

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

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2015 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) 2015 costs and development of an indirect cost rate. This document describes our methodology and presents OR&R's FY 2015 indirect cost rate in the exhibit, followed by supporting schedules detailing costs by task code 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 2015.

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 2015 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 2015 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2015 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 2015 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 2015 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

June 30, 2016

EXHIBIT

OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2015 INDIRECT COST RATE
(EXCLUDING ERD AND MDD)

Indirect Costs	\$10,800,327
Less:	
BSG and HQ Costs Allocable to ERD and MDD	\$(2,986,551)
Management and Support Costs Allocable to Non-Direct Activities	<u>(1,450,554)</u>
Net Indirect Costs	<u>\$6,363,222</u>
Direct Labor Costs*	<u>\$4,209,044</u>
Indirect Cost Rate	<u>151.18%</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 2015 COSTS BY TASK CODE**

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
N8KSN03PGD	General Management and Admin Support			\$1,607,665	\$1,607,665
N8KSN03PGR	General Research and Methods Development			871,123	871,123
N8KSNH2P00	OR&R - HQ Base			787,259	787,259
N8KSN03PDM	DARRP Management and Admin Support			680,744	680,744
L8K3RH3P00	Headquarters - Emergency Response			583,203	583,203
1CK3G01P00	Hazmat/CPRD General Support			457,021	457,021
N8KSNH3P00	OR&R - HQ Base			432,196	432,196
N8KSMH2P00	OR&R Base - HQ Mgt			397,845	397,845
N8KSN03PGW	General Training and Non-Case Workshops			366,975	366,975
M8KSN03PGD	General Management and Admin Support			338,567	338,567
1CK3FARPGR	General Research and Methods Development			307,277	307,277
N8KSAB2P00	OR&R Base - BSG Acqu/Grnt			290,137	290,137
L8K3RHQP00	Headquarters Damage Assessment			276,811	276,811
M8KSNH2P00	OR&R - HQ Base			257,993	257,993
N8KSTB2P00	OR&R Base - BSG CIO/IT			245,684	245,684
N8KSBB2P00	OR&R Base -BSG Bud/Fin			244,606	244,606
M8KSN03PGR	General Research and Methods Development			233,894	233,894
1CK3GLBP00	BSG – General			150,868	150,868
N8KSNB3E00	End-User Service Center			149,965	149,965
1CK3FARPGD	General Management and Admin Support			147,334	147,334
N8KSBH2P00	HQ Bud/Fin			137,737	137,737
M8KSN03P00	OR&R - ARD Base			134,266	134,266
N8KSNH2B00	Program Management			127,054	127,054
M8K3RH2P00	Headquarters - Habitat (54%)			115,618	115,618
M8KSNH3P00	OR&R - HQ Base			98,349	98,349
N8KSFH2P00	OR&R Base - HQ Fac			96,046	96,046
1CK3FARPDM	DARRP Management and Admin Support			83,341	83,341
N8KSNB2U00	IT Security			82,872	82,872
N8KSTB2J00	Data Networks			78,585	78,585
N8KSTB2Q00	Data Center			78,585	78,585
L8K3RAPPGR	General Research and Methods Development			78,561	78,561
N8KSMMDP00	OR&R MD-Gen/Exec Mgt			71,443	71,443
N8KSN03PFA	Fast Planning and Development			70,851	70,851
N8KSN03PDT	DARRP Training			70,668	70,668
N8KSNH2D00	Desktop Management			65,408	65,408
N8KSBMDP00	OR&R MD-Bud/Fin			61,624	61,624
N8KSHB2P00	OR&R Base - BSG HR			48,691	48,691
N8KSNH3N00	Telecom			48,328	48,328
N8KSN03PEI	IR Security Requirements - ERMA and DIVER			48,044	48,044
17K3N27P00	ERMA Arctic			45,844	45,844
N8KSN03PDP	DARRP Program Policy and Development			42,461	42,461
1CK3FARPGW	General Training and Non-Case Workshops			34,504	34,504
N8KSTB2U00	IT Security			33,539	33,539

