

Alberta Utilities Commission: Cost Allocation Model Report

April 2008





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1.0 Introduction & Background

On June 14, 2007 the Government of Alberta tabled Bill 46, the Alberta Utilities Commission Act, to separate the EUB into two distinct regulatory bodies – the Energy Resource Conservation Board (ERCB) and the Alberta Utilities Commission (AUC) – effective January 1, 2008. The Act also modified the roles of these two bodies; for AUC that means new duties and specific to this project a new funding approach. AUC will now recover 100% of its costs from industry instead of the industry/government shared model used historically.

The AUC wanted to complete a brief scan of other jurisdictions, leveraging reviews and reports recently completed for these jurisdictions, and to develop a model for allocating its costs to industry by May of 2008. The intent would be to have the model in production by June 1, 2008. AUC engaged an independent third party to complete a review and to document the approach, findings and recommendation of that review in a report.

2.0 Scope of Services

The AUC wishes to complete an independent third-party regulatory cost allocation study. The AUC engaged KPMG to complete the study and the development of a cost allocation model. The study will include:

- A review of available secondary research material available on the subject of regulatory cost allocation;
- A review of current practices at AUC (primarily the practices used by the Alberta Energy and Utilities Board (EUB) in the past); and
- The development of a cost allocation model to be used by AUC on a go forward basis.

In addition, the AUC has requested that KPMG support the AUC during the Stakeholder consultation process.

3.0 The Purpose of this Report

The purpose of this report is to document the information used and allocation methodologies considered by KPMG in the development of the cost allocation model.

4.0 KPMG Cost Allocation Approach

KPMG performed the following steps in developing the cost allocation model for the AUC:

- Reviewed Ontario Energy Board report on Cost Allocation Models and relevant AUC decisions, relating to Cost Allocation
- Reviewed all available general information relating to AUC cost allocations made in the past year, including the structure of internal cost capture and the AUC budgeting process
- Determined the AUC services provided both internally and externally, and matched these services with all AUC cost centres
- Established criteria by which to evaluate potential cost allocation drivers and methodologies
- For each cost centre, evaluated common cost allocation drivers against established criteria, and selected the most appropriate driver
- Based on drivers selected, developed a financial model to apply costs appropriately both within the organization and externally to the entities that will be responsible for paying the AUC's costs
- Documented each step noted above either in the financial model or in this report

5.0 Consideration of the OEB Report and AUC Decisions

5.1 OEB Report

In January 2006 the Ontario Energy Board engaged EES Consulting to perform an international Jurisdictional Survey of other Regulators in the Utilities Sector in order to compare their Cost Allocation Methodologies. The Jurisdictions included were:

United States

- Federal Energy Regulatory Commission (FERC)
- Regulatory Commission Alaska (RCA)
- New York Public Service Commission (NYPSC)
- Pennsylvania Public Utility Commission (PPUC)

United Kingdom

- Office of Gas and Electricity Markets (Ofgem)

Australia

- Essential Services Commission (ESC)
- Australian Competition and Consumer Commission (ACCC)

New Zealand

- Electricity Commission

Canada

- Alberta Energy and Utilities Board (EUB)
- British Columbia Utilities Commission (BCUC)
- National Energy Board (NEB)

EES Consulting drew a number of conclusions regarding best practices and common allocation methods:¹

- Use of time sheets and project accounting to track direct costs
- Cost allocation to regulated classes based on direct assignment
- Allocation to market participants based on either revenues or volume
- Cost recovery is generally based on the budgeted cost for the current year
- Allocation metrics, such as volume (sales), revenue, number of customers is generally based on actual information from the previous year.

