

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

**RESTORATION CENTER
FISCAL YEAR 2007 INDIRECT COST RATE**

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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 Restoration Center (RC) indirect costs incurred for restoration of injured natural resources.

The purpose of this report is to provide RC with the results of Cotton & Company's review of Fiscal Year (FY) 2007 costs and development of an indirect cost rate. This document presents RC's FY 2007 indirect cost rate and explains the methodology we used. The rate is presented in the Exhibit, with supporting schedules detailing costs by task and by object class. This rate will be used to determine indirect damage assessment and restoration costs allocable to specific cases for cost-recovery purposes.

BACKGROUND

NOAA has statutory authority to protect and restore the nation's coastal and marine resources. This authority includes the Comprehensive Environmental Response, Compensation and Liability Act; Oil Pollution Act (OPA) of 1990; Federal Water Pollution Control Act; and National Marine Sanctuaries Act. These laws provide for recovery of costs to restore natural resources and their services injured by potentially responsible parties.

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

FINANCIAL MANAGEMENT SYSTEM

RC's costs reside in NOAA's financial management system, 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. RC's FY 2007 costs were accumulated under the FMC 3013 (Office of Assistant Administrator for Fisheries).

DARRP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. RC tracks both labor and nonlabor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

RC uses task codes to accumulate its indirect costs associated with DARRP. These are costs for general and administrative activities that support, sustain, or enhance the DARRP mission. Examples of such activities include:

- Employee recruiting and training.
- General budget formulation, monitoring, analysis, and reporting.
- Non-case-specific management and staff meetings on administrative matters.

- General cost accounting, computer support, and secretarial support.
- General records management and database support.
- General program policy and development.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs in CAMS to recover agency overhead from each FMC for leave, benefits, and management and support costs. NOAA overhead rate components and bases of application follow:

- **Leave Surcharge** is applied to labor costs and includes costs for administrative, annual, and sick leave.
- **Personnel Benefits** is applied to labor and leave costs. This includes payroll taxes, civil service retirement, health benefits, life insurance, regular employer retirement contributions, Federal Insurance Contributions Act payments, and Federal Retirement Service thrift savings plan basic and matching contributions.
- **NOAA Administrative Support** is applied to labor and leave costs. It includes costs incurred by NOAA's executive, line, and other supporting offices. These costs are associated with administrative functions such as personnel, training, procurement, telecommunications, operations, storage, mail, housekeeping, and other common services.

INDIRECT COST ALLOCATION METHODOLOGY

We developed the indirect cost rate methodology using generally accepted accounting principles, Cost Accounting Standards, and Statement of Federal Financial Accounting Standards (SFFAS) No. 4, Managerial Cost Accounting Concepts and Standards for the Federal Government. The following principles are inherent in this allocation method:

- The costing methodology for identifying and allocating costs as direct or indirect is consistently applied.
- The allocation base that best approximates benefits accruing to cost objectives is selected.
- All items properly included in the allocation base are included and receive their share of indirect costs.
- Indirect costs are assigned to cost objectives on a cause-and-effect basis or by allocating on a reasonable and consistent basis.

To develop the indirect cost rate, we:

- Obtained an understanding of RC procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2007 RC cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARRP tasks with the assistance of RC personnel.

- Identified DARRP task codes as either direct or indirect and accumulated related costs in these categories.

In addition, we adjusted costs as follows to ensure the accuracy and completeness of the indirect cost pool and base.

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

SFFAS No. 4, Paragraph 124, states that costs should be allocated using one of the following three methods:

1. Directly tracing costs (wherever economically feasible).
2. Assigning costs on a cause-and-effect basis.
3. Allocating costs on a reasonable and consistent basis.

It is not practical or feasible to directly assign DARRP indirect costs to final cost objectives. We consider direct labor costs an appropriate base for allocating DARRP indirect costs to benefiting activities. We calculated the FY 2007 indirect cost rate with direct labor costs as a base.

We performed our work in accordance with *Statements on Standards for Consulting Services* promulgated by the American Institute of Certified Public Accountants. We did not review or evaluate NOAA's internal burden rates. Because the indirect cost allocation methodology used to develop the indirect cost rate does not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on RC's financial statements or its indirect cost rate. The report relates only to the accounts and items specified in the attached exhibit and schedules and does not extend to any financial statement of NOAA.

