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

RESTORATION CENTER FISCAL YEAR 2005 INDIRECT COST RATE

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NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION DAMAGE ASSESSMENT, REMEDIATION AND RESTORATION PROGRAM RESTORATION CENTER FISCAL YEAR 2005 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) 2005 costs and development of an indirect cost rate. This document presents RC's FY 2005 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 2005 costs were accumulated under the FMC 3013 (Office of Assistant Administrator for Fisheries) and 3020 (Northeast Region, NMFS).

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.
- 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. 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 2005 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 necessary 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.

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 2005 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

EXHIBIT

RESTORATION CENTER FISCAL YEAR 2005 INDIRECT COST RATE

Net Indirect Costs	\$1,298,549
Direct Labor Costs	\$778,952
Indirect Cost Rate	<u>166.70%</u>

Note: Direct labor base excludes object classes 1151 and 1157.

SCHEDULE 1

RESTORATION CENTER FISCAL YEAR 2005 COSTS BY TASK CODE

CSI AHI AHWO General DARRP Support \$1,237,085 \$1,237,085 227,385 227,385 227,385 227,385 227,385 227,385 227,385 227,385 227,385 227,605 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765 5,765	Task Number	Task Name	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
CXCSI MCP00 CARP R C General 42,738 42,738 42,738 22,736 10,011 10,011 10,011 10,011 10,011 10,011 10,011 10,011 10,011 10,011 10,011 10,011 10,011 10,001 3,000 3,000 3,000 3,000 3,000 2,002 223,622 223,622 223,622 223,622 223,622 223,622 223,622 223,622 223,622 223,622 223,622 223,622 223,622 223,622 223,622 223,622 223,622 223,622 224,832 224,832 224,832 224,832 224,832 224,842 224,649 224,649 224,649 224,649 224,649 224,649 224,649 224,649 224,649 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849 224,849	C8LAH1AP00	General DARRP Support			\$1,237,035	\$1,237,035
CSILAHO6P00 CRIPTOR S.765 5.765 SELGROPP00 NMFS DARRY Support 3,000 3,000 2CK3LNBP00 New Bedford Harbor Restoration Activity \$196,339 \$27,283 223,622 2CK3L32P00 Dupont-Newport Damage Assessment \$8,936 4,540 33,802 2CK3L32P07 Chalk Florin Restoration Wellands Project 29,262 4,540 33,907 2CK3LSPZZ North Cape Settlement 22,208 1,699 23,907 2CK3LSCPDO North Cape Settlement 18,677 18,677 18,677 2CK3MSDP00 Montrose Restoration Planning Budget 19,393 51,952 71,345 2CK3MSBP00 Selending Ayr Oll Spill, Allask 18,677 18,677 18,677 2CK3MSBAP00 Selending Ayr Oll Spill, Allask 18,477 21,556 40,028 2CK3MSBAP00 Pinellas Council Operating Budget 17,970 5,090 23,660 2CK3LAHO500 Pinellas Council Operating Budget 17,970 5,090 23,660 2CK3LAHO500 Pinellas Council Operating Budget 19,74<						
28.16.ROPPO0 New Bedford Harbor Restoration Activity \$196,339 \$27,283 \$20,262 2CK31.S2P00 New Bedford Harbor Restoration Activity \$196,339 \$27,283 \$23,622 2CK31.S2P00 Dupont-Newport Damage Assessment \$8,936 \$5,936 \$33,802 2CK31.SCP00 Dutch Harbor (Kuroshima) Non-recoverable 26,490 \$25,490 \$23,907 2CK31.SDP00 Montrose Restoration Planning Budget 19,393 \$1,952 \$1,345 2CK31.SDP272 Exxon Bayway Non recoverable 18,677 \$18,677 \$18,677 2CK31.SDP00 Montrose Trustee Council Operating Budget 17,707 \$5,690 \$23,660 CRLAHOSP00 Pleatery Grounding, Hawaii 17,747 \$1,774 \$1,774 1RK3EF5P00 Cape Flattery Grounding, Hawaii 16,684 \$140 \$1,714 2CK31.EZP00 Buzzards Bay/Bouchard 120 Oil Spill NRDA \$16,984 \$140 \$1,714 2CK31.SEP00 Buzzards Bay/Bouchard 120 Oil Spill NRDA \$16,984 \$140 \$1,714 2CK31.SEP00 St. Lawrence Damage Assessment \$15,292 \$	2CK3LRCP00	General DARRF Support			10,011	10,011
CXCK3LANBPO0 New Bedford Harbor Restoration Activity \$196,339 \$27,283 \$23,622 CXK3L3PD0 Dupont-Newport Damage Assessment \$8,936 \$5,936 \$3,802 CXG3L2PWP Chalk Point Restoration Wellands Project \$2,262 4,540 \$3,802 CXG3LSPD0 North Cape Settlement \$22,208 1,699 \$23,907 CXG3L02PZZ Exton Bayway Non recoverable 18,677 18,677 18,677 RIK3EPSP00 Selendang Ayro Uil Spill, Jaksk 18,472 \$21,556 40,028 CXSAMSAP00 Selendang Ayro Uil Spill, Jaksk 18,472 \$21,556 40,028 CXSAMSAP00 Selendang Ayro Uil Spill, Jaksk 18,477 \$5,690 \$23,660 CSLAHOSP00 Pinellas County 17,747 \$17,747 \$17,735 IRK3EFSP00 Pinellas County 17,735 \$17,735 IRK3BEGSP00 Hudson River Damage Assessment 16,682 1,774 \$18,456 CXSLAEBSD0 Luzerace Damage Assessment 15,522 2,820 \$18,485 CXSLASBPOW Budsettinent Administrativ	C8LAH06P00	General DARRP Support			5,765	5,765
2CX31.32P00 Uppont-Newport Damage Assessment 58.936 58.936 38.936 2CX31.2PWP Chalk Point Restoration Wetlands Project 29.262 4.540 33.802 2CX31.SCP00 Dutch Harbor (Kuroshima) Non-recoverable 26.499 1.699 23.907 2CX31.SCP00 Montrose Restoration Planning Budget 19.393 51.952 71.345 2CX31.SCP00 Montrose Restoration Planning Budget 19.393 51.952 71.345 2CX31.SAPZ Schondary Ave Oil Spill, Alaska 18.677 18.677 18.677 1RX3EF9P00 Selendang Ayu Oil Spill, Alaska 18.472 21.556 40.028 CXCX3MSAP00 Montrose Trustee Council Operating Budget 17.770 5.690 23.660 CSLAH05P00 Pinelas County 17.747 17.747 17.747 1RX3EF900 Buzzards Bay/Bouchard 120 Oil Spill NRDA 16.984 14.0 17.124 2CX3L3ESP00 Buzzards Bay/Bouchard 120 Oil Spill NRDA 16.982 1,774 18.456 2CX3L3ESP00 St. Lawrence Damage Assessment 15.522 2.820 18.342	28L6R0PP00	NMFS DARRP Support			3,000	3,000
