

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

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2018 INDIRECT COST RATE**



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Empirical Concepts, Inc. (Empirical) is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering Office of Response and Restoration (OR&R) indirect costs incurred for restoration of injured natural resources.

The purpose of this report is to provide OR&R with the results of Empirical's review of fiscal year (FY) 2018 costs and our development of an indirect cost rate. This document describes our methodology and presents OR&R's FY 2018 indirect cost rate in the exhibit, followed by supporting schedules detailing costs by task code and by object class. This rate will be used to determine indirect damage assessment and restoration 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; Oil Pollution Act of 1990; Federal Water Pollution Control Act; and National Marine Sanctuaries Act. These laws provide for the recovery of restoration costs from parties potentially responsible for injuring natural resources and their services.

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

OR&R has three divisions: The Emergency Response Division (ERD), the Marine Debris Division (MDD), and the Assessment and Restoration Division (ARD). ERD facilitates spill prevention, preparedness, response, and restoration and supports oil and chemical spill responses in U.S. coastal waters. MDD focuses on identifying, reducing, and preventing debris in the marine environment. ARD protects and restores coastal natural resources injured by hazardous substances and performed this DARRP work in FY 2018.

FINANCIAL MANAGEMENT SYSTEM

OR&R costs reside in NOAA's financial management system, Commerce Business Systems (CBS). CBS identifies costs by financial management centers (FMC), task codes, and object classification codes. FMCs are groups of organizations that control funding activities. OR&R's FY 2018 costs were accumulated under FMC 1012. DARRP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. OR&R tracks both labor and non-labor costs by task

code. Object classification codes identify the cost type (such as salaries, travel, and contracts). OR&R uses task codes to accumulate its indirect costs associated with DARRP. These are costs for general and administrative activities that support, sustain, or enhance the DARRP mission. Examples of such activities include:

- Employee recruitment 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.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs in CBS to recover agency overhead from each FMC for leave, benefits, and management and support costs. The following are NOAA's overhead rate components and bases of application:

- **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. It 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 OR&R's FY 2018 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2018 OR&R cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARRP tasks, with the assistance of OR&R personnel.
- Identified task codes as direct, indirect, or non-allocable and 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. Significant adjustments to OR&R costs are described below:

- Labor cost downloads did not include NOAA internal burden charges. We applied applicable NOAA leave, benefit, support, and General Services Administration (GSA) rent rates to both direct and indirect labor costs. We included those costs allocable to indirect labor in the indirect cost pool.
- Labor cost downloads did not include the cost of compensatory travel time earned. We calculated compensatory travel time costs by task, based on employee timesheets and labor rates, and included these costs in the indirect cost pool and/or base.
- Commercial contractors Freestone Environmental Services, Inc. (Freestone) and Genwest performed damage assessment and restoration work that benefited OR&R tasks. Freestone and Genwest personnel work in NOAA offices. We obtained Freestone and Genwest time reports and invoices, calculated the cost of all direct time spent on DARRP tasks, and included these labor costs in the direct labor base. We included the portion of Freestone and Genwest charges that recovers overhead costs in the indirect cost pool.
- We excluded OR&R management and support costs, such as those incurred by the Business Services Group (BSG), from the indirect cost pool. These costs benefit all OR&R divisions, and in calculating prior years' indirect cost rates, OR&R management and support costs allocable to ARD had remained in the indirect cost pool. However, OR&R has elected not to recover these costs in its FY 2018 indirect cost rate, and so all OR&R management and support costs have been removed.
- We excluded from the indirect cost pool all OR&R tasks that did not benefit DARRP, or for which the benefit to DARRP could not be measured. To the extent that management and support costs were allocable to these tasks, we excluded those costs from the indirect cost pool as well.

The resulting indirect cost rate includes only allocable indirect costs for DARRP work performed by ARD in FY 2018 and should only be used to recover indirect costs of those activities.

