LBNL/PUB-922 (2007)

Berkeley Lab

OCFO

Lawrence Berkeley National Laboratory

Office of the Chief Financial Officer

Annual Report

FY2007

LBNL/PUB-922 (2007)

Annual Report Fiscal Year 2007

Ernest Orlando Lawrence Berkeley National Laboratory
University of California Berkeley
Berkeley, California

January 2008

OCFO
Lawrence Berkeley National Laboratory
Office of the Chief Financial Officer

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Table of Contents

Chief Financial Officer's Statement

I am happy to present to you the FY2007 Chief Financial Officer's Annual Report. I hope that you will find it a useful reference tool. 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.

2007 was a year of progress and challenges for the Office of the Chief Financial Officer (OCFO). I believe that with the addition of a new Controller, the OCFO senior management team is stronger than ever. With the new Controller on board, the senior management team spent two intensive days updating our strategic plan for the next five years ending in 2012, while making sure that we continue to execute on our existing strategic initiatives.

In 2007 the Budget Office, teaming with Human Resources, worked diligently with our colleagues on campus to re-engineer the Multi-Location Appointment (MLA) process, making it easier for our Principal Investigators (PIs) to work simultaneously between the Laboratory and UC campuses. The hiring of a point-of-contact in Human Resources to administer the program will also make the process flow smoother.

In order to increase our financial flexibility, the OCFO worked with the Department of Energy (DOE) to win approval to reduce the burden rates on research and development (R&D) subcontracts and Intra-University Transfers (IUT). The Budget Office also performed a "return on investment" (ROI) analysis to secure UCRP funding for a much needed vocational rehabilitation counselor. This new counselor now works with employees who are on medical leave to ensure that they can return to work in a more timely fashion, or if not able to return, usher them through the various options available to them.

Under the direction of the new Controller, PriceWaterhouse Coopers (PWC) performed their annual audit of the Laboratory's financial data and reported positive results. In partnership with the Financial Policy and Training Office, the Controller's Office also helped to launch self-assessments of some of our financial processes, including timekeeping and resource adjustments. These self assessments were conducted to promote efficiencies and mitigate risk. In some cases they provided assurance that our practices are sound, and in others highlighted opportunities to improve. A third, and most important assessment on funds control was also conducted that proved very useful in making sure that our financial processes are sound and of the highest ethical standards.

In June of 2007 the Procurement Department was awarded the DOE's FY2006 Secretarial Small Business Award for the advancement of small business contracts at Lawrence Berkeley National Laboratory (LBNL). The award was presented in Washington, D.C. Procurement also distinguished itself by passing the tri-ennial Procurement Evaluation and Re-engineering Team (PERT) Review of its systems and processes. We continue to reduce costs through the Supply Chain Initiative saving the Laboratory ~$6M to date and have placed over 11,000 orders with over seven vendors using the eBuy system.

Our wall-to-wall inventory, which was completed in March of 2007, reported a result of 99+% for item count and 99.51% by value. This was a remarkable achievement that required the hard work of every Division and the Property Department working together.

Training continues to be a major initiative for the OCFO and in 2007 we rolled out financial training programs specifically tailored to meet the needs of the scientific divisions.

FY2008 presents several opportunities to enhance and improve our service to the scientific community. With the awarding of the HELIOS and JBEI programs, we will be developing new financial paradigms to provide senior management flexibility in decision making.

Last year we heard the Laboratory community loud and clear when they expressed their frustration with our current travel system. As we head into the new fiscal year, a cross-

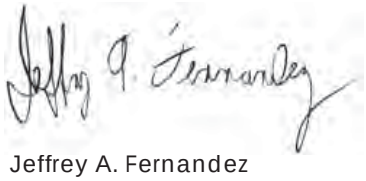
Chief Financial Officer's Statement continued

functional travel team has identified a new model for how we provide travel services. We will be implementing the Oracle PeopleSoft Travel Reimbursement system by July of 2008. The new system will be more user-friendly and provide better information to the divisions and travel operations. We will also continue to review the travel disbursements operation for further improvement.

Also in FY2008, several key information systems implementation projects are under way which will strengthen the Laboratory's financial and business processes. These include Supply Chain Management, and the Budget and Planning System. Future planned systems development includes an electronic sponsored research administration system.

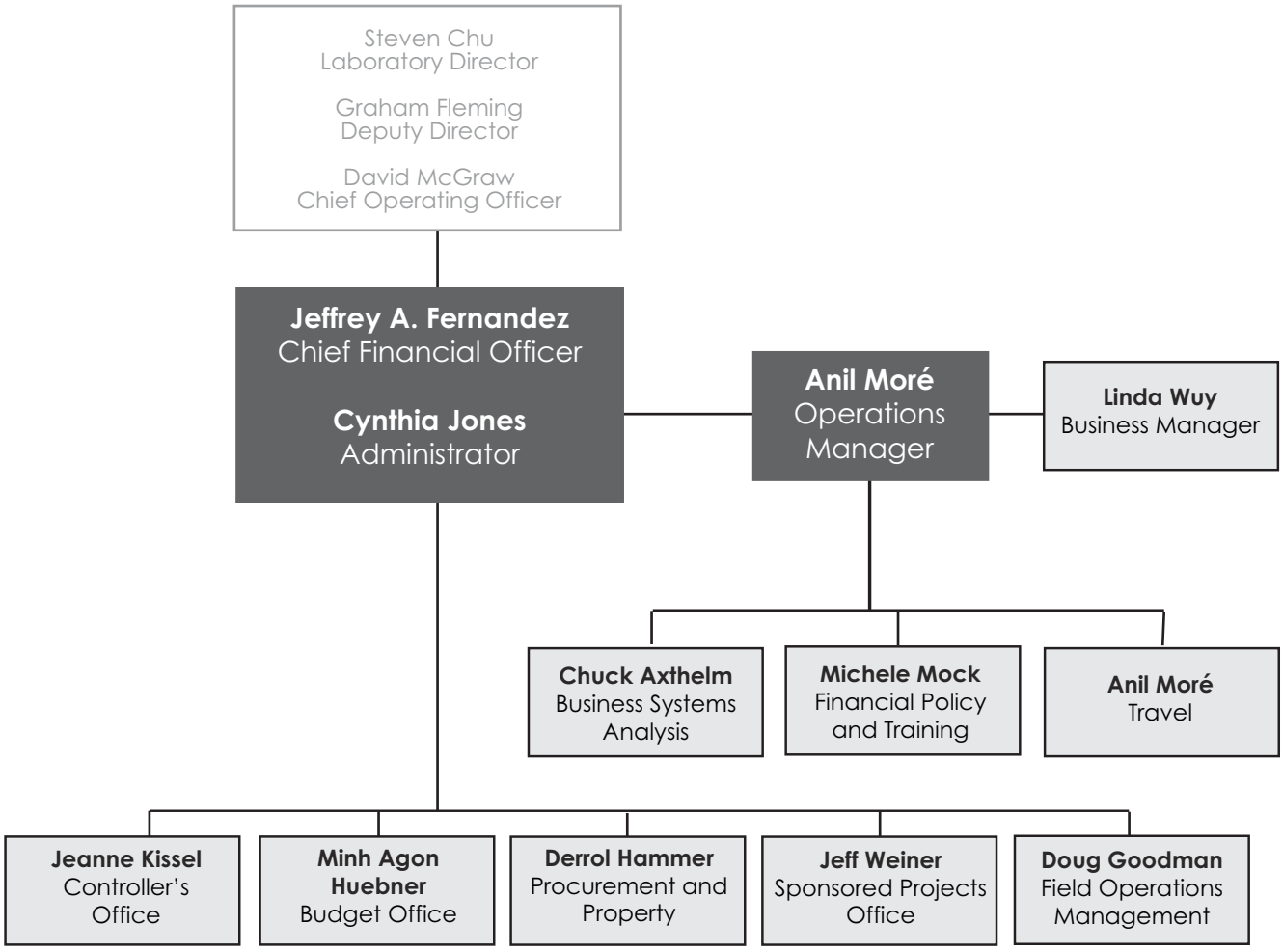
Continuing to improve the procurement process at the Laboratory is another major priority for the OCFO. To that end, we will be working to re-engineer the "procure-to-pay" process. The goal will be to correct process flow to maximize efficiency and effectiveness, while implementing sound business practices and incorporating strong internal controls. Along the same lines, we will also be working with the divisions to implement the Property Management Improvement Program that was identified in FY2007.

I look forward to another exciting year of challenges and opportunities for the entire OCFO to better support the world-class science carried out at LBNL.

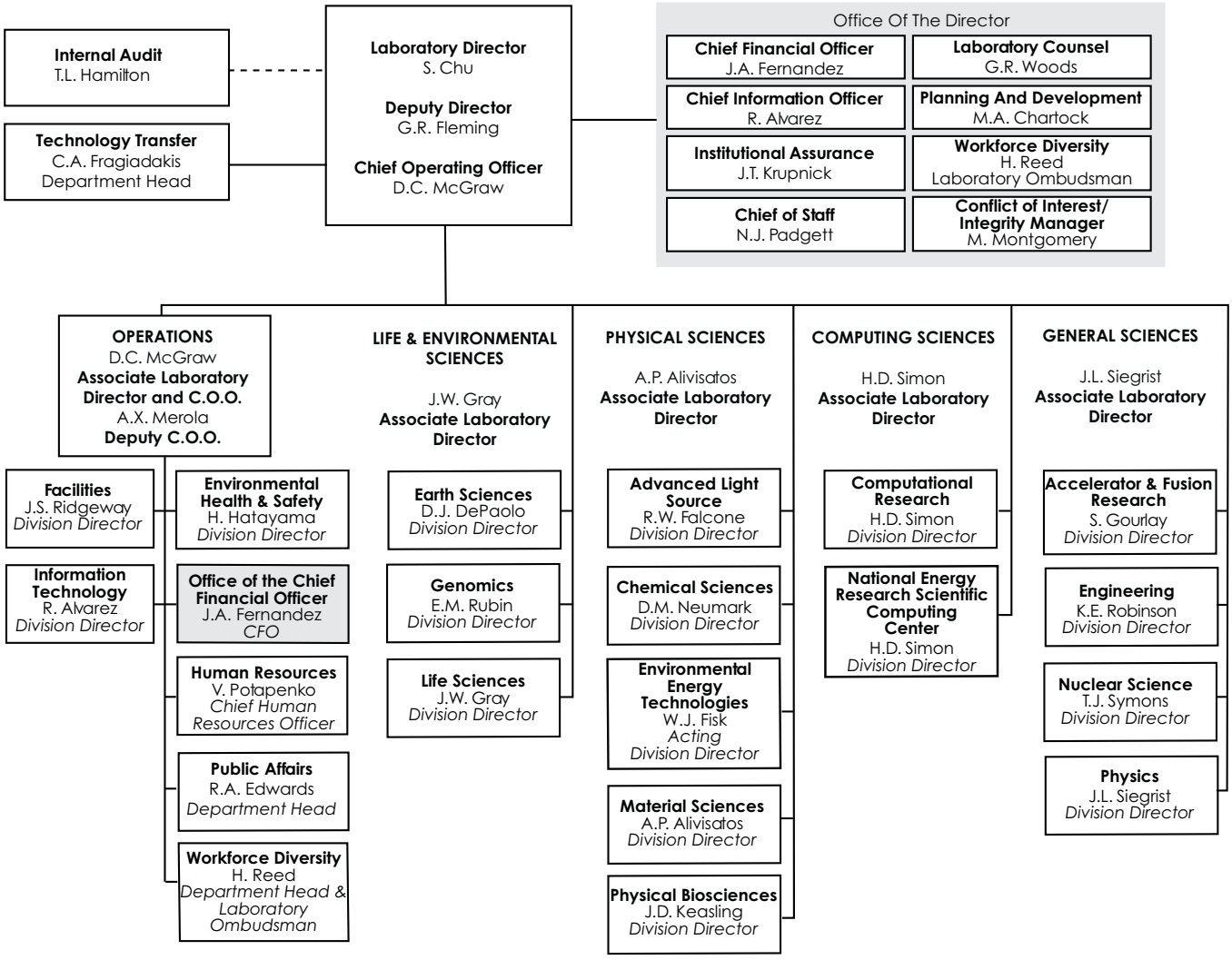


Jeffrey A. Fernandez
Chief Financial Officer

Office of the Chief Financial Officer



Lawrence Berkeley National Laboratory, University of California



1. OCFO Organizations

OCFO Operations

The Operations Manager, Anil Moré**,** is responsible for the management of various business units including Business Systems, Policy, Training, Travel and Conference Services, as well as overseeing the OCFO budget of $17M. The Operations Manager advises the CFO and his senior staff in the areas of planning, staffing, budgeting, and recommending/implementing changes to methods within the OCFO organization. He also participates with other senior managers to establish, develop and execute strategic plans and objectives for the OCFO Organization.

Operations develops and manages the OCFO Assurance Program, including the Integrated Safety Management Plan. The Manager provides oversight of the Department's compliance with the performance management process (Contract 31) and audit findings and reviews.

Business Systems Analysis

Under the leadership of Chuck Axthelm, Manager, the Business Systems Analysis Unit is responsible for ensuring that OCFO business systems are responsive to the needs of the Laboratory, that the return on systems investment is maximized, and that systems strategies and plans are effectively communicated. Comprised of a team of professional business analysts, the Business Systems Analysis team partners with OCFO functional units and IT Division professionals in the planning, design, implementation and maintenance of automated information systems.

Key services provided include:

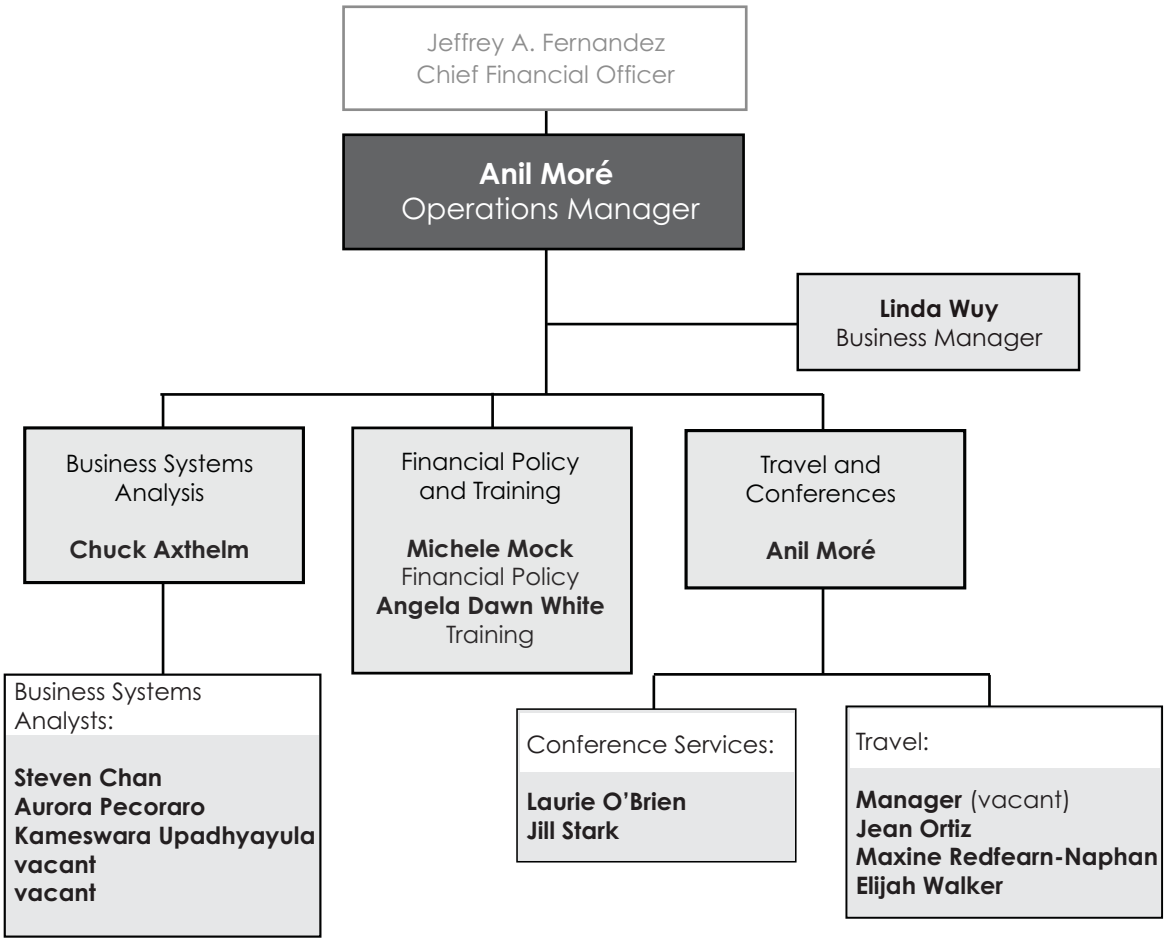
- Establishing and maintaining priorities of OCFO business systems projects consistent with the strategic systems plan
- Coordinating with the IT Division on the allocation of IT professionals and Business Analysts to specific systems projects
- Tracking and managing the progress of strategic systems initiatives and other systems-related projects
- Facilitation of business process analysis and automation including requirements gathering, documentation, and interpretation of user specifications
- Assurance testing of new system functionalities
- Reviewing and improving imbedded system controls
- On-going effective communication with systems functional owners and users on the status of systems initiatives
- End-user systems support including troubleshooting systems issues, developing and modifying reports, queries, and other decision support tools

Financial Policy and Training

The Financial Policy and Training Office (FPTO), led by Michele Mock, was established in FY2004. The FPTO is responsible for providing guidance and support to facilitate best practices, compliance, and sound financial management at the Laboratory. The FPTO develops and implements financial policies and procedures, and provides classroom and web-based training for business processes and policies for OCFO staff and the entire Laboratory community. FPTO also conducts self assessments and reviews of internal controls and processes, and manages the Contract 31 Appendix B performance measures process for the OCFO.

Travel and Conferences

The Travel Office coordinates all travel services for the Laboratory including travel reservations, travel agency liaison, expense voucher processing, DOE foreign travel documentation and approval, travel hotline, and Gelco system training. Conference Coordination manages all aspects of large and small conferences, meetings, and symposiums including negotiating vendor contracts for hotels, conference space, food, and other conference services.


Jeffrey A. Fernandez
Chief Financial Officer
Anil Moré
Operations Manager
Linda Wuy
Business Manager
Business Systems Analysis
Chuck Axthelm
Financial Policy and Training
Michele Mock
Financial Policy
Angela Dawn White
Training
Travel and Conferences
Anil Moré
Business Systems Analysts:
Steven Chan
Aurora Pecoraro
Kameswara Upadhyayula
vacant
vacant
Conference Services:
Laurie O'Brien
Jill Stark
Travel:
Manager (vacant)
Jean Ortiz
Maxine Redfearn-Naphan
Elijah Walker

Budget Office

Minh Agon Huebner, Budget Officer, leads a team of financial professionals dedicated to providing high-quality products and services to DOE and LBNL internal partners in support of effective business decisions and sound financial management practices.

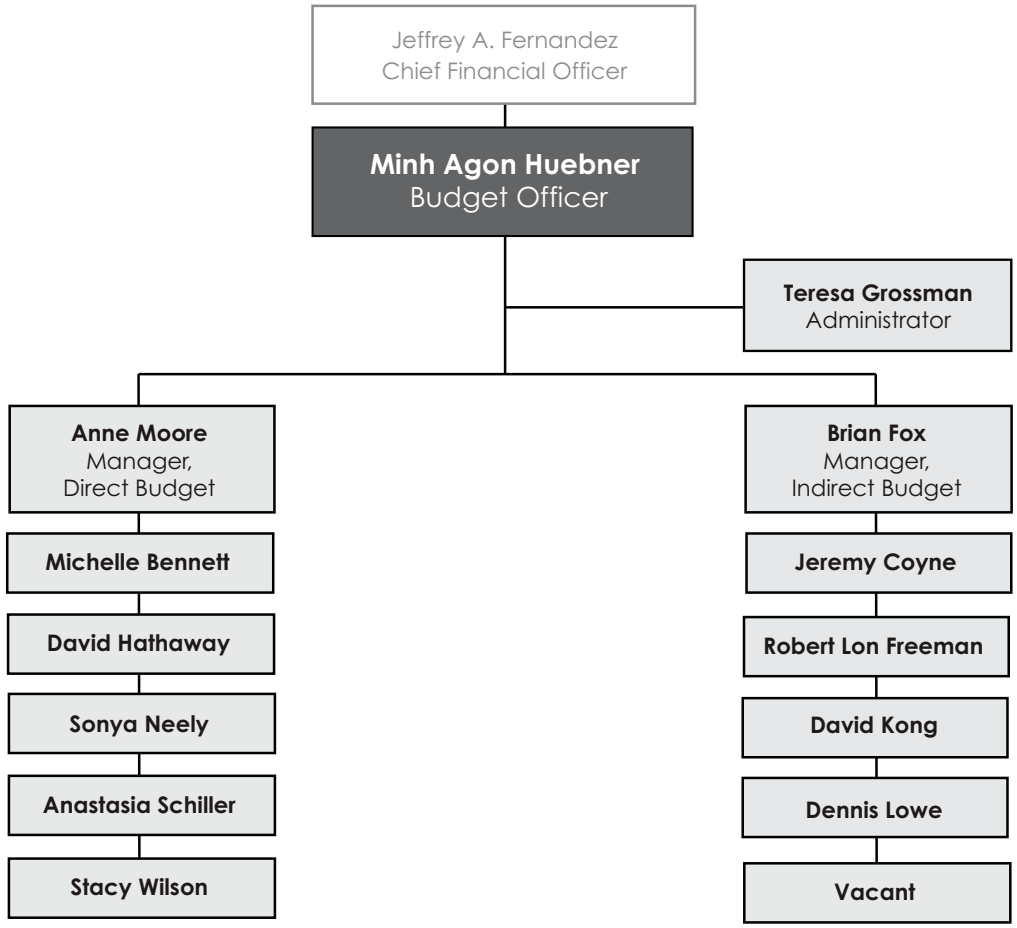
The Budget Office consists of the following two groups:

Direct Budget

The primary function of Direct Budget is to provide assurance that the formulation and execution of budgets complies with DOE requirements and remains within Non-DOE sponsors' financial terms. Through interactions with DOE and in partnership with LBNL's financial management community, Direct Budget facilitates funding issue resolutions, interprets DOE directives and guidance, and develops appropriate Laboratory financial policies.

Indirect Budget

The primary function of Indirect Budget is to provide high-level oversight for indirect budgets. This oversight includes projecting the institutional indirect revenues, managing the indirect budget formulation process, reviewing cost elements and allocation methodologies for distributed budgets, performing related-cost impact analyses, and developing appropriate Laboratory financial policies.



Jeanne Kissel, Controller

Controller's Office

The responsibility of the Controller's Office, led by Jeanne Kissel, Controller, is to furnish timely and accurate financial information to UC, DOE, and the Laboratory community. The Controller's Office is dedicated to delivering efficient and cost-effective financial services through a team of highly competent and dedicated professionals. It is also the Controller's responsibility to ensure that the Laboratory has a strong internal control environment and is in compliance with government accounting standards and applicable laws and regulations.

The Controller's Office consists of the following groups:

General Accounting

General Accounting (GA) provides overall coordination for the accounting activities at the Laboratory.

GA is responsible for the monthly financial reporting to DOE and annual reporting to UC. GA handles property accounting, banking relations, and coordinates monthly close activities with divisions and OCFO departments.

Payroll

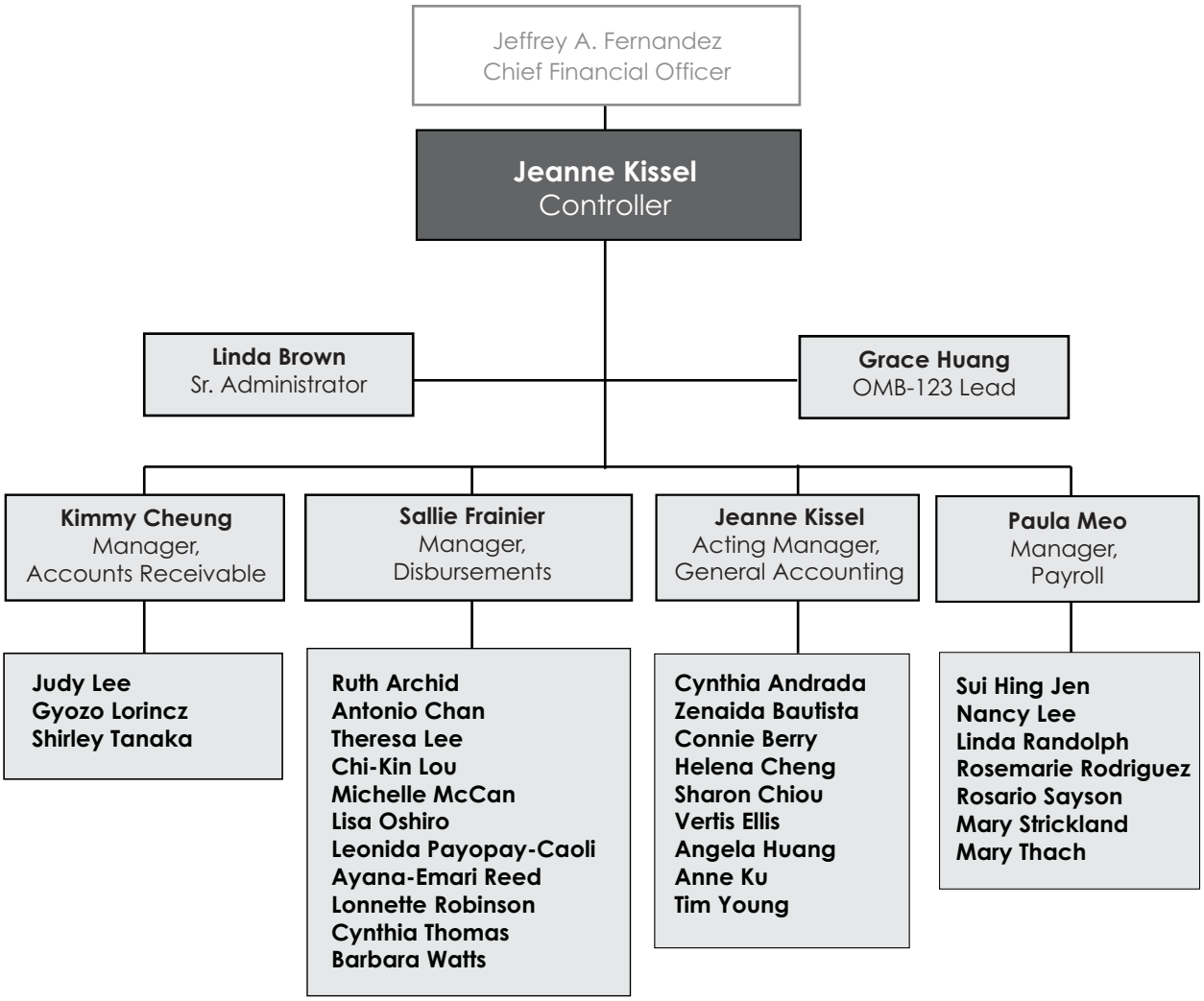
Payroll is responsible for all bi-weekly and monthly pay cycles, and all employee payroll-related activities. Payroll works to resolve all timekeeping issues and handles all federal and state regulatory filings (IRS, Franchise Tax Board, etc.).

