

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-GP  
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)
<b>-- RATE BASE --</b>								
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	416,459	25,374	301,470
3	NUCLEAR FUEL	663,716	339,306	56,040	112,768	26,622	952	18,301
4	ACCM. 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
6	LESS: DEFERRED INCOME TAXES	(592,027)	(311,360)	(48,345)	(97,434)	(22,439)	(1,034)	(15,516)
7	ACCOUNT 190	6,286,530	3,345,530	600,753	955,872	209,815	12,472	150,440
8	ACCOUNT 283	725,359	388,028	85,512	99,212	20,660	1,542	15,657
9	TOTAL DEFERRED INCOME TAX ADD: OTHER RATE BASE ITEMS	6,419,842	3,422,198	637,920	957,651	208,036	12,979	150,581
10	PLANT HELD FOR FUTURE USE MATERIALS AND SUPPLIES	106,498	54,483	9,026	18,071	4,263	153	2,932
11	PAYABLES ASSOC. W/CAPITAL, M&S MIN BANK BAL., PC, PREFADS	879,585	481,223	112,225	115,491	24,032	1,960	18,546
12	PREPAID PENSION ASSET	(1,983)	(1,130)	(289)	(236)	(46)	(5)	(38)
13	CUSTOMER DEPOSITS	117,042	62,349	11,219	17,740	3,891	234	2,758
14	OPERATING RESERVES	1,889,661	1,044,115	264,987	209,013	40,020	4,865	33,645
15	ENVIRONMENTAL CWP UNAMORTIZED NBV OF RETIRED UNITS	(296,694)	(138,369)	(29,323)	(49,086)	(11,803)	(736)	(1,762)
16	BOWEN AND SCHERER DEPR. DEFERRAL	(750,353)	(416,337)	(97,166)	(96,384)	(19,758)	(1,762)	(15,351)
17	CUSTOMER USAGE DATA ACCESS COSTS	3,028	1,548	256	515	121	4	83
18	TOU-FD REVENUE EROSION SOFTWARE & CLOUD COMPUTING	842,757	430,835	71,157	143,188	33,803	1,209	23,237
19	OPRB RET. DRUG SUBS, TAX REG. ASSET UNUSABLE INVENTORY REG. ASSET DEFERRED NUCLEAR OUTAGE COST	67,358	34,435	5,687	11,444	2,702	97	1,857
20	UNUSABLE INVENTORY REG. ASSET DEFERRED NUCLEAR OUTAGE COST TAX REFORM REG. LIABILITY ARO REGULATORY ASSET	602	264	281	42	1	3	8
21	ARO LIABILITY	1,388	0	0	1,388	0	0	0
22	ARO REGULATORY LIABILITY CASH WORKING CAPITAL	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	UNUSABLE INVENTORY REG. ASSET DEFERRED NUCLEAR OUTAGE COST TAX REFORM REG. LIABILITY ARO REGULATORY ASSET	39,331	20,107	3,321	6,683	1,578	56	1,054
26	ARO REGULATORY LIABILITY	(91,500)	(48,924)	(9,120)	(13,691)	(2,974)	(186)	(2,153)
27	ARO LIABILITY	4,908,555	2,511,382	415,823	832,430	196,296	7,087	135,045
28	ARO REGULATORY LIABILITY	(6,717,432)	(3,425,564)	(567,189)	(1135,448)	(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)	(4,988)	(7,768)	(1,987)	(129)	(1,163)
31	TOTAL OTHER RATE BASE ITEMS	1,237,652	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
<b>-- REVENUES --</b>								
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	213,733	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
<b>-- EXPENSES --</b>								
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	9,772	5,550	1,421	1,160	224	25	185
42	AMORT. OF CUSTOMER USAGE DATA	282	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-GP  
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

LINE NO. (1)	LINE DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
-- RATE BASE --						
1	GROSS PLANT	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	109,777	663,716	0
4	ACCM. 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
6	LESS: DEFERRED INCOME TAXES	(592,027)	(5,996)	(87,748)	(589,873)	(2,154)
7	ACCOUNT 190	6,286,530	101,305	89,153	6,267,741	18,789
8	ACCOUNT 282	725,359	12,883	99,016	722,509	2,831
9	ACCOUNT 283	6,419,842	108,192	902,820	6,400,377	19,465
10	TOTAL DEFERRED INCOME TAX ADD: OTHER RATE BASE ITEMS	106,498	13	17,556	106,498	0
11	PLANT HELD FOR FUTURE USE MATERIALS AND SUPPLIES	879,585	16,020	101,989	871,537	8,149
12	PAYABLES ASSOC. W/CAPITAL, M&S MIN BANK BAL., PC, PREFADS	(1,983)	(50)	(198)	(1,993)	0
13	PREPAID PENNION ASSET	117,042	1,810	16,540	227,488	462
14	CUSTOMER DEPOSITS	1,889,661	55,239	(67,377)	(286,694)	10,308
15	OPERATING RESERVES	(296,694)	0	(85,208)	(748,271)	0
16	ENVIRONMENTAL CWP	(750,353)	(16,306)	0	501	0
17	UNAMORTIZED NBV OF RETIRED UNITS	3,028	0	139,327	3,028	0
18	BOWEN AND SCHERER DEPR. DEFERRAL	842,757	0	842,757	0	0
19	CUSTOMER USAGE DATA ACCESS COSTS	67,358	0	11,136	67,358	0
20	TOU-FD REVENUE EROSION	602	0	4	602	0
21	SOFTWARE & CLOUD COMPUTING	1,388	0	0	1,388	0
22	OPRB RET. DRUG SUBS, TAX REG. ASSET	46,636	1,176	4,621	46,636	0
23	UNUSABLE INVENTORY REG. ASSET	1,773	47	190	1,773	0
24	DEFERRED NUCLEAR OUTAGE COST	16,077	0	2,658	16,077	0
25	TAX REFORM REG. LIABILITY	39,331	0	6,502	39,331	0
26	ARO REGULATORY ASSET	(91,500)	(1,547)	(12,907)	(91,500)	0
27	ARO LIABILITY	4,908,555	1,201	809,290	4,908,555	0
28	ARO REGULATORY LIABILITY	(6,717,432)	(1,638)	(1,103,884)	(6,695,344)	(22,087)
29	CASH WORKING CAPITAL	230,499	0	38,107	230,499	0
30	TOTAL OTHER RATE BASE ITEMS	(55,286)	(773)	(14,481)	(54,889)	(377)
31	TOTAL INVESTMENT	1,237,652	55,192	91,833	1,243,280	(5,628)
32		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	59,388
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	59,388
-- 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	(1,694)	2,258
39	AMORT. OF INVESTMENT TAX CREDITS	(10,710)	0	0	(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	282	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  
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 - 4-GP  
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	80,623	17,677	1,136	2,889
46	TOTAL EXPENSES	6,858,766	3,099,883	626,688	988,618	244,829	15,109	151,262
	... RETURN ...							
47	OPERATING INCOME	1,522,338	660,108	160,899	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  
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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-GP  
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 LESS:	6,858,766	3,099,883	626,688	988,618	244,829	15,109	151,262
2	NUCLEAR FUEL EXPENSE	208,655	76,584	13,506	31,071	9,424	515	5,232
3	DEPRECIATION EXPENSE	1,707,274	883,869	164,227	288,713	57,267	3,161	40,900
4	DEFERRED INCOME TAXES	176,722	94,314	17,402	26,161	5,680	359	4,189
5	AMORT. OF INVESTMENT TAX CREDITS	(10,710)	(5,240)	(865)	(1,741)	(411)	(15)	(283)
6	AMORT. OF RETIRED UNITS	115,977	59,290	9,792	19,705	4,652	166	3,198
7	AMORT. OF CLOUD & SOFTWARE	9,782	5,550	1,421	1,160	224	25	185
8	AMORT. OF CUSTOMER USAGE DATA	262	115	122	18	0	1	4
9	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-GP 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
	LESS:					
2	NUCLEAR FUEL EXPENSE	208,655	1,995	70,328	208,655	0
3	DEPRECIATION EXPENSE	1,707,274	32,736	240,317	1,681,189	26,085
4	DEFERRED INCOME TAXES	176,722	2,920	24,334	175,389	1,333
5	AMORT. OF INVESTMENT TAX CREDITS	(10,710)	0	(1,694)	(10,249)	(461)
6	AMORT. OF RETIRED UNITS	115,977	0	19,174	115,977	0
7	AMORT. OF CLOUD & SOFTWARE	9,782	247	969	9,782	0
8	AMORT. OF CUSTOMER USAGE DATA	262	0	2	262	0
9	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	31,689
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)
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STATE TAX CALCULATION								
1	REVENUE	8,381,104	3,759,991	787,557	1,316,293	316,601	19,662	174,048
2	LESS: O&M EXPENSES	4,405,913	1,871,520	384,579	584,034	155,449	9,983	97,082
3	DEPRECIATION EXPENSE	1,707,274	883,869	164,227	256,713	57,267	3,161	40,900
4	AMORT. OF RETIRED UNITS	115,977	59,290	9,792	19,705	4,652	166	3,198
5	AMORT. OF CLOUD & SOFTWARE	9,782	5,550	1,421	1,160	224	25	185
6	AMORT. OF CUSTOMER USAGE DATA	282	115	122	18	0	1	4
7	AMORT. OF COVID DEFERRAL	8,402	4,765	1,219	999	193	21	159
8	TAXES OTHER THAN INC. TAX	308,467	164,353	31,386	45,108	9,778	629	7,128
9	INTEREST EXPENSE	377,324	201,733	37,212	55,937	12,162	768	8,958
10	NET INCOME BEFORE INC. TAXES	1,447,212	568,797	157,620	350,619	76,876	4,907	16,435
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11	PLUS: NONDEDUCTIBLE DEPRECIATION OTHER NONDEDUCTIBLE ITEMS	89,535	47,460	8,650	13,481	2,951	177	2,125
12		8,495	3,609	742	1,126	300	19	187
13	LESS: STATE INCOME TAX DEDUCTION	84,020	33,704	9,081	19,859	4,357	277	1,019
14	INCOME SUBJECT TO STATE TAX	1,461,222	586,161	157,930	345,367	75,769	4,825	17,728
15	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%
16	TAX ON ORDINARY INCOME	84,020	33,704	9,081	19,859	4,357	277	1,019
17	STATE TAX CREDITS	(15,245)	(8,081)	(1,473)	(2,295)	(562)	(30)	(362)
18	TAX RATE DIFFERENTIAL	2,080	1,102	201	69	4	4	49
19	NET STATE INCOME TAX	70,955	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)
<b>STATE TAX CALCULATION</b>						
1	REVENUE	8,381,104	138,232	1,809,352	8,321,736	59,368
2	LESS: O&M EXPENSES	4,405,913	55,898	1,215,867	4,374,413	31,501
3	DEPRECIATION EXPENSE	1,707,274	32,736	240,317	1,681,189	26,085
4	AMORT. OF RETIRED UNITS	115,977	0	19,174	115,977	0
5	AMORT. OF CLOUD & SOFTWARE	9,782	247	969	9,782	0
6	AMORT. OF CUSTOMER USAGE DATA	282	0	2	262	0
7	AMORT. OF COVID DEFERRAL	8,402	211	835	8,402	0
8	TAXES OTHER THAN INC. TAX	308,467	5,297	42,541	306,199	2,288
9	INTEREST EXPENSE	377,324	6,245	51,961	374,975	2,880
10	NET INCOME BEFORE INC. TAXES	1,447,212	37,599	237,687	1,450,538	(3,325)
	PLUS:					
11	NONDEDUCTIBLE DEPRECIATION OTHER NONDEDUCTIBLE ITEMS	89,535	1,418	12,507	88,768	767
12		8,495	108	2,344	8,434	61
	LESS:					
13	STATE INCOME TAX DEDUCTION	84,020	2,127	13,731	84,156	(136)
14	INCOME SUBJECT TO STATE TAX	1,461,222	36,997	238,807	1,463,584	(2,382)
15	STATE INCOME TAX RATE	5.75%	5.75%	5.75%	5.75%	5.75%
16	TAX ON ORDINARY INCOME	84,020	2,127	13,731	84,156	(136)
17	STATE TAX CREDITS	(15,245)	(241)	(2,130)	(15,115)	(131)
18	TAX RATE DIFFERENTIAL	2,080	33	290	2,062	18
19	NET STATE INCOME TAX	70,855	1,919	11,882	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)
<b>FEDERAL TAX CALCULATION</b>								
-----								
20	REVENUE	8,381,104	3,759,991	787,557	1,316,293	316,601	19,662	174,048
21	LESS: 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	256,713	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	282	115	122	18	0	1	4
26	AMORT. OF COVID DEFERRED TAXES OTHER THAN INC. TAX	8,402	4,765	1,219	999	193	21	159
27	INTEREST EXPENSE	308,487	164,353	31,386	45,108	9,778	629	7,128
28	NET INCOME BEFORE INC. TAXES	377,324	201,733	37,212	55,937	12,162	768	8,958
29		1,447,212	568,797	157,620	350,619	76,876	4,907	16,435
PLUS:								
30	NONDEDUCTIBLE DEPRECIATION OTHER NONDEDUCTIBLE ITEMS	90,800	48,131	8,772	13,671	2,992	179	2,155
31		8,495	3,609	742	1,126	300	19	187
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	2,899

