



Electronically Filed in TPUC Docket  
Room on August 29, 2024 at 3:40 p.m.

August 29, 2024

Chair David F. Jones  
c/o Ectory Lawless, Docket Room  
Tennessee Public Utility Commission  
502 Deaderick Street. 4<sup>th</sup> Floor  
Nashville, Tennessee 37243

**24-00063**

RE: Tennessee excluding Union City and Union City Actual Cost Adjustment (ACA) Account filing for the period July 1, 2023 – June 30, 2024

Dear Chair Jones:

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 2024 Filing filed August 28, 2024 to be effective October 1, 2024.

*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
- Hedging
- Invoice Cost (Demand and Commodity)
- Storage
- Union City Imbalance – Assumed Liability Price Support

If you have questions or need further information, please contact me at (972) 855-3772.

Sincerely yours,

*Imelda Douglas*

Imelda Douglas  
Sr. Gas Accounting Rate Analyst

Enclosures:

cc. Sims and Funk

**EXHIBIT I**

**ATMOS ENERGY CORPORATION  
CALCULATION OF ACA FACTOR  
ALL TENNESSEE TOWNS OTHER THAN UNION CITY  
2023-2024 ACA**

1	Previous Year's Demand Cost Balance	\$456,944.75
2	Current Year's Demand Cost (Exhibit II-A)	\$22,974,206.06
3	Current Year's Interest on Demand Cost Balances	\$113,060.33
4	Demand Cost Recovered (EXHIBIT II-A)	\$23,286,189.41
5	Demand Under/(Over)-Recovery	<hr/> \$258,021.73 <hr/>
6	Previous Year's Commodity Cost Balance	(\$11,398,206.50)
7	Current Year's Commodity Cost (EXHIBIT II-B)	\$37,080,490.08
8	Current Year's Interest on Commodity Cost Balances	(\$666,079.07)
9	Bad Debt Cost (EXHIBIT III)	\$174,199.71
10	Commodity Cost Recovered (EXHIBIT II-B)	\$30,723,675.04
11	Commodity Under/(Over)-Recovery	<hr/> (\$5,533,270.82) <hr/>

ATMOS ENERGY CORPORATION  
2023-2024 ACA  
ALL TENNESSEE TOWNS OTHER THAN UNION CITY  
DEMAND COST

EXHIBIT I-A

Line	Demand	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	TOTAL
1	Beginning Balance	456,944.75	1,431,035.68	2,472,819.50	3,445,849.28	4,299,326.15	4,764,231.81	3,981,778.14	1,128,389.78	(1,175,540.84)	(1,642,061.53)	(1,635,795.92)	(855,278.96)	456,944.75
2	ACA Adjustments													0.00
3	Invoiced Demand Gas Costs	1,634,567.95	1,628,047.24	1,628,835.42	1,634,193.10	2,025,266.40	2,025,006.33	2,032,398.89	2,186,681.90	2,207,232.25	1,992,187.71	1,992,211.96	1,987,576.91	22,974,206.06
4	Gas Cost Recovery													
5	Recoveries by Class Demand \$	666,765.01	599,265.35	675,517.99	807,569.56	1,591,785.04	2,837,783.33	4,903,821.89	4,490,446.12	2,663,809.15	1,974,353.99	1,202,903.58	872,168.40	23,286,189.41
	Miscellaneous Adjustments													
	Pipeline Refund													0.00
6	Demand Ending Balance Before Interest	1,424,747.69	2,459,817.57	3,426,136.93	4,272,472.82	4,732,807.51	3,951,454.81	1,110,355.14	(1,175,374.44)	(1,632,117.74)	(1,624,227.81)	(846,487.54)	260,129.55	144,961.40
7	Average monthly balance	940,846.22	1,945,426.63	2,949,478.22	3,859,161.05	4,516,066.83	4,357,843.31	2,546,066.64	(23,492.33)	(1,403,829.29)	(1,633,144.67)	(1,241,141.73)	(297,574.71)	
8	Interest Rate	8.02%	8.02%	8.02%	8.35%	8.35%	8.35%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
9	Calculated Interest-Demand	6,287.99	13,001.93	19,712.35	26,853.33	31,424.30	30,323.33	18,034.64	(166.40)	(9,943.79)	(11,568.11)	(8,791.42)	(2,107.82)	113,060.33
10	Demand Ending Balance Including Interest	1,431,035.68	2,472,819.50	3,445,849.28	4,299,326.15	4,764,231.81	3,981,778.14	1,128,389.78	(1,175,540.84)	(1,642,061.53)	(1,635,795.92)	(855,278.96)	258,021.73	258,021.73
Total ACA Ending Balance (Including Interest)		(10,294,917.60)	(9,574,902.93)	(8,979,145.87)	(7,062,111.15)	(4,882,255.08)	(3,877,865.49)	(2,829,444.44)	(4,923,605.60)	(5,865,419.72)	(7,219,682.51)	(6,734,150.58)	(5,275,249.09)	(5,275,249.09)
Total Current Month ACA Interest		(70,727.88)	(66,177.18)	(61,794.94)	(55,616.71)	(41,412.36)	(30,372.25)	(23,671.22)	(27,361.81)	(38,076.28)	(46,179.52)	(49,245.41)	(42,383.18)	(553,018.74)

