

Appendix D
Generic Costing Model
Cost Elements

| Category | Included | Excluded | Unknown |
|---------------------------------------|--|--|---------|
| Agency Wide Overhead | | All (i.e. Personnel, Purchasing) | |
| Building Costs | | Utilities (natural gas, electricity, water/sewer, solid waste disposal) Hazardous waste disposal Telephone Custodial services Building cost or depreciation Building repair and maintenance Leases/rentals | |
| Lab Services and Supplies | Lab supplies (chemicals, glassware, standards, etc.) Misc. supplies (books, subscriptions, safety, repair/maintenance supplies, non-computer equipment under \$5K, etc.) Misc. services (laundry, printing, consulting, advertising, etc.) | Supplies for excluded groups such as sampling Gasoline/diesel, vehicles Contract/outside laboratory services | |
| Office & Computer Supplies | Copier rental/leases Office equipment < \$5K (fax, etc.) Office supplies (paper, pens, etc.) Computer supplies (toner cartridges, etc.) | | |
| Training Expenses | Training, Meeting Registration, Travel, Dues/Memberships | Training expenses associated with excluded staff such as sampling | |
| Equipment Costs | Maintenance/repair contracts Equipment depreciation (5 years for equipment > \$5K and computers) | Sampling equipment Building equipment (boilers, hoods, etc.) | |
| LIMS | Salary costs for staff (LFO), including temps and contract workers LIMS equipment depreciation LIMS maintenance/repair expenditures | Network/PC Support Statistical Support | |
| Indirect Labor (LFO)* | QA/QC staff Clerical support Project management Direct supervision Lab Management | Sampling Staff Management/budget analyst staff Building maintenance/custodial staff Statistical support Network/PC support | |
| Direct Labor (LFO)* | Salary costs, including benefits & OT for direct analytical staff. Includes regular employees, temps, and contractors | | |

*LFO = labor, fringe benefits, overtime