**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION**

**NASHVILLE, TENNESSEE**

**August 20, 2021**

| | | |
|---|---|---|
| **IN RE:** | ) | |
| | ) | |
| **COUNCE NATURAL GAS COMPANY, INC. ACTUAL COST ADJUSTMENT FOR FILING PERIOD OCTOBER 1, 2019 THROUGH SEPTEMBER 30, 2020** | ) ) ) | **DOCKET NO. 21-00025** |

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**ORDER ADOPTING ACA AUDIT REPORT OF TENNESSEE PUBLIC UTILITY COMMISSION'S UTILITIES DIVISION**

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This matter came before Chairman Kenneth C. Hill, Vice Chairman Herbert H. Hilliard, Commissioner Robin L. Morrison, Commissioner John Hie, and Commissioner David F. Jones of the Tennessee Public Utility Commission (the "Commission" or "TPUC"), the voting panel assigned to this docket, during a regularly scheduled Commission Conference held on July 13, 2021 to consider the report of the Commission's Utilities Division (the "Staff") resulting from the Staff's audit of Counce Natural Gas Company, Inc. ("Counce" or the "Company") annual deferred gas cost account filing for the period ended September 30, 2020. The Actual Cost Adjustment ("ACA") Compliance Audit Report (the "Report") is attached hereto as Exhibit 1 and incorporated by this reference.

The Company filed its ACA filing on February 11, 2021. The Staff completed its audit of the Company's filing and filed its Report on June 23, 2021. The objective of the audit was to verify that the Company's calculations of gas costs incurred and recovered were materially correct and that the Company has followed all Commission orders and directives with respect to the ACA account balance. Based on the Company's filing and staff's audit of the same, the over-collected ending balance reported by Counce in the ACA Account as of September 30, 2020 was $1,981.09 in over-collected gas costs.[1] The Report included two findings having minimal dollar impact to the ending ACA Account balance and a billing error.[2]

During the regularly scheduled Commission Conference held on July 13, 2021, the voting panel considered the Company's ACA filing and Staff's Compliance Audit Report. The panel unanimously approved the Compliance Audit Report as filed and directed Counce to file a PGA tariff as soon as possible implementing the approved ACA refund rate of $0.20 per MCF.

**IT IS THEREFORE ORDERED THAT:**

1. The Actual Cost Adjustment Compliance Audit Report relative to Counce Natural Gas Company, Inc.'s gas costs for the period ended September 30, 2020, a copy of which is attached to this Order as Exhibit 1, is approved and adopted and the conclusions and recommendations contained therein are incorporated in this Order as if fully rewritten herein.

2. Counce Natural Gas Company, Inc. shall informally file, on a quarterly basis, its Actual Cost Adjustment Account balances with the Tennessee Public Utility Commission Staff.

3. Counce Natural Gas Company, Inc. shall file a tariff within thirty (30) days to begin surcharging the approved balances in the Actual Cost Adjustment Accounts, effective with its October 2020 customer billing.

4. Any person who is aggrieved by the Commission's decision in this matter may file a Petition for Reconsideration with the Commission within fifteen days from the date of this Order.

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[1] *Notice of Filing by the Utilities Division of the Tennessee Public Utility Commission,* Exh. A, p. 5 (June 23, 2021).
[2] *Id* at 1.

5. Any person who is aggrieved by the Commission's decision in this matter has the right to judicial review by filing a Petition for Review in the Tennessee Court of Appeals, Middle Section, within sixty days from the date of this Order.

**FOR THE TENNESSEE PUBLIC UTILITY COMMISSION:**

**Chairman Kenneth C. Hill,**
**Vice Chairman Herbert H. Hilliard,**
**Commissioner Robin L. Morrison,**
**Commissioner John Hie, and**
**Commissioner David F. Jones concurring.**

None dissenting.

