

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

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2009 INDIRECT COST RATE**

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FISCAL YEAR 2009 INDIRECT COST RATE**

Cotton and Company LLP is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering Office of Response and Restoration (OR&R) indirect costs incurred on damage assessment, remediation, and restoration of injured natural resources.

The purpose of this report is to provide OR&R with the results of Cotton and Company's review of Fiscal Year (FY) 2009 costs and development of an indirect cost rate. This document presents OR&R'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 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 (CERCLA); Oil Pollution Act 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 releases 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: OR&R within the National Ocean Service; Office of General Counsel for Natural Resources (GCNR); and Restoration Center (RC) within the National Marine Fisheries Service.

OR&R has three divisions: the Emergency Response Division (ERD), the Marine Debris Program (MDP), and the Assessment and Restoration Division (ARD). ERD facilitates spill prevention, preparedness, response, and restoration. It supports oil and chemical spill responses in U.S. coastal waters. MDP's focus is on identifying, reducing, and preventing debris in the marine environment. ARD protects and restores coastal natural resources injured by hazardous substances. ARD performed DARRP work in FY 2009.

FINANCIAL MANAGEMENT SYSTEM

OR&R costs reside in the NOAA 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. OR&R's FY 2009 costs were accumulated under FMC 1012. DARRP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. OR&R tracks both labor and nonlabor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

OR&R 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 OR&R's FY 2009 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.

- Obtained downloads of FY 2009 OR&R cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARRP tasks with the assistance of OR&R 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 OR&R 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. We applied NOAA support and General Services Administration (GSA) rent rates to indirect labor costs. We included those costs allocable to indirect labor in the indirect cost pool.
- I.M. Systems Group, Inc. (IMSG), a commercial contractor, performed damage assessment and restoration work that benefited OR&R tasks. IMSG personnel work in NOAA offices. We obtained IMSG time reports and calculated the cost of all direct time spent on DARRP tasks. We included the direct IMSG labor costs in the direct labor base.
- We identified OR&R indirect costs that benefit all divisions, such as those incurred by the OR&R Business Services Group (BSG). We pooled these costs and calculated the amounts allocable to the ERD and MDP. We excluded those costs from the indirect cost pool, because ERD and MDP costs are not included in the indirect cost rate base.
- We excluded from the indirect cost pool all OR&R tasks that did not benefit the DARRP program, or for which the benefit to the DARRP program could not be measured. We also excluded the cost of several indirect activities that only benefited a small number of DARRP cases. To the extent that management and support costs were allocable to these tasks, we excluded those costs from the indirect cost pool.

The resulting indirect cost rate includes only allocable indirect costs for DARRP work performed by ARD in FY 2009, and should be used to recover the indirect costs of those activities.

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 ARD direct labor costs as a base. We included direct labor costs for IMSG 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 OR&R'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 AND COMPANY LLP

A handwritten signature in blue ink, appearing to read "Colette Y. Wilson". The signature is written in a cursive, flowing style.

Colette Y. Wilson, CPA
Partner

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2009 DARRP INDIRECT COST RATE
(EXCLUDING ERD AND MDP)**

Indirect Costs	\$6,867,439
Less:	
BSG and OR&R Headquarters Costs Allocable to ERD and MDP	\$(1,303,994)
Management and Support Costs Allocable to Non-Direct Activities	(1,613,552)
Management and Support Costs Allocable to Superfund Activities	<u>(534,274)</u>
Net Indirect Costs	<u>\$3,415,619</u>
Direct Labor Costs*	<u>\$1,729,969</u>
Indirect Cost Rate	<u>197.44%</u>

* Direct labor costs exclude costs charged to Object Classes 1151 through 1159.

