

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

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2014 INDIRECT COST RATE**



Answers Questioned

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FISCAL YEAR 2014 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 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) 2014 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 2014 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 2014 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 2014 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.
- 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 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 2014 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 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 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". The signature is fluid and cursive, with a long horizontal stroke at the end.

Michael W. Gillespie, CPA, CFE
Partner

November 6, 2015

EXHIBIT

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2014 DARRP INDIRECT COST RATE

| | |
|--|----------------------|
| Total Indirect Costs | \$820,905 |
| Less: | |
| Indirect Costs Allocable to Non-DARRP Activities | (146,790) |
| Indirect Costs Allocable to ONMS Activities | (365) |
| Net Indirect Costs | <u>\$673,750</u> |
| Direct Labor Base | <u>\$2,294,191</u> |
| Indirect Cost Rate | <u>29.37%</u> |

SCHEDULE 1

**GENERAL COUNSEL FOR NATURAL RESOURCES SECTION
FISCAL YEAR 2014 DARRP COSTS BY TASK CODE**

| Task Code | Task Code Description | Direct Labor Costs | Other Direct Costs | Indirect Costs | Total Costs |
|------------------|--|---------------------------|---------------------------|-----------------------|--------------------|
| M8K3N03PGD | General Management & Admin Support | | | \$422,445 | \$422,445 |
| M8K3N03PDM | DARRP Management & Admin Support | | | 174,681 | 174,681 |
| M8K3N03PDT | DARRP Training | | | 75,483 | 75,483 |
| M8K3N03PGW | General Training & Non-Case Workshops | | | 40,464 | 40,464 |
| M8K3N03PDP | DARRP Program Policy & Development | | | 22,356 | 22,356 |
| M8K3N03PFF | General FOIA Response | | | 20,745 | 20,745 |
| 1CK3FARP00 | DARRF Base | | | 13,727 | 13,727 |
| M8K3N03PGR | General Research & Methods Development | | | 13,222 | 13,222 |
| L8K3N03PGD | General Management & Admin Support | | | 12,850 | 12,850 |
| M8K3N03P9B | Coastal Protection and Restoration | | | 9,789 | 9,789 |
| M8LAH1APA1 | DARRP Support | | | 6,651 | 6,651 |
| L8K3N03PDM | DARRP Management & Admin Support | | | 4,471 | 4,471 |
| L8K3N03PGR | General Research & Methods Development | | | 2,002 | 2,002 |
| L8K3N03PDP | DARRP Program Policy & Development | | | 1,292 | 1,292 |
| L8K3N03PFF | General FOIA Response | | | 271 | 271 |
| M8K3N03PN5 | Coastal Protection and Restoration | | | 253 | 253 |
| M8K3N03PA1 | Artic NRDA Planning | | | 135 | 135 |
| M8K3N03P00 | OR&R Assessment and Restoration | | | 63 | 63 |
| L8K3ENAP00 | NRDA Management and Admin Support | | | 5 | 5 |
| 1CK3GC4P00 | Deepwater Coast Guard FY14 | \$650,343 | \$171,488 | | 821,831 |
| 1CK3GB3P00 | Deepwater BP2012 | 466,271 | 151,043 | | 617,314 |
| M8PDHLSP00 | Deepwater Horizon Litigation Support | 267,036 | 59,587 | | 326,623 |
| 2CK3WB3P00 | DWH BP FF Restoration | 190,611 | 53,531 | | 244,142 |
| 2CK3WC4P00 | DWH Coast Guard FF Restoration | 162,000 | 35,571 | | 197,571 |
| M8K3N03PMC | Miscellaneous DARRP Case Charges | 83,813 | 14,194 | | 98,007 |
| 2CK3LNBP00 | New Bedford Harbor | 40,954 | 6,944 | | 47,898 |
| 1CK3GDLP00 | Deepwater BP Lost Use FY13/14 | 33,112 | 11,181 | | 44,293 |
| 1CK3GDVP00 | Deepwater CG Total Value FY13 | 28,425 | 12,129 | | 40,554 |
| M8K3N03P7Y | Duamish River Oversight Trustee | 24,217 | 4,097 | | 28,314 |
| M8K3N03PW7 | Newtown Creek Oil Spill | 19,465 | 3,291 | | 22,756 |
| 1CK3G29P00 | Portland Harbor, Phase II | 17,508 | 7,663 | | 25,171 |
| M8K3N03P05 | Grand Cal/Mtl Bk | 17,240 | 2,923 | | 20,163 |
| M8K3N03P84 | Hudson River Trustee | 16,439 | 2,792 | | 19,231 |
| 17K3EE5PDA | Damage Assessment, NRDA | 12,302 | 2,145 | | 14,447 |
| M8K3N03P18 | Raritan Bay Slag SF Site, NRDA | 10,585 | 1,789 | | 12,374 |
| M8K3N03PPG | Port Gardner Waste Site | 10,511 | 1,785 | | 12,296 |
| M8K3N03P68 | 6th Street Dump Trustee | 10,419 | 1,758 | | 12,177 |
| M8K3N03PGZ | Cornell-Dubilier,NJ,NRD | 10,289 | 1,741 | | 12,030 |
| M8K3N03PX4 | Sheboygan Harbor and River | 10,115 | 1,712 | | 11,827 |
| 17K3EM4P00 | Enbridge Energy K'Zoo Oil Spill | 9,710 | 1,642 | | 11,352 |
| M8K3N03PCI | Cosco Buson Litigation Support | 9,669 | 1,635 | | 11,304 |
| M8K3N03PKT | Kirby Barge Oil Spill | 9,565 | 1,622 | | 11,187 |
| 17K3N23P00 | DOE NIAA IAG Hanford | 9,371 | 1,584 | | 10,955 |
| 2CK3L68P00 | St Lawrence - Settlement | 8,502 | 3,427 | | 11,929 |

