



**Rules of
Department of Commerce and
Insurance**

**Division 4240—Public Service Commission
Chapter 61—Records and Accounts
of Sewer Companies**

Title	Page
20 CSR 4240-61.010 Preservation of Records	3
20 CSR 4240-61.020 Uniform System of Accounts—Sewer Companies	3



**Title 20—DEPARTMENT OF
COMMERCE AND INSURANCE
Division 4240—Public Service
Commission
Chapter 61—Records and
Accounts of Sewer Companies**

**20 CSR 4240-61.010 Preservation of
Records**

PURPOSE: This rule prescribes the length of time that records must be maintained by sewer utilities subject to the jurisdiction of the Public Service Commission.

Editor's Note: The secretary of state has determined that the publication of this rule in its entirety would be unduly cumbersome or expensive. The entire text of the rule has been filed with the secretary of state and is summarized here by the agency adopting it. The entire text of the rule may be found at the headquarters of the agency and is available to any interested person at a cost not more than the actual cost of reproduction.

(1) The Public Service Commission adopts and prescribes, *Regulations to Govern the Preservation of Records of Sewer Utilities*, issued in booklet form, which prescribes the length of time that records must be maintained by sewer utilities subject to the jurisdiction of the commission.

(2) The regulations provide general instructions on storage, preservation, microfilming and destruction of records. Individual records and their retention periods are then listed within the categories of—plant and accumulated provision for depreciation; treasury; revenue accounting and collecting; payroll and personnel records; purchases and stores; operations; statistics; and miscellaneous.

AUTHORITY: section 393.140, RSMo (1986). This rule originally filed as 4 CSR 240-61.010. Original rule filed July 22, 1975, effective Aug. 1, 1975. Moved to 20 CSR 4240-61.010, effective Aug. 28, 2019.

**20 CSR 4240-61.020 Uniform Systems of
Accounts—Sewer Companies**

PURPOSE: This rule prescribes uniform systems of accounts for and the filing of annual reports by all classes of sewer companies.

Editor's Note: The secretary of state has determined that the publication of this rule in its entirety would be unduly cumbersome or expensive. The entire text of the rule has been filed with the secretary of state and is summa-

ri-*zed here by the agency adopting it. The entire text of the rule may be found at the headquarters of the agency and is available to any interested person at a cost established by state law.*

(1) *The Uniform Systems of Accounts For Class A and B Sewer Utilities 1976*, issued by the National Association of Regulatory Commissioners and the *Uniform Systems of Accounts For Class C and D Sewer Utilities 1976*, issued by the National Association of Regulatory Utility Commissioners are adopted and prescribed for use by all sewer companies under the jurisdiction of the Public Service Commission.

(2) For the purpose of this rule, the four (4) classes of sewer companies are as follows:

(A) Class A—annual sewer operating revenues of \$500,000 or more;

(B) Class B—annual sewer operating revenues of \$250,000 to \$500,000;

(C) Class C—annual sewer operating revenues of \$50,000 to \$250,000; and

(D) Class D—annual sewer operating revenues of less than \$50,000.

(3) The uniform systems of accounts for Class A and B sewer utilities contain: definition of terms; general instructions; utility plant instructions; operating expense instructions; balance sheet accounts; utility plant accounts; income accounts; operating revenue accounts; and operation and maintenance accounts. The systems of accounts for Class C and D sewer companies are comprised of the same items but are less complex in their execution.

(4) In prescribing the systems of accounts the commission does not commit itself to the approval or acceptance of any item set out in any such account for the purpose of fixing rates or in determining other matters before the commission.

AUTHORITY: section 393.140, RSMo (1994). * This rule originally filed as 4 CSR 240-61.020. Original rule filed Dec. 28, 1967, effective July 1, 1968. Amended: Filed Dec. 19, 1975, effective Dec. 29, 1975. Amended: Filed April 26, 1976, effective Sept. 11, 1976. Amended: Filed July 13, 1979, effective Feb. 1, 1980. Amended: Filed March 19, 1996, effective Oct. 30, 1996. Moved to 20 CSR 4240-61.020, effective Aug. 28, 2019.

*Original authority 1939, amended 1949, 1967.

State ex rel. Martigney Creek Sewer Co. v. Public Service Commission 537 SW2d 388

(Mo. banc 1976). In not excluding the connection fees clearly paid in cash after June 1, 1967 and used in the construction of sewer plant, the P.S.C. has ignored its own adopted rule of uniformity of accounts and books. It is impossible to ascertain a rational basis, in view of the P.S.C.'s rule, and the holding herein and in the case of *State ex rel. Valley Sewage Co. v. P.S.C.*, 515 SW2d 845 (Mo. App. 1974) that donations and cash connection fees are contributions in aid of construction to be excluded as bases for rate-making purposes, that they should be treated differently because of time of receipt or how they were subsequently entered and handled on Martigney's books.