

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

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2016 INDIRECT COST RATE**



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Empirical Concepts, Inc. (Empirical) 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 for restoration of injured natural resources.

The purpose of this report is to provide OR&R with the results of Empirical's review of fiscal year (FY) 2016 costs and our development of an indirect cost rate. This document describes our methodology and presents OR&R's FY 2016 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 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 2016.

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 2016 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 2016 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2016 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 excluded OR&R management and support costs, such as those incurred by the Business Services Group (BSG), from the indirect cost pool. These costs benefit all OR&R divisions, and in calculating prior years' indirect cost rates, OR&R management and support costs allocable to ARD had remained in the indirect cost pool. However, OR&R has elected not to recover these costs in its FY 2017 indirect cost rate, and so all OR&R management and support costs have been removed.
- 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 2016 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 2016 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.

Empirical Concepts Inc.

A handwritten signature in blue ink, appearing to read "Antrium G. Jones", with a long horizontal flourish extending to the right.

Antrium G. Jones, CPA
President, CEO

November 29, 2018

EXHIBIT
**OFFICE OF RESPONSE AND RESTORATION
 FISCAL YEAR 2016 INDIRECT COST RATE
 (EXCLUDING ERD AND MDD)**

Indirect Costs	\$ 5,348,700
Less:	
Management and Support Costs Allocable to Non-DARRP Activities	(829,363)
Net Indirect Costs	<u>\$ 4,519,337</u>
Direct Labor Costs Base	<u>\$ 3,382,331</u>
Indirect Cost Rate	<u>133.62%</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 2016 COSTS BY TASK CODE

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
P8KSN03PGD	General Management and Admin Support		\$1,473,397		\$1,473,397
P8KSN03PGR	General Research and Methods Development		815,400		815,400
P8KSN03PDM	DARRP Management and Admin Support		793,850		793,850
1CK3FARPGR	General Research and Methods Development		590,163		590,163
P8KSN03PGW	General Training and Non-Case Workshops		332,492		332,492
P8KSN03PDT	DARRP Training		145,429		145,429
1CK3FARPD	DARRP Management and Admin Support		137,165		137,165
