

EXHIBIT 47

Based on Commissioner Crumpton's request at the hearing on June 2, 1999, the Company gathered accounting data to determine the Company's treatment of computer software costs during the Company's last litigated rate proceeding. Attached hereto are workpapers from the time period covered by that case (EC-87-114 and EC-87-115) which show that computer software costs were expensed. Neither Staff nor OPC raised software costs as an issue in those cases.

Also attached, as requested by the Commissioner, is a copy of Schedule 9 ("Adjustments to Income Statement) from Staff's EMS run in EC-87-114. This Schedule shows no adjustments.

Late Filed Exhibit No. 47
Date 9-24-99 Case No. EO-96-14
Reporter by [signature]

BUDGET NO. 75

						6 MOS.							12 MOS.	ANNUAL
JAN	FEB	MAR	APR	MAY	JUNE	TOTAL	JULY	AUG	SEP	OCT	NOV	DEC	TOTAL	BUDGET

ACTUAL

EXPENSES OTHER THAN WAGES (In thousands)

[illegible]

BUDGET:

BUDGET:															
OPERATIONS & MAINTENANCE	3	2	88	2	3	67	165	3	2	58	2	3	27		260
CONSTRUCTION															
CLEARING ACCOUNTS & OTIHER															
TOTAL EXPENDITURES-OTIHER	3	2	88	2	3	67	165	3	2	58	2	3	27		260

BUDGET NO. 2

ACTUAL

BUDGET:

Budget No. 2

ACCOUNT NUMBER		DESCRIPTION	VOUCHER NUMBER TRN	AMOUNT
CO EX DV MAJ MN WR BD W.O.	L/ W.O.			
H 21 921 01 15 09 F145	MERCANTILE TRUST C	20004 33	275 00 275 00 *	
H 21 921 01 43 09 F149	MERCANTILE TRUST C	20004 33	551 79 551 79 *	
H 21 921 01 52 18 F200	MERCANTILE TRUST C	20009 33	132 00	
H 21 921 01 52 18 F200	MERCANTILE TRUST C	20009 33	168 10	
H 21 921 01 52 18 F200	DINERS CLUB	23825 33	160 00 460 10 *	
H 21 921 01 11 18 F228	MERCANTILE TRUST C	20009 33	600 00 600 00 *	
H 21 921 01 76 J032	MERCANTILE TRUST C	20001 33	31 75	
H 21 921 01 76 J032	MERCANTILE TRUST C	20007 33	147 75	
H 21 921 01 76 J032	MERCANTILE TRUST C	20007 33	105 00 284 50 *	
H 21 921 01 UD 77 J080	MERCANTILE TRUST C	20007 33	66 34 66 34 *	
H 21 921 01 UG 77 J083	MERCANTILE TRUST C	20007 33	347 04 347 04 *	
H 21 921 01 UI 77 J085	MERCANTILE TRUST C	20007 33	190 50 190 50 *	
H 21 921 01 31 77 J085	MERCANTILE TRUST C	20007 33	204 67 204 67 *	
H 21 921 01 02	MERCANTILE TRUST C	20007 33	675 89	
H 21 921 01 02	MERCANTILE TRUST C	20007 33	4 50	
H 21 921 01 02	MERCANTILE TRUST C	20007 33	41 00	
H 21 921 01 02	MERCANTILE TRUST C	20007 33	32 97	
H 21 921 01 02	INTERSTATE UNITED	22799 33	117 86	
H 21 921 01 02	DINERS CLUB	23825 33	218 00	
H 21 921 01 02	DINERS CLUB	23825 33	218 00	
H 21 921 01 02	ACCT TAXABLE EMP E	37 41	29 90 338 12 *	
H 21 921 01 04	NET STRM ISSUES	21	19 00	
H 21 921 01 04	ACCT TAXABLE EMP E	37 41	45 94 64 94 *	
H 21 921 01 05	MERCANTILE TRUST C	20001 33	563 98	
H 21 921 01 05	MERCANTILE TRUST C	20007 33	7 95	
H 21 921 01 05	MERCANTILE TRUST C	20007 33	7 00	
H 21 921 01 05	MERCANTILE TRUST C	20007 33	390 62	
H 21 921 01 05	MERCANTILE TRUST C	20007 33	139 25	
H 21 921 01 05	MERCANTILE TRUST C	20007 33	15 45	
H 21 921 01 05	MERCANTILE TRUST C	20007 33	12 50	

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COMBINATION LEDGER

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ACCOUNT NUMBER		DESCRIPTION	VOUCHER		AMOUNT
CO	L/		NUMBER	TRN	
EX	DV	MAJ MN WR BD W.O.			
		21 921 02 2E J058 THOMPSON RECRUITME	24563	33	4 248 74 10 588 59 *
		21 921 02 2E J059 MERCANTILE TRUST C	21270	33	9 00
		21 921 02 2E J059 ALAN SCOTT HAFT ES	21761	33	2 299 00
B		21 921 02 2E J059 FEDERAL EXPRESS CO	22732	31	39 00
B		21 921 02 2E J059 FEDERAL EXPRESS CO	22732	31	9 75
		21 921 02 2E J059 FEDERAL EXPRESS CO	24724	31	48 75
		21 921 02 2E J059 MERCANTILE TRUST C	24882	33	604 00
		21 921 02 2E J059 J PAUL HUNT PHD	25760	33	20 00
					3 029 50 *
H		21 921 02 2E J061 MERCANTILE TRUST C	20007	33	115 00
H		21 921 02 2E J061 MERCANTILE TRUST C	20007	33	15 00
					130 00 *
H		21 921 02 2E J063 MERCANTILE TRUST C	20007	33	60 00
					60 00 *
		21 921 02 06 J077 NET STRM ISSUES		21	77 00
B		21 921 02 06 J077 TOBEY FINE PAPERS	20535	39	758 89
		21 921 02 06 J077 GANE BROS & LANE I	21044	39	262 77
		21 921 02 06 J077 AIRCO ST LOUIS	21713	39	146 30
		21 921 02 06 J077 AIRCO ST LOUIS	23489	31	8 17
B		21 921 02 06 J077 V W R SCIENTIFIC I	23707	39	60 76
B		21 921 02 06 J077 XEROX CORPORATION	25210	31	891 24
B		21 921 02 06 J077 XEROX CORPORATION	25210	31	58 35
		21 921 02 06 J077 ST HDL ON 1228		39	141 30
					2 404 78 *
H		21 921 02 02 MERCANTILE TRUST C	20007	33	3 00
H		21 921 02 02 MERCANTILE TRUST C	20007	33	1 50
H		21 921 02 02 MERCANTILE TRUST C	20007	33	1 50
H		21 921 02 02 MERCANTILE TRUST C	20007	33	3 20
		21 921 02 02 COMPUTARE	21967	33	3 283 09
B		21 921 02 02 ATLANTA ON LINE SY	22990	31	3 790 00
		21 921 02 02 CANDLE CORPORATION	23529	33	7 200 00
		21 921 02 02 CANDLE CORPORATION	23530	33	6 000 00
		21 921 02 02 STOCKHOLDER SYSTEM	23691	31	3 890 05 *
		21 921 02 02 F P FURLONG PRINTI	23846	39	18 70
H		21 921 02 02 ACCT TAXABLE EMP E	37	41	32 80
		21 921 02 02 ST HDL ON 18		39	2 15
					24 225 99 *
		21 921 02 03 NET STRM ISSUES		21	6 00
					6 00 *
B		21 921 02 04 BARNARD STAMP CO	20993	33	42 58
		21 921 02 04 MERCANTILE TRUST C	24596	33	18 39
		21 921 02 04 MERCANTILE TRUST C	25250	33	194 07
		21 921 02 04 CASHIERS WORKING F	40	47	841 84-
					586 80-

