

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

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**RESTORATION CENTER  
FISCAL YEAR 2013 INDIRECT COST RATE**



*Answers Questioned*

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**RESTORATION CENTER  
FISCAL YEAR 2013 INDIRECT COST RATE**

Cotton & Company LLP 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 Cotton & Company's review of fiscal year (FY) 2013 costs and our development of an indirect cost rate. This document describes our methodology and presents RC's 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 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 2013 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 2013 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 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.
- The commercial contractors I.M. Systems Group, Inc. (IMSG) and Earth Resources Technology, Inc. (ERT) performed damage assessment and restoration work that benefited RC tasks. IMSG and ERT personnel worked in NOAA offices. We obtained IMSG and ERT time reports and invoices, and calculated the cost of direct time spent on DARRP tasks. We included direct IMSG and ERT labor costs in the direct labor base and the portion of IMSG and 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 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 included direct labor costs for IMSG and 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 *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 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.

COTTON & COMPANY LLP

A handwritten signature in black ink, appearing to read "M. W. Gillespie". The signature is fluid and cursive, with a prominent initial "M" and a long, sweeping underline.

Michael W. Gillespie, CPA, CFE  
Partner

EXHIBIT

RESTORATION CENTER  
FISCAL YEAR 2013 INDIRECT COST RATE

Indirect Costs	<u>\$2,990,045</u>
Direct Labor Costs*	<u>\$3,740,330</u>
Indirect Cost Rate	<u>79.94%</u>

\* Direct labor base excludes costs charged to Object Classes 1151 (Overtime), 1157 (Holiday Pay), and 1158 (Hazardous Duty Pay).

**SCHEDULE 1**

**RESTORATION CENTER  
FISCAL YEAR 2013 COSTS BY TASK CODE**

<b>Task Code</b>	<b>Task Code Description</b>	<b>Direct Labor</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total Costs</b>
L8LAH1APA1	DARRP Support			\$671,257	\$671,257
2CK3LRCPA1	HQ DARRF Support (Revolving Fund)			460,499	460,499
J8LAH1AP00	DARRP General Support			430,462	430,462
2CK3LRCP00	General DARRF Support			320,910	320,910
K8LAH1AP00	DARRP General Support			173,526	173,526
L8LAH1APA4	SWR DARRP Support			168,575	168,575
L8LAH1APA5	SER DARRP Support			160,548	160,548
L8LAH1APA2	NER DARRP Support			149,784	149,784
L8LAH1APA3	NWR DARRP Support			137,806	137,806
L8LAH1AP00	DARRP General Support			105,190	105,190
L8LAH1APPW	Program Policy			61,063	61,063
L8LAH1APDR	DARRP Training			42,833	42,833
L8LAH1APNW	Northwest General DARRP Support			39,601	39,601
2CK3LRCPW	DARRP Program Policy Work (Revolving Fund)			17,409	17,409
L8LAH1APTR	General Training			14,178	14,178
L8LAH1APTM	Techniques and Methods			10,638	10,638
K8LAH1APGM	DARRP GENERAL Support-Gen Mgmt and Admin Support			10,325	10,325
K8K3RAPP00	Damage Assessment			6,478	6,478
L8LAH1AN00	Telecom			2,739	2,739
K8LAH1APNW	DARRP General Support-Northwest Gen DARRP Support			2,091	2,091
2CK3LRCPDR	DARRP Training (Revolving Fund)			1,710	1,710
K8LAH1AB00	DARRP General Support-Program Management			986	986
1CK3FARPGR	General Research and Methods Development			756	756
L8LAH1APSW	Southwest General DARRP Support			661	661
K8LAH1APNE	DARRP General Support-Northeast Gen DARRP Support			20	20
2CK3WB3P00	DWH BP FF Restoration Planning	\$1,599,146	\$1,160,681		2,759,827
2CK3WDAP00	DWH Restoration Planning FF NPFC	671,581	134,201		805,782
2CK3M8CP00	MSRP Operating Budget	246,538	(69,508)		177,030
2CK3L32P00	Commencement Bay Settlement	123,513	15,125		138,638
17K3EM6P00	Deepwater Damage Assessment/ Cleanup	122,275	467,406		589,681
2CK3LNB00	New Bedford Harbor Restoration Activity	101,786	34,668		136,454
1CK3G29P00	Portland Harbor Phase II	97,768	34,798		132,566
1CK3GBPPRP	Deepwater BP Forward Funding-DWH Restoration Planning	69,170	930		70,100
1CK3GB3P00	Deepwater BP Forward Funding	47,732	16,345		64,077
1CK3GDAP00	DWH NRDA CG Approved	43,804	15,211		59,015