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

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

It is not practical or feasible to directly assign DARRP indirect costs to final cost objectives. We consider direct labor costs an appropriate base for allocating DARRP indirect costs to benefiting activities and therefore calculated the FY 2018 indirect cost rate with ARD direct labor costs as the base. The direct labor base does not include the cost of overtime or premium pay that increases labor costs without a corresponding increase in effort. We included direct labor costs for Freestone and Genwest in the base because these costs have the same relationship to the indirect cost pool as do NOAA direct labor costs.

We performed our work in accordance with the Statement 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 OR&R's financial statements or its indirect cost rate. 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.

Empirical Concepts Inc.



Antrium G. Jones, CPA
President, CEO

April 23, 2020

EXHIBIT
OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2018 INDIRECT COST RATE
(EXCLUDING ERD AND MDD)

	Total Costs
Indirect Costs	\$ 4,652,469
Less:	
Management and Support Costs Allocable to Non-DARRP Activities	(1,381,967)
Net Indirect Costs	<u>\$ 3,270,502</u>
Direct Labor Costs Base	<u>\$ 2,197,300</u>
Indirect Cost Rate	148.84%

SCHEDULE 1
OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2018 COSTS BY TASK CODE

Project/Task	Description	Direct Cost	Direct Labor Cost	Indirect Cost	Non-DARRP Cost	Total
S8KSN03PGD	General Management and Admin Support			1,347,108		1,347,108
S8KSN03PDM	DARRP Management and Admin Support			746,984		746,984
S8KSN03PGR	General Research and Methods Development			694,984		694,984
1CK3FARPGR	General Research and Methods Development			346,637		346,637
S8KSN03PGW	General Training and Non-Case Workshops			325,389		325,389
S8KSN03PDT	DARRP Training			213,424		213,424
R8KSN03PGR	General Research and Methods Development			205,348		205,348
R8KSN03PGD	General Management and Admin Support			195,953		195,953
1CK3FARPDM	DARRP Mgmt & Admin Support			157,328		157,328
S8KSN03PGR	General Research and Methods Development			123,510		123,510
S8KSN03PFA	FAST Planning and Development			52,541		52,541
1CK3FARPGD	General Management and Admin Support			50,039		50,039
R8KSN03PDM	DARRP Management and Admin Support			46,582		46,582
R8KSN03P00	OR&R Assessment and Restoration			24,416		24,416
S8KSN03PDP	DARRP Program Policy and Development			33,413		33,413
1CK3FARPGW	General Training and Non-Case Workshops			26,131		26,131
1CK3FARPDT	DARRP Training			24,810		24,810
R8KSN03PGW	General Training and Non-Case Workshops			14,510		14,510
S8KSN03P00	OR&R Assessment and Restoration			5,608		5,608
R8KSN03PDP	DARRP Program Policy and Development			5,821		5,821
S8KSN03P01	OR&R - ARD Base			3,164		3,164
S8KSN03PA1	Arctic NRDA Planning			2,268		2,268
1CK3FARP00	DARFF Base			2,236		2,236
R8KSN03PFA	FAST Planning and Development			2,013		2,013
1CK3FARPDP	DARRP Policy Development & Budget			1,209		1,209
R8KSN03PDT	DARRP Training			494		494
S8KSN03PFF	General FOIA Response			306		306
R8KSN03PA1	Arctic NRDA Planning			243		243
1CK3GD6P00	DWH Data Management	2,425,481	446,150			2,871,631
S8KSN03P7Y	Duwamish River Oversight Trustee	46,361	184,724			231,085
S8KSN03PR9	Refugio	37,610	137,244			174,854
S8KSN03P84	Hudson River Trustee	32,661	119,630			152,291
17KSRABP00	Department of Energy - Hanford Agreement	30,192	111,056			141,248
S8KSN03PMC	Miscellaneous DARRP Case Charges	37,712	109,629			147,341
S8KSN03PS3	Portland Harbor Phase III	33,651	108,972			142,623
S8KSN03PAS	PASSAIC	28,579	100,214			128,793
S8KSN03PX1	LCP Honeywell	18,951	64,404			83,355
S8KSN03P3R	Portland Harbor	8,403	60,508			68,911
1CK3GC7P00	DWH Closeout Phase	462,027	49,427			511,454
S8KSN03P9B	Kalamazoo Allied Trustee	8,094	47,900			55,994