Disbursements

Disbursements (formerly Accounts Payable) ensures timely payment of all vendor and non-payroll related employee payment requests. Disbursements maintains a strong system of controls to ensure that proper authorization and documentation is received before payments are made.

Accounts Receivable

Accounts Receivable (AR) provides billing and collection support for the Work-for-Others programs and projects. AR works closely with the Sponsored Projects Office to coordinate financial issues surrounding sponsors' funding, advances, and billings.


Jeffrey A. Fernandez
Chief Financial Officer
Jeanne Kissel
Controller
Linda Brown
Sr. Administrator
Grace Huang
OMB-123 Lead
Kimmy Cheung
Manager,
Accounts Receivable
Sallie Frainier
Manager,
Disbursements
Jeanne Kissel
Acting Manager,
General Accounting
Paula Meo
Manager,
Payroll
Judy Lee
Gyozo Lorincz
Shirley Tanaka
Ruth Archid
Antonio Chan
Theresa Lee
Chi-Kin Lou
Michelle McCan
Lisa Oshiro
Leonida Payopay-Caoli
Ayana-Emari Reed
Lonnette Robinson
Cynthia Thomas
Barbara Watts
Cynthia Andrada
Zenaida Bautista
Connie Berry
Helena Cheng
Sharon Chiou
Vertis Ellis
Angela Huang
Anne Ku
Tim Young
Sui Hing Jen
Nancy Lee
Linda Randolph
Rosemarie Rodriguez
Rosario Sayson
Mary Strickland
Mary Thach

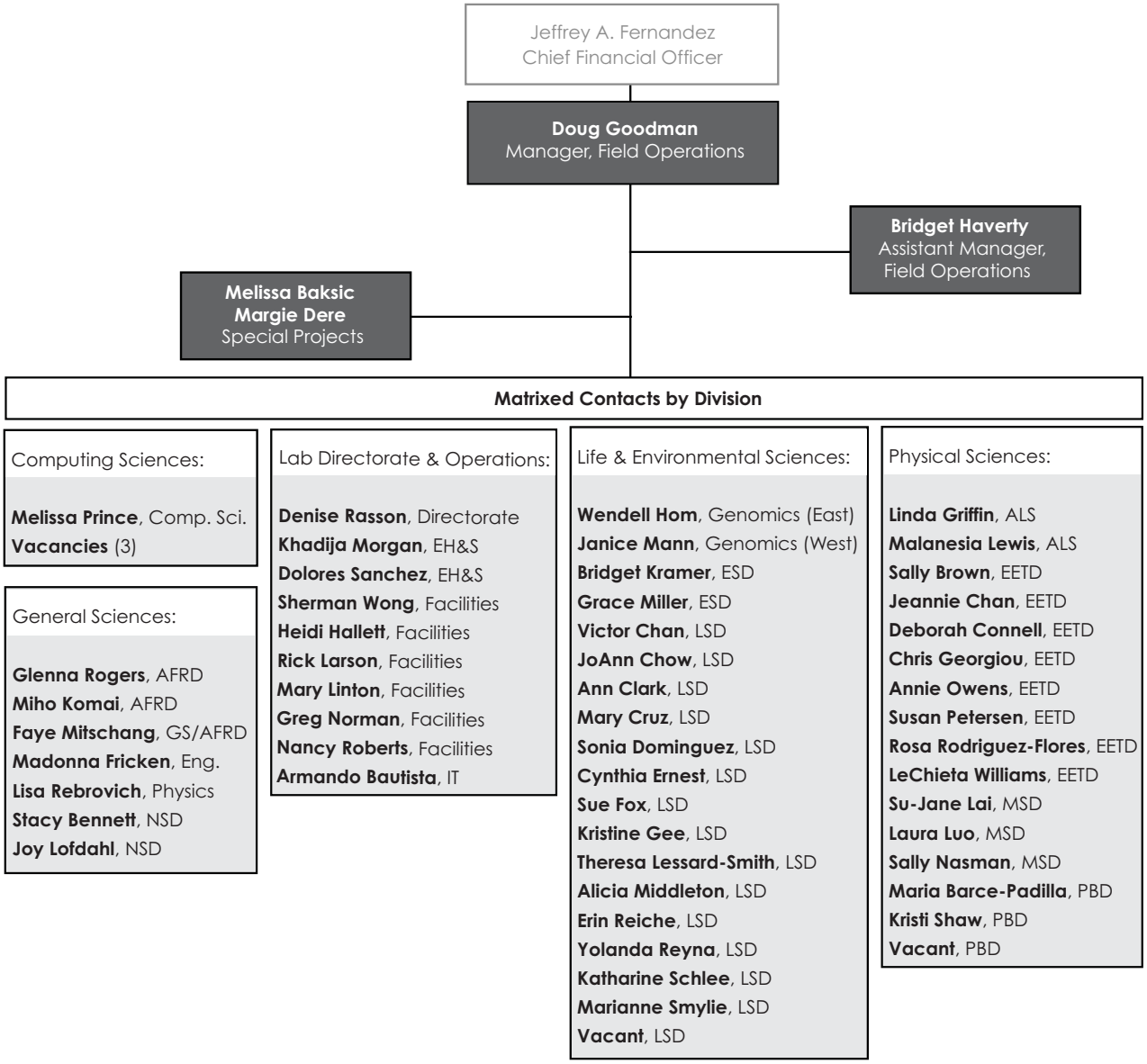
Douglas Goodman, Manager

Field Operations

CFO Field Operations under the leadership of the Manager, Doug Goodman, and the Assistant Manager, Bridget Haverty, consists of approximately 50 professional resource managers and analysts that are matrixed to the Laboratory's scientific and operations divisions to assist them in fulfilling their mission.

Organization

OCFO Field Operations Resource Managers and Analysts provide matrix organizations with customer-oriented, program/project management expertise and support. Their principal role is one of financial management stewardship. Major resource management responsibilities typically include budget preparation, budget execution and closeout, as well as financial consulting and advisory services. Resource managers and analysts may also supervise other resource analysts and administrative staff, and may represent the matrix organization in Laboratory-wide meetings and on program/project teams.



Derrol Hammer, Manager

Procurement & Property Management

The Procurement & Property Management Department is responsible for the acquisition of goods and services, as well as the management of Laboratory assets that are necessary for the Laboratory to fulfill its scientific mission. Leading the Department is Derrol Hammer, Procurement & Property Manager.

In FY2007, Procurement's Strategic Sourcing Initiative went live with five new eBuy vendors for the purchase of standard catalog items, expanding coverage to office supplies, industrial tools and supplies, computer products and supplies, electronic supplies, desktop and laptop computers, and laboratory supplies. eBuy electronically integrates supply chain activities including requisitioning, ordering, receiving, invoicing, and payment. This benefits the Laboratory in several areas:

- Requestors have access to entire vendor catalogs and directly order items without Procurement's involvement in the day-to-day transactions. This eliminates several layers of administrative processing, which gives end-users improved delivery service while reducing transaction costs.
- eBuy has greatly enhanced controls and visibility compared to existing business-to-business (B2B) contracts. It has automated workflow requisition approvals, real-time data validation, and extensive reporting.
- The Laboratory does not need to maintain thousands of catalog items since eBuy's "punchout" technology allows vendors to maintain and present their catalogs directly to end-users.

The Procurement & Property Management Department consists of the following groups:

Small Business and Strategic Sourcing Management

This group, headed by David Chen, Deputy Procurement Manager, encompasses management of the Laboratory's Small Business and Supplier Management function as well as the development of the Laboratory's supply chain contracting (eBuy).

Policy, Assurance, and Systems

This group is responsible for development of procurement policy and documents, assurance that Contract 31 procurement requirements are being met, and operation of procurement systems.

Construction and Institutional Support

The function of this group is the acquisition of construction, architect & engineering services, R&D services, and support of the Joint Genome Institute (JGI). They are also responsible for institutional blanket subcontract requirements.

Fabrications and One-time Purchases

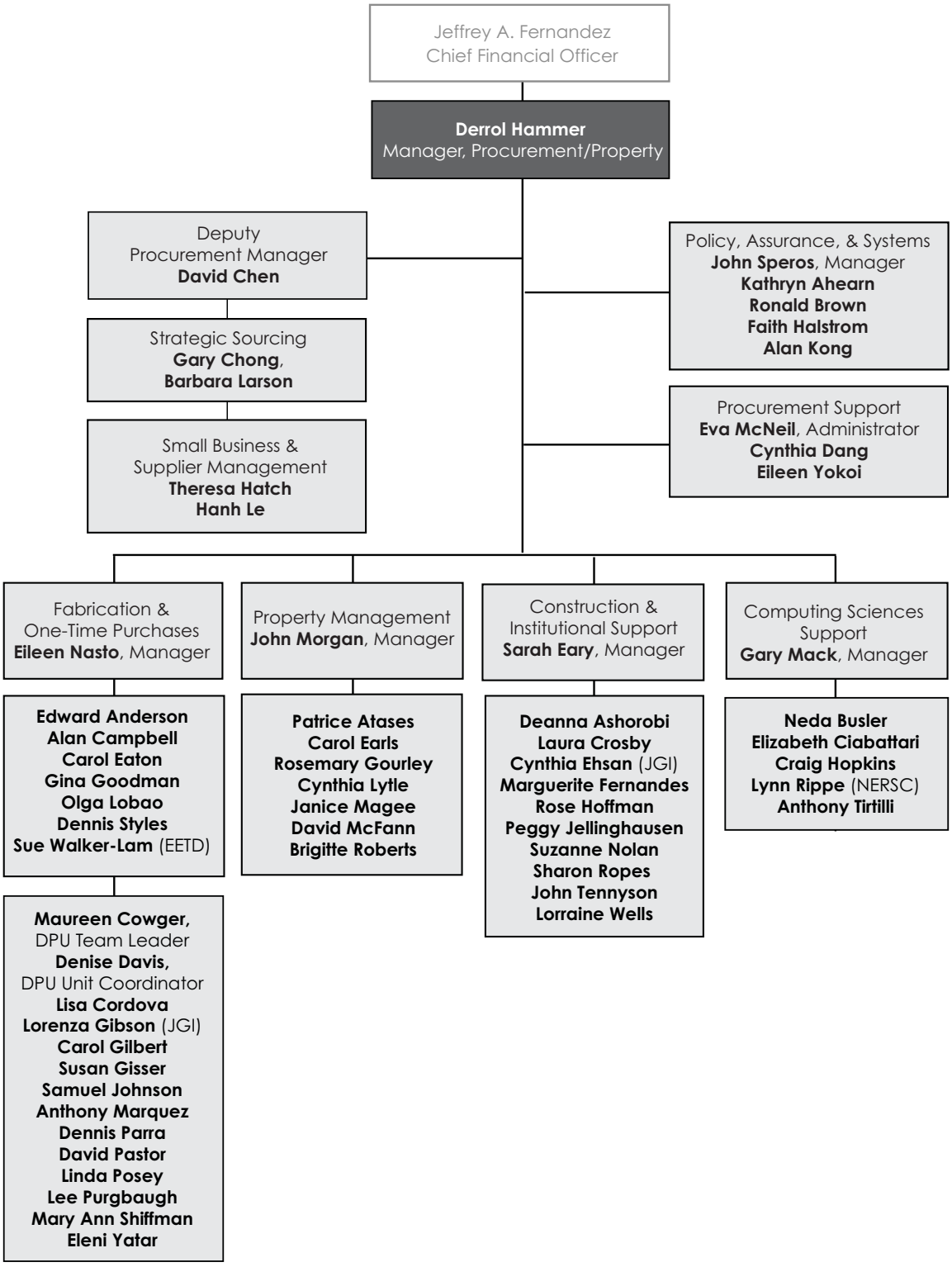
The primary function of this group is the acquisition of mechanical and electrical fabrications, equipment and tools, electrical hardware, lab supplies, furniture, raw materials, and credit card purchases. The group also processes Consultant/PSA Agreements and Intra-University Transactions.

Property Management

The Property Management group is responsible for all property management policies and systems. They track all accountable and controlled property at the Laboratory and conduct all inventories of such items as well as asset transaction management.

Computing Sciences Support

This group is responsible for the acquisition of the Laboratory's high performance computing and telecommunications goods and services for the National Energy Research Scientific Computing Center (NERSC) and the Energy Sciences Network (ESnet), and computer hardware, software, and associated goods and services used by various divisions.

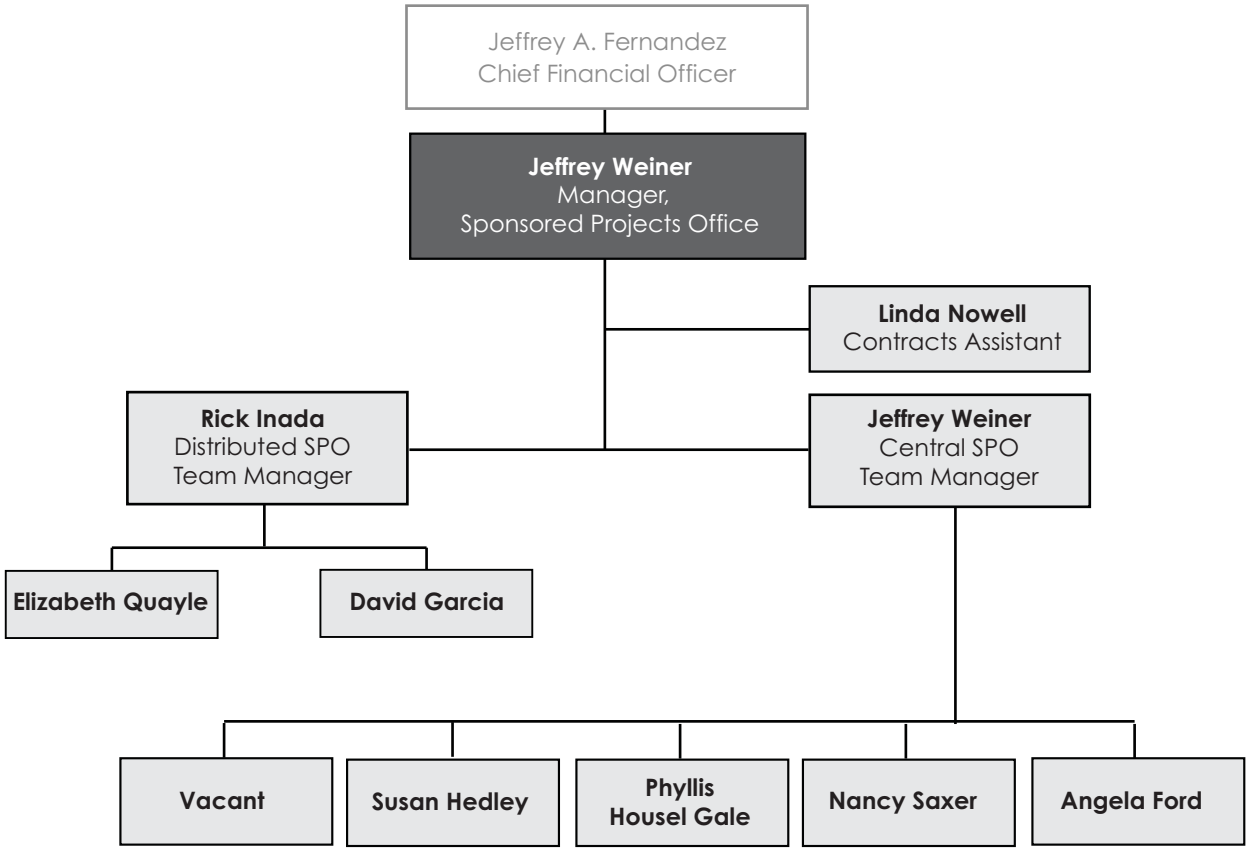

Jeffrey A. Fernandez
Chief Financial Officer
Derrol Hammer
Manager, Procurement/Property
Deputy
Procurement Manager
David Chen
Strategic Sourcing
Gary Chong,
Barbara Larson
Small Business &
Supplier Management
Theresa Hatch
Hanh Le
Policy, Assurance, & Systems
John Speros, Manager
Kathryn Ahearn
Ronald Brown
Faith Halstrom
Alan Kong
Procurement Support
Eva McNeil, Administrator
Cynthia Dang
Eileen Yokoi
Fabrication &
One-Time Purchases
Eileen Nasto, Manager
Edward Anderson
Alan Campbell
Carol Eaton
Gina Goodman
Olga Lobao
Dennis Styles
Sue Walker-Lam (EETD)
Maureen Cowger,
DPU Team Leader
Denise Davis,
DPU Unit Coordinator
Lisa Cordova
Lorenza Gibson (JGI)
Carol Gilbert
Susan Gisser
Samuel Johnson
Anthony Marquez
Dennis Parra
David Pastor
Linda Posey
Lee Purgbaugh
Mary Ann Shiffman
Eleni Yatar
Property Management
John Morgan, Manager
Patrice Atases
Carol Earls
Rosemary Gourley
Cynthia Lytle
Janice Magee
David McFann
Brigitte Roberts
Construction &
Institutional Support
Sarah Eary, Manager
Deanna Ashorobi
Laura Crosby
Cynthia Ehsan (JGI)
Marguerite Fernandes
Rose Hoffman
Peggy Jellinghausen
Suzanne Nolan
Sharon Ropes
John Tennyson
Lorraine Wells
Computing Sciences
Support
Gary Mack, Manager
Neda Busler
Elizabeth Ciabattari
Craig Hopkins
Lynn Rippe (NERSC)
Anthony Tirtilli

Sponsored Projects Office

The Sponsored Projects Office (SPO) is headed by Jeffrey Weiner. SPO holds the delegated authority from The UC Regents (via the Laboratory Director) to submit proposals and negotiate and accept awards from Non-DOE sponsors. The Sponsored Projects Office obtains the DOE approval for proposals and awards when necessary. Sponsored Projects has Contracts Officers (COs) who serve all the Non-DOE research needs of their assigned divisions. SPO is organized by division so that most customers interact with only one SPO Contracts Officer.

Sponsored Projects handles the following technology transfer agreements:

- Sponsored Research Agreements (Work for Others)
- Cooperative Research and Development Agreements (CRADAs)
- User Agreements
- Agreements with other DOE Laboratories, and Gifts.



2. Institutional Information

Figure 2.1

Where Did Your Program Dollars Go in FY2007?

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)	$0.37	$0.33	$0.19	$0.37
Contract Labor	$0.00	$0.00	$0.00	$0.00
Org. Burden (b)	$0.06	$0.06	$0.03	$0.07
Subtotal Direct Labor	**$0.43**	**$0.39**	**$0.22**	**$0.44**
OTHER DIRECT:				
Services	$0.17	$0.02	$0.22	$0.12
Materials	$0.11	$0.03	$0.42	$0.09
Utilities	$0.02	$0.00	$0.00	$0.00
Other Expenses (c)	$0.00	$0.00	$0.00	$0.01
Recharges (b, d)	($0.01)	$0.32	$0.01	$0.04
Travel	$0.02	$0.01	$0.01	$0.01
Subtotal Other Direct	**$0.31**	**$0.37**	**$0.67**	**$0.28**
Total Direct	**$0.74**	**$0.77**	**$0.89**	**$0.72**
INDIRECT:				
Procurement	$0.01	$0.00	$0.03	$0.01
Travel	$0.00	$0.00	$0.00	$0.00
G&A (Other Inst.)	$0.24	$0.23	$0.07	$0.27
Total Indirect	**$0.26**	**$0.23**	**$0.11**	**$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.

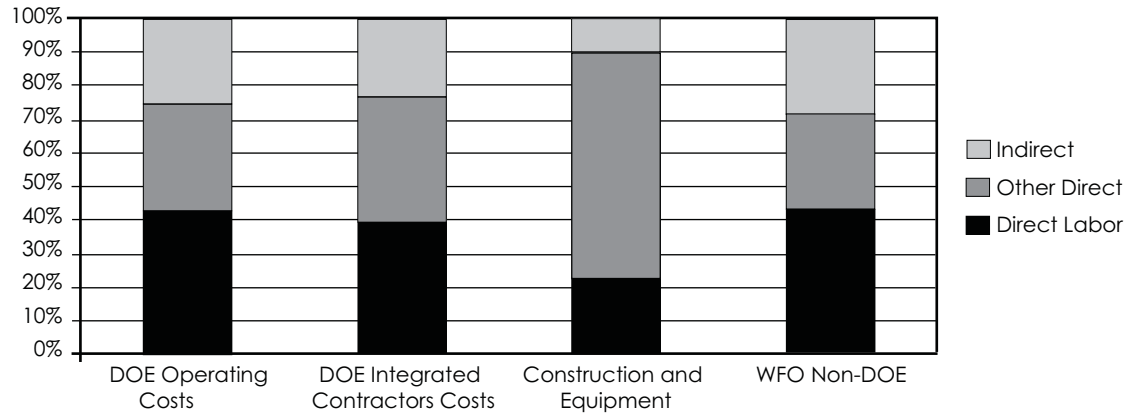


Table 2.1

Cost Trend by Expense Category, FY2003-FY2007 ($M and % of total)

Expenses	FY2003		FY2004		FY2005		FY2006		FY2007	
	$M	%	$M	%	$M	%	$M	%	$M	%
DIRECT:										
Direct Labor										
UC Labor (a)	168.7	37.0%	178.2	35.4%	174.8	33.4%	175.4	33.9%	180.3	34.9%
Contract Labor	1.4	0.3%	1.1	0.2%	0.8	0.2%	0.9	0.2%	1.3	0.3%
Org. Burden (b)	27.3	6.0%	28.7	5.7%	27.3	5.2%	29.2	5.6%	29.8	5.8%
Subtotal Direct Labor	197.4	43.3%	208.0	41.3%	202.9	38.7%	205.6	39.7%	211.4	40.9%
Other Direct										
Services	60.0	13.1%	79.6	15.8%	102.1	19.5%	91.7	17.7%	84.0	16.3%
Materials	68.2	14.9%	73.9	14.7%	75.5	14.4%	68.4	13.2%	68.0	13.2%
Utilities	5.6	1.2%	6.0	1.2%	7.1	1.4%	5.1	1.0%	6.2	1.2%
Other Expenses (c)	0.6	0.1%	1.8	0.4%	1.1	0.2%	1.9	0.4%	2.7	0.5%
Recharges (b, d)	10.6	2.3%	9.8	1.9%	8.8	1.7%	10.6	2.0%	8.4	1.6%
Travel	9.1	2.0%	9.4	1.9%	9.4	1.8%	9.8	1.9%	7.9	1.5%
Subtotal Other Direct	154.0	33.8%	180.5	35.8%	204.0	38.9%	187.4	36.2%	177.2	34.3%
Total Direct	**351.5**	**77.0%**	**388.5**	**77.1%**	**406.8**	**77.7%**	**393.0**	**76.0%**	**388.5**	**75.2%**
INDIRECT:										
Procurement	4.8	1.1%	7.1	1.4%	6.6	1.3%	7.5	1.5%	7.4	1.4%
Travel (e)	0.0	0.0%	0.9	0.2%	0.9	0.2%	0.8	0.2%	0.9	0.2%
Space (f)	7.6	1.7%	7.5	1.5%	8.7	1.7%	0.0	0.0%	0.0	0.0%
G&A (Other Inst.)	92.5	20.3%	99.7	19.8%	100.7	19.2%	115.2	22.3%	119.6	23.2%
Total Indirect	**104.9**	**23.0%**	**115.2**	**22.9%**	**116.9**	**22.3%**	**124.2**	**24.0%**	**127.8**	**24.8%**
Total Expenses	**456.4**	**100.0%**	**503.7**	**100.0%**	**523.7**	**100.0%**	**517.2**	**100.0%**	**516.4**	**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 Other Expenses category).

(e) Prior to FY2004 Travel was included in G&A (FY2001) or Procurement Burden (FY2002 - FY2003).

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

Table 2.2

Cost By Direct Funding Source by Division, FY2003 - FY2007 ($K)

Division	FY2003	FY2004	FY2005	FY2006	FY2007
Accelerator & Fusion Research	28,068	27,375	27,163	25,595	28,099
Advanced Light Source	42,156	43,067	45,023	44,180	48,906
Chemical Sciences	11,860	12,578	12,351	12,554	14,877
Computing Sciences (a, b)	0	0	10	79,614	77,355
Computational Research (b)	18,232	19,767	18,828	-	-
NERSC Center (b)	22,925	29,470	41,299	-	-
Information Technology (b)	19,442	26,203	28,195	3,852	3,391
Environmental Energy Technologies	52,333	54,257	51,514	53,052	45,763
Engineering	5,338	4,557	4,503	5,408	8,429
EH&S	7,277	6,262	5,780	7,360	5,493
Earth Sciences	29,397	29,721	28,954	31,036	29,856
Facilities	8,453	10,050	41,275	31,492	12,244
Genomics	41,828	59,092	54,904	52,838	55,899
Life Sciences	56,540	42,084	43,113	47,788	51,929
Materials Sciences	39,780	51,481	35,352	40,048	50,657
Nuclear Science	19,549	21,676	28,781	26,501	28,098
Physical Biosciences	25,326	31,692	28,680	29,167	25,228
Physics	28,301	33,805	27,305	26,978	30,373
Laboratory Directorate/Other	546	664	924	752	730
Other	(854)	167	(116)	(1,060)	(947)
Division Total	**456,496**	**503,969**	**523,837**	**517,155**	**516,382**

Note: Minor variances may occur due to rounding.

(a) Computing Sciences Divisions' costs for FY2003 are based on FMS project tree as of 12/8/05.

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

Table 2.2a

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 *	67,615	2,902	1,376	1,202	73,096	4,259	77,355
Computational Research *	0	0	0	0	0	0	0
NERSC Center *	0	0	0	0	0	0	0
Information Technology *	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	(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.

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

Table 2.2b

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 *	67,768	4,463	3,129	489	75,849	3,765	79,614
Computational Research *	0	0	0	0	0	0	0
NERSC Center *	0	0	0	0	0	0	0
Information Technology *	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	1,171	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/Other	754	(2)	0	0	752	0	752
Other	(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.

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

Table 2.2c

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	(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.

Table 2.2d

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 & Equipment	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
Laboratory Directorate	664	-	-	-	664	-	664
Other	(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.

