

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

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2014 INDIRECT COST RATE**



Answers Questioned

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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 Office of Response and Restoration (OR&R) indirect costs incurred on damage assessment and restoration of injured natural resources.

The purpose of this report is to provide OR&R with the results of Cotton & Company's review of fiscal year (FY) 2014 costs and development of an indirect cost rate. This document describes our methodology and presents OR&R's 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 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 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 releases 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 OR&R within the National Ocean Service; the Office of General Counsel for Natural Resources Section (GCNRS); and the Restoration Center (RC) within the National Marine Fisheries Service.

OR&R has three divisions: the Emergency Response Division (ERD), the Marine Debris Division (MDD), and the Assessment and Restoration Division (ARD). ERD facilitates spill prevention, preparedness, response, and restoration and supports oil and chemical spill responses in U.S. coastal waters. MDD focuses on identifying, reducing, and preventing debris in the marine environment. ARD protects and restores coastal natural resources injured by hazardous substances and performed this DARRP work in FY 2014.

FINANCIAL MANAGEMENT SYSTEM

OR&R 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. OR&R's FY 2014 costs were accumulated under FMC 1012. DARRP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. OR&R tracks both labor and non-labor costs by task code. Object classification codes identify the cost type (such as salaries, travel, and contracts).

OR&R 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 OR&R's FY 2014 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2014 OR&R cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARRP tasks, with the assistance of OR&R personnel.
- Identified task codes as direct, indirect, or non-allocable and then 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 OR&R 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.
- Commercial contractors Freestone Environmental Services, Inc. (Freestone) and Genwest performed damage assessment and restoration work that benefited OR&R tasks. Freestone and Genwest personnel work in NOAA offices. We obtained Freestone and Genwest time reports and invoices, calculated the cost of all direct time spent on DARRP tasks, and included these labor costs in the direct labor base. We included the portion of Freestone and Genwest charges that recovers overhead costs in the indirect cost pool.
- We identified OR&R indirect costs that benefit all divisions, such as those incurred by the OR&R Business Services Group (BSG). We pooled these costs and calculated amounts allocable to ERD and MDD. We excluded those costs from the indirect cost pool, as ERD and MDD costs are not included in the indirect cost rate base.
- We excluded from the indirect cost pool all OR&R 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 as well.

The resulting indirect cost rate includes only allocable indirect costs for DARRP work performed by ARD in FY 2014 and should only be used to recover indirect costs of those activities.

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 ARD direct labor costs as the 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 Freestone and Genwest 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 OR&R'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



Michael W. Gillespie, CPA, CFE
Partner

November 6, 2015

EXHIBIT

OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2014 INDIRECT COST RATE
(EXCLUDING ERD AND MDD)

Indirect Costs	\$9,863,137
Less:	
BSG and HQ Costs Allocable to ERD and MDD	\$2,813,783
Management and Support Costs Allocable to Non-Direct Activities	<u>1,638,952</u>
Net Indirect Costs	<u>\$5,410,402</u>
Direct Labor Costs*	<u>\$4,765,357</u>
Indirect Cost Rate	<u>113.54%</u>

