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

1986 PAYROLL AND OPERATING BUDGET - MONTHLY DIS. DUTTON — BUDGET NO. 75

ACTUAL — EXPENSES OTHER THAN WAGES (In Thousands)

	JAN	FEB	MAR	APR	MAY	JUNE	6 MOS. TOTAL	JULY	AUG	SEP	OCT	NOV	DEC	12 MOS. TOTAL	ANNUAL BUDGET
Expense Accounts	4.5	2.9	3.1	1.4	2.7	2.9	16.5	1.9	1.5	2.8	6.4	2.6	2.5	34.8	24
Iowa State Commerce Comm. Expenses	54.6	33.8		55.3	19.6		163.3	18.9	2.0	3.6	17.5	.3	2.7	157.3	110 6
Misc. (stationery, supplies, etc.)	.7	.4	.4	-.9	.1	.3	.9	.7	.6	.2	.1	.3	.3	3.1	
Computer consultants/software automated cost of service — Interstar											24.0			24.0	100
Load research															20
Relocation Exp	5.3				.5		5.8							5.8	
OPERATIONS & MAINTENANCE	42.1	26.1	2.5	35.8	22.5	3.1	132.1	15.5	4.1	8.6	45.3	3.2	5.5	214.3	
CONSTRUCTION & REMOVALS		29.5					29.5		1.1	.4	.3			31.3	
CLEARING ACCOUNTS & OTHER	110.2	.2			.3	-.1	110.6				.2			110.8	
TOTAL EXPENDITURES-OTHER	152.3	55.8	2.5	35.8	22.8	3.0	272.2	15.5	5.2	9.0	45.8	3.2	5.5	356.4	

BUDGET:

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

A

REPORT NO 5324 OCT 1986 PAGE NO 2141
COMBINATION LEDGER

CO EX	ACCOUNT NUMBER DV	MAJ	MN	L/ MR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT
	21	921	02		75		FEDERAL EXPRESS CO	105694	33	9 75
	21	921	02		75		T A S C	106670	31	24 000 00
	21	921	02		75		UNIVERSITY OF WASH	40	47	675 00-
										23 899 35 *
	21	921	02		76		NET STRM ISSUES		21	71 00
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	34 60
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	31 35
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	5 49
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	89 08
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	2 01
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	201 20
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	82 76
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	105 24
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	17 07
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	30 24
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	114 06
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	33
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	29 06
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	19 19
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	18 01
B	21	921	02		76		AMERICAN LOOSE LEA	100014	31	7 36
B	21	921	02		76		MISSOURI ENCOM INC	100264	39	2 277 21
	21	921	02		76		JACQUELINE D GARRE	101054	37	3 00-
	21	921	02		76		LINDA L ROARK	101060	37	3 00-
	21	921	02		76		CLERK OF THE	101068	37	3 00-
	21	921	02		76		CLERK OF THE	102577	37	3 00-
C	21	921	02		76		POSTMASTER ST LOUI	102821	33	258 76
	21	921	02		76		AUDREY MODDE	103206	37	3 00-
	21	921	02		76		IRMA FRANCINE DAVI	103207	37	3 00-
	21	921	02		76		CLERK OF CIRCUIT C	103208	37	1 00-
B	21	921	02		76		MISSOURI ENCOM INC	103815	39	807 91
	21	921	02		76		CLERK OF THE	104125	37	3 00-
	21	921	02		76		JACQUELINE D GARRE	104134	37	3 00-
	21	921	02		76		MISC TRANSFERS	35	41	802 48
	21	921	02		76		TRF STENO SERVICES	61	47	30 834 00-
	21	921	02		76		ST MDL ON 3085		39	354 79
										25 499 80-*
	21	921	02	EU	77		NET STRM ISSUES		21	9 00
										9 00 *
	21	921	02	KM	77		TALENT PLUS INC	106615	31	1 217 50
										1 217 50 *
B	21	921	02	MU	77		AMERICAN LOOSE LEA	100014	37	8 89-
B	21	921	02	MU	77		AMERICAN LOOSE LEA	100014	31	147 45
B	21	921	02	MU	77		AMERICAN LOOSE LEA	100014	31	508 75
B	21	921	02	MU	77		AMERICAN LOOSE LEA	100014	31	237 07
B	21	921	02	MU	77		AMERICAN LOOSE LEA	100014	31	6 38
										890 76 *