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

COTTON & COMPANY LLP



Colette Y. Wilson, CPA
Partner

RESTORATION CENTER
FISCAL YEAR 2007 INDIRECT COST RATE

Total Indirect Costs	<u>\$1,291,077</u>
Direct Labor Costs*	<u>\$987,212</u>
Indirect Cost Rate	<u>130.78%</u>

* Direct labor base excludes object classes 1151 through 1159 and 1213.

SCHEDULE 1

**RESTORATION CENTER
FISCAL YEAR 2007 COSTS BY TASK CODE**

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
E8LAH1AP00	DARRP Management and Administrative Support			\$871,514	\$871,514
D8LAH1AP00	General DARRP Support			306,048	306,048
E8LAH1APPW	DARRP Program Policy			53,695	53,695
E8LAH1APNW	NW General DARRP Support			21,171	21,171
E8LAH1APNE	NE General DARRP Support			16,233	16,233
2CK3LRCP00	General DARRF Support			10,000	10,000
E8LAH1APDR	DARRP Training			8,095	8,095
E8LAH1APSW	SW General DARRP Support			2,478	2,478
E8LAH1APSE	SE General DARRP Support			1,409	1,409
E8K3E01P04	DARRP Program Policy & Development			401	401
D8LAH1APNW	NW General DARRP Support			106	106
D8LAH1APNE	NE General DARRP Support			19	19
D8LAH1APDR	DARRP Training			<u>(92)</u>	(92)
2CK3LNBP00	New Bedford Harbor Settlement	\$222,262	\$72,876		295,138
2CK3M8CP00	MSRP Operating Budget	46,754	136,660		183,414
2CK3M8CPF1	Fish - General Work and Data Gathering	44,648	55,694		100,342
2CK3L32P00	Commencement Bay Settlement	39,213	9,740		48,953
E8LAH1APAA	Miscellaneous DARRP Case Charges	38,771	8,283		47,054
2CK3M8AP00	MSRP Trustee Council Operating Budget	27,700	7,498		35,198
2CK3L02PZZ	Exxon Bayway Non-recoverable	24,291	5,975		30,266
2CK3LF8P00	Boeing Duwamish Damage Assessment	24,234	5,483		29,717
2CK3LSJPAR	Barge BERMAN Artificial Reef Rest Implement	23,995	24,494		48,489
17K3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill	20,776	5,129		25,905
2CK3L46PAD	Elliott Bay Settlement	20,287	13,301		33,588
2CK3LFBPBV	Calcasieu Bayou Verdine	19,637	4,857		24,494
17K3EE5P00	MV/Magara, Puerto Rico	19,404	21,249		40,653
17K3EF9P00	Selendang Ayu Oil Spill, Alaska NRDA	18,872	6,174		25,046
2CK3LSJPBE	Barge BERMAN Beach Projects	16,797	5,270		22,067
17K3EJ3P00	LA-TB DBL 152, LA – NRDA	15,517	4,947		20,464
2CK3L31P00	Bainbridge Island/Wyckoff Eagle Harbor Settlement	15,296	3,838		19,134
2CK3M8EP00	MSRP Fishing Injury Data Gap Studies	14,905	3,549		18,454
2CK3LFZP00	Hudson River Damage Assessment	14,668	2,646		17,314
17K3EF5P00	Cape Flattery Grounding, Hawaii.	12,630	5,543		18,173
2CK3LSCPSF	North Cape Shellfish Settlement	12,497	3,150		15,647
2CK3M8GP00	Artificial Reefs and Fishing Access Restoration	10,921	2,689		13,610
2CK3LB8P00	Halaco Investigation	10,335	3,448		13,783
2CK3LF8PY5	Boeing Duwamish NRDA	10,231	2,518		12,749
17K3EF8P00	Anthos I, Delaware River NRDA	10,033	568		10,601
2CK3L28P00	Portland Harbor Settlement	9,050	2,238		11,288
17K3EH4P00	Castro Cove/Chevron Texaco NRDA	8,997	2,226		11,223
2CK3M32PDN	Olympic Nearshore	8,092			8,092
2CK3LTUP00	Tulalip Settlement	7,558	1,553		9,111

