

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

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2019 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) 2019 costs and our development of an indirect cost rate. This document describes our methodology and presents OR&R's FY 2019 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 2019.

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 2019 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 2019 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2019 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 2019 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 2019 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 2019 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.

A handwritten signature in black ink, appearing to read 'Antrium G. Jones', with a long horizontal flourish extending to the right.

Antrium G. Jones, CPA
President, CEO

June 29, 2021

EXHIBIT
OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2019 INDIRECT COST RATE
(EXCLUDING ERD AND MDD)

		Total Costs
Indirect Costs		5,182,740
Less:		
Management and Support Costs for ARD		(1,620,154)
Net Indirect Costs	\$	<u>3,562,586</u>
Direct Labor Costs Base	\$	<u>2,506,185</u>
Indirect Cost Rate		142.15%

SCHEDULE 1
OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2019 COSTS BY TASK CODE

Project/Task Code	Description	Direct	Direct Labor	Indirect	Total
T8KSN03PDM	DARRP Management and Admin Support			1,118,887	1,118,887
T8KSN03PGR	General Research and Methods Development			876,860	876,860
T8KSN03PGD	General Management and Admin Support			850,891	850,891
S8KSN03PGD	General Management and Admin Support			456,392	456,392
1CK3FARPGR	General Research and Methods Development			416,659	416,659
T8KSN03PDT	DARRP Training			400,681	400,681
1CK3FARPDM	DARRP Mgmt & Admin Support			235,533	235,533
T8KSN03PGW	General Training and Non-Case Workshops			228,705	228,705
S8KSN03PGR	General Research and Methods Development			222,318	222,318
R8KSN03PGR	General Research and Methods Development			75,000	75,000
1CK3FARPGD	General Management and Admin Support			68,997	68,997
S8KSN03PDM	DARRP Management and Admin Support			61,618	61,618
1CK3FARPDT	DARRP Training			59,484	59,484
T8KSN03PDP	DARRP Program Policy and Development			50,560	50,560
T8KSN03PFA	FAST Planning and Development			37,533	37,533
S8KSN03PGW	General Training and Non-Case Workshops			7,013	7,013
1CK3FARPGW	General Training and Non-Case Workshops			4,143	4,143
S8KSN03PDT	DARRP Training			2,755	2,755
T8KSN03PFF	General FOIA Response			2,159	2,159
R8KSN03PGD	General Management and Admin Support			1,811	1,811
S8KSN03PDP	DARRP Program Policy and Development			1,794	1,794
S8KSN03PFA	FAST Planning and Development			1,357	1,357
