

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

**RESTORATION CENTER
FISCAL YEAR 2008 INDIRECT COST RATE**

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**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
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**RESTORATION CENTER
FISCAL YEAR 2008 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) 2008 costs and development of an indirect cost rate. This document presents RC's FY 2008 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, CBS (Commerce Business Systems). 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 2008 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 2008 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 2008 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 2008 INDIRECT COST RATE**

| | |
|----------------------|--------------------|
| Total Indirect Costs | \$1,580,127 |
| Direct Labor Costs* | <u>\$1,180,317</u> |
| Indirect Cost Rate | <u>133.87%</u> |

* Direct labor base excludes object classes 1151 through 1158.

SCHEDULE 1

RESTORATION CENTER
FISCAL YEAR 2008 COSTS BY TASK CODE

| TASK CODE | TASK DESCRIPTION | DIRECT LABOR COSTS | OTHER DIRECT COSTS | INDIRECT COSTS | TOTAL |
|------------|---|--------------------------|--------------------------|-------------------|-------------|
| F8LAH1AP00 | General DARRP Support | | | \$1,098,228 | \$1,098,228 |
| 2CK3LRCP00 | General DARRF Support | | | 168,182 | 168,182 |
| F8LAH1APNW | NW General DARRP Support | | | 95,698 | 95,698 |
| E8LAH1AP00 | General DARRP Support | | | 84,143 | 84,143 |
| F8LAH1APPW | DARRP Program Policy | | | 64,261 | 64,261 |
| E8K3EGAP00 | DARRP General Management and Administration | | | 23,000 | 23,000 |
| F8LAH1APSE | SE General DARRP Support | | | 12,820 | 12,820 |
| F8LAH1APDR | DARRP Training | | | 7,676 | 7,676 |
| D8LAH1AP00 | General DARRP Support | | | 6,573 | 6,573 |
| F8LAH1APNE | NE General DARRP Support | | | 6,530 | 6,530 |
| E8LAH1APNW | NW General DARRP Support | | | 4,331 | 4,331 |
| F8LAH1APSW | SW General DARRP Support | | | 4,128 | 4,128 |
| E8LAH1APNE | NE General DARRP Support | | | 2,231 | 2,231 |
| E8LAH1APDR | DARRP Training | | | 2,150 | 2,150 |
| 28L6R0PP00 | NMFS DARP Support | | | 100 | 100 |
| B8LAH1AP00 | General DARRP Support | | | <u>76</u> | 76 |
