

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

**RESTORATION CENTER
FISCAL YEAR 2017 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 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) 2017 costs and our development of an indirect cost rate. This document describes our methodology and presents RC's FY 2017 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 2017 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 2017 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 2017 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 black ink, appearing to read "Antrium G. Jones", with a long horizontal flourish extending to the right.

Antrium G. Jones, CPA
President, CEO

August 23, 2019

EXHIBIT
RESTORATION CENTER
FISCAL YEAR 2017 INDIRECT COST RATE

Total Indirect Costs	\$ 2,770,141
Less: Indirect Costs Allocable to Other Activities	0
Net Indirect Costs	<u>\$ 2,770,141</u>
Direct Labor Costs	<u>\$ 3,781,331</u>
Indirect Cost Rate	<u>73.26%</u>

SCHEDULE 1
RESTORATION CENTER
FISCAL YEAR 2017 COSTS BY TASK CODE

Object Class	Description	Indirect	Direct Labr	Other Direct Cost	Grand Total
R8LHC04PA1	DARRP Support	879,876			879,876
2CK3LRCP00	General DARRF Support	620,069			620,069
R8LHC04PA4	SWR DARRP Support	319,806			319,806
R8LHC04PA3	NWR DARRP Support	303,802			303,802
R8LHC04PA2	NER DARRP Support	212,133			212,133
R8LHC04PA5	SER DARRP Support	167,171			167,171
2CK3LRCPA1	HQ DARRF Support (Revolving Fund)	110,651			110,651
P8LAH1AP00	DARRP General Support	38,816			38,816
R8LHC04PPW	Program Policy Work	33,351			33,351
R8LHC04PDR	DARRP Training	27,124			27,124
P8LAH1APA1	DARRP Support	15,528			15,528
R8LHC04PTM	Techniques and Methods	11,220			11,220
P8LAH1APA4	SWR DARRP Support	8,723			8,723
P8LAH1APA5	SER DARRP Support	6,142			6,142
P8LAH1APPW	Program Policy Work	4,934			4,934
P8LAH1APA3	NWR DARRP Support	4,660			4,660
N8LAH1AP00	DARRP General Support	3,469			3,469
P8LAH1APA2	NER DARRP Support	999			999
R8LHC04R00	Application Management	852			852
M8LAH1AP00	DARRP General Support	360			360
M8LAH1APA1	DARRP Support	240			240
2CK3LRCPW	DARRP Program Policy Work (Revolving Fund)	213			213
P8KSN03PDM	DARRP Management and Admin Support	2			2
2CAPACAP00	Open Ocean Fund DWH Admin Oversight Restoration		609,573	210,969	820,542
2CAPACAP20	DWH Open Ocean TIG Administrative Oversight		235,116	88,063	323,179
2CK3LRCPDW	DWH Restoration Support		234,526	33,783	268,309
1CK3GD6P00	DWH Data Management		202,158	39,688	241,846
2CBPACAP00	Open Ocean DWH Administrative Oversight		158,697	106,747	265,444
2CK3MDWPE5	DWH Pelagic Longline Bycatch Reduction		125,430	1,290,959	1,416,389
2CK3M8CP00	MSRP Operating Budget		123,201	46,432	169,633
2CAPACAP50	Open Ocean Fund DWH Admin Oversight Restoration		115,965	52,237	168,202
2CBRACAP00	Regionwide General Lat Functions		99,782	58,616	158,398
2CK3LNBP00	New Bedford Harbor Restoration Activity		81,564	26,243	107,807
2CK3MDWPC1	Chenier Ronquille Barrier Island Restoration		70,867	26,967,827	27,038,694
2CAPACAP80	DWH Admin Oversight Monitoring		69,902	23,949	93,851
1CK3GRCP00	Refugio Beach Oil Spill		68,787	26,988	95,775
2CAPACAP10	Open Ocean Fund DWH Admin Oversight Restoration		65,687	24,891	90,578
2CAPACAP70	Open Ocean Fund DWH Admin Oversight Restoration		61,672	21,261	82,933
2CARAMAP00	General Cross TIG Mam		59,502	25,610	85,112
17KSRABP00	Dept Of Energy - Hanford		57,981	19,474	77,455
2CK3LB8P00	LCP Honeywell		56,055	8,601	64,656
2CK3W02P00	Midnight Mine/Dawn Mill NRDA		51,815		51,815
1CK3GC7P00	DWH NPFC Closeout		50,292	10,538	60,830
2CK3LGRP00	General Portland Harbor NRD		47,046	36,522	83,568
2CK3L1CP00	Kerr Mcgee/Tronox NRDA		45,584	9,207	54,791
2CK3LB5P00	Kalamazoo River Damage Assessment		41,722	15,400	57,122
2CK3LBXP00	Koppers Waste Site (Charleston)		41,048	2,075	43,123
R8LHC04PAA	Infant and Orphan Cases		38,048	12,283	50,331
2CK3L32P00	Commencement Bay Settlement		37,608	4,646	42,254
2CK3LJJP00	Exxon Mobil South Carolina		33,031	7,329	40,360

