

**PROPOSED LISTING OF ELECTRIC ASSETS AND LIABILITIES BEING  
TRANSFERRED FROM UNION ELECTRIC COMPANY TO CENTRAL ILLINOIS  
PUBLIC SERVICE COMPANY**

Union Electric Company (AmerenUE) is transferring its Illinois electric service territory to Central Illinois Public Service Company as follows:

1. All real and personal property located in the State of Illinois owned by AmerenUE (including plant in service and construction work in progress) used in the transmission and distribution of electricity. Excluded from the transfer are the generator lead lines and related equipment connecting Venice and Keokuk plants to the transmission grid. AmerenUE would also retain miscellaneous, minor amounts of property in Illinois to ensure the smooth operation of its electric system, consisting of towers and associated conductors on the Illinois side of the Mississippi River, located at the river's edge, carrying electricity across the river; and communication related equipment located in Illinois. All production facilities at the Venice Plant and Keokuk Plant (including flowage land) are excluded. The cost of these assets are recorded in Accounts 101 and 107 of the Uniform System of Accounts and the related accumulated provision for depreciation and amortization are recorded in Accounts 108 and 111.
2. All non-utility real property located in the State of Illinois, excluding real and personal property located at the Venice Power Plant site and Keokuk Plant flowage land. The cost of these assets are recorded in Account 121 of the Uniform System of Accounts. There is no related accumulated provision for depreciation and amortization.
3. Working funds recorded in Account 135, consisting of petty cash maintained at the East. St. Louis office.
4. Accounts Receivable of Illinois electric customers recorded in Account 142.
5. The provision for uncollectible accounts associated with accounts receivable being transferred to AmerenCIPS (paragraph 4 above).
6. Plant materials and operating supplies located at the Alton Storeroom and truck stock recorded in Account 154.
7. An allocation of undistributed stores expense recorded in Account 163, associated with the plant materials and operating supplies being transferred to AmerenCIPS.
8. Accrued Illinois electric revenues for service not billed at the time of transfer recorded in Account 173.
9. AFUDC temporary differences due to FAS 109 recorded in Account 182.

## Electric Journal Entries

10. Amounts collected for environmental cleanup recorded in Account 186.
11. Accumulated deferred income taxes recorded in Account 190, for the income taxes related to unamortized Investment Tax Credit being transferred to AmerenCIPS.
12. Accrued payroll payable recorded in Account 232.
13. Customer deposits related to Illinois electric customers recorded in Account 235.
14. Accrued vacation liability for electric employees recorded in Account 242.
15. Customer Advances recorded in Account 252.
16. Unamortized investment credit and Federal excess taxes - depreciation both recorded in Account 254.
17. Unamortized Deferred Investment Tax Credits recorded in Account 255, related to the plant assets being transferred to AmerenCIPS.
18. Accumulated Deferred Income Taxes recorded in Account 282 related to the plant being transferred to AmerenCIPS.
19. Deferred Income Tax Liability recorded in Account 283 related to the plant being transferred to AmerenCIPS.
20. Deferred Income Tax Liability related to the deferred gain for tax purposes, but not for book purposes, on transfer.

The following appendices provide more detailed listings of the assets identified above:

Page 3 lists the asset and liability accounts being transferred to AmerenCIPS by ICC Account. The value shown in this and other schedules are the amounts estimated for AmerenUE books at December 31, 2003.

Page 4 lists the amounts being transferred to AmerenCIPS recorded in accounts 101, 107, 108 and 111 by function (paragraph 1 above).

Page 5 consists of a listing of the plant material and operating supply amounts being transferred to AmerenCIPS by works headquarters.

**Proposed Accounting Entries for Transfer of Electric Assets and Liabilities**  
**from Union Electric Company to**  
**Central Illinois Public Service Company**  
**Estimated as of December 31, 2003**