CK3LC2PWP CAURA Point Restoration Wetlands Project 29,262 (a.540) 4,540 (a.540) 23,802 (a.549) 2CK3LSCP00 Dutch Harbor (Kuroshima) Non-recoverable 26,490 (a.540) 23,307 2CK3LSCP00 North Cape Settlement 22,208 (a.540) 1,699 (a.53,307) 2CK3LOZPZ EXEND Bayway Non recoverable 18,677 (a.545) 18,677 1RK3EF9P00 Selendang Ayu Oil Spill, Alaska 18,472 (a.545) 21,556 (a.040,288) 2CK3MASP00 Montrose Trustee Council Operating Budget 17,970 (a.5,600) 23,660 (a.058) 2CK3MASP00 Pinellas County 17,747 (a.7,735) 17,747 (a.7,735) 1RK3EGSP00 Equal Futery Grounding, Hawaii 17,735 (a.6,682) 17,741 (a.6,682) 1RK3EGSP00 Hudson River Damage Assessment 16,682 (a.7,74 (a.6,682) 18,342 2CK3L3SPEW Mulberry Estuarine Wetland Project 15,709 (a.6,137 (a.6,134) 14,485 2CK3L4GPAD Elliott Bay Settlement (Administrative charges) 14,685 (a.6,134) 14,430 (a.6,134) 2CK3L3CPSF For North Cape Shellifish Settlement 12,096 (a.6,134) 10,306 (a.6,134) 2CK3L3CPSP Ober Guita Restoration Administration 8,662 (a.9) (a.7,14) 10,306 (a.6,134) 2CK3L3CPPD Ober Downish Damage Assessment 9,287 (a.6,302)	2CK3LNBP00	New Bedford Harbor Restoration Activity	\$196,339	\$27,283		223,622
CKSLASPEZ Dutch Harbor (Kuroshima) Non-recoverable 26,490 26,490 2CK3LSCP00 North Cape Settlement 22,208 1,699 23,907 2CK3LSDP72 Kaxon Bayway Non recoverable 18,677 18,677 2CK3LO2PZZ Excon Bayway Non recoverable 18,677 18,677 2CK3LO2PZZ Excon Bayway Non recoverable 18,677 21,556 40,028 2CK3MSP00 Montrose Trustee Council Operating Budget 17,970 5,690 23,660 CKLAH05P00 Cape Flattery Grounding, Hawaii 17,735 17,735 17,735 1RK3EFSD00 Cape Flattery Grounding, Hawaii 17,735 17,735 17,735 1RK3EGSP00 Buzzards Bay/Bouchard 120 Oil Spill NRDA 16,684 140 17,124 2CK3LSEPB0 Mulberry Estuarine Wetland Project 15,709 69,137 84,846 2CK3LSEPB0 Mulberry Estuarine Wetland Project 15,752 2,820 18,342 2CK3LAGPAD Biron Kive 14,485 14,685 14,685 2CK3LAGPAD Bronx Kive 14,130 14,130	2CK3L32P00	Dupont-Newport Damage Assessment	58,936			58,936
2CK2LSCP00 North Cape Settlement 22,208 1,699 23,907 2CK3MDP00 Montrose Restoration Planning Budget 19,393 51,952 71,345 2CK3L02PZZ Exxon Bayway Non recoverable 18,677 18,677 1RX3EF9P00 Selendang Ayu Oil Spill, Alaska 18,472 21,556 40,028 2CK3MSAP00 Montrose Trustec Council Operating Budget 17,970 5,690 23,660 2CK3LAHOSD0 Pinellas County 17,747 17,747 1RX3EFSP00 Cape Flattery Grounding, Hawaii 17,735 17,735 1RX3EG3P00 Budson River Damage Assessment 16,682 1,774 18,456 2CK3L3SBEW0 Hudson River Damage Assessment 15,709 69,137 84,846 2CK3L3SBF00 St. Lawrence Damage Assessment 15,522 2,820 18,456 2CK3L3BP00 St. Lawrence Damage Assessment 15,522 2,820 18,468 2CK3L3BP00 St. Lawrence Damage Assessment 15,529 2,820 18,468 2CK3L3BP00 Borna Kiver 14,430 11,430 <	2CK3LC2PWP	Chalk Point Restoration Wetlands Project	29,262	4,540		33,802
2CK3MSDP00 Montrose Restoration Planning Budget 19,393 51,952 71,345 2CK3L02PZZ Exxon Bayway Non recoverable 18,677 18,677 IRK3EFP000 Selendang Ayu Oil Spill, Alaska 18,472 21,556 40,028 2CK3M8AP00 Montrose Trustee Council Operating Budget 17,970 5,690 23,660 CRLAH05P00 Pinellas County 17,747 17,747 17,747 IRK3EFS000 Cape Plattery Grounding, Hawaii 17,735 17,735 IRX3EG3P00 Buzzards Bay/Bouchard 120 Oil Spill NRDA 16,682 1,774 18,456 2CK3LSP00 Hudson River Damage Assessment 16,682 1,774 84,846 2CK3LASP00 St. Lawrence Damage Assessment 15,522 2,820 18,342 2CK3LASP00 Bronx River 14,130 14,368 CRLAH03P00 Brox River 14,130 14,369 1RX3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,297 28 10,305 1RX3EA5P00 Equinox/Mallard Well Blowout NRDA 10,277 28 10,305 <	2CK3L87PZZ		26,490			26,490
2CK3L02PZZ Exxon Bayway Non recoverable 18,677 IRK3FF9P00 Sclending Ayu Oil Spill, Alaska 18,472 21,556 40,028 CKLAH0SP00 Montrose Trustee Council Operating Budget 17,970 5,690 23,660 CRLAH0SP00 Pinellas County 17,747 17,747 IRK3EGF900 Buzzards Bay/Bouchard 120 Oil Spill NRDA 16,6984 140 17,124 IRK3EGF900 Buzzards Bay/Bouchard 120 Oil Spill NRDA 16,682 1,774 18,456 2CK3LSFP00 Hudson River Damage Assessment 16,682 1,774 18,456 2CK3LASPEW Mulberry Estuarine Wetland Project 15,709 69,137 84,846 2CK3LABPD0 St. Lawrence Damage Assessment 15,522 2,820 18,342 2CK3LABP00 Biliott Bay Settlement (Administrative charges) 14,685 14,685 CSLAH03P00 Bronx River 14,130 14,130 IRKASIASPO Hurricane Katrina 12,996 12,996 2CK3LSCPSF North Cape Shellfish Settlement 12,692 103,108 115,800	2CK3LSCP00	North Cape Settlement	22,208	1,699		23,907
IRK3EF9P00 Selendang Ayu Oil Spill, Alaska 18,472 21,556 40,028 CCK3MA8P00 Montrose Trustee Council Operating Budget 17,970 5,690 23,660 CRLAH05P00 Pinellas County 17,747 17,747 IRK3EG5P00 Buzzards Bay/Bouchard 120 Oil Spill NRDA 16,984 140 17,124 2CK3LEZP00 Hudson River Damage Assessment 16,682 1,774 18,456 2CK3LASPEW Mulberry Estuarine Wetland Project 15,709 69,137 84,846 2CK3LABPD0 St. Lawrence Damage Assessment 15,522 2,820 18,342 2CK3LA6PAD Elliott Bay Settlement (Administrative charges) 14,685 14,685 CSLAH03P00 Bronk River 14,130 115,806 2CK3LSCPSF North Cape Shellfish Settlement 12,692 103,108 115,800 1RK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,964 10,964 10,964 1RK3EA5P00 Futh Questive Settlement 10,277 28 10,305 2CK3LSCPSF North Cape Shellfish Settlement 10,277	2CK3M8DP00	Montrose Restoration Planning Budget	19,393	51,952		71,345
2CK3M8AP00 Montrose Trustee Council Operating Budget 17,970 5,690 23,660 C8LAH05P00 Pinellas County 17,747 17,747 IRK3EFSP00 Cape Flattery Grounding, Hawaii 17,735 17,735 IRK3EGSP00 Buzzards Bay/Bouchard 120 Oil Spill NRDA 16,984 140 17,124 2CK3LLZP00 Hudson River Damage Assessment 16,682 1,774 18,456 2CK3LSBPBW Mulberry Estuarine Wetland Project 15,709 69,137 84,846 2CK3L46PAD Elliott Bay Settlement (Administrative charges) 14,685 -82 14,685 2CK3LAGP00 Bronx River 14,130 12,996 103,108 115,800 2CK3LSCPSF North Cape Shellfish Settlement 12,996 103,108 115,800 1RK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,277 28 10,305 2CK3LSCPSF North Cape Shellfish Settlement 12,299 103,108 115,800 1RK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,277 28 10,305 2CK3LSCPSP Deiginox/Mal	2CK3L02PZZ	Exxon Bayway Non recoverable	18,677			18,677