ATMOS ENERGY CORPORATION  
2023-2024 ACA  
ALL TENNESSEE TOWNS OTHER THAN UNION CITY  
COMMODITY COST

EXHIBIT I-B

Line	Commodity	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	TOTAL
1	Beginning Balance	(11,398,206.50)	(11,725,953.28)	(12,047,722.43)	(12,424,995.15)	(11,361,437.30)	(9,646,486.89)	(7,859,643.63)	(3,957,834.22)	(3,748,064.76)	(4,223,358.19)	(5,583,886.59)	(5,878,871.62)	(11,398,206.50)
2	ACA Adjustments													0.00
3	Invoiced Commodity Gas Costs	1,996,997.00	1,606,841.63	1,695,759.39	2,687,179.01	3,821,951.71	4,412,098.38	8,527,269.34	4,908,152.85	1,014,948.68	1,765,151.80	1,125,056.69	1,849,613.28	35,411,019.76
4	Gas Used By Company	(1,372.01)	(867.07)	(1,068.12)	(656.86)	(1,561.60)	(3,088.85)	(5,531.41)	(5,771.33)	(5,215.42)	(3,493.70)	(1,356.25)	(860.82)	(30,843.44)
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	18,652.69	(44,276.26)	(8,466.52)	(34,233.20)	(135,422.89)	20,646.63	(28,165.60)	(13,379.59)	22,398.33	4,168.13	(25,169.99)	(1,643.96)	(224,892.23)
7	Inventory Activity													
8	Storage Injections	(1,122,693.51)	(825,739.66)	(894,896.59)	(876,962.15)	(295,104.96)	(258,592.32)	(387,455.19)	(218,237.85)	(63,435.46)	(600,611.49)	(507,076.45)	(827,821.23)	(6,878,626.86)
9	Storage Withdrawals	35,677.28	44,293.26	108,945.34	127,827.96	749,902.54	1,807,005.91	2,128,000.06	745,967.66	1,812,645.74	105,312.83	26,958.23	24,416.10	7,716,952.91
10	Bad Debt Cost	32,242.62	94,272.76	22,888.05	(37,506.19)	13,153.71	(4,635.92)	(4,094.64)	16,636.03	6,510.67	4,700.41	9,304.85	20,727.36	174,199.71
11	Gas Cost Recovery													
12	Recoveries by Class Commodity \$	1,210,234.98	1,117,114.70	1,218,926.98	719,620.68	2,419,819.91	4,349,444.08	6,608,327.88	5,507,341.09	3,428,247.32	2,601,144.97	882,248.12	661,204.33	30,723,675.04
13	Hedging Costs					54,688.46	223,549.09	321,820.59	310,938.19	193,233.84				1,104,230.17
	Miscellaneous Adjustments													
	Prior period injection entry - July 2021													0.00
	WNA Audit Findings												(17,350.24)	(17,350.24)
	Special Audit - recoverable fees													0.00
14	Commodity Ending Balance Before Interest	(11,648,937.41)	(11,968,543.32)	(12,343,487.86)	(11,278,967.26)	(9,573,650.23)	(7,798,948.05)	(3,916,128.36)	(3,720,869.35)	(4,195,225.70)	(5,549,275.18)	(5,838,417.63)	(5,492,995.46)	(4,867,191.75)
15	Average Monthly Balance	(11,523,571.96)	(11,847,248.30)	(12,195,605.14)	(11,851,981.20)	(10,467,543.76)	(8,722,717.47)	(5,887,886.00)	(3,839,351.79)	(3,971,645.23)	(4,886,316.69)	(5,711,152.11)	(5,685,933.54)	
16	Interest Rate	8.02%	8.02%	8.02%	8.35%	8.35%	8.35%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
17	Calculated Interest-Commodity	(77,015.87)	(79,179.11)	(81,507.29)	(82,470.04)	(72,836.66)	(60,695.58)	(41,705.86)	(27,195.41)	(28,132.49)	(34,611.41)	(40,453.99)	(40,275.36)	(666,079.07)
18	Commodity Ending Balance Including Interest	(11,725,953.28)	(12,047,722.43)	(12,424,995.15)	(11,361,437.30)	(9,646,486.89)	(7,859,643.63)	(3,957,834.22)	(3,748,064.76)	(4,223,358.19)	(5,583,886.59)	(5,878,871.62)	(5,533,270.82)	(5,533,270.82)

