

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

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**RESTORATION CENTER  
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 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) 2015 costs and our development of an indirect cost rate. This document describes our methodology and presents RC'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 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 2015 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 2015 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 2015 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 "Michael W. Gillespie". The signature is fluid and cursive, with a prominent initial "M" and a long, sweeping tail.

Michael W. Gillespie, CPA, CFE  
Partner

June 30, 2016

EXHIBIT

RESTORATION CENTER  
FISCAL YEAR 2015 INDIRECT COST RATE

Indirect Costs	<u>\$2,660,240</u>
Direct Labor Costs*	<u>\$4,367,292</u>
Indirect Cost Rate	<u><b>60.91%</b></u>

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

**SCHEDULE 1**

**RESTORATION CENTER  
FISCAL YEAR 2015 COSTS BY TASK CODE**

<b>Task Code</b>	<b>Task Code Description</b>	<b>Direct Labor Costs</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total</b>
N8LAH1APA1	DARRP Support			\$907,375	\$907,375
2CK3LRCP00	General DARRF Support			671,813	671,813
N8LAH1APA4	SWR DARRP Support			189,030	189,030
N8LAH1APA2	NER DARRP Support			171,120	171,120
N8LAH1APA5	SER DARRP Support			164,907	164,907
N8LAH1APA3	NWR DARRP Support			159,453	159,453
N8LAH1APTR	General Training			64,642	64,642
N8LAH1APDR	DARRP Training			58,126	58,126
N8LAH1AP00	DARRP General Support			53,574	53,574
M8LAH1APA1	DARRP Support			40,569	40,569
M8LAH1AP00	DARRP General Support			29,618	29,618
M8LAH1APA4	SWR DARRP Support			23,752	23,752
M8LAH1APA3	NWR DARRP Support			22,540	22,540
N8LAH1APPW	Program Policy Work			20,430	20,430
2CK3LRCPA1	HQ DARRF Support (Revolving Fund)			17,418	17,418
N8LAH1APTM	Techniques And Methods			16,776	16,776
N8LAH1APAM	NFWF Arctic Trajectory Analysis Planner			15,015	15,015
M8LAH1APA2	NER DARRP Support			13,427	13,427
2CK3LRCPDR	DARRP Training (Revolving Fund)			9,744	9,744
M8LAH1APA5	SER DARRP Support			6,153	6,153
2CK3LRCPW	DARRP Program Policy Work (Revolving Fund)			2,003	2,003
2CK3LRCPGC	GC DARRP Support (Revolving Fund)			1,685	1,685
M8LAH1APDR	DARRP Training			<u>1,070</u>	1,070
2CK3WC4P00	DWH Coast Guard FF Restoration Pln FY 14	\$1,571,115	\$4,684,372		6,255,487
2CK3WC5P00	DWH NPFC Long Term Restoration Planning	1,054,436	657,287		1,711,723
2CK3WERP00	DWH BP Early Restoration Planning	304,098	42,669		346,767
2CK3M8CP00	MSRP Operating Budget	236,653	81,955		318,608
2CK3L32P00	Commencement Bay Settlement	119,361	8,385		127,746
2CK3LNBP00	New Bedford Harbor Restoration Activity	86,275	33,093		119,368
1CK3GRCP00	Refugio Beach Oil Spill	56,770	24,048		80,818
2CK3W02P00	Midnight Mine/Dawn Mill NRDA	54,415			54,415
1CK3G29P00	Portland Harbor Phase II	53,661	52,147		105,808
1CK3FARPW5	Refugio Beach Oil Spill	44,301	14,907		59,208
2CK3LB8P00	LCP Honeywell (2/7/03)	39,423	1,592		41,015
2CK3LF8P00	Duamish, Boeing Damage Assessment	37,633	11,298		48,931
2CK3MDWPC1	Chenier Ronquille Barrier Island Restoration	35,920	47,416		83,336
2CK3M8AP00	MSRP Trustee Council Operating Budget	33,577	3,962		37,539
N8LAH1APAA	Infant And Orphan Cases	29,036	10,182		39,218
2CK3M49P00	Luckenbach, San Manteo, Restoration	29,010	916,499		945,509
2CK3LFZP00	Hudson River Damage Assessment	28,086	10,125		38,211
17KSRABP00	Dept Of Energy – Hanford	27,499	8,725		36,224
1CK3GC4P00	Deepwater Coast Guard FY 14	24,588	9,215		33,803
2CK3L1CP00	Kerr McGee	24,548	8,184		32,732