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)
<b>FEDERAL TAX CALCULATION</b>						
20	REVENUE	8,381,104	138,232	1,809,352	8,321,736	59,368
21	LESS: 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	282	0	2	262	0
26	AMORT. OF COVID DEFERRED TAXES OTHER THAN INC. TAX	8,402	211	835	8,402	0
27	INTEREST EXPENSE	308,467	5,297	42,541	306,199	2,288
28	NET INCOME BEFORE INC. TAXES	377,324	6,245	51,961	374,975	2,880
29		1,447,212	37,599	237,687	1,450,538	(3,325)
	PLUS:					
30	NONDEDUCTIBLE DEPRECIATION OTHER NONDEDUCTIBLE ITEMS	90,800	1,438	12,684	90,023	778
31		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-GP  
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)
<b>PRODUCTION PLANT</b>								
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	1,463	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	4,239,048	700,119	1,408,849	332,567	11,897	228,634
7	NUCLEAR	5,194,422	2,655,499	438,581	882,556	208,352	7,453	143,225
8	HYDRO	878,324	449,330	74,211	149,335	35,255	1,261	24,235
9	OTHER	3,787,829	1,936,419	319,818	643,569	151,982	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
PRODUCTION PLANT								
11	SCHERER 4 TSA	18,274,509	9,342,318	1,542,973	3,104,922	733,002	26,220	503,880
12	DALTON TRI-COUNTY	0	0	0	0	0	0	0
13	WHOLESALE BLOCK POWER SALES	18,259	0	0	0	0	0	0
14	TOTAL PRODUCTION PLANT	337,661	18,630,429	9,342,318	1,542,973	3,104,922	26,220	503,880
<b>TRANSMISSION PLANT</b>								
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 LINES	49,532	25,319	4,182	8,416	1,987	71	1,366
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)
	PRODUCTION PLANT	TOTAL RETAIL SERVICE (12)
1	LAND	46,929
1	STEAM	0
2	NUCLEAR	1,095
3	HYDRO	36,327
4	OTHER	36,971
5	TOTAL LAND	121,322
6	EQUIPMENT	8,292,002
7	STEAM	5,194,422
8	NUCLEAR	878,394
9	HYDRO	3,787,829
10	OTHER	18,153,187
11	TOTAL EQUIPMENT	18,274,509
11	PRODUCTION PLANT	18,274,509
12	SCHERER 4 TSI	0
13	DALTON TRI-COUNTY	18,259
14	WHOLESALE BLOCK POWER SALES	337,661
15	TOTAL PRODUCTION PLANT	18,630,429
	MARGINAL (11)	7,758
	TOTAL ALL OTHER SERVICE (13)	46,929
	Retail Service	0
	All Other Service	0
	Total Service	46,929
	TRANSMISSION PLANT	
16	ACCOUNT 350 - LAND SUBSTATIONS	33,651
16	LEVEL B-2	15,703
17	LEVEL C	0
18	LEVEL D	122
19	LEVEL E	0
20	LEVEL F	55
21	TOTAL SUBSTATIONS LINES	49,532
22	LEVEL B-2	360,230
23	LEVEL D	40,526
24	TOTAL LINES	400,756
25	TOTAL ACCOUNT 350	450,288
26	ACCOUNTS 352 & 353 LEVEL B-1	411,337
27	LEVEL B-2	1,713,527
28	LEVEL C	967,756
29	LEVEL D	2,956
30	LEVEL E	18,207
31	LEVEL F	3,444
32	TOTAL ACCOUNTS 352 & 353	3,117,227
33	ACCOUNT 354 - TOWERS & FIXTURES LEVEL B-2	1,146,493
34	LEVEL D	47,771
35	TOTAL ACCOUNT 354	1,194,263
	Towers & Fixtures	0
	All Other Service	0
	Total Service	1,146,493

**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)**

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 LEVEL B-2 LEVEL D	775,498 158,387 934,385	0 0 0	128,208 46,150 174,337	775,498 158,387 934,385	0 0 0
37	TOTAL ACCOUNT 355					
38	ACCOUNT 356 - OVHD. CONDUCTORS LEVEL B-2 LEVEL D	1,598,173 238,307 1,836,380	0 0 0	264,214 69,385 333,599	1,598,173 238,807 1,836,980	0 0 0
39	TOTAL ACCOUNT 356					
40	ACCOUNT 357 - UNDG. CONDUIT LEVEL B-2 LEVEL D	10,389 2,251 13,240	0 0 0	1,817 654 2,441	10,389 2,251 13,240	0 0 0
41	TOTAL ACCOUNT 357					
42	ACCOUNT 358 - UNDG. CONDUCTORS LEVEL B-2 LEVEL D	25,195 3,765 28,960	0 0 0	4,165 1,094 5,239	25,195 3,765 28,960	0 0 0
43	TOTAL ACCOUNT 358					
44	ACCOUNT 359 - ROADS & TRAILS LEVEL B-2 LEVEL D	9,602 937 10,539	0 0 0	1,557 272 1,880	9,602 937 10,539	0 0 0
45	TOTAL ACCOUNT 359					
46	ACCOUNT 360 - LAND SUBSTATIONS LEVEL C	7,585,533	51	1,317,415	7,585,833	0
47	LEVEL D	0	0	0	0	0
48	TOTAL ACCOUNT 360					
49	ACCOUNT 361 - STRUCTURES LEVEL C	115,812	0	19,054	115,812	0
50	LEVEL D	8	0	2	8	0
51	LEVEL E	3,191	0	873	3,191	0
52	LEVEL F	3,364	49	567	3,364	0
53	LEVEL G	153	3	13	153	0
54	TOTAL SUBSTATIONS	122,527	52	20,510	122,527	0
55	ACCOUNT 362 - LINES - LEVEL F	79,206	1,105	73	79,206	0
56	TOTAL TRANSMISSION PLANT	201,733	1,157	20,583	201,733	0
57	TOTAL TRANSMISSION PLANT					
58	ACCOUNT 363 - DISTRIBUTION PLANT LEVEL C	262,182	0	43,135	262,182	0
59	LEVEL D	971	0	282	971	0
60	LEVEL E	20,733	0	5,644	20,733	0
61	LEVEL F	2,658	39	448	2,658	0
62	LEVEL G	1,236	20	108	1,236	0
63	TOTAL ACCOUNT 363					
64	ACCOUNT 364 - TRANSMISSION PLANT LEVEL C	287,780	59	49,647	287,780	0
65	LEVEL D					
66	LEVEL E					
67	LEVEL F					
68	LEVEL G					
69	TOTAL ACCOUNT 364					
70						
71						

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 - 4-GP  
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)
72	ACCOUNT 362 - STATION EQUIPMENT							
73	LEVEL C	1,730,170	885,348	146,224	294,244	69,465	2,485	47,751
73	LEVEL D	7,387	2,950	487	1,030	383	8	169
74	204,975	88,961	14,692	30,872	9,003	252	5,099	
75	40,729	20,298	3,336	6,968	1,368	184	1,111	
75	LEVEL F	9,398	5,592	919	1,893	252	51	253
76	LEVEL G	1,992,958	1,003,149	165,658	335,007	80,470	2,980	54,384
77	TOTAL ACCOUNT 362							
	ACCOUNT 364 - POLES							
78	LEVEL F	425,871	369,715	42,064	5,982	93	463	1,219
79	CUSTOMER	659,949	328,904	54,057	112,902	22,166	2,981	18,002
79	DEMAND	1,085,319	698,619	96,121	118,884	22,259	3,444	19,221
80	TOTAL LEVEL F							
81	LEVEL G							
81	CUSTOMER	109,302	94,930	10,797	1,529	19	119	310
82	DEMAND	169,379	94,745	15,571	32,076	4,264	858	4,281
83	TOTAL LEVEL G	278,681	189,676	26,388	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	742,062	369,828	60,783	126,949	24,924	3,352	20,242
86	DEMAND	1,310,923	863,679	116,970	134,940	25,048	3,970	21,870
87	TOTAL LEVEL F							
88	LEVEL G							
88	CUSTOMER	137,751	119,639	13,607	1,927	24	150	391
89	DEMAND	179,692	100,514	16,519	34,029	4,524	4,542	4,933
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 - UNDG. CONDUIT							
92	LEVEL F	55,659	48,354	5,501	782	12	61	159
93	CUSTOMER	419,455	209,052	34,339	71,761	14,089	1,895	11,442
93	DEMAND	475,164	257,407	39,880	72,543	14,101	1,955	11,602
94	TOTAL LEVEL F							
95	LEVEL G							
95	CUSTOMER	20,005	17,374	1,976	280	4	22	57
96	DEMAND	56,197	31,435	5,166	10,642	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 - UNDG. CONDUITORS							
99	LEVEL F	262,743	228,097	25,951	3,691	57	286	752
100	CUSTOMER	1,978,699	986,142	162,076	338,509	66,459	8,938	53,975
100	DEMAND	2,241,442	1,214,239	188,028	342,200	66,517	9,223	54,727
101	TOTAL LEVEL F							
102	LEVEL G							
102	CUSTOMER	17,251	14,983	1,704	241	3	19	49
103	DEMAND	129,914	72,670	11,943	24,602	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	1,301,895	201,675	367,043	69,790	9,000	58,060

LINE NO. (1)	GROSS PLANT (2)	TOTAL			TOTAL	
		ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	RETAIL SERVICE (12)	ALL OTHER SERVICES (13)
<b>ACCOUNT 362 - STATION EQUIPMENT</b>						
72	LEVEL C	1,730,170	0	284,653	1,730,170	
73	LEVEL D	7,087	0	2,059	7,087	
74	LEVEL E	204,975	0	56,097	204,975	
75	LEVEL F	40,729	596	6,868	40,729	
76	LEVEL G	9,998	164	874	9,998	
77	TOTAL ACCOUNT 362	1,992,958	760	350,550	1,992,958	
<b>ACCOUNT 364 - POLES</b>						
78	LEVEL F	425,871	5,943	391	425,871	
79	CUSTOMER DEMAND	659,949	9,653	111,283	659,949	
80	TOTAL LEVEL F	1,085,819	15,597	111,675	1,085,819	
81	LEVEL G	109,302	1,526	71	109,302	
82	CUSTOMER DEMAND	169,378	2,781	14,803	169,378	
83	TOTAL LEVEL G	278,681	4,307	14,874	278,681	
84	TOTAL ACCOUNT 364	1,364,500	19,904	126,548	1,364,500	
<b>ACCOUNT 365 - OVHD. CONDUCTORS</b>						
85	LEVEL F	568,861	7,939	523	568,861	
86	CUSTOMER DEMAND	742,062	10,855	125,130	742,062	
87	TOTAL LEVEL F	1,310,923	18,794	125,652	1,310,923	
88	LEVEL G	137,751	1,923	90	137,751	
89	CUSTOMER DEMAND	179,682	2,950	15,704	179,682	
90	TOTAL LEVEL G	317,444	4,874	15,794	317,444	
91	TOTAL ACCOUNT 365	1,628,367	23,667	141,446	1,628,367	
<b>ACCOUNT 366 - UNDG. CONDUIT</b>						
92	LEVEL F	55,699	777	51	55,699	
93	CUSTOMER DEMAND	419,485	6,136	70,732	419,465	
94	TOTAL LEVEL F	475,164	6,913	70,783	475,164	
95	LEVEL G	20,005	279	13	20,005	
96	CUSTOMER DEMAND	56,197	923	4,911	56,197	
97	TOTAL LEVEL G	76,202	1,202	4,924	76,202	
98	TOTAL ACCOUNT 366	551,365	8,115	75,707	551,365	
<b>ACCOUNT 367 - UNDG. CONDUCTORS</b>						
99	LEVEL F	262,743	3,667	241	262,743	
100	CUSTOMER DEMAND	1,978,689	28,943	333,657	1,978,699	
101	TOTAL LEVEL F	2,241,442	32,610	333,888	2,241,442	
102	LEVEL G	17,251	241	11	17,251	
103	CUSTOMER DEMAND	129,914	2,133	11,354	129,914	
104	TOTAL LEVEL G	147,165	2,374	11,365	147,165	
105	TOTAL ACCOUNT 367	2,388,607	34,984	345,263	2,388,607	

