



Annual Report 2008



OCFO
LAWRENCE BERKELEY NATIONAL LABORATORY
Office of the Chief Financial Officer

Annual Report Fiscal Year 2008

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University of California Berkeley
Berkeley, California

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Chief Financial Officer's Statement

It is with great pleasure that I present to you the 2008 Chief Financial Officer's Annual Report. The data included in this report has been compiled from the Budget Office, The Controller, Procurement and Property Management and the Sponsored Projects Office. Also included are some financial comparisons with other DOE Laboratories and a glossary of commonly used acronyms. I hope that you will find it useful as a reference tool.

In 2008, the Office of the Chief Financial Officer (OCFO) senior management team convened to update its Strategic Plan taking into consideration the exciting new science being performed at the Laboratory that requires innovative new financial models. We took pride in the accomplishments from our original plan, and look forward to implementing the ambitious improvements noted in the updated plan. Listed below are some of our more important achievements.

Crucial to the success of any OCFO achievement is first and foremost that employees are safe and that they have all the tools and training they need to perform their work in the safest manner possible. To that end, the OCFO staff produced two safety videos on packing and moving, as a large segment of OCFO staff that have been housed in an off-site facility will be moving back up to "the hill" early in 2009. These videos were such a hit that they were endorsed by Laboratory senior management and used institutionally.

We also made significant efforts in managing the safety of our matrixed staff who work in every division at the Laboratory. To better serve all employees who use financial systems, we incorporated ergo friendly usability design considerations into two new Lab systems, travel and budget.

FY2008 saw the addition of six new commodities to our eBuy procurement program. This program has saved the Laboratory over \$15M to date and we are on schedule to save the \$30M required by our Contract. The Procurement Department also implemented a professional training plan resulting in reduced self-assessment findings, increased customer satisfaction, and improved cycle times.

The OCFO collaborated with Information Technology Division partners to develop a financial systems IT strategy that improves awareness and understanding of systems capabilities. Strengthening the bond with the IT

Division has enabled us to deliver better decision support and will make the implementation of new systems run more smoothly from the customer perspective. We look forward to working much closer with IT in 2009 continually looking for ways to improve our processes and systems.

This past fiscal year saw the OCFO usher in several systems improvements to strengthen the Laboratory's financial and business processes. They include the Travel and Expense System (TREX), Budget and Planning System, Events Database, RegOnline Database, and improvements to Procurement reporting.

TREX is the new system that replaced Gelco for reporting travel expenses providing a user-friendly interface that simplifies data entry and approvals. This system was designed by the people who use it the most, travelers and travel arrangers, and incorporates enhanced internal controls and integration with other Laboratory business systems. Initial response to the new system is very positive and we will continue refining it and adding new features in the future.

Phase two of the new Budget and Planning System, the Planning module, was successfully implemented in the Fall of 2008. This new module enhances the ability to develop and maintain more consistent, accurate spending projections throughout the year. The roll-out of phase two completes the implementation of the Budget and Planning System which now will contain funding and planned spending information.

The OCFO developed a database to track conferences and meetings to ensure that we are in compliance with a new Department of Energy Conference Order. This database allows the Laboratory to track how many attendees travel to various conferences as well as consolidate all information necessary for our Conference Services group to provide more efficient and effective service to our customers. The database makes it easier to track documents needed for the approval process, as well as costs and status of each event.

Chief Financial Officer's Statement continued

Also related to conferences, we now have a fully automated online registration and attendee management system for the Laboratory called RegOnline. This system is web-based and delivers credit card processing, one click report generation, event revenue management, and sends automatic confirmation emails. This system has dramatically improved the registration process for the Laboratory. The OCFO delivered training to the entire Lab community on both of these new systems.

Training is a major component of the OCFO's mission. In addition to delivering training on the two systems noted above, this year we also introduced training for funds control and procedures, as well as the proper utilization of food services. In order to maintain compliance with DOE policy, the OCFO provided training for the Laboratory community on the proper use of food service at meetings. This outreach increased awareness and understanding of the policy and improved compliance and cost allowability.

Field Operations managers and staff successfully developed and implemented a web-based funds control training module for scientific and administrative

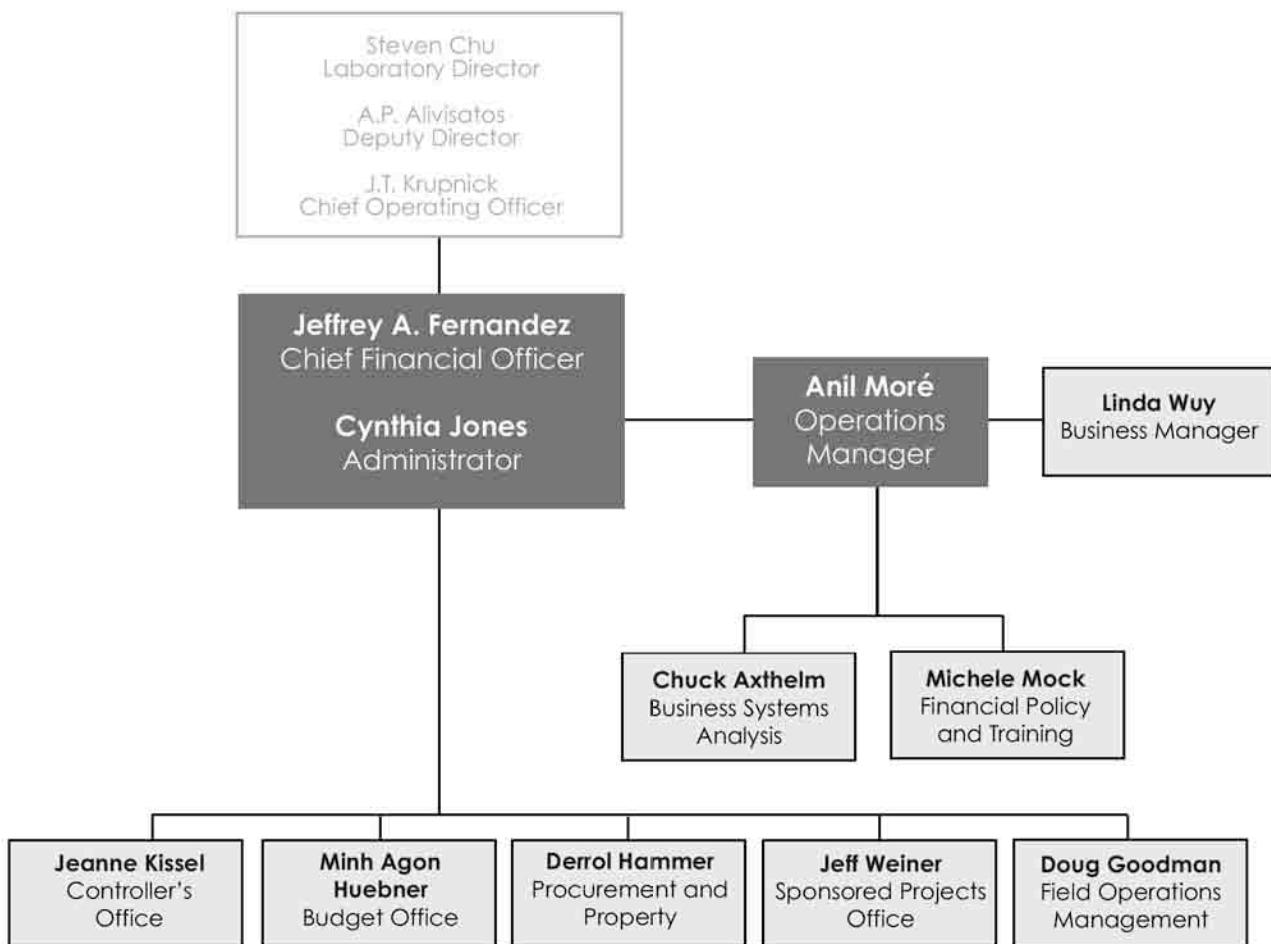
personnel responsible for managing financial resources. Also, a new Laboratory-wide policy on the major financial management roles and responsibilities for all employees with fiduciary responsibilities was developed and implemented.

The Property Management Improvement Project (PMIP), which was completed this year, is a decentralized Laboratory-wide system for property management. It has improved controls, accuracy and accountability of our property management responsibilities, and has given the divisions more control by allowing them to process their own transactions. Extensive training was provided by OCFO for all division property representatives. We now have a clean, reliable database that will allow us to manage our inventories with much more efficiency.

As you can see, FY2008 was a very busy year for the staff of the OCFO. I am extremely proud of their achievements in service to the legendary science performed at Lawrence Berkeley National Laboratory.

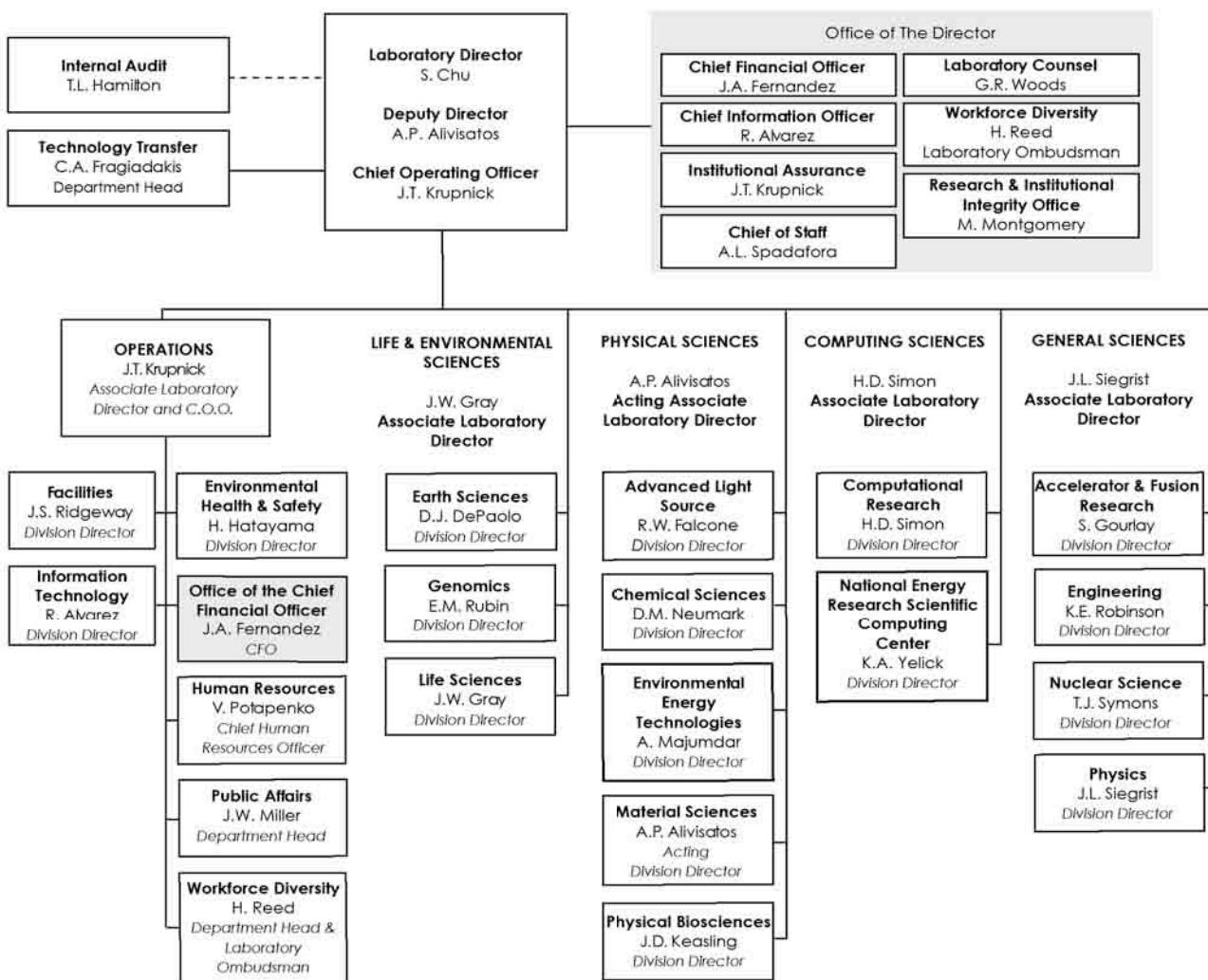
Sincerely,

Jeffrey A. Fernandez
Chief Financial Officer

Office of the Chief Financial Officer

Organization

Lawrence Berkeley National Laboratory, University of California



1. Institutional Information

Figure 1.1

Where Did Your Program Dollars Go in FY2008?

Expenses	LBNL Cost Breakdown per Dollar			
	DOE Operating Costs	DOE Integrated Contractors Costs	Construction and Equipment	WFO Non-DOE
DIRECT:				
Direct Labor:				
UC Labor (a)	\$0.35	\$0.32	\$0.12	\$0.37
Contract Labor	\$0.00	(\$0.00)	\$0.00	\$0.00
Org. Burden (b)	\$0.05	\$0.06	\$0.02	\$0.07
Subtotal Direct Labor	\$0.40	\$0.38	\$0.14	\$0.44
Other Direct:				
Services	\$0.22	\$0.01	\$0.20	\$0.14
Materials	\$0.09	\$0.07	\$0.56	\$0.07
Utilities	\$0.02	\$0.00	\$0.00	\$0.01
Other Expenses (c)	\$0.00	\$0.01	\$0.00	\$0.01
Recharges (b, d)	\$0.00	\$0.29	\$0.01	\$0.04
Travel	\$0.02	\$0.01	\$0.00	\$0.02
Subtotal Other Direct	\$0.35	\$0.39	\$0.77	\$0.28
Total Direct	\$0.75	\$0.76	\$0.91	\$0.72
INDIRECT:				
Procurement	\$0.01	\$0.01	\$0.03	\$0.01
Travel	\$0.00	\$0.00	\$0.00	\$0.00
G&A (Other Inst.)	\$0.23	\$0.23	\$0.06	\$0.27
Total Indirect	\$0.25	\$0.24	\$0.09	\$0.28
Total Expenses	\$1.00	\$1.00	\$1.00	\$1.00
Note: Minor variances may occur due to rounding.				
(a) UC Labor includes salary and benefits for Scientists/Engineers, Admin., Students/GSRAs and Campus Labor.				
(b) Distributed activities used by direct funded programs.				
(c) Includes miscellaneous expenses (stipends, sales tax, freight, etc.).				
(d) Includes recharges credited back to direct operating accounts such as ALS and ESnet.				