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2009 COSTS BY TASK CODE**

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
G8K3N03PGD	General Management & Admin Support			\$1,197,808	\$1,197,808
G8K3RH2P00	Headquarters - Habitat (54%)			1,180,889	1,180,889
G8K3N03PDM	DARRP Management & Admin Support			1,012,681	1,012,681
G8K3RH3P00	Headquarters - Emergency Response			813,859	813,859
1CK3G01P00	Hazmat/ARD General Support Fund			752,102	752,102
G8K3N03PGW	General Training & Non-Case Workshops			305,339	305,339
1CK3FARPGD	General Management & Admin Support			292,956	292,956
G8K3N03PDT	DARRP Training			227,825	227,825
G8K3N03PDP	DARRP Program Policy & Development			190,558	190,558
G8K3N03PGR	General Research & Methods Development			162,100	162,100
G8K3N03P00	OR&R Coastal Preservation & Restoration			111,187	111,187
1CK3FARPDM	DARRP Management & Admin Support			109,794	109,794
1CK3FARPGW	General Training & Non-Case Workshops			88,591	88,591
1CK3F01P00	General Management & Admin. Support			67,714	67,714
G8K3RH2D00	Headquarters-Habitat (54%)-Desktop Management			64,334	64,334
1CK3GLBP00	BSG General			62,251	62,251
G8K3RDAP00	Damage Assessment-Earmark			46,589	46,589
G8K3RH3N00	Headquarters-Emergency Response-Telecom			20,401	20,401
G8K3RH2N00	Headquarters-Habitat (54%)-Telecom			19,280	19,280
F8K3RH2P00	Headquarters-Habitat (54%)			16,712	16,712
G8K3R01P00	Headquarters Staff Support			13,790	13,790
F8K3RH3P00	Headquarters-Emergency Response			13,119	13,119
1CK3FARPDT	DARRP Training			12,745	12,745
1CK3FARPGR	General Research & Methods Development			12,130	12,130
1CK3J01P00	DARRF General Restoration Accounts			8,516	8,516
1CK3FARP00	DARRF Base			7,474	7,474
1CK3FARPDP	DARRP Program Policy & Development			6,309	6,309
2CK3LRCP00	General DARRF Support			6,089	6,089
F8K3N03PDT	DARRP Training			5,660	5,660
C8K3RAPP00	Damage Assessment Program-Office of Response & Restoration			5,540	5,540
G8K3N03PFF	General FOIA Response			4,754	4,754
G8LAH1APDR	DARRP General Support, Training			3,653	3,653
G8K3RH2PTR	Headquarters-Habitat (54%)-HQ Training-Habitat			3,603	3,603
F8K3N03PGW	General Training & Non-Case Workshops			3,203	3,203
G8K3E01P00	DAC General Administrative Support-Waste Sites			3,187	3,187
G8K3N03D00	ORR-Coastal Preservation & Restoration-Desktop Management			3,052	3,052
G8K3RH3PTR	Headquarters-Emergency Response-HQ Training Transportation			2,793	2,793
F8K3RJPPGW	General Training & Non-Case Workshops			2,345	2,345
F8K3RJPPGD	General Management & Admin Support			1,994	1,994
1CK3FAPP00	General Management and Support			1,966	1,966
F8K3N03PDM	DARRP Management & Admin Support			1,103	1,103
F8K3RJPPDM	DARRP Management & Admin Support			627	627
G8K3R01N00	Headquarters Staff Support-Telecom			254	254
G8K3RH3Q00	Headquarters-Emergency Response-Data Center			244	244

