

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION**

**NASHVILLE, TENNESSEE**

**April 29, 2022**

**IN RE:**

**COUNCE NATURAL GAS COMPANY, INC. ACA  
AUDIT FOR FILING PERIOD OCTOBER 1, 2020  
THROUGH SEPTEMBER 30, 2021**

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**DOCKET NO.  
21-00139**

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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 March 21, 2022 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, 2021. 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 November 24, 2021. The Staff completed its audit of the Company's filing and filed its Report on March 1, 2022. 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, the over-collected ending balance in the ACA

Account as of September 30, 2021 was \$1,981.09 in over-collected gas costs.<sup>1</sup> The Report contained one finding: a billing error wherein Counce did not charge sales tax to a commercial customer. Company agreed with the Staff's finding and has made the necessary changes to the customer's account.<sup>2</sup>

The Staff recommended that Counce wait for the Staff to calculate the new ACA factor at the completion of the audit, rather than the utility itself calculating and implementing a new ACA factor based on its filing. As evidenced by the current filing, the balance in the ACA Account increased four-fold from \$1,981.09 in over-collected of gas costs at September 30, 2020 to \$9,139.28 in over-collected gas costs at the end of September 2021. Based on this corrected balance, Staff calculated a new ACA factor of (\$0.6841) per MCF (refund), as shown in Attachment 1 to the Audit Report.<sup>3</sup>

During the regularly scheduled Commission Conference held on March 21, 2022, 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 \$0.6841 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, 2021, 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.

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<sup>1</sup> *Notice of Filing by the Utilities Division of the Tennessee Public Utility Commission*, Exh. A, pp. 1-2 (March 1, 2022).

<sup>2</sup> *Id.* at 6.

<sup>3</sup> *Id.* at 5 for detail of the calculation of the ACA factor.

2. Counce is directed to file as soon as possible a Purchased Gas Adjustment (PGA) tariff implementing the approved ACA refund rate of 0.6841 per MCF;

3. Counce is directed to file its billing rates for the period with Staff prior to billing its customers;

4. Counce is directed to send its ACA summary electronically to Staff on a quarterly basis for review; and

5. Counce is directed to use the negative \$9, 139.28 ACA ending balance at September 30, 2021, as the beginning balance in the next ACA filing.

6. 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.

7. 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:**



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**Earl R. Taylor, Executive Director**

# **EXHIBIT 1**

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION**

**NASHVILLE, TENNESSEE**

**March 1, 2022**

**IN RE:** )  
 )  
**COUNCE NATURAL GAS COMPANY** ) **Docket No. 21-00139**  
**ACTUAL COST ADJUSTMENT (ACA) AUDIT** )

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

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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, 2020, through September 30, 2021.
2. The Company’s ACA filing was received on November 24, 2022, and the Compliance Audit Staff (“Staff”) completed its audit of same on February 10, 2022.
3. On February 11, 2022, the Utilities Division submitted its preliminary ACA audit findings to the Company via e-mail. The Company responded on February 18, 2022, 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:

A handwritten signature in cursive script that reads "Craig Cox".

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Craig Cox, Financial Regulatory Analyst  
Utilities Division  
Tennessee Public Utility Commission

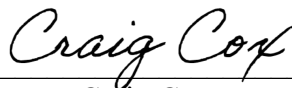
**CERTIFICATE OF SERVICE**

I hereby certify that on this 1st day of March 2022, 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, 4<sup>th</sup> 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



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Craig Cox

**EXHIBIT A**

**COMPLIANCE AUDIT REPORT**

**OF**

**COUNCE NATURAL GAS COMPANY**

**ACTUAL COST ADJUSTMENT**

**Docket No. 21-00139**

**PREPARED BY THE**

**TENNESSEE PUBLIC UTILITY COMMISSION**

**UTILITIES DIVISION**

**March 1, 2022**



**COUNCE NATURAL GAS COMPANY**  
**COMPLIANCE AUDIT REPORT OF**  
**ACTUAL COST ADJUSTMENT FILING**  
**DOCKET NO. 21-00139**

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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<sup>1</sup> ("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")<sup>2</sup>, for the twelve (12) months ended September 30, 2021, 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 resulted in no monetary findings. Staff, therefore, 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. Staff's random sampling of bills determined that customers were billed correctly during the audit period with one exception. Findings are explained in Section VIII.

