903.00	Customer Records & Collection	$ 139,236	$	(5,109)	$ 134,127	STF-PIA-3/4/5
37	904.00	Uncollectible Accounts	$ 14,682	$	-	$ 14,682	STF-PIA-11-1/2/3/4
38	905.00	Misc. Customer Accounts	$ 531			$ 531	
39	0.00	Retail Adjustment	$ (977)			$ (977)	
40		**Total Customer Accounting**	**$ 195,467**	**$**	**(5,109)**	**$ 190,358**	
							STF-LA-2-121
		Customer Service & Information					STF-PCMG-2-22
41	908.00	Customer Assistance Expenses	$ 116,500			$ 116,500	STF-LA-2-120
42	909.00	Info. & Instructional Adv. Exp.	$ 1,090	$	-	$ 1,090	STF-PCMG-3-1
43	910.00	Misc. Cust. Service & Info. Exp.	$ 3,088	$	-	$ 3,088	
44	0.00	Retail Adjustment	$ 17,901	$	(16,000)	$ 1,901	
45		**Total Customer Service & Information**	**$ 138,579**	**$**	**(16,000)**	**$ 122,579**	
							STF-PCMG-2-21
		Marketing					
46	912.00	Demonstrating & Selling Exp.	$ 44,768	$	(1,217)	$ 43,551	STF-LA-2-103
47	916.00	Misc. Sales Expense	$ 850	$	-	$ 850	
48	0.00	Retail Adjustment	$ (12,107)	$	-	$ (12,107)	
49		**Total Marketing**	**$ 33,511**	**$**	**(1,217)**	**$ 32,294**	
		Administrative & General					
50	407.00	Amortization of OPRB	$ -	$	-	$ -	
	Confidential						
51	920	Administrative & General Salaries	$ 70,943				STF-LA-2-67 PCMG-1-11 PCMG 2-20
52	921.00	Office Supplies & Expenses	$ 21,222			$ 21,222	STF-LA-2-62/67 PCMG-2-9/1-11
53	922.00	Administrative Expenses Transferred Cred	$ (6,113)	$	-	$ (6,113)	
54	923.00	Outside Services Employed	$ 91,461	$	2,319	$ 93,780	STF-LA-2-66/67 PCMG-2-10/1-11
55	924.00	Property Insurance	$ 85,447			$ 85,447	STF-LA-2-69
56	925.00	Injuries & Damages	$ 29,142	$	(1,285)	$ 27,857	STF-LA-2-79
57	926.00	Employee Pensions & Benefits	$ (101,017)	$	(13,216)	$ (114,233)	STF-LA-2-56/71 LA-6-2 PCMG-2-1/2-8/2-12
58	928.00	Regulatory Commission Expense	$ 6,882			$ 6,882	STF-LA-2-67/68 PCMG-2-11/1-11
59	929.00	Duplicate Charges-Credit	$ (8,600)	$	-	$ (8,600)	
60	930.00	Misc. Gen/Gen Adv. Expense	$ 26,493	$	(4,236)	$ 22,257	STF-LA-2-57/58/59
61	931.00	Rents	$ 2,831	$	-	$ 2,831	
62	935.00	Maintenance of General Plant	$ 22,869	$	-	$ 22,869	STF-LA-2-82
63	0.00	Retail Adjustments	$ (16,497)	$	-	$ (16,497)	
64		**Total Administrative & General**	**$ 225,063**	**$**	**(16,502)**	**$ 208,561**	
65		**Total O&M**	**$ 1,042,623**	**$**	**(42,374)**	**$ 1,000,249**	

(1) STF-PCMG-1-7 Attachment
STF-LA-2-54 EIPC dues and Labor and Expenses
STF-PCMG-2-7