| Task Code | Task Code Description | Direct Labor Costs | Other Direct Costs | Indirect Costs | Total Costs |
|------------|---|--------------------|--------------------|----------------|-------------|
| M8K3N03P6L | Koppers-Chs Trustee | 7,911 | 1,338 | | 9,249 |
| M8K3N03PX1 | LCP Honeywell | 6,662 | 1,121 | | 7,783 |
| M8K3N03PWH | Port Angeles Western Harbor NRDA | 6,658 | 1,123 | | 7,781 |
| 2CK3M8AP00 | MSRP Trustee Council Operating Budget | 6,568 | 1,113 | | 7,681 |
| 2CK3L32P00 | Commencement Bay Settlement | 6,339 | 1,072 | | 7,411 |
| M8K3N03P13 | PH Raydner Mill Site Port Angeles NRDA | 6,170 | 1,041 | | 7,211 |
| M8K3N03P1B | Roanoke River - Albermarle Sound/NRT | 5,619 | 949 | | 6,568 |
| M8K3N03PBN | Trustee DA | 5,247 | 883 | | 6,130 |
| 2CK3M67P00 | Cosco Busan - Restoration | 4,888 | 1,270 | | 6,158 |
| M8K3N03PKJ | Bayou D`Inde | 4,845 | 819 | | 5,664 |
| M8K3N03P55 | NRDA American Cyanamid Pfizer Co. | 4,801 | 811 | | 5,612 |
| 2CK3M49P00 | Luckenbach, San Manteo | 4,211 | 1,397 | | 5,608 |
| 17K3EG3P00 | Buzzards Bay/Bouchard 120 Oil Spill | 3,930 | 665 | | 4,595 |
| 2CK3L88PEW | Mulberry Estuarine Wetland Project | 3,719 | 627 | | 4,346 |
| M8K3N03PDJ | Duwamish River NRD, Jorgenson Forge | 3,490 | 590 | | 4,080 |
| M8K3N03PDU | Dupont Beaumont Region 6 | 3,484 | 590 | | 4,074 |
| M8K3N03PW4 | Interlake Trustee | 3,384 | 574 | | 3,958 |
| M8K3N03PCK | Piles Creek, NRD | 3,333 | 564 | | 3,897 |
| 2CK3LGPPWL | Wildlands/Linnton | 3,162 | 849 | | 4,011 |
| M8K3N03PFL | Fox River Litigation | 3,066 | 519 | | 3,585 |
| M8K3N03PC7 | Berry's Creek (W) | 2,860 | 482 | | 3,342 |
| 1CK3G27P00 | Passaic - 21 Companies Future Restoration | 2,742 | 463 | | 3,205 |
| 17K3EM3P00 | Voge Trader Grounding | 2,735 | 468 | | 3,203 |
| M8K3N03P25 | Kerr McGee Chem Co | 2,717 | 460 | | 3,177 |
| 2CK3L25P00 | Lordship Point Settlement | 2,665 | 452 | | 3,117 |
| 2CK3M47P02 | Equinox Restoration | 2,567 | 436 | | 3,003 |
| 2CK3L31P00 | Bainbridge Island/Wyckoff Settlement | 2,502 | 426 | | 2,928 |
| 2CK3L91P00 | Ashtabula River and Harbor | 2,374 | 405 | | 2,779 |
| M8K3N03P16 | PH Linton Settlement | 2,234 | 379 | | 2,613 |
| M8K3N03PEV | Exxon Valdez | 2,116 | 358 | | 2,474 |
| M8K3N03PRB | Duwamish River NRD Seattle/Bluefields | 2,082 | 355 | | 2,437 |
| M8K3N03P42 | Lower Duwamish NRD - Todd | 2,034 | 344 | | 2,378 |
| 17K3EJ6P00 | Citgo, LA Calcasieu River | 1,937 | 326 | | 2,263 |
| M8K3N03P07 | Industrial Plex | 1,865 | 316 | | 2,181 |
| M8K3N03PDY | Lower Duwamish | 1,864 | 319 | | 2,183 |
| M8K3N03PPS | Duwamish River, NRD for Port of Seattle | 1,841 | 313 | | 2,154 |
| 2CK3L65P00 | Boeing Settlement | 1,811 | 311 | | 2,122 |
| L8K3N03PMC | Miscellaneous DARRP Case Charges | 1,735 | 293 | | 2,028 |
| 2CK3L62PTR | Athos Settlement | 1,617 | 274 | | 1,891 |
| 2CK3M64P00 | Castro Cove/Chevron Texaco | 1,586 | 268 | | 1,854 |
| 17K3EL5P00 | Barge DM932 - New Orleans - LA Oil Spill | 1,558 | 270 | | 1,828 |
| M8K3N03PV3 | Kinder Morgan | 1,433 | 242 | | 1,675 |
| M8K3N03P70 | Gowanus SF Site | 1,290 | 219 | | 1,509 |
| 17K3EM1P00 | Adak Oil Spill, Alaska | 1,226 | 207 | | 1,433 |
| M8K3N03PS2 | San Diego Bay, CA NRDA | 1,162 | 197 | | 1,359 |
| 2CK3L17P00 | Raynar Settlement | 1,143 | 193 | | 1,336 |
| L8K3N03P13 | PH Raydner Mill Site Port Angeles NRDA | 967 | 164 | | 1,131 |
| 17K3EJ3P00 | LA TB DBL 152 | 841 | 146 | | 987 |
| 2CK3LTUP00 | Tulalip Restoration | 705 | 119 | | 824 |
| M8K3N03P1L | Hudson River Litigation Support | 704 | 120 | | 824 |

