



Electronically Filed in TPUC Docket
Room on August 31, 2022 at 1:56 p.m.

August 30, 2022

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

22-00084

RE: Tennessee excluding Union City and Union City Actual Cost Accounting (ACA) balances as of June 30, 2022

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 2022 Filing filed August 30, 2022 to be effective October 1, 2022.

An electronic copy of all files has been provided on the enclosed which is marked "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)
- Cash-out 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) 855-9726

Sincerely yours,

Darcell Bryant

Darcell Bryant
Rate Administration Analyst

Enclosures:

cc. Neal and Harwell

EXHIBIT I

**ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2021-2022 ACA**

1	Previous Year's Demand Cost Balance	\$411,370.72
2	Current Year's Demand Cost (Exhibit II-A)	\$21,681,207.95
3	Current Year's Interest on Demand Cost Balances	\$61,977.86
4	Demand Cost Recovered (EXHIBIT II-A)	\$21,462,995.38
5	Demand Under/(Over)-Recovery	<hr/> \$691,561.15 <hr/>
6	Previous Year's Commodity Cost Balance	\$4,918,349.75
7	Current Year's Commodity Cost (EXHIBIT II-B)	\$76,259,531.42
8	Current Year's Interest on Commodity Cost Balances	\$270,205.33
9	Bad Debt Cost (EXHIBIT III)	\$209,215.15
10	Commodity Cost Recovered (EXHIBIT II-B)	\$76,030,657.64
11	Commodity Under/(Over)-Recovery	<hr/> \$5,626,644.01 <hr/>

ATMOS ENERGY CORPORATION
2021-2022 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
DEMAND COST

EXHIBIT I-A

Line	Demand	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	TOTAL
1 Beginning Balance		411,370.72	1,572,217.80	2,548,484.68	3,485,755.57	4,364,097.68	4,975,382.94	4,060,860.88	2,787,464.58	305,222.80	(510,622.00)	(904,167.51)	(321,040.72)	411,370.72
2 ACA Audit Adjustment														
3 Invoiced Demand Gas Costs		1,855,192.67	1,605,684.12	1,604,552.10	1,605,679.53	(199,742.28)	1,986,442.14	1,986,432.59	2,016,311.27	2,018,254.12	1,669,073.50	1,674,429.49	1,673,849.30	19,496,158.55
4 Gas Cost Recovery														
5 Recoveries by Class Demand \$		697,028.07	634,989.81	675,441.53	737,953.05	1,386,651.97	2,913,184.23	3,269,090.12	4,502,735.40	2,833,821.15	2,060,705.74	1,089,645.81	661,748.50	21,462,995.38
Miscellaneous Adjustments:														
Pipeline Refund						2,185,049.40								2,185,049.40
6 Demand Ending Balance Before Interest		1,569,535.32	2,542,912.11	3,477,595.25	4,353,482.05	4,962,752.83	4,048,640.85	2,778,203.35	301,040.45	(510,344.23)	(902,254.24)	(319,383.83)	691,060.08	629,583.29
7 Average monthly balance		990,453.02	2,057,564.96	3,013,039.97	3,919,618.81	4,663,425.26	4,512,011.90	3,419,532.12	1,544,252.52	(102,560.72)	(706,438.12)	(611,775.67)	185,009.68	
8 Interest Rate		3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
9 Calculated Interest-Demand		2,682.48	5,572.57	8,160.32	10,615.63	12,630.11	12,220.03	9,261.23	4,182.35	(277.77)	(1,913.27)	(1,656.89)	501.07	61,977.86
10 Demand Ending Balance Including Interest		1,572,217.80	2,548,484.68	3,485,755.57	4,364,097.68	4,975,382.94	4,060,860.88	2,787,464.58	305,222.80	(510,622.00)	(904,167.51)	(321,040.72)	691,561.15	691,561.15
Total ACA Ending Balance (Including Interest)		6,850,256.69	8,528,823.82	10,071,170.56	12,988,184.20	19,080,146.27	16,375,773.26	16,109,054.75	10,588,076.21	5,694,280.30	5,203,117.94	5,505,499.54	6,318,205.16	6,318,205.16
Total Current Month ACA Interest		16,471.42	20,797.67	25,153.43	31,183.98	43,367.14	47,948.29	43,930.38	36,103.47	22,019.21	14,736.94	14,481.64	15,989.62	332,183.19