ACCOUNT NUMBER
CO
EX BY MAJ MM BR NO W.O.
VOUCHER NUMBER
DESCRIPTION
NUMBER TEN
AMOUNT

M 21 921 01	KI 77 J085	MERCANTILE TRUST C	50007 33	428 26
M 21 921 01	KI 77 J085	MERCANTILE TRUST C	50007 33	254 84
M 21 921 01	KI 77 J085	MERCANTILE TRUST C	50007 33	106 77
M 21 921 01	KI 77 J085	MERCANTILE TRUST C	50007 33	460 99
M 21 921 01	KI 77 J085	MERCANTILE TRUST C	50007 33	451 00
M 21 921 01	KI 77 J085	MERCANTILE TRUST C	50007 33	1 701 86
M 21 921 01	UI 77 J087	MERCANTILE TRUST C	50007 33	90 94
M 21 921 01	UI 77 J087	ACCT TAXABLE EMP E	37 41	18 40
M 21 921 01	UM 77 J087	MERCANTILE TRUST C	50007 33	20 04
M 21 921 01	01	DINERS CLUB	54226 33	178 00
M 21 921 01	02	MERCANTILE TRUST C	50007 33	10 00
M 21 921 01	02	MERCANTILE TRUST C	50007 33	198 00
M 21 921 01	02	MERCANTILE TRUST C	50007 33	566 30
M 21 921 01	C2	BUYERS LABORATORY	53197 33	495 00
M 21 921 01	02	DINERS CLUB	54226 33	258 00
M 21 921 01	02	DINERS CLUB	54226 33	304 00
M 21 921 01	02	ACCT TAXABLE EMP E	37 41	36 63
M 21 921 01	04	NET STIM ISSUES	21	1 867 93
M 21 921 01	04	ACCT TAXABLE EMP E	37 41	57 00
M 21 921 01	04	ACCT TAXABLE EMP E	37 41	45 60
M 21 921 01	05	MERCANTILE TRUST C	50007 33	198 47
M 21 921 01	05	MERCANTILE TRUST C	50007 33	213 00
M 21 921 01	05	MERCANTILE TRUST C	50007 33	28 80
M 21 921 01	05	MERCANTILE TRUST C	50007 33	523 76
M 21 921 01	05	MERCANTILE TRUST C	50007 33	12 00
M 21 921 01	05	MERCANTILE TRUST C	50007 33	837 80
M 21 921 01	05	MERCANTILE TRUST C	50007 33	59 52
M 21 921 01	05	MERCANTILE TRUST C	50007 33	292 16
M 21 921 01	05	MERCANTILE TRUST C	50007 33	249 78
M 21 921 01	05	MERCANTILE TRUST C	50007 33	46 71
M 21 921 01	05	MERCANTILE TRUST C	50007 33	325 62
M 21 921 01	05	MERCANTILE TRUST C	50007 33	11 20
M 21 921 01	05	MERCANTILE TRUST C	50007 33	325 00
M 21 921 01	05	MERCANTILE TRUST C	50007 33	28 80
M 21 921 01	05	MERCANTILE TRUST C	50007 33	72 00
M 21 921 01	05	MERCANTILE TRUST C	50007 33	35 38
M 21 921 01	05	MERCANTILE TRUST C	50007 33	31 45
M 21 921 01	05	MERCANTILE TRUST C	50007 33	43 78
M 21 921 01	05	FEDERAL EXPRESS CO	50347 31	101 83
M 21 921 01	05	WEST SYSTEM INC	52232 31	

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ACCOUNT NUMBER						VOUCHER	TRN	AMOUNT
CO	EX	MAJ	MM	MR	BD M.O.	DESCRIPTION	NUMBER	
		21	921	02	02	BUSINESS SUPPLY	53903	39 132 33
		21	921	02	02	B M C SOFTWARE INC	54731	31 12 500 00
		21	921	02	02	STOCKHOLDER SYSTEM	55217	31 93 000 00
		21	921	02	02	SOFTWARE AG OF NOR	55414	31 4 500 00
		21	921	02	02	SUNDRY SALES	5 47	1 960 00-
		21	921	02	02	TRF STENO SERVICES	61 41	1 520 00
M		21	921	02	02	ACCT TAXABLE EMP E	37 41	119 60
		21	921	02	02	ST MDL OM 141	39	16 32
								116 453 79 .
		21	921	02	04	NET STRM ISSUES	21	28 00
M		21	921	02	04	MERCANTILE TRUST C	50007	33 11 42
M		21	921	02	04	MERCANTILE TRUST C	50007	33 5 20
B		21	921	02	04	GRUENER OFFICE	50387	39 27 62
		21	921	02	04	MERCANTILE TRUST C	52155	33 201 70
		21	921	02	04	ST MDL OM 27	39	3 18
								277 12 .
M		21	921	02	05	MERCANTILE TRUST C	50007	33 3 98
I		21	921	02	05	MERCANTILE TRUST C	51842	33 122 45
B		21	921	02	05	BUSINESS SUPPLY	51891	39 95 15
I		21	921	02	05	MERCANTILE TRUST C	55755	33 71 70
M		21	921	02	05	ACCT TAXABLE EMP E	37 41	81 20
I		21	921	02	05	TRANSP JV DPT 0040	64 41	243 00
		21	921	02	05	ST MDL OM 95	39	10 94
								430 42 .
M		21	921	02	04	MERCANTILE TRUST C	50007	33 4 00
M		21	921	02	04	MERCANTILE TRUST C	50007	33 12 00
M		21	921	02	04	MERCANTILE TRUST C	50007	33 8 20
B		21	921	02	04	INTERNATIONAL BUSI	50781	31 89 11
		21	921	02	04	DATAGRAPHIX INC	52197	39 567 35
		21	921	02	04	NATIONAL LINEN SER	52289	31 16 00
		21	921	02	04	MERCANTILE TRUST C	52992	33 17 00
		21	921	02	04	WORD TECHNOLOGY ST	53790	39 482 34
		21	921	02	04	XEROX CORPORATION	53794	39 2 801 04
B		21	921	02	04	KEUFFEL & ESSER CO	54294	39 781 01
B		21	921	02	04	DATA SAFE STORAGE	54758	31 435 84
		21	921	02	04	WASHINGTON UNIVERS	55163	33 3 000 00
I		21	921	02	04	TELEX COMPUTER PRO	55731	33 29 20
I		21	921	02	04	TELEX COMPUTER PRO	55731	33 29 24
I		21	921	02	04	TELEX COMPUTER PRO	55731	33 29 20
I		21	921	02	04	TELEX COMPUTER PRO	55731	33 29 20
I		21	921	02	04	TELEX COMPUTER PRO	55731	33 29 20
I		21	921	02	04	TELEX COMPUTER PRO	55731	33 29 20
I		21	921	02	04	TELEX COMPUTER PRO	55731	33 26 24
I		21	921	02	04	TELEX COMPUTER PRO	55731	33 27 84
I		21	921	02	04	TELEX COMPUTER PRO	55731	33 29 20
I		21	921	02	04	TELEX COMPUTER PRO	55731	33 29 20
M		21	921	02	04	TELEX COMPUTER PRO	55731	33 29 20
I		21	921	04	04	TELEX COMPUTER PRO	55731	33 29 20
I		21	921	02	04	TELEX COMPUTER PRO	55731	33 29 20