KPMG was asked to review and consider the OEB research in creating the new AUC model. There were several key findings that were taken into consideration:

- It is standard practice by all the Regulators included in the study to allocate costs to industry groups and then use a second allocation method to assess payment to specific companies within that group.
- The EUB and now the AUC use the most common allocation method for dividing costs amongst industry groups, which is Time Tracking. Sixty percent of the Regulators included in the study used this method to allocate within industry groups.
- The EUB and the new AUC are unique in that they use a composite allocation method to assess charges to specific utilities in an industry group. The most common allocation metrics used in this area were Revenue (40%), Volume (40%), Customer Count (20%), and Companies (10%). With the exception of one other regulator they all use a single measurement as an allocator. The new AUC model is set up to follow what the OEB report terms as the 'mixed method' which combines direct charge and allocation of costs for both industry and individual utility allocation.

5.2 AUC Decisions

During the course of the KPMG research a number of AUC decisions were reviewed with regards to previous ruling made on Allocation of costs (See Appendix 1 for complete list). It is important that the design of the current AUC model aligns with past rulings made by the AUC. There were several consistent principles that were applied in the AUC decisions:

- Allocation should reflect cost causation
- Allocation should be reasonable (fairly attributed) and supportable
- Allocation should be cost effective
- Allocation should be stable over time
- Allocation should be transparent
- Allocation should cause 'no harm' to customers

Some of the most significant decisions by the AUC that influenced the design of the model are outlined below:

- The costs allocated within the utilities should, as much as possible, reflect the services provided. As a result, in several AUC decisions they recommended a composite allocator or a weighted composite allocator in order to better reflect cost causation when there was no direct relationship established between the cost and the service.

¹ Ontario Energy Board: Regulatory Cost Allocation Survey and Recommendations, EES Consulting, January 2006.

- Utility operators should be able to bill a consistent charge throughout the year even if the customer is only receiving service for part of the year, in order to have predictable income from operations.
- Although a variety of companies may receive similar services they should not all be billed equally. Smaller companies cannot bear an equal share of costs as it may have a significant impact on their ability to continue operations, therefore costs should be allocated in a proportional manner based on other factors such as revenues and customer base.

The above principles were used in defining our Criteria for Allocating Costs (Section 8.2) and in selecting the allocation drivers used in the current AUC model.

6.0 AUC Budget Approach

The AUC, under the Alberta Ministry of Energy, forms a part of the Government of Alberta and as such is subject to all relevant Financial Acts outlining the timing and executions of the provincial budget. The proposed AUC budget must be presented to Cabinet at the end of each fiscal year and is usually approved by the Alberta Cabinet in March or April. Beginning in 2008, the AUC will bill the market participants it regulates for the total dollar amount outlined in the budget, ensuring no profit or loss results. AUC receives 100 percent of its funding from an industry levy defined as the AUC's administration fee.

The AUC Budget is determined by a combination of last fiscal year's actual results and estimates for the upcoming year. The budget is built around the operation of the cost centres identified in section 7.2 of this report. AUC operates on a cash recovery basis. The cost for staffing is a centralized cost under Corporate Services. The cost allocation model has been built to easily accommodate budgeted amounts by cost centre.

7.0 AUC Operations

The AUC's mandate is to regulate investor owned natural gas, electric and water utilities and certain municipally owned electric utilities to ensure that customers receive safe and reliable service at just and reasonable rates. The following represents a more detailed list of services, by commodity or function, provided by the AUC to fulfill its mandate:

7.1 AUC Services

Gas & Electric

- Responds to customer inquiries and complaints with respect to utility matters
- Furthers development of competitive retail electricity and natural gas markets, and assesses new technologies (e.g. micro generation, AMI)

- Oversees building, operating and decommissioning of electricity generating facilities, and the routing, tolls and tariffs of energy transmission through pipeline and transmission lines – all in an efficient and environmentally sensitive way
 - Approves construction of new electric facilities
 - Has jurisdiction over siting of major gas and electric facilities and power plants
- Monitors quality of service plans
- Regulates charges for the energy commodity itself for regulated retailers
- Develops and issues rules related to the operation of the retail electric and natural gas market as well as provides oversight over the ISO's rule-making process
- Adjudicates on enforcement issues that arise when market participants violate the ISO's rules or when cases are brought to the AUC by the Market Surveillance Administrator (MSA)
- Through the audit and compliance group provides assurance to the AUC and stakeholders regarding the integrity of regulated utility company finances and operations
- Initiate projects for the betterment of the regulated gas and electric industry such as:
 - Electric load settlement
 - Uniform System of Accounts /Minimum Filing Requirements
 - Tariff Billing Code – information from distributors to retailers

