

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
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GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
	--- RATE BASE ---							
1	GROSS PLANT	42,000,358	22,277,779	4,066,798	6,308,798	1,378,606	83,442	993,879
2	ACCUMULATED DEPRECIATION	12,903,953	6,820,834	1,283,342	1,917,937	416,439	25,374	301,470
3	NUCLEAR FUEL	663,716	339,306	56,040	112,768	18,301	952	18,301
4	ACCUM. DEPR. OF NUCLEAR FUEL	377,281	192,874	31,855	64,102	15,133	541	10,403
5	NET ELECTRIC PLANT	29,382,839	15,603,377	2,807,641	4,439,528	973,656	58,479	700,307
	LESS: DEFERRED INCOME TAXES							
6	ACCOUNT 190	(592,027)	(311,360)	(48,345)	(97,434)	(22,439)	(1,034)	(15,516)
7	ACCOUNT 281 AND 282	6,286,530	3,345,530	600,753	955,872	209,815	12,472	150,440
8	ACCOUNT 283	725,339	388,028	85,512	99,212	20,860	1,542	15,657
9	TOTAL DEFERRED INCOME TAX	6,419,842	3,422,198	637,920	957,651	208,036	12,979	150,581
	ADD: OTHER RATE BASE ITEMS							
10	PLANT HELD FOR FUTURE USE	106,498	54,483	9,026	18,071	4,263	153	2,932
11	MATERIALS AND SUPPLIES	879,685	481,223	112,275	115,491	24,032	1,960	18,546
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,993)	(1,130)	(289)	(236)	(46)	(5)	(38)
13	MIN BANK BAL., PC, PREPAIDS	117,042	62,349	11,219	17,740	3,891	234	2,798
14	PREPAID PENSION ASSET	1,889,661	1,044,115	264,987	209,013	40,020	4,865	33,645
15	CUSTOMER DEPOSITS	(296,694)	(138,369)	(29,323)	(49,086)	(11,803)	(736)	0
16	OPERATING RESERVES	(750,353)	(416,337)	(97,166)	(96,384)	(19,758)	(1,762)	(15,351)
17	ENVIRONMENTAL CWP	3,028	1,548	256	515	121	4	83
18	UNAMORTIZED NBV OF RETIRED UNITS	842,757	430,835	71,157	143,188	33,803	1,209	23,237
19	BOWEN AND SCHERER DEPR. DEFERRAL	67,358	34,435	5,687	11,444	2,702	97	1,857
20	CUSTOMER USAGE DATA ACCESS COSTS	602	264	281	42	1	3	8
21	TOU-FD REVENUE EROSION	1,388	0	0	1,388	0	0	0
22	SOFTWARE & CLOUD COMPUTING	46,636	26,459	6,777	5,532	1,069	119	883
23	OPRB RET. DRUG SUBS. TAX REG. ASSET	1,773	994	236	223	44	4	35
24	UNUSABLE INVENTORY REG. ASSET	16,077	8,219	1,357	2,732	645	23	443
25	DEFERRED NUCLEAR OUTAGE COST	39,331	20,107	3,321	6,883	1,578	56	1,084
26	TAX REFORM REG. LIABILITY	(91,500)	(48,924)	(9,120)	(13,691)	(2,974)	(186)	(2,153)
27	ARO REGULATORY ASSET	4,908,555	2,511,382	415,823	832,430	196,296	7,087	135,045
28	ARO LIABILITY	(6,717,432)	(3,425,564)	(567,189)	(1,135,448)	(267,751)	(9,667)	(184,203)
29	ARO REGULATORY LIABILITY	230,499	117,836	19,462	39,163	9,245	331	6,356
30	CASH WORKING CAPITAL	(55,266)	(23,579)	(4,998)	(7,768)	(1,997)	(129)	(1,163)
31	TOTAL OTHER RATE BASE ITEMS	1,237,662	740,347	213,777	101,041	13,381	3,662	24,047
32	TOTAL INVESTMENT	24,200,649	12,921,525	2,383,498	3,582,918	779,001	49,162	573,773
	--- REVENUES ---							
33	REVENUE FROM SALES	8,167,311	3,633,596	769,103	1,289,857	310,605	19,340	169,842
34	OTHER OPERATING REVENUES	213,793	126,395	18,454	26,436	5,996	322	4,206
35	TOTAL REVENUES	8,381,104	3,759,991	787,557	1,316,293	316,601	19,662	174,048
	--- EXPENSES ---							
36	OPERATIONS & MAINTENANCE	4,405,913	1,871,520	384,579	584,034	155,449	9,983	97,082
37	DEPRECIATION EXPENSE	1,707,274	883,869	164,227	258,713	57,267	3,161	40,900
38	TAXES OTHER THAN INCOME TAXES	308,457	164,353	31,366	45,108	9,778	629	7,128
39	AMORT. OF INVESTMENT TAX CREDITS	(10,710)	(5,240)	(865)	(1,741)	(411)	(15)	(283)
40	AMORT. OF RETIRED UNITS	115,977	59,290	9,792	19,705	4,652	166	3,198
41	AMORT. OF CLOUD & SOFTWARE	9,782	5,550	1,421	1,160	224	25	185
42	AMORT. OF CUSTOMER USAGE DATA	262	115	122	18	0	1	4
43	AMORT. OF COVID DEFERRAL	8,402	4,765	1,219	999	193	21	159
44	SUBTOTAL EXPENSES	6,545,357	2,984,222	591,860	907,996	227,152	13,973	148,373

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO.	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
---	RATE BASE ---					
1	GROSS PLANT	42,000,358	677,224	5,847,495	41,634,021	366,337
2	ACCUMULATED DEPRECIATION	12,903,953	224,234	1,755,602	12,745,231	158,722
3	NUCLEAR FUEL	663,716	0	109,727	663,716	0
4	ACCU. DEPR. OF NUCLEAR FUEL	377,281	0	62,373	377,281	0
5	NET ELECTRIC PLANT	29,382,839	452,991	4,139,247	29,175,224	207,615
	LESS: DEFERRED INCOME TAXES					
6	ACCOUNT 190	(592,027)	(5,996)	(87,748)	(589,873)	(2,154)
7	ACCOUNT 281 AND 282	6,286,530	101,305	891,553	6,267,741	18,789
8	ACCOUNT 283	725,339	12,883	99,016	722,509	2,831
9	TOTAL DEFERRED INCOME TAX	6,419,842	108,192	902,820	6,400,377	19,465
	ADD: OTHER RATE BASE ITEMS					
10	PLANT HELD FOR FUTURE USE	106,498	13	17,556	106,498	0
11	MATERIALS AND SUPPLIES	879,685	16,020	101,989	871,537	8,149
12	PAYABLES ASSOC. W/ CAPITAL M&S	(1,993)	(50)	(198)	(1,993)	0
13	MIN BANK BAL., PC, PREPAIDS	117,042	1,810	16,540	116,580	462
14	PREPAID PENSION ASSET	1,889,661	55,239	227,468	1,879,352	10,308
15	CUSTOMER DEPOSITS	(296,694)	0	(67,377)	(296,694)	0
16	OPERATING RESERVES	(750,353)	(16,306)	(85,208)	(748,271)	(2,083)
17	ENVIRONMENTAL CWIP	3,028	0	501	3,028	0
18	UNAMORTIZED NBV OF RETIRED UNITS	842,757	0	139,327	842,757	0
19	BOWEN AND SCHERER DEPR. DEFERRAL	67,358	0	11,136	67,358	0
20	CUSTOMER USAGE DATA ACCESS COSTS	602	0	4	602	0
21	TOU-FD REVENUE EROSION	1,388	0	0	1,388	0
22	SOFTWARE & CLOUD COMPUTING	46,636	1,176	4,621	46,636	0
23	OPRB RET. DRUG SUBS. TAX REG. ASSET	1,773	47	190	1,773	0
24	UNUSABLE INVENTORY REG. ASSET	16,077	0	2,658	16,077	0
25	DEFERRED NUCLEAR OUTAGE COST	39,331	0	6,502	39,331	0
26	TAX REFORM REG. LIABILITY	(91,500)	(1,547)	(12,907)	(91,500)	0
27	ARO REGULATORY ASSET	4,908,555	1,201	809,290	4,908,555	0
28	ARO LIABILITY	(6,717,432)	(1,638)	(1,103,884)	(6,695,344)	(22,087)
29	ARO REGULATORY LIABILITY	230,499	0	38,107	230,499	0
30	CASH WORKING CAPITAL	(55,266)	(773)	(14,481)	(54,889)	(377)
31	TOTAL OTHER RATE BASE ITEMS	1,237,662	55,192	91,833	1,243,280	(5,628)
32	TOTAL INVESTMENT	24,200,649	399,991	3,328,260	24,018,127	182,522
---	REVENUES ---					
33	REVENUE FROM SALES	8,167,311	136,675	1,778,925	8,107,943	59,368
34	OTHER OPERATING REVENUES	213,793	1,557	30,427	213,793	0
35	TOTAL REVENUES	8,381,104	138,232	1,809,352	8,321,736	59,368
---	EXPENSES ---					
36	OPERATIONS & MAINTENANCE	4,405,913	55,898	1,215,867	4,374,413	31,501
37	DEPRECIATION EXPENSE	1,707,274	32,736	240,317	1,681,189	26,085
38	TAXES OTHER THAN INCOME TAXES	308,457	5,297	42,541	306,199	2,258
39	AMORT. OF INVESTMENT TAX CREDITS	(10,710)	0	(1,694)	(10,249)	(461)
40	AMORT. OF RETIRED UNITS	115,977	0	19,174	115,977	0
41	AMORT. OF CLOUD & SOFTWARE	9,782	247	969	9,782	0
42	AMORT. OF CUSTOMER USAGE DATA	262	0	2	262	0
43	AMORT. OF COVID DEFERRAL	8,402	211	835	8,402	0
44	SUBTOTAL EXPENSES	6,545,357	94,389	1,518,010	6,485,974	59,383

GEORGIA POWER COMPANY
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SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
45	INCOME TAXES	313,409	115,661	34,828	80,823	17,677	1,136	2,889
46	TOTAL EXPENSES	6,858,766	3,093,883	626,688	988,618	244,829	15,109	151,262
--- RETURN ---								
47	OPERATING INCOME	1,522,338	660,108	160,869	327,675	71,771	4,553	22,787
48	INTEREST ON CUSTOMER DEPOSITS	(5,807)	(2,708)	(574)	(961)	(231)	(14)	0
49	NET INCOME	1,516,531	657,400	160,295	326,714	71,540	4,538	22,787
50	RETURN ON INVESTMENT	6.27%	5.09%	6.73%	9.12%	9.18%	9.23%	3.97%

GEORGIA POWER COMPANY COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)						
LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
45	INCOME TAXES	313,409	8,653	52,668	314,135	(726)
46	TOTAL EXPENSES	6,858,766	103,042	1,570,678	6,800,110	58,656
--- RETURN ---						
47	OPERATING INCOME	1,522,338	35,190	238,674	1,521,626	712
48	INTEREST ON CUSTOMER DEPOSITS	(5,807)	0	(1,319)	(5,807)	0
49	NET INCOME	1,516,531	35,190	237,355	1,515,820	712
50	RETURN ON INVESTMENT	6.27%	8.80%	7.13%	6.31%	0.39%

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
1	TOTAL EXPENSES	6,858,766	3,099,883	626,688	988,618	244,829	15,109	151,262
2	LESS:							
3	NUCLEAR FUEL EXPENSE	208,655	76,584	13,506	31,071	9,424	515	5,232
4	DEPRECIATION EXPENSE	1,707,274	883,869	164,227	258,713	57,267	3,161	40,900
5	DEFERRED INCOME TAXES	176,722	94,314	17,402	26,161	5,690	359	4,189
6	AMORT. OF INVESTMENT TAX CREDITS	(10,710)	(5,240)	(865)	(1,741)	(411)	(15)	(283)
7	AMORT. OF RETIRED UNITS	115,977	59,290	9,792	19,705	4,652	166	3,198
8	AMORT. OF CLOUD & SOFTWARE	9,782	5,550	1,421	1,160	224	25	185
9	AMORT. OF CUSTOMER USAGE DATA	262	115	122	18	0	1	4
10	AMORT. OF COVID DEFERRAL	8,402	4,765	1,219	999	193	21	159
10	CWC ALLOCATOR	4,642,402	1,980,636	419,864	652,533	167,790	10,875	97,677
11	CASH WORKING CAPITAL	(55,266)	(23,579)	(4,998)	(7,768)	(1,997)	(129)	(1,163)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
1	TOTAL EXPENSES	6,858,766	103,042	1,570,678	6,800,110	58,656
2	LESS:					
3	NUCLEAR FUEL EXPENSE	208,655	1,995	70,328	208,655	0
4	DEPRECIATION EXPENSE	1,707,274	32,736	240,317	1,681,189	26,085
5	DEFERRED INCOME TAXES	176,722	2,920	24,354	175,389	1,333
6	AMORT. OF INVESTMENT TAX CREDITS	(10,710)	0	(1,694)	(10,249)	(461)
7	AMORT. OF RETIRED UNITS	115,977	0	19,174	115,977	0
8	AMORT. OF CLOUD & SOFTWARE	9,782	247	969	9,782	0
9	AMORT. OF CUSTOMER USAGE DATA	262	0	2	262	0
10	AMORT. OF COVID DEFERRAL	8,402	211	835	8,402	0
10	CWC ALLOCATOR	4,642,402	64,934	1,216,394	4,610,703	31,699
11	CASH WORKING CAPITAL	(55,266)	(773)	(14,481)	(54,889)	(377)

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.02
ALLOCATION OF CASH WORKING CAPITAL

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

- 1 (A) From Schedule 1.00.
- 2 (B) Allocated per Total FR Fuel Expense from Schedule 2.20.
- 3 (A)
- 4 (C) Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00.
- 5 (A)
- 6 (A)
- 7 (A)
- 8 (A)
- 9 (A)
- 11 (D) Allocated per CWC allocator on line 10.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
STATE TAX CALCULATION								
1	REVENUE	8,381,104	3,759,991	787,557	1,316,293	316,601	19,662	174,048
2	LESS:							
3	O&M EXPENSES	4,405,913	1,871,520	384,579	584,034	155,449	9,983	97,082
4	DEPRECIATION EXPENSE	1,707,274	883,869	164,227	258,713	57,267	3,161	40,900
5	AMORT. OF RETIRED UNITS	115,977	59,290	9,792	19,705	4,652	166	3,188
6	AMORT. OF CLOUD & SOFTWARE	9,782	5,550	1,421	1,160	224	25	185
7	AMORT. OF CUSTOMER USAGE DATA	262	115	122	18	0	1	4
8	AMORT. OF COVID DEFERRAL	8,402	4,765	1,219	999	193	21	159
9	TAXES OTHER THAN INC. TAX	308,457	164,353	31,366	45,108	9,778	629	7,128
10	INTEREST EXPENSE	377,824	201,733	37,212	55,937	12,162	768	8,958
11	NET INCOME BEFORE INC. TAXES	1,447,212	568,797	157,620	350,619	76,876	4,907	16,435
12	PLUS:							
13	NON-DEDUCTIBLE DEPRECIATION	89,535	47,460	8,650	13,481	2,951	177	2,125
14	OTHER NON-DEDUCTIBLE ITEMS	8,495	3,609	742	1,126	300	19	187
15	LESS:							
16	STATE INCOME TAX DEDUCTION	84,020	33,704	9,081	19,859	4,357	277	1,019
17	INCOME SUBJECT TO STATE TAX	1,461,222	586,161	157,930	345,367	75,769	4,825	17,728
18	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%
19	TAX ON ORDINARY INCOME	84,020	33,704	9,081	19,859	4,357	277	1,019
20	STATE TAX CREDITS	(15,245)	(8,081)	(1,473)	(2,295)	(502)	(30)	(362)
21	TAX RATE DIFFERENTIAL	2,080	1,102	201	313	69	4	49
22	NET STATE INCOME TAX	70,855	26,726	7,809	17,876	3,923	251	707

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
STATE TAX CALCULATION						
1	REVENUE	8,381,104	138,232	1,809,352	8,321,736	59,368
2	LESS:					
3	O&M EXPENSES	4,405,913	55,898	1,215,867	4,374,413	31,501
4	DEPRECIATION EXPENSE	1,707,274	32,736	240,317	1,681,189	26,085
5	AMORT. OF RETIRED UNITS	115,977	0	19,174	115,977	0
6	AMORT. OF CLOUD & SOFTWARE	9,782	247	969	9,782	0
7	AMORT. OF CUSTOMER USAGE DATA	262	0	2	262	0
8	AMORT. OF COVID DEFERRAL	8,402	211	835	8,402	0
9	TAXES OTHER THAN INC. TAX	308,457	5,297	42,541	306,199	2,258
10	INTEREST EXPENSE	377,824	6,245	51,961	374,975	2,850
	NET INCOME BEFORE INC. TAXES	1,447,212	37,599	237,687	1,450,538	(3,325)
11	PLUS:					
12	NON-DEDUCTIBLE DEPRECIATION	89,535	1,418	12,507	88,768	767
	OTHER NON-DEDUCTIBLE ITEMS	8,495	108	2,344	8,434	61
13	LESS:					
14	STATE INCOME TAX DEDUCTION	84,020	2,127	13,731	84,156	(136)
15	INCOME SUBJECT TO STATE TAX	1,461,222	36,997	238,807	1,463,584	(2,362)
16	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%
17	TAX ON ORDINARY INCOME	84,020	2,127	13,731	84,156	(136)
18	STATE TAX CREDITS	(15,245)	(241)	(2,130)	(15,115)	(131)
19	TAX RATE DIFFERENTIAL	2,080	33	290	2,062	18
	NET STATE INCOME TAX	70,855	1,919	11,892	71,103	(249)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
FEDERAL TAX CALCULATION								
20	REVENUE	8,381,104	3,759,991	787,557	1,316,293	316,601	19,662	174,048
21	LESS:							
21	O & M EXPENSES	4,405,913	1,871,520	384,579	584,034	155,449	9,983	97,082
22	DEPRECIATION EXPENSE	1,707,274	883,869	164,227	258,713	57,267	3,161	40,900
23	AMORT. OF RETIRED UNITS	115,977	59,290	9,792	19,705	4,652	166	3,198
24	AMORT. OF CLOUD & SOFTWARE	9,782	5,550	1,421	1,160	224	25	185
25	AMORT. OF CUSTOMER USAGE DATA	262	115	122	18	0	1	4
26	AMORT. OF COVID DEFERRAL	8,402	4,765	1,219	999	193	21	159
27	TAXES OTHER THAN INC. TAX	308,457	164,353	31,366	45,108	9,778	629	7,128
28	INTEREST EXPENSE	377,824	201,733	37,212	55,937	12,162	768	8,958
29	NET INCOME BEFORE INC. TAXES	1,447,212	568,797	157,620	350,619	76,876	4,907	16,435
30	PLUS:							
30	NON-DEDUCTIBLE DEPRECIATION	90,800	48,131	8,772	13,671	2,992	179	2,155
31	OTHER NON-DEDUCTIBLE ITEMS	8,495	3,609	742	1,126	300	19	187
32	LESS:							
32	STATE INCOME TAX DEDUCTION	84,020	33,704	9,081	19,859	4,357	277	1,019
33	INCOME SUBJECT TO FED. TAX	1,462,488	586,832	158,052	345,557	75,811	4,828	17,758
34	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
35	TAX ON ORDINARY INCOME	307,122	123,235	33,191	72,567	15,920	1,014	3,729
36	TAX RATE DIFFERENTIAL	(66,141)	(35,304)	(6,340)	(10,087)	(2,214)	(132)	(1,588)
37	STATE TAX CREDITS	3,201	1,697	309	482	106	6	76
38	FEDERAL TAX CREDITS	(1,628)	(692)	(142)	(216)	(57)	(4)	(36)
39	NET FEDERAL INCOME TAX	242,554	88,936	27,019	62,746	13,754	885	2,182
40	TOTAL INCOME TAXES	313,409	115,661	34,828	80,623	17,677	1,136	2,889

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
FEDERAL TAX CALCULATION						
20	REVENUE	8,381,104	138,232	1,809,352	8,321,736	59,368
	LESS:					
21	O & M EXPENSES	4,405,913	55,898	1,215,867	4,374,413	31,501
22	DEPRECIATION EXPENSE	1,707,274	32,736	240,317	1,681,189	26,085
23	AMORT. OF RETIRED UNITS	115,977	0	19,174	115,977	0
24	AMORT. OF CLOUD & SOFTWARE	9,782	247	969	9,782	0
25	AMORT. OF CUSTOMER USAGE DATA	262	0	2	262	0
26	AMORT. OF COVID DEFERRAL	8,402	211	835	8,402	0
27	TAXES OTHER THAN INC. TAX	308,457	5,297	42,541	306,199	2,258
28	INTEREST EXPENSE	377,824	6,245	51,961	374,975	2,850
29	NET INCOME BEFORE INC. TAXES	1,447,212	37,599	237,687	1,450,538	(3,325)
	PLUS:					
30	NON-DEDUCTIBLE DEPRECIATION	90,800	1,438	12,684	90,023	778
31	OTHER NON-DEDUCTIBLE ITEMS	8,495	108	2,344	8,434	61
	LESS:					
32	STATE INCOME TAX DEDUCTION	84,020	2,127	13,731	84,156	(136)
33	INCOME SUBJECT TO FED. TAX	1,462,488	37,017	238,984	1,464,839	(2,351)
34	FEDERAL INCOME TAX RATE	21.00%	21.00%	21.00%	21.00%	21.00%
35	TAX ON ORDINARY INCOME	307,122	7,774	50,187	307,616	(494)
36	TAX RATE DIFFERENTIAL	(66,141)	(1,069)	(9,408)	(66,141)	0
37	STATE TAX CREDITS	3,201	51	447	3,174	27
38	FEDERAL TAX CREDITS	(1,628)	(21)	(449)	(1,617)	(12)
39	NET FEDERAL INCOME TAX	242,554	6,735	40,776	243,032	(478)
40	TOTAL INCOME TAXES	313,409	8,653	52,668	314,135	(726)