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
2CK3L52PZZ	Army Creek Non-recoverable	7,143	1,739		8,882
2CK3LBSP00	St. Lawrence Damage Assessment	7,071	316		7,387
2CK3L87PZZ	Dutch Harbor (Kuroshima) Non-recoverable	6,708	1,653		8,361
2CK3LBJP00	Passaic River Damage Assessment	6,661	1,601		8,262
2CK3L26P00	Spectron	6,487	1,603		8,090
2CK3LBZPV1	Cargill Tampa Bay Acidic Process Water Spill	6,323	1,543		7,866
2CK3LSCP00	North Cape Settlement	6,304	4,809		11,113
2CK3LBYPV1	Cargill Tampa Bay Acidic Process Water Spill	6,045	1,488		7,533
2CK3MTVP00	TV Command Restoration	5,376	2,727		8,103
2CK3L09PZZ	Exxon Bayway Non-recoverable	5,325	1,280		6,605
2CK3M8HP00	Fishing Education Restoration	5,196	582		5,778
2CK3L88PEW	Mulberry Estuarine Wetland Project	4,984	1,942		6,926
2CK3L14P00	BlackBird Mine Settlement	4,692	1,857		6,549
2CK3L1BP00	Olympic Pipeline (Whatcom) Settlement	4,682	1,299		5,981
2CK3L69PBU	Tampa Bay Beach Use	4,130	1,040		5,170
2CK3LG4P00	Star Lake Lodge/Texas/D/A	3,988	2,503		6,491
2CK3M8CPS1	Seabirds – General	3,944	1,082		5,026
2CK3L24P00	Dupont Newport Settlement	3,873	861		4,734
2CK3LC2PWP	Chalk Point Restoration Wetlands Project	3,660	793		4,453
2CK3LFHPGM	Hylebos - General Metals D/A	3,563	872		4,435
17K3EJ6P00	CITGO Refinery, Calcasieu River, LA – NRDA	3,450	858		4,308
2CK3LC2PZZ	Chalk Point Non-recoverable	3,424	837		4,261
17K3ED5P00	San Mateo Mystery Oil Spill Reimbursable	3,415	1,254		4,669
E8LAH1APRP	Louisiana RRP	3,350	822		4,172
2CK3LF9PTF	Thea-Foss (Commencement Bay) Damage Assessment	3,244	975		4,219
2CK3M8JP00	Wetlands Restoration	3,231	760		3,991
2CK3L89P00	JULIE N Settlement	3,229	216		3,445
2CK3LG0P04	Spectron (CPRD)	3,199	788		3,987
2CK3M36P00	Iron Mountain Mine Restoration	3,184	2,118		5,302
2CK3L18P00	Holyoke Gas Works Settlement	3,036	749		3,785
2CK3LDCP00	Baywide Rest Design Contract Settlement	3,014			3,014
2CK3M8KP00	Marine Protected Areas Restoration	3,002	650		3,652
2CK3M8FP00	MSRP Media/Outreach and Education	2,979	12,387		15,366
17K3EE2P00	EVERGREEN/Cooper River, SC NRDA	2,975	726		3,701
2CK3LG0P00	BioSciences D/A	2,951	759		3,710
2CK3M1DP00	WESTCHESTER (Miss River Mile 38)Restoration	2,932	721		3,653
2CK3MTVP01	Seabird Colony Protection Project	2,777	1,567		4,344
17K3EF7P00	FOSS Barge/Pt. Wells NRDA	2,719	676		3,395
2CK3M7CP00	Fort Lauderdale Mystery Restoration	2,553	629		3,182
2CK3L33P00	Dalco Passage WA, Conoco Phillips Recovery	2,480	625		3,105
2CK3L88PRF	Mulberry Oyster Reef Restoration Project	2,126	527		2,653
2CK3M8CPS3	Seabirds - Santa Barbara	2,115	1,225		3,340
17K3EG1P00	LA-Lake Washington	1,950	484		2,434
2CK3LC2PYP	Chalk Point Restoration Oyster Project	1,817	450		2,267
2CK3L12PZZ	Exxon Bayway Non-recoverable	1,802	444		2,246
2CK3M43P00	American Trader Restoration	1,763	1,320		3,083
2CK3M8CPF3	Fish - Public Information	1,656			1,656

