

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

**RESTORATION CENTER
FISCAL YEAR 2016 INDIRECT COST RATE**



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Contents

Section

Background	1
Financial Management System	1
Indirect Cost Allocation Methodology	2

Exhibit

Fiscal Year 2016 Indirect Cost Rate	5
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Schedules

1 Fiscal Year 2016 Costs by Task Code	6
2 Fiscal Year 2016 Costs by Object Class	12

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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 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 Empirical's review of fiscal year (FY) 2016 costs and our development of an indirect cost rate. This document describes our methodology and presents RC'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 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 2016 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 2016 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 as necessary 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 2016 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.

Empirical Concepts Inc.

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke extending to the right.

Antrium G. Jones, CPA
President, CEO

November 29, 2018

EXHIBIT
RESTORATION CENTER
FISCAL YEAR 2016 INDIRECT COST RATE

Indirect Costs	\$ 2,821,861
Less: Indirect Costs Allocable to Other Activities	0
Net Indirect Costs	<u>\$ 2,821,861</u>
Direct Labor Costs	<u>\$ 4,377,545</u>
Indirect Cost Rate	<u>64.46%</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 2016 COSTS BY TASK CODE

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
2CK3WC5P00	DWH NPFC Long Term Restoration Planning	\$1,425,025		\$2,954,808	\$4,379,833
2CBPACAP00	Open Ocean DWH Administrative Oversight	443,155		177,690	620,845
2CK3M8CP00	MSRP Operating Budget	144,898		50,903	195,801
1CK3GD6P00	DWH Data Management	133,535		31,406	164,941
2CK3MDWPE5	DWH Pelagic Longline Bycatch Reduction	128,540		37,310	165,850
1CK3GRCP00	Refugio Beach Oil Spill	105,141		35,727	140,868
2CK3WERP00	DWH BP Early Restoration Planning	101,105		14,224	115,329
2CAPACAP00	Open Ocean Fund DWH Admin Ovrsgt Restor	95,680		31,496	127,176
2CK3LB8P00	LCP Honeywell	93,293		8,555	101,848
2CK3LNBPO0	New Bedford Harbor Restoration Activity	86,756		28,443	115,199
2CBPACAP80	DWH Administrative Oversight Monitoring	77,011			77,011
2CK3LRCPDW	DWH Restoration Support	75,244		15,255	90,499
2CK3L32P00	Commencement Bay Settlement	73,081		11,675	84,756
2CK3LBXP00	Koppers Waste Site (Charleston)	65,949		4,724	70,673
2CK3LF8P00	Duwamish, Boeing Damage Assessment	65,808		20,045	85,853
2CK3L1CP00	Kerr Mcgee/Tronox NRDA	57,656		9,403	67,059
1CK3GC7P00	DWH NPFC Closeout	56,599			56,599
2CK3W02P00	Midnight Mine/Dawn Mill NRDA	52,438			52,438
17KSRABP00	Dept Of Energy - Hanford	47,295		13,029	60,324
2CK3MDWPC1	Chenier Ronquille Barrier Island Restoration	45,883		3,159,447	3,205,330
2CK3LGZP55	American Cyanamid Pfizer Co NRDA	40,091		13,383	53,474
1CK3G29P00	Portland Harbor Phase II	38,705		12,880	51,585
2CBRACAP00	Regionwide General Lat Functions	35,221		21,387	56,608
2CK3LB5P00	Kalamazoo River Damage Assessment	34,895		10,940	45,835
2CK3M49P00	Luckenbach, San Manteo, Restoration	34,431		1,253,674	1,288,105
P8LAH1APAA	Infant And Orphan Cases	34,362		11,396	45,758
2CK3LGRP00	General Portland Harbor NRD	34,141		13,693	47,834
2CK3MDWPE2	DWH Pensacola Bay Living Shoreline Restoration	29,912		377,488	407,400
2CK3LFZP00	Hudson River Damage Assessment	28,759		9,931	38,690
2CK3L61PA0	Buzzards Bay B-120-Settlement-NOAA Administrative Oversight	27,061		9,252	36,313
2CK3MH1P42	Exxon Valdez	24,716		9,177	33,893
2CK3LA8P00	Port Gardner DA	22,567		6,961	29,528
2CK3L92P00	Cape Flattery Grounding,Hawaii	19,984		6,352	26,336
2CBAPPAP10	DWH Alabama Rec Use	18,178		1,762	19,940
2CK3L31PZZ	Bainbridge - Nonrecoverable	17,412		5,810	23,222
2CK3MDWPT1	DWH Sea Turtle Early Restoration - Administration and Oversight	17,146		5,305	22,451
2CK3LC2PAD	Chalk Point Settlement	17,081		5,593	22,674
2CK3MDWPPS	DWH BP Early Restoration	15,403		5,247	20,650
2CBPACAP20	DWH Open Ocean Tig Administrative Oversight	14,522		6,578	21,100
17K3EL9P00	TV Matthew Grounding PR	14,144		2,958	17,102
2CK3MDWPE4	DWH Hancock County Marsh Living Restoration	13,877		4,447	18,324
2CK3LG0P03	68Th Street Dump (CPRD)	12,691		4,110	16,801
2CK3L90P00	Malone Services - Settlement	11,813		4,093	15,906
1CK3G34P00	Lower Duwamish, NRDA, Bluefields 20K	11,587		3,814	15,401
2CK3MDWPE3	DWH Swift Track Living Shoreline Restoration	11,457		137,090	148,547
2CK3W05P00	Portland Harbor Pge Harborton Restor	10,837		1,223	12,060
2CK3L68P00	St. Lawrence - Settlement	10,744		5,248	15,992
17K3EL8P00	Next Emergency Oil Spill	10,646		2,194	12,840
2CBPACAP60	DWH Mississippi Tig Administrative Oversight	10,616		1,938	12,554

