

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

**DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2003 INDIRECT COST RATE**

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CONTENTS

| Section | Page |
|--|-------------|
| Background | 1 |
| Financial Management System | 1 |
| Indirect Cost Allocation Methodology | 2 |
| Exhibit: Fiscal Year 2003 Indirect Cost Rate | 5 |
| Schedule 1: Fiscal Year 2003 Costs by Task Code | 6 |
| Schedule 2: Fiscal Year 2003 Costs by Object Class | 13 |

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DAMAGE ASSESSMENT AND RESTORATION PROGRAM
DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2003 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 Damage Assessment Center (DAC) indirect costs incurred on damage assessment and restoration of injured natural resources.

The purpose of this report is to provide the DAC with the results of Cotton & Company's review of Fiscal Year (FY) 2003 costs and development of an indirect cost rate. This document presents DAC's FY 2003 indirect cost rate and explains the methodology we used. This rate will be used to determine indirect damage assessment 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 and Response Program (DARP). DARP'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). DARP is comprised of three NOAA component organizations: DAC within the National Ocean Service; Office of General Counsel for Natural Resources; and Restoration Center within the National Marine Fisheries Service.

FINANCIAL MANAGEMENT SYSTEM

DAC costs reside in NOAA's financial management system, CAMS (Commerce Administrative Management System). CAMS identifies costs by financial management centers (FMC), task codes, and object classification codes. FMCs are groups of organizations that control funding activities. DAC's FY 2003 costs were accumulated under FMC 1012 (Office of Response and Restoration). DARP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. DAC tracks both labor and nonlabor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

DAC uses task codes to accumulate its indirect costs associated with DARP. These are costs for general and administrative activities that support, sustain, or enhance the DARP 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.
- Spill response readiness.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs on CAMS to recover agency overhead from each FMC for leave, benefits, and management and support costs. Application and descriptions of NOAA overhead rates 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 DAC procedures for documenting DARP costs, including its financial management system and business practices.

- Obtained downloads of FY 2003 DAC cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARP tasks with the assistance of DAC personnel.
- Identified task codes as direct, indirect, or non-allocable. We then 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. Adjustments to DAC costs are described below:

- 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.
- Contractors from the Oak Ridge Institute for Science and Education (ORISE) performed damage assessment and restoration work that benefited DAC tasks, but were paid from another FMC. ORISE personnel worked in NOAA offices, were supervised by NOAA staff, and essentially functioned as NOAA employees. We obtained all ORISE timesheets and calculated the cost of all time spent on DARP tasks (both direct and indirect). We included the indirect ORISE costs in the indirect cost pool, and the direct ORISE costs in the direct labor base.
- We excluded from the indirect cost pool all DAC tasks that did not benefit the DARP program, or for which the benefit to the DARP program could not be measured. We also excluded the cost of several indirect activities that only benefited a small number of DARP cases. To the extent that management and support costs were allocable to these tasks, we excluded those costs from the indirect cost pool.
- General Services Administration (GSA) rent costs in the indirect cost pool included all rent costs incurred by DAC. We identified and removed the portion allocable to direct and non-DARP labor. DAC recovered the GSA rent on direct labor costs by applying the SLUC (Standard Level User Charge) rate to direct labor costs in preparing its cost recovery packages.

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 DARP indirect costs to final cost objectives. A May 2001 study of DAC's indirect cost rates from FYs 1993 to 1999 concluded that a direct labor cost base provided a causal-beneficial relationship and was appropriate as a cost allocation methodology for DAC. We consider this a reasonable and consistent basis for allocating costs and thus calculated the FY 2003 indirect cost rate with direct labor costs as a base. We included direct labor costs for ORISE 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 procedures described above do not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on DAC's financial statements. 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

**DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2003 INDIRECT COST RATE**

| | |
|---|-------------|
| Total Indirect Costs | \$3,592,731 |
| Less: Indirect Costs Allocable to Other Activities | 761,590 |
| Net Indirect Costs | \$2,831,141 |
| Direct Labor Costs | \$1,080,752 |
| Indirect Cost Rate | 262% |