M8KSN03PDM	DARRP Management and Admin Support		124,930		124,930
N8KSN03PGR	General Research and Methods Development		124,538		124,538
R8KSN03PGD	General Management and Admin Support		119,202		119,202
N8KSN03PGD	General Management and Admin Support		172,832		172,832
P8KSN03PDP	DARRP Program Policy and Development		91,673		91,673
L8K3RAPPGR	General Research and Methods Development		70,407		70,407
P8KSN03PFA	FAST Planning and Development		53,686		53,686
N8KSN03PDM	DARRP Management and Admin Support		51,221		51,221
P8KSN03P00	OR&R - ARD Base		48,050		48,050
17KSNAAPO0	Software Dev Preparedness Reg - DOI/BSEE		40,501		40,501
R8KSN03PGR	General Research and Methods Development		24,993		24,993
P8LAH1AP00	DARRP General Support		24,274		24,274
1CK3FARPGW	General Training and Non-Case Workshops		23,534		23,534
P8KSNB2PTR	General Training and Non-Case Workshops		22,397		22,397
N8KSN03PGW	General Training and Non-Case Workshops		16,155		16,155
1CK3FARPDT	DARRP Training		11,415		11,415
P8KSN03PA1	Arctic NRDA Planning		9,883		9,883
R8KSN03PGW	General Training and Non-Case Workshops		9,586		9,586
R8KSN03PDT	DARRP Training		4,727		4,727
R8KSN03PDM	DARRP Management and Admin Support		4,500		4,500
1CK3FARPDP	DARRP Program Policy and Development		3,870		3,870
P8KSN03PFF	General FOIA Response		3,743		3,743
R8KSN03PFA	FAST Planning and Development		3,573		3,573
N8KSN03PFA	FAST Planning and Development		3,149		3,149
N8LAH1AP00	DARRP General Support		3,117		3,117
1CK3FARPGD	General Management and Admin Support		3,031		3,031
N8KSN03P00	OR&R - ARD Base		2,224		2,224
N8KSN03PDT	DARRP Training		1,095		1,095
M8KSN03PGW	General Training & Non-Case Workshops		1,083		1,083
1CK3FARP00	DARRF Base		1,065		1,065
N8KSN03PDP	DARRP Program Policy and Development		1,020		1,020
N8KSN03PFF	General FOIA Response		47		47
M8KSN03P00	OR&R - ARD Base		(14,717)		(14,717)
1CK3GC4P00	Deepwater Coast Guard FY14	799,582		401,163	1,200,745
1CK3GC7P00	DWH Closeout Phase	284,200		321,927	606,127
17KSRABP00	Department of Energy - Hanford Agreement	202,764		45,480	248,244
1CK3GRCP00	Refugio Beach Oil Spill	187,971		140,617	328,588
P8KSN03P84	Hudson River Trustee	161,631		46,124	207,755
1CK3GC6P00	DWH Funds for FY 15	126,301		17,274	143,575
P8KSN03PL1	DWH Lessons Learned	115,166		32,416	147,582
P8KSN03PMC	Miscellaneous DARRP Case Charges	113,114		51,601	164,715
P8KSN03P9B	Kalamazoo Allied Trustee	95,834		28,156	123,990
P8KSN03PX1	LCP Honeywell	91,017		25,670	116,687
1CK3GD6P00	DWH Data Management	72,974		323,300	396,274
1CK3FARPMC	Miscellaneous DARRP Case Charges	55,307		269,212	324,519
P8KSN03P7Y	Duwamish River Oversight	55,133		16,771	71,904
1CK3G22P00	Berry's Creek	53,003		28,182	81,185