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 - 4-GP  
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 CUSTOMER DEMAND	41,595 190,795 232,391	36,110 15,628 131,199	4,108 19,737	584 32,641 33,225	9 6,417	45 862 907	119 5,205 5,324
107	TOTAL LEVEL F							
108	LEVEL G CUSTOMER PAD MOUNTED SINGLE PHASE PAD MOUNTED THREE PHASE OVERHEAD SINGLE PHASE OVERHEAD THREE PHASE TOTAL LEVEL G CUSTOMER	289,707 440,617 193,125 58,296 981,745 844,388 1,826,634 2,059,024	275,932 0 171,681 0 447,613 472,604 920,216 1,051,415	12,594 283,314 20,172 44,884 11,759 360,963 77,672 438,635 458,372	906 131,700 539 11,759 144,904 2,698 159,998 304,902 338,127	11 2,645 0 42 4,606 21,270 23,968 30,386 9,793	82 3,229 161 401 10,256 21,355 31,611 36,934	91 9,573 190 401 10,256 21,355 31,611 36,934
109	TOTAL LEVEL G DEMAND							
110	TOTAL ACCOUNT 368							
111	ACCOUNT 369 - SERVICES							
112	POWER PANELS OVERHEAD SERVICE 2 AND 3 WIRE	150	150	0	0	0	0	0
113	4 WIRE	346,762 27,717 374,479	308,258 0 308,258	36,219 21,340 57,559	967 5,591 6,558	1 20 21	289 540 829	342 191 532
114	TOTAL OVERHEAD SERVICE PAD SERVICE 2 AND 3 WIRE							
115	4 WIRE	938,355 66,391 1,004,446 1,379,075	893,738 0 893,738 1,202,146	40,792 42,496 83,287 140,847	2,934 19,755 22,688 29,247	34 397 431 452	264 484 749 1,577	296 1,436 1,732 2,264
116	TOTAL PAD SERVICE TOTAL ACCOUNT 369							
117	ACCOUNT 370 - METERS							
118	SINGLE PHASE METERS THREE PHASE METERS	439,815 188,360 628,474	408,982 0 408,982	29,101 131,210 160,311	1,310 47,577 48,888	12 868 880	239 2,443 2,682	103 2,820 2,922
119	TOTAL ACCOUNT 370							
120	ACCOUNT 371 - INSTALLATIONS							
121	2,513	1,344	245	381	83	5	60	
122	ACCOUNT 372 - LEASED PROP.							
123	499,959	0	795	113	2	9	7	
124	ACCOUNT 373 - STREET LIGHTING							
125	12,985,288	7,524,025	1,486,663	1,596,090	270,255	39,352	229,803	
126	TOTAL DISTRIBUTION PLANT							
127	GENERAL PLANT							
128	PRODUCTION	558,498	285,511	47,155	94,890	22,401	801	15,399
129	TRANSMISSION	238,304	120,618	19,921	40,202	9,803	339	6,528
130	DISTRIBUTION	705,763	408,938	80,802	86,749	14,689	2,139	12,480
131	CUSTOMER ACCOUNTING	311,566	271,156	26,557	4,200	520	297	2,062
132	CUSTOMER ASSISTANCE	131,083	57,480	61,058	9,090	177	703	1,762
133	SALES	154,830	47,575	69,208	14,547	717	1,071	1,611
134	GENERAL PLANT	2,100,634	1,191,279	304,670	249,678	48,307	5,350	39,873
135	SCHERER 4 T&A	0	0	0	0	0	0	0
136	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
137	WHOLESALE BLOCK POWER SALES	817	0	0	0	0	0	0
138	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-GP SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)			
LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	TOTAL ALL OTHER SERVICE (13)
		TOTAL LIGHTING (10)	MARGINAL (11)
106	ACCOUNT 368 - LINE TRANSFORMERS LEVEL F CUSTOMER DEMAND TOTAL LEVEL F	41,595 190,795 232,391	41,595 0 0
107	LEVEL G CUSTOMER PAD MOUNTED SINGLE PHASE PAD MOUNTED THREE PHASE	2,791 440,617	32,173 0
108	OVERHEAD SINGLE PHASE OVERHEAD THREE PHASE TOTAL LEVEL G CUSTOMER DEMAND	193,125 58,296 981,745	32,211 0 0
109	TOTAL LEVEL G	844,388 1,826,634 2,059,024	13,872 14,292 17,664
110	ACCOUNT 369 - SERVICES POWER PANELS OVERHEAD SERVICE 2 AND 3 WIRE	346,762 27,717 374,479	685 0 0
111	4 WIRE TOTAL OVERHEAD SERVICE	66,391 1,004,446	0 126
112	PAD SERVICE 2 AND 3 WIRE 4 WIRE	938,355 1,379,075	172 126
113	TOTAL PAD SERVICE	1,379,075	1,695
114	TOTAL ACCOUNT 369		1,732
115	ACCOUNT 370 - METERS SINGLE PHASE METERS THREE PHASE METERS	439,815 188,360 628,474	0 0 0
116	TOTAL ACCOUNT 370		3,742 3,809
117	ACCOUNT 371 - INSTALLATIONS	2,513	41
118	ACCOUNT 372 - LEASED PROP.	935	0
119	ACCOUNT 373 - STREET LIGHTING	499,959	499,959
120	TOTAL DISTRIBUTION PLANT GENERAL PLANT	12,985,288	607,120
121	PRODUCTION	558,488	0
122	TRANSMISSION	238,304	2
123	DISTRIBUTION	705,763	32,998
124	CUSTOMER ACCOUNTING	311,566	2,943
125	CUSTOMER ASSISTANCE	131,083	9
126	SALES	154,080	16,764
127	GENERAL PLANT	2,100,634	52,715
128	SCHERER 4 T&A	0	0
129	DALTON / TRI-COUNTY	0	0
130	WHOLESALE BLOCK POWER SALES	817	0
131	TOTAL GENERAL PLANT	2,101,451	52,715
132			208,764
133			21,100,634
134			0
135			0
136			0
137			0
138			0
139			0
140			0
141			0
142			817
			2,100,634
			817

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 - 4-GP  
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)
<b>INTANGIBLE PLANT</b>								
143	PRODUCTION	180,533	92,293	15,243	30,673	7,241	259	4,978
144	DISTRIBUTION	78,577	39,672	6,552	13,223	3,224	112	2,147
145	CUSTOMER ACCOUNTING	232,130	134,503	26,576	28,532	4,831	703	4,108
146	CUSTOMER ASSISTANCE	102,476	89,185	8,725	1,381	171	98	665
147	SALES	43,114	18,906	20,082	2,990	58	231	579
148	INTANGIBLE PLANT	50,925	15,648	22,763	4,785	236	352	530
149	SCHERER 4 TSA	687,756	390,206	99,941	81,584	15,762	1,755	13,027
150	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
151	WHOLESALE BLOCK POWER SALES	147	0	0	0	0	0	0
152	TOTAL INTANGIBLE PLANT	3,279	0	0	0	0	0	0
153		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

LINE NO. (1)	GROSS PLANT (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL ALL OTHER SERVICE (13)	
					TOTAL RETAIL SERVICE (12)	TOTAL GROSS PLANT (AMOUNTS IN THOUSANDS)
<b>INTANGIBLE PLANT</b>						
143	PRODUCTION	180,533	0	29,846	180,533	0
144	DISTRIBUTION	78,577	1	13,646	78,577	0
145	CUSTOMER ACCOUNTING	232,130	10,853	22,023	232,130	0
146	CUSTOMER ASSISTANCE	102,476	968	1,263	102,476	0
147	SALES	43,114	3	265	43,114	0
148	INTANGIBLE PLANT	50,925	5,514	1,098	50,925	0
149	SCHERER 4 TSA	687,756	17,338	68,142	687,756	0
150	DALTON / TRI-COUNTY	0	0	0	0	0
151	WHOLESALE BLOCK POWER SALES	147	0	0	0	147
152	TOTAL INTANGIBLE PLANT	3,279	0	0	0	3,279
153	GROSS PLANT	691,182	17,338	68,142	687,756	3,426
154	SCHERER 4 TSA	41,634,021	677,224	5,847,495	41,634,021	0
155	DALTON / TRI-COUNTY	0	0	0	0	0
156	WHOLESALE BLOCK POWER SALES	18,406	0	0	18,406	0
157	TOTAL GROSS PLANT	347,932	0	0	347,932	0
158		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. (1)	ACCUMULATED DEPRECIATION (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
<b>PRODUCTION</b>								
1	STEAM NUCLEAR	2,757,618	1,409,753	232,834	468,532	110,610	3,957	76,035
2	HYDRO	3,008,572	1,538,046	254,023	511,170	120,676	4,317	82,955
3	OTHER	482,148	246,484	40,709	81,919	19,339	692	13,294
4	PRODUCTION ACCUM. DEPRECIATION	387,700	198,200	32,735	65,872	15,551	556	10,690
5	SCHERER 4 TSA	6,636,038	3,392,484	560,301	1,127,493	266,176	9,521	182,974
6	DALTON / TRI-COUNTY WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
7	WHOLESALE BLOCK POWER SALES	4,723	0	0	0	0	0	0
8	TOTAL PRODUCTION ACCUM. DEPR.	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
<b>TRANSMISSION</b>								
10	ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS	83,494	41,882	6,917	13,979	3,467	118	2,271
11	LEVEL B-1	134,278	68,646	11,338	22,814	5,386	193	3,702
12	ALL OTHER LEVELS	462,942	236,451	39,052	78,611	18,580	665	12,759
13	TOTAL SUBSTATIONS LINES: ACCOUNT 354	597,220	305,097	50,389	101,425	23,976	858	16,461
14	ACCOUNT 355	174,927	88,762	14,660	29,549	7,114	249	4,797
15	ACCOUNT 356	168,915	83,625	13,811	27,995	7,176	235	4,551
16	ACCOUNT 357	375,401	187,276	30,930	62,586	15,739	526	10,170
17	ACCOUNT 358	1,640	812	134	272	70	2	44
18	ACCOUNT 359	5,143	2,566	424	857	216	7	139
19	TRANSMISSION ACCUM. DEPRECIATION	1,408,148	710,726	117,383	236,901	57,816	58	38
20	REMOVE SCHERER 4 TSA	0	0	0	0	0	2	38,471
21	TRANSMISSION ACCUM. DEPRECIATION	1,408,148	710,726	117,383	236,901	57,816	0	0
22	SCHERER 4 TSA	0	0	0	0	0	0	38,471
23	DALTON / TRI-COUNTY WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	2,388	0	0	0	0	0	0
25	TOTAL TRANSMISSION ACCUM. DEPR.	1,410,555	710,726	117,383	236,901	57,816	1,998	38,471
<b>DISTRIBUTION</b>								
26	ACCOUNT 360	5,326	4,624	526	75	1	6	15
27	ACCOUNT 361	57,729	29,204	4,823	9,737	2,329	85	1,580
28	ACCOUNT 362	401,417	202,052	33,366	67,476	16,208	600	10,954
29	ACCOUNT 364	324,154	211,026	29,099	36,226	6,305	1,050	5,657
30	ACCOUNT 365	383,730	255,408	34,664	40,272	6,974	1,185	6,316
31	ACCOUNT 366	164,979	91,626	14,044	24,974	4,644	677	3,913
32	ACCOUNT 367	546,535	297,885	46,145	83,983	15,969	2,265	13,295
33	ACCOUNT 368	662,487	338,276	147,474	108,787	9,776	3,151	11,883
34	ACCOUNT 369	458,763	399,900	46,859	9,730	150	525	753
35	ALL OTHER POWER PANELS	50	0	0	0	0	0	0
36	TOTAL ACCOUNT 369	458,813	399,950	46,859	9,730	150	525	753
37	SINGLE PHASE METERS							
38	THREE PHASE METERS	165,205	153,624	10,931	492	4	90	39
39	TOTAL ACCOUNT 370	70,865	0	49,286	17,871	326	917	1,059
40	ACCOUNT 371	236,071	153,624	60,217	18,363	330	1,007	1,098
41	ACCOUNT 372	592	317	58	90	20	1	14
42	ACCOUNT 373	837	0	712	101	2	8	6
43	TOTAL DISTRIBUTION ACCUM. DEPR.	164,809	0	0	0	0	0	0
44	TOTAL DISTRIBUTION ACCUM. DEPR.	3,407,451	1,983,991	418,007	399,815	62,709	10,560	55,475