RATE YEAR ENDING DECEMBER 31, 2025

	FERC Acct. No.	O&M Expenses (In Thousands)	(1) Company Proposed	Adjustments	GPSC Staff Recommended	References
		Transmission				
1	560.00	Trans-Operation Supervision & Eng.	$ 8,027	$ -	$ 8,027	
2	561.00	Trans-Load Dispatching	$ 24,649	$ -	$ 24,649	
3	562.00	Trans-Station Expense	$ 2,775	$ -	$ 2,775	
4	563.00	Trans-Overhead Line Expense	$ 1,325	$ -	$ 1,325	
5	565.00	Trans-Trans of Electric by Others	$ 1,096	$ -	$ 1,096	
6	566.00	Trans. Misc. Trans Expense	$ 19,854	$ -	$ 19,854	
7	567.00	Trans- Rents	$ (37,799)	$ -	$ (37,799)	
8	568.00	Trans. Maintenance - Supervision, Eng.	$ 15,784	$ -	$ 15,784	
9	569.00	Trans.- Maintenance Structure, Comp, Equip.	$ 7,213	$ -	$ 7,213	
10	570.00	Trans. Maintenance - Station Equip.	$ 21,460	$ (1,164)	$ 20,296	
11	571.00	Trans. Maintenance - OH Lines	$ 64,468	$ (2,748)	$ 61,720	STF-LA-2-65
12	573.00	Trans.- Maint.-Misc.Trans. Plant	$ (4)	$ -	$ (4)	
13		**Total Transmission Expense**	**$ 128,848**	**$ (3,912)**	**$ 124,936**	Storm Damage
						STF-PCMG-2-4 and 2-5
						STF-LA-2-36/2-37
		Distribution				
14	580.00	Distribution Supervision, Eng.	$ 25,063	$ -	$ 25,063	
15	581.00	Distribution - Load Dispatching	$ 19,954	$ -	$ 19,954	
16	582.00	Distribution - Station Expenses	$ 1,476	$ -	$ 1,476	
17	583.00	Distribution - Overhead Line Expenses	$ 2,854	$ -	$ 2,854	
18	584.00	Distribution - Underground Line Expenses	$ 17,488	$ -	$ 17,488	
19	585.00	Distribution - Street Light, Signal Sys. Exp.	$ 127	$ -	$ 127	
20	586.00	Distribution - Meter Expense	$ 33,873	$ (1,504)	$ 32,369	
21	587.00	Distribution - Customer Installation Exp.	$ 3,049	$ -	$ 3,049	
22	588.00	Distribution - Msc. Distribution Exp.	$ 32,563	$ -	$ 32,563	
23	589.00	Distribution - Rents	$ 3,688	$ -	$ 3,688	
24	590.00	Distribution - Maint. Supervision and Eng.	$ 22,009	$ -	$ 22,009	
25	591.00	Distribution - Maint.-Structures	$ 735	$ -	$ 735	
26	592.00	Distribution-Maint. Station Equip.	$ 13,813	$ -	$ 13,813	
27	593.00	Distribution-Maint.-Overhead Lines	$ 124,443	$ (4,183)	$ 120,260	STF-LA-2-65
28	594.00	Distribution-Maint.-Underground Lines	$ 24,160	$ (1,453)	$ 22,707	
29	595.00	Distribution-Maint.-Line Transformers	$ 4,601	$ -	$ 4,601	
30	596.00	Distribution-Maint.-Street Light/Sign Sys.	$ 15,160	$ -	$ 15,160	
31	597.00	Distribution - Meters	$ 3,121	$ -	$ 3,121	
32	0.00	Retail Adjustment	$ (8,562)	$ -	$ (8,562)	
33		**Total Distribution Expense**	**$ 339,615**	**$ (7,140)**	**$ 332,475**	

