BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

November 4, 2016

IN RE:	)	
	)	
NAVITAS TN NG, LLC JELLICO AND	)	**DOCKET NO.**
BYRDSTOWN SYSTEMS ACTUAL COST	)	**16-00025**
ADJUSTMENT ACCOUNT FILING FOR THE	)	
PERIOD JANUARY 1, 2015 – DECEMBER 31, 2015	)	

ORDER ADOPTING ACA AUDIT REPORT OF TENNESSEE REGULATORY AUTHORITY'S UTILITIES DIVISION

This matter came before Vice Chairman Robin L. Morrison, Director Herbert H. Hilliard and Director Kenneth C. Hill of the Tennessee Regulatory Authority ("Authority" or "TRA"), the voting panel assigned to this docket, at a regularly scheduled Authority Conference held on September 12, 2016. The panel considered the Authority's Utilities Division (the "Staff") Actual Cost Adjustment ("ACA") Compliance Audit Report (the "Audit Report"), attached hereto as Exhibit 1 and incorporated by this reference, resulting from the Staff's audit of Navitas TN NG, LLC ("Navitas" or "Company") annual deferred gas cost account filing for the period January 1, 2015 through December 31, 2015. Navitas incurred combined total gas costs for both systems of \$197,766.16 during the period January 1, 2015 through December 31, 2015. During the same period, Navitas reported a total recovery of \$340,120.87 of those gas costs from customers in their monthly rates. Adding to these amounts a (1) total combined net interest of negative \$1,419.36[1] on the negative account balances and (2) a reported beginning balance on January 1, 2015 of \$75,245.22 in unrecovered gas costs for the prior period, the reported ending balance in

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[1] A negative amount signifies interest owed to the customers.

the ACA was a combined over-collection of $68,528.85 at December 31, 2015 from its Jellico and Byrdstown customers.[2]

The Staff completed its audit of the Company's filing on August 23, 2016 and filed its Report in this docket on August 30, 2016.[3] The Audit Report contained two findings. The first finding was that Navitas incorrectly allocated its gas costs for the Byrdstown/Fentress Division between Tennessee and Kentucky customers for the month of January 2015.[4] This error resulted in Tennessee customers being over-charged $2,681.56 for their share of gas costs for that month. The second finding was a necessary adjustment to the amount of interest due customers based on the first finding. The amount of interest due to customers was understated by $87.74 (over-recovery). Navitas agreed with the findings. The Staff calculated the ACA factors that Navitas should bill to its customers starting in October 2016 going forward until the results of the next audit. These new factors will attempt to refund to customers of Jellico and Byrdstown, as closely as possible, the ending balances in their ACA Accounts over the next twelve-month period.

Staff suggested more frequent tariff filings to "adjust" the PGA adjustment factor during the year could help smooth out the customers' bills and lessen the true-up adjustment needed annually following Staff's audit of the ACA Accounts. Staff, therefore, recommended that Navitas monitor its deferred gas cost (ACA Account) balances monthly, as well as report these balances quarterly to TRA Staff, to assist Navitas in making the decision whether and how often to file a PGA tariff for approval. The Staff concluded that, except for the reported findings,

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[2] The ending balance for Jellico Division was a negative $64,650.83 and a negative $6,644.32 for the Byrdstown/Fentress Division.

[3] The original deadline for the completion and approval of the ACA audit was 9/3/2016. Audit Staff by rule has 180 days to complete its audit. The audit deadline, however, may be extended by mutual agreement of Staff and the Company or by action of the Authority. As evidenced by the Staff memo filed in this docket on 8/17/2016, the deadline was mutually extended to 9/30/2016.

[4] Customers in Byrdstown/Fentress Division reside in both Kentucky and Tennessee; therefore, the cost of gas purchased must be allocated between the two states.

the Purchase Gas Adjustment mechanisms as calculated in the Actual Cost Adjustment appear to be working properly and in accordance with the TRA rules for Navitas.[5]

At a regularly scheduled Authority Conference held on September 12, 2016, the panel considered the Audit Report and voted unanimously to approve the findings and recommendations contained therein.

