

**Functionalization of
 Ontario Utility O&M
 Year Ended December 31, 2018**

(millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	
	Cost of Service	Fringe Benefits	Sub- Total	Supervision	Sub- Total	A&G Overhead	Total	
Gas Supply								
1.1	Gas Purchased	1,594.00	0.00	1,594.00	0.00	1,594.00	0.00	1,594.00
1.2	Gas Storage	192.19	2.43	194.62	0.00	194.62	0.00	194.62
1.3	A&G	0.00	0.00	0.00	0.00	0.00	10.48	10.48
1.4	System Gas Management	0.97	0.58	1.55	0.00	1.55	0.00	1.55
1.5	Direct Purchase Management	1.07	0.36	1.42	0.00	1.42	0.00	1.42
1.	Total Gas Supply	1,788.22	3.37	1,791.59	0.00	1,791.59	10.48	1,802.07
Distribution Costs								
Operating Costs								
2.1.1	Chart Processing	0.04	0.00	0.04	0.03	0.07	0.01	0.08
2.1.2	Distribution Sta.	1.29	0.70	1.99	1.17	3.16	0.62	3.78
2.1.3	Sub-total	1.33	0.70	2.03	1.20	3.23	0.63	3.86
2.1.4	Supervision M&R	0.46	0.37	0.82	(0.82)	0.00	0.00	0.00
2.1.5	System Operation	46.47	10.42	56.89	10.50	67.39	13.13	80.52
2.1.6	Sub-total	48.26	11.49	59.75	10.87	70.62	13.76	84.38
2.1.7	Supervision Dist Op	7.16	3.71	10.87	(10.87)	0.00	0.00	0.00
2.1.8	Gas Dispatched	4.97	2.07	7.04	0.00	7.04	1.37	8.41
2.1	Total Operating Costs	60.39	17.27	77.65	0.00	77.65	15.13	92.79
Maintenance Costs								
2.2.1	Distribution Sys Reg	1.19	0.07	1.26	3.17	4.43	0.86	5.29
2.2.2	Sales Meters	0.83	0.34	1.17	2.94	4.11	0.80	4.92
2.2.3	Other Meters	1.86	0.93	2.79	7.02	9.82	1.91	11.73
2.2.4	Instruments	0.87	0.37	1.24	3.12	4.37	0.85	5.22
2.2.5	Sub-total M&R	4.75	1.72	6.47	16.26	22.73	4.43	27.16
2.2.6	Supervision M&R	6.18	2.55	8.73	(8.73)	0.00	0.00	0.00
2.2.7	Mains	9.14	2.69	11.83	13.77	25.59	4.99	30.58
2.2.8	Structures	0.31	0.17	0.47	0.55	1.02	0.20	1.22
2.2.9	Sub-total Mntce	20.38	7.12	27.50	21.85	49.35	9.62	58.96
2.2.10	Supervision Dist Mntce	15.06	6.78	21.85	(21.85)	0.00	0.00	0.00
2.2	Total Maintenance Costs	35.44	13.90	49.35	0.00	49.35	9.62	58.96
2.	Total Distribution Costs	95.83	31.17	127.00	0.00	127.00	24.75	151.75

Witnesses: A. Kacicnik
 B. So

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	Cost of Service	Fringe Benefits	Sub- Total	Supervision	Sub- Total	A&G Overhead	Total
Customer Service Costs							
Operating Costs							
3.1.1	Heating Equipment Service	0.00	0.00	0.00	0.00	0.00	0.00
3.1.1	Other Service Work	0.00	0.00	0.00	0.00	0.00	0.00
3.1.2	Inspect Appl Inst.	2.28	0.53	2.81	1.10	3.91	4.68
3.1.3	Sub-total Service Work	2.28	0.53	2.81	1.10	3.91	4.68
3.1.4	Mtr Locks,Unlks,Exchanges	9.86	0.84	10.70	4.20	14.90	17.80
3.1.5	Jobbing Contracts Costs	0.00	0.00	0.00	0.00	0.00	0.00
3.1.6	Sub-total	12.14	1.37	13.51	5.30	18.81	22.48
3.1.7	Training & Supervision	5.25	2.57	7.82	(7.82)	0.00	0.00
3.1	Total Operating Costs	17.39	3.94	21.33	(2.52)	18.81	22.48
Maintenance Costs							
3.2.1	Co Equip on Cust. Premises	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2	Service Lines	4.69	1.72	6.41	2.52	8.92	10.66
3.2	Total Maintenance Costs	4.69	1.72	6.41	2.52	8.92	10.66
3.	Total Customer Service Costs	22.08	5.65	27.73	0.00	27.73	33.14
Sales/Marketing Costs							
4.1	Residential Promotion	2.73	0.65	3.38	1.19	4.57	5.47
4.2	Commercial Promotion	1.11	1.16	2.27	0.80	3.07	3.67
4.3	Industrial Promotion	0.81	0.82	1.63	0.57	2.20	2.63
4.4	General Sales Promotion	2.77	1.59	4.35	1.53	5.89	7.03
4.5	Merchandising Expenses	0.00	0.00	0.00	0.00	0.00	0.00
4.6	NGV Operation	0.76	0.38	1.14	0.40	1.54	1.85
4.7	Contract Administration Costs	2.39	1.43	3.82	1.35	5.16	6.17
4.8	Sub-total	10.56	6.03	16.59	5.85	22.44	26.81
4.9	General Supervision	3.95	1.90	5.85	(5.85)	0.00	0.00
4.10	DSM - Program	55.65	0.00	55.65	0.00	55.65	66.49
4.11	DSM - General	11.91	5.18	17.08	0.00	17.08	20.41
4.	Total Sales	82.06	13.11	95.17	0.00	95.17	113.72

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Customer Accounting Costs								
5.1	Billing	46.63	1.26	47.89	12.35	60.23	11.74	71.97
5.2	Service & Billing Enquiry	10.70	0.00	10.70	2.76	13.46	2.62	16.09
5.3	Meter Reading	11.35	0.00	11.35	2.93	14.27	2.78	17.05
5.4	Credit & Collection	17.29	0.00	17.29	4.46	21.75	4.24	25.99
5.5	Sub-total	85.97	1.26	87.23	22.49	109.72	21.38	131.10
5.6	Supervision	22.23	0.26	22.49	(22.49)	0.00	0.00	0.00
5.7	Large Volume Customer Care	2.58	0.03	2.61	0.00	2.61	0.51	3.12
5.8	Uncollectible Accounts	9.72	0.00	9.72	0.00	9.72	1.89	11.62
5.	Total Customer Accounting	120.50	1.55	122.05	0.00	122.05	23.79	145.84
6.	Fringe Benefits	74.22	(74.22)	0.00	0.00	0.00	0.00	0.00
7.	Admin & Gen Overhead	63.60	19.37	82.97	0.00	82.97	(82.97)	0.00
8.	Sub-total A&G and F/B	137.82	(54.85)	82.97	0.00	82.97	(82.97)	0.00
9.	Total Operating & Maintenance	2,246.52	(0.00)	2,246.52	0.00	2,246.52	0.00	2,246.52
10.	Fixed Financing Costs	1.90	0.00	1.90	0.00	1.90	0.00	1.90
11.	TOTAL O&M EXPENSE	2,248.42	(0.00)	2,248.42	0.00	2,248.42	0.00	2,248.42

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