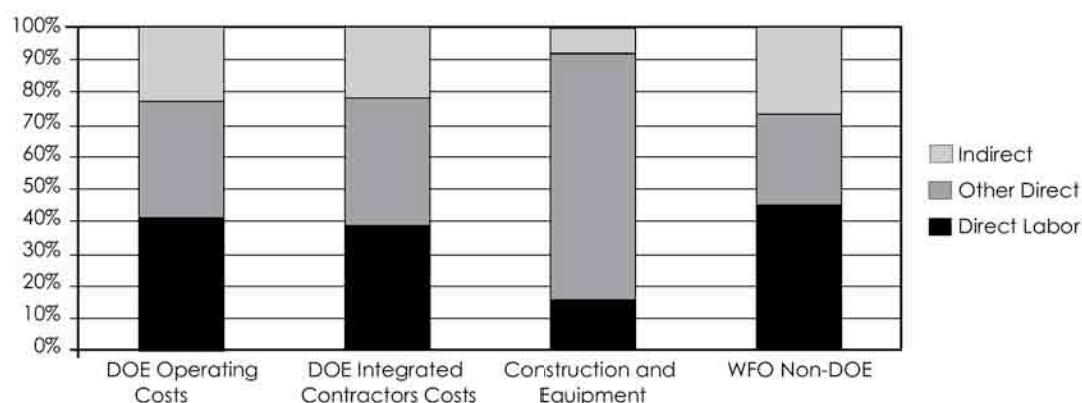




Table 1.1

Cost Trend by Expense Category, FY2004 - FY2008

Expenses	FY2004		FY2005		FY2006		FY2007		FY2008	
	\$M	%								
DIRECT:										
Direct Labor:										
UC Labor (a)	178.2	35.4%	174.8	33.4%	175.4	33.9%	180.3	34.9%	191.7	32.5%
Contract Labor	1.1	0.2%	0.8	0.2%	0.9	0.2%	1.3	0.3%	1.2	0.2%
Org. Burden (b)	28.7	5.7%	27.3	5.2%	29.2	5.6%	29.8	5.8%	30.4	5.2%
Subtotal Direct Labor	208.0	41.3%	202.9	38.7%	205.6	39.7%	211.4	40.9%	223.3	37.9%
Other Direct:										
Services	79.6	15.8%	102.1	19.5%	91.7	17.7%	84.0	16.3%	117.2	19.9%
Materials	73.9	14.7%	75.5	14.4%	68.4	13.2%	68.0	13.2%	82.1	13.9%
Utilities	6.0	1.2%	7.1	1.4%	5.1	1.0%	6.2	1.2%	7.3	1.2%
Other Expenses (c)	1.8	0.4%	1.1	0.2%	1.9	0.4%	2.7	0.5%	2.8	0.5%
Recharges (b, d)	9.8	1.9%	8.8	1.7%	10.6	2.0%	8.4	1.6%	8.9	1.5%
Travel	9.4	1.9%	9.4	1.8%	9.8	1.9%	7.9	1.5%	9.4	1.6%
Subtotal Other Direct	180.5	35.8%	204.0	38.9%	187.4	36.2%	177.2	34.3%	227.7	38.6%
Total Direct	388.5	77.1%	406.8	77.7%	393.0	76.0%	388.5	75.2%	451.0	76.5%
INDIRECT:										
Procurement	7.1	1.4%	6.6	1.3%	7.5	1.5%	7.4	1.4%	8.2	1.4%
Travel	0.9	0.2%	0.9	0.2%	0.8	0.2%	0.9	0.2%	1.2	0.2%
Space (e)	7.5	1.5%	8.7	1.7%	0.0	0.0%	0.0	0.0%	0.0	0.0%
G&A (Other Inst.)	99.7	19.8%	100.7	19.2%	115.8	22.4%	119.6	23.2%	129.2	21.9%
Total Indirect	115.2	22.9%	116.9	22.3%	124.2	24.0%	127.8	24.8%	138.5	23.5%
Total Expenses	503.7	100.0%	523.7	100.0%	517.2	100.0%	516.4	100.0%	589.5	100.0%

Note: Minor variances may occur due to rounding.

(a) UC Labor includes salary and benefits for Scientists/Engineers, Admin., Students/GSRAs and Campus Labor.

(b) Distributed activities used by direct funded programs.

(c) Includes miscellaneous expenses (stipends, sales tax, freight, etc.).

(d) Includes recharges credited back to direct operating accounts such as ALS and ESnet (In FY2004 Annual Report these were included in the Other Expenses category).

(e) Space rate eliminated in FY2006, costs moved to G&A (Site Support).

Table 1.2

Cost By Direct Funding Source by Division, FY2004 - FY2008 (\$K)

Division	FY2004	FY2005	FY2006	FY2007	FY2008
Accelerator & Fusion Research	27,375	27,163	25,595	28,099	26,042
Advanced Light Source	43,067	45,023	44,180	48,906	51,508
Chemical Sciences	12,578	12,351	12,554	14,877	17,002
Computing Sciences (a)	0	10	79,614	77,355	101,133
Computational Research (a)	19,767	18,828	-	-	-
NERSC Center (a)	29,470	41,299	-	-	-
Information Technology (a)	26,203	28,195	3,852	3,391	3,634
Environmental Energy Technologies	54,257	51,514	53,052	45,763	52,004
Engineering	4,557	4,503	5,408	8,429	13,351
EH&S	6,262	5,780	7,360	5,493	3,490
Earth Sciences	29,721	28,954	31,036	29,856	31,027
Facilities	10,050	41,275	31,492	12,244	17,076
Genomics	8,956	8,198	9,733	10,437	8,731
Genomics - JGI	50,136	46,706	43,105	45,461	50,839
Life Sciences	42,084	43,113	47,788	51,929	56,872
Materials Sciences	51,481	35,352	40,048	50,657	55,835
Nuclear Science	21,676	28,781	26,501	28,098	26,774
Physical Biosciences	31,692	28,680	29,167	25,228	44,219
Physics	33,805	27,305	26,978	30,373	29,984
Lab Directorate/Other	664	924	752	730	858
Other (b)	167	(116)	(1,060)	(947)	(880)
Division Total	503,969	523,837	517,155	516,382	589,499

Note: Minor variances may occur due to rounding.

(a) Computational Research, NERSC Center as well as the ESNET portion of Information Technology became part of Computing Sciences in FY2006

(b) Primarily Work for Other charge to offset Safeguards and Security activities.



Table 1.2a

Cost by Direct Funding Source by Division, FY2008 (\$K)

Division	FY2008						
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non- Federal	Operating Subtotal	Capital & Equipment	Total
Accelerator & Fusion Research	19,426	1,514	1,441	799	23,180	2,862	26,042
Advanced Light Source	44,552	7	0	865	45,424	6,084	51,508
Chemical Sciences	14,236	75	599	79	14,990	2,012	17,002
Computing Sciences (a)	87,106	2,895	1,464	1,227	92,693	8,440	101,133
Computational Research (a)	0	0	0	0	0	0	0
NERSC Center (a)	0	0	0	0	0	0	0
Information Technology (a)	2,455	0	0	45	2,500	1,134	3,634
Environmental Energy Technologies	30,890	1,513	5,701	12,797	50,901	1,103	52,004
Engineering	2,814	213	322	516	3,865	9,485	13,351
EH&S	3,490	0	0	0	3,490	0	3,490
Earth Sciences	21,996	2,171	1,339	4,681	30,186	841	31,027
Facilities	4,174	0	0	0	4,174	12,902	17,076
Genomics	2,522	0	6,043	34	8,599	132	8,731
Genomics - JGI	45,068	301	357	945	46,671	4,168	50,839
Life Sciences	11,452	20	36,844	6,876	55,191	1,680	56,872
Materials Sciences	42,030	123	1,004	7,238	50,396	5,439	55,835
Nuclear Science	17,280	90	2,296	3,533	23,199	3,575	26,774
Physical Biosciences	33,778	515	6,071	3,761	44,126	93	44,219
Physics	22,481	791	715	353	24,341	5,644	29,984
Laboratory Directorate/Other	743	0	0	115	858	0	858
Other (b)	(947)	68	0	0	(880)	0	(880)
Division Total	405,548	10,296	64,195	43,864	523,904	65,595	589,499

Note: Minor variances may occur due to rounding.

(a) Computational Research, NERSC Center as well as the ESnet portion of Information Technology became part of Computing Sciences in FY2006.

(b) Primarily Work for Other charge to offset Safeguards and Security activities.

Table 1.2b

Cost By Direct Funding Source by Division, FY2007 (\$K)

Division	FY2007						
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non- Federal	Operating Subtotal	Capital & Equipment	Total
Accelerator & Fusion Research	20,818	660	2,662	1,469	25,609	2,490	28,099
Advanced Light Source	42,453	13	0	809	43,275	5,632	48,906
Chemical Sciences	12,457	0	704	115	13,276	1,601	14,877
Computing Sciences (a)	67,615	2,902	1,376	1,202	73,096	4,259	77,355
Computational Research (a)	0	0	0	0	0	0	0
NERSC Center (a)	0	0	0	0	0	0	0
Information Technology (a)	2,384	0	0	0	2,384	1,007	3,391
Environmental Energy Technologies	24,583	1,596	6,549	12,406	45,135	628	45,763
Engineering	3,086	144	428	580	4,238	4,192	8,429
EH&S	5,397	0	0	0	5,397	96	5,493
Earth Sciences	17,466	6,486	1,838	3,886	29,676	180	29,856
Facilities	1,772	0	0	0	1,772	10,473	12,244
Genomics	2,546	0	7,739	88	10,373	64	10,437
Genomics - JGI	40,337	1,843	371	1,338	43,890	1,572	45,461
Life Sciences	10,033	125	33,766	7,082	51,006	923	51,929
Materials Sciences	39,670	12	1,222	5,292	46,196	4,461	50,657
Nuclear Science	15,582	36	2,563	7,016	25,198	2,900	28,098
Physical Biosciences	12,676	386	7,580	4,135	24,777	451	25,228
Physics	19,573	474	485	335	20,868	9,505	30,373
Laboratory Directorate/Other	730	0	0	0	730	0	730
Other (b)	(1,018)	70	0	0	(947)	0	(947)
Division Total	338,161	14,747	67,284	45,755	465,947	50,435	516,382

Note: Minor variances may occur due to rounding.

(a) Computational Research, NERSC Center as well as the ESnet portion of Information Technology became part of Computing Sciences in FY2006.

b) Primarily Work for Other charge to offset Safeguards and Security activities.



Table 1.2c

Cost By Direct Funding Source by Division, FY2006 (\$K)

Division	FY2006						
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non-Federal	Operating Subtotal	Capital & Equipment	Total
Accelerator & Fusion Research	18,506	499	2,054	3,049	24,108	1,487	25,595
Advanced Light Source	36,269	180	0	928	37,377	6,803	44,180
Chemical Sciences	11,440	12	101	70	11,623	931	12,554
Computing Sciences (a)	67,768	4,463	3,129	489	75,849	3,765	79,614
Computational Research (a)	0	0	0	0	0	0	0
NERSC Center (a)	0	0	0	0	0	0	0
Information Technology (a)	2,678	0	0	0	2,678	1,175	3,852
Environmental Energy Technologies	29,091	1,597	6,991	14,522	52,201	851	53,052
Engineering	1,530	479	808	798	3,615	1,793	5,408
EH&S	6,469	0	0	0	6,469	890	7,360
Earth Sciences	17,932	6,000	2,777	3,601	30,310	727	31,036
Facilities	3,006	6	0	0	3,011	28,481	31,492
Genomics	1,759	0	7,175	141	9,075	658	9,733
Genomics - JGI	35,543	1,71	1,713	2,410	40,837	2,268	43,105
Life Sciences	11,153	5	29,941	6,607	47,707	81	47,788
Materials Sciences	30,688	38	1,327	5,233	37,287	2,761	40,048
Nuclear Science	15,536	74	1,885	7,423	24,918	1,583	26,501
Physical Biosciences	12,412	652	10,606	4,369	28,039	1,128	29,167
Physics	15,626	684	942	673	17,926	9,052	26,978
Laboratory Directorate	754	(2)	0	0	752	0	752
Other (b)	(887)	0	0	0	(887)	(173)	(1,060)
Division Total	317,272	15,859	69,449	50,312	452,892	64,262	517,155

Note: Minor variances may occur due to rounding.

(a) Computational Research, NERSC Center as well as the ESNET portion of Information Technology became part of Computing Sciences in FY06.

(b) Primarily Work for Other charge to offset Safeguards and Security activities. In FY06, LDRD Equipment is indirectly funded.

Table 1.2d

Cost By Direct Funding Source by Division, FY2005 (\$K)

Division	FY2005						
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non- Federal	Operating Subtotal	Capital & Equipment	Total
Accelerator & Fusion Research	18,917	592	2,090	2,051	23,649	3,513	27,163
Advanced Light Source	34,384	179	-	917	35,479	9,545	45,023
Chemical Sciences	11,071	-	164	74	11,309	1,042	12,351
Computing Sciences	-	-	-	10	10	-	10
Computational Research	15,346	911	2,495	78	18,828	-	18,828
NERSC Center	30,873	-	-	-	30,873	10,426	41,299
Information Technology	21,923	1,641	1,291	-	24,855	3,340	28,195
Environmental Energy Technologies	29,939	1,343	6,911	12,801	50,994	520	51,514
Engineering	1,256	446	842	1,408	3,952	552	4,503
EH&S	5,694	-	-	-	5,694	85	5,780
Earth Sciences	15,341	7,001	3,055	2,720	28,117	837	28,954
Facilities	1,793	-	-	-	1,793	39,481	41,275
Genomics	739	-	7,048	415	8,203	(5)	8,198
Genomics - JGI	41,283	0	611	1,332	43,227	3,479	46,706
Life Sciences	9,406	4	28,614	4,374	42,398	715	43,113
Materials Sciences	24,294	243	1,885	4,994	31,416	3,936	35,352
Nuclear Science	16,186	20	2,067	8,354	26,627	2,154	28,781
Physical Biosciences	9,982	432	12,921	4,096	27,432	1,248	28,680
Physics	16,348	222	502	867	17,938	9,367	27,305
Laboratory Directorate	864	59	-	-	924	-	924
Other (a)	(728)	-	-	0	(728)	612	(116)
Division Total	304,913	13,092	70,496	44,490	432,990	90,847	523,837

Note: Minor variances may occur due to rounding.

