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SCANA CORP
Form U-13-60/A
April 29, 2002

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

Form U-13-60

Amendment No. 1

ANNUAL REPORT

For the Period

Beginning April 1, 2000 and Ending December 31, 2000

TO THE
U. S. SECURITIES AND EXCHANGE COMMISSION
OF

SCANA Services, Inc.

(Exact Name of Reporting Company)

A Subsidiary Service Company

Date of Incorporation: December 15, 1999

State or Sovereign Power under which Incorporated or Organized: South Carolina

Location of Principal Executive Offices of Reporting Company:

1426 Main Street
Columbia, South Carolina 29201

Name, title and address of officer
to whom correspondence concerning this
report should be addressed:

Mark R. Cannon
Controller
1426 Main Street
Columbia, SC 29201

Name of Principal Holding Company Whose Subsidiaries are served by Reporting
Company:

SCANA Corporation

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INSTRUCTIONS FOR USE OF FORM U-13-60

1. TIME OF FILING. Rule 94 provides that on or before the first day of May in each calendar year, each mutual service company and each subsidiary service company as to which the Commission shall have made a favorable finding pursuant to Rule 88, and every service company whose application for approval or declaration pursuant to Rule 88 is pending shall file with the Commission an annual report on Form U-13-60 and in accordance with the Instructions for that form.
2. NUMBER OF COPIES. Each annual report shall be filed in duplicate. The company should prepare and retain at least one extra copy for itself in case correspondence with reference to the report become necessary.
3. PERIOD COVERED BY REPORT. The first report filed by any company shall cover the period from the date of Uniform System of Accounts was required to be made effective as to that company under Rules 82 and 93 to the end of that calendar year. Subsequent reports should cover a calendar year.
4. REPORT FORMAT. Reports shall be submitted on the forms prepared by the Commission. If the space provided on any sheet of such form is inadequate, additional sheets may be inserted of the same size as a sheet of the form or folded to each size.
5. MONEY AMOUNTS DISPLAYED. All money amounts required to be shown in financial statements may be expressed in whole dollars, in thousands of dollars or in hundred thousands of dollars, as appropriate and subject to provisions of Regulation S-X (Section 210.3-01(b)).
6. DEFICITS DISPLAYED. Deficits and other like entries shall be indicated by the use of either brackets or a parenthesis with corresponding reference in footnotes. (Regulation S-X, Section 210.3-01(c)).
7. MAJOR AMENDMENTS OR CORRECTIONS. Any company desiring to amend or correct a major omission or error in a report after it has been filed with the Commission shall submit an amended report including only those pages, schedules, and entries that are to be amended or corrected. A cover letter shall be submitted requesting the Commission to incorporate the amended report changes and shall be signed by a duly authorized officer of the company.
8. DEFINITIONS. Definitions contained in Instruction 01-8 to the Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies, Public Utility Holding Company Act of 1935, as amended February 2, 1979 shall be applicable to words or terms used specifically within this Form U-13-60.
9. ORGANIZATION CHART. The service company shall submit with each annual report a copy of its current organization chart.
10. METHODS OF ALLOCATION. The service company shall submit with each annual report a listing of the currently effective methods of allocation being used by the service company and on file with the Securities and Exchange Commission pursuant to the Public Utility Holding Company Act of 1935.

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11. ANNUAL STATEMENT OF COMPENSATION FOR USE OF CAPITAL BILLED. The service company shall submit with each annual report a copy of the annual statement supplied to each associate company in support of the amount of compensation for use of capital billed during the calendar year.
12. ELECTRONIC FILERS. Electronic filers are subject to Regulation S-T and the EDGAR Filer Manual. Any rule or instruction therein shall be controlling unless otherwise specifically provided in rules or instructions pertaining to the submission format documents.

Data that appears in tabular or columnar format shall be marked as prescribed in the EDGAR Filer Manual.

Signatures shall be in typed form rather than manual format. See rule 13 of Regulation S-T.

 LISTING OF SCHEDULES AND ANALYSIS OF ACCOUNT

| | Schedule or Account Number | Page Number |
|--|-------------------------------|----------------|
| Description of Schedules and Accounts | | |
| COMPARATIVE BALANCE SHEET | Schedule I | 6 |
| SERVICE COMPANY PROPERTY | Schedule II | 8 |
| ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF SERVICE COMPANY PROPERTY | Schedule III | 10 |
| INVESTMENTS | Schedule IV | 11 |
| ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES | Schedule V | 12 |
| FUEL STOCK EXPENSES UNDISTRIBUTED | Schedule VI | 13 |
| STORES EXPENSE UNDISTRIBUTED | Schedule VII | 14 |
| MISCELLANEOUS CURRENT AND ACCRUED ASSETS | Schedule VIII | 15 |
| MISCELLANEOUS DEFERRED DEBITS | Schedule IX | 16 |
| RESEARCH, DEVELOPMENT OR DEMONSTRATION EXPENDITURES | Schedule X | 17 |
| PROPRIETARY CAPITAL | Schedule XI | 18 |
| LONG-TERM DEBT | Schedule XII | 19 |
| CURRENT AND ACCRUED LIABILITIES | Schedule XIII | 20 |
| NOTES TO FINANCIAL STATEMENTS | Schedule XIV | 21 |
| COMPARATIVE INCOME STATEMENT | Schedule XV | 22 |
| ANALYSIS OF BILLING -ASSOCIATE COMPANIES | Account 457 | 24 |
| ANALYSIS OF BILLING - NONASSOCIATE COMPANIES | Account 458 | 25 |
| ANALYSIS OF CHARGES FOR SERVICE - ASSOCIATE AND NONASSOCIATE COMPANIES | Schedule XVI | 26 |
| SCHEDULE OF EXPENSE BY DEPARTMENT OR SERVICE FUNCTION | Schedule XVII | 28 |
| DEPARTMENTAL ANALYSIS OF SALARIES | Account 920 | 32 |
| OUTSIDE SERVICES EMPLOYED | Account 923 | 33 |
| EMPLOYEE PENSIONS AND BENEFITS | Account 926 | 35 |
| GENERAL ADVERTISING EXPENSES | Account 930.1 | 36 |
| MISCELLANEOUS GENERAL EXPENSES | Account 930.2 | 37 |
| RENTS | Account 931 | 38 |
| TAXES OTHER THAN INCOME TAXES | Account 408 | 39 |
| DONATIONS | Account 426.1 | 40 |
| OTHER DEDUCTIONS | Account 426.5 | 42 |
| NOTES TO STATEMENT OF INCOME | Schedule XVIII | 43 |

LISTING OF INSTRUCTIONAL FILING REQUIREMENTS

Page
Number

Description of Reports or Statements

ORGANIZATION CHART 44

METHODS OF ALLOCATION 44

ANNUAL STATEMENT OF COMPENSATION FOR USE
OF CAPITAL BILLED 55

ANNUAL REPORT OF SCANA Services, Inc.

SCHEDULE I - COMPARATIVE BALANCE SHEET

Give balance sheet of the Company as of December 31 of the current and prior y

ACCOUNT

ASSETS AND OTHER DEBITS (Dollars in Thousands)

AS

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| | | | CUR |
|----------------------------|---|-----------------|-----|
| | | | --- |
| SERVICE COMPANY PROPERTY | | | |
| 101 | Service company property | (Schedule II) | \$ |
| 107 | Construction work in progress | (Schedule II) | |
| ----- | | | |
| | Total Property | | |
| ----- | | | |
| 108 | Less accumulated provision for depreciation and amortization of service company property | (Schedule III) | |
| ----- | | | |
| | Net Service Company Property | | |
| ----- | | | |
| INVESTMENTS | | | |
| 123 | Investments in associate companies | (Schedule IV) | |
| 124 | Other investments | (Schedule IV) | |
| ----- | | | |
| | Total Investments | | |
| ----- | | | |
| CURRENT AND ACCRUED ASSETS | | | |
| 131 | Cash | | |
| 134 | Special deposits | | |
| 135 | Working funds | | |
| 136 | Temporary cash investments | (Schedule IV) | |
| 141 | Notes receivable | | |
| 143 | Accounts receivable | | |
| 144 | Accumulated provision for uncollectible accounts | | |
| 146 | Accounts receivable from associate companies | (Schedule V) | |
| 152 | Fuel stock expenses undistributed | (Schedule VI) | |
| 154 | Materials and supplies | | |
| 163 | Stores expense undistributed | (Schedule VII) | |
| 165 | Prepayments | | |
| 174 | Miscellaneous current and accrued assets | (Schedule VIII) | - |
| ----- | | | |
| | Total Current and Accrued Assets | | |
| ----- | | | |
| DEFERRED DEBITS | | | |
| 181 | Unamortized debt expense | | |
| 184 | Clearing accounts | | |
| 186 | Miscellaneous deferred debits | (Schedule IX) | |
| 188 | Research, development or demonstration expenditures | (Schedule X) | |
| 190 | Accumulated deferred income taxes | | |
| ----- | | | |
| | Total Deferred Debits | | |
| ----- | | | |
| | TOTAL ASSETS AND OTHER DEBITS | | \$ |
| ===== | | | |

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ANNUAL REPORT OF SCANA Services, Inc.

SCHEDULE I - COMPARATIVE BALANCE SHEET

Give balance sheet of the Company as of December 31 of the current and pr

| ACCOUNT | LIABILITIES AND PROPRIETARY CAPITAL (Dollars in Thousands) | |
|---------|--|-----------------|
| | PROPRIETARY CAPITAL | |
| 201 | Common stock issued | (Schedule XI) |
| 211 | Miscellaneous paid-in-capital | (Schedule XI) |
| 215 | Appropriated retained earnings | (Schedule XI) |
| 216 | Unappropriated retained earnings | (Schedule XI) |
| | Total Proprietary Capital | |
| | LONG-TERM DEBT | |
| 223 | Advances from associate companies | (Schedule XII) |
| 224 | Other long-term debt | (Schedule XII) |
| 225 | Unamortized premium on long-term debt | |
| 226 | Unamortized discount on long-term debt-debit | |
| | Total Long-term Debt | |
| | CURRENT AND ACCRUED LIABILITIES | |
| 228 | Accrued provision injuries and damages | |
| 231 | Notes payable | |
| 232 | Accounts payable | |
| 233 | Notes payable to associate companies | (Schedule XIII) |
| 234 | Accounts payable to associate companies | (Schedule XIII) |
| 236 | Taxes accrued | |
| 237 | Interest accrued | |
| 238 | Dividends declared | |
| 241 | Tax collections payable | |
| 242 | Miscellaneous current and accrued liabilities | (Schedule XIII) |
| | Total Current and Accrued Liabilities | |
| | DEFERRED CREDITS | |
| 253 | Other deferred credits | |
| 255 | Accumulated deferred investment tax credits | |
| | Total Deferred Credits | |
| 282 | ACCUMULATED DEFERRED INCOME TAXES | |
| | TOTAL LIABILITIES AND PROPRIETARY CAPITAL | |

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ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE II - SERVICE COMPANY PROPERTY

| | DESCRIPTION (Dollars in Thousands) | BALANCE AT BEGINNING OF YEAR | ADDITIONS | RETIREMENT OR SALES |
|-----------------------------|---|------------------------------------|-----------|------------------------|
| SERVICE COMPANY PROPERTY | | | | |
| Account | | | | |
| 301 | ORGANIZATION | \$- | \$- | \$- |
| 303 | MISCELLANEOUS INTANGIBLE PLANT | - | 4,826 | - |
| 304 | LAND AND LAND RIGHTS | - | - | - |
| 305 | STRUCTURES AND IMPROVEMENTS | - | - | - |
| 306 | LEASEHOLD IMPROVEMENTS | - | 2,451 | - |
| 307 | EQUIPMENT (2) | - | 509 | - |
| 308 | OFFICE FURNITURE AND EQUIPMENT | - | 538 | - |
| 309 | AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT | - | - | - |
| 310 | AIRCRAFT AND AIRPORT EQUIPMENT | - | - | - |
| 311 | OTHER SERVICE COMPANY PROPERTY (3) | - | 1,280 | 8 |
| | SUB-TOTAL | - | 9,604 | 8 |
| 107 | CONSTRUCTION WORK IN PROGRESS (4) | - | 19,005 | - |
| | TOTAL | \$- | \$28,609 | \$8 |

