



Electronically Filed in TPUC Docket Room on August 29, 2023 at 2:18 p.m.

23-00062

August 29, 2023

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, 2023

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 2023 Filing filed August 29, 2023 to be effective October 1, 2023.

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. Sims and Funk

EXHIBIT I

**ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2022-2023 ACA**

1	Previous Year's Demand Cost Balance	(\$866,174.50)
2	Current Year's Demand Cost (Exhibit II-A)	\$21,371,626.34
3	Current Year's Interest on Demand Cost Balances	\$62,303.26
4	Demand Cost Recovered (EXHIBIT II-A)	\$20,110,810.35
5	Demand Under/(Over)-Recovery	<hr/> \$456,944.75 <hr/>
6	Previous Year's Commodity Cost Balance	\$5,532,136.65
7	Current Year's Commodity Cost (EXHIBIT II-B)	\$74,970,294.38
8	Current Year's Interest on Commodity Cost Balances	(\$139,726.87)
9	Bad Debt Cost (EXHIBIT III)	\$362,668.23
10	Commodity Cost Recovered (EXHIBIT II-B)	\$92,123,578.89
11	Commodity Under/(Over)-Recovery	<hr/> (\$11,398,206.50) <hr/>

ATMOS ENERGY CORPORATION
2022-2023 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
DEMAND COST

EXHIBIT I-A

Line	Demand	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	TOTAL
1	Beginning Balance	691,561.15	271,374.59	1,447,154.69	2,535,011.62	3,388,590.45	4,101,988.76	3,394,729.59	1,552,137.35	203,755.85	(348,011.08)	(897,346.62)	(371,824.98)	691,561.15
2	ACA Adjustments - Order 22--00084	(1,557,735.65)												(1,557,735.65)
3	Invoiced Demand Gas Costs	1,655,789.55	1,655,777.96	1,654,385.29	1,655,559.71	2,044,036.11	2,045,014.93	2,038,424.90	1,985,728.70	1,757,398.91	1,624,695.71	1,629,079.70	1,625,734.87	21,371,626.34
4	Gas Cost Recovery													
5	Recoveries by Class Demand \$	519,682.70	482,571.79	572,492.66	814,074.84	1,345,930.99	2,767,579.82	3,893,989.17	3,338,714.63	2,308,787.56	2,170,151.63	1,099,604.25	797,230.31	20,110,810.35
	Miscellaneous Adjustments													
	Pipeline Refund													0.00
6	Demand Ending Balance Before Interest	269,932.35	1,444,580.76	2,529,047.32	3,376,496.49	4,086,695.57	3,379,423.87	1,539,165.32	199,151.42	(347,632.80)	(893,467.00)	(367,871.17)	456,679.58	394,641.49
7	Average monthly balance	480,746.75	857,977.67	1,988,101.01	2,955,754.06	3,737,643.01	3,740,706.32	2,466,947.46	875,644.38	(71,938.48)	(620,739.04)	(632,608.90)	42,427.30	
8	Interest Rate	3.60%	3.60%	3.60%	4.91%	4.91%	4.91%	6.31%	6.31%	6.31%	7.50%	7.50%	7.50%	
9	Calculated Interest-Demand	1,442.24	2,573.93	5,964.30	12,093.96	15,293.19	15,305.72	12,972.03	4,604.43	(378.28)	(3,879.62)	(3,953.81)	265.17	62,303.26
10	Demand Ending Balance Including Interest	271,374.59	1,447,154.69	2,535,011.62	3,388,590.45	4,101,988.76	3,394,729.59	1,552,137.35	203,755.85	(348,011.08)	(897,346.62)	(371,824.98)	456,944.75	456,944.75
	Total ACA Ending Balance (Including Interest)	4,370,003.35	5,605,496.02	6,851,078.42	6,919,264.77	8,292,289.11	8,070,148.88	(39,040.00)	(6,466,947.80)	(6,984,553.08)	(10,265,434.16)	(10,999,095.26)	(10,941,261.75)	(10,941,261.75)
	Total Current Month ACA Interest	16,008.30	14,940.83	18,656.87	28,114.31	31,056.77	33,406.47	21,059.75	(17,060.47)	(35,273.50)	(53,738.28)	(66,244.64)	(68,350.02)	(77,423.61)