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
M8KSN03PDM	DARRP Management and Admin Support			22,646	22,646
L8K3RAPP00	Damage Assessment			20,672	20,672
17KSNAA00	Software Dev Preparedness Reg - DOI/BSEE			17,368	17,368
N8KSNH3PWD	Workforce Development			16,422	16,422
17KSRAA00	ERMA Atlantic Region			14,896	14,896
1CK3GHQP00	General HQ DARRF			13,622	13,622
1CK3G01PTR	Training			12,723	12,723
N8KSNB3PTR	HQ Training - Emergency Goal Team			12,113	12,113
M8KSNH3D00	Desktop Management			9,250	9,250
N8KSN03PFF	General FOIA Response			7,688	7,688
N8KSN03PA1	Arctic NRDA Planning			6,893	6,893
19WMK01P00	General Support AA/DAA Office - General Mgmt			5,977	5,977
N8KSNH2PWD	Workforce Development Training			5,755	5,755
1CK3FARPD	DARRP Program Policy and Development			5,734	5,734
M8KSNH3J00	Data Networks			5,364	5,364
L8K3RAPPDM	DARRP Management and Admin Support			5,342	5,342
N8KSNH3D00	Desktop Management			5,239	5,239
M8KSN03PGW	General Training and Non-Case Workshops			5,071	5,071
N8KSNH3PTR	HQ Training – Transportation			4,976	4,976
M8KSTB2P00	OR&R Base - Bag CIO/IT			4,761	4,761
M8K3N03PGW	General Training and Non-Case Workshops			4,355	4,355
18K3R01P00	Headquarters Staff Support			4,072	4,072
M8K3N03PGD	General Management and Admin Support			3,819	3,819
N8KSNH2PTR	HQ Training – Habitat			3,525	3,525
L8K3RDAP00	Damage Assessment – Earmark			2,427	2,427
N8KSNH3G00	Collaboration			2,268	2,268
M8KSTB2J00	Data Networks			1,929	1,929
M8KSTB2Q00	Data Center			1,929	1,929
N8KSNB2PTR	General Training and Non-Case Workshops			1,841	1,841
1CK3FARPO0	DARRF Base			1,094	1,094
M8K3RH3D00	Desktop Management			1,080	1,080
M8KSNH3N00	Telecom			1,064	1,064
M8K3RH3PWD	Headquarters Emergency Response - Workforce Development			882	882
M8KSN03PFA	Fast Planning and Development			706	706
M8K3N03P00	ORR Assessment and Restoration			650	650
M8KSN03PDP	DARRP Program Policy and Development			295	295
1CK3FARPD	DARRP Training			234	234
K8K3RAPPD	General Management and Admin Support			90	90
M8K3RH3P00	Headquarters - Emergency Response			(189)	(189)
M8K3RH3N00	Telecom			(13,842)	(13,842)
1CK3GC4P00	Deepwater Coast Guard FY 14	\$2,409,333	\$1,396,977		3,806,310
M8K3N03PMC	Miscellaneous DARRP Case Charges	279,835	68,475		348,310
N8KSN03PMC	Miscellaneous DARRP Case Charges	140,614	172,713		313,327
N8KSN03P84	Hudson River Trustee	121,572	33,419		154,991
N8KSN03P9B	Kalamazoo Allied Trustee	111,996	33,239		145,235
N8KSN03PBN	Trustee Da	108,812	31,140		139,952
1CK3GDLP00	Deepwater BP Lost Use FY 13/14	87,906	2,434,957		2,522,863

