

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

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2010 INDIRECT COST RATE**



Cotton & Company LLP
Auditors • Advisors
635 Slaters Lane, 4th Floor
Alexandria, Virginia 22314
703.836.6701
703.836.0941, fax
www.cottoncpa.com

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Cotton & Company LLP is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering 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 & Company's review of Fiscal Year (FY) 2010 costs and development of an indirect cost rate. This document presents OR&R's FY 2010 indirect cost rate and explains the methodology we used. The rate is presented in the exhibit followed by supporting schedules detailing costs by task and by object class. This rate will be used to determine indirect damage assessment costs allocable to specific cases for cost-recovery purposes.

BACKGROUND

NOAA has statutory authority to protect and restore the nation's coastal and marine resources. This authority includes the Comprehensive Environmental Response, Compensation, and Liability Act; Oil Pollution Act of 1990; Federal Water Pollution Control Act; and National Marine Sanctuaries Act. These laws provide for recovery of 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), Marine Debris Program (MDP), and Assessment and Restoration Division (ARD). ERD facilitates spill prevention, preparedness, response, and restoration and 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 2010.

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 2010 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 non-labor costs by task code. Object classification codes identify the cost type (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 2010 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2010 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 and 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) and Genwest, commercial contractors, performed damage assessment and restoration work that benefited OR&R tasks. IMSG and Genwest personnel work in NOAA offices. We obtained IMSG and Genwest time reports and calculated the cost of all direct time spent on DARRP tasks. We included direct IMSG and Genwest 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 amounts allocable to 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 benefited only 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 2010 and should be used to recover 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 2010 indirect cost rate with ARD direct labor costs as a base. We included direct labor costs for IMSG and Genwest 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. This report relates only to the accounts and items specified in the attached exhibit and schedules, and does not extend to any financial statement of NOAA.

The information contained in this report is intended solely for the purposes described in the first section of this report and should not be used for any other purpose.

COTTON & COMPANY LLP



Colette Y. Wilson, CPA
Partner

EXHIBIT

OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2010 DARRP INDIRECT COST RATE
(EXCLUDING ERD AND MDP)

Indirect Costs	<u>\$7,286,543</u>
Less:	
BSG and OR&R Headquarters Costs Allocable to ERD and MDP	<u>\$(1,672,453)</u>
Management and Support Costs Allocable to Non-Direct Activities	<u>(1,166,500)</u>
Management and Support Costs Allocable to Superfund Activities	<u>(802,815)</u>
Net Indirect Costs	<u>\$3,644,775</u>
Direct Labor Costs*	<u>\$2,895,505</u>
Indirect Cost Rate	<u>125.88%</u>

* Direct labor costs exclude costs charged to Object Classes 1151 through 1158.

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2010 COSTS BY TASK CODE**

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
H8K3RDAP00	Damage Assessment – Earmark			\$1,758,453	\$1,758,453
H8K3RAPPGD	General Management and Admin Support			603,122	603,122
H8K3RSFP00	EPA Superfund			591,604	591,604
H8K3RH3P00	Headquarters - Emergency Response			350,985	350,985
H8K3RAPPDM	DARRP Management and Admin			336,342	336,342
G8K3RDAP00	Damage Assessment – Earmark			320,437	320,437
H8K3RH2P00	Headquarters - Habitat (54%)			276,927	276,927
H8K3N03PDT	DARRP Training			210,289	210,289
H8K3N03PDM	DARRP Management and Admin			209,910	209,910
H8K3N03PGD	General Management and Admin Support			204,660	204,660
1CK3FARPGD	General Management and Admin Support			201,610	201,610
H8K3NTPK00	Superfund EPA - FY 10			155,806	155,806
H8K3RAPPDT	DARRP Training			151,647	151,647
H8K3RAPPGR	General Research and Methods Development			143,137	143,137
H8K3N03PGW	General Training and Non-Case Workshops			117,912	117,912
H8K3RAPP00	Damage Assessment			116,535	116,535
H8K3RDAU00	Damage Assessment - Earmark IT Security			113,653	113,653
1CK3FARPDT	DARRP Training			110,563	110,563
G8K3N03PDM	DARRP Mgmt and Admin Support			82,438	82,438
H8K3RAPPGW	General Training and Non-Case Workshops			68,645	68,645
H8K3RAPPDP	DARRP Program Policy and Development			68,581	68,581
1CK3FARPDM	DARRP Management and Admin			63,052	63,052
H8K3N03PGR	General Research and Methods Development			62,053	62,053
H8K3N03P00	CPRD Base			61,679	61,679
H8K3RH2N00	Headquarters - Habitat (54%) Telecom			61,604	61,604
H8K3RDAB00	Damage Assessment - Earmark Program Management			59,627	59,627
G8K3REMP00	Damage Assessment – ERMA			59,274	59,274
G8LAH1AP00	DARRP General Support			58,950	58,950
H8K3RH3N00	Headquarters - Emergency Response			55,056	55,056
H8K3RDAD00	Damage Assessment - Earmark Desktop Management			53,850	53,850
H8K3RDAQ00	Damage Assessment - Earmark Data Center			52,478	52,478

