ATMOS energy

Electronically Filed in TPUC Docket Room on August 31, 2021 at 12:37 p.m.

21-00100

August 27, 2021

Mr. David Foster
Chief of the Utility Rate Division
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

RE: Tennessee excluding Union City and Union City Actual Cost Accounting (ACA) balances as of June 30, 2021

Dear Mr. Foster:

Atmos Energy Corporation herewith submits for filing and approval the Actual Cost Accounting (ACA) balances for Tennessee excluding Union City and Union City.

The ACA rates will be incorporated into the PGA filings for the October 2021 Filing filed August 27, 2021 to be effective October 1, 2021.

An electronic copy of all files has been provided on the enclosed which is markea "Confidential" to be sealed and not to be disclosed to the public.

The ACA Support contains the following:
Exhibit 1 A Demand and Exhibit 1-B Commodity

- Allocation (Demand and Commodity)
- Cashout Invoices
- Company Use
- Gas Cost Recovery (Demand and Commodity)
- Gas Loss Reimbursements
- Invoice Cost (Demand and Commodity)
- Storage

If you have questions or need further information, please contact me at (972) 855-3764

Sincerely yours,

Liza Philip
Manager, Rate Administration

Enclosures:

cc. Neal and Harwell

EXHIBIT I

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2020-2021 ACA

1	Previous Year's Demand Cost Balance	$743,938.80
2	Current Year's Demand Cost (Exhibit II-A)	$22,174,798.87
3	Current Year's Interest on Demand Cost Balances	$67,579.78
4	Demand Cost Recovered (EXHIBIT II-A)	$22,574,946.73
5	Demand Under/(Over)-Recovery	$411,370.72
6	Previous Year's Commodity Cost Balance	($4,502,270.08)
7	Current Year's Commodity Cost (EXHIBIT II-B)	$37,328,447.00
8	Current Year's Interest on Commodity Cost Balances	$18,516.33
9	Bad Debt Cost (EXHIBIT III)	$58,827.86
10	Commodity Cost Recovered (EXHIBIT II-B)	$27,985,171.36
11	Commodity Under/(Over)-Recovery	$4,918,349.75

ATMOS ENERGY CORPORATION
2020-2021 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
DEMAND COST

EXHIBIT I-A

Line	Demand	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	TOTAL
1	**Beginning Balance**	743,938.80	1,890,054.64	2,924,090.53	3,931,739.05	4,738,772.11	5,355,980.58	4,325,933.85	2,438,712.42	608,140.40	(508,421.32)	(1,066,945.77)	(624,934.43)	743,938.80
2	ACA Audit Adjustment													
3	**Invoiced Demand Gas Costs**	1,498,424.78	1,509,273.87	1,503,207.31	1,504,492.33	1,758,872.98	1,760,291.34	2,319,128.72	2,314,880.95	2,318,287.35	1,853,094.83	1,854,483.43	1,980,360.98	22,174,798.87
4	**Gas Cost Recovery**													
5	Recoveries by Class Demand $	356,067.98	482,108.38	505,342.93	709,184.71	1,155,316.00	2,803,431.27	4,215,498.22	4,149,573.34	3,434,983.92	2,409,488.86	1,410,184.10	943,767.02	22,574,946.73
6	**Demand Ending Balance Before Interest**	1,886,295.60	2,917,220.13	3,921,954.91	4,727,046.67	5,342,329.09	4,312,840.65	2,429,564.35	604,020.03	(508,556.17)	(1,064,815.35)	(622,646.44)	411,659.53	343,790.94
7	Average monthly balance	1,315,117.20	2,403,637.39	3,423,022.72	4,329,392.86	5,040,550.60	4,834,410.62	3,377,749.10	1,521,366.23	49,792.12	(786,618.33)	(844,796.10)	(106,637.45)	
8	Interest Rate	3.43%	3.43%	3.43%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
9	Calculated Interest-Demand	3,759.04	6,870.40	9,784.14	11,725.44	13,651.49	13,093.20	9,148.07	4,120.37	134.85	(2,130.42)	(2,287.99)	(288.81)	67,579.78
10	**Demand Ending Balance Including Interest**	1,890,054.64	2,924,090.53	3,931,739.05	4,738,772.11	5,355,980.58	4,325,933.85	2,438,712.42	608,140.40	(508,421.32)	(1,066,945.77)	(624,934.43)	411,370.72	411,370.72
	Total ACA Ending Balance (Including Interest)	(3,316,083.90)	(1,292,348.90)	(177,023.66)	759,545.67	3,222,238.52	5,505,470.49	5,459,889.25	7,096,020.08	5,321,114.01	4,334,318.38	4,469,487.53	5,329,720.47	5,329,720.47
	Total Current Month ACA Interest	(10,021.04)	(6,576.82)	(2,096.98)	787.77	5,384.71	11,802.79	14,828.84	16,979.80	16,792.13	13,057.39	11,905.70	13,251.82	86,096.11

