

September 30, 2013

ORIGINAL
N.H.P.U.C. Case No. <u>DE 11-250</u>
Exhibit No. <u># 60</u>
Witness <u>Frank T. Palma</u> <u>G. Harry Dalton</u>
DO NOT REMOVE FROM FILE

Public Service of New Hampshire Clean Air Project Early Termination Analysis and Financial Consequences

On August 9, 2013, Jacobs Consultancy was asked to review the early termination provisions of the various contracts to determine the potential financial consequences if PSNH had terminated the project at various points in time. What follows are a description of the Scope of Work, the methodology employed, and the results of our analysis.

Scope of Work

In connection with the PSNH Clean Air Project, Jacobs was asked by Staff to perform an analysis of potential financial consequences if PSNH had terminated the project at various points in time. The dates specified by Staff for analysis were March 31, 2008, September 30, 2008, March 31, 2009, September 30, 2009, March 31, 2010, September 30, 2010, and March 31, 2011.

The information Jacobs was requested to provide included:

- Number of contracts entered into
- Amount of contract dollars paid
- Contract dollars remaining to be paid
- Percentage of completion
- Estimate of demobilization expenses

Methodology Employed

Preliminary engineering work for the New Hampshire Clean Air Project was started well before actual construction. Actual construction of the Scrubber Project was initiated on November 3, 2008, and completed on September 28, 2011. Our approach to gathering the needed information was to use the Year-to-Date Cost Summary for each year as provided by PSNH in Jacobs' Data Requests 5, 6, and 29. We chose to use the Year-to-Date Cost Summary instead of the Monthly Summary because any expenditure that was not captured in the Monthly Summary would be in

Utilities Practice

the Year-to-Date Cost Summary. The Cost Summary was divided into work orders with all associated and projected costs listed by previous year, the current month, and the total for each item. For each work order, the cost was divided by categories of material, contractual labor, and outside services by vendor; and if a Purchase Order had been issued, the Purchase Order number was recorded. We replicated the information for each work order extracting just the vendor in each category that had Purchase Orders assigned with the costs associated with them from previous years through the Staff's specified target date; we then deducted this amount from the item total, as recorded on the original cost sheet, to determine the remaining balance of the Purchase Order. The remaining balance was divided by the total to determine the percent complete. The demobilization costs were developed by considering the type of contract, where the contract was in its stage of execution for the time period being considered, the likelihood of the contractor's ability to recover costs committed to suppliers, and the work effort required to properly shutdown activities associated with the contract.

Results of Analysis

Based on the approach taken above, a reasonable cost estimate for early termination of the various contracts was established. The table below is a summary of our analysis. In addition to the information specifically requested by Staff, we added two additional rows as follows:

- Total termination expense, which is the amount of contractor dollars paid and the estimate of demobilization expenses.
- Termination costs as a percent of the total project cost.

Please refer to the spreadsheets for the supporting details by specified date for each specified date we provide a breakdown of information for each type of contract; and for major contracts additional detail is provided.

Table 1. Early Termination Analysis Summary

	Mar-2008	Sep-2008	Mar-2009	Sep-2009	Mar-2010	Sep-2010	Mar-2011
# of contracts entered into	21	21	39	39	46	46	49
Amount of contract dollars paid	\$ 3,760,050	\$ 11,047,231	\$ 33,415,355	\$ 79,088,371	\$ 147,008,567	\$ 218,602,161	\$ 256,875,007
Contract dollars remaining to be paid	\$ 148,023,785	\$ 140,736,604	\$ 242,680,187	\$ 197,007,171	\$ 150,318,396	\$ 78,724,802	\$ 54,824,766
Percentage of completion	2%	7%	12%	29%	49%	74%	82%
Estimate of demobilization expenses	\$ 52,000	\$ 427,000	\$ 2,669,000	\$ 5,690,000	\$ 10,651,846	\$ 10,786,230	\$ 11,298,801
Total Termination Expense	\$ 3,812,050	\$ 11,474,231	\$ 36,084,355	\$ 84,778,371	\$ 157,660,413	\$ 229,388,391	\$ 268,173,808
Total Termination Expense % of Total Project Cost	1%	3%	9%	20%	37%	54%	64%

Copy of Sept PO Cost Recap 2008

Scrubber PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent	Demob
Contractor Labor						
Washington Group	2238795	36,902,622	6,272,899	30,629,723	17%	50,000
Washington Group PPF	2240797	3,056,018	481,041	2,574,977	16%	10,000
Washington Group PIF	2238795	1,549,009	238,810	1,310,199	15%	10,000
FGD System (Siemens)	2243884	94,188,132	825,000	93,363,132	1%	100,000
Chimney (Hamon Custodis)	2244000	13,032,570	1,475,000	11,557,570	11%	200,000
TFMoran (Survey Svs)	2242004	53,498	53,499	-1	100%	0
Underground Survey (Golder)	2243458	151,014	151,014	0	100%	0
Soil Borings (Golder)	2243405	117,973	117,973	0	100%	0
TFMoran (Permit Svs)	2240832	505,908	181,859	324,049	36%	5,000
Guidant	2200226	103,493	9,746	93,747	9%	0
Atlantic Contracting	2195958	39,671	22,740	16,931	57%	5,000
Cavanaugh Tocci	2243216	112,617	8,636	103,981	8%	2,000
Eaton Electrical	2212197	200,000	1,583	198,417	1%	20,000
Total	13	150,012,525	9,839,800	140,172,725	7%	402,000