SCHEDULE 1

**DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2003 COSTS BY TASK CODE**

| Task Number | Task Description | Direct Labor* | Other Direct Costs | Total Direct Costs | Indirect Costs | Total Costs |
|--------------------|---|----------------------|---------------------------|---------------------------|-----------------------|--------------------|
| 18K3RAPP01 | General Management and Administrative Support | | | | \$ 641,358 | \$ 641,358 |
| 18K3RAPP02 | Rapid Assessment Program | | | | 16,229 | 16,229 |
| 18K3RAPP04 | General Program Policy and Development Work | | | | 240,350 | 240,350 |
| 18K3RAPPPA | OPA Rule Remand and Maintenance | | | | 418 | 418 |
| 18K3RAPPTR | General Training and Employee Development | | | | 43,443 | 43,443 |
| 1CK3F01P00 | General Management and Administrative Support | | | | 765,201 | 765,201 |
| 1CK3F01PTR | General Training and Employee Development | | | | 104,570 | 104,570 |
| 1CK3F02P00 | Rapid Assessment Program | | | | 159,867 | 159,867 |
| 1CK3F02PTR | RAP Training | | | | 12,407 | 12,407 |
| 1CK3F04P00 | General Program Policy and Development Work | | | | 183,175 | 183,175 |
| 1CK3F04PTM | Technique and Methods | | | | 20,004 | 20,004 |
| 8K3E0100 | General Management and Administrative Support | | | | 9,024 | 9,024 |
| 8K3E01TR | General Training and Employee Development | | | | 533 | 533 |
| 8K3E0400 | General Program Policy and Development Work | | | | 629 | 629 |
| A8K3RAPP01 | General Management and Administrative Support | | | | 1,037,368 | 1,037,368 |
| A8K3RAPP02 | Rapid Assessment Program | | | | 21,182 | 21,182 |
| A8K3RAPP04 | General Program Policy and Development Work | | | | 249,201 | 249,201 |
| A8K3RAPPPA | OPA Rule Remand and Maintenance | | | | 56 | 56 |
| A8K3RAPPTR | General Training and Employee Development | | | | 85,865 | 85,865 |
| CK3F0100 | General Management and Administrative Support | | | | 2,492 | 2,492 |
| CK3F0200 | Rapid Assessment Program | | | | (641) | (641) |
| 18K3BHWPF7 | Big Ben III | \$ 88 | | \$ 88 | | 88 |
| 18K3BHWPH3 | Gallant Lady (aka FL5647HJ) | 50 | | 50 | | 50 |
| 18K3BHWPH6 | FL9163 JG | 20 | | 20 | | 20 |
| 18K3BHWPH7 | FL3681 CD | 177 | | 177 | | 177 |
| 18K3BHWPH8 | Westerly | 29 | | 29 | | 29 |
| 18K3BHWPJ1 | Sea Mist | 27 | | 27 | | 27 |
| 18K3BHWPJ2 | FL4408LB | 782 | | 782 | | 782 |
| 18K3BHWPJ3 | FL4932HH | 20 | | 20 | | 20 |
| 18K3BHWPJ7 | Over the Edge | 93 | | 93 | | 93 |
| 18K3BHWPJ9 | Heavy Tiger | 382 | | 382 | | 382 |
| 18K3BHWPK1 | Elaine Marie | 249 | | 249 | | 249 |
| 18K3BHWPK2 | Hel's Heaven | 300 | | 300 | | 300 |
| 18K3BHWPK3 | Tribute | 562 | | 562 | | 562 |
| 18K3BHWPK4 | Jaimito Rostida (FL2312KK) | 306 | | 306 | | 306 |
| 18K3BHWPK5 | Ups and Downs II | 545 | | 545 | | 545 |
| 18K3BHWPK6 | FL8320GE | 468 | | 468 | | 468 |
| 18K3BHWPK7 | Bubble Lounge | 500 | | 500 | | 500 |
| 18K3BHWPK8 | Southern FX | 418 | | 418 | | 418 |

| Task Number | Task Description | Direct Labor* | Other Direct Costs | Total Direct Costs | Indirect Costs | Total Costs |
|--------------------|---------------------------------------|----------------------|---------------------------|---------------------------|-----------------------|--------------------|
| 18K3BHWPK9 | African Sojourner | 728 | | 728 | | 728 |
| 18K3BHWPL1 | Rum Runner | 7 | | 7 | | 7 |
| 18K3BHWPL2 | Wave Rider | 302 | | 302 | | 302 |
| 18K3BHWPL3 | Lady Gitana | 180 | | 180 | | 180 |
| 18K3BHWPL4 | FL4426LY | 170 | | 170 | | 170 |
| 18K3BHWPL5 | FL3774FH | 180 | | 180 | | 180 |
| 18K3BHWPL6 | FL9843MB | 367 | | 367 | | 367 |
| 18K3BHWPL7 | Sooner Magic | 517 | | 517 | | 517 |
| 18K3BREPG2 | I Sight Too | | \$ (7) | (7) | | (7) |
| 18K3BREPG8 | FL3272 EE | | (32) | (32) | | (32) |
| 18K3BREPG9 | Raye-Ellen | | (18) | (18) | | (18) |
| 18K3BREPH1 | Jeannie-Ann | | (13) | (13) | | (13) |
| 18K3BREPH2 | Class Sea | | (7) | (7) | | (7) |
| 18K3BREPH3 | Gallant Lady (aka FL 5647HJ) | 15 | (24) | (9) | | (9) |
| 18K3BREPH4 | FL6896KD | 163 | (3) | 160 | | 160 |
| 18K3BREPH5 | FL6964CH | | (8) | (8) | | (8) |
| 18K3BREPH7 | FL3681 CD | | (29) | (29) | | (29) |
| 18K3BREPH8 | Westerly | 30 | (18) | 12 | | 12 |
| 18K3BREPJ1 | Sea Mist | | (22) | (22) | | (22) |
| 18K3BREPJ3 | FL4932HH | 15 | | 15 | | 15 |
| 18K3BREPJ4 | Adrienne | 133 | (3) | 130 | | 130 |
| 18K3BREPJ5 | FL4888KM | | (2) | (2) | | (2) |
| 18K3BWHPK4 | Jaimito Rostida (FL2312KK) | 11 | | 11 | | 11 |
| 18K3RAPP06 | Hylebos (Commencement Bay) NRDA | 50,870 | (8,409) | 42,461 | | 42,461 |
| 18K3RAPP07 | ASARCO (Commencement Bay) NRDA | 605 | (64) | 541 | | 541 |
| 18K3RAPP08 | Thea-Foss (Commencement Bay) NRDA | 230 | (41) | 189 | | 189 |
| 18K3RAPP09 | Middle (Commencement Bay) NRDA | 147 | (26) | 121 | | 121 |
| 18K3RAPP1N | Baytown Non-Recoverable | 715 | (146) | 569 | | 569 |
| 18K3RAPP20 | LCP Turtle River NRDA | 12,436 | (2,488) | 9,948 | | 9,948 |
| 18K3RAPP23 | Koppers Waste Site, Charleston, S.C. | 11,100 | (2,109) | 8,991 | | 8,991 |
| 18K3RAPP27 | Duwamish NRDA | 34,433 | (5,546) | 28,887 | | 28,887 |
| 18K3RAPP2N | Berman (San Juan) Non-Recoverable | 226 | (37) | 189 | | 189 |
| 18K3RAPP31 | Berry's Creek (Ventron Velsicol) NRDA | 320 | (48) | 272 | | 272 |
| 18K3RAPP32 | Commencement Bay NRDA | 6,086 | (925) | 5,161 | | 5,161 |
| 18K3RAPP33 | Passaic River (Newark Bay) NRDA | 23,448 | (2,676) | 20,772 | | 20,772 |
| 18K3RAPP35 | Hudson River NRDA | 77,796 | (10,543) | 67,253 | | 67,253 |
| 18K3RAPP45 | St. Lawrence NRDA | 254 | (43) | 211 | | 211 |
| 18K3RAPP4N | Lake Barre (Non-Recoverable) | 843 | (41) | 802 | | 802 |
| 18K3RAPP57 | Calcasieu Estuary NRDA | 5,243 | (653) | 4,590 | | 4,590 |
| 18K3RAPP5N | North Cape Non-Recoverable | 179 | (46) | 133 | | 133 |
| 18K3RAPP64 | Blackbird Mine Response | 4,833 | (773) | 4,060 | | 4,060 |
| 18K3RAPP95 | Fifteenmile Creek Spill NRDA | 66 | (10) | 56 | | 56 |
| 18K3RAPPAA | Infant and Orphan Cases | 2,658 | (534) | 2,124 | | 2,124 |
| 18K3RAPPAN | Anitra Oil Spill NRDA | 74 | (13) | 61 | | 61 |
| 18K3RAPPBU | Tampa Bay Beach Use Category | 952 | (144) | 808 | | 808 |
| 18K3RAPPBV | Calcasieu Bayou Verdine | 369 | (56) | 313 | | 313 |
| 18K3RAPP CG | Ciba-Geigy (Region 4, CRC) NRDA | 326 | (51) | 275 | | 275 |