**ATTEST:**

Earl Taylor

**Earl R. Taylor, Executive Director**

# EXHIBIT 1

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION**

**NASHVILLE, TENNESSEE**

**June 23, 2021**

| | | |
|---|---|---|
| **IN RE:** | ) | |
| | ) | |
| **COUNCE NATURAL GAS COMPANY** | ) | **Docket No. 21-00025** |
| **ACTUAL COST ADJUSTMENT (ACA) AUDIT** | ) | |

## NOTICE OF FILING BY THE UTILITIES DIVISION OF THE TENNESSEE PUBLIC UTILITY COMMISSION

Pursuant to Tenn. Code Ann. §§ 65-4-104, 65-4-111 and 65-3-108, the Utilities Division of the Tennessee Public Utility Commission hereby gives notice of its filing of the Compliance Audit Report of the Actual Cost Adjustment ("ACA") Component of the Purchased Gas Adjustment Rule ("PGA Rule") for Counce Natural Gas Company (the "Company") in this docket and would respectfully state as follows:

1. The present docket was opened by the Commission to hear matters arising out of the audit of the Company's ACA filing for the period October 1, 2019 through September 30, 2020.

2. The Company's ACA filing was received on February 11, 2021, and the Compliance Audit Staff ("Staff") completed its audit of same on June 22, 2021.

3. On June 16, 2021, the Utilities Division submitted its preliminary ACA audit findings to the Company via e-mail. The Company responded on June 17, 2021 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 Public Utility Commission for deposit as a public record and approval of the Report and recommendations contained therein.

Respectfully Submitted:

Patsy Fulton

Patsy Fulton, Utility Rate Specialist IV
Utilities Division
Tennessee Public Utility Commission

## CERTIFICATE OF SERVICE

I hereby certify that on this 23rd day of June, 2021, 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:

Mr. Kenneth C. Hill, Chair
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243

Mr. Mike Horton, President
Counce Natural Gas Company
P.O. Box 385
Burnsville, MS 38833

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

Patsy Fulton

Patsy Fulton

# EXHIBIT A

**COMPLIANCE AUDIT REPORT**

**OF**

**COUNCE NATURAL GAS COMPANY**

**ACTUAL COST ADJUSTMENT**

**Docket No. 21-00025**

**PREPARED BY THE**

**TENNESSEE PUBLIC UTILITY COMMISSION**

**UTILITIES DIVISION**

**June 23, 2021**

**COUNCE NATURAL GAS COMPANY**

**COMPLIANCE AUDIT REPORT OF ACTUAL COST ADJUSTMENT FILING**

**DOCKET NO. 21-00025**

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## I. INTRODUCTION

The subject of this audit is Counce Natural Gas Company's ("Company" or "Counce") compliance with the Actual Cost Adjustment and Refund Adjustment of the Purchased Gas Adjustment Rule[1] ("PGA Rule") of the Tennessee Public Utility Commission ("Commission"). The objective of the audit was to determine whether the Purchased Gas Adjustments, which are encompassed by the Actual Cost Adjustment ("ACA")[2], for the twelve (12) months ended September 30, 2020, were calculated correctly and were supported by appropriate source documentation.

## II. AUDIT OPINION

Audit Staff ("Staff") reviewed the Company's ACA filing and the underlying documentation supporting its calculation of the ending balance of the ACA account. Staff's review using a random sampling of bills determined that customers were billed correctly during the audit period with one exception. Counce admitted that due to an oversight, a Commission approved PGA rate was implemented one month early, whereby Counce provided a response, stating that it would not happen again. Even though this finding did not have a monetary value on the ACA filing, it was the most material finding because it billed customers a PGA rate which had not yet been approved by the Commission. In addition, there were two (2) other findings which were immaterial with a monetary value of $57.70 in over-collected gas costs. All three (3) findings are explained in Section VIII. With the exception of these findings, based on the customer responses to these findings, Staff can provide assurance that Counce is correctly reporting the Gas Charge Adjustment, the Refund Adjustment and the Actual Cost Adjustment in accordance with the Purchased Gas Adjustment Rules for the Tennessee Public Utility Commission regulated gas companies.

To correct these deficiencies going forward, Staff provides its recommendations to the Company in Section IX, Conclusions and Recommendations.

## III. SUMMARY OF COMPANY FILING

On February 11, 2021, Staff received Counce's ACA filing supporting the activity in its deferred gas cost account ("ACA Account") for the period October 1, 2019 through September 30, 2020. For the period under audit, the Company's ACA filing showed a positive beginning balance of $4,571.05 in under-recovered gas costs from the prior ACA period, $38,700.53 in total gas costs for the current period, $45,229.05[3] recovered from customers through rates and $34.08 in interest due from customers, resulting in a reported ACA balance at September 30, 2020 of negative $1,923.39 in over-recovered gas costs.

[1] Commission Rule 1220-4-7.
[2] The ACA is more fully described in Section VI.
[3] This amount includes PGA adjustment recoveries and ACA adjustment recoveries.