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
17K3ED3P00	Mosquito Bay, LA Oil Spill Reimb	1,629	403		2,032
2CK3LG0P01	Island End River D/A	1,604	397		2,001
2CK3L29P00	Beaver Creek Settlement	1,562	388		1,950
2CK3L30P00	Housitonic	1,514	375		1,889
2KK3LRCPLA	Hurricane Katrina, Louisiana NRDA	1,511	373		1,884
2CK3M8CPB1	Bald Eagles – General	1,404			1,404
2CK3LC2P00	Chalk Point Settlement	1,343			1,343
2CK3M8CPB2	Bald Eagles – Other	1,323	1,504		2,827
2CK3LFHPR7	Hylebos – Weyerhaeuser	1,304	317		1,621
2CK3M8BP00	MSRP Bald Eagle Data Gap Studies	1,288	7,283		8,571
2CK3L34P00	Crystal Mountain/Puget Sound Energy Oil Spill Restoration	1,258	311		1,569
2CK3L17P00	Raymark Settlement	1,237	306		1,543
2CK3LGEP00	Palmerton-Zinc	1,177	110		1,287
2CK3LSJP01	Barge BERMAN Admin	1,133	280		1,413
2CK3L60P00	Mobile Gypsum Settlement	1,111			1,111
D8LAE19P00	Miscellaneous DARRP Case Charges	1,000			1,000
2CK3L42P00	Lavaca Bay Settlement	959	234		1,193
2CK3LC3PCB	Macalloy - Charleston Harbor Settlement Rest	948	567		1,515
2CK3M46P00	Elliott Bay Restoration (City of Seattle)	918	4,605		5,523
2CK3L29PZZ	Beaver Creek Settlement	878	217		1,095
2CK3LSCPLR	North Cape Lobster Settlement	873	12,138		13,011
2CK3L89PZZ	JULIE N Non-recoverable	873	216		1,089
2CK3L25P00	Lordship Point Settlement	873	214		1,087
2CK3LL2P00	Raleigh Street Dump, Tampa, FL D/A	840	236		1,076
2CK3M8CPF5	Fish – MPAs	810			810
2CK3M69PEP	Tampa Bay Ecological Projects Oversight	799	197		996
2CK3LCMP00	Cape Mohican Settlement	794	633		1,427
1RK3EF9P00	Selendang Ayu Oil Spill, Alaska NRDA	770			770
2CK3LSJP00	Barge BERMAN Settlement	707	8		715
2CK3LB9PW9	Lavaca Bay Non-Funded NRDA	644			644
2KK3LRCPCF	Hurricane Katrina, Chevron Port Fourchon NRDA	613	275		888
2KK3LRCPCW	Hurricane Katrina, Chevron Wagon Wheel NRDA	613	256		869
2KK3LRCPSE	Hurricane Katrina, Sundown East NRDA	611	287		898
2CK3M8PP00	Seabirds Restoration	586	70		656
17K3EJ1P00	LA-Exxon Mobil/West Champagne Bay, LA-NRDA	576			576
2CK3M8DP00	MSRP Restoration Planning Budget	571	140		711
2CK3LFBPBD	Calcasieu Bayou d'Ubde NRDA	536	133		669
17K3EB1P00	Olympic Pipeline (Whatcom Creek) Spill	533	132		665
2CK3L21P00	Nyanza Settlement	489	121		610
17K3NJ7P00	Hurricane Katrina – Louisiana	487	121		608
2CK3M47P02	Equinox Restoration Settlement	484	120		604
2CK3LFP00	Middle Waterway (Commencement Bay)	435			435
2CK3L36P00	Iron Mountain Mine Settlement	429			429
2CK3L35P00	Hanford Waste Site Recovery	428	105		533
2CK3M19P00	Dixon Bay Restoration	408	100		508
2CK3M02P00	Exxon Bayway Restoration	383	1,064,177		1,064,560