		Customer Accounting					
34	901.00	Supervision	$ 11,823		$ 11,823		
35	902.00	Meter Reading Expenses	$ 30,789		$ 30,789		
36	903.00	Customer Records & Collection	$ 142,368	$ (8,241)	$ 134,127		STF-PIA-9/3/4/5
37	904.00	Uncollectible Accounts	$ 15,034		$ 15,034		STF-PIA-11-1/2/3/4
38	905.00	Misc. Customer Accounts	$ 549		$ 549		
39	0.00	Retail Adjustment	$ (1,043)		$ (1,043)		
40		**Total Customer Accounting**	**$ 199,520**	**$ (8,241)**	**$ 191,279**		
							STF-LA-2-121
		Customer Service & Information					STF-PCMG-2-22
41	908.00	Customer Assistance Expenses	$ 115,078		$ 115,078		STF-LA-2-120
42	909.00	Info. & Instructional Adv. Exp.	$ 1,142	$ -	$ 1,142		
43	910.00	Misc. Cust. Service & Info. Exp.	$ 3,158	$ -	$ 3,158		
44	0.00	Retail Adjustment	$ 19,040	$ (9,000)	$ 10,040		
45		**Total Customer Service & Information**	**$ 138,418**	**$ (9,000)**	**$ 129,418**		
							STF-PCMG-2-21
		Marketing					
46	912.00	Demonstrating & Selling Exp.	$ 46,645	$ (1,219)	$ 45,426		STF-LA-2-103
47	916.00	Misc. Sales Expense	$ 891	$ -	$ 891		
48	0.00	Retail Adjustment	$ (12,541)	$ -	$ (12,541)		
49		**Total Marketing**	**$ 34,995**	**$ (1,219)**	**$ 33,776**		
		Administrative & General					
50	407.00	Amortization of OPRB	$ -	$ -	$ -		
51	Confidential 920	Administrative & General Salaries	$ 78,290	[redacted]	[redacted]		STF-LA-2-67 PCMG-1-11 PCMG-2-20
52	921.00	Office Supplies & Expenses	$ 21,913	$ -	$ 21,913		STF-LA-2-62/67 PCMG-2-9/1-11
53	922.00	Administrative Expenses Transferred Cred	$ (6,424)	$ -	$ (6,424)		
54	923.00	Outside Services Employed	$ 92,867	$ (3,258)	$ 89,609		STF-LA-2-66/67 PCMG-2-10/1-11
55	924.00	Property Insurance	$ 85,470	$ -	$ 85,470		STF-LA-2-69
56	925.00	Injuries & Damages	$ 29,394	$ (1,537)	$ 27,857		STF-LA-2-70
57	926.00	Employee Pensions & Benefits	$ (123,295)	$ (12,936)	$ (136,231)		STF-LA-2-56/71 LA-6-2 PCMG-2-1/2-8/2-12
58	928.00	Regulatory Commission Expense	$ 9,695	$ -	$ 9,695		STF-LA-2-67/68 PCMG-2-11/1-11
59	929.00	Duplicate Charges-Credit	$ (8,646)	$ -	$ (8,646)		
60	930.00	Misc. Gen/Gen Adv. Expense	$ 25,385	$ (2,411)	$ 22,974		STF-LA-2-57/58/59
61	931.00	Rents	$ 2,848	$ -	$ 2,848		
62	935.00	Maintenance of General Plant	$ 23,172	$ -	$ 23,172		STF-LA-2-82
63	0.00	Retail Adjustments	$ (16,758)	$ -	$ (16,758)		
64		**Total Administrative & General**	**$ 213,911**	**$ (20,168)**	**$ 193,743**		
65		**Total O&M**	**$ 1,055,307**	**$ (49,679)**	**$ 1,005,628**		

(1) STF-PCMG-1-7 Attachment
STF-LA-2-54 EIPC dues and Labor and Expenses
STF-PCMG-2-7

TAXES OTHER THAN INCOME
TEST YEAR ENDING JULY 31, 2023

	Acct. No.	(In Thousands)	(1) Company Proposed	Adjusments	GPSC Staff Recommended	References
	408.00	Real and Personal Property				
1		Georgia	$ 276,858			
2		Alabama	$ 1,316			
3		Mississippi	$ 200			
4		South Carolina	$ 80			
5		**Total Real and Personal Property**	**$ 278,454**	**$ -**	**$ 278,454**	
6		Payroll Taxes	$ 29,958	$ (7,424)	$ 22,534	
7		State of Georgia Taxes (Occupation Corp)	$ 8		$ 8	
8		State of Alabama Taxes (Corp. Franchise Tax)	$ 15		$ 15	
9		Municipal Gross Receipts Tax	$ -		$ -	
10		Other	$ 21		$ 21	
11		**Total Taxes Other Than Income**	**$ 308,456**	**$ (7,424)**	**$ 301,032**	
12		Wholesale Adjustment	$ (2,258)		$ (2,258)	
13		**Total Retail**	**$ 306,198**	**$ (7,424)**	**$ 298,774**	STF-PCMG-1-13 STF-PCMG-2-6

(1`)	STF-PCMG-1-13 Attachment Review LA responses to discovery		
	UPIS (In thousands)	$	42,412,823
	Property Taxes (In thousands)	$	278,454
	Ratio		0.657%
	Total Contract Labor	$	428,467,944
	Total Payroll Expenses	$	29,958,000
	Ratio		6.992%

