

Public Service Commission of South Carolina



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CPM 2025

TABLE OF CONTENTS

- TABLE OF CONTENTS 1
- Executive Summary 3
- A History of Progress..... 4
 - Modern Regulation..... 6
 - Vision and Mission..... 7
 - Funding..... 8
- Types of Cases 8
- A Case Study..... 10
 - The Process Map11
 - The Discovery Process11
 - Inputs 12
 - Outputs..... 12
 - Internal Processes 13
- Defining “As Is” 14
 - Financial Reports..... 14
 - Operational Reports..... 17
 - Hidden Issues..... 17
- Path Forward..... 18
 - DMS Updates 19
 - Electronic Filing of Reports 21
 - Updated Commission Forms in Smartsheet..... 21
- Next Steps 22
- Appendix A 23
- Appendix B 25
- Works Cited..... 59

Executive Summary

The Public Service Commission of South Carolina (PSC) regulates investor-owned utilities (IOUs) and other utilities in South Carolina, overseeing areas such as rates, service territory, and siting. It is funded by assessments paid by regulated utilities and is focused on ensuring safe and reliable utility services at fair rates. The PSC is a small agency with seven commissioners and 30 staff members. It processes filings and requests from utilities and public stakeholders, handling a variety of issues. In FY 2023-2024, 489 new dockets were opened, with the majority related to transportation, electricity, and gas. PSC operations have continuously improved efficiency since its inception with the adoption and implementation of new technology. A current process improvement initiative has highlighted the use of outdated processes related to data management. Identified gaps include an over-reliance on manual data entry, which consumes significant time and resources, particularly in analyzing financial and operational reports from utilities.

To address inefficiencies, the PSC aims to increase electronic filing in more structured formats (e.g., CSV) to reduce manual work. Key initiatives include:

- Updating the Docket Management System (DMS) to improve external reporting and reduce duplication of data across multiple internal systems.
- Introducing Smartsheet for better data management and reporting, facilitating streamlined processes and improved transparency.
- Training staff to utilize operational dashboards for better data review and decision-making.

The path forward involves the implementation of DMS updates, promoting CSV filings, and adopting Smartsheet for standardized forms. These improvements aim to enhance the timeliness and accuracy of data handling, reduce duplication, and improve efficiency across the agency. Long-term goals include consolidating data into dashboards and expanding the use of Smartsheet for report generation. Through targeted technological upgrades, process improvements, and staff training, the PSC can significantly enhance its operational efficiency, reduce manual workloads, and improve public transparency in utility regulation. The proposed changes aim to make the Commission more responsive to emerging issues while fostering better stakeholder engagement.

A History of Progress

The end of the Civil War era brought forth a tumultuous time for the South as it began to recoup. During the Reconstruction Period, Governor Wade Hampton passed Act No. 662 to begin regulation of South Carolina's railways. The post-war era left the South demolished, with many civil programs in ruins. As South Carolina rebuilt, the agriculture economy began to change with an influx of northern investors wanting to build textile mills (*History | Public Service Commission*).¹



Figure 1: Damaged Columbia House at the end of the Civil War. Source: [Columbia Courthouse in 1864 in South Carolina image - Free stock photo - Public Domain photo - CC0 Images](#)

A gradual change in the South Carolina economy resulted in improved public utilities supporting industry and employed workers. By the turn of the twentieth century, it was estimated that one-sixth of South Carolina's white population lived and worked in mill villages ("Mill Villages - South Carolina Encyclopedia"). Act No. 286 of the General Assembly Regular Session of 1910 created "a public service commission of three reputable and competent citizens of the State, to be appointed by the Governor, by and with the consent of the Senate, who shall be authorized to fix and establish in all cities of this State, now or hereafter incorporated under any general or special law of this State, maximum rates and charges for the supply of water, gas or electricity furnished

¹ Columbia Mills started in 1893 in Columbia, SC and was powered by the Columbia Water Power Company. <https://www.scencyclopedia.org/sce/entries/columbia-mills/cyclopedia>

by any person, firm or corporation to such city and the inhabitants thereof, such rates to be reasonable and just” (*History | Public Service Commission*).

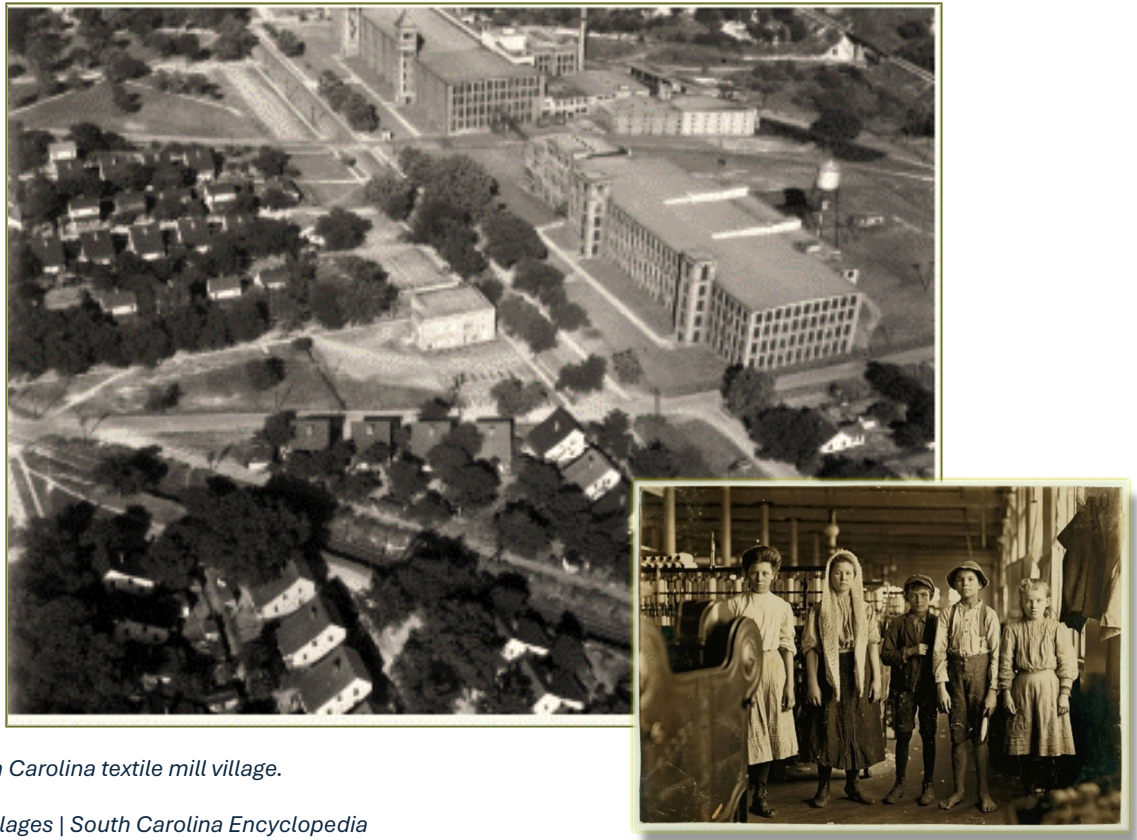


Figure 2: South Carolina textile mill village.

Source: Mill villages | *South Carolina Encyclopedia*

Throughout the twentieth century, the Public Service Commission (PSC) provided economic regulation of utilities for the citizens of the state. The PSC would have a major change in structure in 2004 with the split and formation of the Office of Regulatory Staff (ORS).² The newly formed ORS would be equipped with investigative powers over utility matters for the State of South Carolina. The ORS would represent consumers before the PSC. The PSC would now serve as a quasi-judicial body presiding over utility matters and issues brought forth by interested parties (Public Service Commission of South Carolina). The PSC currently regulates the following public service industries within the state (*History | Public Service Commission*):³

² The Office of Regulatory Staff was created by the passage of Act 175 of 2004 and assumed many of the non-adjudicative functions of the PSC.

³ The PSC regulates investor-owned utilities (IOU) in the electric, water, gas, and wastewater industries. The Commission does not regulate special service districts, municipalities, or cooperatives as these groups have regulating boards.



- Household Goods Movers
- Hazardous Waste Disposal
- Telecommunications
- Water/Wastewater
- Motor Carriers
- Taxicabs
- Electric
- Gas

Figure 3: Regulated utilities included in S.C. Code Ann. § 58.

The South Carolina General Assembly added a key governmental player to the utility regulation construct in 2018 with the formation of the independent Department of Consumer Affairs (DCA).⁴ The DCA was charged with protecting consumers from inequities in the marketplace through advocacy, mediation, enforcement, and education (“Who Is Involved and What Are Their Roles? (Rate Case Process)”).

Modern Regulation

The modern PSC is a smaller agency comprised of seven (7) Commissioners and thirty (30) support staff that includes: the Project Management Office, live streaming specialists, utility analysts, legal analysts, Clerk’s Office, and administrative support staff. The Commission processes filings, applications, and requests by the investor-owned utilities (IOUs) and public parties of interest.⁵ The Commissioners are elected by the South Carolina General Assembly to staggered four (4) year terms from each of the legislative districts.

The South Carolina utility market is comprised of vertically integrated monopolies in charge of all aspects of service to customers from generation to distribution (“Power Market Structure | US EPA”). **Table 1** outlines the current roles and responsibilities separated by statutory authority for the State of South Carolina (Frick).

⁴ The Department of Consumer Affairs was formed in 1978 and actively participated in regulatory proceedings until 2004 after the formation of ORS.

⁵ An individual can represent himself or herself before the PSC without the assistance of a trained and licensed attorney.

Table 1: Utility business model for South Carolina.

TYPE	EXAMPLE	OWNED BY	REGULATED BY	FOR-PROFIT
Investor-Owned Utility	Dominion Energy South Carolina	Investors (Publicly traded or privately held)	Territory - PSC Rates - PSC Siting - PSC	Yes
Municipal	City of Columbia Water	Cities or Towns	Territory - Annexation Rates - Local Board Siting - PSC	No
State-Owned	Santee Cooper	State of SC	Territory - PSC Rates - Board Siting - PSC	No
Cooperative	Mid-Carolina	Consumers served by cooperative	Territory - PSC Rates - Local Board Siting - PSC	No

Vision and Mission

Vision: Safe and reliable utility service at just and reasonable rates.

Mission: Regulate just and reasonable rates and services of public utilities in the state.



