

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

**RESTORATION CENTER
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 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) 2018 costs and our development of an indirect cost rate. This document describes our methodology and presents RC'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 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 2018 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 2018 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 2018 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, consisting of a large, stylized capital 'A' followed by a series of loops and a long horizontal stroke.

**Antrium G. Jones, CPA
President, CEO**

April 23, 2020

EXHIBIT
RESTORATION CENTER
FISCAL YEAR 2018 INDIRECT COST RATE

Total Indirect Costs	\$ 3,211,212
Less: Indirect Costs Allocable to Other Activities	0
Net Indirect Costs	<u>\$ 3,211,212</u>
Direct Labor Costs	<u>\$ 4,463,517</u>
Indirect Cost Rate	<u>71.94%</u>

SCHEDULE 1
RESTORATION CENTER
FISCAL YEAR 2018 COSTS BY TASK CODE

ProjectTask Code	Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3LRCP00	General DARRF Support			\$ 1,009,794	\$ 1,009,794
S8LHC04PA1	DARRP Support			975,063	\$ 975,063
S8LHC04PA3	NWR DARRP Support			322,868	\$ 322,868
S8LHC04PA4	SWR DARRP Support			196,480	\$ 196,480
S8LHC04PA2	NER DARRP Support			254,887	\$ 254,887
S8LHC04PA5	SER DARRP Support			162,336	\$ 162,336
2CK3LRCPA1	HQ DARRF Support (Revolving Fund)			111,386	\$ 111,386
S8LHC04PDR	DARRP Training			47,747	\$ 47,747
P8LAH1AP00	DARRP General Support			40,705	\$ 40,705
S8LHC04PPW	Program Policy Work			32,053	\$ 32,053
2CK3LRCPCC	General DARRF Support	21,108	32	-	\$ 21,140
S8LHC05R00	Application Management			15,558	\$ 15,558
S8LHC04PTM	Techniques and Methods			11,873	\$ 11,873
2CK3LRCPDR	DARRP Training (Revolving Fund)			11,822	\$ 11,822
R8LHC04PA3	NWR DARRP Support			6,754	\$ 6,754
S8N2PDRP00	DARRP Training			5,000	\$ 5,000
S8LHC05PTR	General Training			3,943	\$ 3,943
R8LHC04PA2	NER DARRP Support			2,710	\$ 2,710
M8LAH1AP00	DARRP General Support			140	\$ 140
M8LAH1APA1	DARRP Support			86	\$ 86
R8LHC04PA5	SER DARRP Support			7	\$ 7
2CAPACAP00	Open Ocean Fund DWH Admin Ovrsgt Restor	795,813	310,044		\$ 1,105,857
2CB3LRCPDW	DWH Settlement Main Project	272,348	22,815		\$ 295,163
2CAPACAP20	DWH Open Ocean TIG Administrative Oversight	206,847	79,143		\$ 285,990
2CK3LRCPDW	DWH Restoration Support	191,180	15,712		\$ 206,892
1CK3GD6P00	DWH Data Management	165,609	47,708		\$ 213,317
2CBRACAP00	Regionwide General Lat Functions	143,197	33,193		\$ 176,390
2CAPACAP50	Open Ocean Fund DWH Admin Ovrsgt Restor	111,310	44,026		\$ 155,336
2CALRWAP30	LA Tig Restoration Plan 1 Wetlands	108,003	26,108		\$ 134,111
2CAPACAP80	DWH Admin Oversight Monitoring	98,745	34,921		\$ 133,666
2CK3M8CP00	MSRP Operating Budget	96,894	37,841		\$ 134,735
2CK3MDWPE5	DWH Pelagic Longline Bycatch Reduction	93,584	1,732,755		\$ 1,826,339
2CAPACAP30	Open Ocean Fund DWH Admin Ovrsgt Restor	75,437	10,128		\$ 85,565
2CBPACAP00	Open Ocean DWH Administrative Oversight	73,356	65,443		\$ 138,799
2CK3LFZP00	Hudson River Damage Assessment	59,841	21,097		\$ 80,938
17KSRABP00	Dept Of Energy - Hanford	58,906	20,629		\$ 79,535
2CK3LCAP00	Refugio - Damage Assessment	56,429	16,824		\$ 73,253
2CBLRWAP30	LA RPD Restoration Plan Development Advance	55,881	38,988		\$ 94,869
2CK3L1CP00	Kerr Mcgee/Tronox NRDA	52,463	5,115		\$ 57,578
2CK3L32P00	Commencement Bay Settlement	49,428	7,042		\$ 56,470