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
17KSRABP00	Department Of Energy - Hanford Agreement	76,576	33,511		110,087
1CK3G22P00	Berry's Creek	75,027	30,419		105,446
1CK3GRCP00	Refugio Beach Oil Spill	71,312	23,604		94,916
1CK3FARPMC	Miscellaneous DARRP Case Charges	63,814	205,120		268,934
N8KSN03P7Y	Duwamish River Oversight	41,012	11,233		52,245
N8KSN03PX1	LCP Honeywell	38,632	10,559		49,191
N8KSN03PAF	Aberdeen Proving Group	29,345	7,964		37,309
N8KSN03PBM	Metal Bank, Pa , NRDA Trustee	28,184	7,706		35,890
N8KSN03PCI	Portland Harbor NRDA Allocation Path C I	25,954	7,426		33,380
N8KSN03P68	6th Street Dump Trustee	22,756	6,295		29,051
1CK3G08P00	GE Housatonic River	22,532	6,355		28,887
K8K3RAPP00	Miscellaneous DARRP Case Charges	21,947	21,700		43,647
1CK3G29P00	Portland Harbor, Phase II	21,439	9,758		31,197
N8KSN03PNW	Naval Weapons Station Yorktown FF	20,930	5,722		26,652
N8KSN03P18	Raritan Bay Slag SF Site, NRDA, Sayrevil	19,357	5,344		24,701
N8KSN03PKJ	Bayou D'Inde	18,282	8,273		26,555
N8KSN03PKT	Kirby Barge Oil Spill-Galveston Bay TX	17,761	5,005		22,766
N8KSN03PW4	Interlake Trustee	16,770	4,689		21,459
N8KSN03PNC	Naval Weapons Station	14,460	3,954		18,414
M8KSN03PMC	Miscellaneous DARRP Case Charges	13,527	3,701		17,228
N8KSN03P55	NRDA American Cyanamid	13,364	3,651		17,015
N8KSN03P70	Gowanus SF Site	11,939	3,783		15,722
N8KSN03P50	Newtown NRD NY	11,195	2,853		14,048
N8KSN03PVE	Vieques	10,947	3,810		14,757
N8KSN03PPS	Duwamish River, NRD for Port of Seattle	10,923	2,989		13,912
N8KSN03PQB	Quantico Marine Base, VA	9,712	3,003		12,715
N8KSN03PNP	Dupont Newport	9,586	2,621		12,207
N8KSN03P42	Lower Duwamish NRD	9,521	2,615		12,136
1CK3GMSP00	Rayonier Mill Site	8,610	2,526		11,136
N8KSN03PW7	Newtown Creek Oil Spill	8,315	2,276		10,591
17K3EF9P00	Selendang	8,040	60,131		68,171
N8KSN03PCU	Curtis Bay	7,996	2,191		10,187
N8KSN03PLY	Langley Air Force Base	7,976	2,181		10,157
N8KSN03P43	Quanta Resources	7,765	2,118		9,883
N8KSN03PCM	Commencement Bay	7,419	2,396		9,815
1CK3GC6PLU	Lost Use – Deepwater	7,031	1,922		8,953
N8KSN03PC8	Ventron Velsicol	6,450	1,764		8,214
N8KSN03PFN	Former Nansemmond Ordance Depot	6,315	1,727		8,042
1CK3GC6PTV	Total Value Deepwater	6,253	3,144		9,397
N8KSN03P72	Peterson Puritan	6,143	1,675		7,818
M8KSN03P84	Hudson River Trustee	5,673	1,409		7,082
M8KSN03PBN	Trustee Da	5,612	1,533		7,145
N8KSN03PGZ	Cornell-Dubilier,NJ, NRD/Trustee	5,092	1,391		6,483
N8KSN03PCX	Indian Head	4,907	1,342		6,249
M8KSN03P9B	Kalamazoo Allied Trustee	4,859	1,351		6,210
N8KSN03PHF	Hanford	4,733	1,294		6,027
N8KSN03PAB	Duwamish River, WA	4,644	1,270		5,914
1CK3GDVP00	Deepwater CG Total Value FY 13	4,617	1,752,081		1,756,698
N8KSN03PDH	Dupont Hay Road	4,428	1,540		5,968

