company do, in fact, set forth the results shown by such books.

## §154.310 Incremental expansions.

(a) For every expansion for which incremental rates are charged and for every major expansion since the pipeline's last rate case, the company must show, on separate statements and schedules under § 154.313 and §154.314, the costs associated with the expansion, until the Commission authorizes the costs of the incremental facilities to be rolled-in to the pipeline's rates. For every expansion that has an at-risk provision in the certificate authorization, the costs associated with the facility must be shown on separate statements and schedules under §154.313 and §154.314, until the Commission removes the at-risk condition.

(b) The statements and schedules must provide the formulae and explain the bases used in the allocation of common costs to each incremental facility.

## §154.311 Zones.

If the company maintains records of costs by zone, and proposes a zone rate methodology based on these costs, the statements and schedules in § 154.313 and § 154.314 must reflect costs detailed by zone.

## §154.312 Updating of statements.

(a) Certain statements and schedules in §154.313, that include test period data, must be updated with actual data by month and must be resubmitted in the same format and with consecutive 12 month running totals, for each month of the adjustment period. The first updated statement or schedule must be submitted to the Commission one month after the filing date or one month after the quarter following the base period, whichever is later. Subsequent updated statements or schedules must be filed, quarterly, one month after the end of the quarter for each month of the test period. The updated filings must reference the associated docket number and must be filed in the same format, form, and number as the original filing.

(b) The statements and schedules to be updated are: Statements C, D and H– 4; Schedules B–1, B–2, C–3, D–2, E–2, E–4, G–1, G–4, G–5, G–6, H–1(1)(a), H– 1(1)(b), H–1(1)(c), H–1(3)(a) through H– 1(3)(l), H–2(1), H–3(3), I–4, and I–6.

## §154.313 Composition of Statements.

(a) *Statement A.* Cost-of-service Summary. Summarize the overall gas utility cost-of-service: operation and maintenance expenses, depreciation, taxes, credits to cost-of-service, and return as developed in other statements and schedules.

(b) *Statement B.* Rate Base and Return Summary. Summarize the overall gas utility rate base shown in Statements C, D, and E and Schedules B–1 and B–2. Show the application of the claimed rate of return to the overall rate base.

(1) Schedule B–1. Accumulated Deferred Income Taxes (Account Nos. 190, 282, and 283). Show monthly book balances of accumulated deferred income taxes for each of the 12 months during the base period. List all items for which the accumulated deferred income taxes are calculated. In adjoining columns, show additions and reductions for the adjustment period balance and the total adjusted balance. Separately identify the individual components and the amounts in these accounts that the company seeks to include in its rate base.

(2) Schedule B–2. Regulatory Asset and Liability. Show monthly book balances of regulatory assets (Account No. 182.3) and liabilities (Account No. 254) for each of the 12 months during the base period. In adjoining columns, show additions and reductions for the adjustment period balance and the total adjusted balance. Separately identify the individual components and the amounts in these accounts that the company seeks to include in its rate base. Identify any specific Commission authority that required the establishment of these amounts.

(c) *Statement C.* Cost of Plant Summary. Show the amounts of gas utility plant classified by Account Nos. 101, 102, 103, 104, 105, 106, 107, 117.1, 117.2, and 117.3 as of the beginning of the 12 months of actual experience, the book additions and reductions (in separate columns) during the 12 months, and the book balances at the end of the 12-month period. In adjoining columns, show the claimed adjustments, if any, to the book balances and the total cost of plant to be included in rate base. Explain all adjustments in the following schedules.

(1) Schedule C-1. End of Base Period Plant Functionalized. Demonstrate the ending base period balance for Plant in Service, in columnar form, by detailed plant account prescribed by the Commission's Uniform System of Accounts for Natural Gas Companies (part 201 of this chapter) with subtotals by functional classifications, e.g., Intangible Plant, Manufactured Gas Production Plant, Natural Gas Production and Gathering Plant, Products Extraction Plant, Storage Plant, Transmission Plant, Distribution Plant, and General Plant. Show zones, to the extent required by §154.311, and

expansions, to the extent required by § 154.310.

(2) Schedule C-2. Plant in Service as Adjusted. Show the proposed test period Adjusted Plant in Service by function as in Schedule C-1. Separately identify those facilities and associated costs claimed for the test period that require certificate authority but such authority has not been obtained at the time of filing. Give the docket number of the certificate proceeding.

(3) *Schedule C-3.* Show, for Accounts 106 and 107, a list of work orders claimed in the rate base. Give the work order number, docket number, description, amount of each work order, and the amounts of each type of undistributed construction overhead.

(4) *Schedule C-4.* Give details of each storage project owned, showing cost by major functions. Show storage gas quantities and associated costs by account for the test period and for the 12 months of actual experience.

(5) *Schedule C–5.* This schedule is part of the workpapers. State the methods and procedures followed in capitalizing the allowance for funds used during construction and other construction overheads.

(6) Schedule C–6. This schedule is part of the workpapers. Set forth the cost of Plant in Service carried on the company's books as gas utility plant which was not being used in rendering gas service. Describe the plant. This schedule must be provided only if there is a significant change in such amounts since the end of the year reported in the company's last FERC Form No. 2 or 2– A.

(d) Statement D. Accumulated Provisions for Depreciation, Depletion, and Amortization. Show the accumulated provisions for depreciation, depletion, amortization, and abandonment (Account No. 108, detailed by functional plant classification, and Account No. 111), as of the beginning of the 12 months of actual experience, the book additions and reductions during the 12 months, and the balances at the end of the 12month period. In adjoining columns, show adjustments to these ending book balances and the total adjusted balances. All adjustments must be explained in the supporting material. Any authorized negative salvage must be reflected as a separate part of Account 108. For each functional plant classification, show depreciation reserve associated with offshore and onshore plant separately. The following schedules and additional material must be submitted as part of Statement D:

(1) *Schedule D–1*. This schedule is part of the work papers. Show the