ProjectTask Code	Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CBPMFBP00	DWHORPEIS Fish and Invertebrates Advance	49,320	51,110		\$ 100,430
2CAPACAP10	Open Ocean Fund DWH Admin Ovrsgt Restor	46,179	20,190		\$ 66,369
2CALRWCP10	DWH LA Uppr Barat Marsh Creatn Restor	42,300	273,655		\$ 315,955
2CK3L73P00	M/V Vogetrader	42,045	17,064		\$ 59,109
2CBPACAP50	DWH Louisiana TIG Administrative Oversight	41,837			\$ 41,837
2CARAMAP00	General Cross TIG Mam	57,790	20,361		\$ 78,151
2CK3LGJP00	Exxon Mobil South Carolina	40,083	6,654		\$ 46,737
2CAPACAP40	Open Ocean Fund DWH Admin Ovrsgt Restor	38,102	7,112		\$ 45,214
S8LHC04PAA	Infant and Orphan Cases	37,748	12,479		\$ 50,227
2CK3MDWPE2	DWH Pensacola Bay Living Shoreline Restoration	37,269	249,200		\$ 286,469
2CK3LB5P00	Kalamazoo River Damage Assessment	37,054	12,061		\$ 49,115
2CAPMFBP00	DWHORPEIS Fish Invertebrates Restoration	35,035	12,527		\$ 47,562
17K3EJ6P00	Citgo, La Calcasieu River	34,967	11,567		\$ 46,534
2CAPACAP70	Open Ocean Fund DWH Admin Ovrsgt Restor	34,892	11,634		\$ 46,526
2CBRAMAP00	General Cross TIG Mam	32,132	56,776		\$ 88,908
2CAPMFAP00	OO Tig Vision Fish and Invertebrates	31,121	11,453		\$ 42,574
2CAPMDBP00	DWHORPEIS Meso Deep Restoration	30,133	9,914		\$ 40,047
2CBPACAP80	DWH Admin Oversight Monitoring	27,719			\$ 27,719
2CBPMDBP00	DWHORPEIS Meso Deep Advance	27,355	39,972		\$ 67,327
2CBPMSBP00	DWHORPEIS Sea Turtle Advance	27,026	66,004		\$ 93,030
2CK3LB8P00	LCP Honeywell	26,671	2,062		\$ 28,733
2CK3MDWPC1	Chenier Ronquille Barrier Island Restoration	26,515	349,152		\$ 375,667
2CAPMDAP00	OO Tig Vision Meso Deep	26,068	11,318		\$ 37,386
2CK3MDWPT1	DWH Sea Turtle Early Restoration - Administration and Oversight	21,099	5		\$ 21,104
2CK3M49P00	Luckenbach, San Manteo, Restoration	20,685	488,112		\$ 508,797
2CK3LF8PSE	Seattle	19,392	2,327		\$ 21,719
2CAPACAP60	Open Ocean Fund DWH Admin Ovrsgt Restor	19,194	3,793		\$ 22,987
2CALRWBP10	LA SP Engineering and Design Phase Restoration	19,131	5,342		\$ 24,473
2CK3L61PA0	Buzzards Bay B-120-Settlement-NOAA Administrative Oversight	18,897	6,270		\$ 25,167
2CK3LGRP00	General Portland Harbor NRD	17,749	3,929		\$ 21,678
2CK3LBJP00	Passaic River Damage Assessment	17,346	5,775		\$ 23,121
2CK3MDWPE3	DWH Swift Track Living Shoreline Restoration	17,344	308,455		\$ 325,799
2CK3L1EP00	Everreach Evergreen Intl	17,117	66		\$ 17,183
2CARACAP00	Regionwide Funds General Lat Functions	15,680	5,847		\$ 21,527
2CBPACAP20	DWH Open Ocean TIG Administrative Oversight	14,591			\$ 14,591
2CAPAMAP00	DWH OO Mam Planning Restoration	14,315	6,446		\$ 20,761
1CK3GC7P00	DWH NPFC Closeout	14,062	6,756		\$ 20,818
2CBPMMBP00	DWHORPEIS Marine Mammal Advance	13,749	69,610		\$ 83,359
2CK3LGZP55	American Cyanamid Pfizer Co NRDA	13,576	5,254		\$ 18,830
17K3EE5PDA	Damage Assessment, NRDA	13,516	4,447		\$ 17,963
1CK3FARPM9	MS Canyon 209 Pipeline Disch ID 9601	13,135	5,146		\$ 18,281
2CK3LF8P00	Duwamish, Boeing Damage Assessment	12,982	4,110		\$ 17,092
2CK3MDWPE4	DWH Hancock County Marsh Living Restoration	12,855	217,859		\$ 230,714
2CK3LAVP00	Shell Green Canyon Damage Assessment	12,455	4,746		\$ 17,201
2CK3LC2PAD	Chalk Point Settlement	12,284	4,042		\$ 16,326
2CK3LAAP00	Texas City Y Oil Spill	12,186	3,836		\$ 16,022
2CK3LAYP00	Powhatan Tug Restoration Planning	12,184	4,008		\$ 16,192
2CK3L4BP00	Willbridge Cove, Portland Harbor Settlement	11,856	3,900		\$ 15,756
2CK3LNB00	New Bedford Harbor Restoration Activity	11,324	3,695		\$ 15,019
2CK3L09PZZ	Presidente Rivera Settlement	11,216	3,691		\$ 14,907