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.05
CALCULATION OF INCOME TAXES

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

1	(A)	From Schedule 1.00.
2	(A)	
3	(A)	
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(A)	
9	(B)	Interest expense associated with Total Investment from Schedule 1.00.
11	(C)	Allocated per Total Electric Plant from Schedule 1.00.
12	(D)	Allocated per Total O&M from Schedule 1.00.
13	(E)	Tax on Ordinary Income from line 16.
15	(F)	State Income Tax Rate.
16	(G)	Line 14 times line 15.
17	(C)	
18	(C)	
19	(H)	Sum of lines 16-18.
20	(A)	
21	(A)	
22	(A)	
23	(A)	
24	(A)	
25	(A)	
26	(A)	
27	(A)	
28	(B)	
30	(C)	
31	(D)	
32	(I)	State Income Tax Deduction from line 13.
34	(J)	Federal Income Tax Rate.
35	(K)	Line 33 times line 34.
36	(L)	Allocated per Total of Accounts 281 and 282.
37	(C)	
38	(D)	
39	(M)	Sum of lines 35-38.
40	(N)	Line 19 + line 39.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 --4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PRODUCTION PLANT								
LAND								
1	STEAM	46,929	23,991	3,962	7,973	1,882	67	1,294
2	NUCLEAR	1,095	560	92	186	44	2	30
3	HYDRO	36,327	18,571	3,067	6,172	1,457	52	1,002
4	OTHER	36,971	18,900	3,122	6,282	1,483	53	1,019
5	TOTAL LAND	121,322	62,022	10,244	20,613	4,866	174	3,345
EQUIPMENT								
6	STEAM	8,292,002	4,235,048	700,119	1,408,849	332,597	11,897	228,634
7	NUCLEAR	5,194,422	2,655,499	438,581	882,556	208,352	7,453	143,225
8	HYDRO	878,934	449,330	74,211	149,335	35,255	1,261	24,235
9	OTHER	3,787,829	1,936,419	319,818	643,569	151,932	5,435	104,441
10	TOTAL EQUIPMENT	18,153,187	9,280,296	1,532,729	3,084,309	728,136	26,046	500,535
11	PRODUCTION PLANT	18,274,509	9,342,318	1,542,973	3,104,922	733,002	26,220	503,880
12	SCHERER 4 TSA	0	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	18,259	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	337,661	0	0	0	0	0	0
15	TOTAL PRODUCTION PLANT	18,630,429	9,342,318	1,542,973	3,104,922	733,002	26,220	503,880
TRANSMISSION PLANT								
ACCOUNT 350 - LAND								
SUBSTATIONS								
16	LEVEL B-2	33,651	17,203	2,841	5,717	1,350	48	928
17	LEVEL C	15,703	8,035	1,327	2,671	630	23	433
18	LEVEL D	0	0	0	0	0	0	0
19	LEVEL E	122	53	9	18	5	0	3
20	LEVEL F	55	28	5	9	2	0	2
21	TOTAL SUBSTATIONS	49,532	25,319	4,182	8,416	1,987	71	1,366
LINES								
22	LEVEL B-2	360,230	184,157	30,415	61,205	14,449	517	9,933
23	LEVEL D	40,526	16,867	2,786	5,892	2,191	48	967
24	TOTAL LINES	400,756	201,025	33,201	67,097	16,640	565	10,899
25	TOTAL ACCOUNT 350	450,288	226,344	37,383	75,513	18,628	636	12,265
ACCOUNTS 352 & 353								
26	LEVEL B-1	411,337	210,284	34,730	69,888	16,499	590	11,342
27	LEVEL B-2	1,713,527	875,991	144,678	291,136	68,731	2,459	47,247
28	LEVEL C	967,756	495,212	81,789	164,583	38,855	1,390	26,709
29	LEVEL D	2,956	1,230	203	430	160	3	71
30	LEVEL E	18,207	7,902	1,305	2,742	800	22	453
31	LEVEL F	3,444	1,716	282	589	116	16	94
32	TOTAL ACCOUNTS 352 & 353	3,117,227	1,592,336	262,988	529,368	125,159	4,480	85,915
ACCOUNT 354 - TOWERS & FIXTURES								
33	LEVEL B-2	1,146,493	586,112	96,802	194,794	45,987	1,645	31,612
34	LEVEL D	47,771	19,883	3,284	6,945	2,583	56	1,140
35	TOTAL ACCOUNT 354	1,194,263	605,994	100,086	201,740	48,570	1,701	32,752

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

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

	PRODUCTION PLANT					
	LAND					
1	STEAM	46,929	0	7,758	46,929	0
2	NUCLEAR	1,095	0	181	1,095	0
3	HYDRO	36,327	0	6,006	36,327	0
4	OTHER	36,971	0	6,112	36,971	0
5	TOTAL LAND	121,322	0	20,057	121,322	0
	EQUIPMENT					
6	STEAM	8,292,002	0	1,370,857	8,292,002	0
7	NUCLEAR	5,194,422	0	858,757	5,194,422	0
8	HYDRO	878,934	0	145,308	878,934	0
9	OTHER	3,787,829	0	626,215	3,787,829	0
10	TOTAL EQUIPMENT	18,153,187	0	3,001,136	18,153,187	0
11	PRODUCTION PLANT	18,274,509	0	3,021,193	18,274,509	0
12	SCHERER 4 TSA	0	0	0	0	0
13	DALTON / TRI-COUNTY	18,259	0	0	0	18,259
14	WHOLESALE BLOCK POWER SALES	337,661	0	0	0	337,661
15	TOTAL PRODUCTION PLANT	18,630,429	0	3,021,193	18,274,509	355,920

	TRANSMISSION PLANT					
	ACCOUNT 350 - LAND					
	SUBSTATIONS					
16	LEVEL B-2	33,651	0	5,563	33,651	0
17	LEVEL C	15,703	0	2,583	15,703	0
18	LEVEL D	0	0	0	0	0
19	LEVEL E	122	0	33	122	0
20	LEVEL F	55	1	9	55	0
21	TOTAL SUBSTATIONS	49,532	1	8,190	49,532	0
	LINE					
22	LEVEL B-2	360,230	0	59,554	360,230	0
23	LEVEL D	40,526	0	11,775	40,526	0
24	TOTAL LINES	400,756	0	71,329	400,756	0
25	TOTAL ACCOUNT 350	450,288	1	79,519	450,288	0
	ACCOUNTS 352 & 353					
26	LEVEL B-1	411,337	0	68,003	411,337	0
27	LEVEL B-2	1,713,527	0	283,285	1,713,527	0
28	LEVEL C	967,756	0	159,218	967,756	0
29	LEVEL D	2,956	0	859	2,956	0
30	LEVEL E	18,207	0	4,983	18,207	0
31	LEVEL F	3,444	50	581	3,444	0
32	TOTAL ACCOUNTS 352 & 353	3,117,227	50	516,929	3,117,227	0
	ACCOUNT 354 - TOWERS & FIXTURES					
33	LEVEL B-2	1,146,493	0	189,541	1,146,493	0
34	LEVEL D	47,771	0	13,880	47,771	0
35	TOTAL ACCOUNT 354	1,194,263	0	203,421	1,194,263	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
36	ACCOUNT 355 - POLES & FIXTURES							
37	LEVEL B-2	775,498	398,451	65,478	131,761	31,106	1,113	21,383
38	LEVEL D	158,837	66,110	10,918	23,094	8,589	187	3,790
	TOTAL ACCOUNT 355	934,335	462,561	76,396	154,854	39,694	1,300	25,172
39	ACCOUNT 356 - OVHD. CONDUCTORS							
40	LEVEL B-2	1,598,173	817,020	134,939	271,537	64,104	2,293	44,086
41	LEVEL D	238,807	99,395	16,416	34,721	12,913	281	5,697
	TOTAL ACCOUNT 356	1,836,980	916,414	151,354	306,257	77,017	2,574	49,764
42	ACCOUNT 357 - UNDG. CONDUIT							
43	LEVEL B-2	10,989	5,618	928	1,867	441	16	303
44	LEVEL D	2,251	937	155	327	122	3	54
	TOTAL ACCOUNT 357	13,240	6,555	1,083	2,194	562	18	357
45	ACCOUNT 358 - UNDG. CONDUCTORS							
46	LEVEL B-2	25,195	12,880	2,127	4,281	1,011	36	695
47	LEVEL D	3,765	1,567	259	547	204	4	90
	TOTAL ACCOUNT 358	28,960	14,447	2,386	4,828	1,214	41	785
48	ACCOUNT 359 - ROADS & TRAILS							
49	LEVEL B-2	9,602	4,909	811	1,631	385	14	265
50	LEVEL D	937	390	64	136	51	1	22
	TOTAL ACCOUNT 359	10,539	5,299	875	1,768	436	15	287
51	TOTAL TRANSMISSION PLANT	7,585,833	3,829,951	632,551	1,276,523	311,280	10,765	207,297
52	REMOVE SCHERER 4 TSA	0	0	0	0	0	0	0
53	TRANSMISSION PLANT	7,585,833	3,829,951	632,551	1,276,523	311,280	10,765	207,297
54	SCHERER 4 TSA	0	0	0	0	0	0	0
55	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
56	WHOLESALE BLOCK POWER SALES	6,175	0	0	0	0	0	0
57	TOTAL TRANSMISSION PLANT	7,592,008	3,829,951	632,551	1,276,523	311,280	10,765	207,297
	DISTRIBUTION PLANT							
58	ACCOUNT 360 - LAND							
59	SUBSTATIONS							
60	LEVEL C	115,812	59,262	9,788	19,696	4,650	166	3,196
61	LEVEL D	8	3	1	1	0	0	0
62	LEVEL E	3,191	1,385	229	481	140	4	79
63	LEVEL F	3,364	1,676	276	575	113	15	92
64	LEVEL G	153	85	14	29	4	1	4
65	TOTAL SUBSTATIONS	122,527	62,412	10,307	20,782	4,907	186	3,372
66	LINES - LEVEL F	79,206	68,762	7,823	1,113	17	86	227
	TOTAL ACCOUNT 360	201,733	131,174	18,130	21,894	4,924	272	3,598
67	ACCOUNT 361 - STRUCTURES							
68	LEVEL C	282,182	134,162	22,158	44,588	10,526	377	7,236
69	LEVEL D	971	404	67	141	53	1	23
70	LEVEL E	20,733	8,998	1,486	3,123	911	25	516
71	LEVEL F	2,658	1,325	218	455	89	12	72
	LEVEL G	1,236	692	114	234	31	6	31
	TOTAL ACCOUNT 361	287,780	145,580	24,042	48,541	11,610	421	7,879

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
36	ACCOUNT 355 - POLES & FIXTURES					
37	LEVEL B-2	775,498	0	128,208	775,498	0
38	LEVEL D	158,837	0	46,150	158,837	0
	TOTAL ACCOUNT 355	934,335	0	174,357	934,335	0
39	ACCOUNT 356 - OVHD. CONDUCTORS					
40	LEVEL B-2	1,598,173	0	264,214	1,598,173	0
41	LEVEL D	238,807	0	69,385	238,807	0
	TOTAL ACCOUNT 356	1,836,980	0	333,599	1,836,980	0
42	ACCOUNT 357 - UNDG. CONDUIT					
43	LEVEL B-2	10,989	0	1,817	10,989	0
44	LEVEL D	2,251	0	654	2,251	0
	TOTAL ACCOUNT 357	13,240	0	2,471	13,240	0
45	ACCOUNT 358 - UNDG. CONDUCTORS					
46	LEVEL B-2	25,195	0	4,165	25,195	0
47	LEVEL D	3,765	0	1,094	3,765	0
	TOTAL ACCOUNT 358	28,960	0	5,259	28,960	0
48	ACCOUNT 359 - ROADS & TRAILS					
49	LEVEL B-2	9,602	0	1,587	9,602	0
50	LEVEL D	937	0	272	937	0
	TOTAL ACCOUNT 359	10,539	0	1,860	10,539	0
51	TOTAL TRANSMISSION PLANT	7,585,833	51	1,317,415	7,585,833	0
52	REMOVE SCHERER 4 TSA	0	0	0	0	0
53	TRANSMISSION PLANT	7,585,833	51	1,317,415	7,585,833	0
54	SCHERER 4 TSA	0	0	0	0	0
55	DALTON / TRI-COUNTY	0	0	0	0	0
56	WHOLESALE BLOCK POWER SALES	6,175	0	0	0	6,175
57	TOTAL TRANSMISSION PLANT	7,592,008	51	1,317,415	7,585,833	6,175
DISTRIBUTION PLANT						
58	ACCOUNT 360 - LAND					
59	SUBSTATIONS					
60	LEVEL C	115,812	0	19,054	115,812	0
61	LEVEL D	8	0	2	8	0
62	LEVEL E	3,191	0	873	3,191	0
63	LEVEL F	3,364	49	567	3,364	0
64	LEVEL G	153	3	13	153	0
65	TOTAL SUBSTATIONS	122,527	52	20,510	122,527	0
66	LINES - LEVEL F	79,206	1,105	73	79,206	0
	TOTAL ACCOUNT 360	201,733	1,157	20,583	201,733	0
67	ACCOUNT 361 - STRUCTURES					
68	LEVEL C	282,182	0	43,135	282,182	0
69	LEVEL D	971	0	282	971	0
70	LEVEL E	20,733	0	5,674	20,733	0
71	LEVEL F	2,658	39	448	2,658	0
	LEVEL G	1,236	20	108	1,236	0
	TOTAL ACCOUNT 361	287,780	59	49,647	287,780	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 --4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ACCOUNT 362 - STATION EQUIPMENT								
72	LEVEL C	1,730,170	885,348	146,224	294,244	69,465	2,485	47,751
73	LEVEL D	7,087	2,950	487	1,030	383	8	169
74	LEVEL E	204,975	88,961	14,692	30,872	9,003	252	5,099
75	LEVEL F	40,729	20,298	3,336	6,968	1,368	184	1,111
76	LEVEL G	9,988	5,592	919	1,893	252	51	253
77	TOTAL ACCOUNT 362	1,992,958	1,003,149	165,658	335,007	80,470	2,980	54,384
ACCOUNT 364 - POLES								
78	LEVEL F	425,871	369,715	42,064	5,982	93	463	1,219
79	CUSTOMER DEMAND	659,949	328,904	54,057	112,902	22,166	2,981	18,002
80	TOTAL LEVEL F	1,085,819	698,619	96,121	118,884	22,259	3,444	19,221
81	CUSTOMER DEMAND	109,302	94,930	10,797	1,529	19	119	310
82	CUSTOMER DEMAND	169,379	94,745	15,571	32,076	4,264	858	4,281
83	TOTAL LEVEL G	278,681	189,676	26,368	33,605	4,283	977	4,592
84	TOTAL ACCOUNT 364	1,364,500	888,295	122,489	152,488	26,542	4,421	23,813
ACCOUNT 365 - OVHD. CONDUCTORS								
85	LEVEL F	568,861	493,851	56,187	7,991	124	618	1,628
86	CUSTOMER DEMAND	742,062	369,828	60,783	126,949	24,924	3,352	20,242
87	TOTAL LEVEL F	1,310,923	863,679	116,970	134,940	25,048	3,970	21,870
88	LEVEL G	137,751	119,639	13,607	1,927	24	150	391
89	CUSTOMER DEMAND	179,692	100,514	16,519	34,029	4,524	910	4,542
90	TOTAL LEVEL G	317,444	220,153	30,126	35,956	4,548	1,060	4,933
91	TOTAL ACCOUNT 365	1,628,367	1,083,832	147,096	170,896	29,596	5,030	26,803
ACCOUNT 366 - UND.G. CONDUIT								
92	LEVEL F	55,689	48,354	5,501	782	12	61	159
93	CUSTOMER DEMAND	419,465	209,052	34,359	71,761	14,089	1,895	11,442
94	TOTAL LEVEL F	475,164	257,407	39,860	72,543	14,101	1,955	11,602
95	LEVEL G	20,005	17,374	1,976	280	4	22	57
96	CUSTOMER DEMAND	56,197	31,435	5,166	10,842	1,415	285	1,420
97	TOTAL LEVEL G	76,202	48,809	7,142	10,922	1,418	306	1,477
98	TOTAL ACCOUNT 366	551,365	306,216	47,002	83,465	15,519	2,262	13,079
ACCOUNT 367 - UND.G. CONDUCTORS								
99	LEVEL F	262,743	228,097	25,951	3,691	57	286	752
100	CUSTOMER DEMAND	1,978,699	986,142	162,076	338,509	66,459	8,938	53,975
101	TOTAL LEVEL F	2,241,442	1,214,239	188,028	342,200	66,517	9,223	54,727
102	LEVEL G	17,251	14,983	1,704	241	3	19	49
103	CUSTOMER DEMAND	129,914	72,670	11,943	24,602	3,271	658	3,284
104	TOTAL LEVEL G	147,165	87,652	13,647	24,843	3,274	677	3,333
105	TOTAL ACCOUNT 367	2,388,607	1,301,892	201,675	367,043	69,790	9,900	58,060