Project/Task	Description	Direct Costs	Direct Labor Costs	Indirect Costs	Non-DARRP Costs	Total
1CK3FARPMC	Miscellaneous DARRP Case Charges	284,918	38,398			323,316
1CK3GRCP00	Refugio Beach Oil Spill	6,430	37,469			43,899
S8KSN03PS2	San Diego Bay, CA NRDA	10,243	36,780			47,023
S8KSN03P50	Newtown NRD NY	8,918	32,674			41,592
1CK3G22P00	Berry's Creek	32,076	29,762			61,838
S8KSN03PBA	Barge B No. 255 Bouchard TX	6,085	22,381			28,466
17K3EL2P00	Pt Richmond 4 SFO Bay CA	5,998	22,064			28,062
S8KSN03PSX	CSX, Anacostia Coal Spill	4,819	17,728			22,547
R8KSN03P9B	Kalamazoo Allied Trustee	592	14,893			15,485
S8KSN03PH7	Hotrachim	4,111	14,398			18,509
S8KSN03PSG	Shell Green Canyon 248, GOM, LA	3,648	13,422			17,070
S8KSN03PCK	Piles Creek, NRD	3,465	12,957			16,422
S8KSN03PKT	Kirby Barge Oil Spill - Galveston Bay TX	3,032	12,930			15,962
S8KSN03PCI	Portland Harbor NRDA Allocation Path C1	4,467	12,104			16,571
S8KSN03PN6	Gas Light Manufactured Gas Plant	3,173	11,101			14,274
S8KSN03PM9	Miss Canyon 209 Pipeline Disch	2,947	11,053			14,000
1CK3GMSP00	Rayonier Mill Site	2,996	11,020			14,016
S8KSN03P20	Taylor Energy MC20 LA	3,853	10,520			14,373
S8KSN03PJ3	DBL - 152 (Non-recoverable)	2,822	10,378			13,200
17K3EJ6P00	Citgo, LA Calcasieu River	2,607	9,733			12,340
S8KSN03P70	GOWANUS SF SITE	3,283	9,352			12,635
S8KSN03PSD	Duwamish River Watershed	2,401	8,832			11,233
1CK3G08P00	GE housatonic River	2,373	8,730			11,103
S8KSN03PKL	Katrina, Louisiana NRDA	3,182	8,699			11,881
S8KSN03PWH	Port Angeles Western Harbor NRDA	2,268	8,371			10,639
R8KSN03P84	Hudson River Trustee	1,211	8,341			9,552
S8KSN03P18	Raritan Bay Slag SF Site	1,916	7,050			8,966
S8KSN03PBM	Metal Bank, PA, NRDA Trustee	1,878	6,741			8,619
R8KSN03P7Y	Duwamish River Oversight Trustee	1,016	6,670			7,686
S8KSN03PUP	Union Pacific Oil Train Derailment	1,726	6,348			8,074
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	1,617	6,091			7,708
S8KSN03PB6	Olin Corp (McIntosh Plant)	1,586	5,834			7,420
R8KSN03P50	Newtown NRD NY	1,577	5,799			7,376
S8KSN03P7B	Cold Creek, AL, NRDA	1,544	5,681			7,225
R8KSN03PS3	Portland Harbor Phase III	1,527	5,614			7,141
S8KSN03PDO	YED - 70 Drydock	1,503	5,530			7,033
2CK3M67P00	Cosco Busan - Restoration	1,384	5,451			6,835
S8KSN03PL2	Atlantic Wood Industries, Inc.	1,398	5,143			6,541
S8KSN03PPM	Metro Container Trainor PA	1,395	5,131			6,526
S8KSN03PPS	Duwamish River, NRD for Port of Seattle	1,277	4,696			5,973
S8KSN03PLH	Portland Harbor Lit 2018 000202	1,162	4,274			5,436
S8KSN03PD3	St Louis River, US Stell in Minnesota	815	4,260			5,075
17KSRATP00	Powhatan - FPN J17008	1,130	4,155			5,285
1CK3GSLP00	Selendang - AYU	1,126	4,140			5,266
S8KSN03PTP	Tug Powhatan	1,119	4,116			5,235
S8KSN03PBN	Diamnd Alkali - Passaic River	1,909	4,062			5,971
S8KSN03P2Z	Hurricane Florence	1,024	3,764			4,788
R8KSN03PMC	Miscellaneous DARRP Case Charges	1,019	3,750			4,769
S8KSN03P44	Quendall Terminal	850	3,329			4,179
R8KSN03P3R	Portland Harbor	124	3,270			3,394