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
K8K3RAPPMC	Miscellaneous DARRP Case Charges	49,226		1,512	50,738
P8KSN03P50	Newtown NRD NY	45,167		12,586	57,753
N8KSN03PKT	Kirby Barge Oil Spill	41,686		-	41,686
P8KSN03PAS	PASSAIC	38,491		10,466	48,957
P8KSN03PBN	Trustee DA	34,268		9,345	43,613
P8KSN03P18	Raritan Bay Slag SF Site	30,745		8,617	39,362
R8KSN03P9B	Kalamazoo Allied Trustee	29,730		-	29,730
P8KSN03PS2	San Diego Bay, CA NRDA	28,843		7,414	36,257
P8KSN03P55	NRDA American Cyanamid	27,983		7,610	35,593
P8KSN03PSG	Shell Green Canyon	26,355		6,220	32,575
1CK3GC6PLU	Lost Use - Deepwater	24,194		60,683	84,877
P8KSN03PNW	Naval Weapons Station Yorktown FF	22,346		6,076	28,422
R8KSN03PX1	LCP Honeywell	21,803		-	21,803
P8KSN03PAF	Aberdeen Proving Group	21,339		5,745	27,084
P8KSN03PKT	Kirby Barge Oil Spill	20,980		5,700	26,680
1CK3GMSP00	Rayonier Mill Site	19,316		6,267	25,583
1CK3G08P00	GE housatonic River	18,944		5,581	24,525
P8KSN03P3R	PORTLAND HARBOR	17,299		4,714	22,013
17K3EF9P00	Selendang	16,629		4,519	21,148
P8KSN03PCK	Piles Creek	16,558		4,503	21,061
1CK3GC6PTV	Total Value Deepwater	16,099		45,243	61,342
P8KSN03PUP	Union Pacific Oil Train Derailment	15,749		4,363	20,112
P8KSN03PCI	Raritan Bay Slag SF Site	14,243		4,041	18,284
P8KSN03PN6	Gas Light Manufactured Gas Plant	13,609		3,698	17,307
P8KSN03PDG	Naval Support Facility, Dahlgren FF	12,450		3,383	15,833
17K3EJ6P00	Citgo, LA Calcasieu River	12,448		3,384	15,832
P8KSN03P70	GOWANUS SF SITE	11,750		3,637	15,387
P8KSN03PNC	Naval Weapons Station	11,189		3,040	14,229
1CK3G29P00	Portland Harbor, Phase II	11,065		5,509	16,574
P8KSN03PLY	Langley Air Force Base	10,350		2,814	13,164
P8KSN03PWH	Port Angeles Western Harbor NRDA	9,970		2,746	12,716
P8KSN03PBM	Metal Bank, Pa, NRDA Trustee	9,915		2,694	12,609
P8KSN03P20	Taylor Energy MC20 LA	9,688		2,216	11,904
P8KSN03PDH	Dupont Hay Road	9,290		2,529	11,819
R8KSN03PX4	Sheboygan Harbor & River	8,601		-	8,601
R8KSN03P84	Hudson River Trustee	8,053		-	8,053
P8KSN03PQB	Quantico Marine Base, VA	7,785		2,116	9,901
N8KSN03PW5	Refugio Beach Oil Spill	7,557		-	7,557
P8KSN03PKJ	Bayou D'Inde	7,480		2,033	9,513
R8KSN03PW4	Interlake Trustee	6,845		-	6,845
P8KSN03PM7	LCP Chemical Georgia	6,781		1,724	8,505
P8KSN03P72	Peterson Puritan	6,671		1,977	8,648
N8KSN03P9B	Kalamazoo Allied Trustee	6,448		891	7,339
P8KSN03PV1	Cargill Tampa Bay, FL, NRDA	6,406		1,740	8,146
2CAAPPAP10	DWH Alabama Rec Use Restoration Plan	6,349		2,559	8,908
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill	6,220		1,336	7,556
P8KSN03PAB	Duamish River, WA	5,832		1,584	7,416
R8KSN03P7Y	Duamish River Oversight Trustee	5,142		-	5,142
P8KSN03PVE	Vieques	4,872		1,324	6,196
P8KSN03PCX	Indian Head	4,834		1,318	6,152
R8KSN03P18	Raritan Bay Slag SF Site	4,577		-	4,577
R8KSN03P44	Quendall Terminal	4,571		-	4,571
P8KSN03PUX	Naval Air Station Patuxent River	4,371		1,188	5,559
N8KSN03PMC	Miscellaneous DARRP Case Charges	4,290		38,561	42,851
P8KSN03P42	Lower Duamish NRD	4,238		1,172	5,410
N8KSN03P84	Hudson River Trustee	4,167		1,115	5,282
P8KSN03PL6	Bay Long Pipeline Spill LA	4,154		1,169	5,323
P8KSN03P43	Quanta Resources	4,086		1,112	5,198
P8KSN03P68	6th Street Dump Trustee	4,071		1,110	5,181

