Document Accession #: 20220429-8003 Filed Date: 04/29/2022

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)	Year/Period of Report:
Southern Company Services, Inc.	End of: 2021/ Q4

FERC FORM NO. 60 (12-06)

GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

Purpose

Form No. 60 is an annual regulatory support requirement under 18 C.F.R. § 369.1 for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

Who Must Submit

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to 18 C.F.R. § 366.3 and § 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

How to Submit

Submit FERC Form Nos. 2, 2-A and 3-Q electronically through the eCollection portal at https://eCollection.ferc.gov, and according to the specifications in the Form 60 taxonomy.

When to Submit

Submit FERC Form No. 60 according to the filing date contained 18 C.F.R. § 369.1 of the Commission's regulations.

Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 C.F.R. § 367) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

Time Period

This report covers the entire calendar year.

Whole Dollar Usage

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

Accurateness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

Date Format

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

Number Format

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

Required Entries

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

Prior Year References

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

Where to Send Comments on Public Reporting Burden

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO),
888 First Street NE,
Washington, DC 20426
or by email to DataClearance@ferc.gov

And to:

Office of Information and Regulatory Affairs,
Office of Management and Budget, Washington, DC 20503
(Attention: Desk Office for the Federal Energy Regulatory Commission).
Comments to OMB should be submitted by email to:
oira_submission@omb.eop.gov

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS

Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

Document Accession #: 20220429-8003 Filed Date: 04/29/2022

FERC FORM NO. 60
REPORT OF CENTRALIZED SERVICE COMPANIES

Identification

01 Exact Legal Name of Respondent Southern Company Services, Inc.	02 Year / Period of Report 2021/ Q4
03 Previous Name (if name changed during the year)	04 Date of Name Change
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 241 Ralph McGill Boulevard NE, Atlanta, GA 30308-3374	06 Name of Contact Person Melanie Eckroate
07 Title of Contact Person Director, Accounting Services	08 Address of Contact Person 3535 Colonnade Parkway, BIN N-623-EC, Birmingham, AL 35243
09 Telephone Number of Contact Person (205) 992-7207	10 E-mail Address of Contact Person mceckroa@southernco.com
11 This Report is An Original / A Resubmission (1) ☑ An Original (2) ☐ A Resubmission	12 Resubmission Date (Month, Day, Year) (a) 04/29/2022
13 Date of Incorporation 04/21/1949	14 If Not Incorporated, Date of Organization
15 State or Sovereign Power Under Which Incorporated or Organized AL	
16 Name of Principal Holding Company Under Which Reporting Company is Organized: The Southern Company	

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

17 Name of Signing Officer David DeBardelaben	19 Signature of Signing Officer /s/ David DeBardelaben	20 Date Signed (Month, Day, Year) 04/29/2022
18 Title of Signing Officer Senior Vice President and Comptroller		

FERC FORM No. 60 (REVISED 12-07)

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

List of Schedules

1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
1	Schedule I - Comparative Balance Sheet	101	
2	Schedule II - Service Company Property	103	
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	
4	Schedule IV - Investments	105	
4.1	Schedule IV - Investments - Other Investments	105	
4.2	Schedule IV - Investments - Other Special Funds	105	
4.3	Schedule IV - Investments - Temporary Cash Investments	105	
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	
7	Schedule VII - Stores Expense Undistributed	108	
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	
9	Schedule IX - Miscellaneous Deferred Debits	110	
10	Schedule X - Research, Development, or Demonstration Expenditures	111	
11	Schedule XI - Proprietary Capital	201	
12	Schedule XII - Long-Term Debt	202	None
13	Schedule XIII - Current and Accrued Liabilities	203	
14	Schedule XIV - Notes to Financial Statements	204	
15	Schedule XV - Comparative Income Statement	301	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303	
17	Schedule XVII - Analysis of Billing - Associate Companies (Account 457)	307	
18	Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)	308	
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	309	
23	Schedule XX - Organization Chart	401	
24	Schedule XXI - Methods of Allocation	402	

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Schedule I - Comparative Balance Sheet

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		**Service Company Property**			
2	101	Service Company Property	103	420,348,210	381,481,487
3	101.1	Property Under Capital Leases	103	261,316,381	267,988,309
4	106	Completed Construction Not Classified			0
5	107	Construction Work In Progress	103	[b]61,962,748	44,966,133
6		Total Property (Total Of Lines 2-5)		743,627,339	694,435,929
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	180,795,362	155,762,363
8	111	Less: Accumulated Provision for Amortization of Service Company Property		77,135,398	69,695,061
9		Net Service Company Property (Total of Lines 6-8)		485,696,579	468,978,505
10		**Investments**			
11	123	Investment In Associate Companies	105	1,786,520	1,804,016
12	124	Other Investments	105	[c]4,581,486	4,581,486
13	128	Other Special Funds	105	[d]266,463,402	0
14		Total Investments (Total of Lines 11-13)		272,831,408	6,385,502
15		**Current And Accrued Assets**			
16	131	Cash		12,956,070	3,547,500
17	134	Other Special Deposits		3,076,237	1,908,208
18	135	Working Funds			0
19	136	Temporary Cash Investments	105	[e]0	53,000,000
20	141	Notes Receivable			0
21	142	Customer Accounts Receivable			0
22	143	Accounts Receivable		92,944,959	58,403,091
23	144	Less: Accumulated Provision for Uncollectible Accounts		2,688,734	2,688,734
23.1	145	Notes Receivable From Associate Companies			0
24	146	Accounts Receivable From Associate Companies	106	[f]798,544,614	593,725,617
25	152	Fuel Stock Expenses Undistributed	107	0	0

26	154	Materials And Supplies		15,718,964	15,970,225
27	163	Stores Expense Undistributed	108	0	0
28	165	Prepayments		81,725,279	55,677,415
29	171	Interest And Dividends Receivable			0
30	172	Rents Receivable			0
31	173	Accrued Revenues			0
32	174	Miscellaneous Current and Accrued Assets	109	5,419,750	2,949,658
33	175	Derivative Instrument Assets			0
34	176	Derivative Instrument Assets - Hedges			0
35		Total Current and Accrued Assets (Total of Lines 16-34)		1,007,697,139	782,492,980
36		**Deferred Debits**			
37	181	Unamortized Debt Expense			0
38	182.3	Other Regulatory Assets			0
39	183	Preliminary Survey And Investigation Charges			0
40	184	Clearing Accounts		1,741,805	(25,514)
41	185	Temporary Facilities			0
42	186	Miscellaneous Deferred Debits	110	561,123,555	869,154,103
43	188	Research, Development, or Demonstration Expenditures	111	0	0
44	189	Unamortized Loss on Reacquired Debt			0
45	190	Accumulated Deferred Income Taxes		128,604,609	156,459,708
46		Total Deferred Debits (Total of Lines 37-45)		691,469,969	1,025,588,297
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		2,457,695,095	2,283,445,284
48		**Proprietary Capital**			
49	201	Common Stock Issued	201	725,000	725,000
50	204	Preferred Stock Issued	201		0
51	211	Miscellaneous Paid-In-Capital	201	[a]571,225,591	538,942,496
52	215	Appropriated Retained Earnings	201		0
53	216	Unappropriated Retained Earnings	201		0
54	219	Accumulated Other Comprehensive Income	201	(72,618,811)	(111,441,851)
55		Total Proprietary Capital (Total of Lines 49-54)		499,331,780	428,225,645
56		**Long-Term Debt**			
57	223	Advances From Associate Companies	202	0	0