Project/Task	Description	Direct Costs	Direct Labor Costs	Indirect Costs	Non-DARRP Costs	Total
S8KSN03PWL	Lower Duwamish Wildlands	869	3,196			4,065
17KSN03P2S	Hurricane Irma	861	3,166			4,027
S8KSN03PLW	Duwamish River, NRD/Trustee for Lockheed	845	3,106			3,951
S8KSN03P42	Lower Duwamish NRD	820	3,017			3,837
S8KSN03PDH	Dupont Hay Road	814	2,995			3,809
S8KSN03P43	Quanta Resources	787	2,895			3,682
SDBLGCSBN	Diamond Alkali		2,828			2,828
S8KSN03PNS	North Santiam River Oregon	763	2,804			3,567
R8KSN03PS2	San Diego Bay, CA NRDA	734	2,701			3,435
S8KSN03PCS	Culebra, Puerto Rico	724	2,664			3,388
S8KSN03PB7	Bremerton Gasworks Superfund Site	689	2,535			3,224
S8KSN03PC8	Ventron Velsicol NJ OU1	632	2,328			2,960
S8KSN03PW1	Oahu Sugar Bankruptcy	620	2,282			2,902
S8KSN03P6P	Centerdale Manor	582	2,141			2,723
S8KSN03P38	Lower Duwamish NRD - Kinder Morgan	581	2,139			2,720
S8KSN03PHN	LCP Holtrachem NRDA	549	2,020			2,569
S8KSN03P75	Green Bay Fox River Case Closure	549	2,018			2,567
S8KSN03PVD	Delaware City PVC	547	2,012			2,559
R8KSN03PX1	LCP Honeywell	533	1,958			2,491
17K3EF9P00	Selendang	525	1,928			2,453
S8KSN03PDS	Star Lake Lodge, TX	1,234	1,763			2,997
17K3EE5PDA	Damage Assessment, NRDA	479	1,760			2,239
1CK3GPCP04	Port of Portland	455	1,675			2,130
S8KSN03PBI	Bayou D'Inde Non Recoverable	414	1,524			1,938
S8KSN03PHF	Hanford	198	1,518			1,716
S8KSN03P5C	Grand Cal IHC Case Closure	405	1,489			1,894
SDBLGCSPX4	Sheboygan Harbor & River		1,460			1,460
S8KSN03PB8	Barge No 255 Port Aransas, TX	233	1,424			1,657
S8KSN03PDK	Duwamish River NRD Seattle - King County	377	1,386			1,763
R8KSN03PKT	Kirby Barge Oil Spill - Galveston Bay TX	373	1,373			1,746
R8KSN03PX4	Sheboygan Harbor & River		1,313			1,313
R8KSN03PW4	Interlake Trustee		1,299			1,299
S8KSN03PDY	Lower Duwamish NRD City of Seattle	331	1,219			1,550
R8KSN03PH7	Hotrachem	331	1,218			1,549
R8KSN03PCI	Portland Harbor NRDA Allocation Path C1	326	1,198			1,524
2CBPACAP20	DWH Open Ocean Tig Administrative Oversight	321	1,179			1,500
2CK3L44P00	Cornell Dubilier - Dana	309	1,139			1,448
S8KSN03P36	Lower Duwamish NRD - General Recycling	304	1,118			1,422
S8KSN03PG9	Portland Harbor FOIA	285	1,051			1,336
S8KSN03P55	NRDA American Cyanamid Pfizer Co	354	1,013			1,367
S8KSN03P39	Lower Duwamish NRD - PACCAR	266	979			1,245
R8KSN03P18	Raritan Bay Slag SF Site	182	951			1,133
S8KSN03PVE	Vieques	256	942			1,198
S8KSN03PZQ	San Jacinto Waste Pits	233	859			1,092
2CK3L39P00	Dupont Hay - Settlement		848			848
RDBLGCSBN	Diamond Alkali		848			848
R8KSN03PPI	U.S. Steel Chromium Spill Portage In.	221	813			1,034
S8KSN03PPI	U.S. Steel Chromium Spill Portage In.	210	775			985
2CK3L65P00	Boeing Settlement	209	768			977
S8KSN03PXT	Citgo Litigation Support	206	757			963