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ACCOUNT 362 - STATION EQUIPMENT						
72	LEVEL C	1,730,170	0	284,653	1,730,170	0
73	LEVEL D	7,087	0	2,059	7,087	0
74	LEVEL E	204,975	0	56,097	204,975	0
75	LEVEL F	40,729	596	6,868	40,729	0
76	LEVEL G	9,998	164	874	9,998	0
77	TOTAL ACCOUNT 362	1,992,958	760	350,550	1,992,958	0
ACCOUNT 364 - POLES						
78	LEVEL F	425,871	5,943	391	425,871	0
79	CUSTOMER	659,949	9,653	111,283	659,949	0
80	DEMAND	1,085,819	15,597	111,675	1,085,819	0
81	LEVEL G	109,302	1,526	71	109,302	0
82	CUSTOMER	169,379	2,781	14,803	169,379	0
83	DEMAND	278,681	4,307	14,874	278,681	0
84	TOTAL ACCOUNT 364	1,364,500	19,904	126,548	1,364,500	0
ACCOUNT 365 - OVHD. CONDUCTORS						
85	LEVEL F	568,861	7,939	523	568,861	0
86	CUSTOMER	742,062	10,855	125,130	742,062	0
87	DEMAND	1,310,923	18,794	125,652	1,310,923	0
88	LEVEL G	137,751	1,923	90	137,751	0
89	CUSTOMER	179,692	2,950	15,704	179,692	0
90	DEMAND	317,444	4,874	15,794	317,444	0
91	TOTAL ACCOUNT 365	1,628,367	23,667	141,446	1,628,367	0
ACCOUNT 366 - UND.G. CONDUIT						
92	LEVEL F	55,699	777	51	55,699	0
93	CUSTOMER	419,465	6,136	70,732	419,465	0
94	DEMAND	475,164	6,913	70,783	475,164	0
95	LEVEL G	20,005	279	13	20,005	0
96	CUSTOMER	56,197	923	4,911	56,197	0
97	DEMAND	76,202	1,202	4,924	76,202	0
98	TOTAL ACCOUNT 366	551,365	8,115	75,707	551,365	0
ACCOUNT 367 - UND.G. CONDUCTORS						
99	LEVEL F	262,743	3,667	241	262,743	0
100	CUSTOMER	1,978,699	28,943	333,657	1,978,699	0
101	DEMAND	2,241,442	32,610	333,898	2,241,442	0
102	LEVEL G	17,251	241	11	17,251	0
103	CUSTOMER	129,914	2,133	11,354	129,914	0
104	DEMAND	147,165	2,374	11,365	147,165	0
105	TOTAL ACCOUNT 367	2,388,607	34,984	345,263	2,388,607	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 --4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ACCOUNT 368 - LINE TRANSFORMERS								
106	LEVEL F	41,595	36,110	4,108	584	9	45	119
107	CUSTOMER DEMAND	190,795	95,088	15,628	32,641	6,408	862	5,205
108	TOTAL LEVEL F	232,391	131,199	19,737	33,225	6,417	907	5,324
	LEVEL G							
109	CUSTOMER	289,707	275,932	12,594	906	11	82	91
110	PAD MOUNTED SINGLE PHASE	440,617	0	283,314	131,700	2,645	3,229	9,573
111	PAD MOUNTED THREE PHASE	193,125	171,681	20,172	539	0	161	190
112	OVERHEAD SINGLE PHASE	58,296	0	44,884	11,759	42	1,135	401
113	OVERHEAD THREE PHASE	981,745	447,613	360,963	144,904	2,698	4,606	10,256
114	TOTAL LEVEL G CUSTOMER	844,888	472,604	77,672	159,998	21,270	4,280	21,355
115	DEMAND	1,826,634	920,216	438,635	304,902	23,968	8,886	31,611
116	TOTAL LEVEL G	2,059,024	1,051,415	458,372	338,127	30,386	9,793	36,934
	TOTAL ACCOUNT 368							
ACCOUNT 369 - SERVICES								
117	POWER PANELS	150	150	0	0	0	0	0
118	OVERHEAD SERVICE	346,762	308,258	36,219	967	1	289	342
119	2 AND 3 WIRE	27,717	0	21,340	5,591	20	540	191
120	4 WIRE	374,479	308,258	57,559	6,558	21	829	532
	TOTAL OVERHEAD SERVICE							
121	PAD SERVICE	938,355	893,738	40,792	2,934	34	264	296
122	2 AND 3 WIRE	66,091	0	42,496	19,755	397	484	1,436
123	4 WIRE	1,004,446	893,738	83,287	22,688	431	749	1,732
124	TOTAL PAD SERVICE	1,379,075	1,202,146	140,847	29,247	452	1,577	2,264
	TOTAL ACCOUNT 369							
ACCOUNT 370 - METERS								
125	SINGLE PHASE METERS	439,815	408,982	29,101	1,310	12	239	103
126	THREE PHASE METERS	188,660	0	131,210	47,577	868	2,443	2,820
127	TOTAL ACCOUNT 370	628,474	408,982	160,311	48,888	880	2,682	2,922
128	ACCOUNT 371 - INSTALLATIONS	2,513	1,344	245	381	83	5	60
129	ACCOUNT 372 - LEASED PROP.	935	0	795	113	2	9	7
130	ACCOUNT 373 - STREET LIGHTING	499,959	0	0	0	0	0	0
131	TOTAL DISTRIBUTION PLANT	12,985,288	7,524,025	1,486,663	1,596,090	270,255	39,352	229,803
GENERAL PLANT								
132	PRODUCTION	558,488	285,511	47,155	94,890	22,401	801	15,399
133	TRANSMISSION	238,904	120,618	19,921	40,202	9,803	339	6,528
134	DISTRIBUTION	705,763	408,938	80,802	86,749	14,689	2,139	12,490
135	CUSTOMER ACCOUNTING	311,566	271,156	26,527	4,200	520	297	2,082
136	CUSTOMER ASSISTANCE	131,083	57,480	61,058	9,090	177	703	1,762
137	SALES	154,830	47,575	69,208	14,547	717	1,071	1,611
138	GENERAL PLANT	2,100,634	1,191,279	304,670	249,678	48,307	5,350	39,873
139	SCHERER 4 TSA	0	0	0	0	0	0	0
140	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
141	WHOLESALE BLOCK POWER SALES	817	0	0	0	0	0	0
142	TOTAL GENERAL PLANT	2,101,451	1,191,279	304,670	249,678	48,307	5,350	39,873

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ACCOUNT 368 - LINE TRANSFORMERS						
106	LEVEL F					
107	CUSTOMER	41,595	581	38	41,595	0
108	DEMAND	190,795	2,791	32,173	190,795	0
	TOTAL LEVEL F	232,391	3,371	32,211	232,391	0
	LEVEL G					
109	CUSTOMER	289,707	39	53	289,707	0
110	PAD MOUNTED SINGLE PHASE	440,617	0	10,157	440,617	0
111	PAD MOUNTED THREE PHASE	193,125	381	1	193,125	0
112	OVERHEAD SINGLE PHASE	58,296	0	74	58,296	0
113	OVERHEAD THREE PHASE	981,745	420	10,285	981,745	0
114	TOTAL LEVEL G CUSTOMER	844,888	13,872	73,837	844,888	0
115	DEMAND	1,826,634	14,292	84,122	1,826,634	0
116	TOTAL LEVEL G	2,059,024	17,664	116,333	2,059,024	0
	TOTAL ACCOUNT 368					
ACCOUNT 369 - SERVICES						
117	POWER PANELS	150	0	0	150	0
118	OVERHEAD SERVICE	346,762	685	1	346,762	0
119	2 AND 3 WIRE	27,717	0	35	27,717	0
120	4 WIRE	374,479	685	36	374,479	0
	TOTAL OVERHEAD SERVICE					
121	PAD SERVICE	938,355	126	172	938,355	0
122	2 AND 3 WIRE	66,091	0	1,523	66,091	0
123	4 WIRE	1,004,446	126	1,695	1,004,446	0
124	TOTAL PAD SERVICE	1,379,075	810	1,732	1,379,075	0
	TOTAL ACCOUNT 369					
ACCOUNT 370 - METERS						
125	SINGLE PHASE METERS	439,815	0	67	439,815	0
126	THREE PHASE METERS	188,660	0	3,742	188,660	0
127	TOTAL ACCOUNT 370	628,474	0	3,809	628,474	0
ACCOUNT 371 - INSTALLATIONS						
128		2,513	41	353	2,513	0
ACCOUNT 372 - LEASED PROP.						
129		935	0	8	935	0
ACCOUNT 373 - STREET LIGHTING						
130		499,959	499,959	0	499,959	0
131	TOTAL DISTRIBUTION PLANT	12,985,288	607,120	1,231,980	12,985,288	0
GENERAL PLANT						
132	PRODUCTION	558,488	0	92,331	558,488	0
133	TRANSMISSION	238,904	2	41,490	238,904	0
134	DISTRIBUTION	705,763	32,998	66,959	705,763	0
135	CUSTOMER ACCOUNTING	311,566	2,943	3,841	311,566	0
136	CUSTOMER ASSISTANCE	131,083	9	805	131,083	0
137	SALES	154,830	16,764	3,337	154,830	0
138	GENERAL PLANT	2,100,634	52,715	208,764	2,100,634	0
139	SCHERER 4 TSA	0	0	0	0	0
140	DALTON / TRI-COUNTY	0	0	0	0	0
141	WHOLESALE BLOCK POWER SALES	817	0	0	817	0
142	TOTAL GENERAL PLANT	2,101,451	52,715	208,764	2,100,634	817

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
INTANGIBLE PLANT								
143	PRODUCTION	180,533	92,293	15,243	30,673	7,241	259	4,978
144	TRANSMISSION	78,577	39,672	6,552	13,223	3,224	112	2,147
145	DISTRIBUTION	232,130	134,503	26,576	28,532	4,831	703	4,108
146	CUSTOMER ACCOUNTING	102,476	89,185	8,725	1,381	171	98	685
147	CUSTOMER ASSISTANCE	43,114	18,906	20,082	2,990	58	231	579
148	SALES	50,925	15,648	22,763	4,785	236	352	530
149	INTANGIBLE PLANT	687,756	390,206	99,941	81,584	15,762	1,755	13,027
150	SCHERER 4 TSA	0	0	0	0	0	0	0
151	DALTON / TRI-COUNTY	147	0	0	0	0	0	0
152	WHOLESALE BLOCK POWER SALES	3,279	0	0	0	0	0	0
153	TOTAL INTANGIBLE PLANT	691,182	390,206	99,941	81,584	15,762	1,755	13,027
154	GROSS PLANT	41,634,021	22,277,779	4,066,798	6,308,798	1,378,606	83,442	993,879
155	SCHERER 4 TSA	0	0	0	0	0	0	0
156	DALTON / TRI-COUNTY	18,406	0	0	0	0	0	0
157	WHOLESALE BLOCK POWER SALES	347,932	0	0	0	0	0	0
158	TOTAL GROSS PLANT	42,000,358	22,277,779	4,066,798	6,308,798	1,378,606	83,442	993,879

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
INTANGIBLE PLANT						
143	PRODUCTION	180,533	0	29,846	180,533	0
144	TRANSMISSION	78,577	1	13,646	78,577	0
145	DISTRIBUTION	232,130	10,853	22,023	232,130	0
146	CUSTOMER ACCOUNTING	102,476	968	1,263	102,476	0
147	CUSTOMER ASSISTANCE	43,114	3	265	43,114	0
148	SALES	50,925	5,514	1,098	50,925	0
149	INTANGIBLE PLANT	687,756	17,338	68,142	687,756	0
150	SCHERER 4 TSA	0	0	0	0	0
151	DALTON / TRI-COUNTY	147	0	0	0	147
152	WHOLESALE BLOCK POWER SALES	3,279	0	0	0	3,279
153	TOTAL INTANGIBLE PLANT	691,182	17,338	68,142	687,756	3,426
154	GROSS PLANT	41,634,021	677,224	5,847,495	41,634,021	0
155	SCHERER 4 TSA	0	0	0	0	0
156	DALTON / TRI-COUNTY	18,406	0	0	0	18,406
157	WHOLESALE BLOCK POWER SALES	347,932	0	0	0	347,932
158	TOTAL GROSS PLANT	42,000,358	677,224	5,847,495	41,634,021	366,337

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

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

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (A)
- 3 (A)
- 4 (A)
- 6 (A)
- 7 (A)
- 8 (A)
- 9 (A)
- 12 (B) Direct assignment to Scherer 4 TSA.
- 13 (C) Direct assignment to City of Dalton / Tri-County EMC.
- 14 (D) Direct assignment to Wholesale Block Power Sales.
- 16 (E) Allocated per Level B-2 demand allocator from Schedule 2.60.
- 17 (F) Allocated per Level C demand allocator from Schedule 2.60.
- 18 (G) Allocated per Level D demand allocator from Schedule 2.60.
- 19 (H) Allocated per Level E demand allocator from Schedule 2.60.
- 20 (I) Allocated per Level F demand allocator from Schedule 2.60.
- 22 (E)
- 23 (G)
- 26 (J) Allocated per Level B-1 demand allocator from Schedule 2.60.
- 27 (E)
- 28 (F)
- 29 (G)
- 30 (H)
- 31 (I)
- 33 (E)
- 34 (G)
- 36 (E)
- 37 (G)
- 39 (E)
- 40 (G)
- 42 (E)
- 43 (G)
- 45 (E)
- 46 (G)
- 48 (E)
- 49 (G)
- 52 (E)
- 54 (B)
- 55 (C)
- 56 (D)

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

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

58	(F)	
59	(G)	
60	(H)	
61	(I)	
62	(K)	Allocated per Level G demand allocator from Schedule 2.60.
64	(L)	Allocated per the average number of customers served at Levels F and G from Schedule 2.60.
66	(F)	
67	(G)	
68	(H)	
69	(I)	
70	(K)	
72	(F)	
73	(G)	
74	(H)	
75	(I)	
76	(K)	
78	(L)	
79	(I)	
81	(M)	Allocated per the average number of customers served at Level G from Schedule 2.60.
82	(K)	
85	(L)	
86	(I)	
88	(M)	
89	(K)	
92	(L)	
93	(I)	
95	(M)	
96	(K)	
99	(L)	
100	(I)	
102	(M)	
103	(K)	
106	(L)	
107	(I)	
109	(N)	Allocated per the number of Padmounted Single Phase Customers from Schedule 2.60.
110	(O)	Allocated per the number of Padmounted Three Phase Customers from Schedule 2.60.
111	(P)	Allocated per the number of Overhead Single Phase Customers from Schedule 2.60.

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

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

- 112 (Q) Allocated per the number of Overhead Three Phase Customers from Schedule 2.60.
- 114 (K)
- 117 (R) Direct assignment to Rate R.
- 118 (P)
- 119 (Q)
- 121 (N)
- 122 (O)
- 125 (S) Allocated per the number of single phase metered customers from Schedule 2.60.
- 126 (T) Allocated per the number of three phase metered customers from Schedule 2.60.
- 128 (U) Allocated per EV Charging Stations from Schedule 2.10.
- 129 (V) Allocated per the average total number of customers excluding Rates R, RM, TOU-RD, Flat-R, Pre-Pay, TOU-REO, TOU-PEV, OL - Gov., OL - Non-Gov., TOU-EO.
- 130 (W) Direct assignment to Rate OL - Gov. and OL - Non-Gov.
- 132 (X) Allocated per Production Gross Plant.
- 133 (Y) Allocated per Transmission Gross Plant.
- 134 (Z) Allocated per Distribution Gross Plant.
- 135 (AA) Allocated per Customer Accounting Expense from Schedule 2.20.
- 136 (AB) Allocated per Customer Assistance Expense from Schedule 2.20.
- 137 (AC) Allocated per Sales Expense from Schedule 2.20.
- 139 (B)
- 140 (C)
- 141 (D)
- 143 (X)
- 144 (Y)
- 145 (Z)
- 146 (AA)
- 147 (AB)
- 148 (AC)
- 150 (B)
- 151 (C)
- 152 (D)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO.	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PRODUCTION								
1	STEAM	2,757,618	1,409,753	232,834	468,532	110,610	3,957	76,035
2	NUCLEAR	3,008,572	1,538,046	254,023	511,170	120,676	4,317	82,955
3	HYDRO	482,148	246,484	40,709	81,919	19,339	692	13,294
4	OTHER	387,700	198,200	32,735	65,872	15,551	556	10,690
5	PRODUCTION ACCUM. DEPRECIATION	6,636,038	3,392,484	560,301	1,127,493	266,176	9,521	182,974
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON / TRI-COUNTY	4,723	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	150,576	0	0	0	0	0	0
9	TOTAL PRODUCTION ACCUM. DEPR.	6,791,338	3,392,484	560,301	1,127,493	266,176	9,521	182,974
TRANSMISSION								
10	ACCOUNT 350 - EASEMENTS & ROW	83,494	41,882	6,917	13,979	3,467	118	2,271
11	SUBSTATIONS	134,278	68,646	11,338	22,814	5,386	193	3,702
12	LEVEL B-1	462,942	236,451	39,052	78,611	18,590	665	12,759
13	ALL OTHER LEVELS	597,220	305,097	50,389	101,425	23,976	858	16,461
14	TOTAL SUBSTATIONS	174,927	88,762	14,660	29,549	7,114	249	4,797
15	LINES: ACCOUNT 354	168,915	83,625	13,811	27,995	7,176	235	4,551
16	ACCOUNT 355	375,401	187,276	30,930	62,586	15,739	526	10,170
17	ACCOUNT 356	1,640	812	134	272	70	2	44
18	ACCOUNT 357	5,143	2,566	424	857	216	7	139
19	ACCOUNT 358	1,408	708	117	236	58	2	38
20	TRANSMISSION ACCUM. DEPRECIATION	1,408,148	710,726	117,383	236,901	57,816	1,998	38,471
21	REMOVE SCHERER 4 TSA	0	0	0	0	0	0	0
22	TRANSMISSION ACCUM. DEPRECIATION	1,408,148	710,726	117,383	236,901	57,816	1,998	38,471
23	SCHERER 4 TSA	0	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	2,388	0	0	0	0	0	0
26	TOTAL TRANSMISSION ACCUM. DEPR.	1,410,535	710,726	117,383	236,901	57,816	1,998	38,471
DISTRIBUTION								
27	ACCOUNT 360	5,326	4,624	526	75	1	6	15
28	ACCOUNT 361	57,729	29,204	4,823	9,737	2,329	85	1,580
29	ACCOUNT 362	401,417	202,052	33,366	67,476	16,208	600	10,954
30	ACCOUNT 364	324,154	211,026	29,099	36,226	6,305	1,050	5,657
31	ACCOUNT 365	383,730	255,408	34,864	40,272	6,974	1,185	6,316
32	ACCOUNT 366	164,979	91,626	14,064	24,974	4,644	677	3,913
33	ACCOUNT 367	546,535	297,885	46,145	83,983	15,969	2,265	13,285
34	ACCOUNT 368	662,457	338,276	147,474	108,787	9,776	3,151	11,883
35	ACCOUNT 369	458,763	399,900	46,859	9,730	150	525	753
36	POWER PANELS	50	50	0	0	0	0	0
37	TOTAL ACCOUNT 369	458,813	399,950	46,859	9,730	150	525	753
38	ACCOUNT 370	185,205	153,624	10,931	492	4	90	39
39	SINGLE PHASE METERS	70,865	0	49,286	17,871	326	917	1,059
40	THREE PHASE METERS	236,071	153,624	60,217	18,363	330	1,007	1,098
41	TOTAL ACCOUNT 370	592	317	58	90	20	1	14
42	ACCOUNT 371	837	0	712	101	2	8	6
43	ACCOUNT 372	164,809	0	0	0	0	0	0
44	ACCOUNT 373	3,407,451	1,983,991	418,007	399,815	62,709	10,560	55,475
	TOTAL DISTRIBUTION ACCUM. DEPR.							

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO. (1)	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PRODUCTION						
1	STEAM	2,757,618	0	455,897	2,757,618	0
2	NUCLEAR	3,008,572	0	497,386	3,008,572	0
3	HYDRO	482,148	0	79,710	482,148	0
4	OTHER	387,700	0	64,096	387,700	0
5	PRODUCTION ACCUM. DEPRECIATION	6,636,038	0	1,097,089	6,636,038	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON / TRI-COUNTY	4,723	0	0	0	4,723
8	WHOLESALE BLOCK POWER SALES	150,576	0	0	0	150,576
9	TOTAL PRODUCTION ACCUM. DEPR.	6,791,338	0	1,097,089	6,636,038	155,300
TRANSMISSION						
10	ACCOUNT 350 - EASEMENTS & ROW	83,494	0	14,861	83,494	0
SUBSTATIONS						
11	LEVEL B-1	134,278	0	22,199	134,278	0
12	ALL OTHER LEVELS	462,942	9	76,805	462,942	0
13	TOTAL SUBSTATIONS	597,220	9	99,004	597,220	0
14	LINES: ACCOUNT 354	174,927	0	29,796	174,927	0
15	ACCOUNT 355	168,915	0	31,521	168,915	0
16	ACCOUNT 356	375,401	0	68,174	375,401	0
17	ACCOUNT 357	1,640	0	306	1,640	0
18	ACCOUNT 358	5,143	0	934	5,143	0
19	ACCOUNT 359	1,408	0	248	1,408	0
20	TRANSMISSION ACCUM. DEPRECIATION	1,408,148	9	244,844	1,408,148	0
21	REMOVE SCHERER 4 TSA	0	0	0	0	0
22	TRANSMISSION ACCUM. DEPRECIATION	1,408,148	9	244,844	1,408,148	0
23	SCHERER 4 TSA	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	2,388	0	0	0	2,388
26	TOTAL TRANSMISSION ACCUM. DEPR.	1,410,535	9	244,844	1,408,148	2,388
DISTRIBUTION						
27	ACCOUNT 360	5,326	74	5	5,326	0
28	ACCOUNT 361	57,729	12	9,959	57,729	0
29	ACCOUNT 362	401,417	153	70,607	401,417	0
30	ACCOUNT 364	324,154	4,728	30,063	324,154	0
31	ACCOUNT 365	383,730	5,577	33,332	383,730	0
32	ACCOUNT 366	164,979	2,428	22,653	164,979	0
33	ACCOUNT 367	546,535	8,005	78,999	546,535	0
34	ACCOUNT 368	662,457	5,683	37,428	662,457	0
35	ACCOUNT 369	458,763	270	576	458,763	0
36	POWER PANELS	50	0	0	50	0
37	TOTAL ACCOUNT 369	458,813	270	576	458,813	0
38	ACCOUNT 370	165,205	0	25	165,205	0
39	SINGLE PHASE METERS	70,865	0	1,406	70,865	0
40	THREE PHASE METERS	236,071	0	1,431	236,071	0
41	TOTAL ACCOUNT 370	592	10	83	592	0
42	ACCOUNT 371	837	0	7	837	0
43	ACCOUNT 372	164,809	164,809	0	164,809	0
44	ACCOUNT 373	3,407,451	191,749	285,145	3,407,451	0
	TOTAL DISTRIBUTION ACCUM. DEPR.					