58	224	Other Long-Term Debt	202	0	0
59	225	Unamortized Premium on Long-Term Debt			0
60	226	Less: Unamortized Discount on Long-Term Debt-Debit			0
61		Total Long-Term Debt (Total of Lines 57-60)		0	0
62		**Other Non-current Liabilities**			
63	227	Obligations Under Capital Leases-Non-current		260,592,245	265,117,026
64	228.2	Accumulated Provision for Injuries and Damages		465,592	275,994
65	228.3	Accumulated Provision For Pensions and Benefits		373,766,934	497,823,004
66	230	Asset Retirement Obligations			0
67		Total Other Non-current Liabilities (Total of Lines 63-66)		634,824,771	763,216,024
68		**Current and Accrued Liabilities**			
69	231	Notes Payable			0
70	232	Accounts Payable		463,513,688	389,037,577
71	233	Notes Payable to Associate Companies	203	132,000,000	0
72	234	Accounts Payable to Associate Companies	203	110,904,433	92,466,694
73	236	Taxes Accrued		19,718,274	32,096,902
74	237	Interest Accrued		185,342	0
75	241	Tax Collections Payable		204,194	(90,387)
76	242	Miscellaneous Current and Accrued Liabilities	203	299,971,813	269,908,856
77	243	Obligations Under Capital Leases - Current		21,288,665	22,527,516
78	244	Derivative Instrument Liabilities			0
79	245	Derivative Instrument Liabilities - Hedges			0
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		1,047,786,409	805,947,158
81		**Deferred Credits**			
82	253	Other Deferred Credits		112,402,260	122,928,083
83	254	Other Regulatory Liabilities		7,284,409	8,009,702
84	255	Accumulated Deferred Investment Tax Credits			0
85	257	Unamortized Gain on Reacquired Debt			0
86	282	Accumulated deferred income taxes-Other property		156,065,466	155,118,672
87	283	Accumulated deferred income taxes-Other			0
88				275,752,135	286,056,457

		Total Deferred Credits (Total of Lines 82-87)			
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)		2,457,695,095	2,283,445,284

FOOTNOTE DATA

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(b) Concept: ConstructionWorkInProgress

Construction Work in Progress consists primarily of various hardware and software projects.

(c) Concept: OtherInvestments

124 - Other Investments - 2021

	Balance at Beginning of Year	Balance at Close of Year
FCC License	4,581,486	4,581,486

(d) Concept: OtherSpecialFunds

128 - Other Special Funds - 2021

	Balance at Beginning of Year	Balance at Close of Year
Prepaid Expenses - Pensions	—	266,463,402

(e) Concept: TemporaryCashInvestments

136 - Temporary Cash Investments - 2021

	Balance at Beginning of Year	Balance at Close of Year
JPMorgan U.S. Government Money Market	53,000,000	—

(f) Concept: AccountsReceivableFromAssociateCompanies

Southern Company Services Convenience Payments

Associate Company	Amount
The Southern Company	62,300
Alabama Power Company	1,079,538,232
Georgia Power Company	2,247,869,968
Mississippi Power Company	530,113,999
Southern Communications Services, Inc.	11,414,537
Southern Company Gas	159,698,913
Southern Electric Generating Company	143,633
Southern Nuclear Operating Company	402,023,027
Southern Power Company	786,606,397
Total	5,217,471,006

(g) Concept: MiscellaneousPaidInCapital

FERC	Title of Account	Balance at Beginning of Year	Balance at Close of Year
211	Miscellaneous Paid-in-Capital		
	Capital Contribution - Parent Co	98,767,759	104,081,803
	Stock Option Cost (General) & Tax Pool	209,172,782	209,172,782
	Other Stock Awards	34,492,882	41,064,259
	Performance Share Plan - General	196,509,073	216,906,747
	Total	$ 538,942,496	$ 571,225,591

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Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Account # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization	0				
2	303	Miscellaneous Intangible Plant	92,303,385	9,786,866	(3,232)		102,093,483
3	306	Leasehold Improvements	0				
4	389	Land and Land Rights	0				
5	390	Structures and Improvements	133,821,240	19,194,401	5,879,355		147,136,286
6	391	Office Furniture and Equipment	299,247,246	30,127,323	14,455,904		314,918,665
7	392	Transportation Equipment	72,389,506	309,566	8,926,106		63,772,966
8	393	Stores Equipment	0				
9	394	Tools, Shop and Garage Equipment	913,819	36,858			950,677
10	395	Laboratory Equipment	18,260,456	1,292,431	146,801		19,406,086
11	396	Power Operated Equipment	0				
12	397	Communications Equipment	22,653,270	682,117	298,081		23,037,306
13	398	Miscellaneous Equipment	9,880,874	483,967	15,719		10,349,122
14	399	Other Tangible Property	0				
15	399.1	Asset Retirement Costs	0				
16		Total Service Company Property (Total of Lines 1-15)	649,469,796	61,913,529	29,718,734	0	681,664,591
17	107	Construction Work in Progress:					
18		CWIP Project - Structures and Improvements	4,284,779	857,406		(3,656,797)	1,485,388
19		CWIP Project - Office Furniture andEquipment	4,366,273	3,576,802		(1,714,345)	6,228,730
20		CWIP Project - Miscellaneous Intangible	18,402,344	13,506,926		(2,346,944)	29,562,326
21		Year End Accrual	3,565,965	12,575,097		(11,483,738)	4,657,324
22		Cloud Software	14,346,772	8,331,020		(2,648,812)	20,028,980
23			0				
31		Total Account 107 (Total of Lines 18-30)	44,966,133	38,847,251		(21,850,636)	[b] 61,962,748

32		Total (Lines 16 and Line 31)	694,435,929	100,760,780		(21,850,636)	743,627,339

FOOTNOTE DATA

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(b) Concept: ConstructionWorkInProgress

Construction Work in Progress consists primarily of various hardware and software projects.

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Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization	0				
2	303	Miscellaneous Intangible Plant	69,695,061	7,440,337			77,135,398
3	306	Leasehold Improvements	0				
4	389	Land and Land Rights	0				
5	390	Structures and Improvements	23,724,420	3,551,537	1,474,993	860,281	26,661,245
6	391	Office Furniture and Equipment	83,012,445	19,306,918	1,054,086	(59,997)	101,205,280
7	392	Transportation Equipment	10,144,427	447,656	309,072	78,815	10,361,826
8	393	Stores Equipment	0				
9	394	Tools, Shop and Garage Equipment	782,742	69,069			851,811
10	395	Laboratory Equipment	14,358,554	1,526,195	146,801	50,215	15,788,163
11	396	Power Operated Equipment	0				
12	397	Communications Equipment	17,126,283	1,878,986	298,081	174,562	18,881,750
13	398	Miscellaneous Equipment	6,613,492	440,310	15,719	7,204	7,045,287
14	399	Other Tangible Property	0				
15	399.1	Asset Retirement Costs	0				
16		Total	225,457,424	34,661,008	3,298,752	[b]1,111,080	257,930,760

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(b) Concept: AccumulatedProvisionForDepreciationAndAmortizationServiceCompanyPropertyAdjustments

Other changes reported in 2021 consist primarily of gains and losses on the disposal of assets.