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
H8K3RDAJ00	Damage Assessment - Earmark Data Networks			52,468	52,468
H8K3RH3Q00	Headquarters - Emergency Response, Data Center			45,623	45,623
1CK3G01P00	Hazmat/CPRD General Support			44,212	44,212
H8K3RDAE00	Damage Assessment - Earmark End User Service Center			43,388	43,388
1CK3FARPGW	General Training and Non-Case Workshops			36,434	36,434
1RK3BTTP00	EPA Superfund MOA			36,146	36,146
H8K3RH3PTR	Headquarters - Emergency Response, Training			32,495	32,495
H8K3N03PDP	DARRP Program Policy and Development			32,212	32,212
H8K3RH2PTR	HQ Training			30,228	30,228
G8K3N03PGD	General Management and Admin Support			20,018	20,018
1CK3F01P00	General Damage Assessment Activities			17,175	17,175
1TK3BTTP00	Superfund – General			16,690	16,690
1CK3GLBP00	BSG – General			16,326	16,326
H8K3N03P9B	Coastal Protection and Restoration			13,374	13,374
1CK3FARPNH	Coastal Response Research Center			10,064	10,064
H8K3RH3PWD	Headquarters - Emergency Response, Workforce Development			8,026	8,026
1CK3GHQP00	Headquarters DARRF – General			7,090	7,090
G8K3N03P00	OR&R Coastal Preservation and Restoration			7,012	7,012
1CK3GEMP00	ERMA			5,737	5,737
G8K3R01P00	Headquarters Staff Support			5,048	5,048
G8K3RH2P00	Headquarters - Habitat (54%)			4,168	4,168
G8K3RH3N00	Headquarters - Habitat (54%)			3,719	3,719
1CK3FARPD	DARRP Program Policy and Development			3,341	3,341
H8K3RDAP00	Damage Assessment – Earmark			3,128	3,128
G8K3RH3P00	Headquarters - Emergency Response			2,595	2,595
1TK3B06P00	Superfund - Region 6			1,440	1,440
1CK3FARPD	DARRP Training			1,227	1,227
G8K3RH2N00	Headquarters - Habitat (54%)			1,134	1,134
1CK3F7KP00	EPA Superfund			1,129	1,129
1CK3FARPGR	General Research and Methods Development			1,071	1,071
H8K3RAPPFA	Fast Planning and Development			927	927
G8K3N03PGR	General Research and Methods Development			418	418
1CK3FARPFA	Fast Planning and Development			308	308
H8K3RAPPGD	General Management and Admin Support			289	289
H8K3N03PNH	Coastal Response Research Center			247	247
1CK3FARPDM	DARRP Management and Admin			175	175
1CK3FARP00	DARRF Base			150	150
G8K3R01N00	Headquarters Staff Support – Telecom			142	142