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO. (1)	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
GENERAL PLANT								
45	PRODUCTION	234,546	119,905	19,803	39,850	9,408	337	6,467
46	TRANSMISSION	100,351	50,665	8,368	16,887	4,118	142	2,742
47	DISTRIBUTION	296,454	171,773	33,940	36,439	6,170	898	5,246
48	CUSTOMER ACCOUNTING	130,872	113,898	11,142	1,764	218	125	875
49	CUSTOMER ASSISTANCE	55,061	24,144	25,647	3,818	74	295	740
50	SALES	65,036	19,984	29,071	6,111	301	450	677
51	GENERAL PLANT ACCUM. DEPR.	882,320	500,370	127,972	104,869	20,289	2,247	16,747
52	SCHERER 4 TSA	0	0	0	0	0	0	0
53	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
54	WHOLESALE BLOCK POWER SALES	388	0	0	0	0	0	0
55	TOTAL GENERAL PLANT ACCUM. DEPR.	882,708	500,370	127,972	104,869	20,289	2,247	16,747
INTANGIBLE PLANT								
56	PRODUCTION	108,987	55,716	9,202	18,517	4,372	156	3,005
57	TRANSMISSION	46,829	23,643	3,905	7,880	1,922	66	1,280
58	DISTRIBUTION	138,342	80,159	15,839	17,004	2,879	419	2,448
59	CUSTOMER ACCOUNTING	61,072	53,151	5,200	823	102	58	408
60	CUSTOMER ASSISTANCE	25,695	11,267	11,968	1,782	35	138	345
61	SALES	30,349	9,326	13,566	2,852	140	210	316
62	INTANGIBLE PLANT ACCUM. DEPR.	411,275	233,263	59,680	48,859	9,449	1,048	7,802
63	SCHERER 4 TSA	0	0	0	0	0	0	0
64	DALTON / TRI-COUNTY	19	0	0	0	0	0	0
65	WHOLESALE BLOCK POWER SALES	628	0	0	0	0	0	0
66	TOTAL INTAN. PLANT ACCUM. DEPR.	411,921	233,263	59,680	48,859	9,449	1,048	7,802
67	ACCUMULATED DEPRECIATION	12,745,231	6,820,834	1,283,342	1,917,937	416,439	25,374	301,470
68	SCHERER 4 TSA	0	0	0	0	0	0	0
69	DALTON / TRI-COUNTY	4,742	0	0	0	0	0	0
70	WHOLESALE BLOCK POWER SALES	153,980	0	0	0	0	0	0
71	TOTAL ACCUMULATED DEPRECIATION	12,903,953	6,820,834	1,283,342	1,917,937	416,439	25,374	301,470

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

LINE NO. (1)	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
GENERAL PLANT						
45	PRODUCTION	234,546	0	38,776	234,546	0
46	TRANSMISSION	100,351	1	17,428	100,351	0
47	DISTRIBUTION	296,454	13,861	28,126	296,454	0
48	CUSTOMER ACCOUNTING	130,872	1,236	1,613	130,872	0
49	CUSTOMER ASSISTANCE	55,061	4	338	55,061	0
50	SALES	65,036	7,042	1,402	65,036	0
51	GENERAL PLANT ACCUM. DEPR.	882,320	22,143	87,683	882,320	0
52	SCHERER 4 TSA	0	0	0	0	0
53	DALTON / TRI-COUNTY	0	0	0	0	0
54	WHOLESALE BLOCK POWER SALES	388	0	0	0	388
55	TOTAL GENERAL PLANT ACCUM. DEPR.	882,708	22,143	87,683	882,320	388
INTANGIBLE PLANT						
56	PRODUCTION	108,987	0	18,018	108,987	0
57	TRANSMISSION	46,829	0	8,133	46,829	0
58	DISTRIBUTION	138,342	6,468	13,125	138,342	0
59	CUSTOMER ACCOUNTING	61,072	577	753	61,072	0
60	CUSTOMER ASSISTANCE	25,695	2	158	25,695	0
61	SALES	30,349	3,286	654	30,349	0
62	INTANGIBLE PLANT ACCUM. DEPR.	411,275	10,333	40,841	411,275	0
63	SCHERER 4 TSA	0	0	0	0	0
64	DALTON / TRI-COUNTY	19	0	0	0	19
65	WHOLESALE BLOCK POWER SALES	628	0	0	0	628
66	TOTAL INTAN. PLANT ACCUM. DEPR.	411,921	10,333	40,841	411,275	647
67	ACCUMULATED DEPRECIATION	12,745,231	224,234	1,755,602	12,745,231	0
68	SCHERER 4 TSA	0	0	0	0	0
69	DALTON / TRI-COUNTY	4,742	0	0	0	4,742
70	WHOLESALE BLOCK POWER SALES	153,980	0	0	0	153,980
71	TOTAL ACCUMULATED DEPRECIATION	12,903,953	224,234	1,755,602	12,745,231	158,722

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

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

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (A)
- 3 (A)
- 4 (A)
- 6 (B) Direct assignment to Scherer 4 TSA.
- 7 (C) Direct assignment to City of Dalton / Tri-County EMC.
- 8 (D) Direct assignment to Wholesale Block Power Sales.
- 10 (E) Allocated per Transmission Account 350-Land: Total Lines, from Schedule 2.00.
- 11 (F) Allocated per Level B-1 demand allocator from Schedule 2.60.
- 12 (G) Allocated per Transmission Accounts 352 and 353 less Level B-1 from Schedule 2.00.
- 14 (H) Allocated per Transmission Account 354 from Schedule 2.00.
- 15 (I) Allocated per Transmission Account 355 from Schedule 2.00.
- 16 (J) Allocated per Transmission Account 356 from Schedule 2.00.
- 17 (K) Allocated per Transmission Account 357 from Schedule 2.00.
- 18 (L) Allocated per Transmission Account 358 from Schedule 2.00.
- 19 (M) Allocated per Transmission Account 359 from Schedule 2.00.
- 21 (N) Allocated per Level B-2 demand allocator from Schedule 2.60.
- 23 (B)
- 24 (C)
- 25 (D)
- 27 (O) Allocated per Distribution Account 360 - Land: Lines-Level F from Schedule 2.00.
- 28 (P) Allocated per Distribution Account 361 from Schedule 2.00.
- 29 (Q) Allocated per Distribution Account 362 from Schedule 2.00.
- 30 (R) Allocated per Distribution Account 364 from Schedule 2.00.
- 31 (S) Allocated per Distribution Account 365 from Schedule 2.00.
- 32 (T) Allocated per Distribution Account 366 from Schedule 2.00.
- 33 (U) Allocated per Distribution Account 367 from Schedule 2.00.
- 34 (V) Allocated per Distribution Account 368 from Schedule 2.00.
- 35 (W) Allocated per Distribution Account 369 - Total Pad Service and Total Overhead Service from Schedule 2.00.
- 36 (X) Allocated per Distribution Account 369 - Power Panels from Schedule 2.00.
- 38 (Y) Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00.
- 39 (Z) Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00.
- 41 (AA) Allocated per Distribution Account 371 from Schedule 2.00.
- 42 (AB) Allocated per Distribution Account 372 from Schedule 2.00.
- 43 (AC) Allocated per Distribution Account 373 from Schedule 2.00.

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

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

- 45 (AD) Allocated per Production Gross Plant from Schedule 2.00.
- 46 (AE) Allocated per Transmission Gross Plant from Schedule 2.00.
- 47 (AF) Allocated per Distribution Gross Plant from Schedule 2.00.
- 48 (AG) Allocated per Customer Accounting Expense from Schedule 2.20.
- 49 (AH) Allocated per Customer Assistance Expense from Schedule 2.20.
- 50 (AI) Allocated per Sales Expense from Schedule 2.20.
- 52 (B)
- 53 (C)
- 54 (D)
- 56 (AD)
- 57 (AE)
- 58 (AF)
- 59 (AG)
- 60 (AH)
- 61 (AI)
- 63 (B)
- 64 (C)
- 65 (D)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	MATERIALS AND SUPPLIES (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
FUEL INVENTORY								
1	COAL	121,365	62,044	10,247	20,620	4,868	174	3,346
2	OIL	95,663	48,905	8,077	16,254	3,837	137	2,638
3	GAS	11,062	5,655	934	1,879	444	16	305
4	ALLOWANCE INVENTORY	7,314	3,739	618	1,243	293	10	202
5	FUEL INVENTORY	235,403	120,343	19,876	39,996	9,442	338	6,491
6	SCHERER 4 TSA	0	0	0	0	0	0	0
7	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	5,657	0	0	0	0	0	0
9	TOTAL FUEL INVENTORY	241,060	120,343	19,876	39,996	9,442	338	6,491
PLANT MATERIALS & SUPPLIES								
10	PRODUCTION	167,480	85,619	14,141	28,456	6,718	240	4,618
11	TRANSMISSION	72,602	36,656	6,054	12,217	2,979	103	1,984
12	DISTRIBUTION	214,479	124,275	24,555	26,363	4,464	650	3,796
13	CUSTOMER ACCOUNTING	94,684	82,404	8,061	1,276	158	90	633
14	CUSTOMER ASSISTANCE	39,836	17,468	18,555	2,763	54	214	535
15	SALES	47,053	14,458	21,032	4,421	218	325	490
16	PLANT MATERIALS & SUPPLIES	636,134	360,880	92,399	75,495	14,590	1,623	12,055
17	SCHERER 4 TSA	0	0	0	0	0	0	0
18	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	2,491	0	0	0	0	0	0
20	TOTAL PLANT MATERIALS & SUPPLIES	638,625	360,880	92,399	75,495	14,590	1,623	12,055
21	MATERIALS & SUPPLIES	871,537	481,223	112,275	115,491	24,032	1,960	18,546
22	SCHERER 4 TSA	0	0	0	0	0	0	0
23	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	8,149	0	0	0	0	0	0
25	TOTAL MATERIALS & SUPPLIES	879,685	481,223	112,275	115,491	24,032	1,960	18,546

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	MATERIALS AND SUPPLIES (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
FUEL INVENTORY						
1	COAL	121,365	0	20,064	121,365	0
2	OIL	95,663	0	15,815	95,663	0
3	GAS	11,062	0	1,829	11,062	0
4	ALLOWANCE INVENTORY	7,314	0	1,209	7,314	0
5	FUEL INVENTORY	235,403	0	38,917	235,403	0
6	SCHERER 4 TSA	0	0	0	0	0
7	DALTON / TRI-COUNTY	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	5,657	0	0	0	5,657
9	TOTAL FUEL INVENTORY	241,060	0	38,917	235,403	5,657
PLANT MATERIALS & SUPPLIES						
10	PRODUCTION	167,480	0	27,688	167,480	0
11	TRANSMISSION	72,602	0	12,609	72,602	0
12	DISTRIBUTION	214,479	10,028	20,349	214,479	0
13	CUSTOMER ACCOUNTING	94,684	894	1,167	94,684	0
14	CUSTOMER ASSISTANCE	39,836	3	245	39,836	0
15	SALES	47,053	5,094	1,014	47,053	0
16	PLANT MATERIALS & SUPPLIES	636,134	16,020	63,072	636,134	0
17	SCHERER 4 TSA	0	0	0	0	0
18	DALTON / TRI-COUNTY	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	2,491	0	0	0	2,491
20	TOTAL PLANT MATERIALS & SUPPLIES	638,625	16,020	63,072	636,134	2,491
21	MATERIALS & SUPPLIES	871,537	16,020	101,989	871,537	0
22	SCHERER 4 TSA	0	0	0	0	0
23	DALTON / TRI-COUNTY	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	8,149	0	0	0	8,149
25	TOTAL MATERIALS & SUPPLIES	879,685	16,020	101,989	871,537	8,149

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PLANT HELD FOR FUTURE USE								
1	PRODUCTION TRANSMISSION	22,794	11,653	1,925	3,873	914	33	628
2	LEVEL B-2	63,861	32,647	5,392	10,850	2,562	92	1,761
3	LEVEL C	883	452	75	150	35	1	24
4	TOTAL TRANSMISSION	64,744	33,099	5,467	11,001	2,597	93	1,785
5	DISTRIBUTION	18,430	9,431	1,558	3,134	740	26	509
6	LEVEL C	0	0	0	0	0	0	0
7	LEVEL E	0	0	0	0	0	0	0
8	LEVEL F	0	0	0	0	0	0	0
9	TOTAL DISTRIBUTION	18,430	9,431	1,558	3,134	740	26	509
10	TOTAL GENERAL PLANT	530	301	77	63	12	1	10
11	PLANT HELD FOR FUTURE USE	106,498	54,483	9,026	18,071	4,263	153	2,932
12	SCHERER 4 TSA	0	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
15	TOTAL PLANT HELD FOR FUTURE USE	106,498	54,483	9,026	18,071	4,263	153	2,932
MIN. BANK BAL., PC, PREPAIDS								
16	MIN. BANK BAL., PC, PREPAIDS	116,580	62,349	11,219	17,740	3,891	234	2,798
17	SCHERER 4 TSA	0	0	0	0	0	0	0
18	DALTON / TRI-COUNTY	19	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	443	0	0	0	0	0	0
20	TOTAL MIN. BANK BAL., PC, PREPAIDS	117,042	62,349	11,219	17,740	3,891	234	2,798
PREPAID PENSION ASSET								
21	PREPAID PENSION ASSET	1,879,352	1,044,115	264,987	209,013	40,020	4,865	33,645
22	SCHERER 4 TSA	0	0	0	0	0	0	0
23	DALTON / TRI-COUNTY	120	0	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	10,188	0	0	0	0	0	0
25	TOTAL PREPAID PENSION ASSET	1,889,661	1,044,115	264,987	209,013	40,020	4,865	33,645
OPERATING RESERVES								
26	PRODUCTION	(128,252)	(65,565)	(10,829)	(21,791)	(5,144)	(184)	(3,536)
27	TRANSMISSION	(224,972)	(113,585)	(18,760)	(37,858)	(9,232)	(319)	(6,148)
28	DISTRIBUTION	(81,368)	(70,815)	(6,928)	(1,097)	(136)	(78)	(544)
29	CUSTOMER ACCOUNTING	(33,186)	(14,552)	(15,458)	(2,301)	(45)	(178)	(446)
30	SALES	(39,334)	(12,086)	(17,582)	(3,696)	(182)	(272)	(409)
31	OPERATING RESERVES	(748,271)	(416,337)	(97,166)	(96,384)	(19,758)	(1,762)	(15,351)
32	SCHERER 4 TSA	0	0	0	0	0	0	0
33	DALTON / TRI-COUNTY	(24)	0	0	0	0	0	0
34	WHOLESALE BLOCK POWER SALES	(2,058)	0	0	0	0	0	0
35	TOTAL OPERATING RESERVES	(750,353)	(416,337)	(97,166)	(96,384)	(19,758)	(1,762)	(15,351)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PLANT HELD FOR FUTURE USE						
1	PRODUCTION TRANSMISSION	22,794	0	3,768	22,794	0
2	LEVEL B-2	63,861	0	10,558	63,861	0
3	LEVEL C	883	0	145	883	0
4	TOTAL TRANSMISSION	64,744	0	10,703	64,744	0
5	DISTRIBUTION	18,430	0	3,032	18,430	0
6	LEVEL C	0	0	0	0	0
7	LEVEL E	0	0	0	0	0
8	LEVEL F	0	0	0	0	0
9	TOTAL DISTRIBUTION	18,430	0	3,032	18,430	0
10	TOTAL GENERAL PLANT	530	13	53	530	0
11	PLANT HELD FOR FUTURE USE	106,498	13	17,556	106,498	0
12	SCHERER 4 TSA	0	0	0	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
14	TOTAL PLANT HELD FOR FUTURE USE	106,498	13	17,556	106,498	0
MIN. BANK BAL., PC, PREPAIDS						
15	MIN. BANK BAL., PC, PREPAIDS	116,580	1,810	16,540	116,580	0
16	SCHERER 4 TSA	0	0	0	0	0
17	DALTON / TRI-COUNTY	19	0	0	0	19
18	WHOLESALE BLOCK POWER SALES	443	0	0	0	443
19	TOTAL MIN. BANK BAL., PC, PREPAIDS	117,042	1,810	16,540	116,580	462
PREPAID PENSION ASSET						
20	PREPAID PENSION ASSET	1,879,352	55,239	227,468	1,879,352	0
21	SCHERER 4 TSA	0	0	0	0	0
22	DALTON / TRI-COUNTY	120	0	0	0	120
23	WHOLESALE BLOCK POWER SALES	10,188	0	0	0	10,188
24	TOTAL PREPAID PENSION ASSET	1,889,661	55,239	227,468	1,879,352	10,308
OPERATING RESERVES						
25	PRODUCTION	(128,252)	0	(21,203)	(128,252)	0
26	TRANSMISSION	(224,972)	(2)	(39,070)	(224,972)	0
27	DISTRIBUTION	(241,158)	(11,275)	(22,880)	(241,158)	0
28	CUSTOMER ACCOUNTING	(81,368)	(769)	(1,003)	(81,368)	0
29	CUSTOMER ASSISTANCE	(33,186)	(2)	(204)	(33,186)	0
30	SALES	(39,334)	(4,259)	(848)	(39,334)	0
31	OPERATING RESERVES	(748,271)	(16,306)	(85,208)	(748,271)	0
32	SCHERER 4 TSA	0	0	0	0	0
33	DALTON / TRI-COUNTY	(24)	0	0	0	(24)
34	WHOLESALE BLOCK POWER SALES	(2,058)	0	0	0	(2,058)
35	TOTAL OPERATING RESERVES	(750,353)	(16,306)	(85,208)	(748,271)	(2,083)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
NUCLEAR FUEL								
36	NUCLEAR FUEL	663,716	339,306	56,040	112,768	26,622	952	18,301
37	NUCLEAR FUEL AMORTIZATION	(377,281)	(192,874)	(31,855)	(64,102)	(15,133)	(541)	(10,403)
38	NET NUCLEAR FUEL	286,434	146,431	24,185	48,667	11,489	411	7,898
ARO LIABILITY								
39	ARO LIABILITY	(6,695,344)	(3,425,564)	(567,189)	(1,135,448)	(267,751)	(9,667)	(184,203)
40	SCHERER 4 TSA	0	0	0	0	0	0	0
41	DALTON / TRI-COUNTY	(4,387)	0	0	0	0	0	0
42	WHOLESALE BLOCK POWER SALES	(17,700)	0	0	0	0	0	0
43	TOTAL ARO LIABILITY	(6,717,432)	(3,425,564)	(567,189)	(1,135,448)	(267,751)	(9,667)	(184,203)
ACCUMULATED DEFERRED INC. TAXES								
ACCOUNT 281 AND 282								
LIBERALIZED DEPRECIATION								
44	PRODUCTION	2,175,921	1,112,377	183,720	369,699	87,278	3,122	59,996
45	TRANSMISSION	1,342,668	677,889	111,959	225,940	55,096	1,905	36,691
46	DISTRIBUTION	1,727,392	1,000,897	197,766	212,323	35,951	5,235	30,570
47	GENERAL PLANT	176,848	100,292	25,650	21,020	4,067	450	3,357
48	NUCLEAR FUEL	9,045	4,624	764	1,537	363	13	249
49	TOTAL LIBERALIZED DEPR.	5,431,874	2,896,079	519,858	830,519	182,754	10,726	130,863
OTHER BASIS DIFFERENCES								
50	PRODUCTION	269,420	137,733	22,748	45,776	10,807	387	7,429
51	TRANSMISSION	225,614	113,909	18,813	37,966	9,258	320	6,165
52	DISTRIBUTION	341,664	197,970	39,117	41,996	7,111	1,035	6,046
53	GENERAL PLANT	4,746	2,691	688	564	109	12	90
54	NUCLEAR FUEL	(5,577)	(2,851)	(471)	(948)	(224)	(8)	(154)
55	TOTAL OTHER BASIS DIFF.	835,867	449,452	80,895	125,354	27,061	1,746	19,577
56	ACCOUNT 281 AND 282	6,267,741	3,345,530	600,753	955,872	209,815	12,472	150,440
57	SCHERER 4 TSA	0	0	0	0	0	0	0
58	DALTON / TRI-COUNTY	1,084	0	0	0	0	0	0
59	WHOLESALE BLOCK POWER SALES	17,705	0	0	0	0	0	0
60	TOTAL ACCOUNT 281 AND 282	6,286,530	3,345,530	600,753	955,872	209,815	12,472	150,440

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

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

NUCLEAR FUEL						
36	NUCLEAR FUEL	663,716	0	109,727	663,716	0
37	NUCLEAR FUEL AMORTIZATION	(377,281)	0	(62,373)	(377,281)	0
38	NET NUCLEAR FUEL	286,434	0	47,354	286,434	0

ARO LIABILITY						
39	ARO LIABILITY	(6,695,344)	(1,638)	(1,103,884)	(6,695,344)	0
40	SCHERER 4 TSA	0	0	0	0	0
41	DALTON / TRI-COUNTY	(4,387)	0	0	0	(4,387)
42	WHOLESALE BLOCK POWER SALES	(17,700)	0	0	0	(17,700)
43	TOTAL ARO LIABILITY	(6,717,432)	(1,638)	(1,103,884)	(6,695,344)	(22,087)

ACCUMULATED DEFERRED INC. TAXES						

ACCOUNT 281 AND 282						
LIBERALIZED DEPRECIATION						
44	PRODUCTION	2,175,921	0	359,729	2,175,921	0
45	TRANSMISSION	1,342,668	9	233,178	1,342,668	0
46	DISTRIBUTION	1,727,392	80,763	163,886	1,727,392	0
47	GENERAL PLANT	176,848	4,438	17,575	176,848	0
48	NUCLEAR FUEL	9,045	0	1,495	9,045	0
49	TOTAL LIBERALIZED DEPR.	5,431,874	85,210	775,865	5,431,874	0
OTHER BASIS DIFFERENCES						
50	PRODUCTION	269,420	0	44,541	269,420	0
51	TRANSMISSION	225,614	2	39,182	225,614	0
52	DISTRIBUTION	341,664	15,974	32,415	341,664	0
53	GENERAL PLANT	4,746	119	472	4,746	0
54	NUCLEAR FUEL	(5,577)	0	(922)	(5,577)	0
55	TOTAL OTHER BASIS DIFF.	835,867	16,095	115,688	835,867	0
56	ACCOUNT 281 AND 282	6,267,741	101,305	891,553	6,267,741	0
57	SCHERER 4 TSA	0	0	0	0	0
58	DALTON / TRI-COUNTY	1,084	0	0	0	1,084
59	WHOLESALE BLOCK POWER SALES	17,705	0	0	0	17,705
60	TOTAL ACCOUNT 281 AND 282	6,286,530	101,305	891,553	6,267,741	18,789