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
2CK3LA7P00	Raritan Slag NJ DA	10,129		3,295	13,424
2CK3L62PTR	Trustee Oversight - Settlement	10,051		3,307	13,358
1CK3GC4P00	Deepwater Coast Guard FY14	10,051		2,976	13,027
2CK3LALP00	Portland Harbor Freshwater Trust	9,702		1,128	10,830
2CAPACAP20	DWH Open Ocean Tig Administrative Oversight	9,507		2,708	12,215
1CK3GMSP00	Rayonier Mill Site NRDA	9,445		2,929	12,374
2CK3L14P00	Blackbird Mine Settlement	9,186		2,202	11,388
2CK3LGJP00	Exxon Mobil South Carolina	8,904		2,050	10,954
2CK3L39P00	Dupont Hay	8,678		2,681	11,359
2CK3L73P00	M/V Voetrader	8,480		2,800	11,280
2CBPACAP50	DWH Louisiana Tig Administrative Oversight	8,347		5,448	13,795
2CBPACAP70	DWH Texas Tig Administrative Oversight	8,153		2,804	10,957
2CAPACAP70	Open Ocean Fund DWH Admin Ovrsgt Restor	8,027		2,950	10,977
2CK3LGUPW4	St Louis River, Interlake, MN NRDA	7,884		441	8,325
2CK3LGNP00	Quendale Terminals	7,884		114	7,998
2CK3M21P00	Nyanza Restoration	7,788		2,466	10,254
2CK3LAAP00	Texas City Y Oil Spill	7,783		2,342	10,125
17K3EE5PDA	Damage Assessment, NRDA	7,603		2,014	9,617
2CBPACAP40	DWH Florida Tig Administrative Oversight	6,745		2,367	9,112
2CBPACAP30	DWH Alabama Tig Administrative Oversight	6,672		1,164	7,836
2CK3L72P00	Adak (Alaska) Settlement	6,559		3,280	9,839
2CAPACAP10	Open Ocean Fund DWH Admin Ovrsgt Restor	6,308		2,061	8,369
2CK3LBDP00	Metal Bank	6,284		1,911	8,195
2CK3L46P00	Elliott Bay Settlement	6,067			6,067
2CAPACAP40	Open Ocean Fund DWH Admin Ovrsgt Restor	5,997		1,973	7,970
2CK3LG1P1B	Albemarle, Roanoke River	5,963		1,961	7,924
2CK3LFCP00	Cap-Palmer Barge, Texas NRDA	5,947			5,947
17K3EF9P00	Selendang Ayu Oil Spill, Alaska	5,683		1,872	7,555
2CAAPPAP10	DWH Alabama Rec Use	5,456		1,722	7,178
2CK3M8AP00	MSRP Trustee Council Operating Budget	5,451		1,710	7,161
2CK3MM9P42	PWS Harbor Cleanup Program	5,154		39,475	44,629
2CAPACAP50	Open Ocean Fund DWH Admin Ovrsgt Restor	5,062		1,666	6,728
2CK3W03P00	Portland Harbor Restor/Cap/Linnton Resto	4,958		653	5,611
2CK3MSCPLR	North Cape Restoration-North Cape Lobster Restoration	4,951		1,634	6,585
2CK3LGZPX4	Sheboygan River and Harbor	4,707		450	5,157
2CK3LGDP00	Todd Waste Site	4,530		1,445	5,975
2CBRAMAP00	General Cross Tig Mam	4,356			4,356
2CK3LA4PWH	Port Angeles Western Harbor NRDA	4,163		1,368	5,531
2CAPACAP60	Open Ocean Fund DWH Admin Ovrsgt Restor	4,010		1,319	5,329
2CK3LGCP00	Port Of Seattle Dewamish River, NRD/Trustee Waste Site	3,945		1,280	5,225
2CK3L17P00	Raynar Settlement (CPRD)	3,880		1,279	5,159
2CK3LABPN6	Gas Light Co Manufactured Gas Plant DA	3,732		1,201	4,933
2CK3LGXP50	Newtown, NRDA NY	3,292		1,220	4,512
2CK3LA5PCI	Portland Harbor Path C Interim NRDA	3,252		689	3,941
2CK3L65P00	Boeing-Settlement	2,996		850	3,846
2CK3L46PAD	Elliott Bay Settlement	2,826		928	3,754
2CK3LFBPBD	Calcasieu Bayou D'Ubde NRDA	2,802		731	3,533
2CK3LG0P00	CPRD Cases	2,747		905	3,652
2CK3L74P00	Enbridge Settlement	2,733		665	3,398