Outside Services						
Burns & McDonnell	2211781	192,500	192,500	0	100%	0
Mohlin	2232425	0	7,945	-7,945	#DIV/0!	0
RW Beck	2233628	104,324	104,324	0	100%	0
Sargent & Lundy	2224225	434,200	434,200	0	100%	0
Janus Management	2222187	533,734	143,190	390,544	27%	5,000
PowerAdvocate	2241604	491,796	292,201	199,595	59%	20,000
Eastern Analytical	2230898	14,756	13,071	1,685	89%	0
Davis Wright Tremaine	2232278	0	20,000	-20,000	#DIV/0!	0
Total	8	1,771,310	1,207,431	563,879	68%	25,000

TOTAL	21	151,783,835	11,047,231	140,736,604	7%	427,000
	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material	0	0	0	0	0	
Contractor Labor	5	992,884	984,169	8,715	99.12%	
Outside Services	1	11,220	11,220	0	100.00%	

Copy of Sept PO Cost Recap 2008

Electric Supply PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
Construction Substation -Sie	2242427	291,172	230,000	61,172	78.99%	61,172
Total	1	291,172	230,000	61,172	78.99%	61,172

Contractor Labor						
Eaton Electrical	2212197	133,228	85,906	47,322	64.48%	5,000
Construction Substation -Ea	2245722	372,000	0	372,000	0.00%	0
FGD Substation -Eaton	2246779	3,677,572	0	3,677,572	0.00%	0
Guidant	2200226	422,230	49,851	372,379	11.81%	5,000
Total	4	4,605,030	135,757	4,469,273	2.95%	10,000

TOTAL	5	4,896,202	365,757	4,530,445	7.47%	71,172
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Copy of Sept PO Cost Recap 2008

E-Warehouse PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Contractor Labor						
Guidant	2200226	1,303	1,303	0	100.00%	0
TF Moran	34462/022	28,286	36,240	-7,954	128.12%	0
North Branch Construc	2238851	912,925	912,925	0	100.00%	0
Ayer Electric	2205207	12,718	12,717	1	99.99%	0
Eaton Electrical	2212197	1,824	20,984	-19,160	1150.44%	0
Total	5	992,884	984,169	8,715	99.12%	0

Outside Services						
Mohlin	2232425	11,220	11,220	0	100.00%	0
Total	1	11,220	11,220	0	100.00%	0

TOTAL	6	1,004,104	995,389	8,715	99.13%	0
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Copy of March PO Cost Recap 2008

Scrubber PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Contractor Labor						
Washington Group	2238795	36,902,622	2,539,380	34,363,242	7%	20,000
Washington Group PPF	2240797	3,056,018	240,240	2,815,778	8%	5,000
Washington Group PIF	2238795	1,549,009	96,645	1,452,364	6%	5,000
FGD System (Siemens)	2243884	94,188,132	0	94,188,132	0%	0
Chimney (Hamon Custodis)	2244000	13,032,570	0	13,032,570	0%	0
TFMoran (Survey Svs)	2242004	53,498	0	53,498	0%	0
Underground Survey (Golder)	2243458	151,014	0	151,014	0%	0
Soil Borings (Golder)	2243405	117,973	0	117,973	0%	0
TFMoran (Permit Svs)	2240832	505,908	0	505,908	0%	0
Guidant	2200226	103,493	3,837	99,656	4%	0
Atlantic Contracting	2195958	39,671	20,465	19,206	52%	2,000
Cavanaugh Tocci	2243216	112,617	0	112,617	0%	0
Eaton Electrical	2212197	200,000	1,583	198,417	1%	0
Total	13	150,012,525	2,902,150	147,110,375	2%	32,000
Outside Services						
Burns & McDonnell	2211781	192,500	192,500	0	100%	0
Mohlin	2232425	0	7,945	-7,945	#DIV/0!	0
RW Beck	2233628	104,324	104,324	0	100%	0
Sargent & Lundy	2224225	434,200	434,200	0	100%	0
Janus Management	2222187	533,734	89,386	444,348	17%	20,000
PowerAdvocate	2241604	491,796	0	491,796	0%	0
Eastern Analytical	2230898	14,756	9,545	5,211	65%	0
Davis Wright Tremaine	2232278	0	20,000	-20,000	#DIV/0!	0
Total	8	1,771,310	857,900	913,410	48%	20,000
TOTAL		151,783,835	3,760,050	148,023,785	2%	52,000

E-Warehouse PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Contractor Labor						
Guidant	2200226	1,303	1,303	0	100.00%	0
TF Moran	34462/022	28,286	35,391	-7,105	125.12%	0
North Branch Construc	2238851	912,925	799,979	112,946	87.63%	20,000
Ayer Electric	2205207	12,718	10,327	2,391	81.20%	1,000
Eaton Electrical	2212197	1,824	19,160	-17,336	1050.44%	0
Total		992,884	847,000	145,884	85.31%	21,000
Outside Services						
Mohlin	2232425	11,220	11,220	0	100.00%	0
Total		11,220	11,221	-1	100.01%	0

TOTAL		1,004,104	858,221	145,883	85.47%	21,000
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Electric Supply PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
Construction Substation -Sie	2242427	291,172	0	291,172	0.00%	0
Total		291,172	0	291,172	0.00%	0

Contractor Labor						
Eaton Electrical	2212197	133,228	35,863	97,365	26.92%	20,000
Construction Substation -Ea	2245722	372,000	0	372,000	0.00%	0
FGD Substation -Eaton	2246779	3,677,572	0	3,677,572	0.00%	0
Guidant	2200226	422,230	15,287	406,943	3.62%	2,000
Total		4,605,030	46,281	4,558,749	1.01%	22,000