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ACCOUNT 283								
61	PREMIUM ON REACQUIRED DEBT	56,069	30,165	5,564	8,364	1,819	115	1,339
62	ADD. PENSION DEDUCTIONS	411,286	228,499	57,991	45,741	8,758	1,065	7,363
63	NUCLEAR OUTAGE	10,475	5,355	884	1,780	420	15	289
64	DEFERRED REVENUES	957	483	80	161	39	1	26
65	LEVELIZED PURCHASE POWER	3,178	1,625	268	540	127	5	88
66	STORM DAMAGE	(4,516)	(2,600)	(510)	(565)	(99)	(13)	(82)
67	REG. ASSET - BOWEN 1-2 DEPR. DEFERRAL	11,672	5,967	986	1,983	468	17	322
68	REG. ASSET - BRANCH UNITS 1-4	5,011	2,562	423	851	201	7	138
69	REG. ASSET - HAMMOND, MCINTOSH, HYDRO	97,436	49,812	8,227	16,555	3,908	140	2,687
70	REG. ASSET - MITCHELL UNIT 3	37	19	3	6	1	0	1
71	REG. ASSET - SCHERER 1-3 DEPR. DEFERRAL	6,195	3,136	518	1,042	246	9	169
72	REG. ASSET - WANSLEY 1-2, CT	121,524	62,126	10,261	20,648	4,874	174	3,351
73	REG. ASSET - WANSLEY OBSOLETE INVENTORY	4,250	2,173	359	722	170	6	117
74	REG. ASSET - ENV. DECERTIFICATION	811	415	69	138	33	1	22
75	REG. ASSET - TOU FD REVENUE EROSION	2,372	0	0	2,372	0	0	0
76	REG. ASSET - VOGTLE DEPR. DEFERRALS	658	336	56	112	26	1	18
77	REG. LIABILITY - PLANT BOULEVARD CT	(191)	(97)	(16)	(32)	(8)	(0)	(5)
78	RESERVE FOR STATE TAX REFORM	(353)	(189)	(35)	(53)	(11)	(1)	(8)
79	EMISSION ALLOWANCES	1,934	989	163	329	78	3	53
80	REG. ASSET - OPRB RET. DRUG SUBS. TAX	2,371	1,328	316	299	58	6	47
81	REG. ASSET - CUST USAGE DATA COSTS	160	70	74	11	0	1	2
82	REG. ASSET - CLOUD COMPUTING	12,403	7,037	1,802	1,471	284	32	235
83	CUSTOMER ADVANCES FOR CONSTRUCTION	(21,171)	(11,181)	(1,971)	(3,263)	(735)	(41)	(515)
84	ACCOUNT 283	722,509	388,028	85,512	99,212	20,660	1,542	15,657
85	SCHERER 4 TSA	0	0	0	0	0	0	0
86	DALTON / TRI-COUNTY	161	0	0	0	0	0	0
87	WHOLESALE BLOCK POWER SALES	2,670	0	0	0	0	0	0
88	TOTAL ACCOUNT 283	725,339	388,028	85,512	99,212	20,660	1,542	15,657

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
	ACCOUNT 283					
61	PREMIUM ON REACQUIRED DEBT	56,069	934	7,770	56,069	(0)
62	ADD. PENSION DEDUCTIONS	411,286	12,089	49,780	411,286	0
63	NUCLEAR OUTAGE	10,475	0	1,732	10,475	0
64	DEFERRED REVENUES	957	0	166	957	0
65	LEVELIZED PURCHASE POWER	3,178	0	525	3,178	0
66	STORM DAMAGE	(4,516)	(201)	(446)	(4,516)	0
67	REG. ASSET - BOWEN 1-2 DEPR. DEFERRAL	11,672	0	1,930	11,672	0
68	REG. ASSET - BRANCH UNITS 1-4	5,011	0	828	5,011	0
69	REG. ASSET - HAMMOND, MCINTOSH, HYDRO	97,436	0	16,108	97,436	0
70	REG. ASSET - MITCHELL UNIT 3	37	0	6	37	0
71	REG. ASSET - SCHERER 1-3 DEPR. DEFERRAL	6,135	0	1,014	6,135	0
72	REG. ASSET - WANSLEY 1-2, CT	121,524	0	20,091	121,524	0
73	REG. ASSET - WANSLEY OBSOLETE INVENTORY	4,250	0	703	4,250	0
74	REG. ASSET - ENV. DECERTIFICATION	811	0	134	811	0
75	REG. ASSET - TOU FD REVENUE EROSION	2,372	0	0	2,372	0
76	REG. ASSET - VOGTLE DEPR. DEFERRALS	658	0	109	658	0
77	REG. LIABILITY - PLANT BOULEVARD CT	(191)	0	(32)	(191)	0
78	RESERVE FOR STATE TAX REFORM	(353)	(6)	(50)	(353)	0
79	EMISSION ALLOWANCES	1,934	0	320	1,934	0
80	REG. ASSET - OPRB RET. DRUG SUBS. TAX	2,371	63	254	2,371	0
81	REG. ASSET - CUST USAGE DATA COSTS	160	0	1	160	0
82	REG. ASSET - CLOUD COMPUTING	12,403	313	1,229	12,403	0
83	CUSTOMER ADVANCES FOR CONSTRUCTION	(21,171)	(309)	(3,156)	(21,171)	0
84	ACCOUNT 283	722,509	12,883	99,016	722,509	(0)
85	SCHERER 4 TSA	0	0	0	0	0
86	DALTON / TRI-COUNTY	161	0	0	0	-161
87	WHOLESALE BLOCK POWER SALES	2,670	0	0	0	2,670
88	TOTAL ACCOUNT 283	725,339	12,883	99,016	722,509	2,831

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
89	ACCOUNT 190							
90	INJURIES & DAMAGES RESERVE							
91	PRODUCTION	(416)	(213)	(35)	(71)	(17)	(1)	(11)
92	TRANSMISSION	(321)	(162)	(27)	(54)	(13)	(0)	(9)
93	DISTRIBUTION	(859)	(498)	(98)	(106)	(18)	(3)	(15)
94	CUSTOMER ACCOUNTING	(191)	(166)	(16)	(3)	(0)	(0)	(1)
95	CUSTOMER ASSISTANCE	(90)	(39)	(42)	(6)	(0)	(0)	(1)
96	SALES	(103)	(32)	(46)	(10)	(0)	(1)	(1)
97	TOTAL I & D RESERVE	(1,979)	(1,110)	(264)	(249)	(49)	(5)	(39)
98	ACCURAL FOR UNCOLLECTIBLES	(435)	(377)	(43)	(6)	(0)	(0)	(1)
99	HEALTH REIMBURSEMENT ACCRUAL	(527)	(295)	(70)	(66)	(13)	(1)	(10)
100	OTHER DEFERRED COSTS	(114,126)	(63,500)	(14,820)	(14,700)	(3,013)	(269)	(2,341)
101	FEDERAL IMPACT OF STATE DEFERRED	(232,538)	(122,692)	(12,501)	(42,070)	(9,907)	(400)	(6,596)
102	RETAIL RATE RECOVERY - GPSC	(64)	(31)	(7)	(10)	(2)	(0)	(1)
103	TAX CREDIT CARRY FORWARD	(206,368)	(105,500)	(17,424)	(35,063)	(8,278)	(296)	(5,690)
104	TAX REFORM - TRD	(982)	(524)	(94)	(150)	(33)	(2)	(24)
105	TAX REFORM UNPROTECTED ADITS	(22,829)	(12,206)	(2,275)	(3,416)	(742)	(46)	(537)
106	CAPITALIZED PPA SPC	(10,024)	(5,124)	(846)	(1,703)	(402)	(14)	(276)
107	ACCOUNT 190	(589,873)	(311,360)	(48,345)	(97,434)	(22,439)	(1,034)	(15,516)
108	SCHERER 4 TSA	0	0	0	0	0	0	0
109	DALTON / TRI-COUNTY	(123)	0	0	0	0	0	0
110	WHOLESALE BLOCK POWER SALES	(2,031)	0	0	0	0	0	0
111	TOTAL ACCOUNT 190	(592,027)	(311,360)	(48,345)	(97,434)	(22,439)	(1,034)	(15,516)
112	ACCOUNT. DEFERRED INC. TAXES	6,400,377	3,422,198	637,920	957,651	208,036	12,979	150,581
113	SCHERER 4 TSA	0	0	0	0	0	0	0
114	DALTON / TRI-COUNTY	1,122	0	0	0	0	0	0
115	WHOLESALE BLOCK POWER SALES	18,344	0	0	0	0	0	0
116	TOTAL ACCOUNT. DEF. INC. TAXES	6,419,842	3,422,198	637,920	957,651	208,036	12,979	150,581

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO.	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
89	ACCOUNT 190					
90	INJURIES & DAMAGES RESERVE					
91	PRODUCTION	(416)	0	(69)	(416)	0
92	TRANSMISSION	(321)	(0)	(56)	(321)	0
93	DISTRIBUTION	(859)	(40)	(82)	(859)	0
94	CUSTOMER ACCOUNTING	(191)	(2)	(2)	(191)	0
95	CUSTOMER ASSISTANCE	(90)	(0)	(1)	(90)	0
96	SALES	(103)	(11)	(2)	(103)	0
97	TOTAL I & D RESERVE	(1,979)	(53)	(211)	(1,979)	0
98	ACCURAL FOR UNCOLLECTIBLES	(435)	(6)	(0)	(435)	0
99	HEALTH REIMBURSEMENT ACCRUAL	(527)	(14)	(56)	(527)	0
100	OTHER DEFERRED COSTS	(114,126)	(2,487)	(12,996)	(114,126)	0
101	FEDERAL IMPACT OF STATE DEFERRED	(232,538)	(3,033)	(35,339)	(232,538)	(0)
102	RETAIL RATE RECOVERY - GPSC	(64)	(1)	(11)	(64)	0
103	TAX CREDIT CARRY FORWARD	(206,368)	0	(34,117)	(206,368)	0
104	TAX REFORM - TRD	(982)	(16)	(140)	(982)	0
105	TAX REFORM UNPROTECTED ADITS	(22,829)	(386)	(3,220)	(22,829)	0
106	CAPITALIZED PPA SPC	(10,024)	0	(1,657)	(10,024)	0
107	ACCOUNT 190	(589,873)	(5,996)	(87,748)	(589,873)	(0)
108	SCHERER 4 TSA	0	0	0	0	0
109	DALTON / TRI-COUNTY	(123)	0	0	0	(123)
110	WHOLESALE BLOCK POWER SALES	(2,031)	0	0	0	(2,031)
111	TOTAL ACCOUNT 190	(592,027)	(5,996)	(87,748)	(589,873)	(2,154)
112	ACCOUNT. DEFERRED INC. TAXES	6,400,377	108,192	902,820	6,400,377	(0)
113	SCHERER 4 TSA	0	0	0	0	0
114	DALTON / TRI-COUNTY	1,122	0	0	0	1,122
115	WHOLESALE BLOCK POWER SALES	18,344	0	0	0	18,344
116	TOTAL ACCOUNT. DEF. INC. TAXES	6,419,842	108,192	902,820	6,400,377	19,465

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

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

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (B) Allocated per Level B-2 demand allocator from Schedule 2.60.
- 3 (C) Allocated per Level C demand allocator from Schedule 2.60.
- 5 (C)
- 6 (D) Allocated per Level E demand allocator from Schedule 2.60.
- 7 (E) Allocated per Level F demand allocator from Schedule 2.60.
- 9 (F) Allocated per General Gross Plant from Schedule 2.00.
- 11 (G) Direct assignment to Scherer 4 TSA.
- 12 (H) Direct assignment to City of Dalton / Tri-County EMC.
- 13 (I) Direct assignment to Wholesale Block Power Sales.
- 15 (J) Allocated per Net Electric Plant excluding Scherer 4 TSA, City of Dalton / Tri-County EMC and Wholesale Block Power Sales from Schedule 1.00.
- 16 (G)
- 17 (H)
- 18 (I)
- 20 (K) Allocated per Total Salaries and Wages from Schedule 2.60.
- 21 (G)
- 22 (H)
- 23 (I)
- 25 (L) Allocated per Production Gross Plant from Schedule 2.00.
- 26 (M) Allocated per Transmission Gross Plant from Schedule 2.00.
- 27 (N) Allocated per Distribution Gross Plant from Schedule 2.00.
- 28 (O) Allocated per Customer Accounting Expense from Schedule 2.20.
- 29 (P) Allocated per Customer Assistance Expense from Schedule 2.20.
- 30 (Q) Allocated per Sales Expense from Schedule 2.20.
- 32 (G)
- 33 (H)
- 34 (I)
- 36 (A)
- 37 (A)
- 39 (R) Allocated per net plant ARO.
- 40 (G)
- 41 (H)
- 42 (I)
- 44 (L)
- 45 (M)
- 46 (N)
- 47 (F)
- 48 (A)
- 50 (S) Allocated per Production Gross Plant Equipment from Schedule 2.00.
- 51 (M)

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

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

52 (N)	
53 (F)	
54 (A)	
57 (G)	
58 (H)	
59 (I)	
61 (T)	Allocated per Rate Base less Premium on Reacquired Debt.
62 (K)	
63 (A)	
64 (M)	
65 (A)	
66 (U)	Allocated per Storm Damage Reserves per Total 5% Transmission and 95% Distribution Gross Plant.
67 (A)	
68 (A)	
69 (A)	
70 (A)	
71 (A)	
72 (A)	
73 (A)	
74 (A)	
75 (V)	Directly assigned to applicable retail rates or rate groups.
76 (A)	
77 (A)	
78 (W)	Allocated per Accumulated Deferred Income Taxes less Tax Reform.
79 (A)	
80 (X)	Allocated per Total Headcount from Schedule 2.60.
81 (P)	
82 (Y)	Allocated per Intangible Gross Plant from Schedule 2.00.
83 (Z)	Allocated per CIAC Reserves per Total 69% Transmission and 31% Distribution Gross Plant.
85 (G)	
86 (H)	
87 (I)	
89 (L)	
90 (M)	
91 (N)	
92 (O)	
93 (P)	
94 (Q)	

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

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

- 96 (AA) Allocated per Total Number of Customers from Schedule 2.60.
- 97 (X)
- 98 (AB) Allocated per Total Operating Reserves.
- 99 (AC) Allocated per Total of Accounts 281, 282, and 283.
- 100 (AD) Direct assignment to rate or rate group - revenues reflect annualized revenue for the period.
- 101 (L)
- 102 (AE) Allocated per Total of Accounts 281 and 282.
- 103 (W)
- 104 (A)
- 106 (G)
- 107 (H)
- 108 (I)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
SALES OF ELECTRICITY								
1	RETAIL BASE REVENUE	5,768,446	2,773,516	617,471	941,202	204,949	13,574	111,137
2	RETAIL FUEL REVENUE	2,282,996	835,299	147,339	338,979	102,860	5,621	57,092
3	TOTAL RETAIL REVENUE FROM SALES	8,051,443	3,608,815	764,810	1,280,181	307,809	19,195	168,229
4	SCG CAPACITY REVENUE	16	8	1	3	1	0	0
5	GENERATOR IMBALANCE VOM	293	125	22	50	15	1	8
6	SEMINOLE EMC FUEL REV	12,112	5,180	905	2,077	616	33	348
7	SEMINOLE EMC VOM REV	1,081	462	81	185	55	3	31
8	SEMINOLE EMC CAPACITY REV CREDIT	2,071	1,059	175	352	83	3	57
9	SEMINOLE EMC MARK UP	1,017	435	76	174	52	3	29
10	ECONOMY ENERGY FUEL REVENUE	16,890	7,224	1,262	2,896	859	46	485
11	ECONOMY ENERGY OTHER REVENUE	2,195	939	164	376	112	6	63
12	ECONOMY ENERGY RETAIL REVENUE	6,477	2,770	484	1,111	330	18	186
13	WHOLESALE BLOCK FUEL REVENUE	14,898	0	0	0	0	0	0
14	WHOLESALE BLOCK VOM REVENUE	1,323	0	0	0	0	0	0
15	WHOLESALE BLOCK CAPACITY REVENUE	42,054	0	0	0	0	0	0
16	DALTON / TRI-COUNTY VOM REVENUE	702	0	0	0	0	0	0
17	DALTON CAPACITY REVENUE	391	0	0	0	0	0	0
18	POWER POOL FUEL REVENUE	8,136	3,480	608	1,395	414	22	234
19	PUR. POWER VOM REVENUE	923	395	69	158	47	3	26
20	PUR. POWER CAPACITY REVENUE	5,219	2,668	441	887	209	7	144
21	OTHER CAPACITY REVENUE	70	36	6	12	3	0	2
22	TOTAL FUEL REVENUE	2,341,510	853,953	150,597	346,457	105,079	5,740	58,344
23	TOTAL OTHER REVENUE	5,825,802	2,779,643	618,506	943,400	205,525	13,600	111,498
24	TOTAL SALES OF ELECTRICITY	8,167,311	3,633,596	769,103	1,289,857	310,605	19,340	169,842
OTHER OPERATING REVENUE								
25	ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0	0	0
26	OPEN ACCESS TRANS. TARIFF	0	0	0	0	0	0	0
27	ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0	0	0
28	SCHERER 4 TSA	0	0	0	0	0	0	0
29	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
31	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0	0	0
32	ACCOUNT 450 - LATE PAYMENT FEES	16,377	14,215	1,617	230	4	18	47
33	ACCOUNT 451 - MISC. SERVICE	2,358	1,366	270	290	49	7	42
34	DISTRIBUTION	18,518	17,463	889	121	2	9	26
35	ACCOUNT ESTABLISHMENT CHARGES	64	58	5	1	0	0	0
36	CURRENT DIVERSION FEE	3	3	0	0	0	0	0
37	METER TAMPERING CHARGE	9,271	8,481	667	91	1	7	20
38	DISCONNECT/RECONNECT CHARGES	5,303	5,054	210	29	0	2	6
39	RETURN CHECK CHARGES	28,555	14,417	2,381	4,805	1,172	41	780
40	FIBER MAINTENANCE AGREEMENT	108	95	11	2	0	0	0
41	COST TO COLLECT FEE	64,180	46,937	4,433	5,337	1,224	66	874
42	TOTAL ACCOUNT 451 - MISC. SERVICE	376	213	55	45	9	1	7
43	ACCOUNT 453 - SALES OF WATER	376	213	55	45	9	1	7
44	SALES OF WATER & WATER POWER							
45	TOTAL ACCOUNT 453 - SALES OF WATER							

