

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

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2013 INDIRECT COST RATE**



Answers Questioned

Cotton & Company LLP
635 Slaters Lane
Alexandria, Virginia 22314
703.836.6701
703.836.0941, fax
www.cottoncpa.com

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Cotton & Company LLP is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering General Counsel for Natural Resources Section (GCNRS) indirect costs incurred for restoration of injured natural resources.

The purpose of this report is to provide GCNRS with the results of Cotton & Company's review of fiscal year (FY) 2013 costs and our development of an indirect cost rate for Damage Assessment, Remediation, and Restoration Program (DARRP) costs. This document describes our methodology and presents the GCNRS FY 2013 indirect cost rate in the exhibit, followed by supporting schedules detailing costs by task 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 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 Restoration Center within the National Marine Fisheries Service, and GCNRS.

FINANCIAL MANAGEMENT SYSTEM

GCNRS'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. GCNRS's FY 2013 costs were accumulated under FMC 102 (the Office of General Counsel).

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

GCNRS 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 GCNRS procedures for documenting DARRP costs, including its financial management system and business practices.

- Obtained downloads of FY 2013 GCNRS cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARRP tasks, with the assistance of GCNRS 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 GCNRS 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.
- The commercial contractor I.M. Systems Group, Inc. (IMSG) performed damage assessment and restoration work that benefited GCNRS tasks. IMSG personnel work in NOAA offices. We obtained IMSG time reports and calculated the cost of direct time spent on DARRP tasks. We included indirect IMSG labor costs in the indirect cost pool and direct IMSG labor costs in the direct labor base.
- We excluded from the indirect cost pool all GCNRS 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.
- We excluded from the indirect cost pool and base all costs allocable to the Office of National Marine Sanctuaries (ONMS). A separate GCNRS indirect cost rate is developed for ONMS cost recovery actions.

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

1. Directly tracing costs (wherever economically feasible);
2. Assigning costs on a cause-and-effect basis; 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 2013 indirect cost rate with direct labor costs as a base. The direct labor base does not include the cost of overtime or other premium pay that increases labor costs without a corresponding increase in effort.

We performed our work in accordance with *Statements on Standards for Consulting Services* promulgated by the American Institute of Certified Public Accountants. We did not review or evaluate NOAA's internal burden rates. Because the indirect cost allocation methodology used to develop the indirect cost rate does not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on GCNRS'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.

COTTON & COMPANY LLP

A handwritten signature in black ink, appearing to read "M W Gillespie", written in a cursive style.

Michael W. Gillespie, CPA, CFE
Partner

EXHIBIT

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2013 DARRP INDIRECT COST RATE

Total Indirect Costs	\$765,572
Less:	
Indirect Costs Allocable to Non-DARRP Activities	(77,256)
Indirect Costs Allocable to ONMS Activities	<u>(1,101)</u>
Net Indirect Costs	<u>\$687,215</u>
Direct Labor Base*	<u>\$2,369,214</u>
Indirect Cost Rate	<u>29.01%</u>

*Direct labor base excludes costs charged to Object Classes 1151 (Overtime) and 1157 (Holiday Pay).

SCHEDULE 1

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2013 DARRP COSTS BY TASK CODE**