| 2CK3LNBP00 | New Bedford Harbor Settlement | \$177,098 | \$52,518 | | 229,616 |
| 17K3EK1P00 | SF Bay, Cosco Busan Oil Spill | 89,805 | 26,784 | | 116,589 |
| 2CK3M8CP00 | MSRP Operating Budget | 81,564 | 30,691 | | 112,255 |
| 2CK3L32P00 | Commencement Bay Settlement | 64,573 | 15,138 | | 79,711 |
| 2CK3MSCPSF | North Cape Oil Spill, RI | 59,752 | 45,211 | | 104,963 |
| 2CK3M8AP00 | MSRP Trustee Council Operating Budget | 57,239 | 17,226 | | 74,465 |
| 2CK3M8FP00 | MSRP Media/Outreach and Education | 40,509 | 9,306 | | 49,815 |
| 2CK3M8GP00 | Artificial Reefs and Fishing Access Restoration | 36,981 | 8,829 | | 45,810 |
| 2CK3L31P00 | Bainbridge Is/Wyckoff Eagle Harbor Settlement | 36,769 | 9,275 | | 46,044 |
| 17K3EF8P00 | Anthos I, Delaware River NRDA | 28,857 | 2,582 | | 31,439 |
| F8LAH1APAA | Miscellaneous DARRP Case Charges | 24,588 | 5,022 | | 29,610 |
| 2CK3LF8P00 | Boeing Duwamish Damage Assessment | 24,213 | 4,348 | | 28,561 |
| 2CK3LFBPBV | Calcasieu Bayou Verdine | 22,606 | 7,455 | | 30,061 |
| 17K3EG3P00 | Buzzards Bay/Bouchard 120, MA | 19,872 | 4,995 | | 24,867 |
| 17K3EF5P00 | Cape Flattery Grounding, HI | 19,763 | 9,511 | | 29,274 |
| 2CK3L02PZZ | Exxon Bayway Non-recoverable | 19,751 | 4,829 | | 24,580 |
| 17K3EF9P00 | Selendang Ayu Oil Spill, AK | 19,550 | 8,713 | | 28,263 |
| 2CK3MNBPO0 | New Bedford Harbor Restoration Activities | 17,397 | 557,551 | | 574,948 |
| 2CK3LB8P00 | Halaco Investigation | 15,299 | 7,592 | | 22,891 |
| 17K3EE5PDA | T/V Margara, Tallaboa, PR | 14,829 | 7,996 | | 22,825 |
| 17K3EH4P00 | Castro Cove/Chevron Texaco NRDA | 13,646 | 3,304 | | 16,950 |
| 17K3EJ6P00 | CITGO Refinery, Calcasieu River, LA | 11,718 | 5,521 | | 17,239 |
| 2CK3LSCPSF | North Cape Shellfish Settlement | 10,702 | 2,651 | | 13,353 |
| 2CK3M8PP00 | Seabirds Restoration | 10,260 | 2,072 | | 12,332 |
| 17K3EE5P00 | T/V Margara, Tallaboa, PR | 10,048 | 5,294 | | 15,342 |
| 17K3EJ3P00 | TB DBL 152, LA | 9,972 | 2,445 | | 12,417 |
| 17K3ED3P00 | Mosquito Bay Oil Spill, LA | 8,325 | 2,543 | | 10,868 |
| 2CK3L28P00 | Portland Harbor Settlement | 8,089 | 2,412 | | 10,501 |
| 2CK3L46PAD | Elliott Bay Settlement (Administrative charges) | 7,969 | 2,022 | | 9,991 |
| 2CK3LFZP00 | Hudson River Damage Assessment | 7,382 | 1,649 | | 9,031 |