ATMOS ENERGY CORPORATION
2022-2023 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
COMMODITY COST

EXHIBIT I-B

Line	Commodity	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	TOTAL
1	Beginning Balance	5,626,644.01	4,098,628.76	4,158,341.33	4,316,066.80	3,530,674.32	4,190,300.35	4,675,419.29	(1,591,177.35)	(6,670,703.65)	(6,636,542.00)	(9,368,087.54)	(10,627,270.28)	5,626,644.01
2	ACA Adjustments - Order 22--00084	(94,507.36)												(94,507.36)
3	Invoiced Commodity Gas Costs	5,523,935.90	8,608,338.89	8,210,297.64	7,416,621.81	6,849,883.80	14,085,760.24	8,759,315.32	4,340,960.28	2,156,675.09	2,372,283.26	1,859,753.49	1,540,358.57	71,724,184.29
4	Gas Used By Company	(1,889.85)	(2,186.12)	(1,153.64)	(2,138.95)	(3,886.13)	(11,494.52)	(13,141.58)	(10,128.47)	(9,330.87)	(4,906.14)	(3,096.60)	(2,522.46)	(65,875.33)
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	(224,693.68)	(171,530.27)	(125,575.51)	(81,556.72)	(82,334.47)	174,862.55	(37,561.40)	11,264.68	24,180.37	(62,845.67)	(24,814.80)	9,321.87	(591,283.05)
7	Inventory Activity													
8	Storage Injections	(2,885,295.58)	(4,474,558.26)	(3,659,602.07)	(2,506,659.50)	(802,183.35)	(1,327,779.37)	(786,448.34)	(243,379.07)	(254,663.78)	(882,537.87)	(872,694.15)	(824,790.40)	(19,520,591.74)
9	Storage Withdrawals	344,519.31	0.00	32,267.89	505,216.33	3,878,146.38	5,008,227.93	4,385,810.56	4,443,819.38	4,329,047.39	224,657.99	194,031.26	131,506.99	23,477,251.41
10	Bad Debt Cost	38,896.12	67,818.12	80,898.75	27,426.25	31,158.81	12,037.87	21,830.44	6,629.32	15,913.10	12,956.95	24,053.56	23,048.94	362,668.23
11	Gas Cost Recovery													
12	Recoveries by Class Commodity \$	4,221,146.73	3,980,536.69	4,392,100.16	6,160,322.05	9,226,922.59	17,474,596.51	18,604,489.36	13,607,027.52	6,192,764.43	4,341,295.40	2,374,124.67	1,548,252.78	92,123,578.89
	Miscellaneous Adjustments													
	Prior period injection entry - July 2021													0.00
	WNA Audit Findings	(22,899.44)											(30,991.76)	(53,891.20)
	Special Audit - recoverable fees	500.00												500.00
13	Commodity Ending Balance Before Interest	4,084,062.70	4,145,974.43	4,303,374.23	3,514,653.97	4,174,536.77	4,657,318.54	(1,599,265.07)	(6,649,038.75)	(6,601,646.78)	(9,318,228.88)	(10,564,979.45)	(11,329,591.31)	(11,258,479.63)
14	Average Monthly Balance	4,855,353.36	4,122,301.60	4,230,857.78	3,915,360.39	3,852,605.55	4,423,809.45	1,538,077.11	(4,120,108.05)	(6,636,175.21)	(7,977,385.44)	(9,966,533.49)	(10,978,430.80)	
15	Interest Rate	3.60%	3.60%	3.60%	4.91%	4.91%	4.91%	6.31%	6.31%	6.31%	7.50%	7.50%	7.50%	
16	Calculated Interest-Commodity	14,566.06	12,366.90	12,692.57	16,020.35	15,763.58	18,100.75	8,087.72	(21,664.90)	(34,895.22)	(49,858.66)	(62,290.83)	(68,615.19)	(139,726.87)
17	Commodity Ending Balance Including Interest	4,098,628.76	4,158,341.33	4,316,066.80	3,530,674.32	4,190,300.35	4,675,419.29	(1,591,177.35)	(6,670,703.65)	(6,636,542.00)	(9,368,087.54)	(10,627,270.28)	(11,398,206.50)	(11,398,206.50)