Project/Task	Description	Direct Costs	Direct Labor Costs	Indirect Costs	Non-DARRP Costs	Total
S8KSN03PW4	Interlake Trustee		723			723
1CK3FARP44	Quendall Terminal	191	702			893
S8KSN03PS5	Selendang Transition	190	695			885
S8KSN03PV1	Cargill Tampa Bay, FL, NRDA	183	672			855
2CK3LAKP00	Portland Harbor Rinearson Restoration	176	653			829
R8KSN03P20	Taylor Energy MC20 LA	172	632			804
S8KSN03PZ5	United Heckathorn Case Closure	160	588			748
R8KSN03PPS	Duwamish River, NRD for Port of Seattle	152	557			709
1CK3GPCP15	Portland Harbor Path - Natural Gas	121	555			676
R8KSN03P6P	Centerdale Manor	145	536			681
R8KSN03PB6	Olin Corp (McIntosh Plant)	145	533			678
2CK3LANP00	Portland Harbor PGE Harborton	129	513			642
S8KSN03PFP	Fox Point NRDA Waste Site	137	503			640
S8KSN03PRB	Duwamish River NRD Seattle/Bluefields	128	471			599
2CK3LAJP00	PH Restoration Cap Linnton	108	434			542
R8KSN03P70	GOWANUS SF SITE	117	428			545
R8KSN03PN6	Gas Light Co. Manufactured Gas Plant MA	117	428			545
R8KSN03PD3	St. Louis River, US Stell in Minnesota		415			415
1CK3GPCP17	Portland Harbor Parth - Oregon DSL	110	407			517
S8KSN03P68	6th Street Dump Trustee	109	402			511
S8KSN03PJ4	Tank Barge Dbl 152		397			397
S8KSN03PHY	Comm Bay, Hylebos NRDA - General	101	371			472
N8KSN03PKT	Kirby Barge Oil Spill - Galveston Bay TX		353			353
R8KSN03P5C	Grand Cal IHC Case Closure	91	334			425
S8KSN03P72	Peterson Puritan	90	330			420
S8KSN03PK6	Bayou Inde NRDA	82	303			385
R8KSN03PLW	Duwamish River, NRD/Trustee for Lockheed	82	302			384
S8KSN03PM1	Margara FOIA	81	295			376
S8KSN03PDJ	Duwamish River NRD, Jorgensen Forge	78	289			367
17KSN03P2S	Hurricane Irma Response	74	274			348
1CK3GSLP01	Trustee Coordination	67	248			315
R8KSN03PSG	Shell Green Canyon 248, GOM, LA	66	245			311
SDBLGCSPW4	Interlake Trustee		241			241
1CK3GPCP18	Oregon Dot Path C	63	232			295
S8KSN03PAE	Passaic River - Maxxus Bankruptcy	61	223			284
R8KSN03P43	Quanta Resources	58	215			273
17KSN03P2W	Hurricane Maria	58	210			268
1CK3GSLP02	Assessment of Impacts to Marine Resources	56	207			263
R8KSN03P9F	L. A. Clarke & Son, VA, NRD	54	196			250
R8KSN03PLY	Langley Airforce Base	54	196			250
R8KSN03P38	Lower Duwamish NRD - Kinder Morgan	51	186			237
R8KSN03P39	Lower Duwamish NRD - PACCAR	51	186			237
R8KSN03PDH	Dupont Hay Road Restoration DE	47	173			220
S8KSN03P61	N L Industries	47	170			217
S8KSN03PZJ	Lower Duwamish River - Bankruptcy Work	46	170			216
1CK3J80PB2	General DA Cases - Amix Cars (ONMS)	45	165			210
R8KSN03PRB	Duwamish River NRD Seattle/Bluefields	44	163			207
S8KSN03PHD	Portland Harbor Alder Creek	43	159			202
S8KSN03P30	Lower Duwamish NRD - De Minimis Parties	39	141			180
1CK3GPCP12	Portland General Electric	36	133			169