CSLAH05P00 Pinellas County 17,747 IRX5EFSP00 Cape Flattery Grounding, Hawaii 17,735 17,735 IRX5EG3P00 Buzzards Bay/Bouchard 120 Oil Spill NRDA 16,984 140 17,124 2CK3LFZP00 Hudson River Damage Assessment 16,682 1,774 18,456 2CK3L8PEW Mulberry Estuarine Wetland Project 15,522 2,820 18,342 2CK3L4PAD Elliott Bay Settlemet (Administrative charges) 14,685 2 18,342 2CK3LAPAD Elliott Bay Settlemet (Administrative charges) 14,685 3 14,685 C8LAH03P00 Bronx River 14,130 14,130 14,130 IRK3RD3F00 Hurricane Katrina 12,996 103,108 115,500 IRK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,964 10,964 10,964 IRK3EASP00 Equinox/Mallard Well Blowou NRDA 10,277 28 10,305 2CK3ILC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LC2PAD Chalk Point Restoration Administration 8,662 <t< td=""><td>1RK3EF9P00</td><td>Selendang Ayu Oil Spill, Alaska</td><td>18,472</td><td>21,556</td><td></td><td>40,028</td></t<>	1RK3EF9P00	Selendang Ayu Oil Spill, Alaska	18,472	21,556		40,028
IRK3EG5P00 Cape Flattery Grounding, Hawaii 17,735 17,735 IRK3EG3P00 Buzzards Bay/Bouchard 120 Oil Spill NRDA 16,684 140 17,124 2CK3LFZP00 Hudson River Damage Assessment 16,682 1,774 18,456 2CK3LBSP00 St. Lawrence Damage Assessment 15,709 69,137 84,846 2CK3LBSP00 St. Lawrence Damage Assessment 15,522 2,820 18,342 2CK3L46PAD Elliott Bay Settlement (Administrative charges) 14,685 46,855 14,685 CSLAHGSP00 Bronx River 14,130 14,130 14,130 IRK3MJ7P00 Hurricane Katrina 12,996 103,108 115,800 IRK3ED3P00 Morquito Bay, LA Oil Spill NRDA 10,964 10,964 110,964 IRK3EASP00 Equinox/Mallard Well Blowout NRDA 10,277 28 10,305 2CK3LF8P00 Boeing Duwaniish Damage Assessment 9,287 9,287 2CK3LF8P00 Boeing Duwaniish Damage Assessment 9,287 9,491 57,340 2CK3LBXP00 Kopper Waste Site (Charleston)	2CK3M8AP00	Montrose Trustee Council Operating Budget	17,970	5,690		23,660
IRK3EG3P00	C8LAH05P00	Pinellas County	17,747			17,747
2CK3LFZP00 Hudson River Damage Assessment 16,682 1,774 18,456 2CK3L88PEW Mulberry Estuarine Wetland Project 15,709 69,137 84,846 2CK3L8SP00 St. Lawrence Damage Assessment 15,522 2,820 18,342 2CK3L46PAD Elliott Bay Settlement (Administrative charges) 14,685 2,820 14,685 CSLAH03P00 Bronx River 14,130 14,130 14,130 IRK3RD7P00 Hurricane Katrina 12,996 103,108 115,800 IRK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,964 10,964 IRK3ED3P00 Equinox/Mallard Well Blowout NRDA 10,277 28 10,305 IRK3ED3P00 Equinox/Mallard Well Blowout NRDA 10,277 28 10,305 CCK3LSPAD Chalk Point Restoration Administration 9,888 18 9,906 CCK3LSPAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LSCPLR North Cape Lobster Settlement 8,229 49,111 57,340 CSLA3LSPY00 Koppers Waste Site (Charles	1RK3EF5P00	Cape Flattery Grounding, Hawaii	17,735			17,735
2CK3L88PEW Mulberry Estuarine Wetland Project 15,709 69,137 84,846 2CK3LBSP00 St. Lawrence Damage Assessment 15,522 2,820 18,342 2CK3L46PAD Elliott Bay Settlement (Administrative charges) 14,685 4,685 14,685 CSLAH03P00 Bronx River 14,130 - 14,130 1 RK3NJ7P00 Hurricane Katrina 12,996 103,108 115,800 2CK3LSCPSF North Cape Shellfish Settlement 10,964 10,964 1RK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,964 10,964 1RK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,977 28 10,305 2CK3MSD3PAR Barge BERMAN Artificial Reef Restoration 9,888 18 9,906 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LSCPLR North Cape Lobster Settlement 8,229 49,111 57,340 CSLACO6P00 Koppers Waste Site (Charleston)	1RK3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill NRDA	16,984	140		17,124
2CK3LBSP00 St. Lawrence Damage Assessment 15,522 2,820 18,342 2CK3L46PAD Elliott Bay Settlement (Administrative charges) 14,685 14,685 14,685 C8LAH03P00 Bronx River 14,130 14,130 14,130 IRK3M17P00 Hurricane Katrina 12,996 10,3108 115,800 2CK3LSCPSF North Cape Shellfish Settlement 12,692 103,108 115,800 1RK3BD3P00 Mosquito Bay, LA Oil Spill NRDA 10,964 10,964 1RK3BAF900 Equinox/Mallard Well Blowout NRDA 10,277 28 10,305 2CK3MSPAR Barge BERMAN Artificial Reef Restoration 9,888 18 9,906 2CK3LF8P00 Boeing Duwamish Damage Assessment 9,287 9,287 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LSCPLR North Cape Lobster Settlement 8,229 49,111 57,340 2CK3LSCPOR Mobile Bay 8,005 1,299 9,196 2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 <	2CK3LFZP00	Hudson River Damage Assessment	16,682	1,774		18,456
CCK3L46PAD Elliott Bay Settlement (Administrative charges) 14,685 14,685 CRLAH03P00 Bronx River 14,130 14,130 IRK3NJ7P00 Hurricane Kattrina 12,996 103,108 115,800 CCK3LSCPSF North Cape Shellfish Settlement 12,692 103,108 115,800 IRK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,964 10,964 IRK3ED3P00 Equinox/Mallard Well Blowout NRDA 10,277 28 10,305 2CK3LSP800 Berge BERMAN Artificial Reef Restoration 9,888 18 9,906 2CK3LF8P00 Boeing Duwamish Damage Assessment 9,287 9,287 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LC2PAD Chalk Point Restoration Administration 8,229 49,111 57,340 C8LAC06P00 Mobile Bay 8,005 1,909 9,196 2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 1,909 9,196 2CK3LBXP00 Corall Tampa Bay Ecide Process Water Spill 7,101 14 7,11	2CK3L88PEW	Mulberry Estuarine Wetland Project	15,709	69,137		84,846
C8LAH03P00 Bronx River 14,130 14,130 1RK3N17P00 Hurricane Katrina 12,996 12,996 2CK3LSCPSF North Cape Shellifish Settlement 12,692 103,108 115,806 1RK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,964 10,964 10,964 1RK3EA5P00 Equinox/Mallard Well Blowout NRDA 10,277 28 10,305 2CK3MSJPAR Barge BERMAN Artificial Reef Restoration 9,888 18 9,906 2CK3LF8P00 Boeing Duwamish Damage Assessment 9,287 9,287 9,287 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LC2PAD Morth Cape Lobster Settlement 8,229 49,111 57,340 C8LAC06P00 Mobile Bay 8,005 8,005 2CK3LBZPV1 Cargill Tampa Bay Acidic Process Water Spill 7,101 14 7,115 1RK3EE3P00 TV Command Restoration 6,302 2,393 8,602	2CK3LBSP00	St. Lawrence Damage Assessment	15,522	2,820		18,342
