

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DAMAGE ASSESSMENT AND RESTORATION PROGRAM**

**DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2004 INDIRECT COST RATE**

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Cotton & Company LLP is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering Damage Assessment Center (DAC) indirect costs incurred on damage assessment and restoration of injured natural resources.

The purpose of this report is to provide DAC with the results of Cotton & Company's review of Fiscal Year (FY) 2004 costs and development of an indirect cost rate. This document presents DAC's FY 2004 indirect cost rate and explains the methodology we used. This rate will be used to determine indirect damage assessment costs allocable to specific cases for cost-recovery purposes.

BACKGROUND

NOAA has statutory authority to protect and restore the nation's coastal and marine resources. This authority includes the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA); Oil Pollution Act of 1990; Federal Water Pollution Control Act; and National Marine Sanctuaries Act. These laws provide for recovery of costs to restore natural resources and their services injured by potentially responsible parties.

To fulfill its responsibility under this legislation as a natural resource trustee, NOAA established the Damage Assessment and Response Program (DARP). DARP's mission is to assess damages and restore injuries to marine and coastal resources resulting from hazardous substance and oil spills as well as ship groundings caused by responsible parties. This mission is accomplished through the conduct of Natural Resource Damage Assessments (NRDA). DARP is comprised of three NOAA component organizations: DAC within the National Ocean Service; Office of General Counsel for Natural Resources (GCNR); and Restoration Center (RC) within the National Marine Fisheries Service.

FINANCIAL MANAGEMENT SYSTEM

DAC costs reside in the NOAA financial management system, CAMS (Commerce Administrative Management System). CAMS identifies costs by financial management centers (FMC), task codes, and object classification codes. FMCs are groups of organizations that control funding activities. DAC's FY 2004 costs were accumulated under FMC 1012 (Office of Response and Restoration). DARP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. DAC tracks both labor and nonlabor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

DAC uses task codes to accumulate its indirect costs associated with DARP. These are costs for general and administrative activities that support, sustain, or enhance the DARP mission. Examples of such activities include:

- Employee recruiting and training.
- General budget formulation, monitoring, analysis, and reporting.
- Non-case-specific management and staff meetings on administrative matters.
- General cost accounting, computer support, and secretarial support.
- General records management and database support.
- General program policy and development.

- Spill response readiness.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs on CAMS to recover agency overhead from each FMC for leave, benefits, and management and support costs. Application and descriptions of NOAA overhead rates follow:

- **Leave Surcharge** is applied to labor costs and includes costs for administrative, annual, and sick leave.
- **Personnel Benefits** is applied to labor and leave costs. This includes payroll taxes, civil service retirement, health benefits, life insurance, regular employer retirement contributions, Federal Insurance Contributions Act payments, and Federal Retirement Service thrift savings plan basic and matching contributions.
- **NOAA Administrative Support** is applied to labor and leave costs. It includes costs incurred by NOAA's executive, line, and other supporting offices. These costs are associated with administrative functions such as personnel, training, procurement, telecommunications, operations, storage, mail, housekeeping, and other common services.

INDIRECT COST ALLOCATION METHODOLOGY

We developed the indirect cost rate methodology using generally accepted accounting principles, Cost Accounting Standards, and Statement of Federal Financial Accounting Standards (SFFAS) No. 4, Managerial Cost Accounting Concepts and Standards for the Federal Government. The following principles are inherent in this allocation method:

- The costing methodology for identifying and allocating costs as direct or indirect is consistently applied.
- The allocation base that best approximates benefits accruing to cost objectives is selected.
- All items properly included in the allocation base are included and receive their share of indirect costs.
- Indirect costs are assigned to cost objectives on a cause-and-effect basis or by allocating on a reasonable and consistent basis.

To develop the indirect cost rate, we:

- Obtained an understanding of DAC procedures for documenting DARP costs, including its financial management system and business practices.
- Obtained downloads of FY 2004 DAC cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARP tasks with the assistance of DAC personnel.
- Identified task codes as direct, indirect or non-allocable. We then accumulated related costs in these categories.

In addition, we adjusted costs as necessary to ensure the accuracy and completeness of the indirect cost pool and base. Adjustments to DAC costs are described below:

- Labor cost downloads did not include NOAA internal burden charges. We applied applicable NOAA leave and benefit rates to both direct and indirect labor costs.
- Contractors from the Oak Ridge Institute for Science and Education (ORISE) and a commercial contractor, IMMSG, performed damage assessment and restoration work that benefited DAC tasks. ORISE and IMMSG personnel work in NOAA offices, are supervised by NOAA staff, and essentially function as NOAA employees. We obtained all ORISE and IMMSG timesheets and calculated the cost of all time spent on DARP tasks (both direct and indirect). We included the indirect ORISE and IMMSG costs in the indirect cost pool, and the direct ORISE and IMMSG costs in the direct labor base.
- We excluded from the indirect cost pool all DAC tasks that did not benefit the DARP program, or for which the benefit to the DARP program could not be measured. We also excluded the cost of several indirect activities that only benefited a small number of DARP cases. To the extent that management and support costs were allocable to these tasks, we excluded those costs from the indirect cost pool.
- General Services Administration (GSA) rent costs in the indirect cost pool include all rent costs incurred by DAC. We identified and removed the portion allocable to direct and non-DARP labor. DAC recovers the GSA rent on direct labor costs by applying the SLUC (Standard Level User Charge) rate to direct labor costs in preparing its cost recovery packages.