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
F8K3N03PGD	General Management & Admin Support			216	216
G8LAH1APPW	DARRP General Support - Program Policy Work			75	75
1CK3F04P00	Program Policy Work			<u>28</u>	28
1CK3G5BP00	Suisun Bay	\$144,584	\$47,075		191,659
17K3EK1P00	SF Bay, Cosco Busan Oil Spill, CA	99,253	24,223		123,476
G8K3N03P84	Hudson River Trustee	81,551	21,143		102,694
G8K3N03PMC	Miscellaneous DARRP Case Charges	78,255	38,201		116,456
G8K3N03P2S	PS Prep Pilot	72,854	18,997		91,851
G8K3N03P5D	Duwamish River Watershed	65,557	12,635		78,192
1CK3G25P00	Portland Harbor - Phase I - A 2008	62,879	37,848		100,727
G8K3N03P3R	Portland Harbor Trustee	50,140	16,859		66,999
G8K3N03PX1	LCP Honeywell	46,262	10,788		57,050
17K3EF5P00	Cape Flattery	45,761	11,274		57,035
17K3EJ6P00	Citgo, LA Calcasieu River	40,181	9,225		49,406
17K3N23P00	Department Of Energy Hanford Agreement	37,827	9,218		47,045
G8K3N03P9B	Allied/Kalamazoo Trustee	36,566	9,431		45,997
1CK3G10P00	NPRD River Restoration	30,221	10,903		41,124
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill	29,679	6,836		36,515
1CK3G27P00	Passaic - Cooperating 21 Companies Agreement	28,352	13,514		41,866
1CK3G11P00	Portland Harbor	28,005	13,270		41,275
G8K3N03PSM	St. Lawrence River at Massena, NY	27,445	7,413		34,858
1CK3G08P00	Housatonic River	27,345	8,036		35,381
17K3EF8P00	Athos	25,739	1,140		26,879
1CK3G26P00	Passaic NRDA - Effort Funded	24,120	25,151		49,271
17K3EL5P00	Barge DM932-New Orleans-LA Oil Spill	23,854	2,862		26,716
1CK3G22P00	Berry's Creek	23,585	8,112		31,697
17K3EH4P00	Castro Cove/ChevronTexaco Oil Spill, CA	21,428	5,229		26,657
17K3N21P00	State of CA	20,879	5,096		25,975
G8K3N03P1B	Roanoke River/Albermarle Sound NRT	20,817	4,036		24,853
17K3NK2P00	Hurricane Katrina - Debris Removal	20,790	5,075		25,865
1CK3G11P03	Portland Harbor-Willbridge Cove	18,964	8,092		27,056
17K3EF9P00	Selendang	16,735	3,836		20,571
G8K3N03P27	Palmerton Zinc Trustee	16,334	4,232		20,566
17K3EL2P00	SF Bay, Richmond Terminal 4 Oil Spill, CA	15,387	3,756		19,143
G8K3N03PLS	GAF Trustee	15,053	3,529		18,582
17K3N21PTB	Former Tow Basin Facility, San Diego, CA	14,875	3,631		18,506
G8K3N03PHF	Hanford	12,389	282		12,671
G8K3N03P25	Kerr McGee Chem Co Navassa	12,384	3,300		15,684
17K3EE5PDA	T/V Margara, Tallaboa, PR	12,053	2,761		14,814
G8K3N03PXM	Exxon Mobil, Charleston, SC	11,227	4,710		15,937
G8K3N03PNA	Nassco/Southwest Marine Ship Yard, CA	11,088	2,725		13,813
1CK3GWSP00	Watershed	10,991	2,547		13,538
G8K3N03PCM	Commencement Bay	10,631	2,759		13,390
G8K3N03PRB	Duwamish River NRD Seattle/Bluefields	10,320	731		11,051
G8K3N03PBN	Diamond Alkali Trustee	10,202	2,490		12,692
1CK3FARPN	Diamond Alkali, Passaic River, NJ, NRD	9,676	114,008		123,684
17K3N21PNI	North Island Naval Air Station, San Diego, CA	9,214	2,250		11,464
17K3N21PCO	Naval Amphibious Base Coronado, CA	9,077	2,216		11,293
G8K3N03P9F	L.A. Clarke & Son, VA, NRD	8,670	1,522		10,192