The PSC is focused on safe and reliable utility rates for South Carolina consumers. One of the major goals to ensure the success of the overall vision and mission for the PSC is to both optimize and improve processes, systems, and decisions (*Mission Statement | Public Service Commission*).⁶

Funding

The PSC is funded by the “Other” category in the state budget that receives funds from assessments paid by utilities regulated by the Commission.

Types of Cases

The PSC handles a variety of cases. In Fiscal Year 2023-2024, the Commission opened 489 new dockets, as outlined in **Table 2**.

Table 2: PSC new dockets opened in fiscal year 2023-2024.

New Dockets	
Transportation	240
Non-Docketed Items	86
Electric	85
Gas	15
Communications	37
Administrative	6
Water & Sewer	3
Sewer	14
Water	1
Electric & Gas	1
Total	489

⁶ The PSC has four strategic goals. Source: <https://www.psc.sc.gov/about-us/mission-statement>

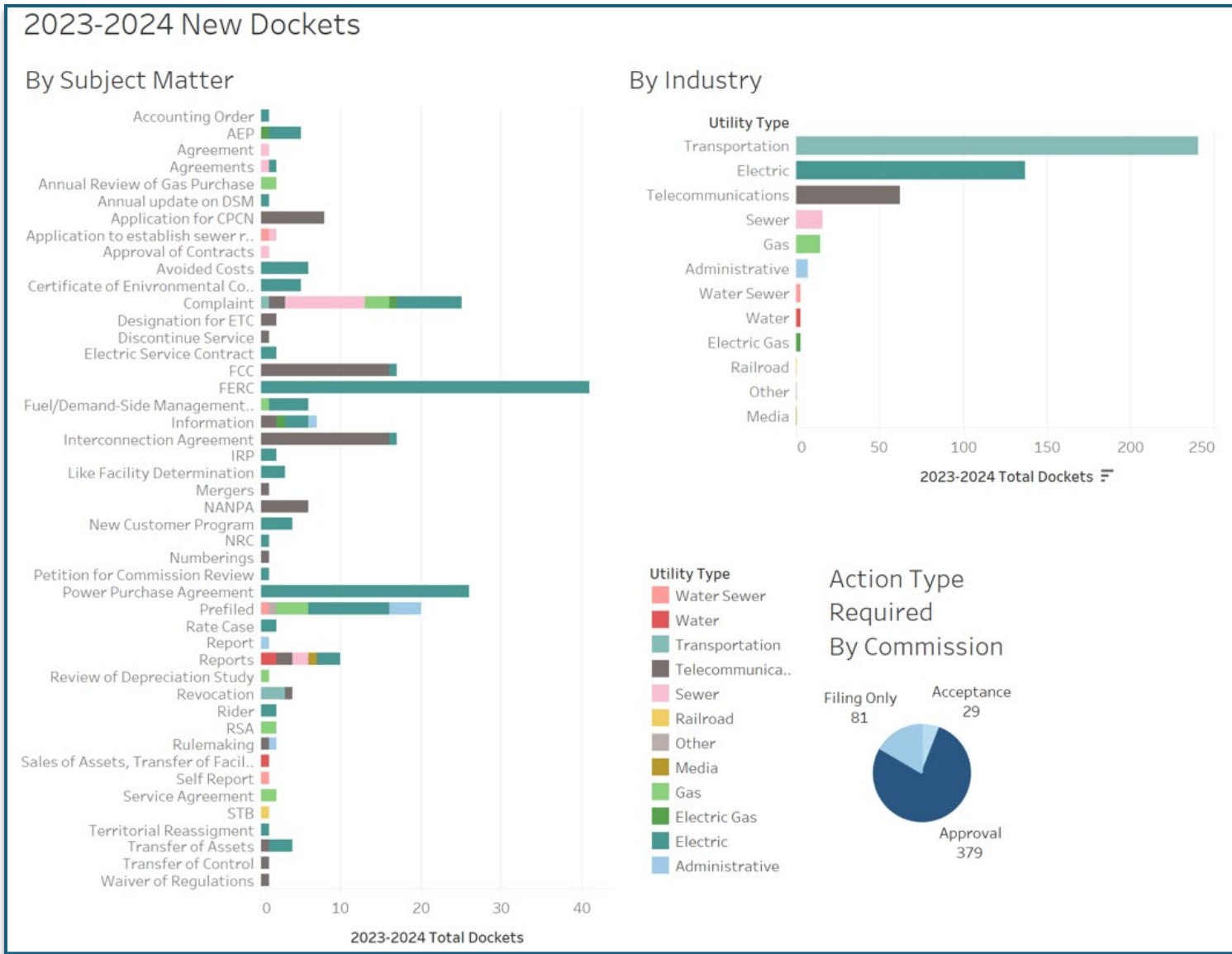


Figure 4: Commission docket dashboard by type.

During this period, the Commission handled more than 8,000 new matters or filings through the Clerk's Office. Included in these filings and matters were 600 reports from regulated utilities outlining financial, reliability, and other operational actions. Information is currently sent to the Commission via the Clerk's Office in searchable pdf format. These files are stored and managed in a docket management system (DMS). The DMS is configured to receive Word , CSV, and PDF files.

A Case Study

One of the greatest challenges with governmental agencies is staying ahead of the technology and innovation curve. The government is inherently designed to be a slow-moving ship that changes course over the long term. This undisputed fact prevents individuals, political parties, or agencies from changing the major pillars of democracy. Unfortunately, resistance to change promotes inefficiencies over time when coupled with limited budgets. Each governmental agency is charged with different statutory or executive challenges but is provided with a wide array of resources. The Public Service Commission of South Carolina is a smaller state agency with a very stable operating budget. Since 2004, the Commission's operating motif has remained relatively unchanged until 2017, when the V.C. Summer nuclear project thrust the PSC into the spotlight.⁷ With the public hearings related to the VC Summer expansion project, the PSC invested significant funds to increase transparency and participation for the public and interested parties appearing before the Commission. Technology was utilized to streamline and improve transparency. These principles are currently reflected in the agency's strategic goals.

Current proposed legislation across the nation focuses on the repeal and refinement of existing regulations or laws for agencies both at the state and federal levels. Efficiency is the buzzword of the day and continues to take on many forms in the name of Six Sigma, 5S, and other modified program platforms. The Commission is no exception and has identified the need to define and improve the process for how reports, applications, and other information filed in the DMS are reviewed for potential action. Initial project goals would need to develop a solution that 1) improves communication among work silos and 2) improve efficiency for tracking data filed pursuant to Title 58-37-40 related to integrated resource plans and South Carolina Energy Freedom Act.⁸ The project would ultimately serve to improve the timeliness of filing analysis and distribution of information. The identified gap is the Public Service Commission receives all filings within a docket management system (DMS) that can accept both portable document format (pdf) and XLSX formats. Currently, 99% of all filings are processed as PDFs, which requires many documents to be manually formatted into XLSX spreadsheets. The desire is to increase the XLSX filings in DMS by 10% to improve agency efficiency. This represents the 600 reports filed by regulated utilities annually.

⁷ In 2017, the decade-long VC Summer Nuclear Plant expansion project was halted. During this time, the PSC began to livestream public hearings related to the project.

⁸ The South Carolina Energy Freedom Act expanded the role of IRP review by the Commission.

The Process Map

The success of any project depends on the acceptance of stakeholders and the end users utilizing or implementing the change. Stakeholder engagement is the core of this process. Traditional management mapping is necessary to identify the proper boundaries of the project alongside the other roles and participants of the project analysis.⁹ **Figure 5** refers to the Orion Development Group (Orion) baseline flow path for process mapping.

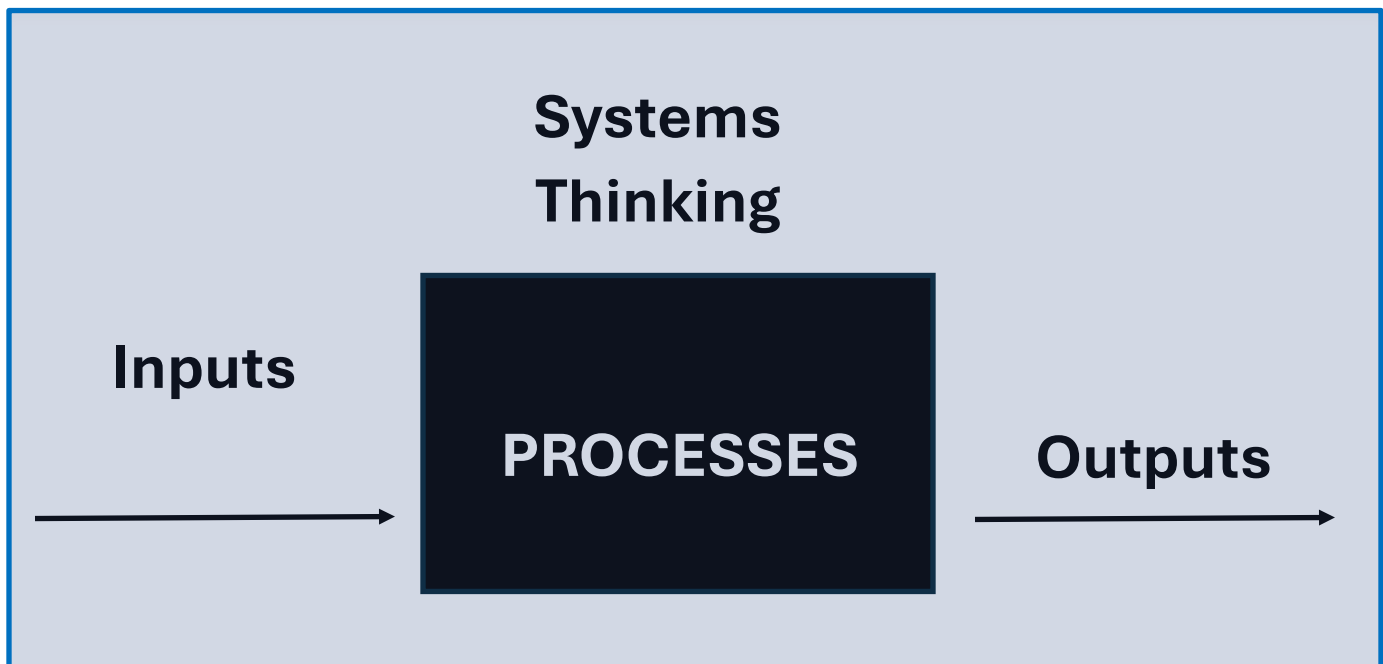


Figure 5: Orion Development Team process mapping outline.