IRK3NJ7P00 Hurricane Katrina 12,996 12,996 2CK3LSCPSF North Cape Shellfish Settlement 12,692 103,108 115,800 1RK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,964 10,964 1RK3EA5P00 Equinox/Mallard Well Blowout NRDA 10,277 28 10,305 2CK3MSIPAR Barge BERMAN Artificial Reef Restoration 9,888 18 9,906 2CK3LF8P00 Boeing Duwamish Damage Assessment 9,287 9,287 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LSCPLR North Cape Lobster Settlement 8,209 49,111 57,340 C8LAC06P00 Mobile Bay 8,005 8,005 8,005 2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 1,909 9,196 2CK3LBZPV1 Cargill Tampa Bay Acidic Process Water Spill 7,101 14 7,115 1RK3EE3P00 Ocean Energy, Louisiana (LA) NRDA 6,302 2,393 8,602 2CK3MTVP00 TV Command Restoration 6,075 2,998 <td< td=""><td>2CK3L46PAD</td><td>Elliott Bay Settlement (Administrative charges)</td><td>14,685</td><td></td><td></td><td>14,685</td></td<>	2CK3L46PAD	Elliott Bay Settlement (Administrative charges)	14,685			14,685
2CK3LSCPSF North Cape Shellfish Settlement 12,692 103,108 115,800 1RK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,964 10,964 1RK3EA5P00 Equinox/Mallard Well Blowout NRDA 10,277 28 10,305 2CK3MSJPAR Barge BERMAN Artificial Reef Restoration 9,888 18 9,906 2CK3LF8P00 Boeing Duwamish Damage Assessment 9,287 9,287 9,287 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LSCPLR North Cape Lobster Settlement 8,229 49,111 57,340 C8LAC06P00 Mobile Bay 8,005 8,005 2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 1,909 9,196 2CK3LBXP00 Coean Energy, Louisiana (LA) NRDA 6,302 6,302 6,302 2CK3MTVP00 TV Command Restoration 6,075 2,998 9,073 2CK3MTCP00 Fort Lauderdale Mystery Restoration 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270	C8LAH03P00	Bronx River	14,130			14,130
IRK3ED3P00 Mosquito Bay, LA Oil Spill NRDA 10,964 10,964 IRK3EA5P00 Equinox/Mallard Well Blowout NRDA 10,277 28 10,305 2CK3MSIPAR Barge BERMAN Artificial Reef Restoration 9,888 18 9,906 2CK3LSEP00 Boeing Duwamish Damage Assessment 9,287 9,287 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LSCPLR North Cape Lobster Settlement 8,229 49,111 57,340 C8LAC06P00 Mobile Bay 8,005 8,005 8,005 2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 1,909 9,196 2CK3LBZPV1 Cargill Tampa Bay Acidic Process Water Spill 7,101 14 7,115 1RK3EE3P00 Ocean Energy, Louisiana (LA) NRDA 6,302 2,393 8,602 2CK3MTVP00 TV Command Restoration 6,075 2,998 9,073 2CK3MTCP00 Fort Lauderdale Mystery Restoration 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270	1RK3NJ7P00	Hurricane Katrina	12,996			12,996
IRK3EA5P00 Equinox/Mallard Well Blowout NRDA 10,277 28 10,305 2CK3MSJPAR Barge BERMAN Artificial Reef Restoration 9,888 18 9,906 2CK3LF8P00 Boeing Duwamish Damage Assessment 9,287 9,287 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LSCPLR North Cape Lobster Settlement 8,229 49,111 57,340 C8LAC06P00 Mobile Bay 8,005 8,005 2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 1,909 9,196 2CK3LBXPV01 Cargill Tampa Bay Acidic Process Water Spill 7,101 14 7,115 1RK3EE3P00 Ocean Energy, Louisiana (LA) NRDA 6,302 2 6,302 2CK3MTVP00 TV Command Restoration 6,209 2,393 8,602 2CK3MTYP00 Fort Lauderdale Mystery Restoration 6,075 2,998 9,073 2CK3HBJP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 4,786 <th< td=""><td>2CK3LSCPSF</td><td>North Cape Shellfish Settlement</td><td>12,692</td><td>103,108</td><td></td><td>115,800</td></th<>	2CK3LSCPSF	North Cape Shellfish Settlement	12,692	103,108		115,800
2CK3MSJPAR Barge BERMAN Artificial Reef Restoration 9,888 18 9,906 2CK3LF8P00 Boeing Duwamish Damage Assessment 9,287 9,287 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LSCPLR North Cape Lobster Settlement 8,229 49,111 57,340 C8LAC06P00 Mobile Bay 8,005 8,005 2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 1,909 9,196 2CK3LBZPV1 Cargill Tampa Bay Acidic Process Water Spill 7,101 14 7,115 1RK3EB3P00 Ocean Energy, Louisiana (LA) NRDA 6,302 - 6,302 2CK3MTVP00 TV Command Restoration 6,075 2,998 9,073 2CK3M7CP00 Fort Lauderdale Mystery Restoration 6,075 2,998 9,073 2CK3LBIP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 5,037 1,270 6,302 2CK3M6PPEP Tampa Bay Ecological Projects Oversight 4,564	1RK3ED3P00	Mosquito Bay, LA Oil Spill NRDA	10,964			10,964
2CK3LF8P00 Boeing Duwamish Damage Assessment 9,287 9,287 2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LSCPLR North Cape Lobster Settlement 8,229 49,111 57,340 C8LAC06P00 Mobile Bay 8,005 8,005 2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 1,909 9,196 2CK3LBZPV1 Cargill Tampa Bay Acidic Process Water Spill 7,101 14 7,115 1RK3EE3P00 Ocean Energy, Louisiana (LA) NRDA 6,302 2,393 8,602 2CK3MTVP00 TV Command Restoration 6,075 2,998 9,073 2CK3MF3PBV Calcasicu Bayou Verdine 5,863 235 6,098 2CK3LFBPBV Calcasicu Bayou Verdine 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 5,037 1,270 6,307 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151	1RK3EA5P00	Equinox/Mallard Well Blowout NRDA	10,277	28		10,305
2CK3LC2PAD Chalk Point Restoration Administration 8,662 49 8,711 2CK3LSCPLR North Cape Lobster Settlement 8,229 49,111 57,340 C8LAC06P00 Mobile Bay 8,005 8,005 2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 1,909 9,196 2CK3LBZPV1 Cargill Tampa Bay Acidic Process Water Spill 7,101 14 7,115 1RK3EE3P00 Ocean Energy, Louisiana (LA) NRDA 6,302 6,302 6,302 2CK3MTVP00 TV Command Restoration 6,209 2,393 8,602 2CK3M7CP00 Fort Lauderdale Mystery Restoration 6,075 2,998 9,073 2CK3LBJP00 Passaic River Damage Assessment 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270 385 5,653 2CK3M43P00 American Trader Restoration 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3M2AP00 Lake Barre Restoration 4,364 <td>2CK3MSJPAR</td> <td>Barge BERMAN Artificial Reef Restoration</td> <td>9,888</td> <td>18</td> <td></td> <td>9,906</td>	2CK3MSJPAR	Barge BERMAN Artificial Reef Restoration	9,888	18		9,906