ACCOUNT NUMBER						DESCRIPTION	VOUCHER NUMBER	TRM	AMOUNT	
CO	EX	DY	MAJ	MM	MR					BD
	M	2W	921	04		72	C631	DA COM CORP	54222 31	435 01 435 01 *
	M	2W	921	04		06		TELEX COMPUTER PRO	54864 31	287 79
	M	2W	921	04		06		TELEX COMPUTER PRO	54864 31	173 21
	M	2W	921	04		06		TELEX COMPUTER PRO	54865 31	361 59
	M	2W	921	04		06		TELEX COMPUTER PRO	54865 31	289 85
										1 112 44 *
		21	921	04		72	C631	INTERNATIONAL BUSI	52242 33	138 00
	M	21	921	04		72	C631	XEROX CORPORATION	55180 31	270 55
										408 55 *
	M	21	921	04		76	J031	CHESHIRE A XEROX	54996 31	345 61
										345 61 *
		21	921	04		06	J077	XEROX CORPORATION	50910 31	1 431 81
		21	921	04		06	J077	XEROX CORPORATION	50910 31	2 449 15
		21	921	04		06	J077	XEROX CORPORATION	50910 31	2 297 00
										6 177 96 *
	M	21	921	04		02		INTERNATIONAL BUSI	54801 33	1 490 00
	M	21	921	04		02		INTERNATIONAL BUSI	54802 33	2 044 00
	M	21	921	04		02		INTERNATIONAL BUSI	54802 33	18 167 00
										21 701 00 *
	M	21	921	04		06		TELEX COMPUTER PRO	55528 31	185 92
	M	21	921	04		06		INTERNATIONAL BUSI	54286 33	209 01
	M	21	921	04		06		INTERNATIONAL BUSI	54286 33	752 25
	M	21	921	04		06		INTERNATIONAL BUSI	54201 33	4 514 57
	M	21	921	04		06		INTERNATIONAL BUSI	54801 33	752 25
	M	21	921	04		06		INTERNATIONAL BUSI	54802 33	375 60
	M	21	921	04		06		INTERNATIONAL BUSI	54802 33	209 01
	M	21	921	04		06		INTERNATIONAL BUSI	54802 33	110 34
	M	21	921	04		06		INTERNATIONAL BUSI	54802 33	215 71
		21	921	04		06		INTERNATIONAL BUSI	54803 33	2 645 95
		21	921	04		06		NORTHERN TELECOM	51631 31	1 148 50
	M	21	921	04		06		TELEX COMPUTER PRO	54863 31	187 32
	M	21	921	04		06		TELEX COMPUTER PRO	54863 31	12 00
	M	21	921	04		06		TELEX COMPUTER PRO	54863 31	188 55
	M	21	921	04		06		TELEX COMPUTER PRO	54863 31	185 92
	M	21	921	04		06		TELEX COMPUTER PRO	54863 31	57 00
	M	21	921	04		06		TELEX COMPUTER PRO	54863 31	173 79
	T	21	921	04		06		STORAGE TECHNOLOGI	55425 31	6 471 44
	M	21	921	04		06		INTERNATIONAL BUSI	55653 33	209 01
										18 604 14 *
		21	921	04		60		PROJECT SOFTWARE B	53502 31	9 100 00
										9 100 00 *
		21	921	04		89		APP EXP TO NTSGAS	62 47	4 343 00-
										6 343 00--

ACCOUNT NUMBER				DESCRIPTION	VOUCHER NUMBER TRN	AMOUNT
CO EX	DY	MAJ MM HR BD	W.O.			
21	921	01	77	JOB0 FEDERAL EXPRESS CO	71660 33	39 75 39 75 *
21	921	01	30 77	JOB0 G H BETTIS	70425 31	150 00 150 00 *
H 21	921	01	KF 77	JOB2 MERCANTILE TRUST C	70007 33	535 09
H 21	921	01	KF 77	JOB2 DINERS CLUB	73721 33	371 00
H 21	921	01	KF 77	JOB2 DINERS CLUB	73721 33	37 00 1 277 09 *
H 21	921	01	UH 77	JOB4 MERCANTILE TRUST C	70007 33	318 10
H 21	921	01	UH 77	JOB4 MERCANTILE TRUST C	70007 33	320 85
H 21	921	01	UH 77	JOB4 DINERS CLUB	73721 33	170 00
H 21	921	01	UH 77	JOB4 DINERS CLUB	73721 33	170 00
H 21	921	01	UH 77	JOB4 HERTZ SYSTEM INC	74369 33	116 51 1 095 50 *
H 21	921	01	K1 77	JOB5 MERCANTILE TRUST C	70007 33	1 230 01 1 230 01 *
H 21	921	01	U1 77	JOB5 MERCANTILE TRUST C	70007 33	43 55 43 55 *
H 21	921	01	U1 77	JOB7 MERCANTILE TRUST C	70007 33	142 56
H 21	921	01	U1 77	JOB7 MERCANTILE TRUST C	70007 33	70 67 215 23 *
H 21	921	01	01	DINERS CLUB	73721 33	288 00 288 00 *
H 21	921	01	02	MERCANTILE TRUST C	70007 33	51 00
H 21	921	01	02	MERCANTILE TRUST C	70007 33	260 27
H 21	921	01	02	MERCANTILE TRUST C	70007 33	109 00
H 21	921	01	02	MERCANTILE TRUST C	70007 33	96 94
H 21	921	01	02	MERCANTILE TRUST C	70007 33	350 00
H 21	921	01	02	MERCANTILE TRUST C	70007 33	219 65
H 21	921	01	02	FEDERAL EXPRESS CO	70092 31	20 00
H 21	921	01	02	DINERS CLUB	73721 33	238 00
H 21	921	01	02	DINERS CLUB	73721 33	104 00
H 21	921	01	02	LIST PROCESSING CO	75522 33	6 000 00
H 21	921	01	02	ACCT TAXABLE EMP E	37 41	3 60 7 452 46 *
H 21	921	01	04	MERCANTILE TRUST C	70007 33	65 20 65 20 *
21	921	01	05	NET STRM ISSUES	21	4 00
H 21	921	01	05	MERCANTILE TRUST C	70001 33	83 31
H 21	921	01	05	MERCANTILE TRUST C	70007 33	258 57
H 21	921	01	05	MERCANTILE TRUST C	70007 33	128 02
H 21	921	01	05	MERCANTILE TRUST C	70007 33	872 31

