

**Functionalization of
 Ontario Utility Working Capital
 Year Ended December 31, 2017**

 (millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11
	Total Requirement	Gas Supply	Storage	Sales Stations	Distribution Measurement	Services	Mains	Sales/Marketing	Customer Accounting	Unidentifiable	HST Revenue
Working Capital Allowance											
1. Prepaid Expenses	1.00	0.00	0.00	0.00	0.00	0.12	0.12	0.01	0.00	0.75	0.00
Materials & Supplies											
2.1 NGV Inventory	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.64	0.00	0.00	0.00
2.2 Pipe	6.27	0.00	0.00	0.00	0.00	1.43	4.84	0.00	0.00	0.00	0.00
2.3 Warehouse Inventory	5.77	0.00	0.00	0.00	0.00	2.89	2.89	0.00	0.00	0.00	0.00
2.4 Holding Account	18.84	0.00	0.00	0.00	0.00	9.42	9.42	0.00	0.00	0.00	0.00
3. Mortgages Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Rebill Construction Work	1.40	0.00	0.00	0.00	0.00	0.00	1.40	0.00	0.00	0.00	0.00
5. Gas in Inventory	356.60	356.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Customer Security Deposits	(64.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(64.60)	0.00	0.00
Working Cash Allowance											
7.1 Gas Costs/O&M	(0.76)	9.37	0.06	(0.18)	(0.56)	(0.79)	(2.67)	(2.61)	(3.34)	(0.03)	0.00
7.2 HST	(1.53)	11.30	0.07	0.06	0.19	2.08	7.00	0.89	1.14	0.01	(24.28)
8. Total Working Capital	323.63	377.27	0.12	(0.12)	(0.37)	15.14	23.00	(1.07)	(66.80)	0.73	(24.28)

Witnesses: A. Kacicnik
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