

## ATTACHMENT 1

<b>Incurred Cost Summary (a)</b>				
<b>WBS</b>	<b>Description</b>	<b>Prudency Category</b>	<b>Incurred Cost To Date</b>	<b>Year(s) Cost Posted</b>
/INTLAB	Internal project labor	Other Owner's Costs	\$396,635.99	2009-2012
/CONSULT	Owner's engineering consultant contracts	Project Development and Engineering	\$955,062.48	2009-2012
/DRYASH	Dry ash system study	Related Environmental Control Plan Costs	\$144,809.27	2010-2012
/LANDF	Landfill siting study	Related Environmental Control Plan Costs	\$148,981.98	2011-2012
/DPERMIT	WDEQ AQD permitting fees	Regional Haze SIP and BART Requirements	\$6,314.14	2011-2012
/OTHER	Travel expenses, printing, mail	Other Owner's Costs	\$6,218.24	2010-2012
/RMPINTC	RMP interconnection	Project Development and Engineering	\$59,832.22	2011-2012
	<b>Subtotal, project development phase</b>		<b>\$1,717,854.32</b>	
/BHDEVTR	PJFF system studies	Project Development and Engineering, Regional Haze SIP and BART Requirements	\$408,999.60	2011-2012 (b)
/EPC	EPC contract	EPC Contract Costs	\$5,181,555.74	2011-2012
/OE_IMPL	Owner's engineering consultant contract	Other Owner's Costs	\$103,854.72	2011-2012
/RESDLBRI	Internal project labor	Other Owner's Costs	\$224,225.55	2011-2012
/PLTLBRI	Plant labor, training and startup assistance	Other Owner's Costs	\$4,633.16	2011-2012
/OTRI	Travel expenses, printing, mail	Other Owner's Costs	\$7,266.95	2011-2012
/BARTSTY2	BART study	Regional Haze SIP and BART Requirements	\$96,011.82	2011-2012
/RMPINTC2	RMP interconnection	Project Development and Engineering	\$131,198.38	2011-2012
/CAPSURCH	Capital surcharge	Other Owner's Costs	\$38,947.45	2011-2012
	<b>Subtotal, project implementation phase</b>		<b>\$6,196,693.37</b>	
	<b>Total incurred cost to date</b>		<b>\$7,914,547.69</b>	

(a) Costs posted in SAP project systems with settlement to April 12, 2012.

(b) Costs transferred by journal voucher from PJFF development WBS SNAU/2008/C/C06, NAU U3 SO2 and PM Emissions Control Upgrade. Costs were originally posted to SAP in 2007-2011 and pointed to SNAU/2008/C/C06.