

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

**RESTORATION CENTER
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 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) 2014 costs and our development of an indirect cost rate. This document describes our methodology and presents RC'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 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 2014 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 2014 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.
- RC's commercial contractor, Earth Resources Technology, Inc. (ERT), performed damage assessment and restoration work that benefited RC tasks. ERT personnel worked in NOAA offices. We obtained ERT time reports and invoices, and calculated the cost of direct time spent on DARRP tasks. We included direct ERT labor costs in the direct labor base and the portion of ERT charges that recovers overhead costs in the indirect cost pool.

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

1. Directly tracing costs (wherever feasible and economically practicable);
2. Assigning costs on a cause-and-effect basis; or
3. Allocating costs on a reasonable and consistent basis.

It is not practical or feasible to directly assign DARRP indirect costs to final cost objectives. We consider direct labor costs an appropriate base for allocating DARRP indirect costs to benefiting activities and therefore calculated the FY 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 included direct labor costs for ERT in the base, because these costs have the same relationship to the indirect cost pool as do NOAA direct labor costs.

We performed our work in accordance with the Statement on Standards for Consulting Services promulgated by the American Institute of Certified Public Accountants. We did not review or evaluate NOAA's internal burden rates. Because the indirect cost allocation methodology used to develop the indirect cost rate does not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on RC's financial statements or its indirect cost rate. This report relates only to the accounts and items specified in the attached exhibit and schedules, and does not extend to any financial statement of NOAA.

The information contained in this report is intended solely for the purposes described in the first section of this report and should not be used for any other purpose.

COTTON & COMPANY LLP

A handwritten signature in black ink, appearing to read "M W Gillespie".

Michael W. Gillespie, CPA, CFE
Partner

November 6, 2015

EXHIBIT

RESTORATION CENTER
FISCAL YEAR 2014 INDIRECT COST RATE

Indirect Costs	<u>\$2,574,417</u>
Direct Labor Costs*	<u>\$3,813,749</u>
Indirect Cost Rate	<u>67.50%</u>

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

SCHEDULE 1

RESTORATION CENTER FISCAL YEAR 2014 COSTS BY TASK CODE

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
M8LAH1APA1	DARRP Support			\$685,850	\$685,850
J8LAH1AP00	DARRP General Support			463,181	463,181
2CK3LRCP00	General DARRF Support			310,996	310,996
M8LAH1APA4	SWR DARRP Support			218,888	218,888
M8LAH1APA3	NWR DARRP Support			218,349	218,349
M8LAH1APA2	NER DARRP Support			185,933	185,933
M8LAH1APA5	SER DARRP Support			174,793	174,793
M8LAH1APPW	Program Policy Work			55,666	55,666
M8LAH1AP00	DARRP General Support			54,485	54,485
M8LAH1AN00	Telecom			47,006	47,006
L8LAH1APA1	DARRP Support			27,376	27,376
M8LAH1APDR	DARRP Training			25,589	25,589
1CK3FARPGR	General Research and Methods Development			24,244	24,244
M8LAH1APTR	General Training			17,842	17,842
M8LAH1APTM	Techniques and Methods			13,496	13,496
L8LAH1AN00	Telecom			6,782	6,782
M8LAH1AD00	Desktop Management			5,992	5,992
L8LAH1APA2	NER DARRP Support			5,376	5,376
2CK3LRCPGC	GC DARRP Support (Revolving Fund)			5,200	5,200
L8LAH1APA5	SER DARRP Support			4,695	4,695
2CK3LRCPDR	DARRP Training (Revolving Fund)			4,538	4,538
2CK3LRCPA1	HQ DARRF Support (Revolving Fund)			4,416	4,416
L8LAH1AP00	DARRP General Support			3,461	3,461
2CK3LRCPW	DARRP Prgm Policy Work (Revolving Fund)			3,298	3,298
L8LAH1APA3	NWR DARRP Support			2,952	2,952
L8LAH1APA4	SWR DARRP Support			2,634	2,634
L8LAH1APTM	Techniques and Methods			1,310	1,310
L8LAH1APPW	Program Policy Work			861	861
L8LAH1APTR	General Training			287	287
L8LAH1BPSW	Southwest General Support			(1,079)	(1,079)
2CK3WB3P00	DWH BP FF Restoration Planning	\$1,608,879	\$1,214,970		2,823,849
2CK3WC4P00	DWH Coast Guard FF Restoration Pln FY14	1,018,009	848,635		1,866,644
2CK3M8CP00	MSRP Operating Budget	229,514	86,556		316,070
2CK3L32P00	Commencement Bay Settlement	123,403	11,841		135,244
2CK3LNBP00	New Bedford Harbor Restoration Activity	91,373	30,751		122,124
2CK3WDAP00	DWH Restoration Planning FF NPFC	54,948	4,485		59,433
1CK3G29P00	Portland Harbor Phase II	48,198	21,790		69,988
17K3EM6P00	Deepwater Damage Assessment/Cleanup	41,732	(50)		41,682
1CK3GC4P00	Deepwater Coast Guard FY14	34,817	11,628		46,445
2CK3LF8P00	Duamish, Boeing Damage Assessment	34,405	11,568		45,973
2CK3LB8P00	LCP Honeywell (2/7/03)	30,254	1,798		32,052
1CK3GBPPRP	Deepwater BP Forward Funding-DWH Restoration Planning	27,572	-		27,572

