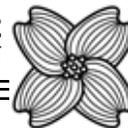




RULES OF
**Department of Commerce and
Insurance**
Division 4240—Public Service Commission
Chapter 50—Water Utilities

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**TITLE 20 – DEPARTMENT OF COMMERCE AND
INSURANCE**
Division 4240 – Public Service Commission
Chapter 50 – Water Utilities

20 CSR 4240-50.020 Preservation of Records

PURPOSE: This rule prescribes the standards and retention of records of all water utilities.

PUBLISHER'S NOTE: The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. Therefore, the material which is so incorporated is on file with the agency who filed this rule, and with the Office of the Secretary of State. Any interested person may view this material at either agency's headquarters or the same will be made available at the Office of the Secretary of State at a cost not to exceed actual cost of copy reproduction. The entire text of the rule is printed here. This note refers only to the incorporated by reference material.

(1) The Public Service Commission adopts and prescribes for the use of all water utilities subject to its jurisdiction, *Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities*, published by the National Association of Regulatory Utility Commissioners (NARUC) in April 1974 with the following modifications of retention periods for the item number shown:

(A) Item 30. Plan ledgers: a) Ledgers of utility plant accounts including land and other detailed ledgers showing the cost of utility plant by classes – life of the corporation;

(B) Item 31. Construction work in progress ledgers, work orders and supplemental records: a) work order sheets to which are posted in summary form or in detail the entries for labor, materials and other charges for utility plant additions and the entries closing the work orders to utility plant in service at completions – life of the corporation;

(C) Item 32. Retirement work in progress ledgers, work orders and supplemental records: a) work order sheets to which are posted the entries for removal costs, materials recovered and credits to utility plant accounts for cost of plant retired – life of the corporation; and

(D) Item 62. Budgets and other forecasts: (prepared for internal administrative or operating purposes) of estimated future income, receipts and expenditures in connection with financing, construction and operations and acquisition or disposals of properties or investments by the company and its associate companies, including revisions of estimates and memoranda showing reasons for revisions; also records showing comparison of actual income and receipts and expenditures with estimates – three (3) years beyond the latest period covered by the forecast.

(2) The NARUC regulations apply to all books of account and other records prepared by the water utilities. It provides for protection and storage of records, the use and life of record media (microfilm, magnetic tape, etc.) and then a listing of records by type and their retention periods. The type of records are – corporate and general; automatic data processing; general accounting; insurance, operations and maintenance; personnel; plant and depreciation; purchases and stores; revenue accounting and collecting; tax; treasury; and miscellaneous. A copy of the NARUC regulations may be obtained from NARUC, P.O. Box 684, Washington, D.C. 20044.

AUTHORITY: section 393.140, RSMo 1986. This rule originally filed as 4 CSR 240-50.020. Original rule filed May 7, 1975, effective June 6, 1975. Moved to 20 CSR 4240-50.020, effective Aug. 28, 2019.*

**Original authority: 393.140, RSMo 1939, amended 1949, 1967.*

20 CSR 4240-50.030 Uniform Systems of Accounts – Water Companies

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

PUBLISHER'S NOTE: The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. Therefore, the material which is so incorporated is on file with the agency who filed this rule, and with the Office of the Secretary of State. Any interested person may view this material at either agency's headquarters or the same will be made available at the Office of the Secretary of State at a cost not to exceed actual cost of copy reproduction. The entire text of the rule is printed here. This note refers only to the incorporated by reference material.

(1) The uniform systems of accounts for Class A and B and for Class C and D water companies, issued by the National Association of Regulatory Utility Commissioners in 1973, as revised July 1976, are adopted and prescribed for use by all water companies under the jurisdiction of the Public Service Commission.

(2) For the purpose of this rule, the four (4) classes of water companies have annual water operating revenues as follows:

- (A) Class A – \$500,000 or more;
- (B) Class B – \$250,000 to \$500,000;
- (C) Class C – \$50,000 to \$250,000; and
- (D) Class D – Less than \$50,000.

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

(4) In prescribing these systems of accounts the commission does not commit itself to the approval or acceptance of any item set out in any 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 240-50.030. Original rule filed May 10, 1965, effective May 20, 1965. 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 4240-50.030, effective Aug. 28, 2019.*

**Original authority: 393.140, RSMo 1939, amended 1949, 1967.*



**20 CSR 4240-50.050 Environmental Cost Adjustment
Mechanism**

(Rescinded March 30, 2025)

AUTHORITY: sections 386.250 and 393.140, RSMo 2000, and section 386.266, RSMo Supp. 2013. This rule originally filed as 4 CSR 240-50.050. Original rule filed Aug. 15, 2013, effective Feb. 28, 2014. Moved to 20 CSR 4240-50.050, effective Aug. 28, 2019. Rescinded: Filed July 31, 2024, effective March 30, 2025.