Task Code	Task Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
L8K3N03PGD	General Management and Admin Support			\$474,509	\$474,509
L8K3N03PDM	DARRP Management and Admin Support			173,041	173,041
L8K3N03PGW	General Training and Non-Case Workshops			28,517	28,517
L8K3N03PGR	General Research and Methods Development			24,059	24,059
L8K3N03P9B	Coastal Protection and Restoration			20,886	20,886
L8K3N03PDP	DARRP Program Policy and Development			18,641	18,641
1CK3FARPDM	DARRP Management and Admin Support			11,331	11,331
L8K3N03PFF	General FOIA Response			8,631	8,631
L8K3N03P00	ORR Assessment and Restoration			4,510	4,510
L8K3N03PDT	DARRP Training			1,036	1,036
K8K3N03PFF	General FOIA Response			<u>411</u>	411
1CK3GB3P00	Deepwater BP2012	\$864,165	\$226,071		1,090,236
1CK3GDAP00	DWH NRDA CG Approved	365,117	85,042		450,159
L8K3N03PMC	Miscellaneous DARRP Case Charges	123,548	20,895		144,443
2CK3WDAP00	DWH Restoration Planning FF NPFC	90,187	18,048		108,235
17K3EM6P00	Deepwater Damage Assessment/Cleanup	79,838			79,838
L8PDHLSP00	Deepwater Horizon Litigation Support	75,537	23,438		98,975
1CK3G29P00	Portland Harbor Phase II	48,409	16,423		64,832
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill	43,771	8,458		52,229
17K3N23P00	DOE NIAA IAG Hanford	42,307	7,170		49,477
L8K3N03P7Y	Duwamish River Oversight Trustee	39,701	8,672		48,373
2CK3L32P00	Commencement Bay Settlement	39,365	6,577		45,942
L8K3N03P84	Hudson River Trustee	36,963	6,259		43,222
L8K3N03P05	Grand Cal/Mtl Bk	36,423	6,189		42,612
17K3EM1P00	Adak Oil Spill, Alaska	29,197	4,979		34,176
1CK3GDLP00	Deepwater BP Lost Use	28,580	11,641		40,221
1CK3GDVP00	Deepwater CG Total Value	27,357	9,505		36,862
17K3EE5PDA	Damage Assessment, NRDA	23,120	5,626		28,746
2CK3LNBP00	New Bedford Harbor Restoration	22,960	3,908		26,868
L8K3N03PX4	Sheboygan Harbor & River, WI, NRD/Trustee	22,342	4,611		26,953
L8K3N03P13	PH Raydnier Mill Site Port Angeles NRDA	21,472	4,646		26,118
L8K3N03PGZ	Cornell Dublier Electronics, Inc., NJ, NRD/Trustee	17,651	2,987		20,638
2CK3M8AP00	MSRP Trustee Council Operating Budget	14,625	2,477		17,102

Task Code	Task Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
17K3EJ3P00	LA TB DBL 152	14,218	2,403		16,621
L8K3N03PPG	Port Gardner, Everett, WA, NRD/Trustee	12,975	2,203		15,178
L8K3N03P68	6th Street Dump Trustee	12,795	2,209		15,004
L8K3N03P1B	Roanoke River -Albermarle Sound/NRT	12,720	2,158		14,878
L8K3N03PL2	Atlantic Wood Industries, Inc	11,989	2,036		14,025
2CK3M67P00	Cosco Busan - Restoration	11,683	2,599		14,282
2CK3L68P00	St. Lawrence Settlement	9,633	1,535		11,168
1CK3GTVP00	Barge DM932 - New Orleans - LA Oil Spill	9,601	5,389		14,990
L8K3N03PX1	LCP Chemicals Georgia, Inc., GA, NRD/Trustee - Honeywell	9,132	2,977		12,109
1CK3G27P00	Passaic - 21 Companies Future Restoration	8,765	2,378		11,143
L8K3N03PDU	DuPont Beaumont, TX, NRD/Trustee	8,215	1,388		9,603
L8K3N03P52	Motiva Shell, Hur. Sandy, Arthur Kill, NJ, NRDA	7,914	1,341		9,255
1CK3GDUP00	DWH-CG-Unapproved	6,884	1,732		8,616
L8K3N03P1L	Hudson River Litigation Support	6,079	1,041		7,120
2CK3M49P00	Luckenbach, San Manteo Restoration	5,700	1,644		7,344
L8K3N03P5M	St. Lawrence River at Massena, NY, Litigation Support	5,670	958		6,628
2CK3L91P00	Ashtabula River and Harbor, OH, Restoration	5,450	921		6,371
L8K3N03PSM	St. Lawrence River at Massena, NY, NRD/Trustee	5,428	917		6,345
2CK3L88PEW	Mulberry Estuarine Restoration Project	5,351	910		6,261
17K3SA1P00	Jireh - NPFC	5,137	868		6,005
L8K3N03PTF	Commencement Bay, WA, NRDA - Thea Foss	5,030	831		5,861
L8K3N03PBN	Diamond Alkali Co. (Passaic River), NJ, NRD/Trustee	4,867	829		5,696
2CK3MM9P42	Pws Harbor Cleanup Program	4,638			4,638
2CK3LF8P00	Duwamish, Boeing Damage Assessment	4,622			4,622
17K3EM3P00	Voge Trader Grounding Oahu HA	4,590	776		5,366
L8K3N03PA1	Arctic NRDA Planning	4,042	718		4,760
K8K3N03P84	Hudson River Trustee	3,725	1,205		4,930
L8K3N03P47	Duwamish River, WA, NRD/Trustee, Douglas Management	3,708	627		4,335
L8K3N03PRB	Duwamish River, WA, NRD/Trustee, Seattle/Bluefields	3,654	618		4,272
L8K3N03P6L	Koppers Co., Inc. (Charleston Plant), SC, NRD/Trustee	3,504	592		4,096
L8K3N03P53	Pepco Oil Spill, Alexandria, VA, NRDA	3,133	530		3,663
2CK3L65P00	Boeing Settlement	2,821	477		3,298
L8K3N03PDY	Duwamish River, WA, NRD - Lower Duwamish, City of Seattle	2,606	441		3,047
2CK3M64P00	Castro Cove/Chevron Texaco	2,503	423		2,926
L8K3N03P55	American Cyanamid - Pfizer Co., NJ, NRDA	2,497	422		2,919