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
M8LAH1APAA	Infant and Orphan Cases	24,780	8,074		32,854
17K3EM3P00	Voge Trader Grounding, Oahu, HA-Emergency Oil Spill	23,926	7,438		31,364
2CK3L31P00	Bainbridge Island/Wyckoff Settlement	23,631	7,894		31,525
2CK3L61PA0	Buzzards Bay B-120-Settlement-NOAA Administrative Oversight	23,114	8,106		31,220
2CK3LFZP00	Hudson River Damage Assessment	22,008	7,758		29,766
2CK3M8AP00	MSRP Trustee Council Operating Budget	21,474	870		22,344
17K3N23P00	Department of Energy Hanford Agreement	21,273	7,769		29,042
1CK3GB3P00	Deepwater BP Forward Funding	18,332	6,122		24,454
17K3NQ8P00	Deepwater Horizon DA	13,722			13,722
17K3EE5PDA	Damage Assessment, NRDA	12,110	1,306		13,416
2CK3LC2PAD	Chalk Point	12,017			12,017
1CK3G8PPRP	Deepwater BP Forward Funding-DWH Restoration Planning	10,182			10,182
2CK3L63P00	Casitas - Restoration	9,863	4,798		14,661
2CK3M49P00	Luckenbach, San Manteo, Restoration	9,845	563,444		573,289
2CK3LGPPWL	Portland Harbor Damage Assessment-Wildlands/Linnton	9,068	1,757		10,825
17K3EM1P00	Adak Oil Spill, Helmet Creek, Alaska	8,803	2,664		11,467
2CK3LGQP25	Kerr McGee Chem Co Nav	8,788	2,936		11,724
2CK3L62PTR	Trustee Oversight - Settlement	8,315	2,967		11,282
2CK3L88PEW	Mulberry Admin/Cord Settlement-Mulberry Estuarine Wetland Project	8,097	66,803		74,900
17K3EF5P00	Cape Flattery Grounding, Hawaii	6,739	2,871		9,610
2CK3LB5P00	Kalamazoo River Damage Assessment	6,464	1,743		8,207
2CK3MC2PAD	Chalk Point Restoration Administration	6,139	2,051		8,190
2CK3LG2P13	PH Raydner Mill Site Port Angeles/NRDA	6,027	2,174		8,201
2CK3M67P00	Cosco Busan - Restoration	5,987	430,960		436,947
2CK3L17P00	Raynar Settlement (CPRD)	5,795	1,709		7,504
1CK3G33P00	City of Portland Harbor Advance Funds	5,653	1,287		6,940
2CK3L46PAD	Elliott Bay Settlement	5,547	1,805		7,352
2CK3L14P00	Blackbird Mine Settlement	5,276	466		5,742
2CK3LA7P00	Raritan Slag NJ DA	4,979	1,664		6,643
2CK3LGWPCCK	Piles Creek, NRDA NE	4,938	1,585		6,523
2CK3LG6P00	Beaumont/Dupont/Texas D/A	4,536	1,603		6,139
2CK3L64P00	Chevron Castro Cove	4,483			4,483
2CK3L02PZZ	Exxon Bayway-Nonrecoverable	4,433	1,482		5,915
2CK3LGZP55	American Cyanamid Pfizer Co NRDA	4,311	1,393		5,704
2CK3W04P00	Portland Harbor Rinearson Restoration	4,258	458		4,716
2CK3LG0P03	68th Street Dump (CPRD)	3,985	1,329		5,314
2CK3LG4P00	Star Lake Lodge/Texas/D/A	3,971	1,458		5,429
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill NRDA	3,940	1,268		5,208
2CK3M21P00	Nyanza Restoration	3,896	1,299		5,195
2CK3L65P00	Boeing-Settlement	3,696	1,234		4,930
2CK3LGDPO0	Todd Waste Site	3,607	910		4,517
2CK3L68P00	St. Lawrence - Settlement	3,418	1,139		4,557
2CK3W05P00	Portland Harbor PGE Harborton Restor	3,370	579		3,949
2CK3W01P00	M/V Jireh FF NPFC	3,153	15,536		18,689
2CK3WB4P00	DWH BP FF	2,975			2,975