TOTAL		4,896,202	47,035	4,849,167	0.96%	22,000
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Scrubber PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
Service Water Pps (Hayes)	2249844	312,081	0	312,081	0%	0
Quench Water Pps (Kriebel)	2248865	284,381	0	284,381	0%	0
Booster Fans (Flaktwoods)	2247380	3,761,900	1,651,945	2,109,955	44%	500,000
Duct Isolation Dampers (Fox)	2252288	897,564	0	897,564	0%	0
Duct Expansion Joints (IAFD)	2251685	371,211	0	371,211	0%	0
Ductwork (Fab) (Merrill)	2250987	3,082,865	0	3,082,865	0%	0
Support Steel (Fab) (Merrill)	2250989	1,552,817	0	1,552,817	0%	0
480v MCC's (Siemens)	2250067	800,000	0	800,000	0%	0
Cable Bus (Husky)	2251368	130,144	0	130,144	0%	0
DCS (Emerson)	2252543	1,300,000	0	1,300,000	0%	0
CEMS (CEMTEK)	2251761	812,365	0	812,365	0%	0
UPS/DC System (Ametek)	2251285	177,575	0	177,575	0%	0
MV Switchgear & LV Unit S/S (S)	2250067	2,146,948	646,948	1,500,000	30%	200,000
Total	13	15,629,851	2,298,893	13,330,958	15%	700,000
Contractor Labor						
URS	2247849	39,304,224	19,042,002	20,262,222	48%	50,000
URS (PPF)	2247510	4,142,489	1,415,363	2,727,126	34%	20,000
URS (PIF)	2247849	2,129,145	761,419	1,367,726	36%	20,000
FGD System (Siemens)	2243884	95,144,334	11,697,106	83,447,228	12%	2,000,000
Chimney (Hamon Custodis)	2250139	12,770,631	8,258,809	4,511,822	65%	1,000,000
WWT System (SW / NPI)	2250142	14,123,616	7,076,662	7,046,954	50%	1,000,000
Materials Handling (DMW)	2246381	36,389,968	7,453,321	28,936,647	20%	500,000
Site Survey (TFMoran)	2249914	98,516	84,240	14,276	86%	5,000
Underground Survey (Golder)	2243458	358,293	358,293	0	100%	0
Site Prep - Phase 1 (Cairns)	2247998	7,782,964	8,016,471	-233,507	103%	0
Site Prep - Phase 2 (O'Connell)	2249996	3,530,367	1,934,698	1,595,669	55%	50,000

Copy of Sept PO Cost Recap 2009

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Foundations (Harvey)	2247458	18,688,139	7,198,908	11,489,231	39%	50,000
Duct/Steel Installation (Merrill)	2252748	15,582,095	0	15,582,095	0%	0
Permitting Services (TFMoran)	2240832	676,007	435,628	240,379	64%	50,000
Construction Services (CCB)	2247576	4,343,949	942,227	3,401,722	22%	50,000
FRP Consultant (Maverick)	2249395	311,250	47,450	263,800	15%	5,000
QA Testing (John Turner)	2248425	137,763	25,351	112,412	18%	5,000
Guidant	2200226	831,102	83,990	747,112	10%	5,000
O'Connor	2208706	929,336	799,746	129,590	86%	10,000
Sound (Cavanaugh Tocci)	2243216	86,707	61,507	25,200	71%	5,000
Medical Services (Mobile Med)	2248256	487,832	89,107	398,725	18%	5,000
Total	21	257,848,727	75,782,298	182,066,429	29%	4,830,000
Outside Services						
Janus Management	2222187	508,176	257,191	250,985	51%	50,000
Power Advocate	2241604	604,701	354,701	250,000	59%	50,000
McLane, Graf (Legal)	2233443	1,045,459	359,328	686,131	34%	50,000
Goodwin Procter (Legal)	2233819	117,444	35,960	81,484	31%	10,000
RW Beck	2251868	341,184	0	341,184	0%	0
Total	5	2,616,964	1,007,180	1,609,784	38%	160,000
TOTAL	39	276,095,542	79,088,371	197,007,171	29%	5,690,000

Copy of Sept PO Cost Recap 2009

Electric Supply PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
Construction Substation (Siemens)	2242427	291,172	291,172	0	100.00%	0
Steel Structures Line (Thomas & Be	2250946	340,669	40,669	300,000	11.94%	20,000
Total	2	631,841	331,841	300,000	52.52%	20,000

Contractor Labor						
115 kV Expansion (IC Reed)	2233591	919,198	0	919,198	0.00%	0
Ayer Electric	2205207	83,485	83,485	0	100.00%	0
Ayer Electric/Unit 2 Precip Control	2248038	67,913	16,672	51,241	24.55%	10,000
Caisson Installation (Tri State)	2251836	422,449	0	422,449	0.00%	0
Construction Substation (Eaton)	2247577	485,922	485,922	0	100.00%	0
Eaton Electrical	2212197	244,542	88,748	155,794	36.29%	20,000
Permanent Substation (Eaton)	2246779	6,321,586	2,328,388	3,993,198	36.83%	500,000
Guidant	2200226	450,095	152,473	297,622	33.88%	50,000
Patrick Energy Services	2240068	904,836	701,944	202,892	77.58%	50,000
Utility Services	2242111	40,110	32,438	7,672	80.87%	7,672
Total	10	9,940,136	3,890,070	6,050,066	39.13%	637,672

