EXHIBIT__(RS/RT-21)

THIS FILING IS
Item 1: ☑ An Initial (Original) Submission OR ☐ Resubmission No.

FERC FINANCIAL REPORT
FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company) Southern Company Services, Inc.	Year/Period of Report: End of: 2021/ Q4

FERC FORM NO. 60 (12-06)

Name of Respondent: Southern Company Services, Inc.	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Resubmission Date (Mo, Da, Yr) (a) 04/29/2022	Year/Period of Report: End of: 2021/ Q4

Schedule XVII - Analysis of Billing - Associate Companies (Account 457)

1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	The Southern Company	102,836,503	5,720,814	285,330	108,842,647
2	Alabama Power Company	423,454,436	77,886,655	2,403,491	503,744,582
3	Georgia Power Company	559,974,876	99,879,662	3,133,841	662,988,379
4	Mississippi Power Company	102,459,428	16,628,231	517,754	119,605,413
5	Southern Electric Generating Company	3,454,045	712,763	20,532	4,187,340
6	Southern Nuclear Operating Company	118,335,504	14,055,972	599,748	132,991,224
7	Southern Company Holdings, Inc.	43,491,626	4,273,985	241,762	48,007,373
8	Southern Communications Services, Inc.	21,481,943	1,516,238	67,804	23,065,985
9	Southern Power Company	75,629,771	12,868,381	419,949	88,918,101
10	Southern Company Gas	219,669,229	18,834,029	821,717	239,324,975
11	PowerSecure International	10,940,424	1,988,892	67,708	12,997,024
12					0
40	Total	1,681,727,785	254,365,622	8,579,636	1,944,673,043

FOOTNOTE DATA

(a) Concept: ReportDate

The Resubmission Date represents the Date of the Report. This report is not being resubmitted, however, this field is required to be used as the Date of the Report due to a known XBRL issue.

Name of Respondent: Southern Company Services, Inc.	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Resubmission Date (Mo, Da, Yr) (a) 04/29/2022	Year/Period of Report: End of: 2021/ Q4

Schedule XXI - Methods of Allocation

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.
2. Include any other allocation methods used to allocate costs.

2021

The Company uses allocations based on previous year statistics; therefore, 2021 allocations were based on 2020 statistics. The statistics are updated if material changes occur throughout the year. Each participating company receives a pro rata share based upon statistics defined by the following methods. Multiple versions of the bases are available to reflect the exclusion of specific companies if they do not participate in or benefit from particular projects or services.

	Basis	Statistics
	Affiliate	Shared equally among affiliates receiving the services.
	Blended Financial	Average of the percentages of net fixed assets, operating expenses, and operating revenues of each Customer Company.
	Capitalization	Book capitalization (defined as long-term debt, preferred stock, cumulative preferred stock and common shareholder equity) of each Customer Company.
	Carbon Emissions	Carbon Emissions are measured in Carbon Dioxide Equivalent Metric Tons for each generating company.
	Carbon Emissions Coal	Carbon Emissions are measured in Carbon Dioxide Equivalent Metric Tons for each generating company only from coal fired plants.
	Coal Capacity	Coal nameplate generating capacity (kilowatts) for each Customer Operating Company. Capacity operated by the Southern system but jointly owned by external parties is included. Capacity jointly owned by Southern Company affiliates is assigned on an ownership basis.
	Coal Generation	Generation (kilowatt-hours) from coal fuel sources of each Customer Operating Company. Generation from plants operated by the Southern system but jointly owned by external parties is included. Generation jointly owned by Southern Company affiliates is assigned on an ownership basis.
	Customer	Number of year-end customers of each Customer Operating Company (other than SEGCO and Southern Power).
	Commercial Customer	Number of year-end commercial customers of each Customer Operating Company (other than SEGCO and Southern Power).
	Employee	Number of year-end employees of each Customer Company.
	Financial	Year-end common equity of each Customer Company.
	Fossil Capacity	Fossil nameplate generating capacity (kilowatts) for each Customer Operating Company. Capacity operated by the Southern system but jointly owned by external parties is included. Capacity jointly owned by Southern Company affiliates is assigned on an ownership basis.
	Fossil Hydro Capacity	Fossil and hydro nameplate generating capacity (kilowatts) for each Customer Operating Company. Capacity operated by the Southern system but jointly owned by external parties is included. Capacity jointly owned by Southern Company affiliates is assigned on an ownership basis.
	Gas Burned	Volume of gas consumed (BTUs) by each Customer Operating Company.
	Gas & Oil Capacity	Gas and Oil nameplate generating capacity (kilowatts) for each Customer Operating Company (Combustion Turbines, Cogeneration and Combined Cycle only). Capacity operated by the Southern system but jointly owned by external parties is included. Capacity jointly owned by Southern Company affiliates is assigned on an ownership basis.
	Insurance Premium	Insurance premiums of each Customer Company.
	Load	Annual operating area territorial load (defined as kilowatt-hours of total energy generated plus energy received minus energy delivered) plus other firm wholesale commitments of each Customer Operating Company other than Southern Electric Generating Company (SEGCO).
	Network ID	Number of network identifications of each Customer Company.
	Sales For Resale	Megawatts of wholesale generation as reported in annual Form 10-K as Sales for Resale.
	SCM Category Management	A composite rate used by Supply Chain Management based on the previous year's purchasing data (spend and number of contracts issued) weighted based on budgeted labor. The rate provides an allocation between Power Delivery and Generation and between the operating companies. Category Spend is the total spend for both materials and services and Contract Count is the number of contracts completed during the year.
	System Air Availability	A composite rate consisting of 50% flight hours and 50% financial basis. Flight hours are based on a rolling twelve month period and are calculated based on executives authorized to call out flights at each Customer Company. Financial is the average of the percentages of net fixed assets, operating expenses, and operating revenues of each Customer Company. Utilization of system aircraft is billed based on a comparable undiscounted commercial fare for the itinerary flown. The remaining costs are billed using this allocation as an availability fee.
	Total SCS Billing	Total SCS billings to each Customer Company.