SFFAS No. 4, Paragraph 124, states that costs should be allocated using one of the following three methods:

1. Directly tracing costs (wherever economically feasible).
2. Assigning costs on a cause-and-effect basis.
3. Allocating costs on a reasonable and consistent basis.

It is not practical or feasible to directly assign DARP indirect costs to final cost objectives. We consider direct labor costs an appropriate base for allocating DARP indirect costs to benefiting activities. We calculated the FY 2004 indirect cost rate with direct labor costs as a base. We included direct labor costs for ORISE and IMMSG in the base, because these costs have the same relationship to the indirect cost pool as NOAA direct labor costs.

We performed our work in accordance with *Statements on Standards for Consulting Services* promulgated by the American Institute of Certified Public Accountants. We did not review or evaluate NOAA's internal burden rates. Because the indirect cost allocation methodology used to develop the indirect cost rate does not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on DAC's financial statements. This report relates only to the accounts and items specified in the attached exhibit and schedules and does not extend to any financial statement of NOAA.

The information contained in this report is intended solely for the purposes described in the first section of this report and should not be used for any other purpose.

COTTON & COMPANY LLP

A handwritten signature in cursive script, appearing to read "Colette Y. Wilson".

Colette Y. Wilson, CPA
Partner

March 15, 2006
Alexandria, Virginia

EXHIBIT**DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2004 INDIRECT COST RATE**

Total Indirect Costs	\$3,289,497
Less: Indirect Costs Allocable to Other Activities	<u>888,985</u>
Net Indirect Costs	\$ 2,400,512
Direct Labor Costs*	\$1,126,840
Indirect Cost Rate	<u>213%</u>

* The direct labor base excludes amounts charged to object classes 1151 and 1157, Overtime and Holiday Pay, respectively.

SCHEDULE 1

**DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2004 COSTS BY TASK CODE**

Task Code	Task Name	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
B8KSEDAP01	General Management and Administrative Support				\$987,082	\$987,082
B8K3RAPP01	General Management and Administrative Support				773,613	773,613
1CK3F01P00	General Damage Assessment Activities				586,795	586,795
B8KSEDAP04	General Program Policy and Development				268,286	268,286
1CK3F04P00	General Program Policy and Development				186,242	186,242
B8KSEDAPTR	General Training & Employee Development				181,639	181,639
B8K3RAPP04	General Program Policy and Development				121,696	121,696
1CK3F02P00	Spill Response Contingency				60,014	60,014
1CK3F01PTR	General Training & Employee Development				55,644	55,644
B8K3RAPPTR	General Training & Employee Development				33,696	33,696
B8KSEDAP02	Rapid Assessment Program				17,366	17,366
B8K3RAPP02	Rapid Assessment Program				8,506	8,506
C8KSEDAP01	DARP General Management and Administration				1,494	1,494
C8KSEDAP04	DARP, Program Policy and Development				68	68
B8KSEDAP00	Damage Assessment Program				2,926	2,926
B8KRAPP04	Technical & Methods Development				1,292	1,292
A8K3RAPP04	General Program Policy and Development				1,872	1,872
A8K3RAPP01	General Management and Administrative Support				438	438
1CK3F04PTM	Technical & Methods Development				246	246
18KSEDAP04	General Program Policy and Development				204	204
A8K3RAPP02	Rapid Assessment Program				205	205
1CK3F01PTR	General Training & Employee Development				173	173
18K3BHWPK4	Jamie Rostida Damage Assessment and Response	\$23		\$23		23
18K3BHWPK7	Bubble Lounge Damage Assessment and Response	23		23		23
18K3BHWPK9	African Sojourner	131		131		131
18K3RAPP23	Koppers Waste Site, Charleston, SC	22		22		22
18K3RAPPBV	Calcasieu Bayou Verdine NRDA	220		220		220
18K3RLALA	Regional Restoration Planning and Development, LA	3,737		3,737		3,737
18K3RLAP00	Louisiana Regional Restoration Plan		\$92,400	92,400		92,400
1BK3B42PM7	Lavaca Bay NRDA	106	27	133		133
1BK3B42PM8	Lavaca Bay NRDA	519	100	619		619
1BK3E1AP00	Hudson River, NYS-IAG		120,411	120,411		120,411
1BKSECAPK5	Ups and Downs II Damage Assessment and Response	23		23		23
1CK30F03PJ4	Adrienne Damage Assessment and Response	50		50		50
1CK30F03PL9	Andrew Damage Assessment and Response	89		89		89
1CK3531	Belle Watling	22		22		22
1CK3F01PAA	Damage Assessment Infant and Orphan Case		661	661		661
1CK3F01PBD	Calcasieu Bayou D'Inde NRDA		1,054	1,054		1,054
1CK3F01PCG	Ciba-Geigy (Region 4, CRC) NRDA		3,782	3,782		3,782
1CK3F01PF9	MacAlloy CPRD Spill		850	850		850
1CK3F01PGL	Great Lakes, Region 9 (General) NRDA		520	520		520
1CK3F01PHG	Holyoke Gas Works (CRC)		5	5		5
1CK3F01PLA	Louisiana Regional Restoration Plan		38,311	38,311		38,311
1CK3F01PP2	Hylebos (Commencement Bay) Taylor Way Properties		1,843	1,843		1,843

