EXHIBIT__(RS/RT-6)

Georgia Power Company
Docket No. 44280
Exhibit ___(RS/RT-6)
Coal Combustion Residual (CCR) - Asset Retirement Obligation (ARO) Compliance
Accompanying the Direct Testimony of Ralph C. Smith and Robert Trokey

Description	Primary Staff Witnesses	Confidential	No. of Pages	Page No.
Revenue Requirement Summary Schedules				
Computation of Test Year CCR-ARO Revenue Requirement	R. Smith/R. Trokey	No	1	2
Computation of Plan Years 2023-2025 CCR-ARO Revenue Requirement	R. Smith/R. Trokey	No	1	3
ARO Rate Base and Operating Income Detail Per Company	R. Smith/R. Trokey	No	1	4
Summary of Staff Adjustments For the Test Year	R. Smith/R. Trokey	No	1	5
Summary of Staff Adjustments For Calendar 2023	R. Smith/R. Trokey	No	1	6
Summary of Staff Adjustments For Calendar 2024	R. Smith/R. Trokey	No	1	7
Summary of Staff Adjustments For Calendar 2025	R. Smith/R. Trokey	No	1	8
Total Pages, Including Content Listing			8	

Test Year Ended July 31, 2023
(Thousands of Dollars)

Line No.	Description	Per Company Revenue Deficiency (A)	Per Staff Revenue Deficiency (B)	Difference (C) = (B) - (A)
1	CCR ARO Compliance Retail Rate Base	$ 196,311	$ 196,311	$ -
2	Requested Rate of Return	7.70%	6.84%	
3	Earnings Requirement	$ 15,116	$ 13,428	$ (1,688)
4	Less: Operating Income Deficiency	$ (176,451)	$ (176,451)	$ -
5	Earnings Deficiency	$ 191,567	$ 189,879	$ (1,688)
6	Income Expansion Factor	74.606%	74.606%	
7	CCR ARO Compliance Revenue Requirement	$ 256,773	$ 254,509	$ (2,263)
8	CCR ARO Revenue Requirement in Current Rates	$ 196,731	$ 196,731	$ -
9	CCR ARO Compliance Revenue Requirement Increase	$ 60,041	$ 57,778	$ (2,263)

Notes and Source

Details may not add to totals due to rounding
Col. A: Amounts from Company Exhibit__(APA/SPA/ADH/MBR-1, Schedule 3 ECCR), Page 6 of 7
Col. B, lines 1 and 3: see page 4
Col. B, line 2: See Exhibit__(RS/RT-2), Schedule D, page 1

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Calendar Years 2023-2025
(Thousands of Dollars)

Line No.	Description	2023 (A)	2024 (B)	2025 (C)
	I. Per Company			
1	CCR ARO Compliance Retail Rate Base	$ 241,224	$ 309,407	$ 408,093
2	Requested Rate of Return	7.71%	7.74%	7.77%
3	Earnings Requirement	$ 18,598	$ 23,948	$ 31,709
4	Less: Operating Income Deficiency	(176,280)	(229,114)	(256,207)
5	Earnings Deficiency	$ 194,878	$ 253,062	$ 287,916
6	Income Expansion Factor	74.602%	74.596%	74.593%
7	CCR ARO Compliance Revenue Requirement	$ 261,225	$ 339,244	$ 385,980
8	CCR ARO Revenue Requirement in Current Rates	$ 196,731	$ 196,731	$ 196,731
9	CCR ARO Compliance Revenue Requirement Increase	$ 64,493	$ 142,512	$ 189,249
	II. Per Staff			
10	CCR ARO Compliance Retail Rate Base	$ 241,224	$ 309,407	$ 408,093
11	Requested Rate of Return	6.84%	6.57%	6.61%
12	Earnings Requirement	$ 16,500	$ 20,328	$ 26,975
13	Less: Operating Income Deficiency	$ (176,280)	$ (229,114)	$ (256,207)
14	Earnings Deficiency	$ 192,780	$ 249,442	$ 283,182
15	Income Expansion Factor	74.602%	74.596%	74.593%
16	CCR ARO Compliance Revenue Requirement	$ 258,412	$ 334,391	$ 379,634
17	CCR ARO Revenue Requirement in Current Rates	$ 196,731	$ 196,731	$ 196,731
18	CCR ARO Compliance Revenue Requirement Increase	$ 61,680	$ 137,659	$ 182,903
	III. Difference Between Staff and Company			
19	CCR ARO Compliance Revenue Requirement	$ (2,813)	$ (4,853)	$ (6,346)