Project/Task Code	Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	10,925	3,525		\$ 14,450
2CK3LG1P1B	Albemarle, Roanoke River	10,554	3,713		\$ 14,267
2CK3L68P00	St. Lawrence - Settlement	10,423	4,244		\$ 14,667
2B3LRCPDW	DWH Restoration Support	10,176			\$ 10,176
2CK3M67P00	Cosco Busan - Restoration	9,688	169,495		\$ 179,183
2CK3LANP00	Portland Harbor Pge Harborton Restor	9,566	2,681		\$ 12,247
2CK3LAKP00	Portland Harbor Rinearson Restoration	9,326	2,240		\$ 11,566
2CK3LAXPS5	Selendang AYU - DA	8,969	2,808		\$ 11,777
2CK3LA8PPE	Port Gardner - Port Of Everett	8,889	2,924		\$ 11,813
1CK3GMSP00	Rayonier Mill Site NRDA	8,711	2,866		\$ 11,577
2CK3L46P00	Elliott Bay Settlement	8,577			\$ 8,577
2CK3LAJP00	Portland Harbor Restoration Cap Linnton	8,277	1,916		\$ 10,193
2CK3W02P00	Midnight Mine/Dawn Mill NRDA	8,149			\$ 8,149
2CK3L17P00	Raynar Settlement (CPRD)	7,287	29,064		\$ 36,351
2CK3MN4P00	Evos	7,001	2,902		\$ 9,903
2CAPMMBP00	DWHOORPEIS Marine Mammal Restoration	6,854	2,395		\$ 9,249
17KSRATP00	Powhatan FPN J17008	6,841	1,800		\$ 8,641
2CK3L92P00	Cape Flattery Grounding,Hawaii	6,820	2,244		\$ 9,064
2CK3L72P00	Adak (Alaska) Settlement	6,511	4,103		\$ 10,614
2CK3L52PZZ	Army Creek Nonrecoverable	6,394	2,102		\$ 8,496
2CK3M4BP00	Cornell Dubilier Electronics Restoration	6,009	1,976		\$ 7,985
2CK3LBDP00	Metal Bank	5,960	1,901		\$ 7,861
2CK3LA4PWH	Port Angeles Western Harbor NRDA	5,906	2,229		\$ 8,135
2CK3MDWPC2	Caillou Headlands Restoration	5,892	96		\$ 5,988
2CK3LGPW4	St Louis River, Interlake, Mn NRDA	5,632	32		\$ 5,664
2CK3LAHP00	DBL - 152 Damage Assessment	5,614	1,847		\$ 7,461
2CK3M81P02	Matthew Grounding Restoration	5,570	2,032		\$ 7,602
2CK3LGZP70	ARD DA Micellaneous Cases	5,138	4,285		\$ 9,423
2CK3LGZPL2	ARD DA Miscellaneous Cases	5,505	1,689		\$ 7,194
2CK3LARP00	Univ Portland Restoration Project	4,809	948		\$ 5,757
2CK3LGPPS3	Portland Harbor Damage Assessment	4,773	1,170		\$ 5,943
2CALAMAP10	DWH LA Tig Mam Restoration	4,704	2,519		\$ 7,223
2CK3LA7P00	Raritan Slag NJ DA	4,380	1,381		\$ 5,761
2CAPMMAP00	OO Tig Vision Marine Mammal	4,324	1,371		\$ 5,695
2CBPAMAP00	DWH OO MAM Planning - Advance	4,108			\$ 4,108
2CAPMSBP00	DWHOORPEIS Sea Turtle Restoration	4,096	1,487		\$ 5,583
2CK3LAWP00	Portland Harbor Alder Creek	3,860	773		\$ 4,633
2CK3LABPN6	Gas Light Co Manufactured Gas Plant Da	3,783	1,193		\$ 4,976
2CK3L84PZZ	KWS (Charleston) - Settlement - Non-Recoverable	3,286			\$ 3,286
2CK3L75P00	Chevron Penobscot River Settlement	2,948	970		\$ 3,918
2CK3L85P00	Industriplex Settlement	2,948	970		\$ 3,918
2CK3L62PMH	Mad Horse Creek Settlement	2,929	963		\$ 3,892
2CK3L62PTR	Trustee Oversight - Settlement	2,838	822		\$ 3,660
2CK3L62PJH	Athos Settlement	2,791	919		\$ 3,710
2CK3L83PRP	Passaic River Kinder Morgan DA	2,776	914		\$ 3,690
2CK3L80P00	Baileys Waste Site Settlement	2,749	904		\$ 3,653
2CK3L02PZZ	Exxon Bayway-Nonrecoverable	2,743	903		\$ 3,646
2CK3L25P00	Lordship Point Settlement	2,614	861		\$ 3,475
2CK3M21P00	Nyanza Restoration	2,589	793		\$ 3,382
2CK3M7CP00	Fort Lauderdale Mystery Restoration	2,563	843		\$ 3,406