Lonestar Land Research Software ✓

(B)

BUTTON ELECTRIC COMPANY

1986 PAYROLL AND OPERATING BUDGET - MONTHLY DIS BUTTON

BUDGET NO. 2

ACTUAL EXPENSES OTHER THAN WAGES (In thousands)	JAN	FEB	MAR	APR	MAY	JUNE	6 MOS. TOTAL	JULY	AUG	SEP	OCT	NOV	DEC	12 MOS. TOTAL	ANNUAL BUDGET
Education															27
Software	-80.1	24.3	30.1	78.2	66.3	.3	190.1	44.8	28.8	30.4	23.2	91.7	88.7	481.7	558
Miscellaneous	-1.7	1.4	2.3	1.0	2.6	.1	6.1	1.7	1.6	5.6	2.8	1.0	.6	17.0	19
Consulting Services				.4	15.1	18.3	33.8	18.8	12.5	.8	.4	2.5	11.0	82.8	11
Item Serv			.7	1.6	1.5	1.3	5.1	.8						5.9	
OPERATIONS & MAINTENANCE	-81.8	25.6	33.6	82.8	155.1	21.8	237.1	66.1	43.9	24.4	26.4	95.2	94.9	587.4	
CONSTRUCTION + REMOVALS CLEARING ACCOUNTS & OTHER	1.9	1.7	52.6	2.6	2.6	2.6	64.0	52.8	3.9	2.3	61.5	1.8	7.8	193.4	
TOTAL EXPENDITURES-OTHER	-79.9	27.3	86.2	85.4	157.7	24.4	301.1	118.7	47.1	26.7	87.9	97.0	102.1	780.8	

BUDGET:															
OPERATIONS & MAINTENANCE	51	49	30	28	31	27	216	138	49	70	58	37	41		615
CONSTRUCTION CLEARING ACCOUNTS & OTHER	33	33	38			3	107	100		4			2		213
TOTAL EXPENDITURES-OTHER	90	82	68	28	31	30	329	238	49	74	58	37	43		828

Budget No. 2

COMBINATION LEDGER

CO EX	DV	ACCOUNT NUMBER MAJ	MN	L/ WR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT
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
	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
										1 338 12 *
	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

CO EX	ACCOUNT NUMBER DV	MAJ	MN	L/ WR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT	
	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		COMPUWARE	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-	*

CO EX	ACCOUNT NUMBER DV	MAJ	MN	L/ WR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT
	21	921	02		2E	J058	THOMPSON RECRUITME	51777	33	5 155 36
	21	921	02		2E	J058	THOMPSON RECRUITME	51777	33	7 434 97
	21	921	02		2E	J058	THOMPSON RECRUITME	53763	33	5 083 53
	21	921	02		2E	J058	THOMPSON RECRUITME	54655	33	3 001 00
										20 674 86 *
	21	921	02		2E	J059	FEDERAL EXPRESS CO	50367	31	68 25
	21	921	02		2E	J059	FEDERAL EXPRESS CO	50367	31	59 00
	21	921	02		2E	J059	MERCANTILE TRUST C	51164	33	77 00
	21	921	02		2E	J059	MERCANTILE TRUST C	52392	33	20 00
	21	921	02		2E	J059	FEDERAL EXPRESS CO	52560	31	48 75
	21	921	02		2E	J059	ALAN SCOTT HAFT ES	52568	33	1 654 00
	21	921	02		2E	J059	MERCANTILE TRUST C	52992	33	596 50
	21	921	02		2E	J059	MERCANTILE TRUST C	53846	33	12 00
	21	921	02		2E	J059	MERCANTILE TRUST C	54904	33	32 00
	21	921	02		2E	J059	MISC TRANSFERS	35	41	9 75
	21	921	02		2E	J059	MISC TRANSFERS	35	41	673 35
										3 250 60 *
	21	921	02		2F	J059	MISC TRANSFERS	35	47	9 75- 9 75-*
H	21	921	02		2E	J063	MERCANTILE TRUST C	50007	33	262 98
	21	921	02		2E	J063	HYATT REGENCY	53809	33	520 14
										783 12 *
	21	921	02		04	J077	MET STRM ISSUES		21	76 00
B	21	921	02		06	J077	GRUENER OFFICE	50387	39	296 02
B	21	921	02		06	J077	SOUTHWEST PLASTIC	54404	39	119 14
B	21	921	02		06	J077	AIRCO ST LOUIS	54478	31	8 17
	21	921	02		06	J077	AIRCO ST LOUIS	54718	39	156 50
B	21	921	02		06	J077	JIM WALTER PAPERS	55160	39	159 36
B	21	921	02		06	J077	TOBEY FINE PAPERS	55738	31	14 55
	21	921	02		06	J077	ST HDL ON 731		39	84 07
										915 81 *
	21	921	02	KL	77	J080	SOCIAL EXP TRANSFR	97	41	5 17 5 17 *
	21	921	02		77	J080	FEDERAL EXPRESS	50367	31	20 00 20 00 *
H	21	921	02		02		MERCANTILE TRUST C	50007	33	27 20
H	21	921	02		02		MERCANTILE TRUST C	50007	33	8 00
H	21	921	02		02		MERCANTILE TRUST C	50007	33	20 60
	21	921	02		02		SOFTWARE AG OF NOR	50196	31	676 87
	21	921	02		02		SCIENCE RESEARCH A	51748	31	352 66
	21	921	02		02		STOCKHOLDER SYSTEM	52354	31	958 33
	21	921	02		02		STOCKHOLDER SYSTEM	52354	31	1 737 33
	21	921	02		02		H & W COMPUTER SYS	53670	33	1 185 00
	21	921	02		02		LEVI RAT & SHOUP I	53708	33	1 650 00
	21	921	02		02		BARNARD STAMP CO	53887	39	9 55

