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SCANA CORP  
Form U-13-60  
April 28, 2003

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

Form U-13-60

ANNUAL REPORT

For the Period

Beginning January 1, 2002 and Ending December 31, 2002

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:

James E. Swan, IV  
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.

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ANNUAL REPORT OF SCANA Services, Inc.

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SCHEDULE I - COMPARATIVE BALANCE SHEET

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

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ACCOUNT	ASSETS AND OTHER DEBITS (Dollars in Thousands)	AS
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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.

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SCHEDULE I - COMPARATIVE BALANCE SHEET

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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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For the Year Ended December 31, 2002

SCHEDULE II - SERVICE COMPANY PROPERTY

	DESCRIPTION (Dollars in Thousands)	BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMEN OR SALES
SERVICE COMPANY PROPERTY				
Account				
301	ORGANIZATION	-	-	
303	MISCELLANEOUS INTANGIBLE PLANT	\$7,201	\$5,027	
304	LAND AND LAND RIGHTS	-	-	
305	STRUCTURES AND IMPROVEMENTS	159	77	
306	LEASEHOLD IMPROVEMENTS	2,451	958	
307	EQUIPMENT (2)	7,132	1,276	\$1
308	OFFICE FURNITURE AND EQUIPMENT	988	358	
309	AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT	92	-	
310	AIRCRAFT AND AIRPORT EQUIPMENT	1,810	3,434	
311	OTHER SERVICE COMPANY PROPERTY (3)	4,357	1,672	
	SUB-TOTAL	24,190	12,802	1
107	CONSTRUCTION WORK IN PROGRESS (4)	16,886	20,991	12
	TOTAL	\$41,076	\$33,793	\$14

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

The \$10,901 reduction in Construction Work in Progress represents transfers of assets/projects managed by SCANA Services, Inc. for the benefit of other business units to those business units which are receiving the benefit of those assets.

SCHEDULE II - CONTINUED

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(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 CLOSE OF YEAR	
EDP Equipment		\$1,064	\$6,851
Office Data Handling Equipment		212	407

TOTAL \$1,276 \$7,258

(3) DESCRIBE OTHER SERVICE COMPANY PROPERTY:

Capitalized computer leases of \$3,274, communication equipment of \$1,448 and office furniture and equipment of \$1,130.

(4) DESCRIBE CONSTRUCTION WORK IN PROGRESS:

Primarily data processing systems



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For the Year Ended December 31, 2002

SCHEDULE III  
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF SERVICE C

Account	DESCRIPTION (Dollars in Thousands)	BALANCE AT	ADDITIONS	
		BEGINNING OF YEAR	CHARGED TO ACCOUNT 403 (2)	RETIREMENTS
301	ORGANIZATION	-	-	-
303	MISCELLANEOUS INTANGIBLE PLANT	\$1,070	\$1,915	-
304	LAND AND LAND RIGHTS	-	-	-
305	STRUCTURES AND IMPROVEMENTS	44	6	-
306	LEASEHOLD IMPROVEMENTS	675	86	-
307	EQUIPMENT	2,526	1,782	\$1,150
308	OFFICE FURNITURE AND FIXTURES	320	126	-
309	AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT	53	5	91
310	AIRCRAFT AND AIRPORT EQUIPMENT	268	159	-
311	OTHER SERVICE COMPANY PROPERTY	27	182	-
	TOTAL	\$4,983	\$4,261	\$1,241

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

None considered material

(2) Depreciation Expense is charged to account 414 per FERC guidelines.

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For the Year Ended December 31, 2002

SCHEDULE IV - INVESTMENTS

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 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	\$-	\$-

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For the Year Ended December 31, 2002

## 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	BALANCE AT CLOSE OF YEAR
<b>ACCOUNT 146 - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES</b>		
ServiceCare, Inc.	\$230	\$534
SCANA Propane Gas, Inc.	-	-
SCANA Energy Marketing, Inc.	6,664	3,623
Primesouth Inc.	330	300
SCANA Petroleum Resources	1	-
SCANA Development Corporation	12	8
South Carolina Pipeline Corporation	504	1,577
SCANA Communications, Inc.	200	254
SCANA Resources, Inc.	-	-
Public Service Company of North Carolina, Incorporated	7,103	7,690
South Carolina Electric & Gas Company	42,928	32,185
TOTAL	\$57,972	\$46,171

ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS:	TOTAL PAYMENTS
South Carolina Pipeline Corporation	\$4
SCANA Energy Marketing	4
TOTAL PAYMENTS	\$8

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SCHEDULE VI - FUEL STOCK EXPENSES UNDISTRIBUTED  
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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:  
  
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ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002  
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SCHEDULE VII - STORES EXPENSE UNDISTRIBUTED  
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INSTRUCTIONS: Report the amount of labor and expenses incurred with respect to stores expense during the year and indicate amount attributable to each  
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associate company.

DESCRIPTION (Dollars in Thousands)	LABOR	EXPENSES	TOTAL
ACCOUNT 163 - STORES EXPENSE UNDISTRIBUTED	\$-	\$-	\$-
South Carolina Electric and Gas			
TOTAL	\$-	\$-	\$-

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 For the Year Ended December 31, 2002

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	\$-	\$-

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TOTAL	\$-	\$-
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For the Year Ended December 31, 2002

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	\$1,690	\$795
Prepaid software	512	1,110
Unbilled clearing	535	(51)
Other (1 item)	5	-
TOTAL	\$2,742	\$1,854

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For the Year Ended December 31, 2002

SCHEDULE X  
RESEARCH, DEVELOPMENT OR DEMONSTRATION EXPENDITURES

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 INSTRUCTIONS: Provide a description of each material research, development, or demonstration project which incurred costs by the service corporation during the year.  
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DESCRIPTION (Dollars in Thousands)	AMOUNT
ACCOUNT 188 - RESEARCH, DEVELOPMENT, OR DEMONSTRATION EXPENDITURES	\$-
TOTAL	\$-

ANNUAL REPORT OF SCANA Services, Inc.  
 For the Year Ended December 31, 2002

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 SCHEDULE XI - PROPRIETARY CAPITAL  
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ACCOUNT	CLASS OF STOCK	NUMBER OF SHARES	PAR OR STATED VALUE
NUMBER	CLASS OF STOCK	AUTHORIZED	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 project which gave rise to the reported amounts.  
 -----

DESCRIPTION (Dollars in Thousands)
ACCOUNT 211 - MISCELLANEOUS PAID-IN CAPITAL Capitalization of company

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ACCOUNT 215 - APPROPRIATED RETAINED EARNINGS

-----

INSTRUCTIONS: Give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentage, amount of dividend, date declared and date paid.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	NET INCOME OR (LOSS)	DIVIDENDS PAID	BALANCE AT CLOSE OF YEAR
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ACCOUNT 216 --  
UNAPPROPRIATED  
RETAINED EARNINGS

TOTAL	\$-	\$-	\$-	\$-
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ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31,  
2002

SCHEDULE	XII	-	LONG-TERM	DEBT
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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 Thousands)



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NAME OF CREDITOR	TERMS OF OBLIG CLASS & SERIES OF OBLIGATION	DATE OF MATURITY	INTEREST RATE	AMOUNT AUTHORIZED	BALANCE AT BEGINNING OF YEAR	ADDI
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%	-	\$3,451	\$1,447
TOTAL					\$3,451	\$1,447

(1) GIVE AN EXPLANATION OF DEDUCTIONS:

Amortization of capital lease obligations in accordance with the capital lease accounting instructions prescribed in the Federal Energy Regulatory Commission Uniform System of Accounts.