Task Code	Task Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
L8K3N03PV1	Cargill Tampa Bay Acidic Water Spill, FL, NRDA	2,461	416		2,877
2CK3L92P00	Cape Flattery Grounding, HI, Restoration	2,458	394		2,852
2CK3L14P00	Blackbird Mine Settlement	2,274	384		2,658
L8K3N03P70	Gowanus Canal, NY, NRD/Trustee	2,119	310		2,429
L8K3N03PX6	Halaco Engineering Co., CA, NRD/Trustee	1,912	323		2,235
L8K3N03PGB	Greens Bayou (GB Biosciences), TX, NRD/Trustee	1,904	322		2,226
2CK3L90P00	Malone Services Company - Swan Lake Plant, TX, Restoration	1,904	322		2,226
L8K3N03PPS	Duwamish River, WA, Port of Seattle NRD/Trustee	1,827	309		2,136
L8K3N03PW7	Newtown Creek Oil Spill, NY, NRD/Trustee	1,769	299		2,068
L8K3N03PCK	Piles Creek, NJ, NRD/Trustee	1,697	287		1,984
L8K3N03PDJ	Duwamish River, WA, NRD/Trustee, Jorgenson Forge	1,532	259		1,791
L8K3N03P30	Duwamish River, WA, NRD/Trustee	1,505	254		1,759
17K3EF5P00	Cape Flattery	1,280	216		1,496
L8K3N03PC7	Berry's Creek (Ventron/Velsicol), NJ, NRD/Trustee	1,278	216		1,494
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	1,261	220		1,481
L8K3N03PHF	Hanford, WA, NRD/Trustee	1,231	2,000		3,231
L8K3N03P07	Industrial-Plex, MA NRD/Trustee	1,229	208		1,437
L8K3N03PHG	Holyoke Gas Works, MA, NRD/Trustee	1,075	182		1,257
L8K3N03PKJ	Bayou d'Inde, LA, NRD/Trustee	1,007	170		1,177
L8K3N03P39	Duwamish River, WA, NRD/Trustee, Paccar	994	168		1,162
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill	933	158		1,091
17K3EJ5P00	Bermuda Island, Delaware Bay, DE	896	151		1,047
2CK3LTUP00	Tulalip Landfill, WA, Restoration	815	138		953
2CK3M8CP00	MSRP Operating Budget	795	3,774		4,569
L8K3N03PSR	Star Lake Canal, TX, NRD/Trustee	782	132		914
L8K3N03P46	Ashtabula River and Harbor, OH, NRD/Trustee	733	124		857
L8K3N03P5K	Allied Paper, Inc./Portage Creek/Kalamazoo River, MI, Litigation Support	723	122		845
2CK3LRCPA3	Misc DARRP Case Charges (Revolving Fund)	721			721
2CK3L63P00	Casitas Restoration	710	120		830
L8K3N03P14	Portland Harbor, OR, Linnton Restoration/Wildlands	698	118		816
1CK3G26P00	Passaic - Tierra Company Future Restoration	674	127		801
L8K3N03P9G	Ciba-Geigy Corp. (McIntosh Plant), AL, Non-recoverable NRDA	662	115		777
1CK3G32P00	PH Navigational Claims Assessment	524	89		613

