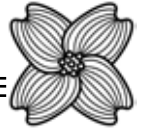




RULES OF
**Department of Commerce and
Insurance**
Division 4240—Public Service Commission
Chapter 80—Steam Heating Utilities

Title	Page
20 CSR 4240-80.015 Affiliate Transactions (Rescinded May 30, 2025)	3
20 CSR 4240-80.017 HVAC Services Affiliate Transactions (Rescinded May 30, 2025).....	3
20 CSR 4240-80.020 Uniform System of Accounts – Heating Companies	3



**TITLE 20 – DEPARTMENT OF COMMERCE AND
INSURANCE**
Division 4240 – Public Service Commission
Chapter 80 – Steam Heating Utilities

tive April 30, 2003. Moved to 20 CSR 4240-80.020, effective Aug. 28, 2019.

**Original authority: 386.250, RSMo 1939, amended 1963, 1967, 1977, 1980, 1987, 1988, 1991, 1993, 1996; 393.140, RSMo 1939, amended 1967 and 393.290, RSMo 1939, amended 1967.*

20 CSR 4240-80.015 Affiliate Transactions
(Rescinded May 30, 2025)

AUTHORITY: section 386.250, RSMo Supp. 1998, and section 393.140, RSMo 1994. This rule originally filed as 4 CSR 240-80.015. Original rule filed April 26, 1999, effective Feb. 29, 2000. Moved to 20 CSR 4240-80.015, effective Aug. 28, 2019. Rescinded: Filed Sept. 25, 2024, effective May 30, 2025.

20 CSR 4240-80.017 HVAC Services Affiliate Transactions
(Rescinded May 30, 2025)

AUTHORITY: section 386.760.1, RSMo Supp. 1998, and section 393.140, RSMo 1994. This rule originally filed as 4 CSR 240-80.017. Original rule filed Dec. 17, 1998, effective Aug. 30, 1999. Moved to 20 CSR 4240-80.017, effective Aug. 28, 2019. Rescinded: Filed Sept. 25, 2024, effective May 30, 2025.

20 CSR 4240-80.020 Uniform System of Accounts – Heating Companies

PURPOSE: This rule prescribes a uniform system of accounts for all steam heating companies regulated by the Public Service Commission. Additional requirements regarding this subject matter and the filing annual reports are found at 4 CSR 240-3.435.

(1) The uniform system of accounts for steam heating companies with the text pertaining thereto, embodied in printed form, prescribed for the use of heating companies engaged in manufacturing and distributing and selling, for distribution or distributing hot or cold water, steam or currents of hot or cold air for motive power, heating, cooking or for any public use or service, in any city, town or village in the state of Missouri and every heating company within the state not engaged in operation. Each heating company shall be required to keep all accounts in conformity therewith.

(2) The uniform system of accounts for heating companies is arranged so that it contains only the necessary accounts which those utilities must keep. It consists of – balance sheet accounts; fixed asset accounts; operating revenue accounts; operating expense accounts; and instructions pertaining to deductions from gross income.

(3) The uniform system of accounts for heating companies shall become effective on January 1, 1915.

(4) Each heating company shall have and keep an office in this state, in which all accounts, records, memoranda, books and papers carried in pursuance of any requirements of law shall be kept. No such accounts, records, memoranda, books or papers shall at any time be removed from this state, except upon such conditions as may be prescribed by the commission.

AUTHORITY: sections 386.250, 393.140 and 393.290, RSMo 2000. This rule originally filed as 4 CSR 240-80.020. Original rule filed Dec. 19, 1975, effective Dec. 29, 1975. Amended: Filed April 26, 1976, effective Sept. 11, 1976. Amended: Filed Aug. 16, 2002, effective*