

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

**RESTORATION CENTER
FISCAL YEAR 2012 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) 2012 costs and our development of an indirect cost rate. This document describes our methodology and presents RC's FY 2012 indirect cost rate in the exhibit followed by supporting schedules detailing costs by task 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 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 2012 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 recruiting 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. NOAA's overhead rate components and bases of application follow:

- **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. This 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 2012 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 follows 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, NOAA 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.
- I.M. Systems Group, Inc. (IMSG) and Earth Resources Technology, Inc. (ERT), commercial contractors, performed damage assessment and restoration work that benefited RC tasks, and worked in NOAA offices. We obtained IMSG and ERT time reports and invoices, and calculated the cost of direct time spent on DARRP tasks. We included direct IMSG and ERT labor costs in the direct labor base. Indirect IMSG and ERT labor costs are included in the indirect cost pool.
- FY 2012 expenditures included \$76,152 paid under an interagency agreement for FY 2013 services to build a SharePoint collaboration site. Because these costs are not allocable to FY 2012, we did not include this amount in the indirect cost pool (it will be included in the pool for the FY 2013 indirect cost rate).

SFFAS No. 4, Paragraph 124, states that costs should be allocated using one of the following three methods:

1. Directly tracing costs (wherever economically feasible);
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 we calculated the FY 2012 indirect cost rate with direct labor costs as a base. The direct labor base does not include the cost of overtime or other premium pay which increase labor costs without a corresponding increase in effort. We included direct labor costs for IMSG and ERT in the base, because these costs have the same relationship to the indirect cost pool as NOAA direct labor costs.

We performed our work in accordance with *Statements 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

EXHIBIT

RESTORATION CENTER
FISCAL YEAR 2012 INDIRECT COST RATE

Indirect Costs	<u>\$2,235,313</u>
Direct Labor Costs*	<u>\$3,738,152</u>
Indirect Cost Rate	<u>59.80%</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 2012 COSTS BY TASK CODE**

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
K8LAH1AP00	DARRP General Support			\$835,217	\$835,217
J8LAH1AP00	DARRP General Support			377,762	377,762
K8LAH1APGM	DARRP General Support-Gen Mgmt and Admin Support			284,812	284,812
2CK3LRCP00	General DARRF Support			257,531	257,531
K8LAH1AB00	DARRP General Support-Program Management			212,412	212,412
K8LAH1APNW	DARRP General Support-Northwest Gen DARRP Support			139,068	139,068
1CK3FARPGD	DARRF Base-General Management and Admin Support			42,088	42,088
K8LAH1APDR	DARRP General Support-DARRP Training			29,253	29,253
K8LAH1APTR	DARRP General Support-General Training			17,505	17,505
J8LAH1APGM	General Management and Administrative Support			16,313	16,313
H8LAH1AP00	DARRP General Support			7,834	7,834
J8LAH1APNW	DARRP General Support-Northwest Gen DARRP Support			5,399	5,399
K8LAH1APNE	DARRP General Support-Northeast Gen DARRP Support			3,977	3,977
K8LAH1APSW	DARRP General Support-Southwest Gen DARRP Support			2,250	2,250
J8LAH1APPW	Program Policy Work			2,102	2,102
K8LAH1APSE	DARRP General Support-Southeast Gen DARRP Support			968	968
J8LAH1APSE	DARRP General Support-Southeast Gen DARRP Support			670	670
J8LAH1APSW	DARRP General Support-Southwest Gen DARRP Support			151	151
K8LAH1AN00	DARRP General Support-Telecom			<u>1</u>	1
1CK3GBPPRP	Deepwater BP Forward Funding-DWH Restoration Planning	\$1,340,919	\$632,718		1,973,637
1CK3GBPP00	Deepwater BP Forward Funding	763,960	94,443		858,403
17K3EM6P00	Deepwater Damage Assessment/Cleanup	397,570	1,306,992		1,704,562
2CK3WDAP00	DWH Restoration Planning	306,204	239,401		545,605
2CK3M8CP00	MSRP Operating Budget	199,308	294,463		493,771
2CK3L32P00	Commencement Bay Settlement	116,856	17,172		134,028
2CK3LNBP00	New Bedford Harbor Restoration Activity	113,076	38,884		151,960
2CK3LFZP00	Hudson River Damage Assessment	70,373	26,108		96,481
K8LAH1APAA	DARRP General Support-Infant and Orphan Cases	33,342	18,495		51,837
2CK3LGPP10	Portland Harbor Damage Assessment-Portland Harbor Phase II	32,898	11,618		44,516
1CK3G29P00	Portland Harbor Phase II	30,472	58,423		88,895
2CK3L12PZZ	Rosehill Restoration Non-Recoverable	24,921	8,572		33,493
1CK3GDAP00	DWH NRDA CG Approved	21,399	7,340		28,739
17K3EM1P00	Adak Oil Spill, Helmet Creek, Alaska	19,210	6,127		25,337
2CK3LF8P00	Duwamish, Boeing Damage Assessment	17,991	6,523		24,514
2CK3M8AP00	MSRP Trustee Council Operating Budget	15,166	10,783		25,949
17K3EF5P00	Cape Flattery Grounding, Hawaii	14,107	4,826		18,933