Water

- Fields complaints regarding investor-owned utilities
- Establishes rates for certain water utilities when necessary
- Implements a process that is to be followed by all investor-owned water utilities

Milk

- Sets the minimum price to be paid by processors for sub-class 1a milk (raw milk sold by producers to the dairy processors, who convert it into finished dairy products). Sub-class 1a milk is the only agricultural product currently priced by the AUC.
- This is a minor function of the AUC, and as we understand it will be removed in 2008 from the AUC's portfolio of services

Regulatory Process

- Applications – notices and proceedings
- Industry activity and data – permits/licences for gas utility pipelines
- Orders and decisions – utility orders, cost orders (cost awards relating to AUC hearings)
- Regulations and resources – AUC forms, acts and regulations, bulletins, rules
- Working with stakeholders – appropriate dispute resolution, Audit and Compliance, service quality and reliability, utilities stakeholder consultations

7.2 AUC Cost Centres

The AUC organizes its operations around a number of cost centres differentiated by activity. The table below outlines the cost centres and the related services they provide either for internal support within the AUC or to external market participants. This internal support vs. external service forms the basis for the first step in the cost allocation model developed for the AUC.

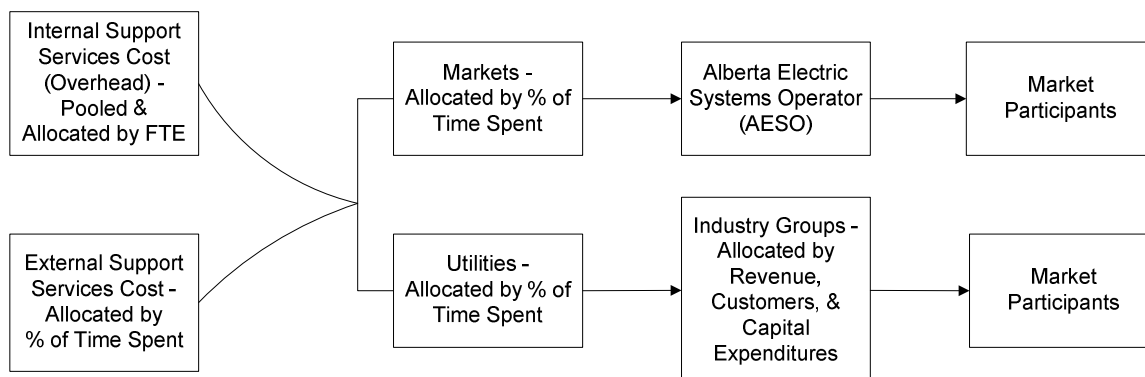
Cost Centre	AUC Services	Internal Support Service	External Support Service	External Service
AUC Chair and Commission	Hearings and general management duties		√	√
Chief Executive Officer	Management oversight of the AUC		√	
Executive Director Markets	Oversight over the ISO's rule making process			√
	Adjudicate on enforcement issues that arise when market participants violate the ISO's rules or a case is brought up by the MSA			√
Executive Director Utilities	Provide leadership to the Utilities group			√
Audit & Compliance	Provide assurance to the AUC and stakeholders regarding the integrity of regulated utility company finances and operations			√
	Monitor Quality of Service Plan			√
Rates (Calgary)	Regulate charges for the energy commodity itself for regulated retailers			√
Rates (Edmonton)	Regulate charges for the energy commodity itself for regulated retailers			√
Facilities	Approve construction of new electric facilities			√
	Jurisdiction over siting of major gas and electric facilities and power plants			√
Surveillance	Oversee building, operating and decommissioning of electricity generating facilities			√
Strategic Transmission	Tolls and tariffs on energy through pipelines and transmission lines			√
Hearings	Supports hearings			√