SCHEDULE 1

RESTORATION CENTER
FISCAL YEAR 2008 COSTS BY TASK CODE

| TASK CODE | TASK DESCRIPTION | DIRECT LABOR COSTS | OTHER DIRECT COSTS | INDIRECT COSTS | TOTAL |
|------------|--|--------------------|--------------------|----------------|--------|
| 17K3EH9P00 | Casitas Grounding | 7,108 | 4,831 | | 11,939 |
| 2CK3LFJP00 | Middle Waterway Commencement Bay | 7,034 | | | 7,034 |
| 2CK3MSCPLR | North Cape Oil Spill, RI | 6,973 | 1,806 | | 8,779 |
| 2CK3LBSP00 | St. Lawrence Damage Assessment | 6,587 | 527 | | 7,114 |
| 2CK3LG4P00 | Star Lake Lodge/Texas/D/A | 6,028 | 2,967 | | 8,995 |
| 17K3EE2P00 | EVERGREEN/Cooper River, SC NRDA | 5,990 | 1,706 | | 7,696 |
| 2CK3L26P00 | Spectron | 5,936 | 1,680 | | 7,616 |
| 2CK3LF8PY5 | Boeing Duwamish NRDA | 5,644 | 1,418 | | 7,062 |
| 2CK3L52PZZ | Army Creek Non-recoverable | 5,358 | 1,461 | | 6,819 |
| 2CK3LF9PTF | Thea-Foss (Commencement Bay) Damage Assessment | 4,686 | 980 | | 5,666 |
| 2CK3M7CP00 | Fort Lauderdale Mystery Restoration | 4,589 | 1,153 | | 5,742 |
| 17K3EL5P00 | Barge DM932 | 4,584 | 1,843 | | 6,427 |
| 2CK3LGEP00 | Calibration of Coral Recovery Models | 4,565 | 381 | | 4,946 |
| 2CK3MTVP01 | Seabird Colony Protection Project | 4,351 | 3,274 | | 7,625 |
| 2CK3LG0P00 | BioSciences D/A | 3,974 | 636 | | 4,610 |
| 1CK3G01P00 | Hazmat/CPRD General Support | 3,916 | | | 3,916 |
| F8K3N03PEV | Exxon Valdez | 3,759 | 1,529 | | 5,288 |
| 2CK3L87PZZ | Dutch Harbor (Kuroshima) Non-recoverable | 3,750 | 608 | | 4,358 |
| 2CK3LC2PYP | Chalk Point Restoration Oyster Project | 3,583 | 31,662 | | 35,245 |
| 2CK3L21P00 | Nyanza Settlement | 3,434 | 847 | | 4,281 |
| 2CK3LSJPAR | Barge BERMAN Artificial Reef Rest Implement | 3,371 | 863 | | 4,234 |
| 2CK3L69PBU | Tampa Bay Beach Use | 3,319 | 410 | | 3,729 |
| 2CK3LTUP00 | Tulalip Settlement | 3,255 | 803 | | 4,058 |
| 2CK3LSCP00 | North Cape Settlement | 3,122 | 706 | | 3,828 |
| 2CK3LBYPV1 | Cargill Tampa Bay Acidic Process Water Spill | 3,040 | 755 | | 3,795 |
| 17K3EK3P00 | Barataria Bay, Exxon Mobil, LA | 2,962 | 704 | | 3,666 |
| 2CK3L1BP00 | Olympic Pipeline (Whatcom) Settlement | 2,908 | 721 | | 3,629 |
| 2CK3L14P00 | BlackBird Mine Settlement | 2,908 | 499 | | 3,407 |
| 2CK3M8CPS1 | Seabirds – General | 2,792 | 692 | | 3,484 |
| 2CK3M8CPS2 | Seabirds - San Miguel | 2,714 | 672 | | 3,386 |
| 2CK3LF8PDK | Durwamish River, NRD | 2,681 | 666 | | 3,347 |
| 2CK3L88PEW | Mulberry Estuarine Wetland Project | 2,670 | 731 | | 3,401 |
| 2CK3L44P00 | Cornell-Dubilier (South Plainfield, NJ) Settlement | 2,534 | 625 | | 3,159 |
| 2CK3L39P00 | Dupont | 2,511 | | | 2,511 |
| 2CK3M8HP00 | Fishing Education Restoration | 2,450 | 42 | | 2,492 |
| 17K3ED5P00 | San Mateo Mystery Oil Spill Reimbursable | 2,443 | 605 | | 3,048 |
| 2CK3LBVPPT | Williamette River/ Portland Harbor Damage Assessment | 2,433 | 602 | | 3,035 |
| 17K5BGCP00 | Green Chile | 2,377 | 513 | | 2,890 |
| 2CK3M8EP00 | MSRP Fishing Injury Data Gap Studies | 2,252 | 834 | | 3,086 |
| 2CK3L24P00 | Dupont Newport Settlement | 2,141 | 527 | | 2,668 |
| 2CK3L60P00 | Mobil Gypsum | 2,104 | | | 2,104 |
| 2CK3M43P00 | American Trader Restoration | 2,082 | 229 | | 2,311 |
| 1CK8A27P00 | Boeing Duwamish | 2,027 | | | 2,027 |
| 2CK3M8JP00 | Wetlands Restoration | 1,979 | 30,461 | | 32,440 |