Table 2.2e

Cost By Direct Funding Source by Division, FY2003 ($K)

Division	FY2003						
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non-Federal	Operating Subtotal	Capital & Equip-ment	Total
Accelerator & Fusion Research	16,520	2,549	903	1,297	21,268	6,800	28,068
Advanced Light Source	32,250	372	-	235	32,857	9,299	42,156
Chemical Sciences	9,725	15	167	55	9,962	1,898	11,860
Computing Sciences *	-	-	-	-	-	-	-
Computational Research *	15,797	527	1,891	17	18,232	-	18,232
NERSC Center *	22,220	-	-	-	22,220	704	22,925
Information Technology *	14,369	1,991	1,785	-	18,145	1,297	19,442
Environmental Energy Technologies	31,896	2,366	6,887	10,472	51,621	711	52,333
Engineering	1,250	790	859	1,228	4,126	1,212	5,338
EH&S	7,137	1	-	-	7,138	139	7,277
Earth Sciences	14,938	11,016	1,111	1,974	29,040	357	29,397
Facilities	1,381	81	-	21	1,483	6,970	8,453
Genomics	31,382	845	845	1,589	34,662	7,166	41,828
Life Sciences	10,916	243	32,514	7,564	51,237	5,303	56,540
Materials Sciences	24,119	284	1,911	5,642	31,956	7,824	39,780
Nuclear Science	16,844	38	-	936	17,818	1,731	19,549
Physical Biosciences	8,576	406	12,165	3,621	24,769	558	25,326
Physics	14,676	486	822	3,574	19,559	8,742	28,301
Laboratory Directorate	546	-	-	-	546	-	546
Other	(1,451)	-	-	1	(1,450)	595	(854)
Division Total	**273,092**	**22,009**	**61,860**	**38,228**	**395,189**	**61,307**	**456,496**

Note: Minor variances may occur due to rounding.
* Computing Sciences Divisions' costs are based on FMS project tree as of 12/8/05.

Table 2.3

Indirect Budget Costs by Division, FY2007 ($K)

Division	Distributed Support			Institutional Costs						
	Org. Burden	Service Centers (b)	Other (c)	LDRD	IGPP	G&A	Procurement Burden	Site Support	Travel	Total (a)
Accelerator & Fusion Research	1,621	149	231	1,844	-	-	-	-	-	3,846
Advanced Light Source	1,751	184	-	1,580	-	-	-	-	-	3,515
Chief Financial Officer Organization	-	-	-	-	-	6,689	7,599	-	1,135	15,423
Chemical Sciences	945	-	-	962	-	-	-	-	-	1,907
Computing Sciences	4,203	-	-	1,859	-	-	-	-	-	6,062
Information Technology	2,773	7,822	-	-	-	11,841	567	6,806	-	29,809
Environmental Energy Technologies	3,123	1,070	-	1,325	-	-	-	-	-	5,518
Engineering	4,668	1,327	-	438	-	963	-	1,549	-	8,944
EH&S	-	-	-	-	-	-	-	16,605	-	16,605
Earth Sciences	2,502	-	-	1,525	-	-	-	-	-	4,027
Facilities	3,112	8,535	-	-	-	-	1,533	32,241	-	45,421
Genomics	613	-	-	213	-	-	-	-	-	826
Genomics - JGI	-	-	-	264	-	-	-	-	-	264
Laboratory Directorate	-	-	-	-	-	10,421	-	-	-	10,421
Life Sciences	4,294	556	-	1,165	-	-	-	-	-	6,015
Materials Sciences	2,860	308	-	1,223	-	-	-	-	-	4,391
Nuclear Science	1,311	-	-	1,179	-	-	-	-	-	2,490
ALD for Operations	-	1,345	-	-	336	7,854	-	3,914	-	13,449
Physical Biosciences	1,816	-	-	1,444	-	-	-	-	-	3,260
Physics	1,473	-	-	1,179	-	-	-	-	-	2,652
Other	-	-	1,034	-	-	7,017	-	-	-	8,051
Division Total	**37,065**	**21,297**	**1,266**	**16,199**	**336**	**44,785**	**9,699**	**61,115**	**1,135**	**192,896**

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).

Table 2.4

Average FTE Breakdown by Division, FY2007 ($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	75.4	12.2	7.5	95.1	11.9	0.5	8.3	20.6	115.7
Advanced Light Source	172.9	0.2	12.5	185.7	11.8	-	7.0	18.9	204.5
Chief Financial Officer Organization	0.1	-	-	0.1	-	-	128.7	128.7	128.8
Chemical Sciences	61.9	2.6	0.2	64.7	7.0	-	5.0	11.9	76.6
Computing Sciences	142.7	7.5	-	150.2	32.0	-	9.0	41.0	191.2
Environmental Energy Technologies	85.2	63.2	0.4	148.8	25.5	9.8	6.0	41.2	190.0
Engineering	5.9	3.2	3.6	12.8	29.5	8.2	9.5	47.3	60.1
EH&S	14.0	-	0.3	14.4	-	-	85.9	85.9	100.3
Earth Sciences	86.6	22.4	0.1	109.1	13.3	-	5.5	18.8	128.0
Facilities	2.2	-	7.9	10.1	19.6	3.2	148.3	171.1	181.2
Genomics	7.3	28.6	-	35.9	3.5	-	0.8	4.3	40.2
Genomics - JGI	143.9	11.6	-	155.5	2.7	-	2.6	5.3	160.8
Information Technology	7.6	-	-	7.6	14.4	31.8	88.6	134.8	142.5
Laboratory Directorate	0.4	-	-	0.4	-	-	52.1	52.1	52.6
Life Sciences	50.0	172.3	-	222.3	33.2	3.7	5.2	42.1	264.4
Materials Sciences	167.3	26.5	3.9	197.7	20.2	1.9	7.9	30.0	227.7
Nuclear Science	65.3	25.3	5.8	96.3	9.4	-	6.1	15.5	111.8
ALD for Operations	2.1	-	-	2.1	-	12.0	72.6	84.5	86.6
Physical Biosciences	51.6	35.2	1.1	87.9	14.3	-	8.8	23.0	110.9
Physics	59.0	3.8	41.4	104.2	10.9	-	4.6	15.5	119.7
Division Total	**1,201.5**	**414.7**	**84.7**	**1,700.9**	**259.1**	**71.1**	**662.4**	**992.6**	**2,693.5**

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 29.2 FTEs from non-contract projects (CSRUC, GIFTS, IJE, IPA, MLA, Royal, and UC construction projects).

(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, LDRD, Site Support, Payroll Burden, Procurement, Travel, IGPP, S&S, LBNL's Office of Homeland Security.

3. Direct Funding — DOE and Reimbursable Work

Direct Funding — DOE and Reimbursable Work

Total Laboratory Funding – Increase $38.5M

Total funding increased by $38.5M from FY2006 to FY2007 for a total of $570.1M. This increase was primarily for DOE operating and maintenance projects in the amount of $43.6M. Funding for DOE construction projects decreased ($6.4M) and overall funding from other non-DOE sponsors remained relatively constant.

DOE Operating and Maintenance Funding – Increase $43.6M

Total DOE operating and maintenance (O&M) new funding (budget authority) available to the Laboratory to cost/commit funds totaled $428.2M in FY2007, an increase of $43.6M from FY2006. O&M funding provides for the execution of R&D work, direct operations, the purchase of basic items of equipment, and the construction of general plant projects. The majority of the funding increase in FY2007 came through the Office of Science, $39.4M.

Basic Energy Sciences (BES) O&M funding increased in total by approximately $20M in FY2007 over FY2006 levels. The largest increment, an additional $11M, was related to the operational ramp-up of the Molecular Foundry building, a DOE User Facility in Nanoscience research, which became fully operational in December 2006.

$16M in funding increases in FY2007 over FY2006 levels were attributed to the Biological and Environmental Research (BER) program and was primarily due to funding provided for the new Joint BioEnergy Institute (JBEI - a DOE BioEnergy Research Center) and funding for the Joint Genome Institute (JGI) building lease renewal.

Other significant funding changes included an increase for the High Energy Physics (HEP) program related to the Super Nova Acceleration Probe (SNAP) project ramp-up, and the beginning of funding for the Daya Bay Reactor Neutrino Experiment. The net increase in Office of Science funding was partially offset by a $7M decrease for the Bevatron Demolition project as a result of an FY2007 programmatic shift in funding. This project is a multi-year project that is currently planned for completion in FY2012.

Additionally, the Assistant Secretary for Energy Efficiency and Renewable Energy (EERE) provided a $6M funding increase in FY2007. The increase was due to increases in the following EERE programs: Building Technologies, Industrial Technologies, Vehicle Technologies, and the Weatherization and Intergovernmental Program.

DOE Construction Funding – Decrease $6.4M

The total funding level of the Laboratory for line-item construction in FY2007 was $6.9M, a decrease of $6.4M from FY2006. This can be primarily attributed to the completion of the Molecular Foundry building, which became fully operational in December 2006. This new state-of-the-art building is a DOE User Facility for Nanoscience research.

Other Direct Operating Funding - Increased $1.2M

In FY2007, overall funding from DOE Integrated Contractors and non-DOE Work-for-Others sponsors increased by $1.2M in total. A $23M increase in funding from other federal agencies was offset by an $18.5M decrease in funding from non-federal sponsors, a $2.1M decrease in funding of Cooperative Research and Development Agreements (CRADAs), and a $1.1M decrease in DOE Integrated Contractor funding.

Funding from other federal agencies increased $23M or 38% in FY2007 over FY2006 levels. This was primarily due to a $20.5M funding increase from the National Institutes of Health (NIH) and a $7.8M funding increase from the Department of Defense (DOD). $7.1M of the NIH increase came from the National Human Genome Research Institute which provided funding to both LBNL's Genomics and Life Sciences Divisions. Another portion of the NIH increase was due to timing, whereby $8.9M in funding agreements was received immediately after the DOE's FY2006 processing deadlines. The DOD funding increase was primarily related to breast cancer research performed in LBNL's Life Sciences Division. These increases were partially offset by a $3.4M funding reduction from the Office of Homeland Security.

Non-federal funding decreased $18.5M (or 32%) in FY2007 from FY2006 levels. The largest decrease was in the funding category "Universities and Institutes" which declined by $8.9M. The decrease was primarily due to the ramping-down of the Ice Cube project which was funded by the University of Wisconsin. Another significant decrease was in funding provided by state and local governments and non-profit organizations that dropped

Direct Funding — DOE and Reimbursable Work Continued

by $3.2M, of which $2.8M can be attributed to a lower level of FY2007 funding from the Howard Hughes Medical Institute. The Institute had contributed to the upgrade and improvement of two Advanced Light Source (ALS) beam-lines in FY2006.

Data sources for tables in this section are as follows:

Data Type	Source
FY2007 Beginning Uncosted Obligations	Carryover Funding as provided in the LBNL final FY2006 Contract Modification (GSO)
FY2007 Funds	Budget Authority as provided in the LBNL contract modification for the fiscal year
FY2007 Costs	LBNL published Fiscal Year End Costs
FY2007 Ending Uncosted Obligations	DOE: Beginning Uncosted + Funds – Costs WFO: The sum of FY2007 Beginning Uncosted, FY2007 Funds and FY2007 Costs for the "Other Direct Operating" categories does not equal FY2007 Ending Uncosted Obligations due to various adjustments not reflected in the FY2007 Costs column. Examples of these adjustments include Bridge Funding, suspense items, and the Federal Administrative Charge. The total of these adjustments for FY2007 is ($0.5M).

Table 3.1

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

LBNL Fund Trends (BA) by Funding Source ($K)	FY2003	FY2004	FY2005	FY2006	FY2007
DOE DIRECT OPERATING:					
Administrator for National Nuclear Security Administration	5,757	7,344	4,712	6,045	5,387
Assistant Secretary for Energy Efficiency and Renewable Energy	27,326	25,885	26,701	20,516	26,520
Assistant Secretary for Environmental Management	3,611	2,784	4,037	3,861	1,709
Assistant Secretary for Fossil Energy	5,488	5,491	5,859	7,017	6,328
Assistant Secretary for Policy and International Affairs	274	-	-	10	(0)
Office of Civilian Radioactive Waste Management	155	1,643	3,151	2,331	1,387
Office of Economic Impact and Diversity	-	-	-	-	-
Office of Electricity Delivery and Energy Reliability	-	5,632	4,500	4,486	7,213
Office of Health Safety and Security (a)	124	465	724	611	564
Office of Intelligence	130	181	-	-	-
Office of Science	234,221	249,368	267,062	299,606	329,097
Office of the Chief Financial Officer	-	-	-	(1)	-
Office of the Chief Information Officer	(0)	538	-	(0)	-
Technical Analysis (b)	-	-	220	-	(0)
Total DOE Direct Operating	**277,086**	**299,331**	**316,966**	**344,482**	**378,206**
OTHER DIRECT OPERATING:					
Work for Other Federal Agencies	59,911	76,360	71,879	60,209	83,164
Work for Non-Federal Sponsors (c)	37,971	42,947	48,036	57,078	38,529
Cooperative Research and Development Agreements	1,014	387	554	633	(1,419)
Work for Other DOE Integrated Contractors (d)	20,998	16,771	13,092	15,859	14,747
Total Other Direct Operating	**119,894**	**136,465**	**133,561**	**133,779**	**135,020**
Total Operating	**396,980**	**435,796**	**450,526**	**478,260**	**513,226**

continued...

Table 3.1

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

LBNL Fund Trends (BA) by Funding Source ($K)	FY2003	FY2004	FY2005	FY2006	FY2007
DOE PLANT AND CAPITAL EQUIPMENT:					
Basic Equipment/Major Items of Equipment					
Administrator for National Nuclear Security Administration	-	-	-	450	340
Assistant Secretary for Energy Efficiency and Renewable Energy	(0)	543	400	345	496
Assistant Secretary for Environmental Management	(9)	-	-	-	(0)
Assistant Secretary for Fossil Energy	-	50	-	(8)	(0)
Office of Electricity Delivery and Energy Reliability	-	-	-	-	-
Office of Intelligence	-	-	(2)	-	-
Office of Science	49,149	51,272	47,508	33,211	41,243
Sub Total, Basic Equipment/Major Items of Equipment	**49,140**	**51,864**	**47,906**	**33,998**	**42,079**
General Plant Projects					
Office of Science	3,540	3,500	4,765	4,864	4,031
Accelerator Improvement Projects					
Office of Science	2,573	1,800	4,000	1,200	3,866
Line Item Construction					
Administrator for National Nuclear Security Administration	(53)	-	-	-	(1)
Assistant Secretary for Energy Efficiency and Renewable Energy	-	-	(10)	-	-
Office of Science	11,226	36,882	37,673	13,290	6,868
Sub Total, Line Item Construction	**11,172**	**36,882**	**37,663**	**13,290**	**6,867**
Total DOE Plant and Capital Equipment	**66,425**	**94,046**	**94,334**	**53,352**	**56,843**
Total Laboratory	**463,406**	**529,843**	**544,860**	**531,612**	**570,069**

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) Formerly reported under Assistant Secretary for Environment Safety and Health.

(b) Formerly reported under the Office of Security and Safety Performance Assurance.

(c) Includes funding for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program.

(d) Total funding for Work for Other Integrated Contractors is assumed to be equal to cost incurred.

Table 3.2

LBNL Cost Trends by Funding Source ($K)

LBNL Cost Trends by Funding Source ($K)	FY2003	FY2004	FY2005	FY2006	FY2007
DOE DIRECT OPERATING:					
Administrator for National Nuclear Security Administration	6,078	8,508	5,689	6,078	6,194
Assistant Secretary for Energy Efficiency and Renewable Energy	29,378	28,579	25,844	22,337	18,050
Assistant Secretary for Environmental Management	4,163	3,285	3,130	3,603	2,293
Assistant Secretary for Fossil Energy	6,922	5,359	4,807	5,012	5,796
Assistant Secretary for Policy and International Affairs	194	83	-	4	6
Office of Civilian Radioactive Waste Management	219	225	1,785	3,000	1,154
Office of Economic Impact and Diversity	0	-	-	-	-
Office of Electricity Delivery and Energy Reliability	-	4,087	3,650	5,761	4,339
Office of Health Safety and Security (a)	497	473	684	576	563
Office of Intelligence	97	128	86	-	-
Office of Science	225,545	253,439	258,899	270,841	299,767
Office of the Chief Financial Officer	-	-	-	-	-
Office of the Chief Information Officer	-	359	179	-	-
Technical Analysis (b)	-	-	161	59	-
Total DOE Direct Operating	**273,092**	**304,527**	**304,913**	**317,272**	**338,161**
OTHER DIRECT OPERATING:					
Work for Other Federal Agencies	61,860	70,828	70,496	69,449	67,284
Work for Non-Federal Sponsors (c)	36,921	40,506	44,047	49,670	45,627
Cooperative Research and Development Agreements	1,307	354	443	642	128
Work for Other DOE Integrated Contractors	22,009	19,588	13,092	15,859	14,747
Total Other Direct Operating (d)	**122,097**	**131,275**	**128,077**	**135,620**	**127,786**
Total Operating	**395,189**	**435,802**	**432,991**	**452,892**	**465,947**

continued...

Table 3.2

LBNL Cost Trends by Funding Source ($K) Continued

LBNL Cost Trends by funding source ($K)	FY2003	FY2004	FY2005	FY2006	FY2007
DOE PLANT AND CAPITAL EQUIPMENT:					
Basic Equipment/Major Items of Equipment					
Administrator for National Nuclear Security Administration	-	10	-	168	267
Assistant Secretary for Energy Efficiency and Renewable Energy	625	282	248	312	319
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	45,753	46,291	49,491	32,243	37,242
Sub Total, Basic Equipment/Major Items of Equipment	**46,378**	**46,596**	**49,780**	**32,733**	**37,828**
General Plant Projects					
Office of Science	2,455	4,127	1,533	4,135	6,082
Accelerator Improvement Projects					
Office of Science	2,910	2,610	1,715	2,453	2,038
Line Item Construction					
Administrator for National Nuclear Security Administration	54	0	-	-	-
Assistant Secretary for Energy Efficiency and Renewable Energy	0	-	-	-	-
Office of Science	9,510	14,834	37,819	24,941	4,487
Sub Total, Line Item Construction	**9,564**	**14,834**	**37,819**	**24,941**	**4,487**
Total DOE Plant and Capital Equipment	**61,307**	**68,168**	**90,847**	**64,262**	**50,435**
Total Laboratory	**456,496**	**503,969**	**523,837**	**517,155**	**516,382**

Note: Minor variances may occur due to rounding.

Data Source: LBNL published Fiscal Year End Costs.

(a) Formerly reported under Assistant Secretary for Environment Safety and Health.

(b) Formerly reported under the Office of Security and Safety Performance Assurance.

(c) Includes costs for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program.

(d) The sum of FY2007 Beginning Uncosted Obligations, FY2007 Funds, and FY2007 Costs does not equal FY2007 Ending Uncosted Obligations due to various adjustments not reflected in the FY2007 Costs column. Examples of these adjustments include bridge funding, suspense items, and the Federal Administrative Charge. The total of these adjustments for FY2007 is ($548K).

Table 3.3

Laboratory Funding and Costs by Source ($K)

LBNL FY2007 Funding and Cost by Source ($K)	FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
DOE DIRECT OPERATING:				
Administrator for National Nuclear Security Administration	4,447	5,387	6,194	3,640
Assistant Secretary for Energy Efficiency and Renewable Energy	6,091	26,520	18,050	14,562
Assistant Secretary for Environmental Management	1,798	1,709	2,293	1,214
Assistant Secretary for Fossil Energy	7,606	6,328	5,796	8,138
Assistant Secretary for Policy and International Affairs	6	(0)	6	-
Office of Civilian Radioactive Waste Management	2,120	1,387	1,154	2,353
Office of Economic Impact and Diversity	-	-	-	-
Office of Electricity Delivery and Energy Reliability	2,295	7,213	4,339	5,169
Office of Health Safety and Security (a)	281	564	563	283
Office of Intelligence	-	-	-	-
Office of Science	79,973	329,097	299,767	109,303
Office of the Chief Financial Officer	-	-	-	-
Office of the Chief Information Officer	-	-	-	-
Technical Analysis (b)	0	(0)	-	-
Total DOE Direct Operating	**104,617**	**378,206**	**338,161**	**144,661**
OTHER DIRECT OPERATING:				
Work for Other Federal Agencies	64,283	83,164	67,284	80,418
Work for Non-Federal Sponsors (c)	31,190	38,529	45,627	24,383
Cooperative Research and Development Agreements	1,782	(1,419)	128	235
Work for Other DOE Integrated Contractors (d)	-	14,747	14,747	-
Total Other Direct Operating (e)	**97,254**	**135,020**	**127,786**	**105,037**
Total Operating	**201,871**	**513,226**	**465,947**	**249,698**

continued...

Table 3.3

Laboratory Funding and Costs by Source ($K) Continued

LBNL FY2007 Funding and Cost by Source ($K)	FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
DOE PLANT AND CAPITAL EQUIPMENT:				
Basic Equipment/Major Items of Equipment				
Administrator for National Nuclear Security Administration	282	340	267	355
Assistant Secretary for Energy Efficiency and Renewable Energy	669	496	319	846
Assistant Secretary for Fossil Energy	0	(0)	-	-
Office of Electricity Delivery and Energy Reliability	0	(0)	-	-
Office of Health Safety and Security	-	-	-	-
Office of Intelligence	-	-	-	-
Office of Science	31,461	41,243	37,242	35,463
Sub Total, Basic Equipment/Major Items of Equipment	**32,412**	**42,079**	**37,828**	**36,664**
General Plant Projects				
Office of Science	5,379	4,031	6,082	3,328
Accelerator Improvement Projects				
Office of Science	1,780	3,866	2,038	3,607
Line Item Construction				
Administrator for National Nuclear Security Administration	1	(1)	-	-
Assistant Secretary for Energy Efficiency and Renewable Energy	-	-	-	-
Office of Science	15,210	6,868	4,487	17,592
Sub Total, Line Item Construction	**15,211**	**6,867**	**4,487**	**17,592**
Total DOE Plant and Capital Equipment	**54,783**	**56,843**	**50,435**	**61,191**
Total Laboratory	**256,654**	**570,069**	**516,382**	**310,889**

Note: Minor variances may occur due to rounding.

(a) Formerly reported under Assistant Secretary for Environment Safety and Health.

(b) Formerly reported under the Office of Security and Safety Performance Assurance.

(c) Includes funding for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program.

(d) Total funding for Work for Other Integrated Contractors is assumed to be equal to cost incurred.

(e) The sum of FY2007 Beginning Uncosted Obligations, FY2007 Funds, and FY2007 Costs does not equal FY2007 Ending Uncosted Obligations due to various adjustments not reflected in the FY2007 Costs column. Examples of these adjustments include bridge funding, suspense items, and the Federal Administrative Charge. The total of these adjustments for FY2007 is ($548K).

Table 3.4

DOE Programs ($K) Continued

Administrator for National Nuclear Security Administration		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
DP12	Science Campaign	374	820	975	220
DP15	Advanced Simulation and Computing Campaign	0	(0)	-	-
NN20	Nonproliferation and Verification Research and Development	1,113	3,593	3,950	756
NN40	Nonproliferation and International Security	-	759	160	599
NN41	Global Initiative for Proliferation Prevention	2,926	-	887	2,040
PS02	Other	8	(2)	6	-
PS03	NNSA Information Technology	26	216	216	26
	Total Operating	**4,447**	**5,387**	**6,194**	**3,640**
CAPITAL EQUIPMENT:					
NN20	Nonproliferation and Verification Research and Development	282	340	267	355
	Total Capital Equipment	**282**	**340**	**267**	**355**
LINE ITEM CONSTRUCTION:					
39DP	Science Campaign Construction	1	(1)	-	-
	Total Line Item Construction	**1**	**(1)**	**-**	**-**
Total Administrator for National Nuclear Security Administration		**4,730**	**5,725**	**6,461**	**3,995**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

continued...

Table 3.4

DOE Programs ($K) Continued

Office of Science		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
AT50	Fusion Energy Sciences - Science	1,047	4,660	5,124	583
AT60	Enabling R&D	17	(17)	-	-
FS10	Safeguards and Security - Science	477	4,064	3,891	649
KA11	Proton Accelerator-Based Physics	864	7,850	7,882	832
KA12	Electron Accelerator-Based Physics	324	1,599	1,396	527
KA13	Non-Accelerator-Based Physics	680	7,218	6,362	1,536
KA14	Theoretical Physics	1,519	5,583	4,279	2,823
KA15	Advanced Technology R&D	2,782	13,080	13,239	2,623
KB01	Medium Energy Physics	0	(0)	-	-
KB02	Heavy-Ion Physics	2,499	6,005	5,579	2,925
KB03	Nuclear Theory	339	2,002	1,923	418
KB04	Low Energy Physics	1,089	9,712	8,139	2,662
KC02	Materials Sciences and Engineering	16,951	82,089	85,231	13,808
KC03	Chemical Sciences, Geosciences, and Energy Biosciences	7,421	20,270	18,360	9,332
KG06	Excess Facilities Disposition	9,253	3,850	294	12,809
KG08	Safety-Related Corrective Actions	4	-	-	4
KJ01	Mathematical, Information, And Computational Sciences	12,695	70,759	66,022	17,432
KJ02	Laboratory Technology Research	3	(3)	-	-
KJ03	Advanced Energy Projects	54	(54)	-	-
KL01	Undergraduate Research Internships	128	359	349	137
KL02	Graduate/Faculty Fellowships	240	354	250	344
KP11	Life Sciences	17,245	81,822	62,883	36,184
KP12	Climate Change Research	1,032	3,386	3,352	1,066
KP13	Environmental Remediation	2,222	4,442	4,438	2,226
KP14	Medical Applications And Measurement Science	1,078	69	764	383
KX03	Science Program Direction - Field Operations Activities	11	(0)	11	-
Total Operating		**79,973**	**329,097**	**299,767**	**109,303**
CAPITAL EQUIPMENT:					
AT50	Fusion Energy Sciences - Science	226	-	168	58
KA11	Proton Accelerator-Based Physics (a)	360	6,312	6,280	392
KA13	Non-Accelerator-Based Physics	300	2,856	2,680	476
KA15	Advanced Technology R&D	2,822	4,164	4,358	2,628
KB02	Heavy-Ion Physics	35	1,076	328	783
KB04	Low Energy Physics	4,048	3,900	2,573	5,375

continued...

DOE Programs ($K) Continued

Office of Science (Continued)		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
KC02	Materials Sciences and Engineering	14,253	16,033	11,687	18,598
KC03	Chemical Sciences, Geosciences, and Energy Biosciences	3,267	1,472	1,953	2,786
KJ01	Mathematical, Information, and Computational Sciences	1,111	5,000	4,259	1,851
KJ03	Advanced Energy Projects	15	(15)	-	-
KP11	Life Sciences	4,151	149	2,170	2,130
KP12	Climate Change Research	4	-	-	4
KP13	Environmental Remediation	83	297	2	378
KP14	Medical Applications and Measurement Science	787	(0)	783	4
	Total Capital Equipment	**31,461**	**41,243**	**37,242**	**35,463**
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report. (a) Includes landlord General Purpose Equipment activity.					
ACCELERATOR IMPROVEMENT PROJECTS:					
KA12	Electron Accelerator-Based Physics	0	(0)	-	-
KB04	Low Energy Physics	-	-	-	-
KC02	Materials Sciences and Engineering	1,780	3,866	2,038	3,607
	Total Accelerator Improvement Projects	**1,780**	**3,866**	**2,038**	**3,607**
GENERAL PLANT PROJECTS:					
FS10	Safeguards and Security - Science	105	-	96	9
KA11	Proton Accelerator-Based Physics (b)	5,136	4,065	5,953	3,248
KC02	Materials Sciences and Engineering	1	(1)	-	-
KG09	General Plant Projects	33	-	33	0
KJ01	Mathematical, Information, and Computational Sciences	33	(33)	-	-
KP11	Life Sciences	67	-	-	67
KP13	Environmental Remediation	4	-	-	4
	Total General Plant Projects	**5,379**	**4,031**	**6,082**	**3,328**
LINE ITEM CONSTRUCTION:					
39KC	Basic Energy Sciences	3,012	1,757	3,668	1,101
39KG	Science Laboratories Infrastructure	12,199	5,111	819	16,491
	Total Line Item Construction	**15,210**	**6,868**	**4,487**	**17,592**
Total Office of Science		**133,803**	**385,105**	**349,615**	**169,293**
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report. (b) Includes landlord General Purpose Plant activity.					

continued...