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
1CK3G34P00	Lower Duwamish, NRDA, Bluefields 20K	2,901	969		3,870
2CK3LGZPX4	Sheboygan River, WI	2,757			2,757
2CK3MH1P42	Exxon Valdez	3,861	1,051		4,912
2CK3W03P00	Portland Harbor Restor/Cap/Linnton Resto	2,578	468		3,046
M8KSN03P00	OR&R - ARD Base	2,551	851		3,402
2CK3LA5PCI	Portland Harbor Path C Interim NRDA	2,470	824		3,294
2CK3L44P00	Cornell-Dubilier	2,257	797		3,054
17K3EM4P00	Enbridge Energy K'zoo Oil Spill NRDA- Emergency Oil Spill	2,250	407		2,657
2CK3LFBPBD	Calcasieu Bayou d'Ubde NRDA	2,186	734		2,920
1CK3GDAP00	DWH NRDA CG Approved	2,154	803		2,957
2CK3M47P02	Equinox - Internal	2,149	719		2,868
1CK3J80PA6	Green Chile (FKNMS) (10/07)	2,117	709		2,826
2CK3LGCP00	Port of Seattle Duwamish River, NRD/Trustee Waste Site	2,074	694		2,768
2CK3LC2PZZ	Chalk Point Nonrecoverable	2,047	683		2,730
2CK3M51P00	Island End River Restoration	2,042	717		2,759
17K3NT7P00	Honolulu Harbor Molasses Spill	1,492	497		1,989
2CK3L25P00	Lordship Point Settlement	1,959	556		2,515
2CK3L70P00	Asarco Texas - Settlement	1,931	1,323		3,254
2CK3MM9P42	PWS Harbor Cleanup Program	1,907			1,907
2CK3L12PZZ	Rosehill Restoration Non-Recoverable	1,853	614		2,467
2CK3LG3P00	Biosciences D/A	1,671	672		2,343
2CK3LBYPV1	Cargill Tampa Bay Acidic Process Water Spill	1,618	540		2,158
2CK3LBXP00	Koppers Waste Site (Charleston)	1,600	534		2,134
2CK3L91P00	Ashtabula River & Harbor, OH	1,534	104		1,638
2CK3M64PBM	Cove/Chevron Texaco Richmond-Rest- Bruener Marsh	1,404	470		1,874
2CK3LSCP00	North Cape Settlement-North Cape Settlement	1,399	467		1,866
2CK3L62PMH	Mad Horse Creek Settlement	1,395	466		1,861
17K3SA1P00	Jireh	1,393			1,393
17K3EJ3P00	LA TB DBL 152	1,387	463		1,850
2CK3LBDP00	Metal Bank	1,321	440		1,761
2CK3L61PLU	Buzzards Bay B-120-Settlement-Lost Use	1,284	428		1,712
2CK3LBJP00	Passaic River Damage Assessment	1,208	405		1,613
2CK3LF8PRB	Duwamish River NRD Seattle/Bluefields D/A	1,036	346		1,382
2CK3L11PZZ	B.T. Nautilus Non-Recoverable	1,014	339		1,353
2CK3L66P00	Tex Tin NRDA - Settlement	992	419		1,411
2CK3LG1P1B	Albemarle, Roanoke River	974	326		1,300
2CK3W06P00	Passaic River Kinder Morgan Restor	906	318		1,224
2CK3L90P00	Malone Services – Settlement	901	416		1,317
2CK3LGPP10	Portland Harbor Damage Assessment- Portland Harbor Phase II	892	297		1,189
2CK3LDWPSV	Submerged Vegetation - Settlement	839	112,048		112,887
2CK3L5PPZZ	Santa Clara-Santa Clara Non-Recoverable	819	272		1,091
17K3EF9P00	Selendang Ayu Oil Spill, Alaska	797	266		1,063
2CK3L52PZZ	Army Creek Nonrecoverable	716	240		956
2CK3LSCPLR	North Cape Lobster Settlement	708	236		944
2CK3L62PJH	John Heinz Refuge - Settlement	682	228		910