The Discovery Process

The Public Service Commission is comprised of several internal departments. For system mapping, the departments that handle document intake were initially evaluated. These groups include:

- Utility Analysts
- Clerk's Office Staff
- Project Management Office Staff

⁹ The Orion Development Group manual for Process Mapping.

An initial survey provided that all staff members agreed that the inputs originated from the regulated utilities. These inputs, as previously detailed, are in the form of reports, datasheets, applications, and summaries.

Inputs

To fill in the blanks for the Orion process map, several stakeholder meetings were held within the agency to better understand and document the flow of information through the agency. The initial discovery phase identified the distinction between inputs generated by the regulated utilities and inputs designed by the Commission.¹⁰ These inputs are communicated to the agency in the form of emails, hard copy mail, postal service, or electronic filings in DMS. **Table 3** details the flow of information.

Table 3: Inputs by receipt type.

TYPE	E TARIFF	E FILE	EMAIL ADDRESS	STANDARD FORM
Electrical/Gas Tariffs	X	X	X	
Transportation Tariffs			X	X
Financial Reports*			X	X
Operational Reports		X		
General Applications		X		
Rate Increase Applications		X		X

* Electric and gas utilities do not have standard forms.

Outputs

The data collected, processed, and analyzed by the Commission is stored and displayed in a manner that is transparent to the public and interested parties. The bulk of items are stored on the DMS categorized by docket numbers. A few items are uploaded to the PSC website.¹¹ The electrical, telecommunications, and gas tariffs are uploaded to the e-tariff system stored on the PSC website.

¹⁰ The Commission approves standard forms to be utilized by utilities when filing information.

¹¹ <https://www.psc.sc.gov/>

Internal Processes

As with most departments and teams, the review of internal processes is the most complex and time-consuming part of the discovery process. This phase required several meetings with internal stakeholders to outline the flow path of work within the agency related to the inputs from regulated utilities. **Table 4** outlines the current role of each department within the PSC as it relates to processing the inputs. The two main departments identified were the Clerk’s Office and the Utility Analyst. The discussion forward will focus primarily on these two groups.

Table 4: Departmental roles for processing inputs.

	Clerk’s Office	Utility Analyst	Legal Department	Project Management Office
Electrical Tariffs		X		X
Transp. Tariffs	X	X		
Financial Reports	X	X		
Operation Reports	X	X		
Applications	X		X	

Defining “As Is”

Defining the “As Is” is the next critical step in process mapping. Defining the key steps allows the group to focus on what areas may yield the greatest impact if modified or changed. The project team identified the following areas to study and further define the internal movements of these processes into swim lanes.¹²

- Financial Reports: Reports are filed annually in a Commission-approved standard format.
- Operational Reports: Reports are filed quarterly without a standard format.

Financial Reports

Financial reports are filed annually to verify the operational health of each utility. These reports are standardized based on the size of the utility and type. The standard report consists of approximately 23 pages of information, consisting of both financial numbers and word text. The reports are filed with the Commission via a dedicated email address. The Utility Analyst Department then reviews these reports. The utility analyst processes more than **250 reports annually**.

ANNUAL REPORT COUNT	
Water	18
Wastewater	19
Electrical	12
Gas	8
Telecommunications	200

¹² Flowchart designed to highlight responsible parties for each process step.

The reports filed by telecommunication, water, and wastewater providers are in approved standard forms. The gas and electric utilities file quarterly reports that are compiled on an annual basis. The quarterly forms are not standardized. Currently, reports are received in a PDF format. Numbers are analyzed and transposed manually into CSV files for analysis. **Figure 6** outlines the current workflow for this process. The process mapping revealed that the analysis and sorting of data required the largest number of resources in terms of time and materials. The PSC Utility Analyst Department consists of 2 accounting specialists, an economist, and an engineer. The review process is time-intensive and requires manual entry into database spreadsheets. Peer reviews are conducted to ensure the accuracy of the internal database. The time commitment for review depends not only on the filing rate for financials but also on other dockets within the DMS. Standardized forms do help expedite issue spotting and troubleshooting of data for most of the utilities. A gap was identified in the receiving and processing of the non-standard reports from the gas and electric utilities.

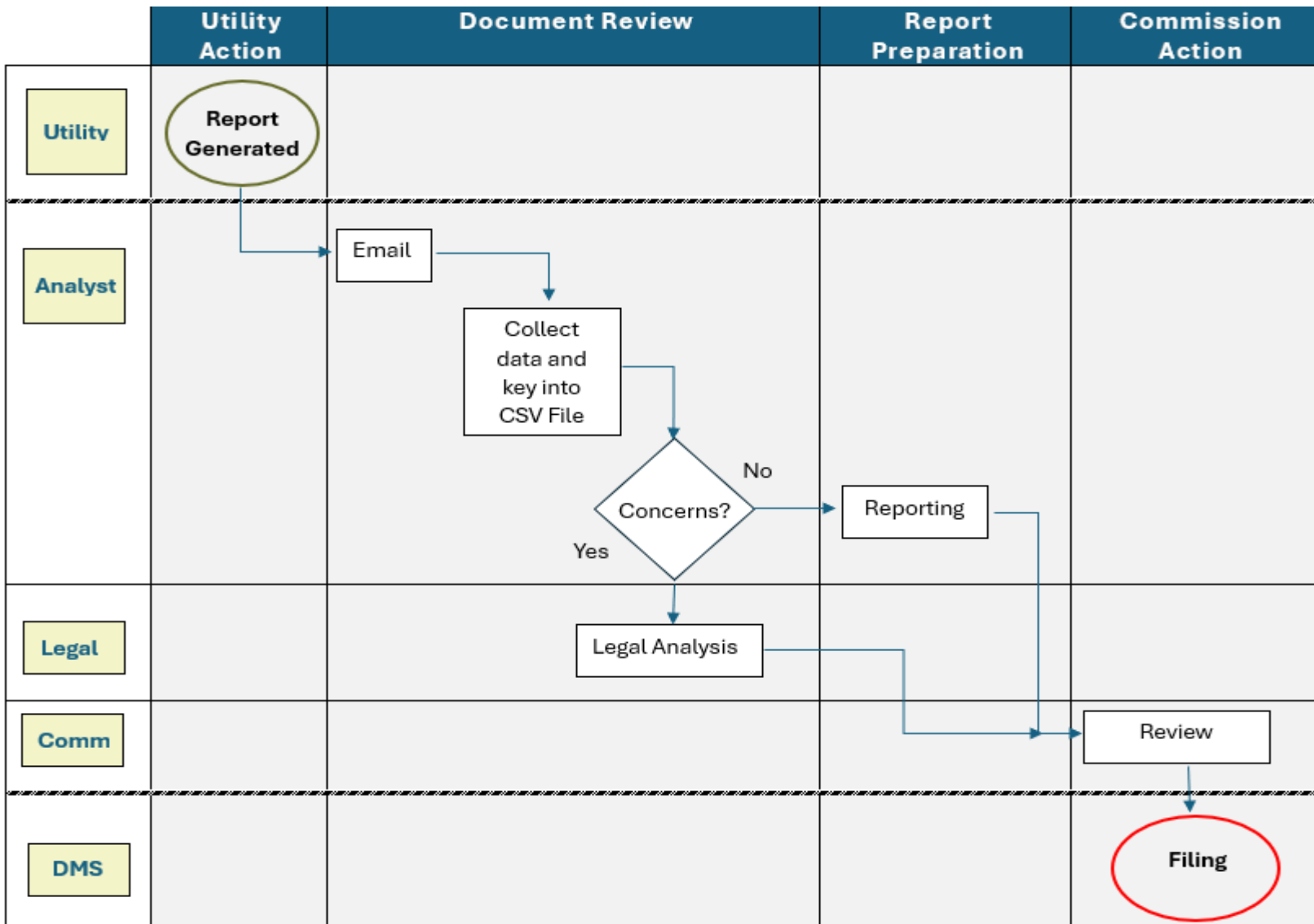


Figure 6: Swim Lane analysis for financial and operational reports.

Operational Reports

Operational reports are filed monthly to document the operation and expenses related to fuel costs for utilities. These reports are not standardized and vary despite containing similar categorical data points. The reports often contain more than 20 pages of data that cover more than **1,500 specific data points**. The sheer volume of data makes it time-consuming to review and develop trends. Figure 6 outlines a similar process used for the review of operational reports. The major gap identified in operational reports is the number of data points being actively tracked on a monthly basis. Currently, Staff prepares an annual summary during a fuel hearing. This leaves any potential issues identified throughout the year to compound or remain unchanged.

Hidden Issues

The Commission receives filings from various utilities and stores the corresponding information in DMS. Internally, the Commission Staff tracks operational data points or key performance indicators (KPIs) to ensure timely disposition of dockets or current issues before the PSC. During stakeholder engagement meetings, it was determined that duplication of internal worksheets was present despite all being stored on Smartsheet.¹³ As part of the process, three key questions were reviewed with stakeholders to determine if action should be included in the current case study. The answers are as follows:

“

WHY: Data is collected and summarized as part of the annual review process for the agency before the Public Utilities Review Committee (PURC).

HOW: The data is collected by several internal departments and summarized at the end of each fiscal year.

WHAT: The data being collected ranges from the number of dockets opened to the average time for order completion.

”

The use of Smartsheet as a central repository for information was the best location for the storage of information for both internal and external information. The stakeholder team agreed to continue efforts to incorporate Smartsheet into the data management process for the case study.

¹³ Smartsheet is a project management software utilized for collaboration and task management.

Path Forward

The path forward centers on the utilization of DMS and Smartsheet software and three core areas of improvement. Each area improves upon the principles of transparency and increased efficiency within the agency. The development of tasks for each of the focus areas required collaboration with smaller stakeholder groups to fully define the next steps. It was assumed that all work required for this project would be done by external contractors once approved.

- **Updates to DMS to allow for more external reporting**
- **Creation of Smartsheet Forms**
- **Electronic filing of data in CSV format on DSM**

The project needed to ensure that improvement in these three areas would drive success. To ensure clear support for the project, the team derived a weighted risk analysis. Each area was rated based on the risk/effort and reward. This distinction allowed for the priority of actions going forward. **Figure 7** details that the “must do” option is to update the DMS for ease of external reporting. The second most favorable option is to request electronic filing of reports. Lastly, the update of standardized forms to Smartsheet proved to be the option with the highest risk with little impact on efficiency. The main reasoning is attributed to a lack of concern or use by internal customers within the agency.