Table 3.4

DOE Programs ($K) Continued

Assistant Secretary for Energy Efficiency and Renewable Energy		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
BM01	Biomass/Biofuels Energy Systems	-	-	-	-
BT01	Residential Buildings	82	505	443	143
BT02	Commercial Buildings Integration	205	1,576	879	903
BT03	Emerging Technologies	591	3,500	3,019	1,072
BT04	Equipment Standards and Analysis	308	2,850	2,097	1,061
BT05	Technical Program Management Support	50	-	35	15
BT07	Technology Validation and Market Distribution	-	225	128	97
EB21	Solar Energy	14	100	38	77
EB25	Wind Energy Systems	171	476	339	308
EB40	Geothermal	633	400	416	617
EB42	Hydrogen Research R&D	12	800	701	111
EB55	Department Energy Management Program	276	-	67	209
EB57	Energy Efficiency and Renewable Energy Program Support	152	100	122	130
ED18	Industries of The Future (Specific)	29	-	17	12
ED19	Industries of The Future (Crosscutting)	137	2,142	869	1,409
ED22	Technical Program Management Support	40	-	2	38
EH01	Program Direction - CRE	1	-	1	0
EH25	Planning, Evaluation and Analysis	6	-	(1)	7
EK60	Integrated Resource Planning	-	-	-	-
EL17	Federal Energy Management Program	624	2,276	1,598	1,302
EL19	FEMP Project Financing Program	-	-	-	-
EO01	Distributed Energy Resources	3	-	3	0
HI01	Transportation Systems	-	-	-	-
HI03	Stack Component R&D	129	-	125	4
HI04	Fuel Processor R&D	0	(0)	-	-
VT03	Hybrid and Electric Propulsion	2,417	7,025	6,370	3,072
VT04	Advanced Combustion and Engine R&D	-	-	-	-
VT05	Materials Technology	33	495	478	50
WB01	IHEM Program Operations	-	-	-	-
WI01	Intergovernmental Activities	72	-	49	23
WI04	Other State Energy Activities	-	1,375	12	1,363
WI05	Gateway Deployment	59	(0)	42	17
WI06	Intergovernmental Activities	2	2,675	180	2,497
WI07	Weatherization Assistance Program	45	-	21	24
Total Operating		**6,091**	**26,520**	**18,050**	**14,562**

continued...

DOE Programs ($K) Continued

Assistant Secretary for Energy Efficiency and Renewable Energy (continued)		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
CAPITAL EQUIPMENT:					
BT03	Emerging Technologies	276	-	83	192
EB40	Geothermal	-	-	-	-
EB42	Hydrogen Research R&D	2	(2)	-	-
ED19	Industries of The Future (Crosscutting)	1	(1)	-	-
VT03	Hybrid and Electric Propulsion	387	500	236	651
VT05	Materials Technology	3	-	(0)	3
Total Capital Equipment		**669**	**496**	**319**	**846**
Total Assistant Secretary for Energy Efficiency and Renewable Energy		**6,760**	**27,016**	**18,369**	**15,408**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

Office of Electricity Delivery and Energy Reliability		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
TD50	Research and Development	570	2,184	1,795	959
TD52	Electricity Restructuring	1,725	-	1,520	206
TD54	Operations and Analysis	-	5,030	1,025	4,005
Total Operating		**2,295**	**7,213**	**4,339**	**5,169**
CAPITAL EQUIPMENT:					
TD50	Research and Development	0	(0)	-	-
Total Capital Equipment		**0**	**(0)**	**-**	**-**
Total Office of Electricity Delivery and Energy Reliability		**2,295**	**7,213**	**4,339**	**5,169**

continued...

Table 3.4

DOE Programs ($K) Continued

Assistant Secretary for Fossil Energy		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
AA10	Fuels	54	(1)	54	-
AA15	Advanced Research	688	29	554	163
AA20	Central Systems	92	1,084	378	797
AA25	Fuel Cells	24	299	323	0
AA30	Sequestration	3,063	3,622	2,792	3,894
AB05	Natural Gas Technologies	1,131	755	1,157	728
AC10	Oil Technology	2,552	169	536	2,184
AD20	Contractual Services And Supplies	-	200	-	200
AE10	Advanced Metallurgical Processes	2	-	2	1
AK20	Clean Coal Contractual Services And Supplies	-	171	-	171
AN20	Field Program Direction	-	-	-	-
	Total Operating	**7,606**	**6,328**	**5,796**	**8,138**
CAPITAL EQUIPMENT:					
AC10	Oil Technology	0	(0)	-	-
AD20	Contractual Services and Supplies	-	-	-	-
	Total Capital Equipment	**0**	**(0)**	**-**	**-**
Total Assistant Secretary for Fossil Energy		**7,606**	**6,328**	**5,796**	**8,138**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

Office of Civilian Radioactive Waste Management		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
DF01	First Repository	200	-	29	171
DF09	Program Support	1,920	1,387	1,125	2,182
	Total Operating	**2,120**	**1,387**	**1,154**	**2,353**
Total Office of Civilian Radioactive Waste Management		**2,120**	**1,387**	**1,154**	**2,353**

continued...

Table 3.4

DOE Programs ($K) Continued

Assistant Secretary for Environmental Management		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
EW09	Defense ER&WM - Multi-Site Activities	1	(1)	-	-
EY40	Defense Site Acceleration Completion - Technology Development and Deployment	-	-	-	-
EZ06	Non-Defense Site Acceleration Completion - 2006 Accelerated Completions	0	-	-	0
EZ09	Non-Defense Environmental Services - Community and Regulatory Support	-	-	-	-
EZ50	Non-Defense Environmental Cleanup - Small Sites	1,797	1,710	2,293	1,214
	Total Operating	**1,798**	**1,709**	**2,293**	**1,214**
Total Assistant Secretary for Environmental Management		**1,798**	**1,709**	**2,293**	**1,214**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

Office of Health Safety And Security (a)		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
HA10	Worker Advocacy	34	-	34	0
HD10	Other Defense Activities - Operating	100	-	100	0
HD20	Health	147	(0)	147	0
HQ10	Employee Compensation	-	30	22	8
HU20	Health	-	534	259	275
	Total Operating	**281**	**564**	**563**	**283**
Total Office of Health Safety And Security		**281**	**564**	**563**	**283**

(a) Formerly reported under the Assistant Secretary for Environmental Safety and Health.

continued...

Table 3.4

DOE Programs ($K) Continued

Office of the Chief Financial Officer		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
WM10	Other Related Expenses - Contractual	1	-1	0	0
	Total Operating	**1**	**(1)**	**-**	**-**
Total Office of the Chief Financial Officer		**1**	**(1)**	**-**	**-**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

Technical Analysis (a)		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
GD30	Energy and Proliferation	0	(0)	-	-
	Total Operating	**0**	**(0)**	**-**	**-**
Total Technical Analysis		**0**	**(0)**	**-**	**-**

(a) Formerly reported under the Office of Security and Safety Performance Assurance.

Assistant Secretary for Policy and International Affairs		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
PE01	Policy, Planning, and Analysis	6	(0)	6	-
	Total Operating	**6**	**(0)**	**6**	**-**
Total Assistant Secretary for Policy and International Affairs		**6**	**(0)**	**6**	**-**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

Table 3.5

Other Direct Operating ($K)

	FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
REIMBURSABLE WORK FOR OTHER AGENCIES:				
Work for Other Federal Agencies				
Dept. of Agriculture	15	40	10	45
Dept. of Commerce	134	20	87	70
Dept. of Defense	8,820	15,630	9,613	14,973
Dept. of Interior	200	265	211	258
Dept. of State - International Affairs & Energy Emergencies	-	971	-	971
Dept. of Transportation	7	(7)	-	-
Environmental Protection Agency	4,594	2,855	2,603	4,884
NASA	4,980	4,205	5,096	4,219
National Science Foundation	74	226	76	225
National Institutes of Health	38,709	55,034	42,409	51,234
Other Federal Agencies - Defense Related	165	81	161	86
Other Federal Agencies - Energy Related	1,624	(12)	538	1,090
Other Energy Related Activities	646	913	751	826
Dept. of Homeland Security - Borders & Transportation	-	150	67	83
Dept. of Homeland Security - Science & Technology	4,310	2,796	5,662	1,452
Dept. of Homeland Security - Information Analysis and Infrastructure Protection	0	0	-	0
Nuclear Regulatory Commission	4	(4)	-	0
Total Work for Other Federal Agencies	**64,283**	**83,164**	**67,284**	**80,418**
Work for Non-Federal Agencies				
Industry	5,660	11,579	11,733	5,644
Foreign Governments	230	736	622	334
State and Local Governments & NPOs	8,249	13,630	13,722	8,180
Universities and Institutes	11,582	14,339	18,838	7,219
Cost of Work for Others Program (WN) (a)	5,469	(1,755)	712	3,006
Total Work for Non-Federal Agencies	**31,190**	**38,529**	**45,627**	**24,383**
Cooperative Research and Development Agreements				
CRADA - Small Business	97	16	31	83
CRADA - Other	1,685	(1,435)	97	152
Total Cooperative Research and Development Agreements	**1,782**	**(1,419)**	**128**	**235**
Total Reimbursable Work for Others	**97,254**	**120,274**	**113,039**	**105,037**

continued...

Table 3.5

Other Direct Operating ($K) Continued

	FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
Work for Other DOE Integrated Contractors				
Work Performed for Other DOE Locations (b)	-	14,747	14,747	-
Total Work for Other DOE Integrated Contractors	**-**	**14,747**	**14,747**	**-**
Total Other Direct Operating (c)	**97,254**	**135,020**	**127,786**	**105,037**

Note: Minor variances may occur due to rounding.

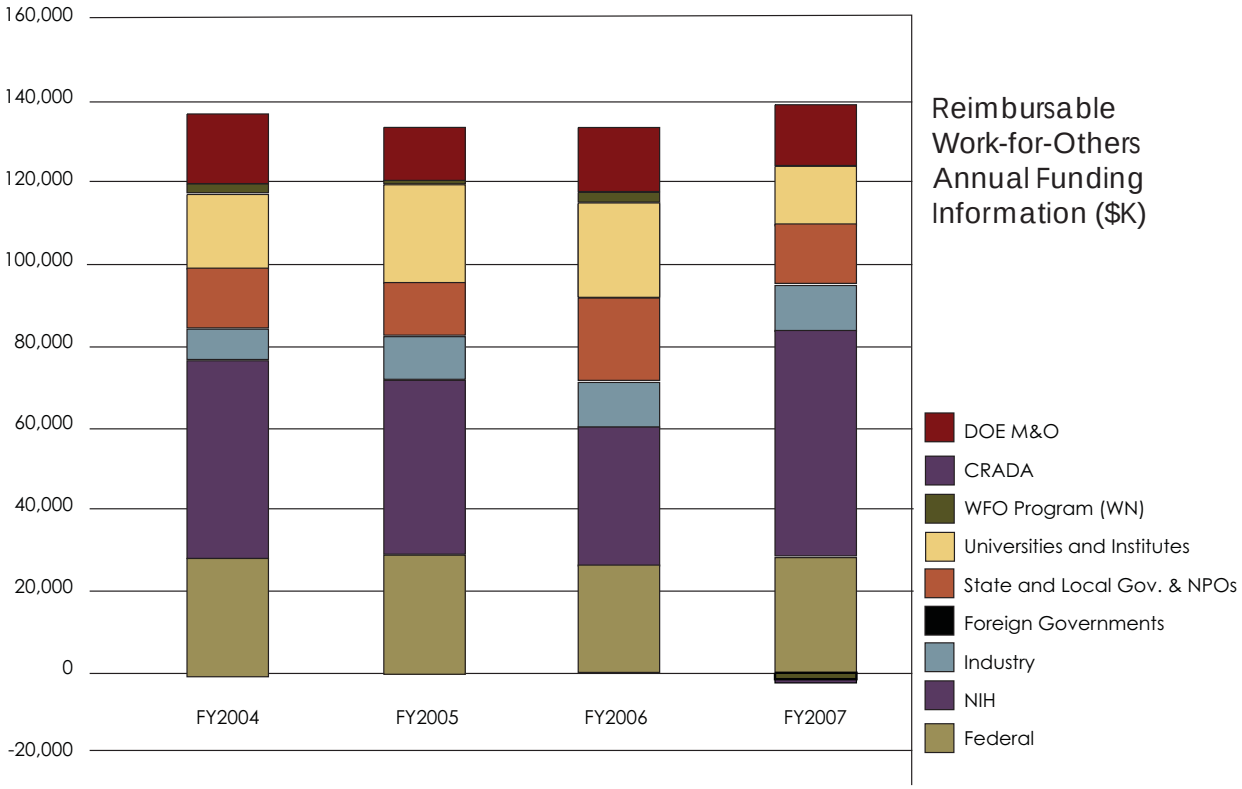
(a) Includes funding for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program.

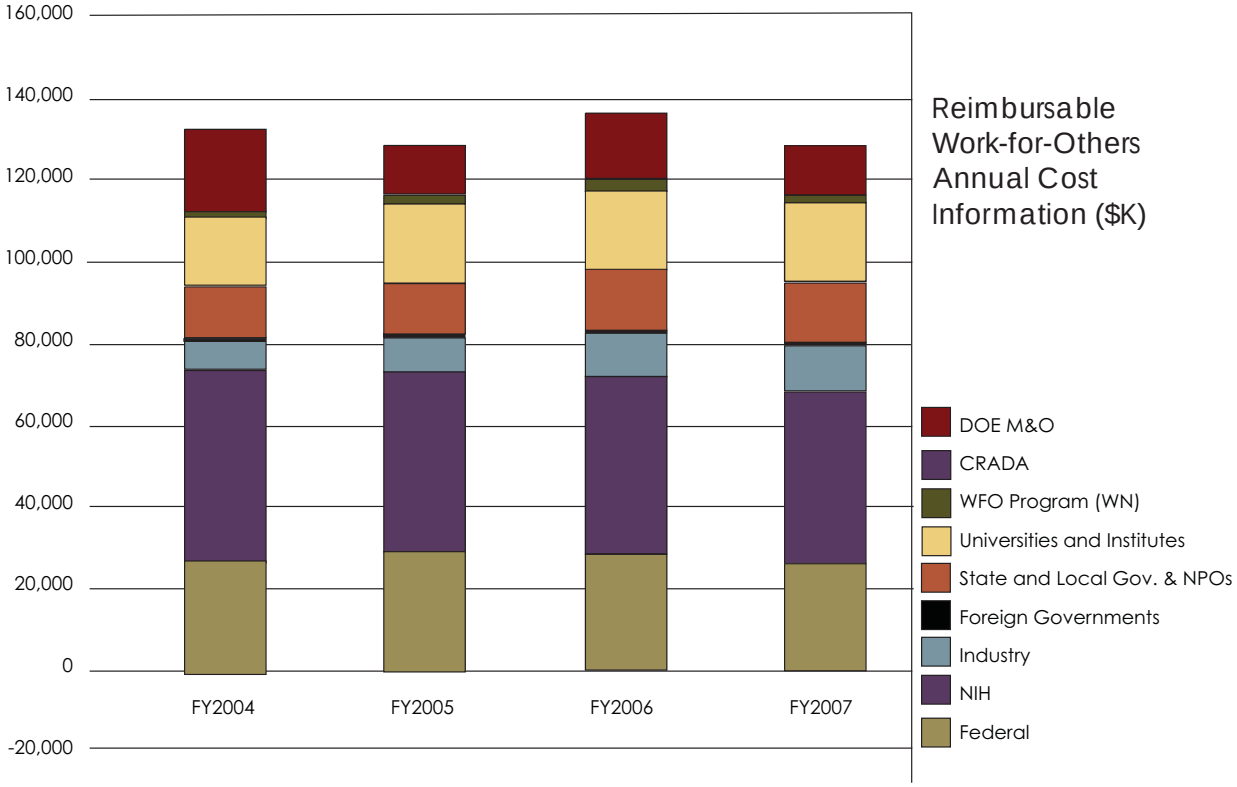
(b) Total funding for Work for Other Integrated Contractors is assumed to be equal to cost incurred.

(c) The sum of FY2007 Beginning Uncosted Obligations, FY2007 Funds, and FY2007 Costs does not equal FY2007 Ending Uncosted Obligations due to various adjustments not reflected in the FY2007 Costs column. Examples of these adjustments include bridge funding, suspense items, and the Federal Administrative Charge. The total of these adjustments for FY2007 is ($548K).

Figure 3.1

Sponsored Project Information ($K)



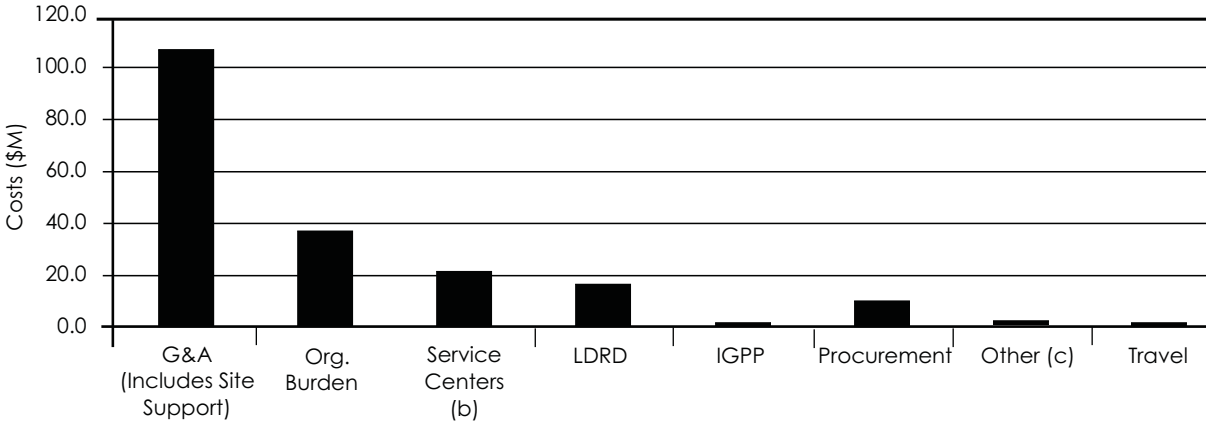


4. Indirect Budgets

Figure 4.1

Indirect Budgets — FY2007 Costs ($M)

Indirect Budgets (a)	FY2007 Costs ($M)
G&A (Includes Site Support)	105.9
Org. Burden	37.1
Service Centers (b)	21.3
LDRD	16.2
IGPP	0.3
Procurement	9.7
Other (c)	1.3
Travel	1.1
Total	**192.9**



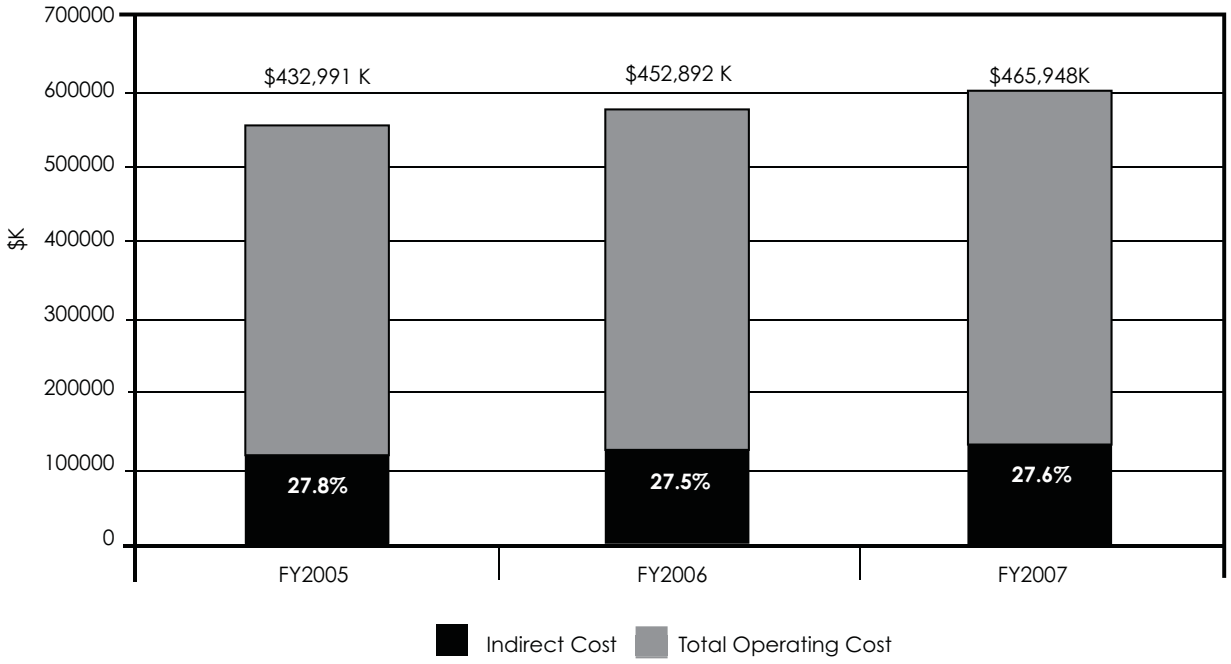
(a) Summation of indirect budget provided only to show magnitude of dollars being managed and does not equate to total indirect costs since there are overlaps between indirect budgets. For example, some organization burden costs are included in G&A and Recharges. Also, beginning in FY2006, DOE mandated G&A be applied to LDRD projects ($4.4M of $16.2M in LDRD cost is G&A).

(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 and Safeguards & Security.

Figure 4.2

Institutional Overhead Costs as a Percent of Operating Costs, FY2005-FY2007



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, LDRD, Site Support, Travel, Procurement, and IGPP. Percent is the percentage of indirect cost to total operating cost.

Table 4.1

Institutional Costs by Division, FY2007 ($K)

Division	G&A (a)	LDRD (b)	Procurement	Travel	IGPP	Total
LABORATORY DIRECTORATE	10,421					10,421
LDRD		16,199				16,199
ENGINEERING	2,512					2,512
ALD FOR OPERATIONS						
ALD Office	858					858
IGPP					336	336
Non-Cap	3,914					3,914
Work Force Diversity Office	475					475
Public Affairs	1,978					1,978
HR	4,543					4,543
EH&S	16,605					16,605
Facilities	32,241		1,533			33,774
CFO	6,689		7,599	1,135		15,423
IT	18,647		567			19,214
GENERAL LABORATORY	7,017					7,017
Total	**105,900**	**16,199**	**9,699**	**1,135**	**336**	**133,269**

Note: Minor variances may occur due to rounding.

(a) Includes Site Support & Strategic Planning Support Activities (SPSA).

(b) LDRD costs include $4.4M of G&A.

Table 4.2

Institutional FTEs Charged by Division, FY2007

Division	G&A (a)	LDRD (b)	Procurement	Travel	IGPP	Total
LABORATORY DIRECTORATE	52.1					52.1
LDRD (b)		76.9				76.9
ENGINEERING	8.2					8.2
ALD FOR OPERATIONS						
ALD Office	4.6					4.6
IGPP					0.6	0.6
Non-Cap	10.3					10.3
Work Force Diversity Office	3.6					3.6
Public Affairs	12.7					12.7
HR	38.6					38.6
EH&S	85.9					85.9
Facilities	129.8		18.5			148.3
OCFO	61.7		60.7	6.2		128.7
IT	86.7		1.9			88.6
GENERAL LABORATORY	0.1					0.1
Total	**494.3**	**76.9**	**81.1**	**6.2**	**0.6**	**659.2**

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 2.3.

Figure 4.3

Payroll Burden Summary ($M)

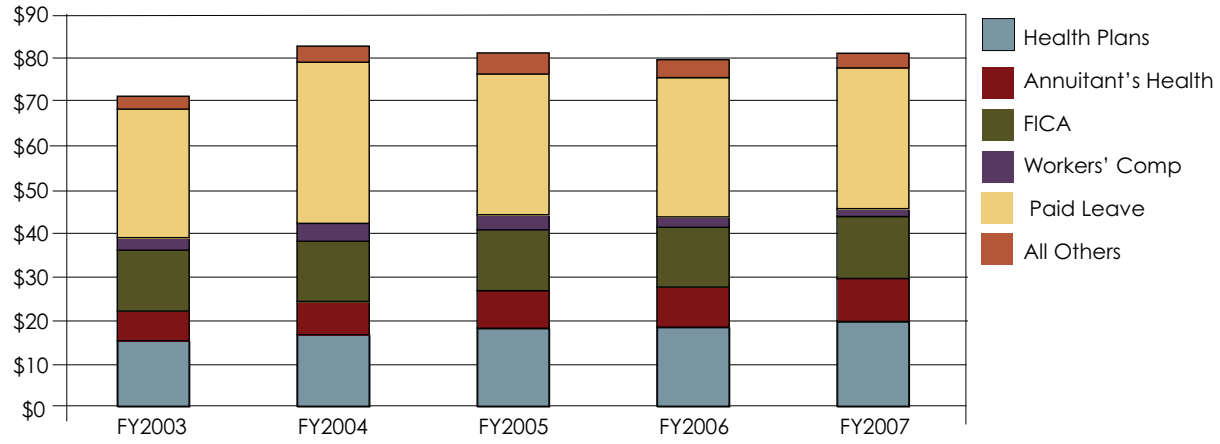


Figure 4.4

Gross Payroll Summary ($M)

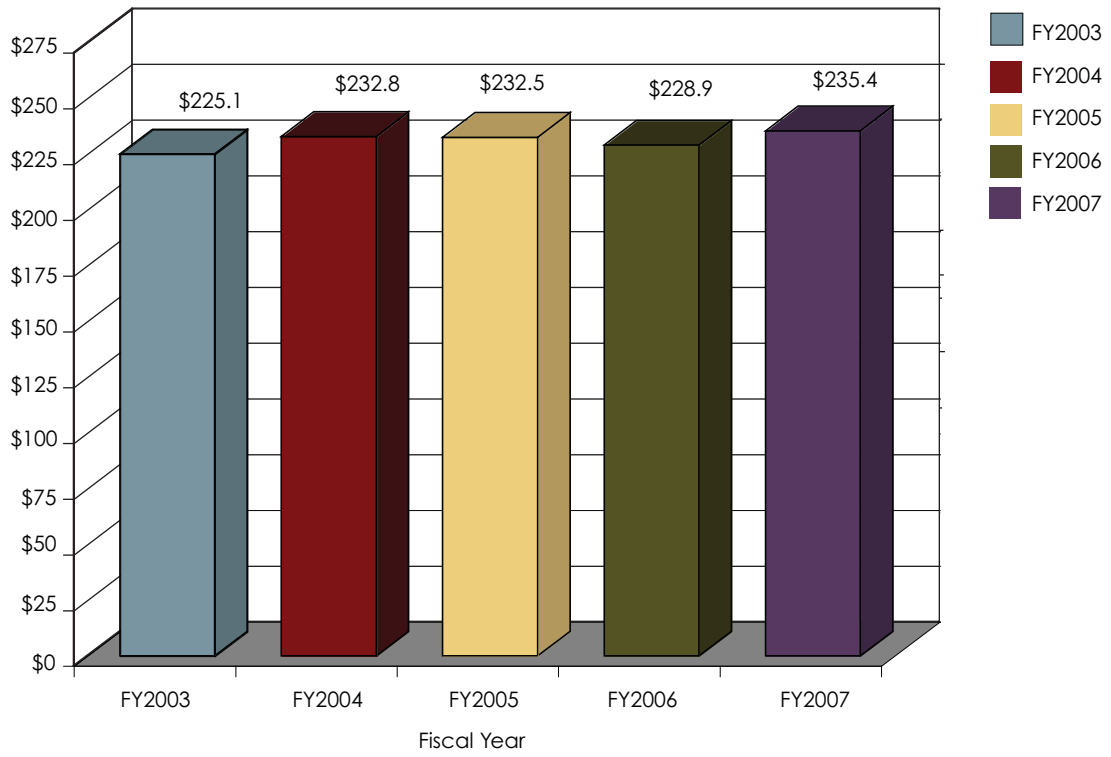


Table 4.3

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	FY2007 Cost $K	FY2007 Avg FTE
Accelerator & Fusion Research	1,621	11.9
Advanced Light Source	1,751	11.8
Chemical Sciences	945	7.0
Computing Sciences	4,203	32.0
Environmental Energy Technology	3,123	25.5
Engineering	4,668	29.5
Earth Sciences	2,502	13.3
Facilities	3,112	19.6
Genomics - Onsite	613	6.2
Information Technology	2,773	14.4
Life Sciences	4,294	33.2
Materials Sciences	2,860	20.2
Nuclear Sciences	1,311	9.4
Physical Biosciences	1,816	14.3
Physics	1,473	10.9
Total	**37,065**	**259.1**

Note: Minor Variances may occur due to rounding.