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
G8K3N03PDP	DARRP Program Policy and Development			104	104
G8K3N03PDT	DARRP Training			75	75
H8K3N03PN5	Coastal Protection and Restoration			52	52
1CK3FARPGW	General Training and Non-Case Workshops			31	31
2CK3LRCP00	General DARRF Support			24	24
G8K3E01P00	DAC General Administrative Support - Waste Sites			4	4
17K3EM6P00	Deepwater Horizon Incident	\$1,466,395	\$15,372,622		16,839,017
H8KDHARP00	Deepwater Horizon Gulf Oil Spill	409,107	105,245		514,352
17K3NQ8P00	Deepwater Emergency Response	285,397	160,341		445,738
17K3N23P00	DOE NIAA IAG Hanford	64,473	24,115		88,588
17K3EK1P00	SF Bay, Cosco Buson Oil Spill	62,758	286,720		349,478
H8K3RAPP84	Hudson River PCBs, NY	49,806	14,941		64,747
H8K3RAPPCK	Piles Creed, NRD, NE	45,453	12,311		57,764
17K3NQ8PER	Deepwater Emergency Response – ERMA	42,368	10,022		52,390
1CK3G25P00	Portland Harbor - Phase 1	39,572	92,567		132,139
17K3EF5P00	Cape Flattery	36,554	21,928		58,482
H8K3N03P84	Hudson River Trustee	35,611	9,059		44,670
H8K3RAPP5D	Lower Duwamish River	35,027	9,376		44,403
17K3N21P00	State Of California	32,652	13,761		46,413
1CK3G11P00	Portland Harbor	30,567	17,822		48,389
H8K3RAPPMC	Miscellaneous DARRP Case Charges	28,038	48,617		76,655
H8K3RAPPX1	LCP Chemicals NRD	23,420	6,512		29,932
H8K3RAPP3R	Portland Harbor, Or, NRD	21,231	6,103		27,334
17K3EL7P00	Dubai Star Oil Spill	21,054	5,737		26,791
1CK3G27P00	Passaic - 21 Companies Future Restoration	20,068	62,322		82,390
H8K3N03P7Y	Duamish River Oversight Trustee	20,060	374		20,434
1CK3G08P00	Ge Housatonic River	19,075	5,454		24,529
17K3EM1P00	Adak Oil Spill, Alaska	18,181	131,597		149,778
17K3EL2P00	Port Of Richmond, Terminal 4	17,553	6,412		23,965
H8KDHERP00	Deepwater Horizon Gulf Oil Spill	17,038	1,103		18,141
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill	15,723	48,370		64,093
1CK3G11P03	Willbridge Cove	14,692	4,602		19,294
1CK3GWSP00	Anacostia Water Shed	14,511	3,998		18,509
H8K3RAPP5M	St. Lawrence River At Massena	13,981	3,757		17,738
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill	13,814	37,361		51,175
H8K3N03PMC	Miscellaneous DARRP Case Charges	13,564	4,483		18,047
1CK8A35P00	Hudson River Damage Assessment	12,582	1,622		14,204
H8K3N03PX1	LCP Honeywell	11,622	2,951		14,573
H8K3RAPP9B	Kalamazoo Allied Trustee	11,071	3,054		14,125
1CK3G29P00	Portland Harbor Phase Ii	10,831	4,933		15,764
17K3EF9P00	Selendang	10,219	39,939		50,158
H8K3N03P5D	Duamish River Watershed	9,874	2,720		12,594
17K3EJ3P00	LA TB DBL 152	9,594	2,183		11,777
H8K3N03PSM	St. Lawrence River	9,108	2,256		11,364
H8K3RAPP52	San Diego Bay, CA NRDA	8,311	2,290		10,601