To verify team assumptions, a Smartsheet survey was developed for Commissioners and internal Staff. The goal of the survey was to determine what information was of importance and the frequency of interaction. Refer to Appendix A for the survey utilized to collect feedback. The surveys provided the following:

- Need for additional Smartsheet training.
- Email is the preferred communication style for Commissioners.
- Staff would prefer to utilize operational dashboards to review data.



Figure 7: Risk-reward analysis chart.

DMS Updates

DMS is a docket management system used by the agency and the general public to display and store matters related to issues brought before the Commission. The system was established in the early 2000s and has been updated continuously with the aid of an Advisory Committee group consisting of interested parties. Commission Staff works with an outside contractor to maintain the system and generate new updates. During the process mapping stage of the project, one of the hidden issues discussed was the duplication of data points being stored in the DMS system. Three

main functional groups within the agency utilize the DMS area known as the “back office.”¹⁴ During meetings, the teams presented several worksheets with similar categorical data points. Further analysis confirmed that approximately **56 points** were being duplicated across 15 different spreadsheets. The data points mainly consisted of general items detailing docket numbers, filing dates, summaries, and other administrative data displayed in DMS.

Several meetings with the PMO, Clerk’s Office, and Legal team resulted in two action items to help reduce the duplication of data storage. The first action is the increased usage by the departments in completing all sections within the DMS as demonstrated in **Figure 8**.

Event	Date
Application/Complaint/Petition/Request Received	
Issue Final Order	
Proof Pub Due For Merits Hearing	
Intervention/Return Date	
Applicant/Complainant/Petitioner Testimony Due	
All Other Parties Due Date	
Rebuttal Testimony Due Date	
Surrebuttal Testimony Due Date	
Hearing Date	

Figure 8: DMS data fields.

The second item was the creation of new DMS tabs to capture data not being centrally collected and stored within the DMS system. By capturing this data in DMS tabs, KPIs could be analyzed from a central database rather than individual spreadsheets. Meetings with the agency's Information Technology Director identified cost-saving actions by making some allowable changes internally rather than utilizing outside contractual services. The remaining action items would be budgeted for completion by external contract services for this fiscal year. The project was budgeted for 40 hours of work by an outside contractor. Refer to **Appendix B** for a complete scope of work for DMS update.

As part of the DMS update, the Stakeholder group identified the need for increased dashboard usage or external reporting. The DMS has limited reporting capabilities based on existing coding. The reports are limited to statistical data for annual reporting KPIs. New report formats were developed to improve the efficiency of data sharing and reduce duplication of efforts by different work groups. This information is included in **Appendix B**.

¹⁴ The “back office” is where the docket information is managed prior to being stored for public use.

Electronic Filing of Reports

The Commission has adopted rules for filing information within the DMS. These rules cover the span of confidentiality to searchable documents. Electronic filing updates for DMS are reviewed by Staff and the Advisory Committee before implementation. Several meetings were held with the Advisory Committee to discuss the implications of increased electronic filing of utility reports in CSV format. The Advisory Committee replied during discussions with three main concerns:

- Confidentiality of formulas and other information
- Scope or limitations of the request
- Update to commission-approved forms

Commission Staff clarified that the request was intended for standard reports being filed in DMS that included, but were not limited to fuel reports, operational reports, reliability reports, and financial data. It was suggested that the Commission would accept and encourage any large data packets to be filed electronically in a CSV format. Staff further emphasized that the intent was for only data or figures to be included in spreadsheets. Formulas were not required to protect potential proprietary formulas or information. The final concern related to Commission forms would require additional action by Staff.

Updated Commission Forms in Smartsheet

The Commission receives information from regulated utilities and interested persons in various forms. Standardized forms have been used for larger matters presented before the Commission involving utility rates and financial reports. The agency utilizes standard forms to improve accuracy and consistent information sharing between IOUs and auditors. Feedback from the Advisory Committee and Utility Analyst Staff indicated that some modification or consideration would be needed for annual report forms for water, wastewater, and telecommunications. These forms are broken down into schedules or components that require different types of information based on the size and type of utility.¹⁵ The first portion of the forms often contain company and specific information about the operations of the utilities. The remainder of the information is related more to financial operations and expenses related to operations.

The end goal of the process is to convert the standard forms from PDF format to forms that present data in CSV format. Several pathways were considered to facilitate this change. The first option was to fully convert all the forms to a spreadsheet format. This option is labor-intensive and would require lots of hours of formatting. A second option would be to invest in forms software that could generate forms and convert information to a word document and nest tables of information.

¹⁵ National Association of Utility Regulators provides classifications for water and wastewater utilities based on revenues collected. Classes range from A through C. Refer to Appendix C.

This option would require the purchase of new software and coordination with the Department of Administration. The final option would be to utilize Smartsheet add-on functionality to create forms for a portion of the schedules and attach the financial data as CSV files. This information could easily be saved into a database. This option was selected as the most efficient path forward as it would utilize existing software and leverage current user training at the agency.

Next Steps

The final phase of the project is broken down into short-term and long-term action items. The first action item anticipated to be completed is the review by IOUs for electronic filing of reports in DMS. Final utility comments are expected to be filed by April 2025. The next action is to finalize the final scope of work for updates to the DMS. This will provide immediate and impactful results for the agency and staff by increasing efficiency. Implementation of this will be done by the end of the 2024-2025 Fiscal Year.


The longer-term action plans are anticipated to be achieved over the next 18 months. This will involve updates to the existing form reports utilized by the Commission. These forms will be developed utilizing Smartsheet. This action item requires input from both the Commissioners and the Advisory Committee. As part of the improvement of Commission approved forms, Smartsheet training will be scheduled agency wide as indicated by internal surveys. Lastly, DMS data is to be consolidated into agency dashboards for use by internal staff. Implementation and design of dashboards will be done after initial training to increase buy-in by agency staff. The long-term final goal is to reduce the number of internal spreadsheets and to improve the utilization of DMS within the agency. The PMO will continue to develop and monitor DMS to determine the overall effectiveness of the proposed changes.

As the project is implemented, the overall effectiveness will be monitored by surveys to verify:

- Use of standardized reports from data filed with the Commission
- Increased usage of Smartsheet by Staff members
- Number of data points stored in Smartsheet
- Satisfaction scores related to the use of Smartsheet and online dashboards.
- Feedback scores from Advisory Committee members on the use of forms and electronic filing of documents in DMS.

All improvements will be updated and filed in the agency's annual accountability and PURC reports.

Appendix A



Commissioner Survey

Please Select Your District Number: *

1 2 3 4 5 6 7

VISUALIZATION PREFERENCES

Which Color(s) Grabs Your Attention? *

Rank Each Type of Display:
1- Not Preferable 3- Prefer 5- Strongly Prefer

Tables

1 2 3 4 5

Line Graphs

1 2 3 4 5

Bar Graphs

1 2 3 4 5

REPORT PREFERENCES

Goal: Define what type of information would you like to see.

What Types of Reports are of Interest? *

Financial Fuel Reports Plant Performance

Grid Reliability Metrics

How Often Would You Like Updates?

Select ▼

What Type of Interaction Would You Prefer?

- 1- Interactive Filters
- 2- Some Filtering
- 3- Just Show the Data

How Would You Prefer to Receive Reports? *

- Email
- Internal Dashboard
- Special Briefing

SMARTSHEET REVIEW

Do You Like the Way Smartsheets Presents Data?

Satisfaction Ranking

- ★★★★★ Empty
- ★★★★★ One
- ★★★★★ Two
- ★★★★★ Three
- ★★★★★ Four
- ★★★★★ Five

Smartsheet Use Frequency?

Select ▼

Would Additional Smartsheet Training Help?

Send me a copy of my responses

Submit

Appendix B

DMS Project Updates

Internal Requests

1. Timeline Edits:

Add to Docket Event Type under DMS Lookups

- Final Order Due
- POP
- PTI
- Transcript Due
- Proposed Orders Due
- Notice of Issuance

2. Matter Types Edits:

Add “Close Docket” (CD) to App/Admin/Lookups

3. Edit Calendar Lookups:

Add Allowable Ex Parte (AEP) to App/Calendar/Add-Lookups)

Contractor Requests

1. Add to order types (Apps/orders/add) “Final Order”

Back Office Logged in as [Name] [Logout]

Add Order

Docket(s) or NDI(s)

Type Order (Select a Type Order) **Add Final Order to dropdown**

Year (Should be 4 digit complete year i.e. 2025)

Order # (Order # without any hyphens "-")

Old Format (Check if order# is old format or without year i.e. 14572)

Amended (Check if order is an amended order.)

Hearing officer/Hearing Examiner Directive

Filing Date

Directive Date

Summary

2. Add Document Receipt Method to matters entry (App/Matters/Add)

- Mail
- E File
- Email
- Fax
- Interoffice mail (**Clerk's Office to refine and confirm these**)

The screenshot shows a web application interface for adding a document receipt method to a matter entry. The form is titled "Matter" and includes several input fields and a text editor. The "Docket(s) or NDI(s)" field is empty. The "Filing Date" and "Accepted Date" fields are both set to "1/9/2025". The "On Behalf Of" field is empty. The "Type" dropdown menu is open, showing "Receipt Method" as the selected option, which is highlighted with a green border. Below the dropdown is a rich text editor with a toolbar containing icons for bold, italic, underline, list, and other text formatting options. The "Summary" field is empty. At the bottom of the form, there is a "Show on Public Site" checkbox which is checked, and two buttons: "Cancel" and "Save".

