Docket No. 21-00019
Atmos Energy Corporation, Tennessee
Division CPAD DR Set No. 1
Question No. 1-08

REQUEST:

Regarding WP 7-9 please respond to the following:

a. Understanding the schedule was prepared prior to the February Commission conference adopting a three-year amortization of the Unprotected Excess Accumulated Deferred Income Taxes, does the Company intend to accelerate such amortization in June 2021 as depicted within this file?
b. Provide a detailed explanation of the Company's position regarding the timing of the accelerated amortization.

SUPPLEMENTAL RESPONSE:

As a result of conversations with the Consumer Advocate on Monday, March 8, 2021, the Company supplements its Response with the following information:

- **Attachment 1**: A full set of adjustments made to the Company's original ARM filing to reflect the adjustment to the rates shown on Schedule 11-3. The updated rates reflect the tax acceleration adjustment of the Unprotected Excess Accumulated Deferred Income Taxes ("EADIT") to March 2021 in accordance with the Commission's Order in Docket No. 18-00034 and for the adjustment made as a result of responding to Consumer Advocate Response 1-04 (AFUDC included in the filing and is shown on Workpaper 1-2 in the Attachment) and are shown on Workpaper 1-2 in the Attachment. This Attachment also includes the updated Workpaper 7-9 to reflect the March 2021 EADIT (also filed by the Company as the Supplemental Response to Staff 3-03 in Docket No. 18-00034 at the request of the Commission and included by the Company in its original response to 1-08).
- **Attachment 2**: A reconciliation of the Company's originally filed Revenue Requirement model Schedule 1 in its February 1, 2021 filing to the updated Schedule 1 in Attachment 1 of this supplemental response to note the adjustments that have been made.
- **Attachment 3:** The updated rate design shown on Schedule 11-3, and which is also reflected in the full set of schedules provide in Attachment 1.

ATTACHMENTS:

ATTACHMENT 1 - CPAD_1-08_Att1 - 2020 Revenue Requirement Schedules - Supplemental.xls, 70 Pages.

ATTACHMENT 2 - CPAD_1-08_Att2 - Schedule 1 - Walkforward.xlsx, 1 Page.

ATTACHMENT 3 - TN Rate Design CPAD_1-08 Support.xlsx, 1 Page.

ATTACHMENT 1

Tennessee Distribution System
Cost of Service
Twelve Months Ended September 30, 2020

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Cost of Gas	Schedule 3	$58,864,188
2			
3	Operation & Maintenance Expense	Schedule 4	21,639,478
4			
5	Taxes Other Than Income Taxes	Schedule 5	8,706,589
6			
7	Depreciation & Amortization Expense	Schedule 6	16,000,176
8			
9	Return	Schedule 7	32,094,495
10			
11	Federal Income and State Excise Tax	Schedule 8	8,507,347
12			
13	AFUDC	Wp 1-2	(866,703)
14			
15	Interest on Customer Deposits	Wp 1-1	40,175
16			
17	Total Cost of Service		$ 144,985,744
18			
19			
20	Revenue at Present Rates	Sch 11-2, Sch 3	$ 132,429,231
21			
22	Net Revenue Deficiency (Sufficiency)		$ 12,556,513
23	Amortization of EDITL	WP 7-9	$ (6,112,798)
24	Annual Reconciliation Revenue Requirement	Schedule 1R	$ 4,664,356
25			
26	Total Revenue Deficiency (Sufficiency)		$ 11,108,072
27			

Tennessee Distribution System
Cost of Service
Twelve Months Ended September 30, 2020

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Cost of Gas	Schedule 3	$58,864,188
2			
3	Operation & Maintenance Expense	Schedule 4	21,639,478
4			
5	Taxes Other Than Income Taxes	Schedule 5	8,706,589
6			
7	Depreciation & Amortization Expense	Schedule 6	15,170,284
8			
9	Return	Schedule 7R	29,930,024
10			
11	Federal Income and State Excise Tax	Schedule 8R	7,794,543
12			
13	AFUDC	Wp 1-2	(866,703)
14			
15	Interest on Customer Deposits	Wp 1-1	40,175
16			
17	Total Cost of Service		$ 141,278,578
18			
19			
20	Actual Adjusted Revenue	Schedule 2	$ 137,100,734
21			
22	Net Revenue Deficiency (Sufficiency)		$ 4,177,844
23	Carrying Costs	Schedule 9	$ 486,512
24	Annual Reconciliation Revenue Requirement		$ 4,664,356

Tennessee Distribution System
Interest on Customer Deposits
Twelve Months Ended September 30, 2020

Line No.	Description	Amount
	(a)	(b)
1	Average Customer Deposit Balance	$ 1,236,145
2		
3	Interest Rate on Customer Deposits	3.25%
4		
5	Adjusted Customer Deposit Interest	$ 40,175

Tennessee Distribution System
Allowance for Funds Used During Construction
Twelve Months Ended September 30, 2020

Line No.	Description	Amount
	(a)	(b)
1	Base Period AFUDC per books - Div 093 (1)	$ (1,173,361)
2		
3	Less State Excise Tax Effect	(76,268)
4		
5		$ (1,097,093)
6		
7	Less Federal Tax Effect	(230,390)
8		
9	Net AFUDC - Base Period	$ (866,703)
10		
11	Change from Base Period to Attrition Year	-
12		
13	Projected Attrition Year Net AFUDC	$ (866,703)
14		
15	Note:	
16	1. Twelve months ended September 30, 2020 - Accounts 4320 and 4191	

Schedule 2

Tennessee Distribution System
Summary of Revenue at Present Rates
Twelve Months Ended September 30, 2020

Line	Description		Amount
	(a)	(b)	(c)
1	Base period per books revenue (1)		$ 140,037,791
2			
3	Remove Cost of Service Reserve		(2,223,443)
4	Remove Reconciliation Revenue		(713,614)
5	Projected Attrition Year Revenue:		
6	Ongoing Gross Margin	$ 78,236,546	
7	Gas cost	58,864,188	
8	Total		$ 137,100,734
9			
10	Note:		
11	1. Twelve months ended September 30, 2020		

Schedule 3

Tennessee Distribution System
Cost of Gas
Twelve Months Ended September 30, 2020

Line No.	Description		Amount
	(a)		(b)
1	Base period per books cost of gas (1)	$	60,011,260
2			
3	Adjustments		
4	Net Elimination of Intercompany Leased Storage Property		(1,147,072)
5			
6	Total Adjusted Gas Cost	$	58,864,188
7			
8			
9			
10			
11			
12	Note:		
13	1. Twelve months ended September 30, 2020		

Tennessee Distribution System
ELIMINATION OF LEASED PROPERTY-RENT
Twelve Months Ended September 30, 2020

Line No.	Description	Building Rent O&M	Storage Expense O&M	Leased Property Depreciation	Storage Expense Other Taxes	Storage Rent Gas Cost
	(a)	(b)				(c)
1	October-19	$ -	$ 42,904	$ 18,760	$ 1,000	$ (91,367)
2	November-19	-	25,672	18,761	1,000	(95,314)
3	December-19	-	16,027	18,761	1,000	(95,314)
4	January-20	-	17,441	18,821	2,100	(97,730)
5	February-20	-	23,108	18,821	2,100	(95,918)
6	March-20	-	25,260	18,821	20,034	(95,918)
7	April-20	-	45,831	18,821	2,100	(95,918)
8	May-20	-	49,526	18,821	1,363	(95,918)
9	June-20	-	22,137	18,821	4,033	(95,918)
10	July-20	-	(48,620)	18,821	1,658	(95,918)
11	August-20	-	14,425	26,813	2,100	(95,918)
12	September-20	-	16,673	21,559	2,100	(95,918)
13						
14	Total Per Books	$ -	$ 250,384	$ 236,397	$ 40,588	$ (1,147,072)

Schedule 4

Tennessee Distribution System
Operation and Maintenance Expenses
Twelve Months Ended September 30, 2020

Line No.	Description		Amount
	(b)		(c)
1	Base period per books O&M Expense (1)	$	21,389,094
2	(with ratemaking adjustments)		
3			
4			
5			
6			
7	Adjustments to O&M		
8		$	-
9	Inclusion of Barnsley Storage Operating Expense	$	250,384
10			
11			
12			
13			
14			
15	Total Adjusted O&M TYE 9.30.20		21,639,478
16	Note:		
17	1. Twelve months ended September 30, 2020		

Tennessee Distribution System
Operation and Maintenance Expenses
Twelve Months Ended September 30, 2020

Line No.		Tennessee	SSU	General Office	Total		
		Historic Base	Historic Base	Historic Base	Historic Base	Attrition	Difference
1	**Labor**	$ 3,384,945	$ 3,463,575	$ 1,391,512	$ 8,240,031		
2	**Benefits**	916,960	1,070,379	346,397	2,333,737		
3	**Employee Welfare**	37,840	1,760,593	613,906	2,412,340		
4	**Insurance**	177,326	1,164,966	7,936	1,350,227		
5	**Rent, Maint., & Utilities**	765,014	347,332	155,688	1,268,034		
6	**Vehicles & Equip**	422,251	4,042	29,572	455,865		
7	**Materials & Supplies**	455,432	40,916	42,936	539,284		
8	**Information Technologies**	33,991	1,285,577	56,214	1,375,783		
9	**Telecom**	148,295	119,828	119,424	387,547		
10	**Marketing**	127,166	9,900	143,452	280,519		
11	**Directors & Shareholders &PR**	95	256,470	144	256,710		
12	**Dues & Donations**	137,880	31,771	4,567	174,219		
13	**Print & Postages**	43,597	13,433	5,759	62,789		
14	**Travel & Entertainment**	245,638	65,633	126,685	437,956		
15	**Training**	7,499	38,744	22,506	68,749		
16	**Outside Services**	4,862,621	867,511	939,051	6,669,183		
17	**Provision for Bad Debt**	608,153	-	-	608,153		
18	**Miscellaneous**	3,715	(3,909,755)	(99,793)	(4,005,833)		
19	**Total O&M Expenses**	$ 12,378,421	$ 6,630,914	$ 3,905,957	$ 22,915,292		
20							
21	**Disallowed Items**						
22	Other (Sub 05416 and 05412)	(4,413)	(472)	(727)	(5,613)		
23	Incentive Comp (MFR 38)		(588,199)	(566,864)	(1,155,063)		
24	Benefits (FAS 87 Accrual)	(168,503)	(131,072)	(65,947)	(365,522)		
25							
26	**Rate Case Expense**				-		
27							
28	**Actual Allocable Pension Contribution**	-			-		
29							
30	**Total O&M**	$ 12,205,504	$ 5,911,172	$ 3,272,418	$ 21,389,094		

Tennessee Distribution System
Operation and Maintenance Expenses by FERC
Twelve Months Ended September 30, 2020

Line No.	FERC Account	Division 093 Historic Base Period
1	7350	696
2	8160	2,677
3	8560	61,343
4	8700	1,482,260
5	8710	84
6	8711	45,135
7	8740	5,382,446
8	8750	519,632
9	8760	2,767
10	8780	583,550
11	8800	2,594
12	8810	339,281
13	8860	843
14	8870	27,718
15	8890	40,834
16	8900	-
17	8910	-
18	8920	4,609
19	8930	123,397
20	8940	-
21	9010	-
22	9020	399,613
23	9030	812,398
24	9040	608,153
25	9090	99,774
26	9100	-
27	9110	249,692
28	9120	75,849
29	9130	213
30	9160	2,921
31	9200	115,244
32	9210	6,608
33	9220	10,536,871
34	9230	155,022
35	9240	133,915
36	9250	37,882
37	9260	931,177
38	9280	581
39	9301	7,958
40	9302	121,554
41	9310	-
42	Total	22,915,292

Tennessee Distribution System
Operation and Maintenance Expenses by FERC
Twelve Months Ended September 30, 2020

Division 091		
Line No.	FERC Account	Historic Base Period
43	8170	543
44	8180	380
45	8190	3,550
46	8210	1,641
47	8250	10,217
48	8500	49,013
49	8560	489
50	8570	16,867
51	8600	483
52	8700	2,870,995
53	8711	18,835
54	8740	149,984
55	8750	467,368
56	8760	162,627
57	8780	1,333
58	8800	602,236
59	8810	339,442
60	8870	12,069
61	8890	43,860
62	8900	515
63	8910	524
64	9010	95,711
65	9020	1,763
66	9030	2,014,125
67	9090	184,342
68	9100	7,116
69	9110	156,993
70	9120	23,584
71	9130	20,389
72	9200	(246,685)
73	9210	2,142
74	9220	(9,575,771)
75	9230	189,050
76	9240	(11,074)
77	9250	(13,924)
78	9260	2,383,757
79	9302	9,117
80	9310	1,020
81	Total	(5,376)

Tennessee Distribution System
Operation and Maintenance Expenses by FERC
Twelve Months Ended September 30, 2020

Division 002		
Line No.	FERC Account	Historic Base Period
82	8700	281,247
83	8740	88,736
84	8800	19,978
85	8810	5,258
86	8850	-
87	9010	3,168
88	9030	113,724
89	9100	899
90	9110	3,895
91	9120	105,849
92	9160	-
93	9200	(36,068,137)
94	9210	33,715,793
95	9220	(102,202,336)
96	9230	10,806,920
97	9240	111,956
98	9250	26,763,189
99	9260	54,545,133
100	9302	9,516,215
101	9310	5,063,132
102	9320	278,188
103	Total	3,152,807

Tennessee Distribution System
Operation and Maintenance Expenses by FERC
Twelve Months Ended September 30, 2020

Division 012		
Line No.	FERC Account	Historic Base Period
104	8700	236
105	8740	83,006
106	8750	87
107	9010	4,259,961
108	9030	21,046,679
109	9200	3,536,069
110	9210	8,381,208
111	9220	(49,450,521)
112	9230	1,257,482
113	9240	81,632
114	9250	372
115	9260	9,611,313
116	9302	1,279
117	9310	1,187,305
118	9320	3,892
119	Total	0

Atmos Energy Corp - Tennessee Distribution System
Attrition Year Period Bad Debt Calculation
Twelve Months Ended September 30, 2020

Line No.	Description	Number of Bills	Volumes Mcf	Adjustments to Bills	Adjustments to Volumes	Total Bills	Total Volumes	Proposed Customer Charge	Proposed Commodity Charge	Revenue @ Proposed Rates	Bad Debt Percentage	Total Bad Debt
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	210 Residential Gas Service (Summer)											
2	210 Residential Gas Service (Winter) (weather sensitive)											
3	210 Residential Gas Service Senior Citizen (Summer)											
4	210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)											
5												
6	211 Residential/Sm. Commericial/Industrial Heating & Cooling Service											
7												
8	220 Commercial Gas Service (weather sensitive)											
9												
10	221 Experimental School Gas Service											
11												
12	225 Public Authority Gas Service (Sr. Citizen) (Summer)											
13	225 Public Authority Gas Service (Sr. Citizen) (Winter) (weather Sensitive)											
14	225 Public Authority Gas Service (Summer)											
15	225 Public Authority Gas Service (Winter) (weather Sensitive)											
16												
17	230 Large Commercial Gas Service (weather sensitive)											
18												
19	Total											

Atmos Energy Corp - Tennessee Distribution System
Pension Benchmark Calculation
Twelve Months Ended September 30, 2020

Line No.	Description	Number of Participants	Estimated Liability	Percent of Contribution Applicable to Group	Actual Year Contribution	Allocation Factor to Tennessee	Amount Allocable to Tennessee	Composite Labor Capitalization Rate	Pension Contribution Assigned to Capital/Reduction to O&M Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
1	All Other (not allocable to Tennessee)	4,112	$ 449,962,000	77.9%	$ -	0.00%	$ -		
2	Co 010 - Shared Services	488	63,757,000	11.0%	-	4.16%	-		
3	Co 010 - CSO	298	20,214,000	3.5%	-	4.68%	-		
4	Active Tennessee Jurisdiction Employees	87	13,970,000	2.4%	-	100.00%	-	57.3%	-
5	Inactive Tennessee Jurisdiction Employees	191	17,040,000	3.0%	-	100.00%	-		
6	Active Division General Office Employees	19	4,062,000	0.7%	-	40.79%	-	49.6%	-
7	Inactive Division General Office Employees (pre-merger	47	5,712,000	1.0%	-	26.55%	-		
8	Inactive Division General Office Employees (post-merge	7	2,553,000	0.4%	-	40.79%	-		
9									
10	Total Amount of Contribution Allocable to Tennessee	5,249	$ 577,270,000	100.00%	$ -		$ -		$ -

1 For General Office employees who worked at United Cities Gas Company prior to the merger with Atmos Energy, the Company has applied the allocation factor used to allocate labor expense in Docket No. 95-02258.

Source: Relied Upons\TN-FYE2020-AcctAllocation

Schedule 5

Tennessee Distribution System
Taxes Other Than Income Taxes
Twelve Months Ended September 30, 2020

Line No.	Description	Total
	(a)	(b)
1	Base period per books Other Taxes Expense (1)	$ 8,666,001
2		
3		
4		
5		
6		
7	Inclusion of Barnsley Storage Other taxes	40,588
8		
9	Adjusted Taxes Other Than Income Taxes	$ 8,706,589
10		
11	Note:	
12	1. Twelve months ended September 30, 2020 - Account 408	

Tennessee Distribution System
Taxes Other Than Income Taxes
Twelve Months Ended September 30, 2020

Line No.	Descripton	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Base Period
1	**Division 093**													
2	FICA	11,862	94,454	(16,141)	33,440	12,337	13,637	13,947	17,707	13,616	27,558	10,140	11,324	243,881
3	FUTA	8	42	(5)	2,466	(224)	(14)	5	12	(5)	-	-	-	2,286
4	SUTA	1	9	(2)	875	29	(12)	4	24	(9)	-	-	-	919
5	Ad Valorem	455,654	455,654	455,654	421,054	421,054	421,054	421,054	421,054	421,054	421,054	421,054	421,054	5,156,448
6	30105 Corp/State Franchise Tax	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	1,000,000
7	30107 City Franchise	167	167	167	167	167	167	167	167	167	167	167	167	2,000
8	30109 State Gross Receipts	69,344	113,056	178,309	193,681	164,312	141,386	82,314	56,569	50,680	35,689	35,171	38,068	1,158,580
9	30104 State Supv & Inspection	52,109	52,109	52,109	52,109	52,109	52,109	48,815	48,815	48,815	48,815	48,815	48,815	605,546
10	30108 Dot Transmission User Tax	-	-	-	-	-	23,106	-	-	-	-	-	-	23,106
11	Division 91 Allocations	10,112	(9,461)	14,011	(1,835)	16,528	(1,227)	21,481	22,940	14,578	6,773	3,166	15,278	112,342
12	Division 12 Allocations	8,770	27,621	694	16,002	10,008	2,250	10,688	11,310	3,512	14,855	9,107	9,594	124,412
13	Division 02 Allocations	27,394	42,050	1,794	29,247	16,387	20,636	16,765	18,628	7,407	26,142	15,081	14,951	236,481
14	Total	$ 718,755	$ 859,035	$ 769,923	$ 830,540	$ 776,041	$ 756,425	$ 698,572	$ 680,558	$ 643,149	$ 664,386	$ 626,033	$ 642,583	$ 8,666,001
15														
16	**Division 002**													
17	FICA	287,791	963,007	(3,044)	507,900	298,748	340,937	321,467	366,368	45,527	516,375	281,098	1,555,353	5,481,525
18	FUTA	517	542	349	27,314	736	1,201	(85)	237	(33)	227	203	164	31,373
19	SUTA	1,005	1,140	768	47,489	3,998	2,909	690	243	(64)	403	373	360	59,315
20	Ad Valorem	45,000	45,000	45,000	90,000	90,000	150,465	80,435	80,435	80,435	80,435	80,435	80,435	948,075
21	30105 Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Total	$ 334,314	$ 1,009,689	$ 43,074	$ 672,702	$ 393,483	$ 495,512	$ 402,508	$ 447,282	$ 125,865	$ 597,439	$ 362,109	$ 1,636,312	$ 6,520,288
23														
24	**Division 012**													
25	FICA	166,583	569,385	(5,803)	258,360	171,288	187,966	179,962	193,363	26,965	269,050	146,216	156,616	2,319,951
26	FUTA	299	322	200	15,952	390	649	(46)	124	(17)	119	106	93	18,191
27	SUTA	582	676	440	27,735	2,243	1,573	390	116	(32)	211	194	203	34,332
28	Ad Valorem	20,000	20,000	20,000	40,000	40,000	(142,104)	48,147	48,147	48,147	48,147	48,147	48,147	286,778
29	Total	$ 187,465	$ 590,384	$ 14,836	$ 342,047	$ 213,921	$ 48,084	$ 228,453	$ 241,749	$ 75,064	$ 317,527	$ 194,664	$ 205,059	$ 2,659,251
30														
31	**Division 091**													
32	FICA	24,383	(23,631)	33,952	(8,091)	40,237	(3,375)	52,252	55,802	35,354	16,204	7,361	37,055	267,504
33	FUTA	6	29	(2)	2,283	(179)	(17)	5	12	(5)	-	-	-	2,133
34	SUTA	1	6	(2)	810	61	(16)	4	25	(9)	-	-	-	880
35	Ad Valorem	400	400	400	400	400	400	400	400	400	400	400	400	4,800
36	30105 Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Total	$ 24,791	$ (23,195)	$ 34,348	$ (4,599)	$ 40,519	$ (3,008)	$ 52,661	$ 56,238	$ 35,740	$ 16,604	$ 7,761	$ 37,455	$ 275,316

Tennessee Distribution System
Depreciation and Amortization Expense
Twelve Months Ended September 30, 2020

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Base period per books Depreciation Expense (1)		$ 15,069,477
2			
3	Adjustment to Reflect Year End Plant Levels		829,892
4			
5	Total Proforma Depreciation Expense	Wp 6-2	$ 15,899,369
6			
7	Adjustment to reflect Proposed Depreciation Rates		-
8			
9	Total Proforma Depreciation Expense	Wp 6-1	15,899,369
10			
11	Amortization of Deferred Pension Regulated Asset	Wp 7-3	0
12			
13	Net Elimination of Intercompany Leased Property	Wp 3-1	236,397
14			
15	Adjustment for Depreciation Expense on Capitalized Incentive Comp	Wp 7-8	(135,590)
16			
17	Total Depreciation and Amortization Expense, As Adjusted		$ 16,000,176
18			
19	Note:		
20	1. Twelve months ended September 30, 2020		