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3MDWPE2	DWH Pensacola Bay Living Shoreline Restoration	21,445	109,409		130,854
2CK3LB5P00	Kalamazoo River Damage Assessment	19,824	5,459		25,283
2CK3MDWPPS	DWH BP Early Restoration	18,997	4,595		23,592
2CK3L61PA0	Buzzards Bay B-120-Settlement-NOAA Administrative Oversight	17,497	5,999		23,496
2CK3L31P00	Bainbridge Island/Wyckoff Settlement	16,458	143,123		159,581
2CK3M1CP00	Kerr McGee/Tronox	16,346	5,566		21,912
2CK3LG0P03	68Th Street Dump (CPRD)	15,657	5,336		20,993
2CK3MDWPE3	DWH Swift Track Living Shoreline Restoration	15,249	469,903		485,152
2CK3L68P00	St. Lawrence – Settlement	15,236	5,606		20,842
2CK3LA8P00	Port Gardner DA	14,449	4,878		19,327
2CK3MDWPE4	DWH Hancock County Marsh Living Restoration	14,424	5,079		19,503
2CK3L72P00	Adak (Alaska) Settlement	13,977	4,511		18,488
17K3EL9P00	TV Matthew Grounding PR	13,107	914		14,021
2CK3LBXP00	Koppers Waste Site (Charleston)	12,171	2,006		14,177
2CK3M7CP00	Fort Lauderdale Mystery Restoration	10,790	262		11,052
2CK3M51P00	Island End River Restoration	10,219	3,772		13,991
2CK3LGZP55	American Cyanamid Pfizer Co NRDA	10,040	3,422		13,462
17K3EE5PDA	Damage Assessment, NRDA	9,924	43,162		53,086
2CK3MSCPLR	North Cape Restoration-North Cape Lobster Restoration	9,708	35,120		44,828
2CK3L92P00	Cape Flattery Grounding, Hawaii	8,625	2,937		11,562
2CK3W05P00	Portland Harbor Pge Harborton Restor	7,574	768		8,342
2CK3W04P00	Portland Harbor Rinearson Restoration	7,530	1,310		8,840
2CK3LFBPBD	Calcasieu Bayou D'Ubde NRDA	7,454	2,293		9,747
17K3EF9P00	Selendang Ayu Oil Spill, Alaska	7,334	2,499		9,833
2CK3LA7P00	Raritan Slag NJ DA	7,083	2,509		9,592
2CK3LFCP00	Cap-Palmer Barge, Texas NRDA	7,034			7,034
2CK3LG1P1B	Albemarle, Roanoke River	6,981	1,975		8,956
1CK3GMSP00	Rayonier Mill Site NRDA	6,836	2,327		9,163
2CK3LPRPZZ	Chelsea River/Posavina Settlement	6,765	1,951		8,716
2CK3L1EP00	Everreach Evergreen Intl	6,700	1,596		8,296
17K3EL8P00	Next Emergency Oil Spill	6,224	933		7,157
2CK3M73P00	M/V Vogetrader Restoration	6,034	2,054		8,088
2CK3LGUPW4	St. Louis River, Interlake, MN NRDA	6,019			6,019
2CK3MH1P42	Exxon Valdez	5,904	2,010		7,914
2CK3MDWP00	DWH Restoration Implementation	5,788			5,788
2CK3LGZPX4	Sheboygan River and Harbor	5,777			5,777
2CK3LBDP00	Metal Bank	5,658	1,880		7,538
2CK3L90P00	Malone Services – Settlement	5,284	1,720		7,004
2CK3LGDP00	Todd Waste Site	5,213	1,774		6,987
2CK3LC2PZZ	Chalk Point Nonrecoverable	4,943	1,682		6,625
2CK3L66P00	Tex Tin NRDA – Settlement	4,889	1,661		6,550
2CK3LBYPV1	Cargill Tampa Bay Acidic Process Water Spill	4,773	1,624		6,397
2CK3W01P00	M/V Jireh NPFC FF	4,684			4,684
17K3EJ3P00	LA TB DBL 152	4,599	1,567		6,166
2CK3MM9P42	PWS Harbor Cleanup Program	3,968	92,817		96,785
2CK3W03P00	Portland Harbor Restor/Cap/Linnton Resto	3,778	378		4,156