TAXES OTHER THAN INCOME
RATE YEAR ENDING DECEMBER 31, 2023

	Acct. No.	(In Thousands)	(1) Company Proposed	Adjustments	GPSC Staff Recommended	References
	408.00	Real and Personal Property				
1		Georgia	$ 283,585			
2		Alabama	$ 1,325			
3		Mississippi	$ 200			
4		South Carolina	$ 80			
5		**Total Real and Personal Property**	**$ 285,190**	**$ -**	**$ 285,191**	
6		Payroll Taxes	$ 29,657	$ (7,211)	$ 22,446	
7		State of Georgia Taxes (Occupation Corp)	$ 8		$ 8	
8		State of Alabama Taxes (Corp. Franchise Tax)	$ 15		$ 15	
9		Municipal Gross Receipts Tax	$ -		$ -	
10		Other	$ 21		$ 21	
11		**Total Taxes Other Than Income**	**$ 314,891**	**$ (7,210)**	**$ 307,681**	
12		Wholesale Adjustment	$ (2,303)		$ (2,303)	
13		**Total Retail**	**$ 312,588**	**$ (7,210)**	**$ 305,378**	STF-PCMG-1-13 STF-PCMG-2-6

(1) STF-PCMG-1-13 Attachment

UPIS (In thousands)	$	43,460,812
Property Taxes (In thousands)	$	285,190
Ratio		0.656%
Total Contract Labor	$	387,339,166
Total Payroll Taxes	$	29,657,000
Ratio		7.657%

TAXES OTHER THAN INCOME
RATE YEAR ENDING DECEMBER 31, 2024

	Acct. No.	(In Thousands)	(1) Company Proposed	Adjustments	GPSC Staff Recommended	References
	408.00	Real and Personal Property				
1		Georgia	$ 309,046			
2		Alabama	$ 1,323			
3		Mississippi	$ 200			
4		South Carolina	$ 80			
5		**Total Real and Personal Property**	**$ 310,649**	**$ -**	**$ 310,649**	
6		Payroll Taxes	$ 30,169	$ (5,417)	$ 24,752	
7		State of Georgia Taxes (Occupation Corp)	$ 8		$ 8	
8		State of Alabama Taxes (Corp. Franchise Tax)	$ 15		$ 15	
9		Municipal Gross Receipts Tax	$ -		$ -	
10		Other	$ 21		$ 21	
11		**Total Taxes Other Than Income**	**$ 340,862**	**$ (5,417)**	**$ 335,445**	
12		Wholesale Adjustment	$ (2,084)		$ (2,084)	
13		**Total Retail**	**$ 338,778**	**$ (5,417)**	**$ 333,361**	STF-PCMG-1-13
						STF-PCMG-2-6

(1) STF-PCMG-1-13 Attachment

UPIS (In thousands)	$	46,296,211
Property Taxes (In thousands)	$	310,649
		0.671%
Total Contract Labor	$	373,920,348
Total Payroll Taxes	$	30,169,000
Ratio		8.068%

TAXES OTHER THAN INCOME
RATE YEAR ENDING DECEMBER 31, 2025

	Acct. No.	(In Thousands)	(1) Company Proposed	Adjustments	GPSC Staff Recommended	References
	408.00	Real and Personal Property				
1		Georgia	$ 332,195			
2		Alabama	$ 1,314			
3		Mississippi	$ 200			
4		South Carolina	$ 80			
5		**Total Real and Personal Property**	**$ 333,789**	**$ -**	**$ 333,789**	
6		Payroll Taxes	$ 31,114	$ (7,322)	$ 23,792	
7		State of Georgia Taxes (Occupation Corp)	$ 8		$ 8	
8		State of Alabama Taxes (Corp. Franchise Tax)	$ 15		$ 15	
9		Municipal Gross Receipts Tax	$ -		$ -	
10		Other	$ 21		$ 21	
11		**Total Taxes Other Than Income**	**$ 364,947**	**$ (7,322)**	**$ 357,625**	
12		Wholesale Adjustment	$ (2,126)		$ (2,126)	
13		**Total Retail**	**$ 362,821**	**$ (7,322)**	**$ 355,499**	STF-PCMG-1-13 STF-PCMG-2-6

(1) STF-PCMG-1-13 Attachment

UPIS (In thousands)	$	48,852,298
Property Taxes (In thousands)	$	333,789
Ratio		0.683%
Total Contract Labor	$	363,444,436
Total Payroll Taxes	$	31,114,000
Ratio		8.561%