| Task Code | Task Code Description | Direct Labor Costs | Other Direct Costs | Indirect Costs | Total Costs |
|------------|---|--------------------|--------------------|----------------|-------------|
| M8K3N03PTF | Commencement Bay, WA | 703 | 119 | | 822 |
| 2CK3L63P00 | Casitas Restoration | 685 | 118 | | 803 |
| 2CK3L46P00 | Elliott Bay Settlement | 676 | 114 | | 790 |
| M8K3N03PL2 | Atlantic Wood Industries | 587 | 100 | | 687 |
| 2CK3L61PA0 | Buzzards Bay/Bouchard 120 Oil Spill | 558 | 94 | | 652 |
| L8K3N03PSR | Star Lake Canal | 522 | 88 | | 610 |
| 2CK3L90P00 | Malone Services Settlement | 512 | 89 | | 601 |
| M8K3N03P9G | CIBA - McIntosh Plant | 512 | 87 | | 599 |
| M8K3N03P47 | Lower Duwamish | 510 | 86 | | 596 |
| L8K3N03P68 | 6th Street Dump Trustee | 503 | 92 | | 595 |
| M8K3N03PSR | Star Lake Canal | 477 | 82 | | 559 |
| 2CK3W05P00 | Portland Harbor | 439 | 73 | | 512 |
| M8K3N03P30 | Lower Duwamish NRD - De Minimis Parties | 430 | 74 | | 504 |
| M8K3N03PV1 | L.A. Clarke & Son, VA, NRD | 406 | 68 | | 474 |
| 2CK3W06P00 | Passaic River Kinder Morgan | 338 | 618 | | 956 |
| L8K3N03P1B | Roanoke River - Albermarle Sound/NRT | 333 | 57 | | 390 |
| L8K3N03P84 | Hudson River Trustee | 320 | 55 | | 375 |
| L8K3N03PPG | Port Gardner Waste Site | 313 | 53 | | 366 |
| M8K3N03P39 | Lower Duwamish NRD | 295 | 50 | | 345 |
| 1CK3G11P02 | Injury Assessment City of Portland | 291 | 50 | | 341 |
| L8K3N03PDU | Dupont Beaumont Region 6 | 287 | 48 | | 335 |
| M8K3N03PXM | Exxon Mobil | 278 | 48 | | 326 |
| 2CK3M8CP00 | MSRP Operating Budget | 273 | 2,911 | | 3,184 |
| 2CK3L92P00 | Cape Flattery Grounding | 262 | 44 | | 306 |
| 2CK3M64PCR | Cullinan Rnach | 248 | 42 | | 290 |
| L8K3N03PGZ | Cornell-Dubilier,NJ,NRD | 233 | 40 | | 273 |
| M8K3N03PGB | Green's Bayou | 209 | 36 | | 245 |
| M8K3N03P15 | Nyanza Restoration | 206 | 35 | | 241 |
| M8K3N03PHR | Hudson River PCBS | 206 | 35 | | 241 |
| L8K3N03P05 | Grand Cal/Mtl Bk | 205 | 35 | | 240 |
| M8K3N03P45 | Duwamish Boyer Towing | 189 | 33 | | 222 |
| 1CK3G11P01 | Portland Harbor | 176 | 30 | | 206 |
| 1CK3G32P00 | PH Navigational | 174 | 29 | | 203 |
| 2CK3L28P00 | Portland Harbor Restoration | 145 | 25 | | 170 |
| L8K3N03PBN | TRUSTEE DA | 139 | 24 | | 163 |
| 2CK3L1EP00 | Everreach Evergreen | 135 | 24 | | 159 |
| M8K3N03PLW | Duwamish River | 108 | 19 | | 127 |
| L8K3N03PGB | Green's Bayou | 105 | 17 | | 122 |
| 1CK3GPCP01 | Siltronic Path C | 88 | 15 | | 103 |
| L8K3N03P70 | Gowanus | 83 | 14 | | 97 |
| M8K3N03PDA | Lower Duwamish River NRDA | 81 | 14 | | 95 |
| L8K3N03P1L | Hudson River Litigation Support | 77 | 13 | | 90 |
| L8K3N03PKJ | Bayou D`Inde | 71 | 12 | | 83 |
| 2CK3LC2PZZ | Chalk Point | 59 | 10 | | 69 |
| L8K3N03PW7 | Newtown Creek Oil Spill | 56 | 9 | | 65 |
| M8K3N03PHG | Holyoke Gas | 52 | 9 | | 61 |
| 1CK3GPCP03 | Air Liquide | 29 | 5 | | 34 |
| 1CK3GPCP04 | Port of Portland | 29 | 5 | | 34 |
| M8K3N03PLD | Portland Harbor | 29 | 5 | | 34 |
| 1CK3G26P00 | Passaic NRDA | 28 | 5 | | 33 |