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
G8K3N03P5D	Duwamish River NRD Seattle	7,678			7,678
H8K3RAPPK6	Bayou D'Inde	7,536	2,076		9,612
17K3EJ6P00	Citgo, LA Calcasieu River	7,526	2,483		10,009
H8K3N03P3R	Portland Harbor	7,504	2,068		9,572
H8K3RAPPBM	Metal Bank, Pa NRDA	7,443	2,050		9,493
17K3EL5P00	SE Barge DM932	7,009	1,712		8,721
17K3N21PNI	NAS North Island, San Diego	6,747	1,859		8,606
H8K3N03PKJ	Bayou D'Inde	6,728	2,365		9,093
H8K3RAPPWT	Eagle Harbor, Washington State	5,867	1,617		7,484
H8K3RAPP3C	Koppers – Trustee	5,822	159		5,981
17K3EH4P00	Chevron	5,802	1,598		7,400
H8K3N03PHF	Hanford, WA	5,640			5,640
H8K3RAPPXM	Exxon Mobil	5,585	1,539		7,124
17K3EM2P00	Eagle Otome, Port Arthur, TX	5,399	2,174		7,573
H8K3N03PDY	Duwamish River NRD Seattle	5,356			5,356
17K3N22P00	EPA Region IV	4,860	1,024		5,884
G8K3N03PHF	Hanford, WA	4,842			4,842
1CK3FARPCM	Commencement Bay, WA,NRD	4,590	1,332		5,922
H8K3RAPPX4	Sheboygan Harbor and River	4,492	1,238		5,730
H8K3RAPPMS	Malone Services Co., Swan Lake	4,230	901		5,131
H8K3RAPP8T	Portland Harbor, OR, NRD, RI/FS	3,801	1,474		5,275
17K3N24P1S	Pearl Harbor	3,787	1,064		4,851
17K3EL9P00	T/V Matthew Grounding, PR	3,758	1,651		5,409
17K3EE5PDA	Damage Assessment, NRDA	3,572	1,037		4,609
17K3EL8P00	T/V Port Stewart, Yabucoa, PR	3,572	1,013		4,585
H8K3RAPP3CM	Commencement Bay, WA, NRDA	3,377	1,226		4,603
17K3EM3P00	Voge Trader Grounding Oahu HA	3,356	924		4,280
H8LHH06PHR	Habitat Conservation, Portland, OR	3,327			3,327
H8K3N03P9F	L.A. Clarke & Son, VA, Ltd	3,114	440		3,554
17K3N21PTE	Telendyne Ryan	3,031	835		3,866
1CK3FARPY5	Duwamish River, WA NRD-Boeing	3,008			3,008
H8K3N03PC5	Culebra, Puerto Rico	2,945	726		3,671
1CK3FARPN	Diamond Alkali, Passaic River	2,893	59,382		62,275
17K3NK2P00	Hurricane Katrina - Debris Removal	2,843	2,044		4,887
17K3N21PPH	Port Hueneme NBCC	2,747	757		3,504
H8K3N03PBN	Trustee DA	2,714	755		3,469
17K3EF8P00	Athos	2,709	39,686		42,395
17K3N21PNS	Naval Station, San Diego	2,681	739		3,420
H8K3RAPPBP	BP Amoco/Dureco	2,653	731		3,384
H8K3RAPP99	Hawaii Case Development	2,529	697		3,226
H8K3N03PX4	Sheboygan Harbor	2,273	627		2,900
H8K3N03PSS	Selby Slag	2,208	608		2,816
H8K3N03P1B	Roanoke River - Ablemarle Sound	2,176	208		2,384
H8K3RAPPV1	Cargill Tampa Bay	2,161	596		2,757
1BK3R2PP00	Poplar Point, DC Dept Of Health	2,157			2,157
17K3EK8P00	Modeling Workgroup SE Region Louisiana Katrina and Other Oil Spills	2,069	570		2,639

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
H8K3N03PDH	Dupont Hay Road Restoration	2,050	307		2,357
H8K3RAPPC5	Culebra, PR	1,987	548		2,535
H8K3RAPXPT	Citgo Litigation Support	1,979	545		2,524
H8K3RAPPRB	Duwamish River, NRD, Seattle	1,920	529		2,449
H8K3RAP3D	Raritan River, NJ Trustee	1,907	525		2,432
H8K3N03PWT	Washington State, Eagle Harbor	1,893	522		2,415
H8K3RAP1B	Roanoke River-Albermarle	1,871	515		2,386
H8K3RAP7B	Cold Creek, AL NRDA	1,821	502		2,323
1CK3G26P00	Passaic - Tierra Company Future Restoration	1,775	32,528		34,303
H8K3N03PB1	Ciba Geigy	1,771	512		2,283
2CK3L14P00	Blackbird Mine, ID, Restoration	1,761			1,761
H8K3RAP4E	St. Lawrence River - Alcoa, NY, NRD	1,734	478		2,212
H8K3N03PXM	Exxon Mobil	1,697	468		2,165
F8K3N03PSM	St. Lawrence River at Massena, NY	1,634			1,634
H8K3RAPM7	LCP Chemicals, GA	1,534	422		1,956
H8K3RAP9F	L.A. Clark and Sons, VA	1,498	413		1,911
1CK3FARPHF	Hanford, WA, NRD	1,497	7,139		8,636
H8K3RAPDK	Duwamish River NRD, King County	1,466	404		1,870
H8K3N03PAB	Duwamish River NRD Seattle	1,461			1,461
H8K3RAPC8	Berrys Creek	1,433	394		1,827
17K3N21PST	Solar Turbines, San Diego	1,375	378		1,753
H8K3RAPGB	Greens Bayou	1,364	288		1,652
H8K3N03PNA	Nassco/Southwest Marine Ship Yard	1,354	373		1,727
1CK3G22P00	Berrys Creek Bankruptcy	1,311	362		1,673
H8K3RAPNA	Nassco/Southwest Marine Ship	1,291	355		1,646
H8K3N03PY5	Duwamish River	1,261	347		1,608
H8K3N03PDN	Commencement Bay, Hylebos	1,235	340		1,575
H8K3RAPB1	Ciba Geigy	1,202	331		1,533
17K3EJ5P00	Bermuda Island, Delaware Bay, DE	1,187	327		1,514
H8K3N03PCM	Commencement Bay	1,074	296		1,370
17K3N21PSS	Selby Slag	1,055	291		1,346
H8K3N03PDJ	Duwamish River NRD Seattle	1,055			1,055
H8K3N03PDK	Duwamish River NRD Seattle	1,051	166		1,217
1CK3FARPKH	Bayou Verdine, LA NRD	1,014			1,014
H8K3N03P25	Kerr Mcgee Chemical Company	977	218		1,195
H8K3RAPB6	Olin Corp, McIntosh Plant	948	261		1,209
17K3EF7P00	Foss Barge/Pt Wells	929	68		997
H8K3RAPDY	Lower Duwamish River	927	256		1,183
H8K3N03PGB	Green's Bayou	839	674		1,513
H8K3N03PRB	Duwamish River	835	196		1,031
H8K3RAPPS	Duwamish River, NRDA	817	225		1,042
H8K3N03P8T	Portland Harbor Trustee	777	214		991
H8K3RAP44	Quendall Terminal	776	214		990
2CK3M8CP00	MSRP Operating Budget	763	258		1,021
H8K3RAPKH	Bayou Verdine	758	28		786
17K3EL4P00	Mystery Tarballs	742	351		1,093

