

recovery from ratepayers and/or costs that would be more appropriate to recover through base rates.

There are several costs that are eligible for recovery through the PGA mechanism but were not reported as incurred by the Louisiana Division during the audit review period. These costs include transition costs, gas supply realignment and stranded costs, and buyout and buydown costs.

8.2 Lost and Unaccounted-For and Company Use of Gas (Schedule C-2)

The LUFG ratio is calculated on Schedule C-2 (i.e. Calculation of Historic Lost & Unaccounted for Gas & Use) and forwarded to Schedule A-3 (i.e. Projected Commodity Component) to adjust the current month's total projected quantity of purchased gas (expressed in Dths) for gas lost during transportation and storage and gas used by the Company. The LUFG ratio carried forward to Schedule A-3 is calculated by dividing the total system deliveries by the total throughput (sum of jurisdictional sales and gas consumed for end use transportation).

The 1999 General Order requires that the LUFG ratio be allocated between PGA and other customers on a volumetric basis and must be based upon a three-year average of actual experience. In addition, the LUFG percentage cannot exceed 6 percent of purchased volumes on an annual basis. Table 11 presents the annual LUFG ratio in effect during the audit review period.

Table 11
Atmos Energy Corporation
Louisiana Regulatory Division
Lost and Unaccounted-for Gas & Use Factor
April 2018 – March 2020

<u>PGA Filing Month</u>	<u>3 Year Average</u>	<u>LUFG Factor</u>	<u>LUFG %</u>
April 2018 – July 2018	July 2014 – June 2017	1.0157	1.54%
August 2018 – July 2019	July 2015 – June 2018	1.0091	0.90%
August 2019 – March 2020	July 2016 – June 2019	1.0112	1.11%

Atmos has complied with the requirements of the 1999 General Order with respect to the calculation of the LUFG ratio. Atmos applied an updated annual factor based upon a three-year average of actual experience throughout the audit period. In addition, the LUFG ratio fell well short of the 6 percent allowed under the 1999 General Order.

8.3 Use of Projected Gas Costs

The 1999 General Order states that

[G]as supply commodity cost projections should be based on the actual price of the supply, if known. If actual prices for certain purchases are not known (as with spot market purchases or purchases with prices based on a published index), gas supply commodity projections for these purchases should reflect the closing NYMEX Index price(s) for the applicable billing month, adjusted for a locational pricing differential with the applicable premium/discount.²⁰

The gas supply commodity cost projections reported in Schedule A-3 are estimates. As discussed in detail in Section 3.3 of this Audit Report, the forecasting processes and methodologies undertaken by Atmos to project the future gas requirements of the Louisiana Division have been found to be reasonable. Based upon the projection of future gas requirements and historical sales in terms of customer usage (MCF), the commodity component rate is estimated in consideration of the variable charges for transportation service, the gas supply commodity charges (including the effect of the Rate Stabilization Program and the Asset Management Plan), net storage activity, and adjustments/refunds, if any.

As presented in Exhibit No. 10, the price estimates developed in Schedule A-3 were reviewed and compared with the NYMEX Henry Hub index price which is also included on Schedule A-3. The projections of Atmos appear reasonable in light of the NYMEX Henry Hub index price and considering that the supplier gas contracts are mostly priced at index plus a differential.

8.4 Commissions and Fees Paid to Third Parties

The Commission's 1999 General Order states that "except as specified below, commissions and fees associated with arrangements wherein the utility engages a third-party to purchase gas on behalf of jurisdictional sales customers are not eligible for recovery through the

²⁰ See LPSC Order No. U-22407, dated March 24, 1999, page 11.

PGA.”²¹ Atmos responded to Staff discovery that the Company does not pay commissions to any third parties.

The examination of vendor invoices found that the payments to third party gas suppliers can represent “bundled services.” Demand and reservation charges are included on the invoice and are reflected in the delivered commodity price charged to Atmos. However, Staff did not find any commissions or sales fees that were charged in its examination of supplier invoices outside of the hedging program that the Commission has approved.

8.5 Capacity Release Revenues and Net Margins from Off-System Sales

The 1999 General Order requires that 100 percent of the revenues realized by utilities from the release of interstate pipeline and storage capacity reserved to serve PGA customers should be credited to PGA customers.²² Atmos did not report any net margins from off-system sales during the audit period.

Atmos did report capacity release credits for each month of the audit period. TLGP has a capacity release agreement in effect with Gulf South. When the utility is not experiencing a peak day where all capacity is needed to serve its customers, capacity is released via the Gulf South bulletin board. At that time the capacity is posted for public bid and awarded to the highest bidder. The capacity is released on a recallable basis to ensure that TLGP can regain the capacity on behalf of the Louisiana Division ratepayers should conditions warrant. Any value generated from the release of the capacity is credited on the Gulf South invoice to Atmos.

The capacity release credits are realized monthly and passed onto ratepayers throughout the year. The capacity release credits totaled \$1,055,974 for the April 2018 – March 2019 period and \$2,093,352 for the April 2019 – March 2020 period. Schedule B-6 (“Summary of Capacity Release Activity”) submitted as part of the monthly PGA filing provides the detail in support of the net capacity release revenues generated each month. The net capacity release revenues from Schedule B-6 are forwarded to Schedule B-2 (“Summary of Actual Demand and Reservation Cost Components”) and reduce the Total Monthly Reservation & Demand Charges reported on

²¹ *Id.*

²² *Id.*

Schedule B-2. Staff confirmed that the capacity release revenues reported for each month of the audit period year were fully credited to ratepayers on Schedule B-2. Exhibit No. 12 provides the monthly detail for the capacity release revenues realized by Atmos on behalf of the Louisiana Division during the audit period.

8.6 Over/Under Recoveries of Gas Costs

The 1999 General Order requires utilities to monitor the over/(under) recovery of purchased gas costs and provide a true-up of actual recoverable costs to actual revenues based solely upon its Louisiana jurisdictional sales. The 1999 General Order also specifies that an annual reconciliation be adopted in order to mitigate the fluctuation in PGA rates which may arise if a shorter (i.e. monthly) period is used.

The annual over/(under) collection amortization rate is calculated on Schedule C-1-A (i.e. Reconciliation of Actual Purchased Gas Cost and Revenues). The over/(under) recovery amount is divided by the rolling twelve months of actual sales volume (in MCF) to develop the annual amortization rate. The annual amortization rate is then forwarded to Schedule A-1 and is included as a component in the determination of the monthly PGA rate to be charged customers.

The over/(under) collection amortization rates in effect during the audit review period are provided in Table 12 along with the amortization period.²³

Table 12
Atmos Energy Corporation
Louisiana Regulatory Division
Reconciliation of Actual Purchased Gas Costs and Revenues
Over/(Under) Collection Amortization Rate
April 2018 – March 2020

<u>PGA Filing Period</u>	<u>Amortization Period</u>	<u>(Over)/Under Amortization Rate</u>
Apr 2018 – Oct 2018	Sep 2016 – Aug 2017	(0.1639)
Nov 2018 – Oct 2019	Sep 2017 – Aug 2018	0.1218
Nov 2019 – Mar 2020	Sep 2018 – Aug 2019	(0.0462)

²³ The over/(under) recovery designation used by Atmos in the monthly PGA filings is the reverse as expressed in the Commission’s General Order. In Schedule C-1-A and Schedule A-1, Atmos designates “(over)” for the under-recovery of revenues and “under” for the over-collection of revenues.

The accuracy of the components of Schedule C-1-A was verified for each month of the audit period. As explained in the discussion of the “A” and “B” Schedules, Atmos did not forward the over/(under) collection amortization rate as calculated in Schedule C-1-A to Schedule A-1 for the months of May 2018 through October 2018 and the months of April 2019 through October 2019. The failure to forward the amortization rate for these months of the audit period affected the determination of the monthly Projected Gas Adjustment rate. Table 13 presents the PGA Rate that should have been charged to customers had Atmos forwarded the over/(under) collection amortization factor from Schedule C-1-A to Schedule A-1 for the noted months.

Table 13
Atmos Energy Corporation
Louisiana Regulatory Division
Effect on Monthly PGA Rate Due to
Not Forwarding Over/(Under) Collection Amortization Factor
April 2018 – March 2020

<u>PGA Filing Month</u>	<u>PGA Rate per Schedule A-1</u>	<u>Over/(Under) Amortization Factor</u>	<u>Corrected PGA Rate</u>
May 2018	\$4.3041	(\$0.1639)	\$4.4680
June	4.3664	(0.1639)	4.5303
July	4.4872	(0.1639)	4.6511
August	4.3276	(0.1639)	4.4915
September	4.2759	(0.1639)	4.4398
October	4.4429	(0.1639)	4.6068
April 2019	4.2421	0.1218	4.1203
May	4.0727	0.1218	3.9509
June	4.1401	0.1218	4.0183
July	3.7917	0.1218	3.6699
August	3.6853	0.1218	3.5635
September	3.7690	0.1218	3.6472
October	3.9860	0.1218	3.8642

Although the monthly PGA rate is affected by forwarding – or not forwarding – the over/(under) collection amortization factor, the customers of Atmos are actually not adversely impacted over the long-term by the failure to apply the amortization factors in the PGA filing months listed in Table 13. The over/(under) collection amortization factor serves as an on-going true-up mechanism that is designed to minimize the cumulative over/(under) collection balance. Thus, any shortfall or overage that is the result of not applying the over/(under) collection amortization factor in a particular month will either increase or reduce the cumulative balance that is eventually amortized with the subsequent calculation of the over/(under) collection amortization factor.