Tennessee Distribution System
Depreciation Expense Adjustment
Proforma SSU Depreciation at Proposed Depreciation Rates
Twelve Months Ended September 30, 2020

Line No.	Description	Amount	Allocation	Allocated
	(a)	(b)	(c)	(d)
1	Proforma Depreciation			
2	Tennessee Operations	$ 14,752,217	100.00%	$ 14,752,217
3	Mid-States General Office	35,932	40.79%	14,657
4	SSU Div 12 - Customer Service	10,303,399	4.68%	482,077
5	SSU Div 02 - General Office	15,617,708	4.16%	650,419
6				
7	Proforma Depreciation Adjustment			$ 15,899,369

Tennessee Distribution System
Depreciation Expense Adjustment
Proforma SSU Depreciation at Current Depreciation Rates
Twelve Months Ended September 30, 2020

Line No.	Description	Amount	Allocation	Allocated
	(a)	(b)	(c)	(d)
1	Proforma Depreciation			
2	Tennessee Operations	$ 14,752,217	100.00%	$ 14,752,217
3	Mid-States General Office	$ 35,932	40.79%	14,657
4	SSU Div 12 - Customer Service	$ 10,303,399	4.68%	482,077
5	SSU Div 02 - General Office	$ 15,617,708	4.16%	650,419
6				
7	Proforma Depreciation Expense			$ 15,899,369

Tennessee Distribution System
Rate Base & Return
Twelve Months Ended September 30, 2020

Line No.	Description	Historic Base Period (1)	Reference
	(a)	(b)	(e)
1	Original Cost of Plant	$ 698,819,253	WP 7-10 WP7-2
2			
3	Accumulated Depreciation and Amortization	(226,109,537)	WP7-2
4			
5	Construction Work in Progress per Books	15,850,710	WP7-2
6			
7	Storage Gas Investment	3,891,363	WP7-2
8			
9	Cash Working Capital	1,342,668	WP 7-5
10			
11	Material & Supplies	80,335	WP7-2
12			
13	Regulatory Assets/Liabilities (EDITL & Deferral)	(27,294,830)	WP 7-9
14			
15	Accumulated Deferred Income Tax	(45,135,975)	WP 7-2
16			
17	Customer Advances for Construction	(20,280)	WP7-2
18			
19	Customer Deposits	(1,236,145)	WP7-2
20			
21	Accumulated Interest on Customer Deposits	(19,393)	WP7-2
22			
23	Unadjusted Rate Base	$ 420,168,169	
24			
25	Adjustments:	(5,491,775)	WP 7-8
26			
27	Net Elimination of Intercompany Leased Property	$ 6,511,205	WP7-2
28			
29	Total Rate Base	$ 421,187,599	
30			
31	Return at Overall Cost of Capital on Rate Base	$ 32,094,495	
32			
33	Note:		
34	1. Twelve months ended September 30, 2020		

Tennessee Distribution System
Rate Base & Return
Twelve Months Ended September 30, 2020

Line No.	Description	Historic Base Period (1)	Reference
	(a)	(b)	(e)
1	Original Cost of Plant	$ 667,431,221	WP 7-10 WP7-2
2			
3	Accumulated Depreciation and Amortization	(221,924,775)	WP7-2
4			
5	Construction Work in Progress per Books	18,071,193	WP7-2
6			
7	Storage Gas Investment	3,891,363	WP7-2
8			
9	Cash Working Capital	1,342,668	WP 7-5
10			
11	Material & Supplies	80,335	WP7-2
12			
13	Regulatory Assets/Liabilities (EDITL & Deferral)	(27,814,053)	WP 7-9
14			
15	Accumulated Deferred Income Tax	(43,600,078)	WP 7-2
16			
17	Customer Advances for Construction	(20,280)	WP7-2
18			
19	Customer Deposits	(1,236,145)	WP7-2
20			
21	Accumulated Interest on Customer Deposits	(19,393)	WP7-2
22			
23	Unadjusted Rate Base	$ 396,202,055	
24			
25	Adjustments:	(5,491,775)	WP 7-8
26			
27	Net Elimination of Intercompany Leased Property	$ 5,713,880	WP7-2
28			
29	Total Rate Base	$ 396,424,160	
30			
31	Return at Overall Cost of Capital on Rate Base	$ 29,930,024	
32			
33	Note:		
34	1. Twelve months ended September 30, 2020		

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2020

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	AEAM	ALGN	Division 093 100%	Division 091 40.79%	Division 012 4.68%	CKV 2.00%	Division 002 4.16%	Greenville 1.28%	AEAM 5.10%	ALGN 8.78%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			(h)	(i)	(j)	(k)	(l)	(m)			(n)
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Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2020

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	AEAM	ALGN	Division 093 100%	Division 091 40.79%	Division 012 4.68%	CKV 2.00%	Division 002 4.16%	Greenville 1.28%	AEAM 5.10%	ALGN 8.78%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			(h)	(i)	(j)	(k)	(l)	(m)			(n)
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WP 7-1

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2020

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	AEAM	ALGN	Division 093 100%	Division 091 40.79%	Division 012 4.68%	CKV 2.00%	Division 002 4.16%	Greenville 1.28%	AEAM 5.10%	ALGN 8.78%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			(h)	(i)	(j)	(k)	(l)	(m)			(n)
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Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2020

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	AEAM	ALGN	Division 093 100%	Division 091 40.79%	Division 012 4.68%	CKV 2.00%	Division 002 4.16%	Greenville 1.28%	AEAM 5.10%	ALGN 8.78%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			(h)	(i)	(j)	(k)	(l)	(m)			(n)
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Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2020

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	AEAM	ALGN	Division 093 100%	Division 091 40.79%	Division 012 4.68%	CKV 2.00%	Division 002 4.16%	Greenville 1.28%	AEAM 5.10%	ALGN 8.78%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			(h)	(i)	(j)	(k)	(l)	(m)			(n)
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Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2020

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	AEAM	ALGN	Division 093 100%	Division 091 40.79%	Division 012 4.68%	CKV 2.00%	Division 002 4.16%	Greenville 1.28%	AEAM 5.10%	ALGN 8.78%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			(h)	(i)	(j)	(k)	(l)	(m)			(n)
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Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2020

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	AEAM	ALGN	Total Tennessee
										FY19	100%	40.59%	4.63%	1.44%	4.16%	1.27%	5.09%	0.00%	
										FY20	100%	40.79%	4.68%	2.00%	4.16%	1.28%	5.10%	8.78%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
1	**Gas Plant in Service (Account 101)**																		
2																			
3	Sep-19	$ 624,458,635	$ 3,717,562	$ 131,418,386	$ 16,804,137	$ 132,498,942	$ 9,258,178	$ 24,088,731	$ 20,385,141		$ 624,458,635	$ 1,508,958	$ 6,086,059	$ 241,973	$ 5,511,926	$ 117,898	$ 1,226,944	$ -	$ 639,152,393
4	Oct-19	629,127,547	3,719,956	132,712,389	16,804,137	136,548,169	9,258,178	24,091,015	20,815,001		629,127,547	1,517,370	6,209,365	336,629	5,686,716	118,319	1,228,330	1,826,671	646,050,947
5	Nov-19	632,806,337	3,719,956	132,718,620	16,804,137	136,547,737	9,258,178	24,089,933	20,817,423		632,806,337	1,517,370	6,209,656	336,629	5,686,698	118,319	1,228,275	1,826,884	649,730,168
6	Dec-19	636,922,510	2,862,906	133,546,526	16,804,137	138,417,347	9,258,178	24,089,832	20,823,328		636,922,510	1,167,780	6,248,392	336,629	5,764,561	118,319	1,228,270	1,827,402	653,613,862
7	Jan-20	640,344,005	2,862,906	133,667,736	16,819,748	138,339,771	9,258,178	24,089,832	20,823,328		640,344,005	1,167,780	6,254,063	336,942	5,761,330	118,319	1,228,270	1,827,402	657,038,110
8	Feb-20	641,458,907	2,862,906	133,671,050	16,827,395	138,822,180	9,258,178	24,215,062	20,823,328		641,458,907	1,167,780	6,254,218	337,095	5,781,420	118,319	1,234,655	1,827,402	658,179,796
9	Mar-20	644,386,590	2,835,657	133,670,987	16,831,767	138,920,652	9,258,178	24,215,064	20,823,328		644,386,590	1,156,665	6,254,215	337,183	5,785,521	118,319	1,234,655	1,827,402	661,100,550
10	Apr-20	658,135,639	2,846,417	133,683,022	16,866,435	139,223,049	9,258,178	28,044,896	20,823,328		658,135,639	1,161,054	6,254,779	337,877	5,798,115	118,319	1,429,927	1,827,402	675,063,110
11	May-20	660,645,413	2,846,417	133,681,235	16,945,857	139,299,439	9,258,178	28,051,227	20,823,328		660,645,413	1,161,054	6,254,695	339,468	5,801,296	118,319	1,430,250	1,827,402	677,577,897
12	Jun-20	664,968,859	2,714,030	133,681,229	16,925,736	139,949,087	9,258,178	28,051,470	20,823,328		664,968,859	1,107,053	6,254,695	339,065	5,828,352	118,319	1,430,262	1,827,402	681,874,006
13	Jul-20	669,733,205	2,714,030	133,681,229	16,948,371	142,209,197	9,258,178	28,239,567	20,823,328		669,733,205	1,107,053	6,254,695	339,519	5,922,477	118,319	1,439,852	1,827,402	686,742,521
14	Aug-20	674,721,175	2,714,030	133,863,502	16,948,741	144,894,808	9,258,178	20,823,328	20,823,328		674,721,175	1,107,053	6,263,223	339,526	6,034,323	118,319	1,061,720	1,827,402	691,472,740
15	Sep-20	681,907,605	2,714,030	133,540,878	16,948,650	134,787,275	9,258,178	28,246,300	20,823,328		681,907,605	1,107,053	6,248,128	339,524	5,613,382	118,319	1,440,196	1,827,402	698,601,608
16	Average	$ 650,739,725	$ 3,010,062	$ 133,348,984	$ 16,867,634	$ 138,496,743	$ 9,258,178	$ 25,410,481	$ 20,788,527		$ 650,739,725	$ 1,227,232	$ 6,234,322	$ 330,620	$ 5,767,394	$ 118,286	$ 1,295,508	$ 1,686,736	$ 667,399,824
17																			
18	**Construction Work in Process (Account 1070)**																		
19																			
20	Sep-19	$ 17,139,253	$ 581,303	$ 2,216,424	$ -	$ 21,726,795	$ -	$ -	$ -		$ 17,139,253	$ 235,951	$ 102,644	$ -	$ 903,830	$ -	$ -	$ -	$ 18,381,677
21	Oct-19	16,295,575	298,408	978,576	-	15,152,722	-	0	0		16,295,575	121,721	45,786	0	631,054	0	0	0	17,094,135
22	Nov-19	17,927,510	203,327	1,058,383	-	14,750,491	-	0	0		17,927,510	82,937	49,520	0	614,302	0	0	0	18,674,269
23	Dec-19	18,506,546	612,458	114,886	-	13,881,385	-	0	0		18,506,546	249,821	5,375	0	578,107	0	0	0	19,339,850
24	Jan-20	17,940,295	991,552	49,774	-	15,390,780	-	0	0		17,940,295	404,454	2,329	0	640,968	0	0	0	18,988,046
25	Feb-20	20,933,599	864,189	59,734	-	16,617,058	-	0	0		20,933,599	352,503	2,795	0	692,038	0	0	0	21,980,935
26	Mar-20	22,740,802	713,149	104,600	-	18,632,122	-	0	0		22,740,802	290,894	4,894	0	775,958	0	0	0	23,812,548
27	Apr-20	12,832,747	441,652	402,354	-	16,776,763	-	0	0		12,832,747	180,150	18,825	0	698,689	0	0	0	13,730,412
28	May-20	15,333,288	337,958	676,402	-	17,511,460	-	0	0		15,333,288	137,853	31,648	0	729,286	0	0	0	16,232,075
29	Jun-20	16,759,771	766,864	913,104	-	14,019,762	-	0	0		16,759,771	312,804	42,722	0	583,870	0	0	0	17,699,167
30	Jul-20	16,554,672	676,771	1,222,124	-	20,143,713	-	0	0		16,554,672	276,055	57,181	0	838,910	0	0	0	17,726,818
31	Aug-20	14,381,041	414,226	1,264,591	-	19,346,319	-	0	0		14,381,041	168,963	59,168	0	805,701	0	0	0	15,414,873
32	Sep-20	14,570,613	519,758	1,653,501	-	23,789,041	-	0	0		14,570,613	212,009	77,364	0	990,724	0	0	0	15,850,710
33	Average	$ 17,070,439	$ 570,893	$ 824,189	$ -	$ 17,518,339	$ -	$ -	$ -		$ 17,070,439	$ 232,778	$ 38,481	$ -	$ 729,495	$ -	$ -	$ -	$ 18,071,193

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2020

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	AEAM	ALGN	Total Tennessee
										FY19	100%	40.59%	4.63%	1.44%	4.16%	1.27%	5.09%	0.00%	
										FY20	100%	40.79%	4.68%	2.00%	4.16%	1.28%	5.10%	8.78%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
34																			
35	**Inventories- Plant Materials (Account 1540)**																		
36																			
37	Sep-19	$ -	$ 64,640	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ 26,237	$ -	$ -	$ -	$ -	$ -	$ -	$ 26,237
38	Oct-19	-	64,640	-	-	56,277	0	0	0		0	26,367	0	0	2,344	0	0	0	28,710
39	Nov-19	-	64,640	-	-	56,277	0	0	0		0	26,367	0	0	2,344	0	0	0	28,710
40	Dec-19	-	64,640	-	-	56,277	0	0	0		0	26,367	0	0	2,344	0	0	0	28,710
41	Jan-20	-	64,640	-	-	-	0	0	0		0	26,367	0	0	0	0	0	0	26,367
42	Feb-20	-	92,824	-	-	-	0	0	0		0	37,863	0	0	0	0	0	0	37,863
43	Mar-20	-	155,238	-	-	-	0	0	0		0	63,322	0	0	0	0	0	0	63,322
44	Apr-20	-	157,820	-	-	-	0	0	0		0	64,375	0	0	0	0	0	0	64,375
45	May-20	-	273,631	-	-	-	0	0	0		0	111,614	0	0	0	0	0	0	111,614
46	Jun-20	-	273,584	-	-	-	0	0	0		0	111,595	0	0	0	0	0	0	111,595
47	Jul-20	-	275,258	-	-	-	0	0	0		0	112,278	0	0	0	0	0	0	112,278
48	Aug-20	-	410,816	-	-	-	0	0	0		0	167,572	0	0	0	0	0	0	167,572
49	Sep-20	-	581,043	-	-	-	0	0	0		0	237,008	0	0	0	0	0	0	237,008
50	Average	$ -	$ 195,647	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ 79,795	$ -	$ -	$ 541	$ -	$ -	$ -	$ 80,335
51																			
52																			
53	**Inventories- Gas Stored (Account 1641)**																		
54		***Includes Tennessee stored gas in Dvivision 93 and an allocated portion of Tennessee stored gas in Division 96***																	
55	Sep-19	$ 6,154,782	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 6,154,782	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,154,782
56	Oct-19	7,367,805	-	-	-	-	0	0	0		7,367,805	0	0	0	0	0	0	0	7,367,805
57	Nov-19	6,141,823	-	-	-	-	0	0	0		6,141,823	0	0	0	0	0	0	0	6,141,823
58	Dec-19	5,202,560	-	-	-	-	0	0	0		5,202,560	0	0	0	0	0	0	0	5,202,560
59	Jan-20	3,434,389	-	-	-	-	0	0	0		3,434,389	0	0	0	0	0	0	0	3,434,389
60	Feb-20	2,094,812	-	-	-	-	0	0	0		2,094,812	0	0	0	0	0	0	0	2,094,812
61	Mar-20	1,719,027	-	-	-	-	0	0	0		1,719,027	0	0	0	0	0	0	0	1,719,027
62	Apr-20	1,630,389	-	-	-	-	0	0	0		1,630,389	0	0	0	0	0	0	0	1,630,389
63	May-20	2,142,150	-	-	-	-	0	0	0		2,142,150	0	0	0	0	0	0	0	2,142,150
64	Jun-20	2,735,086	-	-	-	-	0	0	0		2,735,086	0	0	0	0	0	0	0	2,735,086
65	Jul-20	3,354,001	-	-	-	-	0	0	0		3,354,001	0	0	0	0	0	0	0	3,354,001
66	Aug-20	3,912,974	-	-	-	-	0	0	0		3,912,974	0	0	0	0	0	0	0	3,912,974
67	Sep-20	4,697,916	-	-	-	-	0	0	0		4,697,916	0	0	0	0	0	0	0	4,697,916
68	Average	$ 3,891,363	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 3,891,363	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,891,363

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2020

										Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	AEAM	ALGN	
										FY19	100%	40.59%	4.63%	1.44%	4.16%	1.27%	5.09%	0.00%	
Line No.	**Month**	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	FY20	100%	40.79%	4.68%	2.00%	4.16%	1.28%	5.10%	8.78%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
69																			
70	**Customers Deposits (Account 2350)**																		
71																			
72	Sep-19	$ (1,388,443)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (1,388,443)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,388,443)
73	Oct-19	(1,347,932)	-	-	-	-	0	0	0		(1,347,932)	0	0	0	0	0	0	0	(1,347,932)
74	Nov-19	(1,307,274)	-	-	-	-	0	0	0		(1,307,274)	0	0	0	0	0	0	0	(1,307,274)
75	Dec-19	(1,282,755)	-	-	-	-	0	0	0		(1,282,755)	0	0	0	0	0	0	0	(1,282,755)
76	Jan-20	(1,253,245)	-	-	-	-	0	0	0		(1,253,245)	0	0	0	0	0	0	0	(1,253,245)
77	Feb-20	(1,239,727)	-	-	-	-	0	0	0		(1,239,727)	0	0	0	0	0	0	0	(1,239,727)
78	Mar-20	(1,231,062)	-	-	-	-	0	0	0		(1,231,062)	0	0	0	0	0	0	0	(1,231,062)
79	Apr-20	(1,206,550)	-	-	-	-	0	0	0		(1,206,550)	0	0	0	0	0	0	0	(1,206,550)
80	May-20	(1,195,136)	-	-	-	-	0	0	0		(1,195,136)	0	0	0	0	0	0	0	(1,195,136)
81	Jun-20	(1,180,553)	-	-	-	-	0	0	0		(1,180,553)	0	0	0	0	0	0	0	(1,180,553)
82	Jul-20	(1,154,118)	-	-	-	-	0	0	0		(1,154,118)	0	0	0	0	0	0	0	(1,154,118)
83	Aug-20	(1,144,835)	-	-	-	-	0	0	0		(1,144,835)	0	0	0	0	0	0	0	(1,144,835)
84	Sep-20	(1,138,262)	-	-	-	-	0	0	0		(1,138,262)	0	0	0	0	0	0	0	(1,138,262)
85	Average	$ (1,236,145)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (1,236,145)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,236,145)
86																			
87																			
88	**Accumulated Deferred FIT (Total Accounts 1900, 2820, 2830)**																		
89																			
90	Sep-19	(66,397,993)	(1,969,115)	(16,141,705)	-	657,020,955	$ -	$ -	$ -		$ (66,397,993)	$ (799,264)	$ (747,531)	$ -	$ 27,331,921	$ -	$ -	$ -	$ (40,612,868)
91	Oct-19	(66,426,047)	(1,969,115)	(16,141,705)	-	656,917,190	-	-	-		(66,426,047)	(803,202)	(755,240)	0	27,358,124	0	0	0	(40,626,365)
92	Nov-19	(66,449,471)	(1,969,115)	(16,141,705)	-	656,813,425	-	-	-		(66,449,471)	(803,202)	(755,240)	0	27,353,803	0	0	0	(40,654,110)
93	Dec-19	(68,382,700)	(2,187,315)	(16,421,952)	-	658,289,326	-	-	-		(68,382,700)	(892,206)	(768,352)	0	27,415,269	0	0	0	(42,627,990)
94	Jan-20	(68,402,410)	(2,187,315)	(16,421,952)	-	658,185,561	-	-	-		(68,402,410)	(892,206)	(768,352)	0	27,410,947	0	0	0	(42,652,021)
95	Feb-20	(68,422,120)	(2,187,315)	(16,421,952)	-	658,081,797	-	-	-		(68,422,120)	(892,206)	(768,352)	0	27,406,626	0	0	0	(42,676,052)
96	Mar-20	(70,699,184)	(546,197)	(16,105,004)	-	620,002,002	-	-	-		(70,699,184)	(222,794)	(753,523)	0	25,820,746	0	0	0	(45,854,755)
97	Apr-20	(70,718,894)	(546,197)	(16,105,004)	-	624,350,791	-	-	-		(70,718,894)	(222,794)	(753,523)	0	26,001,857	0	0	0	(45,693,354)
98	May-20	(70,738,604)	(546,197)	(16,105,004)	-	620,266,654	-	-	-		(70,738,604)	(222,794)	(753,523)	0	25,831,768	0	0	0	(45,883,153)
99	Jun-20	(68,839,713)	(2,942,181)	(15,295,491)	-	626,463,378	-	-	-		(68,839,713)	(1,200,116)	(715,647)	0	26,089,838	0	0	0	(44,665,638)
100	Jul-20	(68,859,423)	(2,942,181)	(15,295,491)	-	633,564,831	-	-	-		(68,859,423)	(1,200,116)	(715,647)	0	26,385,587	0	0	0	(44,389,599)
101	Aug-20	(68,879,133)	(2,942,181)	(15,295,491)	-	611,478,066	-	-	-		(68,879,133)	(1,200,116)	(715,647)	0	25,465,756	0	0	0	(45,329,140)
102	Sep-20	(69,668,489)	(3,344,951)	(14,865,719)	-	638,532,202	-	-	-		(69,668,489)	(1,364,406)	(695,539)	0	26,592,459	0	0	0	(45,135,975)
103	Average	$ (68,683,398)	$ (2,021,490)	$ (15,904,475)	$ -	$ 639,997,398	$ -	$ -	$ -		$ (68,683,398)	$ (824,263)	$ (743,548)	$ -	$ 26,651,131	$ -	$ -	$ -	$ (43,600,078)

