

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

**RESTORATION CENTER
FISCAL YEAR 2003 INDIRECT COST RATE**

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**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DAMAGE ASSESSMENT AND RESTORATION PROGRAM
RESTORATION 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 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) 2003 costs and development of an indirect cost rate. This document presents RC's FY 2003 indirect cost rate and explains the methodology we used. 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 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: Damage Assessment Center within the National Ocean Service; the Office of General Counsel for Natural Resources; and RC within the National Marine Fisheries Service.

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 2003 costs were accumulated under the following FMCs:

| FMC | Organization Name |
|------------|---|
| 3013 | Office of Assistant Administrator for Fisheries |
| 3020 | Northeast Region, NMFS |
| 3021 | Northeast Fisheries Science Center |
| 3031 | Southeast Fisheries Science Center |
| 3041 | Northwest Fisheries Science Center |

DARP 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 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 RC procedures for documenting DARP costs, including its financial management system and business practices.
- Obtained downloads of FY 2003 RC cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARP tasks with the assistance of RC personnel.
- Identified DARP task codes as either direct or indirect and 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 RC 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 administrative support and General Services Administration rent rates to indirect labor costs for inclusion in the indirect cost pool.
- Contractors from the Oak Ridge Institute for Science and Education (ORISE) performed restoration work that benefited RC 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 these costs in the indirect cost rate calculations.

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 RC'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 RC. 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 RC'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

**RESTORATION CENTER
FISCAL YEAR 2003 INDIRECT COST RATE**

| | |
|----------------------|--------------------|
| Total Indirect Costs | <u>\$1,556,778</u> |
| Direct Labor Costs | <u>\$695,789</u> |
| Indirect Cost Rate | <u>224%</u> |

SCHEDULE 1

**RESTORATION CENTER
FISCAL YEAR 2003 COSTS BY TASK CODE**