Project/Task Code	Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CBPACAP30	DWH Alabama TIG Administrative Oversight	2,434			\$ 2,434
2CK3LA5PCI	Portland Harbor Path C Interim NRDA	2,295	566		\$ 2,861
2CK3LG4P00	Star Lake Lodge/Texas/D/A	2,271	712		\$ 2,983
2CB3LRCP00	DWH Settlement Main Project	2,188	103,174		\$ 105,362
2CK3M81P01	Matthew Grounding Restoration	2,160	711		\$ 2,871
2CK3LA8P00	Port Gardner DA	2,060	553		\$ 2,613
2CK3L38PCC	Liberty Industrial Finishing NY Case Closure	1,916	630		\$ 2,546
2CK3LGZPX4	Sheboygan River & Harbor	1,795			\$ 1,795
2CK3L39P00	Dupont Hay	1,699	559		\$ 2,258
2CK3L76P00	68th Street Dump Settlement	1,699	542		\$ 2,241
2CK3LG3P00	Biosciences D/A	1,632	703		\$ 2,335
2CK3M71P00	Ciba Geigy McIntosh Plant Restoration	1,618	532		\$ 2,150
2CK3LATP00	Matthew Grounding Damage Assessment	1,613	72		\$ 1,685
2CK3LA3P00	Sheboygan River WPSC WI Adm	1,587			\$ 1,587
2CK3LPH00	Chevron/Pearl Harbor Settlement	1,479			\$ 1,479
2CK3L1BPCC	Olympic Pipeline	1,388			\$ 1,388
2CK3LCBP00	San Diego Bay OHC DA	1,340	441		\$ 1,781
2CK3L61PBR	Buzzards Bay B-120 Settlement	1,328	437		\$ 1,765
2CK3M82P00	Port Stewart Restoration	1,295	427		\$ 1,722
2CK3LGXP50	Newtown, NRDA Ny	1,236	453		\$ 1,689
2CK3L12PCC	Rosehill Settlement Case Closure	1,231	203		\$ 1,434
2CK3L90P00	Malone Services - Settlement	1,226	569		\$ 1,795
2CK3L24P00	Dupont Newport Settlement	1,194	393		\$ 1,587
2CK3LGWPCK	Piles Creek, NRDA Ne	1,192	392		\$ 1,584
2CK3L79P00	Sheboygan River Settlement - General	1,187			\$ 1,187
2CK3M82P01	Port Stewart Restoration	1,099	377		\$ 1,476
2CK3L56PCC	Cibro Savannah Settlement	1,077	354		\$ 1,431
2CK3L14P00	Blackbird Mine Settlement	1,051	346		\$ 1,397
2CK3M47P02	Equinox - Internal	955	34		\$ 989
2CK3L46PTT	Elliott Bay Settlement	866	285		\$ 1,151
2CK3L37PZZ	Mattice Non-Recoverable	721	237		\$ 958
S8LHC04PCR	Chenier Ronquille Litigation	710	234		\$ 944
17K3EL9P00	TV Matthew Grounding PR	696	138		\$ 834
2CK3L70P00	Asarco Texas - Settlement	679	203		\$ 882
17K3EE5P00	M/V Margara	644			\$ 644
2CK3L33PCC	Dalco Passage WA	643			\$ 643
2CK3LG6P00	Beaumont/Dupont/Texas D/A	609	248		\$ 857
2CK3LBXP00	Koppers (Charleston, SC)	609			\$ 609
2CK3LG0P03	68th Street Dump (CPRD)	586	125		\$ 711
2CK3L51PZZ	Island End River Settlement	571	188		\$ 759
2CK3LB5P01	Kalamazoo Unit 1	548			\$ 548
2CK3L81P00	Matthew Grounding Settlement	545	179		\$ 724
2CK3L66P00	Tex Tin NRDA - Settlement	497	211		\$ 708
2CK3M78P00	St. Louis River Restoration - General	456			\$ 456
2CK3M74P00	Enbridge Restoration	443	146		\$ 589
2CK3LSJPCC	Barge Berman Case Closure	439	145		\$ 584
2CK3L78P00	St. Louis River Interlake Settlement	428	30		\$ 458
2CK3LGEP00	Palmerton Zinc	427	140		\$ 567
2CK3LFAPW6	Albermarle Sound/Weyerhaeuser	426			\$ 426
2CK3M79P00	Sheboygan River Restoration - General	426			\$ 426