Staff provides its recommendations to the Company in Section IX, Conclusions and Recommendations.

## **III. SUMMARY OF COMPANY FILING**

On November 24, 2021, Staff received Counce's ACA filing supporting the activity in its deferred gas cost account ("ACA Account") for the period October 1, 2020, through September 30, 2021. For the period under audit, the Company's ACA filing showed a negative beginning balance of \$1,981.09 in over-recovered gas costs from the prior ACA period, \$50,851.47 in total gas costs for the current period, \$57,790.35<sup>3</sup> recovered from customers through rates, and \$219.31 in interest due to customers. These balances resulted in a reported ACA balance at September 30, 2021, of negative \$9,139.28, where the negative balance represents an over-recovery of gas costs.

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<sup>1</sup> Commission Rule 1220-4-7.

<sup>2</sup> The ACA is more fully described in Section VI.

<sup>3</sup> This amount includes PGA adjustment recoveries and ACA adjustment recoveries.

**COUNCE NATURAL GAS COMPANY  
ACA FILING OCTOBER 2020 TO SEPTEMBER 2021:<sup>4</sup>**

<u>Line No.</u>		Company (as filed)
1	Beginning Balance at 10/01/20	(\$ 1,981.09)
2	<b><u>Activity During Current Period:</u></b>	
3	Plus Gas Costs	50,851.47
4	Minus ACA Recoveries	9,827.23
5	Minus PGA Recoveries	<u>47,963.12</u>
6	Ending Balance before Interest (line 1 + line 3 – line 4 – line 5)	(8,919,.97)
7	Plus Interest	<u>(219.31)</u>
8	<b>Ending Balance Including Interest at 09/30/21 (line 6 + line 7)</b>	<b><u>(\$9,139.28)</u></b>

**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.

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<sup>4</sup> 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. Craig Cox 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 "true-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,<sup>5</sup> 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 2020 to September 2021.

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 one finding in Section VIII, the Company's billing rates appear to be correct.

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<sup>5</sup> 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 resulted in no findings regarding the Company's calculated ending balance in the ACA Account. While the Company reported a new ACA factor which was incorrectly calculated based on purchase volumes rather than sales volumes, that factor has not yet been implemented.<sup>6</sup> The one finding that Staff will discuss relates to the Company's customer billing and is a non-monetary finding as it relates to the ACA account balance. The Company's net ending balance in its ACA account is a **negative \$9,139.28, which represents over-recovered gas costs.** A summary of the ACA Account as filed by the Company is shown below, with no adjustments by Staff. Following, is a description of the one finding.

### **SUMMARY OF THE ACA ACCOUNT: \*\***

Line No.		Company (as filed)	Staff (as adjusted)	Difference (Findings)
1	Beginning Balance at 10/01/20	(\$1,981.09)	(\$1,981.09)	\$0.00
2	<b><u>Activity During Current Period:</u></b>			
	Plus:			
3	Gas Costs	50,851.47	50,851.47	0.00
	Minus:			
4	ACA Recoveries	9,827.23	9,827.23	0.00
5	PGA Recoveries	<u>47,963.12</u>	<u>47,963.12</u>	<u>0.00</u>
6	Ending Balance before Interest (line 1 + line 3 – line 4 – line 5)	(8,919.97)	(8,919.97)	(0.00)
	Plus:			
7	Interest	<u>(219.31)</u>	<u>(219.31)</u>	<u>(0.00)</u>
8	<b>Ending Balance Including Interest at 09/30/21 (line 6 + line 7)</b>	<b><u>(\$9,139.28)</u></b>	<b><u>(\$9,139.28)</u></b>	<b><u>(\$0.00)</u></b>

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

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<sup>6</sup> For small natural gas companies such as this one, a new ACA factor is calculated by Audit Staff at the end of the audit. This ACA factor is then implemented on a going forward basis.