| Task Code | Task Code Description | Direct Labor Costs | Other Direct Costs | Indirect Costs | Total Costs |
|------------------|--------------------------------------|---------------------------|---------------------------|-------------------------|---------------------------|
| L8K3N03PC7 | Berry's Creek | 28 | 5 | | 33 |
| L8K3N03PL2 | Atlantic Wood Industries | 28 | 5 | | 33 |
| 2CK3L42P00 | Lavaca Bay Settlement | 27 | 5 | | 32 |
| L8K3N03P9G | CIBA McIntosh | 27 | 5 | | 32 |
| M8K3N03P31 | Lower Duwamish NRDA | 27 | 5 | | 32 |
| M8K3N03PB1 | CIBA GEIGY | 27 | 5 | | 32 |
| 2CK3MTVP00 | TV Command Restoration | 26 | 5 | | 31 |
| L8K3N03PCK | Piles Creek, NRD | 24 | 4 | | 28 |
| L8PDHLSP00 | Deepwater Horizon Litigation Support | (565) | (999) | | (1,564) |
| 1CK3FARP7Y | Duwamish River, General NRD | | 7,140 | | 7,140 |
| 1CK3FARPCI | Portland Harbor NRDA | | 2,887 | | 2,887 |
| 1CK3FARP50 | Newtown NRD, NY | | 2,277 | | 2,277 |
| 1CK3FARPPG | Port Gardner Waste Site | | 1,199 | | 1,199 |
| 1CK3FARPX4 | Sheboygan Harbor and River | | 1,179 | | 1,179 |
| 1CK3GDAP00 | DWH NRDA CG Approved | | 878 | | 878 |
| 1CK3FARP55 | NRDA American Cyanamid Pfizer Co. | | 589 | | 589 |
| 1CK3FARP05 | Metal Bank of America | | 362 | | 362 |
| 1CK3FARPDJ | Duwamish River NRD | | 314 | | 314 |
| 1CK3FARP70 | Gowanus | | 255 | | 255 |
| Total | | <u>\$2,294,191</u> | <u>\$606,392</u> | <u>\$820,905</u> | <u>\$3,721,488</u> |