ProjectTask Code	Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3LA5P00	Portland Harbor Path C Interim NRDA Adm	425			\$ 425
2CK3LAFFP00	Mosier Oil Train Derailment - Da	414	52		\$ 466
2CK3LSRPCC	AES Shore Realty Restoration Case Closure	404	133		\$ 537
2CK3L82P00	Port Stewart Settlement	402	92		\$ 494
2CK3MM9P42	Pws Harbor Cleanup Program	400			\$ 400
2CK3LGTPD3	St. Louis River, US Steel Duluth Site NRDA	396			\$ 396
2CK3LADPG4	Passaic Cooperative PRP	384	126		\$ 510
2CK3LGCP00	Port Of Seattle Duwamish River, NRD/Trustee Waste Site	373	13		\$ 386
2CBPMFAP00	OO Tig Vision Fish and Invertebrates	365	28,833		\$ 29,198
2CK3M64PBM	Bruener Marsh	357	117		\$ 474
2CK3L63P00	Casitas - Restoration	355	117		\$ 472
2CK3MDWPC3	Shell Island West Restoration	335			\$ 335
2CK3L56P00	Cibro Savannah Settlement	334	42		\$ 376
2CK3LPHPZZ	Chevron/Pearl Harbor Non-Recoverable	329			\$ 329
2CK3LGPP00	Portland Harbor Damage Assessment	327			\$ 327
2CK3L74P00	Enbridge Settlement	325	107		\$ 432
2CK3MDCP00	Baywide Restoration Design Contract	322			\$ 322
2CK3L38PZZ	Liberty Industrial Non-Recoverable	299	98		\$ 397
2CK3LHHGCC	Tesoro Barber's Point	297			\$ 297
2CK3LAPP00	Portland Harbor Wildlands Miller Creek	287	95		\$ 382
2CK3L88PZZ	Mulberry Non-recoverable	263	6		\$ 269
2CK3LFBPDJ	Jorgenson Forge	258			\$ 258
2CK3LAMP00	Passaic River Maxus Bankruptcy	251	82		\$ 333
2CK3M61PBR	Buzzards Bay - Bird Settlement	230			\$ 230
2CK3LG0P06	McIntosh Plant, AL	184			\$ 184
2CK3M76P00	68th Street Dump Restoration	184			\$ 184
RDBLGCSPPZS	United Heckalhorn Case Closure	164			\$ 164
17K3EF9P00	Selendang Ayu Oil Spill, Alaska	162	53		\$ 215
2CK3M80P00	Baileys Waste Site Restoration	159	100		\$ 259
1CK3FARPJ3	DBL 152 Non Recoverable	146	48		\$ 194
2CK3L69PBU	Tampa Bay Beach Use	146	48		\$ 194
2CK3LGDP00	Todd Waste Site	142	13		\$ 155
2CK3M73P00	M/V Vogetrader	138			\$ 138
2CK3LF8PKM	Boeing Duwamish Damage Assessment	131	13		\$ 144
1CK3GPCP17	Path C Oregon Dsl	129	43		\$ 172
1CK3GPCP04	Port of Portland	129	42		\$ 171
2CK3FL8PRB	Duwamish - River NRD Seattle/Bluefields D/A	128			\$ 128
2CK3L43PCC	American Trader Case Closure	123			\$ 123
2CK3LASP00	Stauffer Cold Creek AL Damage Assessment	122	25		\$ 147
2CK3LF8PLW	Duwamish River, NRD/Trustee For Lockheed	117	13		\$ 130
1CK3GPCP12	Portland General Electric	112	37		\$ 149
2CK3L10PCC	Apex Galveston Case Closure	104	25		\$ 129
2CATRWAP00	DWH TX BU Planning Wetland Restoration	80	27		\$ 107
2CK3LFGP00	Commencement Bay Damage Assessment	73			\$ 73
2BPACAP00	DWH Administrative Oversight	61			\$ 61
2CK3LAEP00	Olin McIntosh AL Damage Assessment	59	19		\$ 78
2CK3LAGP00	Bayou D'Inde	59	19		\$ 78
2CK3L53P00	Bayou Verdine Settlement	56	19		\$ 75
2CK3L91P00	Ashtabula River & Harbor, OH Settlement	51			\$ 51
2CK3LHHP00	Tesoro Barber's Point Settlement	40	13		\$ 53