Task Code	Task Name	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
1CK3F01PQ7	Hylebos (Commencement Bay) Federal PRPs NRDA		469	469		469
1CK3F01PR2	Hylebos (Commencement Bay) Federal PRPs NRDA		275	275		275
1CK3F01PW3	Kent Reliant Grounding NRDA		2,596	2,596		2,596
1CK3F01PW4	Martin Texas City Acid Spill NRDA		767	767		767
1CK3F01PW6	Albemarle Sound/ Weyerhaeuser (CPRD) NRDA		1,247	1,247		1,247
1CK3F01PW7	Newton Creek, NY NRDA		87	87		87
1CK3F01PWR	Portland Harbor/ Willamette River Damage Assessment		6,724	6,724		6,724
1CK3F01PY5	Boeing Damage Assessment		868	868		868
1CK3F03J41	Ocean Wind Damage Assessment and Response	158		158		158
1CK3F03PC2	F19996HH	30		30		30
1CK3F03PF4	FL4426LY Damage Assessment and Response	40		40		40
1CK3F03PG8	FL3272EE Damage Assessment and Response	68	8	76		76
1CK3F03PH1	Jeannie-Ann Damage Assessment and Response	149	8	157		157
1CK3F03PH6	FL9163JG Damage Assessment and Response	23		23		23
1CK3F03PH7	FL3681CD Damage Assessment and Response	273	20	293		293
1CK3F03PJ2	FL4408LB Damage Assessment and Response	221	12	233		233
1CK3F03PJ4	Adrienne Damage Assessment and Response	129	22	151		151
1CK3F03PJ5	FL4888KM Damage Assessment and Response	20	6	26		26
1CK3F03PJ7	Over the Edge Damage Assessment and Response	85	14	99		99
1CK3F03PJ8	Whatever Damage Assessment and Response	222	5	227		227
1CK3F03PJ9	Heavy Tiger Damage Assessment and Response	40	5	45		45
1CK3F03PK2	Hel's Heaven	51		51		51
1CK3F03PK3	Tribute Damage Assessment and Response	65	4	69		69
1CK3F03PK4	Jaimito Rostida Damage Assessment and Response	110	9	119		119
1CK3F03PK5	Ups and Downs II Damage Assessment and Response		12	12		12
1CK3F03PK6	FL8320GE Damage Assessment and Response	281	9	290		290
1CK3F03PK7	Bubble Lounge Damage Assessment and Response	130	9	139		139
1CK3F03PK8	Southern FX Damage Assessment and Response	266	9	275		275
1CK3F03PK9	African Sojourner	828	12	840		840
1CK3F03PL1	Rum Runner Damage Assessment and Response	31		31		31
1CK3F03PL2	Wave Rider Damage Assessment and Response	29	5	34		34
1CK3F03PL3	Lady Gitana Damage Assessment and Response	161	11	172		172
1CK3F03PL4	FL4426LY Damage Assessment and Response	186	5	191		191
1CK3F03PL5	FL3774FH Damage Assessment and Response	199	5	204		204
1CK3F03PL6	FL9843MB Damage Assessment and Response	161	15	176		176
1CK3F03PL7	Sooner Magic Damage Assessment and Response	32	6	38		38
1CK3F03PL8	FL9996HH Damage Assessment and Response	29	5	34		34
1CK3F03PL9	Androw Damage Assessment and Response	73	15	88		88
1CK3F03PM1	Leprechaun Too Damage Assessment and Response	19	3	22		22
1CK3F03PM4	Poetic Justice Damage Assessment and Response	163	5	168		168
1CK3F03PM6	Spencer's Toy Damage Assessment and Response	32	6	38		38
1CK3F03PM7	FL7573HC Damage Assessment and Response	157	3	160		160
1CK3F03PM9	Southern Star Damage Assessment and Response		5	5		5
1CK3F08P00	Thea Foss (Commencement Bay) NRDA		2,747	2,747		2,747
1CK3FY2P00	Motiva Sulfuric Acid Spill NRDA		117	117		117
1CK3H05P00	Great Lakes D&D Restoration Planning	602	127	729		729
1CK3H16PMN	N Control Monitoring	218	43	261		261
1CK3H17P00	Restless Restoration	87	19	106		106
1CK3H19P00	Eye One Monitoring	334	66	400		400
1CK3H20P00	D-Man I Restoration	905	193	1,098		1,098