Project/Task	Description	Direct Costs	Direct Labor Costs	Indirect Costs	Non-DARRP Costs	Total
2CK3L68P00	St. Lawrence - Settlement	31	115			146
S8KSN03PGZ	Cornell Dubilier, NJ, NRD/Trustee	31	115			146
R8KSN03PAS	PASSAIC	31	111			142
S8KSN03P1B	Roanoke River - Ablemarle Sound	28	102			130
R8KSN03PUX	Naval Air Station Patuxent River	27	98			125
R8KSN03P42	Lower Duwamish NRD	25	93			118
S8KSN03P47	Lower Duwamish NRD	19	70			89
S8KSN03PL9	Mathew Grounding	17	63			80
1CK3GSLP06	Restoration Planning	17	62			79
2CK3W04P00	Portland Harbor Rinearson Restoration		54			54
1CK3GPCP09	Ashgrove Cement	14	51			65
2CK3LARP00	Univ Portland Restoration Project	13	50			63
S8KSN03PJY	Patrick Bayou	13	48			61
R8KSN03P30	Lower Duwamish NRD - De Minimis Parties	12	46			58
R8KSN03PDY	Lower Duwamish NRD City of Seattle	12	46			58
R8KSN03P7B	Cold Creek, AL, NRDA	12	45			57
R8KSN03PV1	Cargill Tampa Bay, FL, NRDA	11	40			51
S8KSN03PL6	Bay Long Pipeline Spill LA	11	40			51
1CK3GPCP08	Beazer Parth C	7	26			33
1CK3GPCP14	Path C Union Pacific Rail Road	7	26			33
17K3EL8P00	Next Emergency Oil Spill	5	21			26
1CK3G36P00	Portland Harbor Phase III	(85)	(2,633)			(2,718)
1CK3FARP3R	Portland Harbor, OR, NRD	373,132				373,132
1CK3FARP7Y	Duwamish River, WA, NRD	123,330				123,330
1CK3GC7P03	Water Column Case Closeout	64,324				64,324
1CK3GC7P11	Total Value Case Closure	55,554				55,554
1CK3FARPD3	St. Louis River US Steel Duluth Site NRDA	44,349				44,349
1CK3FARPD4	Lower Duwamish River, NRD, Ash Grove Cemetery	42,506				42,506
1CK3FARPAS	PASSAIC	35,861				35,861
1CK3FARPL1	DWH Lessons Learned	32,955				32,955
1CK3GC7P13	Lost Use DWH Closeout	30,874				30,874
1CK3GC7P12	Toxicity DWH Closeout	29,702				29,702
1CK3GC7P04	Marsh Case Closure	15,612				15,612
1CK3FARPM9	MS Canyon 209 Pipeline Disch	10,706				10,706
1CK3FARP5D	Duwamish River, WA, NRD	6,116				6,116
1CK3FARP53	Portland Harbor Phase III	4,678				4,678
1CK3FARPTC	Echo System Services	3,830				3,830
1CK3FARPR9	Refugio	3,492				3,492
1CK3GDSP00	BP - DWH Sperm Whale Assessment	3,459				3,459
1CK3FARPSX	CSX, Anacostia Coal Spill, DC	3,324				3,324
1CK3FARPX1	LCP Chemicals NRD - Honeywell	2,758				2,758
1CK3FARP20	Taylor Energy MC20 LA	2,574				2,574
1CK3FARPCI	Portland Harbor NRDA Allocation Path C1	2,118				2,118
1CK3FARP84	Hudson River PCBs, NY, NRD	1,951				1,951
1CK3G07P00	Bailey Waste Disposal	1,608				1,608
1CK3FARPKL	Katrina, Louisiana NRDA	1,246				1,246
1CK3FARPSG	Shell Green Canyon 248, GOM< LA	979				979
S8KSN03PXC	CSX Railyard Facility Anacostia DC	896				896
1CK3FARPN6	Gloucester Gas Light Company Gas Plant	500				500
S8KSN03P13	PH Raydnier Mill Site Port Angeles, NRDA	499				499