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

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2014 COSTS BY TASK CODE**

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
M8K3RH2P00	Headquarters - Habitat (54%)			\$804,558	\$804,558
L8K3RDAP00	Damage Assessment - Earmark			699,116	699,116
L8K3RH3P00	Headquarters - Emergency Response			591,583	591,583
M8KSN03PGD	General Management & Admin Support			507,051	507,051
1CK3FARPGD	General Management and Admin Support			491,903	491,903
L8K3RHQP00	Headquarters Damage Assessment			483,997	483,997
M8K3N03PGD	General Management & Admin Support			435,848	435,848
M8KSN03PGR	General Research & Methods Development			361,614	361,614
M8K3N03PGR	General Research & Methods Development			360,993	360,993
M8KSNH2P00	OR&R HQ Base			355,626	355,626
1CK3FARPGR	General Research and Methods Development			302,165	302,165
M8K3RH3N00	Telecom			284,194	284,194
L8K3RAPPGR	General Research and Methods			269,388	269,388
K8K3RAPPGR	General Research and Methods			220,959	220,959
M8KSMH2P00	OR&R Base - HQ Mgt			217,523	217,523
17K3N27P00	ERMA Artic			197,452	197,452
M8KSN03PDM	DARRP Management & Admin Support			188,240	188,240
L8K3RAPPGD	General Management and Admin			179,202	179,202
M8K3N03PGW	General Training & Non-Case Workshops			175,784	175,784
M8KSTB2P00	OR&R Base - BSG CIO/IT			160,687	160,687
M8KSN03PGW	General Training & Non-Case Workshops			160,497	160,497
M8K3N03PDM	DARRP Management & Admin Support			156,057	156,057
M8KSAB2P00	OR&R Base - BSG ACQU/GRNT			151,763	151,763
1CK3G01P00	Hazmat/CPRD General Support			145,955	145,955
18K3R01P00	Headquarters Staff Support			144,483	144,483
M8KSBB2P00	OR&R Base -BSG BUD/FIN			135,174	135,174
M8KSNH3P00	OR&R HQ Base			128,878	128,878
M8K3RH3P00	Headquarters - Emergency Response			128,718	128,718
K8K3RH3P00	Headquarters - Emergency Response			108,170	108,170
M8K3N03P00	ORR Assessment and Restoration			93,469	93,469
1CK3GHQP00	Headquarters DARF			78,502	78,502
L8K3RAPPDM	DARRP Management and Admin			76,425	76,425
M8KSN03P00	OR&R - ARD Base			76,366	76,366
M8KSN03PDT	DARRP Training			66,694	66,694
M8KSBB2P00	HQ BUD/FIN			52,810	52,810
J8K3RAPPGR	General Research and Methods Development			48,156	48,156
1CK3FARPGW	General Training and Non-Case Workshops			45,637	45,637
M8LAH1AP00	DARRP General Support			45,176	45,176
17K3N25P00	EPA - ERMA - Caribbean			44,883	44,883
M8KSFH2P00	OR&R Base - HQ FAC			42,721	42,721
M8KSFB2P00	OR&R Base- BSG FAC			42,148	42,148
1CK3GLBP00	BSG - General			40,576	40,576
M8KSNH3D00	Desktop Management			38,911	38,911

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
M8K3N03PDT	DARRP Training			38,478	38,478
M8KSTB2J00	Data Networks			37,831	37,831
M8KSTB2Q00	Data Center			37,831	37,831
M8KSMMDP00	OR&R MD-GEN/Exec Mgt			34,224	34,224
1CK3GECPO0	ERMA Carib and Lake Champlain Funds			33,199	33,199
M8K3RH3D00	Desktop Management			33,000	33,000
M8K3RH2R00	Application Management			31,202	31,202
L8LFFMSPCD	Communications Division			30,000	30,000
L8K3RAPP00	Damage Assessment			28,281	28,281
M8KSBMDP00	OR&R MD-BUD/Fin			27,986	27,986
M8KSHB2P00	OR&R Base - BSG HR			21,572	21,572
K8K3RAPPA1	Arctic NRDA Planning			20,526	20,526
1CK3FARPDM	DARRP Management and Admin			20,021	20,021
K8K3RDAP00	Damage Assessment Earmark			17,094	17,094
1CK3FARPDT	DARRP Training			14,796	14,796
M8KSMB2P00	OR&R Base - BSG Mgt			13,572	13,572
J8K3RH3P00	Headquarters - Emergency Response			11,211	11,211
M8KSN03PDP	DARRP Program Policy & Development			9,747	9,747
M8K3N03PDP	DARRP Program Policy & Development			9,531	9,531
M8KSN03PFA	Fast Planning and Development			6,527	6,527
M8KSN03PA1	Arctic NRDA Planning			6,498	6,498
M8KSNB3PTR	HQ Training-Emergency Goal Team			6,144	6,144
M8KSNH3N00	Telecom			4,244	4,244
M8K3N03PA1	Arctic NRDA Planning			4,031	4,031
L8K3RAPPDT	DARRP Training			3,874	3,874
M8KSNH2PTR	HQ Training – Habitat			3,466	3,466
M8K3N03PFA	Fast Planning and Development			2,651	2,651
M8KSNB2B00	Program Management			2,628	2,628
L8K3RAPPGW	General Training and Non-Case			2,539	2,539
M8KSNH2PWD	OR&R Workforce Development			2,245	2,245
1CK3FARP00	DARRF Base			2,138	2,138
L8K3RDAJ00	Data Networks			2,040	2,040
L8K3RDAQ00	Data Center			2,040	2,040
L8K3RDAU00	IT Security			1,960	1,960
L8K3RDAD00	Desktop Management			1,877	1,877
L8K3RDAE00	End-User Service Center			1,570	1,570
M8K3RAPP00	Damage Assessment			1,076	1,076
M8P5BCHP00	DARRP General Support			477	477
L8K3RAPPA1	Arctic NRDA Planning			291	291
M8KSNH3PWD	Workforce Development			275	275
M8K3RH2PTR	HQ Training – Habitat			250	250
M8K3RDAP00	Damage Assessment - Earmark			244	244
M8K3N03P40	ORR Assessment and Restoration			237	237
M8KSN03P40	OR&R - ARD Base			26	26
L8K3RH2N00	Telecom			(2,476)	(2,476)
L8K3RH3N00	Telecom			(3,889)	(3,889)
1CK3GC4P00	Deepwater Coast Guard FY14	\$1,692,019	\$456,127		2,148,146
1CK3GB3P00	Deepwater BP2012	853,006	33,281,248		34,134,254
M8K3N03PMC	Miscellaneous DARRP Case Charges	344,533	101,943		446,476