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO.	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
SALES OF ELECTRICITY						
1	RETAIL BASE REVENUE	5,768,446	114,372	992,225	5,768,446	0
2	RETAIL FUEL REVENUE	2,282,996	21,760	774,046	2,282,996	0
3	TOTAL RETAIL REVENUE FROM SALES	8,051,443	136,132	1,766,272	8,051,443	0
4	SCG CAPACITY REVENUE	16	0	3	16	0
5	GENERATOR IMBALANCE VOM	293	3	68	293	0
6	SEMINOLE EMC FUEL REV	12,112	134	2,819	12,112	0
7	SEMINOLE EMC VOM REV	1,081	12	252	1,081	0
8	SEMINOLE EMC CAPACITY REV CREDIT	2,071	0	342	2,071	0
9	SEMINOLE EMC MARK UP	1,017	11	237	1,017	0
10	ECONOMY ENERGY FUEL REVENUE	16,890	187	3,931	16,890	0
11	ECONOMY ENERGY OTHER REVENUE	2,195	24	511	2,195	0
12	ECONOMY ENERGY RETAIL REVENUE	6,477	72	1,508	6,477	0
13	WHOLESALE BLOCK FUEL REVENUE	14,898	0	0	0	14,898
14	WHOLESALE BLOCK VOM REVENUE	1,323	0	0	0	1,323
15	WHOLESALE BLOCK CAPACITY REVENUE	42,054	0	0	0	42,054
16	DALTON / TRI-COUNTY VOM REVENUE	702	0	0	0	702
17	DALTON CAPACITY REVENUE	391	0	0	0	391
18	POWER POOL FUEL REVENUE	8,136	90	1,894	8,136	0
19	PUR. POWER VOM REVENUE	923	10	215	923	0
20	PUR. POWER CAPACITY REVENUE	5,219	0	863	5,219	0
21	OTHER CAPACITY REVENUE	70	0	12	70	0
22	TOTAL FUEL REVENUE	2,341,510	22,242	784,198	2,326,612	14,898
23	TOTAL OTHER REVENUE	5,895,802	114,433	994,727	5,781,332	44,470
24	TOTAL SALES OF ELECTRICITY	8,167,311	138,675	1,778,925	8,107,943	59,368
OTHER OPERATING REVENUE						
25	ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0
26	OPEN ACCESS TRANS. TARIFF	0	0	0	0	0
27	ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0
28	SCHERER 4 TSA	0	0	0	0	0
29	DALTON / TRI-COUNTY	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
31	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0
32	ACCOUNT 450 - LATE PAYMENT FEES	16,377	229	17	16,377	0
33	ACCOUNT 451 - MISC. SERVICE	0	0	0	0	0
34	DISTRIBUTION	2,358	110	224	2,358	0
35	ACCOUNT ESTABLISHMENT CHARGES	18,518	1	7	18,518	0
36	CURRENT DIVERSION FEE	64	0	0	64	0
37	METER TAMPERING CHARGE	3	0	0	3	0
38	DISCONNECT/RECONNECT CHARGES	9,271	0	5	9,271	0
39	RETURN CHECK CHARGES	5,303	0	2	5,303	0
40	FIBER MAINTENANCE AGREEMENT	28,555	0	4,959	28,555	0
41	COST TO COLLECT FEE	108	0	0	108	0
42	TOTAL ACCOUNT 451 - MISC. SERVICE	64,180	112	5,196	64,180	0
43	ACCOUNT 453 - SALES OF WATER	0	0	0	0	0
44	SALES OF WATER & WATER POWER	376	9	37	376	0
45	TOTAL ACCOUNT 453 - SALES OF WATER	376	9	37	376	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
43	ACCOUNT 454 - RENT	0	0	0	0	0	0	0
44	PRODUCTION	2,570	1,298	214	433	105	0	0
45	TRANSMISSION	19,634	11,377	2,248	2,413	409	60	70
46	DISTRIBUTION	967	549	140	115	22	2	347
47	RENT OF ELEC PROP	2,374	1,346	344	282	55	6	18
48	VARIOUS CUST - LAND & BUILDING RENTALS	25,546	14,569	2,947	3,243	591	72	45
49	ACCOUNT 454 - RENT	0	0	0	0	0	0	481
50	SCHERER 4 TSA	0	0	0	0	0	0	0
51	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
52	WHOLESALE BLOCK POWER SALES	25,546	14,569	2,947	3,243	591	72	0
53	TOTAL ACCOUNT 454 - RENT							481
54	ACCOUNT 456 - OTHER							
55	OTHER ELECTRIC REVENUE	1,605	810	134	270	66	2	44
56	TRANSMISSION	1,605	930	184	197	33	5	28
57	DISTRIBUTION	6,258	0	0	0	0	0	0
58	RATE ADMIN CHARGES	2,130	1,208	309	253	49	5	40
59	WIRELESS CO-LOCATION	66,787	33,720	5,569	11,239	2,741	95	1,825
60	OPEN ACCESS TRANS. TARIFF	282	142	24	47	12	0	8
61	AMEA ANCILLARY	3	2	1	0	0	0	0
62	CHART METERING EQUIPMENT	236	134	34	28	5	1	4
63	RECREATION FACILITIES	27,365	13,816	2,282	4,605	1,123	39	748
64	MISCELLANEOUS - TRANSMISSION	348	186	34	53	12	1	8
65	EV CHARGING STATION	65	37	9	8	1	0	1
66	FILM SCOUTING REVENUE	127	39	57	12	1	1	1
67	ENHANCED CUSTOMER ENERGY	3,225	0	886	1,255	207	16	164
68	REDI C&I MTHLY FEES	506	505	1	0	0	0	0
69	COMMUNITY SOLAR FEES	144	125	12	2	0	0	1
70	RENEWABLES RNR-9 APPLICATION/RETEST FEE	65	0	1	7	5	0	0
71	VENDOR COMP.	(1,423)	0	0	0	0	0	0
72	PRICE PROTECTION PRODUCTS	216	110	18	37	9	0	0
73	EQUIP. CARRYING CHARGE - PROD.	5,592	2,823	466	941	229	8	6
74	EQUIP. CARRYING CHARGE - TRANS.	28	24	2	0	0	0	153
75	ADMIN. FEE - MEAG	0	0	0	0	0	0	0
76	SCHERER 4 TSA	0	0	0	0	0	0	0
77	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
78	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
79	SALES TAX COLLECTION FEE	254	130	21	43	10	0	7
80	FUEL INVENTORY	258	146	37	31	6	0	5
81	MATERIALS & SUPPLIES	2,433	1,091	231	387	93	6	51
82	REVENUE	2,945	1,367	290	461	109	7	63
83	TOTAL SALES TAX COLLECTION FEE	118,108	55,979	10,313	19,414	4,602	180	3,095
84	TOTAL ACCOUNT 456							
85	ACCOUNT 458 - EPIS	119	61	10	20	5	0	3
86	GAIN ON TIMBER SALES - EPIS	(10,913)	(5,579)	(921)	(1,854)	(438)	(16)	(301)
87	REGULATORY ADJUSTMENTS							
88	TOTAL OTHER OPERATING REVENUE	213,793	126,395	18,454	26,436	5,996	322	4,206
89	TOTAL OPERATING REVENUE	8,381,104	3,759,991	787,557	1,316,293	316,601	19,662	174,048

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
43	ACCOUNT 454 - RENT	0	0	0	0	0
44	PRODUCTION	2,570	0	446	2,570	0
45	TRANSMISSION	19,634	918	1,863	19,634	0
46	DISTRIBUTION	967	24	96	967	0
47	RENT OF ELEC PROP	2,374	60	236	2,374	0
48	VARIOUS CUST - LAND & BUILDING RENTALS	25,546	1,002	2,641	25,546	0
49	ACCOUNT 454 - RENT	0	0	0	0	0
50	SCHERER 4 TSA	0	0	0	0	0
51	DALTON / TRI-COUNTY	0	0	0	0	0
52	WHOLESALE BLOCK POWER SALES	25,546	1,002	2,641	25,546	0
53	TOTAL ACCOUNT 454 - RENT					
54	ACCOUNT 456 - OTHER					
55	OTHER ELECTRIC REVENUE	1,605	0	279	1,605	0
56	TRANSMISSION	1,605	75	152	1,605	0
57	DISTRIBUTION	6,258	53	212	6,258	0
58	RATE ADMIN CHARGES	2,130	0	11,599	2,130	0
59	WIRELESS CO-LOCATION	66,787	0	49	66,787	0
60	OPEN ACCESS TRANS. TARIFF	282	0	0	282	0
61	AMEA ANCILLARY	3	0	0	3	0
62	CHART METERING EQUIPMENT	236	6	23	236	0
63	RECREATION FACILITIES	27,365	6	4,752	27,365	0
64	MISCELLANEOUS - TRANSMISSION	348	6	49	348	0
65	EV CHARGING STATION	65	2	6	65	0
66	FILM SCOUTING REVENUE	127	14	3	127	0
67	ENHANCED CUSTOMER ENERGY	3,225	0	698	3,225	0
68	REDI C&I MTHLY FEES	506	0	0	506	0
69	COMMUNITY SOLAR FEES	144	1	2	144	0
70	RENEWABLES RNR-9 APPLICATION/RETEST FEE	65	0	52	65	0
71	VENDOR COMP.	(1,423)	0	(1,423)	(1,423)	0
72	PRICE PROTECTION PRODUCTS	216	0	36	216	0
73	EQUIP. CARRYING CHARGE - PROD.	5,592	0	971	5,592	0
74	EQUIP. CARRYING CHARGE - TRANS.	28	0	0	28	0
75	ADMIN. FEE - MEAG	0	0	0	0	0
76	SCHERER 4 TSA	0	0	0	0	0
77	DALTON / TRI-COUNTY	0	0	0	0	0
78	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
79	SALES TAX COLLECTION FEE	254	0	42	254	0
80	FUEL INVENTORY	258	6	26	258	0
81	MATERIALS & SUPPLIES	2,433	41	534	2,433	0
82	REVENUE	2,945	48	601	2,945	0
83	TOTAL SALES TAX COLLECTION FEE	118,108	205	24,319	118,108	0
84	TOTAL ACCOUNT 456					
85	GAIN ON TIMBER SALES - EPIS	119	0	20	119	0
86	REGULATORY ADJUSTMENTS	(10,913)	0	(1,804)	(10,913)	0
87	TOTAL OTHER OPERATING REVENUE	213,793	1,557	30,427	213,793	0
88	TOTAL OPERATING REVENUE	8,381,104	138,232	1,809,352	8,321,736	59,368

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

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

- | | | |
|----|-----|---|
| 1 | (A) | Direct assignment to rate or rate group - revenues reflect annualized revenue for the period. |
| 2 | (A) | |
| 4 | (B) | Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20. |
| 5 | (C) | Allocated per energy at generation from Schedule 2.60. |
| 6 | (C) | |
| 7 | (C) | |
| 8 | (B) | |
| 9 | (C) | |
| 10 | (C) | |
| 11 | (C) | |
| 12 | (C) | |
| 13 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (D) | |
| 15 | (D) | |
| 16 | (E) | Direct assignment to City of Dalton / Tri-County EMC. |
| 17 | (E) | |
| 18 | (C) | |
| 19 | (C) | |
| 20 | (F) | Allocated per Purchased Power demand-related Generation O&M Expenses from Schedule 2.20. |
| 21 | (B) | |
| 25 | (G) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 27 | (H) | Direct assignment to Scherer 4 TSA. |
| 28 | (E) | |
| 29 | (D) | |
| 31 | (I) | Allocated per the average number of customers from Schedule 2.60. |
| 32 | (J) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 33 | (K) | Allocated per number of occurrences and average number of customers to rate or rate group. |
| 34 | (K) | |
| 35 | (K) | |
| 36 | (K) | |
| 37 | (K) | |
| 38 | (G) | |
| 39 | (K) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

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

41	(L)	Allocated per General Gross Plant from Schedule 2.00.
43	(M)	Allocated per Production Gross Plant from Schedule 2.00.
44	(G)	
45	(N)	Allocated per Distribution Gross Plant from Schedule 2.00.
46	(L)	
47	(L)	
49	(H)	
50	(E)	
51	(D)	
53	(G)	
54	(N)	
55	(O)	Allocated per RTP number of customers times rate monthly fees.
56	(L)	
57	(G)	
58	(G)	
59	(P)	Allocated per Distribution Account 370 from Schedule 2.00.
60	(L)	
61	(G)	
62	(Q)	Allocated per Gross Plant from Schedule 2.00.
63	(L)	
64	(R)	Allocated per Sales Expense from Schedule 2.20.
65	(S)	Direct assignment to rate or rate group - revenues reflect annualized base revenue for the period.
66	(T)	Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class.
67	(U)	Allocated per Customer Accounting Expense from Schedule 2.20.
68	(V)	Allocated per total retail revenue from sales.
69	(W)	Allocated per RTP retail revenue from sales.
70	(M)	
71	(G)	
72	(U)	
73	(H)	
74	(E)	
75	(D)	
76	(X)	Allocated per Total Fuel Inventory from Schedule 2.02.
77	(Y)	Allocated per Total Plant Materials and Supplies from Schedule 2.02.
78	(V)	
81	(M)	
82	(Z)	Allocated per Level A demand allocator from Schedule 2.60.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
	PRODUCTION							
	ENERGY COMPONENT							
1	TOTAL FR FUEL EXPENSE	2,326,612	853,953	150,597	346,457	105,079	5,740	58,344
2	VARIABLE O&M EXPENSE	95,939	41,033	7,167	16,450	4,881	263	2,754
3	REMOVE INCREMENTAL RTP	(158,266)	(78,942)	(13,134)	(26,927)	(6,602)	(258)	(4,391)
4	ASSIGN INCREMENTAL RTP	158,266	0	0	0	0	0	0
5	WHOLESALE BLOCKS FUEL EXPENSE	14,898	0	0	0	0	0	0
6	WHOLESALE BLOCKS VOM EXPENSE	1,323	0	0	0	0	0	0
7	DALTON / TRI-COUNTY FUEL EXPENSE	0	0	0	0	0	0	0
8	DALTON / TRI-COUNTY VOM EXPENSE	166	0	0	0	0	0	0
9	TOTAL ENERGY COMPONENT	2,438,938	816,044	144,630	335,981	103,359	5,745	56,708
10	DEMAND COMPONENT	548,873	280,596	46,343	93,256	22,016	788	15,134
11	REMOVE INCREMENTAL RTP	(21,729)	(11,108)	(1,835)	(3,692)	(872)	(31)	(599)
12	ASSIGN INCREMENTAL RTP	21,729	0	0	0	0	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	6,607	0	0	0	0	0	0
15	TOTAL DEMAND COMPONENT	555,480	269,488	44,508	89,564	21,144	756	14,535
16	GENERATION EXPENSE	2,971,424	1,085,532	189,138	425,545	124,503	6,501	71,243
17	DALTON / TRI-COUNTY GENERATION EXPENSE	166	0	0	0	0	0	0
18	WHOLESALE BLOCKS GEN. EXPENSE	22,829	0	0	0	0	0	0
19	TOTAL GENERATION EXPENSE	2,994,418	1,085,532	189,138	425,545	124,503	6,501	71,243
	ACCOUNT 555 - PURCHASED POWER							
20	DEMAND COMPONENT	281,477	143,897	23,766	47,824	11,290	404	7,761
21	ENERGY RELATED (EXCL. FUEL)	10,212	4,368	763	1,751	520	28	293
22	PURCHASED POWER	291,690	148,265	24,529	49,575	11,810	432	8,054
23	SCHERER 4 TSA	0	0	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	7,228	0	0	0	0	0	0
26	TOTAL ACCOUNT 555 (EXCL. FUEL)	298,918	148,265	24,529	49,575	11,810	432	8,054
	OTHER PRODUCTION EXPENSES:							
27	ACCOUNT 556	14,367	7,345	1,213	2,441	576	21	396
28	SCHERER 4 TSA	0	0	0	0	0	0	0
29	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
31	TOTAL ACCOUNT 556	14,367	7,345	1,213	2,441	576	21	396
32	ACCOUNT 557	21,707	11,097	1,833	3,688	871	31	599
33	TOTAL OTHER PRODUCTION	36,074	18,442	3,046	6,129	1,447	52	995
	PRODUCTION EXPENSE							
34	PRODUCTION EXPENSE	3,299,187	1,252,238	216,713	481,249	137,760	6,985	80,292
35	SCHERER 4 TSA	0	0	0	0	0	0	0
36	DALTON / TRI-COUNTY	166	0	0	0	0	0	0
37	WHOLESALE BLOCK POWER SALES	30,057	0	0	0	0	0	0
38	TOTAL PRODUCTION EXPENSE	3,329,410	1,252,238	216,713	481,249	137,760	6,985	80,292

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PRODUCTION						
ENERGY COMPONENT						
1	TOTAL FR FUEL EXPENSE	2,326,612	22,242	784,198	2,326,612	0
2	VARIABLE O&M EXPENSE	95,939	1,061	22,331	95,939	0
3	REMOVE INCREMENTAL RTP	(158,266)	(260)	(27,753)	(158,266)	0
4	ASSIGN INCREMENTAL RTP	158,266	0	158,266	158,266	0
5	WHOLESALE BLOCKS FUEL EXPENSE	14,898	0	0	0	14,898
6	WHOLESALE BLOCKS VOM EXPENSE	1,323	0	0	0	1,323
7	DALTON / TRI-COUNTY FUEL EXPENSE	0	0	0	0	0
8	DALTON / TRI-COUNTY VOM EXPENSE	166	0	0	0	166
9	TOTAL ENERGY COMPONENT	2,438,938	23,043	937,042	2,422,551	16,387
10	DEMAND COMPONENT	548,873	0	90,741	548,873	0
11	REMOVE INCREMENTAL RTP	(21,729)	0	(3,592)	(21,729)	0
12	ASSIGN INCREMENTAL RTP	21,729	0	21,729	21,729	0
13	DALTON / TRI-COUNTY	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	6,607	0	0	0	6,607
15	TOTAL DEMAND COMPONENT	555,480	0	108,878	548,873	6,607
16	GENERATION EXPENSE	2,971,424	23,043	1,045,919	2,971,424	0
17	DALTON / TRI-COUNTY GENERATION EXPENSE	166	0	0	0	166
18	WHOLESALE BLOCKS GEN. EXPENSE	22,829	0	0	0	22,829
19	TOTAL GENERATION EXPENSE	2,994,418	23,043	1,045,919	2,971,424	22,994
ACCOUNT 555 - PURCHASED POWER						
20	DEMAND COMPONENT	281,477	0	46,535	281,477	0
21	ENERGY RELATED (EXCL. FUEL)	10,212	113	2,377	10,212	0
22	PURCHASED POWER	291,690	113	48,912	291,690	0
23	SCHERER 4 TSA	0	0	0	0	0
24	DALTON / TRI-COUNTY	0	0	0	0	0
25	WHOLESALE BLOCK POWER SALES	7,228	0	0	0	7,228
26	TOTAL ACCOUNT 555 (EXCL. FUEL)	298,918	113	48,912	291,690	7,228
OTHER PRODUCTION EXPENSES:						
27	ACCOUNT 556	14,367	0	2,375	14,367	0
28	SCHERER 4 TSA	0	0	0	0	0
29	DALTON / TRI-COUNTY	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
31	TOTAL ACCOUNT 556	14,367	0	2,375	14,367	0
32	ACCOUNT 557	21,707	0	3,589	21,707	0
33	TOTAL OTHER PRODUCTION	36,074	0	5,964	36,074	0
PRODUCTION EXPENSE						
34	SCHERER 4 TSA	3,299,187	23,156	1,100,795	3,299,187	0
35	DALTON / TRI-COUNTY	0	0	0	0	0
36	WHOLESALE BLOCK POWER SALES	166	0	0	0	166
37	TOTAL PRODUCTION EXPENSE	30,057	0	0	0	30,057
38	TOTAL PRODUCTION EXPENSE	3,329,410	23,156	1,100,795	3,299,187	30,223

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
TRANSMISSION EXPENSE								
OPERATIONS								
39	560-SUPERVISION	7,428	3,916	647	1,293	281	11	209
40	561-LOAD DISPATCHING	23,621	12,076	1,994	4,013	947	34	651
41	562-STATION EXPENSE	2,586	1,321	218	439	104	4	71
42	563-OVERHEAD LINES	1,200	600	99	201	50	2	33
43	564-UNDERGROUND LINES	0	0	0	0	0	0	0
44	565-TRANS. BY OTHERS	1,037	530	88	176	42	1	29
45	566-MISCELLANEOUS	17,468	8,819	1,457	2,939	717	25	477
46	567-RENTS	(37,832)	(19,087)	(3,152)	(6,363)	(1,554)	(54)	(1,033)
47	TOTAL OPERATIONS	15,508	8,176	1,350	2,699	586	23	437
MAINTENANCE								
48	568-SUPERVISION	14,569	7,327	1,210	2,444	602	21	397
49	569-STRUCTURES	5,407	2,762	456	918	217	8	149
50	570-STATION EXPENSE	19,279	9,848	1,626	3,274	774	28	531
51	571-OVERHEAD LINES	82,292	41,191	6,803	13,755	3,430	116	2,235
52	572-UNDERGROUND LINES	0	0	0	0	0	0	0
53	573-MISCELLANEOUS	(3)	(2)	(0)	(1)	(0)	(0)	(0)
54	TOTAL MAINTENANCE	121,544	61,127	10,096	20,391	5,023	172	3,312
55	TOTAL TRANSMISSION EXPENSE	137,052	69,303	11,446	23,090	5,609	195	3,749
56	REMOVE INCREMENTAL RTP	(33,582)	(16,981)	(2,805)	(5,658)	(1,374)	(48)	(919)
57	ASSIGN INCREMENTAL RTP	33,582	0	0	0	0	0	0
58	REMOVE SCHERER 4 EXPENSE	0	0	0	0	0	0	0
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0	0	0
60	REMOVE WHOLESAL BLOCKS EXP.	0	0	0	0	0	0	0
61	TRANSMISSION EXPENSE	137,052	52,322	8,641	17,432	4,235	147	2,831
62	SCHERER 4 TSA	0	0	0	0	0	0	0
63	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
64	WHOLESAL BLOCK POWER SALES	0	0	0	0	0	0	0
65	TOTAL TRANSMISSION EXPENSE	137,052	52,322	8,641	17,432	4,235	147	2,831
DISTRIBUTION EXPENSE								
OPERATIONS								
66	580 - SUPERVISION & ENG.	22,732	13,398	3,275	2,726	414	85	368
67	581 - LOAD DISPATCHING	18,521	9,231	1,517	3,169	622	84	505
68	582 - STATION EXPENSE	1,313	661	109	221	53	2	36
69	583 - OVERHEAD LINES	2,600	1,713	234	281	49	8	44
70	584 - UNDERGROUND LINES	15,430	8,440	1,305	2,364	448	64	373
71	585 - STREET LIGHTING	111	0	0	0	0	0	0
72	586 - METER EXPENSE	30,663	19,954	7,821	2,385	43	131	143
73	587 - CUST. INSTALLATION	2,787	2,435	300	43	1	3	3
74	588 - MISCELLANEOUS	30,240	17,522	3,462	3,717	629	92	535
75	589 - RENTS	3,489	2,022	399	429	73	11	62
76	TOTAL OPERATIONS	127,886	75,375	18,423	15,334	2,332	479	2,068