Regulatory Policy Division	Development of competitive retail electricity and natural gas markets, and assessing new technologies		√	
	Development and issuance of rules related to the operation of the retail electric and natural gas market		√	
Executive Director Corporate Services		√		
Finance		√		
Human Resources		√		
Information Technology		√		
Support Services		√		
Centralized Staffing	Represents all staff costs	√	√	√
Law	Provide services relating to legal and regulatory interpretations and issues, and analysis for customer issues	√		
Executive Director Public Affairs	Provide leadership to the Public Affairs group		√	
Communications	Communications development for external clients		√	
Public Affairs	Respond to customer inquiries and complaints with respect to utilities matters		√	

8.0 Cost Allocation Methodology for the AUC

KPMG structured the cost allocation model to align with the AUC's budget process, which is built by combining centralized staffing costs and the individual cost centres as outlined in section 7.2. This will add to the ease of populating the allocation model manually or by linking it to budget templates in subsequent years.

AUC Cost Allocation Model Overview



The AUC is a Service Business

Recognizing that the AUC delivers its services through its knowledgeable staff, the focus of the allocation methodology is cost causation, whereby costs are directed at functions or entities that drive staff services costs within the AUC.

AUC Internal/External Support Services

A number of divisions were identified as existing to support all staff and divisions across the organization (e.g. Human Resources, Information Technology), while others were identified that support only specific divisions (e.g. Regulatory Policy, Commission). The divisions that support the entire organization are designated as Internal Support Services (see Section 7.2). These costs are considered to be pooled, and are allocated internally across the company by Full Time Equivalents (FTEs). Pooled costs are then targeted at the groups within the AUC that provide services externally to market participants (clients) regulated by the AUC.

There were 3 divisions that were identified as External Support Services (see Section 7.2) as their work supports the Markets and Utilities divisions but in most cases does not involve dealing directly with the market participants. The costs for these groups are allocated to the two external divisions based on an estimation of time spent.

The two divisions that provide external service are Markets and Utilities; explanations of roles for these divisions are found above in 7.2 the AUC Cost Centres section.

AUC External focused Services

The cost centres that provide services directly to market participants are structured functionally, and work incurred is driven primarily by the industry groups they serve. An

estimate of time spent on each industry group provides the foundation for allocating costs to external parties.

The costs allocated to industry groups are then further allocated to specific market participants within each industry group by a composite allocation of Revenue (75%) and Customer Count (25%).

The allocation methodology is similar to that used by the former EUB in recent years, is known to its customers, and has been adopted with few reservations.

8.1 Allocation Factors

As the interpretation of an allocation factor can differ depending on the context, we have defined the allocation factors used in the AUC Cost Allocation Model.

Internal Allocation Factors	
Full Time Equivalents (FTE) (i.e. FTE Headcount)	The equivalent of one staff member employed full-time for a full year. Portions of a full time equivalent consist of those that work less than full time and/or for a portion of a full year. Costs are allocated to the entire organization or to specific departments based on FTE headcount.
Estimation of time spent	Estimation of time spent is an estimate of the portion of time an FTE spends on serving various internal or external groups/customers.
Direct Charge (Based on time spent on service, and associated operational and capital expense)	Allocations made directly to the internal or external customer/group for specific service(s), rather than pooled or otherwise allocated prior to the charge being levied against the end-use customer/group.
External Allocation Factors	
Number of Customers – Wire owners	Site Count – As contained in the most recently approved General Rate Application (GRA).
Number of Customers – Electricity RRO	Customer Count – As contained in the most recently approved General Rate Application (GRA).
Revenue	Based on most recently approved General Rate Application (GRA) by the AUC.
Pooled Costs	The audit and compliance charge is a pooled cost that is divided equally between all market participants that are subject to audits.
Direct Charge (Based on time spent on service, and associated operational and capital expense)	A charge assessed directly for specific services that are not part of the budget process within the AUC (e.g. Consulting services for the Tariff Billing Code initiative).