IT IS THEREFORE ORDERED THAT:

1. The Actual Cost Adjustment Compliance Audit Report of Navitas TN NG, LLC's annual deferred gas cost account filing for the year ended December 31, 2015, a copy of which is attached to this Order as Exhibit 1, is approved and adopted, and is incorporated in this Order as though fully rewritten herein.

2. Navitas is directed to informally file quarterly with TRA Staff its ACA Account balances.

3. Navitas shall also be directed to file a tariff within thirty (30) days to begin refunding balances in the ACA Accounts, effective with its October 2016 customer billing.

Vice Chairman Robin L. Morrison, Director Herbert H. Hilliard and Director Kenneth C. Hill concur.

ATTEST:

Earl Taylor

Earl R. Taylor, Executive Director

[5] Audit Report, p. 1 (August 30, 2016).

EXHIBIT 1

filed electronically in docket office on 08/30/16

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

August 30, 2016

IN RE:	**)**
	)
NAVITAS TN NG, LLC.	**) Docket No. 16-00025**
ACTUAL COST ADJUSTMENT (ACA) AUDIT	**)**

NOTICE OF FILING BY THE UTILITIES DIVISION OF THE TENNESSEE REGULATORY AUTHORITY

Pursuant to Tenn. Code Ann. §§ 65-4-104, 65-4-111 and 65-3-108, the Utilities Division of the Tennessee Regulatory Authority gives notice of its filing of the Navitas TN NG, LLC.'s ACA Audit Report in this docket and would respectfully state as follows:

1. The present docket was opened by the Authority to hear matters arising out of the audit of Navitas TN NG, LLC.'s (hereafter the "Company") ACA filing covering the period January 1, 2015 to December 31, 2015.

2. The Company's ACA filing was received on March 7, 2016, and the Audit Staff (hereafter the "Staff") completed its audit of same on August 23, 2016.

3. On August 24, 2016, the Utilities Division submitted its preliminary ACA audit findings to the Company via e-mail. The Company responded on August 24, 2016 via e-mail and this response has been incorporated into the final report.

4. The Utilities Division hereby files its Report attached as Exhibit A with the Tennessee Regulatory Authority for deposit as a public record and approval of the findings and the recommendations contained therein.

Respectfully Submitted:

Michelle Ramsey

Michelle Ramsey, Audit Manager
Utilities Division of the
Tennessee Regulatory Authority

CERTIFICATE OF SERVICE

I hereby certify that on this 30st day of August 2016, a true and exact copy of the foregoing has been either hand-delivered or delivered via U.S. Mail, postage pre-paid, to the following persons:

David F. Jones
Chairman
Tennessee Regulatory Authority
502 Deadrick Street 4th Floor
Nashville, TN 37242

Thomas Hartline, President
Navitas Utilities Corp.
18218 East McDurmott, Suite I
Irvine, CA 92614

Wayne Irvin
Office of the Attorney General
Consumer Advocate and Protection Division
P. O. Box 20207
Nashville, TN 37202

Vance Broemel
Office of the Attorney General
Consumer Advocate and Protection Division
P. O. Box 20207
Nashville, TN 37202

Michelle Ramsey

Michelle Ramsey

EXHIBIT A

COMPLIANCE AUDIT REPORT

OF

NAVITAS TN NG, LLC.

ACTUAL COST ADJUSTMENT

Docket # 16-00025

PREPARED BY

TENNESSEE REGULATORY AUTHORITY

UTILITIES DIVISION

August 2016

COMPLIANCE AUDIT

NAVITAS TN NG, LLC.

ACTUAL COST ADJUSTMENT

Docket # 16-00025

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I. INTRODUCTION

The subject of this audit is Navitas TN NG, LLC.'s ("Navitas" or "Company") compliance with the Actual Cost Adjustment ("ACA") and Refund Adjustment ("RA") of the Purchased Gas Adjustment Rule ("PGA Rule") of the Tennessee Regulatory Authority ("TRA" or "Authority").[1] The objective of the audit was to determine whether the purchased gas adjustments, which are encompassed by the ACA, and approved by the TRA for the twelve (12) months ended December 31, 2015, were calculated correctly and were supported by appropriate source documentation.

II. AUDIT OPINION

The Audit Staff's ("Staff") audit resulted in **two (2) findings**.[2] The net amount of these findings is **$2,766.30 in over-recovered gas costs**. Except for the findings mentioned above, Staff concludes that the Purchased Gas Adjustment mechanism as calculated in the Actual Cost Adjustment appears to be working properly and in accordance with the TRA rules for Navitas TN NG, LLC.