ACCOUNT NUMBER		VOUCHER		AMOUNT
CO	EX DV MAJ MM YR BD W.O.	DESCRIPTION	NUMBER TRN	
	21 921 02	2E J059 FEDERAL EXPRESS CO	70092 31	9 75
	21 921 02	2E J059 UNIVERSITY OF ILLI	70879 33	12 00
	21 921 02	2E J059 MERCANTILE TRUST C	71119 33	511 00
	21 921 02	2E J059 MERCANTILE TRUST C	72178 33	54 00
	21 921 02	2E J059 ALAN SCOTT HAFT ES	72346 33	582 00
	21 921 02	2E J059 TREASURER	73245 33	45 00
	21 921 02	2E J059 MERCANTILE TRUST C	73388 33	52 00
	21 921 02	2E J059 CITY OF WASHINGTON	73695 33	10 00
	21 921 02	2E J059 MERCANTILE TRUST C	74844 33	10 00
	21 921 02	2E J059 CUMBERLAND COUNTY	75593 33	1 65
	21 921 02	2E J059 MERCANTILE TRUST C	75935 33	10 00
				1 297 40 *
H	21 921 02	2E J061 MERCANTILE TRUST C	70007 33	130 00
				130 00 *
	21 921 02	2E J062 AMERICAN POWER	70860 33	1 170 00
				1 170 00 *
	21 921 02	06 J077 MET STRM ISSUES	21	48 00
B	21 921 02	06 J077 TODAY FINE PAPERS	70601 39	600 14
	21 921 02	06 J077 AIRCO ST LOUIS	73129 39	156 50
	21 921 02	06 J077 AIRCO ST LOUIS	74097 31	8 17
	21 921 02	06 J077 CHEP SUPPLY MO	74335 31	180 20
B	21 921 02	06 J077 F P FURLONG PRINTI	75219 39	18 75
	21 921 02	06 J077 ST HDL OM 775	39	89 18
				1 100 94 *
	21 921 02 KM 77	J080 FEDERAL EXPRESS CO	75720 33	54 25
				54 25 *
	21 921 02 MT 77	J080 BRADY DRAKE COPY	72865 33	405 30
				405 30 *
	21 921 02	77 J080 CORONET M T FILM &	71947 39	390 63
	21 921 02	77 J080 MISC TRANSFERS	35 41	48 90
	21 921 02	77 J080 ST HDL OM 390	39	44 92
				484 45 *
F	21 921 02	77 J087 DRAFTING EXP APPOR	71 41	206 80
				206 80 *
B	21 921 02	01 AMERICAN LOOSE LEA	70014 31	268 94
B	21 921 02	01 AMERICAN LOOSE LEA	70014 31	183 39
	21 921 02	01 AMERICAN LOOSE LEA	70014 37	62 56-
B	21 921 02	01 AMERICAN LOOSE LEA	70014 31	101 69
				491 46 *
H	21 921 02	02 MERCANTILE TRUST C	70007 33	44 25
B	21 921 02	02 AMERICAN LOOSE LEA	70014 31	82 78
B	21 921 02	02 AMERICAN LOOSE LEA	70014 31	100 67
	21 921 02	02 STOCKHOLDER SYSTEM	76233 31	1 512 72

CO
L/
EX BY MAJ MR BD W.O.
ACCOUNT NUMBER

AMOUNT	VOUCHER	NUMBER	DESCRIPTION	DATE	ACCOUNT
3 800 00	76575	33	H & M SYSTEMS SOFT	21 921 02	02
790 00	61 41		TRF SIEMO SERVICES	21 921 02	02
7 20	37 41		ACCT TAXABLE EMP E	21 921 02	02
6 337 62 *					
162 00	21		NET STRM ISSUES	21 921 02	03
58 59	70014	31	AMERICAN LOOSE LEA	21 921 02	03
129 47	70014	31	AMERICAN LOOSE LEA	21 921 02	03
215 23	70014	31	AMERICAN LOOSE LEA	21 921 02	03
46 33	70014	31	AMERICAN LOOSE LEA	21 921 02	03
7 85	70014	31	AMERICAN LOOSE LEA	21 921 02	03
948 65-	74893	33	BARNARD STAMP CO	21 921 02	03
317 86-	35 47		MISC TRANSFERS	21 921 02	03
109 00	21		NET STRM ISSUES	21 921 02	04
76 08	70014	31	AMERICAN LOOSE LEA	21 921 02	04
38 46	70014	31	AMERICAN LOOSE LEA	21 921 02	04
85 41	70014	31	AMERICAN LOOSE LEA	21 921 02	04
59 30	70014	31	AMERICAN LOOSE LEA	21 921 02	04
81 31	70014	31	AMERICAN LOOSE LEA	21 921 02	04
410 58	70014	31	AMERICAN LOOSE LEA	21 921 02	04
1 155 42	72311	39	COX P CURRAN	21 921 02	04
45 26	73418	33	BARNARD STAMP CO	21 921 02	04
2 501 14	73463	39	COM P CURRAN	21 921 02	04
91-	73700	37	MERCANTILE TRUST C	21 921 02	04
11 17	74893	33	BARNARD STAMP CO	21 921 02	04
47 28	75152	39	BARNARD STAMP C	21 921 02	04
40 00	75720	33	FEDERAL EXPRESS	21 921 02	04
117 55	75974	33	MARK O KENNEDY JR	21 921 02	04
473 16	39		ST HDL ON	21 921 02	04
5 250 41 *					
6 00	70007	33	MERCANTILE TRUST C	21 921 02	05
8 50	70007	33	MERCANTILE TRUST C	21 921 02	05
27 90	70014	31	AMERICAN LOOSE LEA	21 921 02	05
37 41	70014	31	AMERICAN LOOSE LEA	21 921 02	05
58 31	70014	31	AMERICAN LOOSE LEA	21 921 02	05
27 78	70014	31	AMERICAN LOOSE LEA	21 921 02	05
2 24-	70014	31	AMERICAN LOOSE LEA	21 921 02	05
34 74	70014	31	AMERICAN LOOSE LEA	21 921 02	05
174 62	70014	31	AMERICAN LOOSE LEA	21 921 02	05
37 91	70014	31	AMERICAN LOOSE LEA	21 921 02	05
3 31	70014	31	AMERICAN LOOSE LEA	21 921 02	05
54 38	70014	31	AMERICAN LOOSE LEA	21 921 02	05
16 08	73388	33	MERCANTILE TRUST C	21 921 02	05
408 48	73463	39	COM P CURRAN	21 921 02	05
9 75	75720	33	FEDERAL EXPRESS CO	21 921 02	05
383 59	75934	33	MERCANTILE TRUST C	21 921 02	05
45 41	75998	33	TREASURER STATE OF	21 921 02	05
245 00	64 41		TRANSF JV DPT 0060	21 921 02	05
46 98	39		ST HDL ON	21 921 02	05
1 623 91 *					