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
L8K3RAPPMC	Miscellaneous DARRP Case Charges	315,492	74,617		390,109
17K3N23P00	DOE NIAA IAG Hanford	114,257	36,068		150,325
1CK3GDAP00	DWH NRDA CG Approved	112,737	8,587,167		8,699,904
1CK3G3BP00	Deepwater BP2012	107,260	(141,132)		(33,872)
1CK3GDLP00	Deepwater BP Lost Use FY13/14	98,278	5,094,050		5,192,328
1CK3GDVP00	Deepwater CG Total Value FY13	71,409	10,360,827		10,432,236
1CK3FARPMC	Miscellaneous DARRP Case Charges	61,866	176,106		237,972
M8KSN03P9B	Kalamazo Allied Trustee	50,534	14,023		64,557
M8KSN03PMC	Miscellaneous DARRP Case Charges	48,743	16,231		64,974
M8K3N03PBN	Trustee DA	48,013	13,807		61,820
M8KSN03PBN	Trustee DA	45,421	12,420		57,841
M8K3N03P84	Hudson River Trustee	44,693	14,664		59,357
M8KSN03P84	Hudson River Trustee	42,656	11,837		54,493
M8K3N03P9B	Kalamazo Allied Trustee	40,151	11,075		51,226
M8K3N03PC8	Ventron Velsicol NJ OU1	38,300	12,598		50,898
M8KSN03PC8	Ventron Velsicol NJ OU1	36,583	9,836		46,419
M8KSN03P18	Raritan Bay Slag SF Site, NRDA, Sayrevil	35,380	10,061		45,441
K8K3RAPPMC	Miscellaneous DARRP Case Charges	32,135	3,135		35,270
1CK3G08P00	GE Housatonic River	31,522	8,892		40,414
1CK3G29P00	Portland Harbor, Phase II	27,615	14,417		42,032
M8KSN03P7Y	Duwamish River Oversight Trustee	22,727	6,260		28,987
M8K3N03P7Y	Duwamish River Oversight Trustee	22,577	7,421		29,998
M8K3N03PCK	Piles Creek, NRD	19,081	5,254		24,335
M8K3N03PKT	Kirby Barge Oil Spill-Galveston Bay TX	18,842	5,206		24,048
M8KSN03PKT	Kirby Barge Oil Spill-Galveston Bay TX	18,288	6,055		24,343
M8K3N03PX1	LCP Honeywell	17,714	5,753		23,467
M8KSN03PX1	LCP Honeywell	17,046	4,725		21,771
M8KSN03PCK	Piles Creek, NRD	15,261	4,205		19,466
M8KSN03PLD	Portland Harbor, OR, Port of Portland	11,843	3,177		15,020
2CK3LA5PCI	Portland Harbor Path C Interim NRDA	11,716	3,229		14,945
M8K3N03PWH	Port Angeles Western Harbor NRDA	11,364	3,130		14,494
M8KSN03P50	Newtown NRD NY	10,333	2,803		13,136
M8KSN03PGZ	Cornell-Dubilier, NJ, NRD/Trustee	10,226	2,816		13,042
M8KSN03P43	Quanta Resources	10,033	2,765		12,798
M8KSN03P68	6th Street Dump Trustee	9,457	2,608		12,065
M8K3N03PX4	Sheboygan Harbor & River	9,262	3,466		12,728
M8K3N03P3R	Portland Harbor	9,250	4,908		14,158
M8K3N03P50	Newtown NRD NY	8,417	2,904		11,321
L8K3RAPPND	New Bedford Harbor	8,224	2,264		10,488
1CK3GBPP00	Deepwater BP Forward Funding	8,109	3,948,422		3,956,531
M8KSN03PWH	Port Angeles Western Harbor NRDA	7,977	2,200		10,177
M8K3N03P13	PH Raydnier Mill Site Port Angeles NRDA	7,156	2,389		9,545
M8K3N03P70	Gowanus SF Site	6,878	1,895		8,773
M8K3N03PAS	Passaic	6,790	1,869		8,659
M8KSN03P13	PH Raydnier Mill Site Port Angeles NRDA	6,525	1,800		8,325
2CK3M8CP00	MSRP Operating Budget	6,348	1,749		8,097
M8K3N03P68	6th Street Dump Trustee	5,912	1,631		7,543
M8KSN03PA4	Alcoa EPA	5,768	1,602		7,370
M8KSN03P70	Gowanus SF Site	5,705	1,569		7,274