(1) PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

Transfers of assets from other system companies upon the formation of the service company

SCHEDULE II - CONTINUED

(2) SUBACCOUNTS ARE REQUIRED FOR EACH CLASS OF EQUIPMENT OWNED. THE SERVICE COMPANY SHALL PROVIDE A LISTING BY SUBACCOUNT OF EQUIPMENT ADDITIONS DURING THE YEAR AND THE BALANCE AT THE CLOSE OF THE YEAR:

| SUBACCOUNT DESCRIPTION (Dollars in Thousands) | ADDITIONS | BALANCE AT END OF |
|---|-----------|-------------------------|
| EDP Equipment | | \$508 |
| Office Data Handling Equipment | | 1 |
| | TOTAL | \$509 |

(3) DESCRIBE OTHER SERVICE COMPANY PROPERTY:

Capitalized computer leases

(4) DESCRIBE CONSTRUCTION WORK IN PROGRESS:

Data processing systems

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE III
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF SERVICE C

| Account | DESCRIPTION (Dollars in Thousands) | BALANCE AT | ADDITIONS | RETIREMENTS |
|---------|---|-------------------|------------------------|-------------|
| | | BEGINNING OF YEAR | CHARGED TO ACCOUNT 403 | |
| 301 | ORGANIZATION | \$- | \$- | \$- |
| 303 | MISCELLANEOUS INTANGIBLE PLANT | - | 559 | - |
| 304 | LAND AND LAND RIGHTS | - | - | - |
| 305 | STRUCTURES AND IMPROVEMENTS | - | 42 | - |
| 306 | LEASEHOLD IMPROVEMENTS | - | - | - |
| 307 | EQUIPMENT | - | 558 | 7 |
| 308 | OFFICE FURNITURE AND FIXTURES | - | 138 | - |
| 309 | AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT | - | 7 | - |
| 310 | AIRCRAFT AND AIRPORT EQUIPMENT | - | 106 | - |
| 311 | OTHER SERVICE COMPANY PROPERTY | - | - | - |
| | | \$- | \$1,410 | \$7 |

(1) PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

The other changes reflect transfers of asset balances from other system companies upon the formation of the service company.

NOTE: Depreciation expense is charged to clearing accounts and other expense accounts, as appropriate per the Federal Energy Regulatory Commission Uniform System of Accounts, instead of account 403.

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ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE IV - INVESTMENTS

INSTRUCTIONS: Complete the following schedule concerning investments. Under Account 124, "Other Investments", state each investment separately, with description, including, the the name of issuing company, number of shares or principal amount, etc.

Under Account 136, "Temporary Cash Investments", list each investment separately.

| DESCRIPTION (Dollars in Thousands) | BALANCE AT BEGINNING OF YEAR | BALANCE AT CLOSE OF YEAR |
|---|------------------------------------|--------------------------------|
| ACCOUNT 123 - INVESTMENT IN ASSOCIATE COMPANIES | \$ - | \$ - |
| ACCOUNT 124 - OTHER INVESTMENTS | - | - |
| ACCOUNT 136 - TEMPORARY CASH INVESTMENTS | - | - |

| | | | |
|--|-------|-----|-----|
| | TOTAL | \$- | \$- |
|--|-------|-----|-----|

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company by subaccount should be provided.

| DESCRIPTION (Dollars in Thousands) | BALANCE AT BEGINNING OF YEAR | BA AT OF |
|--|------------------------------------|----------------|
| ACCOUNT 146 - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES | | |
| ServiceCare, Inc. | \$- | |
| SCANA Propane Gas, Inc. | - | |
| SCANA Energy Marketing, Inc. | - | |
| Primesouth Inc. | - | |
| SCANA Development Corporation | - | |
| South Carolina Pipeline Corporation | - | |
| SCANA Communications, Inc. | - | |
| SCANA Resources, Inc. | - | |
| Public Service Company of North Carolina, Incorporated | - | |
| TOTAL | \$- | |

ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS:

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SCANA Energy Marketing, Inc.
South Carolina Pipeline Corporation
Public Service Company of North Carolina, Incorporated

TOTAL PAYMENTS

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE VI - FUEL STOCK EXPENSES UNDISTRIBUTED

INSTRUCTIONS: Report the amount of labor and expenses incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company. Under the section headed "Summary" listed below give an overall report of the fuel functions performed by the service company.

| DESCRIPTION (Dollars in Thousands) | LABOR | EXPENSES | TOTAL |
|---|-------|----------|-------|
| ACCOUNT 152 - FUEL STOCK EXPENSES UNDISTRIBUTED | \$- | \$- | \$- |

| | | | |
|-------|-----|-----|-----|
| TOTAL | \$- | \$- | \$- |
|-------|-----|-----|-----|

SUMMARY:

ANNUAL REPORT OF SCANA Services, Inc.
 For the Year Ended December 31, 2000

SCHEDULE VII - STORES EXPENSE UNDISTRIBUTED

INSTRUCTIONS: Report the amount of labor and expenses incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

| DESCRIPTION (Dollars in Thousands) | LABOR | EXPENSES | TOTAL |
|--|-------|----------|-------|
| ACCOUNT 163 - STORES EXPENSE UNDISTRIBUTED | \$- | \$- | \$- |

| | | | |
|-------|-----|-----|-----|
| TOTAL | \$- | \$- | \$- |
|-------|-----|-----|-----|

ANNUAL REPORT OF SCANA Services, Inc.
 For the Year Ended December 31, 2000

SCHEDULE VIII
 MISCELLANEOUS CURRENT AND ACCRUED ASSETS

INSTRUCTIONS: Provide detail of items in this account. Items less than \$10,000 may be grouped, showing the number of items in each group.

| DESCRIPTION (Dollars In Thousands) | BALANCE AT BEGINNING OF YEAR | BALANCE AT CLOSE OF YEAR |
|--|------------------------------------|--------------------------------|
| ACCOUNT 174 - MISCELLANEOUS CURRENT AND ACCRUED ASSETS | \$- | \$- |

| | | | |
|--|-------|-----|-----|
| | TOTAL | \$- | \$- |
|--|-------|-----|-----|

ANNUAL REPORT OF SCANA Services, Inc.
 For the Year Ended December 31, 2000

SCHEDULE IX
 MISCELLANEOUS DEFERRED DEBITS

INSTRUCTIONS: Provide detail of items in this account. Items less than \$10,000 may be grouped by class showing the number of items in each class.

| DESCRIPTION (Dollars in Thousands) | BALANCE AT BEGINNING OF YEAR | BALANCE AT CLOSE OF YEAR |
|---|------------------------------------|--------------------------------|
| ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS | | |
| Other work in progress | \$- | \$1,467 |
| Prepaid software | - | 443 |
| Unbilled clearing | - | 1,780 |
| Other (2 items) | - | 4 |

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| | | |
|-------|-----|---------|
| TOTAL | \$- | \$3,694 |
|-------|-----|---------|

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE X
RESEARCH, DEVELOPMENT OR DEMONSTRATION EXPENDITURES

INSTRUCTIONS: Provide a description of each material research, development, or demonstration project which incurred costs by the service corporation during the year.

| DESCRIPTION (Dollars in Thousands) | AMOUNT |
|--|--------|
| ACCOUNT 188 - RESEARCH, DEVELOPMENT, OR DEMONSTRATION EXPENDITURES | \$- |

TOTAL \$-

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ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE XI - PROPRIETARY CAPITAL

| ACCOUNT NUMBER | CLASS OF STOCK | NUMBER OF SHARES AUTHORIZED | PAR OR STATED VALUE PER SHARE |
|----------------|---------------------|-----------------------------|-------------------------------|
| 201 | COMMON STOCK ISSUED | 1,000 | No Par |

INSTRUCTIONS: Classify amounts in each account with brief explanation, disclosing the general nature of the transactions that gave rise to the reported amounts.

DESCRIPTION (Dollars in Thousands)

ACCOUNT 211 - MISCELLANEOUS PAID-IN CAPITAL
 Initial capitalization of company
 Supplemental capital contributions

ACCOUNT 215 - APPROPRIATED RETAINED EARNINGS

INSTRUCTIONS: Give particulars concerning net income or (loss) during the year, distinguishing between the use of capital owed or net loss remaining from servicing nonassessable assets. Instructions of the Uniform System of Accounts. For dividends paid during the year, give the percentage, amount of dividend, date declared and date paid.

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | NET INCOME OR (LOSS) | DIVIDENDS PAID |
|-------------|------------------------------|----------------------|----------------|
|-------------|------------------------------|----------------------|----------------|

ACCOUNT 216 --
 UNAPPROPRIATED
 RETAINED EARNINGS

TOTAL \$- \$-

ANNUAL REPORT OF SCANA Services, Inc.

For t

2000

SCHEDULE XII - LONG-TE

INSTRUCTIONS: Advances from associate companies should be reported separately for advances on notes, and advances on open account. Names of associate companies from which advances were received shall be shown under the class and series of obligation column. For Account 224 - Other long-term debt provide the name of the creditor company or organization, terms of the obligation, date of maturity, interest rate, and the amount authorized and outstanding.

(Dollars in Thousa

| NAME OF CREDITOR | TERMS OF OBLIG CLASS & SERIES OF OBLIGATION | DATE OF MATURITY | INTEREST RATE | AMOUNT AUTHORIZED | BALANCE AT BEGINNING OF YEAR | A |
|------------------|---|------------------|---------------|-------------------|------------------------------|---|
|------------------|---|------------------|---------------|-------------------|------------------------------|---|

ACCOUNT 223- ADVANCES FROM ASSOCIATE COMPANIES:

ACCOUNT 224 - OTHER LONG-TERM DEBT:

| | | | | | | |
|-------------------|------------------------------------|---------------------|---------------------------|---|-----|--|
| O/E Systems, Inc. | master lease of computer equipment | from 6 to 36 months | ranging from 2.7% to 3.1% | - | \$- | |
|-------------------|------------------------------------|---------------------|---------------------------|---|-----|--|

TOTAL

\$-

(1) GIVE AN EXPLANATION OF DEDUCTIONS:
Principal payments on capitalized lease.