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
G8K3N03PY5	Duwamish River, WA, NRD, Boeing	8,068	448		8,516
G8K3N03PXT	Citgo Litigation Support	7,561	1,846		9,407
G8K3N03PC1	Cosco Buson Litigation Support	7,284	415		7,699
G8K3N03PM7	LCP Chemical, GA	6,738	2,495		9,233
1CK3FARPCM	Commencement Bay, WA, NRD	6,734	2,590		9,324
2CK3MH1P42	Exxon Valdez	6,272	1,535		7,807
G8K3N03PKJ	Bayou D'Inde	6,235	1,506		7,741
17K3N22P00	EPA Region 4 Tech Support Reimbursable	6,135	1,498		7,633
17K3N22P02	Tyndall Air Force Base, Panama City, FL	6,071	1,481		7,552
G8K3N03P3C	Koppers Trustee	5,885	1,354		7,239
17K3N21PSS	State of California - Selby Slag	5,853	1,428		7,281
G8K3N03P6L	Koppers-CHS Trustee	5,662	4,055		9,717
G8K3N03PMS	Malone Services Inc, Texas City, TX	5,422	1,519		6,941
17K3EK8P00	Katrina, LA - Modeling Workgroup	5,392	1,316		6,708
17K3NP1P00	Ike, Houston, TX	5,163	1,353		6,516
17K3EJ3P00	LA TB DBL 152	5,147	1,000		6,147
G8K3N03P44	Quendall Terminal	5,143	1,256		6,399
G8K3N03PGB	Greens Bayou	4,997	1,220		6,217
17K3N21PGP	Georgia Pacific Mill, Fort Bragg, CA	4,895	1,209		6,104
G8K3N03PWT	Washington State, Eagle Harbor, WA	4,850	1,184		6,034
2CK3L14P00	Blackbird Mine Settlement	4,588			4,588
1CK3FARPBC	Portland Harbor, OR	4,112			4,112
G8K3N03PBP	OR&R Coastal Preservation & Restoration	4,094	999		5,093
17K3N21PPH	Naval Base Ventura County, Port Hueneme, CA	4,093	999		5,092
17K3N24PP3	EPA Region 9 - Hunter's Point	4,017	981		4,998
17K3N21PAN	State of California - USCG-ATON	3,920	957		4,877
17K3ED3P00	Mosquito Bay Oil Spill Reimbursable	3,831	45		3,876
G8K3N03PKL	Katrina, LA	3,567	2,290		5,857
1CK3JLSPN8	Non-Compete Litigation Support	3,461	884		4,345
G8K3N03PZE	Zeneca	3,269	798		4,067
G8K3N03PDH	Dupont Hay Road Restoration, DE	3,011	597		3,608
G8K3N03PDK	Duwamish River NRD Seattle - King County	2,930	542		3,472
17K3EL4P00	Mystery Tar Balls, South Padre Island, TX	2,914	629		3,543
F8K3RSBP00	Suisin Bay, CA Assessment Study	2,898	707		3,605
G8K3N03PCU	Curtis Bay	2,849	695		3,544
17K3N22P04	Parris Island Marine Recruit Depot, SC	2,742	669		3,411
17K3EK6P00	Dalco Passage, Conoco	2,711	662		3,373
G8K3N03PLP	Former Lail Property-Exxon Mobil, NJ, NRDA	2,634	618		3,252
17K3N21PTE	Telendyne Ryan	2,513	614		3,127
G8K3N03PPS	Duwamish River, NRD For Port Of Seattle	2,410	496		2,906
G8K3N03PL2	Atlantic Wood Industries, Inc.	2,383	581		2,964
G8K3N03P46	Ashtabula Trustee	2,364	577		2,941
17K3EJ1P00	Exxon Mobil	2,340			2,340
G8K3N03PV1	Cargill Tampa Bay, FL	2,310			2,310
G8K3N03PRM	Island End River	2,286	444		2,730
G8K3N03PPT	Portland Harbor Non-Recoverable NRDA	2,279			2,279
G8K3N03PDU	Dupont Beaumont Region 6	2,250	286		2,536
G8K3N03PVE	Vieques	2,223	3,448		5,671
17K3EE2P00	Evergreen/Cooper River, Charleston, SC NRD	2,013	151		2,164