3. Add to DMS Lookups for Dockets/NDI (App/Dockets/Add)

Accounting Order

Annual Review

Annual Update

Avoided Costs

CEPCN: Generation

CEPCN: Transmission

Class C- Non-Emergency

Class C- Charter

Class C- Taxi

Class E- Household

Class C- Stretcher Van

Class C- Charter Bus
Contracts
CPCN
Customer Program
Depreciation Study
Designation for ETC
Discontinue Service
DSM
Establish Sewer Rates
FCC
FERC
Fuel/Demand-Side Management
Gas Purchases
Information
IRP
Interconnection Agreement
Like Facility Determination
Merger
NANPA
New Customer Programs
NRC
Numberings
Petition
Power Purchase Agreement
Rate Case
Review
Revocation of Certificates
Rider
RSA

Rulemaking

Sale of Assets, Transfer of Facilities

Self-Report

Service Agreement

STB

Territorial Reassignment

Transfer of Assets

Transfer of Control

Waiver of Regulations

Matter

Docket(s) or NDI(s)

Filing Date

Accepted Date

On Behalf Of

Type

Summary

Show on Public Site

4. Generate a report summary for dockets within a certain date range that outputs the following column headers:

Docket Number (This would include ND)

Docket Type

Docket Type Subcategory

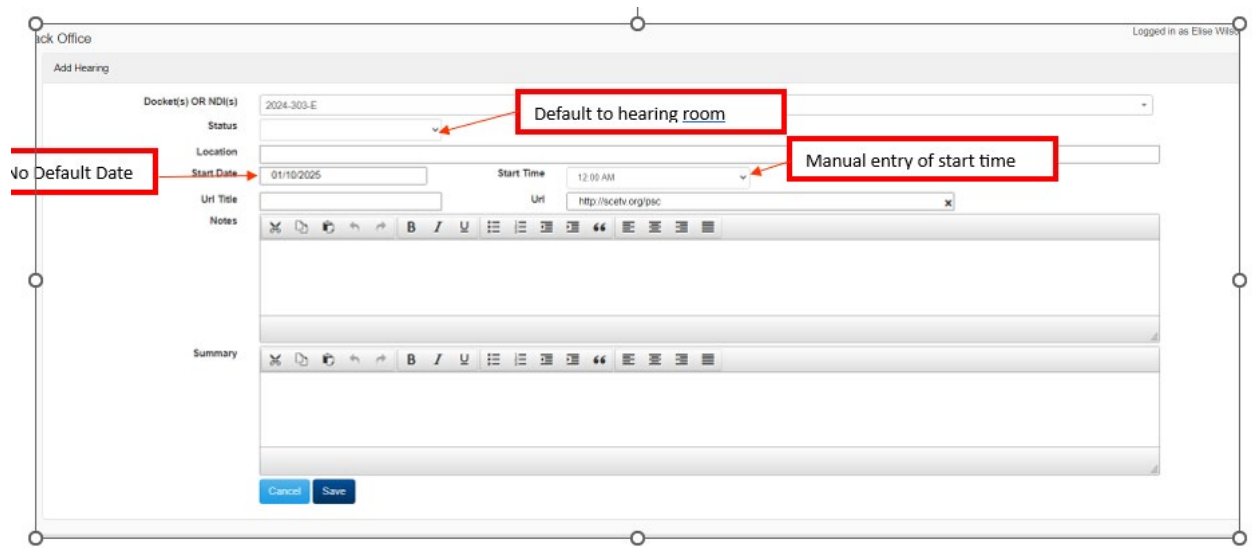
Utility Type

Utility Name

Case Summary
Date Filed
Notice of Issuance
POP
PTI
Date of Hearing
Applicant Testimony Due
Rebuttal Testimony Due Date
Surrebuttal Testimony Due Date
Transcript Due Date
Proposed Orders Due
Date of Commission Vote/HO Action
Action Type
Directive Decision Date
Directive Issued Date
Directive No.
Order Due Date
Order Issued Date
Order Type
Order No.
Number of Matters Filed
Number of SHODs Issued
Number of Orders Issued
Number of Public Comments

5. Contractor to Update Calendar Addition:

- Create default location for new hearings to Hearing Room (App/Hearing/Add/Default Location)
- Remove the default dates and times from Hearing Room (App/Hearing/Add/Date &Time)



6. Place Matter and Docket Types in alphabetical order

7. Place Timeline Tab Options in procedure order (Apps/dockets/timeline)

Application/Complaint/Petition/Request Received

Publish Date (new to timeline)

Notice of Intervention (new to timeline)

Proof Pub Due for Merits Hearing (is this the same as POP?)

Intervention/Return Date (is this the same as PTI)

Applicant/Complainant/Petitioner Testimony Due

All Other Parties Due Date

Rebuttal Testimony Due Date

Surrebuttal Testimony Due Date

Hearing Date

Transcript Due Date

Proposed Orders Due

Directive Date

Final Order Due

Detail for 2024-303-E

Opened: Friday, November 8, 2024
Status: Open
Industry: Electric
Summary: Duke Energy Carolinas, LLC's and Duke Energy Progress, LLC's Request for Approval of Modifications to DSM/EE Portfolios

Matters Orders Applicants Intervenor PSC Staff Attorneys Representatives Timeline Hearings Public Comments

Show 10 Rows

Event	Date
Application/Complaint/Petition/Request Received	11/8/2024
Issue Final Order	
Proof Pub Due For Merits Hearing	12/6/2024
Intervention/Return Date	2/6/2025
Applicant/Complainant/Petitioner Testimony Due	
All Other Parties Due Date	
Rebuttal Testimony Due Date	
Surrebuttal Testimony Due Date	
Hearing Date	

Showing 1 to 9 of 9 entries

← Previous 1 Next →

8. Make Directive Order the default selection in Order Type

Back Office

Add Order

Docket(s) or NDI(s):

Type Order: Order (Select a Type Order)

Year: 2025 (Should be 4 digit complete year i.e. 2025)

Order #: (Order # without any hyphens "-")

Old Format: (Check if order# is old format or without year i.e. 14572)

Amended: (Check if order is an amended order.)

Hearing officer/Hearing Examiner Directive:

Filing Date: 1/9/2025

Directive Date:

Summary

Make Default type as directive order

9. Add name of create/modifier in calendar and hearing detail (App/Calendar/Detail)

Add Event

Status:

Event Type:

Note:

- Event Type must be "Commission Business Meeting" in order to show on public DMS "Agendas" page.
- Event Type must be "Commissioner Travel" in order to show on public DMS "Commissioner Travel" page.

Title:

Location:

Start Date: 01/10/2025 Start Time: 12:00 AM

End Date: 01/10/2025 End Time: 12:00 AM

Uri Title: Uri: http://scelv.org/psc

Notes:

Entered in by:

Appendix C

FOR THE YEAR ENDED 2024

WATER UTILITY ANNUAL REPORT (Class "A" and "B" Companies) OF

Exact Legal Name of Respondent

PSC/ORS Number (leave blank)

FOR THE YEAR ENDED 2024

Calendar Year Ending December 31, 2024

or

Fiscal Year Ending _____



Form PSC/ORS (Rev. 2/2020)

(Company Name)

GENERAL INSTRUCTIONS

1. All water utilities are required by state law to complete and file this annual report. On or before April 1, 2025, one electronic copy of this report should be submitted to the S.C. Public Service Commission email address AnnualReports@psc.sc.gov. In addition, one electronic copy should be retained by the Company. Filing this electronic copy with the S.C. Public Service Commission will satisfy the utility's responsibility for submitting an annual report as required pursuant to Commission regulations.
2. Forms are available in PDF fillable format on the Office of Regulatory Staff web site at www.ors.sc.gov.
3. Respond to each item using "0", "none", or "not applicable" as appropriate.
4. Requests for extensions must be in writing to the Office of Regulatory Staff. Extension requests postmarked after April 1, 2025 will be denied.
5. All accounting terms and phrases used in this report are to be interpreted in accordance with the effective applicable Uniform System of Accounts prescribed by this Commission, as set forth in S.C. Code Ann. Section 58-5-220 and Commission regulation 103-520.
6. Standard accounting procedures will apply in determining the nature of any entry (e.g. entries of a reverse character will be indicated by a parentheses around the number).
7. The report will be filed consisting of data relative to a calendar year basis or the company's fiscal year, but not both.
8. If this report is made for a period less than the calendar year or fiscal year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where it is necessary to include the period covered. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes).
9. All instructions should be followed and each question should be answered fully and accurately. Sufficient answers are those in which no question or schedule has been overlooked. The expression "none" or "not applicable" should be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. In any instance where information called for is not given, the reason for its omission should be stated fully.
10. Dates, when called for, should include the day, month and year. Customary abbreviations may be used in stating dates.
11. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year; otherwise, an appropriate explanation of why different figures were used should be given.
12. One copy of the respondent's latest corporate annual report, if issued, should be submitted with this report. If the respondent is a member of a group, both the parent and subsidiary's corporate annual report should be submitted.

**GENERAL INSTRUCTIONS
(Continued)**

13. Throughout this report, money items will be rounded to the nearest dollar.
14. Failure to comply with the submission of the annual report may result in fines and/or loss of certification.
15. Separate notification is required for changes in company information -- i.e. name, address, telephone number, contact names, sale or purchase of Company, corporate structure.
16. Use this form for a water utility ONLY! If your utility operates a wastewater system in addition to a water system, complete a separate annual report for the wastewater water system. DO NOT COMBINE BOTH WATER AND WASTEWATER INFORMATION ON THE SAME FORM!
17. Contact the Office of Regulatory Staff at (803) 737-0800 if you have questions about this form or the requirements for a water or wastewater utility.

(Company Name)

Schedule 100. IMPORTANT CHANGES DURING THE YEAR

Provide written responses for each of the items listed below. Make the written statements clear and brief. A response must be given for each item. However, if the word "none" is an accurate response, it may be used as such. Similarly, if information is given elsewhere in the report which would serve as a response to an item, reference that information in the space provided.

1. Have you had changes or additions to franchise rights? If so, describe (a) the actual payment given in exchange for the franchise rights, and (b) from whom acquired. If acquired without payment, state that fact.

2. Have any of the following occurred -- acquisition of other companies, or reorganization, merger or consolidation with other companies? If so, give names of companies involved, details concerning the transactions, and reference to Commission authorization, including docket numbers.

3. Have any of the following occurred -- purchase or sale of operating units, such as sources, treatment and storage facilities, transmission and distribution systems, or similar occurrences? If so, specify items, parties, effective dates and also reference the Commission authorization, including docket numbers.

4. Have any leaseholds been acquired, given, assigned, or surrendered? If so, give the effective dates, lengths of terms, names of parties, rents, Commission authorization, (docket numbers), if any, and other conditions.

5. Have there been any extensions of service territories? If so, include the Commission authorization (docket numbers), that give the location of the new service territory covered by distribution system and the dates of beginning operations. Give the number of customers by class; for each class, give the number of customers estimated with regard to annual revenues for the new territories.

6. What is the estimated increase or decrease in annual revenues due to rate changes, (cite docket numbers), and the approximate extent to which the increase or decrease is reflected in revenues for the reporting year?

7. Have there been any wage scale changes? If so, show the dates of changes, the effect on operating expenses for the year, and estimated annual effect of the wage scale changes on operating expenses.