CO EX	DY	ACCOUNT NUMBER MAJ	MN	L/ WR	BD	M.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT
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	54994	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	53528	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	54801	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	54831	31	1 148 50
M	21	921	04		06		TELEX COMPUTER PRO	54843	31	187 32
M	21	921	04		06		TELEX COMPUTER PRO	54843	31	12 00
M	21	921	04		06		TELEX COMPUTER PRO	54843	31	188 55
M	21	921	04		06		TELEX COMPUTER PRO	54843	31	185 92
M	21	921	04		06		TELEX COMPUTER PRO	54845	31	57 00
M	21	921	04		06		TELEX COMPUTER PRO	54845	31	175 79
T	21	921	04		06		STORAGE TECHNOLOGY	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 &	53502	31	9 100 00
										9 100 00 *
	21	921	04		89		APP EXP TO HTGEGAS	62	47	4 343 00-
										4 343 00-*

COMBINATION LEDGER

CO EX	DV	ACCOUNT NUMBER MAJ	MN	L/ WR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT	
	21	921	01		77	J080	FEDERAL EXPRESS CO	71660	33	39 75	
										39 75	*
	21	921	01	30	77	J080	G H BETTIS	70425	31	150 00	
										150 00	*
H	21	921	01	KF	77	J082	MERCANTILE TRUST C	70007	33	535 09	
H	21	921	01	KF	77	J082	DINERS CLUB	73721	33	371 00	
H	21	921	01	KF	77	J082	DINERS CLUB	73721	33	371 00	
										1 277 09	*
H	21	921	01	UH	77	J084	MERCANTILE TRUST C	70007	33	318 10	
H	21	921	01	UH	77	J084	MERCANTILE TRUST C	70007	33	320 85	
H	21	921	01	UH	77	J084	DINERS CLUB	73721	33	170 00	
H	21	921	01	UH	77	J084	DINERS CLUB	73721	33	170 00	
H	21	921	01	UH	77	J084	HERTZ SYSTEM INC	74369	33	116 55	
										1 095 50	*
H	21	921	01	KI	77	J085	MERCANTILE TRUST C	70007	33	1 230 01	
										1 230 01	*
H	21	921	01	UI	77	J085	MERCANTILE TRUST C	70007	33	43 55	
										43 55	*
H	21	921	01	UI	77	J087	MERCANTILE TRUST C	70007	33	142 56	
H	21	921	01	UI	77	J087	MERCANTILE TRUST C	70007	33	70 67	
										213 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	
	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	
	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	