T8KSN03PA1	Arctic NRDA Planning			1,258	1,258
S8KSN03PA1	Arctic NRDA Planning			289	289
M8KSN03PGW	General Training and Non-Case Workshops			42	42
S8KSN03PFF	General FOIA Response			1	1
1CK3GD6P00	DWH Data Management	1,957,784	753,563		2,711,347
1CK3FARPMC	Miscellaneous DARRP Case Charges	133,885	245,578		379,463
T8KSN03P7Y	Duwamish River Oversight Trustee	51,015	181,690		232,705
17KSRABP00	Department of Energy - Hanford Agreement	32,209	141,208		173,417
T8KSN03P84	Hudson River Trustee	32,942	114,148		147,090
T8KSN03PS3	Portland Harbor Phase III	34,795	113,087		147,882
T8KSN03PX1	LCP Honeywell	25,310	86,297		111,607
T8KSN03PMC	Miscellaneous DARRP Case Charges	130,887	70,210		201,097
T8KSN03PAS	Passaic	17,374	59,140		76,514
17KSNB8P00	Phase 2 Taylor Platform	16,830	42,406		59,236
T8KSN03PRS	Refugio - Settlement in Principle	11,007	40,420		51,427
1CK3G22P00	Berry's Creek	11,601	34,958		46,559
T8KSN03P9B	Kalamazoo River/Allied Paper	9,687	34,253		43,940
T8KSN03PIT	ITC Tank Fire - Deer Park, TX	8,990	33,071		42,061
1CK3GGHP00	Gloucester Gas Light Company Manuf Plant	8,170	30,059		38,229
T8KSN03PCK	Piles Creek, NRD	8,167	30,040		38,207
T8KSN03PD3	St Louis River, US Stell in Minnesota NR	8,690	28,786		37,476
T8KSN03P3R	Portland Harbor	8,787	27,394		36,181
T8KSN03PBY	Bayport Channel Collision NRDA	6,061	22,796		28,857
T8KSN03P18	Raritan Bay Slag SF Site, NRDA	5,158	18,853		24,011
17KSHLWP00	Hilcorp Lake Washington USGS/NPFC	44,127	18,779		62,906
T8KSN03PR9	Refugio	6,287	18,604		24,891
T8KSN03PER	Hilcorp Lake Washington Oil Spill	4,788	18,538		23,326
T8KSN03PSX	CSX, Anacostia Coal Spill	4,953	18,223		23,176
T8KSN03PKT	Kirby Barge Oil Spill - Galveston Bay TX	4,959	17,352		22,311
17K3EJ6P00	Citgo, LA Calcasieu River	6,320	15,693		22,013
T8KSN03PLW	Duwamish River, NRD/Trustee for Lockheed	4,103	14,054		18,157
T8KSN03PPS	Duwamish River, NRD for Port of Seattle	3,806	14,001		17,807
T8KSN03P20	Taylor Energy MC20 LA	5,669	13,456		19,125
T8KSN03PCI	Portland Harbor NRDA Allocation Path C1	4,735	12,489		17,224
1CK3GMSPO0	Rayonier Mill Site	3,367	12,387		15,754
T8KSN03P50	Newtown NRD NY	3,473	12,211		15,684
T8KSN03PBA	Passaic BASF Settlement Process	3,250	11,960		15,210
T8KSN03PTP	Tug Powhatan	2,672	9,826		12,498
T8KSN03PDH	Dupont Hay Road Restoration DE	2,787	9,238		12,025
T8KSN03PTK	OR&R ARD Base - Kirby Barge Galveston TX	2,504	9,213		11,717
17K3EL2P00	Pt Richmond 4 SFO Bay CA	2,460	9,052		11,512
T8KSN03P01	PAC Antares	2,391	8,797		11,188
T8KSN03PWH	Port Angeles Western Harbor NRDA	2,774	8,656		11,430
S8KSN03PS3	Portland Harbor Phase III	2,328	8,546		10,874
T8KSN03PH7	Hotrachem	2,061	7,582		9,643
S8KSN03P7Y	Duwamish River Oversight Trustee	1,829	6,729		8,558
S8KSN03PR9	Refugio	1,805	6,620		8,425
S8KSN03P84	Hudson River Trustee	1,764	6,410		8,174