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE XIII - CURRENT AND ACCRUED LIABILITIES

INSTRUCTIONS: Provide balance of notes and accounts payable to each associate company description

and amount of miscellaneous current and accrued liabilities and amount of miscellaneous current and accrued liabilities grouped, showing the number of items in each group.

| DESCRIPTION (Dollars in Thousands) | BALANCE AT BEGINNING OF YEAR | BALANCE AT END OF YEAR |
|--|------------------------------------|---------------------------|
| ACCOUNT 233 - NOTES PAYABLE TO ASSOCIATE COMPANIES | | |
| TOTAL | \$- | \$- |

ACCOUNT 234 - ACCOUNTS PAYABLE TO ASSOCIATE COMPANIES

| | | |
|-------|-----|-----|
| TOTAL | \$- | \$- |
|-------|-----|-----|

ACCOUNT 242 - MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

Accrued payroll

\$-

TOTAL

\$-

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE XIV
NOTES TO FINANCIAL STATEMENTS

INSTRUCTIONS: The space below is provided for important notes regarding the financial statements or any account thereof. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

1. SCANA Services, Inc. was established to provide certain administrative and service functions for the SCANA system companies. Initial capitalization was provided by SCANA Corporation through the purchase of SCANA Services, Inc.'s common stock and the transfers of certain assets from SCANA system companies to SCANA Services, Inc.
2. The financial statements are presented using the accrual method of accounting.
3. Provisions for depreciation and amortization are recorded using the straight-line method and are based on the estimated service lives of the various classes of property.
4. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE XV
STATEMENT OF INCOME

| ACCOUNT | DESCRIPTION (Dollars in Thousands) | CURRENT YEAR | PRIOR YEAR |
|---------|---|--------------|------------|
| INCOME | | | |
| 415 | Revenue from merchandise | \$7 | \$- |
| 417.0 | Other nonutility revenue | 2,976 | - |
| 418.0 | Non operating rent | 88 | - |
| 419.0 | Interest & dividends | 181 | - |
| 419.1 | AFUDC | 65 | - |
| 421 | Miscellaneous income or loss | 1,375 | - |
| 453 | Sales of water | (1) | - |
| 454 | Rent from electric property | 187 | - |
| 456 | Other electric revenue | 493 | - |
| 457 | Services rendered to associate companies | 162,956 | - |
| 493 | Rent from gas property | 9 | - |
| | Total Income | 168,336 | - |
| EXPENSE | | | |
| 901 | Supervision customer accounting | 1,881 | \$ |
| 902 | Meter reading | 3,025 | |
| 903 | Customer records and collections | 22,071 | |
| 905 | Miscellaneous customer accounts | 901 | |
| 907 | Supervision customer service | 175 | |
| 908 | Customer assistance | 1,580 | |
| 909 | Informational and instructional advertising | 11 | |
| 910 | Miscellaneous customer service | 455 | |
| 911 | Supervision sales activities | 536 | |
| 912 | Demonstrating and selling | 3,794 | |
| 913 | Advertising | 84 | |
| 916 | Miscellaneous sales | 624 | |
| 920 | Salaries and wages * | 35,353 | |
| 921 | Office supplies and expenses | 37,120 | |
| 923 | Outside services employed | 16,136 | |
| 924 | Property insurance | 1 | |
| 925 | Injuries and damages | 2,670 | |
| 926 | Employee pensions and benefits | 13,352 | |
| 928 | Regulatory commission expense | 533 | |
| 929 | Duplicate charges-credit | (8) | |
| 930.1 | General advertising expenses | 1,326 | |
| 930.2 | Miscellaneous general expenses | 3,561 | |

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| | | |
|-------|--|---------|
| 931 | Rents | 3,075 |
| 932 | Maintenance of structures and equipment | 418 |
| 935 | Maintenance of general plant | 2,205 |
| 408 | Taxes other than income taxes | 4,596 |
| 409 | Income taxes | (85) |
| 410 | Provision for deferred income taxes | 85 |
| 416 | Expense from merchandise | 2,367 |
| 417.1 | Other nonutility expenses | 2,635 |
| 426.1 | Donations | 1,404 |
| 426.2 | Life insurance | (1,671) |
| 426.4 | Civic, politic and related accounts | 1,028 |
| 426.5 | Other deductions | 2,780 |
| 431 | Other interest expense | 530 |
| 432 | AFUDC | (345) |
| 500 | Operation supervision and engineering steam | 5 |
| 501 | Fuel handling expense | 89 |
| 506 | Operation misc steam | 507 |
| 510 | Maint supervision and engineering | 40 |
| 517 | Operation supervision and engineering nuclear | 132 |
| 519 | Operation coolants and water | 23 |
| 520 | Operation steam expenses nuclear | 57 |
| 524 | Operation misc nuclear | 964 |
| 528 | Maint supervision and engineering | 3 |
| 532 | Maint misc nuclear | 230 |
| 537 | Operation expenses hydro | 77 |
| 539 | Operation misc hydraulic pwr gen | 54 |
| 544 | Maint electric plant hydro | 1 |
| 546 | Operation supervision and engineering | 3 |
| 549 | Operation misc other power generation | 21 |
| 556 | System control and load | 99 |
| 560 | Operation supervision and engineering | 47 |
| 561 | Operation load dispatching transmission | 69 |
| 562 | Operation station expenses transmission | 32 |
| 563 | Operation OH line expenses transmission | 1 |
| 566 | Operation misc transmission | (64) |
| 568 | Maint supervision and engineering | 11 |
| 569 | Maint structures transmission | 19 |
| 570 | Maint station equipment transmission | 59 |
| 571 | Maint overhead lines transmission | 1 |
| 573 | Maint misc transmission | 49 |
| 580 | Distribution operation supervision and engineering | (11) |
| 581 | Distribution operation load dispatch | 2 |
| 582 | Distribution operation station expenses | 43 |
| 583 | Distribution operation remove and reset | 2 |
| 585 | Distribution operation street light and sign | 29 |
| 586 | Distribution operation meter expenses | 395 |
| 588 | Distribution operation misc distribution | 449 |
| 592 | Distribution maint of station equipment | 12 |
| 593 | Distribution maint of OH Lines | 90 |
| 594 | Distribution maint underground lines | 29 |
| 596 | Distribution maint street light and signal | 10 |
| 598 | Distribution maint misc distribution plant | 2 |
| 717 | Operation liquid petroleum gas | 1 |
| 735 | Environmental amortization and misc | 96 |
| 874 | Mains and services natural gas distribution | 47 |
| 878 | Meter and house regulator | 152 |
| 879 | Customer installation | 4 |
| 880 | Other expenses natural gas | 208 |
| 350 | Superintendence operations | 24 |
| 351 | Superintendence maint | 5 |
| 370 | Administrative and general | 15 |

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Total Expense 168,336

Net Income or (Loss) \$-

*Salary and wage amounts are charged to Account 920 and other expense accounts, as appropriate per the Federal Energy Regulatory Commission Uniform System of Accounts.

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

ANALYSIS OF BILLING
ASSOCIATE COMPANIES
ACCOUNT 457

| NAME OF ASSOCIATE COMPANY | DIRECT | INDIRECT | COMPENSATION |
|---|----------|----------|--------------|
| | COSTS | COSTS | FOR USE |
| | CHARGED | CHARGED | OF CAPITAL |
| (Dollars in Thousands) | 457-1 | 457-2 | 457-3 |
| South Carolina Electric & Gas Company | \$54,971 | \$57,902 | \$- |
| South Carolina Fuel Company, Inc. | 100 | - | - |
| South Carolina Pipeline Corporation | 3,067 | 1,327 | - |
| Public Service Company of North Carolina, Incorporated | 21,122 | 4,224 | - |
| SCANA Communications, Inc. | 1,038 | 138 | - |
| SCANA Energy Marketing, Inc. | 13,832 | 1,305 | - |
| ServiceCare, Inc. | 1,558 | 157 | - |
| SCANA Resources, Inc. | 324 | - | - |
| SCANA Development Corporation | 48 | - | - |
| SCANA Petroleum Resources, Inc. | 10 | - | - |
| SCANA Propane Services, Inc. | 1 | - | - |
| SCANA Propane Gas, Inc. | 6 | - | - |
| South Carolina Generating Company, Inc. | 504 | 702 | - |
| Primesouth Inc. | 197 | 423 | - |

| | | | | |
|--|-------|-----------|----------|-----|
| | TOTAL | \$ 96,778 | \$66,178 | \$- |
|--|-------|-----------|----------|-----|

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

ANALYSIS OF BILLING
NONASSOCIATE COMPANIES
ACCOUNT 458

| NAME OF NONASSOCIATE COMPANY | DIRECT COST CHARGED | INDIRECT COST CHARGED | COMPENSATION FOR USE OF CAPITAL | TOTAL COST |
|------------------------------------|---------------------------|-----------------------------|---------------------------------------|---------------|
| | 458-1 | 458-2 | 458-3 | |

| | | | | | |
|--|-------|-----|-----|-----|-----|
| | TOTAL | \$- | \$- | \$- | \$- |
|--|-------|-----|-----|-----|-----|

INSTRUCTION: Provide a brief description of the services rendered to each nonassociate company.

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE XVI
ANALYSIS OF CHARGES FOR SERVICE
ASSOCIATE AND NONASSOCIATE COMPANIES

| DESCRIPTION OF ITEMS (Dollars in Thousands) | ASSOCIATE COMPANY CHARGES | | | NONASSOCIATE COMPANY | |
|---|---------------------------|---------------|---------|----------------------|---------------|
| | DIRECT COST | INDIRECT COST | TOTAL | DIRECT COST | INDIRECT COST |
| 901 SUPERVISION CUSTOMER ACCOUNTING | \$1,880 | \$1 | \$1,881 | - | - |
| 902 METER READING | 3,025 | - | 3,025 | - | - |
| 903 CUSTOMER RECORDS AND COLLECTIONS | 22,056 | 15 | 22,071 | - | - |
| 905 MISCELLANEOUS CUSTOMER ACCOUNTS | 901 | - | 901 | - | - |
| 907 SUPERVISION CUSTOMER SERVICE | 175 | - | 175 | - | - |
| 908 CUSTOMER ASSISTANCE | 1,577 | 3 | 1,580 | - | - |
| 909 INFORMATIONAL AND INSTRUCTIONAL ADVERTISING | 11 | - | 11 | - | - |
| 910 MISCELLANEOUS CUSTOMER SERVICE | 455 | - | 455 | - | - |
| 911 SUPERVISION SALES ACTIVITIES | 536 | - | 536 | - | - |
| 912 DEMONSTRATING AND SELLING | 3,531 | 263 | 3,794 | - | - |
| 913 ADVERTISING | 82 | 2 | 84 | - | - |
| 916 MISCELLANEOUS SALES | 624 | - | 624 | - | - |
| 920 SALARIES AND WAGES | 29,101 | 6,252 | 35,353 | - | - |
| 921 OFFICE SUPPLIES AND EXPENSES | 31,790 | 5,330 | 37,120 | - | - |
| 923 OUTSIDE SERVICES EMPLOYED | 11,493 | 4,643 | 16,136 | - | - |
| 924 PROPERTY INSURANCE | 1 | - | 1 | - | - |
| 925 INJURIES AND DAMAGES | 2,655 | 15 | 2,670 | - | - |
| 926 EMPLOYEE PENSIONS AND BENEFITS | 11,466 | 1,886 | 13,352 | - | - |
| 928 REGULATORY COMMISSION EXPENSE | 533 | - | 533 | - | - |
| 929 DUPLICATE CHARGES-CREDIT | (8) | - | (8) | - | - |
| 930.1 GENERAL ADVERTISING EXPENSES | 1,254 | 72 | 1,326 | - | - |
| 930.2 MISCELLANEOUS GENERAL EXPENSES | 1,508 | 2,053 | 3,561 | - | - |
| 931 RENTS | 1,841 | 1,234 | 3,075 | - | - |
| 932 MAINTENANCE OF STRUCTURES AND EQUIPMENT | 418 | - | 418 | - | - |
| 935 MAINTENANCE OF GENERAL PLANT | 2,151 | 54 | 2,205 | - | - |
| 408 TAXES OTHER THAN INCOME TAXES | 3,308 | 1,288 | 4,596 | - | - |
| 409 INCOME TAXES | (85) | - | (85) | - | - |
| 410 PROVISION FOR DEFERRED INCOME TAXES | 85 | - | 85 | - | - |
| 416 EXPENSES FROM MERCHANDISE | 2,367 | - | 2,367 | - | - |
| 417.1 OTHER NONUTILITY EXPENSES | 1,922 | 713 | 2,635 | - | - |