ATMOS ENERGY CORPORATION
2020-2021 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
COMMODITY COST

EXHIBIT I-B

Line	Commodity	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	TOTAL
1	**Beginning Balance**	**(4,449,681.39)**	(5,206,138.54)	(4,216,439.43)	(4,108,762.71)	(3,979,226.44)	(2,133,742.06)	1,179,536.64	3,021,176.83	6,487,879.68	5,829,535.33	5,401,264.15	5,094,421.96	(4,449,681.39)
2	**WNA Adustment - 19-00065 and 20-00092**	**(52,588.69)**												(52,588.69)
3	**Invoiced Commodity Gas Costs**	969,788.90	2,706,678.13	1,855,211.88	1,773,749.39	2,832,544.54	5,080,270.20	5,411,548.93	6,459,380.30	3,531,405.14	3,332,480.33	2,406,913.19	1,935,584.37	38,295,555.30
4	Gas Used By Company	(435.38)	(123.04)	(167.97)	(161.54)	(301.45)	(549.02)	(1,457.13)	(1,984.71)	(2,908.33)	(1,885.09)	(1,143.09)	(1,314.81)	(12,431.56)
5	Margin Loss / Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Cashouts	(10,407.12)	(216,490.08)	(65,939.53)	(44,217.54)	43,658.95	82,487.10	(5,037.12)	(219,834.89)	(26,123.27)	(22,972.85)	(163,966.95)	(26,127.15)	(674,970.45)
7	**Inventory Activity**													
8	Storage Injections	(507,464.61)	(751,562.19)	(1,017,261.23)	(775,249.94)	(387,294.42)	(161,417.20)	(159,809.50)	(243,154.03)	(390,610.18)	(1,001,557.22)	(892,127.04)	(869,878.62)	(7,157,386.18)
9	Storage Withdrawals	6,424.67	8,472.77	144,535.20	60,677.15	703,791.75	1,464,247.60	1,279,358.73	2,075,858.60	695,091.49	221,726.79	163,335.37	54,159.77	6,877,679.89
10	**Bad Debt Cost**	(4,640.98)	16,632.21	8,454.36	5,048.16	5,447.06	4,313.87	3,017.83	3,303.70	1,919.07	2,260.03	(2,282.04)	13,354.59	58,827.86
11	**Gas Cost Recovery**													
12	Recoveries by Class Commodity $	1,143,353.86	762,461.47	805,274.87	879,371.74	1,344,095.27	3,154,783.44	4,691,662.32	4,619,725.55	4,483,775.55	2,973,510.98	1,831,765.32	1,295,390.99	27,985,171.36
13	**Commodity Ending Balance Before Interest**	(5,192,358.46)	(4,202,992.21)	(4,096,881.59)	(3,968,288.77)	(2,125,475.28)	1,180,827.05	3,015,496.06	6,475,020.25	5,812,878.05	5,386,076.34	5,080,228.27	4,904,809.12	4,899,833.42
14	Average Monthly Balance	(4,821,019.93)	(4,704,565.38)	(4,156,660.51)	(4,038,525.74)	(3,052,350.86)	(476,457.51)	2,097,516.35	4,748,098.54	6,150,378.87	5,607,805.84	5,240,746.21	4,999,615.54	
15	Interest Rate	3.43%	3.43%	3.43%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
16	Calculated Interest-Commodity	(13,780.08)	(13,447.22)	(11,881.12)	(10,937.67)	(8,266.78)	(1,290.41)	5,680.77	12,859.43	16,657.28	15,187.81	14,193.69	13,540.63	18,516.33
17	**Commodity Ending Balance Including Interest**	(5,206,138.54)	(4,216,439.43)	(4,108,762.71)	(3,979,226.44)	(2,133,742.06)	1,179,536.64	3,021,176.83	6,487,879.68	5,829,535.33	5,401,264.15	5,094,421.96	4,918,349.75	4,918,349.75