In the PGA filing months when the over/(under) collection amortization factor was not forwarded to Schedule A-1, the net effect on the cumulative balance was an under-recovery of revenues by Atmos of \$82,780, including interest. Exhibit No. 13 provides detail on the PGA Rates per Schedule A-1, the over/(under) collection amortization factor that was not forwarded, and the estimated effect on the cumulative over/(under) recovery balance based upon reported customer usage.

The 1999 General Order requires that the over/(under) recovery calculation include interest on the balance existing at the end of each month. The applicable interest rate is the prime bank lending rate that is published in the Wall Street Journal on the last business day of each month. The interest rate and calculated interest amount is to be included on Schedule C-1-A.

The audit found that Atmos provided the documentation in support of the appropriate interest rate to be applied to the cumulative over/(under) recovery balances in each monthly PGA filing. The accuracy of all calculations included in Schedule C-1-A, including the interest on the cumulative balances, was verified for each month in the audit period. There were no exceptions found with respect to the accuracy of the calculations and the applicable interest rate for each month.

8.7 Supplier Refunds

The 1999 General Order requires that supplier refunds be amortized over a twelve month period, beginning in the month immediately after receipt through a separate refund credit. The total refund amount with interest is to be calculated in accordance with Schedule B-4-A and

forwarded to Schedule A-1 to compute the PGA rate. There is an alternative treatment for *de minimis* refunds as defined in the 1999 General Order.²⁴

Atmos received supplier refunds during the audit period: (1) the Company received pipeline cashout refunds on the EnLink LIG invoices for the months of January 2020, July 2019, and October 2018 totaling \$6,863.47. These credit amounts were reflected on the EnLink LIG invoices and offset the actual gas costs incurred during those months; and (2) the Company received daily imbalance charge refund credits on the invoices from Tennessee Gas Pipeline in January 2019, October 2019, and October 2018 for a total refund amount of \$7,832.20. The credit amounts were included on the pipeline invoices in those months and offset the actual costs incurred. The treatment of the supplier refund amounts by Atmos to offset the actual costs incurred during the audit period were in accordance with the Commission's requirements

8.8 Differentiation Among Customers

The 1999 General Order states that "all retail sales jurisdictional customers will be assessed the same PGA rate calculated based on the utility's weighted average cost of gas as shown on Schedule A."²⁵ All of the customers served by the Louisiana Division of Atmos are considered core customers. The Company developed a single PGA rate and filed one PGA tariff to be charged all customers throughout the audit period.

8.9 Correction of Errors and Prior Period Adjustments

The 1999 General Order requires utilities to correct reporting or filing errors, whether positive or negative, as soon as they become aware of such errors. The corrections of the errors should include interest from the effective date of the error through the effective date of the correction. There was no need for Atmos to make corrections for errors during the audit period and consequently the Company did not file the B Schedules for corrections of errors.

8.10 Exceptions and Treatment of Exceptions

The 1999 General Order states that "costs for which the appropriate treatment is uncertain should not be recovered through the PGA mechanism without prior approval by the

²⁴ See LPSC Order No. U-22407, dated March 24, 1999, pages 12 and 13.

²⁵ *Id.*, at page 13.

Commission.”²⁶ There were no other costs included for recovery through the PGA mechanism during the audit period that were deemed to be exceptions and/or uncertainties.

8.11 Delineations of Affiliate Transactions

The 1999 General Order requires that transactions with affiliated parties be identified on the “A” and “B” Schedules. Atmos delineates affiliate transactions with an “*” on the lead “A” and “B” Schedules as well as the supporting schedules.

8.12 Compliance with Reporting Requirements

Level of Detail

A stated objective in the 1999 General Order with respect to reporting requirements is that [T]he information provided by gas utilities in their PGA filings should be sufficiently detailed to permit the Commission, its Staff, and customers to determine the type of costs, the quantity purchased, the total and per unit costs, the over and under collection adjustment, carrying charges, lost and unaccounted-for percentages, changes in the costs, prior approvals, proposed exceptions, and uncertainties.²⁷

Atmos has satisfied the above objective throughout the audit period by accurately completing the required schedules in its monthly PGA filings. The completed schedules and supporting documentation readily provide an interested party with the information necessary to conduct a thorough review of the projected and actual costs and quantities on a per unit basis.

Required Filings and Supporting Documentation

The monthly PGA filings of the Louisiana Division were examined to determine whether all required schedules were submitted and whether the data provided in each schedule was accurate and complete. The set of schedules was verified for internal consistency: amounts forwarded from a supporting schedule to a control schedule were confirmed, and the amounts presented in one month to the next were tested. With the exceptions identified during the aforementioned

²⁶ See LPSC Order No. U-22407, dated March 24, 1999, page 14.

²⁷ *Id.*

discussion of Atmos not forwarding the over/(under) collection amortization factor calculated in Schedule C-1-A to Schedule A-1, the audit procedures did not identify any other improper beginning and ending balances being forwarded to lead schedules and the accuracy of the amounts presented in each monthly schedule was confirmed.

The quantities and dollar amounts presented in the B series of schedules (i.e. actual costs incurred) were confirmed with source documentation. In those instances where source documentation included with the monthly PGA filing was inadequate or difficult to discern, the Company provided the data upon request. The monthly PGA filings submitted by Atmos provide adequate source documentation to support the actual demand and commodity component costs incurred by the Louisiana Division during the review period.

Affidavit

Each monthly PGA filing submitted by a gas utility is to be accompanied by a sworn statement by the responsible utility executive that the filing has adhered to all of the Commission guidelines as contained in the 1999 General Order. Atmos has included an affidavit without exception throughout the audit review period.

9. SUMMARY OF STAFF'S FINDINGS AND RECOMMENDATIONS

Recommendation

Staff recommends that the Commission find that the costs included for recovery through monthly PGA filings submitted by the Louisiana Division are reasonable and approve the Company's filings as submitted under the requirements of the 1999 General Order.

**BEFORE THE
LOUISIANA PUBLIC SERVICE COMMISSION**

DOCKET NO X-35708

AUDIT OF PURCHASED GAS ADJUSTMENT FILINGS FOR)
ATMOS ENERGY-LOUISIANA DIVISION)
(A REGULATORY DIVISION OF ATMOS ENERGY)
CORPORATION) FOR THE PERIOD)
OF APRIL 2018 THROUGH MARCH 2020)

AFFIDAVIT

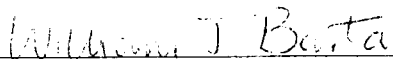
STATE OF GEORGIA

DEKALB COUNTY

BEFORE ME, the undersigned authority, personally came and appeared:

William J. Barta

who did declare and state that he is the same William J. Barta who prepared the Staff Report and Recommendation on behalf of the Louisiana Public Service Commission Staff as filed in the above-captioned docket: that such report and accompanying exhibits were prepared by him and/or under his direction and supervision; that he is familiar with the contents thereof; that the facts and representations set forth therein are true and correct to the best of his knowledge, information and belief.



William J. Barta

SWORN TO AND SUBSCRIBED before me, this 4th day of March 2021.

NOTARY PUBLIC

EXHIBIT NO. 2

**Louisiana Public Service Commission
Docket No. X-35708
Atmos Energy Corporation
Louisiana Regulatory Division
Purchased Gas Adjustment Audit
April 2018 – March 2020**

**Docket No. U-22407
Purchase Gas Adjustment Schedules
Group I Utilities**

A brief description of the schedules to be filed by each Group I gas utility is provided below for the purposes of the audit report. The actual schedules as designed by Staff can be found in Appendix B of the Commission's March 24, 1999 General Order in Docket No. U-22407.