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
N8KSN03P25	Kerr McGee Chem Co Navassa NC, SF	4,120	1,127		5,247
N8KSN03PUX	Naval Air Station Patuxent River	4,087	1,118		5,205
N8KSN03PAS	Passaic	3,714	1,016		4,730
N8KSN03PW5	Rufugio Beach Oil Spill Santa Barbara	3,570	1,096		4,666
N8KSN03PRB	Duwamish River NRDA Seattle/Bluefields	3,147	859		4,006
17KSRAC00	U.S. Army Corps of Engineers - Puerto Rico	3,097	4,785		7,882
N8KSN03PLS	GAF Trustee	3,078	841		3,919
N8KSN03PL4	Lower Darby Creek Area PS	3,045	832		3,877
2CK3M64P00	Castro Cove/Chevron Texaco Richmond-Rest	2,828	778		3,606
N8KSN03PM7	LCP Chemical Georgia	2,775	757		3,532
N8KSN03PTF	Comm Bay, WA, NRDA - Thea Foss	2,718	743		3,461
1CK3FARPDW	Deepwater Horizon Total Value Study	2,534	4,470,143		4,472,677
N8KSN03PHR	Hudson River PCBS	2,433	662		3,095
17K3EJ6P00	Citgo, LA Calcasieu River	2,408	659		3,067
N8KSN03PWH	Port Angeles Western Harbor NRDA	2,103	694		2,797
N8KSN03P53	Pepco Oil Spill	2,004	548		2,552
N8KSN03P6P	Centerdale Manor	1,984	540		2,524
N8KSN03PDG	Naval Support Facility, Dahlgren FF	1,971	540		2,511
N8KSN03P9F	L.A. Clarke & Son	1,949	534		2,483
N8KSN03PV1	Cargill Tampa Bay, FL, NRDA	1,733	472		2,205
N8KSN03P3R	Portland Harbor	1,725	473		2,198
1CK3G16P00	St Lawrence Sletc	1,695	471		2,166
N8KSN03PXC	Csx Railyard Facility	1,683	461		2,144
2CK3L65P00	Boeing Settlement	1,630	445		2,075
N8KSN03P73	Fletcher Paint	1,582	432		2,014
M8KSN03P18	Raritan Bay Slag SF Site, NRDA, Sayrevil	1,520	416		1,936
N8KSN03P61	N L Industries	1,513	414		1,927
N8KSN03PX4	Sheboygan Harbor and River	1,452	398		1,850
2CK3M67P00	Cosco Busan - Restoration	1,442	485		1,927
1CK3GPCP06	City Of Portland Path C	1,429	391		1,820
M8KSN03PCI	Portland Harbor NRDA Allocation Path C I	1,339	366		1,705
M8KSN03P7Y	Duwamish River Oversight Trustee	1,291	353		1,644
N8KSN03P13	Ph Raydnier Mill Site Port Angeles NRDA	1,274	349		1,623
N8KSN03P1B	Roanoke River - Ablemarle Sound	1,148	315		1,463
N8KSN03PB1	Ciba Geigy	1,117	304		1,421
N8KSN03PLL	Lower Darby Creek Area NRDA	1,116	305		1,421
M8KSN03PPS	Duwamish River, NRD for Port of Seattle	1,041	284		1,325
M8KSN03P68	6th Street Dump Trustee	905	247		1,152
N8KSN03PLW	Duwamish River NRD	892	245		1,137
2CK3M8CP00	Msrp Operating Budget	888	245		1,133
M8KSN03PX1	LCP Honeywell	867	237		1,104
1CK3GPCP04	Port of Portland	832	229		1,061
17K3EJ3P00	LA TB DBL 152	752	205		957
M8KSN03PC8	Ventron Velsicol NJ	680	186		866
N8KSN03PCK	Piles Creek	613	168		781
M8KSN03P50	Newtown NRD NY	598	163		761
M8KSN03P73	Fletcher Paint	584	160		744
N8KSN03PB4	Pepco Benning Road	579	159		738
1CK3GPCP01	Siltronic Path C	569	157		726