Exhibit I-C

ATMOS ENERGY CORPORATION
2020-2021 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
BAD DEBT RECOVERIES

	Beginning Balance	Current Month Activity	Ending Balance
July-20	-	(4,640.98)	(4,640.98)
August-20	(4,640.98)	18,632.21	13,991.23
September-20	13,991.23	8,454.36	22,445.59
October-20	22,445.59	5,048.16	27,493.75
November-20	27,493.75	5,447.06	32,940.81
December-20	32,940.81	4,313.87	37,254.68
January-21	37,254.68	3,017.83	40,272.51
February-21	40,272.51	3,303.70	43,576.21
March-21	43,576.21	1,919.07	45,495.28
April-21	45,495.28	2,260.03	47,755.31
May-21	47,755.31	(2,282.04)	45,473.27
June-21	45,473.27	13,354.59	58,827.86
TOTAL		58,827.86	

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
UNION CITY, TENNESSEE
2020 2021 ACA

1	Previous Year's Demand Cost Balance	(9,596.68)
2	Current Year's Demand Cost	55,269.50
3	Interest on Demand Balance	(172.90)
4	Demand Cost Recovered	47,545.11
5	Demand Under/(Over)-Recovery	(2,045.19)
6	Previous Year's Commodity Cost Balance	(395,030.36)
7	Current Year's Commodity Cost	1,433,649.48
8	Interest on Commodity Balance	(846.45)
9	Bad Debt Expense	568.22
10	Commodity Cost Recovered	534,010.63
11	Commodity Under/(Over)-Recovery	504,330.26

ATMOS ENERGY CORPORATION
2020-2021 ACA
Union City Tennessee

Line	Demand	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	TOTAL
1	Beginning Balance	**(9,596.68)**	(10,319.73)	(10,679.95)	(11,113.36)	(11,953.86)	(5,872.54)	(2,210.98)	(1,309.49)	(960.09)	1,180.24	(1,209.06)	(1,926.91)	(9,596.68)
2														
3	Invoiced Demand Gas Costs	1,067.95	1,067.95	1,033.50	1,067.95	9,516.00	9,833.20	9,833.20	8,881.60	9,833.20	1,033.50	1,067.95	1,033.50	55,269.50
4														0.00
	Gas Cost Recovery													
5	Recoveries by Class Demand $	1,762.58	1,398.20	1,435.81	1,877.26	3,410.57	6,160.71	8,926.95	8,529.13	7,693.17	3,422.76	1,781.56	1,146.41	47,545.11
6														0.00
7														0.00
	Miscellaneous Adjustments													
8	Demand Ending Balance Before Interest	(10,291.31)	(10,649.98)	(11,082.26)	(11,922.67)	(5,848.43)	(2,200.05)	(1,304.73)	(957.02)	1,179.94	(1,209.02)	(1,922.67)	(2,039.82)	(1,872.29)
9	Average monthly balance	(9,944.00)	(10,484.86)	(10,881.11)	(11,518.02)	(8,901.15)	(4,036.30)	(1,757.86)	(1,133.26)	109.93	(14.39)	(1,565.86)	(1,983.36)	
10	Interest Rate	3.43%	3.43%	3.43%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
11	Calculated Interest-Demand	(28.42)	(29.97)	(31.10)	(31.19)	(24.11)	(10.93)	(4.76)	(3.07)	0.30	(0.04)	(4.24)	(5.37)	(172.90)
12	Demand Ending Balance Including Interest	(10,319.73)	(10,679.95)	(11,113.36)	(11,953.86)	(5,872.54)	(2,210.98)	(1,309.49)	(960.09)	1,180.24	(1,209.06)	(1,926.91)	(2,045.19)	(2,045.19)
	Total ACA Ending Balance (Including Interest)	(337,161.93)	(396,052.52)	(364,263.40)	(338,232.70)	(256,606.91)	(123,401.13)	30,103.23	285,671.65	338,039.54	358,296.03	439,706.47	502,285.07	502,285.07
	Total Current Month ACA Interest	(1,058.62)	(1,046.39)	(1,085.07)	(950.01)	(804.43)	(513.90)	(126.17)	427.03	843.47	941.68	1,079.17	1,273.89	(1,019.35)