| Task Code | Task Name | Direct Labor | Other Direct Costs | Total Direct Costs | Indirect Costs | Total Costs |
|------------------|--|---------------------|---------------------------|---------------------------|-----------------------|--------------------|
| 18K3RAPP01 | General Management and Administrative Support | | | | \$ 349 | \$ 349 |
| 28L6R0PP00 | DARP General Management and Administrative Support | | | | 605,863 | 605,863 |
| 28L6R0PPCA | Cooperative Assessment Pilot Project | | | | 18 | 18 |
| 28L6R0PPPW | Program Policy Work | | | | 594 | 594 |
| 28L6R0PPRE | Outreach | | | | 9,070 | 9,070 |
| 28L6R0PPTR | General Training | | | | 9,944 | 9,944 |
| 2CK3MRCP00 | General DARRF Support | | | | 92,517 | 92,517 |
| 2CK3MRCPLB | DARP Support | | | | 2,475 | 2,475 |
| A8L6R0PP00 | DARP General Management and Administrative Support | | | | 817,218 | 817,218 |
| A8L6R0PPCA | Cooperative Assessment Pilot | | | | 92 | 92 |
| A8L6R0PPGG | Isla Grande Grounding (Puerto Rico) | | | | 5,173 | 5,173 |
| A8L6R0PPP0 | DARP General Management and Administrative Support | | | | 464 | 464 |
| A8L6R0PPTR | General Training | | | | 18,173 | 18,173 |
| 18K3BHWPJ7 | Over the Edge | \$ 66 | \$ (18) | \$ 48 | | 48 |
| 18K3BHWPK2 | Hel's Heaven | 66 | (18) | 48 | | 48 |
| 18K3BHWPK3 | Tribute | 66 | (18) | 48 | | 48 |
| 18K3BHWPK4 | Jaimito Rostida (FL2312KK) | 66 | (18) | 48 | | 48 |
| 18K3BHWPK5 | Ups and Downs II | 66 | (18) | 48 | | 48 |
| 18K3BHWPK6 | FL8320GE | 99 | (27) | 72 | | 72 |
| 18K3BHWPK7 | Bubble Lounge | 66 | (18) | 48 | | 48 |
| 18K3BREPG8 | FL3272 EE | | (9) | (9) | | (9) |
| 18K3BREPG9 | Raye-Ellen | | (17) | (17) | | (17) |
| 18K3BREPH6 | FL9163 JG | | (9) | (9) | | (9) |
| 18K3BREPH7 | FL3681 CD | | (17) | (17) | | (17) |
| 18K3BREPH8 | Westerly | | (9) | (9) | | (9) |
| 18K3BREPJ3 | FL4932HH | | (9) | (9) | | (9) |
| 18K3BREPJ4 | Adrienne | | (17) | (17) | | (17) |
| 18K3RAPP23 | Koppers, S.C. | 61 | (6) | 55 | | 55 |
| 18K3RAPPR1 | Montrose | 16,818 | (1,954) | 14,864 | | 14,864 |
| 18K3RLAP00 | Regional Restoration Planning and Development | 2,130 | 10 | 2,140 | | 2,140 |
| 1BK3B42P00 | Point Comfort/Lavaca Bay site | 5,569 | 1,614 | 7,183 | | 7,183 |
| 1BK3B42PM6 | Lavaca Bay | 1,535 | | 1,535 | | 1,535 |
| 1BK3B42PM7 | Lavaca Bay | 179 | | 179 | | 179 |
| 1CK3F69P00 | Tampa Bay | | (58) | (58) | | (58) |
| 1CK3F69PBU | Tampa Bay | | 58 | 58 | | 58 |
| 1CK3J39P00 | Magulla | 66 | (18) | 48 | | 48 |
| 1CK3J41P00 | Ocean Wind | | (17) | (17) | | (17) |
| 1CK3J47P00 | Heidi Baby | | (17) | (17) | | (17) |
| 1CK8A23P00 | Koppers | 733 | 691 | 1,424 | | 1,424 |
| 1CK8A57PBV | Calcasieu Bayou Verdine | 159 | | 159 | | 159 |
| 1CK8E01PC0 | Wellwood | 123 | (6) | 117 | | 117 |