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Schedule IV - Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	123	Investment In Associate Companies	1,804,016	1,786,520
2	124	Other Investments	4,581,486	[b]4,581,486
3	128	Other Special Funds	0	[c]266,463,402
4	136	Temporary Cash Investments	53,000,000	[d]0
5		(Total of Line 1-4)	59,385,502	272,831,408

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(b) Concept: OtherInvestments

124 - Other Investments - 2021

	Balance at Beginning of Year	Balance at Close of Year
FCC License	4,581,486	4,581,486

(c) Concept: OtherSpecialFunds

128 - Other Special Funds - 2021

	Balance at Beginning of Year	Balance at Close of Year
Prepaid Expenses - Pensions	—	266,463,402

(d) Concept: TemporaryCashInvestments

136 - Temporary Cash Investments - 2021

	Balance at Beginning of Year	Balance at Close of Year
JPMorgan U.S. Government Money Market	53,000,000	—

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Schedule IV - Investments - Other Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
1	FCC License			4,581,486

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Schedule IV - Investments - Other Special Funds

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
1	Prepaid Expenses - Pensions			266,463,402

FOOTNOTE DATA

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Schedule IV - Investments - Temporary Cash Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Balance at Close of Year (b)
1	JPMorgan U.S. Government Money Market	0

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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 V - Accounts Receivable from Associate Companies

1. List the accounts receivable from each associate company.
2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)	Total Accommodation or Convenience Payments (e)
1	146	**Accounts Receivable From Associate Companies**			
2		**Associate Company:**			
3		The Southern Company	20,734,659	24,519,948	62,300
4		Alabama Power Company	139,753,331	171,640,457	1,079,538,232
5		Georgia Power Company	222,799,569	336,931,218	2,247,869,968
6		Mississippi Power Company	58,983,335	73,173,470	530,113,999
7		PowerSecure International	2,166,785	1,907,628	0
8		Southern Communications Services, Inc.	1,637,441	2,416,811	11,414,537
9		Southern Company Gas	53,576,222	59,514,763	159,698,913
10		Southern Company Holdings, Inc.	5,650,184	5,984,432	0
11		Southern Electric Generating Company	527,109	405,935	143,633
12		Southern Nuclear Operating Company	22,493,516	31,198,706	402,023,027
13		Southern Power Company	65,403,466	90,851,246	786,606,397
40	Total		593,725,617	[b]798,544,614	

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.

(b) Concept: AccountsReceivableFromAssociateCompanies

Southern Company Services Convenience Payments

Associate Company	Amount
The Southern Company	62,300
Alabama Power Company	1,079,538,232
Georgia Power Company	2,247,869,968
Mississippi Power Company	530,113,999
Southern Communications Services, Inc.	11,414,537
Southern Company Gas	159,698,913
Southern Electric Generating Company	143,633
Southern Nuclear Operating Company	402,023,027
Southern Power Company	786,606,397
Total	5,217,471,006

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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 VI - Fuel Stock Expenses Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company.
2. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	**Fuel Stock Expenses Undistributed**			
2		**Associate Company:**			
3		The Southern Company	1,548	3,875	5,422
4		Alabama Power Company	4,521,178	2,689,643	7,210,822
5		Georgia Power Company	3,800,382	2,283,702	6,084,084
6		Mississippi Power Company	1,289,157	767,542	2,056,699
7		Southern Electric Generating Company	9,876	4,793	14,668
8		Southern Nuclear Operating Company	11,570	9,586	21,155
9		Southern Company Holdings, Inc.	484	42	526
10		Southern Communications Services, Inc.	266	278	544
11		Southern Power Company	1,147,742	765,030	1,912,773
12		Southern Company Gas	3,499	694	4,193
13		PowerSecure International	151	29	180
14		Southern Railroad	140,033	589,868	729,901
15		Non-Associated Companies	313,326	208,932	522,257
16					0
17		[b] Less fuel stock expenses billed during the year	(11,239,211)	(7,324,013)	(18,563,224)
40	Total		0	0	0

FOOTNOTE DATA

(a) Concept: ReportDate

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(b) Concept: AssociateCompanyName

Fuel services performed by the service company consist of acting as agent on behalf of all the system operating companies on fossil related matters. The purchase of natural gas for the operating companies is included in the fuel services performed by the service company.

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 VII - Stores Expense Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	**Stores Expense Undistributed**			
2		**Associate Company:**			
3		The Southern Company	222	597	819
4		Alabama Power Company	81,750	220,497	302,247
5		Georgia Power Company	75,098	202,549	277,647
6		Mississippi Power Company	21,823	58,859	80,682
7		PowerSecure International	53	142	195
8		Southern Communications Services, Inc.	4,845	13,067	17,912
9		Southern Company Gas	5,281	14,242	19,523
10		Southern Company Holdings, Inc.	188	508	696
11		Southern Electric Generating Company	16	43	59
12		Southern Nuclear Operating Company	2,698	7,278	9,976
13		Southern Power Company	2,965	7,996	10,961
14		Non-Associated Companies	608	1,638	2,246
15		Less amounts billed	(195,547)	(527,416)	(722,963)
16					0
40	**Total**		0	0	0

FOOTNOTE DATA

(a) Concept: ReportDate

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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 VIII - Miscellaneous Current and Accrued Assets

1. Provide detail of items in this account. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	**Miscellaneous Current and Accrued Assets**		
2		**Item List:**		
3		MISC C&A ASST-Miscellaneous	4,219,724	4,792,408
4		MISC C&A ASST-Stock Option Taxes	89,796	715,898
5		MISC C&A ASST-Sundry Delay Clear	240,885	(405)
6		MISC C&A ASST-Clearing Work Order Variance	(1,638,760)	(145,880)
7		MISC C&A ASST-Corporate Overhead Variance	38,010	58,995
8		Items Under $50,000 (3 Items)	3	(1,265)
40	Total		2,949,658	5,419,750

FOOTNOTE DATA

(a) Concept: ReportDate

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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 IX - Miscellaneous Deferred Debits

1. Provide detail of items in this account. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	**Miscellaneous Deferred Debits**		
2		**Item List:**		
3		SFAS 158 Pension and OPRB	848,720,344	550,799,807
4		Billings from Associate Companies	20,022,691	10,000,000
5		Associate Company Early Retirement Plans	412,068	323,748
6		Items Under 50,000 (1 Item)	(1,000)	0
40	Total		869,154,103	561,123,555

FOOTNOTE DATA

(a) Concept: ReportDate

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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 X - Research, Development, or Demonstration Expenditures

1. Describe each material research, development, or demonstration project that incurred costs by the service company during the year. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	**Research, Development, or Demonstration Expenditures**	
2		**Project List:**	
3		Risk Reduction of TerraPower's Molten Chloride Fast Reactor	4,425,258
4		National Carbon Capture Center (NCCC) 2014 Agreement	16,681,285
5		Technology Inclusive Content of Application	956,635
6		Front End Engineering Design of LINDE-BASF Advanced Post-Combustion CO2 Capture Technology	3,227,345
7		Molten Chloride Fast Reactor (MCFR) Development Program	5,312,391
8		Operational Technology Behavioral Analysis	60,646
9		Production of Ree Oxides From Coal Analysis	168,025
10		Concrete Thermal Energy Storage Enabling Flexible Operation	1,010,313
11		Boiler Health Monitoring Using Hybrid First Principles	193,258
12		R&D Electric Power Research Institute (EPRI) Contracts	1,078,798
13		End Use Research Projects	1,812,498
14		Power Delivery Research - Overhead Transmission	566,516
15		Power Delivery Research - Grid Operations	1,232,138
16		Power Delivery Research - Transmission Substations	732,577
17		Power Delivery Research - Distribution	1,010,069
18		Research Administration	2,825,663
19		Flue Gas Treatment	977,180
20		Advanced End-Use Technology Research	1,904,781
21		Advanced Energy Systems (Power Systems Development Facility [PSDF]/NCCC)	7,871,897
22		Thermal and Fluid Science	1,513,812
23		Southern Company R&D Support of Southern Company Gas Projects	200,000
24		Next Generation Nuclear R&D	6,529,495