Project/Task	Description	Direct Costs	Direct Labor Costs	Indirect Costs	Non-DARRP Costs	Total
1CK3FARPVH	Port Angeles Western Harbor NRDA	498				498
1CK3FARPO1	PAC Antares	491				491
1CK3GC6PLU	CS5-Lost Use Deepwater	422				422
1CK3GC7P01	DWH Closeout Phase	335				335
1CK3FARPBA	Passaic Base Settlement Process	298				298
1CK3FARPS2	San Diego Bay, CA NRDA	225				225
1CK3FARPH7	Hotrachim	176				176
1CK3FARPP1	US Steel Chromium Spill Portage, IN	53				53
09WGALBPLB	Default Labor - NOAA				19,404	19,404
1CK3FARPND	NON-DARRP/NON-NRDA Projects & Activities				6,762	6,762
1CK3FARPNF	State NRD Alliance through NFWF				952	952
1CK3FARPRC	Outreach				3,801	3,801
1CK3G01P00	Hazmat/CPRD General Support				5,887	5,887
1CK3GGLP00	Great Lakes Initiative				3,988	3,988
3RR3L17P12	Great Lakes Restoration Project				58,220	58,220
R8KMMMSP00	NOS HQ LOOH				10,990	10,990
R8KSN03PEI	IT Security Requirements ERMA and Diver				2,833	2,833
R8KSN03PND	Non-DARRP - Non-NRDA Projects & Activities				74,128	74,128
R8KSN03PPD	PAY BANDING NON-DARRP				11,247	11,247
R8KSN03PRC	Outreach				5,566	5,566
R8KSN03PTX	Hurricane Harvey ARD Support				479	479
R8KSN04PHI	Hurricane Irma - Non PRFA				661	661
RDBLGCS	General Counsel				396	396
S8KMMMSP00	NOS HQ LOOH				44,033	44,033
S8KSB2P00	OR&R Base - BSG Bud/Fin				326	326
S8KSBH2P00	OR&R Base - HQ Bud/Fin				3,645	3,645
S8KSN03PC4	Coastal Protection and Restoration				420	420
S8KSN03PEI	IT Security Requirements ERMA and Diver				54,092	54,092
S8KSN03PND	NON-DARRP/NON-NRDA Projects & Activities				753,153	753,153
S8KSN03PPD	PAY BANDING NON-DARRP				73,605	73,605
S8KSN03PRC	Outreach				121,389	121,389
S8KSNH2P00	OR&R HQ Base				322,164	322,164
S8LHC04PB1	Fisheries Restoration				71,250	71,250
S8LHC04PLV	Habitat Restoration Leave				3,971	3,971
Total		4,540,742	2,197,882	4,652,469	1,653,362	13,044,455