TOTAL	12	10,571,977	4,221,911	6,350,066	39.93%	657,672
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Scrubber PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
Service Water Pps (Hayes)	2249844	312,081	0	312,081	0%	0
Quench Water Pps (Kriebel)	2248865	284,381	0	284,381	0%	0
Booster Fans (Flaktwoods)	2247380	3,761,900	756,778	3,005,122	20%	100,000
Duct Isolation Dampers (Fox)	2252288	897,564	0	897,564	0%	0
Duct Expansion Joints (IAFD)	2251685	371,211	0	371,211	0%	0
Ductwork (Fab) (Merrill)	2250987	3,082,865	0	3,082,865	0%	0
Support Steel (Fab) (Merrill)	2250989	1,552,817	0	1,552,817	0%	0
480v MCC's (Siemens)	2250067	800,000	0	800,000	0%	0
Cable Bus (Husky)	2251368	130,144	0	130,144	0%	0
DCS (Emerson)	2252543	1,300,000	0	1,300,000	0%	0
CEMS (CEMTEK)	2251761	812,365	0	812,365	0%	0
UPS/DC System (Ametek)	2251285	177,575	0	177,575	0%	0
MV Switchgear & LV Unit S/S (S)	2250067	2,146,948	0	2,146,948	0%	0
Total	13	15,629,851	756,778	14,873,073	5%	100,000
Contractor Labor						
URS	2247849	39,304,224	11,604,084	27,700,140	30%	100,000
URS (PPF)	2247510	4,142,489	876,740	3,265,749	21%	20,000
URS (PIF)	2247849	2,129,145	498,505	1,630,640	23%	20,000
FGD System (Siemens)	2243884	95,144,334	6,916,740	88,227,594	7%	1,000,000
Chimney (Hamon Custodis)	2250139	12,770,631	2,362,049	10,408,582	18%	500,000
WWT System (SW / NPI)	2250142	14,123,616	2,203,065	11,920,551	16%	500,000
Materials Handling (DMW)	2246381	36,389,968	2,374,024	34,015,944	7%	200,000
Site Survey (TFMoran)	2249914	98,516	62,633	35,883	64%	2,000
Underground Survey (Golder)	2243458	358,293	185,324	172,969	52%	20,000
Site Prep - Phase 1 (Cairns)	2247998	7,782,964	3,467,398	4,315,566	45%	20,000
Site Prep - Phase 2 (O'Connell)	2249996	3,530,367	0	3,530,367	0%	0
Foundations (Harvey)	2247458	18,688,139	925,017	17,763,122	5%	20,000
Duct/Steel Installation (Merrill)	2252748	15,582,095	0	15,582,095	0%	0
Permitting Services (TFMoran)	2240832	676,007	310,022	365,985	46%	50,000
Construction Services (CCB)	2247576	4,343,949	16,497	4,327,452	0%	2,000
FRP Consultant (Maverick)	2249395	311,250	0	311,250	0%	0
QA Testing (John Turner)	2248425	137,763	0	137,763	0%	0
Guidant	2200226	831,102	7,493	823,609	1%	0
O'Connor	2208706	929,336	197,376	731,960	21%	20,000
Sound (Cavanaugh Tocci)	2243216	86,707	70,807	15,900	82%	5,000
	2248256	487,832	0	487,832	0%	0
Total	21	257,848,727	32,077,774	225,770,953	12%	2,479,000
Outside Services						
Janus Management	2222187	508,176	245,632	262,544	48%	40,000
Power Advocate	2241604	604,701	335,171	269,530	55%	50,000
McLane, Graf (Legal)	2233443	1,045,459	0	1,045,459	0%	0
Goodwin Procter (Legal)	2233819	117,444	0	117,444	0%	0
RW Beck	2251868	341,184	0	341,184	0%	0
Total	5	2,616,964	580,803	2,036,161	22%	90,000
TOTAL	39	276,095,542	33,415,355	242,680,187	12%	2,669,000

Copy of March PO Cost Recap 2009

Electric Supply PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
Construction Substation (Siemens)	2242427	291,172	291,172	0	100.00%	0
Steel Structures Line (Thomas & Be	2250946	340,669	14,063	326,606	4.13%	10,000
Total	2	631,841	305,235	326,606	48.31%	10,000

Contractor Labor						
115 kV Expansion (IC Reed)	2233591	919,198	0	919,198	0.00%	0
Ayer Electric	2205207	83,485	0	83,485	0.00%	0
Ayer Electric/Unit 2 Precip Control	2248038	67,913	0	67,913	0.00%	0
Caisson Installation (Tri State)	2251836	422,449	0	422,449	0.00%	0
Construction Substation (Eaton)	2247577	485,922	485,922	0	100.00%	0
Eaton Electrical	2212197	244,542	83,542	161,000	34.16%	20,000
Permanent Substation (Eaton)	2246779	6,321,586	887,570	5,434,016	14.04%	100,000
Guidant	2200226	450,095	92,822	357,273	20.62%	20,000
Patrick Energy Services	2240068	904,836	134,486	770,350	14.86%	50,000
Utility Services	2242111	40,110	0	40,110	0.00%	0
Total	10	9,940,136	1,684,342	8,255,794	16.94%	190,000