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ACCOUNT NUMBER						DESCRIPTION	VOUCHER NUMBER TRN	AMC JNT
CO	EX	DV	MAJ	MM	WR BD W.O.			
	21	921	04		06	J077 XEROX CORPORATION	71532 31	1 410 3A 1 410 36 *
	21	921	04		02	INTERNATIONAL BUSI	70139 37	104 40-
	21	921	04		02	INTERNATIONAL BUSI	70139 37	564 20-
	21	921	04		02	INTERNATIONAL BUSI	70139 33	943 00
	21	921	04		02	INTERNATIONAL BUSI	70139 33	928 00
	21	921	04		02	INTERNATIONAL BUSI	70139 33	15 346 00
	21	921	04		02	INTERNATIONAL BUSI	73243 37	32 80-
	21	921	04		02	INTERNATIONAL BUSI	73243 37	327 10-
	21	921	04		02	INTERNATIONAL BUSI	75508 33	928 00
	21	921	04		02	INTERNATIONAL BUSI	75508 33	15 416 00
	21	921	04		02	INTERNATIONAL BUSI	75508 33	943 00
								33 475 50 *
	21	921	04		06	DATAGRAPHIX INC	71978 31	196 44
	21	921	04		06	INTERNATIONAL BUSI	72034 33	2 897 13
	21	921	04		06	STORAGE TECHNOLOGY	72754 31	3 235 72
	21	921	04		06	INTERNATIONAL BUSI	72986 33	2 828 42
M	21	921	04		06	DATAGRAPHIX INC	73168 31	5 172 37
M	21	921	04		06	INTERNATIONAL BUSI	73243 37	209 01-
	21	921	04		06	INTERNATIONAL BUSI	73243 37	752 25-
	21	921	04		06	TELEX COMPUTER PRO	73346 31	188 55
M	21	921	04		06	NORTHERN TELECOM	73621 31	1 152 95
M	21	921	04		06	TELEX COMPUTER PRO	74808 31	187 32
M	21	921	04		06	TELEX COMPUTER PRO	74808 31	188 55
M	21	921	04		06	TELEX COMPUTER PRO	74809 31	188 55
M	21	921	04		06	TELEX COMPUTER PRO	74808 31	287 79
M	21	921	04		06	TELEX COMPUTER PRO	74809 31	188 02
M	21	921	04		06	TELEX COMPUTER PRO	74809 31	173 79
M	21	921	04		06	ANDERSON JACOBSON	76038 31	110 87
M	21	921	04		06	INTERNATIONAL BUSI	76134 33	215 71
M	21	921	04		06	INTERNATIONAL BUSI	76134 33	810 61
M	21	921	04		06	INTERNATIONAL BUSI	76134 33	405 30
M	21	921	04		06	INTERNATIONAL BUSI	76134 33	224 94
M	21	921	04		06	INTERNATIONAL BUSI	76135 33	4 888 03
M	21	921	04		06	TELEX COMPUTER PRO	76237 31	185 92
M	21	921	04		06	TELEX COMPUTER PRO	76237 31	185 92
	21	921	04		06	DATAGRAPHIX INC	76351 31	191 29
								23 347 93 *
	21	921	04		60	PROJECT SOFTWARE &	74740 31	9 100 00
	21	921	04		60	MISC TRANSFERS	35 47	9 100 00- 00 *
	21	921	04		89	APP EXP TO HTG&GAS	62 47	2 422 00- 2 422 00-
M	27	921	04		06	TELEX COMPUTER PRO	74807 31	188 72
M	27	921	04		06	TELEX COMPUTER PRO	74808 31	287 79
M	27	921	04		06	TELEX COMPUTER PRO	74808 31	366 91
								843 42 *

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COMBINATION LEDGER

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ACCOUNT NUMBER							VOUCHER		AMOUNT		
CO	EX	DV	MAJ	MM	WR	BD	W.O.	DESCRIPTION		NUMBER	TRN
	H	21	921	01	KP	77		292 DINERS CLUB	113048	33	154 00 154 00 .
	H	21	921	01	K6	77		J083 DINERS CLUB	113048	33	144 00 144 00 .
	H	21	921	01	UG	77		J083 DINERS CLUB	111307	33	258 00 258 00 .
	H	21	921	01	KU	77		J084 MERCANTILE TRUST C	110007	33	6 40 6 40 .
	H	21	921	01	UM	77		J084 MERCANTILE TRUST C	110007	33	209 11
	H	21	921	01	UM	77		J084 MERCANTILE TRUST C	110007	33	422 22
	H	21	921	01	UM	77		J084 DINERS CLUB	111307	33	390 00
	H	21	921	01	UM	77		J084 DINERS CLUB	111307	33	333 30
	H	21	921	01	UM	77		J084 DINERS CLUB	111307	33	390 00
	H	21	921	01	UM	77		J084 DINERS CLUB	111307	33	364 00
											2 108 83 .
	H	21	921	01	K1	77		J085 MERCANTILE TRUST C	110007	33	229 20 229 20 .
	H	21	921	01	UD	77		J087 MERCANTILE TRUST C	110007	33	12 80 12 80 .
	H	21	921	01	UF	77		J087 MERCANTILE TRUST C	110007	33	508 83 508 83 .
	H	21	921	01	J1	77		J087 MERCANTILE TRUST C	110007	33	49 54 49 54 .
								J087 CANTEEN CORPORATIO	111877	33	6 89
								J087 CANTEEN CORPORATIO	114812	33	9 27
											16 16 .
	H	21	921	01		01		DINERS CLUB	111307	33	238 00
	H	21	921	01		01		DINERS CLUB	113048	33	298 00
	H	21	921	01		01		DINERS CLUB	113048	33	296 00
											832 00 .
	H	21	921	01		02		MERCANTILE TRUST C	110007	33	389 54
	H	21	921	01		02		MERCANTILE TRUST C	110007	33	456 64
	H	21	921	01		02		MERCANTILE TRUST C	110007	33	5 50
	H	21	921	01		02		MERCANTILE TRUST C	110007	33	331 54
								BUSINESSLAND INC	112718	31	120 00
								BUSINESSLAND INC	112718	31	120 00
	H	21	921	01		02		DINERS CLUB	113048	33	134 00
	H	21	921	01		02		DINERS CLUB	113048	33	308 00
								CANTEEN CORPORATIO	114812	33	21 60
								MISC TRANSFERS	35	47	162 42-
								INTERNATIONAL BUSI	40	47	749 34-