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3L68P00	St. Lawrence - Settlement	553	151		704
N8KSN03PDK	Duwamish River, Seattle	446	123		569
1CK3GPCP07	Koppers Path C	419	114		533
N8KSN03P04	Kinbuc Landfill Trustee	419	114		533
N8KSN03PLD	Portland Harbor, OR	392	107		499
N8KSN03PSA	Anacostia Wash Nav	368	101		469
M8KSN03PCU	Curtis Bay	363	99		462
M8KSN03PVE	Vieques	363	99		462
2CK3M64PCR	Cullinan Ranch	336	172		508
M8KSN03P13	Ph Raydnier Mill Site Port Angeles NRDA	336	91		427
N8KSN03PJY	Patrick Bayou	336	91		427
N8KSN03PDY	Lower Duwamish NRD	322	88		410
N8KSN03P3D	Raritan River, NJ Trustee	315	86		401
M8KSN03P43	Quanta Resources	292	79		371
M8KSN03P70	Gowanus SF Site	292	79		371
2CK3M64PBM	Bruener Marsh	281	77		358
N8KSN03PL2	Atlantic Wood Industries	278	77		355
17K3EL9P00	T/V Matthew Grounding	270	74		344
N8KSN03PK6	Bayou Inde NRDA	267	82		349
1CK3GPCP08	Beazer Parth C	243	66		309
N8KSN03PAI	Atlantic Wood Industries	234	64		298
M8KSN03PKT	Kirby Barge Oil Spill-Galveston Bay TX	222	61		283
M8KSN03PM7	LCP Chemical Georgia	206	56		262
M8KSN03P72	Peterson Puritan	194	54		248
N8KSN03PDJ	Duwamish River NRD, Jorgensen Forge	194	52		246
M8KSN03P3R	Portland Harbor	168	46		214
N8KSN03PY5	Duwamish River, WA, NRD, Boeing	129	32		161
N8KSN03P47	Lower Duwamish NRD	128	34		162
M8KSN03PCM	Commencement Bay	125	34		159
M8KSN03PRB	Duwamish River NRD Seattle/Bluefields	125	34		159
N8KSN03PG2	Glouster Gas Light Co	117	32		149
M8KSN03PBM	Metal Bank, Pa , NRDA Trustee	116	32		148
N8KSN03P52	Motiva Shell, Arthur Kill	116	32		148
1CK3GPCP05	Bayer Crop Science Path C	111	30		141
M8KSN03P37	Marathon Battery Co	100	27		127
M8KSN03PA4	Alcoa EPA	100	27		127
M8KSN03PAS	Passaic	100	27		127
N8KSN03P37	Marathon Battery Co	100	27		127
M8KSN03PWH	Port Angeles Western Harbor NRDA	83	23		106
M8KSN03P25	Kerr McGee Chem Co Navassa NC, SF	77	21		98
1CK3GPCP02	Bae Marine Group Path C	66	18		84
17K3EL8P00	Next Emergency Oil Spill	55	15		70
M8KSN03PW4	Interlake Trustee	46	12		58
1CK3GPCP09	Ashgrove Cement	44	12		56
N8KSN03P30	Lower Duwamish NRD	22	6		28
1CK3GB3P00	Deepwater BP 2012	-	11,374,736		11,374,736
1CK3FARPW5	Refugio Beach Oil Spill	-	2,686		2,686
17K3EM1P00	Adak Oil Spill, Alaska	(79)	(22)		(101)
1CK3G16P17	Restoration Case Specific	(502)	(137)		(639)