Projected Monthly Cost of Gas (Schedules A1 – A3)

- A-1 Projected Monthly Purchase Gas Adjustment Calculation
- A-2 Projected Demand Component of Purchase Gas Adjustment
- A-3 Projected Commodity Component of Purchase Gas Adjustment

Actual Monthly Cost of Gas (Schedules B1- B9)

- B-1 Summary of Actual Purchase Gas Cost
- B-2 Summary of Actual Demand and Reservation Cost Components
- B-3 Summary of Actual Commodity Cost Components
- B-4-A Calculation of Annual Refund Credits
- B-4-B Reconciliation of Refunds and Refund Credit Revenues (by pipeline)
- B-4-C Summary of Deminimus Refunds
- B-5 Summary of Storage Activity
- B-6 Summary of Capacity Release Activity
- B-7 Summary of Off-System Sales
- B-8 Adjustments for Errors (Company-Specific As Needed)
- B-9 System Imbalance Analysis

Annual Review Period Filing (Schedules C1 – C2)

- C-1 Reconciliation of Actual Purchase Gas Cost and Revenues
- C-2 Calculation of Historic Lost & Unaccounted for Gas & Use

Monthly Statistical Data with 12 Month Historical Data (Schedule D1 – D3)

- D-1 Statistical Information (Customers & Sales)
- D-2 Statistical Information (Revenues & Customer Usage)
- D-3 Residential Bill Comparison

EXHIBIT NO. 3

**Louisiana Public Service Commission
Docket No. X-35708
Atmos Energy Corporation
Louisiana Regulatory Division
Purchased Gas Adjustment Audit
April 2018 – March 2020**

**Docket No. U-22407
Summary of Costs Eligible and Ineligible
For Recovery through the Purchase Gas Adjustment Mechanism**

Eligible Costs

The following costs are eligible for recovery through a gas utility's PGA provided these costs are necessary to serve its jurisdictional sales customers on a best cost basis.

- 1) Current charges directly associated with transportation service provided by an interstate or intrastate pipeline. Includes the reservation (demand), variable (commodity) and fuel retention charges associated with physically delivering gas to the Company's citygate or to an off-system contract storage facility. Also includes Gas Research Institute ("GRI") and Annual Charge Adjustment ("ACA") surcharges imposed by the FERC.
- 2) Current charges directly associated with storage service provided by an interstate or intrastate pipeline (contract storage). Includes deliverability (demand), capacity, injection and withdrawal and storage loss charges. Storage deliverability (demand) and capacity charges are recoverable over the course of the year in the same manner as other pipeline reservation or demand charges. Volumetric injection, withdrawal and storage loss charges are to be included as an element of the cost of gas in storage and recovered when the gas is withdrawn from storage. Similarly, the gas supply commodity costs associated with the gas injected into storage, whether off-system contract storage or the utility's on-system storage, are only eligible for inclusion in the PGA when the supplies are withdrawn from storage.
- 3) Current charges directly associated with gathering or processing service provided by an entity other than the gas utility.
- 4) Current charges directly associated with sales service provided by an interstate or intrastate pipeline. Includes demand and commodity charges.
- 5) Current charges for commodity supplies of natural gas or liquefied gas obtained from producers, brokers or marketers, or other suppliers at the point of title transfer to the gas utility.

Exhibit No. 3

Page 2

- 6) Current gas supplier reservation (demand) charges for supplies of natural gas or liquefied gas obtained from producers, brokers, marketers or other suppliers.
- 7) On-system lost and unaccounted-for and company use gas ("LUFG") associated with serving PGA sales customers.
- 8) Refunds and credits associated with transportation, storage or sales services previously purchased to serve PGA sales customers and included in PGA rates.
- 9) Revenues received from the release of interstate or intrastate pipeline capacity held to meet the requirements of PGA sales customers.
- 10) Net margins associated with sales to non-PGA sales customers which were effectuated by the use of capacity and gas supplies reserved and paid for by PGA sales customers.
- 11) Transition costs included in the rates for services purchased from another regulated entity specifically approved for recovery by the Commission. Include take-or-pay contract reformation, buyout and buydown costs and gas supply realignment and stranded costs.
- 12) Prudently incurred costs associated with various financial instruments purchased by the gas utility to stabilize PGA rates. Includes the transaction costs associated with the purchase of futures contracts and options.

Ineligible Costs

Generally, any costs incurred by a gas utility associated with the delivery of gas from its citygate to its jurisdictional sales customers, with the exception of on-system lost and unaccounted for and company use gas associated with serving PGA customers, are ineligible for recovery through the PGA.

- 1) Any purchased gas costs incurred in association with service to non-jurisdictional customers. Includes the costs associated with balancing and LUFG associated with transportation and non-jurisdictional sales service.
- 2) Costs associated with on-system storage facilities (except LUFG).
- 3) Operations and maintenance costs. Includes accounting and other administrative costs.
- 4) Procurement costs. Includes salaries, wages, and overheads for personnel in fuel purchasing department.
- 5) Property taxes including ad valorem taxes. Includes property taxes on facilities owned or leased by utility such as storage facilities.
- 6) Depreciation and amortization costs. Includes depreciation of facilities owned by utility.
- 7) Interest expense or carrying charges (other than Commission authorized return on under-recoveries and over-recoveries) on capital investments and inventories. Includes interest on gas in storage inventory.
- 8) Commissions paid by the utility to secure gas supplies on behalf of PGA sales customers except as discussed in Eligible Costs, Number 3.
- 9) Gas purchased in advance by a utility for which a prepayment is made is not eligible for recovery until the utility actually takes delivery of the prepurchased gas supplies.
- 10) Transition costs included in the rates for services purchased from another regulated entity not specifically approved for recovery by the Commission. Includes take-or-pay, contract reformation, buyout and buydown costs and gas supply realignment and stranded costs.

Louisiana Public Service Commission
Docket No. X-35708
Atmos Energy Corporation
Louisiana Regulatory Division

Purchased Gas Adjustment Audit
April 2018 - March 2020

Affiliate Transactions - Sales to Trans Louisiana Gas Pipeline

<u>Month</u>	<u>Volume</u>	<u>Cost</u>	<u>Rate</u>	<u>NYMEX Henry Hub Closing Price</u>	<u>Differential</u>
April 2018	118,735	\$ 344,870.11	\$ 2.9045	\$ 2.6910	\$ 0.2135
May	166,529	499,815.13	3.0014	2.8210	0.1804
June	114,758	354,777.61	3.0915	2.8750	0.2165
July	127,371	409,005.34	3.2111	2.9960	0.2151
August	120,946	377,692.33	3.1228	2.8220	0.3008
September	102,736	312,379.32	3.0406	2.8950	0.1456
October	136,208	439,576.45	3.2272	3.0210	0.2062
November	173,911	624,402.63	3.5904	3.1850	0.4054
December	127,728	586,430.68	4.5912	4.7150	(0.1238)
January 2019	171,609	635,430.22	3.7028	3.6420	0.0608
February	191,197	593,006.24	3.1015	2.9500	0.1515
March	138,745	425,949.35	3.0700	2.8550	0.2150
Total	1,690,473	\$ 5,603,335.41	\$ 3.3147	\$ 3.1223	\$ 0.1923
April 2019	111,525	328,787.33	2.9481	2.7130	0.2351
May	117,581	330,836.39	2.8137	2.5660	0.2477
June	124,269	356,652.77	2.8702	2.6330	0.2372
July	114,301	295,162.29	2.5823	2.2910	0.2913
August	142,827	346,657.97	2.4271	2.1410	0.2861
September	109,035	281,254.26	2.5795	2.2510	0.3285
October	121,517	325,412.15	2.6773	2.4280	0.2493
November	132,266	381,249.91	2.8824	2.5970	0.2854
December	192,100	506,545.69	2.6369	2.4700	0.1669
January 2020	131,974	317,105.07	2.4028	2.1580	0.2448
February	155,772	341,454.06	2.1920	1.8770	0.3150
March	148,788	303,316.70	2.0386	1.8210	0.2176
Total	1,601,976	4,114,434.59	\$ 2.5683	\$ 2.3288	\$ 0.2395
Total Audit Period	3,292,449	\$ 9,717,770.00	\$ 2.9515	\$ 2.7256	\$ 0.2259

Source

Atmos Energy Corporation response to Staff Data Request No. 1-21.
NYMEX Henry Hub Closing Price per Schedule A-3.