SCHEDULE 1

RESTORATION CENTER
FISCAL YEAR 2008 COSTS BY TASK CODE

| TASK CODE | TASK DESCRIPTION | DIRECT LABOR COSTS | OTHER DIRECT COSTS | INDIRECT COSTS | TOTAL |
|------------|--|--------------------|--------------------|----------------|--------|
| 2CK3LBVP00 | Williamette River/ Portland Harbor Damage Assessment | 1,950 | 483 | | 2,433 |
| 2CK3L09PZZ | Presidente Rivera Non-recoverable | 1,862 | 460 | | 2,322 |
| 2CK3L88P00 | Mulberry Admin/Cord Settlement | 1,831 | 171 | | 2,002 |
| 2CK3M36P00 | Iron Mountain Mine Restoration | 1,818 | 930 | | 2,748 |
| 2CK3LC2PZZ | Chalk Point Non-recoverable | 1,762 | 436 | | 2,198 |
| 2CK3L30P00 | Housitonic | 1,676 | 416 | | 2,092 |
| 2CK3LSCPLR | North Cape Lobster Settlement | 1,558 | 385 | | 1,943 |
| 2CK3LFBPBD | Calcasieu Bayou | 1,537 | 210 | | 1,747 |
| 2CK3L89P00 | JULIE N Settlement | 1,449 | 243 | | 1,692 |
| 2CK3M8CPS4 | Seabirds - San Nicolas | 1,448 | 550 | | 1,998 |
| 2CK3LGCPO0 | Port of Seattle | 1,425 | 356 | | 1,781 |
| 2CK3M46PAD | Elliott Bay | 1,390 | | | 1,390 |
| 2CK3M8BP00 | MSRP Bald Eagle Data Gap Studies | 1,373 | 9,141 | | 10,514 |
| 2CK3L37P00 | Mattice Petrochemical | 1,363 | | | 1,363 |
| 2CK3LF8PRB | Durwamish River, NRD | 1,344 | 332 | | 1,676 |
| 2CK3L88PRF | Mulberry Oyster Reef Restoration Project | 1,259 | 313 | | 1,572 |
| 2CK3L25P00 | Lordship Point Settlement | 1,238 | 308 | | 1,546 |
| 2CK3M1DP00 | WESTCHESTER (Miss River Mile 38)Restoration | 1,180 | 292 | | 1,472 |
| 2CK3L17P00 | Raymark Settlement | 1,158 | 287 | | 1,445 |
| 2CK3LG6P00 | Beaumont/Dupont/Texas D/A | 1,081 | 183 | | 1,264 |
| 2CK3L15PZZ | DoD Sites | 1,038 | | | 1,038 |
| 2CK3LSJP01 | Barge BERMAN Administration | 1,005 | 249 | | 1,254 |
| 2CK3LB1P00 | Whatcom Creek | 951 | | | 951 |
| 2CK3MTVP00 | TV Command Restoration | 949 | 829 | | 1,778 |
| 2CK3L18P00 | Holyoke Gas Works Settlement | 866 | 213 | | 1,079 |
| F8K3N03P3R | Portland Harbor | 845 | 210 | | 1,055 |
| 2CK3M32P00 | Commencement Bay Restoration | 844 | 96,069 | | 96,913 |
| 2CK3LBJP00 | Passaic River Damage Assessment | 820 | 202 | | 1,022 |
| 2CK3M8KP00 | Marine Protected Areas Restoration | 756 | 63,921 | | 64,677 |
| 2CK3LSJP00 | Barge BERMAN Settlement | 741 | 5 | | 746 |
| 2CK3MC2P00 | Chalk Point | 694 | | | 694 |
| 2CK3LG0P01 | Island End River D/A | 675 | 166 | | 841 |
| 1CK3G15P00 | Palmerton | 673 | | | 673 |
| 2CK3LSJPBE | Barge BERMAN Beach Projects | 656 | 162 | | 818 |
| 2CK3M05P00 | Middle Way | 653 | | | 653 |
| 2CK3LC2PWP | Chalk Point Restoration Wetlands Project | 648 | 160 | | 808 |
| 2CK3M29P00 | Beaver Creek Restoration | 603 | 149 | | 752 |
| 17K3EE5P01 | MV – Maragara | 564 | 5,356 | | 5,920 |
| 1CK3J80PA8 | Operation Freezer Burn | 528 | 131 | | 659 |
| 2CK3L43PZZ | American Trader Settlement | 520 | 128 | | 648 |
| 2CK3LC3PCB | Macalloy - Charleston Harbor Settlement Rest | 504 | 125 | | 629 |
| 1CK3J80PA6 | Green Chile | 494 | 1,589 | | 2,083 |
| 2CK3MSJPAR | Barge BERMAN Artificial Reef Rest Implement | 484 | 25,043 | | 25,527 |
| 2CK3L41PZZ | Conoco Phillips, N.J. Settlement | 480 | 118 | | 598 |
| 2CK3LFHP00 | Hylebos DA | 399 | | | 399 |