Object Class	Description	Indirect	Direct Labor	Other Direct Cost	Grand Total
2CK3M49P00	Luckenbach, San Manteo, Restoration		30,580	892,908	923,488
2CAAPPAP10	DWH Alabama Rec Use		29,846	10,130	39,976
2CAPACAP40	Open Ocean Fund DWH Admin Oversight Restoration		28,741	10,185	38,926
2CK3LF8P00	Duwamish, Boeing Damage Assessment		27,080	8,601	35,681
2CK3L61PA0	Buzzards Bay B-120-Settlement-NOAA Administrative Oversight		25,476	8,617	34,093
2CK3L73P00	M/V Vogetrader		24,723	28,381	53,104
17K3EE5PDA	Damage Assessment, NRDA		24,688	7,713	32,401
2CK3LFZP00	Hudson River Damage Assessment		23,906	8,139	32,045
2CK3L87PCC	Dutch Harbor (Kuroshima) Settlement		23,774	4,619	28,393
2CAPACAP60	Open Ocean Fund DWH Admin Oversight Restoration		22,375	6,959	29,334
2CAPACAP30	Open Ocean Fund DWH Admin Oversight Restoration		22,029	7,077	29,106
2CBAPPAP10	DWH Alabama Rec Use		18,754		18,754
2CK3MDWPE2	DWH Pensacola Bay Living Shoreline Restoration		17,135	30,237	47,372
2CARACAP00	Regionwide Funds General Lat Functions		16,769	13,641	30,410
2CK3MDWPE3	DWH Swift Track Living Shoreline Restoration		16,747	1,762,731	1,779,478
2CK3L92P00	Cape Flattery Grounding,Hawaii		16,722	5,661	22,383
2CK3MDWPE4	DWH Hancock County Marsh Living Restoration		16,560	5,119	21,679
2CK3MH1P42	Exxon Valdez		14,918	8,365	23,283
2CK3L46P00	Elliott Bay Settlement		14,549	2,668	17,217
2CBLRWAP30	LA RPD Restoration Plan Development Advance		14,386	5,541	19,927
2CK3L62PTR	Trustee Oversight - Settlement		12,914	4,002	16,916
2CBRAMAP00	General Cross TIG Mam		12,770		12,770
17K3EL5P00	Barge DM932 - New Orleans - LA Oil Spill		11,950	3,841	15,791
2CK3MDWPT1	DWH Sea Turtle Early Restoration - Administration and Oversight		11,800	34	11,834
17KSRATP00	Powhatan FPN J17008		11,369	3,653	15,022
2CK3L72P00	Adak (Alaska) Settlement		10,799	4,645	15,444
2CK3LAKP00	Portland Harbor Rinearson Restoration		10,670	2,649	13,319
2CK3LAJP00	Portland Harbor Restoration Cap Linnton		10,143	2,494	12,637
2CK3LGZP55	American Cyanamid Pfizer Co NRDA		9,788	2,836	12,624
2CK3LC2PAD	Chalk Point Settlement		9,622	3,095	12,717
2CK3L52PZZ	Army Creek Nonrecoverable		9,611	3,089	12,700
2CK3MN4P00	Evos		9,366	3,099	12,465
2CK3LGZP70	ARD DA Micellaneous Cases		9,275	2,955	12,230
2CK3MDWPC2	Caillou Headlands Restoration		9,193	11	9,204
2CK3L14P00	Blackbird Mine Settlement		9,096	2,014	11,110
2CK3LF8PRB	Duwamish River NRD Seattle/Bluefields D/A		9,048	2,908	11,956
2CK3LAAP00	Texas City Y Oil Spill		9,022	3,784	12,806
2CB3LRCP00	DWH Settlement Main Project		8,774	239,742	248,516
2CK3LG1P1B	Albamarle, Roanoke River		8,757	2,979	11,736
2CK3L39P00	Dupont Hay		8,682	2,795	11,477
2CK3LF8PSE	Seattle		8,355	1,729	10,084
2CK3LGZPX4	Sheboygan River and Harbor		7,891	1,653	9,544
2CK3M1EP00	Everreach Evergreen Intl		7,740		7,740
17K3EL9P00	TV Matthew Grounding PR		7,727	1,543	9,270
2CALRWBP10	LA SP Engineering and Design Phase Restoration		7,460	1,485	8,945
2CK3LA7P00	Raritan Slag NJ DA		7,219	2,205	9,424
2CK3LAVP00	Shell Green Canyon Damage Assessment		6,956	2,026	8,982
2CK3L10PCC	Apex Galveston Case Closure		6,848	386	7,234
2CK3L4BP00	Willbridge Cove, Portland Harbor Settlement		6,827	2,196	9,023
2CK3L1EP00	Everreach Evergreen Intl		6,742	650	7,392