III. SUMMARY OF COMPANY FILING

The Company submitted its ACA filings on March 7, 2016, covering the period January 1, 2015 to December 31, 2015. There were separate filings for the Jellico Division and the Byrdstown/Fentress Division. The Jellico Division filing reflected a net balance in its ACA account at December 31, 2015, of **negative $64,650.83**, which represents an **over-collection** of gas costs from customers. The Brydstown/Fentress Division filing reflected a net balance in its ACA account at December 31, 2015, of **negative $3,878.02**, which represents an **over-collection** of gas costs from its customers. The tables below provide a summary of each ACA account as submitted by the Company.[3]

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[1] See TRA Rule 1220-4-7. The ACA is more fully described in Section VI.

[2] Refer to Section VIII for a description of the findings.

[3] The negative ending balances of Navitas's Jellico and Byrdstown/Fentress ACA accounts indicate that the Company has over-collected these amounts from its customers as of December 31, 2015. The ACA factors are derived for each division by dividing Staff's corrected amounts by the projected sales volumes for the next twelve (12) months in an attempt to refund these amounts over a twelve month period. See Attachment 1 and Attachment 2. However, there are timing differences between the close of the audit period and the effective date of a new factor. There is always regulatory lag inherent in the true-up process. Larger companies are capable of calculating ACA factors and implementing them immediately, prior to audit. However, the smaller companies are encouraged to await the results of the Staff's audit before implementing an ACA factor.

SUMMARY OF THE ACA ACCOUNTS[4]

Jellico Division

Line No.		Company (as filed)
1	Beginning Balance at 1/1/15	$30,266.35
2	**Activity During Current Period:**	
3	Plus Purchased Gas Costs	130,872.10
4	Minus Gas Costs Recovered	224,239.77
5	Plus Interest	(1,549.51)
6	**Ending Balance Including Interest at 12/31/15**	($64,650.83)

Byrdstown/Fentress Division

Line No.		Company (as filed)
1	Beginning Balance at 1/1/15	$44,978.87
2	**Activity During Current Period:**	
3	Plus Purchased Gas Costs	66,894.06
4	Minus Gas Costs Recovered	115,881.10
5	Plus Interest	130.15
6	**Ending Balance Including Interest at 12/31/15**	($3,878.02)

IV. BACKGROUND INFORMATION ON COMPANY

Navitas TN NG, LLC (Local Distribution Company), with its local office located at 613 Sunset Trail, Jellico, Tennessee, is a wholly owned subsidiary of Navitas Assets, LLC (parent company), which has its headquarters at 3186-D Airway Ave., Costa Mesa, California. On December 20, 2010, Navitas was awarded its Certificate of Public Convenience and

[4] A negative number represents an over-recovery (or over-collection) of gas costs; a positive number represents an under-recovery (or under-collection) of gas costs.

Necessity (CCN) when the Authority voted unanimously to approve the transfer of control and authority from Gasco Distribution Systems ("Gasco") to Navitas.[5]

Navitas is a natural gas distributor, which provides service to approximately 560 customers[6] in the City of Jellico (Campbell County), City of Byrdstown (Pickett County) and a few customers in Fentress County, all of which are located in northeast Tennessee. In addition to Tennessee, the parent company also operates in Oklahoma, Kentucky and Ohio. Navitas purchases the natural gas used to serve these areas from Delgasco, Inc, Petrol Energy, LLC, and B&W Pipeline. Navitas uses B&W Pipeline and Spectra Energy, Inc. to transport the gas.

V. JURISDICTION AND POWER OF THE TENNESSEE REGULATORY AUTHORITY

Tennessee Code Annotated (T.C.A.) §65-4-104 gave jurisdiction and control over public utilities to the Tennessee Public Service Commission. By virtue of Chapter 305 of the Public Acts of 1995, jurisdiction and control over public utilities was transferred from the Tennessee Public Service Commission to the Tennessee Regulatory Authority (the "TRA" or "Authority") on July 01, 1996. T.C.A. §65-4-104 states that:

> The Authority shall have general supervision and regulation of, jurisdiction, and control over, all public utilities...