8.2 Criteria for Allocating Costs

Prior to developing the model, KPMG considered past decisions made by the AUC and common criteria put to use in the evaluation of cost allocations. Criteria used to evaluate various potential cost allocation drivers are as follows:

Allocation Criteria	Description
Reflective of Service Provided	The allocation methodology is reflective of the work required to perform the service.
Driver Support	Independent research supports the reasonableness and appropriateness of the allocation driver. A similar driver is also used by other regulators or market participants. The OEB Study and other AUC decisions provide support.
Cost Effective	The allocation driver is calculated and maintained from readily available information resulting in minimal time and expense to perform the calculation.
Stable over time	The allocation methodology can accommodate changes in the size of the allocation driver from test period to test period and it does not result in large allocation swings between periods.
Objective Amount	The use of the allocation driver results in an objective allocation amount.



8.3 Allocation Drivers Selected

The following is an explanation of the allocation methods selected for each cost centre and industry group. This table also compares the method selected for each cost centre and industry group to the criteria set out in section 8.2.

Cost Centre	Allocation Driver	Reason Selected	Reflective of Service provided	Support-able	Cost Effective	Stable over Time	Objective Amount
Internal Support Services Cost Allocation*							
CEO	Proportionate FTE – Costs are allocated across the entire organization; with the option to directly allocate specific costs where applicable.	These services, performed by individuals are internal support services and they provide necessary infrastructure to support the provision of external services by the Markets and Utilities groups.	√	√	√	√	√
Law			√	√	√	√	√
Corporate Services			√	√	√	√	√
IT Plan			√	√	√	√	√
Capital Plan			√	√	√	√	√
External Support Services Cost Allocation*							
Regulatory Policy	Estimation of time spent - Costs are allocated to Markets and Utilities Groups based on an estimation of time spent. Costs are divided within Markets and Utilities by FTE. There is an option to directly allocate costs where applicable.	As the role of Regulatory Policy, Commission and Public Affairs changes from year to year, it is appropriate that the costs should be allocated by the estimated forecast of time spent on each group.	√	√	√	√	√
Commission			√	√	√	√	√
Public Affairs			√	√	√	√	√



Cost Centre	Allocation Driver	Reason Selected	Reflective of Service provided	Supportable	Cost Effective	Stable over Time	Objective Amount
External Support Services Cost Allocation*							
Markets – Operations	Direct charge - 100% of Markets operational costs are allocated to the Markets Group by FTEs.	The Market Division's operational costs are allocated to the market function.	√	√	√	√	√
Utilities – Operations	Direct charge - The Utilities Division consists of 7 different cost centres. 100% of the operational costs in each cost centre are allocated proportionally to the FTEs in that cost centre.	The allocation is based on the AUC budget created each year by the Executive Director of Utilities. The Utilities Division is one of the few that has a more detailed break down by functional cost centre within that group.	√	√	√	√	√

Industry Allocation							
Markets - fully allocated burden from AUC	Estimation of time spent - 100% of Markets' time is spent on AESO initiated activities so 100% of the costs are recovered through a charge to the AESO.	The AUC has no practical way of directly identifying drivers of Markets costs by market participant (e.g. generation companies). By allocating the incremental cost to the AESO for recovery, costs are being absorbed by all generators and market participants that constitute the wholesale electric market. These market participants are all subject to governance under the AUC through its responsibility for AESO rule oversight and adjudication.	✓	✓	✓	✓	✓
Utilities – fully allocated burden from AUC (6 of 7 Cost Centres)	Estimation of time spent – Costs are allocated to industry groups based on estimated time spent by Utilities staff.	Utilities staff job descriptions and tasks are defined by or easily categorized by along industry group lines.	✓	✓	✓	✓	✓
Utilities – Audit and Compliance cost centre only	Pooled costs – Cost pooled and then divided equally between the 12 regulated entities that are subject to Audit.	Audit time is consistent between all regulated entities, regardless of size.	✓	✓	✓	✓	✓