25		Renewable, Storage, and Distributed Generation R&D	1,958,511
26		Other Projects Less Than $50,000 (17 Items)	202,632
27		Less billed (amount includes direct charges)	(62,451,723)
40	Total		0

FOOTNOTE DATA

(a) Concept: ReportDate

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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 XI - Proprietary Capital

1. For Miscellaneous Paid-In Capital (Account 211) and Appropriated Retained Earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.
2. For Unappropriated Retained Earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing non-associates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	17,000
2			Par or Stated Value per Share	50.00
3			Outstanding Number of Shares	14,500
4			Close of Period Amount	725,000
5	204	Preferred Stock Issued	Number of Shares Authorized	
6			Par or Stated Value per Share	
7			Outstanding Number of Shares	
8			Close of Period Amount	
9	211	Miscellaneous Paid-In Capital		(b) 571,225,591
10	215	Appropriated Retained Earnings		
11	219	Accumulated Other Comprehensive Income		(72,618,811)
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	0
13			Net Income or (Loss)	
14			Dividend Paid	
15			Balance at Close of Year	

Line No.	Dividends paid during the year				
	Dividend Paid Description (a)	Dividend Rate (b)	Dividend Paid Amount (c)	Dividend Declared Date (d)	Dividend Paid Date (e)
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FOOTNOTE DATA

(a) Concept: ReportDate

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(b) Concept: MiscellaneousPaidInCapital

FERC	Title of Account	Balance at Beginning of Year	Balance at Close of Year
211	Miscellaneous Paid-in-Capital		
	Capital Contribution - Parent Co	98,767,759	104,081,803
	Stock Option Cost (General) & Tax Pool	209,172,782	209,172,782
	Other Stock Awards	34,492,882	41,064,259
	Performance Share Plan - General	196,509,073	216,906,747
	Total	$ 538,942,496	$ 571,225,591

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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 XII - Long-Term Debt

1. For Advances from Associate Companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (d).
2. For the deductions in Column (i), give an explanation in a footnote.
3. For Other Long-Term Debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation (c)	Class & Series of Obligation (d)	Date of Maturity (e)	Interest Rate (f)	Amount Authorized (g)	Balance at Beginning of Year (h)	Additions Deductions (i)	Balance at Close of Year (j)
1	223	**Advances from Associate Companies**								
2		**Associate Company:**								
3								0		
13		Total						0	0	0
14	224	**Other Long Term Debt**								
15		**List Creditor:**								
16								0		
28		Total						0	0	0

FOOTNOTE DATA

(a) Concept: ReportDate

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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 XIII - Current and Accrued Liabilities

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of Miscellaneous Current and Accrued Liabilities (Account 242). Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	**Notes Payable to Associate Companies**		
2		**Associate Company:**		
3		The Southern Company	0	132,000,000
23		Subtotal (Total of Lines 3-22)	0	132,000,000
24	234	**Accounts Payable to Associate Companies**		
25		**Associate Company:**		
26		Alabama Power Company	15,221,041	[b]19,803,985
27		Georgia Power Company	15,350,415	21,140,963
28		Mississippi Power Company	30,836,974	27,885,963
29		Southern Company Gas	3,273,475	415,183
30		Southern Nuclear Operating Company	71,514	111,020
31		Southern Power Company	27,298,750	41,547,319
32		Southern Communications Services, Inc.	414,525	0
40		Subtotal (Total of Lines 26-39)	92,466,694	110,904,433
41	242	**Miscellaneous Current and Accrued Liabilities**		
42		**Items List:**		
43		Accrued Expenses	1,402,204	[c]0
44		Accrued Labor	3,318,565	8,546,267
45		Accrued Performance Pay Plan	149,026,883	161,413,430
46		Accrued Vacation	49,724,270	53,554,059
47		Bank Fees	439,528	464,415
48		Deferred Compensation Plan - Current	7,348,367	7,348,367
49		Deferred Rent - Allen Plaza	298,446	298,446
50		Employee Group Insurance Claims Reserve	7,086,780	7,298,118
51		Early Retirement Benefits	20,315,209	20,743,610
52		Health Reimbursement Account	1,101,130	1,368,207
53		Supplmenetal Pensions and Benefits	6,919,457	3,054,771
54		Intangible 3rd Party Software	11,185,739	21,864,868

55		Transmission Service Deposits	5,429,734	2,363,052
56		Transmission Studies	5,463,197	10,707,813
57		Unclaimed Property	71,631	385
58		CSS Sweep Interest	(52,166)	1,657
59		Postage IT	263,069	81,919
60		PGA Tour- Payne Stewart Award Accrual	500,000	0
61		Accrued Career Transition Pay	0	1,000,000
62		Third Party Payroll Withholdings	0	(133,568)
63		Miscellaneous under $50,000 (6 Items)	66,813	(4,003)
49		Subtotal (Total of Lines 43-48)	269,908,856	299,971,813
50		TOTAL (LINES 23, 40, AND 49)	362,375,550	542,876,246

FOOTNOTE DATA

(a) Concept: ReportDate

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(b) Concept: AccountsPayableToAssociateCompanies

FERC	Title of Account	Balance at Beginning of Year	Balance at Close of Year
234	Accounts payable to associate companies		
	The Southern Company	—	—
	Alabama Power Company	15,221,041	19,803,985
	Georgia Power Company	15,350,415	21,140,963
	Mississippi Power Company	30,836,974	27,885,963
	Southern Company Gas	3,273,475	415,183
	Southern Nuclear Operating Company	71,514	111,020
	Southern Power Company	27,298,750	41,547,319
	Southern Communications Services, Inc.	414,525	—
	Total $	92,466,694 $	110,904,433

(c) Concept: MiscellaneousCurrentAndAccruedLiabilities

FERC	Title of Account	Balance at Beginning of Year	Balance at Close of Year
242	Miscellaneous current and accrued liabilities		
	Accrued Expense Invoices	1,402,204	—
	Accrued Labor	3,318,565	8,546,267
	Accrued Performance Pay Plan	149,026,883	161,413,430
	Accrued Vacation	49,724,270	53,554,059
	Bank Fees	439,528	464,415
	Deferred Compensation Plan - Current	7,348,367	7,348,367
	Deferred Rent - Allen Plaza	298,446	298,446
	Employee Group Insurance Claims Reserve	7,086,780	7,298,118
	Health Reimbursement Account	1,101,130	1,368,207
	Intangible 3rd Party Software	11,185,739	21,864,868
	OPRB Liability - SFAS 158, Current Liabilities	27,234,666	23,798,381
	Severance Pay	—	1,000,000
	Third Party Payroll Withholdings	—	(133,568)
	Transmission Service Deposits	5,429,734	2,363,052
	Transmission Studies	5,463,197	10,707,813
	Unclaimed Property	71,631	385
	CSS Sweep Interest	(52,166)	1,657
	Postage IT	263,069	81,919
	PGA Tour- Payne Stewart Award Accrual	500,000	—
	Miscellaneous under $50,000 (5 Items)	66,813	(4,003)
	Total $	269,908,856 $	299,971,813

