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**Rules of**  
**Department of Economic**  
**Development**  
**Division 240—Public Service Commission**  
**Chapter 50—Water Utilities**

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**Title 4—DEPARTMENT OF  
ECONOMIC DEVELOPMENT**

**Division 240—Public  
Service Commission  
Chapter 50—Water Utilities**

**4 CSR 240-50.010 Rate Schedules**

*PURPOSE: This rule prescribes the form and procedures for filing and publishing schedules of rates of all water utilities under the jurisdiction of the Public Service Commission.*

(1) Every water corporation engaged in the furnishing or distribution of water for domestic or other beneficial use in the state of Missouri is directed not later than October 15, 1913 to have on file with this commission and keep open for public inspection, schedules showing all rates and charges in connection with the service or whatever nature made by these water corporations for each and every kind of service which it renders as were in force on April 15, 1913 together with proper supplements covering all changes in the rate schedules authorized by this commission, if any, since April 15, 1913.

(2) All the rate schedules now on file with the commission not in accordance with these rules shall be issued in the form and manner prescribed by this rule and all rate schedules issued after April 15, 1913 must conform to this rule.

(3) Rate schedules shall be drawn up substantially in accordance with Form No. 13 and shall be plainly printed or typewritten on good quality of paper of size eight and one-half inches by eleven inches (8 1/2" × 11") in book, sheet or pamphlet form. A loose-leaf plan may be used so changes can be made by reprinting and inserting a single leaf. When the loose leaf plan is used, all sheets, except the title page sheet, must show in the marginal space at top of page the name of the water corporation issuing, the PSC number of the schedule and the number of the page. In the marginal space at bottom of the sheet, should be shown: the date of issue, the effective date and the name, title and address of the officer by whom the schedule is issued. All schedules shall bear a number with the prefix PSC Mo. \_\_\_\_\_ Schedules shall be numbered in consecutive serial order beginning with number 1 for each water corporation. If a schedule or part thereof is cancelled, a new schedule or part thereof (sheet or sheets if loose-leaf will refer to the schedule cancelled by its PSC number; thus, PSC

Mo. No. \_\_\_\_\_ cancelling PSC Mo. No. \_\_\_\_\_.

(4) Each schedule shall be accompanied by a letter of transmittal, in duplicate if receipt is desired, in the following form:

LETTER OF TRANSMITTAL

(Name of water corporation)

(Date)

Accompanying schedule issued by the \_\_\_\_\_ is sent you for filing in compliance with the requirements of the Public Service Commission Law:

PSC Mo. No. \_\_\_\_\_  
Sup. No. \_\_\_\_\_ to PSC Mo. No. \_\_\_\_\_  
Effective, \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_  
(Signature and title of filing officer)

(5) All proposed changes in rates, charges or rentals or in rules that affect rates, charges or rentals, filed with the commission shall be accompanied by a brief summary, approximately one hundred (100) words or less, of the effect of the change on the company's customers. A copy of any proposed change and summary shall also be served on the public counsel and be available for public inspection and reproduction during regular office hours at the general business office of the utility.

(6) Thirty (30)-days notice to the commission is required as to every publication relating to water rates or service except where publications are made effective on less than statutory notice by permission, regulation or requirement of the commission.

(7) Except as is otherwise provided, no schedule or supplement will be accepted for filing unless it is delivered to the commission free from all charges or claims for postage, the full thirty (30) days required by law before the date upon which such schedule or supplement is stated to be effective. No consideration will be given to or for the time during which a schedule or supplement may be held by the post office authorities because of insufficient postage. When a schedule or a supplement is issued and as to which the commission is not given the statutory notice, it is as if it had not been issued and a full statutory notice must be given of any reissuance. No consideration will be given to telegraphic notices in computing the thirty (30) days' notice required. In such cases the schedule will be returned to the sender and

correction of the neglect or omission cannot be made which takes into account any time elapsing between the date upon which such schedule or supplement was received and the date of the attempted correction. For rate schedules and supplements issued on short notice under special permission of the commission, literal compliance with the requirements or notice named in any order, regulation or permission granted by the commission will be exacted.

*AUTHORITY: section 393.140(11), RSMo (1986). \* Original rule filed Dec. 19, 1975, effective Dec. 29, 1975. Amended: Filed May 16, 1977, effective Dec. 11, 1977. Amended: Filed May 29, 1986, effective Oct. 27, 1986.*

*\*Original authority 1939, amended 1949, 1967.*

**4 CSR 240-50.020 Preservation of Records**

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

*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 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). \* Original rule filed May 7, 1975, effective June 6, 1975.*

*\*Original authority 1939, amended 1949, 1967.*

#### 4 CSR 240-50.030 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.*

*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 uniform systems of accounts for Class A and B and for Class C and D water companies, issued by the National Associa-

tion 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). \* 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.*

*\*Original authority 1939, amended 1949, 1967.*

#### 4 CSR 240-50.040 Minimum Filing Requirements

(Rescinded October 10, 1993)