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

SCHEDULE XIII - CURRENT AND ACCRUED LIABILITIES

INSTRUCTIONS: Provide balance of notes and accounts payable to each associate company. Give description and amount of miscellaneous current and accrued liabilities. Items less than \$10,000 may be grouped, showing the number of items in each group.

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

ACCOUNT 234 - ACCOUNTS PAYABLE TO ASSOCIATE COMPANIES		
SCANA Corporation	\$85,640	\$42,630
TOTAL	\$85,640	\$42,630

ACCOUNT 242 - MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES		
Accrued payroll	\$2,531	\$2,747
TOTAL	\$2,531	\$2,747

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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.

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

SCHEDULE XV  
STATEMENT OF INCOME

ACCOUNT	DESCRIPTION (Dollars in Thousands)	CURRENT YEAR	PRIOR YEAR
	INCOME		
415	Revenue from merchandise	\$8	\$175
417.0	Other nonutility revenue	3,381	12,648

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418.0	Non operating rent	281	205
419.0	Interest & dividends	8	5
419.1	AFUDC	-	-
421	Miscellaneous income or loss	3,210	4,166
453	Sales of water	-	-
454	Rent from electric property	220	223
456	Other electric revenue	255	375
457	Services rendered to associate companies	233,973	222,464
493	Rent from gas property	75	7
		-----	-----
	Total Income	241,411	240,268
		-----	-----
	EXPENSE		
350	Superintendence operations	16	26
351	Superintendence maint	9	7
370	Administrative and general	3	10
408	Taxes other than income taxes	7,710	6,449
409	Income taxes	(2,713)	(1,607)
410	Provision for deferred income taxes	2,713	1,607
414	Depreciation and amortization expense	4,824	1,698
416	Expense from merchandise	1,796	2,318
417.1	Other nonutility expenses	3,736	11,092
426.1	Donations	1,618	2,355
426.2	Life insurance	(2,961)	(1,110)
426.3	Penalties	6	-
426.4	Civic, politic and related accounts	1,219	1,181
426.5	Other deductions	3,904	3,640
430	Interest on debt to associate companies	2,990	1,733
431	Other interest expense	555	661
432	AFUDC	(386)	(469)
500	Operation supervision and engineering steam	4	-
501	Fuel handling expense	-	78
502	Operation steam power	1	-
506	Operation misc steam	876	576
510	Maint supervision and engineering	40	51
511	Maint structures steam	-	2
512	Maint boiler plant steam	7	19
513	Maint electric plant steam	3	5
514	Maint Misc steam plant	19	-
517	Operation supervision and engineering nuclear	246	234
519	Operation coolants and water	36	79
520	Operation steam expenses nuclear	233	73
524	Operation misc nuclear	2,549	1,832
530	Maint reactor plant equipment	-	29
532	Maint misc nuclear	194	273
537	Operation expenses hydro	26	28
539	Operation misc hydraulic pwr gen	86	66
543	Maint reservoirs dams	1	2
544	Maint electric plant hydro	142	-
545	Maint misc hydro plant	7	-
546	Operation supervision and engineering	9	6
549	Operation misc other power generation	25	14
552	Maint structures other power	-	2
556	System control and load	121	122
560	Operation supervision and engineering	5	11
561	Operation load dispatching transmission	29	35
562	Operation station expenses transmission	85	84
563	Operation OH line expenses transmission	1	1
566	Operation misc transmission	364	375
567	Oper rents Transmission	186	-
568	Maint supervision and engineering	8	10

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569	Maint structures transmission	36	22
570	Maint station equipment transmission	161	90
571	Maint overhead lines transmission	2	2
573	Maint misc transmission	34	35
580	Distribution operation supervision and engineering	8	10
581	Distribution operation load dispatch	1	3
582	Distribution operation station expenses	100	91
583	Distribution operation remove and reset	1	1
585	Distribution operation street light and sign	9	87
586	Distribution operation meter expenses	12	484
587	Distribution operation customer install	-	1
588	Distribution operation misc distribution	1,087	693
592	Distribution maint of station equipment	55	29
593	Distribution maint of OH Lines	204	100
594	Distribution maint underground lines	30	30
595	Distribution maint line transformer	-	2
596	Distribution maint street light and signal	17	20
597	Distribution maint meters	1	-
598	Distribution maint misc distribution plant	1	11
717	Operation liquid petroleum gas	3	-
735	Environmental amortization and misc	168	219
851	System control and load dispatch	252	129
853	Compressor station labor and expenses	-	4
856	Mains expense	-	5
857	Meas and reg station	-	1
861	Maint supervision and engineering	-	11
870	Supervision and engineering natural gas distribution	1	1
874	Mains and services natural gas distribution	6	43
878	Meter and house regulator	8	240
879	Customer installation	1	13
880	Other expenses natural gas	349	294
887	Maint mains natural gas distribution	-	2
893	Maint meters/house regtr natural gas distribution	12	-
901	Supervision customer accounting	2,517	3,258
902	Meter reading	1,021	7,178
903	Customer records and collections	36,797	36,256
905	Miscellaneous customer accounts	1,433	1,410
907	Supervision customer service	292	312
908	Customer assistance	1,536	2,118
909	Informational and instructional advertising	37	30
910	Miscellaneous customer service	270	1,198
911	Supervision sales activities	699	680
912	Demonstrating and selling	5,502	5,581
913	Advertising	105	141
916	Miscellaneous sales	640	1,083
920	Salaries and wages *	51,301	39,469
921	Office supplies and expenses	46,834	46,997
923	Outside services employed	22,449	21,444
925	Injuries and damages	2,419	1,586
926	Employee pensions and benefits	15,827	18,123
928	Regulatory commission expense	1,499	787
929	Duplicate charges-credit	-	(13)
930.1	General advertising expenses	611	808
930.2	Miscellaneous general expenses	7,284	6,914
931	Rents	6,520	6,278
932	Maintenance of structures and equipment	-	345
935	Maintenance of general plant	2,917	2,014
		-----	-----
	Total Expense	241,411	240,268
		-----	-----
	Net Income or (Loss)	\$-	\$-

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\*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, 2002

ANALYSIS OF BILLING  
ASSOCIATE COMPANIES  
ACCOUNT 457

NAME OF ASSOCIATE COMPANY  (Dollars in Thousands)	DIRECT COSTS CHARGED	INDIRECT COSTS CHARGED	COMPENSATION FOR USE OF CAPITAL
	457-1	457-2	457-3
South Carolina Electric & Gas Company	\$124,723	\$32,776	\$-
South Carolina Fuel Company, Inc.	14	-	-
South Carolina Pipeline Corporation	6,636	3,231	-
Public Service Company of North Carolina, Incorporated	23,797	8,853	-
SCANA Communications, Inc.	887	256	-
SCANA Energy Marketing, Inc.	20,757	5,311	-
ServiceCare, Inc.	1,000	333	-
SCANA Resources, Inc.	225	-	-
SCANA Development Corporation	13	-	-
SCANA Petroleum Resources, Inc.	12	-	-
South Carolina Generating Company, Inc.	712	1,420	-
Primesouth Inc.	1,478	979	-
SCANA Holding	379	181	-
<b>TOTAL</b>	<b>\$180,633</b>	<b>\$53,340</b>	<b>\$-</b>