Object Class	Description	Indirect	Direct Labor	Other Direct Cost	Grand Total
2CK3LA8P00	Port Gardner DA		6,635	1,866	8,501
2CK3M67P00	Cosco Busan - Restoration		6,468	102,013	108,481
17K3EL8P00	Next Emergency Oil Spill		5,658	1,150	6,808
2CK3L09PZZ	Presidente Rivera Settlement		5,571	1,789	7,360
2CK3LABPN6	Gas Light Co Manufactured Gas Plant DA		5,562	1,631	7,193
2CK3LGPPWL	Portland Harbor Damage Assessment-Wildlands/Linnton		5,463	936	6,399
2CK3LGUPW4	St Louis River, Interlake, MN NRDA		5,253	318	5,571
2CK3L62PMH	Mad Horse Creek Settlement		5,133	1,655	6,788
2CK3L17P00	Raynar Settlement (CPRD)		5,076	1,535	6,611
2CK3LF8PKM	Boeing Duwamish Damage Assessment		4,230	1,357	5,587
17K3EF9P00	Selendang Ayu Oil Spill, Alaska		4,149	837	4,986
2CK3L68P00	St. Lawrence - Settlement		4,125	1,051	5,176
2CK3LA4PWH	Port Angeles Western Harbor NRDA		4,071	1,308	5,379
2CK3L31PZZ	Bainbridge - Nonrecoverable		4,054	1,300	5,354
2CK3L43PCC	American Trader Case Closure		4,042	50	4,092
2CK3LBJP00	Passaic River Damage Assessment		3,879	1,248	5,127
2CK3LANP00	Portland Harbor Pge Harborton Restor		3,852	891	4,743
2CK3LGCP00	Port Of Seattle Dewamish River, NRD/Trustee Waste Site		3,816	1,171	4,987
2CK3M21P00	Nyanza Restoration		3,808	1,128	4,936
2CK3L02PZZ	Exxon Bayway-Nonrecoverable		3,758	1,211	4,969
2CK3LBDP00	Metal Bank		3,403	1,102	4,505
2CK3LA5PCI	Portland Harbor Path C Interim NRDA		3,392	646	4,038
2CK3LG3P00	Biosciences D/A		3,194	1,166	4,360
2CK3L74P00	Enbridge Settlement		2,835	424	3,259
2CK3LATP00	Matthew Grounding Damage Assessment		2,797	900	3,697
2CK3L1BP00	Olympic Pipeline (Whatcom) Settlement		2,758	667	3,425
2CK3MM9P42	Pws Harbor Cleanup Program		2,683	77	2,760
2CK3LAHP00	DBL - 152 Damage Assessment		2,593	661	3,254
1CK3GMSP00	Rayonier Mill Site NRDA		2,559	822	3,381
2CK3M7CP00	Fort Lauderdale Mystery Restoration		2,550	820	3,370
2CK3LAGP00	Bayou D'Inde		2,377	765	3,142
2CK3LGDPO0	Todd Waste Site		2,337	738	3,075
2CK3LA8PPE	Port Gardner - Port of Everett		2,293	737	3,030
2CK3L82PRP	Port Stewart Settlement Restoration Planning		2,141	669	2,810
2CK3L25P00	Lordship Point Settlement		1,877	359	2,236
2CK3L53P00	Bayou Verdine Settlement		1,876	60	1,936
2CK3LG0P00	CPRD Cases		1,761	564	2,325
2CK3L90P00	Malone Services - Settlement		1,727	617	2,344
RDBLGCSPZS	United Heckathorn Case Closure		1,649		1,649
2CK3L82P00	Port Stewart Settlement		1,628	248	1,876
2CK3M47P02	Equinox - Internal		1,584	195	1,779
2CK3LF8PLW	Duwamish River, NRD/Trustee For Lockheed		1,572	507	2,079
2CK3L38P00	Liberty Industrial Finishing NY Recovery		1,562	59	1,621
2CK3LSJPCC	Barge Berman Case Closure		1,466	472	1,938
P8LAH1APAA	Infant And Orphan Cases		1,456	469	1,925
2CK3LAWP00	Portland Harbor Alder Creek		1,361	276	1,637
2CK3L59PZZ	Bayou Verdine Settlement		1,346	433	1,779
2CK3LB5PAS	Alcott Street		1,265	55	1,320
2CK3LG6P00	Beaumont/Dupont/Texas D/A		1,250	378	1,628
2CK3LARP00	Univ Portland Restoration Project		1,244	278	1,522
2CK3L83PRP	Passaic River Kinder Morgan DA		1,172	376	1,548