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 XIV - Notes to Financial Statements

1. Use the space below for important notes regarding the financial statements or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.
3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.
4. Furnish particulars as to any amounts recorded in Extraordinary Income (Account 434) or Extraordinary Deductions (Account 435).
5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.
6. Describe the annual statement supplied to each associate company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio, explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

These financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in the applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than United States generally accepted accounting principles (GAAP). These requirements as they relate to the attached financial statements differ from GAAP primarily in the classification of the components of accumulated deferred income taxes, certain miscellaneous current and accrued liabilities, prepaid assets, deferred debits, and deferred credits. The Notes to the Financial Statements have been prepared in conformity with GAAP. Accordingly, certain note disclosures are not prepared on the same basis as the financial statements presented herein.

Southern Company Services, Inc. (the Company) is subject to regulation by the FERC. The Company follows accounting principles generally accepted in the United States and complies with the accounting policies and practices prescribed by the FERC. The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires the use of estimates and the actual results may differ from those estimates.

In 1949, pursuant to the provisions of the Public Utility Holding Company Act of 1935, the Securities and Exchange Commission (SEC) approved the formation of Southern Company Services, Inc. (the Company), a wholly owned subsidiary of Southern Company (Southern), to provide services in connection with Southern's operations. Substantially all of the Company's services are provided to affiliates, as discussed in Note 2.

Southern was registered as a holding company under the Public Utility Holding Company Act of 1935, as amended (PUHCA) until its repeal in February 2006. Upon its repeal, PUHCA was replaced by the Public Utility Holding Company Act of 2005, which is administered by the FERC.
The Company has no earnings or retained earnings since it renders services at cost primarily to its parent company, Southern, and other affiliates, as further discussed in Note 2.

Income Taxes

The Company uses the liability method of accounting for deferred income taxes and provides deferred income taxes for all significant income tax temporary differences.

The Company recognizes tax positions that are "more likely than not" of being sustained upon examination by the appropriate taxing authorities.

Cash and Cash Equivalents

For purposes of the financial statements, temporary cash investments are considered cash equivalents. Temporary cash investments are securities with original maturities of 90 days or less.

Materials and Supplies

Inventory is stated at cost. Materials are recorded to inventory when purchased and then expensed or capitalized to property, plant, and equipment, as appropriate, at cost when installed.

Property and Equipment; Depreciation and Amortization

Property and equipment are stated at original cost or fair value at acquisition, as appropriate. Depreciation and amortization are provided on the straight-line method over the estimated economic life of the related asset (ranging from 3 to 15 years). Leasehold improvements are amortized over the shorter of their economic lives or the lives of the respective leases. Upon retirement of assets, the cost of such assets and related accumulated depreciation is removed from the accounts.

Agency Accounts

The Company enters into gas purchasing, gas hedging, wholesale energy trading, and transmission usage contracts with non-affiliated companies on behalf of the affiliated companies. Balances related to these transactions are included in the agency accounts in current assets and current liabilities on the balance sheet.

Comprehensive Income

The objective of comprehensive income is to report a measure of all changes in common stock equity of an enterprise that result from transactions and other economic events of the period other than transactions with owners. Comprehensive income consists of net income, changes in the fair value of qualifying cash flow hedges, certain changes in pensions and other postretirement benefit plans and reclassifications for amounts included in net income.

Impairment of Long-Lived Assets

The Company evaluates long-lived assets and finite-lived intangible assets for impairment when events or changes in circumstances indicate that the carrying value of such assets may not be recoverable. The determination of whether an impairment has occurred is based on an estimate of undiscounted future cash flows attributable to the assets, as compared with the carrying value of the assets. If an impairment has occurred, the amount of the impairment recognized is determined by estimating the fair value of the assets and recording a loss if the carrying value is greater than the fair value. For assets identified as held for sale, the carrying value is compared to the estimated fair value less the cost to sell in order to determine if an impairment loss is required. Until the assets are disposed of, their estimated fair value is re-evaluated when circumstances or events change.

SERVICE AGREEMENTS

The Company has entered into agreements under which it renders specialized services, at cost, to Southern Company and its subsidiaries. The Company's affiliates include the following retail operating companies: Alabama Power Company, Georgia Power Company, Mississippi Power Company, and Southern Company Gas. In addition to the retail operating companies, the Company's affiliates also include Southern Electric Generating Company, an operating subsidiary owned equally by Alabama Power Company and Georgia Power Company that provides electric service in four Southeastern states, Southern Communications Services, an operating subsidiary that provides communications for use by Southern Company and its subsidiary companies and also markets these services to the public and provides fiber cable services within the Southeast, Southern Nuclear Operating Company, operates and provides services to the Southern Company system's nuclear power plants, Southern Power Company, constructs, acquires, owns, and manages generation assets, including renewable energy projects, and sells electricity at market-based rates in the wholesale market, and Southern Company Holdings, Inc., who is an intermediate holding company subsidiary, primarily for Southern Company's investments in leveraged leases.

The Company's services include general executive and advisory services, engineering, fuel services, transmission and generation services, purchasing, accounting, finance and treasury, tax, information technology, human resources, marketing, auditing, risk management, business promotion and public relations, employee relations,

and other services with respect to business and operations and, in the case of the operating utilities, power pool operations. The agreements will be canceled to the extent and from the time that performance thereunder conflicts with any rule, regulation, or order of a governing agency adopted before or after the execution of the agreements.

COMMITMENTS AND CONTINGENT MATTERS

General Litigation Matters — The Company is involved in various matters being litigated. The ultimate outcome of such pending or potential litigation against the Company cannot be determined at this time; however, for current proceedings not specifically reported herein, management does not anticipate that the ultimate liabilities, if any, arising from such current proceedings would have a material effect on the Company's financial statements.

Purchase Commitments — The Company has various commitments associated with various capital expenditures. At December 31, 2021, total purchase commitments are estimated as follows:

Commitments and Contingent Matters

2022	$	190,671,281
2023		119,983,262
2024		61,243,691
2025		32,789,602
2026		28,498,648
	$	433,186,484

LEASES

The FERC guidance requires all leases, finance and operating, to be recorded within existing FERC balance sheet accounts designated for capitalized leases (FERC accounts 101.1, 227, & 243). As of December 31, 2021, total lease assets for the Company are presented within 101.1 as follows:

Leases

Finance Leases (SH)	$	145,754,900
Operating Leases (NH)		115,561,481
	$	261,316,381

ANNUAL STATEMENT OF COMPENSATION FOR USE OF CAPITAL BILLED

The Company has been required to submit an annual statement to its associate and non-associate companies stating the amount and calculation of interest billed for compensation of equity capital employed. In lieu of a separate statement, the company satisfies this requirement by the availability of the FERC Form 60 as a public document.

In 2021, the Company borrowed exclusively from Southern Company; other outside banking institutions were not used. The interest rates on these borrowings ranged from 3.48% to 3.95%. Interest in the amount of $824,576 was accrued on the Southern Company borrowings and was billed to the associate and non-associate companies.