(a) Work for Other charge to offset Safeguards and Security activities, and LDRD Equipment.



Table 1.2e

Cost By Direct Funding Source by Division, FY2004 (\$K)

Division	FY2004						
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non- Federal	Operating Subtotal	Capital & Equip- ment	Total
Accelerator & Fusion Research	20,360	804	1,300	1,196	23,660	3,715	27,375
Advanced Light Source	33,929	185	-	421	34,536	8,531	43,067
Chemical Sciences	10,394	-	153	83	10,630	1,948	12,578
Computing Sciences	-	-	-	-	-	-	-
Computational Research	16,697	918	2,066	85	19,767	(0)	19,767
NERSC Center	28,038	-	-	-	28,038	1,432	29,470
Information Technology	19,397	3,331	1,131	-	23,859	2,344	26,203
Environmental Energy Technologies	34,965	1,353	6,159	11,342	53,819	438	54,257
Engineering	1,226	405	266	1,951	3,847	710	4,557
EH&S	6,107	9	-	-	6,115	147	6,262
Earth Sciences	13,465	10,626	2,537	2,664	29,291	430	29,721
Facilities	3,523	-		(1)	3,522	6,528	10,050
Genomics	803	-	7,692	451	8,946	10	8,956
Genomics - JGI	38,941	-	284	1,092	40,317	9,819	50,136
Life Sciences	10,077	45	27,102	4,653	41,876	208	42,084
Materials Sciences	25,092	958	3,814	5,493	35,356	16,124	51,481
Nuclear Science	16,379	-	2,052	569	19,000	2,676	21,676
Physical Biosciences	10,327	710	15,669	3,774	30,480	1,212	31,692
Physics	14,721	245	604	7,085	22,655	11,150	33,805
Lab Directorate	664	-	-	-	664	-	664
Other (a)	(578)	-	-	-	(578)	746	168
Division Total	304,527	19,588	70,828	40,860	435,802	68,168	503,969

Note: Minor variances may occur due to rounding.

(a) Work for Other charge to offset Safeguards and Security activities, and LDRD Equipment.

Table 1.3

Indirect Budget Costs by Division, FY2008 (\$K)

Division	Distributed Support			Institutional Costs						Total (a)
	Org. Burden	Service Centers (a) (b)	Other (b) (c)	LDRD	IGPP	G&A	Procurement Burden	Site Support	Travel Burden	
Accelerator & Fusion Research	1,553	146	158	2,264	-	-	-	-	-	4,121
Advanced Light Source	1,911	193	-	1,319	-	-	-	-	-	3,423
Chief Financial Officer Organization	-	-	-	-	-	7,405	7,584	-	1,408	16,397
Chemical Sciences	952	-	-	741	-	-	-	-	-	1,693
Computing Sciences	4,513	-	-	2,547	-	-	-	-	-	7,060
Information Technology	2,795	6,777	-	-	-	13,150	180	7,667	-	30,570
Environmental Energy Technologies	3,200	1,113	-	1,793	-	-	-	-	-	6,106
Engineering	4,701	1,456	-	(2)	-	1,127	-	1,278	-	8,560
EH&S	-	-	-	-	-	-	-	20,199	-	20,199
Earth Sciences	2,646	-	-	1,923	-	-	-	-	-	4,569
Facilities	3,368	9,575	-	-	-	-	2,163	33,240	-	48,347
Genomics	480	-	-	-	-	-	-	-	-	480
Genomics - JGI	-	-	-	261	-	-	-	-	-	261
Laboratory Directorate	-	-	-	-	-	10,911	-	-	-	10,911
Life Sciences	4,390	499	-	1,717	-	-	-	-	-	6,606
Materials Sciences	2,942	272	-	1,428	-	-	-	-	-	4,642
Nuclear Science	1,336	-	-	1,092	-	-	-	-	-	2,428
ALD for Operations	-	1,294	-	-	2,452	7,945	-	4,511	-	16,202
Physical Biosciences	1,982	1,557	-	934	-	-	-	-	-	4,474
Physics	1,308	-	-	2,236	-	-	-	-	-	3,544
Other (d)	-	-	947	-	-	6,030	-	-	-	6,977
Division Total	38,079	22,883	1,105	18,252	2,452	46,568	9,928	66,896	1,408	207,571

Note: Minor variances may occur due to rounding.

(a) Summation of indirect budget costs provided only to show magnitude of dollars being managed and does not equate to total indirect costs since there are overlaps between indirect budgets. For example, some organization burden costs are included in G&A and Recharges.

(b) Service Centers includes recharge cost centers that default to B&R YN01 (project type OHRCH) only.

(c) Includes: LBNL's Office of Homeland Security (formerly known as Nuclear Non-Proliferation) and Safeguards and Security (S&S).

(d) Includes: Work for Other charge to offset Safeguards and Security activities, and UC Management Fee.



Table 1.4

Average FTE Breakdown by Division, FY2008 (\$K)

Division	Direct Funded FTEs				Indirect Funded FTEs				Total FTEs
	DOE Operating (a)	WFO (b)	Capital & Equipment	Direct Funded Total	Org. Burden	Service Centers (c)	Operations Overhead (d)	Indirect Funded Total	
Accelerator & Fusion Research	73.5	7.1	9.3	89.9	10.8	0.4	9.8	21.0	110.9
Advanced Light Source	177.6	0.1	10.4	188.2	13.1	0.3	6.9	20.3	208.5
Chief Financial Officer Organization	0.1	-	-	0.1	-	-	131.1	131.1	131.2
Chemical Sciences	66.0	1.9	0.1	68.1	6.6	-	4.1	10.7	78.8
Computing Sciences	144.3	6.2	-	150.5	33.8	-	10.1	43.9	194.4
Environmental Energy Technologies	98.7	55.6	-	154.4	24.4	9.3	5.9	39.6	194.0
Engineering	0.7	2.7	8.1	11.5	30.1	8.0	8.0	46.1	57.6
EH&S	5.1	-	-	5.1	-	-	103.8	103.8	108.9
Earth Sciences	83.6	21.9	1.3	106.8	14.5	-	5.9	20.4	127.1
Facilities	4.6	-	8.8	13.3	21.7	4.3	146.5	172.5	185.8
Genomics	9.0	28.2	-	37.2	4.6	-	-	4.6	41.7
Genomics - JGI	155.4	5.8	-	161.2	-	-	1.9	1.9	163.1
Information Technology	7.6	-	-	7.6	15.1	26.5	91.6	133.2	140.7
Laboratory Directorate	0.2	-	-	0.2	-	-	54.3	54.3	54.5
Life Sciences	54.3	176.0	-	230.2	37.4	3.0	8.4	48.7	279.0
Materials Sciences	191.4	33.0	2.3	226.7	20.8	1.7	6.1	28.7	255.4
Nuclear Science	73.9	19.6	5.5	99.0	9.8	-	5.1	14.8	113.8
ALD for Operations	2.1	-	-	2.1	-	11.0	70.3	81.2	83.3
Physical Biosciences	83.1	31.4	0.2	114.7	14.9	0.1	6.2	21.2	135.9
Physics	72.9	5.4	20.1	98.4	9.1	-	9.0	18.1	116.6
Division Total	1,304.0	395.0	66.1	1,765.2	266.7	64.5	685.0	1,016.2	2,781.4

Notes:

- Minor variances may occur due to rounding.
- FTEs are calculated based on translating labor hours charged into work-months and dividing by division's Paid Leave Factor (PLF).
- FTE calculation does not include Contract Labor or Campus Labor.
- Total FTE excludes 43.8 FTEs from "Funds Held for Others Costs" projects (see table 1.5 for examples).
- (a) DOE Operating includes DOE Integrated Contractors, Conferences and Fellowships.
- (b) WFO includes CRADA.
- (c) Service Centers includes recharge cost centers that default to B&R YN01 (project type OHRCH) only.
- (d) Operations Overhead includes: G&A, Site Support, LDRD, Institutional General Plant Projects (IGPP), Procurement, Travel, Payroll Burden, S&S, and LBNL's Office of Homeland Security.

Table 1.5

Funds Held for Others' Costs, FY2004 - FY2008 (\$K)

Funding Source	FY2004	FY2005	FY2006	FY2007	FY2008
Royalty	729	1,274	1,976	2,121	1,677
Contractor Supporting Research (CSR)	0	0	151	2,113	2,054
Gifts	0	0	267	429	889
Inter Location Appointments (ILA)	0	0	0	940	2,965
UC Construction Projects	0	0	0	900	1,173
University of California Directed Research and Development (UCDRD)	1,657	2,604	165	0	0
UC Bid Contract Competition	373	1,847	0	0	0
Other	30	16	85	44	304
Total	2,789	5,741	2,644	6,548	9,061

Note: Minor variances may occur due to rounding.

2. Direct Funding — DOE and Reimbursable Work

Direct Funding — DOE and Reimbursable Work

Total Laboratory Funding – Increase \$47.5M

Total funding increased \$47.5M to a total of \$617.6M. This increase was primarily for DOE operating and maintenance projects in the amount of \$58.8M. Funding for DOE construction projects increased \$7.4M and overall funding from other non-DOE sponsors decreased by \$18.7M.

DOE Operating and Maintenance Funding – Increase \$58.8M

DOE operating and maintenance (O&M) new funding (budget authority) provided to the Laboratory totaled \$487M in FY2008, an increase of \$58.8M from FY2007. O&M funding provides for the execution of direct operations, the purchase of equipment and the construction of general plant projects. While we experienced some minor fluctuation in funding levels provided by the various Assistant Secretarial Offices, the FY2008 increase was provided almost entirely by the Office of Science. O&M funding provided by the Office of Science represents an increase of 16% over FY2007 funding levels.

\$26.4M of the increase was provided by the Advanced Scientific Computing Research program (ASCR) in support of NERSC and EsNet. This additional funding was made available for the NERSC 5 system procurement and related costs, as well as the Science Data Network deployment and equipment upgrades.

\$22.2M can be attributed to the Biological and Environmental Research (BER) program and was due in large part to the \$17M increase provided for the support of various DOE BioEnergy Research Centers, including \$15M for the Joint BioEnergy Institute (JBEI). Also contributing to the increase was \$3.8M for the purchase of sequencers at the Joint Genome Institute (JGI), as well as \$2.4M for new efforts in Radiopharmaceuticals & Imaging and \$1.5M for new efforts in Low Dose. These increases were partially offset by a decrease related to the lease renewal at the JGI which was funded in FY2007.

Additionally, a \$4.3M increase was provided for the Bevatron Demolition. This facility disposition project appropriately disposes of Building 51 and the accelerator in order to free the site to make use of excess, under-utilized space. It is a multi-year project that is currently planned for completion in FY2012.

DOE Construction Funding – Increase \$7.4M

Line-item construction funding provided by the Office of Science increased in FY2008 to \$14.2M. The funding for the Seismic Safety Building Replacement effort increased by \$4.2M, and the funding for the Advanced Light Source User Support Building increased by \$3.5M. Both are multi-year projects that moved into the construction phase in FY2008. This increase is partially offset by the completion of the Molecular Foundry building, which received its final funding increment in FY2007 (\$0.3M).

Other Direct Operating Funding – Decrease \$18.7M

In FY2008, overall funding from DOE Integrated Contractors and non-DOE Work-for-Others sponsors decreased by \$18.7M in total. A \$4.5M decrease in DOE Integrated Contractor funding and a \$21.5M decrease in funding from Other Federal Agencies was offset by: a \$5.4M increase in funding from non-Federal sponsors, a \$2.0M increase in funding of Cooperative Research, and Development Agreements (CRADAs).

DOE Integrated Contractor funding decreased \$4.5M or 30% in FY2008. This decrease is attributed to a shift in work scope for the Yucca Mountain Project from scientific investigation in FY2007 to license application in FY2008.

Funding from Other Federal Agencies decreased \$21.5M or 26% in FY2008. This was primarily due to a \$14.2M decrease in funding from the National Institutes of Health (NIH) and an \$8.2M decrease in funding from the Department of Defense (DOD). A portion of the NIH decrease was due to timing whereby, \$8.9M in funding agreements were received immediately after the DOE's FY2006 processing deadlines. As a result, funding appeared higher in FY2007 and then dropped back down in FY2008. The remaining \$5.3M decrease in NIH funding is a result of various decreases throughout the Genomics and Physical Biosciences Divisions, the largest impact was due to a Physical Biosciences Division NIH Eye Institute grant being renewed through the University of California, Berkeley. The apparent decrease in funding from the DOD is attributed to LBNL's Life Sciences Division receipt of a five year breast cancer research grant in FY2007. The entire five-year funding outlay was received in FY2007, inflating FY2007 funding levels when compared to FY2008.



Direct Funding — DOE and Reimbursable Work Continued

Non-Federal funding increased \$5.4M or 14% in FY2008. The increase in funding was spread across state and local governments, non-profit organizations, and industry.

Data sources for tables in this section are as follows:

Data Type	Source
FY2008 Beginning Uncosted Obligations	Carryover Funding as provided in the LBNL final FY2008 Contract Modification (GSO)
FY2008 Funds	Budget Authority as provided in the LBNL contract modification for the fiscal year
FY2008 Costs	LBNL published Fiscal Year End Costs
FY2008 Ending Uncosted Obligations	DOE - Beginning Uncosted + Funds – Costs WFO - The sum of FY2008 Beginning Uncosted, and FY2008 Funds, minus FY2008 Costs for the "Other Direct Operating" categories does not equal FY2008 Ending Uncosted Obligations due to various adjustments not reflected in the FY2008 Costs column. Examples of these adjustments include Bridge Funding, suspense items, and Federal Administrative Charge. The total of these adjustments for FY2008 is (\$0.6M).