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
P8KSN03PL4	Lower Darby Creek Area PS	3,835		1,043	4,878
P8KSN03PRB	Duwamish River NRDA Seattle/Bluefields	3,737		1,016	4,753
M8K3N03PKJ	Bayou D'Inde	3,619		-	3,619
1CK3FARP44	Quendall Terminal	3,613		983	4,596
N8KSN03P1B	Roanoke River - Ablemarle Sound	3,591		397	3,988
P8KSN03PPS	Duwamish River, NRD for Port of Seattle	3,249		882	4,131
P8KSN03P1B	Roanoke River - Ablemarle Sound	3,203		873	4,076
17K3EM4P00	Enbridge Energy K-Zoo Oil Spill NRDA	3,097		842	3,939
N8KSN03P7Y	Duwamish River Oversight	3,043		591	3,634
P8KSN03PSA	Anacostia Wash Nav	3,020		820	3,840
P8KSN03PFN	Former Nansemmond Ordnance Depot	2,948		801	3,749
N8KSN03P68	6th Street Dump Trustee	2,902		698	3,600
N8KSN03PW4	Interlake Trustee	2,606		-	2,606
N8KSN03PAF	Aberdeen Proving Group	2,416		657	3,073
P8KSN03PLL	Lower Darby Creek Area NRDA	2,233		608	2,841
N8KSN03PBN	Trustee DA	2,169		590	2,759
P8K3N03P6L	Koppers - CHS Trustee	2,160		-	2,160
P8KSN03PJ9	Paoli Rail Trustee	2,027		550	2,577
R8KSN03 P24	Argo Barge Lake Erie Ohio	2,015		-	2,015
P8KSN03PCM	Commencement Bay	2,004		545	2,549
P8KSN03PGC	Curtis Specialty Paper	1,860		512	2,372
2CK3L65P00	Boeing Settlement	1,830		499	2,329
R8KSN03PGC	Curtis Specialty Paper	1,776		-	1,776
P8KSN03P3C	Koppers - Trustee	1,756		477	2,233
P8KSN03PC8	Ventron Velsicol	1,747		475	2,222
P8KSN03PB4	Pepco Benning Road	1,617		438	2,055
P8KSN03PXM	Exxon Mobil, Charleston SC NRD	1,594		434	2,028
R8KSN03PK6	Bayou Inde NRDA	1,593		-	1,593
P8KSN03PXC	CSX Railyard Facility	1,520		413	1,933
R8KSN03PMC	Miscellaneous DARRP Case Charges	1,475		-	1,475
2CK3M67P00	Cosco Busan - Restoration	1,464		400	1,864
P8KSN03PPM	Metro Container Trainor PA	1,425		387	1,812
N8KSN03PCI	Portland Harbor NRDA	1,393		376	1,769
N8KSN03PX1	LCP Honeywell	1,390		378	1,768
P8KSN03PBI	Ciba - Geigy	1,326		361	1,687
P8KSN03PDJ	Duwamish River NRD, Jorgensen Forge	1,311		355	1,666
P8KSN03P74	Delaware Sand and Gravel	1,294		352	1,646
17K3NA9P00	Tug Barge Argo	1,240		337	1,577
P8KSN03PN8	Housatonic NRDA	1,233		336	1,569
N8KSN03PF1	Hudson FOIA	1,168		318	1,486
M8K3N03PWI	Shaboygan River WPSC WI	1,114		-	1,114
P8KSN03PGZ	Cornell-Dubilier,NJ,NRD/Trustee	1,074		291	1,365
P8KSN03PNV	Norfolk Naval Shipyard	1,058		288	1,346
N8KSN03PNC	Naval Weapons Station	1,036		281	1,317
1CK3GPCP02	BAE Marine Group Path C	992		268	1,260
P8KSN03P35	Army Creek Landfill	970		263	1,233
R8KSN03P1B	Roanoke River - Ablemarle Sound	926		-	926
P8KSN03P53	Pepco Oil Spill	921		249	1,170
N8KSN03PX4	Shaeboygan Harbor & River	894		-	894
P8KSN03PDK	Duwamish River, Seattle	891		243	1,134
N8KSN03PKM	Passaic Kinder Morgan	827		225	1,052
P8KSN03P47	Lower Duwamish NRD	822		222	1,044
P8KSN03P2S	PS Prep Pilot	820		222	1,042
17K3EM2P00	Eagle Otome, Port Arthur, TX	809		210	1,019
N8KSN03P72	Peterson Puritan	802		218	1,020
N8KSN03PM7	LCP Chemical Georgia	780		22	802
2CBAPPAP10	DWH Alabama Rec Use Enhance Oppty Plan	706		225	931
R8KSN03P00	OR&R Assessment and Restoration	692		-	692
N8KSN03PL4	Lower Darby Creek Area PS	690		188	878

