



Schedule 4.4 – 2022 Non-Expansion Capital

April 15, 2024

1 2022 Non-Expansion Capital

2 Provided below are the specific capital expenditures unrelated to load growth that were included in
3 Liberty's 2022 approved budget, and actual amounts expended in 2022. Further provided below is an
4 analysis of any material variances between actual and budget.

1	(1)	(2)	(3)=(1)-(2)
	Capital	2022	
	Expenditures	Budget	Variance
	Unrelated to	Unrelated	
	Load Growth	to Load	
		Growth	
2			
3	General plant		
4	Computer hardware and software	81	28
5	Tools and work equipment	116	123
6	Office furniture and equipment	12	5
7	Transportation	467	305
8	Incentives	-	-
9	Leasehold improvements	15	105
10	Subtotal	690	566
11			
12	Distribution plant		
13	Land	-	-
14	Rights of way and easements	-	-
15	Distribution mains	1,478	408
16	Street services	-	-
17	Meters and regulators	1,247	486
18	Stations	-	-
19	Subtotal	2,725	893
20			
5	21 Total plant unrelated to load growth	3,415	1,459

6 Computer Hardware and Software are \$53K over budget primarily due to replacement of laptops (\$48K)
7 and replaced office equipment (\$5K).

8 Tools and Equipment are \$7K under budget due to unused Contingency (\$25K) and Safety and Operational
9 Reliability underspend on training tools (\$2K); offset by overspend on Service Department equipment -
10 Personal Gas Monitors, New Employee Starter Kits (\$11K), Construction Fusion equipment (\$8K) and M&R
11 Gauges (\$1K).

12 Office Furniture and Equipment are \$7K over budget due to replacement of office chairs.

13 Transportation is \$162K over budget due to 2 additional vehicle purchases because of 2021 backordered
14 vehicles (\$125K), and higher upfitting costs (\$37K).

15 Leasehold Improvements is under budget \$90K mainly due to underspend as a result of COVID 19
16 restriction (\$105K); offset by unplanned spend on external signage (\$10K) and Saint John bollards for
17 inventory cage (\$6K).

18 Distribution Mains are \$1M over budget mainly due to 15 looping projects (reliability) (\$640K) and 2
19 relocation projects (\$431K) completed in 2022.



- 1 Meters are \$761K over budget mainly due to higher associated O&M allocation (GI meter work started early
- 2 in the year, thus incurring greater O&M allocations) (\$566K), and higher than expected government
- 3 inspection work (\$195K).