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

-----  
 ANALYSIS OF BILLING  
 NONASSOCIATE COMPANIES  
 ACCOUNT 458  
 -----

NAME OF NONASSOCIATE COMPANY	DIRECT COST CHARGED	INDIRECT COST CHARGED	COMPENSATION FOR USE OF CAPITAL	TOTAL COST	EXCESS OR DEFICIENCY	TOTAL AMOUNT BILLED
	458-1	458-2	458-3		458-4	

-----  
 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, 2002

-----  
 SCHEDULE XVI  
 ANALYSIS OF CHARGES FOR  
 ASSOCIATE AND NONASSOCIATE  
 -----

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DESCRIPTION OF ITEMS (Dollars in Thousands)	ASSOCIATE COMPANY CHARGES			NONASSOCIATE COMPANY	
	RECT COST	INDIRECT COST	TOTAL	DIRECT COST	INDIRECT COST
350 SUPERINTENDENCE OPERATIONS	\$16	-	\$16	-	-
351 SUPERINTENDENCE MAINT	9	-	9	-	-
370 ADMINISTRATIVE AND GENERAL	3	-	3	-	-
408 TAXES OTHER THAN INCOME TAXES	5,378	\$2,332	7,710	-	-
414 DEPRECIATION AND AMORTIZATION EXPENSE	-	4,824	4,824	-	-
416 EXPENSES FROM MERCHANDISE	1,483	312	1,796	-	-
417.1 OTHER NONUTILITY EXPENSES	3,517	219	3,736	-	-
426.1 DONATIONS	354	1,264	1,618	-	-
426.2 LIFE INSURANCE	86	(3,047)	2,961)	-	-
426.3 PENALTIES	6	-	6	-	-
426.4 CIVIC, POLITIC AND RELATED ACCOUNTS	647	572	1,219	-	-
426.5 OTHER DEDUCTIONS	2,505	1,399	3,904	-	-
431 OTHER INTEREST EXPENSE	555	-	555	-	-
432 AFUDC	-	(386)	(386)	-	-
500 OPERATION SUPERVISION AND ENGINEERING STEAM	4	-	4	-	-
502 OPERATING STEAM POWER EXPENSES	1	-	1	-	-
506 OPERATION MISC STEAM	876	-	876	-	-
510 MAINT SUPERVISION AND ENGINEERING	40	-	40	-	-
512 MAINT BOILER PLANT STEAM	7	-	7	-	-
513 MAINT ELECTRIC PLANT STEAM	3	-	3	-	-
514 MAINTENANCE MISC STEAM POWER EXPENSES	19	-	19	-	-
517 OPERATION SUPERVISION AND ENGINEERING NUCLEAR	246	-	246	-	-
519 OPERATION COOLANTS AND WATER	36	-	36	-	-
520 OPERATION STEAM EXPENSES NUCLEAR	233	-	233	-	-
524 OPERATION MISC NUCLEAR	2,549	-	2,549	-	-
532 MAINT MISC NUCLEAR	194	-	194	-	-
537 OPERATION EXPENSES HYDRO	26	-	26	-	-
539 OPERATION MISC HYDRAULIC PWR GEN	86	-	86	-	-
543 MAINT RESERVOIRS DAMS	1	-	1	-	-
544 MAINT ELECTRIC PLANT HYDRO	142	-	142	-	-
545 MAINT MISC HYDRO POWER	7	-	7	-	-
546 OPERATION SUPERVISION AND ENGINEERING	9	-	9	-	-
549 OPERATION MISC OTHER POWER GENERATION	25	-	25	-	-
556 SYSTEM CONTROL AND LOAD	121	-	121	-	-
560 OPERATION SUPERVISION AND ENGINEERING	5	-	5	-	-
561 OPERATION LOAD DISPATCHING TRANSMISSION	29	-	29	-	-
562 OPERATION STATION EXPENSES TRANSMISSION	85	-	85	-	-
563 OPERATION OH LINE EXPENSES TRANSMISSION	1	-	1	-	-
566 OPERATION MISC TRANSMISSION	364	-	364	-	-
567 OPER RENTS TRANS	186	-	186	-	-
568 MAINT SUPERVISION AND ENGINEERING	8	-	8	-	-
569 MAINT STRUCTURES TRANSMISSION	36	-	36	-	-
570 MAINT STATION EQUIPMENT TRANSMISSION	161	-	161	-	-
571 MAINT OVERHEAD LINES TRANSMISSION	2	-	2	-	-
573 MAINT MISC TRANSMISSION	34	-	34	-	-
580 DISTRIBUTION OPER SUPERVISION AND ENGINEERIN	8	-	8	-	-
581 DISTRIBUTION OPER LOAD DISPATCH	1	-	1	-	-
582 DISTRIBUTION OPER STATION EXPENSES	100	-	100	-	-
583 DISTRIBUTION OPER REMOVE AND RESET	1	-	1	-	-
585 DISTRIBUTION OPER STREET LIGHT AND SIGNAL	9	-	9	-	-
586 DISTRIBUTION OPER METER EXPENSES	12	-	12	-	-
588 DISTRIBUTION OPER MISC DISTRIBUTION	1,087	-	1,087	-	-
592 DISTRIBUTION MAINT OF STATION EQUIPMENT	55	-	55	-	-
593 DISTRIBUTION MAINT OF OH LINES	204	-	204	-	-
594 DISTRIBUTION MAINT UNDERGROUND LINES	30	-	30	-	-
596 DISTRIBUTION MAINT STREET LIGHT AND SIGNAL	17	-	17	-	-