T.C.A. states further in §65-4-111 that the public utilities are to maintain a Uniform System of Accounts:

> The Authority shall have the power after hearing, upon notice, by order in writing to require every public utility... to keep its books, records, and accounts so as to afford an intelligent understanding of the conduct of its business, and to that end to require every public utility of the same class to adopt a uniform system of accounting. Such system shall conform, where applicable to any system adopted or approved by the Interstate Commerce Commission of the United States. And to furnish annually, or at other times as the Authority may require, a detailed report of finances and operations as shown by said system of accounts.

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[5] In Re: *Joint Petition of Navitas TN NG LLC and Gasco Distribution Systems, Inc. for Approval of Transfer of Control and Authority of Gasco Distribution Systems, Inc.*, Docket No. 10-00220, TRA Order (December 30, 2010).

[6] Annual Report period ending December 31, 2015.

The TRA responded to T.C.A. §65-4-111 by establishing its own rule 1220-4-1-.11 regarding the uniform system of accounts which public utilities should maintain. The TRA's rule provides:

> The following uniform system of accounting will be followed by utilities and other companies making periodic reports to the Authority:
>
> 1. For Classes A and B gas companies - Uniform System of Accounts as adopted by the National Association of Regulatory Utility Commissioners as revised June 30, 1972, and any amendments or revisions pertaining thereto.

The TRA received its authority to examine the books and records of public utilities from T.C.A. §65-4-105 which states that the TRA would possess all the other powers conferred on the TRA. T.C.A. §65-3-108 gives the TRA:

> full power to examine the books and papers of the said companies, and to examine, under oath, the officers, agents, and employees of said companies...to procure the necessary information to intelligently and justly discharge their duties and carry out the provisions of this chapter and chapter 5 of this title.

The Utilities Division of the TRA is responsible for auditing those companies under the Authority's jurisdiction to ensure that each company is abiding by Tennessee statutes as well as the Rules and Regulations of the Authority. Daniel Ray and Michelle Ramsey of the Utilities Division conducted this audit.

VI. DESCRIPTION OF PURCHASED GAS ADJUSTMENT (PGA) RULE

Actual Cost Adjustment Audits:

The PGA Rule can be found in Chapter 1220-4-7 of the Rules of the Tennessee Regulatory Authority. The PGA Rule permits the Company to recover, in a timely fashion, the total cost of gas purchased for delivery to its customers and to assure that the Company does not over-collect or under-collect gas costs from its customers.

The PGA consists of three major components:

1) **The Actual Cost Adjustment (ACA)**
2) **The Gas Charge Adjustment (GCA)**
3) **The Refund Adjustment (RA)**

The ACA is the difference between the revenues billed to customers by means of the GCA and the cost of gas invoiced to the Company by suppliers plus margin loss (if allowed by order of the TRA in another docket) as reflected in the Deferred Gas Cost account. The ACA then "trues-up" the difference between the actual gas costs and the gas costs recovered from the customer through a surcharge or a refund. The RA refunds the "true-up" along with other supplier refunds. For a more complete definition of the GCA and RA, please see the PGA Formula in Appendix A.

Section 1220-4-7-.03(2) of the PGA Rule requires:

> Each year, the Company shall file with the [Authority] an annual report reflecting the transactions in the Deferred Gas Cost Account. Unless the [Authority] provides written notification to the Company within one hundred eighty (180) days from the date of filing the report, the Deferred Gas Cost Adjustment Account shall be deemed in compliance with the provisions of these Rules. This 180-day notification period may be extended by mutual consent of the Company and the [Authority] Staff or by order of the [Authority].

VII. SCOPE OF AUDIT

To accomplish the audit objective, the Staff conducted in-house audit work, during which the Company's calculations of gas costs incurred and gas costs recovered were examined. The Staff also audited a sample of customer bills to determine if the proper PGA rates and ACA rates were being applied in the Company's calculation of the customers' bills. These bills were selected to be representative of the residential, commercial and industrial customers in each of the Company's service areas. The sample was selected from all twelve months of the audit period. Based on the customer bills reviewed, Staff opines that Navitas is correctly billing it's customers.