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
G8K3N03P5F	Langley Air Force Base	1,906	465		2,371
2CK3M8AP00	MSRP Trustee Council Operating Budget	1,850	452		2,302
2CK3L32P00	Commencement Bay Baywide	1,738			1,738
G8K3N03PMW	Comm Bay NRDA - Hylebos, Murray Pacific	1,710	418		2,128
1CK3FARP5D	Duwamish River, WA, NRD-Lower Duwamish	1,689	56,392		58,081
2CK3M8CP00	MSRP Operating Budget	1,598	390		1,988
G8K3N03P61	NL Industries	1,597	376		1,973
G8K3N03PKH	Bayou Verdine Trustee	1,588	204		1,792
1BK3R2PP00	Poplar Point, Dc Dep Of Health	1,502	366		1,868
1CK8A27P00	Boeing Duwamish Damage Assessment	1,491	2,327		3,818
1CK3FARPLS	GAF Corp, NJ	1,459	356		1,815
F8K3N03PGM	Commencement Bay Hylebos General Metals	1,437			1,437
G8K3N03PCT	Chevron, Port Arthur, TX	1,436	352		1,788
F8K3N03PTF	Commencement Bay-Thea Foss	1,428			1,428
G8K3N03PBT	Bayou Trepagnier	1,405	297		1,702
2CK3LNBPO0	New Bedford Harbor Restoration	1,382	337		1,719
G8K3N03PW2	Wyckoff Facility GW	1,375			1,375
F8K3N03PPT	Portland Harbor Non-Recoverable NRDA	1,354			1,354
G8K3N03P07	Industrialplex, MA NRD	1,353	330		1,683
17K3N24P1S	EPA Region 9 - Pearl Harbor	1,352	331		1,683
17K3EK2P00	Emergency Oil Spill Vacancy	1,339	327		1,666
G8K3N03PB1	Ciba-Geigy, Mcintosh	1,238	303		1,541
1CK3FARPMC	Miscellaneous DARRP Case Charges	1,203	224,374		225,577
F8K3N03P5D	Duwamish River Watershed	1,188			1,188
17K3EK5P00	Crystal Mountain	1,162	184		1,346
G8K3N03PDS	Star Lake Lodge, TX	1,160	285		1,445
G8K3N03PWK	Outboard Marine (Waukegan Harbor), IL	1,147	280		1,427
1CK3FARPGZ	Cornell Dublier Electronics, NJ, NRD	1,083	235		1,318
F8K3RB2PMW	Commencement Bay- Middle Waterway	1,064			1,064
G8K3N03P4S	Stauffer Chemical Co.	1,029	2,242		3,271
G8K3N03PCK	Piles Creek NRDA, NE	1,026	250		1,276
G8K3N03P7Y	Duwamish River Oversight Trustee	985	4,880		5,865
G8K3N03PMM	Magic Marker/Exide Bankruptcy	947	231		1,178
1CK3FARPCK	Piles Creek NRDA	918	224		1,142
G8K3N03P7W	Raritan Arsenal	910	222		1,132
F8K3N03PX6	Halaco Engineering Co., CA, NRD/Trustee	908			908
1CK3FARP26	Montrose NRDA	900	570		1,470
G8K3N03PTF	Comm Bay, WA, NRDA - Thea Foss	840	205		1,045
G8K3N03P09	Hooker 102nd St. NY Trustee	824	201		1,025
G8K3N03P5B	Suisun Bay	817	200		1,017
F8K3N03PBD	Apra Harbor -Guam	774			774
17K3EF7P00	Foss Barge/Pt Wells	754	165		919
G8K3N03PV3	Cargill Tampa Bay, FL	710			710
F8K3N03PRB	Duwamish River NRD Seattle/Bluefields	707			707
F8K3N03PY5	Duwamish River, WA, NRD, Boeing	707			707
G8K3N03PSS	Selby Slag	694	169		863
F8K3N03P1B	Roanoke River/Albermarle Sound	694			694
G8K3N03PC7	Berry's Creek	686			686
1CK3FARPT3	Liberty Industrial Finishing, NY, NRD	680	166		846