Table 2.1

LBNL Fund Trends (BA) by Funding Source (\$K)

LBNL Fund Trends (BA) by funding source (\$K)	FY2004	FY2005	FY2006	FY2007	FY2008
DOE DIRECT OPERATING					
Administrator for National Nuclear Security Administration	7,344	4,712	6,045	5,387	5,179
Assistant Secretary for Energy Efficiency and Renewable Energy	25,885	26,701	20,516	26,520	27,102
Assistant Secretary for Environmental Management	2,784	4,037	3,861	1,709	-
Assistant Secretary for Fossil Energy	5,491	5,859	7,017	6,328	8,124
Assistant Secretary for Nuclear Energy	-	-	-	-	788
Assistant Secretary for Policy and International Affairs	-	-	10	(0)	65
Office of Civilian Radioactive Waste Management	1,643	3,151	2,331	1,387	(0)
Office of Electricity Delivery and Energy Reliability	5,632	4,500	4,486	7,213	4,970
Office of Energy and Threat	-	-	-	-	65
Office of Health Safety and Security	465	724	611	564	413
Office of Intelligence	181	-	-	-	-
Office of Science	249,368	267,062	299,606	329,097	371,361
Office of the Chief Financial Officer	-	-	(1)	-	-
Office of the Chief Information Officer	538	-	(0)	-	-
Technical Analysis	-	220	-	(0)	-
Total DOE Direct Operating	299,331	316,966	344,482	378,206	418,067
OTHER DIRECT OPERATING					
Work for Other Federal Agencies	76,360	71,879	60,209	83,164	61,640
Work for Non-Federal Sponsors (a)	42,947	48,036	57,078	38,529	43,882
Cooperative Research and Development Agreements	387	554	633	(1,419)	539
Work for Other DOE Integrated Contractors (b)	16,771	13,092	15,859	14,747	10,296
Total Other Direct Operating	136,465	133,561	133,779	135,020	116,357
TOTAL OPERATING	435,796	450,526	478,260	513,226	534,424

continued...

Table 2.1

BNL Fund Trends (BA) by Funding Source (\$K) Continued

BNL Fund Trends (BA) by funding source (\$K)	FY2004	FY2005	FY2006	FY2007	FY2008
DOE PLANT AND CAPITAL EQUIPMENT					
Basic Equipment/Major Items of Equipment					
Administrator for National Nuclear Security Administration	-	-	450	340	2,205
Assistant Secretary for Energy Efficiency and Renewable Energy	543	400	345	496	1,097
Assistant Secretary for Environmental Management	-	-	-	(0)	-
Assistant Secretary for Fossil Energy	50	-	(8)	(0)	-
Office of Electricity Delivery and Energy Reliability	-	-	-	-	-
Office of Intelligence	-	(2)	-	-	-
Office of Science	51,272	47,508	33,211	41,243	58,836
Total	51,864	47,906	33,998	42,079	62,138
General Plant Projects					
Office of Science	3,500	4,765	4,864	4,031	4,775
Accelerator Improvement Projects					
Office of Science	1,800	4,000	1,200	3,866	2,050
Line-Item Construction					
Administrator for National Nuclear Security Administration	-	-	-	(1)	-
Assistant Secretary for Energy Efficiency and Renewable Energy	-	(10)	-	-	-
Office of Science	36,882	37,673	13,290	6,868	14,226
Total	36,882	37,663	13,290	6,867	14,226
TOTAL DOE PLANT AND CAPITAL EQUIPMENT	94,046	94,334	53,352	56,843	83,189
TOTAL LABORATORY	529,843	544,860	531,612	570,069	617,613
Note: Minor variances may occur due to rounding.					
Data Source: Budget Authority as provided in the LBNL final contract modification for the fiscal year.					
(a) Includes funding for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program.					
(b) Total funding for Work for Other Integrated Contractors is assumed to be equal to cost incurred.					

Table 2.2

LBNL Cost Trends by Funding Source (\$K)

LBNL Spending Trends by funding source (\$K)	FY2004	FY2005	FY2006	FY2007	FY2008
DOE DIRECT OPERATING					
Administrator for National Nuclear Security Administration	8,508	5,689	6,078	6,194	5,703
Assistant Secretary for Energy Efficiency and Renewable Energy	28,579	25,844	22,337	18,050	24,059
Assistant Secretary for Environmental Management	3,285	3,130	3,603	2,293	242
Assistant Secretary for Fossil Energy	5,359	4,807	5,012	5,796	7,060
Assistant Secretary for Nuclear Energy					206
Assistant Secretary for Policy and International Affairs	83	-	4	6	-
Office of Civilian Radioactive Waste Management	225	1,785	3,000	1,154	2,078
Office of Electricity Delivery and Energy Reliability	4,087	3,650	5,761	4,339	4,242
Office of Energy and Threat					-
Office of Health Safety and Security	473	684	576	563	542
Office of Intelligence	128	86	-	-	-
Office of Science	253,439	258,899	270,841	299,767	361,416
Office of the Chief Financial Officer	-	-	-	-	-
Office of the Chief Information Officer	359	179	-	-	-
Technical Analysis	-	161	59	-	-
Total DOE Direct Operating	304,527	304,913	317,272	338,161	405,548
OTHER DIRECT OPERATING					
Work for Other Federal Agencies	70,828	70,496	69,449	67,284	64,195
Work for Non-Federal Sponsors (a)	40,506	44,047	49,670	45,627	43,412
Cooperative Research and Development Agreements	354	443	642	128	452
Work for Other DOE Integrated Contractors	19,588	13,092	15,859	14,747	10,296
Total Other Direct Operating (b)	131,275	128,077	135,620	127,786	118,355
TOTAL OPERATING	435,802	432,991	452,892	465,947	523,904

continued...

Table 2.2

LBNL Cost Trends by Funding Source (\$K) Continued

LBNL Spending Trends by funding source (\$K)	FY2004	FY2005	FY2006	FY2007	FY2008
DOE Plant and Capital Equipment					
Basic Equipment/Major Items of Equipment					
Administrator for National Nuclear Security Administration	10	-	168	267	1,343
Assistant Secretary for Energy Efficiency and Renewable Energy	282	248	312	319	763
Assistant Secretary for Environmental Management	-	-	-	-	-
Assistant Secretary for Fossil Energy	-	41	9	-	-
Office of Electricity Delivery and Energy Reliability	12	-	-	-	-
Office of Intelligence	-	-	-	-	-
Office of Science	46,291	49,491	32,243	37,242	47,907
Total	46,596	49,780	32,733	37,828	50,013
General Plant Projects					
Office of Science	4,127	1,533	4,135	6,082	4,340
Accelerator Improvement Projects					
Office of Science	2,610	1,715	2,453	2,038	2,680
Line-Item Construction					
Administrator for National Nuclear Security Administration	0	-	-	-	-
Assistant Secretary for Energy Efficiency and Renewable Energy	-	-	-	-	-
Office of Science	14,834	37,819	24,941	4,487	8,561
Total	14,834	37,819	24,941	4,487	8,561
TOTAL DOE PLANT AND CAPITAL EQUIPMENT	68,168	90,847	64,262	50,435	65,595
TOTAL LABORATORY	503,969	523,837	517,155	516,382	589,498
Note: Minor variances may occur due to rounding.					
Data Source: LBNL published Fiscal Year End Costs.					
(a) Includes costs for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program.					
(b) FY2008 Costs do not include various adjustments. Examples of these adjustments include bridge funding, suspense items and Federal Administrative Charge. The total of these adjustments for FY2008 is (\$558K).					

Table 2.3

Laboratory Funding and Costs by Source (\$K)

LBNL FY2008 funding and cost by source (\$K)	FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
DOE DIRECT OPERATING				
Administrator for National Nuclear Security Administration	3,640	5,179	5,703	3,115
Assistant Secretary for Energy Efficiency and Renewable Energy	14,562	27,102	24,059	17,604
Assistant Secretary for Environmental Management	1,214	-	242	972
Assistant Secretary for Fossil Energy	8,138	8,124	7,060	9,202
Assistant Secretary for Nuclear Energy	-	788	206	583
Assistant Secretary for Policy and International Affairs	-	65	-	65
Office of Civilian Radioactive Waste Management	2,353	(0)	2,078	274
Office of Electricity Delivery and Energy Reliability	5,169	4,970	4,242	5,897
Office of Energy and Threat	-	65	-	65
Office of Health Safety and Security	283	413	542	154
Office of Science	109,303	371,361	361,416	119,249
Total DOE Direct Operating	144,661	418,067	405,548	157,180
OTHER DIRECT OPERATING				
Work for Other Federal Agencies	80,418	61,640	64,195	78,315
Work for Non-Federal Sponsors (a)	24,383	43,882	43,412	24,947
Cooperative Research and Development Agreements	235	539	452	335
Work for Other DOE Integrated Contractors (b)	-	10,296	10,296	-
Total Other Direct Operating (c)	105,037	116,357	118,355	103,597
TOTAL OPERATING	249,698	534,424	523,904	260,776

continued...

Table 2.3

Laboratory Funding and Costs by Source (\$K) Continued

LBNL FY2008 funding and cost by source (\$K)	FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
DOE PLANT AND CAPITAL EQUIPMENT				
<i>Basic Equipment/Major Items of Equipment</i>				
Administrator for National Nuclear Security Administration	355	2,205	1,343	1,218
Assistant Secretary for Energy Efficiency and Renewable Energy	846	1,097	763	1,180
Office of Science	35,463	58,836	47,907	46,392
Total	36,664	62,138	50,013	48,789
<i>General Plant Projects</i>				
Office of Science	3,328	4,775	4,340	3,763
<i>Accelerator Improvement Projects</i>				
Office of Science	3,607	2,050	2,680	2,977
<i>Line-Item Construction</i>				
Office of Science	17,592	14,226	8,561	23,256
TOTAL DOE PLANT AND CAPITAL EQUIPMENT	61,191	83,189	65,595	78,785
TOTAL LABORATORY	310,889	617,613	589,498	339,562
Note: Minor variances may occur due to rounding. (a) Includes funding for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program. (b) Total funding for Work for Other Integrated Contractors is assumed to be equal to cost incurred. (c) The sum of FY2008 Beginning Uncosted Obligations and FY2008 Funds, minus, FY2008 Costs does not equal FY2008 Ending Uncosted Obligations due to various adjustments not reflected in the FY2008 Costs column. Examples of these adjustments include bridge funding, suspense items, and Federal Administrative Charge. The total of these adjustments for FY2008 is (\$558K).				

Table 2.4

DOE Programs (\$K)

Administrator for National Nuclear Security Administration		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
OPERATING:					
DP12	Science Campaign	220	160	380	0
DP15	Advanced Simulation and Computing Campaign	-	10	10	0
FS21	Cyber Security	-	180	180	0
NN20	Nonproliferation and Verification Research and Development	756	4,640	3,829	1,566
NN40	Nonproliferation and International Security	599	215	388	425
NN41	Global Initiative for Proliferation Prevention	2,040	-	917	1,123
PS03	NNSA Information Technology	26	(26)	-	-
Total Operating		3,640	5,179	5,703	3,115
CAPITAL EQUIPMENT:					
NN20	Nonproliferation and Verification Research and Development	355	2,205	1,343	1,218
Total Capital Equipment		355	2,205	1,343	1,218
Total Administrator for National Nuclear Security Administration		3,995	7,384	7,046	4,333
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2007 Annual Report.					

continued...

Table 2.4

DOE Programs (\$K) Continued

Office of Science		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
OPERATING:					
AT50	Fusion Energy Sciences - Science	583	4,796	4,924	455
FS10	Safeguards and Security - Science	649	4,004	4,214	440
KA11	Proton Accelerator-Based Physics	832	10,694	10,477	1,050
KA12	Electron Accelerator-Based Physics	527	770	1,159	137
KA13	Non-Accelerator-Based Physics	1,536	10,861	8,449	3,948
KA14	Theoretical Physics	2,823	5,012	4,926	2,909
KA15	Advanced Technology R&D	2,623	10,338	10,392	2,568
KB02	Heavy-Ion Physics	2,925	6,308	5,666	3,567
KB03	Nuclear Theory	418	1,994	1,942	470
KB04	Low Energy Physics	2,662	9,684	9,600	2,745
KC02	Materials Sciences and Engineering	13,808	89,520	86,827	16,501
KC03	Chemical Sciences, Geosciences, and Energy Biosciences	9,332	22,407	22,966	8,773
KC06	Excess Facilities Disposition	12,809	8,145	4,145	16,809
KG08	Safety-Related Corrective Actions	4	-	-	4
KJ01	Mathematical, Information, And Computational Sciences	17,432	84,910	85,517	16,826
KL01	Undergraduate Research Internships	137	359	318	178
KL02	Graduate/Faculty Fellowships	344	276	305	314
KP11	Life Sciences	36,184	(1,425)	19,805	14,954
KP12	Climate Change Research	1,066	3,186	2,647	1,605
KP13	Environmental Remediation	2,226	(1)	1,338	887
KP14	Medical Applications and Measurement Science	383	-	333	50
KP15	Biological Research	-	99,523	75,465	24,057
Total Operating		109,303	371,361	361,416	119,249
CAPITAL EQUIPMENT:					
AT50	Fusion Energy Sciences - Science	58	-	56	2
FS10	Safeguards and Security - Science	-	160	152	8
KA11	Proton Accelerator-Based Physics (a)	392	3,699	3,635	456
KA13	Non-Accelerator-Based Physics	476	3,480	2,130	1,826
KA15	Advanced Technology R&D	2,628	4,389	3,959	3,058
KB02	Heavy-Ion Physics	783	2,200	1,778	1,205

continued...

Table 2.4

DOE Programs (\$K) Continued

Office of Science (Continued)		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
KB04	Low Energy Physics	5,375	4,570	1,797	8,147
KC02	Materials Sciences and Engineering	18,598	10,350	17,127	11,821
KC03	Chemical Sciences, Geosciences, and Energy Biosciences	2,786	1,740	2,578	1,947
KJ01	Mathematical, Information, And Computational Sciences	1,851	17,200	8,440	10,611
KP11	Life Sciences	2,130	1,177	2,508	798
KP12	Climate Change Research	4	-	-	4
KP13	Environmental Remediation	378	-	225	153
KP14	Medical Applications and Measurement Science	4	(1)	-	3
KP15	Biological Research	-	9,872	3,521	6,350
Total Capital Equipment		35,463	58,836	47,907	46,392
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2007 Annual Report.					
(a) Includes Institutional General Purpose Equipment activity.					
ACCELERATOR IMPROVEMENT PROJECTS:					
KC02	Materials Sciences and Engineering	3,607	2,050	2,680	2,977
Total Accelerator Improvement Projects		3,607	2,050	2,680	2,977
GENERAL PLANT PROJECTS:					
FS10	Safeguards and Security - Science	9	(9)	-	-
KA11	Proton Accelerator-Based Physics (b)	3,248	4,188	4,340	3,095
KC02	Materials Sciences and Engineering	-	600	-	600
KG09	General Plant Projects	0	-	0	0
KP11	Life Sciences	67	-	-	67
KP13	Environmental Remediation	4	(4)	-	-
Total General Plant Projects		3,328	4,775	4,340	3,763
LINE ITEM CONSTRUCTION:					
39KC	Basic Energy Sciences	1,101	4,954	2,495	3,560
39KG	Science Laboratories Infrastructure	16,491	9,272	6,066	19,697
Total Line Item Construction		17,592	14,226	8,561	23,256
Total Office of Science		169,293	451,248	424,905	195,636
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2007 Annual Report.					
(b) Includes General Purpose Equipment activity.					

continued...