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
H8K3RAPPT3	Liberty Industrial Finishing	719	198		917
H8K3N03P3C	Koppers – Trustee	715	197		912
1CK3FARPC	Castro Cove Chevron Richmond	710			710
2CK3MH1P42	Exxon Valdez	701	3,533		4,234
H8K3N03PDS	Star Lake Lodge, Texas	690	191		881
H8K3N03PPS	Duamish River	680	187		867
H8K3N03PM7	LCP Chemical Georgia	678	187		865
F8K3E01PX4	Halaco Investigation	675			675
17K3EK6P00	Dalco Passage, Conoco	672	30		702
17K3EK5P00	PSE, Crystal Mountain	669	17		686
1TK3B02PA6	GM Foundry	647			647
H8K3RAPPDS	Star Lake Lodge, TX , NRD	642	176		818
H8K3N03P5F	Langley Air Force	635	175		810
H8K3RAPPC1	Cosco Buson Litigation Support	631	174		805
17K3N22P04	Paris Island	628	172		800
H8K3RAPPBN	Diamond Alkali	607	99		706
17K3EE2P00	Evergreen/Cooper River, Charleston, SC NRD	577	46		623
H8K3RAPPTF	Commencement Bay, WA, NRDA	575	159		734
1CK3FARPRB	Duamish River NRD Seattle/Bluefields	527			527
G8K3N03PDK	Duamish River NRD Seattle	520			520
1TK3B06PKJ	Bayou D'Inde	517	142		659
17K3N21PGP	Georgia Pacific Mill, Ft. Bragg	489	135		624
H8K3RAPP27	Palmerton Zinc Pile, PA NRD	483	133		616
H8K3N04P4Q	Dubai Star- SSC	463			463
H8K3N03PV1	Cargill Tampa Bay	460	127		587
H8K3N03P27	Palmerton	460	126		586
1CK3FARPB1	Ciba-Geigy Corp, Mcintosh, AL	459	807		1,266
H8K3N03P3D	Raritan River	437	121		558
1CK3FARP26	Montrose A	414	31		445
1CK3FARP5D	Duamish River Lower , WA, NRD	406	27,802		28,208
H8K3N03PXT	Citgo Litigation Support	398	110		508
G8K3N03PY5	Duamish River NRD Seattle	398			398
G8K3RJPP27	Palmerton Zinc Trustee	395			395
17K3EE5P01	M/V Margara-Mid Case Corr-Emergency	389			389
1RK3NL9P00	Citgo Refinery	369			369
1CK3FARPMC	Miscellaneous DARRP Case Charges	368	154,701		155,069
17K3N22P02	Tyndell	359	98		457
H8K3RAPPSS	Selby Slag, CA, NRD	333	92		425
H8K3N03PLP	Former Lail Property/Exxon Mobil	316	87		403
1CK3FARP27	Palmerton Zinc Pile, Pa NRD	316	81		397
H8KDHARPWH	Deepwater Horizon, FOIA	314	86		400
17K3N21PTB	Tow Basin Site, San Diego	290	81		371
G8K3N03PDH	Dupont Hay Road Restoration, DE	290			290
F8K3N04P2P	Barge Dm932, New Orleans, LA	281			281
G8K3N03PPS	Duamish River	276			276
H8K3N03P04	Kinbuc Landfill Trustee	261	72		333