Louisiana Public Service Commission
Docket No. X-35708
Atmos Energy Corporation
Louisiana Regulatory Division

Purchase Gas Adjustment Audit
April 2018 - March 2020

Analysis of Actual Cost of Gas
Winn Parish Prison

Pipeline:
Gulf South Pipeline Company (April 2018 - March 2020)

<u>Month</u>	<u>MMBtu Quantity</u>	<u>Cost</u>	<u>Rate</u>
April 2018	3,296	8,351.40 \$	2.5338
May	2,332	6,211.98	2.6638
June	1,830	4,984.56	2.7238
July	1,658	4,715.02	2.8438
August	1,635	4,355.32	2.6638
September	1,695	4,650.74	2.7438
October	2,763	7,912.68	2.8638
November	4,559	13,831.10	3.0338
December	5,456	25,009.21	4.5838
January 2019	5,855	20,456.20	3.4938
February	4,476	12,505.05	2.7938
March	4,142	11,199.14	2.7038
Total	39,697	\$ 124,182.40 \$	3.1283
April 2019	3,300	\$ 8,444.04 \$	2.5588
May	2,865	6,929.85	2.4188
June	1,409	3,492.62	2.4788
July	1,384	2,960.10	2.1388
August	2,474	4,920.29	1.9888
September	342	816.79	2.3883
October	2,097	4,778.64	2.2788
November	3,472	8,502.23	2.4488
December	3,610	8,370.86	2.3188
January 2020	3,431	6,892.19	2.0088
February	3,443	5,952.26	1.7288
March	2,772	4,625.91	1.6688
Total	30,599	\$ 66,685.78 \$	2.1793
Total Audit Period	70,296	\$ 190,868.18 \$	2.7152

Louisiana Public Service Commission
Docket No. X-35708
Atmos Energy Corporation
Louisiana Regulatory Division

Purchase Gas Adjustment Audit
April 2018 - March 2020

Analysis of Actual Cost of Gas
Bayou Correctional Center

Pipeline:

Tennessee Gas Pipeline Company (April 2018 - March 2019)

Gulf South Pipeline (April 2019, July 2019 - September 2019, October 2019 and February 2020)

Tennessee Gas Pipeline Company (November 2019 - January 2020)

Texas Gas Transmission (May 2019 and June 2019)

<u>Month</u>	<u>MMBtu Quantity</u>	<u>Cost</u>	<u>MMBtu Rate</u>
April 2018	502	1,307.10 \$	2.6038
May	466	1,273.96	2.7338
June	410	1,145.45	2.7938
July	400	1,145.52	2.8638
August	507	1,365.77	2.6938
September	501	1,404.28	2.8030
October	552	1,619.46	2.9338
November	663	2,077.71	3.1338
December	687	3,197.16	4.6538
January 2019	637	2,270.15	3.5638
February	358	1,025.25	2.8638
March	399	1,114.73	2.7938
Total	6,082	\$ 18,946.54 \$	3.1152
April 2019	584	\$ 1,494.34 \$	2.5588
May	627	1,577.53	2.5160
June	562	1,429.17	2.5430
July	620	1,326.06	2.1388
August	536	1,066.00	1.9888
September	438	919.28	2.0988
October	537	1,223.71	2.2788
November	639	1,551.81	2.4285
December	693	1,613.65	2.3285
January 2020	652	1,322.59	2.0285
February	639	1,104.70	1.7288
March	693	1,189.46	1.7164
Total	7,220	\$ 15,818.30 \$	2.1909
Total Audit Period	13,302	\$ 34,764.84 \$	2.6135

Source

Atmos Energy Corporation "Delivered Purchase Gas Cost" worksheet.

Louisiana Public Service Commission
Docket No. X-35708
Atmos Energy Corporation
Louisiana Regulatory Division

Purchase Gas Adjustment Audit
April 2018 - March 2020

Analysis of Actual Cost of Gas
Special Contracts - VA Hospital

Pipeline:
EnLink-LIG (April 2018 - March 2020)

<u>Month</u>	<u>MMBtu Quantity</u>	<u>Cost</u>	<u>Rate</u>
April 2018	6,402	19,937.16 \$	3.1142
May	5,734	18,265.25	3.1854
June	5,439	17,961.03	3.3023
July	5,762	18,705.93	3.2464
August	5,440	14,742.40	2.7100
September	5,141	13,822.45	2.6887
October	5,998	17,454.18	2.9100
November	8,293	26,477.06	3.1927
December	9,404	40,325.29	4.2881
January 2019	10,162	34,665.43	3.4113
February	8,624	24,492.16	2.8400
March	8,544	23,374.50	2.7358
Total	84,943	\$ 270,222.84 \$	3.1812
April 2019	6,331	\$ 16,659.14 \$	2.6314
May	6,295	15,862.64	2.5199
June	5,904	15,073.03	2.5530
July	6,195	13,873.27	2.2394
August	5,603	11,710.27	2.0900
September	5,501	12,102.20	2.2000
October	6,585	15,513.01	2.3558
November	8,218	21,096.26	2.5671
December	8,377	20,251.07	2.4175
January 2020	9,255	19,262.06	2.0813
February	8,394	15,408.95	1.8357
March	7,197	12,583.74	1.7485
Total	83,855	\$ 189,395.64 \$	2.2586
Total Audit Period	168,798	\$ 459,618.48 \$	2.7229

Louisiana Public Service Commission
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Atmos Energy Corporation
Louisiana Regulatory Division

Purchase Gas Adjustment Audit
April 2018 - March 2020

Analysis of Actual Cost of Gas
Special Contracts - Northwestern State University

Pipeline:
EnLink-LIG (April 2018 - March 2020)

<u>Month</u>	<u>MMBtu Quantity</u>	<u>Cost</u>	<u>Rate</u>
April 2018	3,412	8,802.96 \$	2.5800
May	1,176	3,186.57	2.7097
June	1,009	2,794.93	2.7700
July	1,000	2,890.00	2.8900
August	1,119	3,032.49	2.7100
September	1,011	2,718.24	2.6887
October	2,057	5,985.87	2.9100
November	4,672	14,916.29	3.1927
December	6,128	26,277.48	4.2881
January 2019	6,312	21,532.00	3.4113
February	5,139	14,594.76	2.8400
March	4,606	12,601.00	2.7358
Total	37,641	\$ 119,332.59 \$	3.1703
April 2019	2,756	\$ 7,252.03 \$	2.6314
May	1,274	3,210.33	2.5199
June	419	1,069.72	2.5530
July	597	1,336.94	2.2394
August	585	1,222.65	2.0900
September	480	1,056.00	2.2000
October	2,595	6,113.33	2.3558
November	5,229	13,423.26	2.5671
December	5,897	14,255.76	2.4175
January 2020	6,349	13,213.92	2.0813
February	5,501	10,098.24	1.8357
March	2,985	5,219.18	1.7485
Total	34,667	\$ 77,471.36 \$	2.2347
Total Audit Period	72,308	\$ 196,803.95 \$	2.7217

**Louisiana Public Service Commission
Docket No. X-35708
Atmos Energy Corporation
Louisiana Regulatory Division**

**Purchase Gas Adjustment Audit
April 2018 - March 2020**

**Analysis of Actual Cost of Gas
Special Contracts - University of Louisiana Lafayette**

Pipeline:**EnLink-LIG (April 2018 - March 2020)**

<u>Month</u>	<u>MMBtu Quantity</u>		<u>Cost</u>		<u>Rate</u>
April 2018	7,011	\$	18,018.27	\$	2.5700
May	4,375		11,811.06		2.6997
June	3,863		10,658.20		2.7590
July	3,686		10,615.68		2.8800
August	4,861		13,124.70		2.7000
September	4,559		12,212.06		2.6787
October	6,003		17,408.70		2.9000
November	10,380		33,036.43		3.1827
December	9,452		40,436.60		4.2781
January 2019	11,736		39,917.42		3.4013
February	8,465		23,955.95		2.8300
March	9,137		24,905.46		2.7258
Total	83,528	\$	256,100.53	\$	3.0660
April 2019	6,873	\$	18,016.61	\$	2.6214
May	5,285		13,264.72		2.5099
June	3,708		9,429.52		2.5430
July	3,772		8,409.41		2.2294
August	4,232		8,802.56		2.0800
September	3,990		8,738.10		2.1900
October	6,476		15,191.46		2.3458
November	10,310		26,363.49		2.5571
December	9,632		23,188.65		2.4075
January 2020	10,432		21,607.38		2.0713
February	9,000		16,431.39		1.8257
March	5,953		10,349.11		1.7385
Total	79,663	\$	179,792.40	\$	2.2569
Total Audit Period	163,191	\$	435,892.93	\$	2.6711

Louisiana Public Service Commission
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Purchase Gas Adjustment Audit
April 2018 - March 2020

No Notice Pipeline Service Actual Costs (Schedule B-2)
\$/Dth Charged

Month	Gulf South	Acadian/Cypress Gas Pipeline	American Midstream	EnLink	SONAT	Tennessee Gas Pipeline	Texas Gas Transmission
February 2018	\$ 10,7500	\$ 4,2000	\$ 8,8200	\$ 1,6800	\$ 5,0800	\$ 2,7725	\$ -
March	11,9000	4,6500	8,8200	1,8600	5,0800	2,7553	-
April	11,0900	4,5000	8,8200	1,8000	5,0800	3,3173	7,0830
May	11,1100	4,6500	8,8200	1,8600	5,0800	3,2902	7,3189
June	10,7500	4,5000	8,8200	1,8000	5,0800	3,2902	7,0828
July	11,1100	4,6500	8,8200	1,8600	5,0800	3,2902	7,3189
August	11,1100	4,6500	8,8200	1,8600	5,0800	3,2902	7,3189
September	10,7500	4,5000	8,8200	1,8000	5,0300	3,2902	7,0828
October	11,4600	4,6500	8,8200	1,8600	5,0300	3,3200	7,3192
November	11,5200	4,5000	8,8200	1,8000	5,0300	3,4128	7,0830
December	11,9000	4,6500	8,8200	1,8600	5,0300	0,5088	7,3191
January 2019	11,9000	4,6500	8,8200	1,8600	5,0300	3,2014	7,3191
February 2019	\$ 10,7500	\$ 4,2000	\$ 8,8200	\$ 1,6800	\$ 5,0300	\$ 3,2014	\$ 6,6108
March	11,9000	4,6500	8,8200	1,8600	5,0300	3,4107	7,3191
April	11,0900	4,5000	17,6500	1,8000	5,0300	3,3135	7,0829
May	11,1100	4,6500	17,6500	1,8600	5,0300	3,2873	7,3189
June	10,7500	4,5000	17,6500	1,8000	5,0300	3,2873	7,0828
July	11,1100	4,6500	17,6500	1,8600	5,0300	3,2873	7,3189
August	11,1100	4,6500	17,6500	1,8600	5,0300	3,2873	7,3189
September	10,7500	4,5000	17,6500	1,8000	4,6700	3,2873	7,0830
October	11,4600	4,6500	17,6500	1,8600	4,6700	3,3161	7,3192
November	11,5200	4,5000	17,6500	1,8000	4,6700	3,3890	7,0830
December	11,9000	4,6500	17,6500	1,8600	4,6700	2,5830	7,3191
January 2020	11,9000	4,6500	17,6500	1,8600	4,6700	2,5671	7,3191