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CO	EX	MAJ	MM	MR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER TRM	AMOUNT
H	21	921	01	02			ACCT TAXABLE EMP E	37 41	14 95 990 01 -
H	21	921	01	03			DINERS CLUB	113048 33	58 00 58 00 -
H	21	921	01	04			MERCANTILE TRUST C	110007 33	4 40
H	21	921	01	04			HERTZ SYSTEM INC	113106 37	400 79-
H	21	921	01	04			ACCT TAXABLE EMP E	37 41	22 98 773 43--
H	21	921	01	05			MERCANTILE TRUST C	110007 33	28 15
H	21	921	01	05			MERCANTILE TRUST C	110007 33	131 33
H	21	921	01	05			MERCANTILE TRUST C	110007 33	129 91
H	21	921	01	05			MERCANTILE TRUST C	110007 33	40 40
H	21	921	01	05			MERCANTILE TRUST C	110007 33	344 95
H	21	921	01	05			MERCANTILE TRUST C	110007 33	1 133 54
H	21	921	01	05			MERCANTILE TRUST C	110007 33	250 59
H	21	921	01	05			MERCANTILE TRUST C	110007 33	337 78
H	21	921	01	05			MERCANTILE TRUST C	110007 33	351 00
H	21	921	01	05			MERCANTILE TRUST C	110007 33	364 04
H	21	921	01	05			MERCANTILE TRUST C	110007 33	254 64
H	21	921	01	05			MERCANTILE TRUST C	110007 33	455 29
H	21	921	01	05			MERCANTILE TRUST C	110007 33	210 43
H	21	921	01	05			MERCANTILE TRUST C	110007 33	47 42
H	21	921	01	05			MERCANTILE TRUST C	110007 33	12 40
H	21	921	01	05			MERCANTILE TRUST C	110007 33	205 33
H	21	921	01	05			MERCANTILE TRUST C	110007 33	20 97
H	21	921	01	05			DINERS CLUB	111307 33	198 00
H	21	921	01	05			DINERS CLUB	111307 37	10 00-
H	21	921	01	05			DINERS CLUB	111307 33	298 00
H	21	921	01	05			DINERS CLUB	113048 33	298 00
H	21	921	01	05			DINERS CLUB	113048 33	298 00
H	21	921	01	05			DINERS CLUB	113048 33	278 00
H	21	921	01	05			DINERS CLUB	113048 33	289 00
H	21	921	01	05			DINERS CLUB	113048 33	179 00
H	21	921	01	05			DINERS CLUB	113048 33	199 00
H	21	921	01	05			DINERS CLUB	113048 33	278 00
H	21	921	01	05			DINERS CLUB	113048 33	381 00
H	21	921	01	05			DINERS CLUB	113048 33	298 00
H	21	921	01	05			ACCT TAXABLE EMP E	37 41	201 00 8 270 59 -
H	21	921	01	06			MERCANTILE TRUST C	110007 33	10 28
H	21	921	01	06			MERCANTILE TRUST C	110007 33	12 25
H	21	921	01	06			MERCANTILE TRUST C	110007 33	3 76
	21	921	01	06			BUSINESSLAND INC	112718 31	120 00 146 27 -
I	21	921	01	07			MERCANTILE TRUST C	112382 33	574 41 574 41 -

ACCOUNT NUMBER	EX DV MAY MN WR BD V.O.	DESCRIPTION	VOUCHER NUMBER	AMOUNT
21 921 02	26 J059	FEDERAL EXPRESS CO	110471 33	30 00
21 921 02	26 J059	MERCANTILE TRUST C	110966 33	10 00
21 921 02	26 J059	MERCANTILE TRUST C	110966 33	41 00
21 921 02	26 J059	MERCANTILE TRUST C	111524 33	9 00
21 921 02	26 J059	ALAN SCOTT HART ES	111945 33	205 00
21 921 02	26 J059	MERCANTILE TRUST C	112645 33	16 00
21 921 02	26 J059	MERCANTILE TRUST C	113265 33	32 00
21 921 02	26 J059	MERCANTILE TRUST C	113855 33	9 00
21 921 02	26 J059	CITY OF WASHINGTON	115867 33	10 00
21 921 02	26 J059	MERCANTILE TRUST C	115265 33	22 00
21 921 02	26 J059	MERCANTILE TRUST C	115266 33	27 00
21 921 02	26 J059	MERCANTILE TRUST C	115267 33	508 00
21 921 02	26 J059	MERCANTILE TRUST C	115267 33	919 00
21 921 02	26 J061	MERCANTILE TRUST C	110007 33	84 34
21 921 02	26 J061	MERCANTILE TRUST C	110007 33	80 00
21 921 02	26 J061	LEMOZ MOTEL B STEA	114168 33	356 12
21 921 02	26 J077	MET STIM ISSUES	21	44 00
21 921 02	06 J077	BRUNING	110420 39	439 84
21 921 02	06 J077	BRUNING	110420 39	65 26
21 921 02	06 J077	XEROX CORPORATION	113266 31	131 05
21 921 02	06 J077	GENERAL BINDING SA	113392 39	59 41
21 921 02	06 J077	BARHARD STAMP CO	114788 39	8 56
21 921 02	06 J077	ST MDL OM	773	68 69
21 921 02	77 J080	FEDERAL EXPRESS CO	110471 33	14 00
21 921 02	77 J080	FEDERAL EXPRESS CO	112769 33	25 75
21 921 02	77 J080	GENERAL BINDING SA	113078 39	2 710 26
21 921 02	77 J080	ST MDL OM	2710	311 68
21 921 02	77 J080	COMNET M T I FILM	111051 39	80 96
21 921 02	77 J080	ST MDL OM	80	9 31
21 921 02	77 J080	ST MDL OM	90 27	90 27
21 921 02	01	AMERICAN LOOSE LEA	110014 31	86 12
21 921 02	01	AMERICAN LOOSE LEA	110014 31	91 25
21 921 02	01	AMERICAN LOOSE LEA	110014 31	50 40
21 921 02	01	AMERICAN LOOSE LEA	110014 31	1 56
21 921 02	01	FEDERAL EXPRESS CO	114857 33	21 89
21 921 02	01	FEDERAL EXPRESS CO	114857 33	28 90
21 921 02	01	FEDERAL EXPRESS CO	114857 33	277 20
21 921 02	02	MERCANTILE TRUST C	110007 33	5 60
21 921 02	02	MERCANTILE TRUST C	110007 33	8 00
21 921 02	02	MERCANTILE TRUST C	110007 33	11 20
21 921 02	02	AMERICAN LOOSE LEA	110014 37	24 85