8. Have there been any obligations incurred or assumed by you, the respondent, as guarantor for the performance by another of any agreement or obligation -- excluding ordinary corporate bonds maturing on demand or not later than one year after date of issue? If so, give the Commission authorization, (docket number), if any.

9. Have there been any changes in articles of incorporation or amendments to charters? If so, explain the nature and purpose of these changes or amendments. Note any filing with the Commission.

10. Other changes not provided for elsewhere.

Schedule 110. DEFINITIONS

“**Accounts**” means the accounts prescribed in the NARUC Uniform System of Accounts.

“**Amortization**” means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, which may be over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

“**Book Cost**” means the amount at which property is recorded in the applicable account without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

“**Class A**” for water utilities means a utility having annual water operating revenues of \$1,000,000 or more.

“**Class B**” for water utilities means a utility having annual water operating revenues of \$200,000 or more but less than \$1,000,000.

“**Class C**” for water utilities means a utility having annual water operating revenues of less than \$200,000.

“**Control**” (including the terms; “controlling,” “controlled by,” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, affiliated companies, contract or any other direct or indirect means.

“**Cost**” means the amount of money actually paid for property or service. When the consideration given is other than cash, the value of such consideration shall be determined on a cash basis.

“**Debt Expense**” means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen or marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

“**Depreciation**”, as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

“**Distribution Mains**” means any pipes whose primary purpose is to distribute treated water throughout a community, and whose components include arterial or primary feeders, secondary feeders, and the distribution grid works.

Schedule 110. DEFINITIONS (Continued)

“Investment Advances” means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

“Minor Items of Property” means the associated parts or items of which retirement units are composed.

“Net Salvage Value” means the salvage value of property retired less the cost of removal.

“Nominally Issued”, as applied to securities issued or assumed by the utility, means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued directly to trustees of sinking funds in accordance with contractual requirements.

“Original Cost”, as applied to utility plant, means the cost of such property to the person first devoting it to public service.

“Property Retired”, as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

“Replacing or Replacement”, when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.

“Retained Earnings” means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

“Salvage Value” means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

“Straight-Line Remaining Life Method”, as applied to depreciation accounting, means the plan under which the service value of property is charged to operating expenses (and to clearing accounts if used), and (accounts if used), and credited to the accumulated depreciation account through equal annual charges during its service life. “Remaining Life” implies that estimates of the future life and salvage shall be reexamined periodically and that depreciation rates will be corrected to reflect any changes in these estimates.

“Supply Main” means any main, pipe, or aqueduct or canal whose primary purpose is to convey raw untreated water from one unit to another unit in the source of supply and pumping plant, and to the water treatment equipment.

“Transmission Main” means any pipes whose primary purpose is to convey treated water from the water treatment equipment or pumping station to the distribution system serving a community and generally provides no service connections with customers.

“Utility”, as used herein and when not otherwise indicated in the context, means any public utility to which the uniform system of accounts is applicable.

(Company Name)

Schedule 120. EXECUTIVE SUMMARY

I. IDENTIFICATION (legal title)

PSC/ORS No.	_____ (leave blank)		
Check	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Business Structure & Indicate Date Established	Sole Proprietorship	Partnership	Corporation
Name of Company:	_____		
Doing Business As:	_____		
Street Address:	_____		
City:	_____	State: _____	Zip Code: _____
Mailing Address:	_____		
City:	_____	State: _____	Zip Code: _____
Telephone No. (Include Area Code):	(____) _____		

(a) State whether any change was made in the name of the respondent during the year. If so, state the changes and the dates when they were made.

(b) State whether the respondent is a firm or partnership. If a partnership, give the names of the partners and the proportion of their respective interests.

(c) State the kinds of business, other than Water Utility, in which the respondent was engaged at any time during the year. If none, state that fact.

(d) Give the names and office addresses of the Board of Directors, if any, of the respondent at the close of the year, as well as the dates of expiration of their respective terms. If any person abandoned, resigned from, or was removed from a directorship during the year, give full details in a footnote. If the organization was a partnership, give the names of the partners and designate them as such.

Name of Director	Office Address	Term Begins	Term Ends

(Company Name)

**Schedule 120. EXECUTIVE SUMMARY
(Continued)**

(e) Give the titles of all officers of the respondent at the close of the year, the names of persons holding the offices at year end, and the date when each originally assumed the duties of the office. If any person abandoned, resigned from, or was ousted from any office during the year, give full details in a footnote.

Title of Officer	Name of Person Holding Office	Office Address	Date of Entry
President			
Vice-President			
Secretary			
Treasurer			
Gen. Manager or Supt.			

(f) Give the date of incorporation of respondent and the name of the state or territory under whose laws the incorporation was organized.

2. CONTACT (for purpose of this report)

Contact Name: _____

Title: _____ Telephone: (____) _____

Email Address: _____ Fax No.: (____) _____

3. MAILING ADDRESS (if different from above)

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

CERTIFICATION

I hereby certify that the enclosed Annual Report was prepared by me or under my supervision, that I have examined it, and that the items herein reported on the basis of my knowledge are correctly shown.

Name: _____ Title: _____

Signature: _____ Date: _____

(Company Name)

**Schedule 130. TECHNICAL SUMMARY
(Continued)**

SERVICES AND METERS

Size and Description	Owned by Utility				Owned by Customers end of Year
	Beginning of year	Added	Retired or Abandoned	End of Year	
Meters in use and in stock					
3/4"					
1"					
1 1/4"					
1 1/2"					
1 3/4"					
2"					
other size					
Total Meters in use and in stock					
Meters in stock only - all sizes					
Services in use (feet)					
iron pipe					
Lead and copper pipe					
Total services in use (feet)					
Services not in use (feet)					
iron pipe					
Lead and copper pipe					
Total services not in use (feet)					
Total Services (feet)					

TREATMENT:

Is water purified? _____

Method used (sedimentation, slow or fast sand filtration, chemical, aeration, or other): _____

Dimensions, sizes, and 24-hour capacities of sand filtration beds: _____

Coagulants used: _____

Sterilization treatment used: _____

Is water fluoridated? _____

Is water softened? _____

Method used: _____

(Company Name)

**Schedule 130. TECHNICAL SUMMARY
(Continued)**

SERVICE AREA AND CUSTOMER DATA:

Area and/or subdivisions served by water system:

[Redacted area]

Total number of residential customers at the end of the fiscal or calendar year:	[Redacted]
Total number of commercial customers at the end of the fiscal or calendar year:	[Redacted]
Total number of industrial customers at the end of the fiscal or calendar year:	[Redacted]
Total number of customers at the end of the fiscal or calendar year:	[Redacted]

(Company Name)

**Schedule 200. BALANCE SHEET
ASSETS AND OTHER DEBITS**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	UTILITY PLANT	
2	101 Utility Plant in Service (Schedule 201)	
3	102 Utility Plant Leased to Others	
4	103 Property Held for Future Use	
5	104 Utility Plant Purchased or Sold	
6	105 Construction Work in Progress	
7	106 Completed Construction not Classified	
8	Total Utility Plant	
9	ACCUMULATED DEPRECIATION	
10	108.1 Utility Plant-in-Service (Schedule 202)	
11	108.2 Utility Plant Leased to Others	
12	108.3 Property Held for Future Use	
13	Total Accumulated Depreciation	
14	ACCUMULATED AMORTIZATION	
15	110.1 Utility Plant in Service	
16	110.2 Utility Plant Leased to Others	
17	Total Accumulated Amortization	
18	UTILITY PLANT ADJUSTMENTS	
19	114 Utility Plant Acquisition (Schedule 203)	
20	115 Accumulated Amortization of Utility Plant Acquisition (Schedule 203)	
21	116 Other Utility Plant	
22	Total Utility Plant Adjustments	
23	TOTAL NET UTILITY PLANT	
24	OTHER PROPERTY AND INVESTMENTS	
25	OTHER PROPERTY	
26	121 Non-Utility Property	
27	122 Accumulated Depreciation and Amortization of Non-Utility Property	
28	Total Other Property	
29	INVESTMENTS	
30	123 Investments in Associated Companies	
31	124 Utility Investments	
32	125 Other Investments	
33	126 Sinking Funds	
34	127 Other Special Funds	
35	Total Investments	
36	TOTAL OTHER PROPERTY AND INVESTMENTS	

(Company Name)

Schedule 200. BALANCE SHEET (Continued)
ASSETS AND OTHER DEBITS

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	CURRENT AND ACCRUED ASSETS	
2	131.1 Cash on Hand	
3	131.2 Cash in Bank	
4	132 Special Deposits (Interest and/or Dividends)	
5	133 Other Special Deposits	
6	134 Working Funds	
7	135 Temporary Cash Investments	
8	141 Customer Accounts Receivable	
9	142 Other Accounts Receivable	
10	143 Accumulated Provision for Uncollectible Accounts-Credit	
11	144 Notes Receivable	
12	145 Accounts Receivable from Associated Companies	
13	146 Notes Receivable from Associated Companies	
14	151 Plant Material and Supplies	
15	152 Merchandise	
16	153 Other Material and Supplies	
17	161 Stores Expense	
18	162 Prepayments	
19	171 Accrued Interest and Dividends Receivable	
20	172 Rents Receivable	
21	173 Accrued Utility Revenues	
22	174 Miscellaneous Current and Accrued Assets	
23	TOTAL CURRENT AND ACCRUED ASSETS	
24	DEFERRED DEBITS	
25	181 Unamortized Debt Discount and Expense	
26	182 Extraordinary Property Losses	
27	183 Preliminary Survey and Investigation Charges	
28	184 Clearing Accounts	
29	185 Temporary Facilities	
30	186.1 Deferred Rate Case Expense	
31	186.2 Other Deferred Debits	
32	186.3 Regulatory Assets	
33	187 Research and Development Expenditures	
34	190.1 Accumulated Deferred Federal Income Taxes	
35	190.2 Accumulated Deferred State Income Taxes	
36	190.3 Accumulated Deferred Local Income Taxes	
37	TOTAL DEFERRED DEBITS	
38	TOTAL ASSETS AND OTHER DEBITS	

(Company Name)