| Task Code | Task Name | Direct Labor | Other Direct Costs | Total Direct Costs | Indirect Costs | Total Costs |
|------------|---|--------------|--------------------|--------------------|----------------|-------------|
| 1RK3BC1PLS | Southern California damage assesment | 104 | | 104 | | 104 |
| 1RK3BDJP00 | DOJ-OPA | 1,909 | | 1,909 | | 1,909 |
| 1RK3BDJPMC | DOJ-OPA | 54 | | 54 | | 54 |
| 1RK3EA5P00 | Equinox/Mallard Well Blowout D/A/ Reimb | 3,128 | 10 | 3,138 | | 3,138 |
| 1RK3EB5P00 | Roosevelt Roads JP5 Spill Reimbursable | 2,799 | 1,592 | 4,391 | | 4,391 |
| 1RK3EB9P00 | Beaver Creek | 1,073 | | 1,073 | | 1,073 |
| 1RK3EC2P00 | Chalk Point Oil Spill Reimbursable | 3,065 | 145 | 3,210 | | 3,210 |
| 1RK3EC7P00 | Fort Lauderdale Mystery Spill | 387 | | 387 | | 387 |
| 1RK3ED1P00 | Westchester | 245 | 518 | 763 | | 763 |
| 1RK3ED3P00 | Mosquito Bay | 1,061 | | 1,061 | | 1,061 |
| 1RK3ED5P00 | San Mateo Mystery Oil Spill Reimbursable | 3,011 | 2,123 | 5,134 | | 5,134 |
| 1RK3EE1P01 | Montrose | 680 | | 680 | | 680 |
| 1RK3EE1P02 | Montrose | 227 | | 227 | | 227 |
| 1RK3EE1P03 | Montrose | 151 | | 151 | | 151 |
| 1RK3EE2P00 | Evergreen/Cooper River, SC NRDA | 3,396 | 2,233 | 5,629 | | 5,629 |
| 1RK3EG3P00 | Buzzards Bay | 2,902 | | 2,902 | | 2,902 |
| 28L6F01PWR | General Management and Administrative Support, Williamette River | 215 | (19) | 196 | | 196 |
| 28L6F02P00 | Spill Response Contingency | 788 | (62) | 726 | | 726 |
| 28L6F06P00 | Hylebos (Commencement Bay) D/A | 9,570 | (822) | 8,748 | | 8,748 |
| 28L6F07P00 | ASARCO (Commencement Bay) D/A | 219 | (17) | 202 | | 202 |
| 28L6F08P00 | Thea-foss (Commencement Bay) D/A | 8,505 | (682) | 7,823 | | 7,823 |
| 28L6F09P00 | Middle Waterway (Commencement Bay) D/A | 1,619 | (122) | 1,497 | | 1,497 |
| 28L6F20P00 | LCP Turtle River D/A | 101 | (8) | 93 | | 93 |
| 28L6F27P00 | Boeing Duwamish Damage Assessment | 9,606 | (815) | 8,791 | | 8,791 |
| 28L6F32P00 | Commencement Bay D/A | 2,453 | (195) | 2,258 | | 2,258 |
| 28L6F33P00 | Passaic River D/A | 2,638 | (208) | 2,430 | | 2,430 |
| 28L6F35P00 | Hudson River D/A | 6,159 | (533) | 5,626 | | 5,626 |
| 28L6F57P00 | Calcasieu Estuary D/A | 30 | (2) | 28 | | 28 |
| 28L6F58P00 | Elliott Bay D/A (Phase II Baywide) | 4,795 | (415) | 4,380 | | 4,380 |
| 28L6F8BP00 | Southern California Restoration | 127 | (13) | 114 | | 114 |
| 28L6F8BPR1 | Southern California Restoration | 2,620 | (205) | 2,415 | | 2,415 |
| 28L6G02PNR | Exxon Bay Restoration (non-recoverable) | 11,729 | (988) | 10,741 | | 10,741 |
| 28L6G03PNR | Army Creek Restoration (Non recoverable) | 323 | (16) | 307 | | 307 |
| 28L6G09PNR | Presidente Rivera Restoration (Non-recoverable) | 1,112 | (97) | 1,015 | | 1,015 |
| 28L6G10PNR | Apex Galveston Bay Restoration (Non-recoverable) | 5,426 | (1,040) | 4,386 | | 4,386 |
| 28L6G13P00 | F/V Tenyo Maru Restoration (Non-recoverable) | 470 | (37) | 433 | | 433 |
| 28L6G13PNR | F/V Tenyo Maru Restoration (Non-recoverable) | 1,069 | (102) | 967 | | 967 |
| 28L6G32P00 | Commencement Bay Restoration | 418 | (33) | 385 | | 385 |
| 28L6G32PNR | Commencement Bay Restoration (non-recoverable) | 605 | (49) | 556 | | 556 |
| 28L6G46PNR | Elliot Bay Restoration (non-recoverable) | 1,456 | (115) | 1,341 | | 1,341 |
| 28L6GPRP00 | Chelsea River/Posavina Restoration | 903 | (1) | 902 | | 902 |
| 28L6GPRPNR | Chelsea River/Posavina Restoration (non-recoverable) | 1,298 | 13 | 1,311 | | 1,311 |
| 28L6M3BP00 | Mobile Bay | 2,976 | | 2,976 | | 2,976 |
| 28L6R0PPAA | Infant and Orphan Cases | 307 | (25) | 282 | | 282 |
| 28L6R0PPGG | Isla Grande Grounding | 7,723 | (666) | 7,057 | | 7,057 |
| 28L6R0PPRP | Regional Restoration Planning | 2,639 | (262) | 2,377 | | 2,377 |