**COUNCE NATURAL GAS COMPANY**
**ACA FILING OCTOBER 2019 TO SEPTEMBER 2020:**[4]

| Line No. | | Company (as filed) |
|---|---|---|
| 1 | Beginning Balance at 10/01/19 | $ 4,571.05 |
| 2 | **Activity During Current Period:** | |
| 3 | Plus Gas Costs | 38,700.53 |
| 4 | Minus ACA Recoveries | 9,077.40 |
| 5 | Minus PGA Recoveries | 36,151.65 |
| 6 | Ending Balance before Interest (line 1 + line 3 – line 4 – line 5) | (1,957.47) |
| 7 | Plus Interest | 34.08 |
| 8 | **Ending Balance Including Interest at 09/30/20 (line 6 + line 7)** | **($1,923.39)** |

## IV. BACKGROUND INFORMATION ON COMPANY AND GAS SUPPLIERS

Counce Natural Gas Company, with its headquarters in Burnsville, MS, is a wholly owned subsidiary of Tumlinson Engineering, Inc., and was formed in 1995 for the purpose of acquiring the operating authority of Hardin County Gas Company and providing natural gas service to customers in Hardin County, Tennessee. Hardin County Gas Company's certificate of convenience and necessity ("CCN") was transferred to Counce on December 22, 1995, in Docket No. 95-03379. In October 2000, ownership of Tumlinson Engineering, Inc. was transferred from Ted Tumlinson to Mike Horton.

The natural gas used to serve this area is purchased from Horton Enterprises, Inc (an affiliate), which is owned by Mike Horton. Horton Enterprises, Inc operates as a reseller of gas from Atmos Energy Marketing.

[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.

## V. JURISDICTION OF THE TENNESSEE PUBLIC UTILITY COMMISSION

Tennessee Code Annotated (T.C.A.) gives jurisdiction and control over public utilities to the Tennessee Public Utility Commission. T.C.A. §65-4-104 states:

> The Commission has general supervisory and regulatory power, jurisdiction, and control over all public utilities, and also over their property, property rights, facilities, and franchises, so far as may be necessary for the purpose of carrying out the provisions of this chapter.

Further, T.C.A. §65-4-105 grants the same power to the Commission with reference to all public utilities within its jurisdiction as chapters 3 and 5 of Title 65 of the T.C.A. have conferred on the Department of Transportation's oversight of the railroads or the Department of Safety's oversight of transportation companies. By virtue of T.C.A. §65-3-108, this power includes the right to audit:

> The department is given full power to examine the books and papers of the companies, and to examine, under oath, the officers, agents, and employees of the companies and any other persons, to procure the necessary information to intelligently and justly discharge its duties and carry out the provisions of this chapter and chapter 5 of this title.

The Utilities Division of the Tennessee Public Utilities Commission is responsible for auditing energy, water and communications utilities under its jurisdiction to ensure that each company is abiding by Tennessee statute as well as the Rules and Regulations of the Commission. Patsy Fulton of the Utilities Division conducted this audit.

## VI. DESCRIPTION OF PURCHASED GAS ADJUSTMENT RULE

The PGA Rule is located at Chapter 1220-4-7 of the Rules of the Tennessee Public Utility Commission. The PGA Rule permits a gas company to recover, in a timely fashion, the total cost of gas purchased for delivery to its customers and to assure that a 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 customers by means of the GCA and the cost of gas invoiced the Company by suppliers plus margin loss (if allowed by order of the Commission in another docket) and related interest 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 customers. The RA (refunds) surcharges the "true-up" along with other supplier refunds. For a more complete definition of the GCA and RA, refer to the PGA Formula attached as Appendix A to this report.

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

> Each year, the Company shall file with the [Commission] an annual report reflecting the transactions in the Deferred Gas Cost Account. Unless the [Commission] 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 [Commission] Staff or by order of the [Commission].

## VII. SCOPE OF ACTUAL COST ADJUSTMENT AUDIT

The ACA audit is a limited compliance audit of Counce's deferred gas cost account ("ACA Account"). The objective of the audit is to verify that the Company's calculations of gas costs incurred and recovered were materially correct,[5] and that the Company is following all Commission orders and directives with respect to its calculation of the ACA Account balance. Refer to the ACA Account detail provided in Section III, Counce ACA filing October 2019 to September 2020.