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| | | | | | | |
|-------|-------------------------------------|---------|-------|---------|---|---|
| 426.1 | DONATIONS | 499 | 905 | 1,404 | - | - |
| 426.2 | LIFE INSURANCE | (1,671) | - | (1,671) | - | - |
| 426.4 | CIVIC, POLITIC AND RELATED ACCOUNTS | 215 | 813 | 1,028 | - | - |
| 426.5 | OTHER DEDUCTIONS | 366 | 2,414 | 2,780 | - | - |
| 431 | OTHER INTEREST EXPENSE | 530 | - | 530 | - | - |

| DESCRIPTION OF ITEMS | ASSOCIATE COMPANY CHARGES | | | NONASSOC | |
|---|---------------------------|---------------|-------|-------------|-----------|
| | DIRECT COST | INDIRECT COST | TOTAL | DIRECT COST | INDIR COS |
| 432 AFUDC | (16) | (329) | (345) | - | - |
| 500 OPERATION SUPERVISION AND ENGINEERING STEAM | 5 | - | 5 | - | - |
| 501 FUEL HANDLING EXPENSE | 89 | - | 89 | - | - |
| 506 OPERATION MISC STEAM | 507 | - | 507 | - | - |
| 510 MAINT SUPERVISION AND ENGINEERING | 40 | - | 40 | - | - |
| 517 OPERATION SUPERVISION AND ENGINEERING NUCLEAR | 132 | - | 132 | - | - |
| 519 OPERATION COOLANTS AND WATER | 23 | - | 23 | - | - |
| 520 OPERATION STEAM EXPENSES NUCLEAR | 57 | - | 57 | - | - |
| 524 OPERATION MISC NUCLEAR | 964 | - | 964 | - | - |
| 528 MAINT SUPERVISION AND ENGINEERING | 3 | - | 3 | - | - |
| 532 MAINT MISC NUCLEAR | 230 | - | 230 | - | - |
| 537 OPERATION EXPENSES HYDRO | 77 | - | 77 | - | - |
| 539 OPERATION MISC HYDRAULIC PWR GEN | 54 | - | 54 | - | - |
| 544 MAINT ELECTRIC PLANT HYDRO | 1 | - | 1 | - | - |
| 546 OPERATION SUPERVISION AND ENGINEERING | 3 | - | 3 | - | - |
| 549 OPERATION MISC OTHER POWER GENERATION | 21 | - | 21 | - | - |
| 556 SYSTEM CONTROL AND LOAD | 99 | - | 99 | - | - |
| 560 OPERATION SUPERVISION AND ENGINEERING | 47 | - | 47 | - | - |
| 561 OPERATION LOAD DISPATCHING TRANSMISSION | 69 | - | 69 | - | - |
| 562 OPERATION STATION EXPENSES TRANSMISSION | 32 | - | 32 | - | - |
| 563 OPERATION OH LINE EXPENSES TRANSMISSION | 1 | - | 1 | - | - |
| 566 OPERATION MISC TRANSMISSION | (64) | - | (64) | - | - |
| 568 MAINT SUPERVISION AND ENGINEERING | 11 | - | 11 | - | - |
| 569 MAINT STRUCTURES TRANSMISSION | 19 | - | 19 | - | - |
| 570 MAINT STATION EQUIPMENT TRANSMISSION | 59 | - | 59 | - | - |
| 571 MAINT OVERHEAD LINES TRANSMISSION | 1 | - | 1 | - | - |
| 573 MAINT MISC TRANSMISSION | 49 | - | 49 | - | - |
| 580 DISTRIBUTION OPER SUPERVISION AND ENGINEERING | (11) | - | (11) | - | - |
| 581 DISTRIBUTION OPER LOAD DISPATCH | 2 | - | 2 | - | - |
| 582 DISTRIBUTION OPER STATION EXPENSES | 43 | - | 43 | - | - |
| 583 DISTRIBUTION OPER REMOVE AND RESET | 2 | - | 2 | - | - |
| 585 DISTRIBUTION OPER STREET LIGHT AND SIGNAL | 29 | - | 29 | - | - |
| 586 DISTRIBUTION OPER METER EXPENSES | 395 | - | 395 | - | - |
| 588 DISTRIBUTION OPER MISC DISTRIBUTION | 449 | - | 449 | - | - |
| 592 DISTRIBUTION MAINT OF STATION EQUIPMENT | 12 | - | 12 | - | - |
| 593 DISTRIBUTION MAINT OF OH LINES | 90 | - | 90 | - | - |

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| | | | | | | |
|-----|--|-----|---|-----|---|---|
| 594 | DISTRIBUTION MAINT UNDERGROUND LINES | 29 | - | 29 | - | - |
| 596 | DISTRIBUTION MAINT STREET LIGHT AND SIGNAL | 10 | - | 10 | - | - |
| 598 | DISTRIBUTION MAINT MISC DISTRIBUTION PLANT | 2 | - | 2 | - | - |
| 717 | OPERATION LIQUID PETROLEUM GAS | 1 | - | 1 | - | - |
| 735 | ENVIRONMENTAL AMORTIZATION AND MISC | 96 | - | 96 | - | - |
| 874 | MAINS AND SERVICE NATURAL GAS DISTRIBUTION | 47 | - | 47 | - | - |
| 878 | METER AND HOUSE REGULATOR | 152 | - | 152 | - | - |
| 879 | CUSTOMER INSTALLATION | 4 | - | 4 | - | - |
| 880 | OTHER EXPENSES NATURAL GAS | 208 | - | 208 | - | - |
| 350 | SUPERINTENDENCE OPERATIONS | 24 | - | 24 | - | - |
| 351 | SUPERINTENDENCE MAINT | 5 | - | 5 | - | - |
| 370 | ADMINISTRATIVE AND GENERAL | 15 | - | 15 | - | - |

 INSTRUCTION: Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.

| | | | | | | |
|--|---|-----------|----------|-----------|-----|-----|
| | TOTAL EXPENSES = | \$140,709 | \$27,627 | \$168,336 | \$- | \$- |
| | COMPENSATION FOR USE OF EQUITY CAPITAL = | - | - | - | - | - |
| | 430 INTEREST ON DEBT TO ASSOCIATE COMPANIES = | - | - | - | - | - |
| | TOTAL COST OF SERVICE = | \$140,709 | \$27,627 | \$168,336 | \$- | \$- |

ANNUAL REPORT OF SCANA Services, Inc.
 For the Year Ended December 31, 2000

SCHEDULE X
 SCHEDULE OF EXPENSE
 BY
 DEPARTMENT OR SERVICE

| DESCRIPTION OF ITEMS (Dollars in Thousands) | TOTAL AMOUNT | OVER- HEAD | INFORMATION SERVICES | CUSTOMER SERVICES |
|--|-----------------|---------------|-------------------------|----------------------|
| - | | | | |

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| | | | | | |
|-------|---|---------|--------|-------|--------|
| 901 | SUPERVISION CUSTOMER ACCOUNTING | \$1,881 | - | 74 | 1,806 |
| 902 | METER READING | 3,025 | - | 91 | 2,931 |
| 903 | CUSTOMER RECORDS AND COLLECTIONS | 22,071 | - | 355 | 17,997 |
| 905 | MISCELLANEOUS CUSTOMER ACCOUNTS | 901 | - | (3) | 874 |
| 907 | SUPERVISION CUSTOMER SERVICE | 175 | - | - | 116 |
| 908 | CUSTOMER ASSISTANCE | 1,580 | - | 18 | 507 |
| 909 | INFORMATIONAL AND INSTRUCTIONAL ADVERTISING | 11 | - | - | - |
| 910 | MISCELLANEOUS CUSTOMER SERVICE | 455 | - | (2) | 412 |
| 911 | SUPERVISION SALES ACTIVITIES | 536 | - | - | 21 |
| 912 | DEMONSTRATING AND SELLING | 3,794 | - | 4 | 40 |
| 913 | ADVERTISING | 84 | - | - | 6 |
| 916 | MISCELLANEOUS SALES | 624 | - | - | 2 |
| 920 | SALES AND SALARIES | 35,353 | - | 1,321 | 3,344 |
| 921 | OFFICE SUPPLIES AND EXPENSES | 37,120 | - | 7,036 | 4,599 |
| 923 | OUTSIDE SERVICES EMPLOYED | 16,136 | - | 2,197 | 118 |
| 924 | PROPERTY INSURANCE | 1 | - | - | 1 |
| 925 | INJURIES AND DAMAGES | 2,670 | - | - | - |
| 926 | EMPLOYEE PENSIONS AND BENEFITS | 13,352 | 13,352 | - | - |
| 928 | REGULATORY COMMISSION EXPENSE | 533 | - | 4 | 1 |
| 929 | DUPLICATE CHARGES-CREDIT | | - | (8) | - |
| | | (8) | | | |
| 930.1 | GENERAL ADVERTISING EXPENSE | 1,326 | - | - | 2 |
| 930.2 | MISCELLANEOUS GENERAL EXPENSES | 3,561 | - | 10 | 55 |
| 931 | RENTS | 3,075 | - | 69 | 19 |
| 932 | MAINTENANCE OF STRUCTURES AND EQUIPMENT | 418 | - | 98 | 12 |
| 935 | MAINTENANCE OF GENERAL PLANT | 2,205 | - | 85 | 49 |
| 408 | TAXES OTHER THAN INCOME TAXES | 4,596 | 3,883 | 83 | 190 |
| 409 | INCOME TAXES | | - | - | - |
| | | (85) | | | - |
| 410 | PROVISION FOR DEFERRED INCOME TAXES | 85 | - | - | - |
| | | | | | - |
| 416 | EXPENSES FROM MERCHANDISE | 2,367 | - | - | - |
| 417.1 | OTHER NONUTILITY EXPENSES | 2,635 | - | 69 | 2 |
| 426.1 | DONATIONS | 1,404 | - | 1 | 1 |
| 426.2 | LIFE INSURANCE | (1,671) | - | - | - |
| | | | | | - |
| 426.4 | CIVIC, POLITIC AND RELATED ACCOUNTS | 1,028 | - | - | - |
| | | | | | - |
| 426.5 | OTHER DEDUCTIONS | 2,780 | - | 42 | 115 |
| 431 | OTHER INTEREST EXPENSE | 530 | - | - | - |
| | | | | | - |
| 432 | AFUDC | (345) | - | - | - |
| 500 | OPERATION SUPERVISION AND ENGINEERING STEAM | 5 | - | - | - |
| 501 | FUEL HANDLING EXPENSE | 89 | - | - | - |

| DESCRIPTION OF ITEMS (Dollars in Thousands) | TOTAL | DEPARTMENT OR SERVICE | | | |
|---|-------|-----------------------|------------------|------------------------|-------------|
| | | INFORMATION | CUSTOMER SERVICE | MARKETING AND EMPLOYEE | PROCUREMENT |
| | | SER- | SER- | SER- | SER- |