Task Code	Task Name	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
1CK3H21P00	Lin-Bar I Restoration	91	18	109		109
1CK3H23P00	Pelican Restoration	300	59	359		359
1CK3H24P00	True Justice Restoration	210	42	252		252
1CK3H29P00	Whitewater Restoration	81	16	97		97
1CK3H32P00	Seagrass Restoration	485	111	596		596
1CK3H33P00	Myra Lee Restoration	164	35	199		199
1CK3H34P00	I Sight Too Restoration	182	36	218		218
1CK3H35P00	Miss Lori Restoration	23	5	28		28
1CK3H37P00	Julia Reanne Restoration	389	127	516		516
1CK3H39P00	Heidi Baby Restoration	38	8	46		46
1CK3J09P00	Whitewater II Damage Assessment and Response	72	14	86		86
1CK3J34P00	Mystery Spill	102	20	122		122
1CK3J37P00	Jamie Ann Damage Assessment and Response	265	17	282		282
1CK3J39P00	Maguilla Damage Assessment and Response	463	92	555		555
1CK3J40P00	Paradiso	2,176		2,176		2,176
1CK3J41P00	Ocean Wind Damage Assessment and Response	126	4	130		130
1CK3J42P00	20 Summers	443	83	526		526
1CK3J45PA3	Miss Betty III Damage Assessment and Response		5	5		5
1CK3J47P00	Heidi Baby Damage Assessment and Response	38	7	45		45
1CK3J49P00	Diego Damage Assessment and Response	337	19	356		356
1CK3J52P00	Angelina Damage Assessment and Response	67	12	79		79
1CK3J53P00	Renegade Damage Assessment and Response	1,075	229	1,304		1,304
1CK3J54P00	JeudeEaux	66		66		66
1CK3J57P00	Adaro	389		389		389
1CK3J62P00	Great Escape Damage Assessment and Response	1,329	284	1,613		1,613
1CK3J64P00	Tico Time Damage Assessment and Response	935	199	1,134		1,134
1CK8A06P00	Hylebos (Commencement Bay) Damage Assessment		22,279	22,279		22,279
1CK8A06PGM	Hylebos (Commencement Bay) General Metals NRDA		273	273		273
1CK8A07P00	ASARCO (Commencement Bay) NRDA		7,157	7,157		7,157
1CK8A09P00	Middle (Commencement Bay) Damage Assessment		2,386	2,386		2,386
1CK8A20P00	LCP Turtle River Damage Assessment		6	6		6
1CK8A20PX1	LCP Turtle River, Honeywell NRDA		5,899	5,899		5,899
1CK8A23P00	CRC - Koppers Waste Site (Charleston, SC)		4,723	4,723		4,723
1CK8A27P00	Boeing Duwamish Damage Assessment		63,283	63,283		63,283
1CK8A32P00	Commencement Bay Damage Assessment		14,929	14,929		14,929
1CK8A33P00	Passaic River (Newark Bay) NRDA		32,736	32,736		32,736
1CK8A35P00	Hudson River NRDA		480,805	480,805		480,805
1CK8A57P00	Calcasieu Estuary NRDA		88,929	88,929		88,929
1CK8A57PBV	Calcasieu Bayou Verdine NRDA		1,245	1,245		1,245
1CK8A64PRE	Blackbird Mine Response		448	448		448
1CK8A88P00	Mulberry Phosphate Spill Damage Assessment		661	661		661
1CK8A8BP00	Southern California Damage Assessment		21	21		21
1CK8A8BP88	MSRP/Trustee Resolution 0206 Fish Sample		330,216	330,216		330,216
1CK8A8BPR1	Southern California Restoration Implementation		49,379	49,379		49,379
1CK8D04PNR	Salvors Non-recoverable	40	8	48		48
1CK8E01PMN	Wellwood Monitoring	342		342		342
1CKF03PJ2	FL4408LB Damage Assessment and Response	22		22		22
1RK3B87PNR	Dutch Harbor/ Kuroshima	2,469	497	2,966		2,966
1RK3BC1P00	Southern California Damage Assessment		212	212		212
1RK3BHHP00	Tesoro Barber's Point Damage Assessment	161	32	193		193