Schedule 200. BALANCE SHEET (Continued)
EQUITY CAPITAL AND LIABILITIES

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	EQUITY CAPITAL	
2	201 Common Stock Issued	
3	202 Common Stock Subscribed	
4	203 Common Stock Liability for Conversion	
5	204 Preferred Stock Issued	
6	205 Preferred Stock Subscribed	
7	206 Preferred Stock Liability for Conversion	
8	207 Premium on Capital Stock	
9	209 Reduction in Par or Stated Value of Capital Stock	
10	210 Gain on Resale or Cancellation of Capital Stock	
11	211 Other Paid-In Capital	
12	212 Discount on Capital Stock	
13	213 Capital Stock Expense	
14	214 Appropriated Retained Earnings (Schedule 204)	
15	215 Unappropriated Retained Earnings (Schedule 204)	
16	216 Reacquired Capital Stock	
17	218 Proprietary Capital (for proprietorships & partnerships only)	
18	TOTAL EQUITY CAPITAL	
19	LONG-TERM DEBT	
20	221 Bonds (Schedule 205)	
21	222 Reacquired Bonds (Schedule 205)	
22	223 Advances from Associated Companies	
23	224 Other Long-Term Debt (Schedule 205)	
24	TOTAL LONG-TERM DEBT	
25	CURRENT AND ACCRUED LIABILITIES	
26	231 Accounts Payable	
27	232 Notes Payable	
28	233 Accounts Payable to Associated Companies	
29	234 Notes Payable to Associated Companies	
30	235 Customers' Deposits-Billing	
31	236.11 Accrued Taxes, Utility Operating Income, Taxes Other Than Income	
32	236.12 Accrued Taxes, Utility Operating Income, Income Taxes	
33	236.2 Accrued Taxes, Other Income and Deductions	
34	237.1 Accrued Interest on Long-Term Debt	
35	237.2 Accrued Interest on Other Liabilities	
36	238 Accrued Dividends	
37	239 Matured Long-Term Debt	
38	240 Matured Interest	
39	241 Miscellaneous Current and Accrued Liabilities	
40	TOTAL CURRENT AND ACCRUED LIABILITIES	

(Company Name)

Schedule 200. BALANCE SHEET (Continued)
EQUITY CAPITAL AND LIABILITIES

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	DEFERRED CREDITS	
2	251 Unamortized Premium on Debt	
3	252 Advances for Construction	
4	253.1 Other Deferred Credits, Regulatory Liabilities	
5	253.2 Other Deferred Credits, Other Deferred Liabilities	
6	255.1 Accumulated Deferred Investment Tax Credits, Utility Operations	
7	255.2 Accumulated Deferred Investment Tax Credits, Non-Utility Operations	
8	TOTAL DEFERRED CREDITS	
9	OPERATING RESERVES	
10	261 Property Insurance Reserve	
11	262 Injuries and Damages Reserve	
12	263 Pensions and Benefits Reserve	
13	265 Miscellaneous Operating Reserve	
14	TOTAL OPERATING RESERVES	
15	CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)	
16	271 Contributions in Aid of Construction (Schedule 206)	
17	272 Accumulated Amortization of CIAC (Schedule 207)	
18	TOTAL NET CIAC	
19	ACCUMULATED DEFERRED INCOME TAXES	
20	281 Accelerated Amortization	
21	282 Liberalized Depreciation	
22	283 Other	
23	TOTAL ACCUMULATED DEFERRED INCOME TAXES	
24	TOTAL EQUITY CAPITAL AND LIABILITIES	

(Company Name)

Schedule 201. UTILITY PLANT-IN-SERVICE - Account No. 101

All amounts included in accounts for utility plant acquired as an operating unit or system shall be stated at a cost incurred by the person who first devoted the property to utility service.

Line No.	Account Number and Title (a)	Previous Year-End Balance (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Current Year-End Balance (f)
1	.1 INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	339.1 Other Plant and Miscellaneous Equipment					
5	Total Intangible Plant					
6	.2 SOURCE OF SUPPLY AND PUMPING PLANT					
7	303.2 Land and Land Rights					
8	304.2 Structures and Improvements					
9	305.2 Collecting and Impounding Reservoirs					
10	306.2 Lake, River and Other Intakes					
11	307.2 Wells and Springs					
12	308.2 Infiltration Galleries and Tunnels					
13	309.2 Supply Mains					
14	310.2 Power Generation Equipment					
15	311.2 Pumping Equipment					
16	339.2 Other Plant and Miscellaneous Equipment					
17	Total Source of Supply and Pumping Plant					
18	.3 WATER TREATMENT EQUIPMENT					
19	303.3 Land and Land Rights					
20	304.3 Structures and Improvements					
21	311.3 Pumping Equipment					
22	320.3 Water Treatment Equipment					
23	339.3 Other Plant and Miscellaneous Equipment					
24	Total Water Treatment Equipment					
25	.4 TRANSMISSION AND DISTRIBUTION PLANT					
26	303.4 Land and Land Rights					
27	304.4 Structures and Improvements					
28	311.4 Pumping Equipment					
29	330.4 Distribution Reservoirs and Standpipes					
30	331.4 Transmission and Distribution Mains					
31	333.4 Services					
32	334.4 Meters and Meter Installations					
33	335.4 Hydrants					
34	336.4 Backflow Prevention Devices					
35	339.4 Other Plant and Miscellaneous Equipment					
36	Total Transmission and Distribution Plant					
37	.5 GENERAL PLANT					
38	303.5 Land and Land Rights					
39	304.5 Structures and Improvements					
40	340.5 Office Furniture and Equipment					
41	341.5 Transportation Equipment					
42	342.5 Stores Equipment					
43	343.5 Tools, Shop and Garage Equipment					
44	344.5 Laboratory Equipment					
45	345.5 Power Operated Equipment					
46	346.5 Communication Equipment					
47	347.5 Miscellaneous Equipment					
48	348.5 Other Tangible Plant					
49	Total General Plant					
50	101 TOTAL UTILITY PLANT-IN-SERVICE					

(Company Name)

**Schedule 202. ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE
Account No. 108.1**

Report below an analysis of the changes in accumulated depreciation during the year for each plant category.

Line No.	Depreciated Property Item (a)	Previous Year-End Balance (b)	Credits		Debits		Current Year-End Balance (g)
			Depreciation Expense (c)	Salvage and Other Credits (d)	Plant Retired (e)	Cost of Removal and Other Debits (f)	
1	304 Structures and Improvements						
2	305 Collecting and Impounding Reservoirs						
3	306 Lake, River, and Other Intakes						
4	307 Wells and Springs						
5	308 Infiltration Galleries and Tunnels						
6	309 Supply Mains						
7	310 Power Generation Equipment						
8	311 Pumping Equipment						
9	320 Water Treatment Equipment						
10	330 Distribution Reservoirs and Standpipes						
11	331 Transmission and Distribution Mains						
12	333 Services						
13	334 Meters and Meter Installations						
14	335 Hydrants						
15	336 Backflow Prevention Devices						
16	339 Other Plant and Misc. Equipment						
17	340 Office Furniture and Equipment						
18	341 Transportation Equipment						
19	342 Stores Equipment						
20	343 Tools, Shop, and Garage Equipment						
21	344 Laboratory Equipment						
22	345 Power Operated Equipment						
23	346 Communication Equipment						
24	347 Miscellaneous Equipment						
25	348 Other Tangible Plant						
26	TOTAL ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE						

(Company Name)

FOR THE YEAR ENDED 2024

Schedule 203. UTILITY PLANT ACQUISITION ADJUSTMENT
Account Nos. 114 and 115

Line No.	Description (a)	Amount (b)
1	Net Plant Book Value	
2	Less: Net Contributions	
3	Total Net Utility Plant Acquired	
4	Less: Purchase Price	
5	Total Utility Plant Acquisition Adjustment (Account No. 114)	
6	Less: Accumulated Amortization of Utility Plant Acquisition (Account No. 115)	
7	TOTAL NET UTILITY PLANT ACQUISITION ADJUSTMENT	

Schedule 204. STATEMENT OF RETAINED EARNINGS
Account Nos. 214 and 215

Line No.	Account Number and Title (a)	Amount (b)
8	APPROPRIATED RETAINED EARNINGS	
9	Beginning of Year Balance	
10	436 Appropriations of Retained Earnings	
11	437 Dividends Declared - Preferred Stock	
12	438 Dividends Declared - Common Stock	
13	214 TOTAL APPROPRIATED RETAINED EARNINGS	
14	UNAPPROPRIATED RETAINED EARNINGS	
1	Beginning of Year Balance	
15	435 Balance Transferred from Income (Schedule 300)	
2	439 Adjustments to Retained Earnings	
16	215 TOTAL UNAPPROPRIATED RETAINED EARNINGS	
17	TOTAL RETAINED EARNINGS	

Notes:

Schedule 205. LONG-TERM DEBT - Account Nos. 221, 222, and 224
(Excluding Advances from Associated Companies)

Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the Company and group entries according to accounts and show the total for each account.

Line No.	Class and Series of Obligations (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Interest For Year	
						% Rate (f)	Amount (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	TOTAL LONG-TERM DEBT						

(Company Name)

**Schedule 206. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)
Account No. 271**

Line No.	Description (a)	Amount (b)
1	Beginning of Year Balance	
2	Credits Added During the Year:	
3	Contributions Received from Capacity, Main Extensions and Customer Connection Charges	
4	Contributions Received from Developer or Contract Agreements in cash or property	
5	Total Credits	
6	Less: Debits Charged During the Year	
7	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	

**Schedule 207. ACCUMULATED AMORTIZATION OF CIAC
Account No. 272**

Line No.	Description (a)	Amount (b)
8	Beginning of Year Balance	
9	Debits Charged During the Year: Accruals Charged to Account 272	
10	Other Debits Charged During the Year (specify):	
11		
12		
13		
14	Total Debits	
15	Credits Added During the Year (specify):	
16		
17		
18		
19	Total Credits	
20	TOTAL ACCUMULATED AMORTIZATION OF CIAC	
21	TOTAL NET CONTRIBUTIONS IN AID OF CONSTRUCTION	

(Company Name)

