

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

1 of 29 pages

2 of 29 pages (Blank)

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.

Edgar Filing: AMEREN CORP - 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.
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.

3 of 29 pages

LISTING OF SCHEDULES AND ANALYSIS OF ACCOUNTS

Description of Schedules and Accounts	Sch	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

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

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

4 of 29 pages

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	Prior

	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)	-	

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

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

5 of 29 pages

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)	

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

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

6 of 29 pages

ANNUAL REPORT OF AMEREN SERVICES COMPANY

For the Year Ended December 31, 2002

Schedule II - Service Company Property

(In Thousands)

Description	Balance at Beginning of Year	Additions	Retirements or Sales	Other Changes
-------------	------------------------------------	-----------	----------------------------	------------------