Task Code	Task Name	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
1RK3BHHPNR	Tesoro Barber's Point Oil Spill (Non-recoverable)	47	9	56		56
1RK3EA5P00	Mallard Well Oil Spill Reimbursable	1,352	282	1,634		1,634
1RK3EA8P00	New Carissa		493	493		493
1RK3EA9PRC	Pago Pago Restoration	5,663	1,150	6,813		6,813
1RK3EB1P00	Olympic Pipeline/Whatcom Creek NRDA	4,755	947	5,702		5,702
1RK3EB5P00	Roosevelt Roads JP5 Spill NRDA	1,418	282	1,700		1,700
1RK3EB9P00	Beaver Creek Oil Spill NRDA	3,061	637	3,698		3,698
1RK3EC2PNR	Chalk Point Oil Spill	406	87	493		493
1RK3EC5P00	Indian River (Connectiv) Oil Spill NRDA	3,547	1,040	4,587		4,587
1RK3EC8P00	USS Detroit Oil Spill Reimbursable	822	163	985		985
1RK3FD1P00	Westchester Oil Spill NRDA	277	212	489		489
1RK3ED3P00	Mosquito Bay Oil Spill – Reimbursable	1,826	1,348	3,174		3,174
1RK3ED5P00	San Mateo Luckenbach Oil Spill Damage Assessment	4,224	24,215	28,439		28,439
1RK3ED6P00	BP Little Lake, Louisiana Oil Spill NRDA	502	230	732		732
1RK3ED7P00	LA - Forrest Oil Platform NRDA	741	284	1,025		1,025
1RK3EE1P00	Montrose Oil Spill Damage Assessment	348	69	417		417
1RK3EE1P01	MSRP Project Management & Reporting	4,942	999	5,941		5,941
1RK3EE1P02	Angler Study & Angler Study Outreach	4,386	80,033	84,419		84,419
1RK3EE1P03	Ocean Fish Sample Collection & Analysis	5,841	48,928	54,769		54,769
1RK3EE1P04	Market Fish Sample Collection & Analysis	383	83	466		466
1RK3EE1P05	Outreach Support (Angler & Ocean Fish)	1,684	334	2,018		2,018
1RK3EE2P00	Evergreen/ Cooper River, SC NRDA	31,480	40,491	71,971		71,971
1RK3EE3P00	Ocean Energy LA NRDA	5,056	319	5,375		5,375
1RK3EF4P00	Shell-Terrebonne NRDA	572	141	713		713
1RK3EF6P00	LA - Mendicant Island NRDA	5,719	3,776	9,495		9,495
1RK3EF7P00	Foss Barge/ Pt. Wells NRDA	5,193	1,067	6,260		6,260
1RK3EG1P00	LA - Lake Washington NRDA	1,437	1,223	2,660		2,660
1RK3EG3P00	Buzzards Bay, Bouchard, NRDA	96,273	264,514	360,787		360,787
1RK3EG3PFF	Bouchard/Buzzards Bay FOIA	203	1,262	1,465		1,465
1RK3EG4P00	Genmar Alexandra NRDA	4,639	1,904	6,543		6,543
1RK3EG6P00	LA - Shell/ North Pass NRDA		10,000	10,000		10,000
1RK3EG7P00	Lee II Oil Spill NRDA	875	52	927		927
1RK3EG8P00	Bow Mariner Oil Spill NRDA	1,236	225	1,461		1,461
1RK3EG9P00	Kinder Morgan/ Susisun Marsh NRDA	4,375	714	5,089		5,089
1RK3EH1P00	Buffalo Marine Neches River Oil Spill NR	2,946	637	3,583		3,583
1RK3NG2P00	Reserved for Emergency Spill Response	839	184	1,023		1,023
1RKSEG3P00	Bouchard	2,989		2,989		2,989
2CK3L7CPVK	Viginia Key Mangrove Settlement	30	7	37		37
2CK3L87P00	Dutch Harbor (Kuroshima) Settlement		65	65		65
2CK3LRCPSR	Seagrass Monitoring Protocol	2,454		2,454		2,454
2CK3M14P00	Blackbird Mine Restoration	10,512	3,655	14,167		14,167
2CK3M32P00	Fort Lauderdale Spill Restoration	223	1	224		224
2CK3M8AP00	MSRP Trustee Council Operating Budget	18,518	7,718	26,236		26,236
2CK3M8CP00	MSRP Trustee Council Operating Budget	173,468	27,614	201,082		201,082
2CK3M8DP00	MSRP Restoration Planning	3,415	676	4,091		4,091
2CK3M8EP00	MSRP Fish Injury Data Gap Studies	8,863	2,023	10,886		10,886
2CK3M8FP00	MSRP Media Outreach and Education	2,330	1,157	3,487		3,487
8K3RLAP	Little Lake	224		224		224
8K3SEDAP23	Koppers Waste Site, Charleston, SC	23		23		23
A8K3RAP57	Calcasieu Estuary	175		175		175