Note

Month activity reflects Actual Month not PGA Filing Month.

Louisiana Public Service Commission
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Atmos Energy Corporation
Louisiana Regulatory Division

Purchase Gas Adjustment Audit
April 2018 - March 2020

No Notice Pipeline Service Actual Costs (Schedule B-2)
Quantity (Dth)

Month	Acadian/Cypress		American Midstream	EnLink	SONAT	Tennessee		Texas Gas Transmission
	Gulf South	Gas Pipeline				Gas Pipeline	Gas Pipeline	
February 2018	149,516	10,000	4,200	90,000	255	33,343	-	
March	149,516	10,000	4,200	90,000	255	33,220	-	
April	78,758	10,000	4,200	90,000	255	22,775	1,212	
May	57,531	10,000	4,200	90,000	255	22,650	412	
June	57,531	10,000	4,200	90,000	255	22,650	412	
July	57,531	10,000	4,200	90,000	255	22,650	412	
August	57,531	10,000	4,200	90,000	255	22,650	412	
September	57,531	10,000	4,200	90,000	255	22,650	412	
October	78,758	10,000	4,200	90,000	255	22,800	1,452	
November	149,516	10,000	4,200	90,000	255	23,220	2,000	
December	149,516	10,000	4,200	90,000	255	178,343	2,000	
January 2019	149,516	10,000	4,200	90,000	255	28,343	2,000	
February 2019	149,516	10,000	4,200	90,000	255	28,343	2,000	
March	149,516	10,000	4,200	90,000	255	23,220	2,000	
April	78,758	10,000	4,200	90,000	255	22,775	1,212	
May	57,531	10,000	4,200	90,000	255	22,650	412	
June	57,531	10,000	4,200	90,000	255	22,650	412	
July	57,531	10,000	4,200	90,000	255	22,650	412	
August	57,531	10,000	4,200	90,000	255	22,650	412	
September	57,531	10,000	4,200	90,000	255	22,650	412	
October	78,758	10,000	4,200	90,000	255	22,800	1,452	
November	149,516	10,000	4,200	90,000	255	23,220	2,000	
December	149,516	10,000	4,200	90,000	255	33,343	2,000	
January 2020	149,516	10,000	4,200	90,000	255	33,343	2,000	

Note
Month activity reflects Actual Month not PGA Filing Month.

Louisiana Public Service Commission
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Amos Energy Corporation
Louisiana Regulatory Division
Purchase Gas Adjustment Audit
April 2018 - March 2020

No Notice Pipeline Service Actual Costs (Schedule B-2)
Total Costs

Month	Gulf South	TIGP	Acadian/Express			American			SONAT	Tennessee		Texas Gas	Total
			Gas Pipeline	Midstream	EnLink	Gas Pipeline	Transmission						
February 2018	1,607,379.20	584,500.00	42,000.00	37,059.00	151,200.00	1,295.40	92,443.72	1,282.65	90,766.84	14,221.60	2,515,877.32		
March	1,779,598.40	584,500.00	46,500.00	37,058.70	167,400.00	1,295.40	91,540.38	1,282.65	90,196.71	14,638.20	2,707,882.88		
April	873,096.00	584,500.00	45,000.00	37,058.70	162,000.00	1,295.40	75,582.24	1,282.65	75,465.76	8,584.50	1,787,086.94		
May	638,084.40	584,500.00	46,500.00	37,059.00	162,400.00	1,295.40	74,523.14	1,282.65	74,158.44	3,015.47	1,552,377.31		
June	618,472.00	584,500.00	45,000.00	37,059.00	162,000.00	1,295.40	74,553.14	1,282.65	74,553.14	2,918.10	1,525,607.64		
July	638,984.40	584,500.00	46,500.00	37,059.00	167,400.00	1,295.40	74,533.14	1,282.65	74,533.14	3,015.47	1,553,277.31		
August	638,984.40	584,500.00	46,500.00	37,058.99	167,400.00	1,295.40	74,533.15	1,282.65	74,533.15	2,918.10	1,553,277.30		
September	902,199.20	613,750.00	46,500.00	37,059.00	167,400.00	1,282.65	75,696.26	1,282.65	75,696.26	10,627.42	1,854,514.53		
October	1,722,192.00	613,750.00	45,000.00	37,059.00	162,000.00	1,282.65	79,141.64	1,282.65	79,141.64	14,166.00	2,674,694.29		
November	1,779,598.40	613,750.00	46,500.00	37,059.00	167,400.00	1,282.65	90,766.84	1,282.65	90,766.84	14,638.20	2,780,965.09		
December	1,779,598.40	613,750.00	46,500.00	37,059.00	167,400.00	1,282.65	90,766.84	1,282.65	90,766.84	14,638.20	2,780,965.09		
January 2019	1,779,598.40	613,750.00	46,500.00	37,059.00	167,400.00	1,282.65	90,766.84	1,282.65	90,766.84	14,638.20	2,780,965.09		
Total	13,596,458.80	21,310,000.00	547,500.00	444,207.39	1,971,000.00	15,481.05	968,536.63	15,481.05	968,536.63	77,336.73	24,752,240.60		
February 2019	1,667,379.20	613,750.00	42,000.00	37,059.00	151,200.00	1,282.65	90,766.84	1,282.65	90,766.84	14,221.60	2,616,629.29		
March	1,779,598.40	613,750.00	45,500.00	37,059.00	167,400.00	1,282.65	90,196.71	1,282.65	90,196.71	14,638.20	2,788,424.96		
April	873,096.00	613,750.00	45,000.00	37,118.00	162,000.00	1,282.65	75,465.76	1,282.65	75,465.76	8,584.50	1,853,296.91		
May	638,984.40	613,750.00	46,500.00	37,118.00	162,400.00	1,282.65	74,158.44	1,282.65	74,158.44	3,015.47	1,619,508.86		
June	618,472.00	613,750.00	45,000.00	37,118.00	162,000.00	1,282.65	74,158.44	1,282.65	74,158.44	2,318.10	1,591,299.19		
July	638,984.40	613,750.00	46,500.00	37,118.00	167,400.00	1,282.65	74,158.44	1,282.65	74,158.44	3,015.47	1,616,808.86		
August	638,984.40	613,750.00	46,500.00	37,118.00	167,400.00	1,282.65	74,158.44	1,282.65	74,158.44	3,015.47	1,616,808.86		
September	902,199.20	613,750.00	45,000.00	37,118.00	162,000.00	1,190.85	74,458.44	1,190.85	74,458.44	2,918.20	1,591,807.48		
October	618,372.00	613,750.00	46,500.00	37,118.00	162,400.00	1,190.85	75,506.71	1,190.85	75,506.71	10,627.42	1,922,042.18		
November	1,722,192.00	644,500.00	45,000.00	37,118.00	162,000.00	1,190.85	78,692.46	1,190.85	78,692.46	14,166.00	2,241,859.31		
December	1,779,598.40	644,500.00	46,500.00	37,118.00	162,400.00	1,190.85	86,125.51	1,190.85	86,125.51	14,638.20	2,314,070.96		
January 2020	1,779,598.40	644,500.00	46,500.00	37,118.00	162,400.00	1,190.85	86,125.51	1,190.85	86,125.51	14,638.20	2,314,070.96		
Total	13,657,358.80	27,488,000.00	546,500.00	515,298.00	1,968,500.00	14,932.80	943,610.10	14,932.80	943,610.10	104,796.53	25,538,796.23		
Total Audit Period	27,253,817.60	44,619,000.00	1,004,000.00	1,260,005.39	5,939,500.00	40,413.85	1,912,166.73	40,413.85	1,912,166.73	182,334.26	50,291,036.83		