| Task Code | Task Name | Direct Labor | Other Direct Costs | Total Direct Costs | Indirect Costs | Total Costs |
|------------------|---|---------------------|---------------------------|---------------------------|-----------------------|--------------------|
| 28L6RIBP00 | Fisheries Habitat Restoration | 15,055 | | 15,055 | | 15,055 |
| 2CK3M02P00 | Exxon Bayway Restoration (recoverable charges only) | | 655 | 655 | | 655 |
| 2CK3M11P00 | B.T. Nautilus Restoration | 309 | (16) | 293 | | 293 |
| 2CK3M14P00 | Blackbird Mine Restoration | 222 | (8) | 214 | | 214 |
| 2CK3M1DP00 | Westchester (Miss River mile 38) | 1,047 | | 1,047 | | 1,047 |
| 2CK3M2AP00 | Lake Barre Restoration | 57 | 1,068 | 1,125 | | 1,125 |
| 2CK3M32P00 | Commencement Bay | 80,837 | 986 | 81,823 | | 81,823 |
| 2CK3M36P00 | Iron Mountain Mine | 3,007 | 1,088 | 4,095 | | 4,095 |
| 2CK3M43P00 | American Trader | 10,445 | 663 | 11,108 | | 11,108 |
| 2CK3M46P00 | Elliott Bay Restoration | 840 | (28) | 812 | | 812 |
| 2CK3M46PAD | Elliott Bay Restoration | 5,139 | (178) | 4,961 | | 4,961 |
| 2CK3M46PTT | Elliott Bay Restoration | 5,581 | (234) | 5,347 | | 5,347 |
| 2CK3M60P00 | Mobile Gypsum Restoration | 1,643 | (205) | 1,438 | | 1,438 |
| 2CK3M69BU | Tampa Bay | 1,411 | | 1,411 | | 1,411 |
| 2CK3M69EP | Tampa Bay | 220 | | 220 | | 220 |
| 2CK3M69P00 | Tampa Bay Restoration | 34 | (3) | 31 | | 31 |
| 2CK3M69PBU | Tampa Bay Restoration | 12,541 | 10,736 | 23,277 | | 23,277 |
| 2CK3M69PEP | Tampa Bay Ecological Projects Oversight | 10,638 | 895 | 11,533 | | 11,533 |
| 2CK3M7CP00 | Fort Lauderdale Mystery Restoration | 1,222 | (153) | 1,069 | | 1,069 |
| 2CK3M87P00 | Dutch Harbor (Kuroshima) | 3,291 | (26) | 3,265 | | 3,265 |
| 2CK3M88P00 | Mulberry | 2,522 | (149) | 2,373 | | 2,373 |
| 2CK3M88PEW | Mulberry | 3,763 | (229) | 3,534 | | 3,534 |
| 2CK3M89P00 | Julie N | 2,460 | (36) | 2,424 | | 2,424 |
| 2CK3M8AP00 | Montrose | 4,099 | 558 | 4,657 | | 4,657 |
| 2CK3M8BP00 | Montrose | 800 | 247 | 1,047 | | 1,047 |
| 2CK3M8CP00 | Montrose | 70,487 | 5,386 | 75,873 | | 75,873 |
| 2CK3M8DP00 | Montrose | 7,719 | 2,331 | 10,050 | | 10,050 |
| 2CK3M8EP00 | MSRP Fishing Injury Data Gap Studies | | 1,324 | 1,324 | | 1,324 |
| 2CK3M8FP00 | MSRP Media/Outreach and Education | 331 | 1,825 | 2,156 | | 2,156 |
| 2CK3MC2P00 | Chalk Point Restoration | 338 | 56 | 394 | | 394 |
| 2CK3MC2PAD | Chalk Point Restoration Administration | 14,861 | (197) | 14,664 | | 14,664 |
| 2CK3MC2PWP | Chalk Point Wetlands Project | 7,612 | 666 | 8,278 | | 8,278 |
| 2CK3MC2PYP | Chalk Point Restoration Oyster Project | 9,339 | 90 | 9,429 | | 9,429 |
| 2CK3MCMP00 | Cape Mohican Restoration | 935 | 507 | 1,442 | | 1,442 |
| 2CK3MD1P00 | Westchester | 1,165 | | 1,165 | | 1,165 |
| 2CK3MDCP00 | Baywide Restoration Design Contract | | 370,610 | 370,610 | | 370,610 |
| 2CK3MNBP00 | New Bedford Harbor | 118,227 | 489,856 | 608,083 | | 608,083 |
| 2CK3MPRP00 | Chelsea River/Posavina Restoration | | 284 | 284 | | 284 |
| 2CK3MSCP00 | North Cape Restoration | 6,366 | (20) | 6,346 | | 6,346 |
| 2CK3MSCPAP | North Cape Anadromous Fish Projects | 2,003 | 3 | 2,006 | | 2,006 |
| 2CK3MSCPLM | North Cape Lobster Monitoring | | 80,310 | 80,310 | | 80,310 |
| 2CK3MSCPLR | North Cape Lobster Restoration | 10,649 | 20,175 | 30,824 | | 30,824 |
| 2CK3MSCPSF | North Cape Shellfish Restoration | 30,506 | 166,046 | 196,552 | | 196,552 |
| 2CK3MSJP00 | Barge Berman Restoration | 362 | (15) | 347 | | 347 |
| 2CK3MSJP01 | Barge Berman Admin | 9,643 | 1,151 | 10,794 | | 10,794 |
| 2CK3MSJPAR | Berman Artificial Reef Restoration | 1,698 | (134) | 1,564 | | 1,564 |
| 2CK3MTFP10 | Commencement Bay | 135 | (18) | 117 | | 117 |