SCHEDULE 2

OFFICE OF RESPONSE AND RESTORATION FISCAL YEAR 2018 COSTS BY OBJECT CLASS

Object Class	Object Class Description	Direct Costs	Direct Labor Costs	Indirect Costs	Grand Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees		\$ 1,068,903.00	\$ 1,687,876.00	\$ 2,756,779.00
1151	Overtime			\$ 1.00	\$ 1.00
1153	Domestic Post Differential		\$ 582.00		\$ 582.00
1160	Leave Surcharge Full-Time Permanent Appointments		\$ 213,763.00	\$ 337,573.00	\$ 551,336.00
1210	Employer's Contribution Surcharge		\$ 371,948.00	\$ 587,377.00	\$ 959,325.00
2111	Common Carrier - Domestic	\$ 17,731.00		\$ 34,834.00	\$ 52,565.00
2117	Rental Car	\$ 3,232.00		\$ 4,155.00	\$ 7,387.00
2121	Mileage - Domestic	\$ 1,727.00		\$ 2,371.00	\$ 4,098.00
2127	ETS2 Voucher Transaction Fee-Domestic	\$ 1,002.00		\$ 1,600.00	\$ 2,602.00
2129	ETS2 TMC Full Ticket Fee-Domestic	\$ 496.00		\$ 660.00	\$ 1,156.00
2131	Per Diem - Domestic	\$ 29,812.00		\$ 69,734.00	\$ 99,546.00
2133	Actual Subsistence - Domestic			\$ 388.00	\$ 388.00
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler	\$ 1,675.00		\$ 11,338.00	\$ 13,013.00
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors	\$ 1,379.00		\$ 3,314.00	\$ 4,693.00
2151	Other Travel - Domestic	\$ 7,280.00		\$ 16,497.00	\$ 23,777.00
2168	ETS2 Online Booking Engine Fee-Domestic	\$ 482.00		\$ 600.00	\$ 1,082.00
2194	ETS2 Local Travel	\$ 430.00		\$ 1,337.00	\$ 1,767.00
2195	ETS2 Local Voucher Transaction Fee	\$ 28.00		\$ 107.00	\$ 135.00
2213	All Other Transportation of Things			\$ 4.00	\$ 4.00
2319	Rental Payments to GSA	\$ 115,432.00		\$ 182,287.00	\$ 297,719.00
2337	Telecommunications (Utility) FTS Services			\$ 40.00	\$ 40.00
2338	Telecommunications Local Services	\$ 410.00		\$ 128.00	\$ 538.00
2411	Publications			\$ 177.00	\$ 177.00
2415	Other Printing not Otherwise Identified	\$ 1,347.00		\$ 593.00	\$ 1,940.00
2522	Maintenance of Equipment	\$ 9,903.00			\$ 9,903.00
2523	ADP and Telecommunications Contractual Services	\$ 182,175.00		\$ 3,829.00	\$ 186,004.00
2526	Other Training by University or Other Non-Federal Source			\$ 10,586.00	\$ 10,586.00
2527	Miscellaneous Contractual Services Not Otherwise Classified	\$ 3,359,249.00	\$ 542,686.00	\$ 1,077,715.00	\$ 4,979,650.00
2533	Training by Office of Personnel Management and Other Federal Agencies			\$ 1,295.00	\$ 1,295.00
2535	All Other Services of Federal Agencies			\$ 4,270.00	\$ 4,270.00
2536	Fund Transfers between Financial Management Centers for Services			\$ 600.00	\$ 600.00
2537	Conference/Registration Fees			\$ 4,242.00	\$ 4,242.00
2618	Purchases of ADP Supplies	\$ 36,488.00		\$ 104.00	\$ 36,592.00
2619	Purchases	\$ 5,233.00		\$ 8,245.00	\$ 13,478.00
2625	Office Furniture			\$ 2,012.00	\$ 2,012.00
2628	General Office Supplies			\$ 416.00	\$ 416.00
3120	Non-Capitalized Equipment			\$ 2,985.00	\$ 2,985.00
3123	Non-Capitalized ADP and Telecommunications Equipment			\$ 100.00	\$ 100.00
3125	Sensitive Items			\$ 2,148.00	\$ 2,148.00
4111	Research Grants	\$ 3,459.00			\$ 3,459.00
4119	Other Grants	\$ 426,171.00		\$ 62,637.00	\$ 488,808.00
4301	Penalty Payments for Prompt Payment Act	\$ 1,223.00		\$ 262.00	\$ 1,485.00
7787	General Support	\$ 334,378.00		\$ 528,032.00	\$ 862,410.00
Total		\$ 4,540,742.00	\$ 2,197,882.00	\$ 4,652,469.00	\$ 11,391,093.00
Direct Labor Costs for Base			2,197,300		