SCHEDULE 2

GENERAL COUNSEL FOR NATURAL RESOURCES SECTION FISCAL YEAR 2014 DARRP COSTS BY OBJECT CLASS

| Object Class | Object Class Description | Direct Labor Costs | Other Direct Costs | Indirect Costs | Total Costs |
|--------------|---|---------------------------|-------------------------|-------------------------|---------------------------|
| 1112 | General Schedule, General Merit, Senior Executive Service and Presidential Appointees | \$1,454,291 | | \$435,302 | \$1,889,593 |
| 1160 | Leave Surcharge Full-Time Permanent Appointments | 340,242 | | 101,840 | 442,082 |
| 1180 | Credit Hours Earned | 22,309 | | 10,031 | 32,340 |
| 1210 | Employer's Contribution Surcharge | <u>477,349</u> | | 142,889 | 620,238 |
| 2319 | Rental Payments to GSA | | \$163,576 | 49,257 | 212,833 |
| 9876 | General Support | | 225,327 | 67,854 | 293,181 |
| 2140 | Expenses Related to Domestic Travel - Paid Directly to the Traveler | | 126,494 | 8,752 | 135,246 |
| 2143 | Expenses Related to Domestic Travel - Paid Directly to Vendors | | 70,743 | 4,975 | 75,718 |
| 2213 | All Other Transportation of Things | | | <u>5</u> | 5 |
| 2334 | Rental of Equipment | | 2,345 | | 2,345 |
| 2338 | Telecommunications Local Services | | 4,258 | | 4,258 |
| 2513 | Engineering and Technical Services | | 7,997 | | 7,997 |
| 2526 | Other Training by University or Non-Federal Source | | 969 | | 969 |
| 2618 | Purchases of ADP Supplies | | 320 | | 320 |
| 2619 | Purchases | | 1,096 | | 1,096 |
| 3120 | Non-Capitalized Equipment | | 179 | | 179 |
| 3123 | Non-Capitalized ADP and Telecommunications Equipment | | <u>3,088</u> | | <u>3,088</u> |
| Total | | <u>\$2,294,191</u> | <u>\$606,392</u> | <u>\$820,905</u> | <u>\$3,721,488</u> |