

**Functionalization of  
 Ontario Utility Working Capital  
 Year Ended December 31, 2018**  
 -----  
 (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	Gas	Storage	Sales	Distribution	Services	Mains	Sales/	Customer	Unidenti-	HST
	Requirement	Supply		Stations	Measurement			Marketing	Accounting	ifiable	Revenue
<b>Working Capital Allowance</b>											
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
<b>Materials &amp; Supplies</b>											
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	370.90	370.90	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
<b>Working Cash Allowance</b>											
7.1 Gas Costs/O&M	(0.97)	7.55	1.78	(0.18)	(0.55)	(0.78)	(2.62)	(2.69)	(3.45)	(0.03)	0.00
7.2 HST	2.40	15.41	3.63	0.07	0.22	2.31	7.76	1.06	1.35	0.01	(29.42)
8. <b>Total Working Capital</b>	341.64	393.85	5.42	(0.11)	(0.34)	15.38	23.80	(0.98)	(66.69)	0.73	(29.42)

Witnesses: A. Kacicnik  
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