

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

**RESTORATION CENTER
FISCAL YEAR 2009 INDIRECT COST RATE**

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CONTENTS

Section	Page
Background	1
Financial Management System	1
Indirect Cost Allocation Methodology	2
Exhibit: Fiscal Year 2009 Indirect Cost Rate	4
Schedule 1: Fiscal Year 2009 Costs by Task Code	5
Schedule 2: Fiscal Year 2009 Costs by Object Class	10

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FISCAL YEAR 2009 INDIRECT COST RATE**

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) 2009 costs and development of an indirect cost rate. This document presents RC's FY 2009 indirect cost rate and explains the methodology we used. The rate is presented in the Exhibit, with 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 (OPA) of 1990; Federal Water Pollution Control Act; and National Marine Sanctuaries Act. These laws provide for recovery of costs to restore natural resources and their services injured by potentially responsible parties.

To fulfill its responsibility under this legislation as a natural resource trustee, NOAA established the Damage Assessment, Remediation, and Restoration Program (DARRP). DARRP's mission is to assess damages and restore injuries to marine and coastal resources resulting from hazardous substance and oil spills as well as ship groundings caused by responsible parties. This mission is accomplished through the conduct of 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; and RC within the National Marine Fisheries Service (NMFS).

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 2009 costs were accumulated under the 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 nonlabor 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 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 2009 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.

- Labor cost downloads did not include NOAA internal burden charges. We applied applicable NOAA leave and benefit rates to both direct and indirect labor costs. We applied NOAA administrative support and General Services Administration (GSA) rent rates to indirect labor costs for inclusion in the indirect cost pool.
- I.M. Systems Group, Inc. (IMSG), a commercial contractor, performed damage assessment and restoration work that benefited RC tasks. IMSG personnel work in NOAA offices. We obtained IMSG time reports and calculated the cost of direct time spent on DARRP tasks. We included the direct IMSG labor costs in the direct labor base.

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.
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. We calculated the FY 2009 indirect cost rate with direct labor costs as a base.

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. The 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



Colette Y. Wilson, CPA
Partner

**RESTORATION CENTER
FISCAL YEAR 2009 INDIRECT COST RATE**

Indirect Costs	<u>\$1,877,396</u>
Direct Labor Costs*	<u>\$1,321,477</u>
Indirect Cost Rate	<u>142.07%</u>

* Direct labor base excludes object classes 1151 through 1159.

SCHEDULE 1

**RESTORATION CENTER
FISCAL YEAR 2009 COSTS BY TASK CODE**

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
G8LAH1AP00	DARRP General Support			\$1,237,268	\$1,237,268
F8LAH1AP00	DARRP General Support			390,501	390,501
G8LAH1APNW	Northwest General DARRP Support			173,122	173,122
2CK3LRCP00	General DARRF Support			43,425	43,425
G8LAH1APDR	DARRP Training			23,828	23,828
G8LAH1APSW	Southwest General DARRP Support			6,863	6,863
G8LAH1APNE	Northeast General DARRP Support			1,412	1,412
F8LAH1APNW	Northwest General DARRP Support			387	387
G8LAH1APSE	Southeast General DARRP Support			316	316
F8LAH1APDR	DARRP Training			230	230
G8LAH1AN00	DARRP General Support - Telecom			26	26
F8LAH1APNE	Northeast General DARRP Support			<u>18</u>	18
2CK3M8CP00	MSRP Operating Budget	\$228,097	\$64,708		292,805
2CK3LNBP00	New Bedford Harbor Restoration Activity	212,956	53,449		266,405
17K3EF8P00	Anthos I, Delaware River NRDA	63,551	11,535		75,086
2CK3L31P00	Bainbridge Is/Wyckoff Eagle Harbor Settlement	60,745	19,020		79,765
17K3EK1P00	SF Bay, Cosco Busan Oil Spill	50,282	12,471		62,753
2CK3L32P00	Commencement Bay Settlement	44,811	57,619		102,430
2CK3MSCPSF	North Cape Shellfish Project	41,313	10,636		51,949
2RLHHMJ00	West Belle Pass NMFS S&A	40,780	66,786		107,566
G8LAH1APAA	Miscellaneous DARRP Case Charges	31,002	25,803		56,805
2CK3M8AP00	MSRP Trustee Council Operating Budget	27,486	128,411		155,897
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill	26,489	6,455		32,944
2CK3LF8P00	Boeing Duwamish Damage Assessment	23,034	5,106		28,140
H8LAH1APAA	Miscellaneous DARRP Case Charges	22,838			22,838
2RLHHDCP00	Bayou Dupont	21,924	5,391		27,315
17K3EF8P00	Anthos I, Delaware River NRDA	20,777			20,777
17K3EF9P00	Selendang Ayu Oil Spill, Alaska NRDA	19,401	5,981		25,382
2CK3LGPP01	Portland Harbor City - Restoration Planning	18,608	4,895		23,503
17K3EH4P00	Castro Cove/Chevron Texaco NRDA	16,910	4,023		20,933
17K3EF5P00	Cape Flattery Grounding, Hawaii.	16,143	6,055		22,198
2RL6RBBP00	Barrataria Barrier Islands	15,140	3,729		18,869
2CK3LFZP00	Hudson Bay Damage Assessment	15,083	3,871		18,954
2CK3LBJP00	Passaic River Damage Assessment	14,808	3,593		18,401
2CK3LFBPBV	Calcasieu Bayou Verdine	14,386	3,570		17,956
2RLHHCP00	Pass Chaland Phase 2	12,250	26,755		39,005
17K3EJ6P00	CITGO Refinery, Calcasieu River, LA - NRDA\	11,738	2,890		14,628
2RL6RLLP00	Little Lake	10,596	55,844		66,440
2CK3L02PZZ	Exxon Bayway Non-recoverable	9,865	2,423		12,288
17K3EE5PDA	MV/Magara, Puerto Rico	9,586	13,850		23,436
2CK3LF8PY5	Boeing Duwamish NRDA	9,085	2,232		11,317
2RLHHMAP00	Madison Bay NMFS Supervision & Adm	8,930	2,193		11,123
2CK3MTVP00	TV Command Restoration	7,796	6,113		13,909