ProjectTask Code	Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3LF8PRB	Duwamish River NRD Seattle/Bluefields D/A	39	13		\$ 52
2CK3L29PZZ	Beaver Creek Non-Recoverable	31	10		\$ 41
2CK3M81P00	Matthew Grounding Restoration	29	10		\$ 39
1CK3GPCP08	PH Path C - Beazer East	26	9		\$ 35
1CK3GPCP18	Oregon Dot Path C	26	9		\$ 35
2CK3LF8PDJ	Duamish Jorgenson Forge D/A	20	6		\$ 26
1CK3GRCP00	Refugio Beach Oil Spill	-	1,274		\$ 1,274
2CK3M8QP00	NFWF Restoration		792,987		\$ 792,987
2CK3M63P00	Casitas Restoration		215,205		\$ 215,205
2CK3MM9P00	Pws Harbor Cleanup Program		76,186		\$ 76,186
2CK3M61PLU	Buzzards Bay B-120 Restoration		72,040		\$ 72,040
2CK3MNBPO0	New Bedford Restoration		30,218		\$ 30,218
2CBPMDAP00	OO TIG Vision Meso Deep		22,893		\$ 22,893
2CK3M51P00	Island End River Restoration		14,952		\$ 14,952
2CK3M31P00	Bainbridge Island/WykoFF Restoration		12,706		\$ 12,706
2CK3MTVP00	TV Command Restoration		10,260		\$ 10,260
2CBPMMAP00	OO Tig Vision Marine Mammal		10,166		\$ 10,166
2CBPMSAP00	OO TIG Vision Sea Turtles		2,950		\$ 2,950
1CK3FARP3R	Portland Harbor, OR, NRD		1,545		\$ 1,545
2CK3MH1P42	Exxon Valdez	33,160	7,513		\$ 40,673
S8LHC04PDW	DWHR Fisheries Restoration		394		\$ 394
2CK3M43P00	American Trader Restoration		(1,198)		\$ (1,198)
Total		\$ 4,467,111	\$ 6,693,416	\$ 3,211,212	\$ 14,371,739