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
2CK3L1BP00	Olympic Pipeline (Whatcom) Settlement	680	75		755
L8LAH1APAA	Infant and Orphan Cases	655	218		873
2CK3LGUPW4	St. Louis River, Interlake , MN NRDA	609			609
2CK3LH1P52	Motiva Woodbridge, NJ Oil Spill	603	202		805
2CK3LGZPZE	Yeoman Creek	566	189		755
2CK3L38PZZ	Mattice Non-Recoverable	451	151		602
17K3EL9P00	TV Matthew Grounding PR	440			440
2CK3MM9P42	PWS Harbor Cleanup Program	406	136		542
2CK3LG0P01	CPRD Cases-Island End River D/A (CPRD)	400	134		534
2CK3L29P77	Beaver Creek	378			378
2CK3L37PZZ	Mattice Non-Recoverable	339	114		453
2CK3M7CP00	Fort Lauderdale Mystery Restoration	316	106		422
2CK3LTUPZZ	Tulalip Restoration (CPRD Case)-Tulalip Restoration Non-Recoverable	258	86		344
2CK3LBXPKP	Koppers Newport, DE	226	76		302
2CK3LGPP01	Portland Harbor City - Restoration Planning	216			216
1CK3G32P00	Portland Harbor Navigation/FF Dmge Asst	210			210
2CK3LGPPLS	Linnton Settlement	207	69		276
2CK3L61PBR	Buzzards Bay B-120-Settlement-Birds Settlement	205	68		273
2CK3M61PBR	Buzzards Bay B-120-Restoration-Birds Restoration	204	68		272
2CK3LF8PLW	Duwamish River, NRD/Trustee for Lockheed	176	59		235
2CK3LF8PDJ	Duwamish Jorgenson Forge D/A	175	59		234
2CK3L61PZZ	Buzzards Bay B-120 Non-Recoverable	153	51		204
2CK3LGZP70	Gowanus	150	51		201
2CK3LF8P43	Duwamish - Ash Grove Cement	150	50		200
2CK3MTVP00	TV Command Restoration	147	49		196
2CK3L87PZZ	Dutch Harbor (Kuroshima) Nonrecoverable	124	43		167
2CK3L09PZZ	Presidente Rivera Non-Recoverable	113	38		151
2CK3L61PR1	Ram Island	103	34		137
2CK3L61PSA	Buzzards Bay B-120-Settlement-Shoreline/Aquatic	103	34		137
2CK3LG0P00	CPRD Cases	86	28		114
2CK3LGRP00	General Portland Harbor NRD	82	28		110
2CK3LGXP50	Newtown, NRDA NY	76	26		102
2CK3L29PZZ	Beaver Creek Non-Recoverable	54			54
2CK3LF8PRW	Rhone-Poulenc, RCRA Site WA, NRD/Trustee	25	9		34
2CK3LGFJWT	Washington State, Eagle Harbor, WA	25	9		34
2CK3LGNP00	Quendale Terminals	17	6		23
2CK3LRCPAA	Misc DARRP Case Charges (Revolving Fund)		91		91
2CK3MSCPLR	North Cape Restoration-North Cape Lobster Restoration	(399)	2,172		1,773
2CK3M70P00	Asarco Texas – Restoration	(1,319)	(1,028)		(2,347)
2CK3M8QP00	NFWF Restoration		1,775,274		1,775,274
2CK3MNBPO0	NEW Bedford Restoration		678,246		678,246
2CK3M88P00	Mulberry Admin/Cord Restoration		179,910		179,910
2CK3LDWPE1	DWH Chenier Ronquille Barrier Isl Stlmnt		97,431		97,431
2CK3MM9P00	PWS Harbor Cleanup Program		74,957		74,957
2CK3M59P00	Bayou Verdine - Restoration		66,003		66,003