Note: Month activity reflects Actual Month not PCA Filing Month
Why is there no S/Dth Rate or Quantity for TIGP? Check contract

Louisiana Public Service Commission
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 Atmos Energy Corporation
 Louisiana Regulatory Division

Purchase Gas Adjustment Audit
 April 2018 - March 2020

Schedule A-2 - Projected Demand Component of Purchase Gas Adjustment

Month	No Notice Transportation Service	Contract Storage Service			Upstream Gas Supply Demand Component	AMP Credits	Refunds	Total Annual Reservation and Demand Charges	Annualized Sales	Demand Component
		Deliverability	Capacity	Capacity						
April 2018	\$ 24,336,572.72	\$ 7,128.33	\$ 1,292,046.92	\$ 1,200,000.00	\$ 1,200,000.00	\$ 648,660.00	\$ 26,382,147.97	\$ 19,743,906	\$ 1,364	
May	24,336,572.72	7,128.33	1,292,046.92	1,200,000.00	1,200,000.00	648,660.00	26,382,147.97	19,818,520	1,3297	
June	24,336,572.72	7,128.33	1,292,046.92	1,200,000.00	1,200,000.00	648,660.00	26,382,147.97	20,013,128	1,3175	
July	24,336,572.72	7,128.33	1,292,046.92	1,200,000.00	1,200,000.00	648,660.00	26,382,147.97	20,108,514	1,3105	
August	24,336,572.72	7,128.33	1,292,046.92	1,200,000.00	1,200,000.00	648,660.00	26,382,147.97	20,041,784	1,3149	
September	24,336,572.72	7,128.33	1,292,046.92	1,200,000.00	1,200,000.00	648,660.00	26,382,147.97	20,009,566	1,3178	
October	24,336,572.72	7,128.33	1,292,046.92	1,200,000.00	1,200,000.00	648,660.00	26,382,147.97	19,991,456	1,3182	
November	24,336,572.72	7,128.33	1,292,046.92	1,200,000.00	1,200,000.00	648,660.00	26,382,147.97	19,973,468	1,3301	
December	24,336,572.72	7,128.33	1,292,046.92	1,200,000.00	1,200,000.00	648,660.00	26,382,147.97	19,957,642	1,3304	
January 2019	25,054,844.72	7,128.33	1,292,046.92	1,200,000.00	1,200,000.00	648,660.00	27,030,419.97	20,225,653	1,3384	
February	25,054,844.72	7,128.33	1,292,046.92	1,200,000.00	1,200,000.00	648,660.00	27,112,219.97	20,261,583	1,3061	
March	25,054,844.72	7,128.33	1,292,046.92	1,200,000.00	1,200,000.00	648,660.00	27,070,419.97	19,543,719	1,3094	
April	25,543,884.61	6,997.73	1,291,902.56	1,200,000.00	1,200,000.00	637,880.00	27,263,009.90	19,617,725	1,3897	
May	25,543,884.61	6,997.73	1,291,902.56	1,200,000.00	1,200,000.00	637,880.00	27,285,884.90	19,775,808	1,3782	
June	25,543,884.61	6,997.73	1,291,902.56	1,200,000.00	1,200,000.00	637,880.00	27,212,235.61	19,792,742	1,3751	
July	25,542,598.32	6,997.73	1,291,902.56	1,200,000.00	1,200,000.00	637,880.00	27,304,408.61	19,782,964	1,3722	
August	25,542,598.32	6,997.73	1,291,902.56	1,200,000.00	1,200,000.00	637,880.00	27,196,183.61	19,815,927	1,3725	
September	25,542,598.32	6,997.73	1,291,902.56	1,200,000.00	1,200,000.00	637,880.00	27,090,638.61	19,864,511	1,3638	
October	25,542,598.32	6,997.73	1,291,902.56	1,200,000.00	1,200,000.00	637,880.00	26,800,705.02	19,832,052	1,3514	
November	25,540,380.60	6,423.85	1,291,290.57	1,200,000.00	1,200,000.00	615,89,805.00	26,504,666.71	19,820,066	1,3368	
December	25,540,380.60	6,423.85	1,291,290.57	1,200,000.00	1,200,000.00	615,89,805.00	26,391,588.02	20,048,423	1,2767	
January 2020	24,939,968.89	6,423.85	1,381,290.57	1,200,000.00	1,200,000.00	626,61,803,288	24,866,104.89	19,616,924	1,2676	
February	24,939,968.89	6,423.85	1,381,290.57	1,200,000.00	1,200,000.00	626,61,803,288	24,866,104.89	19,616,924	1,2676	
March	24,939,968.89	6,423.85	1,381,290.57	1,200,000.00	1,200,000.00	626,61,803,288	25,425,888.17	19,371,263	1,3151	

Louisiana Public Service Commission
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 Atmos Energy Corporation
 Louisiana Regulatory Division

Purchase Gas Adjustment Audit
 April 2018 - March 2020

Schedule B-2 - Actual Demand and Reservation Cost Components

Month	No Notice Pipeline Service	Contract Storage Service			Upstream Gas Supply Demand	Total Charges	Credits	Reservation and Demand Charges
		Deliverability	Capacity	Capacity				
April 2018	\$ 2,515,877.32	\$ 594.03	\$ 107,670.57	\$ 100,000.00	\$ 2,724,141.92	\$ (97,144.34)	\$ 2,626,997.58	
May	2,707,882.88	594.03	107,670.57	100,000.00	2,916,147.48	(148,449.30)	2,767,698.18	
June	1,787,086.94	594.03	107,670.57	100,000.00	1,995,351.54	(65,894.10)	1,929,457.44	
July	1,553,277.31	594.03	107,670.57	100,000.00	1,761,541.91	(45,786.95)	1,715,754.96	
August	1,525,667.64	594.03	107,670.57	100,000.00	1,733,932.24	(52,325.27)	1,681,606.97	
September	1,553,277.31	594.03	107,670.57	100,000.00	1,761,541.91	(58,055.43)	1,703,486.48	
October	1,553,277.30	594.03	107,670.57	100,000.00	1,761,541.90	(53,276.94)	1,708,264.96	
November	1,525,654.90	592.72	107,666.69	100,000.00	1,733,914.31	(49,069.51)	1,684,844.80	
December	1,854,514.53	592.72	107,666.69	100,000.00	2,062,773.94	(68,967.13)	1,993,806.81	
January 2019	2,674,694.29	583.15	107,658.55	100,000.00	2,882,935.99	(160,009.75)	2,722,926.24	
February	2,750,965.09	583.15	107,658.55	100,000.00	2,959,206.79	(151,758.00)	2,807,448.79	
March	2,750,965.09	583.15	107,658.55	100,000.00	2,959,206.79	(105,236.80)	2,853,969.99	
Total	\$ 24,753,140.60	\$ 7,093.10	\$ 1,292,003.02	\$ 1,200,000.00	\$ 27,252,236.72	\$ (1,055,973.52)	\$ 26,196,263.20	
April 2019	\$ 2,556,629.29	\$ 583.15	\$ 107,658.55	\$ 100,000.00	\$ 2,764,870.99	\$ (144,834.60)	\$ 2,620,036.39	
May	2,739,424.96	583.15	107,658.55	100,000.00	2,947,666.66	(170,944.35)	2,776,722.31	
June	1,853,296.91	583.15	107,658.55	100,000.00	2,061,538.61	(68,417.60)	1,993,121.01	
July	1,619,508.86	583.15	107,658.55	100,000.00	1,827,750.56	(67,071.25)	1,760,679.31	
August	1,591,890.19	583.15	107,658.55	100,000.00	1,800,140.89	(66,530.65)	1,733,610.24	
September	1,619,508.86	583.15	107,658.55	100,000.00	1,827,750.56	(64,547.37)	1,763,203.19	
October	1,619,508.85	583.15	107,658.55	100,000.00	1,827,750.55	(65,507.20)	1,762,243.35	
November	1,591,807.48	574.02	107,635.25	100,000.00	1,800,016.75	(63,885.85)	1,736,130.90	
December	1,922,142.18	574.02	107,635.25	100,000.00	2,130,351.45	(152,166.60)	1,978,184.85	
January 2020	2,741,850.31	535.33	107,607.55	100,000.00	2,950,062.19	(422,731.90)	2,527,270.29	
February	2,814,070.96	535.33	107,607.55	100,000.00	3,022,213.81	(411,383.30)	2,610,830.54	
March	2,813,530.38	535.33	107,607.55	143,800.00	3,065,482.26	(395,330.90)	2,670,151.36	
Total	\$ 25,483,196.23	\$ 6,836.08	\$ 1,291,703.00	\$ 1,243,800.00	\$ 28,025,535.31	\$ (1,209,351.57)	\$ 25,922,183.74	
Total Audit Period	\$ 50,236,336.83	\$ 13,929.18	\$ 2,583,706.02	\$ 2,443,800.00	\$ 55,277,772.03	\$ (63,149,325.09)	\$ 52,128,446.94	