SCHEDULE 2
RESTORATION CENTER
FISCAL YEAR 2018 COSTS BY OBJECT CLASS

Object Class	Description	Direct Labor	Other Direct Costs	Indirect Costs	Total
1	REL-TEK REQUIRED OBJECT CLASS		\$ 95,700		\$ 95,700
1112	PERS COMP FTP GS, GM, SES	\$ 1,859,238		\$ 968,921	\$ 2,828,159
1118	ACTUAL TERMINAL LEAVE PAYMENTS FTP EMP	4,663			\$ 4,663
1132	PART-TIME WITH PERMANENT APPOINTMENT	\$ 1,720			\$ 1,720
1151	OVERTIME (INCLUDES STANDBY PAY)			328	\$ 328
1157	PERSONNEL COMPENSATION HOLIDAY PAY	\$ 147			\$ 147
1158	HAZARD DUTY PAY-EXCLUDES NOAA CORPS OFF	3,447		1,169	\$ 4,616
1160	LEAVE SURCHARGE FULL-TIME PERMANENT APPOINTMENTS	\$ 444,583		\$ 231,476	\$ 676,059
1181	BIS CREDIT HOURS EARNED	10,101		3,340	\$ 13,441
1182	BIS COMPENSATORY LEAVE EARNED	\$ 7,051			\$ 7,051
1210	EMPLOYER'S CONTRIBUTION SURCHARGE	726,706		378,369	\$ 1,105,075
2111	COMMON CARRIER-DOMESTIC		\$ 51,226	\$ 10,098	\$ 61,324
2112	COMMON CARRIER-FOREIGN		245		\$ 245
2117	RENTAL CAR-COMMERCIAL CAR RENTAL-DOMESTI		\$ 8,016	\$ 1,639	\$ 9,655
2121	PRIVATELY OWNED VEHICLE MILEAGE-DOMESTIC		2,915	1,023	\$ 3,938
2127	ETS2 VOUCHER TRANSACTION FEE-DOMESTIC		\$ 2,249	\$ 508	\$ 2,757
2128	ETS2 TMC FULL TICKET FEE-FOREIGN		34		\$ 34
2129	ETS2 TMC FULL TICKET FEE-DOMESTIC		\$ 1,432	\$ 165	\$ 1,597
2131	PER DIEM-DOMESTIC		71,566	17,118	\$ 88,684
2132	PER DIEM-FOREIGN		\$ 779		\$ 779
2133	ACTUAL SUBSISTENCE-DOMESTIC		178		\$ 178
2140	EXPENSES-DOMESTIC TRAVEL-PD TO TRAVELER		\$ 4,131	\$ 531	\$ 4,662
2143	EXPENSES-DOMESTIC TRAVEL-PD TO VENDOR		2,790	1,259	\$ 4,049
2149	OTHER TRAVEL-FOREIGN		\$ 106		\$ 106
2151	OTHER TRAVEL-DOMESTIC		14,242	4,218	\$ 18,460
2157	RENTAL CAR CHARTERED TRANS-DOMESTIC		\$ 59		\$ 59