VIII. ACA FINDINGS

Staff's audit findings totaled a **net over-recovery of $2,766.30**. This is the result of two (2) findings and represents an additional over-recovered amount, which when added to the Company's calculated balance, results in a net ending balance in the ACA account of a **negative $71,295.15 in over-recovered gas costs.**[7] A summary of the ACA account as filed by the Company and as adjusted by the Staff is shown below, followed by a description of the findings.

SUMMARY OF THE ACA ACCOUNT**:

Line		Navitas Combined Filing	Staff Audit Results	Difference (Findings)
1	Beginning Balance at 1/1/2015	$ 75,245.22	$75,245.22	$ 0.00
2	Plus Purchased Gas Costs	197,766.16	195,084.60	(2,681.56)
3	Minus Gas Costs Recovered	340,120.87	340,120.87	0.00
4	Plus Interest	(1,419.36)	(1,504.10)	(84.74)
5	Ending Balance at 12/31/2015	($ 68,528.85)	($ 71,295.15)	($2,766.30)

**A number in ( ) is a negative or credit balance which represents an over-collection of gas costs.

SUMMARY OF FINDINGS:

FINDING #1	Byrdstown/Fentress – Purchased Gas Cost	($2,681.56)	Over-Recovery
FINDING #2	Byrdstown/Fentress – Interest	(84.74)	Over-Recovery
	Net Result	**($2,766.30)**	**Over-Recovery**

[7] The ending balance is made up of ($64,650.83) for the Jellico Division and ($6,644.32) for the Byrdstown/Fentress Division.

FINDING #1:

Exception

The Company overstated its Purchased Gas Costs.

Discussion

Customers located in the Byrdstown/Fentress Division reside in both Tennessee and Kentucky. Purchased Gas Costs for the Byrdstown/Fentress Division are therefore allocated between Kentucky and Tennessee based on customer usage in each state. The company incorrectly calculated the Tennessee allocation percentage for the month of January 2015. This error is **a net over-recovery of $2,681.56** in Purchased Gas Costs for the Byrdstown/Fentress Division.

Company Response

The Company agrees with this finding.

FINDING #2:

Exception

The Company understated the amount of interest due to customers in its ACA filing.

Discussion

Staff recalculated interest based upon Audit Finding #1 for the Byrdstown/Fentress Division. This resulted in an **increase to the reported interest due to customers of $84.74 for Byrdstown/Fentress.** This represents an **over-recovery** of gas costs.

Company Response

The Company agrees with this finding.

IX. CONCLUSIONS AND RECOMMENDATIONS

Staff reviewed the gas costs and recoveries of Navitas TN NG, LLC. for the twelve (12) month period ended December 31, 2015. Based on the filing as shown in Section VIII, the **net balance** in the refund due customers account (ACA Account) as of December 31, 2015 should be a **negative \$64,650.83 for the Jellico Division and a negative \$6,644.32 for the Byrdstown/Fentress Division.** This means that as of December 31, 2015 the Company had over-collected these amounts from its Jellico and Byrdstown/Fentress customers.

In order to recover the Jellico and the Byrdstown/Fentress balances, the correct ACA adjustment factor to be applied to customer bills in the **Jellico Division** is a **negative \$0.1660 per CCF** (see Attachment 1), and the correct ACA adjustment factor to be applied to customer bills in the **Byrdstown/Fentress Division** is a **negative \$0.0654 per CCF** (see Attachment 2).

Staff recommends that these factors be implemented beginning with the Company's October 2016 billing and should stay in effect until new factors are calculated and approved in Navitas' next ACA filing covering the period January 1, 2016 through December 31, 2016.

It is important for Navitas to closely monitor its ACA balance on a monthly basis. As actual data is gathered at the end of each month, the ACA schedule can be updated to the latest balance. This balance, along with gas cost increases and decreases in the market, should be a factor in the Company's decision whether a tariff filing to adjust the PGA adjustment factor is needed. If the Company filed more frequent PGA adjustments customers would see smaller increases or decreases throughout the year, instead of a drastic change in rates at the end of the audit. **Staff, therefore, recommends that the Company monitor its ACA balances more closely and report these balances quarterly to TRA Staff to determine if a PGA filing is warranted.**[8]

[8] TRA Rule 1220-04-07 (PGA Rule) does not require the Company to quarterly file its ACA balance with TRA Staff nor does it prevent the Authority from ordering it. These reports could ensure that the gas costs are more evenly spread to customers over the year.