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)			TOTAL LIGHTING (10)			MARGINAL (11)			TOTAL RETAIL SERVICE (12)			ALL OTHER SERVICE (13)		
		STEAM NUCLEAR	HYDRO	OTHER	PRODUCTION ACCUM. DEPRECIATION	SCHERER 4 TSA	DALTON / TRI-COUNTY	WHOLESALE BLOCK POWER SALES	TOTAL PRODUCTION ACCUM. DEPR.	4,723	150,576	6,791,338	0	0	0	
<b>PRODUCTION</b>																
1	2757,618	0	455,897	2,757,618	4,723	150,576	6,791,338	0	0	497,386	3,008,572	0	0	0	0	0
2	3,008,572	0	79,710	482,148	387,700	6,636,038	0	0	0	64,096	1,097,089	0	0	0	0	0
3	482,148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	387,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	6,636,038	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	4,723	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	150,576	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	6,791,338	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TRANSMISSION</b>																
10	83,494	0	14,861	83,494	83,494	0	0	0	0	0	0	0	0	0	0	0
11	134,278	0	22,199	134,278	134,278	0	0	0	0	0	0	0	0	0	0	0
12	462,942	9	76,805	462,942	462,942	9	0	0	0	0	0	0	0	0	0	0
13	597,220	9	99,004	597,220	597,220	9	0	0	0	0	0	0	0	0	0	0
14	174,927	0	29,796	174,927	174,927	0	0	0	0	0	0	0	0	0	0	0
15	168,915	0	31,521	168,915	168,915	0	0	0	0	0	0	0	0	0	0	0
16	375,401	0	68,174	375,401	375,401	0	0	0	0	0	0	0	0	0	0	0
17	1,640	0	306	1,640	1,640	0	0	0	0	0	0	0	0	0	0	0
18	5,143	0	934	5,143	5,143	0	0	0	0	0	0	0	0	0	0	0
19	1,408	0	248	1,408	1,408	0	0	0	0	0	0	0	0	0	0	0
20	1,408,148	9	244,844	1,408,148	1,408,148	9	0	0	0	0	0	0	0	0	0	0
21	0	0	244,844	0	0	0	0	0	0	0	0	0	0	0	0	0
22	1,408,148	9	244,844	1,408,148	1,408,148	9	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	2,388	0	0	2,388	2,388	0	0	0	0	0	0	0	0	0	0	0
26	1,410,555	9	244,844	1,410,555	1,410,555	9	0	0	0	0	0	0	0	0	0	0
<b>DISTRIBUTION</b>																
27	5,326	74	5	5,326	5,326	74	0	0	0	0	0	0	0	0	0	0
28	57,729	12	9,959	57,729	57,729	12	0	0	0	0	0	0	0	0	0	0
29	401,417	153	70,607	401,417	401,417	153	0	0	0	0	0	0	0	0	0	0
30	324,154	4,728	30,063	324,154	324,154	4,728	0	0	0	0	0	0	0	0	0	0
31	383,730	5,577	33,332	383,730	383,730	5,577	0	0	0	0	0	0	0	0	0	0
32	164,979	2,428	22,653	164,979	164,979	2,428	0	0	0	0	0	0	0	0	0	0
33	546,535	8,005	78,999	546,535	546,535	8,005	0	0	0	0	0	0	0	0	0	0
34	662,457	5,683	37,438	662,457	662,457	5,683	0	0	0	0	0	0	0	0	0	0
35	458,763	270	576	458,763	458,763	270	0	0	0	0	0	0	0	0	0	0
36	50	0	50	458,813	458,813	270	0	0	0	0	0	0	0	0	0	0
37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	165,205	0	25	165,205	165,205	0	0	0	0	0	0	0	0	0	0	0
40	70,865	0	1,406	70,865	70,865	0	0	0	0	0	0	0	0	0	0	0
41	236,071	0	1,431	236,071	236,071	0	0	0	0	0	0	0	0	0	0	0
42	592	10	83	592	592	10	0	0	0	0	0	0	0	0	0	0
43	837	0	7	837	837	0	0	0	0	0	0	0	0	0	0	0
44	164,809	0	164,809	164,809	164,809	0	0	0	0	0	0	0	0	0	0	0
	3,407,451	191,749	285,145	3,407,451	3,407,451	191,749	0	0	0	0	0	0	0	0	0	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)
<b>GENERAL PLANT</b>								
45	PRODUCTION	234,546	119,905	19,803	39,850	9,408	337	6,467
46	TRANSMISSION	100,351	50,665	8,388	16,887	4,118	142	2,742
47	CUSTOMER ACCOUNTING	296,454	171,773	33,940	36,439	6,170	898	5,246
48	CUSTOMER ASSISTANCE	130,872	113,898	11,142	1,764	218	125	875
49	SALES	55,061	24,144	25,647	3,818	74	295	740
50	GENERAL PLANT ACCUM. DEPR.	65,036	19,984	29,071	6,111	301	450	677
51	SCHERER 4 TSA	882,320	500,370	127,972	104,869	20,289	2,247	16,747
52	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
53	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
54	TOTAL GENERAL PLANT ACCUM. DEPR.	388	500,370	127,972	104,869	20,289	2,247	16,747
<b>INTANGIBLE PLANT</b>								
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	11,988	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)
<b>GENERAL PLANT</b>						
45	PRODUCTION	234,546	0	38,776	234,546	0
46	DISTRIBUTION	100,351	1	17,438	100,351	0
47	CUSTOMER ACCOUNTING	296,454	13,861	28,126	296,454	0
48	CUSTOMER ASSISTANCE	130,872	1,236	1,613	130,872	0
49	SALES	55,061	4	338	55,061	0
50	GENERAL PLANT ACCUM. DEPR.	65,036	7,042	1,402	65,036	0
51	SCHERER 4 TSA	882,320	22,143	87,683	882,320	0
52	DALTON / TRI-COUNTY	0	0	0	0	0
53	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
54	TOTAL GENERAL PLANT ACCUM. DEPR.	388	0	0	388	0
55	TOTAL GENERAL PLANT ACCUM. DEPR.	882,708	22,143	87,683	882,320	388
<b>INTANGIBLE PLANT</b>						
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	4,742	0
70	WHOLESALE BLOCK POWER SALES	153,980	0	0	153,980	0
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)						
		TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)
LINE NO. (1)	MATERIALS AND SUPPLIES (2)	FUEL INVENTORY				
1	COAL	121,365	62,044	10,247	20,620	4,868
2	OIL	95,663	48,905	8,077	16,254	3,837
3	GAS	11,062	5,655	934	1,879	444
4	ALLOWANCE INVENTORY	7,314	3,739	618	1,243	293
5	FUEL INVENTORY	235,403	120,343	19,876	39,996	9,442
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	0
9	TOTAL FUEL INVENTORY	241,060	120,343	19,876	39,996	9,442
 PLANT MATERIALS & SUPPLIES						
10	PRODUCTION	167,480	85,619	14,141	28,456	6,718
11	TRANSMISSION	72,602	36,636	6,054	12,217	2,979
12	DISTRIBUTION	214,479	124,275	24,555	26,363	4,464
13	CUSTOMER ACCOUNTING	94,684	82,404	8,061	1,276	158
14	CUSTOMER ASSISTANCE	39,836	17,488	18,555	2,763	54
15	SALES	47,053	14,498	21,032	4,421	218
16	PLANT MATERIALS & SUPPLIES	636,134	360,890	92,399	75,495	14,590
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	0
20	TOTAL PLANT MATERIALS & SUPPLIES	638,625	360,890	92,399	75,495	14,590
21	MATERIALS & SUPPLIES	871,537	481,223	112,275	115,491	24,032
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	0
25	TOTAL MATERIALS & SUPPLIES	879,685	481,223	112,275	115,491	24,032

GEORGIA POWER COMPANY COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 - 4-GP 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 ALL OTHER SERVICE (13)
					TOTAL RETAIL SERVICE (12)
<b>FUEL INVENTORY</b>					
1	COAL	121,365	0	20,064	121,365
2	OIL	95,663	0	15,815	95,663
3	GAS	11,062	0	1,829	11,062
4	ALLOWANCE INVENTORY	7,314	0	1,209	7,314
5	FUEL INVENTORY	235,403	0	38,917	235,403
6	SCHERER 4 TSA	0	0	0	0
7	DALTON / TRI-COUNTY	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	5,657	0	0	5,657
9	TOTAL FUEL INVENTORY	241,060	0	38,917	235,403
<b>PLANT MATERIALS &amp; SUPPLIES</b>					
10	PRODUCTION	167,480	0	27,688	167,480
11	TRANSMISSION	72,602	0	12,609	72,602
12	DISTRIBUTION	214,479	10,028	20,349	214,479
13	CUSTOMER ACCOUNTING	94,684	894	1,167	94,684
14	CUSTOMER ASSISTANCE	39,836	3	245	39,836
15	SALES	47,053	5,094	1,014	47,053
16	PLANT MATERIALS & SUPPLIES	636,134	16,020	63,072	636,134
17	SCHERER 4 TSA	0	0	0	0
18	DALTON / TRI-COUNTY	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	2,491	0	0	2,491
20	TOTAL PLANT MATERIALS & SUPPLIES	638,625	16,020	63,072	636,134
21	MATERIALS & SUPPLIES	871,537	16,020	101,989	871,537
22	SCHERER 4 TSA	0	0	0	0
23	DALTON / TRI-COUNTY	0	0	0	0
24	WHOLESALE BLOCK POWER SALES	8,149	0	0	8,149
25	TOTAL MATERIALS & SUPPLIES	879,685	16,020	101,989	871,537

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. (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)
<b>PLANT HELD FOR FUTURE USE</b>								
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	LEVEL C	18,430	9,431	1,558	3,134	740	26	509
6	LEVEL E	0	0	0	0	0	0	0
7	LEVEL F	18,430	0	0	0	0	0	0
8	TOTAL DISTRIBUTION	530	301	1,558	3,134	740	26	509
9	TOTAL GENERAL PLANT	106,498	54,483	77	63	12	1	10
10	PLANT HELD FOR FUTURE USE	0	0	9,026	18,071	4,263	153	2,982
11	SCHERER 4 TSA	0	0	0	0	0	0	0
12	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
13	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
14	TOTAL PLANT HELD FOR FUTURE USE	106,498	54,483	9,026	18,071	4,263	153	2,982
<b>MIN. BANK BAL., PC, PREPAIDS</b>								
15	MIN. BANK BAL., PC, PREPAIDS	116,580	62,349	11,219	17,740	3,891	234	2,798
16	SCHERER 4 TSA	0	0	0	0	0	0	0
17	DALTON / TRI-COUNTY	19	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	443	0	0	0	0	0	0
19	TOTAL MIN. BANK BAL., PC, PREPAIDS	117,042	62,349	11,219	17,740	3,891	234	2,798
<b>PREPAID PENSION ASSET</b>								
20	PREPAID PENSION ASSET	1,879,352	1,044,115	264,987	209,013	40,020	4,865	33,645
21	SCHERER 4 TSA	0	0	0	0	0	0	0
22	DALTON / TRI-COUNTY	120	0	0	0	0	0	0
23	WHOLESALE BLOCK POWER SALES	10,188	0	0	0	0	0	0
24	TOTAL PREPAID PENSION ASSET	1,889,661	1,044,115	264,987	209,013	40,020	4,865	33,645
<b>OPERATING RESERVES</b>								
25	PRODUCTION TRANSMISSION	(128,252)	(65,565)	(10,829)	(21,791)	(5,144)	(184)	(3,556)
26	DISTRIBUTION	(224,972)	(113,585)	(18,750)	(37,858)	(9,232)	(319)	(6,148)
27	CUSTOMER ACCOUNTING	(241,158)	(139,734)	(27,610)	(29,642)	(5,019)	(731)	(4,288)
28	CUSTOMER ASSISTANCE	(8,388)	(70,815)	(6,928)	(1,097)	(136)	(78)	(544)
29	SALES	(33,186)	(14,552)	(15,488)	(2,301)	(45)	(178)	(446)
30	OPERATING RESERVES	(39,334)	(12,086)	(17,552)	(3,696)	(182)	(272)	(409)
31	SCHERER 4 TSA	(748,271)	(416,337)	(97,166)	(96,384)	(19,758)	(1,762)	(15,351)
32	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
33	WHOLESALE BLOCK POWER SALES	(2,058)	0	0	0	0	0	0
34	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-GP 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)
<b>PLANT HELD FOR FUTURE USE</b>						
1	PRODUCTION TRANSMISSION	22,794	0	3,798	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	LEVEL C LEVEL E	18,430	0	3,032	18,430	0
6	LEVEL E	0	0	0	0	0
7	LEVEL F	18,430	0	0	0	0
8	TOTAL DISTRIBUTION	530	13	53	18,430	0
9	TOTAL GENERAL PLANT	106,498	13	17,556	530	0
10	PLANT HELD FOR FUTURE USE	0	0	0	106,498	0
11	SCHERER 4 TSA	0	0	0	0	0
12	DALTON / TRI-COUNTY	0	0	0	0	0
13	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	19	0
18	WHOLESALE BLOCK POWER SALES	443	0	0	443	0
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	120	0
23	WHOLESALE BLOCK POWER SALES	10,188	0	0	10,188	0
24	TOTAL PREPAID PENSION ASSET	1,889,661	55,239	227,468	1,879,352	10,308
	OPERATING RESERVES					
25	PRODUCTION TRANSMISSION	(128,252)	0	(21,203)	(128,252)	0
26	DISTRIBUTION	(224,972)	(2)	(39,070)	(224,972)	0
27	CUSTOMER ACCOUNTING	(241,158)	(11,275)	(22,880)	(241,158)	0
28	CUSTOMER ASSISTANCE	(81,388)	(769)	(1,003)	(81,368)	0
29	SALES	(33,186)	(2)	(204)	(33,186)	0
30	OPERATING RESERVES	(39,334)	(4,259)	(848)	(39,334)	0
31	SCHERER 4 TSA	(748,271)	(16,306)	(85,208)	(748,271)	0
32	DALTON / TRI-COUNTY	0	0	0	0	0
33	WHOLESALE BLOCK POWER SALES	(2,058)	0	0	(2,058)	0
34	TOTAL OPERATING RESERVES	(750,353)	(16,306)	(85,208)	(748,271)	(2,063)