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
2CK3LAKP00	Portland Harbor Rinearson Restoration	2,505		38	2,543
2CK3L62PMH	Mad Horse Creek Settlement	2,494		819	3,313
2CK3WC4P00	DWH Coast Guard FF Restoration Pln FY14	2,487		958,885	961,372
2CK3L5PPZZ	Santa Clara-Santa Clara Non-Recoverable	2,430		801	3,231
2CK3L87PCC	Dutch Harbor (Kuroshima) Settlement	2,396		721	3,117
2CK3L87PZZ	Dutch Harbor (Kuroshima) Nonrecoverable	2,274		747	3,021
2CK3LGGPWL	Portland Harbor Damage Assessment- Wildlands/Linnton	2,266		144	2,410
2CBPACAP10	DWH Regionwide Tig Administrative Oversi	2,216		1,289	3,505
2CK3LGRP01	General Portland Harbor	2,144		431	2,575
2CK3L18PZZ	Holyoke Gas Works Settlement	2,079		684	2,763
2CK3LF8PDJ	Duwamish Jorgenson Forge D/A	2,072		663	2,735
2CK3L88P00	Mulberry Admin/Cord Settlement	2,054		501	2,555
2CK3L63P00	Casitas - Restoration	2,005		658	2,663
2CK3W04P00	Portland Harbor Rinearson Restoration	1,970		605	2,575
2CK3L52PZZ	Army Creek Nonrecoverable	1,873		615	2,488
2CK3MDWPC3	DWH Emergency Restoration	1,870		622	2,492
2CK3LPRPZZ	Chelsea River/Posavina Settlement	1,860		613	2,473
2CK3W01P00	M/V Jireh FF NPFC	1,647		235	1,882
2CK3L43P00	American Trader Settlement	1,529		504	2,033
2CK3MTVP00	TV Command Restoration	1,526		502	2,028
2CK3LAFP00	Mosier Oil Train Derailment - DA	1,519			1,519
2CK3LG0P01	Island End River D/A (CPRD)	1,487		490	1,977
2CK3L1BP00	Olympic Pipeline (Whatcom) Settlement	1,434		471	1,905
2CK3LG3P00	Biosciences D/A	1,411		681	2,092
2CK3W07P00	Portland Harbor Freshwater Trust	1,406		238	1,644
2CK3LA4P00	Port Angeles Western Harbor NRDA	1,405		462	1,867
2CK3L31P00	Bainbridge Island/Wyckoff Settlement	1,382		654	2,036
1CK3J80PA6	Green Chile (FKNMS)	1,356		446	1,802
1CK3G33P00	City Of Portland Harbor Advance Funds	1,252		252	1,504
2CARACAP00	Regionwide Funds General Lat Functions	1,229		422	1,651
2CK3LRCPAA	Misc DARRP Case Charges (Revolving Fund)	1,173		386	1,559
2CK3L37PZZ	Mattice Non-Recoverable	1,138		352	1,490
2CK3LA3PW1	Sheboygan River WPSC WI	1,119			1,119
2CK3L02PZZ	Exxon Bayway-Nonrecoverable	1,096		359	1,455
2CK3M7CP00	Fort Lauderdale Mystery Restoration	1,038		341	1,379
17K3EJ3P00	LA TB Dbl 152	1,008		333	1,341
2CK3LF8PRB	Duwamish River NRD Seattle/Bluefields D/A	1,005		277	1,282
2CK3M67P00	Cosco Busan - Restoration	1,001		207,414	208,415
2CK3L61PZZ	Buzzards Bay B-120 Non-Recoverable	985		146	1,131
2CK3M51P00	Island End River Restoration	930		205,078	206,008
2CK3L24P00	Dupont Newport Settlement	856		227	1,083
1CK3FARPKK	Katrina - General	814		55	869
2CK3L5PPCC	Santa Clara-Santa Clara Non-Recoverable	773		255	1,028
2CK3LG6P00	Beaumont/Dupont/Texas D/A	756		461	1,217
2CK3LF8PSE	Seattle	750		247	997
2CK3LGGP01	Portland Harbor Damage Assessment	739		168	907
17K3EJ6P00	Citgo, LA Calcasieu River	737		242	979
2CK3L1EP00	Everreach Evergreen Intl	737		242	979
2CK3LACP20	Taylor Energy DA	733		241	974