Attachment 1

Navitas TN NG, LLC
Calculation of the ACA Factor
(for Jellico customers)

Line No.	**Factor to be applied to residential, commercial and industrial customers:**			
1	Beginning Balance at 1/1/15	$	30,266.35	
2	Plus Purchased Gas Costs		130,872.10	
3	Minus Gas Costs Recovered		224,239.77	
4	Plus Interest		(1,549.51)	
5	Ending Balance Including Interest at 12/31/15	$	**(64,650.83)**	
6	Sales Volumes **		389,406	CCF
7	**ACA Factor - surcharge/(refund)** (Line 5 divided by Line 6)	$	**(0.1660)**	**Per CCF**

** Historical sales volumes for 12 months ending 12/31/15.

Attachment 2

Navitas TN NG, LLC
Calculation of the ACA Factor
(for Byrdstown/Fentress customers)

Line No.	Factor to be applied to residential, commercial and industrial customers:			
1	Beginning Balance at 1/1/15	$	44,978.87	
2	Purchased Gas Costs		64,212.50	
3	Gas Costs Recovered		115,881.10	
4	Plus Interest		45.41	
5	Ending Balance Including Interest at 12/31/15		**(6,644.32)**	
6	Sales Volumes **		101,664	CCF
7	**ACA Factor - surcharge/(refund)** (Line 5 divided by Line 6)	$	**(0.0654)**	**Per CCF**

** Historical sales volumes for 12 months ending 12/31/15.

APPENDIX A

PGA FORMULA

The computation of the GCA can be broken down into the following formulas:

$$\text{Firm GCA} = \frac{D + DACA}{SF} - DB + \frac{P + T + SR + CACA}{ST} - CB$$

$$\text{Non-Firm GCA} = \frac{P + T + SR\ CACA}{ST} - CB$$

where

GCA = The Gas Charge Adjustment in dollars per Ccf/Therm, rounded to no more than five decimal places.

D = The sum of all fixed Gas Costs.

DACA = The demand portion of the ACA.

P = The sum of all commodity/gas charges.

T = The sum of all transportation charges.

SR = The sum of all FERC approved surcharges.

CACA = The commodity portion of the ACA.

DB = The per unit rate of demand costs or other fixed charges included in base rates in the most recently completed general rate case (which may be zero if the Company so elects and the Commission so approves).

CB = The per unit rate of variable gas costs included in base rates in the most recently completed general rate case (which may be zero if the Company so elects and the Commission so approves).

SF = Firm Sales.

ST = Total Sales.

The computation of the RA can be computed using the following formulas:

$$\text{Firm RA} = \frac{DR1 - DR2}{SFR} + \frac{CR1 - CR2 + CR3 + i}{STR}$$

$$\text{Non-Firm RA} = \frac{CR1 - CR2 + CR3 + i}{STR}$$

where

RA =	The Refund Adjustment in dollars per Ccf/Therm, rounded to no more than five decimal places.
DR1 =	Demand refund not included in a currently effective Refund Adjustment, and received from suppliers by check, wire transfer, or credit memo.
DR2 =	A demand surcharge from a supplier not includable in the GCA, and not included in a currently effective Refund Adjustment.
CR1 =	Commodity refund not included in a currently effective Refund Adjustment, and received from suppliers by check, wire transfer, or credit memo.
CR2 =	A commodity surcharge from a supplier not includable in the GCA, and not included in a currently effective Refund Adjustment.
CR3 =	The residual balance of an expired Refund Adjustment.
i =	Interest on the "Refund Due Customers" account, using the average monthly balances based on the beginning and ending monthly balances. The interest rates for each calendar quarter used to compute such interest shall be the arithmetic mean (to the nearest one-hundredth of one percent) of the prime rate value published in the "Federal Reserve Bulletin" or in the Federal Reserve's "Selected Interest Rates" for the 4th, 3rd, and 2nd months preceding the 1st month of the calendar quarter.

SFR =	Firm sales as defined in the GCA computation, less sales under a transportation or negotiated rate schedule.
STR =	Total sales as defined in the GCA computation, less sales under a transportation or negotiated rate schedule.