Proposed  
Account

<b><u>Number</u></b>	<b><u>Account Description</u></b>	<b><u>Debit</u></b>	<b><u>Credit</u></b>
102	Utility Plant Purchased or Sold	\$115,936,328	
101	Electric Plant in Service		\$252,180,591
121	Non-Utility Property		16,199
107	Construction Work in Progress		5,909,161
108	Accumulated Provision for Depreciation	141,413,552	
111	Accumulated Provision for Amortization	739,872	
135	Working funds		10,900
142	Accounts receivable		5,280,252
144	Provision for Uncollectible Accounts	142,362	
154	Plant materials and operating supplies		115,591
163	Undistributed stores expense	4,518	
173	Accrued electric revenues		9,921,000
182	Regulatory Asset FAS 109		12,943,155
186	Environmental adjustment clause		
190	Accumulated deferred income taxes		4,952,245
232	Payroll Payable	49,429	
235	Customer Deposits	1,054,723	
242	Accrued Vacation Liability	342,480	
252	Customer Advances	142,268	
254	Other Regulatory Liabilities	3,636,895	
255	Accumulated deferred Investment Tax Credit	5,911,045	
282	Accumulated deferred income taxes-other property	28,672,932	
283	Deferred Income Tax Liability		16,941,549
145	Notes receivable	5,112,119	
216	Retained Earnings	5,112,119	
	Balance	<u>\$308,270,643</u>	<u>\$308,270,643</u>

To clear Account 102, Electric Plant Purchased or Sold, and charge Account 145, Note Receivable from Associated Companies for the assets and liabilities transferred to AmerenCIPS.

216	Retained Earnings	\$57,968,164	
145	Notes receivable	57,968,164	
102	Utility Plant Purchased or Sold		\$115,936,328

The total effect (Electric Plant sold and other assets/liabilities transferred) on notes receivable and retained earnings is shown below

145	Notes receivable	63,080,283
216	Retained Earnings	63,080,283

Union Electric Company  
Electric Utility Plant To Transfer  
Estimated as of December 31, 2003

Plant Category	Account 101 Estimated Electric Plant	Account 107 Construction Work in Progress	Accounts 108 & 111 Accumulated Amortization & Depreciation	Net Plant
Transmission	\$82,724,040	\$5,558,704	-\$36,747,193	\$51,535,551
Distribution	156,263,819	350,457	-98,601,816	58,012,460
General	13,192,732	0	-6,821,033	6,371,699
Total Electric	252,180,591	5,909,161	-142,170,042	115,919,710
<u>Account 121</u>				
	Non-Utility Property			
Non-Utility	16,199			16,199
Total Property and Plant	<u>\$252,196,790</u>	<u>\$5,909,161</u>	<u>-\$142,170,042</u>	<u>\$115,935,909</u>

Union Electric Company  
Electric Operating Materials & Supplies  
Transferred to  
Central Illinois Public Service Company  
Estimated at December 31, 2003

Location	Storeroom Number	Balance
Alton	061	\$ 115,591.00
East St. Louis	054	\$ -
		<u>\$ 115,591.00</u>

**PROPOSED LISTING OF GAS ASSETS AND LIABILITIES BEING TRANSFERRED  
FROM UNION ELECTRIC COMPANY TO CENTRAL ILLINOIS PUBLIC SERVICE  
COMPANY**

Union Electric Company (AmerenUE) is transferring its Illinois gas service territory to Central Illinois Public Service Company as follows:

1. All real and personal property located in the State of Illinois owned by AmerenUE (including plant in service and construction work in progress) used in the production and distribution of natural gas. The cost of these assets are recorded in Accounts 101 and 107 of the Uniform System of Accounts and the related accumulated provision for depreciation is recorded in Account 108.
2. Accounts Receivable of Illinois gas customers recorded in Account 142.
3. The provision for uncollectible accounts associated with accounts receivable being transferred to AmerenCIPS (paragraph 2 above).
4. Fuel stock consisting of propane stored at the Alton Propane Plant recorded in Account 151.
5. Plant materials and operating supplies located at the Alton Storeroom and truck stock recorded in Account 154.
6. Natural gas being held in storage by Mississippi River Transmission Corporation for AmerenUE recorded in Account 164.
7. Accrued Illinois gas revenues for service not billed at the time of transfer recorded in Account 173.
8. AFUDC temporary differences due to FAS 109 recorded in Account 182.
9. Amounts collected for environmental cleanup recorded in Account 186.
10. Accumulated deferred income taxes recorded in Account 190, for the income taxes related to unamortized Investment Tax Credit being transferred to AmerenCIPS.
11. Account payable for the amount of natural gas purchased for resale but not yet paid at the time of transfer to AmerenCIPS recorded in Account 232.
12. Accrued payroll payable recorded in Account 232.
13. Accrued vacation liability for gas employees recorded in Account 242.