Industry Group Allocations							
AESO (Market Oversight , Generation and ISO Rules)	No allocation- Assessment is collected through the AESO	The AUC has no practical way of directly identifying drivers of Markets costs by market participant (e.g. generation companies). By allocating the incremental cost to the AESO for recovery, costs are being absorbed by all generators and market participants that constitute the wholesale electric market. These market participants are all subject to governance under the AUC through its responsibility for AESO rule oversight and adjudication.					
AESO (Electric Transmission)	No allocation – Assessment is collected through existing ISO Tariff	All of the Transmission Tariffs of the individual transmission facility operators are consolidated into the ISO's Transmission Tariff.	√	√	√	√	√
Gas Transmission	Weighted composite allocation - based on 75% revenues and 25% customer base	In discussions with the Executive Director Utilities, AUC activity is driven by the drivers noted, with a heavier weight on revenues. The size of the company by revenue is a	√	√	√	√	√
Gas Distribution			√	√	√	√	√
Gas Retail			√	√	√	√	√



Electricity Distribution		more accurate indicator of the complexity of regulation required by the AUC.	√	√	√	√	√
Electricity Retail			√	√	√	√	√
Water	Proportionate allocation - based on the percentage of the total dollars allocated to each utility prior to water or direct allocation charges.	Services provided by the AUC for water utilities are paid for by electric and gas market participants, due to the fact that the individual water utilities do not currently meet the minimum threshold for revenue requirements and customer count to attract an administration fee.			√	√	√

* Each of the Internal Allocation Cost Centres for the purpose of allocation is comprised of two components: 1) Central Salary Costs and 2) Operational Costs

9.0 AUC Stakeholder Consultation

9.1 Stakeholder List

The following table represents a list of current market participants subjected to the AUC's administration fee. It should be noted that cost recovery of the Markets group is being directed at the AESO, to be recovered from market participants as the AESO deems appropriate.

Industry Group/Sector	Market Participants	AUC Service Group	
		Markets	Utilities
Gas Transmission	Nova Gas Transmission		√
	ATCO Pipelines		√
Gas Distribution	ATCO Gas and Pipelines Ltd.		√
	AltaGas Utilities Inc.		√
Gas Retail	Direct Energy Regulated Services Inc.		√
Electricity Distribution	ATCO Electric		√
	FortisAlberta Inc.		√
	EPCOR Distribution and Transmission Inc.		√
	ENMAX Power Corp.		√
Electricity Retail	Direct Energy Regulated Services Inc.		√
	EPCOR Energy Alberta Inc.		√
	EPCOR Energy Inc.		√
	ENMAX Energy Corp.		√
Electric Transmission	AltaLink		√
	ATCO Electric		√
	EPCOR Distribution and Transmission Inc		√
	ENMAX Transmission		√
Electric Generation and Market Participants	All market participants subject to the ISO Rules or oversight by the Market Surveillance Administrator	√	
Water ²	Various small water utilities		√

² As water utilities do not currently meet the minimum threshold for revenue requirements and customer count to attract an administration fee these costs are reallocated to other market participants.

9.2 Stakeholders Consultation

Stakeholder consultation will be managed by the AUC through an AUC-facilitated stakeholder information session. Any changes to the model or its supporting documentation prompted by stakeholder input during this session will be completed by KPMG. Changes to the model thereafter are the responsibility of the AUC.

10.0 Exceptions, Limitations and other Considerations

10.1 Limitations Proposed by the AUC

There were several limitations to the model proposed by the AUC, resulting in the model incorporating allocation methodology not in strict adherence to accepted allocation principles.