Exhibit I-C

**ATMOS ENERGY CORPORATION**  
**2023-2024 ACA**  
**ALL TENNESSEE TOWNS OTHER THAN UNION CITY**  
**BAD DEBT RECOVERIES**

	Beginning Balance	Current Month Activity	Ending Balance
July-23	-	32,242.62	32,242.62
August-23	32,242.62	94,272.76	126,515.38
September-23	126,515.38	22,888.05	149,403.43
October-23	149,403.43	(37,506.19)	111,897.24
November-23	111,897.24	13,153.71	125,050.95
December-23	125,050.95	(4,635.92)	120,415.03
January-24	120,415.03	(4,094.64)	116,320.39
February-24	116,320.39	16,636.03	132,956.42
March-24	132,956.42	6,510.67	139,467.09
April-24	139,467.09	4,700.41	144,167.50
May-24	144,167.50	9,304.85	153,472.35
June-24	153,472.35	20,727.36	174,199.71
TOTAL		<u>174,199.71</u>	

## EXHIBIT II

### ATMOS ENERGY CORPORATION CALCULATION OF ACA FACTOR UNION CITY, TENNESSEE 2023 2024 ACA

1	Previous Year's Demand Cost Balance	2,518.55
2	Current Year's Demand Cost	55,586.70
3	Interest on Demand Balance	473.71
4	Demand Cost Recovered	51,605.28
	- - - - -	-
5	Demand Under/(Over)-Recovery	6,973.68
	- - - - -	-
6	Previous Year's Commodity Cost Balance	(948,074.66)
7	Current Year's Commodity Cost	982,100.29
8	Interest on Commodity Balance	(61,192.78)
9	Bad Debt Expense	19,590.20
10	Commodity Cost Recovered	485,659.79
	- - - - -	-
11	Commodity Under/(Over)-Recovery	(493,236.74)
	- - - - -	-

ATMOS ENERGY CORPORATION  
2023 2024 ACA  
Union City Tennessee

Line	Demand	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	TOTAL
1	Beginning Balance	2,518.55	1,569.90	1,729.27	1,026.13	221.41	6,597.00	9,843.93	8,554.34	6,838.77	11,049.42	8,164.75	7,273.67	2,518.55
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	9,198.80	9,833.20	1,033.50	1,067.95	1,033.50	55,586.70
4														0.00
	<b>Gas Cost Recovery</b>													
5	Recoveries by Class Demand \$	2,030.22	919.57	1,745.82	1,877.00	3,164.05	6,643.27	11,187.72	10,968.69	5,685.68	3,985.98	2,013.51	1,383.77	51,605.28
6														0.00
7														0.00
	Miscellaneous Adjustments													
8	Demand Ending Balance Before Interest	1,556.28	1,718.28	1,016.95	217.08	6,573.36	9,786.93	8,489.41	6,784.45	10,986.29	8,096.94	7,219.19	6,923.40	6,499.97
9	Average monthly balance	2,037.42	1,644.09	1,373.11	621.61	3,397.39	8,191.97	9,166.67	7,669.40	8,912.53	9,573.18	7,691.97	7,098.54	
10	Interest Rate	8.02%	8.02%	8.02%	8.35%	8.35%	8.35%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
11	Calculated Interest-Demand	13.62	10.99	9.18	4.33	23.64	57.00	64.93	54.32	63.13	67.81	54.48	50.28	473.71
12	Demand Ending Balance Including Interest	1,569.90	1,729.27	1,026.13	221.41	6,597.00	9,843.93	8,554.34	6,838.77	11,049.42	8,164.75	7,273.67	6,973.68	6,973.68
<b>Total ACA Ending Balance (Including Interest)</b>		(974,552.44)	(995,694.63)	(1,015,445.21)	(983,384.54)	(913,194.73)	(809,136.88)	(640,263.55)	(558,416.98)	(462,869.82)	(424,704.89)	(324,360.57)	(486,263.06)	(486,263.06)
<b>Total Current Month ACA Interest</b>		(6,394.99)	(6,561.98)	(6,698.17)	(6,930.15)	(6,575.64)	(5,971.51)	(5,115.18)	(4,230.35)	(3,604.29)	(3,132.40)	(2,643.58)	(2,860.83)	(60,719.07)