CONTRACT LABOR

	FERC Acct. No.	Company Proposed	TY End 7/31/2023	Adjustments	RY End 12/31/2023	Adjustments	RY End 12/31/2024	Adjustments	RY End 12/31/2025	References
1	500-514	Steam O&M	$ 59,712,270	$ (13,972,684)	$ 45,739,586	$ (9,650,075)	$ 36,089,511	$ (1,455,158)	$ 34,634,353	STF-LA-2-72
2	517-532	Nuclear O&M	$ 66,805,454	$ 9,213,073	$ 76,018,527	$ (2,491,840)	$ 73,526,687	$ (6,048,288)	$ 67,478,399	
3	535-545	Hydro O&M	$ 8,330,857	$ 3,807,841	$ 12,138,698	$ 59,710	$ 12,198,408	$ (4,994,495)	$ 7,203,913	
4	546-554	Other Production O&M	$ 30,306,909	$ 10,232,051	$ 40,538,960	$ (8,995,436)	$ 31,543,524	$ (5,278,805)	$ 26,264,719	
5	556-557	Other Power O&M	$ 87,404	$ (56,314)	$ 31,090	$ 528	$ 31,618	$ 562	$ 32,180	
6	560-573	Transmission O&M	$ 74,393,892	$ (22,919,783)	$ 51,474,109	$ 2,044,531	$ 53,518,640	$ 2,198,569	$ 55,717,209	
7	580-597	Distribution O&M	$ 104,809,489	$ (25,988,290)	$ 78,821,199	$ 3,033,540	$ 81,854,739	$ 3,269,979	$ 85,124,718	
8	901-905	Customer Accounting O&M	$ 6,154,695	$ 28,837	$ 6,183,532	$ 67,564	$ 6,251,096	$ 276,121	$ 6,527,217	
9	908-910	Customer Service & Information O&M	$ 28,437,144	$ (372,308)	$ 28,064,836	$ 750,526	$ 28,815,362	$ (1,830,427)	$ 26,984,935	
10	912-916	Retail/Marketing/Sales O&M	$ 2,604,865	$ 44,006	$ 2,648,871	$ 96,494	$ 2,745,365	$ 54,259	$ 2,799,624	
11	920-935	Administrative & General O&M	$ 46,824,966	$ (1,145,209)	$ 45,679,757	$ 1,665,642	$ 47,345,399	$ 3,331,769	$ 50,677,168	
12		**Total Contract Labor O&M**	**$ 428,467,945**	**$ (41,128,780)**	**$ 387,339,165**	**$ (13,418,816)**	**$ 373,920,349**	**$ (10,475,914)**	**$ 363,444,435**	
13		Difference between test year and rate years		-9.6%		-3.5%		-2.8%		
14		O&M Percentage to total ratios	53.790%		53.730%		53.720%		53.850%	
15		Payroll Tax Ratios	6.992%		7.657%		8.068%		8.561%	
		GPSC Staff Recommended								
16	517-532	Nuclear O&M	$ -		$ -		$ -		$ -	STF-LA-56
17	560-573	Transmission O&M	$ -		$ -		$ -	$ -	$ -	STF-LA-2-54 PCMG-2-7
18		Vacancy Rate Ratio	$ (29,286,360)		$ -		$ -		$ -	PCMG-2-14
19		Additional Employees	$ -		$ (14,737,684)		$ (7,522,258)		$ -	PCMG-2-15
20	Confidential	Performance Pay Plan (Trade Secret)	[redacted]							PCMG-2-16/18 LA-2-81
21		Restricted Stock Based Compensation	$ -		$ -		$ -		$ -	PCMG-2-17 LA-2-81
22		Long-Term Incentive Program (LTPP) - Stock Based	$ -		$ -		$ -		$ -	PCMG-2-19 LA-2-81
23										
24		Overtime	$ 1,286		$ -		$ -		$ -	STF-LA-2-75
25		**Total Contract Labor O&M Adjustments**	**$ (106,176,074)**		**$ (94,184,684)**		**$ (67,140,258)**		**$ (85,524,000)**	
26		Difference	$ 322,291,871		$ 293,154,481		$ 306,780,091		$ 277,920,435	
27		Vacancy Rate Ratio	**8.33%**		**0.00%**		**0.00%**		**0.00%**	STF-PCMG-2-14
28		Vacancy Rate based upon Additional Employees	**0.00%**		**-4.7866%**		**-2.39%**		**0.00%**	

Contract Labor - STF-LA-72 and STF-PCMG-2-13
Includes only Performance Shares Program