Task Code	Task Code Description	Direct Labor	Other Direct Costs	Indirect Costs	Total Costs
L8LAH1APAA	Infant and Orphan Cases	41,055	11,825		52,880
2CK3LF8P00	Duwamish, Boeing Damage Assessment	36,897	9,358		46,255
17K3EM1P00	Adak Oil Spill, Helmet Creek, Alaska	33,411	11,166		44,577
2CK3L61PA0	Buzzards Bay B-120-Settlement-NOAA Administrative Oversight	31,171	10,706		41,877
2CK3LB8P00	LCP Honeywell (2/7/03)	28,424	1,194		29,618
2CK3M67P00	Cosco Busan – Restoration	27,612	174,773		202,385
2CK3LFZP00	Hudson River Damage Assessment	25,619	8,244		33,863
17K3EE5P00	Pre-Assessment and Emergency Restoration	23,912	25		23,937
2CK3L88PEW	Mulberry Admin/Cord Settlement- Mulberry Estuarine Wetland Project	18,769	168,953		187,722
17K3EE5PDA	Damage Assessment, NRDA	17,944	29,346		47,290
2CK3LGQP25	Kerr Mcgee Chem Co Nav	16,914	5,722		22,636
2CK3L12PZZ	Rosehill Restoration Non-Recoverable	15,762	5,401		21,163
2CK3L63P00	Casitas – Restoration	13,594	4,765		18,359
17K3EM4P00	Enbridge Energy K'zoo Oil Spill NRDA- Emergency Oil Spill	13,104	3,764		16,868
2CK3LFGP00	Commencement Bay Damage Assessment	12,748			12,748
2CK3L31P00	Bainbridge Island/Wyckoff Settlement	12,656	4,447		17,103
2CK3LGCP00	Port Of Seattle Duwamish River, NRD/Trustee Waste Site	12,392	4,239		16,631
2CK3LGNP00	Quendale Terminals	10,852	18		10,870
17K3EF5P00	Cape Flattery Grounding, Hawaii	10,686	3,656		14,342
2CK3L02PZZ	Exxon Bayway – Nonrecoverable	10,257	3,517		13,774
2CK3LG0P03	68th Street Dump (CPRD)	10,177	3,519		13,696
2CK3M49P00	Luckenbach, San Manteo, Restoration	9,042	876,162		885,204
2CK3LG2P13	Ph Raydner Mill Site Port Angeles/NRDA	7,773	2,658		10,431
2CK3LGPPWL	Portland Harbor Damage Assessment- Wildlands/Linnton	7,411	1,366		8,777
17K3NS4P00	M/V Jireh Mona Island PR	7,005	45,067		52,072
2CK3LGZPL2	Atlantic Wood, Portsmouth, VA	6,875	152		7,027
2CK3L46PAD	Elliott Bay Settlement	6,498	2,075		8,573
2CK3LBYPV1	Cargill Tampa Bay Acidic Process Water Spill	5,922	2,025		7,947
2CK3L17P00	Raynar Settlement (CPRD)	5,785	1,885		7,670
2CK3L70P00	Asarco Texas – Settlement	5,778	1,541		7,319
17K3EM3P00	Voge Trader Grounding, Oahu, HA- Emergency Oil Spill	5,643	1,939		7,582
2CK3LGDP00	Todd Waste Site	5,466	1,869		7,335
17K3EJ3P00	La Tb Dbl 152	5,226	1,783		7,009
2CK3LB5P00	Kalamazoo River Damage Assessment	5,075	1,711		6,786
1CK3GBPP00	Deepwater BP Forward Funding	5,065	(17,490)		(12,425)
17K3N23P00	Department of Energy Hanford Agreement	4,831	2,764		7,595
17K3EE2P00	Evergreen/Cooper River, Charleston, SC NRD	4,129	1,409		5,538
2CK3LF8PRB	Duwamish River NRD Seattle/Bluefields D/A	4,013	1,368		5,381
17K3EF9P00	Selendang Ayu Oil Spill, Alaska	3,987	1,366		5,353