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2020

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	AEAM	ALGN	Total Tennessee
										FY19	100%	40.59%	4.63%	1.44%	4.16%	1.27%	5.09%	0.00%	
										FY20	100%	40.79%	4.68%	2.00%	4.16%	1.28%	5.10%	8.78%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
104																			
105	**Accumulated Depreciation (Account 1080)**																		
106																			
107	Sep-19	$ (210,058,746)	$ (2,033,998)	$ (49,037,820)	$ (4,056,752)	$ (63,860,404)	$ (3,996,640)	$ (13,974,379)	$ (5,202,803)		$ (210,058,746)	$ (825,600)	$ (2,270,969)	$ (58,416)	$ (2,656,578)	$ (50,895)	$ (711,776)	$ -	$ (216,632,980)
108	Oct-19	(210,966,958)	(2,038,907)	(49,714,116)	(4,103,184)	(64,626,984)	(4,020,353)	(14,109,838)	(5,314,786)		(210,966,958)	(831,670)	(2,326,031)	(82,197)	(2,691,470)	(51,380)	(719,419)	(466,412)	(218,135,537)
109	Nov-19	(211,906,448)	(2,043,817)	(50,390,422)	(4,149,615)	(65,392,095)	(4,044,067)	(14,245,293)	(5,426,778)		(211,906,448)	(833,673)	(2,357,674)	(83,127)	(2,723,334)	(51,683)	(726,326)	(476,240)	(219,158,504)
110	Dec-19	(212,864,506)	(1,190,538)	(50,792,385)	(4,196,032)	(61,711,400)	(4,067,781)	(14,380,747)	(5,538,796)		(212,864,506)	(485,620)	(2,376,481)	(84,057)	(2,570,047)	(51,986)	(733,232)	(486,070)	(219,651,999)
111	Jan-20	(213,461,879)	(1,194,371)	(51,471,531)	(4,243,306)	(62,463,587)	(4,091,494)	(14,516,202)	(5,650,814)		(213,461,879)	(487,184)	(2,408,257)	(85,004)	(2,601,373)	(52,289)	(740,138)	(495,901)	(220,332,025)
112	Feb-20	(214,384,964)	(1,198,204)	(52,150,693)	(4,289,937)	(63,207,121)	(4,115,208)	(14,657,268)	(5,762,832)		(214,384,964)	(488,747)	(2,440,033)	(85,938)	(2,632,338)	(52,592)	(747,331)	(505,731)	(221,337,676)
113	Mar-20	(215,689,263)	(1,174,690)	(52,830,796)	(4,336,553)	(63,955,279)	(4,138,910)	(14,793,651)	(5,875,879)		(215,689,263)	(479,156)	(2,471,854)	(86,872)	(2,663,496)	(52,895)	(754,285)	(515,652)	(222,713,474)
114	Apr-20	(215,219,197)	(1,179,263)	(53,510,931)	(4,385,145)	(64,704,380)	(4,162,612)	(14,954,151)	(5,988,926)		(215,219,197)	(481,022)	(2,503,676)	(87,846)	(2,694,693)	(53,198)	(762,468)	(525,573)	(222,327,673)
115	May-20	(216,242,710)	(1,183,837)	(54,191,054)	(4,433,551)	(65,449,589)	(4,186,315)	(15,114,698)	(6,101,973)		(216,242,710)	(482,887)	(2,535,498)	(88,815)	(2,725,729)	(53,501)	(770,654)	(535,493)	(223,435,287)
116	Jun-20	(217,311,330)	(1,055,380)	(54,871,177)	(4,460,503)	(66,199,010)	(4,210,017)	(15,275,248)	(6,215,020)		(217,311,330)	(430,489)	(2,567,320)	(89,355)	(2,756,939)	(53,804)	(778,840)	(545,414)	(224,533,492)
117	Jul-20	(217,701,623)	(1,059,153)	(55,551,301)	(4,507,859)	(66,976,216)	(4,233,720)	(15,437,845)	(6,328,067)		(217,701,623)	(432,029)	(2,599,141)	(90,304)	(2,789,307)	(54,107)	(787,130)	(555,335)	(225,008,976)
118	Aug-20	(218,249,864)	(1,062,926)	(56,232,950)	(4,555,048)	(67,807,620)	(4,257,422)	(15,604,092)	(6,441,114)		(218,249,864)	(433,568)	(2,631,035)	(91,249)	(2,823,932)	(54,410)	(795,607)	(565,256)	(225,644,919)
119	Sep-20	(219,109,839)	(1,066,700)	(56,470,820)	(4,602,223)	(57,538,247)	(4,281,124)	(15,770,532)	(6,554,161)		(219,109,839)	(435,107)	(2,642,164)	(92,194)	(2,396,251)	(54,712)	(804,093)	(575,176)	(226,109,537)
120	Average	$ (214,859,025)	$ (1,344,753)	$ (52,862,769)	$ (4,332,285)	$ (64,145,533)	$ (4,138,897)	$ (14,833,380)	$ (5,877,073)		$ (214,859,025)	$ (548,212)	$ (2,471,549)	$ (85,029)	$ (2,671,191)	$ (52,881)	$ (756,254)	$ (480,635)	$ (221,924,775)
121																			
122																			
123	**Customers Advances (Account 2520)**																		
124																			
125	Sep-19	$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (20,280)
126	Oct-19	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
127	Nov-19	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
128	Dec-19	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
129	Jan-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
130	Feb-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
131	Mar-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
132	Apr-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
133	May-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
134	Jun-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
135	Jul-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
136	Aug-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
137	Sep-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
138	Average	$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (20,280)

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2020

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	AEAM	ALGN	Total Tennessee
										FY19	100%	40.59%	4.63%	1.44%	4.16%	1.27%	5.09%	0.00%	
										FY20	100%	40.79%	4.68%	2.00%	4.16%	1.28%	5.10%	8.78%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
139																			
140	**Interest on Customer Deposits (Account 2370-26919)**																		
141																			
142	Sep-19	$ (28,430)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (28,430)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (28,430)
143	Oct-19	(28,936)	-	-	-	-	0	0	0		(28,936)	0	0	0	0	0	0	0	(28,936)
144	Nov-19	(28,781)	-	-	-	-	0	0	0		(28,781)	0	0	0	0	0	0	0	(28,781)
145	Dec-19	(29,586)	-	-	-	-	0	0	0		(29,586)	0	0	0	0	0	0	0	(29,586)
146	Jan-20	(30,507)	-	-	-	-	0	0	0		(30,507)	0	0	0	0	0	0	0	(30,507)
147	Feb-20	(1,386)	-	-	-	-	0	0	0		(1,386)	0	0	0	0	0	0	0	(1,386)
148	Mar-20	(5,751)	-	-	-	-	0	0	0		(5,751)	0	0	0	0	0	0	0	(5,751)
149	Apr-20	(9,617)	-	-	-	-	0	0	0		(9,617)	0	0	0	0	0	0	0	(9,617)
150	May-20	(13,482)	-	-	-	-	0	0	0		(13,482)	0	0	0	0	0	0	0	(13,482)
151	Jun-20	(16,683)	-	-	-	-	0	0	0		(16,683)	0	0	0	0	0	0	0	(16,683)
152	Jul-20	(19,660)	-	-	-	-	0	0	0		(19,660)	0	0	0	0	0	0	0	(19,660)
153	Aug-20	(19,235)	-	-	-	-	0	0	0		(19,235)	0	0	0	0	0	0	0	(19,235)
154	Sep-20	(20,060)	-	-	-	-	0	0	0		(20,060)	0	0	0	0	0	0	0	(20,060)
155	Average	$ (19,393)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (19,393)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (19,393)
156																			
157																			
158	**Net elimination of intercompany leased property**																		
159																			
160	Sep-19	$ 5,650,655	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 5,650,655	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,650,655
161	Oct-19	5,631,894	-	-	-	-	0	0	0		5,631,894	0	0	0	0	0	0	0	5,631,894
162	Nov-19	5,613,134	-	-	-	-	0	0	0		5,613,134	0	0	0	0	0	0	0	5,613,134
163	Dec-19	5,594,373	-	-	-	-	0	0	0		5,594,373	0	0	0	0	0	0	0	5,594,373
164	Jan-20	5,575,553	-	-	-	-	0	0	0		5,575,553	0	0	0	0	0	0	0	5,575,553
165	Feb-20	5,556,732	-	-	-	-	0	0	0		5,556,732	0	0	0	0	0	0	0	5,556,732
166	Mar-20	5,561,950	-	-	-	-	0	0	0		5,561,950	0	0	0	0	0	0	0	5,561,950
167	Apr-20	5,543,129	-	-	-	-	0	0	0		5,543,129	0	0	0	0	0	0	0	5,543,129
168	May-20	5,524,308	-	-	-	-	0	0	0		5,524,308	0	0	0	0	0	0	0	5,524,308
169	Jun-20	5,505,488	-	-	-	-	0	0	0		5,505,488	0	0	0	0	0	0	0	5,505,488
170	Jul-20	5,486,667	-	-	-	-	0	0	0		5,486,667	0	0	0	0	0	0	0	5,486,667
171	Aug-20	6,525,354	-	-	-	-	0	0	0		6,525,354	0	0	0	0	0	0	0	6,525,354
172	Sep-20	6,511,205	-	-	-	-	0	0	0		6,511,205	0	0	0	0	0	0	0	6,511,205
173	Average	$ 5,713,880	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 5,713,880	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,713,880

Tennessee Distribution System
Pension Regulated Asset
Twelve Months Ended September 30, 2020

Line No.				
1	Annual benchmark per Docket 12-00064	2,086,819		
2	Quarterly benchmark	521,705		
3				
4		Contribution	Benchmark	Difference
5	Quarter ended 3/31/13	521,705	521,705	-
6	Quarter ended 6/30/13	641,911	521,705	120,206
7	Quarter ended 9/30/13	1,038,413	521,705	516,708
8	Quarter ended 12/31/13	417,671	521,705	(104,034)
9	Quarter ended 3/30/14	390,181	521,705	(131,524)
10	Quarter ended 6/30/14	1,418,839	521,705	897,134
11		$ 4,428,719	$ 3,130,229	$ 1,298,490
12				
13	Monthly Amortization			
14	2 years amortization			$ 54,104
15				

Line No.		Amortization Expense	Regulated Asset Balance	
16		Amortization Expense	Regulated Asset Balance	
17	Sep-15		1,082,075	
18	Oct-15	54,104	1,027,971	
19	Nov-15	54,104	973,868	
20	Dec-15	54,104	919,764	
21	Jan-16	54,104	865,660	
22	Feb-16	54,104	811,556	
23	Mar-16	54,104	757,453	
24	Apr-16	54,104	703,349	
25	May-16	54,104	649,245	
26	Jun-16	54,104	595,141	
27	Jul-16	54,104	541,038	
28	Aug-16	54,104	486,934	
29	Sep-16	54,104	432,830	
30	Oct-16	54,104	378,726	
31	Nov-16	54,104	324,623	
32	Dec-16	54,104	270,519	
33	Jan-17	54,104	216,415	
34	Feb-17	54,104	162,311	
35	Mar-17	54,104	108,208	
36	Apr-17	54,104	54,104	
37	May-17	54,104	-	
38	Jun-17		-	
39	Jul-17		-	
40	Aug-17		-	
41	Sep-17		-	
42	Oct-17		-	
43	Nov-17		-	
44	Dec-17		-	
45	Jan-18		-	
46	Feb-18		-	
47	Mar-18		-	
48	Apr-18		-	
49	May-18		-	
50	Jun-18		-	
51	Jul-18		-	
52	Aug-18		-	
53	Sep-18		-	
54	Oct-18		-	
55	Nov-18		-	
56	Dec-18		-	
57	Jan-19		-	
58	Feb-19		-	
59	Mar-19		-	
60	Apr-19		-	
61	May-19		-	
62	Jun-19		-	
63	Jul-19		-	
64	Aug-19		-	
65	Sep-19		-	
66	Oct-19		-	
67	Nov-19		-	
68	Dec-19		-	
69	Jan-20		-	
70	Feb-20		-	
71	Mar-20		-	
72	Apr-20		-	
73	May-20		-	
74	Jun-20			
75	Jul-20			
76	Aug-20			
77	Sep-20			
78	Annual Amortization	$ -	$ -	13 month average

Tennessee Distribution System
Accumulated Deferred Income Tax
Shared Services Division 002
Twelve Months Ended September 30, 2020

Line No.	Month	Total SSU 002	Non-regulated NOL[1]	Regulated Utility NOL	Other ADIT	SSU Utilty ADIT
	(a)	(b)	(c)	(d)	(e)	(f)
1	Sep-19	498,859,856	(158,161,099)	609,990,361	47,030,594	657,020,955
2	Oct-19	498,756,091	(158,161,099)	609,990,361	46,926,829	656,917,190
3	Nov-19	498,652,326	(158,161,099)	609,990,361	46,823,064	656,813,425
4	Dec-19	498,493,368	(159,795,958)	613,554,225	44,735,101	658,289,326
5	Jan-20	498,389,603	(159,795,958)	613,554,225	44,631,336	658,185,561
6	Feb-20	498,285,839	(159,795,958)	613,554,225	44,527,572	658,081,797
7	Mar-20	459,234,694	(160,767,308)	576,886,666	43,115,336	620,002,002
8	Apr-20	463,583,483	(160,767,308)	576,886,666	47,464,125	624,350,791
9	May-20	459,499,346	(160,767,308)	576,886,666	43,379,988	620,266,654
10	Jun-20	464,665,770	(161,797,608)	586,992,749	39,470,629	626,463,378
11	Jul-20	471,767,223	(161,797,608)	586,992,749	46,572,082	633,564,831
12	Aug-20	449,680,458	(161,797,608)	586,992,749	24,485,317	611,478,066
13	Sep-20	476,937,461	(161,594,741)	608,544,074	29,988,128	638,532,202
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						

[1] FD - NOL Credit Carryforward - Non Reg

Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Twelve Months Ended September 30, 2020

Line No.		**Base Period**
1	Revenue Lag	37.50
2		
3	Expense Lag	34.03
4		
5	Net Lag	3.47
6		
7	Daily Cost of Service	386,540
8		
9	Cash Working Capital	1,342,668

Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Twelve Months Ended September 30, 2020

Line No.	Description		Attrition Year Expenses	Expense Lag	CWC Requirement (b) x (c)
	(a)		(b)	(c)	(d)
1	Gas Supply Expense				
2	Purchased Gas				
3					
4	Operation and Maintenance Expense				
5	O&M, Labor				
6	O&M, Non-Labor				
7	Total O&M Expense				
8					
9					
10	Taxes Other Than Income				
11	Ad Valorem				
12	State Gross Receipts Tax				
13	Payroll Taxes				
14	Franchise Tax				
15	TRA Inspection Fee				
16	DOT				
17					
18	Allocated Taxes-Shared Services				
19	Ad Valorem	14%			
20	Payroll Taxes	86%			
21					
22	Allocated Taxes-Business Unit				
23	Ad Valorem	27%			
24	Payroll Taxes	73%			
25	Total Taxes Other Than Income				
26					
27	Federal Income Tax				
28	Current Taxes				
29	Deferred Taxes				
30					
31	State Excise Tax				
32	Current Taxes				
33	Deferred Taxes				
34					
35	Depreciation				
36					
37	Interest on Customer Deposits				
38					
39	Interest Expense - LTD				
40					
41	Interest Expense - STD				
42					
43	Return on Equity				
44					
45					
46	TOTAL				
47					
48	Daily Cost of Service				
49					
50					

Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Twelve Months Ended September 30, 2020

Line No.	Description		Histori Base Period	Expense Lag	CWC Requirement (b) x (c)
	(a)		(b)	(c)	(d)
1	Gas Supply Expense				
2	Purchased Gas		58,864,188	39.33	2,315,128,517
3					
4	Operation and Maintenance Expense				
5	O&M, Labor		8,240,031	14.07	115,937,232
6	O&M, Non-Labor		13,399,447	29.43	394,345,733
7	Total O&M Expense		21,639,478		510,282,964
8					
9					
10	Taxes Other Than Income				
11	Ad Valorem		5,197,036	241.50	1,255,084,095
12	State Gross Receipts Tax		1,158,580	(151.50)	(175,524,918)
13	Payroll Taxes		247,086	15.41	3,807,510
14	Franchise Tax		1,002,000	37.50	37,575,000
15	TRA Inspection Fee		605,546	272.50	165,011,413
16	DOT		23,106	59.00	1,363,227
17					
18	Allocated Taxes-Shared Services				
19	Ad Valorem	0%	-	241.50	-
20	Payroll Taxes	100%	360,893	15.41	5,561,239
21					
22	Allocated Taxes-Business Unit				
23	Ad Valorem	36%	40,924	241.50	9,883,222
24	Payroll Taxes	64%	71,418	15.41	1,100,527
25	Total Taxes Other Than Income		8,706,589		1,303,861,315
26					
27	Federal Income Tax		*3,889,270*		
28	Current Taxes		-	37.50	-
29	Deferred Taxes		3,889,270	-	-
30					
31	State Excise Tax		*1,287,510*		
32	Current Taxes		-	37.50	-
33	Deferred Taxes		1,287,510	-	-
34					
35	Depreciation		15,305,874	-	-
36					
37	Interest on Customer Deposits		40,175	182.50	7,331,888
38					
39	Interest Expense - LTD		7,244,427	91.25	661,053,937
40					
41	Interest Expense - STD		126,356	24.05	3,038,700
42					
43	Return on Equity		23,983,365		-
44					
45					
46	TOTAL		141,087,232	34.03	4,800,697,322
47					
48	Daily Cost of Service		386,540		13,152,595
49					
50					

Tennessee Distribution System
Amortization Schedule of Capitalized Incentive Compensation Adjustment
For the Twelve Months Ended September 30, 2020

Line No.	Description	Amounts	Amounts
1	(a)	(b)	(c)
2	Forward Looking Test Year	Rate Base	Depreciation Expense
3			
4			
5			
6			
7			
8			
9		$ -	$ -
10			
11	Historic Base Period		
12	Docket No. 16-00013, 2016 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 5-31-16	$ 1,102,469	$ 29,796
13	Docket No. 17-00012, 2017 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-17	1,193,865	29,847
14	Docket No. 18-00067, 2018 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-18	940,489	22,939
15	Docket No. 19-00076, 2019 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-19	1,025,622	24,420
16	Docket No. xxxxxxx, 2020 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-20	1,229,330	28,589
17	Total	$ 5,491,775	$ 135,590
18			
19			
20			
21	*Historic Base Period Amounts for the period of 2020		

Tennessee Distribution System
Deferred Regulatory Liability Amortization

Date Rates Last Set:	6/1/2019	Reg Liability Currently in Rates:	29,024,530	Current Amortization Period (Years):	28
Date of Next Rate Implementation:	3/1/2021	Final Reg Liability	29,337,265	Final Amortization Period:	29
Final Amortization Month:	9/30/2047	Unprotected Balance:	18,853,052	Unprotected Amortization Period:	3
		Protected Balance:	10,484,213	Max. Monthly Protected Amortizatrion	$ 30,127
		RTP	312,122		