The company has obligations related to outstanding capital leases in the amount of $281,880,910. The imputed interest rates on these capitalized leases ranged from 0.661% to 4.65% and interest of $7,655,760 was accrued and billed to the associate and non-associate companies.

In addition, the Company incurred other interest of $350,444 related to Transmission Access as well as ($5,127) related to temporary investments.

The Company does not bill its associate and non-associate companies for compensation of equity capital.

All interest was billed to each company either on the appropriate allocation basis included in Schedule XXI, Methods of Allocation, or it was billed direct. For information related to how interest on total service company indebtedness was billed to the associate and non-associate companies, see Schedules XVII, Analysis of Billing - Associate Companies, and XVIII, Analysis of Billing - Non-Associate Companies.

FOOTNOTE DATA

(a) Concept: ReportDate

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Schedule XV - Comparative Income Statement

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
1		SERVICE COMPANY OPERATING REVENUES		
2	400	Service Company Operating Revenues	1,990,344,950	1,977,550,394
3		SERVICE COMPANY OPERATING EXPENSES		
4	401	Operation Expenses	1,140,423,836	1,058,012,993
5	402	Maintenance Expenses	74,073,143	67,336,064
6	403	Depreciation Expenses	17,618,815	17,325,238
7	403.1	Depreciation Expense for Asset Retirement Costs		
8	404	Amortization of Limited-Term Property		
9	405	Amortization of Other Property		
10	407.3	Regulatory Debits		
11	407.4	Regulatory Credits		
12	408.1	Taxes Other Than Income Taxes, Operating Income	41,087,147	35,588,218
13	409.1	Income Taxes, Operating Income	(11,702,959)	9,029,839
14	410.1	Provision for Deferred Income Taxes, Operating Income	58,954,450	60,163,926
15	411.1	Provision for Deferred Income Taxes - Credit , Operating Income	(43,903,730)	(53,616,860)
16	411.4	Investment Tax Credit, Service Company Property		
17	411.6	Gains from Disposition of Service Company Plant	0	
18	411.7	Losses from Disposition of Service Company Plant	0	
19	411.10	Accretion Expense	0	
20	412	Costs and Expenses of Construction or Other Services	685,266,444	765,468,023
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work	5,018,387	3,666,434
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	1,966,835,533	1,962,973,875
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	23,509,417	14,576,519
24		OTHER INCOME		
25	418.1	Equity in Earnings of Subsidiary Companies	17,496	(76,506)
26	419	Interest and Dividend Income	5,127	56,102
27	419.1		0	

		Allowance for Other Funds Used During Construction		
28	421	Miscellaneous Income or Loss	4,400,957	3,997,644
29	421.1	Gain on Disposition of Property	3,310	1,630
30		TOTAL OTHER INCOME (Total of Lines 25-29)	4,426,890	3,978,870
31		OTHER INCOME DEDUCTIONS		
32	421.2	Loss on Disposition of Property	414,097	472,814
33	425	Miscellaneous Amortization	0	
34	426.1	Donations	1,903,359	3,328,770
35	426.2	Life Insurance	0	
36	426.3	Penalties	120,000	2,747
37	426.4	Expenditures for Certain Civic, Political and Related Activities	10,187,140	9,292,758
38	426.5	Other Deductions	11,890,612	6,532,425
39		TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)	24,515,208	19,629,514
40		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
42	409.2	Income Taxes, Other Income and Deductions	2,246,079	(2,659,466)
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions		
44	411.2	Provision for Deferred Income Taxes - Credit, Other Income and Deductions		
45	411.5	Investment Tax Credit, Other Income Deductions		
46		TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)	2,246,079	(2,659,466)
47		INTEREST CHARGES		
48	427	Interest on Long-Term Debt	0	
49	428	Amortization of Debt Discount and Expense	0	
50	429	(less) Amortization of Premium on Debt- Credit	0	
51	430	Interest on Debt to Associate Companies	824,576	1,154,630
52	431	Other Interest Expense	350,444	430,711
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit	0	
54		TOTAL INTEREST CHARGES (Total of Lines 48-53)	1,175,020	1,585,341
55		NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)	0	0
56		EXTRAORDINARY ITEMS		

57	434	Extraordinary Income		
58	435	(less) Extraordinary Deductions		
59		Net Extraordinary Items (Line 57 less Line 58)	0	0
60	409.4	(less) Income Taxes, Extraordinary		
61		Extraordinary Items After Taxes (Line 59 less Line 60)	0	0
62		NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55 and 61)	0	0

FOOTNOTE DATA

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Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies

1. Total cost of service will equal for associate and non-associate companies the total amount billed under their separate analysis of billing sch

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
1	403-403.1	Depreciation Expense	16,708,098	222,975	16,931,073	200,455	487,287	687,742
2	404-405	Amortization Expense			0			0
3	407.3-407.4	Regulatory Debits/Credits - Net			0			0
4	408.1-408.2	Taxes Other Than Income Taxes	4,879,380	35,220,873	40,100,253	331	986,563	986,894
5	409.1-409.3	Income Taxes	(9,456,880)		(9,456,880)			0
6	410.1-410.2	Provision for Deferred Taxes	58,954,450		58,954,450			0
7	411.1-411.2	Provision for Deferred Taxes - Credit	43,903,730		43,903,730			0
8	411.6	Gain from Disposition of Service Company Plant			0			0
9	411.7	Losses from Disposition of Service Company Plant			0			0
10	411.4-411.5	Investment Tax Credit Adjustment			0			0
11	411.10	Accretion Expense			0			0
12	412	Costs and Expenses of Construction or Other Services	633,472,104	45,187,843	678,659,947	6,642,989	(36,492)	6,606,497
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies	4,863,456	154,931	5,018,387			0
14	418	Non-operating Rental Income			0			0

15	418.1	Equity in Earnings of Subsidiary Companies		17,496	17,496			0
16	419	Interest and Dividend Income		5,127	5,127			0
17	419.1	Allowance for Other Funds Used During Construction			0			0
18	421	Miscellaneous Income or Loss	3,670,468	725,709	4,396,177	4,780		4,780
19	421.1	Gain on Disposition of Property	3,310		3,310			0
20	421.2	Loss on Disposition Of Property	414,091		414,091	6		6
21	425	Miscellaneous Amortization			0			0
22	426.1	Donations	1,896,651		1,896,651	7,106	(398)	6,708
23	426.2	Life Insurance			0			0
24	426.3	Penalties	120,000		120,000			0
25	426.4	Expenditures for Certain Civic, Political and Related Activities	10,187,140		10,187,140			0
26	426.5	Other Deductions	11,160,661	729,941	11,890,602	10		10
27	427	Interest On Long-Term Debt			0			0
28	428	Amortization of Debt Discount and Expense			0			0
29	429	Amortization of Premium on Debt - Credit			0			0
30	430	Interest on Debt to Associate Companies	824,576		824,576			0
31	431	Other Interest Expense	350,392		350,392	52		52
32	432	Allowance for Borrowed Funds Used During Construction			0			0
33	500-509	Total Steam Power Generation Operation Expenses	80,188,886	1,849,700	82,038,586	462,546	(25,093)	437,453