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
M8K3N03PCM	Commencement Bay	5,545	2,705		8,250
M8KSN03PCU	Curtis Bay	5,521	1,521		7,042
17K3EJ6P00	Citgo, LA Calcasieu River	5,345	1,469		6,814
M8KSN03PVE	Vieques	5,315	1,464		6,779
M8K3N03PDH	Dupont Hay Road Restoration, DE	4,761	1,316		6,077
M8K3N03PS2	San Diego Bay, CA NRDA	4,491	1,236		5,727
M8KSN03P42	Lower Duwamish NRD - TODD	4,396	1,211		5,607
M8KSN03PAS	Passaic	4,340	1,160		5,500
M8KSN03PX4	Sheboygan Harbor & River	4,166	1,150		5,316
M8KSN03PDH	Dupont Hay Road Restoration, DE	4,121	1,135		5,256
M8K3N03PH8	Hudson River EPA R2	4,000	1,102		5,102
M8K3N03P55	NRDA American Cyanamid Pfizer Co.	3,883	1,071		4,954
M8K3N03P43	Quanta Resources	3,764	1,037		4,801
M8KSN03P3R	Portland Harbor	3,600	992		4,592
M8K3N03P4E	Alcoa Trustee	3,333	882		4,215
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill	3,307	911		4,218
M8KSN03PPS	Duwamish River, NRD for Port of Seattle	3,303	910		4,213
L8K3RAPP5M	St Lawrence River at Massena	3,153	883		4,036
M8K3N03P09	Hooker 102nd St NY Trustee	3,011	827		3,838
M8KSN03P25	Kerr McGee Chem Co Navassa NC, SF	2,995	826		3,821
L8K3RAPP9B	Kalamazo Allied Trustee	2,927	806		3,733
M8KSN03P55	NRDA American Cyanamid Pfizer Co.	2,905	820		3,725
M8KSN03PW4	Interlake Trustee	2,758	760		3,518
M8K3N03PVE	Vieques	2,594	715		3,309
L8K3RAPP84	Hudson River PCBS, NY, NRD	2,437	677		3,114
M8KSN03PH2	Hudson Floodplains EPA	2,416	670		3,086
M8K3N03PC7	Berry`s Creek (W)	2,412	665		3,077
M8K3N03PW4	Interlake Trustee	2,325	645		2,970
M8K3N03PRB	Duwamish River NRD Seattle/Bluefields	2,278	628		2,906
L8KDHARPO0	Deepwater Horizon Gulf Oil Spill, DA-ARD	2,197	605		2,802
L8K3RAPPBN	Diamond Alkali, Passaic River	2,108	581		2,689
M8KSN03PRB	Duwamish River NRD Seattle/Bluefields	2,106	579		2,685
M8KSN03PBM	Metal Bank, PA, NRDA Trustee	2,082	573		2,655
M8K3N03PCU	Curtis Bay	2,071	570		2,641
M8KSN03PY5	Duwamish River, WA, NRD, Boeing	2,025	557		2,582
M8K3N03PSA	Anacostia Wash Nav	1,990	549		2,539
2CK3M67P00	Cosco Busan - Restoration	1,970	547		2,517
L8K3RAPP7Y	Duwamish River General, NRD	1,809	498		2,307
M8KSN03P72	Peterson Puritan	1,641	453		2,094
M8KSN03PC7	Berry`s Creek (W)	1,625	448		2,073
M8K3N03PPS	Duwamish River, NRD for Port of Seattle	1,607	442		2,049
M8KSN03P37	Marathon Battery Co	1,600	441		2,041
M8KSN03PCM	Commencement Bay	1,590	437		2,027
17K3NU2P00	Texas City "Y" Collision	1,568	445		2,013
M8KSN03P6P	Centerdale Manor	1,542	432		1,974
2CK3L65P00	Boeing Settlement	1,514	418		1,932
2CK3M64PBM	Bruener Marsh	1,472	408		1,880
M8K3N03P6P	Centerdale Manor	1,440	398		1,838
M8KSN03P3D	Raritan River, NJ Trustee	1,412	388		1,800