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
2CK3LA8PNV	Port Gardner - Navy	706		231	937
2CK3L09PZZ	Presidente Rivera Settlement	701		231	932
2CK3LBYPV1	Cargill Tampa Bay Acidic Process Water Spill	652		108	760
2CK3L4BP00	Willbridge Cove, Portland Harbor Settlement	611		200	811
2CK3LBJP00	Passaic River Damage Assessment	585		90	675
2CK3L43PCC	American Trader Case Closure	570			570
2CK3L62PJH	John Heinz Refuge - Settlement	547		180	727
2CK3LF8PSW	Boeing Duwamish Damage Assessment	541		179	720
2CK3L91P00	Ashtabula River and Harbor, OH	534		115	649
2CK3LWPCCK	Piles Creek, NRDA NE	514		50	564
2CK3LG4P00	Star Lake Lodge/Texas/D/A	482		363	845
2CK3LH2P00	Patrick Bayou Deer Park TX	472		154	626
2CK3LDWPC3	Shell Island West Settlement	457		149	606
2CAPACAP30	Open Ocean Fund DWH Admin Ovrsgt Restor	442		146	588
2CK3LDWPZZ	DWH Emergency Restoration - Settlement	441		191	632
2CK3LANP00	Portland Harbor Pge Harborton Restor	424			424
2CK3LAGP00	Bayou D'Inde	423		139	562
2CK3LGZP53	Pepco Oil Spill Anacostia River	401		23	424
2CK3LB5PAS	Alcott Street	395			395
1CK3GPCP02	Bae Marine Group Path C	375		121	496
2CK3L88PEW	Mulberry Admin/Cord Settlement-Mulberry Estuarine Wetland Project	356		117	473
2CK3LGZP70	ARD DA Micellaneous Cases	354		118	472
2CK3W08P00	Portland Harbor Wildlands-Millers Creek Restoratio	350			350
2CK3L66P00	Tex Tin NRDA - Settlement	347		211	558
2CK3L25P00	Lordship Point Settlement	347		115	462
2CK3L62P00	Athos - Settlement	339		23	362
2CK3LH1P52	Motiva Woodbridge, NJ Oil Spill	326		107	433
2CK3M43P00	American Trader Restoration	322		1,506	1,828
2CK3L70P00	Asarco Texas - Settlement	320		317	637
2CK3LF8PKS	King County	297		97	394
2CK3L51P00	Island End River Settlement	285		95	380
N8LAH1APAA	Infant And Orphan Cases	241		79	320
2CK3LC3PCB	Macalloy	220		73	293
2CK3L59P00	Bayou Verdine Settlement	201		66	267
2CK3L53P00	Bayou Verdine Settlement	196		64	260
2CK3LTUPZZ	Tulalip Restoration (CPRD Case)-Tulalip Restoration Non-Recoverable	192		64	256
2CK3MPRP00	Chelsea River/Posavina Restoration	188			188
2CK3M1EP00	Everreach/Evergreen Intl, SC Restoration	177			177
2CK3LA8PPE	Port Gardner - Port of Everett	176		58	234
17K3EM4P00	Enbridge/Kalamazoo	172			172
2CK3L59PZZ	Bayou Verdine Settlement	168		55	223
17K3NQ8P00	Deepwater Emergency Response W/Coast Guard	168			168
2CK3L51PZZ	Island End River Settlement	166		55	221
1CK3GPCP08	Beazer East Path C	165		55	220
1CK3G32P00	Ph Navigational Claims Assessment	151		22	173
2CK3L11PZZ	B.T. Nautilus Non-Recoverable	123		40	163
1CK3GPCP06	City Of Portland Path C	118		38	156
1CK3GPCP07	Koppers Path C	118		38	156
2CK3LF8PKM	Boeing Duwamish Damage Assessment	108		35	143