2CK3LSCPLR North Cape Lobster Settlement 8,229 49,111 57,340 C8LAC06P00 Mobile Bay 8,005 1 8,005 2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 1,909 9,196 2CK3LBZPV1 Cargill Tampa Bay Acidic Process Water Spill 7,101 14 7,115 1RK3EE3P00 Ocean Energy, Louisiana (LA) NRDA 6,302 6,302 6,302 2CK3MTVP00 TV Command Restoration 6,209 2,393 8,602 2CK3M7CP00 Fort Lauderdale Mystery Restoration 6,075 2,998 9,073 2CK3LFBPBV Calcasieu Bayou Verdine 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 5,037 1,270 6,307 2CK3LBCP00 MaCallow Oil Spill 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3M2AP00 Lake Barre Restoration 4,364	2CK3LF8P00	Boeing Duwamish Damage Assessment	9,287			9,287
C8LAC06P00 Mobile Bay 8,005 8,005 2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 1,909 9,196 2CK3LBZPV1 Cargill Tampa Bay Acidic Process Water Spill 7,101 14 7,115 1RK3EE3P00 Ocean Energy, Louisiana (LA) NRDA 6,302 6,302 6,302 2CK3MTVP00 TV Command Restoration 6,209 2,393 8,602 2CK3M7CP00 Fort Lauderdale Mystery Restoration 6,075 2,998 9,073 2CK3LFBPBV Calcasieu Bayou Verdine 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 5,037 1,270 6,307 2CK3LBCP00 MaCallow Oil Spill 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Beach Use 4,508 33 4,541 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 1RK3ED5P00	2CK3LC2PAD	Chalk Point Restoration Administration	8,662	49		8,711
2CK3LBXP00 Koppers Waste Site (Charleston) 7,287 1,909 9,196 2CK3LBZPV1 Cargill Tampa Bay Acidic Process Water Spill 7,101 14 7,115 1RK3EE3P00 Ocean Energy, Louisiana (LA) NRDA 6,302 6,302 2CK3MTVP00 TV Command Restoration 6,209 2,393 8,602 2CK3M7CP00 Fort Lauderdale Mystery Restoration 6,075 2,998 9,073 2CK3LFBPBV Calcasieu Bayou Verdine 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 5,037 1,270 6,307 2CK3LBCP00 MaCallow Oil Spill 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	2CK3LSCPLR	North Cape Lobster Settlement	8,229	49,111		57,340
2CK3LBZPV1 Cargill Tampa Bay Acidic Process Water Spill 7,101 14 7,115 1RK3EE3P00 Ocean Energy, Louisiana (LA) NRDA 6,302 6,302 2CK3MTVP00 TV Command Restoration 6,209 2,393 8,602 2CK3M7CP00 Fort Lauderdale Mystery Restoration 6,075 2,998 9,073 2CK3LFBPBV Calcasieu Bayou Verdine 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 5,037 1,270 6,307 2CK3LBCP00 MaCallow Oil Spill 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3M2AP00 Lake Barre Restoration 4,508 33 4,541 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	C8LAC06P00	Mobile Bay	8,005			8,005
1RK3EE3P00 Ocean Energy, Louisiana (LA) NRDA 6,302 6,302 2CK3MTVP00 TV Command Restoration 6,209 2,393 8,602 2CK3M7CP00 Fort Lauderdale Mystery Restoration 6,075 2,998 9,073 2CK3LFBPBV Calcasieu Bayou Verdine 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 5,037 1,270 6,307 2CK3LBCP00 MaCallow Oil Spill 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	2CK3LBXP00	Koppers Waste Site (Charleston)	7,287	1,909		9,196
2CK3MTVP00 TV Command Restoration 6,209 2,393 8,602 2CK3M7CP00 Fort Lauderdale Mystery Restoration 6,075 2,998 9,073 2CK3LFBPBV Calcasieu Bayou Verdine 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 5,037 1,270 6,307 2CK3LBCP00 MaCallow Oil Spill 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3L69PBU Tampa Bay Beach Use 4,508 33 4,541 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	2CK3LBZPV1	Cargill Tampa Bay Acidic Process Water Spill	7,101	14		7,115
2CK3M7CP00 Fort Lauderdale Mystery Restoration 6,075 2,998 9,073 2CK3LFBPBV Calcasieu Bayou Verdine 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 5,037 1,270 6,307 2CK3LBCP00 MaCallow Oil Spill 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3L69PBU Tampa Bay Beach Use 4,508 33 4,541 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	1RK3EE3P00	Ocean Energy, Louisiana (LA) NRDA	6,302			6,302
2CK3LFBPBV Calcasieu Bayou Verdine 5,863 235 6,098 2CK3LBJP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 5,037 1,270 6,307 2CK3LBCP00 MaCallow Oil Spill 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3L69PBU Tampa Bay Beach Use 4,508 33 4,541 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	2CK3MTVP00	TV Command Restoration	6,209	2,393		8,602
2CK3LBJP00 Passaic River Damage Assessment 5,270 385 5,655 2CK3M43P00 American Trader Restoration 5,037 1,270 6,307 2CK3LBCP00 MaCallow Oil Spill 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3L69PBU Tampa Bay Beach Use 4,508 33 4,541 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	2CK3M7CP00	Fort Lauderdale Mystery Restoration	6,075	2,998		9,073
2CK3M43P00 American Trader Restoration 5,037 1,270 6,307 2CK3LBCP00 MaCallow Oil Spill 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3L69PBU Tampa Bay Beach Use 4,508 33 4,541 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	2CK3LFBPBV	Calcasieu Bayou Verdine	5,863	235		6,098
2CK3LBCP00 MaCallow Oil Spill 4,786 2,047 6,833 2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3L69PBU Tampa Bay Beach Use 4,508 33 4,541 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	2CK3LBJP00	Passaic River Damage Assessment	5,270	385		5,655
2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3L69PBU Tampa Bay Beach Use 4,508 33 4,541 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	2CK3M43P00	American Trader Restoration	5,037	1,270		6,307
2CK3M69PEP Tampa Bay Ecological Projects Oversight 4,552 1,151 5,703 2CK3L69PBU Tampa Bay Beach Use 4,508 33 4,541 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	2CK3LBCP00	MaCallow Oil Spill				
2CK3L69PBU Tampa Bay Beach Use 4,508 33 4,541 2CK3M2AP00 Lake Barre Restoration 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	2CK3M69PEP	-				5,703
2CK3M2AP00 Lake Barre Restoration 4,364 4,364 2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820						
2CK3LFHP00 Hylebos Damage Assessment 4,256 4,256 1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820						
1RK3ED5P00 Luckenbach Oil Spill NRDA 4,251 569 4,820	2CK3LFHP00					
		•		569		
	2CK3LB8P00		4,125	551		4,676