| Task Number | Task Description | Direct Labor* | Other Direct Costs | Total Direct Costs | Indirect Costs | Total Costs |
|--------------------|---|----------------------|---------------------------|---------------------------|-----------------------|--------------------|
| 18K3RAPPDU | Dupont-Newport NRDA | 108 | (16) | 92 | | 92 |
| 18K3RAPPH1 | Harbor at Hastings, Hudson River NRDA | 186 | (38) | 148 | | 148 |
| 18K3RAPPHG | Holyoke Gas Works (CRC) NRDA | 1,003 | (163) | 840 | | 840 |
| 18K3RAPPLA | Regional Restoration Planning and Development for Louisiana | 26,742 | (5,936) | 20,806 | | 20,806 |
| 18K3RAPPMB | Metal Bank (CRC) NRDA | 31 | (8) | 23 | | 23 |
| 18K3RAPPNA | New Amity Oil Spill NRDA | | (13) | (13) | | (13) |
| 18K3RAPPR1 | Southern California (Montrose) Restoration | 16,842 | (4,218) | 12,624 | | 12,624 |
| 18K3RAPPR2 | Southern California (Montrose) Restoration | 204 | | 204 | | 204 |
| 18K3RAPPR3 | Montrose Restoration Implementation Fish Sampling | 3,176 | (543) | 2,633 | | 2,633 |
| 18K3RAPPWR | Portland Harbor/Willamette River NRDA | 6,225 | (1,018) | 5,207 | | 5,207 |
| 18K3RAPPX1 | LCP Honeywell NRDA | 969 | (198) | 771 | | 771 |
| 18K3RAPPX2 | LCP Georgia Power NRDA | 1,117 | (237) | 880 | | 880 |
| 18K3RAPPX4 | Halaco Investigation | 936 | (703) | 233 | | 233 |
| 18K3RAPPY2 | Motiva Sulfuric Acid Spill NRDA | 3,752 | (655) | 3,097 | | 3,097 |
| 18K3RAPPY4 | Donaldson Run, Virginia NRDA | | (23) | (23) | | (23) |
| 18K3RAPPY5 | Boeing NRDA | 10,996 | (1,684) | 9,312 | | 9,312 |
| 18K3RAPPY6 | Bethlehem Steel, Lackawanna NRDA | 401 | (61) | 340 | | 340 |
| 18K3RAPPY8 | CAP Palmer Barge, Texas NRDA | 20 | (3) | 17 | | 17 |
| 18K3RAPPY9 | Duwamish/Todd Shipping NRDA | 8,573 | (1,646) | 6,927 | | 6,927 |
| 18K3RLAP00 | Regional Restoration Planning and Development for Louisiana | 46,079 | 4,434 | 50,513 | | 50,513 |
| 18KBHWPK6 | FL8320GE | 55 | | 55 | | 55 |
| 1BK3B42P00 | Lavaca Bay/Point Comfort Site NRDA | 4,878 | | 4,878 | | 4,878 |
| 1BK3B42PM2 | Lavaca Bay | | 158 | 158 | | 158 |
| 1BK3B42PM6 | Lavaca Bay/Point Comfort Site NRDA | 851 | 5 | 856 | | 856 |
| 1BK3E1AP00 | Hudson River ; NYS-IAG | | 183,735 | 183,735 | | 183,735 |
| 1CK3F01PAA | Infant and Orphan Cases | 813 | | 813 | | 813 |
| 1CK3F01PCG | Ciba-Geigy (Region 4, CRC) NRDA | 145 | | 145 | | 145 |
| 1CK3F01PDU | Dupont-Newport NRDA | 89 | 154 | 243 | | 243 |
| 1CK3F01PF9 | Macalloy CPRD Waste Site | 813 | | 813 | | 813 |
| 1CK3F01PHG | Holyoke Gas Works (CRC) NRDA | 56 | 6 | 62 | | 62 |
| 1CK3F01PLA | Regional Restoration Planning and Development for Louisiana | 8,616 | 57,615 | 66,231 | | 66,231 |
| 1CK3F01PMB | Metal Bank (CRC) NRDA | | 5 | 5 | | 5 |
| 1CK3F01PW1 | GB Biosciences CPRD Site | 29 | | 29 | | 29 |
| 1CK3F01PWR | Portland Harbor/Willamette River NRDA | 1,238 | 1,039 | 2,277 | | 2,277 |
| 1CK3F01PX4 | Halaco Investigation | | 5 | 5 | | 5 |
| 1CK3F01PY5 | Boeing NRDA | 248 | 1,666 | 1,914 | | 1,914 |
| 1CK3F01PY9 | Duwamish/Todd Shipping NRDA | | 640 | 640 | | 640 |
| 1CK3F04PGR | Great lakes | | 4 | 4 | | 4 |
| 1CK3F04PRL | Regional Restoration Planning (RRP) for Louisiana | | 236 | 236 | | 236 |
| 1CK3FCRPC1 | Halby Waste Site (CPRD) | 726 | (94) | 632 | | 632 |
| 1CK3FY2P00 | Motiva Sulfuric Acid Spill NRDA | | 309 | 309 | | 309 |
| 1CK3FY8P00 | CAP Palmer Barge, Texas NRDA | | 14 | 14 | | 14 |
| 1CK3H05P00 | Great Lakes Dredge & Dock | 338 | | 338 | | 338 |
| 1CK3H16P00 | N'Control | 1,079 | (112) | 967 | | 967 |