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
M8KSN03PKJ	Bayou d'Inde	1,293	356		1,649
17K3EF9P00	Selendang	1,210	334		1,544
17K3EL2P00	Port of Richmond, Terminal 4	1,204	332		1,536
M8K3N03P42	Lower Duwamish NRD - TODD	1,197	330		1,527
M8K3N03P9F	Cargill Tampa Bay, FL, NRDA	1,188	328		1,516
1CK3G16P17	Restoration Case Specific	1,180	325		1,505
M8KSN03PH8	Hudson River EPA R2	1,175	324		1,499
M8K3N03PDJ	Duwamish River NRD, Jorgenson Forge	1,131	312		1,443
M8KSN03P5D	Duwamish River Watershed	1,123	310		1,433
1CK3G11P02	Injury Assessment City of Portland	987	274		1,261
2CK3M64P00	Castro Cove/Chevron Texaco Richmond-Rest	935	257		1,192
M8K3N03P53	Pepco Oil Spill Alexandria VA	925	254		1,179
1CK3FARP8T	Portland Harbor, OR, RI/FS	904	249		1,153
L8K3RAPP50	Newtown NRD NY	873	241		1,114
M8KSN03P73	Fletcher Paint	870	241		1,111
M8KSN03P30	Lower Duwamish NRD - De Minimis Parties	870	239		1,109
L8K3RAPP70	Gowanus	849	234		1,083
M8K3N03PM7	LCP Chemical Georgia	836	232		1,068
M8KSN03P61	N L Industries	782	215		997
M8K3N03P8T	Portland Harbor Trustee RI/FS	707	195		902
L8K3RAPP09	Hooker 102nd Street NY Trustee	687	189		876
M8KSN03P09	Hooker 102nd St NY Trustee	653	178		831
M8KSN03PRW	Rhone Poulenc RCRA Site WA, NRD/Trustee	577	160		737
M8K3N03P18	Raritan Bay Slag SF Site, NRDA, Sayrevil	566	156		722
M8KSN03PL3	Lower Menominee River WI	560	154		714
M8K3N03PM4	Elizabeth River	544	150		694
M8KSN03P3C	Koppers-Trustee	542	149		691
2CK3M64PCR	Cullinan Ranch	534	148		682
M8KSN03PLW	Duwamish River, NRD/Trustee for Lockheed	518	143		661
17K3EE5PDA	Damage Assessment, NRDA	515	141		656
M8K3N03P1B	Roanoke River -Albermarle Sound/NRT	511	140		651
M8KSN03PM7	LCP Chemical Georgia	492	136		628
L8K3RAPP3R	Portland Harbor, OR, NRD	486	542		1,028
L8K3RAPP8	Berrys Creek	485	133		618
M8K3N03PL3	Lower Menominee River WI	484	134		618
2CK3M8AP00	MSRP Trustee Council Operating Budget	457	126		583
M8KSN03PDJ	Duwamish River NRD, Jorgenson Forge	455	123		578
M8K3N03P3C	Koppers-Trustee	452	125		577
M8K3N03PCX	Indian Head	448	124		572
M8KSN03P1B	Roanoke River -Albermarle Sound/NRT	408	114		522
L8K3RAPPW4	St. Louis River, Interlake, MN, NRDA	404	112		516
L8K3RAPP8	Commencement Bay, WA, NRD	402	110		512
1CK3GPCP01	Siltronic Path C	374	103		477
M8KSN03PS2	San Diego Bay, CA NRDA	358	98		456
M8K3N03PV1	L.A. Clarke & Son, VA, NRD	355	97		452
M8K3N03P30	Lower Duwamish NRD - De Minimis Parties	326	90		416
L8K3RAPPX4	Sheboygan Harbor and River	314	86		400
M8K3N03PKJ	Bayou d'Inde	303	83		386
M8KSN03PCI	Portland Harbor NRDA Allocation Path C I	302	83		385