SCHEDULE 1

RESTORATION CENTER
FISCAL YEAR 2008 COSTS BY TASK CODE

| TASK CODE | TASK DESCRIPTION | DIRECT LABOR COSTS | OTHER DIRECT COSTS | INDIRECT COSTS | TOTAL |
|------------|---|--------------------------|--------------------------|-------------------|-----------|
| 2CK3LC3P00 | Macalloy | 357 | | | 357 |
| 2CK3MCMP00 | Cape Mohican Restoration | 339 | 84 | | 423 |
| 2CK3LG0P02 | Zeneca D/A | 325 | 81 | | 406 |
| 2CK3LFHPPH | Commencement Bay | 323 | 80 | | 403 |
| 2CK3LG5P00 | Star Lake Canal/Chevron/Texas D/A | 322 | 80 | | 402 |
| 2CK3LGKP00 | Washington State | 285 | 70 | | 355 |
| 2CK3M47P02 | Equinox Restoration Settlement | 244 | 61 | | 305 |
| 2CK3M28P00 | Portland Harbor Restoration | 241 | 59 | | 300 |
| 1CK3FARPG | Greens Bayou | 214 | 53 | | 267 |
| 2CK3LF8PDJ | Durwamish River, NRD | 210 | 53 | | 263 |
| 17K3EF6P00 | Mendicant Island | 206 | | | 206 |
| 17K3EG1P00 | Lake Washington | 206 | | | 206 |
| 2CK3LBVBV1 | Cargill | 206 | | | 206 |
| 2CK3L33P00 | Dalco Passage WA, Conoco Phillips Recovery | 198 | 49 | | 247 |
| 2CK3LF8PRW | Rhone - Poulenc | 196 | 50 | | 246 |
| 2CK3L42P00 | Lavaca Bay | 176 | | | 176 |
| 2CK3MTFP10 | Thea Foss | 176 | | | 176 |
| 1CK3JLSPN8 | Non Compete Litigation Support | 175 | 44 | | 219 |
| 2CK3LBXPKP | Koppers Waste Site (Charleston) | 172 | 42 | | 214 |
| 2CK3LGF00 | Gulf State Utilities | 167 | 42 | | 209 |
| 2CK3LGLP00 | Malone Services | 167 | 42 | | 209 |
| E8LAH1APAA | Infant and Orphan Cases | 148 | | | 148 |
| 17K3NJ7P00 | Hurricane Katrina | 138 | | | 138 |
| 2CK3L87P00 | Dutch Harbor (Kuroshima) Settlement | 132 | 33 | | 165 |
| 2CK3LF8PLW | Durwamish River, NRD | 130 | 32 | | 162 |
| 2CK3M07P00 | Greenhill Petroleum Restoration | 107 | 27 | | 134 |
| 2CK3L38P00 | Liberty Industrial | 103 | | | 103 |
| 1TK3B10P44 | Quendall | 92 | | | 92 |
| 2CK3L13P00 | Tenyu Maru | 90 | | | 90 |
| 2CK3LBZPV1 | Cargill Tampa Bay | 90 | | | 90 |
| 2CK3M47P00 | Equinox Restoration Settlement | 84 | 21 | | 105 |
| 2CK3L12PZZ | Rosehill Restoration Non-recoverable | 83 | 21 | | 104 |
| 2CK3M25P00 | Lordship Point Restoration | 83 | 21 | | 104 |
| 2CK3L10PZZ | Apex Galveston Bay Non-recoverable | 61 | 15 | | 76 |
| 2CK3LF3P00 | Bailey Waste | 59 | | | 59 |
| 2CK3LBXP00 | Koppers Waste Site (Charleston) | 58 | 14 | | 72 |
| D8LAH03P00 | Bronx River | 40 | | | 40 |
| 2CK3LG0P06 | Ciba, Geigy | 25 | 6 | | 31 |
| F8K3N03PY5 | Duwamish River | <u>22</u> | 6 | | 28 |
| 2CK3MDCP00 | Baywide Rest Design Contract (Ridolphi Contract) | | 7,813,358 | | 7,813,358 |
| 2CK3M02P00 | Exxon Bayway Restoration | | 915,837 | | 915,837 |
| 2CK3M8QP00 | NFWF Restoration | | 219,038 | | 219,038 |
| 2CK3M7CPDW | Fort Lauderdale Mystery Spill, FL | | 69,970 | | 69,970 |
| 2CK3MC2PYP | Chalk Point Restoration | | 35,549 | | 35,549 |
| 2CK3MSRP00 | Applied Environmental Services (Shore Realty), NY | | 16,186 | | 16,186 |