ATMOS ENERGY CORPORATION  
2023 2024 ACA  
Union City Tennessee

Line	Commodity	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	TOTAL
1	Beginning Balance	(948,074.66)	(976,122.34)	(997,423.90)	(1,016,471.34)	(983,605.95)	(919,791.73)	(818,980.81)	(648,817.89)	(565,255.75)	(473,919.24)	(432,869.64)	(331,634.24)	(948,074.66)
2														-
3														-
4	Invoiced Commodity Gas Costs	104,991.44	87,603.57	105,841.49	114,357.25	66,480.46	45,644.85	161,017.71	38,816.05	22,963.62	67,471.52	48,471.96	85,150.33	948,810.25
5	Texas Gas Imbalance	(72,250.70)	(42,001.47)	(51,945.70)	(61,342.10)	17,668.37	111,844.79	124,447.27	66,694.21	78,285.39	(6,301.24)	63,151.45	(234,365.57)	(6,115.30)
6	Gas Used By Company	(104.34)	(80.37)	(76.84)	(8.94)	(15.44)	(299.92)	(85.84)	(137.74)	(87.36)	(101.08)	(32.37)	(24.30)	(1,054.54)
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	(668.47)	(3,013.74)	3,501.04	309.33	12,968.35	14,406.15	(20,954.29)	6,221.99	3,900.14	2,136.78	(2,231.65)	(2,439.06)	14,136.57
10	Hedging Costs					911.54	3,124.81	3,560.40	3,717.41	1,716.66				13,030.82
	Inventory Activity													
11	Storage Injections	(5,513.04)	(5,126.16)	(5,130.00)	(5,706.48)	0.00	0.00	0.00	0.00	0.00	(3,723.00)	(3,820.75)	(5,559.00)	(34,578.43)
12	Storage Withdrawals	0.00	0.00	0.00	0.00	5,271.95	10,647.75	13,371.59	10,655.73	7,923.90	0.00	0.00	0.00	47,870.92
	Bad Debt Cost	7,061.16	6,658.41	6,451.15	(953.48)	(681.13)	(1,093.37)	22.91	691.39	342.59	(79.99)	742.44	428.12	19,590.20
	Gas Cost Recovery													
13	Recoveries by Class Commodity \$	55,155.12	58,768.83	70,981.23	6,855.71	32,190.60	77,435.63	106,036.72	38,812.23	20,041.01	15,153.18	2,347.62	1,881.91	485,659.79
14														0.00
15														0.00
	Miscellaneous Adjustments													
16	WNA Audit Findings													0.00
16	Pipeline Refund													0.00
17	Commodity Ending Balance Before Interest	(969,713.73)	(990,850.93)	(1,009,763.99)	(976,671.47)	(913,192.45)	(812,952.30)	(643,637.78)	(560,971.08)	(470,251.82)	(429,669.43)	(328,936.18)	(490,325.63)	(432,043.96)
18	Average Monthly Balance	(958,894.20)	(983,486.64)	(1,003,593.95)	(996,571.41)	(948,399.20)	(866,372.02)	(731,309.30)	(604,894.48)	(517,753.78)	(451,794.33)	(380,902.91)	(410,979.93)	
19	Interest Rate	8.02%	8.02%	8.02%	8.35%	8.35%	8.35%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	
20	Calculated Interest-Commodity	(6,408.61)	(6,572.97)	(6,707.35)	(6,934.48)	(6,599.28)	(6,028.51)	(5,180.11)	(4,284.67)	(3,667.42)	(3,200.21)	(2,698.06)	(2,911.11)	(61,192.78)
21	Commodity Ending Balance Including Interest	(976,122.34)	(997,423.90)	(1,016,471.34)	(983,605.95)	(919,791.73)	(818,980.81)	(648,817.89)	(565,255.75)	(473,919.24)	(432,869.64)	(331,634.24)	(493,236.74)	(493,236.74)



Exhibit II-C

AtmosEnergy Corporation  
ACA Bad Debt Expense - Union City Tennessee  
2023 2024 ACA

Bad Debt	Beginning Balance	Current Month Activity	Ending Balance
July-23	\$0.00	7,061.16	7,061.16
August-23	\$7,061.16	6,658.41	13,719.57
September-23	\$13,719.57	6,451.15	20,170.72
October-23	\$20,170.72	(953.48)	19,217.24
November-23	\$19,217.24	(681.13)	18,536.11
December-23	\$18,536.11	(1,093.37)	17,442.74
January-24	\$17,442.74	22.91	17,465.65
February-24	\$17,465.65	691.39	18,157.04
March-24	\$18,157.04	342.59	18,499.63
April-24	\$18,499.63	(79.99)	18,419.64
May-24	\$18,419.64	742.44	19,162.08
June-24	\$19,162.08	428.12	19,590.20
Total		<u>19,590.20</u>	
	Beginning Balance		\$0.00
	Activity Jul 23 thru Jun 24		<u>19,590.20</u>
	Ending Balance		<u>\$19,590.20</u>