ATMOS ENERGY CORPORATION
2021-2022 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
COMMODITY COST

EXHIBIT I-B

Line	Commodity	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	TOTAL
1	Beginning Balance	4,918,349.75	5,278,038.89	5,980,339.14	6,585,414.99	8,624,086.52	14,104,763.33	12,314,912.38	13,321,590.17	10,282,853.41	6,204,902.30	6,107,285.45	5,826,540.26	4,918,349.75
2														0.00
3	Invoiced Commodity Gas Costs	2,893,504.95	3,463,348.49	4,334,473.18	6,794,421.93	9,791,063.56	8,899,960.69	9,632,558.48	11,114,835.86	5,185,270.18	7,562,798.53	7,025,804.63	6,657,891.66	83,355,932.14
4	Gas Used By Company	(485.54)	(386.02)	(359.59)	(810.90)	(1,548.35)	(2,383.21)	(4,861.49)	(6,610.95)	(9,248.78)	(4,818.56)	(4,300.81)	(3,703.14)	(39,517.34)
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	(20,315.16)	36,483.68	(21,312.06)	(35,364.50)	(109,738.68)	(103,048.24)	(419,339.79)	(94,876.21)	(59,336.82)	67,281.68	21,806.78	(30,231.56)	(767,990.88)
7	Inventory Activity													
8	Storage Injections	(1,498,129.33)	(1,770,921.00)	(2,261,068.62)	(3,094,640.56)	(482,321.54)	(1,058,531.32)	(222,731.88)	(507,129.33)	(493,802.33)	(2,373,995.18)	(3,117,502.27)	(3,379,737.95)	(20,260,511.30)
9	Storage Withdrawals	23,000.85	21,084.48	37,138.44	165,888.14	1,624,121.13	1,580,542.07	4,353,356.83	3,122,230.86	2,079,626.81	425,221.45	43,961.08	418,299.97	13,894,472.10
10	Bad Debt Cost	17,833.67	9,174.78	16,065.02	9,479.01	34,301.51	24,254.39	28,803.83	8,562.04	6,867.54	11,513.97	16,131.70	26,227.69	209,215.15
11	Gas Cost Recovery													
12	Recoveries by Class Commodity \$	1,069,509.24	1,071,709.26	1,516,853.63	1,820,869.94	5,455,965.06	11,166,373.58	12,395,777.34	16,707,670.15	10,826,208.69	5,802,268.95	4,293,320.33	3,904,131.47	76,030,657.64
	Miscellaneous Adjustments													
	Prior period injection entry - July 2021									(760.10)				(760.10)
	Pipeline Refund					50,027.20								50,027.20
	Special Audit - recoverable fees									17,344.10		10,535.50		27,879.60
13	Commodity Ending Balance Before Interest	5,264,249.95	5,965,114.04	6,568,421.88	8,603,518.17	14,074,026.30	12,279,184.12	13,286,921.02	10,250,932.29	6,182,605.32	6,090,635.24	5,810,401.73	5,611,155.46	5,356,438.68
14	Average Monthly Balance	5,091,299.85	5,621,576.47	6,274,380.51	7,594,466.58	11,349,056.41	13,191,973.72	12,800,916.70	11,786,261.23	8,232,729.36	6,147,768.77	5,958,843.59	5,718,847.86	
15	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
16	Calculated Interest-Commodity	13,788.94	15,225.10	16,993.11	20,568.35	30,737.03	35,728.26	34,669.15	31,921.12	22,296.98	16,650.21	16,138.53	15,488.55	270,205.33
17	Commodity Ending Balance Including Interest	5,278,038.89	5,980,339.14	6,585,414.99	8,624,086.52	14,104,763.33	12,314,912.38	13,321,590.17	10,282,853.41	6,204,902.30	6,107,285.45	5,826,540.26	5,626,644.01	5,626,644.01