Louisiana Public Service Commission
 Docket No. X-85708
 Atmos Energy Corporation
 Louisiana Regulatory Division

Purchase Gas Adjustment Audit
 April 2018 - March 2020

Schedule B-A - Actual Commodity Cost Components

Month	Transportation Service		Commodity Charges		Subtotal		Quantity	Rate	Net Storage Activity		Quantity	Commodity Cost of Gas		Quantity	Rate
	Debit	Credit	Debit	Credit	Debit	Credit			Contract	Quantity		Cost	Quantity		
April 2018	\$ 6,343,430	\$ 7,013,894.21	\$ 7,008,159.88	\$ 6,236,614.84	1,743,414	\$ 4,019	\$ 7,338,083.14	709,010	\$ 7,780,968.07	2,128,614	\$ 3,617				
May	6,473,189	5,295,545.77	5,289,144.89	6,033,416.88	1,681,877	4,148	49,830.81	43,084	8,338,673.10	1,678,788	4,980				
June	410,162,400	1,959,247.96	1,919,075.84	5,157,907.76	4,433,972	1,186	78,163.95	140,303	2,746,839.48	1,481,175	1,909				
July	14,867,440	2,777,597.41	2,762,300.00	4,718,111.76	967,800	1,8516	111,171,050	681,878	7,615,587.95	885,978	2,989				
August	415,846.29	2,651,986.16	2,650,579.94	2,910,281.89	906,579	1,9079	669,397.76	628,657	5,866,617.18	880,873	2,918				
September	477,416.47	2,777,634.41	2,760,438.04	2,910,281.89	898,040	4,073	669,400.11	624,870	2,690,916.63	873,770	3,0816				
October	419,563.15	2,627,676.20	2,608,113.07	3,390,432.77	907,433	2,8901	4,571.89	4,473	2,612,684.66	907,166	2,8901				
November	410,834.89	3,729,481.27	3,718,916.89	4,718,916.89	1,271,135	1,8801	11,955,168.97	1,880,678	2,663,777.92	910,457	2,9258				
December	55,225.86	5,011,896.11	5,087,121.97	5,087,121.97	1,681,250	4,058	11,697,818.65	686,650	3,889,406.54	1,004,603	3,0964				
January 2019	68,043.44	9,786,736.71	9,854,270.05	12,400,607.64	2,343,411	3,5975	6,640,855.64	628,180	9,091,681.11	5,514,964	3,6146				
February	71,098.31	12,145,509.40	12,400,607.64	12,400,607.64	2,919,799	1,1814	128,004.25	152,556	4,763,611.89	4,071,825	4,1131				
March	79,297,000	10,306,917.72	10,286,209.77	16,169,283.37	3,587,931	3,766	2,886,888.45	1,031,767	13,113,508.17	4,771,698	3,4830				
Total	\$ 174,257,909	\$ 65,993,578.33	\$ 66,169,283.37	\$ 199,861,114	\$ 33,433	\$ 3,543	\$ 98,576.14	\$ 27,666	\$ 66,736,661.75	\$ 70,089,110	\$ 3,333				
April 2019	\$ 60,917,08	\$ 6,165,157.45	\$ 6,236,614.84	\$ 1,971,868	\$ 3,396	\$ 804,611.90	\$ 703,581	\$ 6,786,686.43	\$ 2,128,619	\$ 3,1925					
May	43,823,659	6,047,241.03	6,033,416.88	5,157,907.76	1,971,868	3,0591	876,994.65	790,444	6,889,211.03	2,251,601	3,0466				
June	43,281,199	5,161,183.95	5,157,907.76	4,718,111.76	2,409,480	1,1407	67,657,348.32	1,101,498	3,501,654.41	1,504,522	1,7912				
July	630,671.17	4,299,087.88	4,292,344.69	2,910,281.89	1,279,669	2,6173	457,322,880	683,073	3,766,088.88	1,046,596	2,6139				
August	233,969,089	2,816,140.47	2,816,140.47	2,910,281.89	1,046,127	1,6691	633,271,610	1,111,928	1,199,962.78	904,199	2,6085				
September	413,277,400	2,923,559.19	2,910,281.89	2,910,281.89	1,250,847	2,3722	680,433.73	659,600	2,101,958.62	891,187	2,8630				
October	418,534,990	1,908,696.15	1,980,161.16	3,390,432.77	904,964	1,1881	41,390,410	114,837	1,918,673.75	896,429	2,1885				
November	416,428,160	2,209,480.61	2,191,032.45	3,390,432.77	908,919	2,4138	669,871.77	631,340	2,123,300.33	876,728	2,4216				
December	413,444,150	4,412,779.87	4,390,438.77	6,340,748.74	1,863,630	2,3978	111,065,010	181,181	3,985,272.65	1,182,150	2,5278				
January 2020	42,877,910	6,343,626.15	6,340,748.74	2,341,805	2,3436	766,852.89	100,037	6,897,403.84	2,279,378	2,7378					
February	5,784,20	7,592,447.98	7,598,431.18	2,700,893	2,7421	14,477.51	57,491	2,712,609.69	2,825,390	2,7475					
March	2,408,68	6,166,886.36	6,169,283.04	1,040,764	3,0230	1,438,603.34	968,019	8,897,898.35	3,008,813	2,8576					
Total	\$ 471,132,590	\$ 41,056,152.09	\$ 41,009,019.50	\$ 201,311,180	\$ 68,769	\$ 652,908,760	\$ 412,435	\$ 33,456,021.47	\$ 19,818,815	\$ 2,6972					
Total Audit Period	\$ 127,114,50	\$ 130,019,740.37	\$ 130,176,854.87	\$ 89,993,121	\$ 4,007	\$ 4,283,177	\$ 682,299	\$ 130,219,682.99	\$ 40,908,135	\$ 3,0124					

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 Atmos Energy Corporation
 Louisiana Regulatory Division
 Purchase Gas Adjustment Audit
 April 2018 - March 2020

Schedule A-3 and Schedule B-3 Comparison to NYMEX Closing Price

Month	Commodity			Schedule B-3			Commodity			Schedule A-3			NYMEX
	Charges	Quantity	Rate	Charges	Quantity	Rate	Charges	Quantity	Rate				
April 2018	\$ 7,750,968.02	2,012,614	\$ 3,851.2	\$ 2,839,849.14	972,280	\$ 2,920.8	\$ 2,691.0					\$ 2,691.0	
May	5,338,673.10	1,678,788	3,180.1	2,880,370.30	968,384	2,974.4	2,821.0					2,821.0	
June	2,236,539.48	1,484,175	1,506.9	2,613,666.13	857,552	3,048.9	2,875.0					2,875.0	
July	2,645,258.95	885,928	2,985.9	2,733,247.69	800,395	3,476.7	2,996.0					2,996.0	
August	2,566,642.18	880,872	2,913.8	2,559,349.63	849,531	3,012.7	2,822.0					2,822.0	
September	2,690,916.63	873,320	3,081.0	2,735,622.88	924,782	2,958.1	2,895.0					2,895.0	
October	2,612,684.66	907,166	2,880.1	3,241,381.61	1,037,345	3,124.7	3,021.0					3,021.0	
November	2,663,777.92	910,457	2,925.8	5,204,553.46	1,486,222	3,501.9	3,185.0					3,185.0	
December	3,389,306.34	1,094,603	3,096.4	10,925,781.52	2,610,061	4,186.0	4,715.0					4,715.0	
January 2019	9,090,684.41	2,514,964	3,614.6	12,666,417.14	3,503,538	3,615.3	3,642.0					3,642.0	
February	1,263,461.89	3,071,825	4,113.1	8,583,833.26	2,693,973	3,186.3	2,950.0					2,950.0	
March	13,143,598.17	3,774,698	3,482.0	6,209,934.28	1,976,669	3,141.6	2,855.0					2,855.0	
Total	\$ 66,763,661.75	20,089,310	\$ 3,323.3	\$ 63,194,006.94	18,740,432	\$ 3,372.1	\$ 3,122.3					\$ 3,122.3	
April 2019	\$ 6,786,686.43	2,125,619	\$ 3,192.8	\$ 3,417,705.42	1,215,400	\$ 2,812.0	2,713.0					2,713.0	
May	6,859,711.03	2,251,601	3,046.6	2,495,219.39	929,999	2,683.0	2,566.0					2,566.0	
June	2,500,654.44	1,394,522	1,793.2	2,236,830.86	809,883	2,761.9	2,633.0					2,633.0	
July	2,766,088.88	1,046,596	2,642.9	1,959,559.69	810,874	2,416.6	2,291.0					2,291.0	
August	2,439,962.78	904,199	2,698.5	1,843,875.27	798,865	2,308.1	2,141.0					2,141.0	
September	2,104,958.62	891,187	2,362.0	2,061,038.08	860,011	2,396.5	2,251.0					2,251.0	
October	1,948,673.75	890,429	2,188.5	2,460,443.73	938,324	2,622.2	2,428.0					2,428.0	
November	2,123,200.73	876,778	2,421.6	4,280,996.79	1,435,982	2,940.3	2,597.0					2,597.0	
December	2,988,272.68	1,182,159	2,527.8	2,133,167.15	2,456,271	2,904.1	2,470.0					2,470.0	
January 2020	6,597,403.83	2,418,542	2,727.8	9,370,467.68	3,088,541	3,033.9	2,158.0					2,158.0	
February	7,742,609.69	2,828,390	2,737.5	6,391,502.29	2,182,402	2,928.8	1,877.0					1,877.0	
March	8,597,898.38	3,008,813	2,857.6	4,840,082.42	2,045,413	2,366.3	1,821.0					1,821.0	
Total	\$ 53,456,021.24	19,818,835	\$ 2,697.2	\$ 48,491,188.77	17,591,965	\$ 2,756.4	\$ 2,328.8					\$ 2,328.8	
Total Audit Period	\$ 120,219,682.99	39,908,145	\$ 3,012.4	\$ 111,685,195.71	36,332,397	\$ 3,074.0	\$ 2,725.6					\$ 2,725.6	