Task Number	Task Name	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
2CK3MSJP01	Barge BERMAN Administration	4,083	96,425		100,508
2CK3LSJPBE	Barge BERMAN Beach Projects	3,963			3,963
1RK3EE2P00	Evergreen/Cooper River, South Carolina (SC), NRDA	3,838	400		4,238
2CK3M8CP00	Montrose Operating Budget	3,695	116,050		119,745
2CK3L52PZZ	Army Creek Rest Non recoverable	3,534			3,534
2CK3MCMP00	Cape Mohican Restoration	3,447	349		3,796
1RK3NK1P00	Hurricane Katrina	3,128			3,128
C8K3RKAPLA	Hurricane Katrina, Louisiana NRDA	3,056	579		3,635
2CK3L1BP00	Olympic Pipeline (Whatcom) Settlement	2,841			2,841
2CK3L42P00	Lavaca Bay Settlement	2,547	28		2,575
2CK3L46PTT	Elliott Bay Settlement (Trustee charges)	2,477			2,477
2CK3LSJPFT	Barge BERMAN Fort Projects	2,412	-		2,412
1RK3EG1P00	LA -Lake Washington NRDA	2,227			2,227
2CK3M36P00	Iron Mountain Mine Restoration	2,064	61		2,125
1RK3EB5P00	Roosevelt Roads JP5 Spill NRDA	2,041			2,041
2CK3MTVP01	TV Command Restoration - Seabird Colony Protection				2,005
	Plan	2,005			
2CK3L46PZZ	Elliott Bay Non-recoverable	1,906			1,906
1RK3NJ8P00	Hurricane Katrina	1,883			1,883
2CK3LC2PYP	Chalk Point Settlement - Restoration Oyster Project	1,657	156		1,813
2CK3M69PBU	Tampa Bay Beach Use Restoration	1,652	16,807		18,459
2CK3L47P00	Equinox/Mallard Well Blowout NRDA	1,626			1,626
2CK3L12PZZ	Rosehill Settlement - Rosehill Restoration	1,617			1,617
2CK3LTUP00	Tulalip Restoration	1,550	16,396		17,946
2CK3LFHPQ9	Hylebos - Subgroup 1	1,386			1,386
2CK3M1DP00	Westchester Restoration	1,325			1,325
2CK3L14P00	BlackBird Mine Settlement	1,291	267		1,558
2CK3L88P00	Mulberry Admin/Cord Settlement	1,257			1,257
2CK3L09PZZ	Presidente Non recoverable	1,248			1,248
2CK3M88PEW	Mulberry Estuarine Wetland Project	1,246	54		1,300
2CK3LF8PY5	Boeing Duwamish Damage Assessment	1,216			1,216
2CK3L89P00	Julie N Settlement	1,177	21		1,198
1RK3EH4P00	Castro Cove/Chevron Texaco	961			961
2CK3LFNP00	Dupont-Newport Damage Assessment	929	116		1,045
2CK3LB9PW9	Lavaca Bay Non-Funded NRDA	893	819		1,712
2CK3L89PZZ	Julie N Non-recoverable	839			839
2CK3LFHPEA	Hylebos – Elf Atochem	734			734
2CK3LSRPZZ	AES Shore Realty Non-recoverable	731			731
2CK3L36P00	Iron Mountain Mine Settlement	706			706
2CK3L1DP00	Westchester (Miss River Mile 38) Settlement	541			541
1RK3EB9P00	Beaver Creek Oil Spill NRDA	505			505
2CK3LBVPPT	Williamette River/ Portland Harbor Damage Assessment	468			468
1RK3NJ5P00	Casitas Grounding, Hawaii	412			412
2CK3LBVP00	Castro Cove/Chevron Texaco NRDA	332			332
2CK3LSJP00	Barge BERMAN Settlement	321			321
2CK3M14P00	Black Bird Mine Restoration	313			313
2CK3LBYPV1	Cargill Tampa Bay Acidic Process Water Spill	290	4		294
2CK3MSCP00	North Cape Restoration	277	7		277
	Anthos I, Delaware River NRDA	267			267
1RK3EF8P00					