ATMOS ENERGY CORPORATION
2022-2023 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
BAD DEBT RECOVERIES

	Beginning Balance	Current Month Activity	Ending Balance
July-22	-	38,896.12	38,896.12
August-22	38,896.12	67,818.12	106,714.24
September-22	106,714.24	80,898.75	187,612.99
October-22	187,612.99	27,426.25	215,039.24
November-22	215,039.24	31,158.81	246,198.05
December-22	246,198.05	12,037.87	258,235.92
January-23	258,235.92	21,830.44	280,066.36
February-23	280,066.36	6,629.32	286,695.68
March-23	286,695.68	15,913.10	302,608.78
April-23	302,608.78	12,956.95	315,565.73
May-23	315,565.73	24,053.56	339,619.29
June-23	339,619.29	23,048.94	362,668.23
TOTAL		<u>362,668.23</u>	

EXHIBIT II

ATMOS ENERGY CORPORATION CALCULATION OF ACA FACTOR UNION CITY, TENNESSEE 2022 2023 ACA

1	Previous Year's Demand Cost Balance	1,318.13
2	Current Year's Demand Cost	55,269.50
3	Interest on Demand Balance	232.50
4	Demand Cost Recovered	54,301.58
	- - - - -	-
5	Demand Under/(Over)-Recovery	2,518.55
	- - - - -	-
6	Previous Year's Commodity Cost Balance	571,095.96
7	Current Year's Commodity Cost	1,430,949.31
8	Interest on Commodity Balance	(14,966.07)
9	Bad Debt Expense	40,839.99
10	Commodity Cost Recovered	2,975,993.85
	- - - - -	-
11	Commodity Under/(Over)-Recovery	(948,074.66)
	- - - - -	-

ATMOS ENERGY CORPORATION
2022 2023 ACA
Union City Tennessee

Line	Demand	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	TOTAL
1	Beginning Balance	1,318.13	738.54	487.55	(235.63)	(2,247.74)	4,074.06	6,250.72	5,875.07	5,834.89	10,193.03	6,248.47	3,913.02	1,318.13
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 \$	1,650.62	1,320.78	1,757.06	3,074.99	3,197.93	7,677.62	10,240.65	8,952.49	5,517.09	5,029.28	3,435.06	2,448.01	54,301.58
6														0.00
7														0.00
	Miscellaneous Adjustments													
8	Demand Ending Balance Before Interest	735.46	485.71	(236.01)	(2,242.67)	4,070.33	6,229.64	5,843.27	5,804.18	10,151.00	6,197.25	3,881.36	2,498.51	2,286.05
9	Average monthly balance	1,026.80	612.13	125.77	(1,239.15)	911.30	5,151.85	6,047.00	5,839.63	7,992.95	8,195.14	5,064.92	3,205.77	
10	Interest Rate	3.60%	3.60%	3.60%	4.91%	4.91%	4.91%	6.31%	6.31%	6.31%	7.50%	7.50%	7.50%	
11	Calculated Interest-Demand	3.08	1.84	0.38	(5.07)	3.73	21.08	31.80	30.71	42.03	51.22	31.66	20.04	232.50
12	Demand Ending Balance Including Interest	738.54	487.55	(235.63)	(2,247.74)	4,074.06	6,250.72	5,875.07	5,834.89	10,193.03	6,248.47	3,913.02	2,518.55	2,518.55
Total ACA Ending Balance (Including Interest)		543,716.82	471,536.34	431,602.94	325,403.13	307,282.32	93,242.33	(362,160.60)	(660,769.88)	(709,260.96)	(843,378.64)	(889,732.67)	(945,556.11)	(945,556.11)
Total Current Month ACA Interest		1,671.69	1,520.60	1,352.68	1,545.55	1,291.73	817.73	(705.17)	(2,682.40)	(3,592.59)	(4,836.88)	(5,399.10)	(5,717.41)	(14,733.57)