Notes and Source:
Details may not add to totals due to rounding.
Cols. A-C, Lines 1-10 Amounts from Exhibit__(APA/SPA/ADH/MBR-1, Schedule 3 ECCR)
Line 10: See pages 5 (2023), 6 (2024) and 7 (2025), line 13
Line 9: See Exhibit__(RS/RT-2), Schedule D, pages 2-4
Line 13: See pages 5 (2023), 6 (2024) and 7 (2025), line 18

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Georgia Power Company
Coal Combustion Residuals (CCR) - Asset Retirement Obligation (ARO) Compliance
ARO Rate Base and Operating Income Detail Per Company

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For the 12 Months Ending July 31, 2023 and December 31, 2024-2025
(Thousands of Dollars)

Line No.	Description	Test Period (A)	2023 (B)	2024 (C)	2025 (D)
	Per Company				
1	CCR ARO Compliance Regulatory Asset - Beginning Balance		$ 282,088	$ 365,248	$ 465,059
2	CCR ARO Compliance Expenditures	$ 324,040	$ 320,395	$ 408,160	$ 510,202
3	Amortization of Prior Under Recovery	$ -	$ 48,155	$ -	$ -
4	1/3 Recovery of 2021 Expenditures		$ 98,103	$ 98,103	-
5	1/3 Recovery of 2022 Expenditures		$ 90,977	$ 90,977	$ 90,977
6	1/3 Recovery of 2023 Expenditures	$ 237,236		$ 119,268	$ 119,268
7	1/3 Recovery of 2024 Expenditures				$ 134,941
8	1/3 Recovery of 2025 Expenditures				
9	CCR ARO Compliance Recovery	$ 237,236	$ 237,236	$ 308,349	$ 345,186
10	CCR ARO Compliance Regulatory Asset - Ending Balance	$ 305,826	$ 365,248	$ 465,059	$ 630,076
11	CCR ARO Compliance Regulatory Asset (13-Month average)	$ 263,405	$ 323,668	$ 415,154	$ 547,567
12	Accumulated Deferred Income Taxes	$ (67,094)	$ (82,444)	$ (105,747)	$ (139,475)
13	CCR ARO Compliance Retail Rate Base	$ 196,311	$ 241,224	$ 309,407	$ 408,093
	Operating Income Deficiency				
14	CCR ARO Compliance Recovery	(237,236)	(237,236)	(308,349)	(345,186)
15	Earnings Before Taxes	$ (237,236)	$ (237,236)	$ (308,349)	$ (345,186)
16	Federal Income Taxes	47,719	47,853	62,203	69,852
17	State Income Taxes	13,066	13,103	17,032	19,126
18	**Operating Income Deficiency**	$ (176,451)	$ (176,280)	$ (229,114)	$ (256,207)
	State Tax Calculation				
19	CCR ARO Compliance Recovery	(237,236)	(237,236)	(308,349)	(345,186)
20	Interest Expense	(3,062)	(3,739)	(4,889)	(6,570)
21	State Income Tax Deduction	13,066	13,103	17,032	19,126
22	Earnings Subject to State Tax	$ (227,232)	$ (227,872)	$ (296,205)	$ (332,630)
23	State Tax Rate	5.75%	5.75%	5.75%	5.75%
24	**State Income Tax**	$ (13,066)	$ (13,103)	$ (17,032)	$ (19,126)
	Federal Tax Calculation				
25	CCR ARO Compliance Recovery	(237,236)	(237,236)	(308,349)	(345,186)
26	Interest Expense	(3,062)	(3,739)	(4,889)	(6,570)
27	State Income Tax Deduction	13,066	13,103	17,032	19,126
28	Earnings Subject to Federal Tax	$ (227,232)	$ (227,872)	$ (296,205)	$ (332,630)
29	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%
30	**Federal Income Tax**	$ (47,719)	$ (47,853)	$ (62,203)	$ (69,852)