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
TRANSMISSION EXPENSE						
OPERATIONS						
39	560-SUPERVISION	7,428			7,428	0
40	561-LOAD DISPATCHING	23,621	(0)	1,072	23,621	0
41	562-STATION EXPENSE	2,586	0	3,905	2,586	0
42	563-OVERHEAD LINES	1,200	0	429	1,200	0
43	564-UNDERGROUND LINES	0	0	215	0	0
44	565-TRANS. BY OTHERS	1,037	0	0	0	0
45	566-MISCELLANEOUS	17,468	0	171	1,037	0
46	567-RENTS	(37,832)	(0)	3,034	17,468	0
47	TOTAL OPERATIONS	15,508	(0)	(6,588)	(37,832)	0
MAINTENANCE						
48	568-SUPERVISION	14,569	0	2,568	14,569	0
49	569-STRUCTURES	5,407	0	897	5,407	0
50	570-STATION EXPENSE	19,279	0	3,197	19,279	0
51	571-OVERHEAD LINES	82,292	0	14,762	82,292	0
52	572-UNDERGROUND LINES	0	0	0	0	0
53	573-MISCELLANEOUS	(3)	(0)	(1)	(3)	0
54	TOTAL MAINTENANCE	121,544	0	21,423	121,544	0
55	TOTAL TRANSMISSION EXPENSE	137,052	0	23,661	137,052	0
56	REMOVE INCREMENTAL RTP	(33,582)	(0)	(5,798)	(33,582)	0
57	ASSIGN INCREMENTAL RTP	33,582	0	33,582	33,582	0
58	REMOVE SCHERER 4 EXPENSE	0	0	0	0	0
59	REMOVE DALTON / TRI-COUNTY EXPENSE	0	0	0	0	0
60	REMOVE WHOLESAL BLOCKS EXP.	0	0	0	0	0
61	TRANSMISSION EXPENSE	137,052	0	51,445	137,052	0
62	SCHERER 4 TSA	0	0	0	0	0
63	DALTON / TRI-COUNTY	0	0	0	0	0
64	WHOLESAL BLOCK POWER SALES	0	0	0	0	0
65	TOTAL TRANSMISSION EXPENSE	137,052	0	51,445	137,052	0
DISTRIBUTION EXPENSE						
OPERATIONS						
66	580 - SUPERVISION & ENG.	22,732	481	1,986	22,732	0
67	581 - LOAD DISPATCHING	18,521	271	3,123	18,521	0
68	582 - STATION EXPENSE	1,313	1	231	1,313	0
69	583 - OVERHEAD LINES	2,600	38	233	2,600	0
70	584 - UNDERGROUND LINES	15,430	226	2,209	15,430	0
71	585 - STREET LIGHTING	111	111	0	111	0
72	586 - METER EXPENSE	30,663	0	186	30,663	0
73	587 - CUST. INSTALLATION	2,787	0	3	2,787	0
74	588 - MISCELLANEOUS	30,240	1,414	2,869	30,240	0
75	589 - RENTS	3,489	163	331	3,489	0
76	TOTAL OPERATIONS	127,886	2,704	11,171	127,886	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
MAINTENANCE								
77	590 - SUPERVISION & ENG.	13,280	7,772	1,164	1,465	262	40	227
78	591 - STRUCTURES	656	332	55	111	26	1	18
79	592 - STATION EQUIPMENT	12,488	6,286	1,038	2,099	504	19	341
80	593 - OVERHEAD LINES	135,275	89,138	12,185	14,617	2,637	427	2,288
81	594 - UNDERGROUND LINES	21,687	11,863	1,834	3,323	629	90	525
82	595 - LINE TRANSFORMERS	3,852	1,967	858	633	57	18	69
83	596 - STREET LIGHTING	13,615	0	0	0	4	0	0
84	597 - METERS	2,836	1,846	723	221	4	12	13
85	598 - MISCELLANEOUS	0	0	0	0	0	0	0
86	MAINTENANCE	203,689	119,203	17,858	22,468	4,020	606	3,480
87	TOTAL DISTRIBUTION EXPENSE	331,575	194,578	36,280	37,802	6,352	1,086	5,549
CUSTOMER ACCOUNTING EXPENSE								
88	901 - SUPERVISION	9,848	8,571	838	133	16	9	66
89	902 - METER READING	30,296	26,707	3,044	434	7	34	39
90	903 - CUST. ACCTS. & COLLECTION	105,373	88,567	10,173	1,681	276	114	1,067
91	903 - PRE-PAY PROGRAM COSTS	21,839	21,839	0	0	0	0	0
92	904 - UNCOLLECTIBLE	14,189	12,299	1,399	199	3	15	41
93	905 - MISCELLANEOUS	424	369	36	6	1	0	3
94	TOTAL CUSTOMER ACCOUNTING	181,949	158,350	15,491	2,453	304	173	1,216
CUSTOMER ASSISTANCE EXPENSE								
95	908 - CUSTOMER ASSISTANCE	123,839	52,811	58,925	8,776	171	678	1,700
96	909 - INF. & INST. ADVER.	1,051	922	109	15	0	1	3
97	910 - MISCELLANEOUS	2,389	2,079	252	36	1	3	7
98	TOTAL CUSTOMER ASSISTANCE	127,279	55,812	59,285	8,826	171	682	1,711
SALES EXPENSE								
99	912 - DEMO. & SELLING	31,555	9,488	14,346	2,945	131	222	321
100	913 - ADVERTISING	0	0	0	0	0	0	0
101	916 - MISCELLANEOUS	800	454	116	95	18	2	15
102	TOTAL SALES	32,355	9,942	14,462	3,040	150	224	337

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
77	MAINTENANCE					
78	590 - SUPERVISION & ENG.	13,280	1,112	1,239	13,280	0
79	591 - STRUCTURES	656	0	113	656	0
80	592 - STATION EQUIPMENT	12,488	5	2,197	12,488	0
81	593 - OVERHEAD LINES	135,275	1,969	12,113	135,275	0
82	594 - UNDERGROUND LINES	21,687	318	3,105	21,687	0
83	595 - LINE TRANSFORMERS	3,852	33	218	3,852	0
84	596 - STREET LIGHTING	13,615	13,615	0	13,615	0
85	597 - METERS	2,836	0	17	2,836	0
86	598 - MISCELLANEOUS	0	0	0	0	0
87	MAINTENANCE	203,689	17,052	19,002	203,689	0
87	TOTAL DISTRIBUTION EXPENSE	331,575	19,756	30,173	331,575	0
88	CUSTOMER ACCOUNTING EXPENSE					
89	901 - SUPERVISION	9,848	93	121	9,848	0
90	902 - METER READING	30,296	0	32	30,296	0
91	903 - CUST. ACCTS. & COLLECTION	105,373	1,424	2,070	105,373	0
92	903 - PRE-PAY PROGRAM COSTS	21,839	0	0	21,839	0
93	904 - UNCOLLECTIBLE	14,169	198	15	14,169	0
94	905 - MISCELLANEOUS	424	4	5	424	0
94	TOTAL CUSTOMER ACCOUNTING	181,949	1,718	2,243	181,949	0
95	CUSTOMER ASSISTANCE EXPENSE					
96	908 - CUSTOMER ASSISTANCE	123,839	0	778	123,839	0
97	909 - INF. & INST. ADVER.	1,051	0	1	1,051	0
98	910 - MISCELLANEOUS	2,389	9	3	2,389	0
98	TOTAL CUSTOMER ASSISTANCE	127,279	9	782	127,279	0
99	SALES EXPENSE					
100	912 - DEMO. & SELLING	31,555	3,483	618	31,555	0
101	913 - ADVERTISING	0	0	0	0	0
102	916 - MISCELLANEOUS	800	20	80	800	0
102	TOTAL SALES	32,355	3,503	697	32,355	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
ADMIN. & GENERAL EXPENSES								
A & G EXPENSES EXCL. ACCT 928								
103	PRODUCTION	40,739	20,826	3,440	6,922	1,634	58	1,123
104	TRANSMISSION	26,829	13,545	2,237	4,515	1,101	38	733
105	DISTRIBUTION	133,405	77,298	15,273	16,397	2,776	404	2,361
106	CUSTOMER ACCOUNTING	22,262	19,375	1,895	300	37	21	149
107	CUSTOMER ASSISTANCE	9,149	4,012	4,261	634	12	49	123
108	SALES	10,881	3,343	4,864	1,022	50	75	113
109	TOTAL A&G EXP. EXCL. ACCT 928	243,264	138,400	31,970	29,791	5,611	646	4,602
ACCOUNT 928 - REGULATORY COMMISSION								
110	FERC DOCKET	(40)	(18)	(4)	(6)	(2)	(0)	(1)
111	RETAIL DOCKET	2,136	958	203	340	82	5	45
112	RETAIL NON-DOCKET	877	469	84	133	29	2	21
113	RETAIL OTHER	4,864	2,487	411	826	195	7	134
114	TOTAL ACCOUNT 928	7,837	3,895	694	1,293	304	14	199
115	SOUTHERN NUCLEAR A&G	6,241	3,191	527	1,060	250	9	172
116	ADMINISTRATIVE & GENERAL	257,342	145,486	33,192	32,144	6,166	669	4,973
117	SCHERER 4 TSA	0	0	0	0	0	0	0
118	DALTON / TRI-COUNTY	55	0	0	0	0	0	0
119	WHOLESALE BLOCK POWER SALES	1,222	0	0	0	0	0	0
120	TOTAL ADMIN. & GENERAL	258,620	145,486	33,192	32,144	6,166	669	4,973
O&M ADJUSTMENTS								
121	EPRI EXPENSE	7,674	2,793	513	1,088	312	17	174
122	TOTAL O&M ADJUSTMENTS	7,674	2,793	513	1,088	312	17	174
123	OPERATIONS & MAINTENANCE EXPENSE	4,374,413	1,871,520	384,579	584,034	155,449	9,983	97,082
124	SCHERER 4 TSA	0	0	0	0	0	0	0
125	DALTON / TRI-COUNTY	221	0	0	0	0	0	0
126	WHOLESALE BLOCK POWER SALES	31,279	0	0	0	0	0	0
127	TOTAL OPER. & MAINT. EXPENSE	4,405,913	1,871,520	384,579	584,034	155,449	9,983	97,082

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
ADMIN. & GENERAL EXPENSES						
A & G EXPENSES EXCL. ACCT 928						
103	PRODUCTION	40,739	0	6,735	40,739	0
104	TRANSMISSION	26,829	0	4,659	26,829	0
105	DISTRIBUTION	133,405	6,237	12,657	133,405	0
106	CUSTOMER ACCOUNTING	22,262	210	274	22,262	0
107	CUSTOMER ASSISTANCE	9,149	1	56	9,149	0
108	SALES	10,881	1,178	235	10,881	0
109	TOTAL A&G EXP. EXCL. ACCT 928	243,264	7,626	24,616	243,264	0
ACCOUNT 928 - REGULATORY COMMISSION						
110	FERC DOCKET	(40)	(1)	(9)	(40)	0
111	RETAIL DOCKET	2,136	36	469	2,136	0
112	RETAIL NON-DOCKET	877	14	124	877	0
113	RETAIL OTHER	4,864	0	804	4,864	0
114	TOTAL ACCOUNT 928	7,837	49	1,388	7,837	0
115	SOUTHERN NUCLEAR A&G	6,241	0	1,032	6,241	0
116	ADMINISTRATIVE & GENERAL	257,342	7,676	27,036	257,342	0
117	SCHERER 4 TSA	0	0	0	0	0
118	DALTON / TRI-COUNTY	55	0	0	0	55
119	WHOLESALE BLOCK POWER SALES	1,222	0	0	0	1,222
120	TOTAL ADMIN. & GENERAL	258,620	7,676	27,036	257,342	1,278
O&M ADJUSTMENTS						
121	EPRI EXPENSE	7,674	80	2,696	7,674	0
122	TOTAL O&M ADJUSTMENTS	7,674	80	2,696	7,674	0
123	OPERATIONS & MAINTENANCE EXPENSE	4,374,413	55,898	1,215,867	4,374,413	0
124	SCHERER 4 TSA	0	0	0	0	0
125	DALTON / TRI-COUNTY	221	0	0	0	221
126	WHOLESALE BLOCK POWER SALES	31,279	0	0	0	31,279
127	TOTAL OPER. & MAINT. EXPENSE	4,405,913	55,898	1,215,867	4,374,413	31,501

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

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

- 1 (A) Direct offset to Fuel Revenues from Schedule 2.10.
- 2 (B) Allocated per Energy at Generation from Schedule 2.60.
- 3 (C) Allocated per Variable O&M and Production Demand Component from Schedule 2.20.
- 4 (D) Direct assignment of incremental RTP costs.
- 5 (E) Direct assignment to Wholesale Block Power Sales.
- 6 (E)
- 7 (F) Direct assignment to City of Dalton / Tri-County EMC.
- 8 (F)
- 10 (G) Allocated per Level A demand allocator from Schedule 2.60.
- 11 (H) Allocated per production demand component.
- 12 (D)
- 13 (F)
- 14 (E)
- 17 (F)
- 18 (E)
- 20 (G)
- 21 (B)
- 23 (I) Direct assignment to Scherer 4 TSA.
- 24 (F)
- 25 (E)
- 27 (G)
- 28 (I)
- 29 (F)
- 30 (E)
- 32 (J) Allocated per Total Generation and Purchased Power demand components.
- 35 (I)
- 36 (F)
- 37 (E)
- 39 (K) Allocated per the sum of Transmission Accounts 561 through 567.
- 40 (L) Allocated per Level B-2 demand allocator from Schedule 2.60.

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

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

- 41 (M) Allocated per the sum of Transmission Accounts 350 - Substations, 352, and 353 from Schedule 2.00.
- 42 (N) Allocated per the sum of Transmission Accounts 354, 355, and 356 from Schedule 2.00.
- 43 (O) Allocated per the sum of Transmission Accounts 357 and 358 from Schedule 2.00.
- 44 (L)
- 45 (P) Allocated per Total Transmission Gross Plant from Schedule 2.00.
- 46 (Q) Allocated per Total Transmission Gross Plant less Step-up Substations from Schedule 2.00.
- 48 (R) Allocated per the sum of Transmission Accounts 569 through 573.
- 49 (M)
- 50 (M)
- 51 (N)
- 52 (O)
- 53 (P)
- 56 (S) Allocated per total Transmission Operations and Maintenance Expense, excluding Scherer 4 TSA, Wholesale Blocks and Dalton / Tri-County EMC.
- 57 (D)
- 58 (L)
- 59 (L)
- 60 (L)
- 62 (I)
- 63 (F)
- 64 (E)
- 66 (T) Allocated per the sum of Distribution Accounts 581 through 589.
- 67 (U) Allocated per Level F demand allocator from Schedule 2.60.
- 68 (V) Allocated per Distribution Account 362 from Schedule 2.00.
- 69 (W) Allocated per the sum of Distribution Accounts 364 and 365 from Schedule 2.00.
- 70 (X) Allocated per the sum of Distribution Accounts 366 and 367 from Schedule 2.00.
- 71 (Y) Allocated per Distribution Account 373 from Schedule 2.00.
- 72 (Z) Allocated per Distribution Account 370 from Schedule 2.00.
- 73 (AA) Direct assignment to rate or rate group.
- 74 (AB) Allocated per Total Distribution Gross Plant from Schedule 2.00.
- 75 (AB)
- 77 (AC) Allocated per the sum of Distribution Accounts 591 through 598.
- 78 (AD) Allocated per Distribution Account 361 from Schedule 2.00.

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

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

79	(V)	
80	(W)	
81	(X)	
82	(AE)	Allocated per Distribution Account 368 from Schedule 2.00.
83	(Y)	
84	(Z)	
85	(AB)	
88	(AF)	Allocated per Accounts 902 through 904.
89	(AG)	Allocated per Total Meters from Schedule 2.60.
90	(AH)	Allocated per Weighted Customers from Schedule 2.60.
91	(AI)	Direct assignment to Pre-Pay rate.
92	(AJ)	Allocated per Total Retail customers from Schedule 2.60.
93	(AF)	
95	(AK)	Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class.
96	(AK)	
97	(AK)	
99	(AK)	
100	(AK)	
101	(AL)	Allocated per General Gross Plant from Schedule 2.00.
103	(AM)	Allocated per Production Gross Plant from Schedule 2.00.
104	(P)	
105	(AB)	
106	(AN)	Allocated per Customer Accounting Expense from Schedule 2.20.
107	(AO)	Allocated per Customer Assistance Expense from Schedule 2.20.
108	(AP)	Allocated per Sales Expense from Schedule 2.20.
110	(AQ)	Allocated per Total Retail Revenue from Sales from Schedule 2.10.
111	(AQ)	
112	(AR)	Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01.
113	(AM)	
115	(G)	
117	(I)	
118	(F)	
119	(E)	
121	(AS)	Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales.

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 --4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO. (1)	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PRODUCTION								
1	PRODUCTION	991,820	507,039	83,742	168,515	39,783	1,423	27,347
2	SCHERER 4 TSA	0	0	0	0	0	0	0
3	DALTON / TRI-COUNTY	535	0	0	0	0	0	0
4	WHOLESALE BLOCK POWER SALES	25,234	0	0	0	0	0	0
5	TOTAL PRODUCTION DEPR. EXPENSE	1,017,589	507,039	83,742	168,515	39,783	1,423	27,347
TRANSMISSION								
6	ACCOUNT 350 - EASEMENTS & ROW	3,262	1,636	270	546	135	5	89
7	SUBSTATIONS	10,094	5,160	852	1,715	405	14	278
8	LEVEL B-1	73,694	37,640	6,217	12,514	2,959	106	2,031
9	OTHER SUBSTATIONS	83,788	42,800	7,069	14,229	3,364	120	2,309
10	TOTAL SUBSTATIONS	24,532	12,448	2,056	4,144	998	35	673
11	LINES: ACCOUNT 354	23,689	11,728	1,937	3,926	1,006	33	638
12	ACCOUNT 355	52,647	26,264	4,338	8,777	2,207	74	1,426
13	ACCOUNT 356	230	114	19	38	10	0	6
14	ACCOUNT 357	721	360	59	120	30	1	20
15	ACCOUNT 358	185	93	15	31	8	0	5
16	TRANSMISSION DEPRECIATION EXP.	189,053	95,442	15,763	31,811	7,759	268	5,166
17	REMOVE SCHERER 4 TSA	0	0	0	0	0	0	0
18	TRANSMISSION DEPRECIATION EXP.	189,053	95,442	15,763	31,811	7,759	268	5,166
19	SCHERER 4 TSA	0	0	0	0	0	0	0
20	DALTON / TRI-COUNTY	303	0	0	0	0	0	0
21	WHOLESALE BLOCK POWER SALES	189,356	0	0	0	0	0	0
22	TOTAL TRANSMISSION DEPR. EXP.		95,442	15,763	31,811	7,759	268	5,166
DISTRIBUTION								
23	ACCOUNT 360	1,002	870	99	14	0	1	3
24	ACCOUNT 361	5,019	2,539	419	847	202	7	137
25	ACCOUNT 362	51,760	26,053	4,302	8,701	2,090	77	1,412
26	ACCOUNT 364	35,295	22,977	3,168	3,944	687	114	616
27	ACCOUNT 365	49,487	32,938	4,470	5,194	899	153	815
28	ACCOUNT 366	8,297	4,608	707	1,256	234	34	197
29	ACCOUNT 367	56,968	31,050	4,810	8,754	1,665	236	1,385
30	ACCOUNT 368	64,988	33,185	14,467	10,672	959	309	1,166
31	ACCOUNT 369	32,375	32,222	3,307	687	11	37	53
32	ACCOUNT 370	41,473	26,989	10,579	3,226	58	177	193
33	ACCOUNT 371	242	130	24	37	8	0	6
34	ACCOUNT 372	0	0	0	0	0	0	0
35	ACCOUNT 373	26,752	0	0	0	0	0	0
36	TOTAL DISTRIBUTION DEPR. EXP.	373,659	209,561	46,353	43,331	6,812	1,147	5,982

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

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

	PRODUCTION					
1	PRODUCTION	991,820	0	163,970	991,820	0
2	SCHERER 4 TSA	0	0	0	0	0
3	DALTON / TRI-COUNTY	535	0	0	0	535
4	WHOLESALE BLOCK POWER SALES	25,234	0	0	0	25,234
5	TOTAL PRODUCTION DEPR. EXPENSE	1,017,589	0	163,970	991,820	25,769