CO EX	ACCOUNT NUMBER DV	MAJ	MN	L/ WB	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT	
	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	0[illegible]		2E	J059	ALAN SCOTT HAFT ES	72346	33	582 00	
	21	921	02		2E	J059	TREASURER	73245	33	45 00	
	21	921	[illegible]2		2E	J059	MERCANT[illegible]E 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	92[illegible]	02		2E	J059	CUMBERLAND COUNTY	75593	33	1 65	
	21	92[illegible]	02		2E	J059	MERCAN[illegible]LE TRUST C	75935	33	10 00	
										1 297 40	*
H	21	921	02		2E	J061	M[illegible]CANTILE 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	TOBEY FINE PAPERS	70601	39	600 14	
	21	921	02		06	J077	AIRCO ST LOUIS	73129	39	156 56	
	21	921	02		06	J077	AIRCO ST LOUIS	74097	31	8 17	
	21	921	02		06	J077	CHEP[illegible] SUPPLY HO	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 ON 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 &	71967	39	390 63	
	21	921	02		77	J080	MISC TRANSFERS	35	41	48 90	
	21	921	02		77	J080	ST HDL ON 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	

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CO EX	ACCOUNT NUMBER DV	MAJ	MN	L/ WR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT
	21	921	02		02		H & M SYSTEMS SOFT	76575	33	3 800 00
	21	921	02		02		TRF STEMO SERVICES	61	41	790 00
H	21	921	02		02		ACCT TAXABLE EMP E	37	41	7 20
										6 337 62 *
	21	921	02		03		NET STRM ISSUES		21	162 00
B	21	921	02		03		AMERICAN LOOSE LEA	70014	31	58 59
B	21	921	02		03		AMERICAN LOOSE LEA	70014	31	129 47
B	21	921	02		03		AMERICAN LOOSE LEA	70014	31	215 23
B	21	921	02		03		AMERICAN LOOSE LEA	70014	31	46 33
B	21	921	02		03		AMERICAN LOOSE LEA	70014	31	7 85
B	21	921	02		03		BARNARD STAMP CO	74893	33	11 32
	21	921	02		03		MISC TRANSFERS	35	47	948 65-
										317 86-*
	21	921	02		04		NET STRM ISSUES		21	109 00
B	21	921	02		04		AMERICAN LOOSE LEA	70014	31	76 08
B	21	921	02		04		AMERICAN LOOSE LEA	70014	31	38 46
B	21	921	02		04		AMERICAN LOOSE LEA	70014	31	85 41
B	21	921	02		04		AMERICAN LOOSE LEA	70014	31	59 30
B	21	921	02		04		AMERICAN LOOSE LEA	70014	31	81 51
B	21	921	02		04		MC AULEY PRINTING	70497	39	410 58
B	21	921	02		04		CON P CURRAN	72311	39	1 155 42
B	21	921	02		04		BARNARD STAMP CO	73418	33	45 26
B	21	921	02		04		CON P CURRAN	73463	39	2 501 14
	21	921	02		04		MERCANTILE TRUST C	73700	37	91-
B	21	921	02		04		BARNARD STAMP CO	74893	33	11 17
B	21	921	02		04		BARNARD STAMP C	75152	39	47 28
	21	921	02		04		FEDERAL EXPRESS	75720	33	40 00
	21	921	02		04		MARK O KENNEDY JR	75974	33	117 55
	21	921	02		04		ST HDL ON 4114		39	473 16
										5 250 41 *
H	21	921	02		05		MERCANTILE TRUST C	70007	33	6 00
H	21	921	02		05		MERCANTILE TRUST C	70007	33	8 50
B	21	921	02		05		AMERICAN LOOSE LEA	70014	31	27 90
B	21	921	02		05		AMERICAN LOOSE LEA	70014	31	37 41
B	21	921	02		05		AMERICAN LOOSE LEA	70014	31	58 31
B	21	921	02		05		AMERICAN LOOSE LEA	70014	31	27 78
	21	921	02		05		AMERICAN LOOSE LEA	70014	37	2 24-
B	21	921	02		05		AMERICAN LOOSE LEA	70014	31	34 74
B	21	921	02		05		AMERICAN LOOSE LEA	70014	31	174 62
B	21	921	02		05		AMERICAN LOOSE LEA	70014	31	37 91
B	21	921	02		05		AMERICAN LOOSE LEA	70014	31	3 31
B	21	921	02		05		AMERICAN LOOSE LEA	70014	31	54 38
	21	921	02		05		MERCANTILE TRUST C	73388	33	16 08
B	21	921	02		05		CON P CURRAN	73463	39	408 48
	21	921	02		05		FEDERAL EXPRESS CO	75720	33	9 75
I	21	921	02		05		MERCANTILE TRUST C	75934	33	383 59
	21	921	02		05		TREASURER STATE OF	75998	33	45 41
I	21	921	02		05		TRANSP JV DPT 0060	64	41	245 00
	21	921	02		05		ST HDL ON 408		39	46 98
										1 623 91 *