## Gas Journal Entries

14. Unamortized investment credit and Federal excess taxes - depreciation both recorded in Account 254.
15. Environmental cleanup liability at Alton Town Gas Site recorded in Account 253.
16. Unamortized Deferred Investment Tax Credits recorded in Account 255, related to the plant assets being transferred to AmerenCIPS.
17. Accumulated Deferred Income Taxes recorded in Account 282 related to the plant being transferred to AmerenCIPS.
18. Deferred Income Tax Liability recorded in Account 283 related to the plant being transferred to AmerenCIPS.
19. Deferred Income Tax Liability related to the deferred gain for tax purposes, but not book purposes, on transfer.

The following appendices provide more detailed listings of the assets identified above:

Page 8 lists the asset and liability accounts being transferred to AmerenCIPS by ICC Account. The value shown in this and other schedules are the amounts estimated for AmerenUE books at December 31, 2003.

Page 9 lists the amounts being transferred to AmerenCIPS recorded in accounts 101, 107 and 108 by function (paragraph 1 above).

Page 10 lists the gas fuel stock being transferred to AmerenCIPS.

Page 11 consists of a listing of the plant material and operating supply amounts being transferred to AmerenCIPS by works headquarters.

**Proposed Accounting Entries for Transfer of Gas Assets and Liabilities**  
**from Union Electric Company to**  
**Central Illinois Public Service Company**  
**Estimated at December 31, 2003**

Proposed Account Number	Account Description	Debit	Credit
102	Utility Plant Purchased or Sold	\$14,140,226	
101	Gas Plant in Service		\$29,811,820
107	Construction Work in Progress		58,186
108	Accumulated Provision for Depreciation	15,729,780	
142	Accounts receivable		468,157
144	Provision for Uncollectible Accounts	64,499	
151	Propane Fuel Stock		137,928
154	Plant materials and operating supplies		79,051
164	Gas storage		197,044
173	Accrued gas revenues		100,000
186	Environmental adjustment clause	409,257	
190	Accumulated deferred income taxes		555,916
232	Accounts payable--to natural gas supplier	1,413,500	
232	Payroll Payable	19,700	
242	Accrued Vacation Liability	52,034	
252	Customer Advances	221,372	
253	Environmental cleanup deferred credit	1,000,000	
254	Other Regulatory Liabilities	468,233	
255	Accumulated deferred Investment Tax Credit	220,418	
282	Accumulated deferred income taxes-other property	1,985,721	
283	Deferred Income Tax Liability		1,892,495
145	Notes receivable		1,212,071
216	Retained Earnings		1,212,071
	Balance	<u>\$35,724,739</u>	<u>\$35,724,739</u>

To clear Account 102, Gas Plant Purchased or Sold, and charge Account 145, Note Receivable from Associated Companies for the assets and liabilities transferred to AmerenCIPS.

216	Retained Earnings	\$7,070,113	
145	Notes receivable	7,070,113	
102	Utility Plant Purchased or Sold		\$14,140,226

The total effect on notes receivable and retained earnings is shown below

145	Notes receivable	5,858,042
216	Retained Earnings	5,858,042



Union Electric Company  
Gas Utility Plant  
Estimated at December 31, 2003

	<u>Account 101</u>	<u>Account 107</u>	<u>Accounts 108</u>	
<u>Plant Category</u>	Estimated <u>Gas Plant</u>	Construction <u>Work in Progress</u>	Accumulated <u>Depreciation</u>	<u>Net Plant</u>
Production	\$815,815		-\$794,189	\$21,626
Distribution	28,006,763	58,186	-14,182,901	13,882,047
General	989,242		-752,689	236,553
Total Gas	<u>\$29,811,820</u>	<u>\$58,186</u>	<u>-\$15,729,780</u>	<u>\$14,140,226</u>

Union Electric Company  
Gas Fuel Stock Transferred to  
Central Illinois Public Service Company  
Estimated at December 31, 2003

<u>Plant</u>	<u>Propane</u>	<u>Natural Gas</u>	<u>Total</u>
Alton Propane Plant	\$150,875		\$150,875
Stored by Mississippi River Transmission Co.	<u>                    </u>	<u>46,169</u>	<u>46,169</u>
Total	<u>\$150,875</u>	<u>\$46,169</u>	<u>\$197,044</u>

Union Electric Company  
Gas Operating Materials & Supplies  
Transferred to  
Central Illinois Public Service Company  
Estimated at December 31, 2002

Location	Storeroom Number	Balance
Alton	061	\$ 79,051.00
East St. Louis	054	\$ -
		<u>\$ 79,051.00</u>