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3L88PEW	Mulberry Estuarine Wetland Project	7,716	1,911		9,627
2CK3LSCP00	North Cape Settlement	7,094	1,620		8,714
2CK3LB8P00	LCP Honeywell	6,879	3,102		9,981
17K3EE2P00	EVERGREEN/Cooper River, SC NRDA	6,743	2,272		9,015
2CK3LGLP00	Malone Services, Texas Damage Assessment	6,446	4,526		10,972
2CK3LSCPSF	North Cape Shellfish Settlement	5,942	1,466		7,408
2CK3LGPP03	Portland Harbor – Willbridge Cove	5,636	1,385		7,021
17K3EH9P00	Casitas Grounding and Oil Spill In Hawaii	5,403	2,223		7,626
2CK3L46PAD	Elliott Bay Settlement (Administrative charges)	5,350	1,396		6,746
2CK3M21P00	Nyanza Restoration	5,221	1,281		6,502
G8K3N03P3R	Portland Harbor	5,179	986		6,165
2CK3L1BP00	Olympic Pipeline (Whatcom) Settlement	4,868	1,270		6,138
2CK3LBSP00	St. Lawrence Damage Assessment	4,542	1,548		6,090
2CK3LTUP00	Tulalip Restoration	4,428	1,087		5,515
2CK3LF8PRB	Duwamish River NRD Seattle/Bluefields	4,424	1,087		5,511
2CK3M7CP00	Fort Lauderdale Mystery Restoration	4,348	213		4,561
2CK3LGRP00	General Portland Harbor, NRD	3,927	1,141		5,068
2CK3M50P00	M/V Stuyvesant Oil Spill Restoration	3,813			3,813
17K3EE5P01	MV/Magara, Puerto Rico	3,750	855		4,605
2CK3L87PZZ	Dutch Harbor (Kuroshima) Non-recoverable	3,595	846		4,441
2CK3LG4P00	Star Lake Lodge Damage Assessment	3,365	1,463		4,828
2CK3L14P00	BlackBird Mine Settlement	3,228	793		4,021
17K3EL5P00	Barge DM932 New Orleans, LA Oil Spill	3,056	751		3,807
2CK3LFBPBD	Calcasieu Bayou D'Ubde NRDA	3,031	743		3,774
2CK3LSJPAR	Barge Berman Artificial Reef Restoration	3,002	2,133		5,135
17K3EJ3P00	LA-TB DBL 152, LA - NRDA	2,996	725		3,721
2CK3LG3P00	Biosciences Damage Assessment	2,817	555		3,372
2CK3L69PBU	Tampa Bay Beach Use	2,787	575		3,362
2CK3LBHP00	New Bedford Damage Assessment	2,772			2,772
2CK3L52PZZ	Army Creek Non-recoverable	2,537	623		3,160
1CK3JLSPN8	Non Compete Litigation Support	2,527	1,562		4,089
2CK3L15PZZ	DOD Sites VA - Non recoverable	2,491			2,491
2CK3L44P00	Cornell-Dubilier (South Plainfield, NJ) Settlement	2,450	567		3,017
2CK3LC2PYP	Chalk Point Restoration Oyster Project	2,250	553		2,803
17K3EK3P00	Barataria Bay, Exxon Mobil, LA	2,212	432		2,644
2CK3M43P00	American Trader Restoration	2,103	605		2,708
2CK3L25P00	Lordship Point Settlement	2,036	107		2,143
2CK3LGCP00	Port of Seattle Waste Site	1,987	488		2,475
2CK3L17P00	Raymark Settlement	1,967	90		2,057
1CK3JLSPP9	Special K Litigation Support	1,868	459		2,327
2CK3LBYPV1	Cargill Tampa Bay Acidic Process Water Spill	1,846	453		2,299
2CK3M49P00	Luckenbach, San Manteo Restoration	1,832	1,015		2,847
2CK3LFPP00	Elliott Bay Damage Assessment	1,676	219		1,895
2CK3LG6P00	Beaumont/Dupont/Texas Damage Assessment	1,663	246		1,909
2RL6RSEP00	Scofield Is Restoration	1,566	1,022,544		1,024,110
1RK3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill	1,543			1,543
CK3L89P00	JULIE N Settlement	1,508			1,508