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
L8K3RAPPX1	LCP Chemicals NRD - Honeywell	300	41,418		41,718
M8K3N03PSM	St Lawrence River at Massena, NY, NRD	298	83		381
M8K3N03PGZ	Cornell-Dubilier, NJ, NRD/Trustee	292	81		373
L8K3RAPPVE	Vieques NRD/Restoration	262	146		408
M8KSN03PV1	Cargill Tampa Bay, FL, NRDA	248	68		316
M8K3N03P44	Quendall Terminal	242	67		309
L8K3RAPPBM	Metal Bank, PA, NRDA-Trustee	237	65		302
M8K3N03PB1	Ciba Geigy	209	58		267
M8K3N03P14	PH Linton / Wildlands Restoration NRDA	205	57		262
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	197	54		251
L8K3RAPPCK	Piles Creek, NRD, NE	195	54		249
M8KSN03PXC	CSX Railyard Facility Anacostia DC	169	47		216
1CK3GPCP02	BAE Marine Group Path C	167	46		213
M8KSN03PRY	Reynolds	150	42		192
L8K3RAPP52	Sandirgo Bay, CA NRDA	146	40		186
M8K3N03PHD	Portland Harbor Alder Creek	125	35		160
M8K3N03PRW	Rhone Poulenc RCRA Site WA, NRD/Trustee	124	34		158
L8K3RAPPK6	Bayou d Inde, LA, NRD	113	31		144
M8K3N03P4D	Reynolds Metals Trustee	99	27		126
L8K3RAPP43	Quanta Resources	94	26		120
M8K3N03PGN	Great Lakes Naval Training Center	90	1,550		1,640
M8KSN03P8T	Portland Harbor Trustee RI/FS	83	23		106
17K3EM1P00	Adak Oil Spill, Alaska	79	2,293		2,372
1CK3G11P00	Portland Harbor	48	13		61
M8K3N03PY5	Duwamish River, WA, NRD, Boeing	48	13		61
M8KSN03PD5	Deluth US Steel NRDA	48	13		61
M8KSN03P47	Lower Duwamish, NRDA Douglas Mgmt	42	10		52
M8K3N03PLW	Duwamish River, NRD/Trustee for Lockheed	41	11		52
L8K3RAPPRB	Duwamish River NRD Seattle/Bluefields	40	11		51
L8K3RAPPTF	Commencement Bay, WA NRDA-Thea Foss	40	11		51
M8KSN03P45	Duwamish Boyer Town	21	5		26
L8K3RAPPB1	Ciba Geigy Corp, McIntosh, AL	17	5		22
1CK3FARP43	Quanta Resources	-	920		920
1CK3FARPCC	Castro Cove/Chevron Richmond, CA, NRD	(961)	(266)		(1,227)
1CK3FARPDW	Deepwater Horizon Total Value Study		3,769,901		3,769,901
1CK3GC4P39	Data Mgmt IEC		2,465,313		2,465,313
1CK3GHMP00	DWH Hydrodynamic Modeling		1,815,696		1,815,696
1CK3GC4P32	Toxicity of Aquatic Organisms		952,909		952,909
1CK3GC4P37	Injury Assessment & Legal Case Mgt		942,872		942,872
1CK3GC4P35	Data Management: Infrastructure		746,390		746,390
1CK3GC4P33	Contaminant Analytical Chemistry		741,150		741,150
1CK3GC4P06	Oil Fate Modeling		644,387		644,387
1CK3GDSP00	BP-DWH Sperm Whale Assessment		615,320		615,320
1CK3GC4P30	Comprehensive Integration of Oys Inj Ass		529,132		529,132
1CK3GC4P28	Cont Monit of Subtidal Oys Recruitment		527,268		527,268
1CK3GC4P03	Mesophotic Reefs		505,817		505,817
1CK3GAIP00	Deepwater Horizon, Aerial Imagery Funds		345,045		345,045
1CK3GC4P34	Storage & Long Term Archive of Samples		272,414		272,414
1CK3FARPX1	LCP Chemicals NRD - Honeywell		228,233		228,233