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| | AMOUNT | HEAD | VICES | VICES | SALES | VICES | MENT |
|--|--------|------|-------|-------|-------|-------|------|
| 506 OPERATION MISC STEAM | 507 | - | 280 | - | - | - | 2 |
| 510 MAINT SUPERVISION AND ENGINEERING | 40 | - | - | - | - | - | - |
| 517 OPERATION SUPERVISION AND ENGINEERING NUCLEAR | 132 | - | 125 | 1 | - | 1 | 3 |
| 519 OPERATION COOLANTS AND WATER | 23 | - | 23 | - | - | - | - |
| 520 OPERATION STEAM EXPENSES NUCLEAR | 57 | - | 57 | - | - | - | - |
| 524 OPERATION MISC NUCLEAR | 964 | - | (19) | - | - | 1 | 7 |
| 528 MAINT SUPERVISION AND ENGINEERING | 3 | - | - | - | - | 3 | - |
| 532 MAINT MISC NUCLEAR | 230 | - | 224 | - | - | - | - |
| 537 OPERERATION EXPENSES HYDRO | 77 | - | 2 | - | - | - | - |
| 539 OPERATION MISC HYDRAULIC PWR GEN | 54 | - | 33 | - | - | - | - |
| 544 MAINT ELECTRIC PLANT HYDRO | 1 | - | - | - | - | - | - |
| 546 OPERATION SUPERVISION AND ENGINEERING | 3 | - | 2 | - | - | - | - |
| 549 OPERATION MISC OTHER POWER GENERATION | 21 | - | 3 | - | - | - | - |
| 556 SYSTEM CONTROL AND LOAD | 99 | - | 40 | - | - | - | - |
| 560 OPERATION SUPERVISION AND ENGINEERING | 47 | - | 7 | - | - | - | - |
| 561 OPERATION LOAD DISPATCHING TRANSMISSION | 69 | - | 18 | - | - | - | - |
| 562 OPERATION STATION EXPENSES TRANSMISSION | 32 | - | 30 | - | 2 | - | - |
| 563 OPERATION OH LINE EXPENSES TRANSMISSION | 1 | - | 1 | - | - | - | - |
| 566 OPERATION MISC TRANSMISSION | (64) | - | (87) | - | - | - | - |
| 568 MAINT SUPERVISION AND ENGINEERING | 11 | - | 6 | - | - | - | - |
| 569 MAINT STRUCTURES TRANSMISSION | 19 | - | - | - | - | - | - |
| 570 MAINT STATION EQUIPMENT TRANSMISSION | 59 | - | 49 | - | - | - | - |
| 571 MAINT OVERHEAD LINES TRANSMISSION | 1 | - | 1 | - | - | - | - |
| 573 MAINT MISC TRANSMISSION | 49 | - | 49 | - | - | - | - |
| 580 DISTRIBUTION OPER SUPERVISION AND ENGINEERING | (11) | - | (13) | - | - | - | - |
| 581 DISTRIBUTION OPER LOAD DISPATCH | 2 | - | 2 | - | - | - | - |
| 582 DISTRIBUTION OPER STATION EXPENSES | 43 | - | 30 | - | - | - | - |
| 583 DIST RIBUTION OPER REMOVE AND RESET | 2 | - | 1 | - | - | - | - |
| 585 DISTRIBUTION OPER STREET LIGHT AND SIGNAL | 29 | - | 26 | - | - | - | - |
| 586 DISTRIBUTION OPER METER EXPENSES | 395 | - | (3) | 396 | - | - | - |
| 588 DISTRIBUTION OPER MISC DISTRIBUTION | 449 | - | 270 | 18 | - | - | - |
| 592 DISTRIBUTION MAINT OF STATION EQUIPMENT | 12 | - | 8 | - | - | - | - |
| 593 DISTRIBUTION MAINT OF OH LINES | 90 | - | 60 | 13 | - | 88 | - |
| 594 DISTRIBUTION MAINT UNDERGROUND LINES | 29 | - | 28 | 1 | - | - | - |
| 596 DISTRIBUTION MAINT STREET LIGHT AND SIGNAL | 10 | - | 9 | - | - | - | - |
| 598 DISTRIBUTION MAINT MISC DISTRIBUTION PLANT | 2 | - | - | - | - | - | - |
| 717 OPERATION LIQUID PETROLEUM GAS | 1 | - | - | - | - | - | - |
| 735 ENVIRONMENTAL AMORTIZATION AND MISC | 96 | - | - | - | - | - | 1 |
| 874 MAINS AND SERVICES NATURAL GAS | 47 | - | 47 | - | - | - | (2,1 |
| 878 METER AND HOUSE REGULATOR | 152 | - | 1 | 151 | - | - | - |
| 879 CUST OMER INSTALLATION NATURAL GAS | 4 | - | - | 3 | - | - | - |
| 880 OTHER EXPENSES NATURAL GAS | 208 | - | 182 | - | - | - | - |
| 350 SUPERINTENDENCE OPERATIONS | 24 | - | 10 | - | - | - | - |
| 351 SUPERINTENDENCE MAINT | 5 | - | 4 | - | - | - | - |
| 370 ADMINISTRATIVE AND GENERAL | 15 | - | 13 | - | - | - | (1 |

INSTRUCTION: Indicate each department or service function. (see Instruction 01-3 General Structure of Accounting System: Uniform System Account)

TOTAL EXPENSES = \$168,336 \$17,235 \$13,063 \$33,803 \$11,936 \$5,632

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION

| DESCRIPTION OF ITEMS | (Dollars in Thousands) | LEGAL | LAND AND FACILITIES MANAGEMENT | ENVIRONMENTAL | DEPARTMENTAL STRATEGIC PLANNING |
|----------------------|---|-------|--------------------------------|---------------|---------------------------------|
| 901 | SUPERVISION CUSTOMER ACCOUNTING | \$- | \$- | \$- | |
| 902 | METER READING | - | - | - | |
| 903 | CUSTOMER RECORDS AND COLLECTIONS | - | - | - | |
| 905 | MISCELLANEOUS CUSTOMER ACCOUNTS | - | - | - | |
| 907 | SUPERVISION CUSTOMER SERVICE | - | 1 | - | |
| 908 | CUSTOMER ASSISTANCE | - | 2 | - | |
| 909 | INFORMATIONAL AND INSTRUCTIONAL ADVERTISING | - | 10 | - | |
| 910 | MISCELLANEOUS CUSTOMER SERVICE | - | 5 | 1 | |
| 911 | SUPERVISION SALES ACTIVITIES | - | - | - | |
| 912 | DEMONSTRATING AND SELLING | - | - | - | |
| 913 | ADVERTISING | - | - | - | |
| 916 | MISCELLANEOUS SALES | - | - | - | |
| 920 | SALARIES AND WAGES | 2,938 | 139 | 436 | 4 |
| 921 | OFFICE SUPPLIES AND EXPENSES | 2,138 | 2,442 | 148 | 1 |
| 923 | OUTSIDE SERVICES EMPLOYED | 8,515 | 11 | 196 | |
| 924 | PROPERTY INSURANCE | - | - | - | |
| 925 | INJURIES AND DAMAGES | 2,671 | - | - | |
| 926 | EMPLOYEE PENSIONS AND BENEFITS | - | - | - | |
| 928 | REGULATORY COMMISSION EXPENSE | 137 | - | - | |
| 929 | DUPLICATE CHARGES-CREDIT | - | - | - | |
| 930.1 | GENERAL ADVERTISING EXPENSE | - | - | - | |
| 930.2 | MISCELLANEOUS GENERAL EXPENSES | 948 | 1 | - | 1,1 |
| 931 | RENTS | 403 | 196 | 71 | 1 |
| 932 | MAINTENANCE OF STRUCTURES AND EQUIPMENT | - | - | - | |
| 935 | MAINTENANCE OF GENERAL PLANT | 6 | 611 | 240 | |
| 408 | TAXES OTHER THAN INCOME TAXES | 8 | 10 | 1 | |
| 409 | INCOME TAXES | - | - | - | |
| 410 | PROVISION FOR DEFERRED INCOME TAXES | - | - | - | |
| 416 | EXPENSES FROM MERCHANDISE | - | - | - | |
| 417.1 | OTHER NONUTILITY EXPENSES | 16 | 196 | 5 | |
| 426.1 | DONATIONS | - | 1 | - | |
| 426.2 | LIFE INSURANCE | - | - | - | |
| 426.4 | CIVIC, POLITIC AND RELATED ACCOUNTS | 2 | - | - | |

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| | | | | |
|-------|--|-----|-----|----|
| 426.5 | OTHER DEDUCTIONS | 141 | 389 | 16 |
| 431 | OTHER INTEREST EXPENSE | - | - | - |
| 432 | AFUDC | - | - | - |
| 500 | OPERATION SUPERVISION AND ENGINEERING STEAM | - | 2 | 3 |
| 501 | FUEL HANDLING EXPENSE | 59 | 1 | - |

| DESCRIPTION OF ITEMS | (Dollars in Thousands) | LEGAL | LAND AND FACILITIES MANAGEMENT | ENVIRONMENTAL | ST P |
|----------------------|---|-------|--------------------------------------|---------------|---------|
| 506 | OPERATION MISC STEAM | 51 | - | - | 70 |
| 510 | MAINT SUPERVISION AND ENGINEERING STEAM | - | - | - | - |
| 517 | OPERATION SUPERVISION AND ENGINEERING NUCLEAR | - | - | - | - |
| 519 | OPERATION COOLANTS AND WATER | - | - | - | - |
| 520 | OPERATION STEAM EXPENSES NUCLEAR | - | - | - | - |
| 524 | OPERATION MISC NUCLEAR | - | 944 | - | 14 |
| 528 | MAINT SUPERVISION AND ENGINEERING | - | - | - | - |
| 532 | MAINT MISC NUCLEAR | - | - | - | - |
| 537 | OPERATION EXPENSES HYDRO | - | 72 | - | - |
| 539 | OPERATION MISC HYDRAULIC PWR GEN | - | - | - | 7 |
| 544 | MAINT ELECTRIC PLANT HYDRO | - | - | - | - |
| 546 | OPERATION SUPERVISION AND ENGINEERING | - | - | - | - |
| 549 | OPERATION MISC OTHER POWER GENERATION | - | - | - | 13 |
| 556 | SYSTEM CONTROL AND LOAD | - | 46 | - | - |
| 560 | OPERATION SUPERVISION AND ENGINEERING | - | 40 | - | - |
| 561 | OPERATION LOAD DISPATCHING TRANSMISSION | - | 47 | - | - |
| 562 | OPERATION STATION EXPENSES TRANSMISSION | - | - | - | - |
| 563 | OPERATION OH LINE EXPENSES TRANSMISSION | - | - | - | - |
| 566 | OPERATION MISC TRANSMISSION | - | 6 | - | 1 |
| 568 | MAINT SUPERVISION AND ENGINEERING | - | 5 | - | - |
| 569 | MAINT STRUCTURES TRANSMISSION | - | 19 | - | - |
| 570 | MAINT STATION EQUIPMENT TRANSMISSION | - | - | - | - |
| 571 | MAINT OVERHEAD LINES TRANSMISSION | - | - | - | - |
| 573 | MAINT MISC TRANSMISSION | - | - | - | - |
| 580 | DISTRIBUTION OPER SUPERVISION AND ENGINEERING | - | 1 | - | - |
| 581 | DISTRIBUTION OPER LOAD DISPATCH | - | - | - | - |
| 582 | DISTRIBUTION OPER STATION EXPENSES | - | 13 | - | - |
| 583 | DISTRIBUTION OPER REMOVE AND RESET | - | 1 | - | - |
| 585 | DISTRIBUTION OPER STREET LIGHT AND SIGNAL | - | 2 | - | - |
| 586 | DISTRIBUTION OPER METER EXPENSES | - | - | - | - |
| 588 | DISTRIBUTION OPER MISC DISTRIBUTION | 2 | 6 | - | 103 |
| 592 | DISTRIBUTION MAINT OF STATION EQUIPMENT | - | 1 | - | - |
| 593 | DISTRIBUTION MAINT OF OH LINES | - | 4 | - | - |
| 594 | DISTRIBUTION MAINT UNDERGROUND LINES | - | - | - | - |
| 596 | DISTRIBUTION MAINT STREET LIGHT AND SIGNAL | - | - | - | - |
| 598 | DISTRIBUTION MAINT MISC DISTRIBUTION PLANT | - | 2 | - | - |
| 717 | OPERATION LIQUID PETROLEUM GAS | - | 1 | - | - |
| 735 | ENVIRONMENTAL AMORTIZATION AND MISC | - | - | - | 2,248 |

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| | | | | |
|-----|---|----------|---------|---------|
| 874 | MAINS AND SERVICES NATURAL GAS | - | - | - |
| 878 | METER AND HOUSE REGULATOR | - | - | - |
| 879 | CUSTOMER INSTALLATION NATURALGAS DISTRIBUTION | - | 1 | - |
| 880 | OTHER EXPENSES NATURAL GAS | - | - | - |
| 350 | SUPERINTENDENCE OPERATIONS | - | 10 | - |
| 351 | SUPERINTENDENCE MAINT | - | - | - |
| 370 | ADMINISTRATIVE AND GENERAL | 139 | - | - |
| | | | | |
| | | \$18,174 | \$5,238 | \$3,573 |