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
2CK3M31P00	Bainbridge Island/Wykoff Restoration		48,800		48,800
2CK3M88PEW	Mulberry Estuarine Wetland Project		30,455		30,455
2CK3M02P00	Exxon Bayway		25,615		25,615
2CK3M43P00	American Trader Restoration		15,105		15,105
2CK3M63PP1	PIFSC - Restoration		1,165		1,165
Total		<u>\$3,835,464</u>	<u>\$6,553,299</u>	<u>\$2,574,417</u>	<u>\$12,963,180</u>

SCHEDULE 2

**RESTORATION CENTER
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	\$1,437,889		\$782,421	\$2,220,310
1118	Actual Terminal Leave Payments			9,537	9,537
1132	Part-Time with Permanent Employment			188	188
1151	Overtime	18,909		501	19,410
1158	Hazardous Duty Pay	2,806		213	3,019
1160	Leave Surcharge Full-Time Permanent Appointments	277,937		151,270	429,207
1180	Credit Hours Earned	8,084		3,386	11,470
1182	Compensatory Leave Earned	32,648		9,643	42,291
1210	Employer's Contribution Surcharge	507,163		276,048	783,211
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		\$81,104	16,761	97,865
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		53,179	4,729	57,908
2213	All Other Transportation of Things		536	92	628
2319	Rental Payments to GSA		157,094	84,424	241,518
2320	Rental Payments to Others			26,286	26,286
2330	Payments for Postage to the U.S. Postal Service and to Foreign Governments		9		9
2336	Telecommunications Data/Network Services		905	160	1,065
2337	Telecommunications FTS Services			50,549	50,549
2338	Telecommunications Local Services		238	5,807	6,045
2411	Publications		4,166	54	4,220
2415	Other Printing Not Otherwise Identified		521		521
2510	Information Technology/ADP Training		550		550
2511	Management and Professional Support Services			625	625
2513	Engineering and Technical Services			1,008	1,008
2523	ADP and Telecommunications Contractual Services		2,094	2,188	4,282
2526	Other Training by University or Other Non-Federal Source		1,102	6,347	7,449
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>1,550,028</u>	2,015,472	741,249	4,306,749
2535	All Other Services of Federal Agencies		30,696	38,543	69,239
2536	Fund Transfers Between Financial Management Centers for Services			2,703	2,703
2618	Purchases of ADP Supplies			4,003	4,003
2619	Purchases		7,257	7,802	15,059
2628	General Office Supplies		833	4,826	5,659
3120	Non-Capitalized Equipment			921	921
3123	Non-Capitalized ADP and Telecommunications Equipment		2,970	20,683	23,653
4119	Other Grants		3,596,343		3,596,343

Object Classes	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total Costs
4301	Penalty Payments for Prompt Payment Act			4	4
9876	General Support		598,230	321,446	919,676
Total		<u>\$3,835,464</u>	<u>\$6,553,299</u>	<u>\$2,574,417</u>	<u>\$12,963,180</u>