| Task Code | Task Name | Direct Labor | Other Direct Costs | Total Direct Costs | Indirect Costs | Total Costs |
|------------|--|------------------|--------------------|--------------------|--------------------|--------------------|
| 2CK3MTFP20 | Commencement Bay | 444 | 13 | 457 | | 457 |
| 2CK3MTFP30 | Commencement Bay | 62 | (2) | 60 | | 60 |
| 2CK3MTFP40 | Commencement Bay | 62 | (2) | 60 | | 60 |
| 2CK3MTVP00 | TV Command | 16,944 | 3,166 | 20,110 | | 20,110 |
| 2RK3EB1P00 | Olympic Pipeline (Whatcom Creek) Spill | 261 | | 261 | | 261 |
| A8K3BHWPJ8 | Whatever | | (19) | (19) | | (19) |
| A8K3BHWPJ8 | Southern FX | | (19) | (19) | | (19) |
| A8L6F01P00 | Juvenile Cases | 1,084 | | 1,084 | | 1,084 |
| A8L6F01PWR | Williamette River Port Damage Assessment | 1,179 | (33) | 1,146 | | 1,146 |
| A8L6F06P00 | Hylebos (Commencement Bay) Damage Assessment | 7,909 | (382) | 7,527 | | 7,527 |
| A8L6F08P00 | Thea-foss (Commencement Bay) Damage Assessment | 9,604 | (355) | 9,249 | | 9,249 |
| A8L6F09P00 | Middle (Commencement Bay) Damage Assessment | 2,439 | (138) | 2,301 | | 2,301 |
| A8L6F20P00 | LCP Turtle River Damage Assessment | 867 | 0 | 867 | | 867 |
| A8L6F27P00 | Boeing Duwamish Damage Assessment | 5,402 | (221) | 5,181 | | 5,181 |
| A8L6F32P00 | Commencement Bay Damage Assessment | 1,587 | (83) | 1,504 | | 1,504 |
| A8L6F33P00 | Passaic River Damage Assessment | 5,993 | (232) | 5,761 | | 5,761 |
| A8L6F35P00 | Hudson River Damage Assessment | 8,292 | 1,727 | 10,019 | | 10,019 |
| A8L6F57P00 | Calcasieu Estuary Damage Assessment | 373 | 427 | 800 | | 800 |
| A8L6F58P00 | Elliott Bay Damage Assessment (Phase II Baywide) | 8,613 | (644) | 7,969 | | 7,969 |
| A8L6G02PNR | Exxon Bay Restoration (non-recoverable) | 5,146 | (168) | 4,978 | | 4,978 |
| A8L6G03PNR | Army Creek Restoration | 860 | (32) | 828 | | 828 |
| A8L6G09P00 | Presidente Rivera Restoration | 26 | (2) | 24 | | 24 |
| A8L6G09PNR | Presidente Rivera Restoration (Non-recoverable) | 736 | (60) | 676 | | 676 |
| A8L6G10PNR | Apex Galveston Bay Restoration (Non-recoverable) | 689 | | 689 | | 689 |
| A8L6G13P00 | F/V Tenyo Maru Restoration | 137 | (13) | 124 | | 124 |
| A8L6G32PNR | Commencement Bay Restoration (non-recoverable) | 5,586 | | 5,586 | | 5,586 |
| A8L6G46PNR | Elliot Bay Restoration (non-recoverable) | 82 | | 82 | | 82 |
| A8L6GPRPNR | Chelsea River/Posavina Restoration (non-recoverable) | 386 | (37) | 349 | | 349 |
| A8L6R0PPAA | Infant and Orphan Cases | 229 | | 229 | | 229 |
| A8L6R0PPGG | Isla Grande Grounding (Puerto Rico) | | 5,172 | 5,172 | | 5,172 |
| A8L6R0PPRP | Regional Restoration Planning | | 3,196 | 3,196 | | 3,196 |
| A8L6R1BP00 | Fisheries Habitat Restoration | 5,560 | | 5,560 | | 5,560 |
| A8L6R2AP00 | Pinellas FY 2003 | 1,937 | | 1,937 | | 1,937 |
| A8L6RIBP00 | Fisheries Habitat Restoration | 6,513 | | 6,513 | | 6,513 |
| A8L6ROHP00 | Pinellas FY 2003 | 346 | | 346 | | 346 |
| | Total | \$698,866 | \$1,166,286 | \$1,865,152 | \$1,556,778 | \$3,421,930 |