**RESTORATION CENTER
FISCAL YEAR 2008 COSTS BY TASK CODE**

| TASK CODE | TASK DESCRIPTION | DIRECT LABOR COSTS | OTHER DIRECT COSTS | INDIRECT COSTS | TOTAL |
|------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------|----------------------------|
| 2CK3M7CPBC | Fort Lauderdale Mystery Spill, FL | | 16,022 | | 16,022 |
| 2CK3L02P00 | Exxon Bayway, NY | | 15,509 | | 15,509 |
| 2CK3M8CPF1 | Montrose Chemical Corp., CA | | 13,437 | | 13,437 |
| 2CK3MSCPLM | North Cape Oil Spill, RI | | 950 | | 950 |
| 2CK3L46P00 | Elliott Bay Phase I, WA | | 632 | | 632 |
| 2CK3L54PZZ | Apex Houston, CA | | 431 | | 431 |
| 2CK3M8CPS5 | Montrose Chemical Corp., CA | | <u>214</u> | | <u>214</u> |
| | Total | <u>\$1,187,592</u> | <u>\$10,295,994</u> | <u>\$1,580,127</u> | <u>\$13,063,713</u> |

SCHEDULE 2

RESTORATION CENTER
FISCAL YEAR 2008 COSTS BY 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 | \$617,825 | | \$537,499 | \$1,155,324 |
| 1151 | Overtime | 5,635 | | | 5,635 |
| 1157 | Holiday Pay | 350 | | | 350 |
| 1158 | Hazardous Duty Pay | 1,290 | | 753 | 2,043 |
| 1159 | Employee Cash Awards | | | 2,543 | 2,543 |
| 1160 | Leave Surcharge Full-Time Permanent Appointments | 123,570 | | 107,085 | 230,655 |
| 1180 | Credit Hours Earned | 1,962 | | 8,578 | 10,540 |
| 1182 | Compensatory Leave Earned | 1,667 | | 3,593 | 5,260 |
| 1209 | Temporary Quarters | | | 6,602 | 6,602 |
| 1210 | Employer's Contribution Surcharge | 189,770 | | 164,481 | 354,251 |
| 1211 | Recruitment and Retention Incentives | | \$323 | 1,151 | 1,474 |
| 1213 | Cost of Living Allowance | | 5,066 | 10,563 | 15,629 |
| 1214 | Real Estate Expenses | | | 116,360 | 116,360 |
| 1216 | Miscellaneous Relocation Expenses | | | 1,000 | 1,000 |
| 1234 | Medicare | | | 216 | 216 |
| 1235 | Relocation Income Tax Allowance | | | 3,726 | 3,726 |
| 1237 | Regular Employer FICA Contributions | | | 924 | 924 |
| 2140 | Expenses Related To Domestic Travel - Paid to Traveler | | 32,521 | 41,466 | 73,987 |
| 2143 | Expenses Related To Domestic Travel - Paid to Vendors | | 18,969 | 22,320 | 41,289 |
| 2211 | Transportation of Household Goods Related to Permanent Change of Station | | | 9,680 | 9,680 |
| 2213 | All Other Transportation of Things | | 321 | 4,850 | 5,171 |
