Rules of
Department of Economic Development
Division 240—Public Service Commission
Chapter 61—Records and Accounts of Sewer Companies

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Title 4—DEPARTMENT OF ECONOMIC DEVELOPMENT  
Division 240—Public Service Commission  
Chapter 61—Records and Accounts of Sewer Companies  

4 CSR 240-61.010 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 established by state law.  

(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.  


4 CSR 240-61.020 Uniform Systems of Accounts—Sewer Companies  

PURPOSE: This rule prescribes uniform systems of accounts for 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 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 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.  


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.