Object Class	Description	Direct Labor	Other Direct Costs	Indirect Costs	Total
2168	ETS2 ONLINE BOOKING ENGINE FEE-DOMESTIC		1,010	217	\$ 1,227
2194	ETS2 LOCAL TRAVEL		\$ 575	\$ 102	\$ 677
2195	ETS2 LOCAL VOUCHER TRANSACTION FEE		49	21	\$ 70
2319	RENTAL PAYMENTS TO GSA		\$ 208,735	\$ 108,471	\$ 317,206
2521	REPAIRS TO VESSELS		146		\$ 146
2523	ADP AND TELECOMM CONTRACTUAL SERVICES			\$ 59,209	\$ 59,209
2526	OTHER TRAINING - UNIV OR NON-FED SOURCE		1,035	2,995	\$ 4,030
2527	MISC CONTRACTUAL SERVICES-NOT CLASSIFIED	\$ 1,409,455	\$ 1,841,695	\$ 965,914	\$ 4,217,064
2533	TRAINING BY OPM & FED AGENCIES (NON-ADP)		500		\$ 500
2537	CONFERENCE/REGISTRATION FEES-NON FEDERAL		\$ 1,250		\$ 1,250
2617	PURCHASES - FUEL			1,030	\$ 1,030
2618	PURCHASES OF ADP SUPPLIES			\$ 3,114	\$ 3,114
2619	PURCHASES - ALL OTHER		5,770	518	\$ 6,288
2628	ADMINISTRATIVE SUPPLIES			\$ 739	\$ 739
3120	NON-CAPITALIZED EQUIPMENT		700		\$ 700
3123	NON-CAPITALIZED ADP & TELECOM EQUIP			\$ 140	\$ 140
3125	SENSITIVE ITEMS		2,048		\$ 2,048
4111	RESEARCH GRANTS			\$ 86	\$ 86
4119	OTHER GRANTS		3,544,680	35,238	\$ 3,579,918
4140	PAYMENTS FOR COOPERATIVE AGREEMENTS		\$ 34,433		\$ 34,433
4301	PENALTY PAYMENTS FOR PROMPT PAYMENT ACT		324	223	\$ 547
9876	GENERAL SUPPORT		\$ 794,798	\$ 413,033	\$ 1,207,831
Total		\$ 4,467,111	\$ 6,693,416	\$ 3,211,212	\$ 14,371,739

Note: Direct Labor Base (Excludes OC 1157 and 1158)

\$ 4,463,517