Table 4.4

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)	FY2007 Cost $K	FY2007 Avg FTE
Accelerator & Fusion Research	149	0.5
Advanced Light Source Apartments	184	0.0
Engineering	1,327	8.2
Environmental Energy Technology	1,070	9.8
Facilities	8,535	3.2
Information Technology	7,822	31.8
Life Sciences	556	3.7
Materials Sciences	308	1.9
ALD Operations	1,345	12.0
Total	**21,297**	**71.1**

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 4.5

Distributed Recharges by Resource Category Trends, FY2003-FY2007 ($K)

Distributed Recharge (a, b)	FY2003	FY2004	FY2005	FY2006	FY2007
Computer Parts	2	1			
Vehicle	1,319	1,285	1,267	1,498	1,190
MSD Facility	528	540	473	367	316
Building Manager	126	115	127	84	151
Animal Care	563	537	446	444	408
Creative Services	2,434	2,139	1,547	1,368	1,357
88-Inch Accelerator Operations	528	212	67	135	421
Telephone Services	6,823	6,909	6,222	4,753	4,080
EETD Recharge			1,095	1,077	1,065
Molecular Foundry			44	93	138
Computer/Net Recharges	4,355	4,312	4,558	5,613	4,376
Engineering Shop (c)	1,639	1,165	956	890	839
CAD	779	780	653	634	636
Rapid Prototyping Laboratory	1	(10)	13		
ALS Proprietary Recharge	329	433	529	731	693
ALS Apartment Recharge (d)				218	174
HTA Non-Material Recharge			5	33	38
HTA Material Recharge			42	153	60
JGI Recharge (Capillary Sequencing)			17,760	13,083	12,316
JGI Recharge (Synthesis Sequencing)					34
JGI WFO Administrative Charge			222	195	102
ESnet Recharge		4,214	2,442	4,719	3,460
Electricity (e)	6,949	8,153	8,072	6,335	7,307
Biomed Isotopes	181	189	141	91	51
Mixed Waste Recharge/GL				16	6
Miscellaneous Recharges				39	(0)
Conference Recharge	115	111	51	73	60
Low Background Facility	123	49	13	11	31
Print Room	87	52	39	1	
Total Recharges	**26,882**	**31,186**	**46,784**	**42,652**	**39,308**

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 FY2003, CAD charges are included in Engineering Shop.

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

(e) Prior to FY2006 recharge included Electricity Maintenance.

5. Financial Statement

Table 5.1

Balance Sheet Comparative Statement of Financial Position (in $ thousands)

	FY2006	FY2007
ASSETS:		
Current Assets		
Accounts Receivable (Note 2)	$ 12,798	$ 10,839
Inventories (Note 3)	328	588
Other Current Assets (Note 4)	817	1,167
Total Current Assets	**13,944**	**12,594**
Pension Plan Assets	313,268	536,627
Net Plant and Equipment (Note 5)	566,362	577,747
Total Assets	**$ 893,574**	**$ 1,126,968**
LIABILITIES AND EQUITY:		
Liabilities:		
Current Liabilities		
Drafts Payable (Note 6)	$ 4,656	$ 1,017
Accounts Payable	39,760	42,740
Accrued Expenses	19,651	39,482
Other	33,423	24,979
Total Current Liabilities	**97,490**	**108,218**
Post-Retirement Benefits	250,826	353,355
Environmental Liabilities (Note 7)	535,806	778,716
ES&H Liability (Note 8)	167,851	145,575
Total Liabilities	**1,051,973**	**1,385,864**
DOE Equity:		
Beginning Equity	(34,905)	(158,399)
Change in Equity	(123,494)	(100,497)
Ending Equity	(158,399)	(258,896)
Total Liabilities and Equity	**$ 893,574**	**$ 1,126,968**

Note 1

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):

	FY2006	FY2007
Trade Receivables	2,020	910
Inter-DOE Operations Offices (outside local field office)	4,741	3,164
Intra-DOE Operations Offices (within local field office)	352	221
Employees	557	8
Parent Organization (UC)	(2,130)	(2,349)
Reimbursements - Federal Agencies	7,278	8,888
Allowance for Doubtful Accounts	(20)	(4)
Total Accounts Receivable – September 30	**12,798**	**10,838**

Note 3

Inventories

The following were included in inventories ($K):

	FY2006	FY2007
Nuclear Materials	24	24
Precious Metals and Other Special Materials	110	128
Stores Inventories	962	914
Allowance for Loss on Stores	(767)	(478)
Total Inventories – September 30	**328**	**588**

Note 4

Other Current Assets

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

	FY2006	FY2007
Advances to Other DOE Locations (Russian Subcontracts)	613	902
Prepayments	199	265
Security Deposits	5	0
Total Other Current Assets – September 30	**817**	**1,167**

Note 5

Net Plant and Equipment

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

	Plant & Equip Costs		Accumulated Depreciation		Net Plant & Equip	
Category	**FY2006**	**FY2007**	**FY2006**	**FY2007**	**FY2006**	**FY2007**
Structure, Facilities, & LI	319,858	385,491	(165,059)	(176,718)	154,799	208,773
Equipment	336,259	395,722	(206,417)	(265,237)	129,842	130,485
Assets Under Capital Leases	25,255	25,255	(14,525)	(17,221)	10,730	8,034
Utilities	31,324	31,786	(19,416)	(19,962)	11,908	11,824
Reactors & Accelerators	139,925	140,424	(85,767)	(93,382)	54,158	47,042
Work in Process	204,925	171,584			204,925	171,584
Total	**1,057,546**	**1,150,262**	**(491,184)**	**(572,520)**	**566,362**	**577,742**

Note 6

Drafts Payable

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

	FY2006	FY2007
Balance - October 1	5,008	4,656
Deposits		
Payments Vouchers - Letter of Credit	(510,524)	(481,141)
Miscellaneous Receipts	(44,439)	(43,619)
Disbursements	554,611	521,120
Drafts Payable Balance - September 30	4,656	1,017

Note 7

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 $1,214K and is included in Other Current Liabilities. The following are included in the environmental liability ($K):

	FY2006	FY2007
Environmental Management	9,036	9,081
Active Facilities	526,770	769,635
Total Unfunded Environmental Liability - September 30	**535,806**	**778,716**

Note 8

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):

	FY2006	FY2007
Total ES&H Liability – September 30	**167,851**	**145,576**

6. Procurement and Property Management

Table 6.1

Requisitions Submitted by Laboratory Divisions

Division	# Requisitions	Estimate ($K)
Accelerator & Fusion Research	1,824	4,049,765
Advanced Light Source	2,753	5,975,723
Business Services	178	2,322,618
Chief Financial Officer (a)	1,305	67,801,428
Chemical Sciences	1,281	3,913,367
Computational Research	339	5,437,848
Computing Sciences	942	1,409,679
Environmental Energy Technologies	1,752	8,090,072
Engineering	911	4,024,828
Environment, Health & Safety	1,163	6,223,725
Earth Sciences	1,570	2,520,077
Facilities	3,056	24,724,494
Genomics	2,764	17,001,746
Human Relations	141	239,042
Information Technologies & Services	1,470	5,899,847
Laboratory Directorate	581	941,509
Life Sciences	4,289	11,182,619
Material Sciences	4,190	12,138,958
NERSC	190	2,050,200
Nuclear Science	935	1,529,438
Operations	183	329,852
Public Affairs	77	62,512
Physical Biosciences	2,063	4,321,566
Physics	984	4,676,762
Structural Biology	63	54,235
Technology Services	18	1,337
Institutional Projects	88	42,645
Totals	**35,110**	**196,965,896**

(a) Includes ~$66M eBuy institutional subcontract for lab supplies.

Table 6.2

Purchases Placed Using Purchase Orders/Subcontracts

	($K)	# Actions
Total POs	$251,663	19,997
$0 - $2,500 (non-negative)	$4,803	15,992
$2,500 - $10,000	$10,549	1,947
$10,000 - $25,000	$16,206	993
$25,000 - $100,000	$40,659	807
$100,000 - $1,000,000	$63,178	229
$1,000,000 +	$116,268	29

Table 6.3

Purchases Placed Using P-Card

	($K)	# Actions
Total POs	$10,894	16,460
$0 - $500	$2,125	11,085
$500 - $1,000	$1,781	2,525
$1,000 - $2,500	$2,960	1,908
$2,500 - $5,000	$2,517	719
$5,000 +	$1,511	223

Table 6.4

Laboratory Socioeconomic Performance

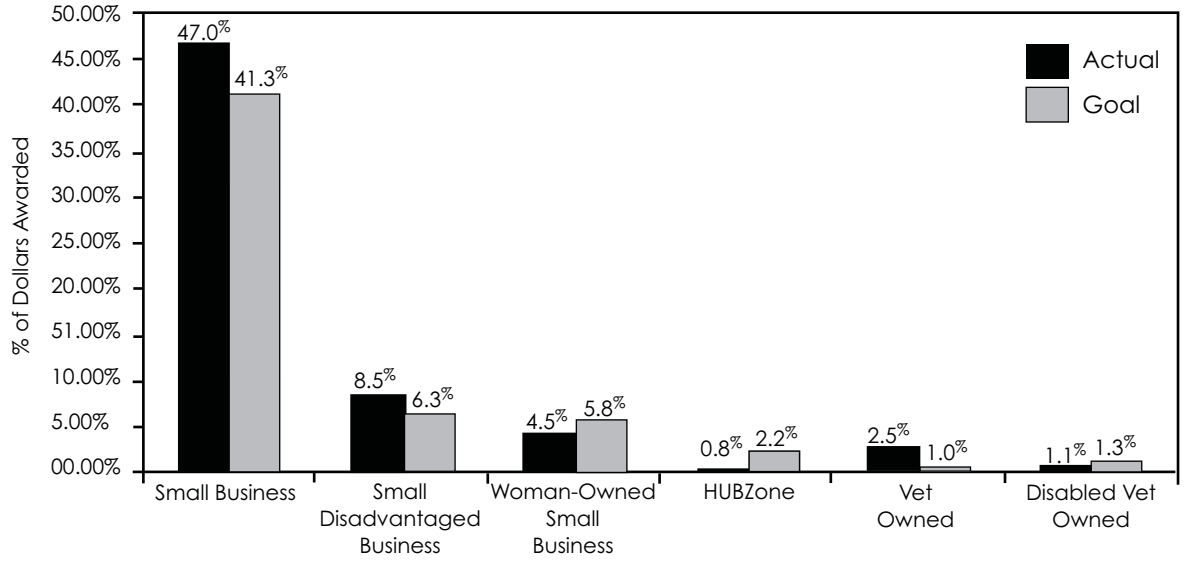


Table 6.5

Property Management Activity

Characterization of Laboratory Assets			
	# of Assets	**Acquisition Value**	
Total Laboratory Assets	22,267	640,549,322	
Equipment	8,488	599,555,639	
Sensitive Assets	13,779	40,993,683	
Computers	10,213	52,369,864	
Loaned Assets	152	36,213,266	
Borrowed Assets	125	950,000	
Assets Created in FY2007	3,508	46,995,232	
Assets to Excess in FY2007	2,784	32,642,961	
Inventory Campaign	**Base**	**Positive Resolutions**	**% Positive**
Controlled	8,278	8,183	98.9
Sensitive	12,428	12,368	99.5
Validation Size	53	53	100
Assets Scanned	20,813	19,954	94.4
Division	**Quantity**	**Asset Value ($K)**	
Accelerator & Fusion Research	984	28,100,953	
Advanced Light Source	1651	153,705,235	
Chief Financial Officer	294	507,923	
Chemical Sciences	1081	24,373,114	
Computational Research	1277	19,958,952	
Computing Sciences	69	951,673	
Environmental Energy Technologies	1224	15,373,015	
Engineering	943	12,461,008	
Environment, Health & Safety	450	3,138,024	
Earth Sciences	995	11,754,459	
Excess Turn-In Center	250	17,157,912	
Facilities	953	6,365,175	
Genomics	1479	46,312,176	
Human Relations	110	161,855	
Information Technologies & Services	1948	14,437,465	
Laboratory Directorate	136	391,390	
Life Sciences	1882	29,063,737	
Material Sciences	2719	75,896,610	
NERSC	755	92,738,597	
Nuclear Science	642	51,126,672	
Operations	36	42,344	
Public Affairs	134	407,831	
Physical Biosciences	1589	21,639,112	
Physics	666	14,484,090	
Total	**22,267**	**640,549,322**	

7. 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 7.1

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	Stanford Linear Accelerator Center
SNL	Sandia National Laboratories

Table 7.2

Summary Cost Data for DOE Laboratories, FY2003-FY2006 ($M)

Lab	Total Costs				Operating Costs				FTEs			
	FY2003	FY2004	FY2005	FY2006	FY2003	FY2004	FY2005	FY2006	FY2003	FY2004	FY2005	FY2006
Ames	27.9	29.5	30.5	33.2	25.3	26.4	27.1	27.2	317	318	320	313
ANL (a)	536.5	569.7	520.7	512.3	500.6	520.9	482.1	474.0	3,866	3,789	2,994	2,893
BNL	446.9	454.4	465.1	472.5	400.4	413.6	428.6	405.3	2,818	2,700	2,617	2,510
FNAL (b)	301.1	317.0	317.9	328.1	244.2	259.3	267.5	284.1	n/p	2,011	n/p	1,945
LANL	2,106.0	1,996.2	2,101.2	2,145.2	1,835.0	1,798.1	1,841.7	1,906.9	8,391	8,591	8,992	9,081
LBNL (c)	456.5	504.0	523.8	517.2	395.2	435.8	433.0	452.9	2,987	2,982	2,891	2,766
LLNL (d)	1,594.2	1,629.7	1,625.8	1,600.7	1,309.7	1,452.6	1,483.0	1,451.8	7,870	7,713	7,661	7,421
ORNL	999.9	1,025.7	1,025.7	989.3	668.8	751.4	863.7	889.5	3,880	3,930	4,035	4,137
PNNL (e)	500.3	558.7	648.8	678.6	486.7	545.9	634.0	662.1	2,821	3,006	3,224	3,326
PPPL (f)	66.5	75.2	81.8	79.5	57.9	56.7	58.1	54.0	460	470	455	448
SLAC	228.2	255.1	292.6	355.9	177.6	207.5	205.0	214.9	1,585	1,645	1,606	1,616
SNL (g)	1,944.6	2,227.0	2,302.4	2,302.9	1,742.9	1,941.2	2,059.0	2,077.2	8,044	8,294	8,561	8,625

(a) ANL - Operating costs exclude EQU and GPP.

(b) FNAL - Operating costs exclude EQU and GPP.

(c) LBNL - Operating costs exclude EQU and GPP. Minor revision to prior years' costs to include DOE Berkeley Site Office costs.

(d) LLNL - beginning in FY2001, operating costs revised to reflect the reclassification of GPP and non-contract costs as operating costs.

(e) PNNL - Operating costs exclude EQU and GPP.

(f) PPPL - Operating costs exclude EQU and GPP.

(g) SNL - Operating costs exclude EQU and GPP.

n/p - not provided.

Table 7.3

Overhead Information for DOE Laboratories, FY2006

Laboratory	Overhead Costs ($M)	Distribution Base ($M)	Overhead Rate as Applied to Distributed Base (%)	Operating Costs ($M)	Overhead As a % of Operating	
Ames	10.0	23.2	43.1 (a)	27.2	34.2	(b)
ANL	97.4	414.9	23.5 (c)	474.0	20.5	
BNL	86.8 (d)	247.7 / 240.0 (e)	8.25 / 26.3 (f)	405.3	21.4	
FNAL	60.5	314.5	19.2	284.1	21.3	
LANL	380.0	(g)	(g)	1,906.9	19.9	
LBNL	90.7 (h)	195.8 (i)	46.3	452.9	20.0	
LLNL	267.1 (j)	731.8 (k)	36.5	1,451.8	18.4	
ORNL	205.7 (l)	417.3 (m)	49.3	889.5	23.1	
PNNL	123.2	(n)	(n)	662.1	18.6	
PPPL	24.7	(o)	(o)	54.0	34.8	(p)
SLAC	55.9	248.5	22.5	214.9	26.0	
SNL	319.9	(q)	(q)	2,077.2	15.4	

a. Ames-Overhead is comprised of three pools: Site at 53%, Procurement at 17%, and G&A at 11.5%.
b. Ames-Excludes overhead costs distributed to capital funds. ($0.7M in FY2006)
c. ANL-The various rates in FY 2006 are: Materials/Subcontracts 6.4%, Service Centers 17.0%, Common Support 21.4%, LDRD 7.8%, G&A 2.7%.
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-Restructured overhead costs in FY2006. It includes the G&A costs and Strategic Mission Support costs, but excludes $1.2M of overhead costs distributed to DOE capital accounts.
k. 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.
l. ORNL-Pre-prices certain overhead costs using pre-approved special rates before net overhead is distributed to the value-added base. Examples of this include funds associated with the Spallation Neutron Source construction and off-site assessments.
m. 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.
n. PNNL-Distribution base and overhead rate are not available as a single value because of multiple allocation bases. Also, these numbers do not include private business costs.
o. PPPL-Distribution base and overhead rate are not available as a single value due to multiple allocation bases. PPPL uses five rates to distribute overhead costs. For FY2006 these rates were: Site @ 48.9%, Offsite @ 10.1%, Materials/Subcontracts @ 21.8 ($0.5M threshold on purchase orders and subcontracts; excludes ITER), ITER Materials/Subcontracts @ 2.0%, and G&A @ 11.0%.
p. PPPL-Excludes $5.6M of overhead costs distributed to capital funds.
q. 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.
n/p - not provided.

Table 7.4

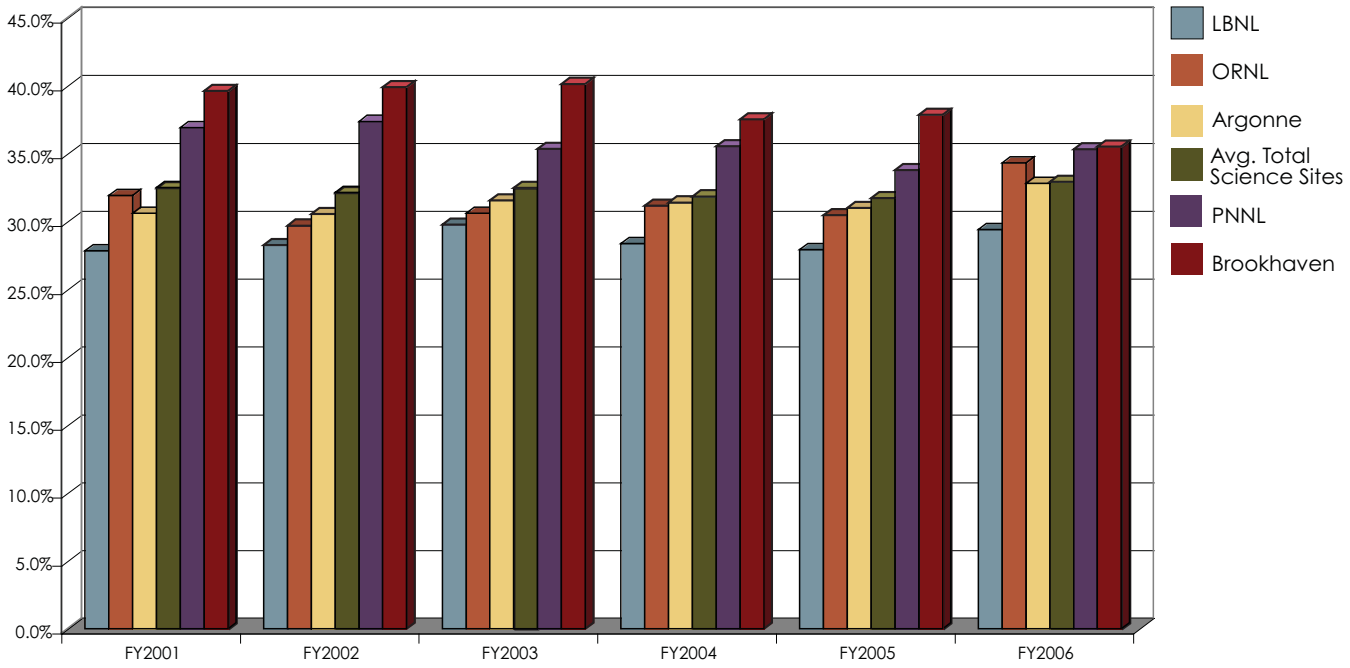
Overhead Costs as a Percentage of Operating Costs for DOE Laboratories, FY2003-FY2006

Laboratory	FY2003		FY2004		FY2005		FY2006	
Ames	30.8	(a)	31.1	(a)	32.5	(a)	34.2	(a)
ANL	18.5		19.9		19.1		20.5	
BNL	22.2		21.6		21.3		21.4	
FNAL	n/p		22.4	(b)	n/p		21.3	(b)
LANL	16.6		20.4		19.5		19.9	
LBNL	22.0	(c)	21.6	(c)	22.1	(c)	20.0	(c)
LLNL	20.1		18.9		19.1		18.4	(d)
ORNL	21.7		21.3		19.9		23.1	
PNNL	18.8		18.6		16.5		18.6	
PPPL	37.0	(e)	34.6	(e)	33.7	(e)	34.8	(e)
SLAC	24.1		22.9		24.2		26.0	
SNL	16.1		14.7		14.9		15.4	

(a) Ames excludes overhead costs distributed to capital funds. ($0.7M in FY2006)
(b) FNAL excludes overhead costs distributed to capital funds. ($5.4M in FY2006)
(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. ($5.9M in FY2006).
n/p - not provided

Figure 7.1

Functional Support Costs as a Percent of Total Costs, FY2001-FY2006



6. 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
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
ECSC	Enterprise Computing Steering Committee
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.

LBNL/PUB-922 (2007)

Annual Report Fiscal Year 2007

Ernest Orlando Lawrence Berkeley National Laboratory
University of California Berkeley
Berkeley, California

January 2008

OCFO
Lawrence Berkeley National Laboratory
Office of the Chief Financial Officer

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Table of Contents

Chief Financial Officer's Statement

I am happy to present to you the FY2007 Chief Financial Officer's Annual Report. I hope that you will find it a useful reference tool. 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.

2007 was a year of progress and challenges for the Office of the Chief Financial Officer (OCFO). I believe that with the addition of a new Controller, the OCFO senior management team is stronger than ever. With the new Controller on board, the senior management team spent two intensive days updating our strategic plan for the next five years ending in 2012, while making sure that we continue to execute on our existing strategic initiatives.

In 2007 the Budget Office, teaming with Human Resources, worked diligently with our colleagues on campus to re-engineer the Multi-Location Appointment (MLA) process, making it easier for our Principal Investigators (PIs) to work simultaneously between the Laboratory and UC campuses. The hiring of a point-of-contact in Human Resources to administer the program will also make the process flow smoother.

In order to increase our financial flexibility, the OCFO worked with the Department of Energy (DOE) to win approval to reduce the burden rates on research and development (R&D) subcontracts and Intra-University Transfers (IUT). The Budget Office also performed a "return on investment" (ROI) analysis to secure UCRP funding for a much needed vocational rehabilitation counselor. This new counselor now works with employees who are on medical leave to ensure that they can return to work in a more timely fashion, or if not able to return, usher them through the various options available to them.

Under the direction of the new Controller, PriceWaterhouse Coopers (PWC) performed their annual audit of the Laboratory's financial data and reported positive results. In partnership with the Financial Policy and Training Office, the Controller's Office also helped to launch self-assessments of some of our financial processes, including timekeeping and resource adjustments. These self assessments were conducted to promote efficiencies and mitigate risk. In some cases they provided assurance that our practices are sound, and in others highlighted opportunities to improve. A third, and most important assessment on funds control was also conducted that proved very useful in making sure that our financial processes are sound and of the highest ethical standards.

In June of 2007 the Procurement Department was awarded the DOE's FY2006 Secretarial Small Business Award for the advancement of small business contracts at Lawrence Berkeley National Laboratory (LBNL). The award was presented in Washington, D.C. Procurement also distinguished itself by passing the tri-ennial Procurement Evaluation and Re-engineering Team (PERT) Review of its systems and processes. We continue to reduce costs through the Supply Chain Initiative saving the Laboratory ~$6M to date and have placed over 11,000 orders with over seven vendors using the eBuy system.

Our wall-to-wall inventory, which was completed in March of 2007, reported a result of 99+% for item count and 99.51% by value. This was a remarkable achievement that required the hard work of every Division and the Property Department working together.

Training continues to be a major initiative for the OCFO and in 2007 we rolled out financial training programs specifically tailored to meet the needs of the scientific divisions.

FY2008 presents several opportunities to enhance and improve our service to the scientific community. With the awarding of the HELIOS and JBEI programs, we will be developing new financial paradigms to provide senior management flexibility in decision making.