**Schedule 300. INCOME STATEMENT
REVENUES AND EXPENSES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	UTILITY OPERATING INCOME	
2	400 Total Utility Operating Revenues (Schedule 301)	
3	UTILITY OPERATING EXPENSES	
4	401 Operating Expenses (Schedule 302)	
5	403 Depreciation Expenses (Schedule 303)	
6	406 Amortization of Utility Plant Acquisition Adjustments	
7	407.1 Amortization of Limited Term Plant	
8	407.2 Amortization of Property Losses	
9	407.3 Amortization of Other Utility Plant	
10	407.4 Amortization of Regulatory Assets	
11	407.5 Amortization of Regulatory Liabilities	
12	408.10 Utility Regulatory Assessment Fee	
13	408.11 Property Taxes	
14	408.12 Payroll Taxes	
15	408.13 Other Taxes and Licenses	
16	409.10 Federal Income Taxes, Utility Operating Income	
17	409.11 State Income Taxes, Utility Operating Income	
18	409.12 Local Income Taxes, Utility Operating Income	
19	410.10 Deferred Federal Income Taxes	
20	410.11 Deferred State Income Taxes	
21	410.12 Deferred Local Income Taxes	
22	411.10 Provision for Deferred Income Taxes - Credit, Utility Operating Income	
23	412.10 Investment Tax Credits Deferred to Future Periods, Utility Operations	
24	412.11 Investment Tax Credits, Restored to Operating income, Utility Operations	
25	Total Utility Operating Expenses	
26	TOTAL NET UTILITY OPERATING INCOME (LOSS)	
27	OTHER OPERATING INCOME (LOSS)	
28	413 Income from Utility Plant Leased to Others	
29	414 Gains (Losses) from Disposition of Utility Property	
30	Total Other Operating Income (Loss)	
31	OTHER INCOME AND DEDUCTIONS	
32	415 Revenues from Merchandising, Jobbing and Contract Work	
33	416 Costs and Expenses of Merchandising, Jobbing and Contract Work	
34	419 Interest and Dividend Income	
35	420 Allowance for Funds Used During Construction (AFUDC)	
36	421 Non-Utility Income	
37	426 Miscellaneous Non-Utility Expenses	
38	TOTAL OTHER INCOME AND DEDUCTIONS	

(Company Name)

**Schedule 300. INCOME STATEMENT (Continued)
REVENUES AND EXPENSES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS	
2	408.20 Taxes Other Than Income, Other Income and Deductions	
3	409.20 Income Taxes, Other Income and Deductions	
4	410.20 Provision for Deferred Income Taxes, Other Income and Deductions	
5	411.20 Provisions for Deferred Income Taxes, Credit, Other Income and Deductions	
6	412.20 Investment Tax Credits, Net, Non-Utility Operations	
7	412.30 Investment Tax Credits Restored to Non-Operating Income, Utility Operations	
8	TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUC.	
9	INTEREST EXPENSE	
10	427.1 Interest on Debt to Associated Companies	
11	427.2 Interest on Short-Term Debt	
12	427.3 Interest on Long-Term Debt	
13	427.4 Interest on Customer Deposits	
14	427.5 Interest - Other	
15	428 Amortization of Debt Discount and Expense	
16	429 Amortization of Premium on Debt	
17	TOTAL INTEREST EXPENSE	
18	EXTRAORDINARY ITEMS	
19	433 Extraordinary Income	
20	434 Extraordinary Deductions	
21	409.30 Income Taxes, Extraordinary Items	
22	TOTAL EXTRAORDINARY ITEMS	
23	NET INCOME (LOSS)	

(Company Name)

Schedule 301. OPERATING REVENUES
Account No. 400

Line No.	Account Number and Title (a)	Current Year-End Balance (b)	Average Number of Customers (c)	Gallons of Water Sold (000)omitted (d)
1	WATER SALES REVENUE			
2	460 Unmetered Water Revenue			
3	460.1 Residential Customers			
4	460.2 Commercial Customers			
5	460.3 Industrial Customers			
6	460.4 Public Authorities			
7	460.5 Multiple Family Dwellings			
8	Total Unmetered Water Revenue			
9	461 Metered Water Revenue			
10	461.1 Residential Customers			
11	461.2 Commercial Customers			
12	461.3 Industrial Customers			
13	461.4 Public Authorities			
14	461.5 Multiple Family Dwellings			
15	Total Metered Water Revenue			
16	462 Fire Protection Revenue			
17	462.1 Public Fire Protection			
18	462.2 Private Fire Protection			
19	464 Other Sales to Public Authorities			
20	466 Sales for Resale			
21	467 Interdepartmental Sales			
22	TOTAL WATER SALES REVENUES			
23	OTHER WATER REVENUES			
24	469 Guaranteed Revenues			
25	470 Forfeited Discounts			
26	471 Miscellaneous Service Revenues			
27	472 Rents from Water Property			
28	473 Interdepartmental Rents			
29	474 Other Water Revenues			
30	TOTAL OTHER WATER REVENUES			
31	400 TOTAL OPERATING REVENUES			

(Company Name)

**Schedule 302. OPERATING EXPENSES
OPERATION AND MAINTENANCE
Account No. 401**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	SOURCE OF SUPPLY EXPENSES	
2	601 Salaries and Wages - Employees	
3	610 Purchased Water	
4	615 Purchased Power	
5	616 Fuel for Power Production	
6	618 Chemicals	
7	620 Materials and Supplies	
8	631 Contractual Services - Engineering	
9	632 Contractual Services - Accounting	
10	633 Contractual Services - Legal	
11	634 Contractual Services - Management Fees	
12	635 Contractual Services - Testing	
13	636 Contractual Services - Other	
14	641 Rental of Building/Real Property	
15	642 Rental of Equipment	
16	650 Transportation Expenses	
17	658 Insurance - Workman's Compensation	
18	668 Water Resource Conservation Expense	
19	675 Miscellaneous Expenses	
20	TOTAL SOURCE OF SUPPLY EXPENSES	
21	WATER TREATMENT EXPENSES	
22	601 Salaries and Wages - Employees	
23	615 Purchased Power	
24	616 Fuel for Power Production	
25	618 Chemicals	
26	620 Materials and Supplies	
27	631 Contractual Services - Engineering	
28	632 Contractual Services - Accounting	
29	633 Contractual Services - Legal	
30	634 Contractual Services - Management Fees	
31	635 Contractual Services - Testing	
32	636 Contractual Services - Other	
33	641 Rental of Building/Real Property	
34	642 Rental of Equipment	
35	650 Transportation Expenses	
36	658 Insurance - Workman's Compensation	
37	675 Miscellaneous Expenses	
38	TOTAL WATER TREATMENT EXPENSES	

(Company Name)

Schedule 302. OPERATING EXPENSES (Continued)
OPERATION AND MAINTENANCE
Account No. 401

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	TRANSMISSION AND DISTRIBUTION EXPENSES	
2	601 Salaries and Wages - Employees	
3	615 Purchased Power	
4	616 Fuel for Power Production	
5	618 Chemicals	
6	620 Materials and Supplies	
7	631 Contractual Services - Engineering	
8	632 Contractual Services - Accounting	
9	633 Contractual Services - Legal	
10	634 Contractual Services - Management Fees	
11	635 Contractual Services - Testing	
12	636 Contractual Services - Other	
13	641 Rental of Building/Real Property	
14	642 Rental of Equipment	
15	650 Transportation Expenses	
16	658 Insurance - Workman's Compensation	
17	675 Miscellaneous Expenses	
18	TOTAL TRANSMISSION AND DISTRIBUTION	
19	TOTAL OPERATION AND MAINTENANCE EXPENSES	

(Company Name)

Schedule 302. OPERATING EXPENSES (Continued)
CUSTOMER AND ADMINISTRATIVE AND GENERAL
Account No. 401

Line No.	Account Number and Title (a)	Current Year- End Balance (b)
1	CUSTOMER ACCOUNTS	
2	601 Salaries and Wages - Employees	
3	615 Purchased Power	
4	616 Fuel for Power Production	
5	620 Materials and Supplies	
6	631 Contractual Services - Engineering	
7	632 Contractual Services - Accounting	
8	633 Contractual Services - Legal	
9	634 Contractual Services - Management Fees	
10	635 Contractual Services - Testing	
11	636 Contractual Services - Other	
12	641 Rental of Building/Real Property	
13	642 Rental of Equipment	
14	650 Transportation Expenses	
15	658 Insurance - Workman's Compensation	
16	670 Bad Debt Expense	
17	675 Miscellaneous Expenses	
18	TOTAL CUSTOMER ACCOUNTS	
19	ADMINISTRATIVE AND GENERAL EXPENSES	
20	601 Salaries and Wages - Employees	
21	603 Salaries and Wages - Officers, Directors, and Majority Stockholders	
22	604 Employee Pension and Benefits	
23	615 Purchased Power	
24	616 Fuel for Power Production	
25	620 Materials and Supplies	
26	631 Contractual Services - Engineering	
27	632 Contractual Services - Accounting	
28	633 Contractual Services - Legal	
29	634 Contractual Services - Management Fees	
30	635 Contractual Services - Testing	
31	636 Contractual Services - Other	
32	641 Rental of Building/Real Property	
33	642 Rental of Equipment	
34	650 Transportation Expenses	
35	656 Insurance - Vehicle	
36	657 Insurance - General Liability	
37	658 Insurance - Workman's Compensation	
38	659 Insurance - Other	
39	660 Advertising Expense	
40	666 Regulatory Commission Expenses- Amort. Of Rate Case Exp.	
41	667 Regulatory Commission Expenses- Other	
42	675 Miscellaneous Expenses	
43	TOTAL ADMINISTRATIVE AND GENERAL	
44	401 TOTAL OPERATING EXPENSES	

(Company Name)

**Schedule 303. BASIS FOR DEPRECIATION CHARGES BY
PRIMARY ACCOUNTS
Account No. 403**

Line No.	Description of Property (a)	Original Cost (b)	Approved Depreciation Rates * (c)	Annual Depreciation (d)
1	304 Structures and Improvements			
2	305 Collecting and Impounding Reservoirs			
3	306 Lake, River, and Other Intakes			
4	307 Wells and Springs			
5	308 Infiltration Galleries and Tunnels			
6	309 Supply Mains			
7	310 Power Generation Equipment			
8	311 Pumping Equipment			
9	320 Water Treatment Equipment			
10	330 Distribution Reservoirs and Standpipes			
11	331 Transmission and Distribution Mains			
12	333 Services			
13	334 Meters and Meter Installations			
14	335 Hydrants			
15	336 Backflow Prevention Devices			
16	339 Other Plant and Misc. Equipment			
17	340 Office Furniture and Equipment			
18	341 Transportation Equipment			
19	342 Stores Equipment			
20	343 Tools, Shop, and Garage Equipment			
21	344 Laboratory Equipment			
22	345 Power Operated Equipment			
23	346 Communication Equipment			
24	347 Miscellaneous Equipment			
25	348 Other Tangible Plant			
26	TOTALS			

* Use Straight-line depreciation rates as approved by the Commission.
Do not use Tax Depreciation Rates.

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