Task Number	Task Name	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
2CK3L60P00	Mobile Gypsum Settlement	219			219
1RK3EH1P00	Buffalo Marine Neches River NRDA	216			216
2CK3MSJP00	Barge BERMAN Restoration	207			207
2CK3L14PZZ	BlackBird Mine Non-recoverable	202			202
1RK3EF6P00	LA -Mendicant Island NRDA	195			195
2CK3M8FP00	Montrose Media/Outreach and Education	173	1,995		2,168
1RK3EB1P00	Olympic Pipeline/Whatcom Creek NRDA	173	1,775		173
1RK3EG6P00	LA-Shell/North Pass	173			173
1RK3ED9P00	LA-Unocal Lake Palourde	167			167
2CK3LF9PTF	Thea-Foss (Commencement Bay) Damage Assessment	163			163
2CK3LFHPR4	Hylebos - Louisiana Pacific	163			163
2CK3LFHPR7	Dupont-Newport Damage Assessment	163			163
2CK3LBWP00	Kent Reliant Grounding NRDA	131			131
1RK3EH2P00	LA-North Pass/Ivan	109	12		121
	Cape Mohican Settlement	109	1,017		
2CK3LCMP00	•		1,017		1,123
2CK3LB5P00	Kalamazoo River Damage Assessment	86			86
1RK3ED1P00	Westchester (Miss. River Mile 38) OS Reimbursable	53			53
2CK3LB9P00	LCP Turtle River Damage Assessment	53			53
1RK3BDJP00	Fortuna Reefer Restoration	(271)	500 500		(271)
2CK3MC2PWP	Chalkpoint Restoration Wetlands Project		533,503		533,503
2CK3MNBP00	New Bedford Restoration		507,410		507,410
2CK3MDCP00	Baywide Design Contract		434,328		434,328
2CK3LC2P00	Chalkpoint Settlement		214,973		214,973
2CK3M7CPSP	Fort Lauderdale Mystery Restoration		207,528		207,528
2CK3L46P00	Elliott Bay Settlement		185,593		185,593
2CK3L87P00	Dutch Harbor (Kuroshima) Settlement		132,769		132,769
2CK3LSJP01	Barge BERMAN Administrative		87,917		87,917
2CK3M08P00	Santa Clara Restoration		52,439		52,439
2CK3L02P00	Exxon Bayway Settlement		18,163		18,163
2CK3M7CPDB	Fort Lauderdale Mystery Restoration		16,800		16,800
2CK3LSCPAP	North Cape Anadromous Fish Projects		13,724		13,724
2CK3M87P00	Dutch Harbor (Kuroshima) Restoration		11,523		11,523
2CK3MPRP00	Chelsea River		1,800		1,800
2CK3M7CPBC	Fort Lauderdale Mystery Restoration		1,254		1,254
2CK3LFAPW6	Albemarle Sound/Weyerhauser NRDA		862		862
2CK3L43P00	American Trader Settlement		581		581
2CK3M8BP00	Montrose Bald Eagle Data Gap Studies		525		525
2CK3L88PRF	Mulberry Oyster Reef Restoration Project		409		409
2CK3LTVP00	TV Command Settlement		353		353
2CK3M46PTT	Elliot Bay Restoration		255		255
2CK3MSCPSF	North Cape Shellfish Project		242		242
2CK3L8CP00	Montrose Operating Budget		80		80
2CK3MC2P00	Chalk Point Restoration		44		44
2CK3MC2PAD	Chalk Point Restoration Administration		22		22
2CK3LFHPHF	Commencement Bay Hylebos FOIA		18		18
2RL1A9CP00	Black Bayou Hydrologic Restoration Construction		(36,039)		<u>(36,039</u>)
	Grand Total	<u>\$789,561</u>	<u>\$2,991,092</u>	<u>\$1,298,549</u>	<u>\$5,079,202</u>