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
N8KSN03PQB	Quantico Marine Base, VA	653		178	831
N8KSN03PXC	CSX Railyard Facility	653		178	831
P8KSN03P24	Argo Barge, Lake Erie, OH	634		173	807
R8KSN03 PL1	DWH Lessons Learned	621		-	621
R8KSN03PXM	Exxon Mobil, Charleston, SC	615		-	615
2CK3L39P00	Dupont Hay - Settlement	610		-	610
R8KSN03P68	6th Street Dump Trustee	607		-	607
1CK3FARP5D	Duwamish River Lower , WA, NRD	593		75,362	75,955
N8KSN03PCX	Indian Head	560		152	712
2CK3LG0P00	CPRD Cases	557		151	708
R8KSN03PD3	St Louis River, US Stell in Minnesota	556		-	556
P8KSN03P27	Palmerston Zinc Pile, PA NRD	528		142	670
M8K3N03PWH	Port Angeles Western Harbor NRDA	519		-	519
N8KSN03PKJ	Bayou D'Inde	512		139	651
P8KSN03PKK	Katrina - General	511		140	651
R8KSN03PXC	CSX Railyard Facility Anacostia DC	478		-	478
1CK3J80PB2	General DA Cases - Amix Cars (ONMS)	474		129	603
P8KSN03PDY	Lower Duwamish NRD	420		114	534
1CK3GPCP01	Siltronic Path C	409		111	520
17K3EJ3P00	LA TB DBL 152	369		99	468
R8KSN03PHF	Hanford	358		-	358
P8KSN03P44	Quendall Terminal	348		95	443
RDBLGCSPBN	Diamnd Alkali - Passaic River	345		-	345
P8KSN03P6L	Koppers - CHS Trustee	317		86	403
P8KSN03PX4	Sheboygan Harbor & River	307		84	391
N8KSN03PL2	Atlantic Wood Industries	280		77	357
1CK3GPCP00	Portland Harbor Path C	278		77	355
17K3EL9P00	T/V Matthew Grounding	269		74	343
P8KSN03P38	Lower Duwamish NRD- Kinder Morgan	266		72	338
N8KSN03P18	Raritan Bay Slag SF Site, NRDA, Sayrevil	263		71	334
1CK3GPCP17	Portland Harbor Parth - Oregon DSL	250		69	319
R8KSN03PCK	Piles Creek, NRD	241		-	241
N8KSN03PHR	Hudson River PCBS	219		59	278
N8KSN03P42	Lower Duwamish NRD	218		53	271
N8KSN03P55	NRDA American Cyanamid	207		56	263
P8KSN03P33	Duwamish Shipyards	206		56	262
N8KSN03PAB	Duwamish River, WA	187		51	238
N8KSN03PLY	Langley Air Force Base	187		51	238
N8KSN03PVE	Vieques	187		51	238
2CK3LAKP00	Portland Harbor Rinearson Restoration	181		51	232
N8KSN03P25	Kerr McGee Chem Co Navassa NC, SF	177		22	199
17K3EL8P00	Next Emergency Oil Spill	171		48	219
2CK3LALP00	Portland Harbor Freshwater Trust	160		43	203
R8KSN03PJY	Patrick Bayou	148		-	148
P8KSN03PKL	Katrina, LA, NRDA	137		38	175
N8KSN03PJY	Patrick Bayou	133		-	133
P8KSN03P8T	Portland Harbor Trustee RI/FS	119		32	151
N8KSN03PAI	Atlantic Wood Industries	117		32	149
R8KSN03PS2	San Diego Bay, CA NRDA	116		-	116
P8KSN03P61	N L Industries	108		30	138
R8KSN03P42	Lower Duwamish NRD	97		-	97
N8KSN03PDH	Dupont Hay Road	93		26	119
2CK3W05P00	Portland Harbor Harborton Restoration	91		26	117
1CK3GPCP04	Port of Portland	91		24	115
P8KSN03P25	Kerr McGee Chem Co Navassa NC, SF	80		22	102
P8KSN03PB1	Ciba Geigy	80		22	102
N8KSN03PV1	Cargill Tampa Bay, FL, NRDA	75		20	95
1CK3GPCP15	Portland Harbor Path - Natural Gas	68		19	87
P8KSN03PTF	Comm Bay, WA, NRDA - Thea Foss	66		18	84