Table 2.4

DOE Programs (\$K) Continued

Assistant Secretary for Energy Efficiency and Renewable Energy		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
OPERATING:					
BM01	Biomass/Biofuels Energy Systems	-	478	-	478
BT01	Residential Buildings	143	960	578	525
BT02	Commercial Buildings Integration	903	1,371	997	1,277
BT03	Emerging Technologies	1,072	2,745	3,295	522
BT04	Equipment Standards and Analysis	1,061	2,800	2,858	1,004
BT05	Technical Program Management Support	15	-	7	9
BT07	Technology Validation and Market Distribution	97	105	165	38
EB21	Solar Energy	77	164	108	132
EB25	Wind Energy Systems	308	945	508	745
EB40	Geothermal	617	1,341	783	1,175
EB42	Hydrogen Research R&D	111	2,593	1,560	1,144
EB55	Department Energy Management Program	209	-	(6)	215
EB57	Energy Efficiency and Renewable Energy (EERE) Program Support	130	90	95	124
ED18	Industries Of The Future (Specific)	12	-	8	4
ED19	Industries Of The Future (Cross-cutting)	1,409	2,347	2,155	1,601
ED22	Technical Program Management Support	38	-	2	36
EH01	Program Direction - CRE	0	(0)	-	-
EH25	Planning, Evaluation and Analysis	7	-	4	3
EL17	Federal Energy Management Program	1,302	2,305	1,727	1,880
EO01	Distributed Energy Resources	0	(0)	-	0
HI03	Stack Component R&D	4	-	4	0
VT03	Hybrid and Electric Propulsion	3,072	-	3,017	55
VT05	Materials Technology	50	-	49	0
VT11	Hybrid Electric Systems	-	8,170	4,857	3,313
WI01	Intergovernmental Activities	23	-	11	12
WI03	State Energy Program (Grants)	-	111	-	111
WI04	Other State Energy Activities	1,363	263	624	1,001
WI05	Gateway Deployment	17	114	16	116
WI06	Intergovernmental Activities	2,497	200	636	2,061
WI07	Weatherization Assistance Program	24	-	-	24
Total Operating		14,562	27,102	24,059	17,604

continued...

Table 2.4

DOE Programs (\$K) Continued

Assistant Secretary for Energy Efficiency and Renewable Energy (continued)		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
CAPITAL EQUIPMENT:					
BT03	Emerging Technologies	192	-	99	94
EB42	Hydrogen Research R&D	-	100	-	100
VT03	Hybrid and Electric Propulsion	651	-	586	65
VT05	Materials Technology	3	(3)	-	-
VT11	Hybrid Electric Systems	-	1,000	78	922
Total Capital Equipment		846	1,097	763	1,180
Total Assistant Secretary for Energy Efficiency and Renewable Energy		15,408	28,199	24,822	18,785
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2007 Annual Report.					

Office of Electricity Delivery and Energy Reliability		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
OPERATING:					
TD50	Research and Development	959	1,935	1,971	922
TD52	Electricity Restructuring	206	-	205	0
TD54	Operations and Analysis	4,005	3,035	2,065	4,974
Total Operating		5,169	4,970	4,242	5,897
Total Office of Electricity Delivery and Energy Reliability		5,169	4,970	4,242	5,897

continued...

Table 2.4

DOE Programs (\$K) Continued

Assistant Secretary for Fossil Energy		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
OPERATING:					
AA15	Advanced Research	163	(3)	124	35
AA20	Central Systems	797	696	742	751
AA25	Fuel Cells	0	300	300	0
AA30	Sequestration	3,894	4,760	2,931	5,722
AB05	Natural Gas Technologies	728	918	1,231	415
AC10	Oil Technology	2,184	423	930	1,677
AD20	Contractual Services And Supplies	200	-	194	6
AE10	Advanced Metallurgical Processes	1	-	-	1
AK20	Clean Coal Contractual Services and Supplies	171	-	171	-
AY05	Clean Coal Power Initiative	-	30	-	30
CE03	Center for Zero Emissions Technology - Montana State	-	1,000	436	564
Total Operating		8,138	8,124	7,060	9,202
Total Assistant Secretary for Fossil Energy		8,138	8,124	7,060	9,202

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2007 Annual Report.

Office of Civilian Radioactive Waste Management		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
OPERATING:					
DF01	First Repository	171	-	104	67
DF09	Program Support	2,182	(0)	1,975	207
Total Operating		2,353	(0)	2,078	274
Total Office of Civilian Radioactive Waste Management		2,353	(0)	2,078	274

continued...

Table 2.4

DOE Programs (\$K) Continued

Assistant Secretary for Environmental Management		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
OPERATING:					
EZ06	Non-Defense Site Acceleration Completion - 2006 Accelerated Completions	0	-	-	0
EZ50	Non-Defense Environmental Cleanup - Small Sites	1,214	-	242	972
	Total Operating	1,214	-	242	972
	Total Assistant Secretary for Environmental Management	1,214	-	242	972
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2007 Annual Report.					

Office of Health Safety And Security		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
OPERATING:					
HA10	Worker Advocacy	0	-	-	0
HD10	Other Defense Activities - Operating	0	-	-	0
HD20	Health	0	-	-	0
HQ10	Employee Compensation	8	25	24	9
HU20	Health	275	388	518	145
	Total Operating	283	413	542	154
	Total Office of Health Safety And Security	283	413	542	154
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2007 Annual Report.					

continued...

Table 2.4

DOE Programs (\$K) Continued

Assistant Secretary for Nuclear Energy		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
OPERATING:					
AF58	Advanced Fuel Cycle Initiative (AFCI)/Global Nuclear Energy Partnership (GNEP)	0	788	206	583
	Total Operating	-	788	206	583
	Total Assistant Secretary for Nuclear Energy	-	788	206	583
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2007 Annual Report.					

Office of Energy and Threat		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
OPERATING:					
GD40	Program Direction	-	65	-	65
	Total Operating	-	65	-	65
	Total Office of Energy and Threat	-	65	-	65
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2007 Annual Report.					

Assistant Secretary for Policy and International Affairs		FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
OPERATING:					
PE01	Policy, Planning, and Analysis	-	65	-	65
	Total Operating	-	65	-	65
	Total Assistant Secretary for Policy and International Affairs	-	65	-	65
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2007 Annual Report.					

Table 2.5

Other Direct Operating (\$K)

Reimbursable Work for Other Agencies	FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
Work for Other Federal Agencies				
Department of Agriculture	45	-	1	44
Department of Commerce	70	10	31	50
Department of Defense	14,973	7,472	7,977	14,621
Department of Interior	258	264	187	339
Department of Homeland Security - Borders & Transportation	83	-	83	-
Department of Homeland Security - Domestic Nuclear Detection Office	-	400	67	333
Department of Homeland Security - Information Analysis and Infrastructure Protection	0	-	-	0
Department of Homeland Security - Science & Technology	1,452	3,572	3,039	1,986
Department of State - International Affairs & Energy Emergencies	971	1,842	225	2,594
Environmental Protection Agency	4,884	2,318	2,658	4,646
National Aeronautics and Space Administration (NASA)	4,219	3,204	4,927	2,653
National Institutes of Health	51,234	40,836	43,110	48,958
National Science Foundation	225	297	300	226
Nuclear Regulatory Commission	0	199	-	199
Other Federal Agencies - Defense Related	86	344	231	201
Other Federal Agencies - Energy Related	1,090	(449)	196	451
Other Energy Related Activities	826	1,332	1,164	1,011
Total Work for Other Federal Agencies	80,418	61,640	64,195	78,315
Work for Non-Federal Agencies				
Foreign Governments	334	185	307	222
Industry	5,644	12,748	12,290	6,423
State and Local Governments & NPO's	8,180	15,740	15,497	8,422
Universities and Institutes	7,219	14,088	14,404	6,664
Cost of Work for Others Program (WN) (a)	3,006	1,121	914	3,217
Total Work for Non-Federal Agencies	24,383	43,882	43,412	24,947
Cooperative Research and Development Agreements				
CRADA - Small Business	83	99	117	65
CRADA - Other	152	440	335	270
Total Cooperative Research and Development Agreements	235	539	452	335
Total Reimbursable Work for Others	105,037	106,061	108,059	103,597

continued...



Table 2.5

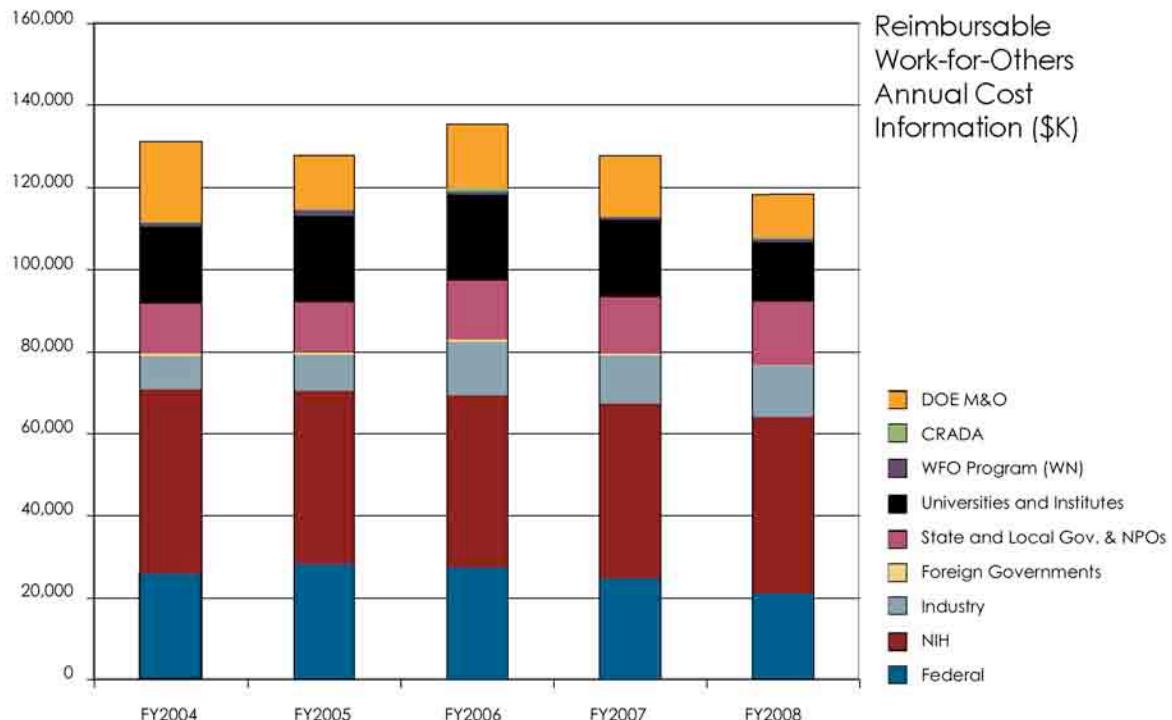
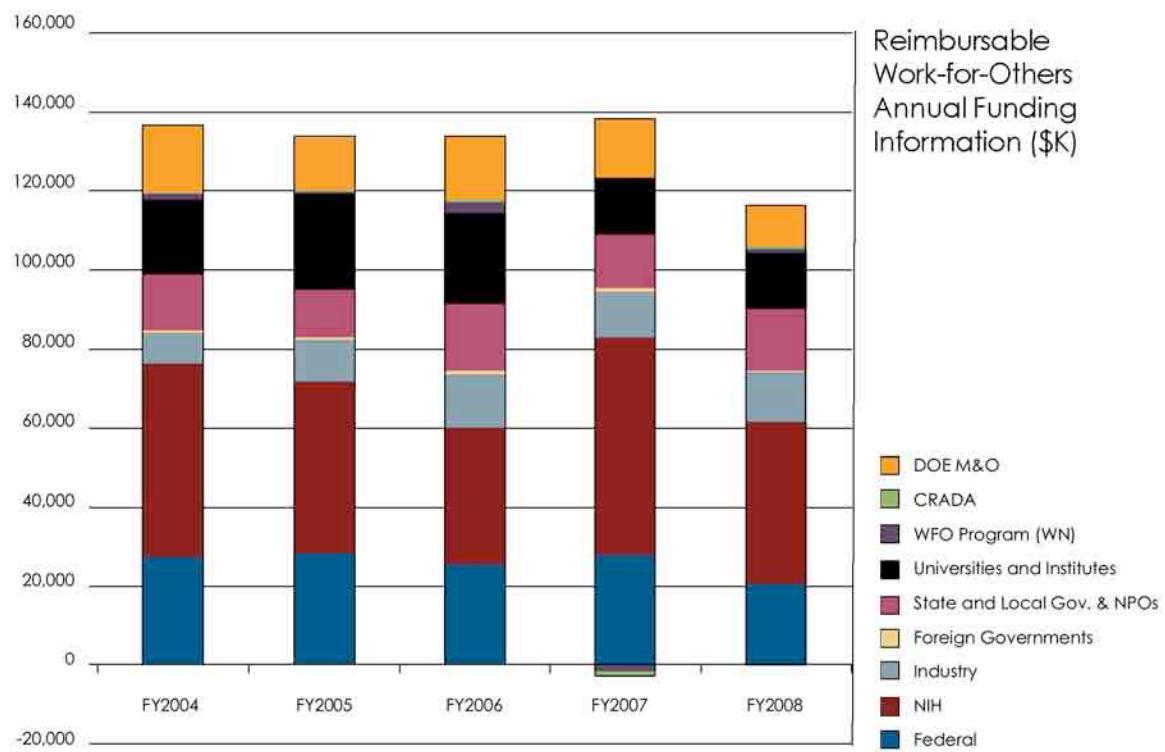
Other Direct Operating (\$K) Continued

Work for Other DOE Integrated Contractors	FY2008 Beginning Uncosted Obligations	FY2008 Funds	FY2008 Costs	FY2008 Ending Uncosted Obligations
Work Performed for Other DOE Locations (b)	-	10,296	10,296	-
Total Work for Other DOE Integrated Contractors	-	10,296	10,296	-
Total Other Direct Operating (c)	105,037	116,357	118,355	103,597

Note: Minor variances may occur due to rounding.
(a) Includes funding for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program.
(b) Total funding for Work for Other Integrated Contractors is assumed to be equal to cost incurred.
(c) The sum of FY2008 Beginning Uncosted Obligations, FY2008 Funds, and FY2008 Costs does not equal FY2008 Ending Uncosted Obligations due to various adjustments not reflected in the FY2008 Costs column. Examples of these adjustments include bridge funding, suspense items, and the Federal Administrative Charge. The total of these adjustments for FY2008 is (\$558K).