Task Code	Task Code Description	Direct Labor	Other Direct Costs	Indirect Costs	Total Costs
K8LAH1APAA	Infant and Orphan Cases	3,974	1,359		5,333
2CK3M8AP00	MSRP Trustee Council Operating Budget	3,776	1,293		5,069
2CK3LGZPX4	Sheboygan River and Harbor	3,635			3,635
17K3EL8P00	Next Emergency Oil Spill	3,607	607		4,214
2CK3LG1P1B	Albemarle, Roanoke River	3,466	1,045		4,511
1CK3G33P00	City Of Portland Harbor Advance Funds	3,410	891		4,301
2CK3L62P00	Athos Settlement	3,330			3,330
2CK3L44P00	Cornell-Dubilier	3,319	1,258		4,577
2CK3M7CP00	Fort Lauderdale Mystery Restoration	3,122	1,259		4,381
2CK3LH1P52	Motiva Woodbridge, NJ Oil Spill	3,006	1,012		4,018
17K3NT7P00	Honolulu Harbor Molasses Spill	2,865	825		3,690
2CK3LG6P00	Beaumont/Dupont/Texas D/A	2,848	973		3,821
2CK3L25P00	Lordship Point Settlement	2,773	778		3,551
2CK3M43P00	American Trader Restoration	2,760	7,284		10,044
2CK3M21P00	Nyanza Restoration	2,745	939		3,684
2CK3L65P00	Boeing-Settlement	2,631	769		3,400
2CK3LBJP00	Passaic River Damage Assessment	2,601	889		3,490
2CK3L11PZZ	B.T. Nautilus Non-Recoverable	2,579	886		3,465
2CK3L66P00	Tex Tin NRDA – Settlement	2,560	871		3,431
2CK3L61PLU	Buzzards Bay B-120-Settlement-Lost Use	2,298	740		3,038
17K3EL9P00	T/V Matthew Grounding, Guyanilla, PR	2,213	441		2,654
2CK3L87PZZ	Dutch Harbor (Kuroshima) Nonrecoverable	2,196	747		2,943
2CK3MM9P42	PWS Harbor Cleanup Program	1,995	2,095		4,090
2CK3LG4P00	Star Lake Lodge/Texas/D/A	1,974	786		2,760
2CK3L90P00	Malone Services – Settlement	1,918	1,144		3,062
2CK3LSCP00	North Cape Settlement - North Cape Settlement	1,876	640		2,516
2CK3L68P00	St. Lawrence – Settlement	1,864	640		2,504
2CK3L29PZZ	Beaver Creek Settlement	1,817	64		1,881
2CK3L14P00	Blackbird Mine Settlement	1,779	(42)		1,737
2CK3LTUPZZ	Tulalip Restoration (CPRD Case)-Tulalip Restoration Non-Recoverable	1,696	578		2,274
2CK3L62PMH	Mad Horse Creek Settlement	1,659	595		2,254
2CK3LBXP00	Koppers Waste Site (Charleston)	1,534	424		1,958
17K3SA1P00	Jireh – NPFC	1,504	45,507		47,011
2CK3M51P00	Island End River Restoration	1,436	492		1,928
2CK3LGPP10	Portland Harbor Damage Assessment- Portland Harbor Phase li	1,353	201		1,554
2CK3LG3P00	Biosciences D/A	1,328	559		1,887
2CK3M70P00	Asarco Texas – Restoration	1,274	1,022		2,296
2CK3M64PBM	Cove/Chevron Texaco Richmond-Rest- Bruener Marsh	1,264	434		1,698
2CK3L59P00	Bayou Verdine Settlement	1,217	281		1,498
2CK3W01P00	M/V Jireh FF NPFC	1,147	78,546		79,693
2CK3L61PSA	Buzzards Bay B-120-Settlement- Shoreline/Aquatic	1,083	370		1,453
2CK3L91P00	Ashtabula River and Harbor, OH	1,069	368		1,437