Task Code	Task Name	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
A8K3RAPPF9	MacAlloy	110		110		110
A8K3RAPPY5	Boeing Damage Assessment		183	183		183
B8K3BHWPL5	FL3774FH Damage Assessment and Response	21	4	25		25
B8K3BHWPM6	Spencer's Toy Damage Assessment and Response	412	81	493		493
B8K3BHWPM9	Southern Star Damage Assessment and Response	70	14	84		84
B8K3BHWPN1	Alice H III Damage Assessment and Response	150	30	180		180
B8K3BHWPN2	FL6928LA Damage Assessment and Response	449	89	538		538
B8K3RAP	Texas City	135		135		135
B8K3RAP06	Hylebos (Commencement Bay) - NRDA	33,940	6,652	40,592		40,592
B8K3RAP07	ASARCO (Commencement Bay) NRDA	692	149	841		841
B8K3RAP08	Thea Foss (Commencement Bay) NRDA	65	13	78		78
B8K3RAP09	Middle Waterway (Commencement Bay) NRDA	51	10	61		61
B8K3RAP20	LCP Turtle River NRDA	482	95	577		577
B8K3RAP23	Koppers Waste Site (CRC Case), Charleston, SC	8,610	2,609	11,219		11,219
B8K3RAP27	Duamish River NRDA	31,373	5,425	36,798		36,798
B8K3RAP32	Commencement Bay (Bay wide) NRDA	3,174	649	3,823		3,823
B8K3RAP33	Passaic River (Newark Bay) NRDA	41,213	6,815	48,028		48,028
B8K3RAP35	Hudson River NRDA	16,673	64,401	81,074		81,074
B8K3RAP45	St. Lawrence NRDA	552	140	692		692
B8K3RAP57	Calcasieu Estuary NRDA	4,648	1,969	6,617		6,617
B8K3RAP64	Blackbird Mine Response	5,346	1,060	6,406		6,406
B8K3RAPAA	Infant and Orphan Cases	4,108	840	4,948		4,948
B8K3RAPAN	Anitra Oil Spill NRDA	330	66	396		396
B8K3RAPBT	Bayou Trepagnier Chemical (CRC) Spill NRDA	284	56	340		340
B8K3RAPBV	Calcasieu Bayou Verdine NRDA	6,326	1,445	7,771		7,771
B8K3RAPCG	Ciba-Geigy (Region 4, CRC) NRDA	11,253	535	11,788		11,788
B8K3RAPDU	DuPont-Newport NRDA	371	56	427		427
B8K3RAPPEA	Hylebos (Commencement Bay) - Elf Atochem (PRP) NRDA	1,585	24	1,609		1,609
B8K3RAPPF9	MacAlloy CPRD Spill	3,929	788	4,717		4,717
B8K3RAPGL	Great Lakes, Region 9 (General) NRDA	1,318	260	1,578		1,578
B8K3RAPHG	Holyoke Gas Works (CRC) NRDA	315	63	378		378
B8K3RAPLA	Regional Restoration Planning and Development, LA	33,450	6,596	40,046		40,046
B8K3RAPW3	Kent Reliant Grounding NRDA	6,812	1,349	8,161		8,161
B8K3RAPW4	Martin Texas City Acid Spill NRDA	5,299	869	6,168		6,168
B8K3RAPW5	Calhoun Park, Charleston Waste Site	1,083	215	1,298		1,298
B8K3RAPWR	Portland Harbor/Williamette River NRDA	6,115	1,964	8,079		8,079
B8K3RAPX1	LCP Turtle River, Honeywell NRDA	7,906	1,595	9,501		9,501
B8K3RAPX4	Halaco Investigation	1,715	339	2,054		2,054
B8K3RAPY2	Motiva Sulfuric Acid Spill NRDA	1,114	222	1,336		1,336
B8K3RAPY5	Boeing Damage Assessment	823	163	986		986
B8K3SEDAPBV	Calcasieu Bayou Verdine NRDA	113		113		113
B8KSECAPD2	FL8967HY Damage Assessment and Response	49	10	59		59
B8KSECAPE9	2nd Heaven Damage Assessment and Response	54	12	66		66
B8KSECAPF7	Big Ben 3 Damage Assessment and Response	515	105	620		620
B8KSECAPI1	Jeannie-Ann Damage Assessment and Response	40		40		40
B8KSECAPI6	FL9163JG Damage Assessment and Response	49	10	59		59
B8KSECAPI2	FL4408LB Damage Assessment and Response	63		63		63
B8KSECAPI4	Adrienne Damage Assessment and Response	20		20		20
B8KSECAPI5	FL4888KM Damage Assessment and Response	84	5	89		89
B8KSECAPI7	Over the Edge Damage Assessment and Response	33		33		33

Task Code	Task Name	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
B8KSECAPJ8	Whatever Damage Assessment and Response	870	171	1,041		1,041
B8KSECAPK2	Hels Heaven Damage Assessment and Response	24	5	29		29
B8KSECAPK3	Tribute Damage Assessment and Response	53	7	60		60
B8KSECAPK4	Jaimito Rostida Damage Assessment and Response	53	5	58		58
B8KSECAPK5	Ups and Downs II Damage Assessment and Response	147	14	161		161
B8KSECAPK6	FL8320GE Damage Assessment and Response	40		40		40
B8KSECAPK7	Bubble Lounge Damage Assessment and Response	30		30		30
B8KSECAPK8	Lady Gitana Damage Assessment and Response	79		79		79
B8KSECAPL1	Rum Runner Damage Assessment and Response	24	5	29		29
B8KSECAPL2	Wave Rider	102		102		102
B8KSECAPL3	Lady Gitana Damage Assessment and Response	10		10		10
B8KSECAPL4	FL4426LY Damage Assessment and Response	59		59		59
B8KSECAPL5	FL3774FH Damage Assessment and Response	53	7	60		60
B8KSECAPL6	FL9843MB Damage Assessment and Response	30		30		30
B8KSECAPL7	Sooner Magic	40		40		40
B8KSECAPL8	FL9996HH Damage Assessment and Response	10	2	12		12
B8KSECAPL9	Androw Damage Assessment and Response	30		30		30
B8KSECAPM1	Leprechuan Too	60		60		60
B8KSECAPM4	Poetic Justice Damage Assessment and Response	30		30		30
B8KSECAPM6	Spencer's Toy	20		20		20
B8KSECAPM7	FL7573HC Damage Assessment and Response	23	5	28		28
B8KSECAPM9	Southern Star Damage Assessment and Response	24	5	29		29
B8KSECAPN1	Alice H III Damage Assessment and Response	273	59	332		332
B8KSECAPN2	FL6928LA Damage Assessment and Response	24	5	29		29
B8KSECAPN3	Groovin	57	11	68		68
B8KSECAPN4	FL4198DA Damage Assessment and Response	13	2	15		15
B8KSECAPN5	Moderation (Coral)	33	7	40		40
B8KSECAPN6	Zapped Damage Assessment and Response	315	67	382		382
B8KSECAPN7	At Last (Seagrass)	241	51	292		292
B8KSECAPN8	Non Compete (Seagrass)	567	120	687		687
B8KSECAPNS	FL6928LA Damage Assessment and Response	20		20		20
B8KSEDAP06	Hylebos (Commencement Bay) - NRDA	29,208	4,766	33,974		33,974
B8KSEDAP07	ASARCO (Commencement Bay) NRDA	281	56	337		337
B8KSEDAP08	Commencement Bay, NRDA, Thea Foss	10,552	387	10,939		10,939
B8KSEDAP09	Middle Waterway (Commencement Bay) NRDA	6,684	350	7,034		7,034
B8KSEDAP20	LCP Turtle River NRDA	6,285	1,319	7,604		7,604
B8KSEDAP23	Koppers Waste Site (CRC Case), Charleston, SC	12,891	2,783	15,674		15,674
B8KSEDAP27	Duamish River NRDA	23,738	4,733	28,471		28,471
B8KSEDAP32	Commencement Bay (Bay wide) NRDA	843	168	1,011		1,011
B8KSEDAP33	Passaic River (Newark Bay) NRDA	54,227	9,781	64,008		64,008
B8KSEDAP35	Hudson River NRDA	41,193	5,284	46,477		46,477
B8KSEDAP45	St. Lawrence NRDA	277	59	336		336
B8KSEDAP57	Calcasieu Estuary NRDA	7,532	1,385	8,917		8,917
B8KSEDAP64	Blackbird Mine Response	4,600	953	5,553		5,553
B8KSEDAPAA	Infant and Orphan Cases	5,859	1,222	7,081		7,081
B8KSEDAPBD	Calcasieu Bayou D'Inde NRDA	291	58	349		349
B8KSEDAPBV	Calcasieu Bayou Verdine NRDA	2,556	532	3,088		3,088
B8KSEDAPCG	Ciba-Geigy (Region 4, CRC) NRDA	10,143	612	10,755		10,755
B8KSEDAPD4	DuPont-Newport NRDA	68		68		68
B8KSEDAPDF	Duamish River, Boeing #2 FOIA	265	57	322		322