| Task Number | Task Description | Direct Labor* | Other Direct Costs | Total Direct Costs | Indirect Costs | Total Costs |
|--------------------|--|----------------------|---------------------------|---------------------------|-----------------------|--------------------|
| 1CK3H16PMN | N'Control | 276 | (17) | 259 | | 259 |
| 1CK3H24P00 | True Justice | 611 | 168 | 779 | | 779 |
| 1CK3J03PF2 | Miss Lori | 44 | | 44 | | 44 |
| 1CK3J03PJ5 | FL4888KM | | (1) | (1) | | (1) |
| 1CK3J03PK6 | FL8320GE | | | | | |
| 1CK3J19P00 | True Justice | | (6) | (6) | | (6) |
| 1CK3J21P00 | Walkabout | 440 | (44) | 396 | | 396 |
| 1CK3J31P00 | Belle Watling | 1,125 | (24) | 1,101 | | 1,101 |
| 1CK3J37P00 | Jamie Ann | 10 | (4) | 6 | | 6 |
| 1CK3J39P00 | Magulla | 1,231 | (77) | 1,154 | | 1,154 |
| 1CK3J40P00 | Paradiso | 44 | | 44 | | 44 |
| 1CK3J41P00 | Ocean Wind | 50 | (10) | 40 | | 40 |
| 1CK3J42P00 | 20 Summers | 697 | (47) | 650 | | 650 |
| 1CK3J45P00 | E-307 Cases | 131 | (17) | 114 | | 114 |
| 1CK3J45PA1 | FL4733KA | 15 | (2) | 13 | | 13 |
| 1CK3J45PA2 | Lauri Ann | | (6) | (6) | | (6) |
| 1CK3J46P00 | Lagniappe II | 944 | (54) | 890 | | 890 |
| 1CK3J47P00 | Heidi Baby | | (6) | (6) | | (6) |
| 1CK3J49P00 | MSC Diego | 1,330 | (29) | 1,301 | | 1,301 |
| 1CK3J52P00 | Angelina | 1,104 | | 1,104 | | 1,104 |
| 1CK8A02PAN | Great Lakes Dredge & Dock | 113 | | 113 | | 113 |
| 1CK8A06P00 | Hylebos (Commencement Bay) NRDA | 5,985 | 108,776 | 114,761 | | 114,761 |
| 1CK8A06PEA | Hylebos - Elf Atochem (PRP) NRDA | 706 | 641 | 1,347 | | 1,347 |
| 1CK8A07P00 | ASARCO (Commencement Bay) NRDA | 882 | 5,072 | 5,954 | | 5,954 |
| 1CK8A20P00 | LCP Turtle River NRDA | 115 | 1,324 | 1,439 | | 1,439 |
| 1CK8A20PX1 | LCP Honeywell NRDA | 1,736 | 991 | 2,727 | | 2,727 |
| 1CK8A20PX2 | LCP Georgia Power NRDA | 9 | 116 | 125 | | 125 |
| 1CK8A20PX3 | LCP Arco NRDA | 4 | | 4 | | 4 |
| 1CK8A23P00 | Koppers Waste Site, Charleston, S.C. | 2,025 | 14,883 | 16,908 | | 16,908 |
| 1CK8A26PNR | North Cape Non-Recoverable | | 373 | 373 | | 373 |
| 1CK8A27P00 | Duwamish NRDA | 24,713 | 24,542 | 49,255 | | 49,255 |
| 1CK8A32P00 | Commencement Bay NRDA | 104 | 3,083 | 3,187 | | 3,187 |
| 1CK8A33P00 | Passaic River (Newark Bay) NRDA | 7,024 | 5,070 | 12,094 | | 12,094 |
| 1CK8A35P00 | Hudson River NRDA | 7,192 | 748,294 | 755,486 | | 755,486 |
| 1CK8A35PH1 | Harbor at Hastings, Hudson River NRDA | | 9 | 9 | | 9 |
| 1CK8A57P00 | Calcasieu Estuary NRDA | 553 | 79,786 | 80,339 | | 80,339 |
| 1CK8A57PBV | Calcasieu Bayou Verdine | | 64 | 64 | | 64 |
| 1CK8A64PRE | Blackbird Mine Response | 566 | 548 | 1,114 | | 1,114 |
| 1CK8A8BP00 | Southern California (Montrose) | | 33,759 | 33,759 | | 33,759 |
| 1CK8A8BPR1 | Southern California (Montrose) Restoration Implementation | | 248,969 | 248,969 | | 248,969 |
| 1CK8A8BPR2 | Southern California (Montrose) Restoration Administrative Record | | 240 | 240 | | 240 |
| 1CK8D08PLS | Great Lakes Dredge & Dock | 50 | | 50 | | 50 |
| 1RK3B87P00 | Dutch Harbor/Kuroshima Oil Spill NRDA | 94 | 2,416 | 2,510 | | 2,510 |
| 1RK3B87PNR | Dutch Harbor/Kuroshima Non-Recoverable | 3,343 | 255 | 3,598 | | 3,598 |
| 1RK3BC1PFS | Montrose Restoration Implementation Fish Sampling | | 100,757 | 100,757 | | 100,757 |