34	510-515	Total Steam Power Generation Maintenance Expenses	28,697,260	8,638,164	37,335,424	23,801	(1,915)	21,886
35	517-525	Total Nuclear Power Generation Operation Expenses	11,385,706	94,026	11,479,732			0
36	528-532	Total Nuclear Power Generation Maintenance Expenses	548,128	47,183	595,311			0
37	535-540.1	Total Hydraulic Power Generation Operation Expenses	7,087,393	341,936	7,429,329			0
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses	1,489,054	737,710	2,226,764			0
39	546-550.1	Total Other Power Generation Operation Expenses	6,789,175	397,820	7,186,995	351,793	(24,688)	327,105
40	551-554.1	Total Other Power Generation Maintenance Expenses	11,229,869	3,672,715	14,902,584	8,381		8,381
41	555-557	Total Other Power Supply Operation Expenses	41,791,898	110,495	41,902,393	2,366,934	(119,879)	2,247,055
42	560	Operation Supervision and Engineering	4,497,188	235,100	4,732,288	154,712	(11,284)	143,428
43	561.1	Load Dispatch-Reliability	(6,522)		(6,522)	72,830	(5,692)	67,138
44	561.2	Load Dispatch-Monitor and Operate Transmission System	2,798,713		2,798,713	740,233	(58,645)	681,588
45	561.3	Load Dispatch-Transmission Service and Scheduling	536,668	3	536,671	39,387	(3,174)	36,213
46	561.4	Scheduling, System Control and Dispatch Services	2,811,785		2,811,785			0
47	561.5	Reliability Planning and Standards Development	7,275,771	6,967	7,282,738	257,464	(19,549)	237,915

48	561.6	Transmission Service Studies	524,314		524,314	160,665	22,478	183,143
49	561.7	Generation Interconnection Studies	178,035		178,035			0
50	561.8	Reliability Planning and Standards Development Services			0			0
51	562	Station Expenses (Major Only)	1,977,111	40,350	2,017,461	51,237	(6,910)	44,327
51.1	562.1	Operation of Energy Storage Equipment						
52	563	Overhead Line Expenses (Major Only)			0			0
53	564	Underground Line Expenses (Major Only)			0			0
54	565	Transmission of Electricity by Others (Major Only)			0			0
55	566	Miscellaneous Transmission Expenses (Major Only)	9,017,766	320,179	9,337,945	62,831	(3,628)	59,203
56	567	Rents			0			0
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			0			0
58		Total Transmission Operation Expenses	29,610,829	602,599	30,213,428	1,539,359	(86,404)	1,452,955
59	568	Maintenance Supervision and Engineering (Major Only)	1,747,202	568	1,747,770			0
60	569	Maintenance of Structures (Major Only)			0			0
61	569.1	Maintenance of Computer Hardware	88,397		88,397			0
62	569.2	Maintenance of Computer Software	2,729,821	2,074	2,731,895	55,941	(655)	55,286
63	569.3	Maintenance of Communication Equipment	251,162	31	251,193			0

64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			0			0
65	570	Maintenance of Station Equipment (Major Only)	3,731		3,731	48,769	(6,854)	41,915
65.1	570.1	Maintenance of Energy Storage Equipment						
66	571	Maintenance of Overhead Lines (Major Only)	3,776	642	4,418			0
67	572	Maintenance of Underground Lines (Major Only)	11,950		11,950			0
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)			0			0
69	574	Maintenance of Transmission Plant (Nonmajor Only)			0			0
70		Total Transmission Maintenance Expenses	4,836,039	3,315	4,839,354	104,710	(7,509)	97,201
71	575.1-575.8	Total Regional Market Operation Expenses			0			0
72	576.1-576.5	Total Regional Market Maintenance Expenses			0			0
73	580-589	Total Distribution Operation Expenses	22,512,276	89,850	22,602,126	403,333	(28,125)	375,208
74	590-598	Total Distribution Maintenance Expenses	1,429,327	21,472	1,450,799			0
75		Total Electric Operation and Maintenance Expenses	934,392,451	97,375,216	1,031,767,667	12,107,026	1,143,347	13,250,373
76	700-798	Production Expenses (Provide selected accounts in a footnote)			0			0
77	800-813				0			0

		Total Other Gas Supply Operation Expenses						
78	814-826	Total Underground Storage Operation Expenses			0			0
79	830-837	Total Underground Storage Maintenance Expenses			0			0
80	840-842.3	Total Other Storage Operation Expenses			0			0
81	843.1-843.9	Total Other Storage Maintenance Expenses			0			0
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses			0			0
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses			0			0
84	850	Operation Supervision and Engineering			0			0
85	851	System Control and Load Dispatching			0			0
86	852	Communication System Expenses			0			0
87	853	Compressor Station Labor and Expenses			0			0
88	854	Gas for Compressor Station Fuel			0			0
89	855	Other Fuel and Power for Compressor Stations			0			0
90	856	Mains Expenses			0			0
91	857	Measuring and Regulating Station Expenses			0			0
92	858				0			0

		Transmission and Compression of Gas By Others						
93	859	Other Expenses			0			0
94	860	Rents			0			0
95		Total Gas Transmission Operation Expenses			0			0
96	861	Maintenance Supervision and Engineering			0			0
97	862	Maintenance of Structures and Improvements			0			0
98	863	Maintenance of Mains			0			0
99	864	Maintenance of Compressor Station Equipment			0			0
100	865	Maintenance of Measuring And Regulating Station Equipment			0			0
101	866	Maintenance of Communication Equipment			0			0
102	867	Maintenance of Other Equipment			0			0
103		Total Gas Transmission Maintenance Expenses			0			0
104	870-881	Total Distribution Operation Expenses			0			0
105	885-894	Total Distribution Maintenance Expenses			0			0
106		Total Natural Gas Operation and Maintenance Expenses			0			0
107	901	Supervision	401,697		401,697			0
108	902	Meter reading expenses	1,206,638	3,866	1,210,504			0
109	903		39,166,077		39,166,077	86,775	(2,340)	84,435

		Customer records and collection expenses						
110	904	Uncollectible accounts			0			0
111	905	Miscellaneous customer accounts expenses	245,229		245,229			0
112		Total Customer Accounts Operation Expenses	41,019,641	3,866	41,023,507	86,775	(2,340)	84,435
113	907	Supervision			0			0
114	908	Customer assistance expenses	1,730,472	13,308	1,743,780			0
115	909	Informational And Instructional Advertising Expenses	19,628		19,628			0
116	910	Miscellaneous Customer Service And Informational Expenses	1,586,076	65,684	1,651,760			0
117		Total Service and Informational Operation Accounts	3,336,176	78,992	3,415,168	0	0	0
118	911	Supervision			0			0
119	912	Demonstrating and Selling Expenses	3,448,461	92	3,448,553			0
120	913	Advertising Expenses			0			0
121	916	Miscellaneous Sales Expenses	967,729		967,729			0
122		Total Sales Operation Expenses	4,416,190	92	4,416,282	0	0	0
123	920	Administrative and General Salaries	233,729,315	(183,530)	233,545,785	12,479,821	1,230,371	13,710,192
124	921	Office Supplies and Expenses	139,014,945	(203,078)	138,811,867	(3,994,884)	496,354	(3,498,530)
125	923	Outside Services Employed	225,854,488	(294,783)	225,559,705	34,292,998	986,727	35,279,725
126	924	Property Insurance	20,829,252	902	20,830,154			0
127	925	Injuries and Damages	23,203,961	5,377	23,209,338			0

128	926	Employee Pensions and Benefits	(22,198,861)	156,336,499	134,137,638	328,916	4,896,697	5,225,613
129	928	Regulatory Commission Expenses			0			0
130	930.1	General Advertising Expenses	29,156,637		29,156,637			0
131	930.2	Miscellaneous General Expenses	1,926,939	148,495	2,075,434	(19,416,178)	213,914	(19,202,264)
132	931	Rents	43,286,463	1,097,974	44,384,437	239,589	326,759	566,348
133		Total Administrative and General Operation Expenses	694,803,139	156,907,856	851,710,995	23,930,262	8,150,822	32,081,084
134	935	Maintenance of Structures and Equipment	12,339,824	(400)	12,339,424	255,966	49	256,015
135		Total Administrative and General Maintenance Expenses	755,914,970	156,990,406	912,905,376	24,273,003	8,148,531	32,421,534
136		Total Cost of Service	1,690,307,421	254,365,622	1,944,673,043	36,380,029	9,291,878	45,671,907

FOOTNOTE DATA

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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

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Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)

1. For Services Rendered to Non-Associate Companies (Account 458), list all of the non-associate companies. In a footnote, describe the services rendered to each respective non-associate company.