Task Code	Task Name	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
B8KSEDAPDL	Duamish-Lower River 2004 FOIA	706	151	857		857
B8KSEDAPDU	DuPont-Newport NRDA	164	33	197		197
B8KSEDAPEA	Hylebos (Commencement Bay) - Elf Atochem (PRP) NRDA	2,445	493	2,938		2,938
B8KSEDAPF9	MacAlloy CRPD Waste Site (Tech Assistance)	2,257	470	2,727		2,727
B8KSEDAPFF	General Management & Admin. Support FOIA	131	28	159		159
B8KSEDAPGL	Great Lakes, Region 9 (General) NRDA	2,785	568	3,353		3,353
B8KSEDAPGM	Hylebos (Commencement Bay) General Metals NRDA	332	71	403		403
B8KSEDAPHF	Commencement Bay Hylebos 2004 FOIA	20	4	24		24
B8KSEDAPLA	Regional Restoration Planning and Development, LA	75,045	14,399	89,444		89,444
B8KSEDAPP1	Hylebos (Commencement Bay) - USG Interiors	84	18	102		102
B8KSEDAPP2	Hylebos (Commencement Bay) - Taylor Way Properties	3,781	650	4,431		4,431
B8KSEDAPPT	Portland Harbor NRDA	333	71	404		404
B8KSEDAPQ6	Hylebos (Commencement Bay) - Murray Pacific NRDA	15,151	3,097	18,248		18,248
B8KSEDAPQ7	Hylebos (Commencement Bay) - Federal PRPs NRDA	8,001	1,632	9,633		9,633
B8KSEDAPQ8	Hylebos (Commencement Bay) - Zidell Marine	320	66	386		386
B8KSEDAPQ9	Hylebos (Commencement Bay) - Subgroup 1 NRDA	883	184	1,067		1,067
B8KSEDAPR4	Hylebos (Commencement Bay) - Louisiana Pacific	322	68	390		390
B8KSEDAPV1	Cargill Tampa Bay Acidic Process Water Spill NRDA	7,030	1,520	8,550		8,550
B8KSEDAPW2	Kent Reliant Grounding. PR Tech Support	2,388	478	2,866		2,866
B8KSEDAPW3	Kent Reliant Grounding PR, NRDA	1,552	308	1,860		1,860
B8KSEDAPW4	Martin Texas City Acid Spill NRDA	2,946	554	3,500		3,500
B8KSEDAPW5	Calhoun Park, Charleston Waste Site	914	190	1,104		1,104
B8KSEDAPW6	Albemarle Sound/ Weyerhause (CPRD) NRDA	2,365	504	2,869		2,869
B8KSEDAPW7	Newtown Creek, NY NRDA	1,916	413	2,329		2,329
B8KSEDAPWR	Portland Harbor/Williamette River NRDA	24,160	5,140	29,300		29,300
B8KSEDAPX1	LCP Turtle River, Honeywell NRDA	35,235	7,278	42,513		42,513
B8KSEDAPX2	LCP Turtle River, Georgia Power NRDA	34	8	42		42
B8KSEDAPX3	LCP Turtle River, Arco NRDA	30	7	37		37
B8KSEDAPX4	Halaco Investigation	2,584	546	3,130		3,130
B8KSEDAPY2	Motiva Sulfuric Acid Spill NRDA	1,009	203	1,212		1,212
B8KSEDAPY8	Cap Palmer Barge, Texam NRDA	169	17	186		186
B8KSSECAPK8	Lady Gitana Damage Assessment and Response	20		20		20
ICK3F03PJ4	Adrienne Damage Assessment and Response	139		139		139
ICK3F03PK3	Tribute Damage Assessment and Response	149		149		149
RK3ED3	Mosquito Bay	571		571		571
RK3ED6	Little Lake	889		889		889
RK3EE3P00	Ocean Energy	963		963		963
RK3EF4P00	Terrebonne	143		143		143
RK3RAPPLA	RRP Program	11,232		11,232		11,232