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
1CK3GC4P14	Estuarine Dolphins		218,849		218,849
17K3EM6P00	Deepwater Horizon Incident		210,389		210,389
1CK3GC4P19	Assessing Recovery of Coastal Wetlands		190,179		190,179
1CK3GC4P38	DWH Elect Mgt & OPA Admin Rec Mgt Sys		139,482		139,482
17K3N26P00	Deepwater Horizon IAG		136,035		136,035
1CK3GC4P12	Sea Turtle Exp and Inj Ass.		115,488		115,488
1CK3GDTP00	DWH Turtle Surrogate Study/Toxicity		113,026		113,026
1CK3FARP7Y	Duwamish River General, NRD		86,335		86,335
1CK3GC4P04	Benthic Megafauna		65,498		65,498
1CK3GC4P09	Analysis of Field Data 10-11		56,309		56,309
1CK3GC4P05	Bluefin Tuna Spawning Habitat		55,128		55,128
1CK3GC4P01	Soft Bottom Sediment		43,137		43,137
1CK3GC4P26	Findings Nearshore and Expo. and Inj Rpt		43,122		43,122
1CK3GTVP00	Deepwater Total Value Study -CG		35,047		35,047
1CK3FARPB	Metal Bank, Pa, NRDA Trustee		34,371		34,371
1CK3GC4P10	Doc Oil Pathway Water Column Exp-Inj		33,266		33,266
1CK3GC4P22	Characterizing Nearshore Sediment Contam		32,303		32,303
1CK3FARP5D	Duwamish River Lower , WA, NRD		28,643		28,643
1CK3GC4P36	Data Management: Documentation		21,986		21,986
1CK3GC4P16	Coastal and Est. Cetacean Stranding		21,899		21,899
1CK3GC4P24	Completing Analysis of Nearshore Ben Inj		20,831		20,831
1CK3GC4P11	Sargassum Communities		19,819		19,819
1CK3GC4P17	Oceanic Marine Mammals		13,097		13,097
1CK3GC4P18	Inhalation		10,797		10,797
1CK3GC4P27	Continued Monitoring of Subtidal Oys Abd		10,718		10,718
1CK3GC4P02	Hard Ground Corals		8,650		8,650
1CK3GC4P13	Stranding Management Transport Adn Stora		8,473		8,473
1CK3GC4P21	Complete Anal-Coastal Wetland Erosion		8,075		8,075
1CK3GDUP00	DWH-CG-Unapproved		7,295		7,295
1CK3FARPCK	Piles Creek, NRD, NE		7,009		7,009
1CK3FARPKT	Kirby Barge Oil Spill-Galveston Bay TX		5,445		5,445
1CK3GC4P20	Completing Anal - Coastal Wetland Injury		3,898		3,898
1CK3FARPC8	Berry's Creek		2,997		2,997
1CK3GC4P15	Coastal Shelf Dolphins		2,909		2,909
1CK3FARP84	Hudson River PCBS, NY, NRD		2,853		2,853
1CK3GLUP00	Deepwater Rec Lost Use Assessment-CG		2,250		2,250
1CK3FARP3R	Portland Harbor, OR, NRD		2,055		2,055
1CK3FARPAS	Passaic		1,591		1,591
1CK3FARPLD	Deepwater Litigation		1,410		1,410
M8K3N03PHY	Comm Bay, Hylebos NRDA - General		1,176		1,176
1CK3GC4P07	Hydrodynamics Modeling		1,076		1,076
1CK3FARP18	Raritan Bay Slag SF Site, NRDA, Sayrevil		1,065		1,065
2CK3L68P00	St. Lawrence - Settlement		1,044		1,044
L8K3RAPPD	Deepwater Coast Guard Approved		1,025		1,025
1CK3FARPN	Diamond Alkali, Passaic River, NJ, NRD		1,013		1,013
1CK3FARP25	Kerr McGee Chem Co Navassa NC, SF		943		943
1CK3FARPC7	Ventron Velsicol NJ OU1		741		741
1CK3FARPA4	ALCOA EPA		726		726
1CK3G27P00	Passaic - 21 Companies Future Restoration		653		653