SCHEDULE 2

RESTORATION CENTER FISCAL YEAR 2005 COSTS BY OBJECT CLASS

Object Class	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1112	General Schedule Salaries	\$486,925		\$475,667	\$962,592
1151	Overtime	10,129		Ψ+73,007	10,129
1157	Holiday Pay	480		576	1,056
1158	Hazardous Duty Pay			1,257	1,257
1159	Employee Cash Awards			27,497	27,497
1160	Leave Surcharge	111,821		111,152	222,973
1180	Credit Hours Earned	3,203		13,618	16,821
1182	Compensatory Leave Earned	5,293		20,016	25,309
1210	Employer's Contribution Surcharge	169,233		167,052	336,285
1213	Cost of Living Allowances	2,477			2,477
2123	Rental of Passenger Carrying Vehicles			113	113
2149	Travel Expenses			97	97
2140	Expenses Related to Domestic Travel		\$19,072	38,629	57,701
2143	Expenses Related to Domestic Travel		16,750	18,319	35,069
2146	Expenses Related to Foreign Travel		1,356		1,356
2148	Expenses Related to Foreign Travel		1,134		1,134
2213	All Other Transportation of Things		2,605	3,044	5,649
2319	Rental Payments to GSA			56,615	56,615
2320	Rental Payments to Others			1,983	1,983
2334	Rental of Equipment		387		387
2337	Telecommunications, Federal Technology Service (FTS)			4,872	4,872
2338	Telecommunications, Local Services		852	12,073	12,925
2411	Publications		4,693	356	5,049
2415	Other Printing		2,935	2,007	4,942
2510	Information Technology/Automatic Data				
	Processing (ADP) Training		90	607	697
2511	Management and Professional Support Services		97,347	16,885	114,232
2523	ADP and Telecommunications			1,428	1,428
2526	Other Training		585	14,972	15,557
2527	Miscellaneous Contractual Services		2,450,437	150,389	2,600,826
2533	Training by OPM			2,700	2,700
2535	Services of Federal Agencies		4,099	92	4,191
2536	Fund Transfers between Financial Management Centers		255		255
2618	Purchases of ADP Supplies		1,243	3,297	4,540
2619	Purchases (All Other)		19,058	7,633	26,691
2624	Purchases of Laboratory Chemicals		2,468		2,468
2625	Office Furniture			2,784	2,784
2628	General Office Supplies		185		185
3123	Non-Capitalized ADP and Telecommunications Equipment		4,999	3,987	8,986
4112	Sea Grants		(36,039)	3,701	(36,039)
7112	Sou Granto		(30,037)		(30,037)

Object Class	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
4119	Other Grants		395,860		395,860
4310	Prompt Payment Penalties		721	8	729
9876	General Support			138,824	<u>138,824</u>
Grand Tot	al	<u>\$789,561</u>	<u>\$2,991,092</u>	<u>\$1,298,549</u>	<u>\$5,079,202</u>