Task Code	Task Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1CK3G18P00	Tex Tin DARF	482	82		564
L8K3N03P15	Nyanza Chemical Waste Dump, MA, Restoration	410	69		479
2CK3L59P00	Bayou Verdine Settlement	377	64		441
L8K3N03PW4	St. Louis River (Interlake), MN, NRD/Trustee	349	59		408
2CK3WDAP00	DWH Restoration Planning FF NPFC	342			342
L8K3N03P3R	Portland Harbor, OR, NRD/Trustee	296	50		346
L8K3N03P44	Quendall Terminals, WA, NRD/Trustee	269	45		314
2CK3L46PAD	Elliott Bay Phase I, WA, Restoration - Admin	265	45		310
2CK3L61PZZ	Buzzards Bay B-120-Non Recoverable	262	44		306
17K3EL8P00	T/V Port Stewart, PR, NRDA	260	45		305
2CK3L31P00	Bainbridge Island/Wyckoff Settlement	242	41		283
2CK3L25P00	Lordship Point, CT, Restoration	238	42		280
L8K3N03PEV	Exxon Valdez, AK, Trustee Council	233	39		272
1CK3G11P02	Injury Assessment City of Portland	204	34		238
17K3EE2P00	Evergreen/Cooper River,Charleston,SC NRD	189	32		221
L8K3N03PD3	St Louis River US Steel, MN, NRD/Trustee	188	32		220
2CK3L17P00	Raymark Industries Inc., CT, Restoration	186	33		219
L8K3N03PHR	Hudson River Pcb, NY, FOIA	183	31		214
2CK3L62PTR	Trustee Oversight - Settlement	175	30		205
L8K3N03P38	Duwamish River, WA, NRD/Trustee, Kinder Morgan	161	27		188
1CK3G19P00	102nd Street Landfill (Hooker), NY, Restoration	161	27		188
2CK3L61PA0	Buzzards Bay B-120-Settlement- NOAA Administrative Oversight	146	25		171
2CK3LGPPWL	Portland Harbor, OR, Restoration: Alder Creek RUF	146	25		171
L8K3N03PN5	Ashland/Northern States Power Lakefront, WI, NRD/Trustee	134	23		157
L8K3N03P41	Duwamish River, WA, NRD/Trustee, Trotsky	134	23		157
2CK3LFZP00	Hudson River PCBs, NY, NRDA (RC)	132	22		154
17K5BGCP00	Green Chile	130	22		152
L8K3N03PBP	BP Amoco/Dureco, DE, NRD/Trustee	116	20		136
17K3EL9P00	T/V Matthew Grounding, PR	94	16		110
L8K3N03P25	Kerr-McGee Chemical Corp., NC, NRD/Trustee	94	16		110
1CK3G12P00	Brio Refining/Dixie Oil (Brio/Dixie), TX, Restoration	88	15		103
K8K3N03PX1	LCP Honeywell	88	15		103
1CK3G03P00	Yeoman Creek Landfill, IL, Restoration	81	14		95
17K3EL2P00	Port of Richmond, Terminal 4	60	10		70
1CK3G13P00	Clark/Chevron Port Arthur, TX, Restoration	52	9		61