ProjectTask Code	Description	Direct	Direct Labor	Indirect	Total
1CK3G08P00	GE housatonic River	1,909	6,349		8,258
1CK3GMCP00	MS Canyon 209 Oil Spill	1,527	5,612		7,139
S8KSN03PMC	Miscellaneous DARRP Case Charges	13,590	5,143		18,733
T8KSN03PW1	Oahu Sugar Bankruptcy	1,298	4,772		6,070
T8KSN03PPM	Metro Container Trainor PA	1,221	4,492		5,713
T8KSN03P70	GOWANUS SF SITE	1,962	4,432		6,394
T8KSN03PV1	Cargill Tampa Bay, FL, NRDA	1,079	3,969		5,048
T8KSN03P72	Peterson Puritan	1,173	3,772		4,945
T8KSN03P42	Lower Duwamish NRD - Todd	958	3,521		4,479
T8KSN03PJ4	Tank Barge Dbl 152	865	3,181		4,046
T8KSN03PDO	YED - 70 Drydock	773	2,845		3,618
T8KSN03PDS	Star Lake Lodge, TX	763	2,805		3,568
17KSRAFP00	Buskin River Oil Spill	682	2,508		3,190
T8KSN03P6P	Centerdale Manor	670	2,464		3,134
S8KSN03PCK	Piles Creek, NRD	640	2,353		2,993
T8KSN03PBM	Metal Bank, PA, NRDA Trustee	623	2,294		2,917
S8KSN03PX1	LCP Honeywell	607	2,232		2,839
S8KSN03PS2	San Diego Bay, CA NRDA	545	2,006		2,551
T8KSN03PG5	M/V Golden Ray, St. Simons GA, NRDA	526	1,935		2,461
T8KSN03P48	Taylor Energy MC20 LA	510	1,877		2,387
T8KSN03P44	Quendall Terminal	469	1,726		2,195
T8KSN03PUP	Union Pacific Oil Train Derailment	403	1,481		1,884
T8KSN03P7B	Cold Creek, AL, NRDA	387	1,424		1,811
T8KSN03P36	Lower Duwamish NRD - General Recycling	385	1,413		1,798
T8KSN03PCL	Piles Creek FOIA	373	1,370		1,743
S8KSN03PAS	Passaic	371	1,367		1,738
T8KSN03PB6	Olin Corp (McIntosh Plant)	359	1,321		1,680
17KSN05P00	Lake Washington Wellhead Blow Out Response	348	1,283		1,631
1CK3GSLP06	Restoration Planning	343	1,259		1,602
S8KSN03P01	PAC Antares	344	1,264		1,608
S8KSN03P18	Raritan Bay Slag SF Site	335	1,232		1,567
T8KSN03PG9	Portland Harbor FOIA	332	1,223		1,555
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	321	1,181		1,502
S8KSN03PTP	Tug Powhatan	309	1,138		1,447
T8KSN03P4R	T/V Dubai Star Case Closure	288	1,060		1,348
T8KSN03PZQ	San Jacinto Waste Pits	277	1,021		1,298
T8KSN03PJ3	DBL 152 Non Recoverable	273	1,008		1,281
S8KSN03PN6	Gas Light Manufactured Gas Plant	270	997		1,267
T8KSN03PC5	Culebra, Puerto Rico	261	961		1,222
S8KSN03PA7	New Carissa Grounding - Case Closure	246	904		1,150
T8KSN03PM3	T/V Margara Ship Grounding	238	875		1,113
S8KSN03P9B	Kalamazoo Allied Trustee	229	841		1,070
S8KSN03PD3	St Louis River, US Stell in Minnesota	229	841		1,070
1CK3GPCP09	Ashgrove Cement	225	824		1,049
S8KSN03PJ4	Tank Barge Dbl 152	206	757		963
T8KSN03P39	Lower Duwmish NRD - Paccar	206	755		961
T8KSN03PVE	Vieques	195	715		910
T8KSN03PB7	Bremerton Gasworks Superfund Site	194	713		907
T8KSN03P43	Quanta Resources	191	704		895
S8KSN03PCI	Portland Harbor NRDA Allocation Path C1	179	640		819
S8KSN03PPS	Duwamish River, NRD for Port of Seattle	172	632		804
T8KSN03P1B	Roanoke River - Albermarle Sound NRT	163	601		764
S8KSN03PH7	Hotrachim	149	549		698
S8KSN03P44	Quendall Terminal	147	539		686
S8KSN03PZQ	San Jacinto Waste Pits	145	534		679
1CK3GSLP00	Selendang - AYU	139	511		650
S8KSN03PSX	CSX, Anacostia Coal Spill	137	503		640
S8KSN03PBA	Barge B No. 255 Bouchard TX	133	489		622
T8KSN03P55	NRDA American Cyanamid Pfizer	126	467		593
1CK3GSLP01	Trustee Coordination	123	453		576
1CK3FARPC	Castro Cove/Chevron Richmond, CA, NRD	123	452		575
S8KSN03P72	Peterson Puritan	120	440		560
T8KSN03PSG	Shell Green Canyon 248, GOM, LA	120	440		560
S8KSN03PKT	Kirby Barge Oil Spill - Galveston Bay TX	118	437		555
S8KSN03P20	Taylor Energy MC20 LA	117	431		548
S8KSN03P4R	T/V Dubai Star Case Closure	114	419		533
2CK3L68P00	St. Lawrence - Settlement	112	410		522
S8KSN03PLH	Portland Harbor Lit 2018 000202	112	409		521
S8KSN03PBI	Bayou D'Inde Non Recoverable	110	407		517
S8KSN03PPM	Metro Container Trainor PA	109	402		511