Figure 2.1

Sponsored Project Information (\$K)

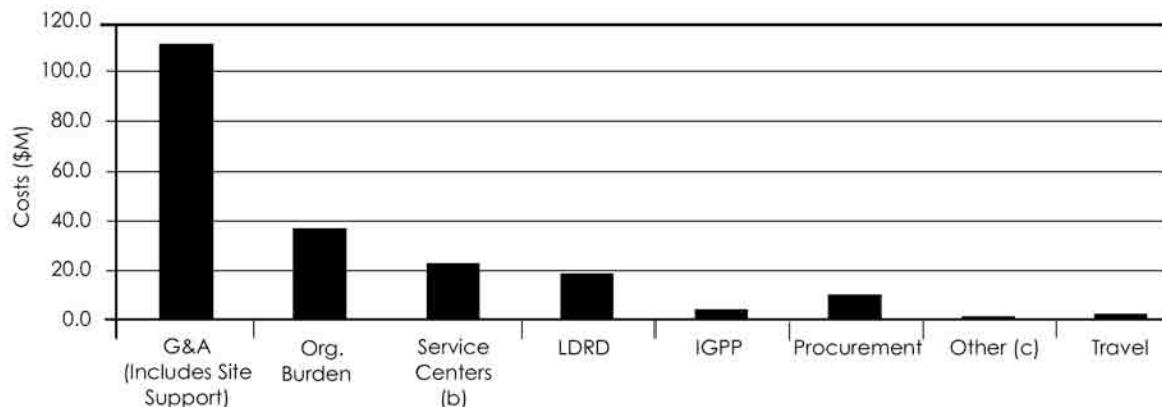


3. Indirect Budgets

Figure 3.1

Indirect Budgets — FY2008 Costs (\$M)

Indirect Budgets (a)	FY2008 Costs (\$M)
G&A (Includes Site Support)	113.5
Organization Burden	38.1
Service Centers (b)	22.9
LDRD	18.3
IGPP	2.5
Procurement	9.9
Other (c)	0.2
Travel	1.4
Total	206.6

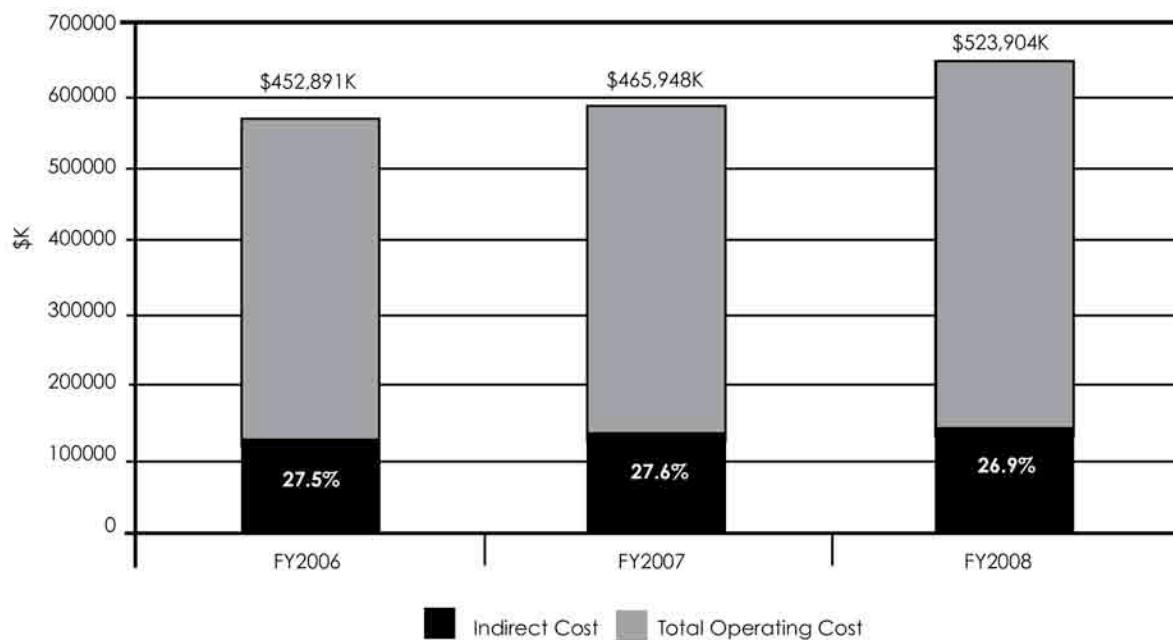


(a) Summation of indirect budget provided only to show magnitude of dollars being managed and does not equate to total indirect costs since there are overlaps between indirect budgets. For example, some organization burden costs are included in G&A and Recharges. In FY2008 LDRD cost includes \$4.9M G&A assessed on LDRD projects.

(b) Service Centers includes recharge cost centers that default to B&R YN01 (project type OHRCH) only.

(c) Includes Office of Homeland Security Charge.

Figure 3.2

Institutional Overhead Costs as a Percent of Operating Costs, FY2006 - FY2008

Note: Chart represents the institutional overhead costs structure for each fiscal year with adjustments for indirect double count of G&A on LDRD projects (DOE mandate to apply G&A to LDRD projects beginning FY2006). Institutional overhead costs include G&A, Site Support, LDRD, IGPP, Procurement, and Travel. Percent is the percentage of indirect cost to total operating cost.

Table 3.1

Institutional Costs by Division, FY2008 (\$K)

Division	G&A (a)	LDRD (b)	Procurement	Travel	IGPP	Total
LABORATORY DIRECTORATE	10,911					10,911
LDRD		18,252				18,252
ENGINEERING	2,406					2,406
ALD FOR OPERATIONS						
ALD Office	978					978
IGPP					2,452	2,452
Non-Cap	4,511					4,511
Work Force Diversity Office	445					445
Public Affairs	1,973					1,973
HR	4,550					4,550
EH&S	20,199					20,199
Facilities	33,240		2,163			35,403
CFO	7,405		7,584	1,408		16,398
IT	20,817		180			20,997
GENERAL LABORATORY	6,030					6,030
Total	113,464	18,252	9,928	1,408	2,452	145,504

Note: Minor variances may occur due to rounding.
 (a) Includes Site Support.
 (b) LDRD costs include \$4.9M of G&A.

Table 3.2

Institutional FTEs Charged by Division, FY2008

Division	G&A (a)	LDRD (b)	Procurement	Travel	IGPP	Total
LABORATORY DIRECTORATE	54.3					54.3
LDRD (b)		78.6				78.6
ENGINEERING	8.0					8.0
ALD FOR OPERATIONS						
ALD Office	5.5					5.5
IGPP					3.5	3.5
Non-Cap	7.6					7.6
Work Force Diversity Office	3.1					3.1
Public Affairs	12.6					12.6
HR	34.9					34.9
EH&S	103.8					103.8
Facilities	124.1		22.4			146.5
OCFO	62.0		59.8	9.3		131.1
IT	90.5		1.1			91.6
GENERAL LABORATORY	0.1					0.1
Total	506.4	78.6	83.3	9.3	3.5	681.1

Note: Minor variances may occur due to rounding.
 (a) Includes Site Support & Strategic Planning Support Activities (SPSA).
 (b) LDRD projects conducted by multiple divisions as reflected in Table 1.3.

Figure 3.3

Payroll Burden Summary (\$M)

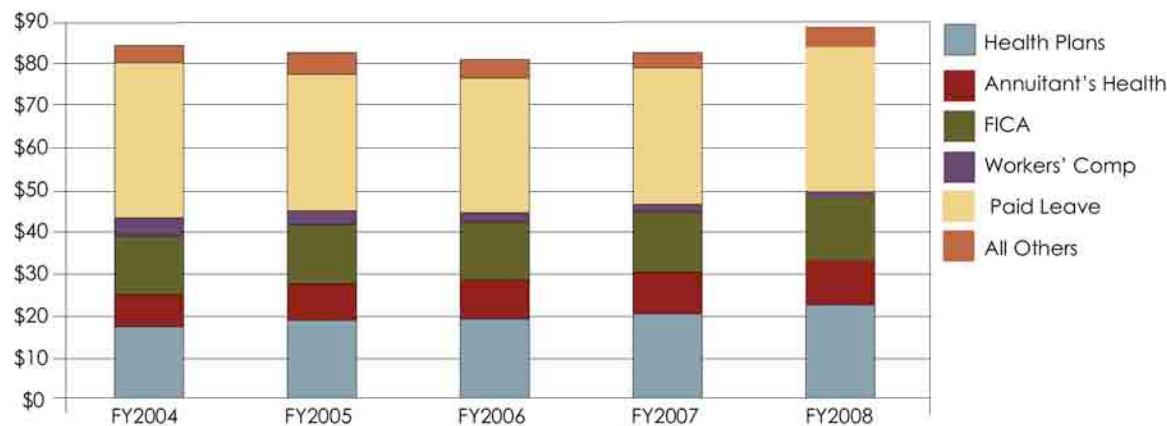


Figure 3.4

Gross Payroll Summary (\$M)

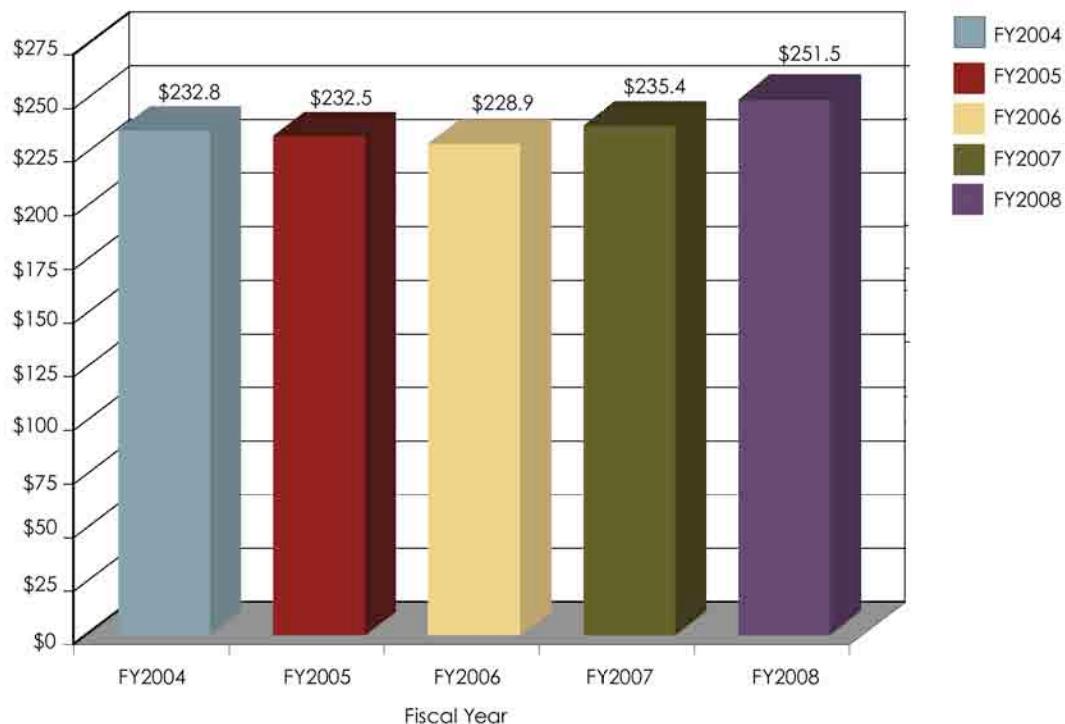


Table 3.3

Organizational Burden Costs and FTEs

Organizational burden includes costs for the management and supervision of division/department activities and is distributed over labor costs including campus and contract labor.

Division Cost Pools	FY2008	
	Cost \$K	Avg FTE
Accelerator & Fusion Research	1,553	10.8
Advanced Light Source	1,911	13.1
Chemical Sciences	952	6.6
Computing Sciences	4,513	33.8
Environmental Energy Technology	3,200	24.4
Engineering	4,701	30.1
Earth Sciences	2,646	14.5
Facilities	3,368	21.7
Genomics - Onsite	480	4.6
Information Technology	2,795	15.1
Life Sciences	4,390	37.4
Materials Sciences	2,942	20.8
Nuclear Sciences	1,336	9.8
Physical Biosciences	1,982	14.9
Physics	1,308	9.1
Total	38,079	266.7

Note: Minor Variances may occur due to rounding.

Table 3.4

Service Center Costs and FTEs

Certain Laboratory services are provided by recharges that recover operational costs through various cost-allocation mechanisms; e.g. by assigning a dollar value to the work performed (a unit charge based on an hourly rate) or the products produced (unit charge per item).

Division (a)	FY2008	
	Cost \$K	Avg FTE
Accelerator & Fusion Research	146	0.4
Advanced Light Source Apartments	193	0.3
Engineering	1,456	8.0
Environmental Energy Technology	1,113	9.3
Facilities	9,575	4.3
Information Technology	6,777	26.5
Life Sciences	499	3.0
Materials Sciences	272	1.7
Physical Biosciences	1,557	0.1
ALD Operations	1,294	11.0
Total	22,883	64.5

Note: Minor Variances may occur due to rounding.
(a) Service Centers includes recharge cost centers that default to B&R YN01 (project type OHRCH) only.