| Task Number | Task Description | Direct Labor* | Other Direct Costs | Total Direct Costs | Indirect Costs | Total Costs |
|--------------------|--|----------------------|---------------------------|---------------------------|-----------------------|--------------------|
| 1RK3BDJP00 | Fortuna Reefer, NRDA | 90 | | 90 | | 90 |
| 1RK3EA5P00 | Mallard Well Blowout/Equinox NRDA | 2,394 | 6 | 2,400 | | 2,400 |
| 1RK3EA6P00 | Point Reyes Tarball Oil Spill NRDA | 459 | (4) | 455 | | 455 |
| 1RK3EA7P00 | Unocal/Guadalupe Oil Field Spill NRDA | | (21) | (21) | | (21) |
| 1RK3EA8PNR | New Carissa Non-Recoverable | | 5,105 | 5,105 | | 5,105 |
| 1RK3EA9P00 | New Carissa, NRDA | 67 | | 67 | | 67 |
| 1RK3EA9PMN | Pago Pago Restoration Monitoring | 558 | 168 | 726 | | 726 |
| 1RK3EA9PRC | Pago Pago Restoration | 11,565 | 44 | 11,609 | | 11,609 |
| 1RK3EB1P00 | Olympic Pipeline/Whatcom Creek Spill NRDA | 4,918 | 1,567 | 6,485 | | 6,485 |
| 1RK3EB5P00 | Roosevelt Roads JP5 Spill NRDA | 3,208 | 5 | 3,213 | | 3,213 |
| 1RK3EB9P00 | Beaver Creek Oil Spill NRDA | 2,861 | | 2,861 | | 2,861 |
| 1RK3EC2P00 | Chalk Point Oil Spill NRDA | 20,425 | 927 | 21,352 | | 21,352 |
| 1RK3EC3P00 | Chelsea River, NRDA | 758 | | 758 | | 758 |
| 1RK3EC3PNR | Chelsea River/Posavina non-recoverable | 843 | | 843 | | 843 |
| 1RK3EC5P00 | Indian River (Connectiv) Oil Spill NRDA | 8,441 | 660 | 9,101 | | 9,101 |
| 1RK3EC7P00 | Fort Lauderdale Mystery Spill NRDA | 4,214 | 23 | 4,237 | | 4,237 |
| 1RK3ED1P00 | Westchester (Mississippi River Mile 38) Oil Spill NRDA | 261 | | 261 | | 261 |
| 1RK3ED3P00 | Mosquito Bay, LA Oil Spill NRDA | 4,001 | 12 | 4,013 | | 4,013 |
| 1RK3ED5P00 | SS Jacob Luckenbach Oil Spill NRDA (formerly San Mateo) | 7,066 | 42,817 | 49,883 | | 49,883 |
| 1RK3ED6P00 | BP Little Lake, Louisiana Oil Spill NRDA | 4,130 | 1,496 | 5,626 | | 5,626 |
| 1RK3ED7P00 | LA-Forrest Oil Platform NRDA | 624 | | 624 | | 624 |
| 1RK3ED9P00 | LA-Unocal Lake Palorde NRDA | 364 | | 364 | | 364 |
| 1RK3EE1P00 | EPA IAG -MSRP Palos Verdes Shelf | 47 | | 47 | | 47 |
| 1RK3EE1P01 | IAG Project Management & Reporting | 10,156 | 348 | 10,504 | | 10,504 |
| 1RK3EE1P02 | IAG Angler Study & Angler Study Outreach | 13,193 | 37,423 | 50,616 | | 50,616 |
| 1RK3EE1P03 | IAG Ocean Fish Sample Collection & Analysis | 18,620 | 444,972 | 463,592 | | 463,592 |
| 1RK3EE1P05 | IAG Outreach Related to Angler Study and Ocean Fish Sampling | 1,045 | | 1,045 | | 1,045 |
| 1RK3EE2P00 | Evergreen/Cooper River, SC NRDA | 35,811 | 6,465 | 42,276 | | 42,276 |
| 1RK3EE3P00 | Ocean Energy, LA NRDA | 5,442 | 43 | 5,485 | | 5,485 |
| 1RK3EF2P00 | LA-Hicorp/Duck Lake NRDA | 229 | | 229 | | 229 |
| 1RK3EF3P00 | Ghost Fleet Virginia NRDA | 680 | | 680 | | 680 |
| 1RK3EF4P00 | Shell-Terrebonne NRDA | 3,834 | 66 | 3,900 | | 3,900 |
| 1RK3EG1P00 | LA-Lake Washington NRDA | 2,132 | | 2,132 | | 2,132 |
| 1RK3EG2P00 | LA-Magnolia Fields/Forrest Oil NRDA | 19 | | 19 | | 19 |
| 1RK3EG3P00 | Buzzards Bay/Bouchard 120 Oil Spill NRDA | 63,251 | 104,244 | 167,495 | | 167,495 |
| 1RK3RAPPLA | Regional Restoration Planning and Development for Louisiana | 11,272 | | 11,272 | | 11,272 |
| 28L6F27P00 | Boeing Duwamish Damage Assessment | 525 | | 525 | | 525 |
| 2CK3M14P00 | Blackbird Mine Restoration | 5,968 | | 5,968 | | 5,968 |
| 2CK3M32P00 | Commencement Bay Restoration (Baywide Restoration) | 149 | | 149 | | 149 |
| 2CK3M69PEP | Tampa Bay Ecological Projects Oversight | 77 | | 77 | | 77 |
| 2CK3M7CP00 | Fort Lauderdale Mystery Spill Restoration | 1,541 | | 1,541 | | 1,541 |
| 2CK3M8AP00 | Julie N Restoration | 15,055 | | 15,055 | | 15,055 |
| 2CK3M8CP00 | MSRP & Staff Office Operating Budget | 14,801 | | 14,801 | | 14,801 |
| 2CK3M8DP00 | MSRP Restoration Planning Budget | 10,227 | | 10,227 | | 10,227 |