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 --4-GP  
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)
36	NUCLEAR FUEL	663,716	339,306	56,040	112,768	26,622	952	18,301
37	NUCLEAR FUEL AMORTIZATION	(377,281)	(192,874)	(31,885)	(64,102)	(15,133)	(541)	(10,403)
38	NET NUCLEAR FUEL	286,434	146,431	24,185	48,667	11,489	0	7,898
39	ARO LIABILITY							
40	SCHERER 4 TSA	(6,695,349)	(3,425,564)	(567,189)	(1,135,448)	(267,751)	(9,667)	(184,203)
41	DALTON TRI-COUNTY	0	0	0	0	0	0	0
42	WHOLESALE BLOCK POWER SALES	(4,387)	(17,700)	(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							
44	ACCOUNT 281 AND 282 LIBERALIZED DEPRECIATION	2,175,921	1,112,377	183,720	369,699	87,278	3,122	59,996
45	PRODUCTION	1,342,668	677,889	111,939	225,940	55,096	1,905	36,691
46	TRANSMISSION	1,727,392	1,000,897	197,766	212,323	35,951	5,235	30,570
47	DISTRIBUTION	176,848	100,292	25,680	21,020	4,067	450	3,357
48	GENERAL PLANT	9,045	4,624	764	1,537	363	13	249
49	NUCLEAR FUEL	5,431,374	2,896,079	519,858	830,519	182,754	10,726	130,863
50	TOTAL LIBERALIZED DEPR.							
51	OTHER BASIS DIFFERENCES							
52	PRODUCTION	269,420	137,733	22,748	45,776	10,807	387	7,429
53	TRANSMISSION	225,614	113,909	18,813	37,966	9,288	320	6,165
54	DISTRIBUTION	341,664	197,117	39,117	564	7,111	1,035	6,046
55	GENERAL PLANT	4,746	2,691	688	109	12	90	90
56	NUCLEAR FUEL	(5,577)	(2,851)	(471)	(948)	(224)	(8)	(154)
57	TOTAL OTHER BASIS DIFF.	835,867	449,452	80,895	125,354	27,061	1,746	19,577
58	ACCOUNT 281 AND 282	6,267,741	3,345,530	600,753	955,872	209,815	12,472	150,440
59	SCHERER 4 TSA	0	0	0	0	0	0	0
60	DALTON TRI-COUNTY	1,084	0	0	0	0	0	0
	WHOLESALE BLOCK POWER SALES	17,705	0	0	0	0	0	0
	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-GP 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)
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	47,334	286,434	0
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)
44	ACCUMULATED DEFERRED INC. TAXES ACCOUNT 281 AND 282 LIBERALIZED DEPRECIATION	2,175,921	0	359,729	2,175,921	0
45	PRODUCTION	1,342,668	9	233,178	1,342,668	0
46	TRANSMISSION	1,727,392	80,763	163,886	1,727,392	0
47	DISTRIBUTION	176,848	4,438	17,575	176,848	0
48	GENERAL PLANT	9,045	0	1,495	9,045	0
49	NUCLEAR FUEL	5,431,874	85,210	775,865	5,431,874	0
50	TOTAL LIBERALIZED DEPR.	269,420	0	44,541	269,420	0
51	OTHER BASIS DIFFERENCES	225,614	2	39,182	225,614	0
52	PRODUCTION	341,664	15,974	32,415	341,664	0
53	TRANSMISSION	4,746	119	472	4,746	0
54	DISTRIBUTION	(5,577)	0	(922)	(5,577)	0
55	GENERAL PLANT	835,867	16,095	115,688	835,867	0
56	NUCLEAR FUEL	6,267,741	101,305	891,553	6,267,741	0
57	TOTAL OTHER BASIS DIFF.	0	0	0	0	0
58	ACCOUNT 281 AND 282 SCHERER 4 TSA	1,084	0	0	1,084	0
59	DALTON TRI-COUNTY	17,705	0	0	17,705	0
60	WHOLESALE BLOCK POWER SALES 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-GP  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
61	ACCOUNT 283	56,069	30,165	5,564	8,364	1,819	8,758	1,339
62	PREMIUM ON REACQUIRED DEBT	411,286	228,499	57,991	45,741	420	1,065	7,363
63	ADD. PENSION DEDUCTIONS	10,475	5,355	884	1,780	39	15	289
64	NUCLEAR OUTAGE	957	483	80	161	127	1	26
65	DEFERRED REVENUES	3,178	1,625	268	540	(565)	5	88
66	LEVELIZED PURCHASE POWER	(4,516)	(2,600)	(510)	(99)	(99)	(13)	(82)
67	STORM DAMAGE	11,672	5,967	986	468	468	322	322
68	REG. ASSET - BOWEN 1-2 DEPR. DEFERRAL	5,011	2,562	423	851	201	17	138
69	REG. ASSET - BRANCH UNITS 1-4	97,436	49,812	8,227	16,555	3,908	7	2,687
70	REG. ASSET - HAMMOND, MCINTOSH, HYDRO	37	19	3	6	1	140	1
71	REG. ASSET - MITCHELL UNIT 3	6,135	3,136	518	1,042	246	9	169
72	REG. ASSET - SCHERER 1-3 DEPR. DEFERRAL	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 - WANSLEY OBSOLETE INVENTORY	811	415	69	138	33	1	22
75	REG. ASSET - ENV. DEFECTIFICATION	2,372	0	0	2,372	0	0	0
76	REG. ASSET - TOU FD REVENUE EROSION	658	336	56	112	26	1	18
77	REG. ASSET - VOGTLE DEPR. DEFERRALS	(191)	(97)	(16)	(32)	(8)	(0)	(5)
78	REG LIABILITY - PLANT BOULEVARD CT	(353)	(189)	(35)	(53)	(11)	(1)	(8)
79	RESERVE FOR STATE TAX REFORM	1,324	989	163	329	78	3	53
80	EMISSION ALLOWANCES	2,371	1,328	316	299	58	6	47
81	REG. ASSET - OPRB RET. DRUG SUBS. TAX	160	70	74	11	0	1	2
82	REG. ASSET - CUST USAGE DATA COSTS	12,403	7,037	1,802	1,471	284	32	235
83	REG. ASSET - CLOUD COMPUTING	(21,171)	(11,181)	(1,971)	(3,263)	(735)	(41)	(515)
84	CUSTOMER ADVANCES FOR CONSTRUCTION	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-GP  
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 ALL OTHER SERVICE (12)		TOTAL RETAIL SERVICE (13)
					TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	
61	ACCOUNT 283						
62	PREMIUM ON REACQUIRED DEBT	56,069	934		7,770	56,069	
63	ADD. PENSION DEDUCTIONS	411,286	12,089		49,780	411,286	(0)
64	NUCLEAR OUTAGE	10,475	0		1,732	10,475	0
65	DEFERRED REVENUES	957	0		166	957	0
66	LEVELIZED PURCHASE POWER	3,178	0		525	3,178	0
67	STORM DAMAGE	(4,516)	(201)		(446)	(4,516)	0
68	REG. ASSET - BOWEN 1-2 DEPR. DEFERRAL	11,672	0		1,930	11,672	0
69	REG. ASSET - BRANCH UNITS 1-4	5,011	0		828	5,011	0
70	REG. ASSET - HAMMOND, MCINTOSH, HYDRO	97,436	0		16,108	97,436	0
71	REG. ASSET - MITCHELL UNIT 3	37	0		6	37	0
72	REG. ASSET - SCHERER 1-3 DEPR. DEFERRAL	6,135	0		1,014	6,135	0
73	REG. ASSET - WANSLEY 1-2, CT	121,524	0		20,991	121,524	0
74	REG. ASSET - WANSLEY OBSOLETE INVENTORY	4,250	0		703	4,250	0
75	REG. ASSET - ENV. DEFERTIFICATION	811	0		134	811	0
76	REG. ASSET - TOLFD REVENUE EROSION	2,372	0		0	2,372	0
77	REG. ASSET - VOGTLE DEPR. DEFERRALS	658	0		109	658	0
78	REG LIABILITY - PLANT BOULEVARD CT	(191)	0		(32)	(191)	0
79	RESERVE FOR STATE TAX REFORM	(353)	(6)		(50)	(353)	0
80	EMISSION ALLOWANCES	1,934	0		320	1,934	0
81	REG. ASSET - OPRB RET. DRUG SUBS. TAX	2,371	63		254	2,371	0
82	REG. ASSET - CUST USAGE DATA COSTS	160	0		1	160	0
83	REG. ASSET - CLOUD COMPUTING	12,403	313		1,229	12,403	0
84	CUSTOMER ADVANCES FOR CONSTRUCTION	(21,171)	(309)		(3,156)	(21,171)	0
85	ACCOUNT 283	722,509	12,883		99,016	722,509	(0)
86	SCHERER 4 TSA	0	0		0	0	0
87	DALTON / TRI-COUNTY WHOLESALE BLOCK POWER SALES	161	0		0	161	0
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--T-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)
<b>ACCOUNT 190</b>							
INJURIES & DAMAGES RESERVE							
PRODUCTION	89	(416)	(213)	(35)	(71)	(17)	
TRANSMISSION	90	(321)	(162)	(27)	(54)	(13)	
DISTRIBUTION	91	(859)	(498)	(98)	(106)	(18)	
CUSTOMER ACCOUNTING	92	(191)	(166)	(16)	(3)	(0)	
CUSTOMER ASSISTANCE	93	(90)	(39)	(42)	(6)	(0)	
SALES	94	(103)	(32)	(46)	(10)	(0)	
TOTAL I & D RESERVE		(1,979)	(1,110)	(284)	(249)	(49)	
ACCRUAL FOR UNCOLLECTIBLES	96	(435)	(377)	(43)	(6)	(0)	
HEALTH REIMBURSEMENT ACCRUAL	97	(527)	(295)	(70)	(66)	(13)	
OTHER DEFERRED COSTS	98	(114,126)	(63,500)	(14,820)	(14,700)	(3,013)	
FEDERAL IMPACT OF STATE DEFERRED	99	(232,558)	(122,692)	(12,501)	(42,070)	(9,907)	
RETAIL RATE RECOVERY - GPSC	100	(64)	(31)	(7)	(10)	(2)	
TAX CREDIT CARRY FORWARD	101	(206,388)	(105,500)	(17,424)	(35,633)	(8,278)	
TAX REFORM - TRID	102	(982)	(524)	(94)	(150)	(33)	
TAX REFORM UNPROTECTED ADITS	103	(22,829)	(12,206)	(2,275)	(3,416)	(742)	
CAPITALIZED PPA SPC	104	(10,024)	(5,124)	(846)	(1,703)	(402)	
ACCOUNT 190	105	(589,873)	(311,360)	(48,345)	(97,434)	(22,439)	
SCHERER 4 TSA	106	0	0	0	0	0	
DALTON / TRI-COUNTY	107	(123)	0	0	0	0	
WHOLESALE BLOCK POWER SALES	108	(2,031)	0	0	0	0	
TOTAL ACCOUNT 190	109	(592,027)	(311,360)	(48,345)	(97,434)	(22,439)	
ACCUM. DEFERRED INC. TAXES	110	6,400,377	3,422,198	637,920	957,651	208,036	
SCHERER 4 TSA	111	0	0	0	0	0	
DALTON / TRI-COUNTY	112	1,122	0	0	0	0	
WHOLESALE BLOCK POWER SALES	113	18,344	0	0	0	0	
TOTAL ACCUM. DEF. INC. TAXES	114	6,419,842	3,422,198	637,920	957,651	208,036	