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
2CK3LBVP00	Portland Harbor Damage Assessment	104			104
1CK3GPCP17	Path C Oregon Dsl	94		30	124
2CK3L88PZZ	Mulberry Admn/Cord Settlement	93		30	123
2CK3L29PZZ	Beaver Creek Non-Recoverable	86			86
2CK3LF8PLW	Duwamish River, NRD/Trustee For Lockheed	81		27	108
2CK3LF8PRW	Boeing Duwamish Damage Assessment	81		27	108
2CK3WC6P00	DWH NPFC Long Term Restoration Planning	80			80
2CK3L21P00	Nyanza Settlement (CPRD)	66		21	87
2CK3L61PBR	Buzzards Bay B-120-Settlement	55		18	73
2CK3M47P02	Equinox - Internal	54		18	72
1CK3GPCP13	Evraz Oregon Steel	47		15	62
1CK3GPCP16	Portland Harbor Path C Toc Holdings	47		15	62
2CK3LC2P00	Chalk Point Settlement	47		15	62
2CK3L46PZZ	Elliott Bay Non-Recoverable	42			42
2CK3LDWPC2	Caillou Headlands Settlement	31		16	47
2CK3MDWP00	DWH Emergency Restoration	31		10	41
1CK3GPCP09	Ashgrove Cement	23		8	31
2CBPACAPZZ	Open Ocean DWH Administrative Oversight	1		-	1
2CK3M59P00	Bayou Verdine - Restoration	-		63,122	63,122
2CK3LDWPPS	Post Stipulations Early Restorations	(31)		(10)	(41)
2CK3LG2P13	Ph Raydner Mill Site Port Angeles/NRDA	(183)		226	43
2CK3M8QP00	NFWF Restoration			1,208,635	1,208,635
2CK3MNBPO0	New Bedford Restoration			261,654	261,654
2CK3M31P00	Bainbridge Island/Wyckoff Restoration			146,462	146,462
2CK3M61PLU	Buzzards Bay B-120 Restoration			103,846	103,846
2CK3MM9P00	PWS Harbor Cleanup Program			77,519	77,519
2CK3MSCPLM	North Cape Lobster Restoration			13,219	13,219
1CK3FARPL1	DWH Lessons Learned			1,428	1,428
1CK3GCRP00	Coral Reef Funds			39	39
2CK3LRCP00	General DARRF Support		855,516		855,516
P8LAH1APA1	DARRP Support		653,675		653,675
P8LAH1APA3	NWR DARRP Support		231,985		231,985
P8LAH1APA4	SWR DARRP Support		229,821		229,821
2CK3LRCPA1	HQ DARRF Support (Revolving Fund)		208,768		208,768
P8LAH1APA2	NER DARRP Support		193,793		193,793
P8LAH1APA5	SER DARRP Support		190,806		190,806
P8LAH1APPW	Program Policy Work		56,203		56,203
N8LAH1APA1	DARRP Support		55,534		55,534
N8LAH1AP00	DARRP General Support		45,960		45,960
P8LAH1APDR	DARRP Training		34,043		34,043
2CK3LRCP00	General Research and Methods Dev		17,202		17,202
P8LAH1APTM	Techniques And Methods		12,707		12,707
2CK3LRCPDR	DARRP Training (Revolving Fund)		11,111		11,111
N8LAH1APA4	SWR DARRP Support		6,813		6,813
2CK3LRCP00	DARRP Prgm Policy Work (Revolving Fund)		5,045		5,045
N8LAH1APA3	NWR DARRP Support		3,623		3,623
N8LAH1APA2	NER DARRP Support		3,356		3,356
N8LAH1APA5	SER DARRP Support		2,095		2,095
2CK3LRCPGC	GC DARRP Support (Revolving Fund)		1,407		1,407