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
N8KSN03PTF	Comm Bay, WA, NRDA - Thea Foss	65		18	83
2CK3L68P00	St. Lawrence - Settlement	53		15	68
1CK3GPCP08	Beazer Parth C	46		14	60
2CK3LGPPWL	Portland Harbor Damage Assessment	46		14	60
2CK3W04P00	Portland Harbor Rinearson Restoration	46		14	60
1CK3GPCP09	Ashgrove Cement	45		12	57
N8KSN03PDK	Duwamish River, Seattle	44		12	56
N8KSN03PPS	Duwamish River, NRD for Port of Seattle	44		12	56
N8KSN03PRB	Duwamish River NRDA Seattle/Bluefields	44		12	56
1CK3GPCP06	City of Portland Path C	23		7	30
1CK3GPCP11	Portland Harbor Path - BNSF Railway Path	23		7	30
1CK3GPCP13	Portland Harbor Path - Evraz Oregon Steel	23		7	30
N8KSN03PCM	Commencement Bay	22		6	28
N8KSN03PLW	Duwamish River NRD	22		6	28
17K3EE5PDA	Damage Assessment, NRDA	18		5	23
1CK3GSDP00	DWH Settlement	-		5,177	5,177
1CK3FARPDW	Deepwater Horizon Total Value Study	(130)		204,717	204,587
N8KSN03PHF	Hanford	(4,759)		(1,294)	(6,053)
1CK3GDLP00	Deepwater BP Lost Use	(11,299)		424,957	413,658
1CK3GC4P38	DWH Elect Mgt & OPA Admin Rec Mgt Sys			2,383,519	2,383,519
1CK3GC6P32	DWH Funds for FY 15 Toxicity			2,055,294	2,055,294
1CK3GB3P00	Deepwater BP2012			1,953,283	1,953,283
1CK3GC4P33	Contaminant Analytical Chemistry			1,942,883	1,942,883
1CK3GC5P09	Coast Guard DWH 2015 Pooled Data Management			1,773,718	1,773,718
1CK3GC4P39	Data Mgmt IEC			1,536,230	1,536,230
1CK3GC6P28	DWH Funds for FY 15 Recruitment			1,423,918	1,423,918
1CK3GC4P34	Storage & Long-term Archive of Samples			1,205,858	1,205,858
1CK3GC4P01	Soft Bottom Sediment			1,069,710	1,069,710
1CK3GC4P09	Analysis of Field Data			1,064,639	1,064,639
1CK3GC5P06	Coast Guard DWH 2015 Long Term Sample Management			1,063,518	1,063,518
1CK3GC5P02	Coast Guard DWH 2015 Water Column			973,524	973,524
1CK3GC4P32	Toxicity of Aquatic Organisms			950,867	950,867
1CK3GC4P37	Injury Assessment & Legal Case Mgmt			853,871	853,871
1CK3GC6P27	DWH Funds for FY 15 Abundance			837,553	837,553
1CK3GC4P30	Comprehensive Integration of Oys Inj Ass			825,522	825,522
1CK3GC5P08	Coast Guard DWH			716,504	716,504
1CK3GC4P26	Findings Nearshore and Expo. and Inj Rpt			594,419	594,419
1CK3GC7P02	DWH Closeout Phase - Chemistry Case Closeout			569,124	569,124
1CK3GC5P04	Coast Guard DWH			456,907	456,907
1CK3GC4P16	Coastal and Est. Cetacean Stranding			447,863	447,863
1CK3GC7P12	DWH Closeout Phase - Toxicity DWH Closeout			317,958	317,958
1CK3GC6P40	DWH Funds for FY 15 Fish and Plankton Assessment			313,261	313,261
1CK3GC4P19	Assessing Recovery of Coastal Wetlands			301,977	301,977
1CK3GC5P03	Coast Guard DWH 2015 Marine Mammals			275,664	275,664
1CK3GC6P37	DWH Funds for FY 15 Injury Assessment and Legal Mgmt			262,105	262,105
1CK3FARPL1	DWH Lessons Learned			253,778	253,778
1CK3GC4P27	Continued Monitoring of Subtidal Oyster			239,404	239,404
1CK3GC4P14	Estuarine Dolphins			207,319	207,319
1CK3GC4P12	Sea Turtle Exp and Inj Assess			192,773	192,773
1CK3GC4P35	Data Management: Infrastructure			187,223	187,223
1CK3FARPX1	LCP Chemicals NRD - Honeywell			157,651	157,651
1CK3GC4P03	Mesophotic Reefs			147,853	147,853
1CK3GC4P08	Deepwater Exposure Injury Modeling			139,192	139,192
1CK3GC4P10	Doc Oil Pathway Water Column Exp-Inj			114,999	114,999
1CK3GC4P18	Inhalation			103,125	103,125
1CK3FARPW5	Refugio Beach Oil Spill			100,065	100,065
1CK3GC4P21	Complete Anal - Coastal Wetland Erosion			94,895	94,895
1CK3GC4P06	Oil Fate Modeling			90,052	90,052
1CK3GC4P13	Stranding Management Transport and Storage			84,964	84,964