Object Class	Description	Indirect	Direct Labor	Other Direct Cost	Grand Total
SCK3L46P00	Elliott Bay Settlement		1,166		1,166
2CK3LPHP00	Chevron/Pearl Harbor Settlement		1,164		1,164
2CK3L51P00	Island End River Settlement		1,138	84	1,222
2CK3LAMP00	Passaic River Maxus Bankruptcy		1,113	359	1,472
2CK3W03P00	Portland Harbor Restor/Cap/Linton Resto		1,100	150	1,250
2CK3M64PBM	Bruener Marsh		1,051	337	1,388
2CK3LGRP01	Portland Harbor Long Term Stewardship Program Development		1,042		1,042
2CK3M80P00	Baileys Waste Site Restoration		1,010	325	1,335
2CK3L80P00	Baileys Waste Site Settlement		970	306	1,276
2CK3LGP50	Newtown, NRDA NY		912	294	1,206
2CK3L81P00	Matthew Grounding Settlement		907	291	1,198
2CK3L65P00	Boeing-Settlement		905	217	1,122
2CK3LG0P03	68th Street Dump (CPRD)		897	291	1,188
2CK3L38PCC	Liberty Industrial Finishing NY Case Closure		874	282	1,156
1CK3G36P00	Portland Harbor Phase III		871	278	1,149
2CK3L11P00	B.T. Nautilus Settlement		809	59	868
17K3EJ6P00	Citgo, La Calcasieu River		806	260	1,066
2CK3LGPWCK	Piles Creek, NRDA NE		797	257	1,054
1CK3GTXP00	Texas City NRDA Work		713	229	942
2CK3LGTDP3	St. Louis River US Steel Duluth Site NRDA		699	158	857
2CK3LFGP00	Commencement Bay Damage Assessment		636		636
2CK3LAFP00	Mosier Oil Train Derailment - DA		608	48	656
2CK3L29PZZ	Beaver Creek Non-Recoverable		589	188	777
2CK3M82P00	Port Stewart Restoration		586	188	774
2CL3L10PCC	Apex Galveston Case Closure		584		584
2CK3LF8PDM	De Minimus		579	133	712
2CK3LG4P00	Star Lake Lodge/Texas/D/A		569	323	892
2CK3LA5P00	Portland Harbor Path C Interim NRDA Adm		500		500
2CK3M74P00	Enbridge Restoration		483	155	638
2CK3M53P00	Palmerton Zinc Restoration		480	155	635
2CK3LGNP00	Quendale Terminals		474	22	496
2CK3L12PCC	Rosehill Settlement Case Closure		454	147	601
1CK3GC4P00	Deepwater Coast Guard FY14		454	146	600
1CK3GPCP00	Portland Harbor Path C		418	133	551
2CK3L8P00	Dalco Pass, WA Conoco Phillips Oil Spill		417		417
2CK3L37PZZ	Mattice Non-Recoverable		416	321	737
2CK3L51PZZ	Island End River Settlement		396	128	524
2CK3L75P00	Chevron Penobscot River Settlement		380	122	502
2CK3LADPG4	Passaic Cooperative PRP		380	122	502
1CK3G34P00	Lower Duwamish, NRDA, Bluefields 20K		369	11	380
2CK3L69PBU	Tampa Bay Beach Use		367	118	485
2CK3L31P00	Bainbridge Island/WykoFF Settlement		361	36	397
2CK3LG2P13	Ph Raydner Mill Site Port Angeles/NRDA		347	18	365
2CK3LSRPCC	AES Shore Realty Restoration Case Closure		342	111	453
2CK3L70P00	Asarco Texas - Settlement		339	248	587
2CK3L5PPZZ	Santa Clara-Santa Clara Non-Recoverable		337	110	447
2CK3LB5PZZ	Kalamazoo Non-recoverable		336	108	444
2CK3LRCPAA	Misc DARRP Case Charges (Revolving Fund)		324	104	428
1CK3GPCP04	Port of Portland		323	104	427