LINE NO. (1)	OTHER RATE BASE ITEMS (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL ALL OTHER SERVICE (12)		TOTAL RATE BASE ITEMS (AMOUNTS IN THOUSANDS)
					TOTAL RETAIL SERVICE (13)	TOTAL ALL OTHER SERVICE (13)	
ACCOUNT 190							
INJURIES & DAMAGES RESERVE							
89 PRODUCTION		(416)			(69)		(416)
90 DISTRIBUTION		(321)		0	(56)	0	(321)
91 CUSTOMER ACCOUNTING		(859)		(0)	(859)	0	(859)
92 CUSTOMER ASSISTANCE		(191)		(2)	(2)	0	(191)
93 SALES		(90)		(0)	(1)	0	(90)
94 TOTAL I & D RESERVE		(103)		(11)	(1)	0	(103)
95 TOTAL I & D RESERVE		(1,979)		(53)	(211)	0	(1,979)
96 ACCRUAL FOR INCOLLECTIBLES		(435)		(6)	(435)	0	(435)
97 HEALTH REIMBURSEMENT ACCRUAL		(527)		(14)	(56)	0	(527)
98 OTHER DEFERRED COSTS		(114,126)		(2,487)	(12,986)	0	(114,126)
99 FEDERAL IMPACT OF STATE DEFERRED		(232,538)		(3,033)	(35,339)	0	(232,538)
100 RETAIL RATE RECOVERY - GPSC		(64)		(1)	(1)	0	(64)
101 TAX CREDIT CARRY FORWARD		(206,368)		0	(34,117)	0	(206,368)
102 TAX REFORM - TRD		(982)		(16)	(140)	0	(982)
103 TAX REFORM UNPROTECTED ADITS		(22,329)		(386)	(3,220)	0	(22,329)
104 CAPITALIZED PPA SPC		(10,024)		0	(1,687)	0	(10,024)
105 ACCOUNT 190		(589,873)		(5,996)	(87,748)	0	(589,873)
106 SCHERER 4 TSA		0		0	0	0	(123)
107 DALTON / TRI-COUNTY		(123)		0	0	0	(123)
108 WHOLESALE BLOCK POWER SALES		(2,331)		0	0	0	(2,331)
109 TOTAL ACCOUNT 190		(592,027)		(5,996)	(87,748)	0	(589,873)
110 ACCUM. DEFERRED INC. TAXES		6,400,377		108,192	902,820	6,400,377	(0)
111 SCHERER 4 TSA		0		0	0	0	(2,031)
112 DALTON / TRI-COUNTY		1,122		0	0	1,122	(2,154)
113 WHOLESALE BLOCK POWER SALES		18,344		0	0	18,344	
114 TOTAL ACCUM. 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-GP  
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)
<b>SALES OF ELECTRICITY</b>								
1	RETAIL BASE REVENUE	5,768,446	2,773,516	617,471	941,202	204,949	13,574	111,137
2	RETAIL FUEL REVENUE	2,282,936	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	1,282	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
<b>OTHER OPERATING REVENUE</b>								
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	0	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	1
<b>SALES OF WATER</b>								
SALES OF WATER & WATER-POWER								
41	ACCOUNT 453 - SALES OF WATER	376	213	55	45	9	1	1
42	TOTAL ACCOUNT 453 - SALES OF WATER	376	213	55	45	9	1	1

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)
<b>SALES OF ELECTRICITY</b>						
1	RETAIL BASE REVENUE	5,768,446	114,372	992,225	5,768,446	0
2	RETAIL FUEL REVENUE	2,292,996	21,760	774,046	2,292,996	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	14,898	0
14	WHOLESALE BLOCK VOM REVENUE	1,323	0	0	1,323	0
15	WHOLESALE BLOCK CAPACITY REVENUE	42,054	0	0	42,054	0
16	DALTON / TRI-COUNTY VOM REVENUE	702	0	0	702	0
17	DALTON CAPACITY REVENUE	391	0	0	391	0
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	0	0	0	0	0
22	TOTAL FUEL REVENUE	2,341,770	0	12	70	0
23	TOTAL OTHER REVENUE	5,825,802	22,242	784,198	2,326,612	14,898
24	TOTAL SALES OF ELECTRICITY	8,167,311	114,433	994,727	5,781,332	44,470
	OTHER OPERATING REVENUE	136,675	136,675	1,778,925	8,107,943	59,368
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
	TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.	0	0	0	0	0
31	ACCOUNT 450 - LATE PAYMENT FEES	16,377	229	17	16,377	0
32	ACCOUNT 451 - MISC. SERVICE	2,358	110	224	2,358	0
33	DISTRIBUTION	18,518	1	7	18,518	0
34	ACCOUNT ESTABLISHMENT CHARGES	64	0	0	64	0
35	CURRENT DIVERSION FEE	3	0	0	3	0
36	METER TAMPERING CHARGE	9,271	0	5	9,271	0
37	DISCONNECT/RECONNECT CHARGES	5,303	0	2	5,303	0
38	RETURN CHECK CHARGES	28,555	0	4,959	28,555	0
39	FIBER MAINTENANCE AGREEMENT	108	0	0	108	0
40	COST TO COLLECT FEE	64,180	112	5,196	64,180	0
	TOTAL ACCOUNT 451 - MISC. SERVICE					
41	ACCOUNT 453 - SALES OF WATER	376	9	37	376	0
42	SALES OF WATER & WATER POWER	376	9	37	376	0

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 - 4-GP  
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 PRODUCTION TRANSMISSION	0	0	0	0	0	0	0
44	DISTRIBUTION	2,570	1,298	214	433	105	4	70
45	DIST. OF ELEC PROP	19,634	11,377	2,248	2,413	409	60	347
46	VARIOUS CUST - LAND & BUILDING RENTALS	967	549	140	115	22	2	18
47	ACCOUNT 454 - RENT	2,374	1,346	344	282	55	6	45
48	SCHERER 4-TSA	25,546	14,569	2,947	3,243	591	72	481
49	DALTON/ TRI-COUNTY	0	0	0	0	0	0	0
50	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
51	TOTAL ACCOUNT 454 - RENT	25,546	14,569	2,947	3,243	591	72	481
52	ACCOUNT 456 - OTHER ELECTRIC REVENUE	1,605	810	134	270	66	2	44
53	TRANSMISSION DISTRIBUTION	1,605	930	184	197	33	5	28
54	RATE ADMIN CHARGES	6,258	0	0	0	0	0	0
55	WIRELESS CO-LOCATION	2,130	1,208	309	253	49	5	40
56	OPEN ACCESS TRANS. TARIFF	66,787	33,720	5,569	11,239	2,741	95	1,825
57	AMEA ANCILLARY	282	142	24	47	12	0	8
58	CHARITABLE FUNDRAISING EQUIPMENT	3	2	1	0	0	0	0
59	RECREATION FACILITIES	236	134	34	28	5	1	4
60	MISCELLANEOUS - TRANSMISSION	27,365	13,816	2,282	4,605	1,123	39	748
61	EV CHARGING STATION	348	186	34	53	12	1	8
62	FILM SCOUTING REVENUE	65	37	9	8	1	0	1
63	ENHANCED CUSTOMER ENERGY	127	39	57	12	1	1	1
64	REDI C&MTHLY FEES	3,225	0	886	1,255	207	16	164
65	COMMUNITY SOLAR FEES	506	505	1	0	0	0	0
66	RENEWABLES RNR-9 APPLICATION/RET/TEST FEE	144	125	12	2	0	0	1
67	VENDOR COMP.	65	0	1	7	5	0	0
68	PRICE PROTECTION PRODUCTS	(1,423)	0	0	0	0	0	0
69	EQUIP. CARRYING CHARGE - PROD.	(216)	110	18	37	9	0	6
70	EQUIP. CARRYING CHARGE - TRANS.	5,592	2,823	466	941	229	8	153
71	ADMIN. FEE - MEAG	28	24	2	0	0	0	0
72	SCHERER 4-TSA	0	0	0	0	0	0	0
73	DALTON/ TRI-COUNTY	0	0	0	0	0	0	0
74	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
75	SALES TAX COLLECTION FEE	118,108	55,979	10,313	19,414	4,602	180	3,095
76	FUEL INVENTORY	254	130	21	43	10	0	7
77	MATERIALS & SUPPLIES	258	146	37	31	6	1	5
78	REVENUE	2,433	1,091	231	387	93	6	51
79	TOTAL SALES TAX COLLECTION FEE	2,945	1,367	290	461	109	7	63
80	TOTAL ACCOUNT 456	80	55,979	10,313	19,414	4,602	180	3,095
81	GAIN ON TIMBER SALES - EPIS	119	61	10	20	5	0	3
82	REGULATORY ADJUSTMENTS	(10,913)	(5,579)	(921)	(1,854)	(438)	(16)	(301)
83	TOTAL OTHER OPERATING REVENUE	213,793	126,395	18,454	26,436	5,996	322	4,206
84	TOTAL OPERATING REVENUE	8,381,104	3,759,991	787,557	1,316,293	316,601	19,662	174,048