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3LF8PDK	Duwamish River NRD Seattle-King County Damage Assessment	1,499	367		1,866
17K3ED3P00	Mosquito Bay, LA oil Spill Reimb	1,460	358		1,818
2CK3L26P00	Spectron	1,452	6,154		7,606
17K3EE5P00	MV/Magara, Puerto Rico	1,386	258		1,644
2CK3L11P00	B.T. Nautilus Settlement	1,320	43		1,363
2CK3MSCPLR	North Cape Lobster Restoration	1,222	12,247		13,469
2CK3LBXP00	Koppers Waste Site (Charleston)	1,200	(115)		1,085
17K3ED5P00	San Mateo Mystery Oil Spill Reimbursable	1,186	292		1,478
2CK3L29PZZ	Beaver Creek Non-recoverable	1,134	278		1,412
2CK3L33P00	Dalco Passage WA, Conoco Phillips Recovery	1,050	258		1,308
G8K3N03P2E	Tulalip Restoration	989	243		1,232
2CK3LF9PTF	Thea Foss (Commencement Bay) Damage Assessment	970	238		1,208
2CK3M12P00	Rosehill Restoration	955			955
17K3EK6P00	Dalco Passage, Conoco	932	229		1,161
2CK3L24P00	Dupont Newport Settlement	924	227		1,151
2CK3M38P00	Liberty Industrial Finishing, NY Restoration	878			878
2CK3LC2P00	Chalk Point Settlement	769			769
2CK3M32P00	Commencement Bay	723	121,745		122,468
1RK3ED3P00	Mosquito Bay, LA oil Spill Reimb	676			676
2CK3MCMP00	Cape Mohican Restoration	646	1,195		1,841
2CK3LC2PZZ	Chalk Point - Nonrecoverable	643	158		801
2CK3LFHPGM	Hylebos - General Metal Damage Assessment	578	142		720
2CK3L35P00	Hanford Waste Site Recovery	511	121		632
2CK3L39P00	DuPont Hay, DE Prospective Restoration Settlement	488			488
2CK3LF7P00	Blackbird Mine Response	482			482
1RK3EF6P00	LA-Mendicant Island NRDA	452			452
1RK3EG1P00	LA-Lake Washington	452			452
2CK3L42P00	Lavaca Bay Settlement	434	107		541
2CK3LGNP00	Quendale Terminals, Renton, WA	422	3		425
2CK3LFGP00	Commencement Bay Damage Assessment	392			392
2CK3M36P00	Iron Mountain Mine Restoration	364	89		453
2CK3LGEP00	Palmerton Zinc, Inc.	358	24		382
2CK3L28P00	Portland Harbor Settlement	336	48		384
2CK3M27P00	Ocean Energy (North Pass) Restoration	335	82		417
2CK3LG0P01	Island End Damage Assessment	332	55		387
2CK3L18P00	Holyoke Gas Works Settlement	326	34		360
17K3EF7P00	FOSS Barge/Pt. Wells NRDA	287	70		357
2CK3M1DP00	Westchester (Miss River Mile 38)	278	68		346
2CK3L87P00	Dutch Harbor (Kuroshima) Settlement	263	65		328
2CK3LGJP00	Exxon Mobil South Carolina	251	39		290
17K3EF6P00	LA - Gulf Production/Rafael Pass, LA-NRDA	234	58		292
17K3EG1P00	LA-Lake Washington	234	58		292
17K3EJ1P00	LA-Exxon Mobil/West Champagne Bay, LA-NRDA	234	58		292
2CK3LGF00	Calibration of Coral Recovery Models	210	52		262
2CK3L89PZZ	JULIE N Non-recoverable	208	51		259
2CK3LGKP00	Washington State	204	51		255
F8LAH1APAA	Miscellaneous DARRP Case Charges	204			204