Task Code	Task Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1CK3G11P01	Portland Harbor, OR, Restoration Planning, City of Portland	29	5		34
L8K3N03PB3	Tex Tin Corporation, TX, NRD/Trustee	29	5		34
2CK3L42P00	ALCOA (Point Comfort)/Lavaca Bay, TX, Restoration	27	5		32
L8K3N03PXM	Exxon Mobil, Charleston, SC, NRD/Trustee	27	5		32
L8K3N03PDK	Duwamish River, WA, NRD/Trustee, Seattle - King County	27	5		32
L8K3N03P33	Duwamish River, WA, NRD/Trustee, Duwamish Shipyards	27	5		32
L8K3N03PDA	Duwamish River, WA, NRD - Lower Duwamish, Ash Grove Cement	27	5		32
L8K3N03PH1	Hudson River - Harbor at Hastings, NY, NRD/Trustee	27	5		32
L8K3N03PS2	San Diego Bay, CA NRDA	27	5		32
2CK3L66P00	Tex Tin Corporation, TX, Restoration	26	4		30
K8PDHLSPO0	Deepwater Horizon Litigation Support	-	5,199		5,199
K8K3N03P13	PH Raydnier Mill Site Port Angeles NRDA	-	886		886
1CK3GBPP00	Deepwater BP Forward Funding	(35)	(1,484)		(1,519)
17K3ED5P00	San Mateo Luckenbach Oil Spill	(202)	(34)		(236)
K8K3N03PMC	Miscellaneous DARRP Case Charges	<u>(2,015)</u>	(341)		(2,356)
1CK3FARP7Y	Duwamish River General, NRD		7,111		7,111
1CK3FARPX4	Sheboygan Harbor, and River		1,610		1,610
1CK3FARPPG	Port Gardner Waste Site		1,466		1,466
1CK3GLUP00	Deepwater Rec Lost Use Assessment - CG		625		625
1CK3FARP70	Gowanus		497		497
1CK3FARP84	Hudson River PCBS, NY, NRD		221		221
1CK3GCNP00	Deepwater General Non-Cooperative		(25)		(25)
1CK3GRUP00	Deepwater Rec Lost Use Assessment		<u>(625)</u>		<u>(625)</u>
Total		<u>\$2,371,285</u>	<u>\$558,426</u>	<u>\$765,572</u>	<u>\$3,695,283</u>

SCHEDULE 2

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION FISCAL YEAR 2013 DARRP COSTS BY OBJECT CLASS

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,305,159		\$383,388	\$1,688,547
1130	Full-Time with Temporary Appointment	112,467		7,493	119,960
1151	Overtime	1,658		3,133	4,791
1157	Holiday Pay	413			413
1159	Employee Cash Awards			4,800	4,800
1160	Leave Surcharge Full-Time Permanent Appointments	331,725		91,466	423,191
1181	Credit Hours Earned	21,628		10,601	32,229
1182	Compensatory Leave Earned	42,173			42,173
1210	Employer's Contribution Surcharge	465,327		128,304	593,631
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		\$111,663	3,052	114,715
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		54,949	3,632	58,581
2319	Rental Payments to GSA		159,574	45,080	204,654
2334	Rental of Equipment		3,368		3,368
2338	Telecommunications Local Services		1,069		1,069
2510	Information Technology/ADP Training			10	10
2513	Engineering and Technical Services		7,679		7,679
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>90,735</u>		22,504	113,239
2619	Purchases		479		479
2628	General Office Supplies		(214)		(214)
4301	Penalty Payments for Prompt Payment Act		1		1
9876	General Support		<u>219,858</u>	<u>62,109</u>	<u>281,967</u>
Total		<u>\$2,371,285</u>	<u>\$558,426</u>	<u>\$765,572</u>	<u>\$3,695,283</u>