Last year we heard the Laboratory community loud and clear when they expressed their frustration with our current travel system. As we head into the new fiscal year, a cross-

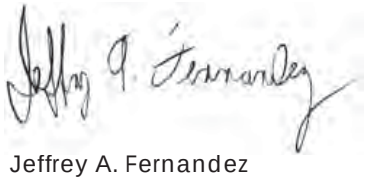
Chief Financial Officer's Statement continued

functional travel team has identified a new model for how we provide travel services. We will be implementing the Oracle PeopleSoft Travel Reimbursement system by July of 2008. The new system will be more user-friendly and provide better information to the divisions and travel operations. We will also continue to review the travel disbursements operation for further improvement.

Also in FY2008, several key information systems implementation projects are under way which will strengthen the Laboratory's financial and business processes. These include Supply Chain Management, and the Budget and Planning System. Future planned systems development includes an electronic sponsored research administration system.

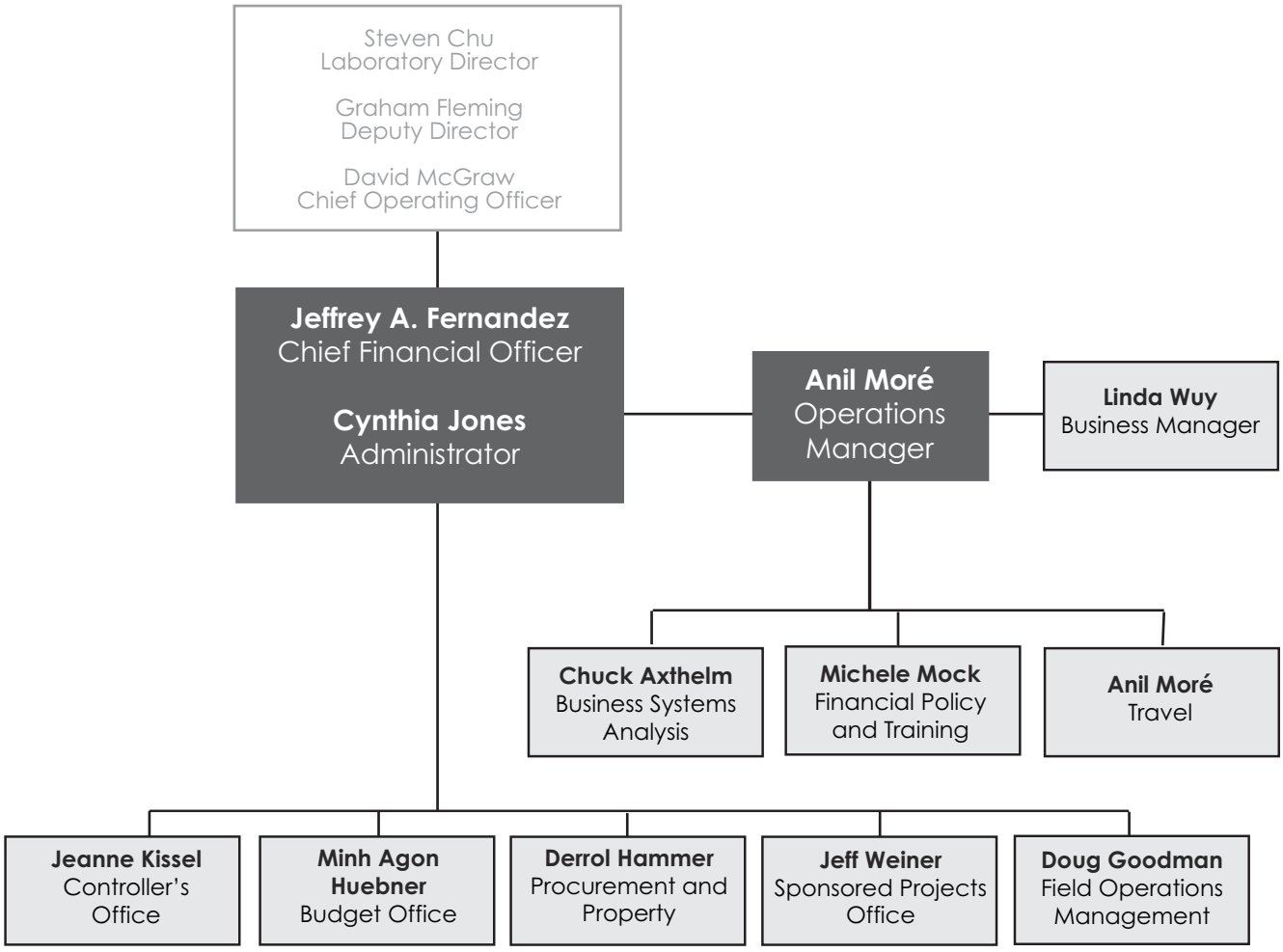
Continuing to improve the procurement process at the Laboratory is another major priority for the OCFO. To that end, we will be working to re-engineer the "procure-to-pay" process. The goal will be to correct process flow to maximize efficiency and effectiveness, while implementing sound business practices and incorporating strong internal controls. Along the same lines, we will also be working with the divisions to implement the Property Management Improvement Program that was identified in FY2007.

I look forward to another exciting year of challenges and opportunities for the entire OCFO to better support the world-class science carried out at LBNL.

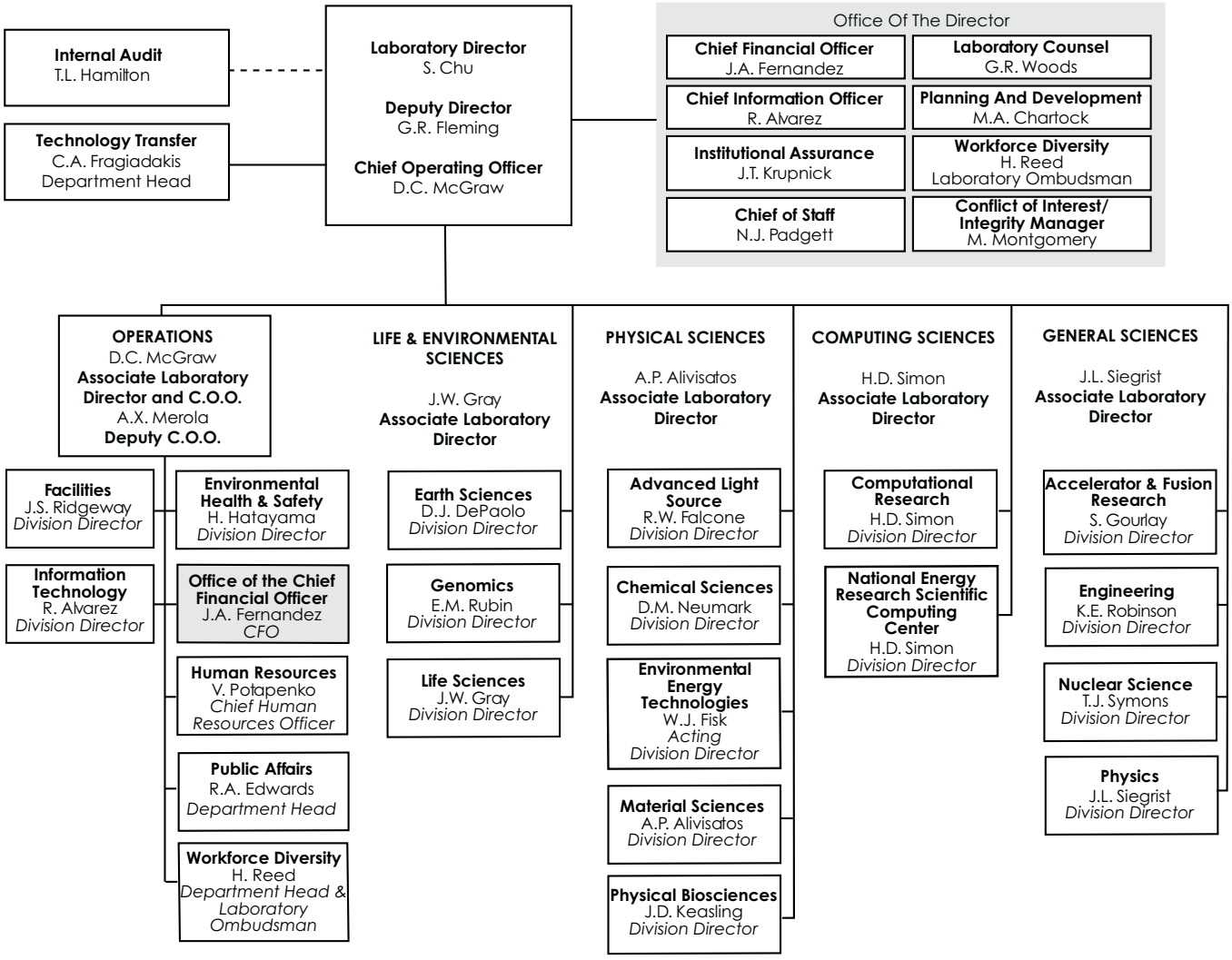


Jeffrey A. Fernandez
Chief Financial Officer

Office of the Chief Financial Officer



Lawrence Berkeley National Laboratory, University of California



1. OCFO Organizations

OCFO Operations

The Operations Manager, Anil Moré**,** is responsible for the management of various business units including Business Systems, Policy, Training, Travel and Conference Services, as well as overseeing the OCFO budget of $17M. The Operations Manager advises the CFO and his senior staff in the areas of planning, staffing, budgeting, and recommending/implementing changes to methods within the OCFO organization. He also participates with other senior managers to establish, develop and execute strategic plans and objectives for the OCFO Organization.

Operations develops and manages the OCFO Assurance Program, including the Integrated Safety Management Plan. The Manager provides oversight of the Department's compliance with the performance management process (Contract 31) and audit findings and reviews.

Business Systems Analysis

Under the leadership of Chuck Axthelm, Manager, the Business Systems Analysis Unit is responsible for ensuring that OCFO business systems are responsive to the needs of the Laboratory, that the return on systems investment is maximized, and that systems strategies and plans are effectively communicated. Comprised of a team of professional business analysts, the Business Systems Analysis team partners with OCFO functional units and IT Division professionals in the planning, design, implementation and maintenance of automated information systems.

Key services provided include:

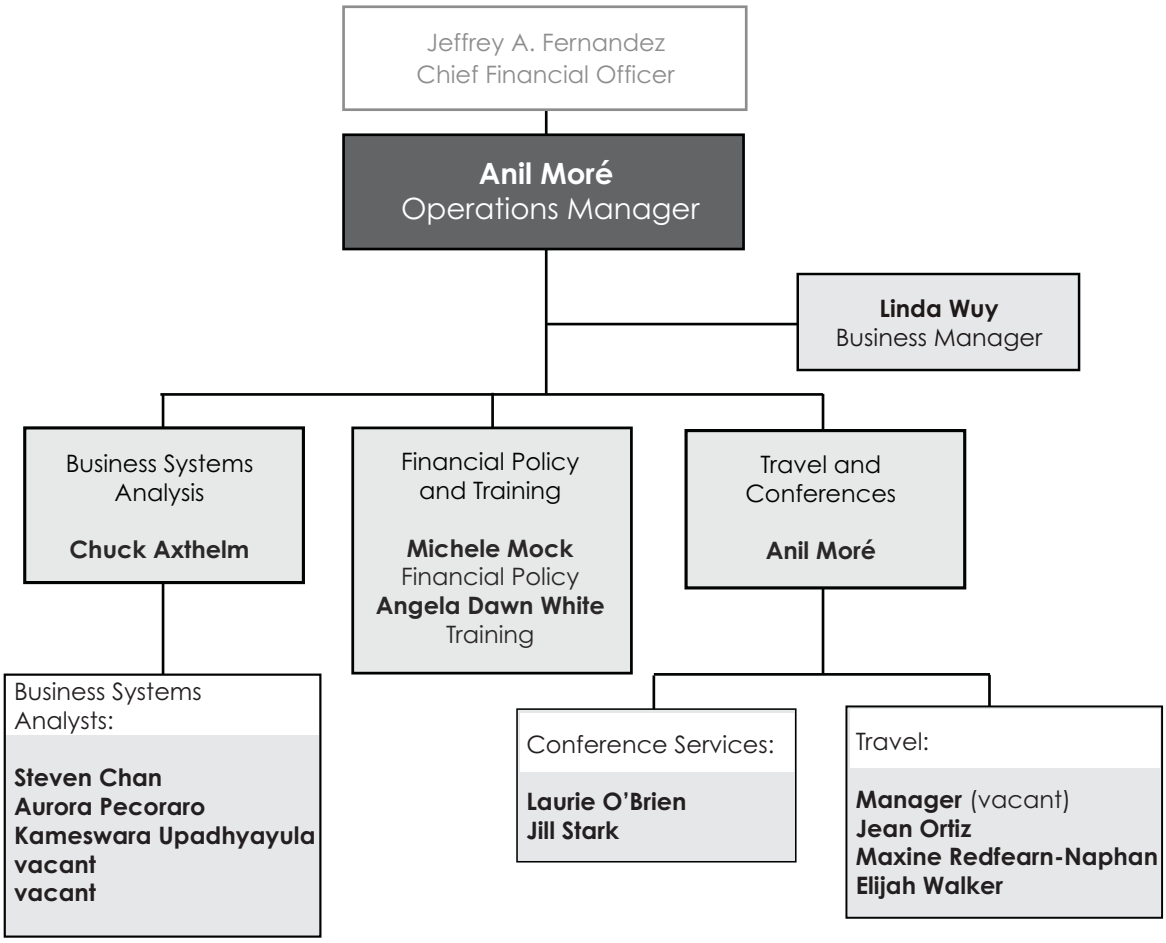
- Establishing and maintaining priorities of OCFO business systems projects consistent with the strategic systems plan
- Coordinating with the IT Division on the allocation of IT professionals and Business Analysts to specific systems projects
- Tracking and managing the progress of strategic systems initiatives and other systems-related projects
- Facilitation of business process analysis and automation including requirements gathering, documentation, and interpretation of user specifications
- Assurance testing of new system functionalities
- Reviewing and improving imbedded system controls
- On-going effective communication with systems functional owners and users on the status of systems initiatives
- End-user systems support including troubleshooting systems issues, developing and modifying reports, queries, and other decision support tools

Financial Policy and Training

The Financial Policy and Training Office (FPTO), led by Michele Mock, was established in FY2004. The FPTO is responsible for providing guidance and support to facilitate best practices, compliance, and sound financial management at the Laboratory. The FPTO develops and implements financial policies and procedures, and provides classroom and web-based training for business processes and policies for OCFO staff and the entire Laboratory community. FPTO also conducts self assessments and reviews of internal controls and processes, and manages the Contract 31 Appendix B performance measures process for the OCFO.

Travel and Conferences

The Travel Office coordinates all travel services for the Laboratory including travel reservations, travel agency liaison, expense voucher processing, DOE foreign travel documentation and approval, travel hotline, and Gelco system training. Conference Coordination manages all aspects of large and small conferences, meetings, and symposiums including negotiating vendor contracts for hotels, conference space, food, and other conference services.


Jeffrey A. Fernandez
Chief Financial Officer
Anil Moré
Operations Manager
Linda Wuy
Business Manager
Business Systems Analysis
Chuck Axthelm
Financial Policy and Training
Michele Mock
Financial Policy
Angela Dawn White
Training
Travel and Conferences
Anil Moré
Business Systems Analysts:
Steven Chan
Aurora Pecoraro
Kameswara Upadhyayula
vacant
vacant
Conference Services:
Laurie O'Brien
Jill Stark
Travel:
Manager (vacant)
Jean Ortiz
Maxine Redfearn-Naphan
Elijah Walker

Budget Office

Minh Agon Huebner, Budget Officer, leads a team of financial professionals dedicated to providing high-quality products and services to DOE and LBNL internal partners in support of effective business decisions and sound financial management practices.

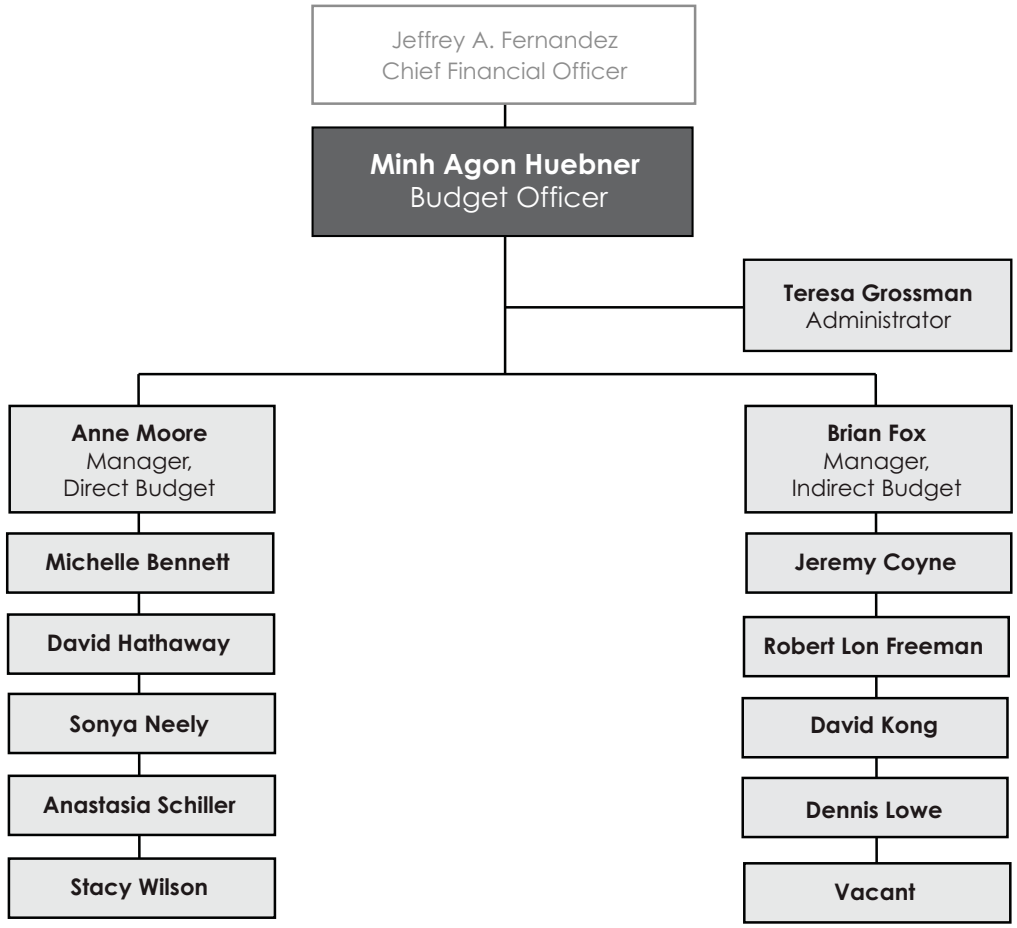
The Budget Office consists of the following two groups:

Direct Budget

The primary function of Direct Budget is to provide assurance that the formulation and execution of budgets complies with DOE requirements and remains within Non-DOE sponsors' financial terms. Through interactions with DOE and in partnership with LBNL's financial management community, Direct Budget facilitates funding issue resolutions, interprets DOE directives and guidance, and develops appropriate Laboratory financial policies.

Indirect Budget

The primary function of Indirect Budget is to provide high-level oversight for indirect budgets. This oversight includes projecting the institutional indirect revenues, managing the indirect budget formulation process, reviewing cost elements and allocation methodologies for distributed budgets, performing related-cost impact analyses, and developing appropriate Laboratory financial policies.



Jeanne Kissel, Controller

Controller's Office

The responsibility of the Controller's Office, led by Jeanne Kissel, Controller, is to furnish timely and accurate financial information to UC, DOE, and the Laboratory community. The Controller's Office is dedicated to delivering efficient and cost-effective financial services through a team of highly competent and dedicated professionals. It is also the Controller's responsibility to ensure that the Laboratory has a strong internal control environment and is in compliance with government accounting standards and applicable laws and regulations.

The Controller's Office consists of the following groups:

General Accounting

General Accounting (GA) provides overall coordination for the accounting activities at the Laboratory.

GA is responsible for the monthly financial reporting to DOE and annual reporting to UC. GA handles property accounting, banking relations, and coordinates monthly close activities with divisions and OCFO departments.

Payroll

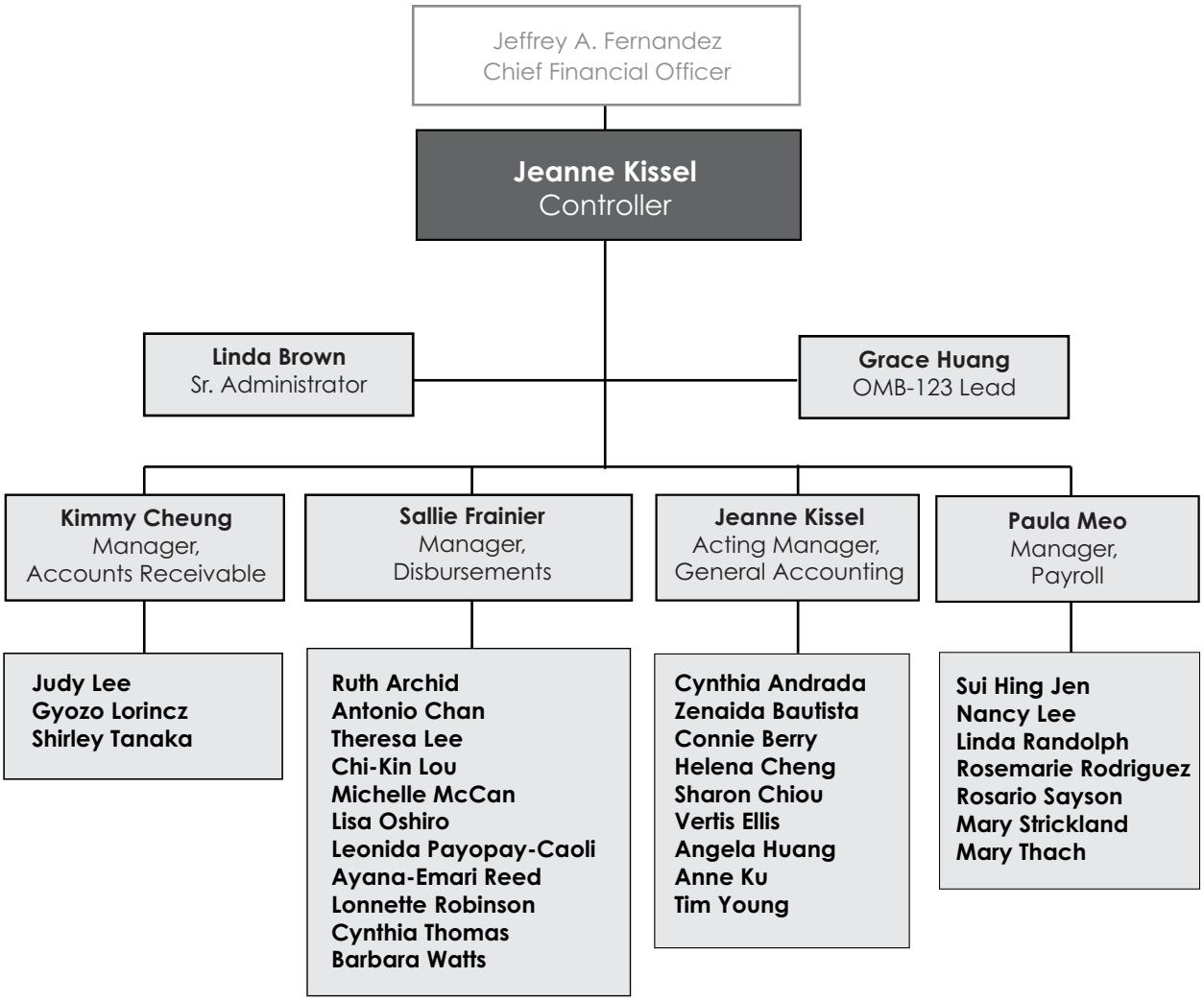
Payroll is responsible for all bi-weekly and monthly pay cycles, and all employee payroll-related activities. Payroll works to resolve all timekeeping issues and handles all federal and state regulatory filings (IRS, Franchise Tax Board, etc.).

Disbursements

Disbursements (formerly Accounts Payable) ensures timely payment of all vendor and non-payroll related employee payment requests. Disbursements maintains a strong system of controls to ensure that proper authorization and documentation is received before payments are made.

Accounts Receivable

Accounts Receivable (AR) provides billing and collection support for the Work-for-Others programs and projects. AR works closely with the Sponsored Projects Office to coordinate financial issues surrounding sponsors' funding, advances, and billings.


Jeffrey A. Fernandez
Chief Financial Officer
Jeanne Kissel
Controller
Linda Brown
Sr. Administrator
Grace Huang
OMB-123 Lead
Kimmy Cheung
Manager,
Accounts Receivable
Sallie Frainier
Manager,
Disbursements
Jeanne Kissel
Acting Manager,
General Accounting
Paula Meo
Manager,
Payroll
Judy Lee
Gyozo Lorincz
Shirley Tanaka
Ruth Archid
Antonio Chan
Theresa Lee
Chi-Kin Lou
Michelle McCan
Lisa Oshiro
Leonida Payopay-Caoli
Ayana-Emari Reed
Lonnette Robinson
Cynthia Thomas
Barbara Watts
Cynthia Andrada
Zenaida Bautista
Connie Berry
Helena Cheng
Sharon Chiou
Vertis Ellis
Angela Huang
Anne Ku
Tim Young
Sui Hing Jen
Nancy Lee
Linda Randolph
Rosemarie Rodriguez
Rosario Sayson
Mary Strickland
Mary Thach

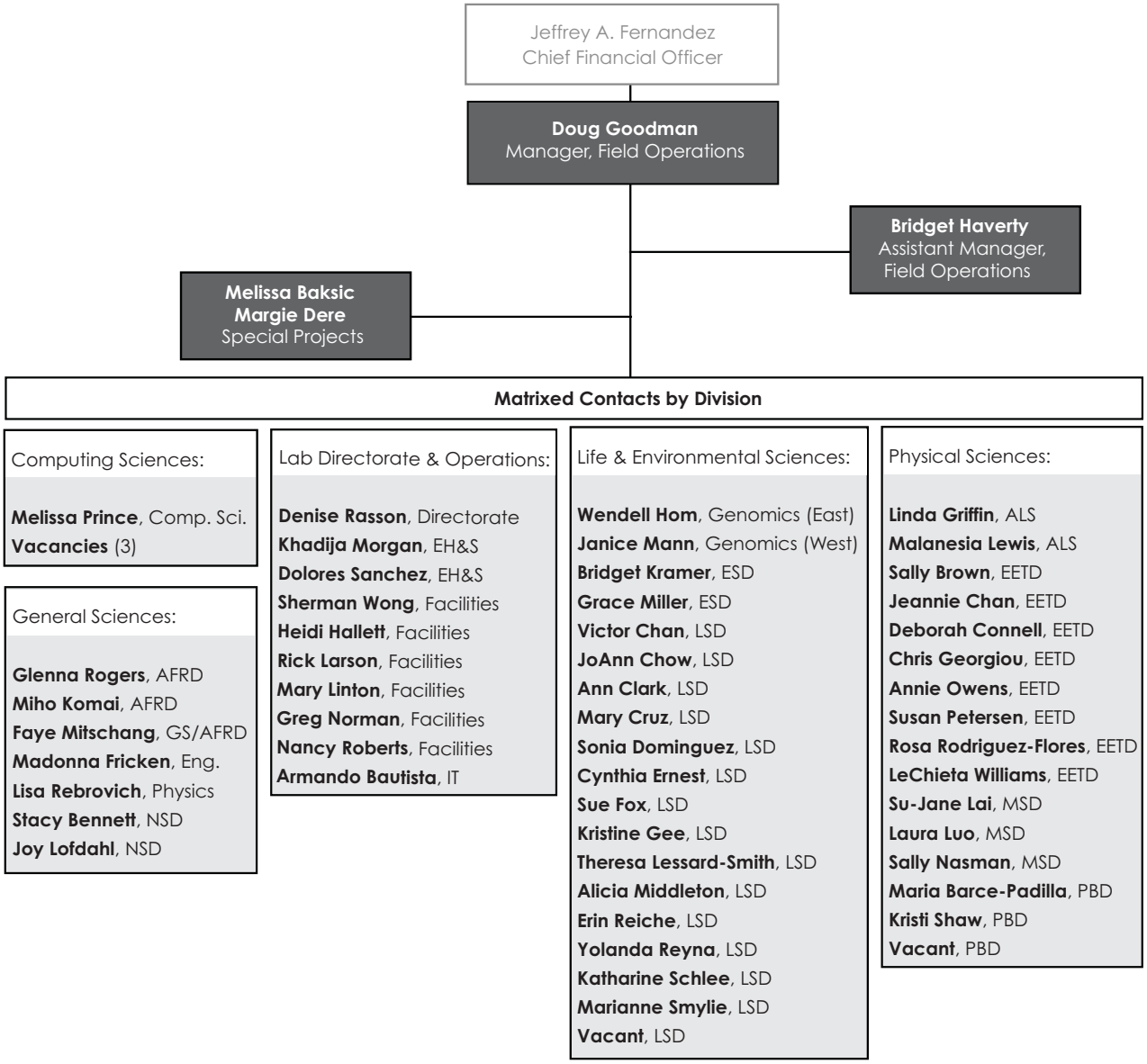
Douglas Goodman, Manager

Field Operations

CFO Field Operations under the leadership of the Manager, Doug Goodman, and the Assistant Manager, Bridget Haverty, consists of approximately 50 professional resource managers and analysts that are matrixed to the Laboratory's scientific and operations divisions to assist them in fulfilling their mission.