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598	DISTRIBUTION MAINT MISC DISTRIBUTION PLANT	1	-	1	-	-
597	DISTRIBUTION MAINT METERS	1	-	1	-	-
717	OPERATION LIQUID PETROLEUM GAS	3	-	3	-	-
735	ENVIRONMENTAL AMORTIZATION AND MISC	168	-	168	-	-
851	SYSTEM CONTROL AND LOAD DISPATCH	252	-	252	-	-
870	SUPERVISION AND ENGINEERING NAT URAL GAS DISTRIBUTION	1	-	1	-	-
874	MAINS AND SERVICE NATURAL GAS DISTRIBUTION	6	-	6	-	-
878	METER AND HOUSE REGULATOR	8	-	8	-	-
879	CUSTOMER INSTALLATION	1	-	1	-	-
880	OTHER EXPENSES NATURAL GAS	349	-	349	-	-
893	MAINT METRS/HOUSE REGTR NG DIS	12	-	12	-	-
901	SUPERVISION CUSTOMER ACCOUNTING	2,517	-	2,517	-	-
902	METER READING	1,021	-	1,021	-	-
903	CUSTOMER RECORDS AND COLLECTIONS	36,778	19	36,797	-	-
905	MISCELLANEOUS CUSTOMER ACCOUNTS	1,392	42	1,433	-	-
907	SUPERVISION CUSTOMER SERVICE	292	-	292	-	-
908	CUSTOMER ASSISTANCE	1,536	-	1,536	-	-
909	INFORMATIONAL AND INSTRUCTIONAL ADVERTISING	37	-	37	-	-
910	MISCELLANEOUS CUSTOMER SERVICE	270	-	270	-	-
911	SUPERVISION SALES ACTIVITIES	699	-	699	-	-
912	DEMONSTRATING AND SELLING	5,479	23	5,502	-	-
913	ADVERTISING	104	-	105	-	-
916	MISCELLANEOUS SALES	640	-	640	-	-
920	SALARIES AND WAGES	35,803	15,498	51,301	-	-
921	OFFICE SUPPLIES AND EXPENSES	34,822	12,012	46,834	-	-
923	OUTSIDE SERVICES EMPLOYED	17,564	4,886	22,449	-	-
925	INJURIES AND DAMAGES	2,329	90	2,419	-	-
926	EMPLOYEE PENSIONS AND BENEFITS	12,376	3,451	15,827	-	-
928	REGULATORY COMMISSION EXPENSE	1,473	26	1,499	-	-
930.1	GENERAL ADVERTISING EXPENSES	472	139	611	-	-
930.2	MISCELLANEOUS GENERAL EXPENSES	3,257	4,027	7,284	-	-
931	RENTS	2,593	3,927	6,520	-	-
935	MAINTENANCE OF GENERAL PLANT	2,665	252	2,917	-	-

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

-----  
TOTAL EXPENSES = 186,54 51,881 238,421 - -  
-----

COMPENSATION FOR USE OF EQUITY CAPITAL =

-----  
- 2,990 2,990 - -  
-----

430 INTEREST ON DEBT TO ASSOCIATE COMPANIES =

-----  
TOTAL COST OF SERVICE = \$186,540 \$54,871 \$241,411 - -  
-----

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ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

SCHEDULE XV  
SCHEDULE OF EXPENSE D  
BY  
DEPARTMENT OR SERVICE

DESCRIPTION OF ITEMS (Dollars in Thousands)	TOTAL AMOUNT	CUSTOMER SERVICES	EMPLOYEE SERVICES	ENVIRON- MENTAL	EXECUTIVE SERVICES	FINANCIAL SERVICES	
350 SUPERINTENDENCE OPERATIONS	\$16	-	-	-	-	-	
351 SUPERINTENDENCE MAINT	9	-	-	-	-	-	
370 ADMINISTRATIVE AND GENERAL	3	-	-	-	-	-	
408 TAXES OTHER THAN INCOME TAXES	7,710	\$1	-	\$1	\$18	\$	
414 DEPRECIATION AND AMORTIZATION EXPENSE	4,824	-	-	-	-	4,79	
416 EXPENSES FROM MERCHANDISE	1,796	7	\$62	-	40	3	
417.1 OTHER NONUTILITY EXPENSES	3,736	5	-	2	62	7	
426.1 DONATIONS	1,618	26	2	-	4	7	
426.2 LIFE INSURANCE	(2,961)	-	-	-	-	(2,96	
426.4 PENALTIES	6	-	6	-	-	-	
426.4 CIVIC, POLITIC AND RELATED ACCOUNTS	1,219	-	-	-	-	-	
426.5 OTHER DEDUCTIONS	3,904	-	114	27	485	98	
430 INTEREST ON BEDT TO ASSOC CO	2,990	-	-	-	-	2,99	
431 OTHER INTEREST EXPENSE	555	-	-	-	-	55	
432 AFUDC	(386)	-	-	-	-	(386	
500 OPERATION SUPERVISION AND ENGINEERING STEAM	4	-	-	4	-	-	
502 OPERATING STEAM POWER EXPENSES	1	-	-	-	-	-	
506 OPERATION MISC STEAM	876	-	-	106	-	-	
510 MAINT SUPERVISION AND ENGINEERING	40	-	-	-	-	-	
512 MAINT BOILER PLANT STEAM	7	-	-	-	-	-	
513 MAINT ELECTRIC PLANT STEAM	3	-	-	-	-	-	
514 MAINTENANCE MISC STEAM POWER EXPENSES	19	-	-	-	-	-	
517 OPERATION SUPERVISION AND ENGINEERING NUCLEAR	246	2	-	-	-	-	
519 OPERATION COOLANTS AND WATER	36	-	-	-	-	-	
520 OPERATION STEAM EXPENSES NUCLEAR	233	-	-	-	-	-	
524 OPERATION MISC NUCLEAR	2,549	-	2	2	-	2	
532 MAINT MISC NUCLEAR	194	-	-	-	-	-	
537 OPERATION EXPENSES HYDRO	26	-	-	-	-	-	
539 OPERATION MISC HYDRAULIC PWR GEN	86	-	-	-	-	-	
543 MAINT RESERVOIRS DAMS	1	-	-	-	-	-	
544 MAINT ELECTRIC PLANT HYDRO	142	-	-	-	-	-	
545 MAINT MISC HYDRO POWER	7	-	-	-	-	-	
546 OPERATION SUPERVISION AND ENGINEERING	9	-	-	-	-	-	
549 OPERATION MISC OTHER POWER GENERATION	25	-	-	1	-	-	