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
G8K3N03PDU	Dupont Beaumont Region 6	258	71		329
H8K3RAPPB3	Tex Tin Corporation, TX, NRD	252	70		322
H8K3N03PKL	Katrina, Louisiana NRDA	242	66		308
1TK3B10PP1	Blackbird Mine (Noranda Mining Inc.) Metals	240			240
2CK3LNBP00	New Bedford Harbor Restoration	238	296		534
H8K3RAPPHF	Hanford, WA	219	60		279
J8K3N03PSM	St. Lawrence River at Massena	217			217
H8K3N03PMW	Commencement Bay NRDA	214	59		273
H8K3N03P46	Ashtabula Trustee	209	58		267
H8K3RAPPZE	Zeneca NRD	208	58		266
H8K3N03PCW	Katrina, Chevron Pipeline	201	55		256
G8K3N03PRB	Duwamish River NRD Seattle	196			196
H8K3N03PBD	Apra Harbor – Guam	174	48		222
H8K3RAPP46	Ashtababula Trustee	171	47		218
17K3N24PP3	Hunter's Point	169	47		216
1TK3B02PJ4	Occidental Chemical - Oxychem Durez	166			166
H8K3N03PSL	Tex Tin Swan Lake Restoration	165	46		211
G8K3N03PW2	Bainbridge Island/Wykoff Settlement	162			162
2CK3L46PTT	Elliott Bay Settlement	141			141
H8K3N03P7B	Cold Creek, AL NRDA	139	8		147
1TK3B10P8T	Portland Harbor RI/FS	132			132
H8K3RAPP09	Hooker 102nd Street	128	35		163
H8K3N03PW2	Bainbridge Island/Wykoff Settlement	122			122
H8K3N03PX6	Halaco Engineering	112	31		143
J8K3N03PBN	Diamond Alkali	108			108
H8K3N03PTF	Commencement Bay, WA, NRDA	107	30		137
H8K3N03P6L	Koppers - Ch Trustees	98	27		125
H8K3N03P77	Bailey Waste Site, TX	98	27		125
H8K3RAPPYS	Duwamish River, NRDA	97	27		124
H8K3RAPPZ2	Yoeman Creek Trustee	85	23		108
H8K3RAPPDH	Dupont Hay Road Restoration	83	23		106
1CK3J01P00	Sanctuaries General NRDA and Response	81			81
H8K3RAPPY5	Duwamish River, Washington Boeing, NRDA	75	20		95
17K3EL6P00	Hurricane Gustav	66	169		235
H8K3N03PMS	Malone Services, Inc.	66	19		85
G8K3N03PKJ	Bayou D'Inde	64	18		82
1CK3FARPKJ	Bayou D'Inde, LA, NRD	53	94,176		94,229
H8K3RAPPCT	Clark/Chevron Port Arthur	51	14		65
H8K3RAPPMM	Magic Marker Exide Bankruptcy	46	12		58
H8K3N03P61	N L Industries	44	12		56
H8K3N03PMM	Magic Marker	44	12		56
1TK3B10PG4	Thea Foss/Wheeler Osgood	40			40
G8K3N03PMS	Malone Services, Inc. Texas City, TX	32	9		41
H8K3N03PCT	Chevron, Port Arthur, TX	32	9		41
H8K3RAPP25	Kerr Mcgee Chemical Company	32	8		40