TOTAL	12	10,571,977	1,989,577	8,582,400	18.82%	200,000
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Scrubber PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
SW Pumps (Hayes)	2249844	290,474	186,418	104,056	64%	60,000
QW Pumps (Kriebel)	2248865	317,357	111,720	205,637	35%	50,000
Booster Fans (FlaktWoods)	2247380	3,872,056	2,649,379	1,222,677	68%	250,000
Duct Isolation Dampers (Fox)	2252288	841,641	471,395	370,246	56%	100,000
Duct Expansion Joints (IAFD)	2251685	392,110	195,010	197,100	50%	100,000
Ductwork (Fab) (Merrill)	2250987	3,141,157	2,943,435	197,722	94%	197,722
Support Steel (Merrill)	2250989	2,231,140	946,884	1,284,256	42%	200,000
Truck Wash (Whiting)	2254078	258,744	0	258,744	0%	0
480v MCC's (Siemens)	2250067	859,214	436,101	423,113	51%	100,000
Cable Bus (MP Husky)	2251368	275,289	189,505	85,784	69%	85,784
DCS (Emerson)	2252543	1,399,951	199,624	1,200,327	14%	199,624
CEMS (CEMTEK)	2251761	823,129	345,997	477,132	42%	100,000
UPS / DC System (Ametek)	2251285	149,273	78,054	71,219	52%	50,000
MV Switchgear & LV Unit S/S (Siemens)	2250067	2,243,011	1,346,811	896,200	60%	250,000
Total	14	17,094,546	10,100,333	6,994,213	59%	1,743,130
Contractor Labor						
URS	2247849	44,964,123	26,199,782	18,764,341	58%	50,000
URS (PPF)	2247510	3,382,278	1,948,893	1,433,385	58%	20,000
URS (PIF)	2247849	1,863,199	1,146,507	716,692	62%	20,000
FGD System (Siemens)	2243884	97,037,605	35,221,973	61,815,632	36%	4,000,000
Chimney (Hamon Custodis)	2244000	12,873,510	12,426,272	447,238	97%	447,238
WWT System (SWT/NPI)	2250142	16,421,043	10,999,882	5,421,161	67%	2,000,000
Material Handling (DMW)	2246381	37,189,147	13,278,039	23,911,108	36%	2,000,000
Site Survey (TF Moran)	2242004	107,512	94,602	12,910	88%	5,000
UG Survey (Golder)	2249034	365,793	358,293	7,500	98%	7,500

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	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Site Prep - 1 (Cairns)	2247998	7,782,964	7,782,964	0	100%	0
Site Prep - 2 (O'Connell)	2249996	3,855,079	3,855,079	0	100%	0
Foundations (Harvey)	2247458	19,189,290	16,061,342	3,127,948	84%	50,000
Coatings & Paintings (Egan)	2254354	125,170	0	125,170	0%	0
Duct/Steel Installation (Merrill)	2252748	13,488,030	2,061,522	11,426,508	15%	50,000
BOP Mech. Installation (AZCO)	2254218	2,976,733	0	2,976,733	0%	0
BOP Electrical Installation (Boulos)	2254709	6,360,727	0	6,360,727	0%	0
Permit Services (TFM)	2240832	545,660	506,682	38,978	93%	38,978
Site Finalization - Phase 1 (Cairns)	2256927	529,139	0	529,139	0%	0
Construction Services (CCB)	2247576	5,695,117	2,571,276	3,123,841	45%	50,000
FRP Consultant (Maverick)	2249395	149,535	109,718	39,817	73%	10,000
QA Services (Turner)	2248425	95,538	42,764	52,774	45%	10,000
Guidant	2200226	670,377	131,574	538,803	20%	5,000
Misc Labor/Stiff (O'Connor)	2208706	1,331,215	938,273	392,942	70%	10,000
Cavanaugh Tocci	2243216	144,250	61,707	82,543	43%	5,000
Medical Services (Mobile Med)	2248256	441,559	169,672	271,887	38%	10,000
Electrical Start Up Testing (Scott)	2257028	200,000	0	200,000	0%	0
Relocate Parking Lot (Cairns)	2254876	400,393	0	400,393	0%	0
Misc. Site Work (Cairns)	2256332	271,802	0	271,802	0%	0
Total	28	278,456,788	135,966,816	142,489,972	49%	8,788,716
Outside Services						
Janus Management	2222187	615,804	322,677	293,127	52%	50,000

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	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
McLane, Graf (Legal)	2233443	809,405	521,086	288,319	64%	50,000
Goodwin Procter (Legal)	2233819	17,444	17,444	0	100%	0
RW Beck	2251868	332,976	80,211	252,765	24%	20,000
Total	4	1,775,629	941,418	834,211	53%	120,000
TOTAL	46	297,326,963	147,008,567	150,318,396	49%	10,651,846

Electric Supply PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent	Demob
Material						
Construction Substation (Siemens)	2242427	291,172	291,172	0	100.00%	0
Steel Structures Line (Thomas & Betts)	2250946	351,720	340,669	11,051	96.86%	0
P&C Panels (Keystone)	2254878	131,078	0	131,078	0%	0
Total	3	773,970	631,841	142,129	81.64%	0

Contractor Labor						
115 kV Expansion (IC Reed)	33591/02254	2,137,769	625,498	1,512,271	29.26%	50,000
115 kV Underground Cable (Kerite)	2250413	472,086	0	472,086	0.00%	0
Ayer Electric / Misc	2248038	203,049	189,693	13,356	93%	13,356
Caisson Installation (Tri-State)	2251836	503,849	422,449	81,400	83.84%	20,000
Guidant	2200226	371,273	241,632	129,641	65.08%	20,000
Patrick Energy Services	2240068	1,003,398	940,318	63,080	94%	20,000
FGD Substation (Eaton)	2246779	6,091,005	5,149,919	941,086	84.55%	200,000
Utility Services	2242111	40,110	40,110	0	100.00%	0
Construction Substation (Eaton)	2247577	485,922	485,922	0	100%	0
Install Cable Tray (Eaton)	2248875	124,666	0	124,666	0.00%	0
Install Cables from S/S to Plant (Eaton)	2254902	44,112	0	44,112	0.00%	0
Training, Testing, Commissioning (Eaton)	2248875	529,852	0	529,852	0%	0
Total	12	12,007,091	8,095,541	3,911,550	67.42%	323,356