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556	SYSTEM CONTROL AND LOAD	121	-	-	-	-		
560	OPERATION SUPERVISION AND ENGINEERING	5	-	-	-	-		
561	OPERATION LOAD DISPATCHING TRANSMISSION	29	-	-	-	-		
562	OPERATION STATION EXPENSES TRANSMISSION	85	-	-	-	-		
563	OPERATION OH LINE EXPENSES TRANSMISSION	1	-	-	-	-		
566	OPERATION MISC TRANSMISSION	364	-	-	-	-		
567	OPER RENTS TRANS	186	-	-	-	-		
568	MAINT SUPERVISION AND ENGINEERING	8	-	-	-	-		
569	MAINT STRUCTURES TRANSMISSION	36	-	-	-	-		
570	MAINT STATION EQUIPMENT TRANSMISSION	161	-	-	-	-		
571	MAINT OVERHEAD LINES TRANSMISSION	2	-	-	-	-		
573	MAINT MISC TRANSMISSION	34	-	-	-	-		
580	DISTRIBUTION OPER SUPERVISION AND ENGINEERING	8	-	-	-	-		
581	DISTRIBUTION OPER LOAD DISPATCH	1	-	-	-	-		
582	DISTRIBUTION OPER STATION EXPENSES	100	-	-	-	-		
583	DISTRIBUTION OPER REMOVE AND RESET	1	-	-	-	-		
585	DISTRIBUTION OPER STREET LIGHT AND SIGNAL	9	-	-	-	-		
586	DISTRIBUTION OPER METER EXPENSES	12	3	-	-	-		
588	DISTRIBUTION OPER MISC DISTRIBUTION	1,087	-	-	1	-		
592	DISTRIBUTION MAINT OF STATION EQUIPMENT	55	-	-	-	-		
593	DISTRIBUTION MAINT OF OH LINES	204	32	-	-	-		
594	DISTRIBUTION MAINT UNDERGROUND LINES	30	-	-	-	-		
596	DISTRIBUTION MAINT STREET LIGHT AND SIGNAL	17	-	-	-	-		
598	DISTRIBUTION MAINT MISC DISTRIBUTION PLANT	1	-	-	-	-		
597	DISTRIBUTION MAINT METERS	1	-	-	-	-		
717	OPERATION LIQUID PETROLEUM GAS	3	-	-	-	-		
735	ENVIRONMENTAL AMORTIZATION AND MISC	168	-	-	2,749	-		(2,58
851	SYSTEM CONTROL AND LOAD DISPATCH	252	-	-	-	-		
870	SUPERVISION AND ENGINEERING NAT GAS DISTRIBUTION	1	-	-	-	-		
874	MAINS AND SERVICE NATURAL GAS DISTRIBUTION	6	-	-	-	-		
878	METER AND HOUSE REGULATOR	8	1	-	-	-		
879	CUSTOMER INSTALLATION	1	-	-	-	-		
880	OTHER EXPENSES NATURAL GAS	349	-	-	-	-		
893	MAINT METRS/HOUSE REGTR NG DIS	12	-	-	-	-		
901	SUPERVISION CUSTOMER ACCOUNTING	2,517	2,251	-	-	-		
902	METER READING	1,021	42	1	-	-		2
903	CUSTOMER RECORDS AND COLLECTIONS	36,797	21,882	107	-	-		1
905	MISCELLANEOUS CUSTOMER ACCOUNTS	1,433	1,257	-	-	-		
907	SUPERVISION CUSTOMER SERVICE	292	4	-	-	-		
908	CUSTOMER ASSISTANCE	1,536	38	-	-	509		
909	INFORMATIONAL AND INSTRUCTIONAL ADVERTISING	37	-	-	-	-		
910	MISCELLANEOUS CUSTOMER SERVICE	270	187	-	-	-		
911	SUPERVISION SALES ACTIVITIES	699	-	-	-	-		
912	DEMONSTRATING AND SELLING	5,502	10	-	-	-		
913	ADVERTISING	105	21	-	-	-		
916	MISCELLANEOUS SALES	640	-	-	-	-		
920	SALARIES AND WAGES	51,301	730	4,429	781	3,722		23,1
921	OFFICE SUPPLIES AND EXPENSES	46,834	1,421	1,807	552	1,264		7,6
923	OUTSIDE SERVICES EMPLOYED	22,449	4	2,190	259	1,119		2,4
925	INJURIES AND DAMAGES	2,419	-	-	-	-		
926	EMPLOYEE PENSIONS AND BENEFITS	15,827	-	-	-	-		
928	REGULATORY COMMISSION EXPENSE	1,499	-	-	-	49		1
930.1	GENERAL ADVERTISING EXPENSES	611	-	15	-	-		
930.2	MISCELLANEOUS GENERAL EXPENSES	7,284	3	22	-	1,000		
931	RENTS	6,520	251	729	169	1,696		5

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935 MAINTENANCE OF GENERAL PLANT 2,917 41 1 382 - 2

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

TOTAL EXPENSES = \$28,319 \$9,487 \$5,036 \$9,968 \$38,295 \$2,153

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

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 -----  
 SCHEDULE XVI  
 SCHEDULE OF EXPENSE D  
 BY  
 DEPARTMENT OR SERVICE

DESCRIPTION OF ITEMS (Dollars in Thousands)		TOTAL AMOUNT	LEGAL	MARKETING & SALES	OPERATIONAL SUPPORT	OVER- HEAD	CU
350	SUPERINTENDENCE OPERATIONS	\$16	-	-	\$16	-	-
351	SUPERINTENDENCE MAINT	9	-	-	9	-	-
370	ADMINISTRATIVE AND GENERAL	3	-	-	3	-	-
408	TAXES OTHER THAN INCOME TAXES	7,710	\$1	\$51	-	\$7,561	-
414	DEPRECIATION AND AMORTIZATION EXPENSE	4,824	-	-	-	-	-
416	EXPENSES FROM MERCHANDISE	1,796	51	1,476	53	-	-
417.1	OTHER NONUTILITY EXPENSES	3,736	82	3,001	8	-	-
426.1	DONATIONS	1,618	-	1	2	-	-
426.2	LIFE INSURANCE	(2,961)	-	1	-	-	-
426.5	PENALTIES	6	-	-	-	-	-
426.4	CIVIC, POLITIC AND RELATED ACCOUNTS	1,219	-	-	-	-	-
426.5	OTHER DEDUCTIONS	3,904	282	749	27	-	-
430	INTEREST ON BEDT TO ASSOC CO	2,990	-	-	-	-	-
431	OTHER INTEREST EXPENSE	555	-	-	-	-	-
432	AFUDC	(386)	-	-	-	-	-
500	OPERATION SUPERVISION AND ENGINEERING						
	STEAM	4	-	-	-	-	-
502	OPERATING STEAM POWER EXPENSES	1	-	-	1	-	-
506	OPERATION MISC STEAM	876	2	-	745	-	-