Exhibit I-C

ATMOS ENERGY CORPORATION
2021-2022 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
BAD DEBT RECOVERIES

	Beginning Balance	Current Month Activity	Ending Balance
July-21	-	17,833.67	17,833.67
August-21	17,833.67	9,174.78	27,008.45
September-21	27,008.45	16,065.02	43,073.47
October-21	43,073.47	9,479.01	52,552.48
November-21	52,552.48	34,301.51	86,853.99
December-21	86,853.99	24,254.39	111,108.38
January-22	111,108.38	28,803.83	139,912.21
February-22	139,912.21	8,562.04	148,474.25
March-22	148,474.25	6,867.54	155,341.79
April-22	155,341.79	11,513.97	166,855.76
May-22	166,855.76	16,131.70	182,987.46
June-22	182,987.46	26,227.69	209,215.15
TOTAL		<u>209,215.15</u>	

EXHIBIT II

ATMOS ENERGY CORPORATION CALCULATION OF ACA FACTOR UNION CITY, TENNESSEE 2021 2022 ACA

1	Previous Year's Demand Cost Balance	(2,045.19)
2	Current Year's Demand Cost	55,269.50
3	Interest on Demand Balance	48.84
4	Demand Cost Recovered	51,955.02
	- - - - -	-
5	Demand Under/(Over)-Recovery	1,318.13
	- - - - -	-
6	Previous Year's Commodity Cost Balance	504,330.26
7	Current Year's Commodity Cost	2,741,539.75
8	Interest on Commodity Balance	19,619.71
9	Bad Debt Expense	10,836.21
10	Commodity Cost Recovered	2,705,229.97
	- - - - -	-
11	Commodity Under/(Over)-Recovery	571,095.96
	- - - - -	-

ATMOS ENERGY CORPORATION
2021 2022 ACA
Union City Tennessee

Line	Demand	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	TOTAL
1	Beginning Balance	(2,045.19)	(2,269.17)	(2,833.54)	(3,325.20)	(4,408.12)	1,833.38	4,731.89	6,854.21	4,924.73	7,460.72	3,531.09	1,919.79	(2,045.19)
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 \$	1,286.10	1,625.42	1,516.83	2,140.41	3,271.02	6,943.57	7,726.55	10,827.01	7,313.96	4,977.99	2,686.62	1,639.54	51,955.02
6														0.00
7														0.00
	Miscellaneous Adjustments													
8	Demand Ending Balance Before Interest	(2,263.34)	(2,826.64)	(3,316.87)	(4,397.66)	1,836.86	4,723.01	6,838.54	4,908.80	7,443.97	3,516.23	1,912.42	1,313.75	1,269.29
9	Average monthly balance	(2,154.27)	(2,547.91)	(3,075.21)	(3,861.43)	(1,285.63)	3,278.20	5,785.22	5,881.51	6,184.35	5,488.48	2,721.76	1,616.77	
10	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
11	Calculated Interest-Demand	(5.83)	(6.90)	(8.33)	(10.46)	(3.48)	8.88	15.67	15.93	16.75	14.86	7.37	4.38	48.84
12	Demand Ending Balance Including Interest	(2,269.17)	(2,833.54)	(3,325.20)	(4,408.12)	1,833.38	4,731.89	6,854.21	4,924.73	7,460.72	3,531.09	1,919.79	1,318.13	1,318.13
Total ACA Ending Balance (Including Interest)		516,545.16	666,094.73	689,751.22	709,004.35	913,200.29	858,629.35	444,426.03	413,288.79	430,731.76	738,358.34	354,682.22	572,414.08	572,414.08
Total Current Month ACA Interest		1,377.80	1,599.33	1,833.56	1,891.58	2,193.77	2,396.11	1,762.17	1,159.92	1,141.40	1,581.00	1,478.16	1,253.75	19,668.55