	Liability			Amortization					GL Balance		
	Protected Balance	Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
Beginning	(9,888,366)	(17,784,704)	(27,673,070)								
Amortized Through 5/31/21	-	-	-								
10/31/2018	(9,858,239)	(17,732,471)	(27,590,710)	(30,127)	(52,233)		(82,360)	(82,360)			(27,673,070)
11/30/2018	(9,828,112)	(17,680,237)	(27,508,349)	(30,127)	(52,233)		(82,360)	(164,721)			(27,673,070)
12/31/2018	(9,797,985)	(17,628,004)	(27,425,989)	(30,127)	(52,233)		(82,360)	(247,081)			(27,673,070)
1/31/2019	(9,767,858)	(17,575,771)	(27,343,629)	(30,127)	(52,233)		(82,360)	(329,441)			(27,673,070)
2/28/2019	(9,737,731)	(17,523,537)	(27,261,268)	(30,127)	(52,233)		(82,360)	(411,802)			(27,673,070)
3/31/2019	(9,707,604)	(17,471,304)	(27,178,908)	(30,127)	(52,233)		(82,360)	(494,162)			(27,673,070)
4/30/2019	(9,677,477)	(17,419,071)	(27,096,548)	(30,127)	(52,233)		(82,360)	(576,522)			(27,673,070)
5/31/2019	(9,647,350)	(17,366,837)	(27,014,187)	(30,127)	(52,233)		(82,360)	(658,883)			(27,673,070)
Adj. with 6/1/2019 Implementation	(482,915)	(868,545)	(1,351,460)								(1,351,460)
6/30/2019	(10,100,138)	(18,179,127)	(28,279,265)	(30,127)	(56,256)		(86,383)	(745,265)			(29,024,530)
7/31/2019	(10,070,011)	(18,122,871)	(28,192,882)	(30,127)	(56,256)		(86,383)	(831,648)			(29,024,530)
8/31/2019	(10,039,884)	(18,066,616)	(28,106,500)	(30,127)	(56,256)		(86,383)	(918,030)			(29,024,530)
9/30/2019	(10,009,757)	(18,010,360)	(28,020,117)	(30,127)	(56,256)		(86,383)	(1,004,413)	(28,331,420)	311,302	(29,024,530)
10/31/2019	(9,979,630)	(17,954,105)	(27,933,735)	(30,127)	(56,256)		(86,383)	(1,090,795)	(28,249,059)	315,325	(29,024,530)
11/30/2019	(9,949,503)	(17,897,849)	(27,847,352)	(30,127)	(56,256)		(86,383)	(1,177,178)	(28,166,699)	319,347	(29,024,530)
12/31/2019	(9,919,376)	(17,841,594)	(27,760,970)	(30,127)	(56,256)		(86,383)	(1,263,560)	(28,072,272)	311,302	(29,024,530)
1/31/2020	(9,889,249)	(17,785,338)	(27,674,587)	(30,127)	(56,256)		(86,383)	(1,349,943)	(27,985,890)	311,302	(29,024,530)
2/29/2020	(9,859,122)	(17,729,083)	(27,588,205)	(30,127)	(56,256)		(86,383)	(1,436,325)	(27,899,507)	311,302	(29,024,530)
3/31/2020	(9,828,995)	(17,672,827)	(27,501,822)	(30,127)	(56,256)		(86,383)	(1,522,708)	(27,813,125)	311,303	(29,024,530)
4/30/2020	(9,798,868)	(17,616,572)	(27,415,440)	(30,127)	(56,256)		(86,383)	(1,609,090)	(27,726,742)	311,303	(29,024,530)
5/31/2020	(9,768,741)	(17,560,316)	(27,329,057)	(30,127)	(56,256)		(86,383)	(1,695,473)	(27,640,360)	311,303	(29,024,530)
6/30/2020	(9,738,614)	(17,504,060)	(27,242,674)	(30,127)	(56,256)		(86,383)	(1,781,856)	(27,553,977)	311,302	(29,024,530)
7/31/2020	(9,708,487)	(17,447,805)	(27,156,292)	(30,127)	(56,256)		(86,383)	(1,868,238)	(27,467,594)	311,302	(29,024,530)
8/31/2020	(9,678,360)	(17,391,549)	(27,069,909)	(30,127)	(56,256)		(86,383)	(1,954,621)	(27,381,212)	311,302	(29,024,530)
9/30/2020	(9,648,233)	(17,335,294)	(26,983,527)	(30,127)	(56,256)		(86,383)	(2,041,003)	(27,294,830)	311,303	(29,024,530)
10/31/2020	(9,618,106)	(17,279,038)	(26,897,144)	(30,127)	(56,256)		(86,383)	(2,127,386)			(29,024,530)
11/30/2020	(9,587,979)	(17,222,783)	(26,810,762)	(30,127)	(56,256)		(86,383)	(2,213,768)			(29,024,530)
12/31/2020	(9,557,852)	(17,166,527)	(26,724,379)	(30,127)	(56,256)		(86,383)	(2,300,151)			(29,024,530)
1/31/2021	(9,527,725)	(17,110,272)	(26,637,997)	(30,127)	(56,256)		(86,383)	(2,386,533)			(29,024,530)
2/28/2021	(9,497,598)	(17,054,016)	(26,551,614)	(30,127)	(56,256)		(86,383)	(2,472,916)			(29,024,530)
Adj. with 3/1/2021 Implementation	(112,932)	(199,803)	(312,735)								(312,735)
3/31/2021	(9,580,403)	(16,774,546)	(26,354,949)	(30,127)		(479,273)	(509,400)	(2,982,316)			(29,337,265)
4/30/2021	(9,550,276)	(16,295,274)	(25,845,550)	(30,127)		(479,273)	(509,400)	(3,491,715)			(29,337,265)
5/31/2021	(9,520,149)	(15,816,001)	(25,336,150)	(30,127)		(479,273)	(509,400)	(4,001,115)			(29,337,265)
6/30/2021	(9,490,022)	(15,336,728)	(24,826,750)	(30,127)		(479,273)	(509,400)	(4,510,515)			(29,337,265)
7/31/2021	(9,459,895)	(14,857,455)	(24,317,350)	(30,127)		(479,273)	(509,400)	(5,019,915)			(29,337,265)
8/31/2021	(9,429,768)	(14,378,183)	(23,807,951)	(30,127)		(479,273)	(509,400)	(5,529,314)			(29,337,265)
9/30/2021	(9,399,641)	(13,898,910)	(23,298,551)	(30,127)		(479,273)	(509,400)	(6,038,714)			(29,337,265)
10/31/2021	(9,369,514)	(13,419,637)	(22,789,151)	(30,127)		(479,273)	(509,400)	(6,548,114)			(29,337,265)
11/30/2021	(9,339,387)	(12,940,364)	(22,279,751)	(30,127)		(479,273)	(509,400)	(7,057,514)			(29,337,265)
12/31/2021	(9,309,260)	(12,461,092)	(21,770,351)	(30,127)		(479,273)	(509,400)	(7,566,914)			(29,337,265)
1/31/2022	(9,279,133)	(11,981,819)	(21,260,952)	(30,127)		(479,273)	(509,400)	(8,076,313)			(29,337,265)
2/28/2022	(9,249,006)	(11,502,546)	(20,751,552)	(30,127)		(479,273)	(509,400)	(8,585,713)			(29,337,265)
3/31/2022	(9,218,879)	(11,023,273)	(20,242,152)	(30,127)		(479,273)	(509,400)	(9,095,113)			(29,337,265)
4/30/2022	(9,188,751)	(10,544,001)	(19,732,752)	(30,127)		(479,273)	(509,400)	(9,604,513)			(29,337,265)
5/31/2022	(9,158,624)	(10,064,728)	(19,223,352)	(30,127)		(479,273)	(509,400)	(10,113,913)			(29,337,265)
6/30/2022	(9,128,497)	(9,585,455)	(18,713,953)	(30,127)		(479,273)	(509,400)	(10,623,312)			(29,337,265)
7/31/2022	(9,098,370)	(9,106,182)	(18,204,553)	(30,127)		(479,273)	(509,400)	(11,132,712)			(29,337,265)
8/31/2022	(9,068,243)	(8,626,910)	(17,695,153)	(30,127)		(479,273)	(509,400)	(11,642,112)			(29,337,265)
9/30/2022	(9,038,116)	(8,147,637)	(17,185,753)	(30,127)		(479,273)	(509,400)	(12,151,512)			(29,337,265)
10/31/2022	(9,007,989)	(7,668,364)	(16,676,353)	(30,127)		(479,273)	(509,400)	(12,660,912)			(29,337,265)
11/30/2022	(8,977,862)	(7,189,091)	(16,166,953)	(30,127)		(479,273)	(509,400)	(13,170,312)			(29,337,265)
12/31/2022	(8,947,735)	(6,709,819)	(15,657,554)	(30,127)		(479,273)	(509,400)	(13,679,711)			(29,337,265)
1/31/2023	(8,917,608)	(6,230,546)	(15,148,154)	(30,127)		(479,273)	(509,400)	(14,189,111)			(29,337,265)
2/28/2023	(8,887,481)	(5,751,273)	(14,638,754)	(30,127)		(479,273)	(509,400)	(14,698,511)			(29,337,265)
3/31/2023	(8,857,354)	(5,272,000)	(14,129,354)	(30,127)		(479,273)	(509,400)	(15,207,911)			(29,337,265)
4/30/2023	(8,827,227)	(4,792,728)	(13,619,954)	(30,127)		(479,273)	(509,400)	(15,717,311)			(29,337,265)
5/31/2023	(8,797,100)	(4,313,455)	(13,110,555)	(30,127)		(479,273)	(509,400)	(16,226,710)			(29,337,265)
6/30/2023	(8,766,973)	(3,834,182)	(12,601,155)	(30,127)		(479,273)	(509,400)	(16,736,110)			(29,337,265)
7/31/2023	(8,736,846)	(3,354,909)	(12,091,755)	(30,127)		(479,273)	(509,400)	(17,245,510)			(29,337,265)
8/31/2023	(8,706,719)	(2,875,637)	(11,582,355)	(30,127)		(479,273)	(509,400)	(17,754,910)			(29,337,265)
9/30/2023	(8,676,592)	(2,396,364)	(11,072,955)	(30,127)		(479,273)	(509,400)	(18,264,310)			(29,337,265)
10/31/2023	(8,646,465)	(1,917,091)	(10,563,556)	(30,127)		(479,273)	(509,400)	(18,773,709)			(29,337,265)
11/30/2023	(8,616,338)	(1,437,818)	(10,054,156)	(30,127)		(479,273)	(509,400)	(19,283,109)			(29,337,265)
12/31/2023	(8,586,210)	(958,546)	(9,544,756)	(30,127)		(479,273)	(509,400)	(19,792,509)			(29,337,265)
1/31/2024	(8,556,083)	(479,273)	(9,035,356)	(30,127)		(479,273)	(509,400)	(20,301,909)			(29,337,265)
2/29/2024	(8,525,956)	(0)	(8,525,956)	(30,127)		(479,273)	(509,400)	(20,811,309)			(29,337,265)
3/31/2024	(8,495,829)	(0)	(8,495,829)	(30,127)			(30,127)	(20,841,436)			(29,337,265)
4/30/2024	(8,465,702)	(0)	(8,465,702)	(30,127)			(30,127)	(20,871,563)			(29,337,265)
5/31/2024	(8,435,575)	(0)	(8,435,575)	(30,127)			(30,127)	(20,901,690)			(29,337,265)
6/30/2024	(8,405,448)	(0)	(8,405,448)	(30,127)			(30,127)	(20,931,817)			(29,337,265)
7/31/2024	(8,375,321)	(0)	(8,375,321)	(30,127)			(30,127)	(20,961,944)			(29,337,265)
8/31/2024	(8,345,194)	(0)	(8,345,194)	(30,127)			(30,127)	(20,992,071)			(29,337,265)
9/30/2024	(8,315,067)	(0)	(8,315,067)	(30,127)			(30,127)	(21,022,198)			(29,337,265)
10/31/2024	(8,284,940)	(0)	(8,284,940)	(30,127)			(30,127)	(21,052,325)			(29,337,265)
11/30/2024	(8,254,813)	(0)	(8,254,813)	(30,127)			(30,127)	(21,082,452)			(29,337,265)
12/31/2024	(8,224,686)	(0)	(8,224,686)	(30,127)			(30,127)	(21,112,579)			(29,337,265)
1/31/2025	(8,194,559)	(0)	(8,194,559)	(30,127)			(30,127)	(21,142,706)			(29,337,265)
2/28/2025	(8,164,432)	(0)	(8,164,432)	(30,127)			(30,127)	(21,172,833)			(29,337,265)
3/31/2025	(8,134,305)	(0)	(8,134,305)	(30,127)			(30,127)	(21,202,960)			(29,337,265)
4/30/2025	(8,104,178)	(0)	(8,104,178)	(30,127)			(30,127)	(21,233,087)			(29,337,265)
5/31/2025	(8,074,051)	(0)	(8,074,051)	(30,127)			(30,127)	(21,263,214)			(29,337,265)
6/30/2025	(8,043,924)	(0)	(8,043,924)	(30,127)			(30,127)	(21,293,341)			(29,337,265)
7/31/2025	(8,013,797)	(0)	(8,013,797)	(30,127)			(30,127)	(21,323,468)			(29,337,265)
8/31/2025	(7,983,670)	(0)	(7,983,670)	(30,127)			(30,127)	(21,353,595)			(29,337,265)
9/30/2025	(7,953,542)	(0)	(7,953,542)	(30,127)			(30,127)	(21,383,723)			(29,337,265)
10/31/2025	(7,923,415)	(0)	(7,923,415)	(30,127)			(30,127)	(21,413,850)			(29,337,265)
11/30/2025	(7,893,288)	(0)	(7,893,288)	(30,127)			(30,127)	(21,443,977)			(29,337,265)
12/31/2025	(7,863,161)	(0)	(7,863,161)	(30,127)			(30,127)	(21,474,104)			(29,337,265)
1/31/2026	(7,833,034)	(0)	(7,833,034)	(30,127)			(30,127)	(21,504,231)			(29,337,265)
2/28/2026	(7,802,907)	(0)	(7,802,907)	(30,127)			(30,127)	(21,534,358)			(29,337,265)
3/31/2026	(7,772,780)	(0)	(7,772,780)	(30,127)			(30,127)	(21,564,485)			(29,337,265)
4/30/2026	(7,742,653)	(0)	(7,742,653)	(30,127)			(30,127)	(21,594,612)			(29,337,265)
5/31/2026	(7,712,526)	(0)	(7,712,526)	(30,127)			(30,127)	(21,624,739)			(29,337,265)
6/30/2026	(7,682,399)	(0)	(7,682,399)	(30,127)			(30,127)	(21,654,866)			(29,337,265)
7/31/2026	(7,652,272)	(0)	(7,652,272)	(30,127)			(30,127)	(21,684,993)			(29,337,265)
8/31/2026	(7,622,145)	(0)	(7,622,145)	(30,127)			(30,127)	(21,715,120)			(29,337,265)
9/30/2026	(7,592,018)	(0)	(7,592,018)	(30,127)			(30,127)	(21,745,247)			(29,337,265)
10/31/2026	(7,561,891)	(0)	(7,561,891)	(30,127)			(30,127)	(21,775,374)			(29,337,265)
11/30/2026	(7,531,764)	(0)	(7,531,764)	(30,127)			(30,127)	(21,805,501)			(29,337,265)
12/31/2026	(7,501,637)	(0)	(7,501,637)	(30,127)			(30,127)	(21,835,628)			(29,337,265)
1/31/2027	(7,471,510)	(0)	(7,471,510)	(30,127)			(30,127)	(21,865,755)			(29,337,265)
2/28/2027	(7,441,383)	(0)	(7,441,383)	(30,127)			(30,127)	(21,895,882)			(29,337,265)
3/31/2027	(7,411,256)	(0)	(7,411,256)	(30,127)			(30,127)	(21,926,009)			(29,337,265)
4/30/2027	(7,381,129)	(0)	(7,381,129)	(30,127)			(30,127)	(21,956,136)			(29,337,265)
5/31/2027	(7,351,001)	(0)	(7,351,001)	(30,127)			(30,127)	(21,986,264)			(29,337,265)
6/30/2027	(7,320,874)	(0)	(7,320,874)	(30,127)			(30,127)	(22,016,391)			(29,337,265)
7/31/2027	(7,290,747)	(0)	(7,290,747)	(30,127)			(30,127)	(22,046,518)			(29,337,265)
8/31/2027	(7,260,620)	(0)	(7,260,620)	(30,127)			(30,127)	(22,076,645)			(29,337,265)
9/30/2027	(7,230,493)	(0)	(7,230,493)	(30,127)			(30,127)	(22,106,772)			(29,337,265)
10/31/2027	(7,200,366)	(0)	(7,200,366)	(30,127)			(30,127)	(22,136,899)			(29,337,265)
11/30/2027	(7,170,239)	(0)	(7,170,239)	(30,127)			(30,127)	(22,167,026)			(29,337,265)
12/31/2027	(7,140,112)	(0)	(7,140,112)	(30,127)			(30,127)	(22,197,153)			(29,337,265)
1/31/2028	(7,109,985)	(0)	(7,109,985)	(30,127)			(30,127)	(22,227,280)			(29,337,265)
2/29/2028	(7,079,858)	(0)	(7,079,858)	(30,127)			(30,127)	(22,257,407)			(29,337,265)
3/31/2028	(7,049,731)	(0)	(7,049,731)	(30,127)			(30,127)	(22,287,534)			(29,337,265)
4/30/2028	(7,019,604)	(0)	(7,019,604)	(30,127)			(30,127)	(22,317,661)			(29,337,265)
5/31/2028	(6,989,477)	(0)	(6,989,477)	(30,127)			(30,127)	(22,347,788)			(29,337,265)
6/30/2028	(6,959,350)	(0)	(6,959,350)	(30,127)			(30,127)	(22,377,915)			(29,337,265)
7/31/2028	(6,929,223)	(0)	(6,929,223)	(30,127)			(30,127)	(22,408,042)			(29,337,265)
8/31/2028	(6,899,096)	(0)	(6,899,096)	(30,127)			(30,127)	(22,438,169)			(29,337,265)
9/30/2028	(6,868,969)	(0)	(6,868,969)	(30,127)			(30,127)	(22,468,296)			(29,337,265)
10/31/2028	(6,838,842)	(0)	(6,838,842)	(30,127)			(30,127)	(22,498,423)			(29,337,265)
11/30/2028	(6,808,715)	(0)	(6,808,715)	(30,127)			(30,127)	(22,528,550)			(29,337,265)
12/31/2028	(6,778,588)	(0)	(6,778,588)	(30,127)			(30,127)	(22,558,677)			(29,337,265)
1/31/2029	(6,748,461)	(0)	(6,748,461)	(30,127)			(30,127)	(22,588,804)			(29,337,265)