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510	MAINT SUPERVISION AND ENGINEERING	40	-	-	-	-
512	MAINT BOILER PLANT STEAM	7	-	-	7	-
513	MAINT ELECTRIC PLANT STEAM	3	-	-	3	-
514	MAINTENANCE MISC STEAM POWER EXPENSES	19	-	-	19	-
517	OPERATION SUPERVISION AND ENGINEERING NUCLEAR	246	-	-	179	-
519	OPERATION COOLANTS AND WATER	36	-	-	35	-
520	OPERATION STEAM EXPENSES NUCLEAR	233	-	-	178	-
524	OPERATION MISC NUCLEAR	2,549	-	-	1,313	-
532	MAINT MISC NUCLEAR	194	-	-	44	-
537	OPERATION EXPENSES HYDRO	26	-	-	12	-
539	OPERATION MISC HYDRAULIC PWR GEN	86	-	-	86	-
543	MAINT RESERVOIRS DAMS	1	-	-	1	-
544	MAINT ELECTRIC PLANT HYDRO	142	-	-	142	-
545	MAINT MISC HYDRO POWER	7	-	-	7	-
546	OPERATION SUPERVISION AND ENGINEERING	9	-	-	9	-
549	OPERATION MISC OTHER POWER GENERATION	25	-	-	24	-
556	SYSTEM CONTROL AND LOAD	121	-	-	75	-
560	OPERATION SUPERVISION AND ENGINEERING	5	-	-	-	-
561	OPERATION LOAD DISPATCHING TRANSMISSION	29	-	-	23	-
562	OPERATION STATION EXPENSES TRANSMISSION	85	-	-	-	-
563	OPERATION OH LINE EXPENSES TRANSMISSION	1	-	-	-	-
566	OPERATION MISC TRANSMISSION	364	-	1	350	-
567	OPER RENTS TRANS	186	-	186	-	-
568	MAINT SUPERVISION AND ENGINEERING	8	-	-	6	-
569	MAINT STRUCTURES TRANSMISSION	36	-	-	36	-
570	MAINT STATION EQUIPMENT TRANSMISSION	161	-	-	161	-
571	MAINT OVERHEAD LINES TRANSMISSION	2	-	-	1	-
573	MAINT MISC TRANSMISSION	34	-	-	-	-
580	DISTRIBUTION OPER SUPERVISION AND ENGINEERING	8	-	-	8	-
581	DISTRIBUTION OPER LOAD DISPATCH	1	-	-	-	-
582	DISTRIBUTION OPER STATION EXPENSES	100	-	-	15	-
583	DISTRIBUTION OPER REMOVE AND RESET	1	-	-	1	-
585	DISTRIBUTION OPER STREET LIGHT AND SIGNAL	9	-	-	9	-
586	DISTRIBUTION OPER METER EXPENSES	12	-	-	4	-
588	DISTRIBUTION OPER MISC DISTRIBUTION	1,087	-	-	385	-
592	DISTRIBUTION MAINT OF STATION EQUIPMENT	55	-	-	55	-
593	DISTRIBUTION MAINT OF OH LINES	204	-	4	39	-
594	DISTRIBUTION MAINT UNDERGROUND LINES	30	-	-	-	-
596	DISTRIBUTION MAINT STREET LIGHT AND SIGNAL	17	-	-	17	-
598	DISTRIBUTION MAINT MISC DISTRIBUTION PLANT	1	-	-	1	-
597	DISTRIBUTION MAINT METERS	1	-	-	1	-
717	OPERATION LIQUID PETROLEUM GAS	3	-	-	3	-
735	ENVIRONMENTAL AMORTIZATION AND MISC	168	3	-	-	-
851	SYSTEM CONTROL AND LOAD DISPATCH	252	-	-	-	-
870	SUPERVISION AND ENGINEERING NAT URAL GAS DISTRIBUTION	1	-	-	1	-
874	MAINS AND SERVICE NATURAL GAS DISTRIBUTION	6	-	(1)	1	-
878	METER AND HOUSE REGULATOR	8	-	-	4	-
879	CUSTOMER INSTALLATION	1	-	1	1	-
880	OTHER EXPENSES NATURAL GAS	349	-	-	342	-
893	MAINT METRS/HOUSE REGTR NG DIS	12	-	-	12	-
901	SUPERVISION CUSTOMER ACCOUNTING	2,517	-	60	67	-
902	METER READING	1,021	-	1	91	-
903	CUSTOMER RECORDS AND COLLECTIONS	36,797	-	106	663	-
905	MISCELLANEOUS CUSTOMER ACCOUNTS	1,433	-	9	63	-
907	SUPERVISION CUSTOMER SERVICE	292	-	219	4	-

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908	CUSTOMER ASSISTANCE	1,536	-	909	74	-
909	INFORMATIONAL AND INSTRUCTIONAL ADVERTISING	37	-	34	8	-
910	MISCELLANEOUS CUSTOMER SERVICE	270	-	-	79	-
911	SUPERVISION SALES ACTIVITIES	699	-	698	-	-
912	DEMONSTRATING AND SELLING	5,502	2	5,344	-	-
913	ADVERTISING	105	-	86	-	-
916	MISCELLANEOUS SALES	640	3	33	-	-
920	SALARIES AND WAGES	51,301	5,603	1,842	1,025	-
921	OFFICE SUPPLIES AND EXPENSES	46,834	1,975	387	7,820	-
923	OUTSIDE SERVICES EMPLOYED	22,449	9,833	14	85	-
925	INJURIES AND DAMAGES	2,419	2,419	-	-	-
926	EMPLOYEE PENSIONS AND BENEFITS	15,827	-	-	-	15,827
928	REGULATORY COMMISSION EXPENSE	1,499	637	16	-	-
930.1	GENERAL ADVERTISING EXPENSES	611	-	579	7	-
930.2	MISCELLANEOUS GENERAL EXPENSES	7,284	1,410	1,013	20	-
931	RENTS	6,520	651	405	531	-
935	MAINTENANCE OF GENERAL PLANT	2,917	1	-	524	-

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

TOTAL EXPENSES = \$241,411 \$22,955 \$17,225 \$15,535 \$23,388

ANNUAL REPORT OF SCANA Services, Inc.  
 For the Year Ended December 31, 2002

DEPARTMENTAL ANALYSIS OF SALARIES  
 ACCOUNT 920

NAME OF DEPARTMENT  Indicate each department or service function. (Dollars in Thousands)	TOTAL AMOUNT	DEPARTMENTAL SALARY	
		PARENT COMPANY	OTHER ASSOCIATES
Customer Services	\$730	\$-	\$730
Employee Services	4,430	-	4,430
Environmental	781	-	781
Executive Services	3,722	-	3,722

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Financial Services	23,129	-	23,129
Gas Supply	1,400	-	1,400
Information Services	250	-	250
Investor Relations	569	-	569
Land and Facilities Management	1,151	-	1,151
Legal	5,603	-	5,603
Marketing & Sales	1,842	-	1,842
Operational Support	1,025	-	1,025
Procurement	2,146	-	2,146
Public Affairs	2,767	-	2,767
Regulatory	673	-	673
Strategic Planning	1,083	-	1,083

TOTAL	\$51,301	\$-	\$51,301
-------	----------	-----	----------

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

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.

		RELATIONSHIP	
FROM WHOM PURCHASED	ADDRESS	"A" = ASSOCIATE "NA" = NON ASSOCIATE	AMOUNT (in Thousands)
Accounting & Auditing Services:			
Deloitte & Touche		NA	1,338
Ernst & Young		NA	66
			----- 1,404 -----
Banking Services and Maintenance:			
Bank of America		NA	338
Branch Banking & Trust		NA	84

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J P Morgan Chase Bank	NA	170
National Bank of SC	NA	87
Selkirk Financial Technologies	NA	74
The Bank of New York	NA	71
Wachovia	NA	384
		-----
		-----
		1,208
		-----
		-----
Payroll and Benefits Administration & Maintenance:		
ADP, Inc.	NA	63
Towers Perrin	NA	557
		-----
		620
		-----
		-----
Construction Management & Oversight		
		-----
		-----
Armor Group	NA	51
		-----
Consulting:		
Beaver & Associates	NA	44
Cambridge Energy Research Associates	NA	43
Corporate Executive Board	NA	51
Hewitt Associates LLC	NA	298
McAlister Communications	NA	55
Mercer Human Resource Consulting	NA	235
PricewaterhouseCoopers	NA	51
Rawle Mrudy Associates Inc	NA	30
SC Pipeline Co.	A	43
The Norton Group	NA	84
Transchannel	NA	64
Van Rickland Clary, CDP	NA	52
		-----
		-----
		1,050
		-----
		-----
Employment Services:		
Adecco Employment Services	NA	137
Melissa Hubbard	NA	45
Mind Your Businesses	NA	36
		-----
		-----
		218
		-----
		-----
Engineering Services:		
		-----
		-----
Withers & Ravenel	NA	124
		-----



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Insurance Services:

Key Risk Management Services, Inc.	NA	50
South Carolina Second Injury Fund	NA	592
South Carolina Workers' Comp	NA	57
		-----
		-----
		699
		-----
		-----