LINE NO. (1)	OPERATING REVENUE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL ALL OTHER SERVICE (13)	
					TOTAL RETAIL SERVICE (12)	TOTAL RETAIL SERVICE (12)
43	ACCOUNT 454 - RENT PRODUCTION TRANSMISSION	0	0	0	446	2,570
44	DISTRIBUTION	2,570	0	0	0	0
45	RENT OF ELEC PROP	19,634	918	1,863	19,634	0
46	VARIOUS CUST - LAND & BUILDING RENTALS	967	24	96	967	0
47	ACCOUNT 454 - RENT	2,374	60	236	2,374	0
48	SCHERER 4-TSA	25,546	1,002	2,641	25,546	0
49	DALTON / TRI-COUNTY	0	0	0	0	0
50	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
51	TOTAL ACCOUNT 454 - RENT	25,546	1,002	2,641	25,546	0
52						
53	ACCOUNT 456 - OTHER OTHER ELECTRIC REVENUE TRANSMISSION	1,605	0	279	1,605	1,605
54	DISTRIBUTION	1,605	75	152	1,605	1,605
55	RATE ADMIN CHARGES	6,258	0	6,258	6,258	0
56	WIRELESS CO-LOCATION	2,130	53	212	2,130	0
57	OPEN ACCESS TRANS. TARIFF	66,787	0	11,599	66,787	0
58	AMEA ANCILLARY	282	0	49	282	0
59	CHARTERFEETING EQUIPMENT	3	0	0	3	0
60	RECREATION FACILITIES	236	6	23	236	0
61	MISCELLANEOUS - TRANSMISSION	27,365	0	4,732	27,365	0
62	EV CHARGING STATION	348	6	49	348	0
63	FILM SCOUTING REVENUE	65	2	6	65	0
64	ENHANCED CUSTOMER ENERGY	127	14	6	127	0
65	REDI C&MTHLY FEES	3,225	0	698	3,225	0
66	COMMUNITY SOLAR FEES	506	0	506	506	0
67	RENEWABLES RNR-9 APPLICATION/RETTEST FEE	144	1	2	144	0
68	VENDOR COMP.	65	0	52	65	0
69	PRICE PROTECTION PRODUCTS	(1,423)	0	(1,423)	(1,423)	0
70	EQUIP. CARRYING CHARGE - PROD.	(216)	0	36	216	0
71	EQUIP. CARRYING CHARGE - TRANS.	5,592	0	971	5,592	0
72	ADMIN. FEE - MEAG	28	0	0	28	0
73	SCHERER 4-TSA	0	0	0	0	0
74	DALTON / TRI-COUNTY	0	0	0	0	0
75	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
76	SALES TAX COLLECTION FEE	254	0	42	254	0
77	FUEL INVENTORY	258	6	26	258	0
78	MATERIALS & SUPPLIES	2,433	41	534	2,433	0
79	REVENUE	2,945	48	601	2,945	0
80	TOTAL SALES TAX COLLECTION FEE	118,108	205	24,319	118,108	0
81	TOTAL ACCOUNT 456					
82	GAIN ON TIMBER SALES - EPIS REGULATORY ADJUSTMENTS	119 (10,913)	0 0	20 (1,804)	119 (10,913)	0 0
83	TOTAL OTHER OPERATING REVENUE	213,793	1,557	30,427	213,793	0
84	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)
<b>PRODUCTION</b>								
-----								
1	ENERGY COMPONENT							
2	TOTAL FR FUEL EXPENSE	2,326,612		853,953	150,597	346,457	105,079	5,740
3	VARIABLE O&M EXPENSE	95,399	41,033	7,167	16,450	4,881	263	58,344
4	REMOVE INCREMENTAL RTP	(158,266)	(78,942)	(13,134)	(26,927)	(6,602)	(258)	(4,391)
5	ASSIGN INCREMENTAL RTP	158,266	0	0	0	0	0	0
6	WHOLESALE BLOCKS FUEL EXPENSE	14,398	0	0	0	0	0	0
7	WHOLESALE BLOCKS VOM EXPENSE	1,323	0	0	0	0	0	0
8	DALTON / TRI-COUNTY FUEL EXPENSE	0	0	0	0	0	0	0
9	TOTAL ENERGY COMPONENT	2,438,938	816,044	144,630	335,981	103,359	0	0
10	Demand Component	548,873	280,596	46,343	93,256	22,016	788	56,708
11	REMOVE INCREMENTAL RTP	(21,729)	(11,108)	(1,835)	(3,692)	(872)	(31)	15,134
12	ASSIGN INCREMENTAL RTP	21,729	0	0	0	0	0	(59)
13	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	6,807	0	0	0	0	0	0
15	TOTAL DEMAND COMPONENT	555,480	269,488	44,508	89,564	21,144	0	0
16	GENERATION EXPENSE	2,971,424	1,085,532	189,138	425,545	124,503	6,501	14,555
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	0	0
20	ACCOUNT 555 - PURCHASED POWER	281,477	143,897	23,766	47,824	11,290	404	7,761
21	DEMAND COMPONENT	10,212	4,368	763	1,751	520	28	293
22	ENERGY RELATED (EXCL. FUEL)	291,690	148,265	24,529	49,575	11,810	432	8,054
23	PURCHASED POWER	0	0	0	0	0	0	0
24	SCHERER 4 TSI	0	0	0	0	0	0	0
25	DALTON / TRI-COUNTY	7,228	0	0	0	0	0	0
26	WHOLESALE BLOCK POWER SALES	298,918	148,265	24,529	49,575	11,810	432	8,054
27	TOTAL ACCOUNT 555 (EXCL. FUEL)	0	0	0	0	0	0	0
28	OTHER PRODUCTION EXPENSES:	14,367	7,345	1,213	2,441	576	21	396
29	ACCOUNT 556	0	0	0	0	0	0	0
30	SCHERER 4 TSI	0	0	0	0	0	0	0
31	DALTON / TRI-COUNTY	14,367	7,345	1,213	2,441	576	21	396
32	WHOLESALE BLOCK POWER SALES	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
34	PRODUCTION EXPENSE	3,299,187	1,252,238	216,713	481,249	137,760	6,985	80,292
35	SCHERER 4 TSI	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)
<b>PRODUCTION</b>						
<b>ENERGY COMPONENT</b>						
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	14,398	0	0	14,398	14,398
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	0	0
13	DALTON / TRI-COUNTY	0	0	0	0	0
14	WHOLESALE BLOCK POWER SALES	6,807	0	0	0	6,807
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 BLOCK 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
20	ACCOUNT 555 - PURCHASED POWER	281,477	0	46,535	281,477	0
21	DEMAND COMPONENT	10,212	113	2,377	10,212	0
22	ENERGY RELATED (EXCL. FUEL)	291,690	113	48,912	291,690	0
23	PURCHASED POWER	0	0	0	0	0
24	SCHERER 4 TSA	0	0	0	0	0
25	DALTON / TRI-COUNTY	7,228	0	0	0	7,228
26	WHOLESALE BLOCK POWER SALES	298,918	113	48,912	291,690	7,228
27	TOTAL ACCOUNT 555 (EXCL. FUEL)	0	0	0	0	0
28	OTHER PRODUCTION EXPENSES:	14,367	0	2,375	14,367	0
29	SCHERER 4 TSA	0	0	0	0	0
30	DALTON / TRI-COUNTY	0	0	0	0	0
31	WHOLESALE BLOCK POWER SALES	14,367	0	2,375	14,367	0
32	TOTAL ACCOUNT 556	21,707	0	3,589	21,707	0
33	ACCOUNT 557	36,074	0	5,964	36,074	0
34	TOTAL OTHER PRODUCTION	0	0	0	0	0
35	PRODUCTION EXPENSE	3,299,187	23,156	1,100,795	3,299,187	0
36	SCHERER 4 TSA	0	0	0	0	0
37	DALTON / TRI-COUNTY	166	0	0	0	166
38	WHOLESALE BLOCK POWER SALES	30,057	0	0	0	30,057
	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-GP  
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)
<b>TRANSMISSION EXPENSE</b>								
-----								
39	OPERATIONS	7,428	3,916	647	1,293	281	11	209
40	560-SUPERVISION	23,621	12,076	1,994	4,013	947	34	651
41	561-LOAD DISPATCHING	2,586	1,321	218	439	104	4	71
42	562-STATION EXPENSE	1,200	600	99	201	50	2	33
43	563-OVERHEAD LINES	0	0	0	0	0	0	0
44	564-UNDERGROUND LINES	1,037	530	88	176	42	1	29
45	565-TRANS. BY OTHERS	17,458	8,819	1,457	2,939	717	25	477
46	566-MISCELLANEOUS	(37,832)	(19,087)	(3,152)	(6,363)	(1,554)	(54)	(1,033)
47	TOTAL OPERATIONS	15,508	8,176	1,350	2,699	556	23	487
48	MAINTENANCE	14,569	7,327	1,210	2,444	602	21	397
49	568-SUPERVISION	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 WHOLESALE 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	WHOLESALE 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
<b>DISTRIBUTION EXPENSE</b>								
-----								
66	OPERATIONS	22,732	13,398	3,275	2,726	414	85	368
67	580 - SUPERVISION & ENG.	18,521	9,231	1,517	3,169	622	84	505
68	581 - LOAD DISPATCHING	1,313	661	109	221	53	2	36
69	582 - STATION EXPENSE	2,600	1,713	234	281	49	8	44
70	583 - OVERHEAD LINES	15,430	8,440	1,305	2,364	448	64	373
71	584 - UNDERGROUND LINES	111	0	0	0	0	0	0
72	585 - STREET LIGHTING	30,663	19,954	7,821	2,385	43	131	143
73	586 - METER EXPENSE	2,787	2,435	300	43	1	3	3
74	587 - CUST. INSTALLATION	30,240	17,522	3,462	3,717	629	92	535
75	588 - MISCELLANEOUS	3,489	2,022	399	429	73	11	62
76	TOTAL OPERATIONS	127,886	75,375	18,423	15,334	2,352	479	2,068

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2023 -4-GP  
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)
<b>TRANSMISSION EXPENSE</b>						
OPERATIONS						
39	560-SUPERVISION	7,428	(0)	1,072	7,428	0
40	561-LOAD DISPATCHING	23,621	0	3,905	23,621	0
41	562-STATION EXPENSE	2,586	0	429	2,586	0
42	563-OVERHEAD LINES	1,200	0	215	1,200	0
43	564-UNDERGROUND LINES	0	0	0	0	0
44	565-TRANS. BY OTHERS	1,037	0	171	1,037	0
45	566-MISCELLANEOUS	17,468	0	3,034	17,468	0
46	567-RENTS	(37,832)	(0)	(6,588)	(37,832)	0
47	TOTAL OPERATIONS	15,508	(0)	2,238	15,508	0
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	23,861	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 WHOLESALE 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	WHOLESALE BLOCK POWER SALES	0	0	0	0	0
65	TOTAL TRANSMISSION EXPENSE	137,052	0	51,445	137,052	0
<b>DISTRIBUTION EXPENSE</b>						
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	2,537	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	0	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	21,359	21,839	0	0	0	0	0
92	904 - UNCOLLECTIBLE	14,169	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	2,369	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-GP  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

LINE NO.	OPER. & MAINT. EXPENSE (1)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
MAINTENANCE						
77	590 - SUPERVISION & ENG.	13,280	1,112	1,239	13,280	0
78	591 - STRUCTURES	656	0	113	656	0
79	592 - STATION EQUIPMENT	12,488	5	2,197	12,488	0
80	593 - OVERHEAD LINES	135,275	1,969	12,113	135,275	0
81	594 - UNDERGROUND LINES	21,687	318	3,105	21,687	0
82	595 - LINE TRANSFORMERS	3,852	33	218	3,852	0
83	596 - STREET LIGHTING	13,615	13,615	0	13,615	0
84	597 - METERS	2,836	0	17	2,836	0
85	598 - MISCELLANEOUS	0	0	0	0	0
86	MAINTENANCE	203,689	17,052	19,002	203,689	0
87	TOTAL DISTRIBUTION EXPENSE	331,575	19,756	30,173	331,575	0
	CUSTOMER ACCOUNTING EXPENSE					
88	901 - SUPERVISION	9,848	93	121	9,848	0
89	902 - METER READING	30,296	0	32	30,296	0
90	903 - CUST. ACCTS. & COLLECTION	105,373	1,424	2,070	105,373	0
91	903 - PRE-PAY PROGRAM COSTS	21,839	0	0	21,839	0
92	904 - UNCOLLECTIBLE	14,169	198	15	14,169	0
93	905 - MISCELLANEOUS	424	4	5	424	0
94	TOTAL CUSTOMER ACCOUNTING	181,949	1,718	2,243	181,949	0
	CUSTOMER ASSISTANCE EXPENSE					
95	908 - CUSTOMER ASSISTANCE	123,839	0	778	123,839	0
96	909 - INF. & INST. ADVER.	1,051	0	1	1,051	0
97	910 - MISCELLANEOUS	2,389	9	3	2,389	0
98	TOTAL CUSTOMER ASSISTANCE	127,279	9	782	127,279	0
	SALES EXPENSE					
99	912 - DEMO. & SELLING	31,555	3,483	618	31,555	0
100	913 - ADVERTISING	0	0	0	0	0
101	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. (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)
<b>ADMIN. &amp; GENERAL EXPENSES</b>								
103	A & G EXPENSES EXCL. ACCT 928	40,739	20,826	3,440	6,922	1,634	58	1,123
104	PRODUCTION	26,829	2,237	4,515	1,101	38	38	733
105	DISTRIBUTION	133,405	77,298	15,273	16,397	2,776	404	2,361
106	CUSTOMER ACCOUNTING	22,282	19,375	1,895	300	37	21	149
107	CUSTOMER ASSISTANCE	9,149	4,012	4,261	634	12	49	123
108	SALES	10,381	3,343	4,864	1,022	50	75	113
109	TOTAL A&G EXP. - EXCL. ACCT 928	243,284	138,400	31,970	29,791	5,611	646	4,602
<b>ACCOUNT 928 - REGULATORY COMMISSION</b>								
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 T&A	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
<b>O&amp;M ADJUSTMENTS</b>								
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 T&A	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	384,579	584,034	155,449	9,983	97,082
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. (1)	OPER. & MAINT. EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
<b>ADMIN. &amp; GENERAL EXPENSES</b>						
103	A & G EXPENSES EXCL. ACCT 928	40,739	0	6,735	40,739	0
104	PRODUCTION	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	10,381	1,178	235	10,381	0
109	TOTAL A&G EXP. - EXCL. ACCT 928	243,284	7,626	24,616	243,264	0
<b>ACCOUNT 928 - REGULATORY COMMISSION</b>						
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 TFA	0	0	0	0	0
118	DALTON / TRI-COUNTY	55	0	55	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
<b>O&amp;M ADJUSTMENTS</b>						
121	EPRI EXPENSE	7,674	80	2,656	7,674	0
122	TOTAL O&M ADJUSTMENTS	7,674	80	2,656	7,674	0
123	OPERATIONS & MAINTENANCE EXPENSE	4,374,413	55,898	1,215,867	4,374,413	0
124	SCHERER 4 TFA	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)
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
<hr/>								
TRANSMISSION								
6	ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS	3,262	1,636	270	546	135	5	89
7	LEVEL B-1 OTHER SUBSTATIONS	10,094	5,160	852	1,715	405	14	278
8	TOTAL SUBSTATIONS LINES; ACCOUNT 354	73,594	37,640	6,217	12,514	2,959	106	2,031
9	ACCOUNT 355	83,788	42,800	7,069	14,229	3,384	120	2,309
10	ACCOUNT 356	24,532	12,448	2,056	4,144	998	35	673
11	ACCOUNT 357	23,689	11,728	1,937	3,926	1,006	33	638
12	ACCOUNT 358	52,647	26,264	4,338	8,777	2,207	74	1,446
13	ACCOUNT 359	230	114	19	38	10	0	6
14	TRANSMISSION DEPR. EXP.	721	360	59	120	30	1	20
15	REMOVE SCHERER 4 TSA	189,053	93	15	31	8	0	5
16	TRANSMISSION DEPR. EXP.	95,442	95,442	15,783	31,811	7,759	268	5,166
17	SCHERER 4 TSA	0	0	0	0	0	0	0
18	DALTON /TRI-COUNTY	189,053	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	0	0	0	0	0	0	0
20	TOTAL TRANSMISSION DEPR. EXP.	189,356	95,442	15,783	31,811	7,759	268	5,166
<hr/>								
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	2,050	77	1,412
26	ACCOUNT 364	35,295	22,977	3,168	3,944	667	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	1,335
30	ACCOUNT 368	64,388	33,185	14,467	10,672	959	309	1,166
31	ACCOUNT 369	32,375	28,222	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	6	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)	TOTAL ALL OTHER SERVICE (13)
	PRODUCTION	LIGHTING (10)	MARGINAL (11)
1	PRODUCTION SCHERER 4 TSA	991,820	991,820
2		0	0
3	DALTON /TRI-COUNTY	535	535
4	WHOLESALE-BLOCK POWER SALES	25,234	25,234
5	TOTAL PRODUCTION DEPR. EXPENSE	1,017,589	25,769
	TRANSMISSION		
6	ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS	3,262	3,262
7	LEVEL B-1	10,094	10,094
8	OTHER SUBSTATIONS	73,594	73,694
9	TOTAL SUBSTATIONS	83,788	83,788
10	LINKS, ACCOUNT 354	24,532	24,532
11	ACCOUNT 355	23,689	4,421
12	ACCOUNT 356	52,647	9,561
13	ACCOUNT 357	230	43
14	ACCOUNT 358	721	131
15	ACCOUNT 359	185	185
16	TRANSMISSION DEPRECIATION EXP.	189,053	32,842
17	REMOVE SCHERER 4 TSA	0	0
18	TRANSMISSION DEPRECIATION EXP.	189,053	32,842
19	SCHERER 4 TSA	0	0
20	DALTON /TRI-COUNTY	0	0
21	WHOLESALE-BLOCK POWER SALES	303	0
22	TOTAL TRANSMISSION DEPR. EXP.	189,356	303
	DISTRIBUTION		
23	ACCOUNT 360	1,002	1,002
24	ACCOUNT 361	5,019	5,019
25	ACCOUNT 362	51,760	51,760
26	ACCOUNT 364	35,295	35,295
27	ACCOUNT 365	49,487	49,487
28	ACCOUNT 366	8,297	8,297
29	ACCOUNT 367	56,968	56,968
30	ACCOUNT 368	64,388	64,988
31	ACCOUNT 369	32,375	32,375
32	ACCOUNT 370	41,473	41,473
33	ACCOUNT 371	0	0
34	ACCOUNT 372	242	242
35	ACCOUNT 373	0	0
36	TOTAL DISTRIBUTION DEPR. EXP.	373,659	373,659