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
1CK3GC6P12	DWH Funds for FY 15 Sea Turtle Exposure and Injury Assessment			84,304	84,304
1CK3GC4P07	Hydrodynamics Modeling			83,341	83,341
1CK3GC4P28	Cont Monit of Subtidal Oys Recruitment			67,859	67,859
1CK3GDSPO0	BP - DWH Sperm Whale Assessment			55,862	55,862
1CK3GC4P04	Benthic Megafauna			54,977	54,977
1CK3GC7P09	DWH Closeout Phase - Marine Mammals Case Closure			54,219	54,219
1CK3GC4P24	Completing Analysis of Nearshore Ben Inj			50,589	50,589
1CK3FARPAS	Passaic			50,440	50,440
17KSRADP00	DOI/BSEE Taylor Energy - Oil Thickness			48,839	48,839
1CK3GC7P01	DWH Closeout Phase - Data Management Case Closeout			48,451	48,451
1CK3GC4P22	Characterizing Nearshore Sediment Contam			46,962	46,962
1CK3GC7P03	DWH Closeout Phase - Water Column Case Closeout			42,587	42,587
1CK3FARPD	Lower Duwamish River			41,936	41,936
1CK3GC4P11	Sargassum Communities			37,839	37,839
1CK3GC4P02	Hard Ground Corals			37,415	37,415
1CK3GC7P10	DWH Closeout Phase - Sea Turtles Case Closure			21,694	21,694
1CK3GC4P36	Data Management: Documentation			21,517	21,517
1CK3GC7P05	DWH Closeout Phase - Oysters Case Closure			20,580	20,580
1CK3GC7P11	DWH Closeout Phase - Total Value Case Closure			19,372	19,372
1CK3GC4P05	Bluefin Tuna Spawning Habitat			17,257	17,257
1CK3GC4P17	Oceanic Marine Mammals			16,308	16,308
1CK3GC7P13	DWH Closeout Phase - Lost Use DWH Closeout			14,439	14,439
2CK3M8CP00	MSRP Operating Budget			11,994	11,994
1CK3GC4P23	Characterizing Nearshore Biota Contam			9,300	9,300
1CK3GC7P04	DWH Closeout Phase - Marsh Case Closure			8,900	8,900
1CK3GDAP00	DWH NRDA CG Approved			8,495	8,495
1CK3FARPB	Metal Bank, Pa, NRDA Trustee			7,768	7,768
17K3N26P00	Deepwater Horizon IAG			7,162	7,162
1CK3GC7P08	DWH Closeout Phase - Deep Benthos Case Closure			6,631	6,631
1CK3FARPDH	Dupont Hay Road Restoration			6,340	6,340
1CK3GC4P15	Coastal Shelf Dolphins			5,762	5,762
1CK3FARP84	Hudson River PCBs, NY,NRD			4,457	4,457
1CK3GC4P20	Complete Anal - Coastal Wetland Injury			4,140	4,140
1CK3FARPS2	San Diego Bay, CA NRDA			4,112	4,112
1CK3FARPCI	Portland Harbor NRDA			3,423	3,423
1CK3GDMPO0	Defense Munitions			3,106	3,106
1CK3GC5P07	Coast Guard DWH 2015 Carcass Storage and Disposal			3,026	3,026
1CK3FARP20	Taylor Energy MC20 LA			2,464	2,464
1CK3FARPC5	Culebra, Puerto Rico			1,534	1,534
1CK3GCRPO0	DARRF Coral Reef Funds			1,457	1,457
17KSRACP00	U.S. Army Corps of Engineers - Puerto Rico			1,394	1,394
1CK3FARP3R	Portland Harbor, OR, NRD			571	571
1CK3FARPUP	Union Pacific Oil Train Derailment OR			528	528
1CK3FARP9B	Kalamazoo Allied Trustee			235	235
P8KSN03PNB	New Bedford Brownfield			210	210
1CK3FARPXC	CSX Railyard Facility Anacostia DC			169	169
1CK3FARP6	Gas Light Co. Manufactured Gas Plant			140	140
1CK3FARPWH	Port Angeles Western Harbor NRDA			125	125
L8K3RAPPX1	LCP Chemicals NRD - Honeywell			(4,841)	(4,841)
1CK3FARP24	Argo Barge Lake Erie Ohio			(10,382)	(10,382)
Grand Total		\$3,384,934	\$5,348,700	\$32,111,266	\$40,844,900