Table 3.5

Distributed Recharges by Resource Category Trends, FY2004 - FY2008 (\$K)

Distributed Recharge (a, b)	FY2004	FY2005	FY2006	FY2007	FY2008
Vehicle	1,285	1,267	1,498	1,190	1,204
MSD Facility	540	473	367	316	273
Building Manager	115	127	84	151	160
ALS Apartment Recharge (c)			218	174	177
Animal Care	537	446	444	408	396
Creative Services	2,139	1,547	1,368	1,357	1,319
88-Inch Accelerator Operations	212	67	135	421	545
JBEI Non-Material Recharge					70
JBEI Material Recharge					1,487
Telephone Services	6,9C9	6,222	4,753	4,080	3,980
EETD Recharge		1,095	1,077	1,065	1,106
Molecular Foundry		44	93	138	171
Computer/Net Recharges	4,312	4,558	5,613	4,376	2,733
Engineering Shop (d)	1,165	956	890	839	951
CAD	780	653	634	636	647
ALS Proprietary Recharge	433	529	731	693	776
HTA Non-Material Recharge		5	33	38	49
HTA Material Recharge		42	153	60	53
JGI Recharge (Capillary Sequencing)		17,760	13,083	12,316	10,838
JGI Recharge (Synthesis Sequencing)				34	49
JGI WFO Administrative Charge		222	195	102	183
Esnet Recharge	4,214	2,442	4,719	3,460	3,307
Electricity (e)	8,153	8,072	6,335	7,307	8,382
Conference Recharge	111	51	73	60	
Low Background Facility	49	13	11	31	67
Print Room	52	39	1		
Biomed Isotopes	189	141	91	51	
Mixed Waste Recharge/GL			16	6	3
Miscellaneous Recharges			39	(0)	
Rapid Prototyping Lab	(10)	13			
DNA Sequencing					
Total Recharges	31,185	46,784	42,652	39,308	38,927

Note: Minor variances may occur due to rounding.

(a) Includes recharges credited back to direct operating accounts such as ALS, Esnet, JGI, etc.

(b) Does not include Procurement and Travel recharges.

(c) Prior to FY2006 recharge was incorporated within UCDRD funds.

(d) Prior to FY2003, CAD charges are included in Engineering Shop.

(e) Prior to FY2006 recharge included Electricity Maintenance, which moved to Site Support in FY2006.

4. Financial Statement

Table 4.1

Balance Sheet Comparative Statement of Financial Position (in \$K)

	FY2007	FY2008
ASSETS:		
Current Assets		
Accounts Receivable (Note 2)	\$ 10,839	\$ 6,901
Inventories (Note 3)	588	499
Other Current Assets (Note 4)	1,167	516
Total Current Assets	12,594	7,916
Pension Plan Assets	536,627	442,432
Net Plant and Equipment (Note 5)	577,747	589,046
Total Assets	\$ 1,126,968	1,039,394
LIABILITIES AND EQUITY:		
Liabilities:		
Current Liabilities		
Drafts Payable (Note 6)	\$ 1,017	\$ (976)
Accounts Payable	42,740	57,025
Accrued Expenses	39,482	39,910
Other	24,979	23,617
Total Current Liabilities	108,218	119,576
Post-Retirement Benefits	353,355	339,379
Environmental Liabilities (Note 7)	778,716	613,076
Capital Lease Liability (Note 8)		18,946
ES&H Liability (Note 9)	145,575	458,428
Total Liabilities	1,385,864	1,549,405
DOE Equity:		
Beginning Equity	(158,399)	(258,896)
Change in Equity	(100,497)	(251,115)
Ending Equity	(258,896)	(510,011)
Total Liabilities and Equity	\$ 1,126,968	1,039,394

Summary of Significant Accounting Policies

Basis of Presentation

These financial statements have been prepared to report the financial position and results of operations of LBNL. They have been prepared from the books and records of the Laboratory in accordance with LBNL's accounting policies which are summarized in this note.

Reporting Entity

The Laboratory is a national research facility operated by UC for DOE under the terms of Contract DE-AC02-05CH11231 (Contract 31). The Laboratory's reporting entity status is that of an integrated contractor, meaning LBNL's accounts are integrated with those of DOE through the use of reciprocal accounts. All of the assets and liabilities are owned by the Federal Government.

Basis of Accounting

The financial records of the Laboratory conform with generally accepted accounting principles (GAAP) and cost accounting standards (CAS) when they do not conflict with the provisions of the DOE accounting directives for Management and Operating (M&O) Contractors and are in compliance with Contract 31 between UC and DOE.

Financial Sources

The Laboratory receives funding from DOE in accordance with the provisions of Contract 31. The Laboratory receives authorizations to incur costs and conduct operations through modifications to the contract.

Reimbursable work is performed for Federal and non-Federal entities. Costs are recorded and billed to the requesting entity by the Laboratory on behalf of DOE. Cash collected from these billings is transmitted to the U.S. Department of the Treasury and deposited in the DOE account. Non-Federally funded work performed at LBNL must be funded in advance.

Letter of Credit

The Laboratory received authority for expenditures according to a checks-paid letter of credit from the U.S. Department of the Treasury; Letter of Credit Contract Number DE-AC02-05CH11231 with Wells Fargo Bank effective April 1, 2007 to March 31, 2010, with two option years for possible extension to March 31, 2012.

Inventories

The Laboratory uses a perpetual inventory system for all inventories. An annual physical inventory is performed according to a cyclical sampling plan approved by DOE. Stores inventories and precious metals are valued and charged based on a moving average costing method. Special materials are valued by DOE.

Property, Plant, and Equipment

Property, plant, and equipment are purchased, constructed, or fabricated in-house and include major modifications or improvements. These items are capitalized if they have an anticipated service life of two years or more and cost \$50K or more. Costs of construction and fabrication are capitalized as construction/fabrication work in process. Upon completion or beneficial occupancy, the value is transferred to the appropriate fixed-assets account. Depreciation is computed using the straight-line method over the estimated useful life of the asset.

Liabilities

Liabilities represent the amount of monies that are likely to be paid by the Laboratory as a result of transactions or events that have already occurred. Liabilities cannot be incurred by LBNL without an authorized appropriation, except for approved unfunded liabilities.

Accrued Annual, Sick, and Other Leave

Laboratory policy provides for employees' annual vacation benefits ranging from 10 to 16 hours per month, depending upon years of service. Employees may accumulate vacation up to two times their annual leave. Upon retirement or termination, the employee is paid 100% of accumulated vacation pay.

Each employee accumulates sick leave at a rate of eight hours per month. Unused sick leave accumulates until it is used. If an employee terminates before using sick leave, the benefit is forfeited without liability to the Laboratory. Retiring employees are allowed to apply unused sick leave toward additional years of service.

Retirement Plan

Most University career employees are participants in the UC Retirement System (UCRS). UCRS consists of a basic

Note 1

Summary of Significant Accounting Policies Continued

defined benefit plan and two voluntary plans composed of several investment funds that are funded with University and employee contributions.

Note 2

Accounts Receivable

The following were included in accounts receivable (\$K):

	FY2007	FY2008
Trade Receivables	910	644
Inter-DOE Operations Offices (outside local field office)	3,164	2,086
Intra-DOE Operations Offices (within local field office)	222	354
Employees	8	2
Parent Organization (UC)	(2,349)	(2,198)
Reimbursements - Federal Agencies	8,888	6,017
Allowance for Doubtful Accounts	(4)	(4)
Total Accounts Receivable – September 30	10,839	6,901

Note 3

Inventories

The following were included in inventories (\$K):

	FY2007	FY2008
Nuclear Materials	24	25
Precious Metals and Other Special Materials	128	115
Stores Inventories	914	377
Allowance for Loss on Stores	(478)	(18)
Total Inventories – September 30	588	499

Note 4

Other Current Assets

The following were included in other current assets (\$K):

	FY2008	FY2008
Advances to Other DOE Locations (Russian Subcontracts)	902	301
Prepayments	265	210
Security Deposits	0	5
Total Other Current Assets – September 30	1,167	516

Note 5

Net Plant and Equipment

The following were included in net plant and equipment (\$K):

Category	Plant & Equip Costs		Accumulated Depreciation		Net Plant & Equip	
	FY2007	FY2008	FY2007	FY2008	FY2007	FY2008
Structure, Facilities, & LI	385,496	393,927	(176,718)	(188,107)	208,778	205,820
Equipment	395,722	321,335	(265,237)	(221,349)	130,485	99,986
Assets Under Capital Leases	25,255	72,177	(17,221)	(26,031)	8,034	46,146
Utilities	31,786	32,151	(19,962)	(20,535)	11,824	11,616
Reactors & Accelerators	140,424	144,613	(93,382)	(101,743)	47,042	42,870
Work in Process	171,584	182,608	-	-	171,584	182,608
Total	1,150,267	1,146,811	(572,520)	(557,765)	577,747	589,046

Note 6

Drafts Payable

The following is an analysis of drafts payable (\$K):

	FY2007	FY2008
Balance - October 1	4,656	1,017
Deposits:		
Payments Vouchers - Letter of Credit	(481,141)	(565,199)
Miscellaneous Receipts	(43,619)	(48,561)
Disbursements	521,120	611,767
Drafts Payable Balance - September 30	1,017	(976)

Environmental Liability

The estimated remaining cost of remediation of environmentally contaminated facilities at LBNL is recorded as a liability. The Environmental Management liability is based on baseline life-cycle cost estimates prepared with the DOE Site Office with updates for subsequent changes pursuant to DOE's established change control process.

The Active Facilities liability is based on cost estimates generated for facilities reported in the Facility Information Management System. The funded portion of the liability is \$1,119K and is included in Other Current Liabilities. The following are included in the environmental liability (\$K):

	FY2007	FY2008
Environmental Management	9,081	9,081
Active Facilities	769,635	603,995
Total Unfunded Environmental Liability - September 30	778,716	613,076

Capital Leases

LBNL has entered into capital leases for a Cray Supercomputer, and network equipment. The following is a schedule of future lease payments by fiscal year (\$K):

Fiscal Year	\$K
FY2009	9,015
FY2010	8,820
FY2011	1,530
FY2012	429
Total Future Payments	19,794

Environment, Safety and Health (ES&H) Liability

The ES&H Liability is based on ES&H compliance activities reported annually through the ES&H Management Plan that are necessary to bring facilities and operations into compliance with existing environmental, safety,

and health laws and regulations, excluding activities included in the Environmental Liability. The following are the ES&H liability (\$K):

	FY2007	FY2008
Total ES&H Liability - September 30	145,575	458,428

5. Procurement and Property Management

Table 5.1

Requisitions Submitted by Laboratory Divisions

Division	# Requisitions	Estimate (\$K)
Accelerator & Fusion Research	1,931	\$3,351
Advanced Light Source	2,850	\$4,782
Chief Financial Officer	1,437	\$12,819
Chemical Sciences	1,812	\$3,298
Computational Research	445	\$5,738
Computing Sciences	985	\$1,838
Environmental Energy Technologies	2,372	\$8,937
Engineering	1,033	\$2,536
Environment, Health & Safety	1,422	\$3,381
Earth Sciences	1,984	\$3,110
Facilities	3,322	\$29,447
Genomics	3,679	\$30,857
Human Resources	400	\$578
Information Technologies & Services	1,465	\$7,177
Laboratory Directorate	443	\$323
Life Sciences	5,926	\$11,727
Material Sciences	7,035	\$13,553
NERSC	219	\$34,107
Nuclear Science	967	\$2,413
Operations	192	\$139
Public Affairs	253	\$253
Physical Biosciences	4,084	\$41,209
Physics	1,124	\$3,260
Structural Biology	60	\$41
Technology Services	11	\$2
Institutional Projects	38	\$16
Totals	45,489	\$224,892



Table 5.2

Purchases Placed Using Purchase Orders/Subcontracts

Total POs	(\$K)	# Actions
		31,300
\$0 - \$2,500 (non-negative)	\$8,120	26,888
\$2,500 - \$10,000	\$11,081	2,095
\$10,000 - \$25,000	\$16,575	1007
\$25,000 - \$100,000	\$50,679	966
\$100,000 - \$1,000,000	\$78,170	310
\$1,000,000 +	\$123,169	34

Table 5.3

Purchases Placed Using P-Card

Total POs	(\$K)	# Actions
		15,520
\$0 - \$500	\$1,992	10,239
\$500 - \$1,000	\$1,772	2510
\$1,000 - \$2,500	\$2,962	1909
\$2,500 - \$5,000	\$2,199	630
\$5,000 +	\$1,526	232

Table 5.4

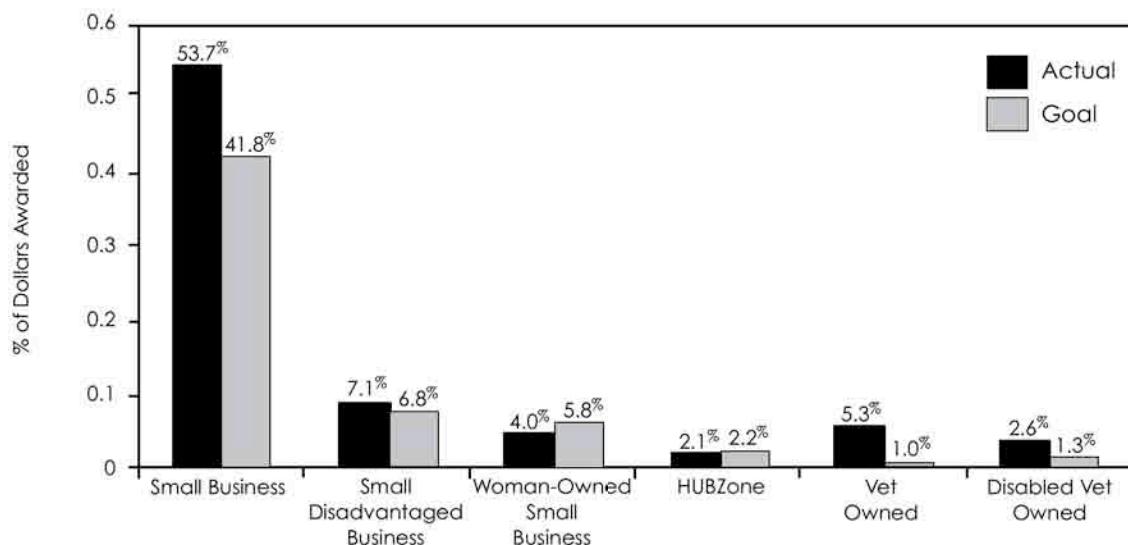
Laboratory Socioeconomic Performance

Table 5.5

Property Management Activity

CHARACTERIZATION OF LABORATORY ASSETS			
	# of Assets	Acquisition Value (\$K)	
Total Laboratory Assets	25,193	629,620	
Equipment	8,875	583,057	
Sensitive Assets	16,318	46,563	
Computers Laptops	2,913	6,567	
Computer Desktops	7,011	16,869	
Loaned Assets	72	16,151	
Borrows	43	1,756	
Assets Created in FY2008	4,110	117,863	
Assets to Excess in FY2008	1,517	140,322	
Inventory Campaign:	Base	Positive Resolutions	% Positive
Controlled	97	97	100
Sensitive	2,603	2,596	99.7
Validation Size	53	53	100
Assets Scanned	2,700	2,524	93.5
Division	Quantity	Asset Value (\$K)	
Accelerator & Fusion Research	1,073	34,151	
Advanced Light Source	1,835	160,577	
Chief Financial Officer	339	485	
Chemical Sciences	1,216	25,845	
Computational Research	1,465	23,833	
Computing Sciences	111	1,992	
Environmental Energy Technologies	1,393	16,705	
Engineering	992	13,705	
Environment, Health & Safety	510	3,016	
Earth Sciences	1,087	12,860	
Excess Turn-In Center	453	15,914	
Facilities	966	5,522	
Genomics	1,794	49,086	
Human Relations	114	150	
Information Technologies & Services	2,147	15,412	
Laboratory Directorate	162	378	
Life Sciences	1,943	29,796	
Material Sciences	3,082	80,699	
NERSC	1,004	72,810	
Nuclear Science	663	28,829	
Operations	29	33	
Public Affairs	139	394	
Physical Biosciences	1,902	23,371	
Physics	774	14,057	
Total	25,193	629,620	

6. Data from Other DOE Laboratories

It is sometimes helpful to compare cost/FTE data among national laboratories. However, because the cost accounting systems, overhead definitions, and indirect cost structures can vary greatly between laboratories, benchmarking between organizations is not straight forward. For example, some organizations direct charge

activities that others include in overhead. The major idiosyncrasies of each different accounting system are noted in this chapter. Therefore, only general inferences should be drawn from these data. Specific comparisons would be considered invalid.