TOTAL	15	12,781,061	8,727,382	4,053,679	68.28%	323,356
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New Yellow Building PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
Miscellaneous	2248788	30,000	0	30,000	0.00%	0
Total	1	30,000	0	30,000	0.00%	0

Contractor Labor						
TF Moran	2253401	42,060	2,028	40,032	4.82%	1,000
North Branch Constr	2257174	1,700,000	0	1,700,000	0.00%	0
Total	2	1,742,060	2,028	1,740,032	0.12%	1,000

Outside Services						
Udelsman	2253433	73,286	0	73,286	0.00%	0
Total	1	73,286	0	30,000	0.00%	0

TOTAL	4	1,845,346	2,028	1,800,032	0.11%	1,000
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Scrubber PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
SW Pumps (Hayes)	2249844	290,474	329,755	-39,281	114%	0
QW Pumps (Kriebel)	2248865	317,357	339,788	-22,431	107%	0
Booster Fans (FlaktWoods)	2247380	3,872,056	3,681,147	190,909	95%	190,909
Duct Isolation Dampers (Fox)	2252288	841,641	867,225	-25,584	103%	0
Duct Expansion Joints (IAFD)	2251685	392,110	392,110	0	100%	0
Ductwork (Fab) (Merrill)	2250987	3,141,157	3,453,957	-312,800	110%	0
Support Steel (Merrill)	2250989	2,231,140	2,116,959	114,181	95%	114,181
Truck Wash (Whiting)	2254078	258,744	78,744	180,000	30%	20,000
480v MCC's (Siemens)	2250067	859,214	859,213	1	100%	0
Cable Bus (MP Husky)	2251368	275,289	275,289	0	100%	0
DCS (Emerson)	2252543	1,399,951	869,760	530,191	62%	200,000
CEMS (CEMTEK)	2251761	823,129	744,304	78,825	90%	78,825
UPS / DC System (Ametek)	2251285	149,273	155,124	-5,851	104%	0
MV Switchgear & LV Unit S/S (Siemens)	2250067	2,243,011	2,243,011	0	100%	0
Total	14	17,094,546	16,406,386	688,160	96%	603,915
Contractor Labor						
URS	2247849	44,964,123	32,904,258	12,059,865	73%	60,000
URS (PPF)	2247510	3,382,278	2,432,552	949,726	72%	50,000
URS (PIF)	2247849	1,863,199	1,381,766	481,433	74%	50,000
FGD System (Siemens)	2243884	97,037,605	56,256,112	40,781,493	58%	6,000,000
Chimney (Hamon Custodis)	2244000	12,873,510	12,873,510	0	100%	0

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WWT System (SWT/NPI)	2250142	16,421,043	12,729,337	3,691,706	78%	1,500,000
Material Handling (DMW)	2246381	37,189,147	30,176,314	7,012,833	81%	2,000,000
Site Survey (TF Moran)	2242004	107,512	108,005	-493	100%	0
UG Survey (Golder)	2249034	365,793	372,293	-6,500	102%	0
Site Prep - 1 (Cairns)	2247998	7,782,964	7,782,964	0	100%	0
Site Prep - 2 (O'Connell)	2249996	3,855,079	3,855,079	0	100%	0
Foundations (Harvey)	2247458	19,189,290	18,097,927	1,091,363	94%	50,000
Coatings & Paintings (Egan)	2254354	125,170	125,170	0	100%	0
Duct/Steel Installation (Merrill)	2252748	13,488,030	11,178,425	2,309,605	83%	50,000
BOP Mech. Installation (AZCO)	2254218	2,976,733	1,327,727	1,649,006	45%	100,000
BOP Electrical Installation (Boulos)	2254709	6,360,727	2,073,283	4,287,444	33%	100,000
Permit Services (TFM)	2240832	545,660	545,750	-90	100%	0
Site Finalization - Phase 1 (Cairns)	2256927	529,139	0	529,139	0%	0
Construction Services (CCB)	2247576	5,695,117	4,099,189	1,595,928	72%	50,000
FRP Consultant (Maverick)	2249395	149,535	129,739	19,796	87%	10,000
QA Services (Turner)	2248425	95,538	54,568	40,970	57%	10,000
Guidant	2200226	670,377	233,957	436,420	35%	5,000
Misc Labor/Stiff (O'Connor)	2208706	1,331,215	1,186,330	144,885	89%	10,000
Cavanaugh Tocci	2243216	144,250	64,250	80,000	45%	5,000
Medical Services (Mobile Med)	2248256	441,559	286,108	155,451	65%	10,000
Electrical Start Up Testing (Scott)	2257028	200,000	0	200,000	0%	0

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Relocate Parking Lot (Cairns)	2254876	400,393	400,393	0	100%	0
Misc. Site Work (Cairns)	2256332	271,802	269,487	2,315	99%	2,315
Total	28	278,456,788	200,944,493	77,512,295	72%	10,062,315
Outside Services						
Janus Management	2222187	615,804	414,870	200,934	67%	50,000
McLane, Graf (Legal)	2233443	809,405	668,364	141,041	83%	50,000
Goodwin Procter (Legal)	2233819	17,444	17,444	0	100%	0
RW Beck	2251868	332,976	150,604	182,372	45%	20,000
Total	4	1,775,629	1,251,282	524,347	70%	120,000
TOTAL	46	297,326,963	218,602,161	78,724,802	74%	10,786,230

