

**Uniform System of Accounts/Minimum Filing Requirements (USA/MFR) Implementation Steering Committee Meeting**

**Meeting Date:** June 12th, 2008

**Meeting Time:** 9:30 – 11:00

**Location:** AUC Hearing Room (Edmonton)

**Attendees:** Appendix A

Discussion Point	Outcome
<b>Minutes</b>	The minutes of December 6, 2007, as previously circulated, were approved.
<b>Utility Conversion Dates</b>	EPC, AltaLink and Fortis reconfirmed that they are on track to begin recording USA data effective January 1, 2009.
<b>Status Report</b>	<ul style="list-style-type: none"> <li>• It was agreed that EPCOR and ATCO would be included in the next Cornwall Partners status report. The reports will take into consideration that EPCOR is currently, and ATCO may be, in a hearing.</li> <li>• The next status report will include expenditure to date numbers as well as total budget numbers.</li> </ul>
<b>Formats</b>	<ul style="list-style-type: none"> <li>• If a schedule is not relevant to a utility, it was agreed that a note or description should be placed in the Index or Table of Contents as to why the schedule was not provided.</li> <li>• If a line in a schedule is not relevant, it was agreed to retain the line but to insert “not applicable” or “NA” or similar wording on the line.</li> <li>• Some schedule formats are not 100% compatible across utilities. It was agreed that the intent of USA/MFR was to have common accounts and descriptions. In cases where a utility felt that deviations or modifications to schedules were required, consideration should be given to:               <ul style="list-style-type: none"> <li>○ creating sub schedules referring back to the main, unchanged schedules;</li> <li>○ retaining the high level definitions/categories within a schedule and modifying sub/smaller categories only;</li> <li>○ “other” should not be used as a “catch all” category. Changes in descriptions and categories should be descriptive and relatively self explanatory.</li> </ul> </li> <li>• The utilities will discuss areas where it is believed there are inconsistencies and bring back any unresolved issues.</li> <li>• The format of MFR schedules was discussed, in particular the addition of a “Decision” column. Several parties indicated they would be asking for this column as part of the variance analysis and suggested that this should be part of the MFR. Several utilities indicated that while parties are free to ask for this as part of the interrogatory process, they did not agree to the addition as part of MFR. No change to MFR was agreed to.</li> </ul>
<b>Conversion</b>	The filing format, variance analysis and reconciliations for the next Applications were discussed for each utility. The following dates put forward by the utilities were stated to be their intended dates, but may be subject to change.

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	<p>The utilities stated that there would be no reconciliations between the pre and post USA reporting formats as the accounts are dissimilar.</p> <p>All utilities will be collecting data in USA format effective on or before January 1, 2009.</p> <p><b>FORTIS</b></p> <ul style="list-style-type: none"> <li>• 2010/11 test years using pre USA format.</li> <li>• Rule 5 reporting and variance analysis for 2009-2011 inclusive will be under to pre USA format.</li> <li>• 2012/13 will use USA format and will have actual 2009-2011 USA data and variance analysis.</li> </ul> <p><b>AltaLink</b></p> <ul style="list-style-type: none"> <li>• 2009/10 test years using pre USA format.</li> <li>• 2011/12 application will have two formats: <ul style="list-style-type: none"> <li>○ 2009/10 Actual to Decision variance: pre USA format;</li> <li>○ 2009 Actual, 2010 year to date/forecast, 2011/12 Forecast: USA format. Given that when application is filed will likely not have a full 2010 of USA actual data, there may be some transitional reporting.</li> </ul> </li> <li>• Rule 5 reporting and variance analysis: <ul style="list-style-type: none"> <li>○ for 2009-2010 will be under pre USA format.</li> <li>○ 2011 onward USA format.</li> </ul> </li> </ul> <p><b>EPCOR</b></p> <p>Next applications and Rule 5 filings will be in USA format.</p> <p><b>ATCO</b></p> <p>Next applications and Rule 5 filings will be in USA format.</p> <p><b>ENMAX</b></p> <ul style="list-style-type: none"> <li>• Currently have a 10 application in front of the Commission.</li> <li>• Intend Rule 5 filing from 2009 onward in USA format.</li> <li>• Will discuss bridging and reporting information with proposed customer committee.</li> </ul>
<b>Rule 5</b>	<p>Utilities to review whether, for reporting under Rule 5, it is possible to provide a separate Appendix in USA format, even though their application is not in USA format. The Appendix would enable parties to gain some familiarity with the USA and its correspondence with the old method of reporting.</p>
<b>International Financial Reporting</b>	<ul style="list-style-type: none"> <li>• The Commission has initiated a process to begin identifying utility response to IFRS.</li> <li>• The impact, if any, of IFRS on USA/MFR is not known at this time.</li> </ul>

Discussion Point	Outcome
<b>Standards (IFRS)</b>	
<b>Next Meeting</b>	<b>PROPOSED</b> Calgary, October 16 <sup>th</sup> am. Please advise whether this date is feasible.

## APPENDIX A Committee Representatives

### June 12, 2008 USA/MFR Representatives

<b>Name of Organization</b>	<b>Representative</b>
Alberta Energy & Utility Board	Jan Thygesen
EPCOR Distribution & Transmission Inc. (ED&TI)	Pamela Chung
ATCO Electric Ltd. (AE)	Doug Baer
ENMAX Power Corporation (EPC)	Bonnie McAllister
AltaLink Management Ltd. (AltaLink)	John Piotto
FortisAlberta Inc. (Fortis)	Mike Pashak
Industrial Power Consumers Association of Alberta (IPCAA)	Absent
Alberta Urban Municipalities Association (AUMA)	Barry Shymanski
FIRM (Consumers Coalition of Alberta (CCA), Public Institutional Consumers of Alberta (PICA) Alberta Association of Municipal Districts and Counties (AAMDC) Alberta Federation of REA's Ltd (AFREA)	Azad Merani
Office of the Utilities Consumer Advocate (UCA)	Russ Bell
Cornwall Partners Ltd	Charles Buchanan
<b>Observers</b>	
Cities of Red Deer and Lethbridge Electric Utilities	Michael Turner