## **SUMMARY OF FINDINGS:**

FINDING #1 No sales tax charged to a commercial customer

### **FINDING #1:**

#### **Exception**

The Company failed to charge appropriate state taxes to one commercial customer during the audit period.

#### **Discussion**

Staff conducts a sample bill audit during the course of the ACA audit in order to ensure customers are being charged the correct tariff rates. During this bill audit, Staff discovered that one non-exempt commercial customer was not charged the applicable 7% state taxes from the customer's first billing month of November 2020 through September 2021, the end of the review period. The amount of under-billing of these taxes does not impact the balances in the ACA Account.

#### **Company Response**

**The Company has corrected the sales tax issue with the account indicated. Thank you for pointing out the problem. The Company will endeavor to be more vigilant in the future to ensure that this doesn't happen again.**

## **IX. CONCLUSIONS AND RECOMMENDATIONS**

The correct balance in the ACA account as of September 30, 2021, is **\$9,139.28 in over-recovered (over-collected) gas costs.**<sup>7</sup> This balance will be used as the beginning balance for the Company's October 2021 – September 2022 ACA filing. Spreading the negative \$9,139.28 balance over the 12 months-to-date September 2021 sales of 13,360.20 MCF yields an **ACA adjustment factor<sup>8</sup> of negative \$.6841 (customer refund) per MCF.**<sup>9</sup>

During the audit, Staff found that Counce had not billed a non-exempt commercial customer for applicable taxes. While this finding did not result in an adjustment to the ACA account balance, the collection of applicable sales tax on non-exempt commercial customers is required by state tax law. In its response to Finding #1, the Company acknowledged its error and corrected the issue. The Company also indicated its intent to prevent this type of error going forward.

During the audit, Staff also found the Company's proposed ACA rate factor was incorrectly computed. This incorrect ACA rate factor has not been made effective and implemented for customer billings and, as such, has no associated monetary impact on either the Company's ACA balance or amounts charged to customers during the audit period. Staff made the proper ACA rate factor computation as noted in this report, and the Company should implement this corrected factor in its future customer billings.

### **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 Commission of the following recommendations:

1. Counce is directed to file as soon as possible a PGA tariff to implement its new negative ACA rate (\$0.6841) 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;<sup>10</sup> and
4. Counce is directed to use the **negative** \$9,139.28 ACA ending balance at September 30, 2021, 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

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<sup>7</sup> Staff's calculation of this balance is shown in Section VIII, ACA Findings.

<sup>8</sup> 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.

<sup>9</sup> See Attachment 1 for detail of the calculation of the ACA factor.

<sup>10</sup> This review will not be a part of the annual audit process.



balance becomes significantly over- or under-recovered and an interim tariff filing to adjust the PGA rate may be necessary.

## **APPENDIX A**

### **PGA FORMULA**

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

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

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

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:

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

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

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. 21-00139

<u>Line No.</u>	<b>Factor to be applied to residential, commercial and industrial customers:</b>	
1	Invoiced Gas Costs (10/1/2020 - 9/30/21)	\$ <u>50,851.47</u>
2	Gas Cost (PGA) Recovered (10/1/2020 - 9/30/21)	<u>47,963.12</u>
3	Under/(Over) Recovery (line 1 minus line 2)	\$ 2,888.35
4	Interest on Average Monthly Balances	(219.31)
5	ACA Surcharges/(Refunds) (10/1/2020 - 9/30/21)	9,827.23
6	Beginning Balance at 10/01/20	<u>(1,981.09)</u>
7	<b>ACA BALANCE INCLUDING INTEREST at 9/30/21 (line 3 + line 4 - line 5 + line 6)</b>	\$ <u><b>(9,139.28)</b></u>
8	Sales Volumes (Actual MCF for 12 month ended 9/30/21)	13,360.20
9	ACA Factor per MCF (line 7 divided by line 8)	\$ <u><b>(0.6841)</b></u>