2/28/2029	(6,718,333)	(0)	(6,718,333)	(30,127)	(30,127)	(22,618,932)	(29,337,265)
3/31/2029	(6,688,206)	(0)	(6,688,206)	(30,127)	(30,127)	(22,649,059)	(29,337,265)
4/30/2029	(6,658,079)	(0)	(6,658,079)	(30,127)	(30,127)	(22,679,186)	(29,337,265)
5/31/2029	(6,627,952)	(0)	(6,627,952)	(30,127)	(30,127)	(22,709,313)	(29,337,265)
6/30/2029	(6,597,825)	(0)	(6,597,825)	(30,127)	(30,127)	(22,739,440)	(29,337,265)
7/31/2029	(6,567,698)	(0)	(6,567,698)	(30,127)	(30,127)	(22,769,567)	(29,337,265)
8/31/2029	(6,537,571)	(0)	(6,537,571)	(30,127)	(30,127)	(22,799,694)	(29,337,265)
9/30/2029	(6,507,444)	(0)	(6,507,444)	(30,127)	(30,127)	(22,829,821)	(29,337,265)
10/31/2029	(6,477,317)	(0)	(6,477,317)	(30,127)	(30,127)	(22,859,948)	(29,337,265)
11/30/2029	(6,447,190)	(0)	(6,447,190)	(30,127)	(30,127)	(22,890,075)	(29,337,265)
12/31/2029	(6,417,063)	(0)	(6,417,063)	(30,127)	(30,127)	(22,920,202)	(29,337,265)
1/31/2030	(6,386,936)	(0)	(6,386,936)	(30,127)	(30,127)	(22,950,329)	(29,337,265)
2/28/2030	(6,356,809)	(0)	(6,356,809)	(30,127)	(30,127)	(22,980,456)	(29,337,265)
3/31/2030	(6,326,682)	(0)	(6,326,682)	(30,127)	(30,127)	(23,010,583)	(29,337,265)
4/30/2030	(6,296,555)	(0)	(6,296,555)	(30,127)	(30,127)	(23,040,710)	(29,337,265)
5/31/2030	(6,266,428)	(0)	(6,266,428)	(30,127)	(30,127)	(23,070,837)	(29,337,265)
6/30/2030	(6,236,301)	(0)	(6,236,301)	(30,127)	(30,127)	(23,100,964)	(29,337,265)
7/31/2030	(6,206,174)	(0)	(6,206,174)	(30,127)	(30,127)	(23,131,091)	(29,337,265)
8/31/2030	(6,176,047)	(0)	(6,176,047)	(30,127)	(30,127)	(23,161,218)	(29,337,265)
9/30/2030	(6,145,920)	(0)	(6,145,920)	(30,127)	(30,127)	(23,191,345)	(29,337,265)
10/31/2030	(6,115,792)	(0)	(6,115,792)	(30,127)	(30,127)	(23,221,473)	(29,337,265)
11/30/2030	(6,085,665)	(0)	(6,085,665)	(30,127)	(30,127)	(23,251,600)	(29,337,265)
12/31/2030	(6,055,538)	(0)	(6,055,538)	(30,127)	(30,127)	(23,281,727)	(29,337,265)
1/31/2031	(6,025,411)	(0)	(6,025,411)	(30,127)	(30,127)	(23,311,854)	(29,337,265)
2/28/2031	(5,995,284)	(0)	(5,995,284)	(30,127)	(30,127)	(23,341,981)	(29,337,265)
3/31/2031	(5,965,157)	(0)	(5,965,157)	(30,127)	(30,127)	(23,372,108)	(29,337,265)
4/30/2031	(5,935,030)	(0)	(5,935,030)	(30,127)	(30,127)	(23,402,235)	(29,337,265)
5/31/2031	(5,904,903)	(0)	(5,904,903)	(30,127)	(30,127)	(23,432,362)	(29,337,265)
6/30/2031	(5,874,776)	(0)	(5,874,776)	(30,127)	(30,127)	(23,462,489)	(29,337,265)
7/31/2031	(5,844,649)	(0)	(5,844,649)	(30,127)	(30,127)	(23,492,616)	(29,337,265)
8/31/2031	(5,814,522)	(0)	(5,814,522)	(30,127)	(30,127)	(23,522,743)	(29,337,265)
9/30/2031	(5,784,395)	(0)	(5,784,395)	(30,127)	(30,127)	(23,552,870)	(29,337,265)
10/31/2031	(5,754,268)	(0)	(5,754,268)	(30,127)	(30,127)	(23,582,997)	(29,337,265)
11/30/2031	(5,724,141)	(0)	(5,724,141)	(30,127)	(30,127)	(23,613,124)	(29,337,265)
12/31/2031	(5,694,014)	(0)	(5,694,014)	(30,127)	(30,127)	(23,643,251)	(29,337,265)
1/31/2032	(5,663,887)	(0)	(5,663,887)	(30,127)	(30,127)	(23,673,378)	(29,337,265)
2/29/2032	(5,633,760)	(0)	(5,633,760)	(30,127)	(30,127)	(23,703,505)	(29,337,265)
3/31/2032	(5,603,633)	(0)	(5,603,633)	(30,127)	(30,127)	(23,733,632)	(29,337,265)
4/30/2032	(5,573,506)	(0)	(5,573,506)	(30,127)	(30,127)	(23,763,759)	(29,337,265)
5/31/2032	(5,543,379)	(0)	(5,543,379)	(30,127)	(30,127)	(23,793,886)	(29,337,265)
6/30/2032	(5,513,252)	(0)	(5,513,252)	(30,127)	(30,127)	(23,824,013)	(29,337,265)
7/31/2032	(5,483,124)	(0)	(5,483,124)	(30,127)	(30,127)	(23,854,141)	(29,337,265)
8/31/2032	(5,452,997)	(0)	(5,452,997)	(30,127)	(30,127)	(23,884,268)	(29,337,265)
9/30/2032	(5,422,870)	(0)	(5,422,870)	(30,127)	(30,127)	(23,914,395)	(29,337,265)
10/31/2032	(5,392,743)	(0)	(5,392,743)	(30,127)	(30,127)	(23,944,522)	(29,337,265)
11/30/2032	(5,362,616)	(0)	(5,362,616)	(30,127)	(30,127)	(23,974,649)	(29,337,265)
12/31/2032	(5,332,489)	(0)	(5,332,489)	(30,127)	(30,127)	(24,004,776)	(29,337,265)
1/31/2033	(5,302,362)	(0)	(5,302,362)	(30,127)	(30,127)	(24,034,903)	(29,337,265)
2/28/2033	(5,272,235)	(0)	(5,272,235)	(30,127)	(30,127)	(24,065,030)	(29,337,265)
3/31/2033	(5,242,108)	(0)	(5,242,108)	(30,127)	(30,127)	(24,095,157)	(29,337,265)
4/30/2033	(5,211,981)	(0)	(5,211,981)	(30,127)	(30,127)	(24,125,284)	(29,337,265)
5/31/2033	(5,181,854)	(0)	(5,181,854)	(30,127)	(30,127)	(24,155,411)	(29,337,265)
6/30/2033	(5,151,727)	(0)	(5,151,727)	(30,127)	(30,127)	(24,185,538)	(29,337,265)
7/31/2033	(5,121,600)	(0)	(5,121,600)	(30,127)	(30,127)	(24,215,665)	(29,337,265)
8/31/2033	(5,091,473)	(0)	(5,091,473)	(30,127)	(30,127)	(24,245,792)	(29,337,265)
9/30/2033	(5,061,346)	(0)	(5,061,346)	(30,127)	(30,127)	(24,275,919)	(29,337,265)
10/31/2033	(5,031,219)	(0)	(5,031,219)	(30,127)	(30,127)	(24,306,046)	(29,337,265)
11/30/2033	(5,001,092)	(0)	(5,001,092)	(30,127)	(30,127)	(24,336,173)	(29,337,265)
12/31/2033	(4,970,965)	(0)	(4,970,965)	(30,127)	(30,127)	(24,366,300)	(29,337,265)
1/31/2034	(4,940,838)	(0)	(4,940,838)	(30,127)	(30,127)	(24,396,427)	(29,337,265)
2/28/2034	(4,910,711)	(0)	(4,910,711)	(30,127)	(30,127)	(24,426,554)	(29,337,265)
3/31/2034	(4,880,583)	(0)	(4,880,583)	(30,127)	(30,127)	(24,456,682)	(29,337,265)
4/30/2034	(4,850,456)	(0)	(4,850,456)	(30,127)	(30,127)	(24,486,809)	(29,337,265)
5/31/2034	(4,820,329)	(0)	(4,820,329)	(30,127)	(30,127)	(24,516,936)	(29,337,265)
6/30/2034	(4,790,202)	(0)	(4,790,202)	(30,127)	(30,127)	(24,547,063)	(29,337,265)
7/31/2034	(4,760,075)	(0)	(4,760,075)	(30,127)	(30,127)	(24,577,190)	(29,337,265)
8/31/2034	(4,729,948)	(0)	(4,729,948)	(30,127)	(30,127)	(24,607,317)	(29,337,265)
9/30/2034	(4,699,821)	(0)	(4,699,821)	(30,127)	(30,127)	(24,637,444)	(29,337,265)
10/31/2034	(4,669,694)	(0)	(4,669,694)	(30,127)	(30,127)	(24,667,571)	(29,337,265)
11/30/2034	(4,639,567)	(0)	(4,639,567)	(30,127)	(30,127)	(24,697,698)	(29,337,265)
12/31/2034	(4,609,440)	(0)	(4,609,440)	(30,127)	(30,127)	(24,727,825)	(29,337,265)
1/31/2035	(4,579,313)	(0)	(4,579,313)	(30,127)	(30,127)	(24,757,952)	(29,337,265)
2/28/2035	(4,549,186)	(0)	(4,549,186)	(30,127)	(30,127)	(24,788,079)	(29,337,265)
3/31/2035	(4,519,059)	(0)	(4,519,059)	(30,127)	(30,127)	(24,818,206)	(29,337,265)
4/30/2035	(4,488,932)	(0)	(4,488,932)	(30,127)	(30,127)	(24,848,333)	(29,337,265)
5/31/2035	(4,458,805)	(0)	(4,458,805)	(30,127)	(30,127)	(24,878,460)	(29,337,265)
6/30/2035	(4,428,678)	(0)	(4,428,678)	(30,127)	(30,127)	(24,908,587)	(29,337,265)
7/31/2035	(4,398,551)	(0)	(4,398,551)	(30,127)	(30,127)	(24,938,714)	(29,337,265)
8/31/2035	(4,368,424)	(0)	(4,368,424)	(30,127)	(30,127)	(24,968,841)	(29,337,265)
9/30/2035	(4,338,297)	(0)	(4,338,297)	(30,127)	(30,127)	(24,998,968)	(29,337,265)
10/31/2035	(4,308,170)	(0)	(4,308,170)	(30,127)	(30,127)	(25,029,095)	(29,337,265)
11/30/2035	(4,278,043)	(0)	(4,278,043)	(30,127)	(30,127)	(25,059,222)	(29,337,265)
12/31/2035	(4,247,915)	(0)	(4,247,915)	(30,127)	(30,127)	(25,089,350)	(29,337,265)
1/31/2036	(4,217,788)	(0)	(4,217,788)	(30,127)	(30,127)	(25,119,477)	(29,337,265)
2/29/2036	(4,187,661)	(0)	(4,187,661)	(30,127)	(30,127)	(25,149,604)	(29,337,265)
3/31/2036	(4,157,534)	(0)	(4,157,534)	(30,127)	(30,127)	(25,179,731)	(29,337,265)
4/30/2036	(4,127,407)	(0)	(4,127,407)	(30,127)	(30,127)	(25,209,858)	(29,337,265)
5/31/2036	(4,097,280)	(0)	(4,097,280)	(30,127)	(30,127)	(25,239,985)	(29,337,265)
6/30/2036	(4,067,153)	(0)	(4,067,153)	(30,127)	(30,127)	(25,270,112)	(29,337,265)
7/31/2036	(4,037,026)	(0)	(4,037,026)	(30,127)	(30,127)	(25,300,239)	(29,337,265)
8/31/2036	(4,006,899)	(0)	(4,006,899)	(30,127)	(30,127)	(25,330,366)	(29,337,265)
9/30/2036	(3,976,772)	(0)	(3,976,772)	(30,127)	(30,127)	(25,360,493)	(29,337,265)
10/31/2036	(3,946,645)	(0)	(3,946,645)	(30,127)	(30,127)	(25,390,620)	(29,337,265)
11/30/2036	(3,916,518)	(0)	(3,916,518)	(30,127)	(30,127)	(25,420,747)	(29,337,265)
12/31/2036	(3,886,391)	(0)	(3,886,391)	(30,127)	(30,127)	(25,450,874)	(29,337,265)
1/31/2037	(3,856,264)	(0)	(3,856,264)	(30,127)	(30,127)	(25,481,001)	(29,337,265)
2/28/2037	(3,826,137)	(0)	(3,826,137)	(30,127)	(30,127)	(25,511,128)	(29,337,265)
3/31/2037	(3,796,010)	(0)	(3,796,010)	(30,127)	(30,127)	(25,541,255)	(29,337,265)
4/30/2037	(3,765,883)	(0)	(3,765,883)	(30,127)	(30,127)	(25,571,382)	(29,337,265)
5/31/2037	(3,735,756)	(0)	(3,735,756)	(30,127)	(30,127)	(25,601,509)	(29,337,265)
6/30/2037	(3,705,629)	(0)	(3,705,629)	(30,127)	(30,127)	(25,631,636)	(29,337,265)
7/31/2037	(3,675,502)	(0)	(3,675,502)	(30,127)	(30,127)	(25,661,763)	(29,337,265)
8/31/2037	(3,645,374)	(0)	(3,645,374)	(30,127)	(30,127)	(25,691,891)	(29,337,265)
9/30/2037	(3,615,247)	(0)	(3,615,247)	(30,127)	(30,127)	(25,722,018)	(29,337,265)
10/31/2037	(3,585,120)	(0)	(3,585,120)	(30,127)	(30,127)	(25,752,145)	(29,337,265)
11/30/2037	(3,554,993)	(0)	(3,554,993)	(30,127)	(30,127)	(25,782,272)	(29,337,265)
12/31/2037	(3,524,866)	(0)	(3,524,866)	(30,127)	(30,127)	(25,812,399)	(29,337,265)
1/31/2038	(3,494,739)	(0)	(3,494,739)	(30,127)	(30,127)	(25,842,526)	(29,337,265)
2/28/2038	(3,464,612)	(0)	(3,464,612)	(30,127)	(30,127)	(25,872,653)	(29,337,265)
3/31/2038	(3,434,485)	(0)	(3,434,485)	(30,127)	(30,127)	(25,902,780)	(29,337,265)
4/30/2038	(3,404,358)	(0)	(3,404,358)	(30,127)	(30,127)	(25,932,907)	(29,337,265)
5/31/2038	(3,374,231)	(0)	(3,374,231)	(30,127)	(30,127)	(25,963,034)	(29,337,265)
6/30/2038	(3,344,104)	(0)	(3,344,104)	(30,127)	(30,127)	(25,993,161)	(29,337,265)
7/31/2038	(3,313,977)	(0)	(3,313,977)	(30,127)	(30,127)	(26,023,288)	(29,337,265)
8/31/2038	(3,283,850)	(0)	(3,283,850)	(30,127)	(30,127)	(26,053,415)	(29,337,265)
9/30/2038	(3,253,723)	(0)	(3,253,723)	(30,127)	(30,127)	(26,083,542)	(29,337,265)
10/31/2038	(3,223,596)	(0)	(3,223,596)	(30,127)	(30,127)	(26,113,669)	(29,337,265)
11/30/2038	(3,193,469)	(0)	(3,193,469)	(30,127)	(30,127)	(26,143,796)	(29,337,265)
12/31/2038	(3,163,342)	(0)	(3,163,342)	(30,127)	(30,127)	(26,173,923)	(29,337,265)
1/31/2039	(3,133,215)	(0)	(3,133,215)	(30,127)	(30,127)	(26,204,050)	(29,337,265)
2/28/2039	(3,103,088)	(0)	(3,103,088)	(30,127)	(30,127)	(26,234,177)	(29,337,265)
3/31/2039	(3,072,961)	(0)	(3,072,961)	(30,127)	(30,127)	(26,264,304)	(29,337,265)
4/30/2039	(3,042,833)	(0)	(3,042,833)	(30,127)	(30,127)	(26,294,432)	(29,337,265)
5/31/2039	(3,012,706)	(0)	(3,012,706)	(30,127)	(30,127)	(26,324,559)	(29,337,265)
6/30/2039	(2,982,579)	(0)	(2,982,579)	(30,127)	(30,127)	(26,354,686)	(29,337,265)
7/31/2039	(2,952,452)	(0)	(2,952,452)	(30,127)	(30,127)	(26,384,813)	(29,337,265)
8/31/2039	(2,922,325)	(0)	(2,922,325)	(30,127)	(30,127)	(26,414,940)	(29,337,265)
9/30/2039	(2,892,198)	(0)	(2,892,198)	(30,127)	(30,127)	(26,445,067)	(29,337,265)
10/31/2039	(2,862,071)	(0)	(2,862,071)	(30,127)	(30,127)	(26,475,194)	(29,337,265)
11/30/2039	(2,831,944)	(0)	(2,831,944)	(30,127)	(30,127)	(26,505,321)	(29,337,265)
12/31/2039	(2,801,817)	(0)	(2,801,817)	(30,127)	(30,127)	(26,535,448)	(29,337,265)
1/31/2040	(2,771,690)	(0)	(2,771,690)	(30,127)	(30,127)	(26,565,575)	(29,337,265)
2/29/2040	(2,741,563)	(0)	(2,741,563)	(30,127)	(30,127)	(26,595,702)	(29,337,265)
3/31/2040	(2,711,436)	(0)	(2,711,436)	(30,127)	(30,127)	(26,625,829)	(29,337,265)
4/30/2040	(2,681,309)	(0)	(2,681,309)	(30,127)	(30,127)	(26,655,956)	(29,337,265)
5/31/2040	(2,651,182)	(0)	(2,651,182)	(30,127)	(30,127)	(26,686,083)	(29,337,265)
6/30/2040	(2,621,055)	(0)	(2,621,055)	(30,127)	(30,127)	(26,716,210)	(29,337,265)
7/31/2040	(2,590,928)	(0)	(2,590,928)	(30,127)	(30,127)	(26,746,337)	(29,337,265)
8/31/2040	(2,560,801)	(0)	(2,560,801)	(30,127)	(30,127)	(26,776,464)	(29,337,265)
9/30/2040	(2,530,674)	(0)	(2,530,674)	(30,127)	(30,127)	(26,806,591)	(29,337,265)
10/31/2040	(2,500,547)	(0)	(2,500,547)	(30,127)	(30,127)	(26,836,718)	(29,337,265)
11/30/2040	(2,470,420)	(0)	(2,470,420)	(30,127)	(30,127)	(26,866,845)	(29,337,265)

12/31/2040	(2,440,293)	(0)	(2,440,293)	(30,127)			(30,127)	(26,896,972)	(29,337,265)
1/31/2041	(2,410,165)	(0)	(2,410,165)	(30,127)			(30,127)	(26,927,100)	(29,337,265)
2/28/2041	(2,380,038)	(0)	(2,380,038)	(30,127)			(30,127)	(26,957,227)	(29,337,265)
3/31/2041	(2,349,911)	(0)	(2,349,911)	(30,127)			(30,127)	(26,987,354)	(29,337,265)
4/30/2041	(2,319,784)	(0)	(2,319,784)	(30,127)			(30,127)	(27,017,481)	(29,337,265)
5/31/2041	(2,289,657)	(0)	(2,289,657)	(30,127)			(30,127)	(27,047,608)	(29,337,265)
6/30/2041	(2,259,530)	(0)	(2,259,530)	(30,127)			(30,127)	(27,077,735)	(29,337,265)
7/31/2041	(2,229,403)	(0)	(2,229,403)	(30,127)			(30,127)	(27,107,862)	(29,337,265)
8/31/2041	(2,199,276)	(0)	(2,199,276)	(30,127)			(30,127)	(27,137,989)	(29,337,265)
9/30/2041	(2,169,149)	(0)	(2,169,149)	(30,127)			(30,127)	(27,168,116)	(29,337,265)
10/31/2041	(2,139,022)	(0)	(2,139,022)	(30,127)			(30,127)	(27,198,243)	(29,337,265)
11/30/2041	(2,108,895)	(0)	(2,108,895)	(30,127)			(30,127)	(27,228,370)	(29,337,265)
12/31/2041	(2,078,768)	(0)	(2,078,768)	(30,127)			(30,127)	(27,258,497)	(29,337,265)
1/31/2042	(2,048,641)	(0)	(2,048,641)	(30,127)			(30,127)	(27,288,624)	(29,337,265)
2/28/2042	(2,018,514)	(0)	(2,018,514)	(30,127)			(30,127)	(27,318,751)	(29,337,265)
3/31/2042	(1,988,387)	(0)	(1,988,387)	(30,127)			(30,127)	(27,348,878)	(29,337,265)
4/30/2042	(1,958,260)	(0)	(1,958,260)	(30,127)			(30,127)	(27,379,005)	(29,337,265)
5/31/2042	(1,928,133)	(0)	(1,928,133)	(30,127)			(30,127)	(27,409,132)	(29,337,265)
6/30/2042	(1,898,006)	(0)	(1,898,006)	(30,127)			(30,127)	(27,439,259)	(29,337,265)
7/31/2042	(1,867,879)	(0)	(1,867,879)	(30,127)			(30,127)	(27,469,386)	(29,337,265)
8/31/2042	(1,837,752)	(0)	(1,837,752)	(30,127)			(30,127)	(27,499,513)	(29,337,265)
9/30/2042	(1,807,624)	(0)	(1,807,624)	(30,127)			(30,127)	(27,529,641)	(29,337,265)
10/31/2042	(1,777,497)	(0)	(1,777,497)	(30,127)			(30,127)	(27,559,768)	(29,337,265)
11/30/2042	(1,747,370)	(0)	(1,747,370)	(30,127)			(30,127)	(27,589,895)	(29,337,265)
12/31/2042	(1,717,243)	(0)	(1,717,243)	(30,127)			(30,127)	(27,620,022)	(29,337,265)
1/31/2043	(1,687,116)	(0)	(1,687,116)	(30,127)			(30,127)	(27,650,149)	(29,337,265)
2/28/2043	(1,656,989)	(0)	(1,656,989)	(30,127)			(30,127)	(27,680,276)	(29,337,265)
3/31/2043	(1,626,862)	(0)	(1,626,862)	(30,127)			(30,127)	(27,710,403)	(29,337,265)
4/30/2043	(1,596,735)	(0)	(1,596,735)	(30,127)			(30,127)	(27,740,530)	(29,337,265)
5/31/2043	(1,566,608)	(0)	(1,566,608)	(30,127)			(30,127)	(27,770,657)	(29,337,265)
6/30/2043	(1,536,481)	(0)	(1,536,481)	(30,127)			(30,127)	(27,800,784)	(29,337,265)
7/31/2043	(1,506,354)	(0)	(1,506,354)	(30,127)			(30,127)	(27,830,911)	(29,337,265)
8/31/2043	(1,476,227)	(0)	(1,476,227)	(30,127)			(30,127)	(27,861,038)	(29,337,265)
9/30/2043	(1,446,100)	(0)	(1,446,100)	(30,127)			(30,127)	(27,891,165)	(29,337,265)
10/31/2043	(1,415,973)	(0)	(1,415,973)	(30,127)			(30,127)	(27,921,292)	(29,337,265)
11/30/2043	(1,385,846)	(0)	(1,385,846)	(30,127)			(30,127)	(27,951,419)	(29,337,265)
12/31/2043	(1,355,719)	(0)	(1,355,719)	(30,127)			(30,127)	(27,981,546)	(29,337,265)
1/31/2044	(1,325,592)	(0)	(1,325,592)	(30,127)			(30,127)	(28,011,673)	(29,337,265)
2/29/2044	(1,295,465)	(0)	(1,295,465)	(30,127)			(30,127)	(28,041,800)	(29,337,265)
3/31/2044	(1,265,338)	(0)	(1,265,338)	(30,127)			(30,127)	(28,071,927)	(29,337,265)
4/30/2044	(1,235,211)	(0)	(1,235,211)	(30,127)			(30,127)	(28,102,054)	(29,337,265)
5/31/2044	(1,205,084)	(0)	(1,205,084)	(30,127)			(30,127)	(28,132,181)	(29,337,265)
6/30/2044	(1,174,956)	(0)	(1,174,956)	(30,127)			(30,127)	(28,162,309)	(29,337,265)
7/31/2044	(1,144,829)	(0)	(1,144,829)	(30,127)			(30,127)	(28,192,436)	(29,337,265)
8/31/2044	(1,114,702)	(0)	(1,114,702)	(30,127)			(30,127)	(28,222,563)	(29,337,265)
9/30/2044	(1,084,575)	(0)	(1,084,575)	(30,127)			(30,127)	(28,252,690)	(29,337,265)
10/31/2044	(1,054,448)	(0)	(1,054,448)	(30,127)			(30,127)	(28,282,817)	(29,337,265)
11/30/2044	(1,024,321)	(0)	(1,024,321)	(30,127)			(30,127)	(28,312,944)	(29,337,265)
12/31/2044	(994,194)	(0)	(994,194)	(30,127)			(30,127)	(28,343,071)	(29,337,265)
1/31/2045	(964,067)	(0)	(964,067)	(30,127)			(30,127)	(28,373,198)	(29,337,265)
2/28/2045	(933,940)	(0)	(933,940)	(30,127)			(30,127)	(28,403,325)	(29,337,265)
3/31/2045	(903,813)	(0)	(903,813)	(30,127)			(30,127)	(28,433,452)	(29,337,265)
4/30/2045	(873,686)	(0)	(873,686)	(30,127)			(30,127)	(28,463,579)	(29,337,265)
5/31/2045	(843,559)	(0)	(843,559)	(30,127)			(30,127)	(28,493,706)	(29,337,265)
6/30/2045	(813,432)	(0)	(813,432)	(30,127)			(30,127)	(28,523,833)	(29,337,265)
7/31/2045	(783,305)	(0)	(783,305)	(30,127)			(30,127)	(28,553,960)	(29,337,265)
8/31/2045	(753,178)	(0)	(753,178)	(30,127)			(30,127)	(28,584,087)	(29,337,265)
9/30/2045	(723,051)	(0)	(723,051)	(30,127)			(30,127)	(28,614,214)	(29,337,265)
10/31/2045	(692,924)	(0)	(692,924)	(30,127)			(30,127)	(28,644,341)	(29,337,265)
11/30/2045	(662,797)	(0)	(662,797)	(30,127)			(30,127)	(28,674,468)	(29,337,265)
12/31/2045	(632,670)	(0)	(632,670)	(30,127)			(30,127)	(28,704,595)	(29,337,265)
1/31/2046	(602,543)	(0)	(602,543)	(30,127)			(30,127)	(28,734,722)	(29,337,265)
2/28/2046	(572,415)	(0)	(572,415)	(30,127)			(30,127)	(28,764,850)	(29,337,265)
3/31/2046	(542,288)	(0)	(542,288)	(30,127)			(30,127)	(28,794,977)	(29,337,265)
4/30/2046	(512,161)	(0)	(512,161)	(30,127)			(30,127)	(28,825,104)	(29,337,265)
5/31/2046	(482,034)	(0)	(482,034)	(30,127)			(30,127)	(28,855,231)	(29,337,265)
6/30/2046	(451,907)	(0)	(451,907)	(30,127)			(30,127)	(28,885,358)	(29,337,265)
7/31/2046	(421,780)	(0)	(421,780)	(30,127)			(30,127)	(28,915,485)	(29,337,265)
8/31/2046	(391,653)	(0)	(391,653)	(30,127)			(30,127)	(28,945,612)	(29,337,265)
9/30/2046	(361,526)	(0)	(361,526)	(30,127)			(30,127)	(28,975,739)	(29,337,265)
10/31/2046	(331,399)	(0)	(331,399)	(30,127)			(30,127)	(29,005,866)	(29,337,265)
11/30/2046	(301,272)	(0)	(301,272)	(30,127)			(30,127)	(29,035,993)	(29,337,265)
12/31/2046	(271,145)	(0)	(271,145)	(30,127)			(30,127)	(29,066,120)	(29,337,265)
1/31/2047	(241,018)	(0)	(241,018)	(30,127)			(30,127)	(29,096,247)	(29,337,265)
2/28/2047	(210,891)	(0)	(210,891)	(30,127)			(30,127)	(29,126,374)	(29,337,265)
3/31/2047	(180,764)	(0)	(180,764)	(30,127)			(30,127)	(29,156,501)	(29,337,265)
4/30/2047	(150,637)	(0)	(150,637)	(30,127)			(30,127)	(29,186,628)	(29,337,265)
5/31/2047	(120,510)	(0)	(120,510)	(30,127)			(30,127)	(29,216,755)	(29,337,265)
6/30/2047	(90,383)	(0)	(90,383)	(30,127)			(30,127)	(29,246,882)	(29,337,265)
7/31/2047	(60,256)	(0)	(60,256)	(30,127)			(30,127)	(29,277,009)	(29,337,265)
8/31/2047	(30,129)	(0)	(30,129)	(30,127)			(30,127)	(29,307,136)	(29,337,265)
9/30/2047	(2)	(0)	(2)	(30,127)			(30,127)	(29,337,263)	(29,337,265)
Total Amortized from 10/15/2018 - 09/30/2047				**(10,484,211)**	**(1,599,233)**	**(17,253,819)**	**(29,337,263)**		-