ATMOS ENERGY CORPORATION
2022 2023 ACA
Union City Tennessee

Line	Commodity	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	TOTAL
1	Beginning Balance	571,095.96	542,978.28	471,048.79	431,838.57	327,650.87	303,208.26	86,991.61	(368,035.67)	(666,604.77)	(719,453.99)	(849,627.11)	(893,645.69)	571,095.96
2														-
3														-
4	Invoiced Commodity Gas Costs	256,734.07	355,530.14	470,813.62	346,019.08	128,559.46	335,483.59	90,512.84	31,796.66	33,934.81	98,985.92	79,254.04	75,071.47	2,302,695.70
5	Texas Gas Imbalance	(140,945.88)	(308,947.25)	(349,197.21)	(180,100.98)	108,117.15	56,418.66	34,272.96	51,694.32	82,700.72	(69,828.79)	(15,076.97)	(52,397.24)	(783,290.51)
6	Gas Used By Company	(110.75)	(71.04)	(63.78)	(77.64)	(123.85)	(321.75)	(479.06)	(136.17)	(80.27)	(73.84)	(1,634.27)	(24.98)	(3,197.40)
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	(8,351.74)	(10,761.91)	(20,251.52)	(21,693.69)	(31,148.53)	(44,808.21)	5,115.13	9,229.21	3,063.95	6,129.50	8,920.07	1,209.88	(103,347.86)
														-
	Inventory Activity													
10	Storage Injections	(16,363.35)	(21,686.05)	(22,185.00)	(13,833.75)	0.00	0.00	0.00	0.00	0.00	(4,162.50)	(4,476.40)	(4,423.20)	(87,130.25)
11	Storage Withdrawals	0.00	0.00	0.00	0.00	13,454.67	27,603.56	19,066.27	24,731.18	20,363.95	0.00	0.00	0.00	105,219.63
	Bad Debt Cost	3,317.16	11,776.22	12,409.97	10,825.21	1,201.16	(1,290.96)	379.61	(394.04)	796.28	(85.06)	1,127.61	776.83	40,839.99
	Gas Cost Recovery													
12	Recoveries by Class Commodity \$	124,065.80	99,288.36	132,088.60	246,876.55	245,790.67	590,098.19	603,158.06	412,777.15	189,994.04	156,250.25	106,701.90	68,904.28	2,975,993.85
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	541,309.67	469,530.03	430,486.27	326,100.25	301,920.26	86,194.96	(367,298.70)	(663,891.66)	(715,819.37)	(844,739.01)	(888,214.93)	(942,337.21)	(933,108.59)
18	Average Monthly Balance	556,202.82	506,254.16	450,767.53	378,969.41	314,785.57	194,701.61	(140,153.55)	(515,963.67)	(691,212.07)	(782,096.50)	(868,921.02)	(917,991.45)	
19	Interest Rate	3.60%	3.60%	3.60%	4.91%	4.91%	4.91%	6.31%	6.31%	6.31%	7.50%	7.50%	7.50%	
20	Calculated Interest-Commodity	1,668.61	1,518.76	1,352.30	1,550.62	1,288.00	796.65	(736.97)	(2,713.11)	(3,634.62)	(4,888.10)	(5,430.76)	(5,737.45)	(14,966.07)
21	Commodity Ending Balance Including Interest	542,978.28	471,048.79	431,838.57	327,650.87	303,208.26	86,991.61	(368,035.67)	(666,604.77)	(719,453.99)	(849,627.11)	(893,645.69)	(948,074.66)	(948,074.66)

AtmosEnergy Corporation
ACA Bad Debt Expense - Union City Tennessee
2022-2023 ACA

Bad Debt	Beginning Balance	Current Month Activity
July-22	\$0.00	3,317.16
August-22	\$3,317.16	11,776.22
September-22	\$15,093.38	12,409.97
October-22	\$27,503.35	10,825.21
November-22	\$38,328.56	1,201.16
December-22	\$39,529.72	(1,290.96)
January-23	\$38,238.76	379.61
February-23	\$38,618.37	(394.04)
March-23	\$38,224.33	796.28
April-23	\$39,020.61	(85.06)
May-23	\$38,935.55	1,127.61
June-23	\$40,063.16	776.83
Total		<u>40,839.99</u>

Beginning Balance
Activity Jul 22 thru Jun 23
Ending Balance