Task Code	Task Code Description	Direct	Other	Indirect Costs	Total
		Labor Costs	Direct Costs		
2CK3LBYPV1	Cargill Tampa Bay Acidic Process Water Spill	14,041	6,709		20,750
2CK3L14P00	Blackbird Mine Settlement	13,671	660		14,331
2CK3M49P00	Luckenbach, San Manteo, Restoration	12,586	434,204		446,790
2CK3M67P00	Cosco Busan - Restoration	12,232	4,184		16,416
2CK3L31P00	Bainbridge Island/Wykoff Settlement	11,580	4,045		15,625
17K3EF9P00	Selendang Ayu Oil Spill, Alaska	10,965	3,750		14,715
2CK3L61PA0	Buzzards Bay B-120-Settlement-NOAA Administrative Oversight	10,483	4,074		14,557
17K3EE5PDA	Damage Assessment, NRDA	10,099	3,677		13,776
2CK3L88PEW	Mulberry Admin/Cord Settlement-Mulberry Estuarine Wetland Project	9,036	3,092		12,128
17K3EM3P00	Voge Trader Grounding, Oahu, Ha-Emergency Oil Spill	8,628	2,970		11,598
2CK3L02PZZ	Exxon Bayway- Non-recoverable	8,279	2,832		11,111
17K3EK1P00	Emergency Oil Spill Vacancy-SF Bay, Cosco Busan Oil Spill	8,040	2,751		10,791
2CK3LG4P00	Star Lake Lodge/Texas/D/A	7,523	2,814		10,337
2CK3LGCP00	Port of Seattle Duwamish River, NRD/Trustee Waste Site	6,746	2,308		9,054
2CK3LF8PRB	Duwamish River NRD Seattle/Bluefields D/A	6,725	2,302		9,027
17K3EE2P00	Evergreen/Cooper River, Charleston, SC NRD	6,538	2,471		9,009
K8K3RAPP13	Damage Assessment-Ph Raydnier Mill Site Port Angeles, NRDA	6,179	2,112		8,291
2CK3L61PZZ	Buzzards Bay B-120 Non-Recoverable	5,772	1,973		7,745
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill NRDA-Emergency Oil Spill	4,993	1,835		6,828
17K3N23P00	Department Of Energy Hanford Agreement	4,771	2,755		7,526
17K3EH9P00	Casitas Grounding	4,353	1,489		5,842
2CK3L59P00	Bayou Verdine Settlement	4,246	1,459		5,705
2CK3L11PZZ	B.T. Nautilus Non-Recoverable	4,161	1,388		5,549
K8K3RAPP25	Damage Assessment-Kerr McGee Chem Co Nav	3,898	1,335		5,233
2CK3L87PZZ	Dutch Harbor (Kuroshima) Non-recoverable	3,660	1,252		4,912
2CK3M21P00	Nyanza Restoration	3,423	1,171		4,594
2CK3L61PLU	Buzzards Bay B-120-Settlement-Lost Use	3,045	1,040		4,085
2CK3LTUPZZ	Tulalip Restoration (CPRD Case)-Non-Recoverable	2,973	1,017		3,990
2CK3L29PZZ	Beaver Creek Non-recoverable	2,433	832		3,265
2CK3L52PZZ	Army Creek Non-recoverable	2,419	866		3,285
2CK3L61PSA	Buzzards Bay B-120-Settlement-Shoreline/Aquatic	2,358	806		3,164
2CK3L30P00	Housatonic Restoration-Housatonic Restoration	2,291	743		3,034
17K3EL9P00	T/V Matthew Grounding, Guyanilla, PR	2,236	831		3,067
2CK3LF8PSE	Seattle	2,181	746		2,927
2CK3LG6P00	Beaumont/Dupont/Texas D/A	2,165	866		3,031
2CK3LC2PYP	Chalk Point Restoration Oyster Project	2,143	733		2,876
2CK3LBSP00	St. Lawrence Damage Assessment	2,100	1,402		3,502
2CK3LBJP00	Passaic River Damage Assessment	2,092	753		2,845
17K3EJ3P00	LA TB Dbl 152	2,006	687		2,693
2CK3LGPPWL	Portland Harbor Damage Assessment-Wildlands/Linnton	1,969	673		2,642