	Transmission Usage	Total megawatt-hour deliveries to territorial customers plus deliveries to Open Access Transmission Tariff (OATT) customers (including Network Services and Point-to-Point service) plus other transmission deliveries under contracts predating OATT.

If SCS is participating in an allocation basis, its cost share is distributed to all affiliates and non-affiliates as an indirect expense based on the Blended Financial or Employee statistic.

Allocation Indicator	Allocation Basis	1	2	3	5	6	C	K	M	N	P	9	A	S	Business Units Using Allocation
A0	Load		X	X	X										Engineering; Environmental and Research; Information Technology; Marketing Services; Other - SWE, System Planning; SCG Exec and Corporate Support; Supply Chain Management
A1	Load		X	X	X						X				Accounting, Finance, and Treasury; Environmental and Research; Information Technology; Legal and General Counsel; Other - SWE, System Planning; SCG Exec and Corporate Support
A2	Load		X	X	X					X					Information Technology; SCG Exec and Corporate Support
A3	Load		X	X	X					X	X				Accounting, Finance, and Treasury; Executive and Corporate; Information Technology; SCG Exec and Corporate Support
AB	Gas Burned		X	X	X						X				Legal and General Counsel
AC	Gas Burned		X	X	X					X	X				Accounting, Finance, and Treasury; Information Technology; SCG Exec and Corporate Support
B3	Capitalization	X	X	X	X	X					X		X		Accounting, Finance, and Treasury
C6	Customer		X	X											Information Technology; SCG Exec and Corporate Support
C7	Customer		X	X						X					Information Technology
C8	Customer		X	X	X					X					Information Technology
C9	Customer			X	X					X					Information Technology
CD	Coal Capacity		X	X	X										Engineering; Environmental and Research; Legal and General Counsel
CH	Coal Generation		X	X	X										Accounting, Finance, and Treasury; Information Technology; SCG Exec and Corporate Support
CM	Capitalization		X	X	X										Accounting, Finance, and Treasury
CO	Coal Generation		X	X	X										Information Technology; Legal and General Counsel
CQ	Customer		X	X	X										Accounting, Finance, and Treasury; Information Technology; Marketing Services
CT	Customer			X	X										Information Technology; Marketing Services
CW	Commercial Customers		X	X	X										Information Technology
DN	Blended Financial	X	X	X	X	X	X	X	X		X	X	X		Accounting, Finance, and Treasury
EA	Employee		X	X	X		X	X			X	X	X		Accounting, Finance, and Treasury; Human Resources
EN	Employee		X	X	X					X					SCG Exec and Corporate Support
ET	Employee		X	X	X										Information Technology; SCG Exec and Corporate Support
FA	Financial	X					X	X	X		X			X	Accounting, Finance, and Treasury
FB	Financial		X	X	X		X	X	X				X	X	Accounting, Finance, and Treasury
FC	Financial	X	X	X	X	X	X		X		X				Accounting, Finance, and Treasury
FH	Financial	X	X	X	X	X	X	X	X		X		X		Accounting, Finance, and Treasury
FM	Financial	X	X	X	X	X	X		X						Accounting, Finance, and Treasury
FN	Blended Financial		X	X	X	X	X	X			X	X	X		Accounting, Finance, and Treasury
FR	Financial	X	X	X	X	X	X		X				X	X	Accounting, Finance, and Treasury
FT	Financial	X	X	X	X	X	X	X	X				X	X	Executive and Corporate
FU	Financial		X	X	X	X	X	X	X		X		X		Accounting, Finance, and Treasury
FY	Financial		X	X	X		X	X							Information Technology
G3	Financial	X	X	X	X	X	X	X	X		X		X	X	Accounting, Finance, and Treasury; External Affairs; Information Technology; Legal and General Counsel