Organization

OCFO Field Operations Resource Managers and Analysts provide matrix organizations with customer-oriented, program/project management expertise and support. Their principal role is one of financial management stewardship. Major resource management responsibilities typically include budget preparation, budget execution and closeout, as well as financial consulting and advisory services. Resource managers and analysts may also supervise other resource analysts and administrative staff, and may represent the matrix organization in Laboratory-wide meetings and on program/project teams.



Derrol Hammer, Manager

Procurement & Property Management

The Procurement & Property Management Department is responsible for the acquisition of goods and services, as well as the management of Laboratory assets that are necessary for the Laboratory to fulfill its scientific mission. Leading the Department is Derrol Hammer, Procurement & Property Manager.

In FY2007, Procurement's Strategic Sourcing Initiative went live with five new eBuy vendors for the purchase of standard catalog items, expanding coverage to office supplies, industrial tools and supplies, computer products and supplies, electronic supplies, desktop and laptop computers, and laboratory supplies. eBuy electronically integrates supply chain activities including requisitioning, ordering, receiving, invoicing, and payment. This benefits the Laboratory in several areas:

- Requestors have access to entire vendor catalogs and directly order items without Procurement's involvement in the day-to-day transactions. This eliminates several layers of administrative processing, which gives end-users improved delivery service while reducing transaction costs.
- eBuy has greatly enhanced controls and visibility compared to existing business-to-business (B2B) contracts. It has automated workflow requisition approvals, real-time data validation, and extensive reporting.
- The Laboratory does not need to maintain thousands of catalog items since eBuy's "punchout" technology allows vendors to maintain and present their catalogs directly to end-users.

The Procurement & Property Management Department consists of the following groups:

Small Business and Strategic Sourcing Management

This group, headed by David Chen, Deputy Procurement Manager, encompasses management of the Laboratory's Small Business and Supplier Management function as well as the development of the Laboratory's supply chain contracting (eBuy).

Policy, Assurance, and Systems

This group is responsible for development of procurement policy and documents, assurance that Contract 31 procurement requirements are being met, and operation of procurement systems.

Construction and Institutional Support

The function of this group is the acquisition of construction, architect & engineering services, R&D services, and support of the Joint Genome Institute (JGI). They are also responsible for institutional blanket subcontract requirements.

Fabrications and One-time Purchases

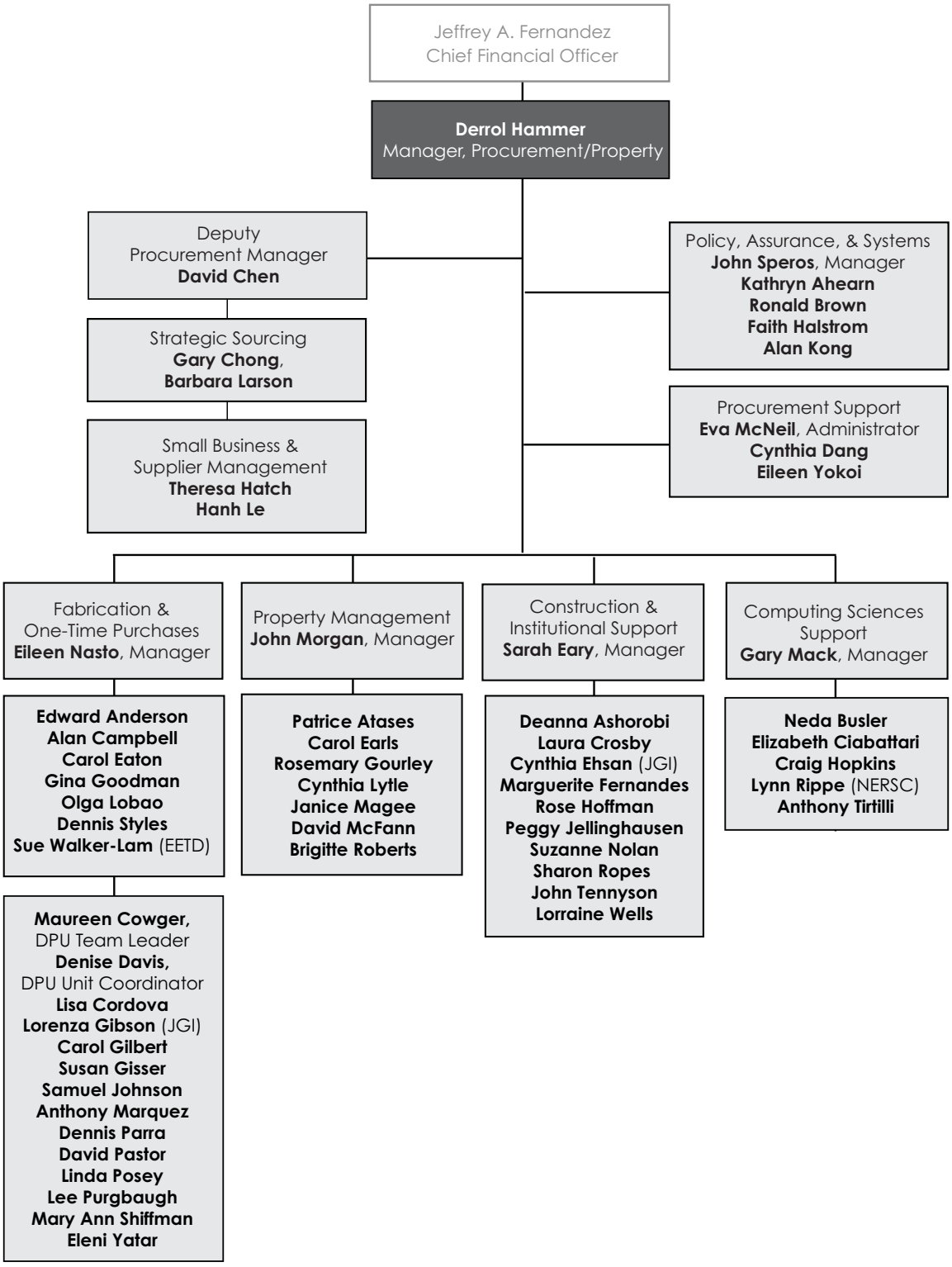
The primary function of this group is the acquisition of mechanical and electrical fabrications, equipment and tools, electrical hardware, lab supplies, furniture, raw materials, and credit card purchases. The group also processes Consultant/PSA Agreements and Intra-University Transactions.

Property Management

The Property Management group is responsible for all property management policies and systems. They track all accountable and controlled property at the Laboratory and conduct all inventories of such items as well as asset transaction management.

Computing Sciences Support

This group is responsible for the acquisition of the Laboratory's high performance computing and telecommunications goods and services for the National Energy Research Scientific Computing Center (NERSC) and the Energy Sciences Network (ESnet), and computer hardware, software, and associated goods and services used by various divisions.

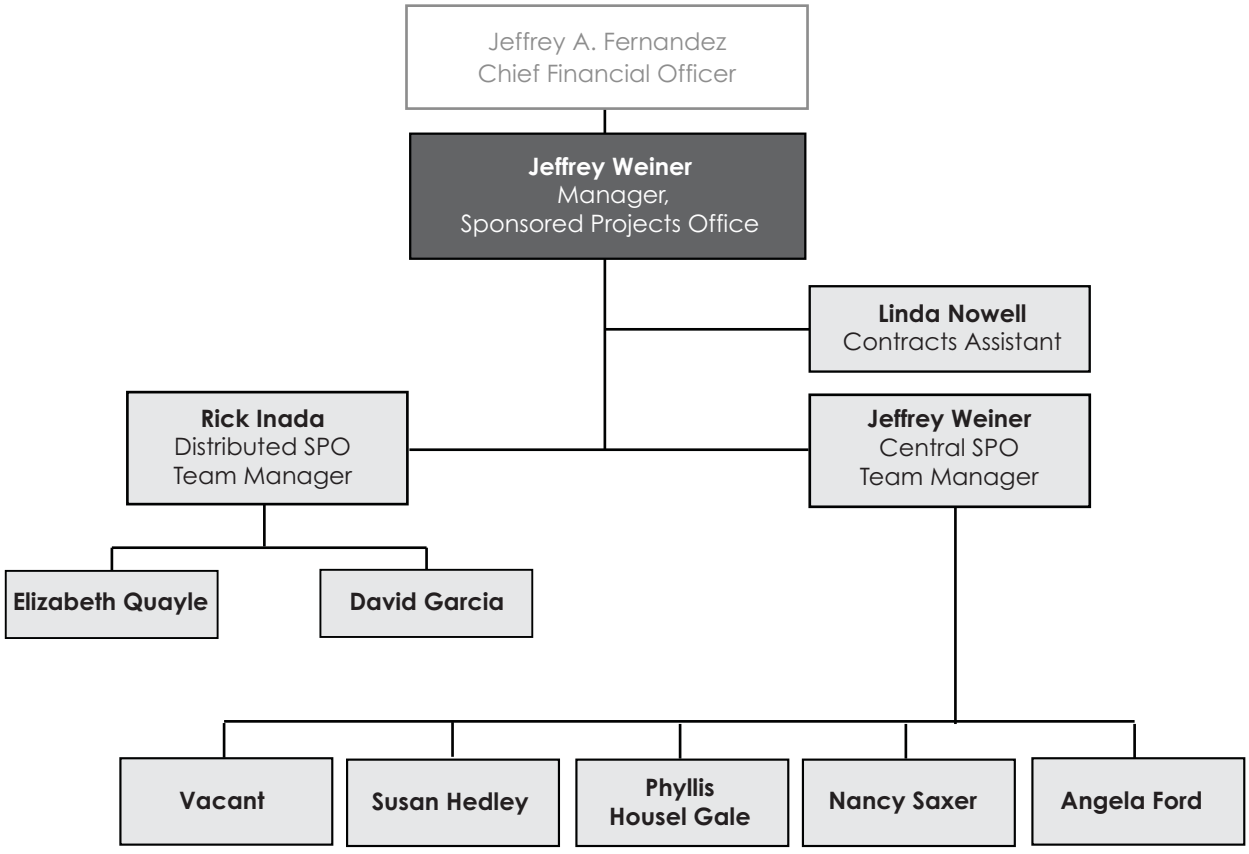

Jeffrey A. Fernandez
Chief Financial Officer
Derrol Hammer
Manager, Procurement/Property
Deputy
Procurement Manager
David Chen
Strategic Sourcing
Gary Chong,
Barbara Larson
Small Business &
Supplier Management
Theresa Hatch
Hanh Le
Policy, Assurance, & Systems
John Speros, Manager
Kathryn Ahearn
Ronald Brown
Faith Halstrom
Alan Kong
Procurement Support
Eva McNeil, Administrator
Cynthia Dang
Eileen Yokoi
Fabrication &
One-Time Purchases
Eileen Nasto, Manager
Edward Anderson
Alan Campbell
Carol Eaton
Gina Goodman
Olga Lobao
Dennis Styles
Sue Walker-Lam (EETD)
Maureen Cowger,
DPU Team Leader
Denise Davis,
DPU Unit Coordinator
Lisa Cordova
Lorenza Gibson (JGI)
Carol Gilbert
Susan Gisser
Samuel Johnson
Anthony Marquez
Dennis Parra
David Pastor
Linda Posey
Lee Purgbaugh
Mary Ann Shiffman
Eleni Yatar
Property Management
John Morgan, Manager
Patrice Atases
Carol Earls
Rosemary Gourley
Cynthia Lytle
Janice Magee
David McFann
Brigitte Roberts
Construction &
Institutional Support
Sarah Eary, Manager
Deanna Ashorobi
Laura Crosby
Cynthia Ehsan (JGI)
Marguerite Fernandes
Rose Hoffman
Peggy Jellinghausen
Suzanne Nolan
Sharon Ropes
John Tennyson
Lorraine Wells
Computing Sciences
Support
Gary Mack, Manager
Neda Busler
Elizabeth Ciabattari
Craig Hopkins
Lynn Rippe (NERSC)
Anthony Tirtilli

Sponsored Projects Office

The Sponsored Projects Office (SPO) is headed by Jeffrey Weiner. SPO holds the delegated authority from The UC Regents (via the Laboratory Director) to submit proposals and negotiate and accept awards from Non-DOE sponsors. The Sponsored Projects Office obtains the DOE approval for proposals and awards when necessary. Sponsored Projects has Contracts Officers (COs) who serve all the Non-DOE research needs of their assigned divisions. SPO is organized by division so that most customers interact with only one SPO Contracts Officer.

Sponsored Projects handles the following technology transfer agreements:

- Sponsored Research Agreements (Work for Others)
- Cooperative Research and Development Agreements (CRADAs)
- User Agreements
- Agreements with other DOE Laboratories, and Gifts.



2. Institutional Information

Figure 2.1

Where Did Your Program Dollars Go in FY2007?

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)	$0.37	$0.33	$0.19	$0.37
Contract Labor	$0.00	$0.00	$0.00	$0.00
Org. Burden (b)	$0.06	$0.06	$0.03	$0.07
Subtotal Direct Labor	**$0.43**	**$0.39**	**$0.22**	**$0.44**
OTHER DIRECT:				
Services	$0.17	$0.02	$0.22	$0.12
Materials	$0.11	$0.03	$0.42	$0.09
Utilities	$0.02	$0.00	$0.00	$0.00
Other Expenses (c)	$0.00	$0.00	$0.00	$0.01
Recharges (b, d)	($0.01)	$0.32	$0.01	$0.04
Travel	$0.02	$0.01	$0.01	$0.01
Subtotal Other Direct	**$0.31**	**$0.37**	**$0.67**	**$0.28**
Total Direct	**$0.74**	**$0.77**	**$0.89**	**$0.72**
INDIRECT:				
Procurement	$0.01	$0.00	$0.03	$0.01
Travel	$0.00	$0.00	$0.00	$0.00
G&A (Other Inst.)	$0.24	$0.23	$0.07	$0.27
Total Indirect	**$0.26**	**$0.23**	**$0.11**	**$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.

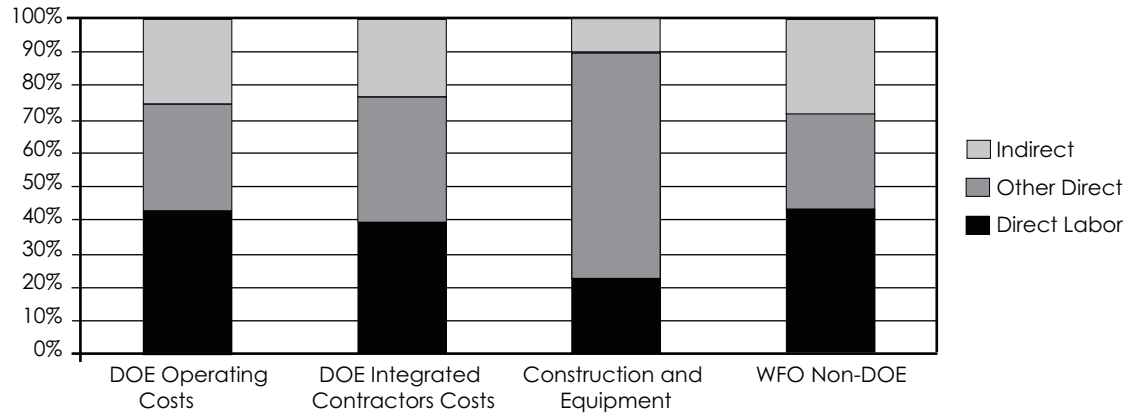


Table 2.1

Cost Trend by Expense Category, FY2003-FY2007 ($M and % of total)

Expenses	FY2003		FY2004		FY2005		FY2006		FY2007	
	$M	%	$M	%	$M	%	$M	%	$M	%
DIRECT:										
Direct Labor										
UC Labor (a)	168.7	37.0%	178.2	35.4%	174.8	33.4%	175.4	33.9%	180.3	34.9%
Contract Labor	1.4	0.3%	1.1	0.2%	0.8	0.2%	0.9	0.2%	1.3	0.3%
Org. Burden (b)	27.3	6.0%	28.7	5.7%	27.3	5.2%	29.2	5.6%	29.8	5.8%
Subtotal Direct Labor	197.4	43.3%	208.0	41.3%	202.9	38.7%	205.6	39.7%	211.4	40.9%
Other Direct										
Services	60.0	13.1%	79.6	15.8%	102.1	19.5%	91.7	17.7%	84.0	16.3%
Materials	68.2	14.9%	73.9	14.7%	75.5	14.4%	68.4	13.2%	68.0	13.2%
Utilities	5.6	1.2%	6.0	1.2%	7.1	1.4%	5.1	1.0%	6.2	1.2%
Other Expenses (c)	0.6	0.1%	1.8	0.4%	1.1	0.2%	1.9	0.4%	2.7	0.5%
Recharges (b, d)	10.6	2.3%	9.8	1.9%	8.8	1.7%	10.6	2.0%	8.4	1.6%
Travel	9.1	2.0%	9.4	1.9%	9.4	1.8%	9.8	1.9%	7.9	1.5%
Subtotal Other Direct	154.0	33.8%	180.5	35.8%	204.0	38.9%	187.4	36.2%	177.2	34.3%
Total Direct	**351.5**	**77.0%**	**388.5**	**77.1%**	**406.8**	**77.7%**	**393.0**	**76.0%**	**388.5**	**75.2%**
INDIRECT:										
Procurement	4.8	1.1%	7.1	1.4%	6.6	1.3%	7.5	1.5%	7.4	1.4%
Travel (e)	0.0	0.0%	0.9	0.2%	0.9	0.2%	0.8	0.2%	0.9	0.2%
Space (f)	7.6	1.7%	7.5	1.5%	8.7	1.7%	0.0	0.0%	0.0	0.0%
G&A (Other Inst.)	92.5	20.3%	99.7	19.8%	100.7	19.2%	115.2	22.3%	119.6	23.2%
Total Indirect	**104.9**	**23.0%**	**115.2**	**22.9%**	**116.9**	**22.3%**	**124.2**	**24.0%**	**127.8**	**24.8%**
Total Expenses	**456.4**	**100.0%**	**503.7**	**100.0%**	**523.7**	**100.0%**	**517.2**	**100.0%**	**516.4**	**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 Other Expenses category).

(e) Prior to FY2004 Travel was included in G&A (FY2001) or Procurement Burden (FY2002 - FY2003).

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

Table 2.2

Cost By Direct Funding Source by Division, FY2003 - FY2007 ($K)

Division	FY2003	FY2004	FY2005	FY2006	FY2007
Accelerator & Fusion Research	28,068	27,375	27,163	25,595	28,099
Advanced Light Source	42,156	43,067	45,023	44,180	48,906
Chemical Sciences	11,860	12,578	12,351	12,554	14,877
Computing Sciences (a, b)	0	0	10	79,614	77,355
Computational Research (b)	18,232	19,767	18,828	-	-
NERSC Center (b)	22,925	29,470	41,299	-	-
Information Technology (b)	19,442	26,203	28,195	3,852	3,391
Environmental Energy Technologies	52,333	54,257	51,514	53,052	45,763
Engineering	5,338	4,557	4,503	5,408	8,429
EH&S	7,277	6,262	5,780	7,360	5,493
Earth Sciences	29,397	29,721	28,954	31,036	29,856
Facilities	8,453	10,050	41,275	31,492	12,244
Genomics	41,828	59,092	54,904	52,838	55,899
Life Sciences	56,540	42,084	43,113	47,788	51,929
Materials Sciences	39,780	51,481	35,352	40,048	50,657
Nuclear Science	19,549	21,676	28,781	26,501	28,098
Physical Biosciences	25,326	31,692	28,680	29,167	25,228
Physics	28,301	33,805	27,305	26,978	30,373
Laboratory Directorate/Other	546	664	924	752	730
Other	(854)	167	(116)	(1,060)	(947)
Division Total	**456,496**	**503,969**	**523,837**	**517,155**	**516,382**

Note: Minor variances may occur due to rounding.

(a) Computing Sciences Divisions' costs for FY2003 are based on FMS project tree as of 12/8/05.

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

Table 2.2a

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 *	67,615	2,902	1,376	1,202	73,096	4,259	77,355
Computational Research *	0	0	0	0	0	0	0
NERSC Center *	0	0	0	0	0	0	0
Information Technology *	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	(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.

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

Table 2.2b

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 *	67,768	4,463	3,129	489	75,849	3,765	79,614
Computational Research *	0	0	0	0	0	0	0
NERSC Center *	0	0	0	0	0	0	0
Information Technology *	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	1,171	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/Other	754	(2)	0	0	752	0	752
Other	(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.

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

Table 2.2c

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	(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.

Table 2.2d

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 & Equipment	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
Laboratory Directorate	664	-	-	-	664	-	664
Other	(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.

Table 2.2e

Cost By Direct Funding Source by Division, FY2003 ($K)

Division	FY2003						
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non-Federal	Operating Subtotal	Capital & Equip-ment	Total
Accelerator & Fusion Research	16,520	2,549	903	1,297	21,268	6,800	28,068
Advanced Light Source	32,250	372	-	235	32,857	9,299	42,156
Chemical Sciences	9,725	15	167	55	9,962	1,898	11,860
Computing Sciences *	-	-	-	-	-	-	-
Computational Research *	15,797	527	1,891	17	18,232	-	18,232
NERSC Center *	22,220	-	-	-	22,220	704	22,925
Information Technology *	14,369	1,991	1,785	-	18,145	1,297	19,442
Environmental Energy Technologies	31,896	2,366	6,887	10,472	51,621	711	52,333
Engineering	1,250	790	859	1,228	4,126	1,212	5,338
EH&S	7,137	1	-	-	7,138	139	7,277
Earth Sciences	14,938	11,016	1,111	1,974	29,040	357	29,397
Facilities	1,381	81	-	21	1,483	6,970	8,453
Genomics	31,382	845	845	1,589	34,662	7,166	41,828
Life Sciences	10,916	243	32,514	7,564	51,237	5,303	56,540
Materials Sciences	24,119	284	1,911	5,642	31,956	7,824	39,780
Nuclear Science	16,844	38	-	936	17,818	1,731	19,549
Physical Biosciences	8,576	406	12,165	3,621	24,769	558	25,326
Physics	14,676	486	822	3,574	19,559	8,742	28,301
Laboratory Directorate	546	-	-	-	546	-	546
Other	(1,451)	-	-	1	(1,450)	595	(854)
Division Total	**273,092**	**22,009**	**61,860**	**38,228**	**395,189**	**61,307**	**456,496**

Note: Minor variances may occur due to rounding.
* Computing Sciences Divisions' costs are based on FMS project tree as of 12/8/05.

Table 2.3

Indirect Budget Costs by Division, FY2007 ($K)

Division	Distributed Support			Institutional Costs						
	Org. Burden	Service Centers (b)	Other (c)	LDRD	IGPP	G&A	Procurement Burden	Site Support	Travel	Total (a)
Accelerator & Fusion Research	1,621	149	231	1,844	-	-	-	-	-	3,846
Advanced Light Source	1,751	184	-	1,580	-	-	-	-	-	3,515
Chief Financial Officer Organization	-	-	-	-	-	6,689	7,599	-	1,135	15,423
Chemical Sciences	945	-	-	962	-	-	-	-	-	1,907
Computing Sciences	4,203	-	-	1,859	-	-	-	-	-	6,062
Information Technology	2,773	7,822	-	-	-	11,841	567	6,806	-	29,809
Environmental Energy Technologies	3,123	1,070	-	1,325	-	-	-	-	-	5,518
Engineering	4,668	1,327	-	438	-	963	-	1,549	-	8,944
EH&S	-	-	-	-	-	-	-	16,605	-	16,605
Earth Sciences	2,502	-	-	1,525	-	-	-	-	-	4,027
Facilities	3,112	8,535	-	-	-	-	1,533	32,241	-	45,421
Genomics	613	-	-	213	-	-	-	-	-	826
Genomics - JGI	-	-	-	264	-	-	-	-	-	264
Laboratory Directorate	-	-	-	-	-	10,421	-	-	-	10,421
Life Sciences	4,294	556	-	1,165	-	-	-	-	-	6,015
Materials Sciences	2,860	308	-	1,223	-	-	-	-	-	4,391
Nuclear Science	1,311	-	-	1,179	-	-	-	-	-	2,490
ALD for Operations	-	1,345	-	-	336	7,854	-	3,914	-	13,449
Physical Biosciences	1,816	-	-	1,444	-	-	-	-	-	3,260
Physics	1,473	-	-	1,179	-	-	-	-	-	2,652
Other	-	-	1,034	-	-	7,017	-	-	-	8,051
Division Total	**37,065**	**21,297**	**1,266**	**16,199**	**336**	**44,785**	**9,699**	**61,115**	**1,135**	**192,896**

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).