SCHEDULE 2
OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2016 COSTS BY OBJECT CLASS

Object Class	Description	Direct Labor Cost	Indirect Costs	Other Direct Costs	Grand Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,610,280	\$1,682,687		\$3,292,967
1118	Terminal Leave	44,396			44,396
1151	Overtime	2,235			2,235
1157	Holiday Pay	368	977		1,345
1160	Leave Surcharge Full-Time Permanent Appointments	322,046	336,499		658,545
1181	Credit Hours Earned	18,656	18,141		36,797
1182	Compensatory Leave Earned	25,122	32,015		57,137
1210	Employer's Contribution Surcharge	560,367	585,576		1,145,943
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		93,874	89,722	183,596
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		47,031	51,253	98,284
2146	Expenses Related to Foreign Travel - Paid Directly to the Traveler		1,934		1,934
2148	Expenses Related to Foreign Travel - Paid Directly to a Vendor		979		979
2213	All Other Transportation of Things		2,181		2,181
2319	Rental Payments to GSA		183,418	175,766	359,184
2320	Rental Payments to Others		30,762		30,762
2338	Telecommunications Local Services			4,435	4,435
2411	Publications		1,826		1,826
2415	Other Printing not Otherwise Identified		784		784
2511	Management and Professional Support Services		744,633	145,407	890,040
2522	Maintenance of Equipment			17,708	17,708
2523	ADP and Telecommunications Contractual Services		7,392	9,500	16,892
2526	Other Training by University or Other Non-Federal Source		20,396	480	20,876
2527	Miscellaneous Contractual Services Not Otherwise Classified	801,464	730,811	30,622,198	32,154,473
2533	Training by Office of Personnel Management and Other Federal Agencies		75		75
2535	All Other Services of Federal Agencies		2,727	(7,239)	(4,512)
2536	Fund Transfers between Financial Management Centers for Services		646		646
2618	Purchases of ADP Supplies		139,415		139,415
2619	Purchases		174	904	1,078
2625	Office Furniture		399		399
2628	General Office Supplies		1,332		1,332
3123	Non-Capitalized ADP and Telecommunications Equipment		33,224		33,224
4111	Research Grants		26,339	82,660	108,999
4119	Other Grants		90,938	409,019	499,957
4301	Penalty Payments for Prompt Payment Act		85	118	203
9876	General Support		531,430	509,335	1,040,765
Grand Total		\$3,384,934	\$5,348,700	\$32,111,266	\$40,844,900