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	CO EX	ACCOUNT NUMBER DV	MAJ	MN	L/ WR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT	
		21	921	04		06	J077	XEROX CORPORATION	71532	31	1 410	36
											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	963	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	74808	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	19:	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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CO EX	DV	ACCOUNT NUMBER MAJ	MN	L/ WR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT
H	21	921	01	KP	77	J082	DINERS CLUB	113048	33	154 00
										154 00 •
H	21	92·	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	UH	77	J084	MERCANTILE TRUST C	110007	33	209 11
H	21	921	01	UH	77	J084	MERCANTILE TRUST C	110007	33	422 22
H	21	921	01	UH	77	J084	DINERS CLUB	111307	33	390 00
H	21	921	01	UH	77	J084	DINERS CLUB	111307	33	333 50
H	21	921	01	UH	77	J084	DINERS CLUB	111307	33	390 00
H	21	921	01	UH	77	J084	DINERS CLUB	111307	33	364 00
										2 108 83 •
H	21	921	01	KI	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	UI	77	J087	MERCANTILE TRUST C	110007	33	49 56
										49 56 •
	21	921	01	UL	77	J087	CANTEEN CORPORATIO	111877	33	6 89
	21	921	01	UL	77	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
	21	921	01		02		BUSINESSLAND INC	112718	51	120 00
	21	921	01		02		BUSINESSLAND INC	112718	51	120 00
H	21	921	01		02		DINERS CLUB	113048	33	154 00
H	21	921	01		02		DINERS CLUB	113048	33	308 00
	21	921	01		02		CANTEEN CORPORATIO	114812	33	21 60
	21	921	01		02		MISC TRANSFERS	35	47	162 42-
	21	921	01		02		INTERNATIONAL BUSI	40	47	749 34-

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CO EX	DV	ACCOUNT NUMBER MAJ	MN	L/ WR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	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	800 79-
H	21	921	01		04		ACCT TAXABLE EMP E	37	41	22 96
										773 43-•
H	21	921	01		05		MERCANTILE TRUST C	110007	33	24 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	60 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 56
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	635 29
H	21	921	01		05		MERCANTILE TRUST C	110007	33	210 43
H	21	921	01		05		MERCANTILE TRUST C	110007	33	67 42
H	21	921	01		05		MERCANTILE TRUST C	110007	33	12 60
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 26
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 •