Task Code	Task Code Description	Direct Labor	Other Direct Costs	Indirect Costs	Total Costs
2CK3LC2PZZ	Chalk Point Nonrecoverable	979	335		1,314
2CK3LGZP22	Kulluk, Alaska	979	191		1,170
L8K3N03PX4	Hudson River Trustee	944			944
2CK3LGWPCK	Piles Creek, NRDA NE	900	308		1,208
2CK3LFBPBD	Calcasieu Bayou D'ubde NRDA	890	308		1,198
2CK3LBDP00	Metal Bank	887	283		1,170
2CK3L39P00	Mattice Petrochemical Co.	880	301		1,181
2CK3L38PZZ	Mattice Non-Recoverable	847	291		1,138
2CK3L1BP00	Olympic Pipeline (Whatcom) Settlement	830	138		968
2CK3LGVPB4	Freedom, FL Keys Nat'l Marine Sanctuary	768	264		1,032
J8K3N03PHD	Portland Harbor Alder Creek	708			708
2CK3LBSP00	St. Lawrence Damage Assessment	653	223		876
1CK3G34P00	Lower Duwamish, NRDA, Bluefields 20k	647	221		868
2CK3W04P00	Portland Harbor Rinearson Restoration	647	216		863
2CK3W05P00	Portland Harbor Pge Harborton Restor	639	217		856
2CK3L61PBR	Buzzards Bay B-120-Settlement-Birds Settlement	592	202		794
2CK3L5PPZZ	Santa Clara - Santa Clara Non-Recoverable	559	192		751
2CK3LGEP00	Palmerton Zinc-Calibration of Coral Recovery Models	556	191		747
2CK3LGLP00	Malone Services, Texas D/A	540	187		727
2CK3LF8PDA	Duwamish - Douglas Management	503	170		673
2CK3L37PZZ	Mattice Non-Recoverable	486	167		653
2CK3M36P00	Iron Mountain Mine Restoration	483	132		615
17K3EL5P00	Barge DM932	448			448
2CK3W03P00	Portland Harbor Restor/Cap/Linnton Resto	441	140		581
2CK3MTVP00	TV Command Restoration	402	163,259		163,661
2CK3M61PBR	Buzzards Bay B-120-Restoration-Birds Restoration	396	136		532
2CK3LG0P01	Island End River D/A (CPRD)	387	146		533
2CK3MSCPLR	North Cape Restoration-North Cape Lobster Restoration	385	29,330		29,715
2CK3LRCPA3	Misc DARRP Case Charges (Revolving Fund)	332			332
2CK3LF8PDJ	Duwamish Jorgenson Forge D/A	312	104		416
K8K3RAPP25	Damage Assessment-Kerr Mcgee Chem Co Nav	258	88		346
2CK3LF8P43	Duwamish - Ash Grove Cement	216	73		289
2CK3LF8PDS	Boeing Duwamish Damage Assessment-Duwamish Shipyards	215	73		288
17K3EH9P00	Casitas Grounding	189	-		189
2CK3L88P00	Mulberry Admin/Cord Settlement	170	58		228
2CK3LGF PWT	Washington State, Eagle Harbor, WA	167	57		224
2CK3LGRP00	General Portland Harbor NRD	149	51		200
2CK3L61PZZ	Buzzards Bay B-120 Non-Recoverable	148	50		198
2CK3LF8PDT	Trotsky	120	41		161
2CK3LF8PKS	King County	120	40		160