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

DEPARTMENTAL ANALYSIS OF SALARIES
ACCOUNT 920

| NAME OF DEPARTMENT Indicate each department or service function. (Dollars in Thousands) | TOTAL AMOUNT | DEPARTMENTAL SALARIES INCLUDED IN AMOUNT | |
|--|-----------------|---|---------------------|
| | | PARENT COMPANY | OTHER ASSOCIATES |
| Information Services | \$1,321 | \$- | \$1,321 |
| Customer Services | 3,344 | - | 3,344 |
| Marketing and Sales | 1,626 | - | 1,626 |
| Employee Services | 2,645 | - | 2,645 |
| Procurement | 1,040 | - | 1,040 |
| Financial Services | 14,884 | - | 14,884 |
| Regulatory | 384 | - | 384 |
| Public Affairs | 1,737 | - | 1,737 |
| Legal | 2,938 | - | 2,938 |
| Investor Relations | 383 | - | 383 |
| Land and Facilities Management | 139 | - | 139 |
| Environmental | 436 | - | 436 |
| Strategic Planning | 432 | - | 432 |
| Executive Services | 2,458 | - | 2,458 |
| Operational Support | 1,586 | - | 1,586 |

| | | | |
|-------|----------|-----|----------|
| TOTAL | \$35,353 | \$- | \$35,353 |
|-------|----------|-----|----------|

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

OUTSIDE SERVICES EMPLOYED
ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate amounts paid to any one payee and included within one subaccount is less than \$25,000, only the aggregate number and amount of all such payments included within the subaccount need be shown. Provide a subtotal for each type of service.

| FROM WHOM PURCHASED | ADDRESS | RELATIONSHIP "A" = ASSOCIATE "NA" = NON ASSOCIATE |
|---------------------------------|---------|---|
| Leadership Training: | | |
| Centacs | | NA |
| Clemson University | | NA |
| Accounting & Auditing Services: | | |
| Deloitte & Touche | | NA |
| Arthur Andersen LLP - Carolinas | | NA |
| Pricewaterhouse | | NA |
| Banking Services: | | |
| Bank of America | | NA |
| Branch Banking & Trust | | NA |
| Chase Manhattan | | NA |

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| | |
|----------------------|----|
| First Union Bank | NA |
| National Bank | NA |
| The Bank of New York | NA |
| Wachovia | NA |

Payroll and Benefits Administration & Maintenance:

| | |
|---------------------------|----|
| ADP, Inc. | NA |
| Towers Perrin | NA |
| Allsup, Inc. | NA |
| Levi Ray & Shoup, Inc. | NA |
| Capital Resource Advisors | NA |
| LCG Associates, Inc. | NA |
| William M. Mercer, Inc. | NA |

Computer Services:

| | |
|---------------------------------|----|
| AVAYA, Inc. | NA |
| Ciber, Inc. | NA |
| Deborah Bass & Associates, Inc. | NA |
| Digiterra, Inc. | NA |
| Keane Pittsburg Inc. | NA |
| Premier Alliance Group Inc. | NA |
| Support Technologies, Inc. | NA |
| Trupoint Technologies | NA |
| Pelican Technology Partners | NA |
| Blencowe Computers | NA |

Consulting:

| | |
|----------------------------|----|
| The Norton Group | NA |
| Titan Technology | NA |
| Van Rickland Clary - CDP | NA |
| Hewitt Associates LLC | NA |
| J A Wright | NA |
| Jordan Consulting | NA |
| Weltner Communications | NA |
| The Ruffin Group | NA |
| Boyce C Morrow Jr. | NA |
| Consultis of Charlotte | NA |
| Leader Institute | NA |
| Manpower Temporary Service | NA |

Waste Disposal:

| | |
|--------------|----|
| Safety-Kleen | NA |
|--------------|----|

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Employment Services:

| | |
|----------------------------|----|
| Adecco Employment Services | NA |
| Korn/Ferry International | NA |
| John Shell Associates | NA |

Engineering Services:

| | |
|---------------------|----|
| General Engineering | NA |
|---------------------|----|

Insurance Services:

| | |
|-----------------------------------|----|
| South Carolina Second Injury Fund | NA |
|-----------------------------------|----|

Legal Services:

| | |
|---|----|
| Cameron McKenna LLP | NA |
| Carter, Ledyard & Milburn | NA |
| Gignilliat Savitz & Bettis | NA |
| Jones Day Reavis & Pogue | NA |
| Kilpatrick Stockton LLP | NA |
| LeBoeuf, Lamb, Greene & Macrae | NA |
| McDermott, Will & Emery | NA |
| McDonald, McKenzie, Rubin, Miller, Lybran | NA |
| McNair Law Firm | NA |
| Moore & Van Allen PLLC | NA |
| Nelson Mullins Riley & Scarborough | NA |
| Nexsen Pruet Jacobs & Pollard | NA |
| Patricia T Smith | NA |
| Richardson & Birdsong | NA |
| Sinkler & Boyd | NA |
| Smith, Galloway, Lyndall & Fuchs, LLP | NA |
| The Regulatory Law Group | NA |
| Thelen Reid & Priest LLP | NA |
| Webb Stuckey & Lindsay LLC | NA |
| Willoughby & Hoefer PA | NA |
| Winston & Strawn | NA |
| Womble Carlyle Sandridge & Rice | NA |

Parking Facility Services:

| | |
|------------------|----|
| City of Columbia | NA |
|------------------|----|

Printing Services:

| | |
|-------------------|----|
| R L Bryan Company | NA |
|-------------------|----|

Rating Services:

| | |
|------------------|----|
| Moody's Investor | NA |
| Standard & Poor | NA |

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Security Services:

Coastal International

NA

All Others less than \$25,000 (548 items)

NA

 TOTAL

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

 EMPLOYEE PENSIONS AND BENEFITS
 ACCOUNT 926

INSTRUCTIONS: Provide a listing of each pension plan and benefit program provided by the service company. Such listing should be limited to \$25,000.

| DESCRIPTION | AMOUNT (in Thousands) |
|----------------------------------|-----------------------|
| Pension Plan | \$2,086 |
| Key Employee Retention Program | 1,185 |
| Group Insurance | 6,634 |
| Stock Purchase Plan | 2,554 |
| Disability | 151 |
| Education and Tuition Assistance | 93 |
| Recreational Clubs | 93 |
| Employee Assistance Program | 29 |
| Parking | 47 |
| Others | 480 |

| | | |
|-------|-------|----------|
| | ----- | |
| TOTAL | | \$13,352 |
| | ----- | |

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

GENERAL ADVERTISING EXPENSES
ACCOUNT 930.1

INSTRUCTIONS: Provide a listing of the amount included in Account 930.1, "General Advertising Expenses", classifying the items according to the nature of the advertising and as defined in the account definition. If a particular class includes an amount in excess of \$3,000 applicable to a single payee, show separately the name of the payee and the aggregate amount applicable thereto.

| DESCRIPTION | NAME OF PAYEE | AMOUNT (in Thousands) |
|--------------------------|-------------------------|-----------------------|
| ----- | | |
| Media Campaign | 360 Inc. | \$20 |
| Media Campaign | Chernoff/Silver | 135 |
| Project Management | Chernoff/Silver | 91 |
| Media Buys | Chernoff/Silver | 581 |
| Convention Marketing | FBS Card Service | 4 |
| Employment Advertising | JWG Associates | 4 |
| Print Media Advertising | SouthComm | 3 |
| Print Media Advertising | Thomas McCants | 4 |
| Hurricane Brochure | WCSC, Inc | 20 |
| Print Media Advertising | Wray Ward Laseter | 153 |
| Media Research | Wray Ward Laseter | 92 |
| Project Management | Wray Ward Laseter | 11 |
| Customer Retention Study | Arbor Inc | 21 |
| Web Site Evaluation | Burke CSA | 21 |
| Print Media Advertising | Black Pages USA | 20 |
| Radio Advertising | Thomas McCants | 12 |
| Radio Advertising | SC Sea Grant Consortium | 10 |
| | Others | 124 |

TOTAL \$1,326

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

MISCELLANEOUS GENERAL EXPENSES
ACCOUNT 930.2

INSTRUCTIONS: Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses", classifying such expenses according to their nature. 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. Section 441 (b) (2)) shall be separately classified.

| DESCRIPTION | AMOUNT (in Thousands) |
|---|-----------------------|
| Industry association dues | \$1,142 |
| Board of Directors expenses | 817 |
| Miscellaneous labor | 26 |
| Computer systems expenses | 303 |
| Travel expenses (including meals) | 110 |
| Postage | 90 |
| Utilities | 11 |
| Equipment leasing | 60 |
| Annual meeting of shareholders expenses | 93 |
| Credit evaluation services | 165 |
| Investment services | 91 |
| Focus groups | 235 |
| Liability insurance | 9 |
| Licensing and permits | 40 |
| Advertising | 15 |
| Servicing securities | 63 |
| Non-charitable contributions | 19 |
| Education | 2 |
| Other miscellaneous expenses | 270 |
| TOTAL | \$3,561 |

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

RENTS
ACCOUNT 931

INSTRUCTIONS: Provide a listing of the amount included in Account 931, "Rents", classifying such expenses by major groupings of property, as defined in the account definition of the Uniform System of Accounts.

| TYPE OF PROPERTY | AMOUNT (in Thousands) |
|--------------------------|-----------------------|
| Office space | \$2,914 |
| Communications towers | 36 |
| Communications equipment | 25 |
| Computers | 80 |
| Equipment | 20 |
| TOTAL | \$3,075 |

Note: Rent amounts are charged to Account 931 and other expense accounts, as appropriate per the Federal Energy Regulatory Commission Uniform System of Accounts.

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

TAXES OTHER THAN INCOME TAXES
ACCOUNT 408

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 INSTRUCTIONS: Provide an analysis of Account 408, "Taxes Other Than Income Taxes". Separate the analysis into two groups: (1) other than U. S. Government taxes, and (2) U. S. Government taxes. Specify each of the various kinds of taxes and show the amounts thereof. Provide a subtotal for each class of tax.

| KIND OF TAX | AMOUNT (in Thousands) |
|------------------------------------|-----------------------|
| ----- | |
| Other than U. S. Government Taxes: | |
| Business License | \$772 |
| State Unemployment Tax | 38 |
| | ----- |
| | ----- |
| | 810 |
| | ----- |
| | ----- |
| U. S. Government Taxes: | |
| Social Security and Medicare Tax | 3,734 |
| Unemployment Tax | 52 |
| | ----- |
| | ----- |
| | 3,786 |
| | ----- |
| | ----- |
| TOTAL | \$4,596 |
| ----- | |

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

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DONATIONS
ACCOUNT 426.1

INSTRUCTIONS: Provide a listing of the amount included in Account 426.1, "Donations", classifying such expenses by its purpose. The aggregate number and amount of all items of less than \$3,000 may be shown in lieu of details.

| NAME OF RECIPIENT | PURPOSE OF DONATION | AMOUNT |
|---|-------------------------|--------|
| Alston Wilkes Society | Capital Campaign | |
| Benedict College | Sponsorship | |
| Carolinas Minority Supplier Development Council | Sponsorship | |
| Celebrate Freedom Celebration | Sponsorship | |
| Columbia Chamber of Commerce | Sponsorship | |
| South Carolina Chamber of Commerce | Sponsorship | |
| S. C. Black Chamber of Commerce | Sponsorship | |
| Charleston Southern University | Sponsorship | |
| Charleston Stage Company, Inc. | Sponsorship | |
| Children's Chance | Corporate Contribution | |
| Clemson University Foundation | Corporate Contribution | |
| College of Charleston | Scholarship sponsorship | |
| Columbia City Ballet | Sponsorship | |
| Columbia College | Sponsorship | |
| Committee for Growth Management | Sponsorship | |
| Columbia Communities in Schools | Corporate Contribution | |
| Congaree Girl Scout Council | Sponsorship | |
| Congaree Land Trust | Sponsorship | |
| Cystic Fibrosis Foundation | Sponsorship | |
| EdVenture | Sponsorship | |
| Charleston First Night | Sponsorship | |
| First Steps | Sponsorship | |
| George Rogers Foundation | Sponsorship | |
| Town of Harleyville | Corporate Contribution | |
| Historic Ricefields Association | Sponsorship | |
| Independent Colleges & Universities | Scholarship Sponsorship | |
| March of Dimes | Sponsorship | |
| SC Conference of NAACP Branches | Corporate Contribution | |
| New Horizon Family Care Center | Sponsorship | |
| Nuturing Center | Corporate Contribution | |
| Palmetto Health Alliance | Sponsorship | |
| SC Attorney General's Father of the Year Award | Sponsorship | |
| SC Business Center for Excellence in Education | Sponsorship | |
| SC Center for Family Policy | Sponsorship | |
| SC District Export Council | Sponsorship | |
| SC Law Enforcement Officers Association | Sponsorship | |
| SC Philharmonic Orchestra | Sponsorship | |
| Spoletto Festival USA | Sponsorship | |
| Wayne Sterling | Sponsorship | |
| The McKay Urology Research Endowment | Sponsorship | |
| Trident Community Foundation | Sponsorship | |
| United Way of the Midlands | Corporate Contribution | |
| Trident United Way | Corporate Contribution | |