To accomplish the audit goal, Staff reviewed gas supply invoices, copies of the Company's canceled checks, as well as supplemental schedules and other source documentation provided by the Company. Where appropriate, Staff requested additional information to clarify the filing. Staff also audited a sample of customer bills to determine if the proper tariff rates, as well as PGA and ACA rates were applied in the Company's calculation of customer bills during the audit period. After sampling Company bills, Staff determined that, except for the finding in Section VIII, the Company's billing rates appear to be correct.

[5] The audit goal is not to guarantee that the Company's results are 100% correct. Where it is appropriate, Staff utilizes sampling techniques to determine whether the Company's calculations are materially correct. Material discrepancies would dictate a broadening of the scope of Staff's review.

## VIII. ACA FINDINGS

Staff's audit findings totaled a **net over-recovery of negative $57.70**. This amount is the net total of two (2) findings and represents an additional over-recovered amount. The findings, when added to the Company's calculated balance, results in a net ending balance in the ACA account of a **negative $1,981.09 in over-recovered gas costs.** 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 No. | | Company (as filed) | Staff (as adjusted) | Difference (Findings) |
|---|---|---|---|---|
| 1 | Beginning Balance at 10/01/19 | $4,571.05 | $4,571.05 | $0 |
| 2 | **Activity During Current Period:** | | | |
| | Plus: | | | |
| 3 | Gas Costs | 38,700.53 | 38,700.53 | 0 |
| | Minus: | | | |
| 4 | ACA Recoveries | 9,077.40 | 9,077.40 | 0 |
| 5 | PGA Recoveries | 36,151.65 | 36,208.74 | 57.09 |
| 6 | Ending Balance before Interest (line 1 + line 3 – line 4 – line 5) | (1,957.47) | (2014.56) | (57.09) |
| | Plus: | | | |
| 7 | Interest | 34.08 | 33.47 | (.61) |
| 8 | **Ending Balance Including Interest at 09/30/20 (line 6 + line 7)** | **($1,923.39)** | **($1,981.09)** | **($57.70)** |

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

**SUMMARY OF FINDINGS:**

| | | | |
|---|---|---|---|
| FINDING #1 | PGA Recoveries | $ (57.09) | Over-collection |
| FINDING #2 | Interest | (.61) | Over-collection |
| FINDING #3 | Billing Error | $0 | Over-collection |
| | **Net Result** | **$ (57.70)** | **Over-collection** |

**FINDING #1:**

**Exception**

The Company understated its PGA Recoveries.

**Discussion**

The PGA (or gas cost) recoveries are calculated by multiplying the monthly sales volumes by the PGA rates actually billed by the Company. From April 2020 to September 2020, the Company billed the PGA rates listed, but reported different rates in its filing (as shown in the table below). This resulted in the Company over-collecting gas costs by $57.70

| Month | Billed PGA Rate | Reported PGA Rate |
|---|---|---|
| Apr 20 | $3.59 | $3.56 |
| May 20 | 3.59 | 3.56 |
| June 20 | 3.59 | 3.56 |
| July 20 | 3.59 | 3.56 |
| Aug 20 | 3.59 | 3.56 |
| Sept 20 | 3.59 | 3.56 |
| | | |

This reporting error represents a **$57.70 over-collection** of gas costs.

**Company Response**

**Counce Natural Gas Co accepts the findings.**

**FINDING #2:**

**Exception**

The Company understated the amount of interest due from customers for the review period.

**Discussion**

Staff recalculated interest based upon the Audit Finding No. 1. This resulted in a **decrease of reported net interest due from customers of $0.61.**

**Company Response**

**Counce Natural Gas Co accepts the findings.**

**FINDING #3:**

**Exception**

The Company billed customers rates that are not supported by its tariff.

**Discussion**

As shown in the table below, the Company billed its customers unapproved PGA rates for one (1) month during the ACA period.

| Month | Billed PGA Rate | Approved PGA Rate |
|---|---|---|
| Oct 19 | $3.59 | $4.88 |
| | | |

Although Counce billed incorrect rates instead of the Commission approved tariff rates for the month indicated, the calculation of the Ending Balance in the Actual Cost Adjustment Account is based on gas costs *actually paid* versus gas costs *actually recovered.* Staff must verify the Company's calculation of the Ending Balance using the actual rates billed as verified in the sample bill audit.