Task Code	Task Name	Direct Labor	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
2CK3M8FP00	MSRP Media Outreach and Education	113	22	135		135
2CK3M32P00	Fort Lauderdale Spill Restoration	1,146	228	1,374		1,374
Grand Total		<u>\$1,129,370</u>	<u>\$2,097,825</u>	<u>\$3,227,195</u>	<u>\$3,289,497</u>	<u>\$6,516,692</u>

* The direct labor base (Exhibit) excludes \$2,530 charged to object classes 1151 and 1157.

SCHEDULE 2

DAMAGE ASSESSMENT CENTER FISCAL YEAR 2004 COSTS BY OBJECT CLASS

Object Class	Description	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
1021	Contractor Holdback		\$13,474	\$13,474	\$26,981	\$40,455
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$596,793		596,793	1,045,833	1,642,626
1132	Part-Time with Permanent Appointment	10,940		10,940	30,794	41,734
1133	Part-Time with Temporary Appointment	2,526		2,526	2,097	4,623
1151	Overtime	1,561		1,561	5,749	7,310
1157	Holiday Pay	969		969	3,114	4,083
1159	Employee Cash Awards				41,770	41,770
1160	Leave Surcharge Full-Time Permanent Appointments	118,388		118,388	189,860	308,248
1180	Credit Hours Earned	15,954		15,954	55,174	71,128
1182	Compensatory Leave Earned	4,593		4,593	11,263	15,856
1210	Employer's Contribution Surcharge	189,490		189,490	303,831	493,321
1330	Unemployment Compensation for Former Personnel				254	254
2140	Expenses Related To Domestic Travel - Paid to Traveler		59,766	59,766	99,687	159,453
2143	Expenses Related To Domestic Travel - Paid to Vendors		59,707	59,707	76,428	136,135
2146	Expenses Related to Foreign Travel - Paid to Traveler				1,113	1,113
2148	Expenses Related to Foreign Travel - Paid to Vendors				1,654	1,654
2150	Gifts and Bequests Travel Reimbursements				(1,088)	(1,088)
2213	All Other Transportation of Things		865	865	7,352	8,217
2214	GSA Trucks		3,902	3,902		3,902
2319	Rental Payments to GSA				144,945	144,945
2320	Rental Payments to Others		11,809	11,809	1,099	12,908
2330	Payments for Postage				792	792
2333	Charter of Vessels		1,000	1,000		1,000
2337	Telecommunications (Utility) FTS Services				12,232	12,232
2338	Telecommunications (Utility) Local Services		1,349	1,349	16,717	18,066
2339	Telecommunications (Utility) Toll Calls				39	39
2411	Publications				15	15
2415	Other Printing Not Otherwise Identified				15,049	15,049
2510	Information Technology/ADP Training				7,845	7,845
2511	Management and Professional Support Services				83,944	83,944
2512	Studies, Analyses and Evaluations		5,187	5,187	76,787	81,974
2522	Maintenance of Equipment				5,630	5,630
2523	ADP and Telecommunications Contractual Services				6,818	6,818
2526	Other Training by University or Other Non-Federal Source		10,134	10,134	12,669	22,803
2527	Miscellaneous Contractual Services Not Otherwise Classified	65,900	1,581,536	1,647,436	360,968	2,008,404
2533	Training by Office of Personnel Management and Other Federal Agencies				5,220	5,220
2535	All Other Services of Federal Agencies	122,256	57,517	179,773	178,371	358,144
2536	Fund Transfers between Financial Management Centers for Services		758	758	25,337	26,095
2610	GSA Customer Supply Center				1,901	1,901
2618	Purchases of ADP Supplies				18,738	18,738
2619	Purchases (All Other)		4,059	4,059	38,662	42,721
2625	Office Furniture		2,568	2,568	496	3,064
2628	General Office Supplies				6,520	6,520
3123	Non-Capitalized ADP and Telecommunications Equipment				38,041	38,041
4111	Research Grants		92,307	92,307		92,307
4310	Penalty Payments for Prompt Payment Act		614	614	239	853

Object Class	Description	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
9876	General Support (NOAA)		191,273	191,273	328,557	519,830
Grand Total		<u>\$1,129,370</u>	<u>\$2,097,825</u>	<u>\$3,227,195</u>	<u>\$3,289,497</u>	<u>\$6,516,692</u>

* The direct labor base (Exhibit) excludes \$2,530 charged to object classes 1151 and 1157.