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1CK3GC4P39	Data Mgmt LEC		9,097,584		9,097,584
1CK3GC4P33	Contaminant Analytical Chemistry		5,869,199		5,869,199
1CK3GC4P32	Toxicity of Aquatic Organisms		4,315,829		4,315,829
1CK3GC4P30	Comprehensive Integration of Oys Inj Ass		2,566,995		2,566,995
1CK3GC4P37	Injury Assessment and Legal Case Mgt		2,240,195		2,240,195
1CK3GC4P34	Storage and Long Term Archive of Samples		1,830,520		1,830,520
1CK3GC4P06	Oil Fate Modeling		1,574,426		1,574,426
1CK3GC4P28	Cont Monit of Subtidal Oys Recruitment		1,559,246		1,559,246
1CK3GC4P35	Data Management: Infrastructure		1,517,928		1,517,928
1CK3GC4P19	Assessing Recovery of Coastal Wetlands		1,239,712		1,239,712
1CK3GC4P08	Deepwater Exposure Injury Modeling		1,120,800		1,120,800
1CK3GC4P14	Estuarine Dolphins		1,016,336		1,016,336
1CK3GC4P01	Soft Bottom Sediment		993,084		993,084
1CK3GC4P16	Coastal and Est. Cetacean Stranding		932,623		932,623
1CK3GC4P26	Findings Nearshore and Expo. and Inj Rpt		889,213		889,213
1CK3GC4P27	Continued Monitoring of Subtidal Oys Abd		794,510		794,510
1CK3GC4P09	Analysis of Field Data 10-11		745,010		745,010
1CK3GC4P03	Mesophotic Reefs		658,487		658,487
1CK3GC4P10	Doc Oil Pathway Water Column Exp-Inj		542,250		542,250
1CK3GBPP00	Deepwater BP Forward Funding		499,176		499,176
1CK3GC4P12	Sea Turtle Exp and Inj Ass.		475,982		475,982
1CK3GC4P04	Benthic Megafauna		474,434		474,434
1CK3GDAP00	DWH NRDA CG Approved		446,830		446,830
1CK3GC4P05	Bluefin Tuna Spawning Habitat		420,039		420,039
1CK3FARPX1	LCP Chemicals NRD - Honeywell		358,925		358,925
1CK3GC5P08	Coast Guard Dwh		264,981		264,981
1CK3GDSP00	BP-DWH Sperm Whale Assessment		241,807		241,807
1CK3GC4P11	Sargassum Communities		151,946		151,946
1CK3GC4P07	Hydrodynamics Modeling		129,781		129,781
1CK3GC4P13	Stranding Management Transport Adn Stora		117,050		117,050
1CK3GSUP00	DRC Startup Funds		113,999		113,999
1CK3GC4P18	Inhalation		112,524		112,524
1CK3GC4P02	Hard Ground Corals		107,324		107,324
1CK3GC4P22	Characterizing Nearshoer Sediment Contam		106,958		106,958
1CK3GC4P17	Oceanic Marine Mammals		96,692		96,692
17K3N26P00	Deepwater Horizon IAG		90,140		90,140
1CK3FARPD	Lower Duwamish River		85,990		85,990
1CK3GC4P24	Completing Analysis of Nearshore Ben Inj		72,364		72,364
M8KSN03PLD	Portland Harbor, OR, Port of Portland		71,986		71,986
1CK3FARPDH	Dupont Hay Road Restoration		67,852		67,852
1CK3GC4P21	Complete Anal-Coastal Wetland Erosion		67,164		67,164
1CK3GHMP00	DWH Hydrodynamic Modeling		55,117		55,117
1CK3GC4P23	Characterizing Nearshoer Biota Contam		55,025		55,025
1CK3FARPX4	Sheboygan Harbor		47,270		47,270
1CK3GC4P36	Data Management: Documentation		28,975		28,975
1CK3GC4P20	Completing Anal - Coastal Wetland Injury		28,072		28,072
1CK3GC4P15	Coastal Shelf Dolphins		23,082		23,082
L8K3RAPPX1	LCP Chemicals NRD - Honeywell		19,775		19,775
1CK3FARPCK	Piles Creek, NRD, NE		19,495		19,495