While discovery of incorrect billing rates does not result in a monetary adjustment to the ACA Account, it does represent a serious finding, which Counce is admonished to correct going forward. Using rates not approved by the Commission is a violation of its tariff. While the Company may try to monitor or adjust its monthly balance in the ACA Account by changing the billing rates, this method is not approved by the Commission. ACA rates are established as a result of an annual audit by Staff, after approval of the audit report by the Commissioners of the Tennessee Public Utility Commission. The PGA rates may be changed only upon a tariff filing that complies with Commission Rules.

**Company Response**

Counce Natural Gas Co accepts the finding and we will do our best to not let this happen again. Using a different rate without approval from the Commission was due to an oversight and will not happen again.

## IX. CONCLUSIONS AND RECOMMENDATIONS

The corrected balance in the ACA account as of September 30, 2020 is **$1,981.09 in over-recovered (over-collected) gas costs.**[6] This balance will be used as the beginning balance for the October 2020 – September 2021 ACA filing. Spreading the negative $1,981.09 balance over the 12 month-to-date September 2020 sales of 10,085 MCF produces an **ACA adjustment factor**[7] **of negative $.20 (refund) per MCF.**[8]

During the audit, Staff found that Counce had billed an incorrect PGA rate for the month of October 2019, instead of the Commission approved tariff rate. While the discovery of this incorrect billing rate did not result in a monetary adjustment to the ACA account, it is a violation of the Company's tariff. The incorrect PGA billing error is corrected as part of the true up process with the calculation of a new ACA rate.

During the audit, Staff also found two (2) reporting errors in PGA rates. Reporting errors are differences between the rates reported in the ACA account and the rates actually billed by the Company to its customers. There should never be a difference between the rates reported and the rates billed. Therefore, ideally, there should never be a finding related to reporting errors.

### Recommendations

To help ensure that Counce bills and reports the correct rates and complies with its tariff on a going-forward basis, Staff makes and requests approval by the Commision of the following recommendations:

1. Counce is directed to file as soon as possible a PGA tariff to implement its new ACA rate and to continue billing this ACA rate until the completion of Staff's next audit;
2. Counce is directed to file its billing rates for the period with Staff prior to billing its customers;
3. Counce is directed to send its ACA summary electronically to Staff on a quarterly basis for review;[9] and
4. Counce is directed to use the **negative** $1,981.09 corrected ACA ending balance at September 30, 2020 as the beginning balance in the next ACA filing.

The intent of these recommendations is to assist Counce, by ensuring that the Company bills the Commission approved rates and correctly reports these rates in its ACA Account. The recommendations will also provide a mechanism to monitor the ACA balance. Monitoring the ACA balance quarterly will help both the Company and Staff to be timely aware of when the balance becomes significantly over or under recovered and an interim tariff filing to adjust the PGA rate may be necessary.

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[6] Staff's calculation of this balance is shown in Section VIII, ACA Findings.

[7] Small gas companies, such as Counce, do not automatically surcharge or refund the balance in the ACA account until the Staff's audit is complete and the surcharge or refund factor is determined by the Commission.

[8] See Attachment 1 for detail of the calculation of the ACA factor.

[9] This review will not be a part of the annual audit process.

**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.

ATTACHMENT 1

# ATTACHMENT 1

## Counce Natural Gas Corporation

## Calculation of the ACA factor

## Docket No. 21-00025

| Line No. | Factor to be applied to residential, commercial and industrial customers: | | |
|---|---|---|---|
| 1 | Invoiced Gas Costs (10/1/2019- 9/30/20) | $ | 38,700.53 |
| 2 | Gas Cost (PGA) Recovered (10/1/19 - 9/30/20) | | 36,208.74 |
| 3 | Under/(Over) Recovery (line 1 minus line 2) | $ | 2,491.79 |
| 4 | Interest on Average Monthly Balances | | 33.47 |
| 5 | ACA Surcharges/(Refunds) (10/1/19 - 9/30/20) | | 9,077.40 |
| 6 | Beginning Balance at 10/01/19 | | 4,571.05 |
| 7 | **ACA BALANCE INCLUDING INTEREST at 9/30/20 (line 3 + line 4 - line 5 + line 6)** | $ | **(1,981.09)** |
| 8 | Sales Volumes (Actual MCF for 12 month ended 9/30/18) | | 10,086.00 |
| 9 | ACA Factor per MCF (line 7 divided by line 8) | $ | **(0.20)** |