Task Code	Task Code Description	Direct	Other	Indirect Costs	Total
		Labor Costs	Direct Costs		
2CK3L17P00	Raynar Settlement (CPRD)	1,917	655		2,572
2CK3L24P00	Dupont Newport Settlement	1,888	580		2,468
2CK3L62PMH	Mad Horse Creek Settlement	1,814	605		2,419
2CK3LB5P00	Kalamazoo River Damage Assessment	1,806	611		2,417
2CK3L18P00	Holyoke Gasworks	1,607	845		2,452
2CK3L46PAD	Elliott Bay Settlement	1,485	509		1,994
2CK3L65P00	Boeing-Settlement	1,344	461		1,805
2CK3LG0P01	CPRD Cases-Island End River D/A (CPRD)	1,312	449		1,761
2CK3L61PBR	Buzzards Bay B-120-Settlement-Birds Settlement	1,302	400		1,702
2CK3M36P00	Iron Mountain Mine Restoration	1,283	438		1,721
2CK3M43P00	American Trader Restoration	1,282	438		1,720
2CK3LC2PZZ	Chalk Point Non-recoverable	1,276	437		1,713
2CK3LG3P00	Biosciences D/A	1,225	639		1,864
2CK3M64PBM	Cove/Chevron Texaco Richmond-Rest-Bruener Marsh	1,126	385		1,511
2CK3M7CP00	Fort Lauderdale Mystery Restoration	1,088	372		1,460
2CK3LGPP01	Portland Harbor City Restoration Planning	1,073	367		1,440
17K3NS4P00	M/V Jireh Mona Island PR	1,010	353		1,363
2CK3LGRP00	General Portland Harbor NRD	1,002	342		1,344
1CK3G33P00	City Of Portland Harbor Advance Funds	965	331		1,296
2CK3L53P00	Palmerton Zinc - Settlement	829	284		1,113
2CK3L5PPZZ	Santa Clara-Santa Clara Non-Recoverable	815	279		1,094
2CK3L66P00	Tex Tin NRDA - Settlement	812	359		1,171
2CK3L69PBU	Tampa Bay Beach Use	803	275		1,078
1CK3HRSPB4	Restoration-Freedom	761	260		1,021
2CK3LB8P00	LCP Honeywell	755	258		1,013
2CK3L88P00	Mulberry Admin/Cord Settlement	750	256		1,006
J8LAH1APAA	Infant and Orphan Cases	706	241		947
2CK3MTVP00	Tv Command Restoration	641	220		861
2CK3LGLP00	Malone Services, Texas D/A	591	422		1,013
2CK3L25P00	Lordship Point Settlement	590	202		792
2CK3L61PR1	Buzzards Bay B-120-Settlement-Ram Island	492	187		679
2CK3LGEP00	Palmerton Zinc-Calibration Of Coral Recovery Models	442	151		593
17K3EE5P00	Pre-Assessment & Emergency Restoration	417	143		560
2CK3L44P00	Cornell-Dubilier	397	135		532
K8K3N03P13	PH Raydnier Mill Site Port Angeles NRDA	376	129		505
2CK3MSJP00	Barge Berman Restoration	371	126		497
2CK3LBP00	Koppers Waste Site (Charleston)	362	124		486
1CK3G32P00	PH Navigational Claim Assessment	322	110		432
2CK3LSCP00	North Cape Settlement	277	95		372
2CK3LG2P13	PH Raydnier Mill Site Port Angeles/NRDA	225	271		496
2CK3M62PTR	Athos - Restoration-Trustee Oversight - Restoration	209	72		281
2CK3L87P00	Dutch Harbor (Kuroshima) Settlement	204	70		274