ATMOS ENERGY CORPORATION
2021 2022 ACA
Union City Tennessee

Line	Commodity	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	TOTAL
1	Beginning Balance	504,330.26	518,814.33	668,928.27	693,076.42	713,412.47	911,366.91	853,897.46	437,571.82	408,364.06	423,271.04	734,827.25	352,762.43	504,330.26
2														-
3														-
4	Invoiced Commodity Gas Costs	128,250.29	163,360.31	187,536.88	344,209.27	268,260.63	144,672.73	193,017.20	130,466.35	78,015.70	253,985.43	341,989.46	368,437.67	2,602,201.92
5	Texas Gas Imbalance	(90,293.43)	30,677.05	(131,944.95)	(204,891.32)	106,174.17	160,796.98	307,784.77	406,694.80	330,916.33	288,614.39	(579,666.54)	(40,668.99)	584,193.26
6	Gas Used By Company	(14.49)	(14.57)	(17.62)	(36.19)	(58.59)	(346.63)	(599.00)	(839.11)	(799.46)	(477.09)	(345.31)	(146.74)	(3,694.79)
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	8,469.94	(3,594.24)	17,567.79	(11,507.84)	(3,868.49)	10,573.51	(505,135.53)	26,147.09	5,888.67	22,203.91	16,776.62	6,247.24	(410,231.33)
														-
	Inventory Activity													
10	Storage Injections	(7,577.64)	(8,436.96)	(9,122.40)	(13,098.12)	0.00	0.00	0.00	0.00	0.00	(13,041.60)	(18,260.55)	(20,776.50)	(90,313.77)
11	Storage Withdrawals	0.00	0.00	0.00	0.00	6,539.19	13,207.19	16,483.39	13,223.70	9,930.99	0.00	0.00	0.00	59,384.46
	Bad Debt Cost	1,131.93	473.38	179.35	532.15	2,679.36	188.47	3,193.78	450.15	(465.40)	595.37	609.44	1,268.23	10,836.21
	Gas Cost Recovery													
12	Recoveries by Class Commodity \$	26,866.16	33,957.25	41,892.79	96,773.94	183,969.08	388,948.93	432,816.75	606,494.74	409,704.50	241,890.34	144,638.73	97,276.76	2,705,229.97
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	517,430.70	667,322.04	691,234.53	711,510.43	909,169.66	851,510.23	435,825.32	407,220.07	422,146.39	733,261.11	351,291.64	569,846.58	551,476.25
18	Average Monthly Balance	510,880.48	593,068.18	680,081.40	702,293.43	811,291.06	881,438.57	644,861.39	422,395.94	415,255.22	578,266.08	543,059.45	461,304.51	
19	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
20	Calculated Interest-Commodity	1,383.63	1,606.23	1,841.89	1,902.04	2,197.25	2,387.23	1,746.50	1,143.99	1,124.65	1,566.14	1,470.79	1,249.37	19,619.71
21	Commodity Ending Balance Including Interest	518,814.33	668,928.27	693,076.42	713,412.47	911,366.91	853,897.46	437,571.82	408,364.06	423,271.04	734,827.25	352,762.43	571,095.95	571,095.96

Exhibit II-C

**AtmosEnergy Corporation
ACA Bad Debt Expense - Union City Tennessee
2021-2022 ACA**

Bad Debt	Beginning Balance	Current Month Activity	Ending Balance
July-21	\$0.00	1,131.93	1,131.93
August-21	\$1,131.93	473.38	1,605.31
September-21	\$1,605.31	179.35	1,784.66
October-21	\$1,784.66	532.15	2,316.81
November-21	\$2,316.81	2,679.36	4,996.17
December-21	\$4,996.17	188.47	5,184.64
January-22	\$5,184.64	3,193.78	8,378.42
February-22	\$8,378.42	450.15	8,828.57
March-22	\$8,828.57	(465.40)	8,363.17
April-22	\$8,363.17	595.37	8,958.54
May-22	\$8,958.54	609.44	9,567.98
June-22	\$9,567.98	1,268.23	10,836.21
Total		<u>10,836.21</u>	
	Beginning Balance		\$0.00
	Activity Jul 21 thru Jun 22		<u>10,836.21</u>
	Ending Balance		<u>\$10,836.21</u>