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
CK3L60P00	Mobile Gypsum Settlement	199			199
2CK3LG8P00	Dalco Pass, WA	190	46		236
2CK3LC3P00	Macalloy	159			159
G8K3N03P7Y	Duwamish River Oversight Trustee	157	49		206
2CK3LRCPCB	Cosco Busan FOIA	157			157
17K3EL4P00	Mystery Tarballs, South Padre Island	150	37		187
2CK3M69PEP	Tampa Bay Ecological Projects Oversight	146	735		881
2CK3M31P00	Bainbridge Island/Wyckoff Restoration	136	500		636
2CK3L88P00	Mulberry Admin/Cord Settlement	125			125
G8K3N03PW2	Wyckoff Facility GW	116	28		144
2CK3LG0P02	Zeneca D/A	111			111
2CK3L34P00	Crystal Mountain/Puget Sound Energy Oil Spill Restoration	88	21		109
2CK3LF8PDL	Duwamish-Lower 2004 FOIA	75			75
2CK3LBZPV1	Cargill Tampa Bay Acidic Process Water Spill	60	14		74
17K3EK5P00	Barataria Bay, Exxon Mobil, LA	53	13		66
2CK3LSJP01	Barge Berman Admin	53	13		66
2CK3LSJPBE	Barge Berman Beach Projects	53	13		66
2CK3L41PZZ	Conoco Phillips, N.J. Non Recoverable	35	8		43
1RK3EF7P00	FOSS Barge/Pt. Wells NRDA	30			30
2CK3LGAP00	Crystal Mountain/Puget Sound Energy Oil Spill	30			30
2CK3LF8PRW	Rhone-Poulenc	21	5		26
2CK3M48P00	Willbridge Cove, Portland Harbor Restoration	0	0		0
2CK3M45P00	City of Port Harbor, Port Harbor Restoration	0	(324)		(324)
F8K3N03PY5	Duwamish River, Washington , NRD, Boeing	(23)	(6)		(29)
2CK3L21P00	Nyanza Settlement	(1,780)	(439)		(2,219)
2CK3M8JP00	Wetlands Restoration		1,964,450		1,964,450
2CK3MDCP00	Baywide Design Contract		1,506,324		1,506,324
2RLHHMHP00	West Belle Pass Phase 1 E&D		1,322,026		1,322,026
2CK3MSJPAR	Berman Artificial Reef Restoration		802,696		802,696
2CK3M8QP00	NFWF Restoration		353,081		353,081
2CK3MNBPO0	New Bedford Restoration		256,286		256,286
28L6R3BP00	Fisheries Habitat Restoration		112,402		112,402
2CK3M06P00	Dutch Bill Creek Mitigation Settlement		104,550		104,550
2CK3M8KP00	Marine Protected Areas Restoration		99,321		99,321
2RLHHDBP00	Bayou Dupont		98,214		98,214
2RLHHCRP00	Oyster Reef Demo		93,071		93,071
2CK3M02P00	Exxon Bayway		76,676		76,676
2RL6REDP00	Barrataria Barrier Island - E&D/Land Rights		68,028		68,028
2RL6RRSP00	Barrataria Barrier Island Construction		62,283		62,283
2RLHHMBP00	Madison Bay Phase 1 E&D		48,255		48,255
2CK3M8BP00	Montrose Restoration Bald Eagle		42,403		42,403
2CK3L02P00	Exxon Bayway Settlement		20,050		20,050
2CK3MC2PYP	Chalk Point Restoration Oyster Project		15,582		15,582
2CK3M54P00	Apex Houston Restoration		15,046		15,046
28L6R1BP00	Fisheries Habitat Restoration		12,709		12,709
2CK3MSRP00	AES Shore Realty Restoration		10,791		10,791
2CK3M7CPBC	Brevard County Lighting Enforcement		10,670		10,670