Line No.	Name of Non-associate Company (a)	Account 458.1 Direct Costs Charged (b)	Account 458.2 Indirect Costs Charged (c)	Account 458.3 Compensation for Use of Capital (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies (e)	Total Amount Billed (f)
1	Alabama Electric Cooperative	28,176	8,664	289		37,129
2	Associated Electric Cooperative Inc.	6,766	104	3		6,873
3	AT&T	90,848	702	22		91,572
4	Department of Energy	25,153,879	6,971,961	134,263		32,260,103
5	Duke Energy Carolinas, LLC.	15,915	250	8		16,173
6	Electric Power Research Institute	973,519	81,424	1,362		1,056,305
7	Georgia Nuclear Decommissioning	17,883	0	279		18,162
8	Georgia Power Charitable Foundation	36,233	0	564		36,797
9	Georgia Power Voluntary Employee Benefits	9,871	0	154		10,025
10	Georgia Transmission Corporation	7,746	119	4		7,869
11	Municipal Energy Authority of Georgia	35,583	10,321	344		46,248
12	NextEra Energy	3,927,240	1,126,685	69,154		5,123,079
13	Oglethorpe Power Corporation	104,169	32,034	1,067		137,270
14	PowerSouth Energy Cooperative	(414,651)	223,894	7,627		(183,130)
15	Progress Carolina	8,942	134	4		9,080
16	Southeastern Electric Power Administration	21,239	6,531	218		27,988
17	Southern System Master Retirement Trust	875,193	0	13,619		888,812
18	Tennessee Valley Authority	29,903	459	15		30,377
19	Transmission Studies	5,194,357	828,530	21,872		6,044,759
20	[b] Other Items	6,348	66	2		6,416
21	Total	36,129,159	9,291,878	250,870	0	45,671,907
40	Total					

FOOTNOTE DATA

(a) Concept: ReportDate

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(b) Concept: NonAssociateCompanyName

Footnote for Schedule XVIII

Non-Associate Company	Description
Alabama Electric Cooperative (Ala. Electr. Coop)	Southeastern Electric Reliability Council (SERC) security coordinator.
Associated Electric Cooperative, Inc.	Implementation of the Southeastern Regional Transmission Planning (SERTP) process.
AT&T	AT&T right of way fiber repair/replacement.
Department of Energy (DOE)	Research and development grants/cooperative agreements where SCS acts as either prime or sub-recipient of federal financial assistance funding from DOE. SCS collaborates with the Federal Government/DOE receiving and contributing funding for research agreements involving cutting edge energy technologies that further a public purpose aligning with DOE's research and programs.
Duke Energy Carolinas, LLC	Implementation of the Southeastern Regional Transmission Planning (SERTP) process.
Electric Power Research Institute	Analysis of Battery Storage and Distributed Resources to Support Fleet Charging Infrastructure, Batter Energy Storage Thermal Management and Systems Performance, Beneficial Use of Fly Ash in a Road Base Fill: Environmental Monitoring, Digital Demonstration Facility (DDF) Installation and Support, Engineering and Project Management Services for Renewable & Natural Gas Fuel Cell Demonstration Project, Liquid Organic Hydrogen Carrier Demo, SPC M&D Center EPRI Combustion Dynamics Algorithm Project Estimate, and Support for Water Research and Conservation Center Design and Construction.
Georgia Nuclear Decommissioning	Management and administration of the Georgia Power Company Nuclear Decommissioning Trusts (Qualified & Non-Qualified).
Georgia Power Charitable Foundation	Management and administration of the Georgia Power Company Charitable Foundation Trust.
Georgia Power Voluntary Employee Benefits Association	Management and administration of the Georgia Power Company Life & Medical Voluntary Employee Beneficiary Association (VEBA) Trusts (OPRB).
Georgia Transmission Corporation	Implementation of the Southeastern Regional Transmission Planning (SERTP) process.
Municipal Electric Authority of Georgia (MEAG)	Southeastern Electric Reliability Council (SERC) security coordinator and Implementation of the Southeastern Regional Transmission Planning (SERTP) process.
NextEra Energy	Southern Company Services (SCS) provided support to Gulf Power in the following three areas: (1) corporate services and supporting IT systems; (2) transmission services and supporting IT systems, and (3) services related to the Intercompany Interchange Contract (IIC) and supporting IT Systems. For all aforementioned services and systems, SCS also provided migration support to assist Gulf Power in exiting the services or systems.
Oglethorpe Power Corporation	Southeastern Electric Reliability Council (SERC) security coordinator.
PowerSouth Energy Cooperative	APC Coordinated Planning and Operation (CPO) Implementation Cost Recovery.
Progress Carolina	Implementation of the Southeastern Regional Transmission Planning (SERTP) process.
Southeastern Electric Power Administration (SEPA)	Southeastern Electric Reliability Council (SERC) security coordinator.
Southern System Master Retirement Trust	Management and administration of the Southern Company System Master Retirement Trust (Pension).
Tennessee Valley Authority	Implementation of the Southeastern Regional Transmission Planning (SERTP) process.
Transmission Studies	Studies to determine impact of and availability to third party wholesale usage of transmission lines.

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 XIX - Miscellaneous General Expenses - Account 930.2

1. Provide a listing of the amount included in Miscellaneous General Expenses (Account 930.2), classifying such expenses according to their nature. Amounts less than $50,000 may be grouped showing the number of items and the total for the group.
2. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified.

Line No.	Title of Account (a)	Amount (b)
1	Governmental Cost Adjustments and R&D	(18,284,475)
2	Accounting, Finance, and Treasury Services	(529,357)
3	Accounting Entries for Miscellaneous Accruals and Reversals	(1,711,999)
4	IT Services and Product Cost	280,683
5	Materials and Stores Handling	70,355
6	Overhead Charges	323,215
7	Supply Chain Services	121,148
8	Corporate Development	468,542
9	Travel, Office, and Employee Expenses	1,070,790
10	Career Transition Pay	997,773
11	Other Items Less Than $50,000 (4 Items)	66,495
40	Total	(17,126,830)

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Document Accession #: 20220429-8003 Filed Date: 04/29/2022

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 XX - Organization Chart

1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.

FOOTNOTE DATA

(a) Concept: ReportDate

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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

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TF	Total SCS Billing	X	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.

Document Content(s)

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