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1CK3FARPBM	Metal Bank, PA, NRDA Trustee		18,036		18,036
1CK3FARP5D	Duwamish River Lower , WA, NRD		12,637		12,637
1CK3FARPAS	Passaic		9,036		9,036
1CK3GC5P04	Coast Guard DWH		3,091		3,091
1CK3FARPTK	Superfund EPA		2,842		2,842
1CK3FARPCI	Portland Harbor NRDA		2,341		2,341
1CK3FARP84	Hudson River PCBS, NY, NRD		2,328		2,328
1CK3FARPLD	Deepwater Litigation		2,180		2,180
1CK3FARP9B	Kalamazoo Allied Trustee		1,696		1,696
1CK3FARP50	Newtown NRD NY		1,460		1,460
N8KSN03PG3	Atlantic Phosphate		503		503
1CK3FARPB4	Hudson River PCBS, NY, NRD		296		296
1CK3GPCP00	Portland Harbor Path C		235		235
1CK3FARPHF	Hanford Washington NRD		112		112
17K3EL2P00	Port of Richmond, Terminal 4		45		45
1CK3FARPGZ	Cornell Dublier Electronics		45		45
N8KSN03PCD	Deepwater CG Approved		27		27
1CK3FARP52	Motiva Shell, Arthur Kill		13		13
M8K3N03PKT	Kirby Barge Oil Spill-Galveston Bay Tx		6		6
1CK3GC4P38	DWH Elect Mgt and OPA Admin Rec Mgt Sys		(139,482)		(139,482)
Grand Total		<u>\$4,237,092</u>	<u>\$66,611,842</u>	<u>\$10,800,327</u>	<u>\$81,649,261</u>

SCHEDULE 2

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2015 COSTS BY OBJECT CLASS**

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$2,084,530		\$2,679,638	\$4,764,168
1151	Overtime	22,950			22,950
1157	Holiday Pay	5,098		1,859	6,957
1159	Employee Cash Awards			78,271	78,271
1160	Leave Surcharge Full-Time Permanent Appointments	416,893		535,932	952,825
1181	Credit Hours Earned	40,505		46,993	87,498
1182	Compensatory Leave Earned	72,312		51,960	124,272
1210	Employer's Contribution Surcharge	707,907		910,065	1,617,972
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		\$159,278	198,403	357,681
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		99,689	101,693	201,382
2146	Expenses Related to Foreign Travel - Paid Directly to the Traveler		2,303	7,929	10,232
2148	Expenses Related to Foreign Travel - Paid Directly to a Vendor			10,561	10,561
2211	Transportation of Household Goods Related to Permanent Change of Station			4,116	4,116
2213	All Other Transportation of Things		61	1,191	1,252
2319	Rental Payments to GSA		231,294	300,839	532,133
2320	Rental Payments to Others			2,514	2,514
2336	Telecommunications Data/Network Services			63,919	63,919
2337	Telecommunications FTS Services			174,986	174,986
2338	Telecommunications Local Services		509	121,163	121,672
2411	Publications		2,700	121	2,821
2415	Other Printing not Otherwise Identified			1,581	1,581
2510	Information Technology/ADP Training			314	314
2511	Management and Professional Support Services	501,496	26,451	1,479,094	2,007,041

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2513	Engineering and Technical Services			31,957	31,957
2522	Maintenance of Equipment		28,145	554	28,699
2523	ADP and Telecommunications Contractual Services			132,274	132,274
2526	Other Training by University or Other Non-Federal Source		2,970	56,018	58,988
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>385,401</u>	63,750,746	2,245,242	66,381,389
2533	Training by Office of Personnel Management and Other Federal Agencies			1,060	1,060
2535	All Other Services of Federal Agencies		48,891	2,108	50,999
2536	Fund Transfers between Financial Management Centers for Services			55,424	55,424
2610	GSA Customer Supply Center			82	82
2618	Purchases of ADP Supplies			133,525	133,525
2619	Purchases		101,831	36,658	138,489
2625	Office Furniture				-
3120	Non-Capitalized Equipment			5,790	5,790
3123	Non-Capitalized ADP and Telecommunications Equipment			222,745	222,745
4111	Research Grants		305,697	42,330	348,027
4119	Other Grants		1,180,351	189,556	1,369,907
4301	Penalty Payments for Prompt Payment Act		906	361	1,267
9876	General Support		<u>670,020</u>	<u>871,501</u>	<u>1,541,521</u>
Total		<u>\$4,237,092</u>	<u>\$66,611,842</u>	<u>\$10,800,327</u>	<u>\$81,649,261</u>