Legal Services:

A. H. Gibbes	NA	126
Alala Mullen Holland & Cooper PA	NA	83
Barnes Alford Stork & Johnson	NA	36
Belton T. Zeigler	NA	50
Cameron McKenna LLP	NA	1,204
Carter Ledyard & Milburn	NA	110
Crim & Bassler LLP	NA	41
Ellzey & Brooks, LLC	NA	95
Harris Beach LLP	NA	36
Haynsworth Baldwin Johnson & Greaves	NA	135
Haynsworth Sinkler Boyd, PA	NA	274
Hobbs & Associates, Inc.	NA	260
Hunton & Williams	NA	40
Inglesby	NA	39
J. A. Wright & Associates. Inc.	NA	614
Joe Tanner & Associates, Inc	NA	47
Jones Day Reavis, & Pogue	NA	448
Kilpatrick Stockton LLP	NA	280
King and Spaulding	NA	545
LeBoeuf, Lamb, Greene & Macrae	NA	85
McDermott, Will & Emery	NA	440
McNair Law Firm	NA	373
Moore and Van Allen	NA	431
Navigant Consulting Inc	NA	50
Nelson Mullins Riley & Scarborough	NA	371
New Energy Associates, LLC	NA	87
Nexsen Pruet Jacobs & Pollard	NA	277
Ogletree, Deakins, Nash, Smoak & Stewart, PC	NA	443
Patricia T Smith	NA	241
Pennington & Lott LLP	NA	55
Person & Craver LLP	NA	27
Richardson, Plowden, Carpenter & Robinson, PA	NA	33
Smith, Galloway, Lyndall & Fuchs, LLP	NA	479
Stacey M Jenkins PA	NA	143
Turner Padgett Graham & Laney	NA	45
Willoughby & Hoefer PA	NA	124
Winston & Strawn	NA	49
		-----
		-----
		8,216
		-----
		-----

Rating Services:

Fitch, Inc.	NA	40
Moody's Investor	NA	153
Standard & Poor	NA	188

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		381
Security Services:		
Coastal Burglar Alarm	NA	35
Coastal International	NA	5,953
MS Joint Venture	NA	65
Nuclear Security Services Corp	NA	27
Shred First LLC	NA	28
		6,108
Training Services:		
Edge Training Systems	NA	61
All Others less than \$25,000 ( 465 Items)	NA	2,309
	TOTAL	\$22,449

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

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	\$1,442
Key Employee Retention Program	(1)

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Group Insurance	9,734
Stock Purchase Plan	3,264
Disability	930
Education and Tuition Assistance	114
Recreational Clubs	130
Employee Assistance Program	27
Parking	103
Service Awards	44
Others	40

TOTAL \$15,827

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

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)
Advertising Company Retainers	Chernoff/Silver	\$30
	Other	2
		32
Brand Advertising	McRae Communications, Inc.	38
	Wallace State Printing Company	13
		51
Directory Memberships	Atlantic Publication Group	3
	Directory Assistance, Inc	6

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		-----
		-----
		9
		-----
		-----
Event Sponsorship/Expo Marketing	Clear Channel	4
	Columbiana Center	5
	Ocain Advertising	5
	Home Builders Association of Greater Cola	11
	Others - Net	7
		-----
		-----
		32
		-----
		-----
Job Advertisements	TMP Worldwide	32
		-----
		-----
Media Campaign	Chernoff/Silver	178
		-----
		-----
Minority Advertising	Black Pages USA	38
	Minority Business News	7
		-----
		-----
		45
		-----
		-----
Newspaper Advertising	Chernoff/Silver	12
	Wray Ward Laseter Advertising, LLC	15
	Others - Net	2
		-----
		-----
		29
		-----
		-----
Print Media Advertising	Augusta Magazine	4
	Berry Network, Inc.	12
	Capital City/Lake Murray Country	6
	Chernoff/Silver	18
	Crow International	15
	Kiplingers Personal Finance	8
	S.C. Homes & Gardens	16
	Wray Ward Laseter Advertising, LLC	4
	Others - Net	7
		-----
		-----
		90
		-----
		-----

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Project Management	Wray Ward Laseter Advertising, LLC	25
TV Advertising	Chernoff/Silver	4
	McRae Communications, Inc	11
	WIS TV	23
		38
Weatherline Service Advertising	Clear Channel	3
	Weatherline Inc.	14
		17
Web Media Advertising	Net - Others	5
Other	Net - Others	28
TOTAL		\$611

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

MISCELLANEOUS GENERAL EXPENSES  
ACCOUNT 930.2

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 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	\$2,508
Board of Directors expenses	889
Computer resource usage expenses	1,247
Travel expenses (including meals)	149
Postage	308
Computer Hardware/Software Maintenance	446
Office of Corporate Secretary	237
Telephone Resource Usage	60
Shareholders expenses	266
Land/Building/Equipment Rentals	184
Miscellaneous Employee Expenses	21
Marketing research/Information	884
Liability insurance	11
Miscellaneous supplies	36
Other miscellaneous expenses	38
-----	
TOTAL	\$7,284
-----	

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

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

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.

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TYPE OF PROPERTY	AMOUNT (in Thousands)
Office space	\$5,102
Use of Subsidiary ownedAssets	243
Computer equipment	1,138
Other equipment rent	37
-----	
TOTAL	\$6,520

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ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

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TAXES OTHER THAN INCOME TAXES  
ACCOUNT 408

---

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.

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KIND OF TAX	AMOUNT (in Thousands)
Other than U. S. Government Taxes:	
Business License Fees/Prop Tax	\$1,302
State Income Taxes Withholdings	1,001
State Unemployment Tax	86

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	-----
	2,389
	-----
U. S. Government Taxes:	
Social Security and Medicare Tax	2,785
Federal Income Tax Withholdings	2,513
Federal Unemployment Tax	23
	-----
	-----
	5,321
	-----
	-----
TOTAL	\$7,710
	-----

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

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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 (in Thousands)
-----		
Aiken Center for the Arts	Corporate Contribution	5
Aiken/Barnwell/Lexington CAC, Inc	Corporate Contribution	18
Alzheimer's Association	Corporate Contribution	5
American Cancer Society	Corporate Contribution	3
American Heart Association	Corporate Contribution	12
Beaufort County United Way	Corporate Contribution	16
Beaufort Memorial Hospital Foundation	Corporate Contribution	13
Benedict College	Corporate Contribution	8
Boy Scouts of America	Corporate Contribution	8
Boys & Girls Club of the Midlands, Inc.	Corporate Contribution	3
Brevard Music Center	Corporate Contribution	5
Brookgreen Gardens	Corporate Contribution	5
Carolinas Minority Supplier Development Councils, Inc.	Corporate Contribution	3