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1CK3J80PA6	Green Chile (FKNMS)	31	8		39
G8K3N03P9F	L.A. Clarke & Son, VA, Ltd	27			27
1TK3B10PZ5	Fremont NF-Kerr Mcgee	26			26
G8K3N03P61	NL Industries	26			26
2CK3L31P00	Bainbridge Island/Wyckoff Settlement	25	160		185
F8K3RJPPBN	Diamond Alkali Trustee	23			23
G8K3N03PM7	LCP Chemical, GA	(201)	(55)		(256)
1CK3FARP84	Hudson River PCBs, NY, NRD		364,805		364,805
1CK3FARPCK	Piles Creek, NRD, NE		327,446		327,446
1CK3FARP3R	Portland Harbor, OR, NRD		193,320		193,320
17K3EM6P00	Deepwater Horizon Incident		99,951		99,951
17K3NQ8P00	Deepwater Emergency Response		35,083		35,083
17K3EE5P00	M/V Margara, Port Rico, NRDA		28,245		28,245
17K3EK2P00	Hurricane Ike		20,848		20,848
17K3N13P00	U.S. Geological Survey		20,784		20,784
1CK3F01PHB	Portland Harbor Yellow Book		19,703		19,703
1CK3FARPSM	St. Lawrence River at Massena		16,455		16,455
1CK3FARP9B	Kalamazo Allied Trustee		12,334		12,334
1CK3FARP7Y	Duamish River General, NRD		11,351		11,351
1CK3F01PAG	Agrifos		9,983		9,983
1CK3FARPC8	Berrys Creek		8,175		8,175
1CK3FARPC5	Culebra, PR		7,293		7,293
H8KDHARP00	Deepwater Horizon Gulf Oil Spill		6,145		6,145
F8K3N03PCM	Commencement Bay		5,951		5,951
1CK8A33P00	Passaic River Damage Assessment		5,921		5,921
1CK3FARP8B	Duamish Waterway		4,648		4,648
1CK3FARPX1	LCP Chemicals NRD – Honeywell		3,997		3,997
1CK3FARPRR	Ordnance Reef Coral Project		3,229		3,229
1CK3GSBP00	Suisun Bay		2,908		2,908
F8K3RSBP00	Suisun Bay CA Assessment Study		2,734		2,734
1CK3FARP44	Quendall Terminal		2,666		2,666
1CK3FARPWT	Eagle Harbor Washington State		2,504		2,504
F8K3N03P7Y	Duamish River		2,417		2,417
1CK3FARPSS	Selby Slag, CA, NRD		2,315		2,315
1CK3FARP6L	Koppers Co., Inc.		1,964		1,964
17K3NQ8PER	Deepwater Emergency Response - ERMA		1,862		1,862
1CK3JLSPP9	Special K Litigation Support		1,778		1,778
1CK8A06P00	Hylebos Damage Assessment		1,622		1,622
1CK8A27P00	Boeing Duamish Damage Assessment		1,622		1,622
1CK8A32P00	Commencement Bay Damage Assessment		1,622		1,622
17K3EM4P00	Enbridge Energy K'Zoo Oil Spill		1,394		1,394
1CK3FARPC7	Ventron Velsicol		1,298		1,298
1CK3FARPGS	Escambia Wood Pensacola		1,268		1,268
1CK3FARPXM	Exxon Mobil, Charleston SC NRD		1,248		1,248
1CK3FARPGM	Commencement Bay NRDA Hylebos		1,191		1,191
1CK3FARPVE	Vieques NRD/Restoration		1,108		1,108

Task Code	Task Code Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
17K3N22P01	Keesler		942		942
1CK3G11P02	Injury Assessment City of Portland		936		936
1CK3FARPMS	Malone Services Co, Swan Lake		794		794
H8K3N03P5K	Kalamazoo Litigation Support		710		710
1CK3FARP4E	St. Lawrence River - Alcoa, NY, NRD		586		586
17K3N21PCO	Nab Coronado		512		512
2CK3L35P00	Hanford Waste Site Recovery		480		480
1CK3G19P17	102nd Street Hooker		341		341
1CK3FARPHY	Comm Bay NRDA Hylebos General		297		297
H8K3RAPP7Y	Duwamish River General, NRD		295		295
H8K3RAPPHY	Commencement Bay NRDA		295		295
1CK3FARP6P	Centredale Manor, RI NRD		281		281
2CK3LGPP01	Portland Harbor Damage Assessment		257		257
2CK3L13PTT	Tenyo Maru Settlement		256		256
1CK3FARPDU	Dupont Beaumont, TX		191		191
H8K3N03P6P	Centerdale Manor		148		148
1CK3FARPC4	Atlas Tack Corp.,MA,NRD		143		143
2CK3L1BP00	Olympic Pipeline Settlement		70		70
1CK3FARP3D	Raritan River, NJ Trustee		52		52
1CK3H66P00	Army Project		48		48
2CK3LB8P00	LCP Honeywell		40		40
2CK3L88PEW	Mulberry Estuarine Restoration Project		37		37
1CK3FARPXT	Citgo Litigation Support		24		24
2CK3LG6P00	Beaumont/Dupont Damage Assessment		24		24
2CK3M49P00	Luckenbach, San Mateo Restoration		24		24
H8K3RDHP00	Deepwater Marine Debris		17		17
2CK3LF8P00	Boeing Duwamish Damage Assessment		13		13
G8K3N03PMC	Miscellaneous DARRP Case Charges		(107)		(107)
	Total	<u>\$3,307,351</u>	<u>\$18,320,203</u>	<u>\$7,286,543</u>	<u>\$28,914,097</u>