ProjectTask Code	Description	Direct	Direct Labor	Indirect	Total
T8KSN03PWL	Lower Duwamish Wildlands	109	402		511
S8KSN03PC8	Ventron Velsicol NJ OU1	106	392		498
2CK3LAKP00	Portland Harbor Rinearson Restoration	106	390		496
2CK3LANP00	Portland Harbor PGE Harborton	102	376		478
1CK3GSLP02	Assessment of Impacts to Marine Resources	102	375		477
T8KSN03P19	Taylor Energy - Litigation	99	365		464
T8KSN03PHD	Portland Harbor Alder Creek	99	364		463
T8KSN03PS2	San Diego Bay, CA NRDA	98	361		459
T8KSN03PDY	Lower Duwamish NRD City of Seattle	97	357		454
T8KSN03PM9	MS Canyon 209 Oil Spill	97	356		453
T8KSN03PT3	Liberty Trustee	93	342		435
S8KSN03P70	GOWANUS SF SITE	90	330		420
1CK3GPCP05	PH Path C - Bayer Crop Science	87	319		406
T8KSN03P25	Kerr McGee	86	317		403
S8KSN03PDH	Dupont Hay Road	82	302		384
S8KSN03P36	Lower Duwamish NRD - General Recycling	79	292		371
T8KSN03P61	N L Industries	63	232		295
T8KSN03PN6	Gloucester Gas Light Company	641	224		865
2CK3LAJP00	PH Restoration Cap Linnton	60	222		282
S8KSN03PBM	Metal Bank, PA, NRDA Trustee	55	201		256
S8KSN03PL2	Atlantic Wood Industries, Inc.	55	201		256
S8KSN03P39	Lower Duwamish NRD - PACCAR	53	195		248
1CK3GPCP15	Portland Harbor Path - Natural Gas	51	186		237
S8KSN03PHF	Hanford	50	181		231
1CK3GC7P00	DWH Closeout Phase	124,639	174		124,813
S8KSN03PWH	Port Angeles Western Harbor NRDA	42	153		195
S8KSN03PWL	Lower Duwamish Wildlands	39	146		185
T8KSN03PHN	LCP Holtrachem NRDA	35	129		164
T8KSN03PDJ	Duwamish River NRD, Jorgensen Forge	35	128		163
1CK3GPCP19	PH Path C - Kinder Morgan	34	125		159
S8KSN03PZJ	Lower Duwamish River - Bankruptcy Work	33	122		155
2CK3M64P00	Castro Cove/Chevron Texaco Richmond	32	121		153
2CK3M4BP00	Castro Cove/Chevron Texaco Richmond	31	115		146
T8KSN03PHF	Hanford	1,144	111		1,255
1CK3GPCP13	PH Path C - Evraz Oregon Stell	30	110		140
1CK3GPCP14	Path C Union Pacific Rail Road	29	106		135
T8KSN03PBI	Bayou D'Inde Non Recoverable	28	102		130
1CK3GPCP17	Portland Harbor Parth - Oregon DSL	21	80		101
T8KSN03PZJ	Lower Duwamish River - Bankruptcy Work	20	74		94
T8KSN03P38	Lower Duwamish NRD - Kinder Morgan	14	49		63
S8KSN03PDY	Lower Duwamish NRD City of Seattle	13	48		61
1CK3GPCP20	PH Path C - Pacificcorps	12	45		57
1CK3GPCP06	PH Path C - City of Portland	7	26		33
1CK3GPCP24	PH Path C - Sulzer Pumps	7	26		33
S8KSN03PM9	Miss Canyon 209 Pipeline Disch	(590)	(2,170)		(2,760)
S8KSN03P3R	Portland Harbor	(1,013)	(3,747)		(4,760)
1CK3FARPX1	LCP Chemicals NRD - Honeywell	458,589			458,589
1CK3FARPAS	Passaic	329,113			329,113
1CK3FARP7Y	Duwamish River, WA, NRD	285,864			285,864
1CK3FARP3R	Portland Harbor, OR, NRD	131,058			131,058
1CK3FARPD3	St. Louis River US Steel Duluth Site NRDA	38,133			38,133
1CK3FARPKT	Kirby Barge Oil Spill - Galveston Bay TX	28,187			28,187
1CK3FARPTP	Tug Powhatan	23,708			23,708
2CK3LFZP00	Hudson River Damage Assessment	18,892			18,892
1CK3FARPS3	Portland Harbor Phase III	6,862			6,862
1CK3FARP84	Hudson River PCBS, NY, NRD	4,632			4,632
1CK3FARPS2	San Diego Bay, CA NRDA	3,745			3,745
1CK3FARPBX	Bayport Channel Collision NRDA	2,976			2,976
1CK3FARPSX	CSX, Anacostia Coal Spill, DC	2,879			2,879
T8KSN03PRT	SF Bay, Richmond Terminal 4	1,339			1,339
1CK3FARPD5	Star Lake Lodge, TX, NRD	1,320			1,320
1CK3FARPPS	Duwamish River, NRD for Port of Seattle	1,169			1,169
1CK3FARPR1	SF Bay, Richmond Terminal 4	983			983
1CK3FARP01	PAC Antares	920			920
1CK3FARPCI	Portland Harbor NRDA Allocation Path C1	779			779
3RR3L17P00	EPA GLRI NOAA 2017	687			687
1CK3FARP20	Taylor Energy MC20 LA	603			603
1CK3FARPER	Hilcorp/Lake Washington Oil Spill	570			570
1CK3FARP9B	Kalamazoo River Hazardous Waste Site	415			415
T8KSN03P1T	Beede Waste Oil	408			408