CU EX	ACCOUNT NUMBER DV	MAJ	MN	L/ WR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT
	21	921	02		2E	J059	FEDERAL EXPRESS CO	110471	33	30 00
	21	921	02		2E	J059	MERCANTILE TRUST C	110966	33	10 00
	21	921	02		2E	J059	MERCANTILE TRUST C	110968	33	41 00
	21	921	02		2E	J059	MERCANTILE TRUST C	111524	33	9 00
	21	921	02		2E	J059	ALAN SCOTT HAFT ES	111945	33	205 00
	21	921	02		2E	J059	MERCANTILE TRUST C	112645	33	16 00
	21	921	02		2E	J059	MERCANTILE TRUST C	113265	33	32 00
	21	921	02		2E	J059	MERCANTILE TRUST C	113835	33	9 00
	21	921	02		2E	J059	CITY OF WASHINGTON	113867	33	10 00
	21	921	02		2E	J059	MERCANTILE TRUST C	115265	33	22 00
	21	921	02		2E	J059	MERCANTILE TRUST C	115266	33	27 00
	21	921	02		2E	J059	MERCANTILE TRUST C	115267	33	508 00
										919 00 •
H	21	921	02		2E	J061	MERCANTILE TRUST C	110007	33	84 34
H	21	921	02		2E	J061	MERCANTILE TRUST C	110007	33	80 00
	21	921	02		2E	J061	LEMOZ MOTEL & STEA	114168	33	356 12
										520 44 •
	21	921	02		06	J077	MET STRM ISSUES		21	44 00
B	21	921	02		06	J077	BRUNING	110420	39	439 84
B	21	921	02		06	J077	BRUNING	110420	39	65 26
B	21	921	02		06	J077	XEROX CORPORATION	113266	31	131 05
B	21	921	02		06	J077	GENERAL BINDING SA	113392	39	59 41
B	21	921	02		06	J077	BARNARD STAMP CO	114788	39	8 56
	21	921	02		06	J077	ST MDL ON 773		39	68 89
										1 037 03 •
	21	921	02	KM	77	J080	FEDERAL EXPRESS CO	110471	33	14 00
	21	921	02	KM	77	J080	FEDERAL EXPRESS CO	112769	33	25 75
										39 75 •
B	21	921	02	LS	77	J080	GENERAL BINDING SA	113078	39	2 710 26
	21	921	02	LS	77	J080	ST MDL ON 2710		39	311 68
										3 021 94 •
	21	921	02		77	J080	CORONET M T I FILM	111051	39	80 96
	21	921	02		77	J080	ST MDL ON 80		39	9 31
										90 27 •
B	21	921	02		01		AMERICAN LOOSE LEA	110014	31	86 12
B	21	921	02		01		AMERICAN LOOSE LEA	110014	31	91 25
B	21	921	02		01		AMERICAN LOOSE LEA	110014	31	50 40
B	21	921	02		01		AMERICAN LOOSE LEA	110014	37	1 56-
	21	921	02		01		FEDERAL EXPRESS CO	114857	33	21 89
	21	921	02		01		FEDERAL EXPRESS CO	114857	33	28 90
										277 20 •
H	21	921	02		02		MERCANTILE TRUST C	110007	33	5 60
H	21	921	02		02		MERCANTILE TRUST C	110007	33	8 00
H	21	921	02		02		MERCANTILE TRUST C	110007	33	11 20
B	21	921	02		02		AMERICAN LOOSE LEA	110014	37	24 83-

COMBINATION LEDGER

CO EX	DV	ACCOUNT NUMBER MAJ	MN	L/ WR	BD	W.O.	DESCRIPTION	VOUCHER NUMBER	TRN	AMOUNT	
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	295	01
	21	921	02		02		SOFTWARE AG OF NOR	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	60
	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
										91 665	34 •
B	21	921	02		03		AMERICAN LOOSE LEA	110014	37	122	69-
B	21	921	02		03		AMERICAN LOOSE LEA	110014	31	201	59
B	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	98	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	114579	39	327	48
	21	921	02		04		ST HDL ON 327		39	37	66
										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

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) -1,132

11. TO ELIMINATE GROSS RECEIPTS TAXES INCLUDED IN RESTATING FROM AN UNBILLED TO A BILLED BASIS. (ASHPAUGH) -368

12. TO ADJUST REVENUES PER SETTLEMENT. -6,089

TOTAL $ 52,927

S-2

PRODUCTION EXPENSE $ 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) 331

UNION ELECTRIC COMPANY - STAFF INVESTIGATION
CASE NO. EC-87-114
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

S-3

TRANSMISSION EXPENSE $ 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		
CUSTOMER SERVICE EXPENSE			$ 33
1. TO ADJUST TEST YEAR PAYROLL TO STAFF'S ANNUALIZED LEVEL. (BARTON)			
	S-7		
SALES EXPENSE			$ 21
1. TO ADJUST TEST YEAR PAYROLL TO STAFF'S ANNUALIZED LEVEL. (BARTON)			
	S-8		
ADMINISTRATIVE AND GENERAL			$ 1,009
1. TO REFLECT INTEREST ON CUSTOMER DEPOSITS. (RALSTON)		$	640
2. TO REFLECT INTEREST RELATED WITH THE RESIDENTIAL INSULATION LOAN PROGRAM. (MEYER)			63
3. TO ADJUST TEST YEAR PAYROLL TO STAFF'S ANNUALIZED LEVEL. (BARTON)			306
	TOTAL	$	1,009