TN Deferred Interest, Depreciation, & Ad Valorem Tax Expense June-20 to Sep-20

Company 50 Service Area 093000

Source - General Ledger

Description	Company	Cost Center	Account	Sub Account	Service Area	Sep-20
Depr Exp to Reg Asset	50	0000	4030	30005	93000	134,261.98
Ad Valorem Exp to Reg Asset	50	0000	4081	30101	93000	-
Interest to Reg Asset	50	0000	4310	30130	93000	81,854.46
RWIP Interest to Reg Asset	50	0000	4310	30130	93000	1,528.61
Grand Total						**217,645.05**

Description	Company	Cost Center	Account	Sub Account	Service Area	Sep-20
Depr Exp to Reg Asset	50	0000	1860	14218	93000	134,261.98
Ad Valorem Exp to Reg Asset	50	0000	1860	14218	93000	-
Interest to Reg Asset	50	0000	1860	14218	93000	81,854.46
RWIP Interest to Reg Asset	50	0000	1860	14218	93000	1,528.61
Grand Total						**217,645.05**

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	SEP-19	OCT-19	NOV-19	DEC-19	JAN-20	FEB-20	MAR-20	APR-20	MAY-20	JUN-20	JUL-20	AUG-20	SEP-20
093	Tennessee Division	1860	Miscellaneous deferred debits	14218	Rule 8209	-	-	-	-	-	-	-	-	-	4,879.95	24,427.79	76,798.18	########
093	Tennessee Division	4310	Other interest expense	30130	Deferred Interest Infrastruct	-	-	-	-	-	-	-	-	(959.95)	#######	########	########	(83,383.07)
						-	-	-	-	-	-	-	-	(959.95)	#######	3,849.06	21,962.36	########

Schedule 8

Tennessee Distribution System
Computation of State Excise & Income Taxes
Twelve Months Ended September 30, 2020

Line No.	Description	Tax Rate	Base Period (1)	Attrition Year	Change
	(a)	(b)	(c)	(d)	
2					
3	Required Return		$ 32,094,495		
1	Current Return		$ 22,868,548		
4					
5	Pre-Tax Deficiency from Current Return		9,225,947		
6	Tax Expansion Factor		1.3610		
7	After-Tax Deficiency from Current Return		12,556,513		
8					
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		3,330,567		
10	Current Tax Liability		$ 5,176,780		
11					
12	Income Tax Liability		$ 8,507,347		
13					
14	Less: ITC Amortization		-		
15					
16	Total Income Tax Liability		8,507,347		
17					
18	Note:				
19	1. Twelve months ended September 30, 2020				

Schedule 8R

Tennessee Distribution System
Computation of State Excise & Income Taxes
Twelve Months Ended September 30, 2020

Line No.	Description	Tax Rate	Base Period (1)	Attrition Year	Change
	(a)	(b)	(c)	(d)	
2					
3	Required Return		$ 29,930,024		
1	Current Return		$ 26,860,337		
4					
5	Pre-Tax Deficiency from Current Return		3,069,687		
6	Tax Expansion Factor		1.3610		
7	After-Tax Deficiency from Current Return		4,177,844		
8					
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		1,108,157		
10	Current Tax Liability		$ 6,686,386		
11					
12	Income Tax Liability		$ 7,794,543		
13					
14	Less: ITC Amortization		-		
15					
16	Total Income Tax Liability		7,794,543		
17					
18	Note:				
19	1. Twelve months ended September 30, 2020				

Tennessee Distribution System
Amortization of UCG Deferred Utility ITC
Twelve Months Ended September 30, 2020

Line No.	Description	Amortization	Allocation Factor [1]	Tennessee Allocation
	(a)	(b)	(c)	(d)
1	Fiscal year ended September 30, 2011	50,990		
2	Fiscal year ended September 30, 2012	12,229		
3	Fiscal year ended September 30, 2013	5,820		
4	Fiscal year ended September 30, 2014	-		
5				
6	Base Period ended September 30, 2017	-		-
7				
8	Attrition Year ended May 31, 2020	-		-
9				
10	[1] Division 091 - Mid-States General Office allocation factor excluding Kentucky			

Tennessee Distribution System
Revenue Conversion Factor
Twelve Months Ended September 30, 2020

Line No.		Attrition Year Amount	Balance
1	Operating Revenues		1.000000
2			
3	Add: Forfeited Discounts	0.002494	0.002494
4			
5	Balance		1.002494
6			
7	Uncollectible Ratio	0.007773	0.007793
8			
9	Balance		0.994701
10			
11	State Excise Tax	0.065000	0.064656
12			
13	Balance		0.930046
14			
15	Federal Income Tax	0.210000	0.195310
16			
17	Balance		0.734736
18			
19	Revenue Conversion Factor (Line 1/Line 9)		1.361000

Tennessee Distribution System
Overall Cost of Capital
Twelve Months Ended September 30, 2020

Line No.	Description	Percent	Cost Rate	Overall Cost of Capital
	(a)	(b)	(c)	(d)
1	Long Term Debt Capital	39.96%	4.29%	1.72%
2	Short Term Debt	0.17%	17.10%	0.03%
3	Equity Capital	59.88%	9.80%	5.87%
4				
5	Total Capital	100.0%		7.62%

Schedule 9R

Tennessee Distribution System
Overall Cost of Capital
Twelve Months Ended September 30, 2020

Line No.	Description	Percent	Cost Rate	Overall Cost of Capital
	(a)	(b)	(c)	(d)
1	Long Term Debt Capital	41.03%	4.29%	1.76%
2	Short Term Debt	0.18%	17.10%	0.03%
3	Equity Capital	58.79%	9.80%	5.76%
4				
5	Total Capital	100.0%		7.55%

Tennessee Distribution System
Cost of Capital
Twelve Months Ended September 30, 2020

Line No.	Description	September 30, 2020 $	September 30, 2020 %
	(a)	(b)	(c)
1	LT Debt	$ 4,531,944,234	39.96%
2	ST Debt	18,743,456	0.17%
3	Equity	6,791,203,456	59.88%
4			
5	Total Capital	$ 11,341,891,146	100.00%

Tennessee Distribution System
Cost of Capital
Twelve Months Ended September 30, 2020

		September 30, 2020	
Line No.	**Description**	**$**	**%**
	(a)	(b)	(c)
1	LT Debt	$ 4,358,855,527	41.03%
2	ST Debt	18,743,456	0.18%
3	Equity	6,245,652,242	58.79%
4			
5	Total Capital	$ 10,623,251,225	100.00%

Tennessee Distribution System
Cost of Capital- Short Term Debt Rate
Twelve Months Ended September 30, 2020

					12 Month Avg	12 Month Avg		Interest on CP or Interest on Draws on Credit Facilitiy	Commitment Fees on Credit Facility	Bank Fees on AEC Credit Facility With RBS
		Atmos Consolidated Balances			Atmos Consolidated - calc of STD rate					30121
Line		Long-Term	Short-Term		STD	STD	STD	Detail of Colm (f) Consolidated Int Exp & Fees		
No.	Date	Debt	Debt	Equity	Avg Daily Bal	Int Exp & fees	avg rate			Utility
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	Int Exp	Commit fees	Bank Admin
1	Sep-19	3,529,452,246	464,914,793	5,750,222,025						
2	Oct-19	4,323,929,862	-	5,786,654,551	48,696,774	352,975		90,071	131,821	131,083
3	Nov-19	4,324,112,264	-	5,889,337,249	-	258,652		-	127,569	131,083
4	Dec-19	4,324,334,969	-	6,127,776,288	-	262,904		-	131,821	131,083
5	Jan-20	4,324,453,053	-	6,226,778,984	-	237,063		-	105,980	131,083
6	Feb-20	4,324,629,840	-	6,237,903,335	-	230,226		-	99,143	131,083
7	Mar-20	4,328,996,996	199,923,347	6,304,414,573	51,523,968	336,740		99,677	105,980	131,083
8	Apr-20	4,529,030,709	-	6,333,528,945	61,723,500	400,702		96,788	172,831	131,083
9	May-20	4,529,195,706	-	6,318,537,073	-	469,297		-	178,592	290,705
10	Jun-20	4,531,497,968	-	6,461,470,109	3,333,333	436,494		313	172,831	263,350
11	Jul-20	4,531,685,721	-	6,469,473,585	-	441,338		-	177,988	263,350
12	Aug-20	4,531,858,276	24,998,125	6,496,178,973	5,645,161	442,213		875	177,988	263,350
13	Sep-20	4,531,944,234	-	6,791,203,456	132,333,333	452,148		16,551	172,246	263,350
14						4,320,751		304,274.35	1,754,790.66	2,261,686.38
15										
16	Average	4,358,855,527	18,743,456	6,245,652,242	25,271,339		17.10%	per STD rpts:	4,320,751	

Tennessee Distribution System
Cost of Capital- Long Term Debt Rate
Twelve Months Ended September 30, 2020

Line No.	Debt Series (a)	Issued (b)	Outstanding 9/30/2019 (c)	Outstanding 10/31/2019 (d)	Outstanding 11/30/2019 (e)	Outstanding 12/31/2019 (f)	Outstanding 1/31/2020 (g)	Outstanding 2/29/2020 (h)	Outstanding 3/31/2020 (i)	Outstanding 4/30/2020 (j)	Outstanding 5/31/2020 (k)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	-	-	-	-	-	-	-	-	-
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	-	-	-	-	-	-	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	-	-	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	-	-	-	-	-	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	-	-	-	-	-
8	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
9	4.95% Sr Note due 10/15/2014	10/22/04	-	-	-	-	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
11	4.3% Sr Note due 10/1/2048	10/2018	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
13	8.50% Sr Note due 3/15/2019	03/23/09	-	-	-	-	-	-	-	-	-
14	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
15	4.125% Sr Note due 10/15/2044	10/15/2014	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000
16	3% Sr Note due 6/15/2027	06/2017	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
17	4.125% Sr Note due 3/15/49	03/2019	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
18	2.625% Sr Notes Due 2029	10/2019	-	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000
19	3.375% Sr Notes Due 2049	10/2019	-	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
20	$200MM 3YR. Sr Credit Facility (Established 9/22/16)	04/2020	-	-	-	-	-	-	-	200,000,000	200,000,000
21	October 2020 - Swap Position	04/2020	-	-	-	-	-	-	-	-	-
22	October 2021 - Swap Position	04/2020	-	-	-	-	-	-	-	-	-
23	October 2022 - Swap Position	07/2020	-	-	-	-	-	-	-	-	-
24	October 2024 - Swap Position	07/2020	-	-	-	-	-	-	-	-	-
25	Subtotal -- Utility Long-Term Debt		$ 3,560,000,000	$ 4,360,000,000	$ 4,360,000,000	$ 4,360,000,000	$ 4,360,000,000	$ 4,360,000,000	$ 4,360,000,000	$ 4,560,000,000	$ 4,560,000,000
26											
27	Othwe Long-Term Debt										
28	**Total Long-Term Debt**		3,560,000,000	4,360,000,000	4,360,000,000	4,360,000,000	4,360,000,000	4,360,000,000	4,360,000,000	4,560,000,000	4,560,000,000
29	Less Unamortized Debt Discount & Debt Primium		$ 192,885	$ 732,066	$ 716,190	$ 702,843	$ 689,496	$ 676,148	$ 662,801	$ 649,453	$ 636,106
30	Less Unamortized Debt Expense		$ 30,354,868	$ 37,831,223	$ 37,660,377	$ 37,496,696	$ 37,333,187	$ 37,169,678	$ 37,006,168	$ 36,842,659	$ 36,679,149
31	Annualized Amortization of T-Lock Settlement, Debt Exp. & Debt Disct.										
32											
33	Effective Avg Cost of Consol Debt										

Tennessee Distribution System
Cost of Capital- Long Term Debt Rate
Twelve Months Ended September 30, 2020

Line No.	Debt Series (a)	Issued (b)	Outstanding 6/30/2020 (l)	Outstanding 7/31/2020 (m)	Outstanding 8/30/2020 (n)	Outstanding 9/30/2020 (o)	End Int Rate (p)	Annual Int at 9/30/2020 (q)	(r) (v)	Annualized 4270 Amort for T-lock (w)	Annualized 4280-81 Amort Debt Exp&Dsct (x)	Exp 1810 Penalty 1890 Dsct 2260 9/30/2020 (y)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	-	-	-	-	9.40%	-		-	560,397	326,899
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	150,000,000	6.75%	10,125,000		-	99,938	779,162
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	5.13%	-		-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	-	-	-	-	10.43%	-		-	-	0
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	9.75%	-		-	-	(0)
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	-	-	-	9.32%	-		-	362,746	241,831
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	8.77%	-		-	368,719	583,806
8	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	10,000,000	6.67%	667,000		-	7,777	40,505
9	4.95% Sr Note due 10/15/2014	10/22/04	-	-	-	-	4.950%	-		-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	200,000,000	200,000,000	200,000,000	5.95%	11,900,000		(7,047)	115,724	1,626,397
11	4.3% Sr Note due 10/1/2048	10/2018	600,000,000	600,000,000	600,000,000	600,000,000	4.30%	25,800,000		-	315,361	8,830,101
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	5.50%	22,000,000		(669,302)	186,860	3,861,765
13	8.50% Sr Note due 3/15/2019	03/23/09	-	-	-	-	8.50%	-		-	-	0
14	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	500,000,000	500,000,000	500,000,000	4.15%	20,750,000		2,220,857	378,080	8,426,732
15	4.125% Sr Note due 10/15/2044	10/15/2014	750,000,000	750,000,000	750,000,000	750,000,000	4.13%	30,937,500		908,016	(43,555)	(1,048,442)
16	3% Sr Note due 6/15/2027	06/2017	500,000,000	500,000,000	500,000,000	500,000,000	3.00%	15,000,000		-	555,072	3,723,608
17	4.125% Sr Note due 3/15/49	03/2019	450,000,000	450,000,000	450,000,000	450,000,000	4.13%	18,562,500		3,004,713	220,238	6,258,419
18	2.625% Sr Notes Due 2029	10/2019	300,000,000	300,000,000	300,000,000	300,000,000	2.63%	7,875,000		-	266,667	2,400,000
19	3.375% Sr Notes Due 2049	10/2019	500,000,000	500,000,000	500,000,000	500,000,000	3.38%	16,875,000		-	187,982	5,451,464
20	$200MM 3YR. Sr Credit Facility (Established 9/22/16)	04/2020	200,000,000	200,000,000	200,000,000	200,000,000	2.30%	4,600,000		-	82,500	125,583
21	October 2020 - Swap Position	04/2020	-	-	-	-		-		-	-	-
22	October 2021 - Swap Position	04/2020	-	-	-	-		-		-	-	-
23	October 2022 - Swap Position	07/2020	-	-	-	-		-		-	-	-
24	October 2024 - Swap Position	07/2020	-	-	-	-		-		-	-	-
25	Subtotal -- Utility Long-Term Debt		$ 4,560,000,000	$ 4,560,000,000	$ 4,560,000,000	$ 4,560,000,000		185,092,000		5,457,237	3,664,505	41,627,828
26												
27	Othwe Long-Term Debt											
28	**Total Long-Term Debt**		4,560,000,000	4,560,000,000	4,560,000,000	4,560,000,000		$ 185,092,000				
29	Less Unamortized Debt Discount & Debt Primium		$ 622,758	$ 609,411	$ 596,064	$ 582,716				$ 5,457,237	$ 3,664,505	$ 41,627,828
30	Less Unamortized Debt Expense		$ 36,515,640	$ 36,352,131	$ 36,188,621	$ 36,025,112						
31	Annualized Amortization of T-Lock Settlement, Debt Exp. & Debt Disct.							$ 9,121,742				
32						$ 4,523,392,172		$ 194,213,742				
33	Effective Avg Cost of Consol Debt						**4.29%**	end of period				

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Schedule 10

Tennessee Distribution System
Rate of Return
Twelve Months Ended September 30, 2020

Line No.	Description	Reference	Historic Base Period (1)	Change	Attrition Year	Ratemaking Adjustments	Current Rate of Return
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Total Revenues	Sch. 1	$ 132,429,231				
2							
3	Gas Cost	Sch. 3	58,864,188				
4							
5	Operation & Maintenance Expense	Sch. 1	21,639,478				
6							
7	Taxes Other Than Income Taxes	Sch. 5	8,706,589				
8							
9	Depreciation & Amortization Expense	Sch. 1	16,000,176				
10							
11	Federal Income and State Excise Tax	WP 10-1	5,176,780				
12							
13	Interest on Customer Deposits	Sch. 1	40,175				
14							
15	AFUDC Interest credit	WP 1-2	(866,703)				
16							
17	Return on Rate Base		$ 22,868,548				
18							
19	Total Rate Base	Sch. 7	$ 421,187,599				
20							
21	Rate of Return on Rate Base		5.43%				
22							
23	Interest Expense	Sch. 9, Sch. 7	7,370,783				
24							
25							
26	Return on Equity		$ 15,497,765				
27							
28	Rate of Return on Equity		6.15%				
29							
30	Note:						
31	1. Twelve months ended September 30, 2020						

Schedule 10R

Tennessee Distribution System
Rate of Return
Twelve Months Ended September 30, 2020

Line No.	Description	Reference	Historic Base Period (1)	Change	Attrition Year	Ratemaking Adjustments	Current Rate of Return
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Total Revenues	Sch. 1R	$ 137,100,734				
2							
3	Gas Cost	Sch. 3	58,864,188				
4							
5	Operation & Maintenance Expense	Sch. 1R	21,639,478				
6							
7	Taxes Other Than Income Taxes	Sch. 5	8,706,589				
8							
9	Depreciation & Amortization Expense	Sch. 1R	15,170,284				
10							
11	Federal Income and State Excise Tax	Wp 10-1R	6,686,386				
12							
13	Interest on Customer Deposits	Sch. 1R	40,175				
14							
15	AFUDC Interest credit	WP 1-2	(866,703)				
16							
17	Return on Rate Base		$ 26,860,337				
18							
19	Total Rate Base	Sch. 7R	$ 396,424,160				
20							
21	Rate of Return on Rate Base		6.78%				
22							
23	Interest Expense	ı. 9R, Sch.	7,095,992				
24							
25							
26	Return on Equity		$ 19,764,345				
27							
28	Rate of Return on Equity		8.48%				
29							
30	Note:						
31	1. Twelve months ended September 30, 2020						

Tennessee Distribution System
Computation of State Excise and Federal Income Taxes for Sch 10
Twelve Months Ended September 30, 2020

Line	Description	Tax Rate	Historic Base Period (1)	Projected Amount	Adjusted Amount
	(a)	(b)	(c)	(d)	(e)
1	Net Operating Income Before Income Tax		$ 27,178,625		
2					
3	Interest Deduction		7,370,783		
4					
5	Equity Portion of Return		$ 19,807,842		
6					
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	1,287,510		
8					
9	Application of Tax Rate to Equity Return - Federal	21%	3,889,270		
10					
11	Income Tax Expense		$ 5,176,780		
12					
13	Less: ITC Amortization		-		
14					
15	Total Income Tax Liability		$ 5,176,780		
16					
17	Note:				
18	1. Twelve months ended September 30, 2020				

Tennessee Distribution System
Computation of State Excise and Federal Income Taxes for Sch 10
Twelve Months Ended September 30, 2020

Line	Description	Tax Rate	Historic Base Period (1)	Projected Amount	Adjusted Amount
	(a)	(b)	(c)	(d)	(e)
1	Net Operating Income Before Income Tax		$ 32,680,020		
2					
3	Interest Deduction		7,095,992		
4					
5	Equity Portion of Return		$ 25,584,028		
6					
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	1,662,962		
8					
9	Application of Tax Rate to Equity Return - Federal	21%	5,023,424		
10					
11	Income Tax Expense		$ 6,686,386		
12					
13	Less: ITC Amortization		-		
14					
15	Total Income Tax Liability		$ 6,686,386		
16					
17	Note:				
18	1. Twelve months ended September 30, 2020				

Schedule 11-1

Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Historic Test Period Margin at Present Rates
Actual Twelve Months Ended September 30, 2020