CO		ACCOUNT NUMBER				DESCRIPTION	VOUCHER NUMBER	TRM	AMOUNT
EX	DY	MAJ	MM	WR	BD W.O.				
B	21	921	02	02		AMERICAN LOOSE LEA	110014	31	165 60
	21	921	02	02		SCIENCE RESEARCH A	110280	31	314 30
	21	921	02	02		UCCEL CORPORATION	110935	33	3 700 00
	21	921	02	02		FEDERAL EXPRESS CO	111376	33	20 00
	21	921	02	02		INTERNATIONAL BUSI	112796	31	60 48
	21	921	02	02		INTERNATIONAL BUSI	112796	31	293 01
	21	921	02	02		SOFTWARE AG OF WOR	112892	33	48 240 00
	21	921	02	02		COMPUTER ASSOCIATE	113355	33	6 240 00
	21	921	02	02		STOCKHOLDER SYSTEM	113559	33	17 000 00
	21	921	02	02		D S I MICRO INC	114160	33	534 40
	21	921	02	02		D B M S INC	114253	31	8 438 00
	21	921	02	02		PANSOPHIC SYSTEMS	114944	33	6 600 00
H	21	921	02	02		ACCT TAXABLE EMP E	37	41	56 40
									91 663 36 .
B	21	921	02	03		AMERICAN LOOSE LEA	110014	37	122 69-
B	21	921	02	03		AMERICAN LOOSE LEA	110014	31	201 59
E	21	921	02	03		AMERICAN LOOSE LEA	110014	31	56 25
B	21	921	02	03		AMERICAN LOOSE LEA	110014	31	3 03
B	21	921	02	03		AMERICAN LOOSE LEA	110014	31	122 78
B	21	921	02	03		AMERICAN LOOSE LEA	110014	31	11 96
B	21	921	02	03		AMERICAN LOOSE LEA	110014	31	196 87
B	21	921	02	03		BARNARD STAMP CO	113910	33	19 64
									489 43 .
B	21	921	02	04		AMERICAN LOOSE LEA	110014	37	21 76-
B	21	921	02	04		AMERICAN LOOSE LEA	110014	37	21 76-
B	21	921	02	04		AMERICAN LOOSE LEA	110014	31	35 68
B	21	921	02	04		AMERICAN LOOSE LEA	110014	31	32 33
B	21	921	02	04		AMERICAN LOOSE LEA	110014	31	112 53
B	21	921	02	04		AMERICAN LOOSE LEA	110014	31	96 21
B	21	921	02	04		AMERICAN LOOSE LEA	110014	31	44 87
B	21	921	02	04		AMERICAN LOOSE LEA	110014	31	83 30
	21	921	02	04		MERCANTILE TRUST C	11381	33	79
B	21	921	02	04		MC AULEY PRINTING	114519	39	327 48
	21	921	02	04		ST HDL ON	327	39	57 64
									729 33 .
B	21	921	02	05		AMERICAN LOOSE LEA	110014	31	71 88
B	21	921	02	05		AMERICAN LOOSE LEA	110014	31	152 09
B	21	921	02	05		AMERICAN LOOSE LEA	110014	31	112 14
B	21	921	02	05		AMERICAN LOOSE LEA	110014	31	31 62
B	21	921	02	05		AMERICAN LOOSE LEA	110014	31	8 24
B	21	921	02	05		AMERICAN LOOSE LEA	110014	37	27 23-
B	21	921	02	05		AMERICAN LOOSE LEA	110014	37	55 17-
B	21	921	02	05		AMERICAN LOOSE LEA	110014	31	20 32
B	21	921	02	05		AMERICAN LOOSE LEA	110014	31	31 70
B	21	921	02	05		AMERICAN LOOSE LEA	110014	31	45 49
B	21	921	02	05		AMERICAN LOOSE LEA	110014	31	33 68
B	21	921	02	05		AMERICAN LOOSE LEA	110014	37	25 05-
B	21	921	02	05		AMERICAN LOOSE LEA	110014	31	93 00
	21	921	02	05		FEDERAL EXPRESS CO	111376	33	9 75

Vendors Booked as Expense on Methods Budget

Stockholder Systems	\$118,117
Software of AG of North America	\$53,416
BMC Software	\$12,500
Pansophic Systems	\$11,400
Atlanta On-line Systems	\$3,790
Compuware	\$3,283
Candle Corporation	\$13,200
Detak Incorporated	\$13,100
Software Technology	\$18,000
Sterling Software	\$3,825
Uccel Corporation	\$3,700
M & M Computer Systems	\$4,985
Innovation Data	\$1,050

NET OPERATING INCOME \$ 349,694 \$ 56,201 \$ 405,895

ACCOUNTING SCHEDULE 9

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UNION ELECTRIC COMPANY - STAFF INVESTIGATION
CASE NO: EC-87-114
FOR THE YEAR ENDING DECEMBER 31, 1986

ADJUSTMENTS TO INCOME STATEMENT

S-1

REVENUES \$ 52,927

1. TO ANNUALIZE THE 4-9-86 INCREASE (YEAR 2 OF THE PHASE-IN) FOR THE YEAR ENDED 12-31-86 (ASHPAUGH) 34,125

2. TO ANNUALIZE THE 4-9-87 INCREASE (YEAR 3 OF THE PHASE-IN) FOR THE YEAR ENDED 12-31-86 (ASHPAUGH) 67,226

3. TO ELIMINATE GROSS RECEIPTS TAXES INCLUDED IN REVENUES. (ASHPAUGH) -72,456

4. TO REFLECT MO JURIS INTERRUPTIBLE REVENUES. (SCHALLENBERG) 28,600

5. TO ELIMINATE UNBILLED (NET OF GRT) TO RESTATE TO A BILLED BASIS. (ASHPAUGH) 7,287

6. TO ANNUALIZE BASED ON THE PRORATION OF GROWTH IN PEAK. (ASHPAUGH) 906

7. TO ELIMINATE GROSS RECEIPTS TAXES INCLUDED IN ANNUALIZATION OF 4-9-86 INCREASE. (ASHPAUGH) -1,734

8. TO ELIMINATE GROSS RECEIPTS TAXES INCLUDED IN ANNUALIZATION OF 4-9-87 INCREASE. (ASHPAUGH) -3,392

9. TO ELIMINATE GROSS RECEIPTS TAXES INCLUDED IN STAFF'S ANNUALIZATION BASED ON PRORATION OF PEAK. (ASHPAUGH) -46

10. TO ELIMINATE GROSS RECEIPTS TAXES FROM
SYSTEM REVENUES ALLOCATED TO MISSOURI.
(ASHPAUGH)

11. TO ELIMINATE GROSS RECEIPTS TAXES INCLUDED
IN RESTATING FROM AN UNBILLED TO A BILLED BASIS.
(ASHPAUGH)

12. TO ADJUST REVENUES PER SETTLEMENT.

TOTAL

-1,132
-368
-6,089
52,927

PRODUCTION EXPENSE

S-2

54,434

1. TO INCREASE FOR WESTINGHOUSE CREDITS ENDING
WITH YEAR TWO OF THE PHASE-IN, (RACKERS)

51,790

2. TO ADJUST TEST YEAR PAYROLL TO STAFF'S
ANNUALIZED LEVEL, (BARTON)

1,347

3. TO ANNUALIZE FUEL EXPENSE BASED ON
ANNUALIZED GROWTH IN PEAK, (RACKERS)

213

4. TO REFLECT FUEL EXPENSE RELATED TO
UNBILLED KWH SALES, (RACKERS)

3,866

5. TO INCREASE FUEL EXPENSE TO ELIMINATE
THE CREDIT FOR NUCLEAR WASTE DISPOSAL.
(RACKERS)

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ACCOUNTING SCHEDULE 7
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UNION ELECTRIC COMPANY - STAFF INVESTIGATION
CASE NO. EC-87-414
FOR THE YEAR ENDING DECEMBER 31, 1986