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

ADJUSTMENTS TO INCOME STATEMENT

DEPRECIATION AND AMORTIZATION		$ 12,404
1. TO ANNUALIZE DEPRECIATION ON 12-31-86 PLANT. (RALSTON)	$ 5,236	
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	
TOTAL	$ 12,404	
S-10		
GROSS RECEIPTS TAXES		$ -72,972
1. TO ELIMINATE GROSS RECEIPTS TAXES INCLUDED IN EXPENSE. (ASHPAUGH)		
S-11		
CURRENT INCOME TAXES		$ 13,831
1. TO ADJUST CURRENT INCOME TAXES TO REFLECT STAFF'S ANNUALIZATION.(WERDENHAUSE)		
S-12		
DEFERRED ITC		$ -42,158
1. TO ELIMINATE ITC DUE TO THE 1986 TAX REFORM ACT. (WERDENHAUSE)		
S-13		
DEFERRED INCOME TAX EXPENSE		$ -52,048
1. TO ANNUALIZE DEFERRED INCOME TAX EXPENSE. (WERDENHAUSE)		
S-14		
AMORTIZATION OF PRIOR YEAR DEFERRALS		$ 92,566
1. TO ADJUST DEFERRED INCOME TAXES FOR THE END OF THE RAPID AMORTIZATION FROM ER-85-160. (ASHPAUGH)	$ 95,044	
2. TO REFLECT AMORTIZATION OF UNPROTECTED DEFERRED TAXES. (RACKERS)	-2,478	
TOTAL	$ 92,566	
S-15		
AMORTIZATION OF ITC		$ -963
1. 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

	S-16		
AD VALOREM TAXES		$	-2,884
1. TO ADJUST AD VALOREM TAXES TO REFLECT MO. JURISDITIONAL EXPENSE. (RALSTON)			
	S-17		
OTHER TAXES		$	-156
1. TO ADJUST CORPORATE FRANCHISE TAXES TO REFLECT MO. JURISDICTIONAL EXPENSE. (RALSTON)			
	S-18		
PAYROLL TAXES		$	163
1. TO ADJUST TEST YEAR FICA TAXES TO STAFF'S ANNUALIZED LEVEL. (BARTON)			
	S-19		
OTHER ELECTRIC REVENUES		$	277
1. TO REFLECT NET EFFECT OF ALLOCATION OF OTHER REVENUES TO MO. JURIS. (SCHALLENBERG)			
	S-20		
INSURANCE		$	-459
1. TO REMOVE EXTRA POWER INSURANCE FOR CALLAWAY. (RACKERS)			
	S-21		
UNCOLLECTIBLE ACCOUNTS		$	547
1. TO ADJUST PER BOOKS TO NET WRITEOFFS FOR THE TEST YEAR. (ASHPAUGH)		$	216
2. TO ANNUALIZE NET WRITEOFFS FOR THE APRIL 9, 1986 INCREASE. (ASHPAUGH)			105
3. TO ANNUALIZE NET WRITEOFFS FOR THE APRIL 9, 1987 INCREASE. (ASHPAUGH)			223
4. TO ANNUALIZE NET WRITEOFFS FOR THE			

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

ADJUSTMENTS TO INCOME STATEMENT

	TOTAL	$ 547
S-22		
INFO & INSTRUC ADV EXP		$ -250
1. TO REMOVE INAPPROPRIATE ADVERTISING EXPENSE FROM THE TEST YEAR. (MEYER)		
S-23		
MISC GENERAL EXPENSE		$ -394
1. TO REMOVE INAPPRIOPRIATE ADVERTISING EXPENSE FROM THE TEST YEAR. (MEYER)		
S-24		
SPECIAL SERVICES		$ -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 [illegible] (BARTON)		

PENSIONS

15. TO ANNUALIZE PENSION EXPENSE TO STAFF'S ANNUALIZE LEVEL OF PAYROLL (BARTON) S-28

INJURIES & DAMAGES

16. TO DECREASE EXPENSE FOR THE HARRIS LITIGATION (MEYER) S-29

84

$ -3,826