<b>Task Code</b>	<b>Task Code Description</b>	<b>Direct Labor</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total Costs</b>
2CK3LRCPAA	Misc DARRP Case Charges (Revolving Fund)	105	1,011		1,116
2CK3M50P00	M/V Stuyvesant Oil Spill Restoration	105	35		140
2CK3MCMP00	Cape Mohican Restoration	105	35		140
2CK3LGPP01	Portland Harbor City Restoration Planning	105			105
2CK3L30P00	Housitonic Restoration	99	34		133
2CK3LGZPZE	Yeoman Creek	91	31		122
2CK3LGXP50	Newtown, NRDA NV	72	25		97
2CK3LF8PSE	Seattle	72	24		96
2CK3L53P00	Palmerton Zinc – Settlement	55			55
2CK3LF8PCM	Crowley Marine Services	48	16		64
2CK3LF8PLW	Duwamish River, NRD/Trustee For Lockheed	48	16		64
2CK3M62P00	Athos Restoration	47			47
2CK3L41PZZ	Mattice Non-Recoverable	36	13		49
2CK3L52PZZ	Army Creek Nonrecoverable	36	13		49
2CK3LBXPKP	Koppers Newport, DE	36	13		49
2CK3LF8PKM	Kinder Morgan	<u>24</u>	8		32
2CK3M31P00	Bainbridge Island/Wyckoff Restoration		1,160,261		1,160,261
2CK3M8QP00	NFWF Restoration		957,669		957,669
2CK3MNBPO0	New Bedford Restoration		284,982		284,982
2CK3M7CPSP	Broward County Sea Oat Plantings		253,645		253,645
2CK3LDWPSV	Submerged Vegetation – Settlement		168,771		168,771
2CK3M88PEW	Mulberry Estuarine Wetland Project		70,376		70,376
2CK3M59P00	Bayou Verdine – Restoration		69,314		69,314
2CK3M02P00	Exxon Bayway Restoration		58,825		58,825
2CK3M63PP1	Casitas – Restoration		41,870		41,870
2CK3M38P00	Liberty Industrial Finishing Restoration		23,504		23,504
2CK3MC2PYP	Chalk Point Restoration Oyster Project		12,839		12,839
1CK3HRSPB3	Dreifort		2,242		2,242
2CK3M8FP00	MSRP Media/Outreach and Education		1,428		1,428
2RL6REDPO0	Barataria Barrier Isl. E&D/Land Rights		<u>420</u>		<u>420</u>
		<b><u>\$3,771,150</u></b>	<b><u>\$6,669,318</u></b>	<b><u>\$2,990,045</u></b>	<b><u>\$13,430,513</u></b>

**SCHEDULE 2**

**RESTORATION CENTER  
FISCAL YEAR 2013 COSTS BY OBJECT CLASS**

<b>Object Class</b>	<b>Description</b>	<b>Direct Labor</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total Costs</b>
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,635,508		\$964,394	\$2,599,902
1118	Actual Terminal Leave Payments			10	10
1132	Part-Time with Permanent Employment			3,942	3,942
1151	Overtime	29,685		256	29,941
1157	Holiday Pay	284		371	655
1158	Hazardous Duty Pay	851		1,536	2,387
1160	Leave Surcharge Full-Time Permanent Appointments	294,403		174,300	468,703
1181	Credit Hours Earned	8,212		5,364	13,576
1182	Compensatory Leave Earned	29,967		11,407	41,374
1210	Employer's Contribution Surcharge	511,413		302,772	814,185
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		\$106,461	39,572	146,033
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		47,729	6,772	54,501
2213	All Other Transportation of Things		434	471	905
2319	Rental Payments to GSA		177,240	103,497	280,737
2330	Payments for Postage to the U.S. Postal Service and to Foreign Governments		10		10
2336	Telecommunications Data/Network Services		2,699	243	2,942
2337	Telecommunications FTS Services			2,739	2,739
2338	Telecommunications Local Services		849	1,063	1,912
2411	Publications		7,079		7,079
2510	Information Technology/ADP Training		335		335
2511	Management and Professional Support Services		855	435	1,290
2513	Engineering and Technical Services			360	360
2523	ADP and Telecommunications Contractual Services			42,448	42,448
2526	Other Training by University or Other Non-Federal Source		950	5,581	6,531
2527	Miscellaneous Contractual Services Not Otherwise Classified	1,234,504	3,163,757	911,925	5,310,186
2618	Purchases of ADP Supplies			5,874	5,874
2619	Purchases		9,356	5,333	14,689
2625	Office Furniture		614		614
2628	General Office Supplies		486	322	808

<b>Object Class</b>	<b>Description</b>	<b>Direct Labor</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total Costs</b>
3123	Non-Capitalized ADP and Telecommunications Equipment			4,168	4,168
3125	ADP and Telecommunications Software			699	699
4119	Other Grants	<u>26,323</u>	2,475,759		2,502,082
4301	Penalty Payments for Prompt Payment Act			20	20
9876	General Support		<u>674,705</u>	<u>394,171</u>	<u>1,068,876</u>
<b>Total</b>		<b><u>\$3,771,150</u></b>	<b><u>\$6,669,318</u></b>	<b><u>\$2,990,045</u></b>	<b><u>\$13,430,513</u></b>