Line No.	Description	12 Mths Ended Sep 20 Base Count	Volumes Mcf	Rates effective Sep 20 Monthly Customer chg	Commodity Charge/Mcf	12 mths Sep 20 Margin at Sep 20 Rates	Weather Adjustment Volumes Mcf	12 mths Sep 20 WNA Adjusted Volumes Mcf	12 mths Sep 20 Weather adj Margin at Sep 20 Rates	12 mths Sep 20 WNA $ Adj at Sep 20 Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	RESIDENTIAL									
2	210 Residential Gas Service (Summer)	671,385	1,187,647	$15.65	$1.214	11,949,289		1,187,647	11,949,289	$0
3	210 Residential Gas Service (Winter) (weather sensitive	932,249	6,494,998	$17.65	$1.214	24,340,823	764,537	7,259,536	25,269,171	$928,349
4	210 Residential Gas Service Senior Citizen (Summer)	383	433	$0.00	$1.214	525		433	525	$0
5	210 Residential Gas Service Senior Citizen (Winter) (we	629	3,816	$0.00	$1.214	4,634		3,816	4,634	$0
6	211 Residential/Sm. Commericial/Industrial Heating & C	3	31	$14.75	$0.751	68	3	34	70	$2
7	Total Residential	1,604,649	7,686,925			36,295,339	764,541	8,451,466	37,223,690	928,351
8										
9	COMMERCIAL									
10	211 Residential/Sm. Commericial/Industrial Heating & C	0	0	14.75	0.751	0		0	0	$0
11	220 Commercial Gas Service (weather sensitive)	205,524	5,192,353	36.75	2.458	20,316,960	397,265	5,589,618	21,293,525	$976,565
12	230 Large Commercial Gas Service (weather sensitive)	0	0	405.00	2.151	0	0	0	0	$0
13	250 Commercial Interruptible Gas Service			425.00		0		0	0	
14	Block 1 Volumes				1.206	0		0	0	
15	Block 2 Volumes				0.799	0		0	0	
16	Block 3 Volumes				0.370	0		0	0	
17	293 Large Tonnage Air Conditioning Gas Service	12		36.75		441		0	441	
18	Block 1 Volumes		12,983		1.206	15,658		12,983	15,658	
19	Block 2 Volumes		4,430		0.799	3,538		4,430	3,538	
20	Block 3 Volumes		0		0.370	0		0	0	
21	Total Commercial	205,536	5,209,765			20,336,598	397,265	5,607,030	21,313,163	976,565
22										
23	INDUSTRIAL									
24	220 Industrial Gas Service (weather sensitive)	3,862	593,010	36.75	2.458	1,599,678	45,371	638,381	1,711,210	$111,532
25	230 Large Industrial Gas Service	87	83,384	405.00	2.151	214,569		83,384	214,569	
26	240 DEMAND/COMM GS	0		425.00		0		0	0	
27	Block 1 Volumes		0		1.206	0		0	0	
28	Block 2 Volumes		0		0.799	0		0	0	
29	Block 3 Volumes		0		0.370	0		0	0	
30	Demand Volumes		0		16.283	0		0	0	
31	250 Industrial Interruptible Gas Service	211		425.00		89,675		0	89,675	
32	Block 1 Volumes		203,946		1.206	245,980		203,946	245,980	
33	Block 2 Volumes		597,025		0.799	476,903		597,025	476,903	
34	Block 3 Volumes		86,034		0.370	31,836		86,034	31,836	
35	250/240/280 Industrial/Demand/Economic Dev	0		425.00		0		0	0	
36	Block 1 Volumes		0		1.206	0		0	0	
37	Block 1 Volumes @ Discount Rate		0		0.905	0		0	0	
38	Block 2 Volumes		0		0.799	0		0	0	
39	Block 2 Volumes @ Discount Rate		0		0.599	0		0	0	
40	Block 3 Volumes		0		0.370	0		0	0	
41	Block 3 Volumes @ Discount Rate		0		0.278	0		0	0	
42	Demand Volumes		0		16.283	0		0	0	
43	Demand Volumes @ Discount Rate		0		12.212	0		0	0	
44	280/250 Economic Development Gas Service	12		425.00		5,100		0	5,100	
45	Block 1 Volumes		0		1.206	0		0	0	
46	Block 1 Volumes @ Discount Rate		24,000		0.905	21,710		24,000	21,710	
47	Block 2 Volumes		0		0.799	0		0	0	
48	Block 2 Volumes @ Discount Rate		29,204		0.599	17,496		29,204	17,496	
49	Block 3 Volumes		0		0.370	0		0	0	
50	Block 3 Volumes @ Discount Rate		0		0.278	0		0	0	
51	292 Cogeneration, CNG, Prime Movers Service	12		36.75		441		0	441	
52	Block 1 Volumes		3,048		1.206	3,676		3,048	3,676	
53	Block 2 Volumes		0		0.799	0		0	0	
54	Block 3 Volumes		0		0.370	0		0	0	
55	Total Industrial	4,184	1,619,651			2,707,064	45,371	1,665,022	2,818,596	111,532
56										
57	PUBLIC AUTHORITY									
58	211 Residential/Sm. Commericial/Industrial Heating & C	0	0	14.75	$0.751	0		0	0	$0
59	221 Experimental School Gas Service	36	22,273	36.75	1.195	27,944	1,704	23,978	29,981	$2,037
60	225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	0.00	1.214	0		0	0	$0
61	225 Public Authority Gas Service (Sr. Citizen) (Winter)	0	0	0.00	1.214	0		0	0	$0
62	225 Public Authority Gas Service (Summer)	3,438	5,670	15.65	1.214	60,689		5,670	60,689	$0
63	225 Public Authority Gas Service (Winter)	5,135	24,723	17.65	1.214	120,653	3,023	27,746	124,324	3,671
64	Total Public Authority	8,609	52,667			209,287	4,727	57,394	214,994	5,707
65										
66	TRANSPORTATION									
67	260 - TRANSP (220 SML COM/INDG)	122	117,684	425.00	2.458	341,143		117,684	341,143	
68	260 - TRANSP (230 LRG COM/INDG)	537	1,471,941	425.00	2.151	3,393,931		1,471,941	3,393,931	
69	260 - TRANSP (240 DEMAND)	60		425.00		25,500		0	25,500	
70	Block 1 Volumes		120,308		1.206	145,104		120,308	145,104	
71	Block 2 Volumes		262,460		0.799	209,653		262,460	209,653	
72	Block 3 Volumes		0		0.370	0		0	0	
73	Demand Volumes		20,573		16.283	334,984		20,573	334,984	
74	260 - TRANSP (250 OPT GS)	648		425.00		275,400		0	275,400	
75	Block 1 Volumes		1,262,940		1.206	1,523,232		1,262,940	1,523,232	
76	Block 2 Volumes		5,131,808		0.799	4,099,288		5,131,808	4,099,288	
77	Block 3 Volumes		246,099		0.370	91,066		246,099	91,066	
78	260 - TRANSP (280/240 ECON DEV/DEMAND)	0		425.00		0		0	0	
79	Block 1 Volumes		0		1.206	0		0	0	
80	Block 1 Volumes @ Discount Rate		0		0.905	0		0	0	
81	Block 2 Volumes		0		0.799	0		0	0	
82	Block 2 Volumes @ Discount Rate		0		0.599	0		0	0	
83	Block 3 Volumes		0		0.370	0		0	0	
84	Block 3 Volumes @ Discount Rate		0		0.278	0		0	0	
85	Demand Volumes		0		16.283	0		0	0	
86	Demand Volumes @ Discount Rate		0		12.212	0		0	0	
87	260 - TRANSP (280/250 ECON DEV - OPT GS)	0		425.00		0		0	0	
88	Block 1 Volumes		0		1.206	0		0	0	
89	Block 1 Volumes @ Discount Rate		0		0.905	0		0	0	
90	Block 2 Volumes		0		0.799	0		0	0	
91	Block 2 Volumes @ Discount Rate		0		0.599	0		0	0	
92	Block 3 Volumes		0		0.370	0		0	0	
93	Block 3 Volumes @ Discount Rate		0		0.278	0		0	0	
94	SPECIAL CONTRACTS	24	2,779,457			919,014		2,779,457	919,014	
95	Total Transportation	1,391	11,392,696			11,358,315	0	11,392,696	11,358,315	0
96										
97	TOTALS	1,824,369	25,961,705			$70,906,603	1,211,903	27,173,608	$72,928,759	$2,022,155
98										
99	Other					1,452			0	
100	4870 - Forfeited Discount					$341,903			$341,903	
101	4880 - Miscellaneous Service charges					$294,382			294,382	
102	4960 Tax Reform Cost of Service Reserve					$2,223,443			0	
103	TOTAL MARGIN REVENUES					$73,767,783			$73,565,043	

Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Rate Effective Year at Present Rates
Historic Test Period Ended September 30, 2020

										210,211,225		0.00%			
										220,221,230C		0.00%			
		12 Mths Ended Sep 20		Rates effective Sep 20		12 mths Sep 20	N	Customer Changes		Customer Growth		Declining	Adjusted	Adjusted	Total
Line		Base	Weather Adj.	Monthly	Commodity	Weather adj Margin	O T	Base	Volumes	Base	Volumes	Usage	Base	Volumes	Adjusted
No.	Description	Count	Vol Mcf	Customer chg	Charge/Mcf	at Sep 20 Rates	E	Count	Mcf	Count	Mcf	Volumes Mcf	Count	Mcf	Margin Rev
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	RESIDENTIAL														
2	210 Residential Gas Service (Summer)	671,385	1,187,647	$15.65	$1.214	$11,949,289				0	0	0	671,385	1,187,647	$11,949,289
3	210 Residential Gas Service (Winter) (weather sensitive)	932,249	7,259,536	$17.65	$1.214	25,269,171				0	0	0	932,249	7,259,536	25,269,171
4	210 Residential Gas Service Senior Citizen (Summer)	383	433	$0.00	$1.214	525				0	0	0	383	433	525
5	210 Residential Gas Service Senior Citizen (Winter) (weather	629	3,816	$0.00	$1.214	4,634				0	0	0	629	3,816	4,634
6	211 Residential/Sm. Commericial/Industrial Heating & Cooling	3	34	$14.75	$0.751	70				0	0	0	3	34	70
7	Total Residential	1,604,649	8,451,466			37,223,690		0	0	0	0	0	1,604,649	8,451,466	37,223,690
8															
9	COMMERCIAL														
10	211 Residential/Sm. Commericial/Industrial Heating & Cooling	0	0	14.75	0.751	0				0	0		0	0	0
11	220 Commercial Gas Service (weather sensitive)	205,524	5,589,618	36.75	2.458	21,293,525				0	0	0	205,524	5,589,618	21,293,525
12	230 Large Commercial Gas Service (weather sensitive)	0	0	405.00	2.151	0							0	0	0
13	250 Commercial Interruptible Gas Service	0		425.00		0							0	0	0
14	Block 1 Volumes		0		1.206	0							0	0	0
15	Block 2 Volumes		0		0.799	0							0	0	0
16	Block 3 Volumes		0		0.370	0							0	0	0
17	293 Large Tonnage Air Conditioning Gas Service	12		36.75		441							12	0	441
18	Block 1 Volumes		12,983		1.206	15,658							0	12,983	15,658
19	Block 2 Volumes		4,430		0.799	3,538							0	4,430	3,538
20	Block 3 Volumes		0		0.370	0							0	0	0
21	Total Commercial	205,536	5,607,030			21,313,163		0	0	0	0	0	205,536	5,607,030	21,313,163
22															
23	INDUSTRIAL														
24	220 Industrial Gas Service (weather sensitive)	3,862	638,381	36.75	2.458	1,711,210				0	0		3,862	638,381	1,711,210
25	230 Large Industrial Gas Service	87	83,384	405.00	2.151	214,569							87	83,384	214,569
26	240 DEMAND/COMM GS	0		425.00		0							0	0	0
27	Block 1 Volumes		0		1.206	0							0	0	0
28	Block 2 Volumes		0		0.799	0							0	0	0
29	Block 3 Volumes		0		0.370	0							0	0	0
30	Demand Volumes		0		16.283	0							0	0	0
31	250 Industrial Interruptible Gas Service	211		425.00		89,675							211	0	89,675
32	Block 1 Volumes		203,946		1.206	245,980							0	203,946	245,980
33	Block 2 Volumes		597,025		0.799	476,903							0	597,025	476,903
34	Block 3 Volumes		86,034		0.370	31,836							0	86,034	31,836
35	250/240/280 Industrial/Demand/Economic Dev	0		425.00		0							0	0	0
36	Block 1 Volumes		0		1.206	0							0	0	0
37	Block 1 Volumes @ Discount Rate		0		0.905	0							0	0	0
38	Block 2 Volumes		0		0.799	0							0	0	0
39	Block 2 Volumes @ Discount Rate		0		0.599	0							0	0	0
40	Block 3 Volumes		0		0.370	0							0	0	0
41	Block 3 Volumes @ Discount Rate		0		0.278	0							0	0	0
42	Demand Volumes		0		16.283	0							0	0	0
43	Demand Volumes @ Discount Rate		0		12.212	0							0	0	0
44	280/250 Economic Development Gas Service	12		425.00		5,100							12	0	5,100
45	Block 1 Volumes		0		1.206	0							0	0	0
46	Block 1 Volumes @ Discount Rate		24,000		0.905	21,710							0	24,000	21,710
47	Block 2 Volumes		0		0.799	0							0	0	0
48	Block 2 Volumes @ Discount Rate		29,204		0.599	17,496							0	29,204	17,496
49	Block 3 Volumes		0		0.370	0							0	0	0
50	Block 3 Volumes @ Discount Rate		0		0.278	0							0	0	0
51	292 Cogeneration, CNG, Prime Movers Service	12		36.75		441							12	0	441
52	Block 1 Volumes		3,048		1.206	3,676							0	3,048	3,676
53	Block 2 Volumes		0		0.799	0							0	0	0
54	Block 3 Volumes		0		0.370	0							0	0	0
55	Total Industrial	4,184	1,665,022			2,818,596		0	0	0	0	0	4,184	1,665,022	2,818,596
56															
57	PUBLIC AUTHORITY														
58	211 Residential/Sm. Commericial/Industrial Heating & Cooling	0	0	14.75	0.751	0							0	0	0
59	221 Experimental School Gas Service	36	23,978	36.75	1.195	29,981				0	0		36	23,978	29,981
60	225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	0.00	1.214	0							0	0	0
61	225 Public Authority Gas Service (Sr. Citizen) (Winter) (weath	0	0	0.00	1.214	0							0	0	0
62	225 Public Authority Gas Service (Summer)	3,438	5,670	15.65	1.214	60,689				0	0		3,438	5,670	60,689
63	225 Public Authority Gas Service (Winter) (weather Sensitive)	5,135	27,746	17.65	1.214	124,324				0	0		5,135	27,746	124,324
64	Total Public Authority	8,609	57,394			214,994		0	0	0	0	0	8,609	57,394	214,994
65															
66	TRANSPORTATION														
67	260 - TRANSP (220 SML COM/INDG)	122	117,684	425.00	2.458	341,143							122	117,684	341,143
68	260 - TRANSP (230 LRG COM/INDG)	537	1,471,941	425.00	2.151	3,393,931							537	1,471,941	3,393,931
69	260 - TRANSP (240 DEMAND)	60		425.00		25,500							60	0	25,500
70	Block 1 Volumes		120,308		1.206	145,104							0	120,308	145,104
71	Block 2 Volumes		262,460		0.799	209,653							0	262,460	209,653
72	Block 3 Volumes		0		0.370	0							0	0	0
73	Demand Volumes		20,573		16.283	334,984							0	20,573	334,984
74	260 - TRANSP (250 OPT GS)	648		425.00		275,400							648	0	275,400
75	Block 1 Volumes		1,262,940		1.206	1,523,232							0	1,262,940	1,523,232
76	Block 2 Volumes		5,131,808		0.799	4,099,288							0	5,131,808	4,099,288
77	Block 3 Volumes		246,099		0.370	91,066							0	246,099	91,066
78	260 - TRANSP (280/240 ECON DEV/DEMAND)	-		425.00		0							0	0	0
79	Block 1 Volumes		0		1.206	0							0	0	0
80	Block 1 Volumes @ Discount Rate		0		0.905	0							0	0	0
81	Block 2 Volumes		0		0.799	0							0	0	0
82	Block 2 Volumes @ Discount Rate		0		0.599	0							0	0	0
83	Block 3 Volumes		0		0.370	0							0	0	0
84	Block 3 Volumes @ Discount Rate		0		0.278	0							0	0	0
85	Demand Volumes		0		16.283	0							0	0	0
86	Demand Volumes @ Discount Rate		0		12.212	0							0	0	0
87	260 - TRANSP (280/250 ECON DEV - OPT GS)	-		425.00		0							0	0	0
88	Block 1 Volumes		0		1.206	0							0	0	0
89	Block 1 Volumes @ Discount Rate		0		0.905	0							0	0	0
90	Block 2 Volumes		0		0.799	0							0	0	0
91	Block 2 Volumes @ Discount Rate		0		0.599	0							0	0	0
92	Block 3 Volumes		0		0.370	0							0	0	0
93	Block 3 Volumes @ Discount Rate		0		0.278	0							0	0	0
94	SPECIAL CONTRACTS	24	2,779,457			919,014							24	2,779,457	919,014
95	Total Transportation	1,391	11,392,696			11,358,315		0	0	0	0	0	1,391	11,392,696	11,358,315
96															
97	TOTALS	1,824,369	27,173,608			$72,928,759		0	0	0	0	0	1,824,369	27,173,608	$72,928,759
98															
99	4870 - Forfeited Discount					341,903									$341,903
100	4880 - Miscellaneous Service charges					294,382									294,382
101	TOTAL MARGIN REVENUES					$73,565,043									$73,565,043

Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Rate Design for Rate EffectiveYear
Twelve Months Ended September 30, 2020

Additional Revenue: 11,108,072

Line No.	Description	Rates effective Sep18 Monthly Customer chg	Commodity Charge/Mcf	Adjusted Base Count	Adjusted Volumes Mcf	Total Adjusted Margin Rev	Cust Charge Rev	Commodity Charge Rev	Cust Charge %	Commodity Charge %	% of Total Rev	Allocated Amount of Increase	Proposed Cust Charge	Proposed Commodity Charge	Proposed Cust Rev	Proposed Commodity Rev	Total	Cust Charge %	Commodity Charge %	% of Total Rev
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	Rate Schedule 210/225																			
2	210/225 SUMMER	$15.65	$1.214	674,823	1,193,317	$12,009,979	$10,560,980	$1,448,999					18.25	1.404	$12,315,520	$1,674,841	13,990,361			
3	210/225 WINTER (weather sensitive)	$17.65	$1.214	937,384	7,287,282	25,393,495	$16,544,828	$8,848,667					20.25	1.404	$18,982,026	$10,227,829	29,209,855			
4	210/225 SR CIT	$0.00	$1.214	1,012	4,249	5,159	$0	$5,159					0.00	1.404	$0	$5,963	5,963			
5	Total 210/225			1,613,219	8,484,848	37,408,633	27,105,808	10,302,826	72%	28%	52.19%	5,797,547			31,297,546	11,908,634	43,206,180	72%	28%	52.19%
6																				
7	Rate Schedule 211																			
8	211 HVAC	$14.75	$0.751	3	34	70	$44	$26	63%	37%	0.00%	11	17.00	0.870	$51	$30	81	63%	37%	0.00%
9																				
10	Rate Schedule 220																			
11	220 Commercial / Industrial Gas Service	$36.75	$2.458	209,386	6,227,998	23,004,735	$7,694,936	$15,309,800	33%	67%			42.25	2.846	$8,846,559	$17,726,960	26,573,518	33%	67%	
12	220 Transportation	$425.00	$2.458	122	117,684	341,143	$51,850	$289,293	15%	85%			455.00	2.846	$55,510	$334,967	390,477	14%	86%	
13	Total 220			209,508	6,345,682	23,345,878	7,746,786	15,599,093	33%	67%	32.57%	3,618,117			8,902,069	18,061,927	26,963,995	33%	67%	32.57%
14																				
15	Rate Schedule 221																			
16	221 Experimental School Gas Service	$36.75	$1.195	36	23,978	29,981	$1,323	$28,658	4%	96%	0.04%	4,646	42.25	1.381	$1,521	$33,106	34,627	4%	96%	0.04%
17																				
18	Rate Schedule 230																			
19	230 Large Commercial / Industrial Gas Service	$405.00	$2.151	87	83,384	214,569	$35,235	$179,334	16%	84%			455.00	2.497	$39,585	$208,219	247,804	16%	84%	
20	230 Transportation	$425.00	$2.151	537	1,471,941	3,393,931	$228,225	$3,165,706	7%	93%			455.00	2.497	$244,335	$3,675,602	3,919,937	6%	94%	
21	Total 230			624	1,555,324	3,608,500	263,460	3,345,040	7%	93%	5.03%	559,241			283,920	3,883,821	4,167,741	7%	93%	5.03%
22																				
23	Rate Schedule 240/250/280/292/293																			
24	240 Demand/Commodity Gas Service	$425.00		60		25,500	$25,500						455.00		$27,300		27,300			
25	Block 1 Volumes		$1.206		120,308	145,104		$145,104						1.399		$168,292	168,292			
26	Block 2 Volumes		$0.799		262,460	209,653		$209,653						0.926		$243,143	243,143			
27	Block 3 Volumes		$0.370		0	0		$0						0.429		$0	0			
28	250 Interruptible Gas Service	$425.00		859		365,075	$365,075						455.00		$390,845		390,845			
29	Block 1 Volumes		$1.206		1,466,886	1,769,212		$1,769,212						1.399		$2,051,936	2,051,936			
30	Block 2 Volumes		$0.799		5,728,833	4,576,191		$4,576,191						0.926		$5,307,190	5,307,190			
31	Block 3 Volumes		$0.370		332,133	122,902		$122,902						0.429		$142,535	142,535			
32	280 ECON DEV - OPT GS	$425.00		12		5,100	$5,100						455.00		$5,460		5,460			
33	Block 1 Volumes		$1.206		0	0		$0						1.399		$0	0			
34	Block 1 Volumes @ Discount Rate		$0.905		24,000	21,710		$21,710						1.049		$25,179	25,179			
35	Block 2 Volumes		$0.799		0	0		$0						0.926		$0	0			
36	Block 2 Volumes @ Discount Rate		$0.599		29,204	17,496		$17,496						0.695		$20,291	20,291			
37	Block 3 Volumes		$0.370		0	0		$0						0.429		$0	0			
38	Block 3 Volumes @ Discount Rate		$0.28		0	0		$0						0.322		$0	0			
39	292 Cogeneration, CNG, Prime Movers Service	$36.75		12		441	$441						42.25		$507		507			
40	Block 1 Volumes		$1.206		3,048	3,676		$3,676						1.399		$4,264	4,264			
41	Block 2 Volumes		$0.799		0	0		$0						0.926		$0	0			
42	Block 3 Volumes		$0.370		0	0		$0						0.429		$0	0			
43	293 Large Tonnage Air Conditioning Gas Service	$36.75		12		441	$441						42.25		$507		507			
44	Block 1 Volumes		$1.206		12,983	15,658		$15,658						1.399		$18,160	18,160			
45	Block 2 Volumes		$0.799		4,430	3,538		$3,538						0.926		$4,104	4,104			
46	Block 3 Volumes		$0.370		0	0		$0						0.429		$0	0			
47	Total 240/250/280/292/293			955	7,984,285	7,281,699	396,557	6,885,142	5%	95%	10.16%	1,128,509			$424,619	$7,985,094	8,409,713	5%	95%	10.16%
48																				
49	TOTALS			1,824,345	24,394,151	71,674,761	35,513,977	36,160,784	50%	50%	100.00%	11,108,072			40,909,725	41,872,612	82,782,338	49%	51%	100.00%