Table 6.1

Other Laboratories for Which Financial Information is Available

Acronym	Laboratory
Ames	Ames Laboratory
ANL	Argonne National Laboratory
BNL	Brookhaven National Laboratory
FNAL	Fermi National Accelerator Laboratory
LANL	Los Alamos National Laboratory
LBNL	Lawrence Berkeley National Laboratory
LLNL	Lawrence Livermore National Laboratory
ORNL	Oak Ridge National Laboratory
PNNL	Pacific Northwest National Laboratory
PPPL	Princeton Plasma Physics Laboratory
SLAC	SLAC National Accelerator Laboratory
SNL	Sandia National Laboratories

Table 6.2

Summary Cost Data for DOE Laboratories, FY2004 - FY2007 (\$M)

Lab	Total Costs				Operating Costs				FTEs			
	FY2004	FY2005	FY2006	FY2007	FY2004	FY2005	FY2006	FY2007	FY2004	FY2005	FY2006	FY2007
Ames	29.5	30.5	33.2	29.4	26.4	27.1	27.2	27.2	318	320	313	306
ANL (a)	569.7	520.7	512.3	534.2	520.9	482.1	474.0	493.5	3,789	2,994	2,893	2,830
BNL	454.4	465.1	472.5	495.6	413.6	428.6	405.3	430.2	2,700	2,617	2,510	2,540
FNAL (a)	317.0	317.9	328.1	337.2	259.3	267.5	284.1	322.0	2,011	n/p	1,945	1,977
LANL	1,996.2	2,101.2	2,145.2	2,046.3	1,798.1	1,841.7	1,906.9	1,815.5	8,591	8,992	9,081	8,764
LBNL (a)	504.0	523.8	517.2	516.4	435.8	433.0	452.9	465.9	2,982	2,891	2,766	2,723
LLNL (a)	1,629.7	1,625.8	1,600.7	1,623.6	1,452.6	1,483.0	1,451.8	1,496.0	7,713	7,661	7,421	7,191
ORNL	1,025.7	1,025.7	989.3	1,100.0	751.4	863.7	889.5	1,013.0	3,930	4,035	4,137	4,238
PNNL (a, b)	558.7	648.8	678.6	-	545.9	634.0	662.1	-	3,006	3,224	3,326	-
PPPL (a)	75.2	81.8	79.5	77.4	56.7	58.1	54.0	53.9	470	455	448	457
SLAC	255.1	292.6	355.9	360.4	207.5	205.0	214.9	233.0	1,645	1,606	1,616	1,662
SNL (a)	2,227.0	2,302.4	2,302.9	2,298.6	1,941.2	2,059.0	2,077.2	2,155.7	8,294	8,561	8,625	8,478

(a) Operating costs exclude EQU and GPP.

(b) PNNL did not submit FY2007 data.

Table 6.3

Overhead Information for DOE Laboratories, FY2007

Lab	Overhead Costs (\$M)	Distribution Base (\$M)	Overhead Rate as Applied to Distributed Base (%)	Operating Costs (\$M)	Overhead As a % of Operating	
Ames	10.0	19.4	51.5 (a)	27.2	35.3 (b)	
ANL	108.9	422.7	(c)	493.5	22.1	
BNL	92.5 (d)	262.6 / 253.1 (e)	8.25 / 26.3 (f)	430.2	21.5	
FNAL	69.9	267.3	26.2	322	21.7	
LANL	385.0	(g)	(g)	1,815.5	21.0	
LBNL	97.6 (h)	202.5 (i)	48.2	465.9	20.9	
LLNL	276.3 (j)	756.9	36.5	1,496.0	18.5	
ORNL	217.9	480.7 (k)	45.3	1,013.0	21.5	
PNNL	-	-	-	-	- (o)	
PPPL	25.4	(l)	(l)	53.9	35.2 (m)	
SLAC	60.2	296.9	20.3	233.0	25.8	
SNL	311.3	(n)	(n)	2,155.7	14.4	

a. Ames-Overhead is comprised of three pools: Site at 56%, Procurement at 18%, and G&A at 11.3%.

b. Ames-Excludes overhead costs distributed to capital funds. (\$0.4M in FY2007)

c. ANL-The various rates in FY2007 are: Materials/Subcontracts 6.7%, Service Centers 17.5%, Common Support 25.1%, LDRD 7.2%, G&A 3.0%.

d. BNL-Includes Common Support and Traditional G&A only. Costs for LDRD, material burden, and space recharge pools are not part of these costs.

e. BNL-Distribution base represents the Traditional/Common Support base for the standard G&A rates. Taxable base for special rates not included. Beginning in FY2005, BNL includes overhead costs distributed to operating-funded accounts only.

f. BNL-The following are the standard G&A rates applied to the majority of projects: 8.25% is the traditional G&A rate applied on total modified costs plus R&D subcontracts and special procurements less central recharges and central allocations; 31.2% is the common support G&A rate applied on total modified costs only. Total G&A rate is 39.45%.

g. LANL-Distribution base and overhead rate are not available as a single value because of multiple allocation bases.

h. LBNL-Includes overhead costs distributed to operating-funded accounts only.

i. LBNL-G&A is distributed over a value-added base, consisting of total costs less direct materials and subcontracts. Distribution base represents the normalized standard base.

j. LLNL-G&A is distributed over a value-added base, consisting of total costs less direct materials and subcontracts. Distribution base represents the normalized standard base.

k. ORNL-Uses different distribution bases for each overhead pool. The data shown here represent the G&A base, which is distributed over a total modified cost base.

l. PPPL-Includes all overhead costs except LDRD. Distribution base and overhead rate are not available as a single value due to multiple pools and allocation bases.

m. PPPL-Excludes \$6.5M of overhead costs distributed to capital funds.

n. SNL-G&A distribution base is modified total cost base. SNL distribution base and overhead rate are not available as a single value because of multiple allocation bases.

o. PNNL did not submit FY2007 data.

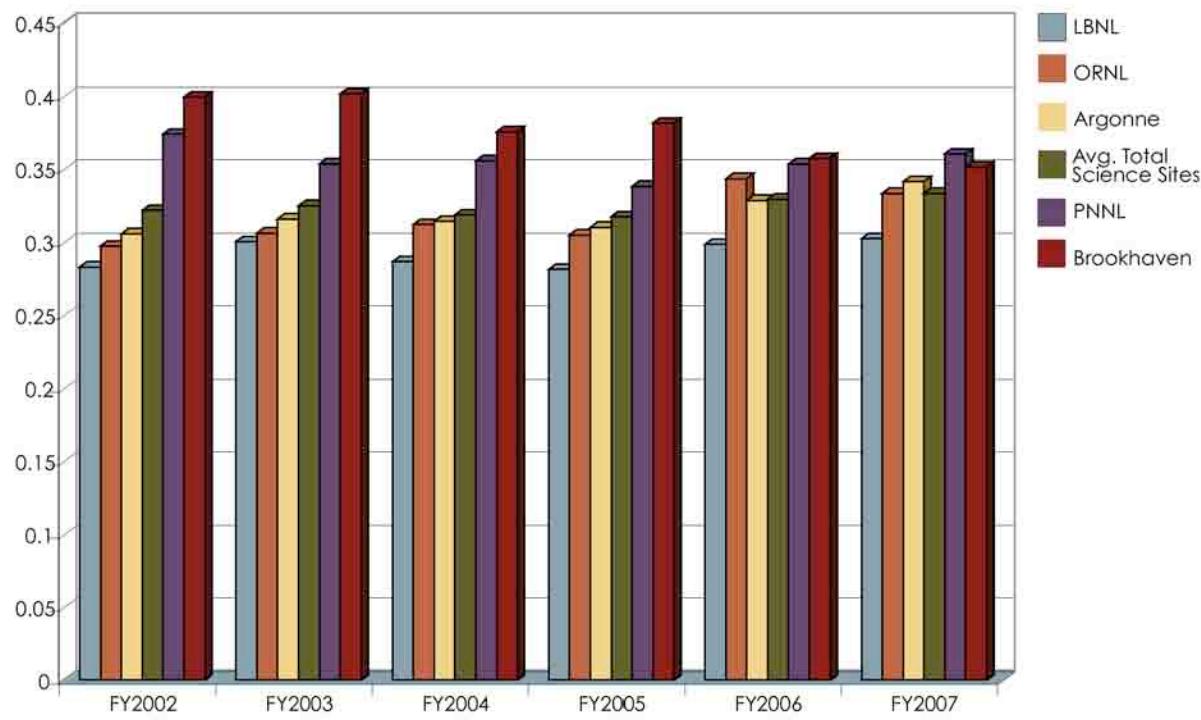
Table 6.4

Overhead Costs as a Percentage of Operating Costs for DOE Laboratories, FY2004 - FY2007

Laboratory	FY2004		FY2005		FY2006		FY2007	
Ames	31.1	(a)	32.5	(a)	34.2	(a)	35.3	(a)
ANL	19.9		19.1		20.5		22.1	
BNL	21.6		21.3		21.4		21.5	
FNAL	22.4	(b)	n/p		21.3	(b)	21.7	(b)
LANL	20.4		19.5		19.9		21.2	
LBNL	21.6	(c)	22.1	(c)	20.0	(c)	20.9	(c)
LLNL	18.9		19.1		18.4	(d)	18.5	
ORNL	21.3		19.9		23.1		21.5	
PNNL	18.6		16.5		18.6		-	(f)
PPPL	34.6	(e)	33.7	(e)	34.8	(e)	35.2	(e)
SLAC	22.9		24.2		26.0		25.8	
SNL	14.7		14.9		15.4		14.4	

(a) Ames excludes overhead costs distributed to capital funds. (\$0.4M in FY2007)
 (b) FNAL excludes overhead costs distributed to capital funds. (\$3.3M in FY2007)
 (c) LBNL includes overhead costs distributed to operating funded accounts only.
 (d) LLNL restructured overhead costs in FY2006; it includes G&A and SMS (Strategic Mission Support) costs, but excludes \$1.2M of overhead costs distributed to DOE capital accounts.
 (e) PPPL excludes overhead costs distributed to capital funds. (\$6.5M in FY2007).
 (f) PNNL did not submit FY2007 data. .

Figure 6.1

Functional Support Costs as a Percent of Total Costs, FY2002 - FY2007



7. Acronyms and Key Terms

AFRD	Accelerator and Fusion Research Division
ALS	Advanced Light Source
ANL	Argonne National Laboratory
A/S	Assistant Secretary (DOE)
B&R	Budget and Reporting
BA	Budget Authority
BES	Basic Energy Science
BNL	Brookhaven National Laboratory
BSC	Business Systems Committee
CAD	Computer Aided Design
CFO	Chief Financial Officer
CRADA	Cooperative Research and Development Agreement
DARHT	Dual Axis Radiographic Hydrodynamic Test
DNA	Deoxyribonucleic Acid
DOD	Department of Defense
DOE	Department of Energy
DOI	Department of Interior
ERWM	Environmental Restoration and Waste Management
EH&S	Environment, Health, and Safety
ESnet	Energy Sciences Network
FNAL	Fermi National Accelerator Laboratory
FTE	Full-Time Equivalent
FY	Fiscal Year (Oct. 1 through Sept. 30)
G&A	General and Administrative
G/L	General Ledger
GSO	Goods and Services on Order
HR	Human Resources
HWC	Hazardous Waste Charge
HZE	High-Z High-Energy
I-MANAGE	Integrated Management Navigation System
IC	Integrated Contractors
ICO	Integrated Contractor Order
IT	Information Technology

LANL	Los Alamos National Laboratory
LBF	Low Background Facilities
LBNL	Lawrence Berkeley National Laboratory
LDRD	Laboratory Directed Research and Development
LLNL	Lawrence Livermore National Laboratory
M&O	Management & Operating
NASA	National Aeronautics and Space Administration
NERSC	National Energy Research Scientific Computing Center
NIH	National Institutes of Health
NNSA	National Nuclear Security Administration
O&M	Operations & Maintenance
OASDI	Old Age, Survivors and Disability Insurance
OCFO	Office of the Chief Financial Officer
OHRCH	Overhead Recharge
ORNL	Oak Ridge National Laboratory
PLF	Paid Leave Factor
PNNL	Pacific Northwest National Laboratory
PPPL	Princeton Plasma Physics Laboratory
R&D	Research and Development
SLAC	Stanford Linear Accelerator Center
SNAP	SuperNova Acceleration Project
SNL	Sandia National Laboratories
SPO	Sponsored Projects Office
STARS	Standard Accounting and Reporting System
UC	University of California
WFO	Work for Others

Key Terms

Throughout this document, \$K means dollars in thousands, \$M means dollars in millions, and \$B means dollars in billions.

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