- **Water Utilities** – It was determined by the AUC that Water utilities would not be subject to an administrative fee even though they drive AUC activity through the application and regulation process. Water utilities are generally very small, and their revenue requirements and customer count would not meet the minimum threshold requirements for assessing an administrative fee by the AUC. The model therefore allocates water charges among the electric and gas market participants.
- **Application charges** – In some cases, applications may be directed to the AUC by entities not otherwise subject to AUC's administration fee. . By not charging for applications individually, established market participants may pick up the cost for non-participating applicants.

Appendix 1: Information Catalogue

The following is a list of documents used in the development of the cost allocation model and this report.

Document Title	Description	Consideration
Staffing Budget Worksheet	Internal AUC document - Staffing budget and projected FTEs for operations in 2007/08 and 2008/09	Used to allocate salary expense to direct and indirect costs
AUC Budget Summary	Internal AUC document - Operations budget for 2007/08 and 2008/09 including summary by cost unit and IT plan	Used to allocate operational and IT costs
2007 Funding Allocation Model Final	Historical AUC document - This is the 2007 AUC funding allocation model	Used as a reference to create the new model
AUC Org 080211	Internal AUC document – Current organizational charts for AUC	Used to understand current structure of the AUC
2007 Worksheet Final Submission (April 24 2007)	Historical AUC document – List of client/market participants and matching costs which were allocated by the AUC	Used to obtain a list of client/market participants that would be charged for the operation of the AUC
Manpower Projection Summary (December 2007)	Internal AUC document – List on current and planned staffing positions for the 2008/09 fiscal year	Used to verify current and expected staffing requirements
AUC Utilities Division 2008/09 FTE Allocation – As per Budget and FTE Hiring Plan	Internal AUC Document – Outlines an estimation of time spent by FTE to each Industry Group	Used to test the allocation model for objective amounts and reasonableness
AUC LGA 7000-02 2007 Utilities Assessment Summary	Historical AUC Document – Outlines the 2007 assessment by Industry group and by company	Used for sample data to test the new AUC model
AUC 4000-03 Electric Generation Fee Summary	Historical AUC Document – Outlines the 2007 Assessment to the Electric Generation Utilities by company	Used as sample data to build and test the new model
AUC Great Plains Reporting Structure	Internal AUC document – List of AUC cost centres and Account numbers	Used as a reference for the AUC Cost Centres

Document Title	Description	Consideration
Alberta Utilities Commission Act	Government of Alberta Public document - governs the creation and role of the AUC	Used as a reference for the mandate of the AUC – specifically the new market group and the need to raise revenue through fees and levies
Financial Administration Act	Government of Alberta Public document -	Overview of Financial policies that AUC must follow
Electric Utilities Act	Government of Alberta Public document – governs the role of Electric Utilities in Alberta	
Gas Utilities Act	Government of Alberta Public document – governs the role of Gas Utilities in Alberta	
Hydro and Electric Energy Act	Government of Alberta Public document -	
Fiscal Responsibility Act	Government of Alberta Public document – restricts the use of government funds	Lays out the limitations on deficits and excess revenue
AUC Decision 2007-094	GRA Phase I - AltaGas Utilities	AUC Cost Allocation Decision
AUC Decision 2006-099	DT Phase II and other Matters - Fortis Alberta	AUC Cost Allocation Decision
AUC Decision 2006-050	DT Phase II – EPCOR Distribution Inc.	AUC Cost Allocation Decision
AUC Decision 2006-100	Common Matters - ATCO Utilities	AUC Cost Allocation Decision
Ontario Energy Board: Regulatory Cost Allocation Survey and Recommendations (EES Consulting, January 26, 2006)	EESC conducted a survey of regulatory bodies to determine the methodology used by each to allocate expenses across regulated utilities	Used as a source to compare the AUC cost allocation model with other regulatory bodies