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| | |
|-------------------------------|-------------------------|
| Columbia Urban League | Sponsorship |
| University of South Carolina | Scholarship sponsorship |
| USC Educational Foundation | Corporate Contribution |
| Port Royal YMCA | Corporate Contribution |
| Advantage West North Carolina | Corporate Contribution |
| City of Gastonia | Corporate Contribution |

| | |
|---|------------------------|
| Exploris | Corporate Contribution |
| Forestview High School PTA | Corporate Contribution |
| Gardner Webb University | Corporate Contribution |
| Gaston County Education | Corporate Contribution |
| Gaston County Family YMCA | Corporate Contribution |
| Gaston County Schools | Corporate Contribution |
| Greater Gastonia Development Council | Corporate Contribution |
| March of Dimes | Corporate Contribution |
| NC Center for Public Policy Research Inc. | Corporate Contribution |
| North Carolina Citizens for Business and Industry | Corporate Contribution |
| North Carolina State Education | Corporate Contribution |
| North Carolinians for Educational Opportunity | Corporate Contribution |
| Partnership for Tomorrow | Corporate Contribution |
| Research Triangle Regional Partnership | Corporate Contribution |
| Gaston County Salvation Army | Corporate Contribution |
| The Community Foundation | Corporate Contribution |
| The Salvation Army Heat Care | Corporate Contribution |
| United Arts Council | Corporate Contribution |
| West Gastonia Youth Board | Corporate Contribution |
| YMCA Asheville | Corporate Contribution |
| Others less than \$3,000 (216 items) | Corporate Contribution |

TOTAL

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

OTHER DEDUCTIONS
ACCOUNT 426.5

INSTRUCTIONS: Provide a listing of the amount included in Account 426.5, "Other Deductions", classifying such expenses according to their nature.

| DESCRIPTION | NAME OF PAYEE | AMOUNT (in Thousands) |
|-------------|---------------|-----------------------|
|-------------|---------------|-----------------------|

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| | |
|--|---------|
| Miscellaneous non-operating labor and benefits | \$1,186 |
| Contributions and sponsorships | 272 |
| Customer and employee family events | 77 |
| Facility maintenance | 75 |
| Utilities | 52 |
| Land sales expense | 166 |
| Survey and construction costs | 75 |
| Consulting | 84 |
| Legal | 23 |
| Computer leases | 26 |
| Vehicle expenses | 38 |
| Travel and meal expenses | 29 |
| Printing | 12 |
| Computer resources | 56 |
| Non-deductible lobbying | 43 |
| Other | 566 |

| | |
|-------|---------|
| TOTAL | \$2,780 |
|-------|---------|

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2000

SCHEDULE XVIII
NOTES TO STATEMENT OF INCOME

INSTRUCTIONS: The space below is provided for important notes regarding the statement of income or any account thereof. Furnish particulars as to any significant increases and services rendered or expenses incurred during the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

See Notes to Financial Statements on page 21.

ANNUAL REPORT OF SCANA Services, Inc.

Organization Chart

President and Chief Operating Officer

Senior Vice President and Chief Financial Officer

Senior Vice President, General Counsel and Assistant Secretary

Deputy General Counsel

Secretary

Treasurer

Controller

Executive for South Carolina Retail Utility Operations

Executive for Communications Operations and Governmental Affairs

Senior Vice President for Human Resources

Executive for Marketing

Vice President for Information Services and Technology

Officer for Corporate Compliance and Internal Affairs

Vice President for Governmental Affairs and Economic Development

Vice President for Market Development and Delivery

ANNUAL REPORT OF SCANA Services, Inc.

Methods of Allocation

Form of Service Agreement

This Service Agreement (this "Agreement") is entered into as of the ____ day of _____, by and between [insert name of subsidiary], a _____ corporation (the "Company") and SCANA Service Company, a South Carolina corporation ("SCANA Service").

WHEREAS, SCANA Service is a direct or indirect wholly owned subsidiary of SCANA Corporation;

WHEREAS, SCANA Service has been formed for the purpose of providing administrative, management and other services to subsidiaries of SCANA

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Corporation; and

WHEREAS, the Company believes that it is in the interest of the Company to provide for an arrangement whereby the Company may, from time to time and at the option of the Company, agree to purchase such administrative, management and other services from SCANA Service;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

I. SERVICES. SCANA Service supplies, or will supply, certain administrative, management or other services to Company similar to those supplied to other subsidiaries of SCANA Corporation. Such services are and will be provided to the Company only at the request of the Company. Exhibit I hereto lists and describes all of the services that are available from SCANA Service.

II. PERSONNEL. SCANA Service provides and will provide such services by utilizing the services of their executives, accountants, financial advisers, technical advisers, attorneys and other persons with the necessary qualifications.

If necessary, SCANA Service, after consultation with the Company, may also arrange for the services of nonaffiliated experts, consultants and attorneys in connection with the performance of any of the services supplied under this Agreement.

III. COMPENSATION AND ALLOCATION. As and to the extent required by law, SCANA Service provides and will provide such services at cost. Exhibit I hereof contains rules for determining and allocating such costs.

IV. [TO BE INCLUDED IN CONTRACT WITH PSNC ONLY] NORTH CAROLINA PROVISIONS.

(A) PSNC hereby agrees that:

(1) it will not incur a charge hereunder except in accordance with North Carolina law and the rules, regulations and orders of the North Carolina Utilities Commission (the "NCUC") promulgated thereunder;

(2) it will not seek to reflect in rates any cost incurred hereunder to the extent disallowed by the NCUC; and

(3) it will not incur a charge hereunder except for charges determined in accordance with Rules 90 and 91 of the Act.

(B) PSNC and SCANA Service acknowledge that as a result of the agreements contained in Sections IV(A)(1) and (A)(3), PSNC will not accept services from SCANA Service if the cost to be charged for such service, as calculated pursuant to Rules 90 and 91 of the Act, differs from the amount of charges PSNC is permitted to incur under North Carolina law and the rules, regulations and orders of the NCUC promulgated thereunder.

V. TERMINATION AND MODIFICATION. The Company may terminate this Agreement by providing 60 days written notice of such termination to SCANA Service. SCANA Service may terminate this Agreement by providing 60 days written notice of such

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termination to the Company.

This Agreement is subject to termination or modification at any time to the extent its performance may conflict with the provisions of the Public Utility Holding Company Act of 1935, as amended, or with any rule, regulation or order of the Securities and Exchange Commission adopted before or after the making of this Agreement. This Agreement shall be subject to the approval of any state commission or other state regulatory body whose approval is, by the laws of said state, a legal prerequisite to the execution and delivery or the performance of this Agreement [For contract with PSNC only: and any subsequent modifications thereof].

VI. SERVICE REQUESTS. The Company and SCANA Service will prepare a Service Request on or before _____ of each year listing services to be provided to the Company by SCANA Service and any special arrangements related to the provision of such services for the coming year, based on services provided during the past year. The Company and SCANA Service may supplement the Service Request during the year to reflect any additional or special services that the Company wishes to obtain from SCANA Service, and the arrangements relating thereto.

VII. BILLING AND PAYMENT. Unless otherwise set forth in a Service Request, payment for services provided by SCANA Service shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of the Company and SCANA Service. Billing will be made on a monthly basis, with the bill to be rendered by the 25th of the month, and remittance or accounting entries completed within 30 days of billing.

VIII. NOTICE. Where written notice is required by this Agreement, all notices, consents, certificates, or other communications hereunder shall be in writing and shall be deemed given when mailed by United States registered or certified mail, postage prepaid, return receipt requested, addressed as follows:

- 1. To the Company:
 =====
 =====
- 2. To SCANA Service:
 =====
 =====

IX. GOVERNING LAW. This Agreement shall be governed by and construed in accordance with the laws of the State of South Carolina, without regard to their conflict of laws provisions.

X. MODIFICATION. No amendment, change or modification of this Agreement shall be valid, unless made in writing and signed by all parties hereto.

XI. ENTIRE AGREEMENT. This Agreement, together with its exhibits, constitutes the entire understanding and agreement of the parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective parties hereof and thereto, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force or effect.

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XII. WAIVER. No waiver by any party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.

XIII. ASSIGNMENT. This Agreement shall inure to the benefit and shall be binding upon the parties and their respective successors and assigns. No assignment of this Agreement or any party's rights, interests or obligations hereunder may be made without the other party's consent, which shall not be unreasonably withheld, delayed or conditioned.

XIV. SEVERABILITY. If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of this _____ day of _____.

SCANA SERVICE COMPANY

By: _____
Name:
Title:

[Subsidiary]

By:
Name:
Title:

EXHIBIT I

Description of Services, Cost Accumulation, Assignment and Allocation Methodologies for

SCANA Service Company

This document sets forth the methodologies used to accumulate the costs of services performed by SCANA Service Company ("SCANA Service") and to assign or allocate such costs to other subsidiaries and business units within SCANA Corporation ("Client Entities").

Cost of Services Performed

SCANA Service maintains an accounting system that enables costs to be identified by Cost Center, Account Number or Project, Activity, Resource, and

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Event ("Account Codes"). The primary inputs to the accounting system are time records of hours worked by SCANA Service employees, accounts payable transactions and journal entries. Charges for labor are made at the employees' effective hourly rate, including the cost of pensions, other employee benefits and payroll taxes. To the extent practicable, costs of services are directly assigned to the applicable Account Codes. The full cost of providing services also includes certain indirect costs, e.g., departmental overheads, administrative and general costs, and taxes. Indirect costs are associated with the services performed in proportion to the directly assigned costs of the services or other relevant cost allocators.

Cost Assignment and Allocation

SCANA Service costs will be directly assigned, distributed or allocated to Client Entities in the manner prescribed below.

1. Costs accumulated in Account Codes for services specifically performed for a single Client Entity will be directly assigned or charged to such Client Entity.

2. Costs accumulated in Account Codes for services specifically performed for two or more Client Entities will be distributed among and charged to such Client Entities using methods determined on a case-by-case basis consistent with the nature of the work performed and based on one of the allocation methods described below.

3. Costs accumulated in Account Codes for services of a general nature which are applicable to all Client Entities or to a class or classes of Client Entities will be allocated among and charged to such Client Entities by application of one or more of the allocation methods described below.

Allocation Methods

The following methods will be applied, as indicated in the Description of Services section that follows, to allocate costs for services of a general nature.

1. Information Systems Chargeback Rates - Rates for services, including but not limited to Software, Consulting, Mainframe, Midtier and Network Connectivity Services, are based on the costs of labor, materials and Information Services overheads related to the provision of each service. Such rates are applied based on the specific equipment employed and the measured usage of services by Client Entities. These rates will be determined annually based on actual experience and may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes.