Electric Supply PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
Construction Substation (Siemens)	2242427	291,172	291,172	0	100.00%	0
Steel Structures Line (Thomas & Betts)	2250946	351,720	390,669	-38,949	111.07%	0
P&C Panels (Keystone)	2254878	131,078	131,078	0	100%	0
Total	3	773,970	812,919	-38,949	105.03%	0

Contractor Labor						
115 kV Expansion (IC Reed)	3591 0225	2,137,769	1,710,879	426,890	80.03%	50,000
115 kV Underground Cable (Kerite)	2250413	472,086	480,249	-8,163	101.73%	0
Ayer Electric / Misc	2248038	203,049	208,005	-4,956	102%	0
Caisson Installation (Tri-State)	2251836	503,849	503,849	0	100.00%	0
Guidant	2200226	371,273	312,173	59,100	84.08%	5,000
Patrick Energy Services	2240068	1,003,398	977,286	26,112	97%	5,000
FGD Substation (Eaton)	2246779	6,091,005	6,105,466	-14,461	100%	0
Utility Services	2242111	40,110	40,110	0	100%	0
Construction Substation (Eaton)	2247577	485,922	485,922	0	100%	0
Install Cable Tray (Eaton)	2248875	124,666	116,686	7,980	94%	7,980
Install Cables from S/S to Plant (Eaton)	2254902	44,112	44,112	0	100%	0
Training, Testing, Commissioning (Eaton)	2248875	529,852	227,084	302,768	43%	20,000
Total	12	12,007,091	11,211,821	795,270	93.38%	87,980

TOTAL	15	12,781,061	12,024,740	756,321	94.08%	87,980
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New Yellow Building PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
Miscellaneous	2248788	30,000	0	30,000	0.00%	0
Total	1	30,000	0	30,000	0.00%	0

Contractor Labor						
TF Moran	2253401	42,060	27,083	14,977	64.39%	5,000
North Branch Constru	2257174	1,700,000	0	1,700,000	0.00%	0
Total	2	1,742,060	27,083	1,714,977	1.55%	5,000

Outside Services						
Udelsman	2253433	73,286	36,750	36,536	50.15%	5,000
Total	1	73,286	36,750	30,000	50.15%	5,000

TOTAL	4	1,845,346	63,833	1,774,977	3.46%	10,000
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	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Duct/Steel Installation (Merrill)	2252748	14,349,736	13,764,619	585,117	95.92%	50,000
BOP Mech.Installation (AZCO)	2254218	4,258,455	2,473,205	1,785,250	58.08%	100,000
BOP Electrical Installation (Boulos)	2254709	9,501,178	6,436,350	3,064,828	67.74%	100,000
Permit Services (TFM)	2240832	596,559	559,182	37,377	93.73%	37,377
Site Finalization - Phase 1 & 2 (Cairns)	2256927	4,549,114	591,938	3,957,176	13.01%	20,000
Construction Services (CCB)	2247576	5,162,466	4,352,846	809,620	84.32%	50,000
FRP Consultant (Maverick)	2249395	131,405	130,635	770	99.41%	0
QA Services (Turner)	2248425	102,595	41,831	60,764	40.77%	5,000
Guidant	2200226	849,029	392,105	456,924	46.18%	5,000
Misc Labor/Stiff (O'Connor)	2208706	1,210,721	1,184,326	26,395	97.82%	5,000
Cavanaugh Tocci	2243216	124,383	64,250	60,133	51.65%	5,000
Medical Services (Mobile Med)	2248256	471,340	378,402	92,938	80.28%	10,000
Electrical Start Up Testing (Scott)	2257028	174,859	174,859	0	100.00%	0
Relocate Parking Lot (Cairns)	2254876	400,393	400,393	0	100.00%	0
Misc. Site Work (Cairns)	2256332	323,674	271,801	51,873	83.97%	5,000
Total	29	290,994,282	238,414,372	52,579,910	81.93%	10,561,057
Outside Services						
Janus Management	2222187	712,311	489,342	222,969	68.70%	50,000
McLane, Graf (Legal)	2233443	927,285	772,103	155,182	83.26%	50,000
Goodwin Procter (Legal)	2233819	17,444	17,444	0	100.00%	0
RW Beck	2251868	385,982	222,417	163,565	57.62%	20,000
Sargent & Lundy	2257569	164,406	96,814	67,592	58.89%	50,000
Total	5	2,207,428	1,598,120	609,308	72.40%	170,000
TOTAL	49	311,699,773	256,875,007	54,824,766	82.41%	11,298,801