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
1CK3FARP50	Newtown NRD NY		372		372
1CK3FARP9B	Kalamazo Allied Trustee		297		297
1CK3FARP53	Pepco Oil Spill Alexandria VA		291		291
1CK3FARP70	Gowanus		286		286
1RK3SEPP02	St Lawrence Sites (Alcoa, GM, Reynolds)		222		222
1CK3FARP13	PH Raydnier Mill Site Port Angeles NRDA		129		129
1CK3GC4P23	Characterizing Nearshore Biota Contam		72		72
1CK3FARP05	Metal Bank of America, PA, NRD		54		54
1CK3FARPSM	St. Lawrence River at Massena, NY, NRD		54		54
1CK3FARP3D	Raritan River, NJ Trustee		25		25
1CK3FARPWH	Port Angeles Western Harbor NRDA		19		19
1CK3FARP37	Marathon Battery Co		4		4
Total		<u>\$4,799,462</u>	<u>\$79,254,653</u>	<u>\$9,863,137</u>	<u>\$93,917,252</u>

SCHEDULE 2

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2014 COSTS BY OBJECT CLASS**

Object Classes	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$2,055,565		\$2,387,171	\$4,442,736
1151	Overtime	33,154		3,374	36,528
1157	Holiday Pay	951		550	1,501
1159	Employee Cash Awards			27,879	27,879
1160	Leave Surcharge Full-Time Permanent Appointments	411,157		477,423	888,580
1180	Credit Hours Earned	23,411		44,426	67,837
1182	Compensatory Leave Earned	76,509		50,788	127,297
1210	Employer's Contribution Surcharge	673,388		782,009	1,455,397
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		\$208,031	143,352	351,383
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		139,383	77,324	216,707
2146	Expenses Related to Foreign Travel - Paid Directly to the Traveler		1,337	3,394	4,731
2148	Expenses Related to Foreign Travel - Paid Directly to a Vendor		610	2,426	3,036
2213	All Other Transportation of Things			2,732	2,732
2319	Rental Payments to GSA		227,199	264,671	491,870
2320	Rental Payments to Others			50,832	50,832
2336	Telecommunications Data/Network Services			9,913	9,913
2337	Telecommunications FTS Services			139,350	139,350
2338	Telecommunications Local Services		322	285,637	285,959
2411	Publications			5,171	5,171
2415	Other Printing Not Otherwise Identified			1,297	1,297
2510	Information Technology/ADP Training		450		450
2511	Management and Professional Support Services	885,211	109,479	1,310,163	2,304,853
2513	Engineering and Technical Services			3,689	3,689
2522	Maintenance of Equipment		11,429	3,203	14,632
2523	ADP and Telecommunications Contractual Services			235,050	235,050
2526	Other Training by University or Other Non-Federal Source		3,776	41,590	45,366
2527	Miscellaneous Contractual Services Not Otherwise Classified	640,116	77,043,215	2,096,903	79,780,234
2528	Storage of Household Goods			58	58
2533	Training by Office of Personnel Management and Other Federal Agencies			3,532	3,532
2535	All Other Services of Federal Agencies		(2,184)	2,896	712
2536	Funds Transfers Between FMCs for Services		900	59,678	60,578
2610	GSA Customer Supply Center			201	201
2618	Purchases of ADP Supplies		50,716	49,672	100,388

Object Classes	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
2619	Purchases		1,866	35,365	37,231
2628	General Office Supplies			528	528
3120	Non-Capitalized Equipment			2,785	2,785
3123	Non-Capitalized ADP and Telecommunications Equipment			177,841	177,841
4111	Research Grants		615,320	28,713	644,033
4119	Other Grants		182,176	284,547	466,723
4301	Penalty Payments for Prompt Payment Act		2,565	352	2,917
9876	General Support		<u>658,063</u>	<u>766,652</u>	<u>1,424,715</u>
Total			<u>\$4,799,462</u>	<u>\$9,863,137</u>	<u>\$93,917,252</u>