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)
<b>GENERAL PLANT</b>								
37	GENERAL PLANT	13,315	6,807	1,124	2,262	534	19	367
38	PRODUCTION	5,693	2,874	475	958	234	8	156
39	TRANSMISSION	16,818	9,745	1,935	2,067	350	51	298
40	DISTRIBUTION	7,425	6,462	632	100	12	7	50
41	CUSTOMER ACCOUNTING	3,124	1,370	1,495	217	4	17	42
42	CUSTOMER ASSISTANCE	3,690	1,134	1,649	347	17	26	38
43	SALES	50,064	28,391	7,261	5,951	1,151	127	950
44	GENERAL PLANT DEPRECIATION EXP.	0	0	0	0	0	0	0
45	SCHERER 4 TSA	0	0	0	0	0	0	0
46	DALTON / TRI-COUNTY	13	0	0	0	0	0	0
47	WHOLESALE BLOCK POWER SALES	50,077	28,391	7,261	5,951	1,151	127	950
<b>INTANGIBLE PLANT</b>								
48	INTANGIBLE PLANT	20,386	10,422	1,721	3,464	818	29	562
49	PRODUCTION	8,708	4,396	726	1,465	357	12	238
50	TRANSMISSION	25,724	14,905	2,945	3,162	535	78	455
51	DISTRIBUTION	11,356	9,883	987	153	19	11	76
52	CUSTOMER ACCOUNTING	4,778	2,095	2,225	331	6	26	64
53	CUSTOMER ASSISTANCE	5,643	1,734	2,552	530	26	39	59
54	SALES	76,594	43,435	11,107	9,105	1,762	195	1,454
55	TOTAL INTANGIBLE PLANT DEPR. EXP.							
56	DEPRECIATION EXPENSE	1,681,189	883,869	164,227	258,713	57,267	3,161	40,900
57	SCHERER 4 TSA	0	0	0	0	0	0	0
58	DALTON / TRI-COUNTY	555	0	0	0	0	0	0
59	WHOLESALE BLOCK POWER SALES	25,550	0	0	0	0	0	0
	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. (1)	DEPRECIATION EXPENSE (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL ALL OTHER SERVICE (13)	
					TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
<b>GENERAL PLANT</b>						
37	GENERAL PLANT					
38	PRODUCTION	13,315	0		2,201	0
38	TRANSMISSION	5,693	0		5,693	0
39	DISTRIBUTION	16,818	786		1,596	0
40	CUSTOMER ACCOUNTING	7,425	70		92	0
41	CUSTOMER ASSISTANCE	3,124	0		19	0
42	SALES	3,690	399		80	0
43	GENERAL PLANT DEPRECIATION EXP.	50,064	1,256		4,976	0
44	SCHERER 4 TSA	0	0		0	0
45	DALTON / TRI-COUNTY	0	0		0	0
46	WHOLESALE BLOCK POWER SALES	13	0		0	13
47	TOTAL GENERAL PLANT DEPR. EXP.	50,077	1,256		4,976	13
<b>INTANGIBLE PLANT</b>						
48	INTANGIBLE PLANT					
48	PRODUCTION	20,386	0		3,370	0
49	TRANSMISSION	8,708	0		1,512	0
50	DISTRIBUTION	25,724	1,203		2,441	0
51	CUSTOMER ACCOUNTING	11,356	107		140	0
52	CUSTOMER ASSISTANCE	4,778	0		29	0
53	SALES	5,643	611		122	0
54	TOTAL INTANGIBLE PLANT DEPR. EXP.	76,594	1,921		7,614	0
55	DEPRECIATION EXPENSE	1,681,189	32,736		240,317	0
56	SCHERER 4 TSA	0	0		0	0
57	DALTON / TRI-COUNTY	535	0		0	535
58	WHOLESALE BLOCK POWER SALES	25,550	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. (1)	TAXES OTHER THAN INCOME TAXES (2)	TOTAL ELECTRIC SYSTEM (3)	DOMESTIC (4)	SMALL BUSINESS (5)	MEDIUM BUSINESS (6)	LARGE BUSINESS (7)	AGRICULTURAL (8)	GOVERNMENT/ INSTITUTION (9)
<b>PROPERTY TAXES</b>								
-----								
1	PRODUCTION TRANSMISSION	115,386	58,988	9,742	19,605	4,628	166	3,182
2	DISTRIBUTION	48,338	24,405	4,031	8,134	1,984	69	1,321
3	GENERAL PLANT	80,947	46,903	9,257	9,950	1,665	245	1,433
4	NUCLEAR FUEL	13,464	7,636	1,953	1,600	310	34	256
5	FUEL COAL, OIL, GAS, & PROPANE	5,146	2,631	434	874	206	7	142
6	MATERIALS & SUPPLIES	1,600	818	135	272	64	2	44
7	PLANT HELD FOR FUTURE USE	4,508	2,558	655	535	103	11	85
8	PROPERTY TAX	712	364	60	121	29	1	20
9	SCHERER 4 TSA	270,101	144,301	26,278	41,091	9,009	536	6,482
10	DALTON / TRI-COUNTY	0	0	0	0	0	0	0
11	WHOLESALE BLOCK POWER SALES	92	0	0	0	0	0	0
12	TOTAL PROPERTY TAX	2,103	0	0	0	0	0	0
13		272,295	144,301	26,278	41,091	9,009	536	6,482
<b>PAYROLL TAX</b>								
-----								
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	PAYOUT ALLOCATION - OPR. INCOME	9,834	5,464	1,387	1,094	209	25	176
18	PAYOUT 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
<b>REVENUE TAX &amp; FEES</b>								
-----								
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
<b>OTHER TAXES</b>								
-----								
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
<b>TAXES OTHER THAN INC. TAXES</b>								
-----								
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
<b>AMOR. OF INV. TAX CREDITS</b>								
-----								
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-GP SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)					
LINE NO. (1)	TAXES OTHER THAN INCOME TAXES (2)	TOTAL ELECTRIC SYSTEM (3)	LIGHTING (10)	MARGINAL (11)	TOTAL ALL OTHER SERVICE (13)
<b>PROPERTY TAXES</b>					
1	PRODUCTION TRANSMISSION	115,386	0	19,076	115,386
2	DISTRIBUTION	48,338	0	8,395	48,338
3	GENERAL PLANT	80,947	3,785	7,680	80,947
4	NUCLEAR FUEL	13,464	338	1,338	13,464
5	FUEL COAL, OIL, GAS, & PROPANE	5,146	0	851	5,146
6	MATERIALS & SUPPLIES	1,600	0	264	1,600
7	PLANT HELD FOR FUTURE USE	4,508	114	447	4,508
8	PROPERTY TAX	712	0	117	712
9	SCHERER 4-TSA	270,101	4,236	38,168	270,101
10	DALTON / TRI-COUNTY	0	0	0	0
11	WHOLESALE BLOCK POWER SALES	92	0	0	92
12	TOTAL PROPERTY TAX	2,103	0	0	2,103
13		272,295	4,236	38,168	270,101
<b>PAYROLL TAX</b>					
14	FED. INSURANCE CONTRIBUTION ACT	25,842	760	3,128	25,842
15	FEDERAL UNEMPLOYMENT COMP.	344	10	42	344
16	GEORGIA UNEMPLOYMENT COMP.	34	1	4	34
17	PAYOUT ALLOCATION - OPR. INCOME	9,834	289	1,190	9,834
18	PAYOUT TAX	36,054	1,060	4,364	36,054
19	SCHERER 4-TSA	0	0	0	0
20	DALTON / TRI-COUNTY	7	0	0	7
21	WHOLESALE BLOCK POWER SALES	56	0	0	56
22	TOTAL PAYROLL TAXES	36,117	1,060	4,364	36,054
<b>REVENUE TAX &amp; FEES</b>					
23	MUNICIPAL FRANCHISE FEES	0	0	0	0
24	MISCELLANEOUS LICENSES	21	0	5	21
25	TOTAL REVENUE TAXES	21	0	5	21
<b>OTHER TAXES</b>					
26	GEORGIA OCCUPATION TAX	8	0	2	8
27	ALABAMA FRANCHISE TAX	15	0	15	0
28	TOTAL OTHER TAXES	23	0	3	23
29	TAXES OTHER THAN INC. TAXES	306,199	5,297	42,541	306,199
30	SCHERER 4-TSA	0	0	0	0
31	DALTON / TRI-COUNTY	98	0	0	98
32	WHOLESALE BLOCK POWER SALES	2,159	0	0	2,159
33	TOTAL TAXES OTHER THAN INC. TAXES	308,457	5,297	42,541	306,199
<b>AMOR. OF INV. TAX CREDITS</b>					
34	AMOR. OF INV. TAX CREDITS	(10,249)	0	(1,694)	(10,249)
35	SCHERER 4-TSA	0	0	0	0
36	DALTON / TRI-COUNTY	(165)	0	0	(165)
37	WHOLESALE BLOCK POWER SALES	(296)	0	0	(296)
38	TOTAL AMOR. OF INV. TAX CREDIT	(10,710)	0	(1,694)	(10,249)

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
<b>DEMAND BY LEVEL</b>								
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	451,103	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
<b>AVERAGE NUMBER OF CUSTOMERS</b>								
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
<b>LEVEL G</b>								
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
<b>SINGLE PHASE METERED CUSTS</b>								
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	5,386
21	TOTAL CUSTOMERS	2,716,255	2,357,706	268,272	38,220	628	2,952	7,777
<b>WEIGHTED CUSTOMERS</b>								
22	WEIGHTED CUSTOMERS	2,805,090	2,357,706	270,813	44,743	7,333	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
<b> SALARIES AND WAGES</b>								
25	PRODUCTION	100,007	51,126	8,444	16,992	4,011	143	2,737
26	TRANSMISSION	42,718	16,308	2,693	5,433	1,320	46	882
27	DISTRIBUTION	126,195	74,095	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	27,585	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
<b>HEADCOUNT</b>								
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. (1)	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
<hr/> <b>DEMAND BY LEVEL</b> <hr/>						
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	27,367,588	100,000,000	0
8	LEVEL F	100,000,000	0	16,862,440	100,000,000	0
9	LEVEL G	100,000,000	1,641,873	8,739,302	100,000,000	0
<hr/> <b>AVERAGE NUMBER OF CUSTOMERS</b> <hr/>						
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
<hr/> <b>LEVEL G</b> <hr/>						
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
<hr/> <b>SINGLE PHASE METERED CUSTS</b> <hr/>						
18	2,535,447	0	387	2,535,447	0	
19	121,597	0	2,412	121,597	0	
20	59,211	37,902	0	0	59,211	0
21	2,716,255	37,902	2,799	2,799	2,716,255	0
<hr/> <b>THREE PHASE METERED CUSTS</b> <hr/>						
22	2,805,090	37,902	55,111	2,805,090	0	
23	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
<hr/> <b>SAALARIES AND WAGES</b> <hr/>						
25	PRODUCTION	100,007	0	16,533	100,007	0
26	TRANSMISSION	42,718	0	42,718	0	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	27,585	2,997	597	27,685	0
31	TOTAL SALARIES AND WAGES	375,752	11,044	45,479	375,752	0
<hr/> <b>HEADCOUNT</b> <hr/>						
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