ADJUSTMENTS TO INCOME STATEMENT

CONTINUED

S-2

5. TO ADJUST FUEL EXPENSE FOR THE SETTLEMENT
OF REVENUES.

3,113

TOTAL

54,434

TRANSMISSION EXPENSE

S-3

73

1. TO ADJUST TEST YEAR PAYROLL TO STAFF'S

DISTRIBUTION EXPENSE		469
1. TO ADJUST TEST YEAR PAYROLL TO STAFF'S ANNUALIZED LEVEL. (BARTON)		
S-5		
CUSTOMER ACCOUNTS EXPENSE		205
1. TO REMOVE EXPENSE IN MISSOURI RELATED TO-FERC CUSTOMERS. (SCHALLENBERG)		-25
2. TO ADJUST TEST YEAR PAYROLL TO STAFF'S ANNUALIZED LEVEL. (BARTON)		230
TOTAL		205
S-6		33
CUSTOMER SERVICE EXPENSE		
1. TO ADJUST TEST YEAR PAYROLL TO STAFF'S ANNUALIZED LEVEL. (BARTON)		
S-7		21
SALES EXPENSE		
1. TO ADJUST TEST YEAR PAYROLL TO STAFF'S ANNUALIZED LEVEL. (BARTON)		
S-8		1,009
ADMINISTRATIVE AND GENERAL		
1. TO REFLECT INTEREST ON CUSTOMER DEPOSITS. (RALSTON)		640
2. TO REFLECT INTEREST RELATED WITH THE PRESIDENTIAL INSULATION LOAN PROGRAM. (MEYER)		63
3. TO ADJUST TEST YEAR PAYROLL TO STAFF'S ANNUALIZED LEVEL. (BARTON)		306
TOTAL		1,009

ACCOUNTING SCHEDULE 9
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UNION ELECTRIC COMPANY - STAFF INVESTIGATION
CASE NO. EC-87-114
FOR THE YEAR ENDING DECEMBER 31, 1986
ADJUSTMENTS TO INCOME STATEMENT

DEPRECIATION AND AMORTIZATION

1. TO ANNUALIZE DEPRECIATION ON 12-31-86 PLANT.
(RALSTON)

5,236

\$

12,404

2. TO REFLECT DECOMMISSIONING FROM ER-85-160.
(RALSTON)

3,037

3. TO REFLECT AMORTIZATION OF ER-85-160 PHASE-IN
EARNINGS. (ASHPAUGH)

4,131

\$

12,404

TOTAL

GROSS RECEIPTS TAXES

-72,972

1. TO ELIMINATE GROSS RECEIPTS TAXES INCLUDED
IN EXPENSE. (ASHPAUGH)

S-11

CURRENT INCOME TAXES

-13,831

2. TO ADJUST CURRENT INCOME TAXES TO REFLECT
STAFF'S ANNUALIZATION. (WERDENHAUSE)

S-12

DEFERRED ITC

-42,158

3. TO ELIMINATE ITC DUE TO THE 1986 TAX REFORM
ACT. (WERDENHAUSE)

S-13

DEFERRED INCOME TAX EXPENSE

-52,048

4. TO ANNUALIZE DEFERRED INCOME TAX EXPENSE
(WERDENHAUSE)

S-14

AMORTIZATION OF PRIOR YEAR DEFERRALS

92,566

5. TO ADJUST DEFERRED INCOME TAXES FOR THE END
OF THE RAPID AMORTIZATION FROM ER-85-160.
(ASHPAUGH)

95,044

6. TO REFLECT AMORTIZATION OF UNPROTECTED
DEFERRED TAXES. (RACKERS)

-2,478

TOTAL

92,566

AMORTIZATION OF ITC

-963

7. TO REFLECT THE ANNUALIZED AMORTIZATION OF
ITC. (WERDENHAUSE)

UNION ELECTRIC COMPANY - STAFF INVESTIGATION
CASE NO: EC-87-114
FOR THE YEAR ENDING DECEMBER 31, 1986

ADJUSTMENTS TO INCOME STATEMENT

AD VALOREM TAXES	S-16	-2,894
1. TO ADJUST AD VALOREM TAXES TO REFLECT MO. JURISDICTIONAL EXPENSE. (RALSTON)		
OTHER TAXES	S-17	7156
1. TO ADJUST CORPORATE FRANCHISE TAXES TO REFLECT MO. JURISDICTIONAL EXPENSE. (RALSTON)		
PAYROLL TAXES	S-18	163
1. TO ADJUST TEST YEAR FICA TAXES TO STAFF'S ANNUALIZED LEVEL. (BARTON)		
OTHER ELECTRIC REVENUES	S-19	1277
1. TO REFLECT NET EFFECT OF ALLOCATION OF OTHER REVENUES TO MO. JURIS. (SCHALLENBERG)		
INSURANCE	S-20	459
1. TO REMOVE EXTRA POWER INSURANCE FOR CALLAWAY (CRACKERS)		
UNCOLLECTIBLE ACCOUNTS	S-21	547
1. TO ADJUST PER BOOKS TO NET WRITEOFFS FOR THE TEST YEAR. (ASHPAUGH)		
2. TO ANNUALIZE NET WRITEOFFS FOR THE APRIL 9, 1986 INCREASE. (ASHPAUGH)		
3. TO ANNUALIZE NET WRITEOFFS FOR THE APRIL 9, 1987 INCREASE. (ASHPAUGH)		

TOTAL \$

547

INFO & INSTRUC ADV EXP

S-22

-250

1. TO REMOVE INAPPROPRIATE ADVERTISING
EXPENSE FROM THE TEST YEAR. (MEYER)

S-23

MISC GENERAL EXPENSE

-394

1. TO REMOVE INAPPROPRIATE ADVERTISING
EXPENSE FROM THE TEST YEAR. (MEYER)

ACCOUNTING SCHEDULE 9
15.25 10/06/87
PAGE 5

UNION ELECTRIC COMPANY - STAFF INVESTIGATION
CASE NO. EC-87-114
FOR THE YEAR ENDING DECEMBER 31, 1986

ADJUSTMENTS TO INCOME STATEMENT

SPECIAL SERVICES

S-24

-435

1. TO REMOVE SPECIAL SERVICES EXPENSE RELATED
TO ANTI-TRUST ACTIVITY. (MEYER)

S-25

SUBSTATION EQUIPMENT

-506

1. TO REMOVE ABNORMAL TRANSFORMER MAINTENANCE
(MEYER)

S-26

LEGAL SERVICES

-173

1. TO ELIMINATE CERTAIN LEGAL EXPENSES WITHIN
TEST YEAR. (MEYER)

S-27

EMPLOYEE WELFARE EXPENSE

-1,612

1. TO ELIMINATE ABNORMAL MEDICAL INSURANCE
EXPENSE. (BARTON)

-1,630

2. TO ANNUALIZE EMPLOYEE WELFARE EXPENSE TO

S-28

PENSIONS

TO ANNUALIZE PENSION EXPENSE TO STAFF'S
(ANNUALIZE LEVEL OF PAYROLL (BARTON))

S-29

INJURIES & DAMAGES

TO DECREASE EXPENSE FOR THE
HARRIS LITIGATION (MEYER)

84

-3,826