Task Code	Task Code Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
2CK3LRCPTV	General DARRF Support		1,281		1,281
M8LAH1APA1	DARRP Support		766		766
M8LAH1AP00	DARRP General Support		351		351
Grand Total		\$4,392,700	\$2,821,861	\$11,954,023	\$19,168,584

SCHEDULE 2
RESTORATION CENTER
FISCAL YEAR 2016 COSTS BY OBJECT CLASS

Object Class	Description	Direct Labor Costs	Indirect Costs	Other Direct Costs	Grand Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,675,214	\$871,769		\$2,546,983
1132	Part-Time with Permanent Employment	391	143		534
1151	Overtime	13,737	319		14,056
1157	Holiday Pay	1,195			1,195
1158	Hazardous Duty Pay	223	692		915
1160	Leave Surcharge Full-Time Permanent Appointments	400,262	208,307		608,569
1181	Credit Hours Earned	9,313	5,310		14,623
118201	Compensatory Leave Earned	30,589	6,682		37,271
1210	Employer's Contribution Surcharge	654,274	340,480		994,754
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		18,509	88,037	106,546
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		9,530	57,524	67,054
2213	All Other Transportation of Things		81	576	657
2214	GSA Trucks		4,511		4,511
2319	Rental Payments to GSA		97,800	189,030	286,830
2320	Rental Payments to Others			1,206	1,206
2336	Telecommunications Data/Network Services			650	650
2337	Telecommunications FTS Services		96		96
2338	Telecommunications Local Services		7,596		7,596
2411	Publications			3,655	3,655
2510	Information Technology/ADP Training			295	295
2513	Engineering and Technical Services			540	540
2523	ADP and Telecommunications Contractual Services		51,929		51,929
2526	Other Training by University or Other Non-Federal Source			22	22
2527	Miscellaneous Contractual Services Not Otherwise Classified	1,607,502	776,084	7,529,701	9,913,287
2535	All Other Services of Federal Agencies		995		995
2619	Purchases		1,403	1,352	2,755
2628	General Office Supplies		2,685		2,685
3123	Non-Capitalized ADP and Telecommunications Equipment		43,977		43,977
4111	Research Grants		606		606
4119	Other Grants			3,361,634	3,361,634
4301	Penalty Payments for Prompt Payment Act		13	39	52
9876	General Support		372,344	719,762	1,092,106
Grand Total		\$4,392,700	\$2,821,861	\$11,954,023	\$19,168,584