2. Margin Revenue Ratio - "Margin" is equal to the excess of sales revenues over the applicable cost of sales, i.e., cost of fuel for generation and gas for resale. The numerator is equal to margin revenues for a specific Client Entity and the denominator is equal to the combined margin revenues of all the applicable Client Entities. This ratio will be evaluated annually based on actual results of operations for the previous calendar year and may be adjusted for any known and reasonably quantifiable events, or at such time, based on results of operations for a subsequent twelve-month period, as may be required due to significant changes.

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3. Number of Customers Ratio - A ratio based on the number of retail electric and/or gas customers. This ratio will be determined annually based on the actual number of customers at the end of the previous calendar year and may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes.

4. Number of Employees Ratio - A ratio based on the number of employees benefiting from the performance of a service. This ratio will be determined annually based on actual counts of applicable employees at the end of the previous calendar year and may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes.

5. Three-Factor Formula - This formula will be determined annually based on the average of gross property (original cost of plant in service, excluding depreciation), payroll charges (salaries and wages, including overtime, shift premium and holiday pay, but not including pension, benefit and company-paid payroll taxes) and gross revenues during the previous calendar year and may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes.

6. Telecommunications Chargeback Rates - Rates for use of telecommunications services other than those encompassed by Information Systems Chargeback Rates are based on the costs of labor, materials, outside services and Telecommunications overheads. Such rates are applied based on the specific equipment employment and the measured usage of services by Client Entities. These rates will be determined annually based on actual experience and may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes.

7. Gas Sales Ratio - A ratio based on the actual number of dekatherms of natural gas sold by the applicable gas distribution or marketing operations. This ratio will be determined annually based on actual results of operations for the previous calendar year and may be adjusted for any known and reasonably quantifiable events, or at such time, based on results of operations for a subsequent twelve-month period, as may be required due to significant changes.

Description of Services

A description of each of the services performed by SCANA Service, which may be modified from time to time, is presented below. As discussed above, where identifiable, costs will be directly assigned or distributed to Client Entities. For costs accumulated in Account Codes which are for services of a general nature that cannot be directly assigned or distributed, the method or methods of allocation are also set forth. Substitution or changes may be made in the methods of allocation hereinafter specified, as may be appropriate, and will be provided to state regulatory agencies and to each affected Client Entity.

1. Information Systems Services - Provides electronic data processing services. Costs of a general nature are allocated using the Information Systems Chargeback Rates.

2. Customer Services - Provides billing, mailing, remittance processing, call center and customer communication services for electric and gas customers. Costs of a general nature are allocated using the Margin Revenue Ratio.

3. Marketing and Sales - Establishing strategies, provides oversight for marketing, sales and branding of utility and related services and conducts marketing and sales programs. Costs of a general nature are allocated using the Number of Customers Ratio.

4. Employee Services - Includes Human Resources which establishes and

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administers policies and oversees compliance with regulations in the areas of employment, compensation and benefits, processes payroll and administers corporate training. Also includes employee communications, facilities management and mail services. Costs of a general nature are allocated using the Number of Employees Ratio.

5. Corporate Compliance - Oversees compliance with all laws, regulations and policies applicable to all of SCANA Corporation's businesses and directs compliance training. Costs of general nature are allocated using the Number of Employees Ratio.

6. Purchasing - Provides procurement services. Costs of a general nature are allocated using the Three-Factor Formula.

7. Financial Services - Provides treasury, accounting, tax, financial planning, rate and auditing services services. Costs of a general nature are allocated using the Three-Factor Formula.

8. Risk Management - Provides insurance, claims, security, environmental and safety services. Costs of a general nature are allocated using the Three-Factor Formula.

9. Public Affairs - Maintains relationships with government policy makers, conducts lobbying activities and provides community relations functions. Costs of a general nature are allocated using the Three-Factor Formula.

10. Legal Services - Provides various legal services and general legal oversight; handles claims. Costs of a general nature are allocated using the Three-Factor Formula.

11. Investor Relations - Maintains relationships with the financial community and provides shareholder services. Costs of a general nature are allocated using the Three-Factor Formula.

12. Telecommunications - Provides telecommunications services, primarily the use of telephone equipment. Costs are allocated using the Telecommunications Chargeback Rates.

13. Gas Supply and Capacity Management - Provides gas supply and capacity management services. Costs of a general nature are allocated using the Gas Sales Ratio.

14. Strategic Planning - Develops corporate strategies and business plans. Costs of a general nature are allocated using the Three-Factor Formula.

15. Executive - Provides executive and general administrative services. Costs of a general nature are allocated using the Three-Factor Formula.

EXHIBIT II

FORM OF INITIAL SERVICE REQUEST

The undersigned requests all of the services listed in Exhibit I from SCANA Service Company, except for _____. The services requested hereunder shall commence on _____ and be provided through _____.

[Subsidiary]

By: _____
Name:

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Title:

EXHIBIT C-2

SCANA Service Company Policies and Procedures

SCANA Service Company ("SCANA Service") will provide administrative, management and other services to the subsidiaries and business units within SCANA Corporation ("Client Entities") in accordance with the terms of Service Agreements. SCANA Service will provide the necessary accounting and procedural infrastructure to support the administration of the Service Agreements in accordance with the rules and regulations of the Securities and Exchange Commission ("SEC") as promulgated in the Public Utility Holding Company Act of 1935 (the "1935 Act").

Service Requests and Agreements

SCANA Service and each Client Entity will enter into a Service Agreement that will set forth, in general terms, the services to be performed by each organization in SCANA Service directly for or on behalf of each Client Entity. Pursuant to the Service Agreement, SCANA Service and each Client Entity will prepare Service Request forms designed to provide guidance as to the service expectations of the parties thereto. The Service Request forms will be reviewed annually, or more often if necessary. The Service Agreements will be approved by authorized representatives of SCANA Service and the management of each Client Entity.

Service Requests will typically contain the following information:

1. Type and Scope of Services
2. Any Cost Parameters
3. Payment Terms
4. Applicable Contingencies

Accounting System

SCANA Service will maintain an accounting system that provides the ability to assign costs to the category of service to which they relate. The system also enables the costs of services to be charged directly to the Client Entity for which they were performed or, when appropriate, accumulated in such a manner that they can be distributed or allocated to two or more Client Entities using an approved methodology. The system will also generate all necessary Client Entity billing information.

The system is based on the use of codes to assign charges to the applicable Cost Center, Account Number or Project, Activity, Resource, and Event ("Account Codes"). The Account Numbers conform to the System of Accounts for Mutual Service Companies prescribed by the 1935 Act, as modified to include additional account numbers from the Federal Energy Regulatory Commission's Uniform System of Accounts to provide for the accumulation of costs of certain utility operating activities. The Account Codes facilitate the tracking of the cost of each service by its component costs, such as labor, materials and outside services, and provide the ability to break the costs of services down by amounts directly charged to specific Client Entities and amounts allocated.

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Labor and labor-related costs will likely be the most significant costs that the SCANA Service incurs. Accordingly, SCANA Service will maintain a time-entry subsystem that enables SCANA Service employees to accurately assign hours worked to the appropriate Account Codes. All SCANA Service employees will prepare standard timesheets or similar records that indicate the purpose of each hour worked. The employee's supervisor will approve timesheets. Information from the timesheets will be entered into the time-entry subsystem no later than the last pay period to which it relates. Charges for labor will be made at each employee's effective hourly rate and will include the cost of pensions, other employee benefits and payroll taxes.

An initial training session for employees will occur in the beginning of March and will be conducted by accounting professionals to ensure understanding of the new coding procedures. All employees (both from SCANA Service and Client Entities) who code time and expenses will be included in this training. Ongoing support and follow-up will be provided through the same accounting professionals conducting the initial training. Moreover, additional training will be provided during the May time frame to ensure understanding of coding impact upon the system's financial statements as well as to provide instruction regarding the proper analysis of charges.

All other accounting subsystems, including accounts payable processing, will be designed to support the use of the necessary Account Codes. In all cases, the SCANA Service will retain the applicable underlying source documents that indicate the nature and purpose of the costs incurred.

To the extent practicable, SCANA Service employees will assign costs directly to the Account Codes associated with the services rendered. However, the full cost of providing services also includes certain indirect costs, e.g., departmental overheads, administrative and general costs, and taxes, which cannot be associated with specific services. Indirect costs will be associated with the services performed in proportion to the directly assigned costs of the services or other relevant cost allocators.

SCANA Service costs will be directly charged, distributed or allocated to Client Entities in the manner prescribed below.

1. Costs accumulated in Account Codes for services specifically performed for a single Client Entity will be directly charged to such Client Entity.

2. Costs accumulated in Account Codes for services specifically performed for two or more Client Entities will be distributed to such Client Entities using methods determined on a case-by-case basis consistent with the nature of the work performed and based on one of the approved allocation methods.

3. Costs accumulated in Account Codes for services of a general nature which are applicable to all Client Entities or to a class or classes of Client Entities will be allocated to such Client Entities by application of one or more approved allocation methods.

Billing

Monthly, SCANA Service will prepare and submit a bill to each Client Entity for services rendered. At a minimum, the bill will itemize the cost of each service charged to the Client Entity. The bill will be rendered by the 25th of the following month with payment due 30 days thereafter.

The management of each Client Entity is responsible for reviewing the bill from SCANA Service to determine the accuracy and appropriateness of the charges.

The accounting system contains the detailed transactions supporting the services billed. Using the system, SCANA Service will assist the Client

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Entities, as necessary, with the review and validation of charges. Any adjustments required will be made in the subsequent month. SCANA Service will put in place processes and applicable systems designed to provide information to Client Entities regarding services provided and related costs. The information should enable the Client Entities to determine if they have been billed consistent with the terms of the Service Agreements.

Accounting Department Responsibilities

The SCANA Service Accounting Department will be responsible for administering, monitoring and maintaining the processes by which SCANA Service costs are accumulated and billed to client entities. In connection with this responsibility, the Accounting Department will:

1. Coordinate the preparation of Service Requests
2. Control the establishment and use of SCANA Service Account Codes
3. Review and evaluate the reasonableness of monthly bills to each Client Entity
4. Assist Client Entities with the review and validation of charges

The Accounting Department will update all allocations used by the SCANA Service annually, or more often as conditions warrant, and maintain all documentation supporting the calculations. The Accounting Department will ensure the allocation methods are appropriate for the type of cost incurred, have been approved by the SEC and are consistent with applicable orders of state utility commissions.

Dispute Resolution

In the event disputes arise between the SCANA Service and the Client Entity over amounts billed, the Accounting Department and representatives of the Client Entity will attempt to resolve the issues. If necessary, the Chief Financial Officer will mediate. Unresolved disputes will be referred to Senior Management for final disposition.

Internal Review

The Audit Services Department will conduct periodic audits of the SCANA Service administration and accounting processes. The audits will include examinations of Service Agreements, accounting systems, source documents, allocation methods and billings to determine if services are authorized and properly accounted for. In addition, Service Request and Agreement policies, operating procedures and controls will be evaluated annually.

Evaluation and Measurement

In order to encourage the efficient and cost competitive provision of services, SCANA Service will establish appropriate benchmarking measures and a customer review process. The customer review process will allow for input from the Client Entities as to the volume and value of the products and services provided by SCANA Service. This review will be part of the annual budget development process and the completion of the Service Requests and Agreements.

ANNUAL REPORT OF SCANA Services, Inc.

Annual Statement of Compensation for Use of Capital Billed

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ANNUAL REPORT OF SCANA Services, Inc.

Signature Clause

Pursuant to the requirements of the Public Utility Holding Company Act of 1935 and the rules and regulations of the Securities and Exchange Commission issued thereunder, the undersigned company has duly caused this report to be signed on its behalf by the undersigned officer thereunto duly authorized.

SCANA Services, Inc.

(Name of Reporting Company)

By:

s/Mark R. Cannon

(Signature of Signing Officer)

Controller

(Printed Name and Title of Signing Officer)

Date: April 29, 2002