*Direct labor costs base excludes \$3,077 charged to object classes 1151 and 1158.

SCHEDULE 2

**RESTORATION CENTER
FISCAL YEAR 2003 COSTS BY OBJECT CLASS**

| Object Class | Object Class Description | Direct Labor* | Other Direct Costs | Indirect Costs | Total Costs |
|---------------------|---|----------------------|---------------------------|-----------------------|--------------------|
| 1112 | General Schedule, General Merit, Senior Executive Service and Presidential Appointees | \$392,931 | | \$530,987 | \$923,918 |
| 1151 | Overtime | 2,506 | | 262 | 2,768 |
| 1158 | Hazardous Duty Pay | 571 | | | 571 |
| 1159 | Employee Cash Awards | | | 5,976 | 5,976 |
| 1160 | Leave Surcharge Full-Time Permanent Appointments | 91,443 | | 124,251 | 215,694 |
| 1180 | Credit Hours Earned | 6,013 | | 11,057 | 17,070 |
| 1182 | Compensatory Leave Earned | 3,317 | | 8,171 | 11,488 |
| 1210 | Employer's Contribution Surcharge | 134,774 | | 184,916 | 319,690 |
| 2140 | Expenses Related To Domestic Travel - Paid to Traveler | | \$21,309 | 42,136 | 63,445 |
| 2142 | Expenses Related To Domestic Travel - Paid to Traveler | | | 22 | 22 |
| 2143 | Expenses Related To Domestic Travel - Paid to Vendors | | 12,768 | 33,040 | 45,808 |
| 2146 | Expenses Related to Foreign Travel - Paid to Traveler | | | 2,924 | 2,924 |
| 2148 | Expenses Related to Foreign Travel - Paid to Vendors | | | 1,196 | 1,196 |
| 2213 | All Other Transportation of Things | | 226 | 2,183 | 2,409 |
| 2319 | Rental Payments to GSA | | 6,547 | 57,490 | 64,037 |
| 2320 | Rental Payments to Others | | | 1,351 | 1,351 |
| 2334 | Rental of Equipment | | 462 | 5,607 | 6,069 |
| 2335 | ADP and Telecommunications Equipment Leased | | | 70 | 70 |
| 2337 | Telecommunications (Utility) FTS Services | | | 36 | 36 |
| 2338 | Telecommunications (Utility) Local Services | | 640 | 6,900 | 7,540 |
| 2339 | Telecommunications (Utility) Toll Calls | | | 64 | 64 |
| 2411 | Publications | | 15 | 33 | 48 |
| 2415 | Other Printing Not Otherwise Identified | | | 1,002 | 1,002 |
| 2510 | Information Technology/ADP Training | | 300 | 450 | 750 |
| 2511 | Management and Professional Support Services | | | 242,362 | 242,362 |
| 2522 | Maintenance of Equipment | | | 2,820 | 2,820 |
| 2523 | ADP and Telecommunications Contractual Services | | | 30,050 | 30,050 |
| 2526 | Other Training by University or Other Non-Federal Source | | | 5,488 | 5,488 |
| 2527 | Miscellaneous Contractual Services Not Otherwise Classified | | 921,673 | 38,964 | 960,637 |
| 2535 | All Other Services of Federal Agencies | 67,311 | | 1,145 | 68,456 |
| 2536 | Fund Transfers between Financial Management Centers for Services | | 196 | 126 | 322 |
| 2613 | Purchases - Maintenance of Vessels | | | 626 | 626 |
| 2617 | Purchases of Fuel | | 127 | | 127 |
| 2618 | Purchases of ADP Supplies | | 2,317 | 7,505 | 9,822 |
| 2619 | Purchases (All Other) | | 10,177 | 24,273 | 34,450 |
| 2625 | Office Furniture | | 200 | 518 | 718 |
| 3120 | Non-Capitalized Equipment | | 5,004 | 7,407 | 12,411 |
| 3123 | Purchases of ADP Supplies | | 2,059 | 23,358 | 25,417 |
| 4111 | Purchases (All Other) | | 80,310 | | 80,310 |
| 4119 | Office Furniture | | 140,056 | | 140,056 |
| 4310 | Penalty Payments for Prompt Payment Act | | 457 | 55 | 512 |

| Object Class | Object Class Description | Direct Labor* | Other Direct Costs | Indirect Costs | Total Costs |
|---------------------|---------------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| 7788 | Line Office Overhead Surcharge | | (29,633) | (50,356) | (79,989) |
| 7789 | Office (FMC) Overhead Surcharge | | (8,924) | 296 | (8,628) |
| 9876 | General Support (NOAA) | | | 202,017 | 202,017 |
| | Total | <u>\$698,866</u> | <u>\$1,166,286</u> | <u>\$1,556,778</u> | <u>\$3,421,930</u> |

*Direct labor costs base excludes \$3,077 charged to object classes 1151 and 1158.