| Task Number | Task Description | Direct Labor* | Other Direct Costs | Total Direct Costs | Indirect Costs | Total Costs |
|--------------------|---|----------------------|---------------------------|---------------------------|-----------------------|--------------------|
| 2CK3M8EP00 | MSRP Fishing Injury Data Gap Studies | 27,061 | | 27,061 | | 27,061 |
| 2CK3M8FP00 | MSRP Media/Outreach and Education | 7,992 | | 7,992 | | 7,992 |
| 2CK3MA2P00 | Lake Barre | 122 | | 122 | | 122 |
| 2CK3MD1P00 | Westchester Restoration | 31 | | 31 | | 31 |
| 2CK3MSJP00 | Brage Berman Restoration | 26 | | 26 | | 26 |
| 2CK3MSJP01 | Brage Berman Restoration | 80 | | 80 | | 80 |
| 8K3E0600 | Hylebos (Commencement Bay) NRDA | 22,772 | | 22,772 | | 22,772 |
| 8K3E3500 | Hudson River NRDA | 1,097 | | 1,097 | | 1,097 |
| A8K3BHWPE4 | Dora Mae | 30 | | 30 | | 30 |
| A8K3BHWPJ1 | Mini 312 case | 11 | | 11 | | 11 |
| A8K3BHWPJ2 | Mini 312 case | 25 | | 25 | | 25 |
| A8K3BHWPJ7 | Mini 312 case | 433 | | 433 | | 433 |
| A8K3BHWPJ8 | Mini 312 case | 414 | | 414 | | 414 |
| A8K3BHWPJ9 | Mini 312 case | 20 | | 20 | | 20 |
| A8K3BHWPK1 | Mini 312 case | 68 | | 68 | | 68 |
| A8K3BHWPK2 | Mini 312 case | 11 | | 11 | | 11 |
| A8K3BHWPK3 | Mini 312 case | 11 | | 11 | | 11 |
| A8K3BHWPK4 | Mini 312 case | 22 | | 22 | | 22 |
| A8K3BHWPK5 | Mini 312 case | 22 | | 22 | | 22 |
| A8K3BHWPK6 | Mini 312 case | 11 | | 11 | | 11 |
| A8K3BHWPK7 | Mini 312 case | 11 | | 11 | | 11 |
| A8K3BHWPK8 | Mini 312 case | 129 | | 129 | | 129 |
| A8K3BHWPK9 | Mini 312 case | 27 | | 27 | | 27 |
| A8K3BHWPL1 | Mini 312 case | 58 | | 58 | | 58 |
| A8K3BHWPL2 | Mini 312 case | 20 | | 20 | | 20 |
| A8K3BHWPL3 | Mini 312 case | 610 | | 610 | | 610 |
| A8K3BHWPL6 | Mini 312 case | 153 | | 153 | | 153 |
| A8K3BHWPL7 | Mini 312 case | 32 | | 32 | | 32 |
| A8K3BHWPL8 | Mini 312 case | 166 | | 166 | | 166 |
| A8K3BHWPL9 | Mini 312 case | 210 | | 210 | | 210 |
| A8K3BHWPM4 | Mini 312 case | 241 | | 241 | | 241 |
| A8K3BHWPM6 | Mini 312 case | 81 | | 81 | | 81 |
| A8K3RAPP06 | Hylebos (Commencement Bay) NRDA | 42,171 | 8,741 | 50,912 | | 50,912 |
| A8K3RAPP07 | ASARCO (Commencement Bay) NRDA | 1,589 | 64 | 1,653 | | 1,653 |
| A8K3RAPP08 | Thea-Foss (Commencement Bay) NRDA | | 41 | 41 | | 41 |
| A8K3RAPP09 | Middle (Commencement Bay) NRDA | | 26 | 26 | | 26 |
| A8K3RAPP1N | Baytown Non-Recoverable | 523 | 146 | 669 | | 669 |
| A8K3RAPP20 | LCP Turtle River NRDA | 6,274 | 2,242 | 8,516 | | 8,516 |
| A8K3RAPP23 | Koppers Waste Site (CRC case), Charleston, SC | 34,553 | 2,096 | 36,649 | | 36,649 |
| A8K3RAPP27 | Duwamish NRDA | 25,278 | 5,270 | 30,548 | | 30,548 |
| A8K3RAPP2N | Berman (San Juan) Non-Recoverable | | 37 | 37 | | 37 |
| A8K3RAPP31 | Berry's Creek (Ventron Velsicol) NRDA | | 48 | 48 | | 48 |
| A8K3RAPP32 | Commencement Bay NRDA | 1,362 | 925 | 2,287 | | 2,287 |
| A8K3RAPP33 | Passaic River (Newark Bay) NRDA | 17,139 | 2,378 | 19,517 | | 19,517 |
| A8K3RAPP35 | Hudson River NRDA | 50,223 | 9,380 | 59,603 | | 59,603 |
| A8K3RAPP45 | St. Lawrence NRDA | 173 | 74 | 247 | | 247 |
| A8K3RAPP4N | Lake Barre (Non-Recoverable) | | 41 | 41 | | 41 |

| Task Number | Task Description | Direct Labor* | Other Direct Costs | Total Direct Costs | Indirect Costs | Total Costs |
|--------------------|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| A8K3RAPP57 | Calcasieu Estuary NRDA | 9,577 | 617 | 10,194 | | 10,194 |
| A8K3RAPP5N | North Cape Non-Recoverable | | 46 | 46 | | 46 |
| A8K3RAPP64 | Blackbird Mine Response | 11,177 | 1,237 | 12,414 | | 12,414 |
| A8K3RAPP95 | Fifteenmile Creek Spill NRDA | | 10 | 10 | | 10 |
| A8K3RAPPAA | Infant and Orphan Cases | 4,756 | 495 | 5,251 | | 5,251 |
| A8K3RAPPAN | Anitra Oil Spill NRDA | 574 | 13 | 587 | | 587 |
| A8K3RAPPBT | Bayou Trepagnier Chemical (CRC) Spill NRDA | 426 | | 426 | | 426 |
| A8K3RAPPBU | Tampa Bay Beach Use Category | | 144 | 144 | | 144 |
| A8K3RAPPBV | Calcasieu Bayou Verdine | 519 | 56 | 575 | | 575 |
| A8K3RAPP CG | Ciba-Geigy (Region 4, CRC) NRDA | 261 | 51 | 312 | | 312 |
| A8K3RAPPDU | Dupont-Newport NRDA | 17 | 16 | 33 | | 33 |
| A8K3RAPPF9 | Macalloy CPRD Waste Site | 813 | | 813 | | 813 |
| A8K3RAPPF9 | Macalloy Waste Site | 132 | | 132 | | 132 |
| A8K3RAPPFR | Fortuna Reefer Grounding NRDA | 33 | | 33 | | 33 |
| A8K3RAPP H1 | Harbor at Hastings, Hudson River NRDA | 2,746 | 38 | 2,784 | | 2,784 |
| A8K3RAPP HG | Holyoke Gas Works (CRC) NRDA | 33 | 163 | 196 | | 196 |
| A8K3RAPP LA | Regional Restoration Planning and Development for Louisiana | 32,374 | 7,519 | 39,893 | | 39,893 |
| A8K3RAPP MB | Metal Bank (CRC) NRDA | | 5 | 5 | | 5 |
| A8K3RAPP PH | Pearl Harbor/Chevron Oil Spill NRDA | 310 | | 310 | | 310 |
| A8K3RAPP R1 | Southern California (Montrose) Restoration | 1,119 | 3,247 | 4,366 | | 4,366 |
| A8K3RAPP R3 | Montrose Restoration Implementation Fish Sampling | | 457 | 457 | | 457 |
| A8K3RAPP RD | Southern California (Montrose) Records Disp | 326 | | 326 | | 326 |
| A8K3RAPP WR | Portland Harbor/Williamette River NRDA | 8,525 | 978 | 9,503 | | 9,503 |
| A8K3RAPP X1 | LCP Honeywell NRDA | 9,714 | 198 | 9,912 | | 9,912 |
| A8K3RAPP X2 | LCP Georgia Power NRDA | 2,030 | 237 | 2,267 | | 2,267 |
| A8K3RAPP X3 | LCP Arco NRDA | 788 | 723 | 1,511 | | 1,511 |
| A8K3RAPP X4 | Halaco Investigation | 4,328 | 727 | 5,055 | | 5,055 |
| A8K3RAPP Y2 | Motiva Sulfuric Acid Spill NRDA | 1,602 | 618 | 2,220 | | 2,220 |
| A8K3RAPP Y4 | Donaldson Run, Virginia NRDA | 42 | | 42 | | 42 |
| A8K3RAPP Y5 | Boeing NRDA | 6,325 | 1,674 | 7,999 | | 7,999 |
| A8K3RAPP Y6 | Bethlehem Steel, Lackawanna NRDA | | 61 | 61 | | 61 |
| A8K3RAPP Y8 | CAP Palmer Barge, Texas NRDA | 625 | 3 | 628 | | 628 |
| A8K3RAPP Y9 | Duwamish/Todd Shipping NRDA | 1,781 | 1,646 | 3,427 | | 3,427 |
| A8L6F27P00 | Boeing Duwamish Damage Assessment | 309 | | 309 | | 309 |
| RK3ED9P00 | LA-Unocal Lake Palorde NRDA | 320 | | 320 | | 320 |
| RK3EE2P00 | Evergreen/Cooper River SC NRDA | 425 | | 425 | | 425 |
| RK3EG3P00 | Buzzards Bay/Bouchard 120 Oil Spill NRDA | <u>1,236</u> | _____ | <u>1,236</u> | _____ | <u>1,236</u> |
| Grand Total | | <u>\$1,088,489</u> | <u>\$2,275,694</u> | <u>\$3,364,183</u> | <u>\$3,592,731</u> | <u>\$6,956,914</u> |

* The direct labor costs base (Exhibit) excludes \$7,737 charged to object classes 1151, 1158, and 1159.

SCHEDULE 2

**DAMAGE ASSESSMENT CENTER
FISCAL YEAR 2003 COSTS BY OBJECT CLASS**

| Object Class | Object Class Description | Direct Labor* | Indirect Cost | Other Direct Costs | Grand Total |
|--------------|---|---------------|---------------|--------------------|-------------|
| 1021 | Contractor Holdback | | \$ 727 | \$ 3,899 | \$ 4,626 |
| 1112 | General Schedule, General Merit, Senior Executive Service and Presidential Appointees | \$577,921 | 1,144,611 | | 1,722,532 |
| 1132 | Part-Time with Permanent Appointment | 14,737 | 22,491 | | 37,228 |
| 1133 | Part-Time with Temporary Appointment | 3,020 | 2,308 | | 5,328 |
| 1151 | Overtime | 3,324 | 40,246 | | 43,570 |
| 1157 | Holiday Pay | | 380 | | 380 |
| 1158 | Hazardous Duty Pay | 413 | | | 413 |
| 1159 | Employee Cash Awards | 4,000 | 26,838 | | 30,838 |
| 1160 | Leave Surcharge Full-Time Permanent Appointments | 115,357 | 230,540 | | 345,897 |
| 1180 | Credit Hours Earned | 16,490 | 42,699 | | 59,189 |
| 1182 | Compensatory Leave Earned | 11,726 | 15,247 | | 26,973 |
| 1210 | Employer's Contribution Surcharge | 182,850 | 344,084 | | 526,934 |
| 2140 | Expenses Related To Domestic Travel - Paid to Traveler | | 74,889 | 52,585 | 127,474 |
| 2143 | Expenses Related To Domestic Travel - Paid to Vendors | | 64,653 | 52,796 | 117,449 |
| 2146 | Expenses Related to Foreign Travel - Paid to Traveler | | 11,106 | | 11,106 |
| 2148 | Expenses Related to Foreign Travel - Paid to Vendors | | 6,298 | | 6,298 |
| 2150 | Gifts and Bequests Travel Reimbursements | | (1,153) | | (1,153) |
| 2213 | All Other Transportation of Things | | 8,235 | 1,312 | 9,547 |
| 2214 | GSA Trucks | | | 4,339 | 4,339 |
| 2319 | Rental Payments to GSA | | 124,189 | | 124,189 |
| 2320 | Rental Payments to Others | | | 12,845 | 12,845 |
| 2330 | Payments for Postage | | 691 | 30 | 721 |
| 2337 | Telecommunications (Utility) FTS Services | | 14,113 | | 14,113 |
| 2338 | Telecommunications (Utility) Local Services | | 18,568 | 2,032 | 20,600 |
| 2339 | Telecommunications (Utility) Toll Calls | | 142 | | 142 |
| 2411 | Publications | | 19,131 | | 19,131 |
| 2415 | Other Printing Not Otherwise Identified | | 20,832 | 6 | 20,838 |
| 2510 | Information Technology/ADP Training | | 1,765 | | 1,765 |
| 2511 | Management and Professional Support Services | | 68,443 | 12,120 | 80,563 |
| 2512 | Studies, Analyses and Evaluations | | | 67,993 | 67,993 |
| 2513 | Engineering and Technical Services | | | 557 | 557 |
| 2522 | Maintenance of Equipment | | 4,331 | | 4,331 |
| 2523 | ADP and Telecommunications Contractual Services | | 2,253 | | 2,253 |
| 2526 | Other Training by University or Other Non-Federal Source | | 11,630 | 5,500 | 17,130 |

| Object Class | Object Class Description | Direct Labor** | Indirect Cost | Other Direct Costs | Grand Total |
|---------------------|--|----------------------------|----------------------------|----------------------------|----------------------------|
| 2527 | Miscellaneous Contractual Services Not Otherwise Classified | | 559,402 | 1,999,926 | 2,559,328 |
| 2533 | Training by Office of Personnel Management and Other Federal Agencies | | 545 | | 545 |
| 2535 | All Other Services of Federal Agencies | 158,651 | 177,424 | 33,759 | 369,834 |
| 2536 | Fund Transfers between Financial Management Centers for Services | | 194 | 2,615 | 2,809 |
| 2610 | GSA Customer Supply Center | | 2,063 | | 2,063 |
| 2618 | Purchases of ADP Supplies | | 19,933 | 2,907 | 22,840 |
| 2619 | Purchases (All Other) | | 35,689 | 17,344 | 53,033 |
| 2625 | Office Furniture | | | | |
| 2628 | General Office Supplies | | 178 | | 178 |
| 3123 | Non-Capitalized ADP and Telecommunications Equipment | | 11,172 | 353 | 11,525 |
| 4111 | Research Grants | | 20,000 | | 20,000 |
| 4310 | Penalty Payments for Prompt Payment Act | | 838 | 7,952 | 8,790 |
| 7787 | NOAA Overhead Surcharge | | | | |
| 7788 | Line Office Overhead Surcharge | | (7,247) | (5,182) | (12,429) |
| 7789 | Office (FMC) Overhead Surcharge | | 3 | 6 | 9 |
| 9876 | General Support (NOAA) | | <u>452,250</u> | | <u>452,250</u> |
| Grand Total | | <u>\$ 1,088,489</u> | <u>\$ 3,592,731</u> | <u>\$ 2,275,694</u> | <u>\$ 6,956,914</u> |

* The direct labor costs base (Exhibit) excludes \$7,737 charged to object classes 1151, 1158, and 1159.