

SCHEDULE 4.4  
Non-Expansion Capital

1 Provided below is the specific capital expenditures unrelated to load growth that were included  
 2 in EGNB/Liberty's 2019 approved budget, and actual amounts expended in 2019. Further  
 3 provided below is an analysis of any material variances between actual and budget.

| 1  |                                      | (1)                  | (2)             | (3)=(2)-(1)     |
|----|--------------------------------------|----------------------|-----------------|-----------------|
|    |                                      | Capital Expenditures | 2019 Budget     |                 |
| 2  |                                      | Unrelated to Load    | Unrelated to    | Variance        |
| 3  |                                      | Growth               | Load Growth     |                 |
| 3  | General plant                        |                      |                 |                 |
| 4  | Computer hardware & software         | \$ 54                | \$ 88           | \$ (34)         |
| 5  | Tools and work equipment             | 48                   | 31              | 17              |
| 6  | Office furniture and equipment       | 0                    | 5               | (5)             |
| 7  | Transportation                       | 164                  | 379             | (215)           |
| 8  | Incentives                           |                      | -               | -               |
| 9  | Leasehold improvements               | 257                  | 60              | 197             |
| 10 | Subtotal                             | <u>523</u>           | <u>562</u>      | <u>(39)</u>     |
| 11 |                                      |                      |                 |                 |
| 12 | Distribution plant                   |                      |                 |                 |
| 13 | Land                                 | -                    | -               | -               |
| 14 | Rights of way and easements          | -                    | -               | -               |
| 15 | Distribution mains                   | 91                   | 432             | (341)           |
| 16 | Street services                      | -                    | -               | -               |
| 17 | Meters and regulators                | 2,132                | 766             | 1,366           |
| 18 | Stations                             | 126                  | -               | 126             |
| 19 | Subtotal                             | <u>2,349</u>         | <u>1,198</u>    | <u>1,151</u>    |
| 20 |                                      |                      |                 |                 |
| 21 | Total plant unrelated to load growth | <u>\$ 2,872</u>      | <u>\$ 1,760</u> | <u>\$ 1,112</u> |

5 Computer Hardware and Software are \$34K under budget due to underspend on laptops (\$30K),  
 6 servers and storage (\$21K), and training room upgrades (\$3K) offset by overspend on office  
 7 equipment (eight mobile radios) (\$20K).

8 Tools and Work Equipment are \$17K over budget due to higher than expected spend on electric  
 9 pressure reorders in M&R (\$15K), and higher than expected contingency spend (\$11K) offset by  
 10 lower than expected replacement tools (\$9K).

11 Transportation is \$215K under budget due to 2019 planned but not purchased custom welding rig  
 12 (\$150K), and three replacement vehicles purchased on a plan of five (\$78K), offset by higher than  
 13 expected outfitting on vehicles (\$13K).

14 Leasehold Improvements is over budget by \$197K due to unplanned completion of Customer Call  
 15 Centre (\$116K), and unplanned completion of employee lounge (\$81K).

- 1 Distribution Mains are \$341K under budget due to less looping projects (reliability) and
- 2 relocation project work completed in 2019.
  
- 3 Meters are \$1.4M over budget due to higher than expected government inspections meter work,
- 4 and unplanned meter head replacement program work completed in 2019.
  
- 5 Stations are \$126K over budget due to late costs for Sackville Station budgeted in previous year.