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
17K3ED5P00	Luckenback Oil Spill, CA, NRDA/Restoration	670			670
G8K3N03P56	Combe Fill South Landfill, NJ	605	148		753
G8K3N03PRW	Rhone Poulenc RCRA Site, WA	573	139		712
2CK3LTUP00	Tulalip Landfill	562			562
F8K3N03PDK	Duwamish River NRD Seattle - King County	550			550
G8K3N03PGZ	Cornell-Dublier, NJ	489	120		609
G8K3N03PBD	Apra Harbor -Guam	480	117		597
G8K3N03PAL	Alcoa, Lavaca Bay, TX	471	115		586
F8K3RB2PDN	Commencement Bay-Hylebos	465			465
G8K3N03PZ2	Yeoman Creek Trustee	453	110		563
F8K3RB2P1B	Albermarle/Weyerhaeuser	448			448
G8K3N03PV2	Cargill Tampa Bay, FL	433			433
1CK3FARPGB	Greens Bayou, GB Biosciences, TX, NRD	431	303		734
1CK3FARPXM	Exxon Mobil, Charleston, SC-NRDA	423	1,515		1,938
1CK3FARPCCT	DARRF Base-Clark/Chevron Port Arthur TX Restoration	422	323		745
F8K3N03P65	Fox River/Green Bay, WI, NRD/Trustee	420			420
G8K3N03PCC	Castro Cove/Chevron Richmond	408	14		422
1CK3FARP3R	Portland Harbor, OR, NRD	403	84,832		85,235
F8K3N03P9B	Allied/Kalamazoo Trustee	401			401
G8K3N03PZ6	North Ryan Trustee	400	31		431
G8K3N03PW4	Interlake Trustee	396	96		492
17K3N21PNS	Naval Station San Diego, CA	388	95		483
17K3EJ5P00	Bermuda Island, Delaware Bay, DE	369	90		459
G8K3N03PSR	Star Lake Canal	353	77		430
2CK3L28P00	Portland Harbor Restoration	353			353
F8K3N03PW2	Wyckoff Facility GW	353			353
F8K3N03PXM	Exxon Mobil	331			331
G8K3N03PWD	Cat/Wood Island, Cherry Point MCAS, NC	329	80		409
F8K3N03PDH	Dupont Hay Road Restoration, DE	318	77		395
G8K3N03PB6	Olin Corp (Mcintosh Plant)	316	77		393
2CK3L46PTT	Elliott Bay Settlement	316	38		354
1CK3FARP4E	St. Lawrence River-Alcoa, NY, NRD	274	13,228		13,502
1CK3FARPPT	Portland Harbor, OR	268			268
17K3EC5P00	Indian River Oil Spill	262			262
G8K3N03PEV	Exxon Valdez, AK, Trustee Council	261	65		326
1CK3J78PA2	Hurricane Wilma	243	59		302
17K3EE5P00	T/V Margara, Tallaboa, PR	238			238
17K3N21PBC	Naval Training Center Boat Channel, San Diego, CA, Response	231	56		287
F8K3N03P6T	Custom Distribution Services, NJ, NRD/Trustee	207			207
G8K3N03PX4	Sheboygan Harbor & River	206	51		257
G8K3N03PCG	Citgo-FOIA	197	21		218
F8K3N03PCT	Chevron, Port Arthur, TX	193	48		241
1TK3B02PBN	Diamond Alkali Operable Unit 2	189			189
1CK3FARPM	Magic Marker	188			188
F8K3N03PV1	Cargill Tampa Bay, FL	182	45		227
1CK8A35P00	Hudson River Assessment	153	26,623		26,776
G8K3N03PLW	Duwamish River, NRD/Trustee For Lockheed	150	37		187
1CK3FARPH3	Raymark Industries Inc., CT, NRD/Trustee	144			144
1CK3FARP61	NL Industries	131			131