ProjectTask Code	Description	Direct	Direct Labor	Indirect	Total
1CK3FARPN6	Gloucester Gas Light Company Gas Plant	395			395
1CK3FARPLW	Duwamish River, NRD/Trustee for Lockheed	390			390
2CK3L17P00	Raynar Settlement	336			336
1CK3GDSP00	BP - DWH Sperm Whale Assessment	285			285
1CK3FARPHF	Hanford, WA, NRD	261			261
1CK3FARPDH	Dupont Hay Road Restoration, DE	236			236
1CK3FARPM9	MS Canyon 209 Pipeline Disch	201			201
1CK3FARP50	Newton NRD NY	155			155
T8KSN03P13	Rayonier Mill, Port Angeles, WA	62			62
1CK3FARPRS	Refugio - Settlement in Principle	53			53
Grand Total		\$4,161,264.00	\$2,510,113.00	\$5,182,740.00	\$11,854,117.00

SCHEDULE 2

OFFICE OF RESPONSE AND RESTORATION FISCAL YEAR 2019 COSTS BY OBJECT CLASS

Object Class	Description	Direct Costs	Direct Labor Costs	Indirect Costs	Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees		998,407.00	1,452,400.00	2,450,807.00
1132	Part-Time with Permanent Appointment		17,196.00	6,321.00	23,517.00
1151	Overtime		2,426.00	1,047.00	3,473.00
1157	Personnel Compensation Holiday Pay		1,502.00		1,502.00
1160	Leave Surcharge Full-Time Permanent Appointments		203,115.00	291,741.00	494,856.00
1181	Credit Hours Earned		13,931.00	8,627.00	22,558.00
1182	Compensatory Leave Earned		627.00	300.00	927.00
1210	Employer's Contribution Surcharge		353,409.00	507,632.00	861,041.00
2111	Common Carrier - Domestic	29,894.00		44,172.00	74,066.00
2117	Rental Car	5,313.00		5,738.00	11,051.00
2121	Mileage - Domestic	3,087.00		3,355.00	6,442.00
2127	ETS2 Voucher Transaction Fee-Domestic	1,487.00		1,643.00	3,130.00
2129	ETS2 TMC Full Ticket Fee-Domestic	1,049.00		1,075.00	2,124.00
2131	Per Diem - Domestic	43,377.00		80,188.00	123,565.00
2133	Actual Subsistence - Domestic	134.00			134.00
2151	Other Travel - Domestic	12,131.00		20,824.00	32,955.00
2168	ETS2 Online Booking Engine Fee-Domestic	580.00		849.00	1,429.00
2194	ETS2 Local Travel	945.00		898.00	1,843.00
2195	ETS2 Local Voucher Transaction Fee	38.00		122.00	160.00
2319	Rental Payments to GSA	110,988.00		158,344.00	269,332.00
2320	Rental Payments to Others			642.00	642.00
2338	Telecommunications Local Services			20.00	20.00
2411	Publications	1,335.00		1,595.00	2,930.00
2415	Other Printing not Otherwise Identified			3,287.00	3,287.00
2511	Management and Professional Support Services			5,740.00	5,740.00
2522	Maintenance of Equipment			1,076.00	1,076.00
2523	ADP and Telecommunications Contractual Services	222,882.00		21,128.00	244,010.00
2526	Other Training by University or Other Non-Federal Source			5,402.00	5,402.00
2527	Miscellaneous Contractual Services Not Otherwise Classified	3,181,352.00	919,500.00	1,910,726.00	6,011,578.00
2535	All Other Services of Federal Agencies			1,358.00	1,358.00
2537	Conference/Registration Fees	803.00		6,641.00	7,444.00
2618	Purchases of ADP Supplies			220.00	220.00
2619	Purchases			9,209.00	9,209.00
2625	Office Furniture			1,168.00	1,168.00
2628	General Office Supplies			404.00	404.00
3123	Non-Capitalized ADP and Telecommunications Equipment			9,952.00	9,952.00
3125	Sensitive Items			8,934.00	8,934.00
3128	Office Furniture			122.00	122.00
4111	Research Grants	285.00			285.00
4119	Other Grants	219,667.00		150,447.00	370,114.00
4301	Penalty Payments for Prompt Payment Act	4,412.00		720.00	5,132.00
9876	General Support	321,505.00		458,673.00	780,178.00
	Grand Total	\$ 4,161,264.00	\$ 2,510,113.00	\$ 5,182,740.00	\$ 11,854,117.00
			Direct Labor Costs for Base \$ 2,506,185.00		