



# Edgar Filing: AMEREN CORP - Form U-13-60

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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 the 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 (SS210.3-01(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, SS210.3-01(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.

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- 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.
- 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.

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LISTING OF SCHEDULES AND ANALYSIS OF ACCOUNTS

| Description of Schedules and Accounts   | Sch<br>Acco |
|---|-------------|
| Comparative Balance Sheet .....   | Sch         |
| Service Company Property .....  | Sch         |
| Accumulated Provision for Depreciation and Amortization of Service Company Property ..... | Sch         |
| Investments .....   | Sch         |
| Accounts Receivable from Associate Companies .....  | Sch         |
| Fuel Stock Expenses Undistributed .....   | Sch         |
| Stores Expense Undistributed .....  | Sch         |
| Miscellaneous Current and Accrued Assets .....  | Sch         |
| Miscellaneous Deferred Debits .....   | Sch         |
| Research, Development, or Demonstration Expenditures .....                                | Sch         |
| Proprietary Capital .....   | Sch         |
| Long-Term Debt .....  | Sch         |
| Current and Accrued Liabilities .....   | Sch         |
| Notes to Financial Statements .....   | Sch         |
| Comparative Income Statement .....  | Sch         |
| Analysis of Billing - Associate Companies .....   | Acc         |
| Analysis of Billing - Nonassociate Companies .....  | Acc         |
| Analysis of Charges for Service - Associate and Nonassociate Companies .....              | Sch         |
| Schedule of Expense of Department or Service Function .....                               | Sch         |
| Departmental Analysis of Salaries .....   | Acc         |
| Outside Services Employed .....   | Acc         |
| Employee Pensions and Benefits .....  | Acc         |
| General Advertising Expenses .....  | Acc         |
| Miscellaneous General Expenses .....  | Acc         |
| Rents .....   | Acc         |
| Taxes Other Than Income Taxes .....   | Acc         |
| Donations .....   | Acc         |
| Other Deductions .....  | Acc         |
| Notes to Statement of Income .....  | Sch         |

LISTING OF INSTRUCTIONAL FILING REQUIREMENTS

Description of Reports or Statements

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Organization Chart .....  
 Methods of Allocation .....  
 Annual Statement of Compensation for Use of Capital Billed .....

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ANNUAL REPORT OF AMEREN SERVICES COMPANY

Schedule I - Comparative Balance Sheet

(In Thousands)

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

| Account | Assets and Other Debits   | As of December |      |
|---------|---|----------------|------|
|         |   | Current        | P    |
|         | Service Company Property  |                |      |
| 101     | Service company property (Schedule II)  | \$ 139,647     | \$ 7 |
| 107     | Construction work in progress (Schedule II)   | 14,341         | 3    |
|         | Total Property  | 153,988        | 11   |
| 108     | Less accumulated provision for depreciation and amortization of service company property (Schedule III) | 37,704         | 2    |
|         | Net Service Company Property  | 116,284        | 9    |
|         | Investments   |                |      |
| 123     | Investments in associate companies (Schedule IV)  | -              |      |
| 124     | Other Investments (Schedule IV)   | -              |      |
| 126     | Other Special Funds   | 4,006          |      |
|         | Total Investments   | 4,006          |      |
|         | Current and Accrued Assets  |                |      |
| 131     | Cash  | 282            |      |
| 134     | Special deposits  | -              |      |
| 135     | Working funds   | 282            |      |
| 136     | Temporary cash investments (Schedule IV)  | -              |      |
| 143     | Accounts receivable   | 33,383         | 2    |
| 145     | Notes receivable  | 329,970        | 41   |
| 146     | Accounts receivable from associate companies (Schedule V)   | 99,675         | 7    |
| 152     | Fuel stock expenses undistributed (Schedule VI)   | -              |      |
| 154     | Materials and supplies  | -              |      |
| 163     | Stores expense undistributed (Schedule VII)   | (56)           |      |
| 165     | Prepayments   | -              |      |
| 174     | Miscellaneous current and accrued assets (Schedule VIII)  | -              |      |

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|   |            |       |
|---|------------|-------|
| Total Current and Accrued Assets                                      | 463,536    | 51    |
| Deferred Debits   |            |       |
| 181 Unamortized debt expense  | -          |       |
| 184 Clearing accounts   | 94         |       |
| 186 Miscellaneous deferred debits (Schedule IX)                       | 1,404      |       |
| 188 Research, development, or demonstration expenditures (Schedule X) | -          |       |
| 190 Accumulated deferred income taxes                                 | -          |       |
| Total Deferred Debits   | 1,498      |       |
| TOTAL ASSETS AND OTHER DEBITS   | \$ 585,324 | \$ 61 |

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ANNUAL REPORT OF AMEREN SERVICES COMPANY

Schedule I - Comparative Balance Sheet

(In Thousands)

| AccountL                        | Account Liabilities and Proprietary Capital             | As of December |     |
|---------------------------------|---|----------------|-----|
|                                 |   | Current        | P   |
| Proprietary Capital             |   |                |     |
| 201                             | Common stock issued (Schedule XI)                       | \$ -           | \$  |
| 211                             | Miscellaneous paid-in-capital (Schedule XI)             | 16,232         | 16  |
| 215                             | Appropriated retained earnings (Schedule XI)            | -              |     |
| 216                             | Unappropriated retained earnings (Schedule XI)          | -              |     |
| 219                             | Accumulated other comprehensive income                  | (20,263)       |     |
|                                 | Total Proprietary Capital                               | (4,031)        | 16  |
| 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                             | Injuries and Damages                                    | 2,636          |     |
| 232                             | Accounts payable  | 22,965         | 38  |
| 233                             | Notes payable to associate companies (Schedule XIII)    | 451,520        | 521 |
| 234                             | Accounts payable to associate companies (Schedule XIII) | 14,018         | (7  |
| 235                             | Customer Deposits                                       | 8,359          | 19  |
| 236                             | Taxes accrued   | (2,190)        |     |

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|     |   |          |        |
|-----|---|----------|--------|
| 238 | Dividends declared  | -        |        |
| 241 | Tax collections payable                                       | (26)     |        |
| 242 | Miscellaneous current and accrued liabilities (Schedule XIII) | 10,072   | 7      |
|     | Total Current and Accrued Liabilities                         | 507,354  | 579    |
|     | Deferred Credits  |          |        |
| 253 | Other deferred credits  | 92,540   | 19     |
| 255 | Accumulated deferred investment tax credits                   |          |        |
|     | Total Deferred Credits  | 92,540   | 19     |
| 282 | Accumulated Deferred Income Taxes                             | (10,539) |        |
|     | TOTAL LIABILITIES AND PROPRIETARY CAPITAL                     | 585,324  | \$ 615 |

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ANNUAL REPORT OF AMEREN SERVICES COMPANY

For the Year Ended December 31, 2002

Schedule II - Service Company Property

(In Thousands)

| Description | Balance at<br>Beginning<br>of Year | Additions | Retirements<br>or<br>Sales | Other<br>Changes |
|-------------|------------------------------------|-----------|----------------------------|------------------|
|-------------|------------------------------------|-----------|----------------------------|------------------|