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1CK3JLSPP9	Special Case Litigation Support (01/08)	115	547		662
G8K3N03PHY	Comm Bay, Hylebos NRDA - General	114	725		839
G8K3N03P26	Montrose	112	27		139
F8K3N03PB1	Ciba-Geigy Corporation (Mcintosh Plant)	96			96
G8K3N03PSL	Tex Tin Corp., TX, Swan Lake	93	23		116
17K3EK9P00	Guayanilla Mystery Oil Spill, PR	92	22		114
F8K3N03PC7	Berry's Creek	92			92
G8K3N03PAG	Agrifos Houston Ship Canal, TX	81	20		101
F8K3N03PPS	Duwamish River, NRD For Port Of Seattle	79			79
1RK3NM1P00	Savannah River Mystery Spill	72			72
17K3NN9P00	Barge DM932-New Orleans-LA	61	15		76
G8K3N03PK1	Kerr McGee Jax	61	15		76
17K3EL1P00	Tigani Oil Spill	56	14		70
G8K3N03PN5	Ashland NSP Lakeshore	41	10		51
G8K3N03PB3	Tex Tin	32	8		40
G8K3N03PFT	Falcon Refinery, Corpus Christi	16	4		20
1CK3FARP84	Hudson River PCBs, NY, NRD		236,245		236,245
18K3RRRP00	River Restoration-Dupage		203,773		203,773
F8K3RLPP00	Lake Pontchartrain-LA		146,523		146,523
1CK3F01PAG	Agrifos, Houston Ship		59,146		59,146
18K3RRDP00	River Restoration-Detroit		39,232		39,232
1CK3FARPC8	DARRF Base-Berry's Creek		24,640		24,640
1CK3FARP7Y	Duwamish River, WA, NRD-General		20,693		20,693
1CK3G19P17	102nd Street Hooker DARRF-Restoration Case Specific		17,027		17,027
1CK8A33P00	Passaic River Damage Assessment		7,668		7,668
1CK3FARPVE	DARRF Base-Vieques NRD/Restoration		4,254		4,254
1CK3GVEP00	Vieques		3,481		3,481
1CK3FARP2S	DARRF Base-PS Prep Pilot		3,089		3,089
1CK8A06P00	Hylebos (Commencement Bay) Damage Assess		2,327		2,327
1CK8A32P00	DARRF Commencement Bay Damage Assessment		2,327		2,327
1CK3FARPSS	Selby Slag, CA, NRD		2,000		2,000
1CK3FARPX1	LCP Chemicals NRD-Honeywell		1,792		1,792
1CK3FNRPC2	Non-Recoverable Case Activity-Chalk Point Non-Recoverable		1,611		1,611
1CK3FARP9B	Allied Paper/Portage Creek, MI, NRD		1,228		1,228
1CK3FARPKL	DARRF Base-Katrina Louisiana NRDA		1,218		1,218
1CK3FARPM4	DARRF Base-Eppinger & Russell, Elizabeth River NRD		1,189		1,189
1CK3F01PHB	Portland Harbor Yellow Book		1,121		1,121
1CK3FARPHY	DARRF Base-Commencement Bay, Hylebos NRDA, General		1,121		1,121
1CK3FARP4S	DARRF Base-Stauffer Chemical Co, Superfund Site		1,078		1,078
1CK3FARP7W	DARRF Base-Raritan Arsenal		1,069		1,069
1CK3FARPM7	LCP Chemicals, GA, NRD-General		1,004		1,004
1CK3FARP9F	DARRF Base-L.A. Clarke & Son, VA, NRD		911		911
1CK3FARP1B	Weyerhaeuser Plymouth Wood Treating NRD		904		904
1CK3G11P02	Portland Harbor-Injury Assessment Plan/City Of Portland		881		881
1CK3FARPB1	Ciba-Geigy Corp. Mcintosh, AL, NRD		805		805
1CK3FARPJY	DARRF Base-Patrick Bayou		600		600
1CK3FARP8T	DARRF Base-Portland Harbor, OR, RI/FS		599		599
G8K3N03PV4	Cargill Tampa Bay, FL		574		574
G8K3N03P4D	Reynolds Metals Trustee		507		507

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total	
1CK3FARBPB	DARRF Base-BP Amoco/Dureco, DE, NRD		467		467	
1CK3FARPKH	Bayou Verdine, LA, NRD		425		425	
1CK3FARPC4	DARRF Base-Atlas Tack Corp. MA, NRD		423		423	
1CK3FARP7H	DARRF Base-Callahan Mine		418		418	
1CK3FARPSM	St. Lawrence River at Massena, NY, NRD		372		372	
G8K3N03PSA	ORR-Coastal Preservation & Restoration-Anacostia Wash Nav		352		352	
1CK3FARPSA	DARRF Base-Washington Navy Yard, DC, NRD		328		328	
G8K3N03PV5	Cargill Tampa Bay, FL		234		234	
G8K3N03P05	Grand Calumet/Metal Bank		195		195	
1CK3FARP6L	Koppers Co, Charleston Plant		185		185	
1CK3FARPNB	DARRF Base-New Bedford Harbor, MA, NRD		135		135	
G8K3N03PC4	ORR-Coastal Preservation & Restoration		99		99	
1CK3FARPG6	DARRF Base-New London Submarine Base, CT, NRD		92		92	
G8K3N03PGP	ORR-Coastal Preservation & Restoration-Georgia Pacific Mill, Ft. Bragg		24		24	
1CK3FARPCS	DARRF Base-Standard Chlorine Chem Co Region 2		22		22	
1CK3FARPMS	DARRF Base-Malone Services Co, Swan Lake NRD		20		20	
G8K3N03P37	ORR-Coastal Preservation & Restoration-Marathon Batter Co		20		20	
1CK3FARPKJ	Bayou D'Inde, LA, NRD		6		6	
Total			<u>\$1,731,721</u>	<u>\$1,826,964</u>	<u>\$6,867,439</u>	<u>\$10,426,124</u>