	TRANSMISSION					
6	ACCOUNT 350 - EASEMENTS & ROW	3,262	0	581	3,262	0
7	SUBSTATIONS					
7	LEVEL B-1	10,094	0	1,669	10,094	0
8	OTHER SUBSTATIONS	73,694	1	12,226	73,694	0
9	TOTAL SUBSTATIONS	83,788	1	13,895	83,788	0
10	LINES: ACCOUNT 354	24,532	0	4,179	24,532	0
11	ACCOUNT 355	23,689	0	4,421	23,689	0
12	ACCOUNT 356	52,647	0	9,561	52,647	0
13	ACCOUNT 357	230	0	43	230	0
14	ACCOUNT 358	721	0	131	721	0
15	ACCOUNT 359	185	0	33	185	0
16	TRANSMISSION DEPRECIATION EXP.	189,053	1	32,842	189,053	0
17	REMOVE SCHERER 4 TSA	0	0	0	0	0
18	TRANSMISSION DEPRECIATION EXP.	189,053	1	32,842	189,053	0
19	SCHERER 4 TSA	0	0	0	0	0
20	DALTON / TRI-COUNTY	0	0	0	0	0
21	WHOLESALE BLOCK POWER SALES	303	0	0	0	303
22	TOTAL TRANSMISSION DEPR. EXP.	189,356	1	32,842	189,053	303

	DISTRIBUTION					
23	ACCOUNT 360	1,002	14	1	1,002	0
24	ACCOUNT 361	5,019	1	866	5,019	0
25	ACCOUNT 362	51,760	20	9,104	51,760	0
26	ACCOUNT 364	35,295	515	3,273	35,295	0
27	ACCOUNT 365	49,487	719	4,299	49,487	0
28	ACCOUNT 366	8,297	122	1,139	8,297	0
29	ACCOUNT 367	56,968	834	8,235	56,968	0
30	ACCOUNT 368	64,988	558	3,672	64,988	0
31	ACCOUNT 369	32,375	19	41	32,375	0
32	ACCOUNT 370	41,473	0	251	41,473	0
33	ACCOUNT 371	242	4	34	242	0
34	ACCOUNT 372	0	0	0	0	0
35	ACCOUNT 373	26,752	26,752	0	26,752	0
36	TOTAL DISTRIBUTION DEPR. EXP.	373,659	29,558	30,915	373,659	0

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 --4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
GENERAL PLANT								
37	PRODUCTION	13,315	6,807	1,124	2,262	534	19	367
38	TRANSMISSION	5,693	2,874	475	958	234	8	156
39	DISTRIBUTION	16,818	9,745	1,925	2,067	350	51	288
40	CUSTOMER ACCOUNTING	7,425	6,462	632	100	12	7	50
41	CUSTOMER ASSISTANCE	3,124	1,370	1,455	217	4	17	42
42	SALES	3,690	1,134	1,649	347	17	26	38
43	GENERAL PLANT DEPRECIATION EXP.	50,064	28,391	7,261	5,951	1,151	127	950
44	SCHERER 4 TSA	0	0	0	0	0	0	0
45	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
46	WHOLESALE BLOCK POWER SALES	13	0	0	0	0	0	0
47	TOTAL GENERAL PLANT DEPR. EXP.	50,077	28,391	7,261	5,951	1,151	127	950
INTANGIBLE PLANT								
48	PRODUCTION	20,386	10,422	1,721	3,464	818	29	562
49	TRANSMISSION	8,708	4,396	726	1,465	357	12	238
50	DISTRIBUTION	25,724	14,905	2,945	3,162	535	78	455
51	CUSTOMER ACCOUNTING	11,356	9,883	967	153	19	11	76
52	CUSTOMER ASSISTANCE	4,778	2,095	2,225	331	6	26	64
53	SALES	5,643	1,734	2,522	530	26	39	59
54	TOTAL INTANGIBLE PLANT DEPR. EXP.	76,594	43,435	11,107	9,105	1,762	195	1,454
55	DEPRECIATION EXPENSE	1,681,189	883,869	164,227	258,713	57,267	3,161	40,900
56	SCHERER 4 TSA	0	0	0	0	0	0	0
57	DALTON / TRI-COUNTY	535	0	0	0	0	0	0
58	WHOLESALE BLOCK POWER SALES	25,550	0	0	0	0	0	0
59	TOTAL DEPRECIATION EXPENSE	1,707,274	883,869	164,227	258,713	57,267	3,161	40,900

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
GENERAL PLANT						
37	PRODUCTION	13,315	0	2,201	13,315	0
38	TRANSMISSION	5,693	0	989	5,693	0
39	DISTRIBUTION	16,818	786	1,596	16,818	0
40	CUSTOMER ACCOUNTING	7,425	70	92	7,425	0
41	CUSTOMER ASSISTANCE	3,124	0	19	3,124	0
42	SALES	3,690	399	80	3,690	0
43	GENERAL PLANT DEPRECIATION EXP.	50,064	1,256	4,976	50,064	0
44	SCHERER 4 TSA	0	0	0	0	0
45	DALTON / TRI-COUNTY	0	0	0	0	0
46	WHOLESALE BLOCK POWER SALES	13	0	0	0	13
47	TOTAL GENERAL PLANT DEPR. EXP.	50,077	1,256	4,976	50,064	13
INTANGIBLE PLANT						
48	PRODUCTION	20,386	0	3,370	20,386	0
49	TRANSMISSION	8,708	0	1,512	8,708	0
50	DISTRIBUTION	25,724	1,203	2,441	25,724	0
51	CUSTOMER ACCOUNTING	11,356	107	140	11,356	0
52	CUSTOMER ASSISTANCE	4,778	0	29	4,778	0
53	SALES	5,643	611	122	5,643	0
54	TOTAL INTANGIBLE PLANT DEPR. EXP.	76,594	1,921	7,614	76,594	0
55	DEPRECIATION EXPENSE	1,681,189	32,736	240,317	1,681,189	0
56	SCHERER 4 TSA	0	0	0	0	0
57	DALTON / TRI-COUNTY	535	0	0	0	535
58	WHOLESALE BLOCK POWER SALES	25,550	0	0	0	25,550
59	TOTAL DEPRECIATION EXPENSE	1,707,274	32,736	240,317	1,681,189	26,085

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

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

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

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

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

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO.	TAXES OTHER THAN INCOME TAXES (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
PROPERTY TAXES								
1	PRODUCTION	115,386	58,988	9,742	19,605	4,628	166	3,182
2	TRANSMISSION	48,338	24,405	4,031	8,134	1,984	69	1,321
3	DISTRIBUTION	80,947	46,903	9,267	9,950	1,685	245	1,433
4	GENERAL PLANT	13,464	7,636	1,953	1,600	310	34	256
5	NUCLEAR FUEL	5,146	2,631	434	874	206	7	142
6	FUEL COAL, OIL, GAS, & PROPANE	1,600	818	135	272	64	2	44
7	MATERIALS & SUPPLIES	4,508	2,558	655	535	103	11	85
8	PLANT HELD FOR FUTURE USE	712	364	60	121	29	20	20
9	PROPERTY TAX	270,101	144,301	26,278	41,091	9,009	536	6,482
10	SCHERER 4 TSA	0	0	0	0	0	0	0
11	DALTON / TRI-COUNTY	92	0	0	0	0	0	0
12	WHOLESALE BLOCK POWER SALES	2,103	0	0	0	0	0	0
13	TOTAL PROPERTY TAX	272,295	144,301	26,278	41,091	9,009	536	6,482
PAYROLL TAX								
14	FED. INSURANCE CONTRIBUTION ACT	25,842	14,357	3,644	2,874	550	67	463
15	FEDERAL UNEMPLOYMENT COMP.	344	191	48	38	7	1	6
16	GEORGIA UNEMPLOYMENT COMP.	34	19	5	4	1	0	1
17	PAYROLL ALLOCATION - OPR. INCOME	9,834	5,464	1,387	1,094	209	25	176
18	PAYROLL TAX	36,054	20,031	5,084	4,010	768	93	645
19	SCHERER 4 TSA	0	0	0	0	0	0	0
20	DALTON / TRI-COUNTY	7	0	0	0	0	0	0
21	WHOLESALE BLOCK POWER SALES	56	0	0	0	0	0	0
22	TOTAL PAYROLL TAXES	36,117	20,031	5,084	4,010	768	93	645
REVENUE TAX & FEES								
23	MUNICIPAL FRANCHISE FEES	0	0	0	0	0	0	0
24	MISCELLANEOUS LICENSES	21	9	2	3	1	0	0
25	TOTAL REVENUE TAXES	21	9	2	3	1	0	0
OTHER TAXES								
26	GEORGIA OCCUPATION TAX	8	4	1	1	0	0	0
27	ALABAMA FRANCHISE TAX	15	8	1	3	1	0	0
28	TOTAL OTHER TAXES	23	11	2	4	1	0	1
29	TAXES OTHER THAN INC. TAXES	306,199	164,353	31,366	45,108	9,778	629	7,128
30	SCHERER 4 TSA	0	0	0	0	0	0	0
31	DALTON / TRI-COUNTY	98	0	0	0	0	0	0
32	WHOLESALE BLOCK POWER SALES	2,159	0	0	0	0	0	0
33	TOTAL TAXES OTHER THAN INC. TAXES	308,457	164,353	31,366	45,108	9,778	629	7,128
AMOR. OF INV. TAX CREDITS								
34	AMOR. OF INV. TAX CREDITS	(10,249)	(5,240)	(865)	(1,741)	(411)	(15)	(283)
35	SCHERER 4 TSA	0	0	0	0	0	0	0
36	DALTON / TRI-COUNTY	(165)	0	0	0	0	0	0
37	WHOLESALE BLOCK POWER SALES	(296)	0	0	0	0	0	0
38	TOTAL AMOR. OF INV. TAX CREDIT	(10,710)	(5,240)	(865)	(1,741)	(411)	(15)	(283)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

LINE NO.	TAXES OTHER THAN INCOME TAXES (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
PROPERTY TAXES						
1	PRODUCTION	115,386	0	19,076	115,386	0
2	TRANSMISSION	48,338	0	8,395	48,338	0
3	DISTRIBUTION	80,947	3,785	7,680	80,947	0
4	GENERAL PLANT	13,464	338	1,338	13,464	0
5	NUCLEAR FUEL	5,146	0	851	5,146	0
6	FUEL COAL, OIL, GAS, & PROPANE	1,600	0	264	1,600	0
7	MATERIALS & SUPPLIES	4,508	114	447	4,508	0
8	PLANT HELD FOR FUTURE USE	712	0	117	712	0
9	PROPERTY TAX	270,101	4,236	38,168	270,101	0
10	SCHERER 4 TSA	0	0	0	0	0
11	DALTON / TRI-COUNTY	92	0	0	0	92
12	WHOLESALE BLOCK POWER SALES	2,103	0	0	0	2,103
13	TOTAL PROPERTY TAX	272,295	4,236	38,168	270,101	2,195
PAYROLL TAX						
14	FED. INSURANCE CONTRIBUTION ACT	25,842	760	3,128	25,842	0
15	FEDERAL UNEMPLOYMENT COMP.	344	10	42	344	0
16	GEORGIA UNEMPLOYMENT COMP.	34	1	4	34	0
17	PAYROLL ALLOCATION - OPR. INCOME	9,834	289	1,190	9,834	0
18	PAYROLL TAX	36,054	1,060	4,364	36,054	0
19	SCHERER 4 TSA	0	0	0	0	0
20	DALTON / TRI-COUNTY	7	0	0	0	7
21	WHOLESALE BLOCK POWER SALES	56	0	0	0	56
22	TOTAL PAYROLL TAXES	36,117	1,060	4,364	36,054	63
REVENUE TAX & FEES						
23	MUNICIPAL FRANCHISE FEES	0	0	0	0	0
24	MISCELLANEOUS LICENSES	21	0	5	21	0
25	TOTAL REVENUE TAXES	21	0	5	21	0
OTHER TAXES						
26	GEORGIA OCCUPATION TAX	8	0	2	8	0
27	ALABAMA FRANCHISE TAX	15	0	3	15	0
28	TOTAL OTHER TAXES	23	0	4	23	0
29	TAXES OTHER THAN INC. TAXES	306,199	5,297	42,541	306,199	0
30	SCHERER 4 TSA	0	0	0	0	0
31	DALTON / TRI-COUNTY	98	0	0	0	98
32	WHOLESALE BLOCK POWER SALES	2,159	0	0	0	2,159
33	TOTAL TAXES OTHER THAN INC. TAXES	308,457	5,297	42,541	306,199	2,258
AMOR. OF INV. TAX CREDITS						
34	AMOR. OF INV. TAX CREDITS	(10,249)	0	(1,694)	(10,249)	0
35	SCHERER 4 TSA	0	0	0	0	0
36	DALTON / TRI-COUNTY	(165)	0	0	0	(165)
37	WHOLESALE BLOCK POWER SALES	(296)	0	0	0	(296)
38	TOTAL AMOR. OF INV. TAX CREDIT	(10,710)	0	(1,694)	(10,249)	(461)

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.40
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

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

- 1 (A) Allocated per Production Gross Plant from Schedule 2.00.
- 2 (B) Allocated per Transmission Gross Plant from Schedule 2.00.
- 3 (C) Allocated per Distribution Gross Plant from Schedule 2.00.
- 4 (D) Allocated per General Gross Plant from Schedule 2.00.
- 5 (E) Allocated per Level A demand allocator from Schedule 2.60.
- 6 (F) Allocated per Total Fuel Inventory from Schedule 2.02.
- 7 (G) Allocated per Plant Materials and Supplies from Schedule 2.02.
- 8 (H) Allocated per Plant Held for Future Use.
- 10 (I) Direct assignment to Scherer 4 TSA.
- 11 (J) Direct assignment to City of Dalton / Tri-County EMC.
- 12 (K) Direct assignment to Wholesale Block Power Sales.
- 14 (L) Allocated per Total Salaries and Wages from Schedule 2.60.
- 15 (L)
- 16 (L)
- 17 (L)
- 19 (I)
- 20 (J)
- 21 (K)
- 23 (M) Direct assignment to rate or rate group.
- 24 (N) Allocated per Total Retail Revenue from Sales from Schedule 2.10.
- 26 (N)
- 27 (O) Allocated per Production and Transmission Gross Plant from Schedule 2.00.
- 30 (I)
- 31 (J)
- 32 (K)
- 34 (A)
- 35 (I)
- 36 (J)
- 37 (K)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

LINE NO. (1)	LINE ALLOCATORS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
1	ENERGY AT GENERATION	100,000,000	42,769,581	7,470,045	17,146,101	5,087,773	273,844	2,870,934
DEMAND BY LEVEL								
2	LEVEL A	100,000,000	51,122,129	8,443,308	16,990,454	4,011,063	143,479	2,757,285
3	LEVEL B-1	100,000,000	51,122,129	8,443,308	16,990,454	4,011,063	143,479	2,757,285
4	LEVEL B-2	100,000,000	51,122,129	8,443,308	16,990,454	4,011,063	143,479	2,757,285
5	LEVEL C	100,000,000	51,171,160	8,451,406	17,006,665	4,014,910	143,617	2,759,929
6	LEVEL D	100,000,000	41,621,223	6,873,984	14,539,163	5,407,215	117,809	2,385,814
7	LEVEL E	100,000,000	43,400,671	7,167,870	15,061,129	4,392,110	122,846	2,487,815
8	LEVEL F	100,000,000	49,837,881	8,191,058	17,107,657	3,358,732	451,703	2,727,796
9	LEVEL G	100,000,000	55,936,831	9,193,160	18,937,156	2,517,550	506,562	2,527,566
AVERAGE NUMBER OF CUSTOMERS								
10	LEVELS B-2 THRU F	1,673	46	125	247	153	4	67
11	LEVELS F & G	2,715,790	2,357,684	268,242	38,149	593	2,951	7,774
12	LEVEL G	2,714,582	2,357,660	268,147	37,973	475	2,948	7,710
13	TOTAL ALL LEVELS	2,716,255	2,357,706	268,272	38,220	628	2,952	7,777
LEVEL G								
14	PAD MOUNTED SINGLE PHASE	1,362,559	1,297,771	59,232	4,260	50	384	429
15	PAD MOUNTED THREE PHASE	64,658	0	41,575	19,326	388	474	1,405
16	OVERHEAD SINGLE PHASE	1,229,007	1,092,539	128,370	3,429	3	1,024	1,211
17	OVERHEAD THREE PHASE	58,358	0	44,932	11,772	42	1,136	402
18	SINGLE PHASE METERED CUSTS	2,535,447	2,357,706	167,761	7,555	69	1,378	592
19	THREE PHASE METERED CUSTS	121,597	0	84,569	30,665	559	1,574	1,817
20	TOTAL UNMETERED CUSTS	59,211	0	15,942	0	0	0	5,368
21	TOTAL CUSTOMERS	2,716,255	2,357,706	268,272	38,220	628	2,952	7,777
22	WEIGHTED CUSTOMERS	2,805,090	2,357,706	270,813	44,743	7,353	3,047	28,415
23	TOTAL METERS	2,673,403	2,356,622	268,611	38,295	628	2,973	3,475
24	RETAIL MWH SALES	84,459,603	28,955,730	5,057,474	11,614,408	3,482,149	185,494	1,958,734
SALARIES AND WAGES								
25	PRODUCTION	100,007	51,126	8,444	16,992	4,011	143	2,757
26	TRANSMISSION	42,718	16,308	2,693	5,433	1,320	46	882
27	DISTRIBUTION	126,195	74,055	13,808	14,387	2,418	413	2,112
28	CUSTOMER ACCOUNTING	55,710	48,484	4,743	751	93	53	372
29	CUSTOMER ASSISTANCE	23,438	10,278	10,917	1,625	32	126	315
30	SALES	27,685	8,507	12,375	2,601	128	191	288
31	TOTAL SALARIES AND WAGES	375,752	208,757	52,981	41,790	8,001	973	6,727
HEADCOUNT								
32	PRODUCTION	1,323	677	112	225	53	2	36
33	TRANSMISSION	991	500	83	167	41	1	27
34	DISTRIBUTION	2,654	1,538	304	326	55	8	47
35	CUSTOMER ACCOUNTING	591	514	50	8	1	1	4
36	CUSTOMER ASSISTANCE	278	122	129	19	0	1	4
37	SALES	318	98	142	30	1	2	3
38	TOTAL HEADCOUNT	6,154	3,448	820	775	152	16	122

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

LINE NO.	LINE ALLOCATORS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
1	ENERGY AT GENERATION	100,000,000	1,105,830	23,275,892	100,000,000	0
DEMAND BY LEVEL						
2	LEVEL A	100,000,000	0	16,532,283	100,000,000	0
3	LEVEL B-1	100,000,000	0	16,532,283	100,000,000	0
4	LEVEL B-2	100,000,000	0	16,532,283	100,000,000	0
5	LEVEL C	100,000,000	0	16,452,313	100,000,000	0
6	LEVEL D	100,000,000	0	29,054,792	100,000,000	0
7	LEVEL E	100,000,000	0	27,367,558	100,000,000	0
8	LEVEL F	100,000,000	1,462,753	16,862,420	100,000,000	0
9	LEVEL G	100,000,000	1,641,873	8,739,302	100,000,000	0
AVERAGE NUMBER OF CUSTOMERS						
10	LEVELS B-2 THRU F	1,673	0	1,031	1,673	0
11	LEVELS F & G	2,715,790	37,902	2,496	2,715,790	0
12	LEVEL G	2,714,582	37,902	1,768	2,714,582	0
13	TOTAL ALL LEVELS	2,716,255	37,902	2,799	2,716,255	0
LEVEL G						
14	PAD MOUNTED SINGLE PHASE	1,362,559	183	250	1,362,559	0
15	PAD MOUNTED THREE PHASE	64,658	0	1,490	64,658	0
16	OVERHEAD SINGLE PHASE	1,229,007	2,427	4	1,229,007	0
17	OVERHEAD THREE PHASE	58,358	0	74	58,358	0
18	SINGLE PHASE METERED CUSTS	2,535,447	0	387	2,535,447	0
19	THREE PHASE METERED CUSTS	121,597	0	2,412	121,597	0
20	TOTAL UNMETERED CUSTS	59,211	37,902	0	59,211	0
21	TOTAL CUSTOMERS	2,716,255	37,902	2,799	2,716,255	0
22	WEIGHTED CUSTOMERS	2,805,090	37,902	55,111	2,805,090	0
23	TOTAL METERS	2,673,403	0	2,799	2,673,403	0
24	RETAIL MWH SALES	84,459,603	748,664	32,456,950	84,459,603	0
SALARIES AND WAGES						
25	PRODUCTION	100,007	0	16,533	100,007	0
26	TRANSMISSION	42,718	0	16,035	42,718	0
27	DISTRIBUTION	126,195	7,519	11,484	126,195	0
28	CUSTOMER ACCOUNTING	55,710	526	687	55,710	0
29	CUSTOMER ASSISTANCE	23,438	2	144	23,438	0
30	SALES	27,685	2,997	597	27,685	0
31	TOTAL SALARIES AND WAGES	375,752	11,044	45,479	375,752	0
HEADCOUNT						
32	PRODUCTION	1,323	0	219	1,323	0
33	TRANSMISSION	991	0	172	991	0
34	DISTRIBUTION	2,654	124	252	2,654	0
35	CUSTOMER ACCOUNTING	591	6	7	591	0
36	CUSTOMER ASSISTANCE	278	0	2	278	0
37	SALES	318	34	7	318	0
38	TOTAL HEADCOUNT	6,154	164	658	6,154	0

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

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

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -- 4-CP
SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM

