

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

**RESTORATION CENTER
FISCAL YEAR 2019 INDIRECT COST RATE**



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Contents

Section

| | |
|--|----|
| BACKGROUND | 1 |
| FINANCIAL MANAGEMENT SYSTEM | 1 |
| INDIRECT COST ALLOCATION METHODOLOGY | 2 |
| EXHIBIT | 5 |
| FISCAL YEAR 2019 INDIRECT COST RATE | 5 |
| SCHEDULE 1 | 6 |
| FISCAL YEAR 2019 COSTS BY TASK CODE | 6 |
| SCHEDULE 2 | 11 |
| FISCAL YEAR 2019 COSTS BY OBJECT CLASS | 11 |

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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 Restoration Center (RC) indirect costs incurred for restoration of injured natural resources.

The purpose of this report is to provide RC 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 RC'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 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 Office of Response and Restoration within the National Ocean Service; the Office of General Counsel for Natural Resources Section; and RC within the National Marine Fisheries Service.

FINANCIAL MANAGEMENT SYSTEM

RC's 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. RC's FY 2019 costs were accumulated under FMC 3013 (Office of Assistant Administrator for Fisheries).

DARRP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. RC tracks both labor and non-labor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

RC 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 RC procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2019 RC cost transactions and performed tests to verify the completeness and accuracy of these downloads.

- Identified costs incurred on DARRP tasks, with the assistance of RC personnel.
- Identified DARRP task codes as either direct or indirect and 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 RC 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.
- RC's commercial contractor, Earth Resources Technology, Inc. (ERT), performed damage assessment and restoration work that benefited RC tasks. ERT personnel worked in NOAA offices. We obtained ERT time reports and invoices and calculated the cost of direct time spent on DARRP tasks. We included direct ERT labor costs in the direct labor base and the portion of ERT charges that recovers overhead costs in the indirect cost pool.

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

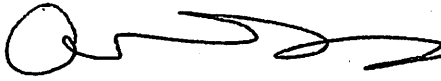
1. Directly tracing costs (wherever feasible and economically practicable);
2. Assigning costs on a cause-and-effect basis; or
3. Allocating costs on a reasonable and consistent basis.

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 direct labor costs as a 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 ERT 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 RC'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
RESTORATION CENTER
FISCAL YEAR 2019 INDIRECT COST RATE

| | |
|--|----------------------|
| Total Indirect Costs | \$ 3,211,019 |
| Less: Indirect Costs Allocable to Other Activities | 0 |
| Net Indirect Costs | <u>\$ 3,211,019</u> |
| Direct Labor Costs | <u>\$ 4,170,853</u> |
| Indirect Cost Rate | <u>76.99%</u> |

SCHEDULE 1
RESTORATION CENTER
FISCAL YEAR 2019 COSTS BY TASK CODE

| Project Code | Description | Other Direct Costs | Direct Labor | Indirect | Total |
|--------------|---|-----------------------|--------------|-------------|--------------|
| T8LHC04PA1 | DARRP Support - Non Case Specific | | | \$1,821,635 | \$ 1,821,635 |
| 2CK3LRCP00 | General DARRF Support | | | 885,660 | 885,660 |
| 2CK3LRCPA1 | HQ DARRF Support (Revolving Fund) | | | 170,182 | 170,182 |
| 2CK3LRCPDR | DARRP Training (Revolving Fund) | | | 134,713 | 134,713 |
| 2CK3LRCPPW | Program Policy Work | | | 108,659 | 108,659 |
| S8LHC04PA1 | DARRP Support | | | 54,718 | 54,718 |
| S8LHC04PA3 | NWR DARRP Support | | | 12,969 | 12,969 |
| S8LHC04PA2 | NER DARRP Support | | | 7,405 | 7,405 |
| S8LHC04PA5 | SER DARRP Support | | | 6,746 | 6,746 |
| S8LHC04PA4 | SWR DARRP Support | | | 4,646 | 4,646 |
| 2CK3LRCPTV | General DARRF Support - DARRF Travel | | | 1,874 | 1,874 |
| S8LHC04PDR | DARRP Training | | | 1,194 | 1,194 |
| T8LHC04PDR | DARRP Training | | | 619 | 619 |
| 2CBPACAP00 | Open Ocean DWH Administrative Oversight | \$ 215 | \$ 415,330 | | 415,545 |
| 2CAPACAP00 | Open Ocean Fund DWH Admin Ovrsgt Restor | 309,139 | 403,521 | | 712,660 |
| 2CB3LRCPDW | DWH Settlement Main Project | 61,592 | 331,428 | | 393,020 |
| 2CAPACAP20 | DWH Open Ocean TIG Administrative Oversight | 61,069 | 184,930 | | 245,999 |
| 2CBRACAP00 | Regionwide General Lat Functions | 5,254 | 144,083 | | 149,337 |
| 2CALRWAP30 | LA Tig Restoration Plan 1 Wetlands | 47,941 | 126,649 | | 174,590 |
| 1CK3GD6P00 | DWH Data Management | 31,829 | 116,865 | | 148,694 |
| 2CALRWCP10 | DWH LA Uppr Barat Marsh Creatn Restor | 2,549,671 | 114,652 | | 2,664,324 |
| 2CAPACAP50 | Open Ocean Fund DWH Admin Ovrsgt Restor | 35,857 | 101,464 | | 137,321 |
| 2CAPACAP80 | DWH Admin Oversight Monitoring | 90,252 | 99,527 | | 189,779 |
| 2CK3MDWPES | DWH Pelagic Longline Bycatch Reduction | 1,575,068 | 90,497 | | 1,665,565 |
| 2CK3LB8P00 | LCP Honeywell | 1,594 | 72,259 | | 73,854 |
| 2CBLRWAP30 | LA RPD Restoration Plan Development Advance | 1,694 | 62,787 | | 64,481 |
| 2CBPACAP50 | DWH Louisiana TIG Administrative Oversight | | 62,473 | | 62,473 |
| 2CAPMDBP00 | DWHORPEIS Meso Deep Restoration | 26,662 | 57,188 | | 83,850 |
| 2CAPMFBP00 | DWHORPEIS Fish Invertebrates Restoration | 20,370 | 55,541 | | 75,911 |
| 2CBRAMAP00 | General Cross TIG Mam | 38 | 52,901 | | 52,939 |
| 2B3LRCPDW | DWH Restoration Support | | 52,762 | | 52,762 |
| 2CAPACAP30 | Open Ocean Fund DWH Admin Ovrsgt Restor | 4,099 | 51,537 | | 55,636 |
| 2CK3LFZP00 | Hudson River Damage Assessment | 21,622 | 49,795 | | 71,417 |
| 2CK3L32P00 | Commencement Bay Settlement | 4,249 | 48,991 | | 53,241 |
| 2CBPACAP80 | DWH Administrative Oversight Monitoring | | 48,985 | | 48,985 |
| 2CK3LF8P00 | Duwamish, Boeing Damage Assessment | 11,002 | 45,746 | | 56,748 |
| 2CK3LRCPDW | DWH Restoration Support | 194 | 43,441 | | 43,635 |
| 2CK3M8CP00 | MSRP Operating Budget | 17,207 | 40,752 | | 57,959 |
| 2CAPACAP10 | Open Ocean Fund DWH Admin Ovrsgt Restor | 15,353 | 40,661 | | 56,014 |
| 17K3EJ6P00 | Citgo, La Calcasieu River | 14,985 | 39,196 | | 54,180 |
| 2CAPAMAP00 | DWH OO Mam Planning Restoration | 14,118 | 38,917 | | 53,035 |
| 2CK3LAAP00 | Texas City Y Oil Spill | 12,653 | 34,101 | | 46,754 |
| 2CK3M67P00 | Cosco Busan - Restoration | 335,294 | 34,073 | | 369,367 |
| 17KSRABP00 | Dept Of Energy - Hanford | 12,141 | 32,909 | | 45,051 |
| 2CAPACAP70 | Open Ocean Fund DWH Admin Ovrsgt Restor | 9,805 | 29,439 | | 39,244 |
| 2CK3LGRP00 | General Portland Harbor NRD | 6,939 | 28,324 | | 35,263 |
| 2CK3L72P00 | Adak (Alaska) Settlement | 9,102 | 28,270 | | 37,372 |
| 2CAPACAP40 | Open Ocean Fund DWH Admin Ovrsgt Restor | 2,508 | 28,138 | | 30,646 |
| 2CARAMAP00 | General Cross TIG Mam | 12,373 | 28,031 | | 40,404 |

| Project Code | Description | Other | | Indirect | Total |
|--------------|---|--------------|--------------|----------|---------|
| | | Direct Costs | Direct Labor | | |
| 2CK3MDWPE4 | DWH Hancock County Marsh Living Restoration | 310,347 | 26,599 | | 336,945 |
| 2CK3M4BP00 | Cornell Dubilier Electronics Restoration | 129,190 | 26,404 | | 155,594 |
| 2CK3M81P02 | Matthew Grounding Restoration | 277,464 | 26,018 | | 303,481 |
| 2CAPACAP60 | Open Ocean Fund DWH Admin Ovrsgt Restor | 4,738 | 25,775 | | 30,513 |
| 2CBPMFBP00 | DWHORPEIS Fish and Invertebrates Advance | 143,089 | 24,144 | | 167,232 |
| 2CK3LCAP00 | Refugio - Damage Assessment | 8,050 | 23,194 | | 31,244 |
| 2CK3LBJPBA | Passaic River Damage Assessment | 7,739 | 22,202 | | 29,941 |
| 2CK3L61PA0 | Buzzards Bay B-120-Settlement-NOAA Administrative Oversight | 7,257 | 22,166 | | 29,423 |
| 2CK3LNBP00 | New Bedford Harbor Restoration Activity | 7,872 | 22,050 | | 29,921 |
| 2CK3L73P00 | M/V Vogetrader | 7,008 | 20,934 | | 27,942 |
| 2CBPACAP20 | DWH Open Ocean TIG Administrative Oversight | | 20,728 | | 20,728 |
| 2CK3MDWPT1 | DWH Sea Turtle Early Restoration - Administration and Oversight | 45 | 19,426 | | 19,471 |
| 2CK3L1CP00 | Kerr Mcgee/Tronox NRDA | 3,408 | 18,350 | | 21,758 |
| 2CB3LRCP00 | DWH Settlement Main Project | 5,906 | 17,279 | | 23,185 |
| 2CK3LA7P00 | Raritan Slag NJ DA | 5,519 | 16,776 | | 22,295 |
| 2CK3LRCPCC | General DARRF Support - Case Closures | 1,132 | 16,188 | | 17,320 |
| 2CB3LRCPDP | DWH Settlement Main Project | 9,096 | 16,144 | | 25,240 |
| 2CK3LRCPAA | General DARRF Support - Misc DARRP Case Charges | 4,800 | 15,135 | | 19,935 |
| 2CK3MDWPE2 | DWH Pensacola Bay Living Shoreline Restoration | 86,104 | 14,064 | | 100,168 |
| 2CK3LC2PAD | Chalk Point Settlement | 4,441 | 13,499 | | 17,941 |
| 2CK3L86PRP | Shell Green Canyon Restoration Advance | 4,302 | 13,075 | | 17,376 |
| 2CK3L62PTR | Trustee Oversight - Settlement | 4,250 | 13,021 | | 17,271 |
| 2CK3LBJP00 | Passaic River Damage Assessment | 4,909 | 12,989 | | 17,898 |
| 2CK3LAYP00 | Powhatan Tug Restoration Planning | 5,276 | 12,927 | | 18,203 |
| 2CK3M49P00 | Luckenbach, San Manteo, Restoration | 349,949 | 12,657 | | 362,607 |
| 2CARACAP00 | Regionwide Funds General Lat Functions | 4,121 | 12,479 | | 16,600 |
| 2CK3LGJP00 | Exxon Mobil South Carolina | 3,737 | 12,431 | | 16,168 |
| 2CB3LRCPCA | DWH Settlement Main Project | 4,179 | 12,316 | | 16,495 |
| 2CK3L17P00 | Raynar Settlement (CPRD) | 9,930 | 12,083 | | 22,013 |
| 2CK3MDWPE3 | DWH Swift Track Living Shoreline Restoration | 162,836 | 11,963 | | 174,799 |
| 2CK3M82P01 | Port Stewart Restoration | 2,956 | 11,163 | | 14,119 |
| 2CK3L09PZZ | Presidente Rivera Settlement | 3,616 | 10,991 | | 14,607 |
| 1CK3GMCP00 | MS Canyon 209 Oil Spill | 3,502 | 10,643 | | 14,144 |
| 2CAPMMBP00 | DWHORPEIS Marine Mammal Restoration | 3,661 | 10,376 | | 14,038 |
| 2CAPMSBP00 | DWHORPEIS Sea Turtle Restoration | 3,594 | 10,003 | | 13,597 |
| 2CK3LB5P00 | Kalamazoo River Damage Assessment | 3,092 | 9,981 | | 13,073 |
| 2CK3L83PRP | Passaic River Kinder Morgan DA | 4,014 | 9,034 | | 13,048 |
| 2CK3LGWPCK | Piles Creek, NRDA Ne | 2,902 | 8,874 | | 11,776 |
| 2CK3L14P00 | Blackbird Mine Settlement | 4,051 | 8,554 | | 12,605 |
| 2CK3L68P00 | St. Lawrence - Settlement | 3,127 | 8,270 | | 11,397 |
| 1CK3GC7P00 | DWH NPFC Closeout | 5,538 | 7,972 | | 13,510 |
| 2CK3L1EP00 | Everreach Evergreen Intl | 80 | 7,913 | | 7,992 |
| 2CK3M81P03 | Matthew Grounding Restoration | 53,149 | 7,781 | | 60,931 |
| 2CK3LAKP00 | Portland Harbor Rinearson Restoration | 1,886 | 7,539 | | 9,425 |
| 2CK3LANP00 | Portland Harbor Pge Harborton Restor | 2,088 | 7,538 | | 9,625 |
| 2CK3LF8PSE | Lower Duwamish Seattle | | 7,535 | | 7,535 |
| 2CK3LABPN6 | Gas Light Co Manufactured Gas Plant Da | 2,469 | 7,462 | | 9,932 |
| 17K3EL5P00 | Barge DM932 - New Orleans - LA Oil Spill | 2,454 | 7,460 | | 9,914 |
| 2CK3L95P00 | Margara Restoration - Adv | 2,351 | 7,445 | | 9,796 |
| 2CK3L85P00 | Industriplex Settlement | 2,308 | 7,044 | | 9,352 |
| 2CK3LAHPZZ | DBL - 152 | 2,286 | 6,947 | | 9,233 |

| Project Code | Description | Other Direct Costs | Direct Labor | Indirect | Total |
|--------------|--|-----------------------|--------------|----------|---------|
| 2CK3MN4P00 | Evos | 2,270 | 6,899 | | 9,169 |
| 2CK3LG3P00 | Biosciences D/A | 779 | 6,788 | | 7,567 |
| 2CK3LA8PPE | Port Gardner - Port Of Everett | 2,185 | 6,640 | | 8,825 |
| 2CK3L39P00 | Dupont Hay | 2,149 | 6,533 | | 8,683 |
| 2CK3LA4PWH | Port Angeles Western Harbor NRDA | 2,122 | 6,477 | | 8,599 |
| 2CK3LAXPS5 | Selendang AYU - DA | 2,080 | 6,424 | | 8,504 |
| 2CK3L46P00 | Elliott Bay Settlement | | 6,421 | | 6,421 |
| 2CK3LB5PRP | Kalamazoo River Damage Assessment | 2,119 | 6,399 | | 8,518 |
| 2CK3L95PZZ | Margara Restoration - Adv | 2,066 | 6,279 | | 8,345 |
| 2CK3LGPPS3 | Portland Harbor Damage Assessment | 3,079 | 6,048 | | 9,127 |
| 2CK3L76P00 | 68th Street Dump Settlement | 1,943 | 5,907 | | 7,850 |
| 2CATRWAP00 | DWH TX BU Planning Wetland Restoration | 229,255 | 5,827 | | 235,082 |
| 2CBPAMAP00 | DWH OO MAM Planning - Advance | 11,628 | 5,720 | | 17,348 |
| 1CK3GMSP00 | Rayonier Mill Site NRDA | 1,821 | 5,718 | | 7,540 |
| 2CK3LBDP00 | Metal Bank | 1,845 | 5,709 | | 7,554 |
| 2CK3LGTPD3 | St. Louis River, US Steel Duluth Site, NRDA | | 5,434 | | 5,434 |
| 2CK3L62PMH | Mad Horse Creek Settlement | 1,776 | 5,397 | | 7,173 |
| 2CALRWBP10 | DWH LA Spanish Pass Restoration | | 5,212 | | 5,212 |
| 2CK3L61PBR | Buzzards Bay B-120 Settlement | 1,650 | 5,014 | | 6,664 |
| 2CBLRWCP10 | DWH LA Upper Barataria Marsh Creation | | 4,994 | | 4,994 |
| 2CK3M79P00 | Sheboygan River Restoration General | | 4,952 | | 4,952 |
| 2CK3W02P00 | Midnight Mine/Dawn Mill NRDA | | 4,947 | | 4,947 |
| 2CK3L25P00 | Lordship Point Settlement | 1,832 | 4,863 | | 6,695 |
| 2CK3LA5PCI | Portland Harbor Path C Interim NRDA | 1,373 | 4,678 | | 6,051 |
| 2CK3L92P00 | Cape Flattery Grounding, Hawaii | 1,536 | 4,668 | | 6,204 |
| 2CK3LAJP00 | Portland Harbor Restoration Cap Linnton | 1,172 | 4,541 | | 5,713 |
| 2CK3LG1P1B | Albemarle, Roanoke River | 1,490 | 4,528 | | 6,017 |
| 2K3MDWPE3 | DWH Swift Tract Living Shoreline Restoration | | 4,503 | | 4,503 |
| 2CK3L4BP00 | Willbridge Cove, Portland Harbor Settlement | 1,473 | 4,478 | | 5,952 |
| 2CK3MDWPC1 | Chenier Ronquille Barrier Island Restoration | 1,499 | 4,357 | | 5,856 |
| 2CALRWDP00 | DWH LAWET Upper Bara Phase II RP | 1,402 | 4,261 | | 5,663 |
| 2CK3L52PZZ | Army Creek Nonrecoverable | 1,280 | 3,891 | | 5,171 |
| 2CALMYAP00 | DWH LA Oysters - Rest. Plan 1 | 1,274 | 3,872 | | 5,146 |
| 2CK3LG4P00 | Star Lake Lodge/Texas/D/A | 1,471 | 3,808 | | 5,278 |
| 2CK3LCFP00 | Bayport Channel Collision NRDA - DA | 1,297 | 3,740 | | 5,037 |
| 2CBPMMBP00 | DWHOORPEIS Marine Mammal Advance | 95,328 | 3,676 | | 99,004 |
| 2CK3M21P00 | Nyanza Restoration | 1,121 | 3,409 | | 4,530 |
| 2CBPMSBP00 | DWHOORPEIS Sea Turtle Advance | 99,764 | 3,279 | | 103,043 |
| 2CK3LAWP00 | Portland Harbor Alder Creek | 734 | 3,232 | | 3,966 |
| 17K3EL2P00 | PT Richmond 4 SFO Bay CA | 1,057 | 3,091 | | 4,148 |
| 1CK3FARPM9 | MS Canyon 209 Pipeline Disch ID 9601 | 1,212 | 3,017 | | 4,230 |
| 2CK3L33PCC | Dalco Passage WA | 41 | 2,887 | | 2,929 |
| 2CBPMDBP00 | DWHOORPEIS Meso Deep Advance | 147,625 | 2,763 | | 150,388 |
| 2CK3L90P00 | Malone Services - Settlement | 1,093 | 2,754 | | 3,847 |
| 2CK3L63P00 | Casitas - Restoration | 886 | 2,693 | | 3,579 |
| 2CK3L75P00 | Chevron Penobscot River Settlement | 868 | 2,637 | | 3,505 |
| 2CALAMAP10 | DWH LA Tig Mam Restoration | 864 | 2,625 | | 3,489 |
| 2CK3L62PJH | Athos Settlement | 839 | 2,550 | | 3,389 |
| 17KSRAFP00 | Buskin River Oil Spill | 692 | 2,104 | | 2,797 |
| 2CK3L61PR1 | Buzzards Bay B-120 Settlement | 656 | 1,993 | | 2,649 |

| Project Code | Description | Other | | Indirect | Total |
|--------------|---|--------------|--------------|----------|--------|
| | | Direct Costs | Direct Labor | | |
| 2CK3L84_PZZ | KWS (Charleston) Settlement | | 1,826 | | 1,826 |
| 2CK3L02PZZ | Exxon Bayway-Nonrecoverable | 600 | 1,823 | | 2,422 |
| 2CK3LGZPL2 | ARD DA Miscellaneous Cases | 580 | 1,763 | | 2,343 |
| 2CK3LAHP00 | DBL - 152 Damage Assessment | 578 | 1,757 | | 2,335 |
| 2CK3M64PBM | Bruener Marsh | 576 | 1,752 | | 2,329 |
| 2CK3L74P00 | Enbridge Settlement | 394 | 1,741 | | 2,135 |
| 2CAAMOAP10 | DWH AL Oyster Restoration Strategy | 569 | 1,729 | | 2,298 |
| 2CK3M81P01 | Matthew Grounding Restoration | 568 | 1,728 | | 2,296 |
| 2CK3L18PCC | Olympic Pipeline (Whatcom) Case Closure | | 1,720 | | 1,720 |
| 2CK3LCDP00 | Anacostia River - Damage Assessment | 547 | 1,663 | | 2,210 |
| 2CATRWBP00 | DWH Tx TIG McFaddin Restoration | 535 | 1,626 | | 2,161 |
| 2CK3LGZP70 | ARD DA Miscellaneous Cases | 501 | 1,523 | | 2,023 |
| 2CK3M78P00 | St. Louis River Restoration General | | 1,500 | | 1,500 |
| 2CK3M47P02 | Equinox Internal | | 1,479 | | 1,479 |
| 1CK3GPCP13 | Portland Harbor Path C | 482 | 1,466 | | 1,948 |
| 2CBARWAP10 | DWH AL Perdido Islands Restoration E&D | | 1,430 | | 1,430 |
| 2CBAMOAP10 | DWH AL Oyster Restoration Strategy | | 1,369 | | 1,369 |
| 2CK3L98P00 | Margara Compensatory Restoration Adv | 448 | 1,363 | | 1,811 |
| 2CK3LGPP00 | Portland Harbor Damage Assessment | | 1,340 | | 1,340 |
| 2CK3LHHPCC | Tesoro Barber's Point Case Closure | | 1,214 | | 1,214 |
| 2CK3L80P00 | Baileys Waste Site Settlement | 451 | 1,190 | | 1,641 |
| 17K3EF7P00 | FOSS Barge/Pt. Wells NRDA | | 1,106 | | 1,106 |
| 2CARMYBP10 | DWH RW Oy RP1 Restoration Type Team | 341 | 1,036 | | 1,377 |
| 2CBLMYAP00 | DWH LA Oysters - Rest. Plan 1 | 328 | 998 | | 1,327 |
| 17K3EE5PDA | Damage Assessment, NRDA | 324 | 984 | | 1,308 |
| 2CK3M82P00 | Port Stewart Restoration | 62,179 | 979 | | 63,158 |
| 2CK3L78P00 | St. Louis River Interlake Settlement | 49 | 943 | | 992 |
| 2CK3LGXP50 | Newtown, NRDA Ny | 356 | 914 | | 1,271 |
| 2CARMBBP00 | DWH RW Birds Rest Plan 1 | 296 | 899 | | 1,194 |
| 2CARMMP00 | DWH RW MM Marine Mammal Rest Plan 1 | 296 | 899 | | 1,194 |
| 2CARMSBP00 | DWH RW ST Sea Turtle Rest Plan 1 | 296 | 899 | | 1,194 |
| 2CARMYBP00 | DWH RW Oy Oysters Rest Plan 1 | 296 | 899 | | 1,194 |
| 2CK3M7CP00 | Fort Lauderdale Mystery Restoration | 277 | 894 | | 1,171 |
| 2CAARWAP10 | DWH AL Perdido Island Restoration | 282 | 857 | | 1,140 |
| 2CK3LA8P00 | Port Gardner DA | 88 | 827 | | 915 |
| 17KSHLWP00 | Hilcorp Lake Washington USGS/NPFC | 212 | 774 | | 986 |
| 2CK3M71P00 | Ciba Geigy McIntosh Plant Restoration | 247 | 750 | | 997 |
| 2CK3LAVP00 | Shell Green Canyon Damage Assessment | 243 | 740 | | 983 |
| S8LHC04PAA | Infant and Orphan Cases | 230 | 698 | | 927 |
| 2CK3L71P00 | Ciba Geigy McIntosh Plant Settlement | 92 | 664 | | 756 |
| 2CK3LG6P00 | Beaumont/Dupont/Texas D/A | 225 | 658 | | 882 |
| 2CK3LACP00 | Taylor Energy DA | 208 | 633 | | 841 |
| 2CK3L24P00 | Dupont Newport Settlement | 139 | 633 | | 771 |
| 2CBLRWDP00 | DWH LAWET Upper Bara Phase II RP Gen | 192 | 582 | | 774 |
| 2CK3L12PCC | Rosehill Settlement Case Closure | 136 | 540 | | 676 |
| 2CK3LGZP55 | American Cyanamid Pfizer Co NRDA | 173 | 527 | | 701 |
| 17KSRATP00 | Powhatan Tug | | 471 | | 471 |
| 2CK3L37PZZ | Mattice Non-Recoverable | 154 | 469 | | 624 |
| 2CBLMMBP00 | DWH LA MM Marine Mammal Planning Gen | 151 | 458 | | 608 |
| 2CK3L91P00 | Ashtabula River & Harbor, OH Settlement | 134 | 434 | | 569 |

| Project Code | Description | Other Direct Costs | Direct Labor | Indirect | Total |
|--------------|--|-----------------------|--------------|-------------|---------------|
| 2CK3LF8PGR | Duwamish DA General Recycling | | 425 | | 425 |
| 2CK3LAFFCC | Mosier Case Closure | | 386 | | 386 |
| 2CK3L43PCC | American Trader Case Closure | | 372 | | 372 |
| 2CK3LF5P00 | Berry's Creek | 115 | 348 | | 463 |
| 2CK3LCGP00 | MS Canyon 209 Damage Assessment | 108 | 329 | | 438 |
| 2CK3LASP00 | Stauffer Cold Creek AL Damage Assessment | 106 | 322 | | 428 |
| 2CBLAMAP10 | DWH LA TIG MAM Advance | | 304 | | 304 |
| 2CK3LSRPCC | AES Shore Realty Restoration Case Closure | 97 | 294 | | 390 |
| 2CK3L79P00 | Sheboygan River Settlement - General | 95 | 290 | | 385 |
| 2CK3M64PCR | Castro Cove/Chevron Texaco Richmond | 83 | 252 | | 335 |
| 2CK3LC2PZZ | Chalk Point Settlement | 83 | 252 | | 335 |
| 2CK3LARP00 | Univ Portland Restoration Project | 13 | 246 | | 260 |
| 2CK3LAEP00 | Olin McIntosh AL Damage Assessment | 77 | 234 | | 311 |
| 2CK3L72PCC | ADAK Case Closure | | 230 | | 230 |
| 2CALAMP10 | DWH LA Mam Marine Mammal Surveys | 82,814 | 219 | | 83,033 |
| 2CALMMAP00 | DWH LA Marine Mammal Salinity Synthesis | 72 | 219 | | 291 |
| 2CK3L56PCC | Cibro Savannah Settlement | 70 | 214 | | 285 |
| 2CK3LADPG4 | Passaic Cooperative PRP | 64 | 195 | | 259 |
| 2CK3LG5P00 | Star Lake Canal/Chevron/Texas D/A | 7 | 175 | | 182 |
| 2CK3LH2P00 | Patrick Bayou Deer Park TX | 115 | 170 | | 285 |
| T8LHC04PCR | CHENIER RONQUILLE LITIGATION | 49 | 149 | | 198 |
| 2CK3LG2P13 | PH-Raydner Mill Site Port Angeles/NRDA | 13 | 142 | | 155 |
| 2CK3L56P00 | Cibro Savannah Settlement | 42 | 128 | | 170 |
| 2CK3LF8PLW | Lockheed | | 128 | | 128 |
| 1CK3GSLP00 | Selendang AYU - DA | | 125 | | 125 |
| 2CALRWAP10 | DWH LA Wetlands Diversions Data Gap | | 122 | | 122 |
| 2CK3MDWPC2 | Caillou Headlands Restoration | | 122 | | 122 |
| 2CK3M61P00 | Buzzards Bay B-120 Restoration | 39 | 119 | | 158 |
| 2CBPAMDP00 | DWH OO MAM Pcoms | | 94 | | 94 |
| 1CK3GSLP06 | Selendang AYU | 30 | 91 | | 122 |
| 2CK3LCCP00 | San Jacinto River Waste Pits Assessment | 88 | 87 | | 174 |
| 2CK3L66P00 | Tex Tin NRDA - Settlement | 29 | 87 | | 115 |
| 2CK3LG3PCC | Biosciences D/A | 28 | 86 | | 114 |
| 2CK3LF8PDP | LDR Paccar | | 77 | | 77 |
| 2CK3LF8PKM | Lower Duwamish River, Kinder Morgan | | 77 | | 77 |
| 2CK3LGDP00 | Todd Waste Site | 7 | 72 | | 79 |
| 2CK3LGGP00 | Port Of Seattle Dewamish River, NRD/Trustee Waste Site | 14 | 68 | | 81 |
| 2CK3LA4P00 | Port Angeles Western Harbor NRDA | 20 | 61 | | 81 |
| 2CK3LG0P00 | CPRD Cases | 20 | 60 | | 80 |
| 1CK3GPCP17 | Path C Oregon Dsl | 17 | 53 | | 70 |
| 2CK#LA4PWH | Port Angeles Western Harbor NRDA | | 51 | | 51 |
| 2CK3LF8PDK | Seattle King County | | 51 | | 51 |
| 2CL3LGDP00 | Lower Duwamish Todd Shipyards | | 51 | | 51 |
| 2CK3LAFFP00 | Mosier Oil Train Derailment - Da | 15 | 46 | | 61 |
| 2CK3LH1PCC | Motiva Woodbridge, NJ Oil Spill | 14 | 44 | | 58 |
| 2CK3L38PCC | Liberty Industrial Finishing NY Case Closure | 14 | 43 | | 57 |
| 2CK3L84PZZ | KWS (Charleston) - Settlement - Non-Recoverable | 10 | 30 | | 40 |
| 2CK3W04P00 | Portland Harbor Rinearson Restoration | | 29 | | 29 |
| 2CK3L7CPCC | Fort Lauderdale Myster Settlement | 7 | 21 | | 28 |
| 1CK3GPCP09 | Portland Harbor Path C | 6 | 17 | | 23 |
| 1CK3GPCP15 | Portland Harbor Path C | 6 | 17 | | 23 |
| 1CK3GPCP24 | Portland Harbor Path C | 6 | 17 | | 23 |
| 2CK3M61PBR | Buzzards Bay - Bird Settlement | 0 | - | | 0 |
| 2CK3M76P00 | 68th Street Dump Restoration | (427) | (1,299) | | (1,727) |
| 2BLRWAP30 | DWH LA Restoration Plan Development | | (62,178) | | (62,178) |
| 2CK3M8QP00 | NFWF Restoration | 776,088 | | | 776,088 |
| 2CK3M63P00 | Casitas Restoration | 273,506 | | | 273,506 |
| 2CK3M61PLU | Buzzards Bay B-120 Restoration | 190,745 | | | 190,745 |
| 2CK3MDWPT2 | DWH Emergency Restoration | 166,263 | | | 166,263 |
| 2CK3MNBPO0 | New Bedford Restoration | 64,410 | | | 64,410 |
| 2CK3MDWPT4 | DWH Emergency Restoration | 16,509 | | | 16,509 |
| 2CK3MH1P42 | Exxon Valdez | 1,788 | | | 1,788 |
| 2CK3MCMP00 | Cape Mohican Restoration | 345 | | | 345 |
| 2CK3M31P00 | Bainbridge Island/WykoFF Restoration | 182 | | | 182 |
| 17K3EM6P00 | Deepwater Damage Assessment/Cleanup | 50 | | | 50 |
| Grand Total | | \$9,294,979 | \$ 4,177,875 | \$3,211,019 | \$ 16,683,873 |

SCHEDULE 2
RESTORATION CENTER
FISCAL YEAR 2019 COSTS BY OBJECT CLASS

| Object Class | Description | Other Direct Costs | Direct Labor | Indirect | Total |
|---|--|--------------------|--------------|--------------|--------------|
| 1112 | PERS COMP FTP GS, GM, SES | | \$ 1,778,649 | \$ 978,135 | \$ 2,756,784 |
| 1151 | OVERTIME (INCLUDES STANDBY PAY) | | 1,859 | | 1,859 |
| 1157 | PERSONNEL COMPENSATION HOLIDAY PAY | | 1,207 | 532 | 1,739 |
| 1158 | HAZARD DUTY PAY-EXCLUDES NOAA CORPS OFF | | 3,956 | 274 | 4,230 |
| 1160 | LEAVE SURCHARGE FULL-TIME PERMANENT APPOINTMENTS | | 424,919 | 233,676 | 658,595 |
| 1181 | BIS CREDIT HOURS EARNED | | 4,811 | 2,267 | 7,078 |
| 1182 | BIS COMPENSATORY LEAVE EARNED | | 5,791 | 1,453 | 7,244 |
| 1210 | EMPLOYER'S CONTRIBUTION SURCHARGE | | 694,565 | 381,963 | 1,076,528 |
| 2111 | COMMON CARRIER-DOMESTIC | \$ 42,947 | | 6,253 | 49,200 |
| 2112 | COMMON CARRIER-FOREIGN | 1,768 | | | 1,768 |
| 2117 | RENTAL CAR-COMMERCIAL CAR RENTAL-DOMESTIC | 2,841 | | 1,080 | 3,921 |
| 2121 | PRIVATELY OWNED VEHICLE MILEAGE-DOMESTIC | 3,235 | | 678 | 3,913 |
| 2127 | ETS2 VOUCHER TRANSACTION FEE-DOMESTIC | 1,909 | | 434 | 2,343 |
| 2129 | ETS2 TMC FULL TICKET FEE-DOMESTIC | 796 | | 230 | 1,026 |
| 2131 | PER DIEM-DOMESTIC | 70,727 | | 16,817 | 87,544 |
| 2132 | PER DIEM-FOREIGN | 593 | | | 593 |
| 2143 | EXPENSES-DOMESTIC TRAVEL-PD TO VENDOR | | | 173 | 173 |
| 2151 | OTHER TRAVEL-DOMESTIC | 13,431 | | 4,055 | 17,486 |
| 2168 | ETS2 ONLINE BOOKING ENGINE FEE-DOMESTIC | 888 | | 106 | 994 |
| 2194 | ETS2 LOCAL TRAVEL | 891 | | 69 | 960 |
| 2195 | ETS2 LOCAL VOUCHER TRANSACTION FEE | 53 | | | 53 |
| 2213 | ALL OTHER TRANSPORTATION OF THINGS | 11 | | 814 | 825 |
| 2319 | RENTAL PAYMENTS TO GSA | 199,386 | | 109,340 | 308,726 |
| 2511 | NOAALINK MANAGEMENT AND SUPPORT SERVICES | | | 2,345 | 2,345 |
| 2523 | ADP AND TELECOMM CONTRACTUAL SERVICES | | | 14,668 | 14,668 |
| 2526 | OTHER TRAINING - UNIV OR NON-FED SOURCE | 3,570 | | 1,905 | 5,475 |
| 2535 | ALL OTHER SERVICES OF FEDERAL AGENCIES | 6,423 | | | 6,423 |
| 2537 | CONFERENCE/REGISTRATION FEES-NON FEDERAL | | | 175 | 175 |
| 2619 | PURCHASES - ALL OTHER | 50 | | | 50 |
| 4119 | OTHER GRANTS | 3,722,644 | | 11,002 | 3,733,646 |
| 4140 | PAYMENTS FOR COOPERATIVE AGREEMENTS | 43,761 | | | 43,761 |
| 4301 | PENALTY PAYMENTS FOR PROMPT PAYMENT ACT | 1,365 | | 798 | 2,163 |
| 9876 | GENERAL SUPPORT | 759,218 | | 416,341 | 1,175,559 |
| 2513 | ENGINEERING AND TECHNICAL SERVICES | 263,916 | | | 263,916 |
| 2527 | MISC CONTRACTUAL SERVICES-NOT CLASSIFIED | 4,154,556 | 1,262,118 | 1,025,437 | 6,442,110 |
| Grand Total | | \$ 9,294,979 | \$ 4,177,875 | \$ 3,211,019 | \$16,683,873 |
| Direct Labor Base (excludes OC 1151, 1157 and 1158) | | | \$ 4,170,853 | | |