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2009 COSTS BY OBJECT CLASS**

SCHEDULE 2

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
0100	Contractor Holdback			\$6,988	\$6,988
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,004,367		2,269,041	3,273,408
1132	Part-Time Appointments			330	330
1151	Overtime	1,400		273	1,673
1157	Holiday Pay	352		411	763
1159	Employee Cash Awards			178,696	178,696
1160	Leave Surcharge Full-Time Permanent Appointments	200,872		453,864	654,736
1180	Credit Hours Earned	14,278		58,762	73,040
1181	Credit Hours Earned	514		2,210	2,724
1182	Compensatory Leave Earned	206		1,423	1,629
1209	Temporary Quarters			18,014	18,014
1210	Employer's Contribution Surcharge	329,039		743,433	1,072,472
1214	Real Estate Expenses			95,061	95,061
1216	Miscellaneous Relocation Expenses			2,500	2,500
1218	Other Personnel Benefits			85	85
1219	Transportation Subsidy			7	7
1234	Medicare			856	856
1235	Relocation Income Tax Allowance			20,347	20,347
1237	Regular Employer FICA Contributions			3,123	3,123
2123	Rental of Passenger Carrying Vehicles			3,061	3,061
2140	Expenses Related to Domestic Travel - Paid to Traveler		\$66,066	252,860	318,926
2143	Expenses Related to Domestic Travel - Paid to Vendors		46,426	147,783	194,209
2146	Expenses Related to Foreign Travel - Paid to Traveler			13,438	13,438
2148	Expenses Related to Foreign Travel - Paid to Vendors			7,136	7,136
2211	Transportation of Household Goods Related to Permanent Change of Station			8,427	8,427
2213	All Other Transportation of Things		18	11,806	11,824
2319	Rental Payments to GSA		109,914	266,519	376,433
2320	Rental Payments to Others			62,245	62,245
2336	Telecommunications Data/Network Services			8,757	8,757
2337	Telecommunications (Utility) FTS Services			89,572	89,572
2338	Telecommunications (Utility) Local Services		676	109,175	109,851
2411	Publications			34	34
2510	Information Technology/ADP Training			725	725
2511	Management and Professional Support Services		76,546	324,408	400,954
2512	Studies, Analyses and Evaluations			15,000	15,000
2522	Maintenance of Equipment		4,044	7,984	12,028
2523	ADP and Telecommunications Contractual Services			76,395	76,395
2526	Other Training by University or Other Non-Federal Source		515	45,765	46,280
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>180,693</u>	858,927	694,398	1,734,018
2528	Storage of Household Goods			2,069	2,069

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2533	Training by Office of Personnel Management and Other Federal Agencies			2,615	2,615
2535	All Other Services of Federal Agencies		39,232	441	39,673
2610	GSA Customer Supply Center			1,604	1,604
2618	Purchases of ADP Supplies			11,590	11,590
2619	Purchases (All Other)		3,970	48,472	52,442
2622	Issues of Meteorological Upper Air Supplies			2,000	2,000
3120	Non-Capitalized Equipment			10,232	10,232
3123	Non-Capitalized ADP and Telecommunications Equipment			67,572	67,572
4111	Research Grants		146,523	46,033	192,556
4119	Other Grants		203,773	10,000	213,773
4301	Penalty Payments for Prompt Payment Act		799	10,334	11,133
9876	General Support (NOAA)		<u>269,535</u>	<u>653,565</u>	<u>923,100</u>
Total		<u>\$1,731,721</u>	<u>\$1,826,964</u>	<u>\$6,867,439</u>	<u>\$10,426,124</u>