Object Class	Description	Indirect	Direct Labor	Other Direct Cost	Grand Total
2CK3LF8PDJ	Duwamish Jorgenson Forge D/A		298	95	393
2CK3L91P00	Ashtabula River and Harbor, Oh		292	46	338
2CK3W08P00	Portland Harbor Wildlands Miller Creek Restoration		283		283
2CK3LALP00	Portland Harbor Freshwater Trust		265	11	276
2CK3L43P00	American Trader Settlement		247	80	327
2CK3L38PZZ	Liberty Industrial Non-Recoverable		245	79	324
2CK3M64PCR	Cullinan Ranch		233	75	308
2CK3L61PZZ	Buzzards Bay B-120 Non-Recoverable		228	74	302
2CK3L18PZZ	Holyoke Gas Works Settlement		227	73	300
2CK3LAPP00	Portland Harbor Wildlands Miller Creek		212		212
2CK3M84P00	Koppers Waste Site Charleston Restoration		194		194
2CK3L1BPCC	Olympic Pipeline (Whatcom) Settlement		177	45	222
2CK3L31PCC	Bainbridge Island/Wyckoff Case Closure		177	45	222
1CK3GPCP18	Oregon DOT Path C		175	56	231
2CK3L63P00	Casitas - Restoration		170	56	226
2CK3L24P00	Dupont Newport Settlement		167	55	222
2CK3LF8PDP	Paccar		162	52	214
1CK3GPCP17	Path C Oregon Dsl		151	48	199
2CK3LA3P00	Sheboygan River WPSC WI		151		151
2CK3M71P00	Ciba Geigy McIntosh Plant Restoration		143	46	189
2CK3M61PBR	Buzzards Bay Bird Restoration		129		129
2CK3MDWPC3	DWH Emergency Restoration		105	34	139
1CK3GPCP05	Bayer Crop Science Path C		101	32	133
2CK3LF8PCM	Crowley Marine Services		83	27	110
2CK3L66P00	Tex Tin NRDA - Settlement		80	25	105
2CK3LH2P00	Patrick Bayou Deer Park TX		80	25	105
1CK3GPCP15	Portland Harbor Path C Natural Gas		74	23	97
1CK3G29P00	Portland Harbor Phase II		71	210	281
2CK3LF9PTF	Thea-Foss (Commencement Bay) Damage Assessment		71		71
2CK3LFJP00	Middle Waterway (Commencement Bay)		71		71
2CK3LG1P00	Albemarle, Roanoke River		59		59
2CK3MSCPLR	North Cape Restoration-North Cape Lobster Restoration		57	18	75
1CK3GPCP07	Koppers Path C		50	16	66
17K3EE2P00	Evergreen/Cooper River, Charleston, SC		43		43
2CK3L11PZZ	B. T. Nautilus Non-Recoverable		41	13	54
2CK3LA9P00	Passaic River Kinder Morgan DA		41	13	54
2CK3LF8PSW	Boeing Duwamish Damage Assessment		28	9	37
1CK3GPCP12	Portland General Electric		25	8	33
1CK3GPCP13	Evraz Oregon Steel		25	8	33
2CK3WB3P00	DWH BP FF Restoration Planning		-	220	220
2CK3L62P00	Athos - Settlement		(68)	(22)	(90)
17K3EJ3P00	La Tb Dbl 152		(221)	(71)	(292)
2CK3W04P00	Portland Harbor Rinearson Restoration		(235)	(76)	(311)
2CK3W05P00	Portland Harbor Pge Harborton Restor		(282)	(90)	(372)
2CK3M8QP00	NFWF Restoration			592,583	592,583
2CK3WC5P00	DWH NPFC Long Term Restoration Planning			215,348	215,348
2CK3MNBPO0	New Bedford Restoration			164,446	164,446
2CK3M61PLU	Buzzards Bay B-120 Restoration			128,688	128,688
2CK3M12P00	Rose Hill Restoration			88,476	88,476
2CK3MM9P00	Pws Harbor Cleanup Program			88,340	88,340