| 2319 | Rental Payments to GSA | | 66,917 | 58,709 | 125,626 |
| 2320 | Rental Payments to Others | | 374 | | 374 |
| 2333 | Charter of Vessels | | 6,440 | | 6,440 |
| 2334 | Rental of Equipment | | 1,996 | 5,766 | 7,762 |
| 2337 | Telecommunications (Utility) FTS Services | | | 25 | 25 |
| 2338 | Telecommunications (Utility) Local Services | | 269 | 13,207 | 13,476 |
| 2411 | Publications | | 1,211 | 21 | 1,232 |
| 2414 | Forms for Internal Use | | 5,468 | | 5,468 |
| 2415 | Other Printing | | 840 | | 840 |
| 2510 | Information Technology/ADP Training | | | 90 | 90 |
| 2511 | Management and Professional Support Services | | 11,292 | 648 | 11,940 |
| 2513 | Engineering and Technical Services | | 1,800 | | 1,800 |
| 2523 | ADP and Telecommunications Contractual Services | | | 6,573 | 6,573 |
| 2526 | Other Training by University or Other Non-Federal Source | | 2,897 | 2,080 | 4,977 |
| 2527 | Miscellaneous Contractual Services Not Otherwise Classified | <u>245,523</u> | 8,517,903 | 162,718 | 8,926,144 |
| 2533 | Training by Office of Personnel Management | | | 5,100 | 5,100 |
| 2535 | All Other Services of Federal Agencies | | 930,879 | 214 | 931,093 |

**RESTORATION CENTER
FISCAL YEAR 2008 COSTS BY OBJECT CLASS**

| OBJECT CLASS | DESCRIPTION | DIRECT LABOR COSTS | OTHER DIRECT COSTS | INDIRECT COSTS | TOTAL |
|-------------------------|---|-----------------------------------|-----------------------------------|---------------------------|----------------------------|
| 2536 | Fund Transfers between Financial Management Centers for Services | | | 581 | 581 |
| 2609 | Undistributed Bank Card Costs | | | 523 | 523 |
| 2613 | Purchases - Maintenance of Vessels | | 240 | 32 | 272 |
| 2617 | Purchases of Fuel | | 989 | | 989 |
| 2618 | Purchases of ADP Supplies | | 540 | 2,496 | 3,036 |
| 2619 | Purchases (All Other) | | 13,416 | 15,656 | 29,072 |
| 3120 | Non-Capitalized Equipment | | | 2,097 | 2,097 |
| 3123 | Non-Capitalized ADP and Telecommunications Equipment | | | 6,620 | 6,620 |
| 4119 | Other Grants | | 511,201 | | 511,201 |
| 4301 | Penalty Payments for Prompt Payment Act | | 62 | 15 | 77 |
| 9876 | General Support (NOAA) | | <u>164,060</u> | <u>253,566</u> | <u>417,626</u> |
| | Total | <u>\$1,187,592</u> | <u>\$10,295,994</u> | <u>\$1,580,127</u> | <u>\$13,063,713</u> |