Notes and Source:
Details may not add to totals due to rounding.
Cols. A-D: Amounts from Exhibit__(APA/SPA/ADHMBR-1, Schedule 3 ECCR), page 7

Georgia Power Company
Coal Combustion Residuals (CCR) - Asset Retirement Obligation (ARO) Compliance
Summary of Staff Adjustments For the Test Year

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Test Year Ended July 31, 2023
(Thousands of Dollars)

Line No.	Description	Per Company As-Filed (A)		Staff Adjustments (B)	Staff Adjusted (C)
1	CCR ARO Compliance Regulatory Asset - Beginning Balance	$ 219,022	*		$ 219,022
2	CCR ARO Compliance Expenditures	$ 324,040			$ 324,040
3	Amortization of Prior Under Recovery				
4	1/3 Recovery of 2021 Expenditures				
5	1/3 Recovery of 2022 Expenditures				
6	1/3 Recovery of 2023 Expenditures	$ 237,236			$ 237,236
7	1/3 Recovery of 2024 Expenditures				
8	1/3 Recovery of 2025 Expenditures				
9	CCR ARO Compliance Recovery	$ 237,236		$ -	$ 237,236
	CCR ARO Compliance Regulatory Asset - Ending Balance	$ 305,826			$ 305,826
10					
11	CCR ARO Compliance Regulatory Asset (13-Month average)	$ 263,405			$ 263,405
12	Accumulated Deferred Income Taxes	$ (67,094)			$ (67,094)
13	CCR ARO Compliance Retail Rate Base	$ 196,311		$ -	$ 196,311
	Operating Income Deficiency				
14	CCR ARO Compliance Recovery	(237,236)			$ (237,236)
15	Earnings Before Taxes	(237,236)			$ (237,236)
16	Federal Income Taxes	$ 47,719			$ 47,719
17	State Income Taxes	$ 13,066			$ 13,066
18	**Operating Income Deficiency**	$ (176,451)		$ -	$ (176,451)

Notes and Source

Details may not add to totals due to rounding.
Col. A: Amounts from Exhibit__(APA/SPA/ADH/MBR-1, Schedule 3 ECCR), page 7
Col. C: Col. A + Col. B

* CCR ARO Compliance Regulatory Access - Beginning Balance amount provided by GPC informally via email

Georgia Power Company
Coal Combustion Residuals (CCR) - Asset Retirement Obligation (ARO) Compliance
Summary of Staff Adjustments For Calendar 2023

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Calendar 2023
(Thousands of Dollars)

Line No.	Description	Per Company As-Filed (A)	Staff Adjustments (B)	Staff Adjusted (C)
1	CCR ARO Compliance Regulatory Asset - Beginning Balance	$ 282,088		$ 282,088
2	CCR ARO Compliance Expenditures	$ 320,395		$ 320,395
3	Amortization of Prior Under Recovery	$ 48,155		$ 48,155
4	1/3 Recovery of 2021 Expenditures	$ 98,103		$ 98,103
5	1/3 Recovery of 2022 Expenditures	$ 90,977		$ 90,977
6	1/3 Recovery of 2023 Expenditures			
7	1/3 Recovery of 2024 Expenditures			
8	1/3 Recovery of 2025 Expenditures			
9	CCR ARO Compliance Recovery	$ 237,236	$ -	$ 237,236
	CCR ARO Compliance Regulatory Asset - Ending Balance	$ 365,248		$ 365,248
10				
11	CCR ARO Compliance Regulatory Asset (13-Month average)	$ 323,668		$ 323,668
12	Accumulated Deferred Income Taxes	$ (82,444)		$ (82,444)
13	CCR ARO Compliance Retail Rate Base	$ 241,224	$ -	$ 241,224
	Operating Income Deficiency			
14	CCR ARO Compliance Recovery	(237,236)		$ (237,236)
15	Earnings Before Taxes	(237,236)		$ (237,236)
16	Federal Income Taxes	$ 47,853		$ 47,853
17	State Income Taxes	$ 13,103		$ 13,103
18	**Operating Income Deficiency**	$ (176,280)	$ -	$ (176,280)