Object Class	Description	Indirect	Direct Labor	Other Direct Cost	Grand Total
2CBPMMAP00	OO TIG Vision Marine Mammal			30,061	30,061
2CBPMDAP00	OO TIG Vision Meso Deep			20,642	20,642
2CK3M59P00	Bayou Verdine - Restoration			12,423	12,423
2CK3M31P00	Bainbridge Island/Wyckoff Restoration			8,841	8,841
2CK3M63P00	Casitas Restoration			3,364	3,364
2CBPACAP40	DWH Florida TIG Administrative Oversight			1,626	1,626
2CAPMDAP00	OO TIG Vision Meso Deep			759	759
2CK3WC4P00	DWH Coast Guard FF Restoration Pln FY14			720	720
2CBPMSAP00	OO TIG Vision Sea Turtles			383	383
2CK3MTVP00	TV Command Restoration			220	220
2CK3L09P00	Presidente Rivera Settlement			78	78
Grand Total		\$ 2,770,141	\$ 3,783,559	\$ 33,900,473	\$ 40,454,173

SCHEDULE 2
RESTORATION CENTER
FISCAL YEAR 2017 COSTS BY OBJECT CLASS

Object Class	Description	Indirect	Direct Labor	Other Direct Costs	Grand Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$ 978,560	\$ 1,717,191		\$ 2,695,751
1132	Part-Time with Permanent Employment		11,539		11,539
1158	Hazardous Duty Pay	1,307	2,228		3,535
1159	Employee Cash Awards	117			117
1160	Leave Surcharge Full-Time Permanent Appointments	233,769	412,975		646,744
1181	Credit Hours Earned	5,136	6,898		12,034
118201	Compensatory Leave Earned	6,404	23,958		30,362
1210	Employer's Contribution Surcharge	382,122	674,999		1,057,121
2111	Common Carrier - Domestic			\$ 1,773	1,773
2127	ETS 2 Voucher Transaction Fee - Domestic	30		525	555
2129	ETS 2 TMC Full Ticket Fee - Domestic	33		279	312
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler	7,477		81,148	88,625
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors	4,460		43,933	48,393
2146	Expenses Related to Foreign Travel - Paid Directly to the Traveler			173	173
2168	ETS2 Online Booking Engine Fee - Domestic	28		278	306
2194	ETS 2 Local Travel	52		76	128
2195	ETS2 Local Voucher Transaction Fee			5	5
2213	All Other Transportation of Things			26	26
2214	GSA Trucks	33			33
2319	Rental Payments to GSA	109,702		193,589	303,291
2337	Telecommunications FTS Services	3			3
2513	Engineering and Technical Services	852			852
2523	ADP and Telecommunications Contractual Services	14,936			14,936
2526	Other Training by University or Other Non-Federal Source	1,346		1,230	2,576
2527	Miscellaneous Contractual Services Not Otherwise Classified	591,455	933,771	29,563,593	31,088,819
2533	Training by OPM and Other Federal Agencies			55	55
2618	Purchases of ADP Supplies	790		6,705	7,495
2619	Purchases			3,059	3,059
2628	General Office Supplies	532		263	795
3123	Non-Capitalized ADP and Telecommunications Equipment	877			877
4111	Research Grants	240			240
4119	Other Grants	24,338		3,287,397	3,311,735
4140	Payments for Cooperative Agreements			538	538
4301	Penalty Payments for Prompt Payment Act	10		298	308
9876	General Support	405,532		715,530	1,121,062
Grand Total		\$ 2,770,141	\$ 3,783,559	\$ 33,900,473	\$ 40,454,173
	Direct Labor Base (Excludes OC 1158)		\$ 3,781,331		