Task Code	Task Code Description	Direct	Other	Indirect Costs	Total
		Labor Costs	Direct Costs		
1CK3G34P00	Lower Duwamish, NRDA, Bluefields	191	66		257
2CK3LF8PDJ	Duwamish Jorgenson Forge D/A	191	66		257
17K3NQ8P00	Deepwater Emergency Response W/Coast Guard	172	58		230
2CK3M70P00	Asarco Texas - Restoration	111	38		149
2CK3LSJP01	Barge Berman Settlement-Barge Berman Admin	105	35		140
2CK3M61PBR	Buzzards Bay B-120-Restoration-Birds Restoration	99	34		133
2CK3LFBPBD	Calcasieu Bayou d'Inde NRDA	94	33		127
2CK3LF8PDS	Boeing Duwamish Damage Assessment-Duwamish Shipyards	72	24		96
K8K3RAPPD3	Damage Assessment - St. Louis River U.S. Steel Duluth Site NRDA	57	19		76
K8K3RAPPW4	Damage Assessment- St. Louis River, Interlake, MN, NRDA	57	19		76
2CK3LG1P1B	Albemarle, Roanoke River	52	18		70
2CK3L1BP00	Olympic Pipeline (Whatcom) Settlement	48	16		64
2CK3M27P00	Ocean Energy (North Pass) Restoration-Calibration Of Coral Recovery Models	48	16		64
17K3EL8P00	Next Emergency Oil Spill	34	11		45
2CK3LF8PDP	Boeing Duwamish Damage Assessment-Paccar	24	8		32
17K3EF8P00	Anthos I, Delaware River NRDA	(187)	(64)		(251)
2CK3MNBPO0	New Bedford Restoration		750,586		750,586
2CK3M8QP00	NFWF Restoration		522,616		522,616
2CK3M31P00	Bainbridge Island/Wyckoff Restoration		146,142		146,142
2CK3M63PP1	Casitas - Restoration		111,442		111,442
2CK3M59P00	Bayou Verdine Restoration		95,023		95,023
2CK3M02P00	Exxon Bayway Restoration-Exxon Bayway		61,588		61,588
2CK3MSCPLR	North Cape Restoration-North Cape Lobster Restoration		58,293		58,293
2CK3MC2PYP	Chalk Point Restoration-Chalk Point Restoration Oyster Proj		34,332		34,332
2CK3M50P00	M/V Stuyvesant Oil Spill Restoration		20,412		20,412
2CK3M38P00	Liberty Industrial Finishing Restoration		19,749		19,749
2CK3MDCP00	Baywide Design Contract		5,284		5,284
2CK3MM9P42	PWS Harbor Cleanup Program		4,873		4,873
2CK3M8FP00	MSRP Media/Outreach and Education		1,287		1,287
2CK3ML1P00	NOAA Analysis Of 1994 Evos EIS		800		800
2CK3L49P00	Luckenbach, San Manteo, Settlement		561		561
	Total	<u>\$3,791,931</u>	<u>\$5,141,766</u>	<u>\$2,235,313</u>	<u>\$11,169,010</u>

SCHEDULE 2

**RESTORATION CENTER
FISCAL YEAR 2012 COSTS BY OBJECT CLASS**

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,705,037		\$759,013	\$2,464,050
1151	Overtime	52,285		2,323	54,608
1157	Holiday Pay	259			259
1158	Hazardous Duty Pay	1,235		3,021	4,256
1160	Leave Surcharge Full-Time Permanent Appointments	306,902		136,614	443,516
1181	Credit Hours Earned	2,837		5,381	8,218
1182	Compensatory Leave Earned	49,132		22,829	71,961
1210	Employer's Contribution Surcharge	533,161		237,330	770,491
2130	Contractor Holdback		\$1,091		1,091
2140	Expenses Related to Domestic Travel - Paid Directly to the Traveler		237,808	12,460	250,268
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		80,177	8,857	89,034
2146	Expenses Related to Foreign Travel - Paid Directly to the Traveler		1,264		1,264
2148	Expenses Related to Foreign Travel - Paid Directly to a Vendor		2,919		2,919
2213	All Other Transportation of Things		9		9
2319	Rental Payments to GSA		186,168	81,567	267,735
2320	Rental Payments to Others		426		426
2330	Payments for Postage to the U.S. Postal Service and to Foreign Governments		9		9
2334	Rental of Equipment		25		25
2336	Telecommunications Data/Network Services		1,344	172	1,516
2337	Telecommunications FTS Services			1	1
2338	Telecommunications Local Services		1,694	5,481	7,175
2411	Publications		6,250		6,250
2415	Other Printing Not Otherwise Identified		831	177	1,008
2511	Management and Professional Support Services		(9)		(9)
2526	Other Training by University or Other Non-Federal Source			365	365
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>1,141,083</u>	2,097,387	639,418	3,877,888
2535	All Other Services of Federal Agencies			125	125
2536	Fund Transfers Between Financial Management Centers For Services			5	5
2618	Purchases of ADP Supplies		125		125
2619	Purchases		19,348	2,422	21,770
2623	Issues of Photographic Supplies			4,529	4,529
2625	Office Furniture		600		600
2628	General Office Supplies		164	2,632	2,796
4119	Other Grants		1,795,246		1,795,246
9876	General Support		<u>708,890</u>	<u>310,591</u>	<u>1,019,481</u>
	Total	<u>\$3,791,931</u>	<u>\$5,141,766</u>	<u>\$2,235,313</u>	<u>\$11,169,010</u>