SCHEDULE 2

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2010 COSTS BY OBJECT CLASS**

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,634,124		\$2,582,997	\$4,217,121
1118	Actual Terminal Leave Payments			7,790	7,790
1132	Part-Time Appointments	29,539		5,204	34,743
1151	Overtime	404,458		9,989	414,447
1157	Holiday Pay	7,294		968	8,262
1158	Hazardous Duty Pay	94		87	181
1159	Employee Cash Awards			157,353	157,353
1160	Leave Surcharge Full-Time Permanent Appointments	332,736		517,636	850,372
1181	Credit Hours Earned	32,561		59,445	92,006
1182	Compensatory Leave Earned	71,128		67,492	138,620
1210	Employer's Contribution Surcharge	545,010		847,890	1,392,900
1234	Medicare			5	5
1235	Relocation Income Tax Allowance			367	367
1237	Regular Employer Contributions			23	23
2123	Rental of Passenger Carrying Vehicles			4	4
2140	Travel and Transportation Expenses		\$258,889	166,249	425,138
2143	Expenses Related to Domestic Travel - Paid Directly to Vendors		150,156	99,426	249,582
2146	Expenses Related to Domestic Travel - Paid Directly to the Traveler		1,283		1,283
2148	Expenses Related to Foreign Travel - Paid Directly to a Vendor		24	56	80
2213	All Other Transportation of Things		413	9,344	9,757
2214	Gas Trucks			2,158	2,158
2319	Rental Payments to GSA		219,678	300,028	519,706
2320	Rental Payments to Others		200	6,595	6,795
2334	Rental of Equipment		2,934		2,934
2336	Telecommunications (Utility) Data/Network Services			8,301	8,301
2337	Telecommunications (Utility) FTS Services			87,488	87,488
2338	Telecommunications (Utility) Local Services		440	76,578	77,018
2411	Publications		17	852	869
2415	Other Printing Not Otherwise Identified			770	770
2510	Information Technology/ADP Training		85	775	860
2511	Management and Professional Support Services	165,835	286,976	522,808	975,619
2522	Maintenance of Equipment		1,744	5,443	7,187
2523	ADP and Telecommunications Contractual Services			38,019	38,019
2526	Other Training by University or Other Non-Federal Source		95	64,623	64,718

Object Class	Object Class Description	Direct Labor Costs	Other Direct Costs	Indirect Costs	Total
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>84,572</u>	16,757,722	492,488	17,334,782
2533	Training by Office of Personnel Management and Other Federal Agencies			175	175
2535	All Other Services of Federal Agencies			10,134	10,134
2618	Purchases of ADP Supplies			42,063	42,063
2619	Purchases (All Other)		2,060	121,065	123,125
2625	Office Furniture			1,199	1,199
3120	Non-Capitalized Equipment			970	970
3123	Non-Capitalized ADP and Telecommunications Equipment			98,952	98,952
4119	Other Grants			3,380	3,380
4301	Penalty Payments for Prompt Payment Act		1,168	260	1,428
4310	Penalty Payments for Prompt Payment Act			13	13
9876	General Support (NOAA)		<u>636,319</u>	<u>869,081</u>	<u>1,505,400</u>
	Total	<u>\$ 3,307,351</u>	<u>\$ 18,320,203</u>	<u>\$ 7,286,543</u>	<u>\$ 28,914,097</u>