Scrubber WO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
SW Pumps (Hayes)	2249844	283,574	283,574	0	100.00%	0
QW Pumps (Kriebel)	2248865	299,168	302,357	-3,189	101.07%	0
Booster Fans (FlaktWoods)	2247380	3,729,783	3,672,056	57,727	98.45%	57,727
Duct Isolation Dampers (Fox)	2252288	862,921	856,641	6,280	99.27%	6,280
Duct Expansion Joints (IAFD)	2251685	419,445	403,015	16,430	96.08%	16,430
Ductwork (Fab) (Merrill)	2250987	3,141,157	3,141,157	0	100.00%	0
Support Steel (Merrill)	2250989	2,215,810	2,162,011	53,799	97.57%	20,000
Truck Wash (Whiting)	2254078	196,725	198,481	-1,756	100.89%	0
480v MCC's (Siemens)	2250067	898,707	894,219	4,488	99.50%	4,488
Cable Bus (MP Husky)	2251368	278,999	278,999	0	100.00%	0
DCS (Emerson)	2252543	2,153,947	1,478,197	675,750	68.63%	200,000
CEMS (CEMTEK)	2251761	892,604	724,785	167,819	81.20%	167,819
UPS / DC System (Ametek)	2251285	153,728	153,728	0	100.00%	0
MV Switchgear & LV Unit S/S (Siemens)	2250067	2,323,495	2,248,495	75,000	96.77%	75,000
PAP (Corrosion Services)	2258955	648,000	64,800	583,200	10.00%	20,000
Total	15	18,498,063	16,862,515	1,635,548	91.16%	567,744
Contractor Labor						
URS	2247849	43,530,973	38,176,564	5,354,409	87.70%	60,000
URS (PPF)	2247510	3,172,520	2,797,204	375,316	88.17%	50,000
URS (PIF)	2247849	1,752,210	1,564,572	187,638	89.29%	50,000
FGD System (Siemens)	2243884	97,705,037	72,546,452	25,158,585	74.25%	8,000,000
Absorber Pickling (Delstar)	2259885	75,000	0	75,000	0.00%	0
Chimney (Hamon Custodis)	2244000	12,873,510	12,873,510	0	100.00%	0
WWT System (SWT/NPI)	2250142	19,853,721	13,135,806	6,717,915	66.16%	1,500,000
Material Handling (DMW)	2246381	39,176,996	35,308,012	3,868,984	90.12%	500,000
Site Survey (TF Moran)	2242004	125,152	116,472	8,680	93.06%	8,680
UG Survey (Golder)	2249034	365,793	365,793	0	100.00%	0
Site Prep - 1 (Cairns)	2247998	7,782,964	7,782,964	0	100.00%	0
Site Prep - 2 (O'Connell)	2249996	3,855,079	3,855,079	0	100.00%	0
Foundations (Harvey)	2247458	18,384,462	18,540,244	-155,782	100.85%	0
Coatings & Paintings (Egan)	2254354	134,958	134,958	0	100.00%	0

Secondary Waste Water Treatment PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
Aqua Tech	2259123	8,364,895	1,148,500	7,216,395	13.73%	200,000
Structural Steel (Isaacson)	2260013	251,066	0	251,066	0.00%	0
DCS (Emerson)	2259647	602,121	0	602,121	0.00%	0
Electric (Siemens)	2259586	834,127	0	834,127	0.00%	0
Total	4	10,052,209	1,148,500	8,903,709	11.43%	200,000

Contractor Labor						
	02258488					
Burns & MacDonnell	02257668	3,534,588	508,458	3,026,130	14.39%	50,000
Foundations & U/G (Cairns)	2260400	1,883,655	0	1,883,655	0.00%	0
BOP Mechanical - 1 (Azco)	2261690	6,986,097	0	6,986,097	0.00%	0
BOP Mechanical - 2 (NPI)	2261821	152,700	0	152,700	0.00%	0
BOP Electrical (ECA)	2261905	1,952,755	0	1,952,755	0.00%	0
USA	2260565	78,513	0	78,513	0.00%	0
Total	7	14,588,308	508,458	14,079,850	3.49%	50,000

Outside Services						
TFMoran	2240832	29,780	0	29,780	0.00%	0
GZA	2258948	51,974	17,338	34,636	33.36%	5,000
Total	2	81,754	17,338	64,416	21.21%	5,000

TOTAL		24,722,271	1,674,296	23,047,975	6.77%	255,000
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New Yellow Building PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
YB Furniture (BKM)	2255210	73,224	0	73,224	0.00%	0
Miscellaneous	2248788	49,033	13,505	35,528	27.54%	0
Total	2	122,257	13,505	108,752	11.05%	0

Contractor Labor						
TF Moran	2253401	35,632	44,454	-8,822	124.76%	0
North Branch Constr	2257174	1,639,544	1,297,392	342,152	79.13%	50,000
Total	2	1,675,176	1,341,846	333,330	80.10%	50,000

Outside Services						
Udelsman	2253433	67,422	65,070	2,352	96.51%	2,352
GZA	02258947/02	85,691	58,807	26,884	68.63%	26,884
Total	2	153,113	123,877	29,236	80.91%	29,236

TOTAL		1,950,546	1,479,228	471,318	75.84%	79,236
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Electric Supply PO Total Budget

	PO No.	Total Project	Spent	Remaining	Percent Complete	Demob Cost
Material						
Construction Substation (Siemens)	2242427	291,172	291,172	0	100.00%	0
Steel Structures Line (Thomas & Betts)	2250946	351,720	351,720	0	100.00%	0
P&C Panels (Keystone)	2254878	131,078	131,078	0	100.00%	0
Total	3	773,970	773,970	0	100.00%	0

Contractor Labor						
115 kV Expansion (IC Reed)	3359102254	2,052,591	1,990,566	62,025	96.98%	50,000
115 kV Underground Cable (Kerite)	2250413	472,086	472,086	0	100.00%	0
Ayer Electric / Misc	2248038	203,446	203,049	397	99.80%	0
Caisson Installation (Tri-State)	2251836	503,849	503,849	0	100.00%	0
Guidant	2200226	346,561	336,449	10,112	97.08%	5,000
Patrick Energy Services/SAIC	2240068	993,220	985,048	8,172	99.18%	8,172
FGD Substation (Eaton)	2246779	6,091,005	6,091,005	0	100.00%	0
Utility Services	2242111	53,267	53,268	-1	100.00%	0
Construction Substation (Eaton)	2247577	485,922	485,922	0	100.00%	0
Install Cable Tray (Eaton)	2248875	185,005	189,755	-4,750	102.57%	0
Install Cables from S/S to Plant (Eaton)	2254902	44,112	44,112	0	100.00%	0
Total	11	11,431,064	11,355,109	75,955	99.34%	63,172

TOTAL	14	12,205,034	12,129,079	75,955	99.38%	63,172
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