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2CK3M7CPFL	Fort Lauderdale Shade Areas		10,471		10,471
2CK3M8EP00	MSRP Fishing Injury Data Gap Studies		4,271		4,271
2CK3M7CPDB	Dania Beach Shade Areas		1,200		1,200
29WGL00P99	NMFS FMC General Support		1,115		1,115
2CK3M8PP00	Seabirds Restoration		657		657
2CK3LC3PCB	Macalloy - Charleston Harbor Settlement		352		352
2CK3MTVP01	Seabird Colony Protection Project		331		331
2RLHHDHP00	Delta Wide Crevasses		330		330
Total		<u>\$1,326,054</u>	<u>\$8,943,127</u>	<u>\$1,877,396</u>	<u>\$12,146,577</u>

SCHEDULE 2

**RESTORATION CENTER
FISCAL YEAR 2009 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	\$718,749		\$719,925	\$1,438,674
1151	Overtime	2,217			2,217
1157	Holiday Pay			750	750
1158	Hazardous Duty Pay	2,360		2,701	5,061
1159	Employee Cash Awards			10,712	10,712
1160	Leave Surcharge Full-Time Permanent Appointments	134,910		136,498	271,408
1180	Credit Hours Earned	3,946		9,376	13,322
1181	Credit Hours Earned	95		424	519
1182	Compensatory Leave Earned	6,713		8,866	15,579
1209	Temporary Quarters			4,774	4,774
1210	Employer's Contribution Surcharge	226,215		226,950	453,165
1211	Recruitment and Retention Incentives		\$604		604
1213	Cost of Living Allowance		4,674	15,655	20,329
1234	Medicare			177	177
1235	Relocation Income Tax Allowance			7,427	7,427
1237	Regular Employer FICA Contributions			757	757
2140	Expenses Related to Domestic Travel - Paid to Traveler		18,339	25,098	43,437
2143	Expenses Related to Domestic Travel - Paid to Vendors		9,845	14,112	23,957
2211	Transportation of Household Goods Related to Permanent Change of Station			(758)	(758)
2213	All Other Transportation of Things		64	3,156	3,220
2319	Rental Payments to GSA		78,422	78,225	156,647
2320	Rental Payments to Others		62		62
2333	Charter of Vessels		21,170		21,170
2334	Rental of Equipment		50	11,587	11,637
2336	Telecommunications Data/Network Services		781	40	821
2337	Telecommunications (Utility) FTS Services			36	36
2338	Telecommunications (Utility) Local Services		1,679	4,394	6,073
2510	Information Technology/ADP Training		1,530	425	1,955
2511	Management and Professional Support Services		27,617	135	27,752
2526	Other Training by University or Other Non-Federal Source		400	127	527
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>230,849</u>	2,299,033	382,372	2,912,254
2528	Storage of Household Goods			5,091	5,091
2533	Training by Office of Personnel Management and Other Federal Agencies			950	950
2535	All Other Services of Federal Agencies		97,176		97,176
2536	Fund Transfers between Financial Management Centers for Services			120	120
2613	Purchases - Maintenance of Vessels		4,920		4,920
2617	Purchases of Fuel		125	3	128
2618	Purchases of ADP Supplies		125	3,381	3,506
2619	Purchases (All Other)		12,378	9,569	21,947
2628	General Office Supplies		862		862

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
3123	Non-Capitalized ADP and Telecommunications Equipment		3,081	2,517	5,598
4119	Other Grants		6,141,029		6,141,029
4301	Penalty Payments for Prompt Payment Act		68		68
9876	General Support (NOAA)		190,293	191,824	382,117
0100	Contractor Holdback		28,800		28,800
	Total	<u>\$1,326,054</u>	<u>\$8,943,127</u>	<u>\$1,877,396</u>	<u>\$12,146,577</u>