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
2CK3MC2P00	Chalk Point Restoration	369			369
1RK3EF5P00	Cape Flattery Grounding, Hawaii.	340			340
E8LAH1APLA	Katrina, Louisiana	336			336
2CK3M46PTT	Elliott Bay Restoration Activities	306			306
2CK3M8CPF2	Fish - Reefs and Access improvements	288			288
2CK3MSJPAR	Barge BERMAN Artificial Reef Rest Implement	286	5,600,963		5,601,249
2CK3LG5P00	Star Lake Canal/Chevron/Texas D/A	249	62		311
17K3EF6P00	LA-Medicant Island NRDA	248	61		309
2CK3M8CPF4	Fish – Wetlands	216			216
2CK3M29P00	Beaver Creek Restoration	215	52		267
2CK3L88P00	Mulberry Admin/Cord Settlement	188	46		234
2CK3M27P00	Ocean Energy (North Pass) Restoration	180	46		226
17K3EE4P00	Conoco – Phillips	180			180
2CK3LG6P00	Beaumont/Dupont/Texas D/A	130	32		162
2CK3M47P00	Equinox Restoration Settlement	130	32		162
2CK3LBXP00	Koppers Waste Site (Charleston)	114	380		494
2CK3M28P00	Portland Harbor Restoration	111	27		138
2CK3MCMP00	Cape Mohican Settlement	108			108
2CK3MSCPLR	North Cape Lobster Restoration	97	21,160		21,257
2CK3L37P00	Liberty Industrial Finishing, NY Recovery	90			90
2CK3M8LP00	Peregrine Falcons Restoration	85			85
2CK3L54P00	APEX HOUSTON	72			72
1TK3B01PC4	Atlas Tack Restoration	55	344		399
2KK3LRCPCE	Hurricane Katrina, Chevron Pipeline Empire NRDA	53	13		66
2KK3LRCPBS	Hurricane Katrina, Bass Enterprises South NRDA	48	181		229
2CK3LBVPPT	Williamette River/ Portland Harbor Damage Assessment	42	10		52
8L8B08P00	Santa Clara	33			33
2CK3L38P00	Mattice Petrochemical Co. Inc. NY Recovery	18			18
2CK3MSJP01	Barge BERMAN Admin	11			11
17K3N11P00	Hanford Data Analysis on Contaminants	3			3
D8LAH1APRP	Louisiana RRP	(107) ¹			(107)
D8LAH1APLA	Katrina, Louisiana	(336) ¹			(336)
D8LAH1APAA	Miscellaneous DARRP Case Charges	(615) ¹	35		(580)
2CK3MNBP00	New Bedford Harbor Restoration Activities		4,834,898		4,834,898
2CK3MSJPBE	Barge BERMAN Beach Projects		2,600,000		2,600,000
2CK3MDCP00	Baywide Rest Design Contract		187,297		187,297
2CK3MSCPSF	North Cape Shellfish Restoration		142,449		142,449
2CK3M32P00	Commencement Bay Rest		35,648		35,648
2CK3M7CPBC	Brevard County Lighting Enforcement		13,680		13,680
2CK3MSRP00	AES Shore Realty Restoration		11,990		11,990
2CK3MSCPLM	North Cape Lobster Monitoring		7,637		7,637
2CK3M69PBU	Tampa Bay Beach Use Restoration		3,978		3,978
1RK3EE5P00	MV/Magara, Puerto Rico		2,290		2,290

¹ Reclassification of labor costs charged in FY 2006 to current task numbers resulting in these credits. Net effect on direct labor costs is zero.

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
2CK3L69PEP	Tampa Bay Ecological Projects Oversight		606		606
2CK3M46PAD	Elliott Bay Restoration Activities		591		591
1RK3EJ6P00	CITGO Refinery, Calcasieu River, LA		549		549
2CK3L54PZZ	Apex Houston Non-recoverable		34		34
Total		<u>\$993,708</u>	<u>\$15,048,193</u>	<u>\$1,291,077</u>	<u>\$17,332,978</u>

SCHEDULE 2

RESTORATION CENTER
FISCAL YEAR 2007 COSTS BY OBJECT CLASS

OBJECT CLASS	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
0100		\$3,030	\$324	\$3,354
1112	\$567,558		438,126	1,005,684
1151	2,338			2,338
1157	227			227
1158	2,628		56	2,684
1159	1,000		65,000	66,000
1160	125,398		96,337	221,735
1180	2,353		6,767	9,120
1182	2,525		3,655	6,180
1210	181,153		138,611	319,764
1213	303		3,672	3,975
2140		25,048	23,041	48,089
2143		5,915	10,226	16,141
2148		5,544	823	6,367
2213		1,028	5,244	6,272
2319		76,154	48,611	124,765
2320		480		480
2333		9,940		9,940
2337			191	191
2338		752	1,962	2,714
2415		7,456		7,456
2510			200	200
2511		119,365		119,365
2513		800		800
2521		233		233
2523			3,426	3,426
2526		3,010	3,900	6,910
2527	<u>108,225</u>	1,216,969	301,541	1,626,735
2535		1,065,026		1,065,026
2536		437		437
2609		129		129
2613		132		132
2614		110		110
2617		847		847
2618		333	1,264	1,597
2619		13,620	9,576	23,196
2625			1,072	1,072
3112		2,490		2,490
3123			8,263	8,263
4119		12,335,467		12,335,467
4301		177	4	181
9876		<u>153,701</u>	<u>119,185</u>	<u>272,886</u>
Total	<u>\$993,708</u>	<u>\$15,048,193</u>	<u>\$1,291,077</u>	<u>\$17,332,978</u>