Atmos Energy Corp - Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Summary Of Present And Proposed Rates
For the Rate Effective Year

	Current Rate Monthly	Proposed Rate Monthly
Sales and Transportation Revenues:		
210 Residential Gas Service (WINTER)		
Customer Charge	$17.65	$20.25
Commodity Charge	$1.214	$1.404
210 Residential Gas Service (SUMMER)		
Customer Charge	$15.65	$18.25
Commodity Charge	$1.214	$1.404
211 Residential & Small Commercial/Industrial Heating & Cooling		
Customer Charge	$14.75	$17.00
Commodity Charge	$0.751	$0.870
220 Commercial & Industrial Gas Service		
Customer Charge	$36.75	$42.25
Commodity Charge	$2.458	$2.846
221 Experimental School Gas Service		
Customer Charge	$36.75	$42.25
Commodity Charge	$1.195	$1.381
225 Public Housing Authority Gas Service (WINTER)		
Customer Charge	$17.65	$20.25
Commodity Charge	$1.214	$1.404
225 Public Housing Authority Gas Service (SUMMER)		
Customer Charge	$15.65	$18.25
Commodity Charge	$1.214	$1.404
230 Large Commercial & Industrial Gas Service		
Customer Charge	$405.00	$455.00
Commodity Charge	$2.151	$2.497
240 Demand/Commodity Gas Service		
Customer Charge	$425.00	$455.00
1 - 2,000 Mcf	$1.206	$1.399
Next 48,000 Mcf	$0.799	$0.926
Over 50,000 Mcf	$0.370	$0.429
Demand Charge	$16.283	$16.283
250 Interruptible Gas Service		
Customer Charge	$425.00	$455.00
1 - 2,000 Mcf	$1.206	$1.399
Next 48,000 Mcf	$0.799	$0.926
Over 50,000 Mcf	$0.370	$0.429
260 Transportation Service / 250 Interruptible Gas Service		
Customer Charge	$425.00	$455.00
1 - 2,000 Mcf	$1.206	$1.399
Next 48,000 Mcf	$0.799	$0.926
Over 50,000 Mcf	$0.370	$0.429
260 Transportation Service / 220 Commercial & Industrial Gas Service		
Customer Charge	$425.00	$455.00
Commodity Charge	$2.458	$2.846
260 Transportation Service / 230 Large Commercial & Industrial Gas Service		
Customer Charge	$425.00	$455.00
Commodity Charge	$2.151	$2.497
Schedule 280 Economic Development Gas Service		
Customer Charge	$425.00	$455.00
1 - 2,000 Mcf	$1.206	$1.399
1 - 2,000 Mcf @ Discount Rate	$0.905	$1.049
Next 48,000 Mcf	$0.799	$0.926
Next 48,000 Mcf @ Discount Rate	$0.599	$0.695
Over 50,000 Mcf	$0.370	$0.429
Over 50,000 Mcf@ Discount Rate	$0.278	$0.322
Schedule 292 Cogeneration, CNG. Prime Movers, Fuel Cell Service		
Customer Charge	$36.75	$42.25
1 - 2,000 Mcf	$1.206	$1.399
Next 48,000 Mcf	$0.799	$0.926
Over 50,000 Mcf	$0.370	$0.429
Schedule 293 Large Tonnage Air Conditioning Gas Service		
Customer Charge	$36.75	$42.25
1 - 2,000 Mcf	$1.206	$1.399
Next 48,000 Mcf	$0.799	$0.926
Over 50,000 Mcf	$0.370	$0.429

Docket 14-00146
Schedule 1

Atmos Energy Corporation
Revenue Deficiency (Surplus)
Twelve Months Ended September 30, 2020

Line No.		Company	Reference
1	Rate Base	421,187,599	See 2RB
2	Operating Income at Present Rates	22,868,549	See 3 IS
3	Earned Rate of Return (L 2 / L 1)	5.43%	
4	Fair Rate of Return	7.62%	See 8 CC
5	Required Operating Income (L 1 x L 4)	32,094,495	
6	Operating Income Deficiency (Surplus) (L 5 - L 2)	9,225,946	
7	Gross Revenue Conversion Factor	1.361000	See 7 GU
8	**Revenue Deficiency (Surplus)**	**12,556,513**	

Docket 14-00146
Schedule 2

Atmos Energy Corporation
Rate Base
Twelve Months Ended September 30, 2020

Line No.		Company	Reference
1	Utility Plant in Service	698,819,253	Sch 7, Col (d), Ln 1
2	Construction Work in Progress	15,850,710	Sch 7, Col (d), Ln 5
3	Materials and Supplies / Storage Gas	3,971,698	Sch 7, Col (d), Ln 11
4	Working Capital/Deferred Rate Case	1,342,668	Sch 7, Col (d), Ln 9
5	Net Elimination of Intercompany Leased Property	6,511,205	Sch 7, Col (d), Ln 27
6	Deferred Pension Regulated Asset	(27,294,830)	Sch 7, Col (d), Ln 13
7	Total Additions	699,200,705	
	Deductions:		
8	Accumulated Depreciation	226,109,537	Sch 7, Col (d), Ln 3
9	Customer Deposits	1,236,145	Sch 7, Col (d), Ln 19
10	Contributions and Advances in Aid of Construction	20,280	Sch 7, Col (d), Ln 17
11	Accumulated Deferred Tax-Accel. Depreciation	45,135,975	Sch 7, Col (d), Ln 15
12	Accrued Interest on Customer Deposits	19,393	Sch 7, Col (d), Ln 21
13	Adjustment for Capitalized Incentive Compensation	5,491,775	
14	Total Deductions	278,013,105	
15	Rate Base	421,187,599	

Docket 14-00146
Schedule 3

Atmos Energy Corporation
Income Statement
Twelve Months Ended September 30, 2020

Line No.		Company	Reference
1	Revenues - Sales, forfeited discounts & other	132,429,231	Sch 1, Col (c), Ln 20
2	Cost of Gas	58,864,188	Sch 1, Col (c), Ln 1
3	Gross margin on sales and service	73,565,043	
4	AFUDC	866,703	Sch 1, Col (c), Ln 13
5	Operating Margin	74,431,746	
6	Other Operation and Maintenance	21,639,478	See 4 O&M
7	Interest on Customer Deposits	40,175	Sch 1, Col (c), Ln 13
8	Depreciation and Amortization Exp.	16,000,176	Sch 1, Col (c), Ln 13
9	Taxes Other Than Income	8,706,589	See 5 Tax
10	State Excise Tax	1,287,510	See 6 FIT
11	Federal Income Tax	3,889,270	See 6 FIT
12	Total Operating Expense	51,563,197	
13	Net Operating Income for Return	22,868,549	
14	Plus amortization-Gain	-	
15	Plus adjustments	-	
16	Adjusted Net Operating Income	22,868,549	

Docket 14-00146
Schedule 4

Atmos Energy Corporation
Operations and Maintenance Expenses
Twelve Months Ended September 30, 2020

Line No.		Company	Reference
1	Labor	8,240,031	WP 4-1, Excel Col Q, Ln 1
2	Benefits	2,333,737	WP 4-1, Excel Col Q, Ln 2
3	Employee Welfare	2,412,340	WP 4-1, Excel Col Q, Ln 3
4	Insurance	1,350,227	WP 4-1, Excel Col Q, Ln 4
5	Rent, Maint., & Utilities	1,268,034	WP 4-1, Excel Col Q, Ln 5
6	Vehicles & Equip	455,865	WP 4-1, Excel Col Q, Ln 6
7	Materials and Supplies	539,284	WP 4-1, Excel Col Q, Ln 7
8	Information Technologies	1,375,783	WP 4-1, Excel Col Q, Ln 8
9	Telecom	387,547	WP 4-1, Excel Col Q, Ln 9
10	Marketing	280,519	WP 4-1, Excel Col Q, Ln 10
11	Directors & Shareholders & PR	256,710	WP 4-1, Excel Col Q, Ln 11
12	Dues & Donations	174,219	WP 4-1, Excel Col Q, Ln 12
13	Print & Postage	62,789	WP 4-1, Excel Col Q, Ln 13
14	Travel & Entertainment	437,956	WP 4-1, Excel Col Q, Ln 14
15	Training	68,749	WP 4-1, Excel Col Q, Ln 15
16	Outside Services	6,669,183	WP 4-1, Excel Col Q, Ln 16
17	Provision for Bad Debt	608,153	WP 4-1, Excel Col Q, Ln 17
18	Miscellaneous	(4,005,833)	WP 4-1, Excel Col Q, Ln 18
19	Rate Case Expense	-	WP 4-1, Excel Col Q, Ln 21
20	Elimination of Intercompany Leased Property - Rent	-	WP 4-1, Excel Col C, Ln 14
21	Inclusion of Barnsley Storage Operating Expense	250,384	WP 4-1, Excel Col D, Ln 14
22	Interest Expense	7,370,783	Sch 8, Col (e), Ln 3
23	Disallowed Items	(1,526,198)	
24			
25			
26	Total O&M Expense	29,010,261	

Docket 14-00146
Schedule 5

Atmos Energy Corporation
Operations and Maintenance Expense
Twelve Months Ended September 30, 2020

Line No.		Company	Reference
1	Property Taxes	5,237,960	WP 7-6, Col (b), Ln 11+Ln19+Ln23
2	State Gross Receipts Tax	1,158,580	WP 7-6, Col (b), Ln 12
3	Payroll Taxes	679,397	WP 7-6, Col (b), Ln 13+Ln20+Ln24
4	State Franchise Tax	1,002,000	WP 7-6, Col (b), Ln 14
5	Other General Taxes	23,106	
6	TRA Inspection Fee	605,546	WP 7-6, Col (b), Ln 15
7	Total Taxes Other Than Income Taxes	8,706,589	

Docket 14-00146
Schedule 6

Atmos Energy Corporation
Federal and Excise Taxes
Twelve Months Ended September 30, 2020

Line No.		Company	Reference
1	Operating Margin	73,565,043	See 3 IS
2	Other Operation and Maintenance	21,639,478	See 3 IS
3	Depreciation and Amortization Expense	16,000,176	See 3 IS
4	Taxes Other Than Income	8,706,589	See 3 IS
5	NOI Before Excise and Income Taxes	27,218,800	
6	less Interest on Customer Deposits	40,175	See 3 IS
7	less Interest Expense	7,370,783	See 3 IS
8	Pre-tax Book Income	19,807,842	
9	Schedule M Adjustments	-	
10	Excise Taxable Income	19,807,842	
11	Excise Tax Rate	6.50%	
12	Excise Tax	1,287,510	
13	Pre-tax Book Income	19,807,842	
14	Excise Tax	1,287,510	
15	Schedule M Adjustments	-	
16	FIT Taxable Income	18,520,333	
17	FIT Rate	21.00%	
18	Subtotal FIT	3,889,270	
19	Less: ITC Amortization	-	
20	Federal Income Tax Expense	3,889,270	

Docket 14-00146
Schedule 7

Atmos Energy Corporation
Gross Revenue Conversion Factor
Twelve Months Ended September 30, 2020

Line No.		Amount		Balance	Reference
1	Operating Revenues			1.000000	
2	Add: Forfeited Discounts	0.002494	A/	0.002494	WP 8-2, Excel Col D, Ln 3
3	Balance			1.002494	
4	Uncollectible Ratio	0.007773	B/	0.007793	WP 8-2, Excel Col D, Ln 7
5	Balance			0.994701	
6	State Excise Tax	0.065000	C/	0.064656	WP 8-2, Excel Col D, Ln 11
7	Balance			0.930046	
8	Federal Income Tax	0.210000	C/	0.195310	WP 8-2, Excel Col D, Ln 15
9	Balance			0.734736	
10	Revenue Conversion Factor (1 / Line 9)			1.361000	

A/ Forfeited discounts on gross revenues = forfeited discounts/gross revenues (excluding forfeited discounts)
B/ Uncolletible expense/Gross margin on sales
C/ Statutory Rate

Atmos Energy Corporation
Cost of Capital
Twelve Months Ended September 30, 2020

Line No.		Ratio	Cost	Weighted Cost	Reference
1	Short Term Debt	0.17%	17.10%	0.0%	Sch 9, Ln 2
2	Long Term Debt	39.96%	4.29%	1.7%	Sch 9, Ln 1
3	Preferred Stock				
4	Stockholder's Equity	59.88%	9.80%	5.9%	Sch 9, Ln 3
5	Total	100.00% A/		7.62%	

A/ Should be 100%

ATTACHMENT 2

Schedule 1

Tennessee Distribution System
Cost of Service
Twelve Months Ended September 30, 2020

Line No.	Description	Reference	CPAD 1-08 Response Amount	Original Filing Amount	Variance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)
1	Cost of Gas	Schedule 3	$ 58,864,188	$ 58,864,188	$ -	
2						
3	Operation & Maintenance Expense	Schedule 4	21,639,478	21,639,478	-	
4						
5	Taxes Other Than Income Taxes	Schedule 5	8,706,589	8,706,589	-	
6						
7	Depreciation & Amortization Expense	Schedule 6	16,000,176	16,000,176	-	
8						
9	Return	Schedule 7	32,094,495	32,109,805	(15,310)	Secondary impact of updating model for CPAD 1-04 and CPAD 1-08
10						
11	Federal Income and State Excise Tax	Schedule 8	8,507,347	8,709,560	(202,214)	Secondary impact of updating model for CPAD 1-04 and CPAD 1-08
12						
13	AFUDC	Wp 1-2	(866,703)	(243,837)	(622,866)	CPAD 1-04-Correction of WP 1-2 to include Acct 4191 Equity Portion of AFUDC
14						
15	Interest on Customer Deposits	Wp 1-1	40,175	40,175	-	
16						
17	Total Cost of Service		$ 144,985,744	$ 145,826,135	$ (840,390)	
18						
19						
20	Revenue at Present Rates	Sch 11-2, Sch 3	$ 132,429,231	$ 137,505,439	$ (5,076,208)	CPAD 1-08-Reduced to reflect rates implemented Mar 1, 2021 to begin EDIT accelerated amortization. Docket Number (18-00034)
21						
22	Net Revenue Deficiency (Sufficiency)		$ 12,556,513	$ 8,320,696	$ 4,235,818	
23	Amortization of EDITL	WP 7-9	$ (6,112,798)	$ (6,056,542)	$ (56,255)	CPAD 1-08-EDIT Acceleration moved from June 1, 2021 to Mar 1, 2021 increased the amount to be amortized over 3 yrs by $169,000. Docket Number (18-00034)
24	Annual Reconciliation Revenue Requirement	Schedule 1R	$ 4,664,356	$ 5,632,416	$ (968,060)	CPAD 1-04-Primarily related to correction of WP 1-2 to include Acct 4191 Equity Portion of AFUDC
25						
26	Total Revenue Deficiency (Sufficiency)		$ 11,108,072	$ 7,896,570	$ 3,211,503	Net impact of CPAD 1-08 and 1-04 updates. When combined with the rate reduction already taken March 1,
27						the net impact is a net reduciton of $1,864,705 over the original filing (combining variances from lines 17,23 and 24).

ATTACHMENT 3

Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Rate Design for Rate EffectiveYear
Twelve Months Ended September 30, 2020

Additional Revenue: 11,108,072

Line No.	Description	Rates effective Sep18 Monthly Customer chg	Commodity Charge/Mcf	Adjusted Base Count	Adjusted Volumes Mcf	Total Adjusted Margin Rev	Cust Charge Rev	Commodity Charge Rev	Cust Charge %	Commodity Charge %	% of Total Rev	Allocated Amount of Increase	Proposed Cust Charge	Proposed Commodity Charge	Proposed Cust Rev	Proposed Commodity Rev	Total	Cust Charge %	Commodity Charge %	% of Total Rev
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	Rate Schedule 210/225																			
2	210/225 SUMMER	$15.65	$1.214	674,823	1,193,317	$12,009,979	$10,560,980	$1,448,999					18.25	1.404	$12,315,520	$1,674,841	13,990,361			
3	210/225 WINTER (weather sensitive)	$17.65	$1.214	937,384	7,287,282	25,393,495	$16,544,828	$8,848,667					20.25	1.404	$18,982,026	$10,227,829	29,209,855			
4	210/225 SR CIT	$0.00	$1.214	1,012	4,249	5,159	$0	$5,159					0.00	1.404	$0	$5,963	5,963			
5	Total 210/225			1,613,219	8,484,848	37,408,633	27,105,808	10,302,826	72%	28%	52.19%	5,797,547			31,297,546	11,908,634	43,206,180	72%	28%	52.19%
6																				
7	Rate Schedule 211																			
8	211 HVAC	$14.75	$0.751	3	34	70	$44	$26	63%	37%	0.00%	11	17.00	0.870	$51	$30	81	63%	37%	0.00%
9																				
10	Rate Schedule 220																			
11	220 Commercial / Industrial Gas Service	$36.75	$2.458	209,386	6,227,998	23,004,735	$7,694,936	$15,309,800	33%	67%			42.25	2.846	$8,846,559	$17,726,960	26,573,518	33%	67%	
12	220 Transportation	$425.00	$2.458	122	117,684	341,143	$51,850	$289,293	15%	85%			455.00	2.846	$55,510	$334,967	390,477	14%	86%	
13	Total 220			209,508	6,345,682	23,345,878	7,746,786	15,599,093	33%	67%	32.57%	3,618,117			8,902,069	18,061,927	26,963,995	33%	67%	32.57%
14																				
15	Rate Schedule 221																			
16	221 Experimental School Gas Service	$36.75	$1.195	36	23,978	29,981	$1,323	$28,658	4%	96%	0.04%	4,646	42.25	1.381	$1,521	$33,106	34,627	4%	96%	0.04%
17																				
18	Rate Schedule 230																			
19	230 Large Commercial / Industrial Gas Service	$405.00	$2.151	87	83,384	214,569	$35,235	$179,334	16%	84%			455.00	2.497	$39,585	$208,219	247,804	16%	84%	
20	230 Transportation	$425.00	$2.151	537	1,471,941	3,393,931	$228,225	$3,165,706	7%	93%			455.00	2.497	$244,335	$3,675,602	3,919,937	6%	94%	
21	Total 230			624	1,555,324	3,608,500	263,460	3,345,040	7%	93%	5.03%	559,241			283,920	3,883,821	4,167,741	7%	93%	5.03%
22																				
23	Rate Schedule 240/250/280/292/293																			
24	240 Demand/Commodity Gas Service	$425.00		60		25,500	$25,500						455.00		$27,300		27,300			
25	Block 1 Volumes		$1.206		120,308	145,104		$145,104						1.399		$168,292	168,292			
26	Block 2 Volumes		$0.799		262,460	209,653		$209,653						0.926		$243,143	243,143			
27	Block 3 Volumes		$0.370		0	0		$0						0.429		$0	0			
28	250 Interruptible Gas Service	$425.00		859		365,075	$365,075						455.00		$390,845		390,845			
29	Block 1 Volumes		$1.206		1,466,886	1,769,212		$1,769,212						1.399		$2,051,936	2,051,936			
30	Block 2 Volumes		$0.799		5,728,833	4,576,191		$4,576,191						0.926		$5,307,190	5,307,190			
31	Block 3 Volumes		$0.370		332,133	122,902		$122,902						0.429		$142,535	142,535			
32	280 ECON DEV - OPT GS	$425.00		12		5,100	$5,100						455.00		$5,460		5,460			
33	Block 1 Volumes		$1.206		0	0		$0						1.399		$0	0			
34	Block 1 Volumes @ Discount Rate		$0.905		24,000	21,710		$21,710						1.049		$25,179	25,179			
35	Block 2 Volumes		$0.799		0	0		$0						0.926		$0	0			
36	Block 2 Volumes @ Discount Rate		$0.599		29,204	17,496		$17,496						0.695		$20,291	20,291			
37	Block 3 Volumes		$0.370		0	0		$0						0.429		$0	0			
38	Block 3 Volumes @ Discount Rate		$0.28		0	0		$0						0.322		$0	0			
39	292 Cogeneration, CNG, Prime Movers Service	36.75		12		441	$441						42.25		$507		507			
40	Block 1 Volumes		$1.206		3,048	3,676		$3,676						1.399		$4,264	4,264			
41	Block 2 Volumes		$0.799		0	0		$0						0.926		$0	0			
42	Block 3 Volumes		$0.370		0	0		$0						0.429		$0	0			
43	293 Large Tonnage Air Conditioning Gas Service	36.75		12		441	$441						42.25		$507		507			
44	Block 1 Volumes		$1.206		12,983	15,658		$15,658						1.399		$18,160	18,160			
45	Block 2 Volumes		$0.799		4,430	3,538		$3,538						0.926		$4,104	4,104			
46	Block 3 Volumes		$0.370		0	0		$0						0.429		$0	0			
47	Total 240/250/280/292/293			955	7,984,285	7,281,699	396,557	6,885,142	5%	95%	10.16%	1,128,509			$424,619	$7,985,094	8,409,713	5%	95%	10.16%
48																				
49	TOTALS			1,824,345	24,394,151	71,674,761	35,513,977	36,160,784	50%	50%	100.00%	11,108,072			40,909,725	41,872,612	82,782,338	49%	51%	100.00%