G9	Employee		X	X	X		X							Executive and Corporate
GF	Financial	X	X	X	X						X		X	Accounting, Finance, and Treasury; Legal and General Counsel
GH	Financial	X	X	X	X	X	X	X	X		X			Legal and General Counsel
GM	Financial	X	X	X	X						X			Accounting, Finance, and Treasury
GP	Financial		X	X	X									Accounting, Finance, and Treasury
HA	Fossil Capacity		X	X	X	X								Engineering; Environmental and Research; Supply Chain Management
HB	Fossil Capacity		X	X	X	X					X			Engineering; Environmental and Research
HC	Fossil Hydro Capacity		X	X	X	X								Chief Production Officer; Engineering; Environmental and Research; Information Technology; Other - SWE, System Planning; SCG Exec and Corporate Support
HD	Fossil Hydro Capacity		X	X	X	X					X			Engineering; Information Technology; Legal and General Counsel; Other - SWE, System Planning; SCG Exec and Corporate Support
HE	Carbon Emissions		X	X	X	X					X			Environmental and Research; External Affairs; Legal and General Counsel
HJ	Gas & Oil Capacity		X	X	X						X			Engineering
HK	Gas & Oil Capacity		X	X	X									Engineering
HL	Carbon Emissions Coal		X	X										Environmental and Research
HM	Fossil Capacity		X	X	X	X					X			Engineering; SCG Exec and Corporate Support
HN	Fossil Capacity		X	X	X	X				X				Information Technology
HP	Fossil Hydro Capacity		X	X	X	X				X				Information Technology
HR	Fossil Hydro Capacity		X	X	X	X				X	X			Legal and General Counsel; SCG Exec and Corporate Support
I8	Financial		X	X	X								X	Information Technology
KC	Insurance Premium		X	X	X	X	X	X	X		X		X	X Accounting, Finance, and Treasury
KD	Insurance Premium		X	X	X		X							Accounting, Finance, and Treasury
MS	Affiliate		X		X									Engineering
NS	Network ID		X	X	X		X	X			X			Information Technology
NW	Network ID		X	X	X								X	Information Technology
NZ	Network ID		X	X	X		X	X			X		X	Information Technology
PD	Employee		X	X	X		X	X			X			Human Resources; Information Technology; Legal and General Counsel
PU	Employee		X	X	X		X	X			X		X	Accounting, Finance, and Treasury; Executive and Corporate; Human Resources; Information Technology; Legal and General Counsel; SCG Exec and Corporate Support
PW	Employee		X	X	X						X			Human Resources
PX	Employee		X	X	X		X	X			X		X	X External Affairs; Legal and General Counsel
PY	Employee		X	X	X		X	X		X	X		X	Accounting, Finance, and Treasury; Information Technology
R2	Sales for Resale		X	X	X						X			Information Technology
RA	Renewable Capacity		X	X							X			Information Technology
S1	SCM Category Mgt		X	X	X									Supply Chain Management
SA	System Air Availability	X	X	X	X		X	X			X		X	System Air
T1	Transmission Usage		X	X	X									Engineering; Information Technology; Other - SWE, System Planning; SCG Exec and Corporate Support; Transmission
T2	Transmission Usage		X	X	X					X				Executive and Corporate; Information Technology; SCG Exec and Corporate Support; Transmission
TA	Total SCS Billing		X	X	X		X	X						System Air
TB	Total SCS Billing	X	X	X	X	X	X	X	X		X		X	Information Technology; Supply Chain Management
TC	Total SCS Billing		X	X	X	X	X							Information Technology; SCG Exec and Corporate Support