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Celebrate Freedom Foundation	Corporate Contribution	8
Charleston County	Corporate Contribution	18
Charleston Metro Chamber of Commerce	Corporate Contribution	8
Charleston Stage Company, Inc.	Corporate Contribution	7
Children's Chance	Corporate Contribution	3
Christ Central Ministry, Inc.	Corporate Contribution	3
City of Charleston	Corporate Contribution	18
City of Columbia	Corporate Contribution	11
City of North Charleston	Corporate Contribution	5
Clemson University Foundation	Corporate Contribution	106
Cold War Submararine Memorial Foundation	Corporate Contribution	5
Columbia Chamber of Commerce	Corporate Contribution	11
Columbia City Ballet	Corporate Contribution	10
Columbia Jewish Community Center	Corporate Contribution	10
Columbia Urban League, Inc.	Corporate Contribution	18
Communities in Schools SC Inc.	Corporate Contribution	8
Cultural Council of Richland & Lexington Counties	Corporate Contribution	25
East Coop Family YMCA	Corporate Contribution	10
Edventure Inc.	Corporate Contribution	20
Erskine College	Corporate Contribution	10
First Steps	Corporate Contribution	100
Francis Marion University	Corporate Contribution	10
Friends of the Hunley Inc	Corporate Contribution	33
Friends of the Sumter County Library	Corporate Contribution	8
Geiger Bros	Corporate Contribution	5
Georgetown County United Way	Corporate Contribution	3
Greater Beaufort Chamber of Commerce	Corporate Contribution	4
Greater Charleston Naval Base Memorial	Corporate Contribution	6
Greater Summerville-Dorchester Counties Chamber of Commerce	Corporate Contribution	8
Hartsville Family YMCA-Darlington Ext	Corporate Contribution	5
Healthy Learners	Corporate Contribution	5
IEEE	Corporate Contribution	54
Independent Colleges and Universities	Corporate Contribution	16
Junior Achievement of Central SC	Corporate Contribution	21
Juvenile Diabetes Foundation	Corporate Contribution	3
March of Dimes	Corporate Contribution	5
Morris College	Corporate Contribution	3
NAACP	Corporate Contribution	4
Newberry College	Corporate Contribution	3
Orangeburg Calhoun Tech Foundation	Corporate Contribution	6
Palmetto Health Alliance	Corporate Contribution	25
Part-Time Players	Corporate Contribution	25
Ronald McDonald	Corporate Contribution	5
SC Attorney General's Father of the Year Award	Corporate Contribution	4
Sand River Woman's Club	Corporate Contribution	4
SC State University	Corporate Contribution	7
SCE&G Employee Good Neighbor Fund	Corporate Contribution	20
South Carolina Philharmonic	Corporate Contribution	10
South Carolina Chamber of Commerce	Corporate Contribution	93
South Carolina Aquarium	Corporate Contribution	21
South Carolina Stars, Inc.	Corporate Contribution	5
South Carolina Law Enforcement Division	Corporate Contribution	5
South Carolina Waterfowl Association	Corporate Contribution	10
Special Olympics	Corporate Contribution	5
Spoletto Festival USA	Corporate Contribution	15
Sumter County Museum	Corporate Contribution	5
The Community Foundation	Corporate Contribution	10
The Nurturing Center Inc.	Corporate Contribution	5
Town of Johnston	Corporate Contribution	5

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Town of Kingstree	Corporate Contribution	20
Town of St. Matthews	Corporate Contribution	3
Trident United Way	Corporate Contribution	79
United Way	Corporate Contribution	134
University of South Carolina Business Partnership Association	Corporate Contribution	135
USC Educational Foundation	Corporate Contribution	15
VWF Post 6740	Corporate Contribution	10
Others less than \$3,000 (353 items)	Corporate Contribution	223
TOTAL		\$1,618

ANNUAL REPORT OF SCANA Services, Inc.

For the Year Ended December 31, 2002

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)
Miscellaneous non-operating labor and benefits		\$1,453
Dues and memberships		114
Event Sponsorship		15
Facility maintenance		48
Utilities		83
Supplies		52
Leases & Rentals		184
Keyman Retention		838
Vehicle/Aircraft expenses		61
Travel and meal expenses		36
Legal		139
Printing		15
Computer resources		120
Temporary Employee Labor		40
Consulting		47
Contributions and Donations		42
Other		617

TOTAL \$3,904

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ANNUAL REPORT OF SCANA Services, Inc.  
For the Year Ended December 31, 2002

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SCHEDULE XVIII  
NOTES TO STATEMENT OF INCOME

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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.

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See Notes to Financial Statements on page 21.

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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

Senior Vice President, Natural Gas Asset Management and Procurement

Executive for South Carolina Retail Utility Operations

Executive for Pipeline Operations and Communications Operations

Senior Vice President for Human Resources

Officer for Corporate Compliance and Internal Auditing

Senior Vice President for Governmental Affairs and Economic Development

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Senior Vice President for Nuclear Operations

Senior Vice President for Pipeline Operations

Vice President for Finance

Secretary

Treasurer

Controller

Risk Management Officer

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 Services, Inc., a South Carolina corporation ("SCANA Services").

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

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

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 Services 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 Services.

II. PERSONNEL. SCANA Services 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 Services, after consultation with the Company, may also

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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 Services 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 Services acknowledge that as a result of the agreements contained in Sections IV(A)(1) and (A)(3), PSNC will not accept services from SCANA Services 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 Services. SCANA Services may terminate this Agreement by providing 60 days written notice of such 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 Services will prepare a Service Request on or before \_\_\_\_\_ of each year listing services to be provided to the Company by SCANA Services 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 Services may supplement the Service Request during the year to reflect any additional or special services that the Company wishes to obtain from SCANA Services, and the arrangements relating thereto.

VII. BILLING AND PAYMENT. Unless otherwise set forth in a Service Request, payment for services provided by SCANA Services shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of the Company and SCANA Services. 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.

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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 Services:

=====  
=====

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.

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 SERVICES, INC.

By: \_\_\_\_\_

Name:

Title:

[Subsidiary]

By:

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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 Services, Inc. ("SCANA Services") and to assign or allocate such costs to other subsidiaries and business units within SCANA Corporation ("Client Entities").

##### Cost of Services Performed

SCANA Services maintains an accounting system that enables costs to be identified by Cost Center, Account Number or Project, Activity, Resource, and Event ("Account Codes"). The primary inputs to the accounting system are time records of hours worked by SCANA Services 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 Services 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

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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.

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. Modified Three-Factor Method - a ratio for the allocation of non-directly assigned corporate governance costs. The Modified Three-Factor Method provides for an allocation of cost to the parent company; the Three-Factor Method does not. The 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. For the



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purpose of the Modified Three-Factor Method, the dividends resulting from operations of the subsidiaries are used as a proxy for revenues for the parent company.

7. 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.

8. 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 Services, 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 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 or the Modified Three-Factor Method as appropriate.

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 Modified Three-Factor Method.

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. Costs of a general nature are allocated

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using the Three-Factor Formula or the Modified Three-Factor Method as appropriate.

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

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 or the Modified Three-Factor Method as appropriate.

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

15. Executive - Provides executive and general administrative services. Costs of a general nature are allocated using the Modified 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:  
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

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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.

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.

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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 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

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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

NA

ANNUAL REPORT OF SCANA Services, Inc.

Signature Clause

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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/James E. Swan, IV  
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(Signature of Signing Officer)

Controller  
(Printed Name and Title of Signing Officer)

Date: April 28, 2003  
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