ATMOS ENERGY CORPORATION
2020-2021 ACA
Union City Tennessee

Line	Commodity	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	TOTAL
1	**Beginning Balance**	**(395,030.36)**	(326,842.20)	(385,372.57)	(353,150.04)	(326,278.84)	(250,734.37)	(121,190.15)	31,412.72	286,631.74	336,859.30	359,505.09	441,633.38	(395,030.36)
2														-
3														-
4	**Invoiced Commodity Gas Costs**	46,007.70	71,267.29	113,952.84	108,403.33	58,180.39	94,129.83	69,130.32	268,694.70	46,111.37	109,845.74	93,334.12	84,337.49	1,163,395.12
5	Texas Gas Imbalance	37,645.59	(106,838.27)	(54,058.71)	(32,361.66)	37,359.91	105,670.52	177,650.09	62,654.22	63,922.30	(56,742.06)	6,641.96	1,532.00	243,075.89
6	Gas Used By Company	(39.19)	(12.88)	(6.70)	(7.83)	(16.76)	(13.88)	(83.69)	(202.73)	(215.75)	(123.17)	(52.19)	(33.17)	(807.95)
7	Hedging Costs													
8	Margin Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
9	Cashouts	7,504.48	(7,128.33)	(10,188.83)	(22,177.02)	15,209.26	(7,807.38)	(2,757.11)	10,165.70	21,892.78	11,946.79	6,989.52	2,222.79	25,872.65
	Inventory Activity													-
10	Storage Injections	(2,291.52)	(3,228.96)	(4,687.20)	(3,333.12)	0.00	0.00	0.00	0.00	0.00	(4,737.60)	(5,859.00)	(5,796.00)	(29,933.40)
11	Storage Withdrawals	0.00	0.00	0.00	0.00	3,574.83	7,112.31	8,876.60	8,899.72	3,583.72	0.00	0.00	0.00	32,047.17
	Bad Debt Cost	(5.92)	191.43	340.52	(312.57)	184.09	(103.00)	(198.06)	22.98	180.41	(183.30)	(72.99)	524.63	568.22
	Gas Cost Recovery													
12	Recoveries by Class Commodity $	19,602.78	11,764.23	12,075.42	22,421.11	38,166.93	68,941.20	99,893.86	95,445.67	86,090.44	38,302.32	19,936.55	21,370.12	534,010.63
13														0.00
14														0.00
	Miscellaneous Adjustments													
15	WNA Audit Findings													0.00
16	Pipeline Refund													0.00
17	**Commodity Ending Balance Before Interest**	(325,812.00)	(384,356.15)	(352,096.07)	(325,360.02)	(249,954.05)	(120,687.18)	31,534.13	286,201.64	336,016.13	358,563.37	440,549.97	503,051.00	505,176.71
18	Average Monthly Balance	(360,421.18)	(355,599.17)	(368,734.32)	(339,255.03)	(288,116.45)	(185,710.78)	(44,828.01)	158,807.18	311,323.93	347,711.34	400,027.53	472,342.19	
19	Interest Rate	3.43%	3.43%	3.43%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
20	Calculated Interest-Commodity	(1,030.20)	(1,016.42)	(1,053.97)	(918.82)	(780.32)	(502.97)	(121.41)	430.10	843.17	941.72	1,083.41	1,279.26	(846.45)
21	**Commodity Ending Balance Including Interest**	(326,842.20)	(385,372.57)	(353,150.04)	(326,278.84)	(250,734.37)	(121,190.15)	31,412.72	286,631.74	336,859.30	359,505.09	441,633.38	504,330.26	504,330.26

Exhibit II-C

AtmosEnergy Corporation
ACA Bad Debt Expense - Union City Tennessee
2020-2021 ACA

Bad Debt	Beginning Balance	Current Month Activity	Ending Balance
July-20	$0.00	(5.92)	(5.92)
August-20	($5.92)	191.43	185.51
September-20	$185.51	340.52	526.03
October-20	$526.03	(312.57)	213.46
November-20	$213.46	184.09	397.55
December-20	$397.55	(103.00)	294.55
January-21	$294.55	(198.06)	96.49
February-21	$96.49	22.98	119.47
March-21	$119.47	180.41	299.88
April-21	$299.88	(183.30)	116.58
May-21	$116.58	(72.99)	43.59
June-21	$43.59	524.63	568.22
Total		568.22	

Beginning Balance	$0.00
Activity Jul 19 thru Jun 2(	568.22
Ending Balance	$568.22