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3LAAP00	Texas City Y Oil Spill	3,670	2,169		5,839
17K3EM3P00	Voge Trader Grounding, Oahu, HA-Emergency Oil Spill	3,570	1,228		4,798
2CK3LC2PAD	Chalk Point Settlement Administration	3,458			3,458
2CK3LA5PCI	Portland Harbor Path C Interim NRDA	3,447	885		4,332
2CK3LG4P00	Star Lake Lodge/Texas/D/A	3,433	1,170		4,603
2CK3L14P00	Blackbird Mine Settlement	3,269	981		4,250
2CK3LA9P00	Passaic River Kinder Morgan DA	3,226	1,100		4,326
2CK3LGCP00	Port of Seattle Duwamish River, NRD/Trustee Waste Site	3,131	486		3,617
2CK3L65P00	Boeing-Settlement	3,124	954		4,078
2CK3L88PRF	Mulberry Oyster Reef Restoration	3,121	1,062		4,183
2CK3L02PZZ	Exxon Bayway-Nonrecoverable	3,069	1,046		4,115
2CK3M21P00	Nyanza Restoration	3,010	1,025		4,035
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill NRDA-Emergency Oil Spill	2,982	1,017		3,999
2CK3L1BP00	Olympic Pipeline (Whatcom) Settlement	2,721	852		3,573
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill NRDA	2,704	975		3,679
2CK3L88PEW	Mulberry Admin/Cord Settlement-Mulberry Estuarine Wetland Project	2,619	15,573		18,192
2CK3LGPPWL	Portland Harbor Damage Assessment-Wildlands/Linnton	2,609	358		2,967
2CK3L62PTR	Trustee Oversight – Settlement	2,602	887		3,489
2CK3M67P00	Cosco Busan – Restoration	2,524	860		3,384
2CK3L46PAD	Elliott Bay Settlement	2,333	793		3,126
2CK3L52PZZ	Army Creek Nonrecoverable	2,246	765		3,011
2CK3L31PZZ	Bainbridge – Nonrecoverable	2,238	763		3,001
2CK3LGNP00	Quendale Terminals	2,101			2,101
2CK3LGRP01	General Portland Harbor	2,010	14,569		16,579
2CK3L39P00	Dupont Hay	1,992	678		2,670
17K3N23P00	Hanford Dept Of Energy	1,949			1,949
2CK3L4BP00	Willbridge Cove, Portland Harbor Settlement	1,851	633		2,484
1CK3J80PA6	Green Chile (FKNMS) (10/07)	1,850	631		2,481
2CK3W08P00	Portland Harbor Wildlands Millers Creek	1,764	317		2,081
2CK3LGJP00	Exxon Mobil South Carolina	1,732	533		2,265
2CK3LA8PKC	Port Gardner - Kimberly Clark	1,675	571		2,246
1CK3G34P00	Lower Duwamish, NRDA, Bluefields 20K	1,644	562		2,206
1CK3G33P00	City of Portland Harbor Advance Funds	1,577	82		1,659
2CK3LG3P00	Biosciences D/A	1,559	775		2,334
2CK3LC2P00	Chalk Point Settlement	1,468	499		1,967
2CK3L62PMH	Mad Horse Creek Settlement	1,461	497		1,958
2CK3L70P00	Asarco Texas – Settlement	1,452	633		2,085
2CK3LH2P00	Patrick Bayou Deer Park TX	1,243	424		1,667
2CK3LF8PRB	Duwamish River NRD Seattle/Bluefields D/A	1,240	424		1,664
2CK3L62PJH	John Heinz Refuge – Settlement	1,214	415		1,629
2CK3L18PZZ	Holyoke Gas Works Settlement	1,209	412		1,621
2CK3L73P00	M/V Vogetrader	1,206	410		1,616
2CK3L63P00	Casitas – Restoration	1,202	408		1,610
2CK3W07P00	Portland Harbor Freshwater Trust	1,194	170		1,364
2CK3L37PZZ	Mattice Non-Recoverable	1,145	391		1,536

