

Central Illinois Light Company
Pro Forma Journal Entries
Confidential

<u>JE</u> <u>No.</u>	<u>Acct</u> <u>No.</u>	<u>Debit</u>	<u>Credit</u>
1. Record transportation service to Medina			
	146	Accounts Receivable - Associated Companies	
	489.3	Transportation Revenue	\$35,000
			\$35,000
2. Record expenses paid to AES Medina Valley Cogen, LLC pursuant to the Tolling Agreement for electricity.			
	555	Purchased Power *	\$1,711,510
	234	Accounts Payable - Associated Companies	\$1,711,510
		* - includes natural gas costs	
3. Record expenses paid to AES Medina Valley Cogen, LLC pursuant to the Tolling Agreement for steam and chilled water.			
	421	Nonoperating Expenses - Steam Heat Service *	\$29,675
	421	Nonoperating Expenses - Chilled Water Service *	\$365,573
	234	Accounts Payable - Associated Companies	\$395,248
		* - includes natural gas costs	
4. Record sales of electricity, steam heat service and chilled water service to Caterpillar Inc. pursuant to the Service Agreement and electricity sales to customers other than Caterpillar.			
	142	Accounts Receivable	\$1,686,222
	442	Commercial and Industrial Sales - Caterpillar	\$1,524,008
	421	Nonoperating Expenses - Steam Heat Service	\$31,161
	421	Nonoperating Expenses - Chilled Water Service	\$101,053
	440 - 448	Operating Revenues	\$30,000

NOTE: FAC will receive a credit for purchased power cost from Medina associated with sales to Caterpillar and off-system sales.

OFFICIAL FILE

ILL. C. I. L. C. O. 00-0815/0816

CILCO 3.2

Date 5-10-01 Reporter CIB

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5. Record revenue from operating the Caterpillar-owned diesel generators.			
	142 Accounts Receivable	\$137,500	
	440 - 448 Operating Revenues		\$137,500
6. Record expense of operating the Caterpillar-owned diesel generators.			
	501 Fuel	\$66,000	
	151 Fuel Inventory		\$66,000
	To record fuel burned		
	151 Fuel Inventory	\$82,500	
	232 Accounts Payable		\$82,500
	To record fuel expense.		
	548 - 549 Misc. Other Power Generation Expenses+D4	\$10,000	
	232 Accounts Payable		\$10,000
	To record operation and maintenance expenses of the diesel generators.		