Notes and Source

Details may not add to totals due to rounding.
Col. A: Amounts from Exhibit__(APA/SPA/ADH/MBR-1, Schedule 3 ECCR), page 7
Col. C: Col. A + Col. B

Georgia Power Company
Coal Combustion Residuals (CCR) - Asset Retirement Obligation (ARO) Compliance
Summary of Staff Adjustments For Calendar 2024

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Calendar 2024
(Thousands of Dollars)

Line No.	Description	Per Company As-Filed (A)	Staff Adjustments (B)	Staff Adjusted (C)
1	CCR ARO Compliance Regulatory Asset - Beginning Balance	$ 365,248		$ 365,248
2	CCR ARO Compliance Expenditures	$ 408,160		$ 408,160
3	Amortization of Prior Under Recovery			
4	1/3 Recovery of 2021 Expenditures	$ 98,103		$ 98,103
5	1/3 Recovery of 2022 Expenditures	$ 90,977		$ 90,977
6	1/3 Recovery of 2023 Expenditures	$ 119,268		$ 119,268
7	1/3 Recovery of 2024 Expenditures			
8	1/3 Recovery of 2025 Expenditures			
9	CCR ARO Compliance Recovery	$ 308,349	$ -	$ 308,349
	CCR ARO Compliance Regulatory Asset - Ending Balance	$ 465,059		$ 465,059
10				
11	CCR ARO Compliance Regulatory Asset (13-Month average)	$ 415,154		$ 415,154
12	Accumulated Deferred Income Taxes	$ (105,747)		$ (105,747)
13	CCR ARO Compliance Retail Rate Base	$ 309,407	$ -	$ 309,407
	Operating Income Deficiency			
14	CCR ARO Compliance Recovery	$ (308,349)		$ (308,349)
15	Earnings Before Taxes	$ (308,349)		$ (308,349)
16	Federal Income Taxes	$ 62,203		$ 62,203
17	State Income Taxes	$ 17,032		$ 17,032
18	**Operating Income Deficiency**	(229,114)	-	(229,114)

Notes and Source

Details may not add to totals due to rounding.
Col. A: Amounts from Exhibit__(APA/SPA/ADH/MBR-1, Schedule 3 ECCR), page 7
Col. C: Col. A + Col. B

Georgia Power Company
Coal Combustion Residuals (CCR) - Asset Retirement Obligation (ARO) Compliance
Summary of Staff Adjustments For Calendar 2025

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Calendar 2025
(Thousands of Dollars)

Line No.	Description	Per Company As-Filed (A)	Staff Adjustments (B)	Staff Adjusted (C)
1	CCR ARO Compliance Regulatory Asset - Beginning Balance	$ 465,059		$ 465,059
2	CCR ARO Compliance Expenditures	$ 510,202		$ 510,202
3	Amortization of Prior Under Recovery	$ -		
4	1/3 Recovery of 2021 Expenditures	$ -		$ -
5	1/3 Recovery of 2022 Expenditures	$ 90,977		$ 90,977
6	1/3 Recovery of 2023 Expenditures	$ 119,268		$ 119,268
7	1/3 Recovery of 2024 Expenditures	$ 134,941		$ 134,941
8	1/3 Recovery of 2025 Expenditures			
9	CCR ARO Compliance Recovery	$ 345,186	$ -	$ 345,186
10	CCR ARO Compliance Regulatory Asset - Ending Balance	$ 630,076		$ 630,076
11	CCR ARO Compliance Regulatory Asset (13-Month average)	$ 547,567		$ 547,567
12	Accumulated Deferred Income Taxes	$ (139,475)		$ (139,475)
13	CCR ARO Compliance Retail Rate Base	$ 408,093	$ -	$ 408,093
	Operating Income Deficiency			
14	CCR ARO Compliance Recovery	$ (345,186)		$ (345,186)
15	Earnings Before Taxes	$ (345,186)		$ (345,186)
16	Federal Income Taxes	$ 69,852		$ 69,852
17	State Income Taxes	$ 19,126		$ 19,126
18	**Operating Income Deficiency**	(256,207)	-	(256,207)

Notes and Source

Details may not add to totals due to rounding.
Col. A: Amounts from Exhibit__(APA/SPA/ADH/MBR-1, Schedule 3 ECCR), page 7
Col. C: Col. A + Col. B