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
17K3SA1P00	Jireh – NPFC	1,133			1,133
M8LAH1APAA	Infant And Orphan Cases	1,055	359		1,414
2CK3M64PCR	Castro Cove/Chevron Texaco	1,020	348		1,368
2CK3LGRP00	General Portland Harbor NRD	890	151		1,041
2CK3LA8PPE	Port Gardner - Port of Everett	886	302		1,188
2CK3LTUPZZ	Tulalip Restoration (CPRD Case)	884	301		1,185
2CK3M43P00	American Trader Restoration	877	47,628		48,505
2CK3LDWPC2	Caillou Headlands Settlement	864	298		1,162
2CK3LG0P00	CPRD Cases	859	292		1,151
2CK3LF8PSE	Seattle	858	292		1,150
2CK3M47P02	Equinox – Internal	849	289		1,138
2CK3L26PZZ	Spectron Restoration	809	352		1,161
2CK3L17P00	Raynar Settlement (CPRD)	804	273		1,077
2CK3LGZPL2	Atlantic Wood, Portsmouth, VA	803	272		1,075
2CK3L61PZZ	Buzzards Bay B-120 Non-Recoverable	791	107		898
2CK3LG2P13	PH Raydner Mill Site Port Angeles/NRDA	780	601		1,381
N8LAH1APLT	DWH – Litigation	777	267		1,044
2CK3M8DP00	MSRP Restoration Planning Budget	768			768
2CK3LDWPC3	Shell Island West Settlement	735	250		985
2CK3LBJP00	Passaic River Damage Assessment	702	306		1,008
2CK3LGP50	Newtown, NRDA NY	672	313		985
2CK3LG6P00	Beaumont/Dupont/Texas D/A	640	280		920
2CK3MC2PAD	Chalk Point Restoration Administration	596	202		798
2CK3L71P00	Ciba Geigy McIntosh Plant Settlement	566			566
2CK3LA8PNV	Port Gardner – Navy	531	182		713
2CK3W01P00	M/V Jireh FF NPFC	504	21,263		21,767
2CK3LF8PKS	King County	492	169		661
2CK3LWPCCK	Piles Creek, NRDA NE	480	164		644
2CK3MSCP00	North Cape Restoration	456	156		612
2CK3M36P00	Iron Mountain Mine Restoration	438	149		587
2CK3LRCPAA	Misc DARRP Case Charges (Revolving Fund)	412	140		552
2CK3L87PZZ	Dutch Harbor (Kuroshima) Nonrecoverable	367	128		495
2CK3LA8PJW	Port Gardner - Jeldwen	354	121		475
2CK3L5PPZZ	Santa Clara-Santa Clara Non-Recoverable	301	102		403
2CK3MTVP00	TV Command Restoration	292	(6,039)		(5,747)
2CK3L62P00	Athos – Settlement	291	98		389
2CK3LDWPE2	DWH Pensacola Living Shoreline	252	86		338
2CK3LGZPZE	Yeoman Creek	209	70		279
2CK3M91P00	Ashtabula River And Harbor, OH Restoration	206			206
2CK3L25P00	Lordship Point Settlement	200	68		268
2CK3L41P00	Conoco Phillips NJ Settlement	196			196
2CK3LGP10	Portland Harbor Damage Assessment- Portland Harbor Phase Ii	185	(155)		30
2CK3LH1P52	Motiva Woodbridge, NJ Oil Spill	183	62		245
2CK3L91P00	Ashtabula River and Harbor, OH	158	54		212
2CK3LF8PCM	Crowley Marine Services	147	50		197
17K3EF5P00	Cape Flattery Grounding, Hawaii	141	48		189
2CK3LBVP00	Willamette River Port Damage Assessment	136			136
2CK3L29PZZ	Beaver Creek Non-Recoverable	115			115
2CK3L44P00	Cornell-Dubilier	114	201		315