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 Purchase Cost Adjustment Audit
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Summary of Net Storage Activity (Schedule H-5)

Exhibit No. 11

Month	Quantity	Beginning Balance	Price	Amount	Quantity	Price	Amount	Quantity	Price	Amount	Quantity	Price	Amount	Quantity	Price	Amount	Quantity	Price	Amount	Quantity	Price	Amount		
																							Quantity	Price
April 2018	1,022,971	\$	2,76158	\$	2,835,017.82																			
May	753,901		2,76191		2,082,209.68																			
June	756,985		2,68533		2,032,679.17																			
July	646,792		2,69811		1,725,215.22																			
August	738,660		2,56512		1,862,686.27																			
September	754,117		2,56150		1,932,184.03																			
October	779,117		2,56899		2,001,585.44																			
November	774,714		2,57774		1,997,013.85																			
December	1,158,992		2,64169		3,052,182.82																			
January 2019	1,742,048		2,72667		4,749,998.45																			
February	1,971,228		2,79870		5,514,084.09																			
March	1,817,672		2,79814		5,086,079.84																			
Totals						1,594,482		2,7996		4,903,967.80				1,594,482		2,7996		4,903,967.80						
April 2019	705,905		2,8008		2,229,191.39																			
May	592,154		2,8178		1,668,579.49																			
June	1,127,810		2,6926		3,024,284.84																			
July	1,327,718		2,6188		3,499,533.16																			
August	1,510,791		2,6188		3,951,856.04																			
September	2,012,079		2,6043		5,240,127.65																			
October	2,028,611		2,5604		5,109,450.92																			
November	2,026,411		2,5604		5,140,127.65																			
December	2,026,411		2,5604		5,140,127.65																			
January 2020	2,026,411		2,5604		5,140,127.65																			
February	2,026,411		2,5604		5,140,127.65																			
March	2,026,411		2,5604		5,140,127.65																			
Totals						1,953,453		2,4705		4,826,055.07				1,953,453		2,4705		4,826,055.07						

**Louisiana Public Service Commission
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Atmos Energy Corporation
Louisiana Regulatory Division**

**Purchase Gas Adjustment Audit
April 2018 - March 2020**

Summary of Capacity Release Activity

<u>Month</u>	<u>Schedule B-6</u>	<u>Per AMP</u>	<u>Difference</u>
April 2018	\$ (97,144.34)	\$ (97,144.34)	\$ -
May	(148,449.30)	(148,449.30)	-
June	(65,894.10)	(65,894.10)	-
July	(45,786.95)	(45,786.95)	-
August	(52,325.27)	(52,325.27)	-
September	(58,055.43)	(58,055.43)	-
October	(53,276.94)	(53,276.94)	-
November	(49,069.51)	(49,069.51)	-
December	(68,967.13)	(68,967.13)	-
January 2019	(160,009.75)	(160,009.75)	-
February	(151,758.00)	(151,758.00)	-
March	(105,236.80)	(105,236.80)	-
Total	\$ (1,055,973.52)	\$ (1,055,973.52)	\$ -
April 2019	\$ (144,834.60)	\$ (144,834.60)	\$ -
May	(170,944.35)	(170,944.35)	-
June	(68,417.60)	(68,417.60)	-
July	(67,071.25)	(67,071.25)	-
August	(66,530.65)	(66,530.65)	-
September	(64,547.37)	(64,547.37)	-
October	(65,507.20)	(65,507.20)	-
November	(63,885.85)	(63,885.85)	-
December	(152,166.60)	(152,166.60)	-
January 2020	(422,731.90)	(422,731.90)	-
February	(411,383.30)	(411,383.30)	-
March	(395,330.90)	(395,330.90)	-
Total	\$ (2,093,351.57)	\$ (2,093,351.57)	\$ -
Total Audit Period	\$ (3,149,325.09)	\$ (3,149,325.09)	\$ -

Louisiana Public Service Commission
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 Purchased Gas Adjustment Audit
 April 2018 - March 2020

Effect from Not Forwarding Over/(Under) Collection Amortization Factor

PGA Filing Month	PGA Rate Per Schedule A-1	Applicable Over/(Under) Factor	Corrected Rate for Schedule A-1	Ensuing Month Customer Usage	Estimated Effect On Over/(Under) Cumulative Balance	Interest Rate	Estimated Effect On Over/(Under) Cumulative Balance
May 2018	\$ 4,3041	(0.1639)	\$ 4,4680	977,126	(160,150.95)	4.75%	\$ (167,758.12)
June	4,3664	(0.1639)	4,5303	878,901	(144,051.87)	5.00%	(151,254.47)
July	4,4872	(0.1639)	4,6511	834,371	(136,753.41)	5.00%	(143,591.08)
August	4,3276	(0.1639)	4,4915	936,938	(153,564.14)	5.00%	(161,242.35)
September	4,2759	(0.1639)	4,4398	875,737	(143,533.29)	5.25%	(151,068.79)
October	4,4429	(0.1639)	4,6068	1,531,286	(250,977.78)	5.25%	(264,154.11)
Audit Year 1				6,034,359	(989,031.44)		(1,039,068.91)
April 2019	\$ 4,2421	0.1218	\$ 4,3639	1,174,156	143,012.20	5.50%	\$ 150,877.87
May	4,0727	0.1218	4,1945	937,749	114,217.83	5.50%	120,499.81
June	4,1401	0.1218	4,2619	941,713	114,700.64	5.50%	121,009.18
July	3,7917	0.1218	3,9135	881,645	107,384.36	5.25%	113,022.04
August	3,6853	0.1218	3,8071	902,851	109,967.25	5.25%	115,740.53
September	3,7690	0.1218	3,8908	871,672	106,169.65	5.00%	111,478.13
October	3,9860	0.1218	4,1078	1,753,029	213,518.93	4.75%	223,661.08
Audit Year 2				7,462,815	908,970.87		\$ 956,288.65
Total Audit Period				13,497,174	(80,060.57)		(82,780.27)

Notes
 PGA Rate Charged for the filing month per Schedule A-1.
 Over/(Under) Collection Amortization Factor per Schedule C-1-A.
 Ensuing Month Customer Usage per Schedule D-1 (see Atmos response to Staff Data Request No. 1-13).
 Interest Rate per documentation provided with monthly PGA filing.

**Service List for X-35708
as of 3/4/2021**

Commissioner(s)

Craig Greene

Eric Skrmetta

Foster L. Campbell

Lambert C. Boissiere, III.

Mike Francis

LPSC Staff Counsel

Jaclyn Penzo, LPSC Staff Attorney

LPSC Staff

Jessica Kayuha, LPSC Utilities Division

Thomas Broady, LPSC Auditing Division

LPSC Consultant

William "Bill" Barta

2088 SYLVANIA DR

DECATUR, GA 30033-2616

Email: wbarta@comcast.net

Company :

Atmos Energy Louisiana, Louisiana Gas Service, Trans Louisiana Gas Company, Citizens Utilities Company, Greater Ouachita Water Company (gas service area), Diamond Utilities, Roberson Well Service, Duplessis Natural Gas, Mississippi Gas Corporation, Polaris Corporation, Delta Natural Gas, Natural Gas Company of Louisiana, Farmers Gas Service

Don Erickson

Atmos Energy Louisiana, Louisiana Gas Service, Trans Louisiana Gas Company, Citizens Utilities Company, Greater Ouachita Water Company (gas service area), Diamond Utilities, Roberson Well Service, Duplessis Natural Gas, Mississippi Gas Corporation, Polaris Corporation, Delta Natural Gas, Natural Gas Company of Louisiana, Farmers Gas Service

450 Laurel Street, Suite 2000

Baton Rouge, LA 70801

Email: don.erickson@atmosenergy.com

Fax: ; Phone: (225)376-4605;