TD	Total SCS Billing	X	X	X	X	X	X		X				Information Technology
TE	Total SCS Billing		X	X	X	X	X	X	X	X	X	X	Other - SWE, System Planning
TF	Total SCS Billing	X	X	X	X	X	X	X	X	X	X	X	Accounting, Finance, and Treasury; Executive and Corporate; External Affairs; Human Resources; Information Technology; Legal and General Counsel; Marketing Services; Other - SWE, System Planning; System Air
TG	Total SCS Billing		X	X	X	X	X	X	X	X	X		Auditing
TH	Total SCS Billing	X	X	X	X	X	X	X	X	X			Environmental and Research; Executive and Corporate
TI	Total SCS Billing		X	X	X								Engineering; Information Technology; Other - SWE, System Planning; SCG Exec and Corporate Support; Transmission
TJ	Total SCS Billing		X	X	X	X	X	X	X	X			Auditing
TK	Total SCS Billing		X	X	X		X						Information Technology; Supply Chain Management
TL	Total SCS Billing		X	X	X	X	X			X			Information Technology
TM	Total SCS Billing		X	X	X		X			X			Information Technology
TO	Total SCS Billing	X	X	X	X	X	X	X		X			External Affairs
TP	Total SCS Billing	X	X	X	X	X		X	X	X			Accounting, Finance, and Treasury
TQ	Total SCS Billing	X	X	X	X	X		X	X	X	X	X	Accounting, Finance, and Treasury; External Affairs; Legal and General Counsel
TR	Total SCS Billing	X	X	X	X	X		X		X	X	X	Legal and General Counsel
TS	Total SCS Billing		X	X	X					X			Supply Chain Management
TT	Total SCS Billing		X	X	X		X				X		Supply Chain Management; System Air

Legend:

1	The Southern Company
2	Alabama Power Company
3	Georgia Power Company
5	Mississippi Power Company
6	Southern Electric Generating Company
C	Southern Nuclear Operating Company
K	Southern Communications Services, Inc.
M	Southern Company Holdings, Inc.
N	NextEra Energy
P	Southern Power Company
9	Southern Company Services
A	Southern Company Gas
S	PowerSecure International

Other methods used to allocate costs include:

Corporate Services: The expenses to support SCS as a corporation are distributed to all affiliates as an indirect expense based on the Blended Financial or Employee statistic.

Business Units using Corporate Services: Accounting, Finance, and Treasury.

Resource Pools: Employees throughout SCS and the Southern electric system share certain types of equipment and services. The equipment and/or services are organized into specific resource pools foraccounting and billing purposes with each resource pool having its own unique work order. Costs such as salaries, depreciation, rent and interest are charged to the resource pool, and monthly units of usage are accumulated by pool for each user work order. To charge these resource pool costs to users, a standard rate is derived annually by dividing total projected costs by total projected units. This rate is applied monthly to the actual units accumulated in the pool to calculate each user's work order costs. All standard rates are calculated annually and adjusted during the year if necessary.

Business Units using Resource Pools: Engineering, Information Technology, and SCG Exec and Corporate Support.

Distinct Allocations: For expenses that cannot be fairly distributed using the aforementioned allocation methodologies, in limited circumstances a distinct allocation may be created by the responsible business unit at the

approval of corporate accounting. These allocations may be updated monthly by the business unit.

Basis of distinct allocations include, but are not limited to, active badge count, billings, even splits to supported areas, fuel surcharges, hardware usage, headcount, lab usage, labor, national account customers, number of licenses, SERC agreement, software usage, square footage, sub-selection of network ID, sub-selections of capacity types, sub-selections of financial, sub-selections of load, transmission usage, transport assets, transport bandwidth, user count, and wholesale contracts.

Business Units using Distinct Allocations: Accounting, Engineering, Executive and Corporate, Finance, Information Technology, Legal and General Counsel, SCG Exec and Corporate Support, Transmission, and Treasury.

FOOTNOTE DATA

(a) Concept: ReportDate

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