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3L38PZZ	Mattice Non-Recoverable	111	38		149
2CK3L41PZZ	Conoco Phillips	111	38		149
1CK3GPCP05	Bayer Crop Science Path C	104	35		139
2CK3LGZP53	Pepco Oil Spill Anacostia River	102	34		136
2CK3LF8PLW	Duwamish River, NRD/Trustee For Lockheed	99	34		133
2CK3LGPP01	Portland Harbor City Restoration Planning	97			97
2CK3M64P00	Castro Cove/Chevron Texaco	86	29		115
2CK3LGPP00	Portland Harbor Damage Assessment	77			77
1CK3GDMP00	Defense Munitions	71	24		95
2CK3L63PZZ	Casitas – Restoration	57	19		76
2CK3L88P00	Mulberry Admin/Cord Settlement	47	9,514		9,561
1CK3GPCP04	Port of Portland	42	14		56
1CK3GPCP06	City of Portland Path C	42	14		56
2CK3LDWPE3	DWH Swift Track Living Shoreline	39	13		52
2CK3LDWPE4	DWH Hancock County	39	13		52
2CK3L24P00	Dupont Newport Settlement	37	13		50
2CK3L11PZZ	B.T. Nautilus Non-Recoverable	36	13		49
2CK3L74P00	Enbridge Settlement	34	11		45
2CK3LDWPPS	Post Stipulations Early Restorations	28	10		38
2CK3LF8PDJ	Duwamish Jorgenson Forge D/A	24	9		33
1CK3GPCP01	Portland Harbor Path C	21	7		28
1CK3GPCP02	Bae Marine Group Path C	21	7		28
1CK3GPCP07	Koppers Path C	21	7		28
1CK3GPCP08	Beazer East Path C	21	7		28
1CK3GPCP09	Ashgrove Cement	21	7		28
2CK3LSCPLR	North Cape Lobster Settlement	(300)	(102)		(402)
2CK3W06P00	Passaic River Kinder Morgan Restor	(878)	(300)		(1,178)
1CK3GDAP00	DWH NRDA CG Approved	(1,393)	(487)		(1,880)
1CK3GB3P00	Deepwater BP Forward Funding	(1,728)	(589)		(2,317)
2CK3WB3P00	DWH BP FF Restoration Planning	(4,982)	(281,401)		(286,383)
2CK3LGQP25	Kerr McGee Chem Co Nav	(6,351)	(2,161)		(8,512)
17K3EM1P00	Adak Oil Spill, Helmet Creek, Alaska	(8,564)	(2,617)		(11,181)
2CK3WDAP00	DWH Restoration Planning FF NPFC	(13,030)	(4,440)		(17,470)
2CK3M31P00	Bainbridge Island/Wyckoff Restoration		1,755,258		1,755,258
2CK3M8QP00	NFWF Restoration		1,618,419		1,618,419
2CK3M88PEW	Mulberry Estuarine Wetland Project		675,348		675,348
2CK3MNBPO0	New Bedford Restoration		400,418		400,418
2CK3MM9P00	PWS Harbor Cleanup Program		93,905		93,905
2CK3M59P00	Bayou Verdine - Restoration		84,172		84,172
2CK3MCMP00	Cape Mohican Restoration		66,844		66,844
2CK3M02P00	Exxon Bayway		40,000		40,000
2CK3M12P00	Rose Hill Restoration		23,525		23,525
2CK3MSCPLM	North Cape Lobster Restoration		13,759		13,759
1CK3GHBP00	Marine Debris		6,451		6,451
2CK3LSCPLM	North Cape Lobster Monitoring		18		18
2CK3M38P00	Liberty Industrial Finishing Restoration		(7,063)		(7,063)
<b>Grand Total</b>		<b><u>\$4,421,158</u></b>	<b><u>\$12,232,898</u></b>	<b><u>\$2,660,240</u></b>	<b><u>\$19,314,296</u></b>

**SCHEDULE 2**

**RESTORATION CENTER  
FISCAL YEAR 2015 COSTS BY OBJECT CLASS**

<b>Object Class</b>	<b>Object Class Description</b>	<b>Direct Labor Costs</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total</b>
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,621,650		\$944,422	\$2,566,072
1132	Part-Time with Permanent Employment			1,111	1,111
1151	Overtime	50,591		871	51,462
1157	Holiday Pay	1,358			1,358
1158	Hazardous Duty Pay	1,917		502	2,419
1160	Leave Surcharge Full-Time Permanent Appointments	294,968		172,468	467,436
1181	Credit Hours Earned	13,682		4,202	17,884
1182	Compensatory Leave Earned	38,576		12,802	51,378
1210	Employer's Contribution Surcharge	516,503		301,757	818,260
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		\$81,506	19,143	100,649
2213	All Other Transportation of Things			2,400	2,400
2214	GSA Trucks			4,119	4,119
2319	Rental Payments to GSA		178,472	101,105	279,577
2320	Rental Payments to Others		700		700
2330	Payments for Postage to the U.S. Postal Service		13		13
2336	Telecommunications Data/Network Services		1,851	120	1,971
2337	Telecommunications FTS Services			178	178
2338	Telecommunications Local Services			9,139	9,139
2411	Publications		2,853		2,853
2510	Information Technology/ADP Training		762	675	1,437
2511	Management and Professional Support Services		45	200	245
2522	Maintenance of Equipment			2,500	2,500
2526	Other Training by University or Other Non-Federal Source		24,974	9,100	34,074
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>1,881,913</u>	6,387,980	686,848	8,956,741
2533	Training by Office of Personnel Management and Other Federal Agencies			450	450

<b>Object Class</b>	<b>Object Class Description</b>	<b>Direct Labor Costs</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Total</b>
2535	All Other Services of Federal Agencies		1,595,017		1,595,017
2619	Purchases		5,578	1,346	6,924
2628	General Office Supplies		228	1,351	1,579
4111	Research Grants			1,073	1,073
4119	Other Grants		3,272,946		3,272,946
4301	Penalty Payments for Prompt Payment Act			23	23
9876	General Support		<u>679,973</u>	<u>382,335</u>	<u>1,062,308</u>
<b>Grand Total</b>			<b><u>\$4,421,158</u></b>	<b><u>\$2,660,240</u></b>	<b><u>\$19,314,296</u></b>