Table 2.4

Average FTE Breakdown by Division, FY2007 ($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	75.4	12.2	7.5	95.1	11.9	0.5	8.3	20.6	115.7
Advanced Light Source	172.9	0.2	12.5	185.7	11.8	-	7.0	18.9	204.5
Chief Financial Officer Organization	0.1	-	-	0.1	-	-	128.7	128.7	128.8
Chemical Sciences	61.9	2.6	0.2	64.7	7.0	-	5.0	11.9	76.6
Computing Sciences	142.7	7.5	-	150.2	32.0	-	9.0	41.0	191.2
Environmental Energy Technologies	85.2	63.2	0.4	148.8	25.5	9.8	6.0	41.2	190.0
Engineering	5.9	3.2	3.6	12.8	29.5	8.2	9.5	47.3	60.1
EH&S	14.0	-	0.3	14.4	-	-	85.9	85.9	100.3
Earth Sciences	86.6	22.4	0.1	109.1	13.3	-	5.5	18.8	128.0
Facilities	2.2	-	7.9	10.1	19.6	3.2	148.3	171.1	181.2
Genomics	7.3	28.6	-	35.9	3.5	-	0.8	4.3	40.2
Genomics - JGI	143.9	11.6	-	155.5	2.7	-	2.6	5.3	160.8
Information Technology	7.6	-	-	7.6	14.4	31.8	88.6	134.8	142.5
Laboratory Directorate	0.4	-	-	0.4	-	-	52.1	52.1	52.6
Life Sciences	50.0	172.3	-	222.3	33.2	3.7	5.2	42.1	264.4
Materials Sciences	167.3	26.5	3.9	197.7	20.2	1.9	7.9	30.0	227.7
Nuclear Science	65.3	25.3	5.8	96.3	9.4	-	6.1	15.5	111.8
ALD for Operations	2.1	-	-	2.1	-	12.0	72.6	84.5	86.6
Physical Biosciences	51.6	35.2	1.1	87.9	14.3	-	8.8	23.0	110.9
Physics	59.0	3.8	41.4	104.2	10.9	-	4.6	15.5	119.7
Division Total	**1,201.5**	**414.7**	**84.7**	**1,700.9**	**259.1**	**71.1**	**662.4**	**992.6**	**2,693.5**

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 29.2 FTEs from non-contract projects (CSRUC, GIFTS, IJE, IPA, MLA, Royal, and UC construction projects).

(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, LDRD, Site Support, Payroll Burden, Procurement, Travel, IGPP, S&S, LBNL's Office of Homeland Security.

3. Direct Funding — DOE and Reimbursable Work

Direct Funding — DOE and Reimbursable Work

Total Laboratory Funding – Increase $38.5M

Total funding increased by $38.5M from FY2006 to FY2007 for a total of $570.1M. This increase was primarily for DOE operating and maintenance projects in the amount of $43.6M. Funding for DOE construction projects decreased ($6.4M) and overall funding from other non-DOE sponsors remained relatively constant.

DOE Operating and Maintenance Funding – Increase $43.6M

Total DOE operating and maintenance (O&M) new funding (budget authority) available to the Laboratory to cost/commit funds totaled $428.2M in FY2007, an increase of $43.6M from FY2006. O&M funding provides for the execution of R&D work, direct operations, the purchase of basic items of equipment, and the construction of general plant projects. The majority of the funding increase in FY2007 came through the Office of Science, $39.4M.

Basic Energy Sciences (BES) O&M funding increased in total by approximately $20M in FY2007 over FY2006 levels. The largest increment, an additional $11M, was related to the operational ramp-up of the Molecular Foundry building, a DOE User Facility in Nanoscience research, which became fully operational in December 2006.

$16M in funding increases in FY2007 over FY2006 levels were attributed to the Biological and Environmental Research (BER) program and was primarily due to funding provided for the new Joint BioEnergy Institute (JBEI - a DOE BioEnergy Research Center) and funding for the Joint Genome Institute (JGI) building lease renewal.

Other significant funding changes included an increase for the High Energy Physics (HEP) program related to the Super Nova Acceleration Probe (SNAP) project ramp-up, and the beginning of funding for the Daya Bay Reactor Neutrino Experiment. The net increase in Office of Science funding was partially offset by a $7M decrease for the Bevatron Demolition project as a result of an FY2007 programmatic shift in funding. This project is a multi-year project that is currently planned for completion in FY2012.

Additionally, the Assistant Secretary for Energy Efficiency and Renewable Energy (EERE) provided a $6M funding increase in FY2007. The increase was due to increases in the following EERE programs: Building Technologies, Industrial Technologies, Vehicle Technologies, and the Weatherization and Intergovernmental Program.

DOE Construction Funding – Decrease $6.4M

The total funding level of the Laboratory for line-item construction in FY2007 was $6.9M, a decrease of $6.4M from FY2006. This can be primarily attributed to the completion of the Molecular Foundry building, which became fully operational in December 2006. This new state-of-the-art building is a DOE User Facility for Nanoscience research.

Other Direct Operating Funding - Increased $1.2M

In FY2007, overall funding from DOE Integrated Contractors and non-DOE Work-for-Others sponsors increased by $1.2M in total. A $23M increase in funding from other federal agencies was offset by an $18.5M decrease in funding from non-federal sponsors, a $2.1M decrease in funding of Cooperative Research and Development Agreements (CRADAs), and a $1.1M decrease in DOE Integrated Contractor funding.

Funding from other federal agencies increased $23M or 38% in FY2007 over FY2006 levels. This was primarily due to a $20.5M funding increase from the National Institutes of Health (NIH) and a $7.8M funding increase from the Department of Defense (DOD). $7.1M of the NIH increase came from the National Human Genome Research Institute which provided funding to both LBNL's Genomics and Life Sciences Divisions. Another portion of the NIH increase was due to timing, whereby $8.9M in funding agreements was received immediately after the DOE's FY2006 processing deadlines. The DOD funding increase was primarily related to breast cancer research performed in LBNL's Life Sciences Division. These increases were partially offset by a $3.4M funding reduction from the Office of Homeland Security.

Non-federal funding decreased $18.5M (or 32%) in FY2007 from FY2006 levels. The largest decrease was in the funding category "Universities and Institutes" which declined by $8.9M. The decrease was primarily due to the ramping-down of the Ice Cube project which was funded by the University of Wisconsin. Another significant decrease was in funding provided by state and local governments and non-profit organizations that dropped

Direct Funding — DOE and Reimbursable Work Continued

by $3.2M, of which $2.8M can be attributed to a lower level of FY2007 funding from the Howard Hughes Medical Institute. The Institute had contributed to the upgrade and improvement of two Advanced Light Source (ALS) beam-lines in FY2006.

Data sources for tables in this section are as follows:

Data Type	Source
FY2007 Beginning Uncosted Obligations	Carryover Funding as provided in the LBNL final FY2006 Contract Modification (GSO)
FY2007 Funds	Budget Authority as provided in the LBNL contract modification for the fiscal year
FY2007 Costs	LBNL published Fiscal Year End Costs
FY2007 Ending Uncosted Obligations	DOE: Beginning Uncosted + Funds – Costs WFO: The sum of FY2007 Beginning Uncosted, FY2007 Funds and FY2007 Costs for the "Other Direct Operating" categories does not equal FY2007 Ending Uncosted Obligations due to various adjustments not reflected in the FY2007 Costs column. Examples of these adjustments include Bridge Funding, suspense items, and the Federal Administrative Charge. The total of these adjustments for FY2007 is ($0.5M).

Table 3.1

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

LBNL Fund Trends (BA) by Funding Source ($K)	FY2003	FY2004	FY2005	FY2006	FY2007
DOE DIRECT OPERATING:					
Administrator for National Nuclear Security Administration	5,757	7,344	4,712	6,045	5,387
Assistant Secretary for Energy Efficiency and Renewable Energy	27,326	25,885	26,701	20,516	26,520
Assistant Secretary for Environmental Management	3,611	2,784	4,037	3,861	1,709
Assistant Secretary for Fossil Energy	5,488	5,491	5,859	7,017	6,328
Assistant Secretary for Policy and International Affairs	274	-	-	10	(0)
Office of Civilian Radioactive Waste Management	155	1,643	3,151	2,331	1,387
Office of Economic Impact and Diversity	-	-	-	-	-
Office of Electricity Delivery and Energy Reliability	-	5,632	4,500	4,486	7,213
Office of Health Safety and Security (a)	124	465	724	611	564
Office of Intelligence	130	181	-	-	-
Office of Science	234,221	249,368	267,062	299,606	329,097
Office of the Chief Financial Officer	-	-	-	(1)	-
Office of the Chief Information Officer	(0)	538	-	(0)	-
Technical Analysis (b)	-	-	220	-	(0)
Total DOE Direct Operating	**277,086**	**299,331**	**316,966**	**344,482**	**378,206**
OTHER DIRECT OPERATING:					
Work for Other Federal Agencies	59,911	76,360	71,879	60,209	83,164
Work for Non-Federal Sponsors (c)	37,971	42,947	48,036	57,078	38,529
Cooperative Research and Development Agreements	1,014	387	554	633	(1,419)
Work for Other DOE Integrated Contractors (d)	20,998	16,771	13,092	15,859	14,747
Total Other Direct Operating	**119,894**	**136,465**	**133,561**	**133,779**	**135,020**
Total Operating	**396,980**	**435,796**	**450,526**	**478,260**	**513,226**

continued...

Table 3.1

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

LBNL Fund Trends (BA) by Funding Source ($K)	FY2003	FY2004	FY2005	FY2006	FY2007
DOE PLANT AND CAPITAL EQUIPMENT:					
Basic Equipment/Major Items of Equipment					
Administrator for National Nuclear Security Administration	-	-	-	450	340
Assistant Secretary for Energy Efficiency and Renewable Energy	(0)	543	400	345	496
Assistant Secretary for Environmental Management	(9)	-	-	-	(0)
Assistant Secretary for Fossil Energy	-	50	-	(8)	(0)
Office of Electricity Delivery and Energy Reliability	-	-	-	-	-
Office of Intelligence	-	-	(2)	-	-
Office of Science	49,149	51,272	47,508	33,211	41,243
Sub Total, Basic Equipment/Major Items of Equipment	**49,140**	**51,864**	**47,906**	**33,998**	**42,079**
General Plant Projects					
Office of Science	3,540	3,500	4,765	4,864	4,031
Accelerator Improvement Projects					
Office of Science	2,573	1,800	4,000	1,200	3,866
Line Item Construction					
Administrator for National Nuclear Security Administration	(53)	-	-	-	(1)
Assistant Secretary for Energy Efficiency and Renewable Energy	-	-	(10)	-	-
Office of Science	11,226	36,882	37,673	13,290	6,868
Sub Total, Line Item Construction	**11,172**	**36,882**	**37,663**	**13,290**	**6,867**
Total DOE Plant and Capital Equipment	**66,425**	**94,046**	**94,334**	**53,352**	**56,843**
Total Laboratory	**463,406**	**529,843**	**544,860**	**531,612**	**570,069**

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) Formerly reported under Assistant Secretary for Environment Safety and Health.

(b) Formerly reported under the Office of Security and Safety Performance Assurance.

(c) Includes funding for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program.

(d) Total funding for Work for Other Integrated Contractors is assumed to be equal to cost incurred.

Table 3.2

LBNL Cost Trends by Funding Source ($K)

LBNL Cost Trends by Funding Source ($K)	FY2003	FY2004	FY2005	FY2006	FY2007
DOE DIRECT OPERATING:					
Administrator for National Nuclear Security Administration	6,078	8,508	5,689	6,078	6,194
Assistant Secretary for Energy Efficiency and Renewable Energy	29,378	28,579	25,844	22,337	18,050
Assistant Secretary for Environmental Management	4,163	3,285	3,130	3,603	2,293
Assistant Secretary for Fossil Energy	6,922	5,359	4,807	5,012	5,796
Assistant Secretary for Policy and International Affairs	194	83	-	4	6
Office of Civilian Radioactive Waste Management	219	225	1,785	3,000	1,154
Office of Economic Impact and Diversity	0	-	-	-	-
Office of Electricity Delivery and Energy Reliability	-	4,087	3,650	5,761	4,339
Office of Health Safety and Security (a)	497	473	684	576	563
Office of Intelligence	97	128	86	-	-
Office of Science	225,545	253,439	258,899	270,841	299,767
Office of the Chief Financial Officer	-	-	-	-	-
Office of the Chief Information Officer	-	359	179	-	-
Technical Analysis (b)	-	-	161	59	-
Total DOE Direct Operating	**273,092**	**304,527**	**304,913**	**317,272**	**338,161**
OTHER DIRECT OPERATING:					
Work for Other Federal Agencies	61,860	70,828	70,496	69,449	67,284
Work for Non-Federal Sponsors (c)	36,921	40,506	44,047	49,670	45,627
Cooperative Research and Development Agreements	1,307	354	443	642	128
Work for Other DOE Integrated Contractors	22,009	19,588	13,092	15,859	14,747
Total Other Direct Operating (d)	**122,097**	**131,275**	**128,077**	**135,620**	**127,786**
Total Operating	**395,189**	**435,802**	**432,991**	**452,892**	**465,947**

continued...

Table 3.2

LBNL Cost Trends by Funding Source ($K) Continued

LBNL Cost Trends by funding source ($K)	FY2003	FY2004	FY2005	FY2006	FY2007
DOE PLANT AND CAPITAL EQUIPMENT:					
Basic Equipment/Major Items of Equipment					
Administrator for National Nuclear Security Administration	-	10	-	168	267
Assistant Secretary for Energy Efficiency and Renewable Energy	625	282	248	312	319
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	45,753	46,291	49,491	32,243	37,242
Sub Total, Basic Equipment/Major Items of Equipment	**46,378**	**46,596**	**49,780**	**32,733**	**37,828**
General Plant Projects					
Office of Science	2,455	4,127	1,533	4,135	6,082
Accelerator Improvement Projects					
Office of Science	2,910	2,610	1,715	2,453	2,038
Line Item Construction					
Administrator for National Nuclear Security Administration	54	0	-	-	-
Assistant Secretary for Energy Efficiency and Renewable Energy	0	-	-	-	-
Office of Science	9,510	14,834	37,819	24,941	4,487
Sub Total, Line Item Construction	**9,564**	**14,834**	**37,819**	**24,941**	**4,487**
Total DOE Plant and Capital Equipment	**61,307**	**68,168**	**90,847**	**64,262**	**50,435**
Total Laboratory	**456,496**	**503,969**	**523,837**	**517,155**	**516,382**

Note: Minor variances may occur due to rounding.

Data Source: LBNL published Fiscal Year End Costs.

(a) Formerly reported under Assistant Secretary for Environment Safety and Health.

(b) Formerly reported under the Office of Security and Safety Performance Assurance.

(c) Includes costs for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program.

(d) The sum of FY2007 Beginning Uncosted Obligations, FY2007 Funds, and FY2007 Costs does not equal FY2007 Ending Uncosted Obligations due to various adjustments not reflected in the FY2007 Costs column. Examples of these adjustments include bridge funding, suspense items, and the Federal Administrative Charge. The total of these adjustments for FY2007 is ($548K).

Table 3.3

Laboratory Funding and Costs by Source ($K)

LBNL FY2007 Funding and Cost by Source ($K)	FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
DOE DIRECT OPERATING:				
Administrator for National Nuclear Security Administration	4,447	5,387	6,194	3,640
Assistant Secretary for Energy Efficiency and Renewable Energy	6,091	26,520	18,050	14,562
Assistant Secretary for Environmental Management	1,798	1,709	2,293	1,214
Assistant Secretary for Fossil Energy	7,606	6,328	5,796	8,138
Assistant Secretary for Policy and International Affairs	6	(0)	6	-
Office of Civilian Radioactive Waste Management	2,120	1,387	1,154	2,353
Office of Economic Impact and Diversity	-	-	-	-
Office of Electricity Delivery and Energy Reliability	2,295	7,213	4,339	5,169
Office of Health Safety and Security (a)	281	564	563	283
Office of Intelligence	-	-	-	-
Office of Science	79,973	329,097	299,767	109,303
Office of the Chief Financial Officer	-	-	-	-
Office of the Chief Information Officer	-	-	-	-
Technical Analysis (b)	0	(0)	-	-
Total DOE Direct Operating	**104,617**	**378,206**	**338,161**	**144,661**
OTHER DIRECT OPERATING:				
Work for Other Federal Agencies	64,283	83,164	67,284	80,418
Work for Non-Federal Sponsors (c)	31,190	38,529	45,627	24,383
Cooperative Research and Development Agreements	1,782	(1,419)	128	235
Work for Other DOE Integrated Contractors (d)	-	14,747	14,747	-
Total Other Direct Operating (e)	**97,254**	**135,020**	**127,786**	**105,037**
Total Operating	**201,871**	**513,226**	**465,947**	**249,698**

continued...

Table 3.3

Laboratory Funding and Costs by Source ($K) Continued

LBNL FY2007 Funding and Cost by Source ($K)	FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
DOE PLANT AND CAPITAL EQUIPMENT:				
Basic Equipment/Major Items of Equipment				
Administrator for National Nuclear Security Administration	282	340	267	355
Assistant Secretary for Energy Efficiency and Renewable Energy	669	496	319	846
Assistant Secretary for Fossil Energy	0	(0)	-	-
Office of Electricity Delivery and Energy Reliability	0	(0)	-	-
Office of Health Safety and Security	-	-	-	-
Office of Intelligence	-	-	-	-
Office of Science	31,461	41,243	37,242	35,463
Sub Total, Basic Equipment/Major Items of Equipment	**32,412**	**42,079**	**37,828**	**36,664**
General Plant Projects				
Office of Science	5,379	4,031	6,082	3,328
Accelerator Improvement Projects				
Office of Science	1,780	3,866	2,038	3,607
Line Item Construction				
Administrator for National Nuclear Security Administration	1	(1)	-	-
Assistant Secretary for Energy Efficiency and Renewable Energy	-	-	-	-
Office of Science	15,210	6,868	4,487	17,592
Sub Total, Line Item Construction	**15,211**	**6,867**	**4,487**	**17,592**
Total DOE Plant and Capital Equipment	**54,783**	**56,843**	**50,435**	**61,191**
Total Laboratory	**256,654**	**570,069**	**516,382**	**310,889**

Note: Minor variances may occur due to rounding.

(a) Formerly reported under Assistant Secretary for Environment Safety and Health.

(b) Formerly reported under the Office of Security and Safety Performance Assurance.

(c) Includes funding for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program.

(d) Total funding for Work for Other Integrated Contractors is assumed to be equal to cost incurred.

(e) The sum of FY2007 Beginning Uncosted Obligations, FY2007 Funds, and FY2007 Costs does not equal FY2007 Ending Uncosted Obligations due to various adjustments not reflected in the FY2007 Costs column. Examples of these adjustments include bridge funding, suspense items, and the Federal Administrative Charge. The total of these adjustments for FY2007 is ($548K).

Table 3.4

DOE Programs ($K) Continued

Administrator for National Nuclear Security Administration		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
DP12	Science Campaign	374	820	975	220
DP15	Advanced Simulation and Computing Campaign	0	(0)	-	-
NN20	Nonproliferation and Verification Research and Development	1,113	3,593	3,950	756
NN40	Nonproliferation and International Security	-	759	160	599
NN41	Global Initiative for Proliferation Prevention	2,926	-	887	2,040
PS02	Other	8	(2)	6	-
PS03	NNSA Information Technology	26	216	216	26
	Total Operating	**4,447**	**5,387**	**6,194**	**3,640**
CAPITAL EQUIPMENT:					
NN20	Nonproliferation and Verification Research and Development	282	340	267	355
	Total Capital Equipment	**282**	**340**	**267**	**355**
LINE ITEM CONSTRUCTION:					
39DP	Science Campaign Construction	1	(1)	-	-
	Total Line Item Construction	**1**	**(1)**	**-**	**-**
Total Administrator for National Nuclear Security Administration		**4,730**	**5,725**	**6,461**	**3,995**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

continued...

Table 3.4

DOE Programs ($K) Continued

Office of Science		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
AT50	Fusion Energy Sciences - Science	1,047	4,660	5,124	583
AT60	Enabling R&D	17	(17)	-	-
FS10	Safeguards and Security - Science	477	4,064	3,891	649
KA11	Proton Accelerator-Based Physics	864	7,850	7,882	832
KA12	Electron Accelerator-Based Physics	324	1,599	1,396	527
KA13	Non-Accelerator-Based Physics	680	7,218	6,362	1,536
KA14	Theoretical Physics	1,519	5,583	4,279	2,823
KA15	Advanced Technology R&D	2,782	13,080	13,239	2,623
KB01	Medium Energy Physics	0	(0)	-	-
KB02	Heavy-Ion Physics	2,499	6,005	5,579	2,925
KB03	Nuclear Theory	339	2,002	1,923	418
KB04	Low Energy Physics	1,089	9,712	8,139	2,662
KC02	Materials Sciences and Engineering	16,951	82,089	85,231	13,808
KC03	Chemical Sciences, Geosciences, and Energy Biosciences	7,421	20,270	18,360	9,332
KG06	Excess Facilities Disposition	9,253	3,850	294	12,809
KG08	Safety-Related Corrective Actions	4	-	-	4
KJ01	Mathematical, Information, And Computational Sciences	12,695	70,759	66,022	17,432
KJ02	Laboratory Technology Research	3	(3)	-	-
KJ03	Advanced Energy Projects	54	(54)	-	-
KL01	Undergraduate Research Internships	128	359	349	137
KL02	Graduate/Faculty Fellowships	240	354	250	344
KP11	Life Sciences	17,245	81,822	62,883	36,184
KP12	Climate Change Research	1,032	3,386	3,352	1,066
KP13	Environmental Remediation	2,222	4,442	4,438	2,226
KP14	Medical Applications And Measurement Science	1,078	69	764	383
KX03	Science Program Direction - Field Operations Activities	11	(0)	11	-
Total Operating		**79,973**	**329,097**	**299,767**	**109,303**
CAPITAL EQUIPMENT:					
AT50	Fusion Energy Sciences - Science	226	-	168	58
KA11	Proton Accelerator-Based Physics (a)	360	6,312	6,280	392
KA13	Non-Accelerator-Based Physics	300	2,856	2,680	476
KA15	Advanced Technology R&D	2,822	4,164	4,358	2,628
KB02	Heavy-Ion Physics	35	1,076	328	783
KB04	Low Energy Physics	4,048	3,900	2,573	5,375

continued...

DOE Programs ($K) Continued

Office of Science (Continued)		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
KC02	Materials Sciences and Engineering	14,253	16,033	11,687	18,598
KC03	Chemical Sciences, Geosciences, and Energy Biosciences	3,267	1,472	1,953	2,786
KJ01	Mathematical, Information, and Computational Sciences	1,111	5,000	4,259	1,851
KJ03	Advanced Energy Projects	15	(15)	-	-
KP11	Life Sciences	4,151	149	2,170	2,130
KP12	Climate Change Research	4	-	-	4
KP13	Environmental Remediation	83	297	2	378
KP14	Medical Applications and Measurement Science	787	(0)	783	4
	Total Capital Equipment	**31,461**	**41,243**	**37,242**	**35,463**
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report. (a) Includes landlord General Purpose Equipment activity.					
ACCELERATOR IMPROVEMENT PROJECTS:					
KA12	Electron Accelerator-Based Physics	0	(0)	-	-
KB04	Low Energy Physics	-	-	-	-
KC02	Materials Sciences and Engineering	1,780	3,866	2,038	3,607
	Total Accelerator Improvement Projects	**1,780**	**3,866**	**2,038**	**3,607**
GENERAL PLANT PROJECTS:					
FS10	Safeguards and Security - Science	105	-	96	9
KA11	Proton Accelerator-Based Physics (b)	5,136	4,065	5,953	3,248
KC02	Materials Sciences and Engineering	1	(1)	-	-
KG09	General Plant Projects	33	-	33	0
KJ01	Mathematical, Information, and Computational Sciences	33	(33)	-	-
KP11	Life Sciences	67	-	-	67
KP13	Environmental Remediation	4	-	-	4
	Total General Plant Projects	**5,379**	**4,031**	**6,082**	**3,328**
LINE ITEM CONSTRUCTION:					
39KC	Basic Energy Sciences	3,012	1,757	3,668	1,101
39KG	Science Laboratories Infrastructure	12,199	5,111	819	16,491
	Total Line Item Construction	**15,210**	**6,868**	**4,487**	**17,592**
Total Office of Science		**133,803**	**385,105**	**349,615**	**169,293**
Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report. (b) Includes landlord General Purpose Plant activity.					

continued...

Table 3.4

DOE Programs ($K) Continued

Assistant Secretary for Energy Efficiency and Renewable Energy		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
BM01	Biomass/Biofuels Energy Systems	-	-	-	-
BT01	Residential Buildings	82	505	443	143
BT02	Commercial Buildings Integration	205	1,576	879	903
BT03	Emerging Technologies	591	3,500	3,019	1,072
BT04	Equipment Standards and Analysis	308	2,850	2,097	1,061
BT05	Technical Program Management Support	50	-	35	15
BT07	Technology Validation and Market Distribution	-	225	128	97
EB21	Solar Energy	14	100	38	77
EB25	Wind Energy Systems	171	476	339	308
EB40	Geothermal	633	400	416	617
EB42	Hydrogen Research R&D	12	800	701	111
EB55	Department Energy Management Program	276	-	67	209
EB57	Energy Efficiency and Renewable Energy Program Support	152	100	122	130
ED18	Industries of The Future (Specific)	29	-	17	12
ED19	Industries of The Future (Crosscutting)	137	2,142	869	1,409
ED22	Technical Program Management Support	40	-	2	38
EH01	Program Direction - CRE	1	-	1	0
EH25	Planning, Evaluation and Analysis	6	-	(1)	7
EK60	Integrated Resource Planning	-	-	-	-
EL17	Federal Energy Management Program	624	2,276	1,598	1,302
EL19	FEMP Project Financing Program	-	-	-	-
EO01	Distributed Energy Resources	3	-	3	0
HI01	Transportation Systems	-	-	-	-
HI03	Stack Component R&D	129	-	125	4
HI04	Fuel Processor R&D	0	(0)	-	-
VT03	Hybrid and Electric Propulsion	2,417	7,025	6,370	3,072
VT04	Advanced Combustion and Engine R&D	-	-	-	-
VT05	Materials Technology	33	495	478	50
WB01	IHEM Program Operations	-	-	-	-
WI01	Intergovernmental Activities	72	-	49	23
WI04	Other State Energy Activities	-	1,375	12	1,363
WI05	Gateway Deployment	59	(0)	42	17
WI06	Intergovernmental Activities	2	2,675	180	2,497
WI07	Weatherization Assistance Program	45	-	21	24
Total Operating		**6,091**	**26,520**	**18,050**	**14,562**

continued...

DOE Programs ($K) Continued

Assistant Secretary for Energy Efficiency and Renewable Energy (continued)		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
CAPITAL EQUIPMENT:					
BT03	Emerging Technologies	276	-	83	192
EB40	Geothermal	-	-	-	-
EB42	Hydrogen Research R&D	2	(2)	-	-
ED19	Industries of The Future (Crosscutting)	1	(1)	-	-
VT03	Hybrid and Electric Propulsion	387	500	236	651
VT05	Materials Technology	3	-	(0)	3
Total Capital Equipment		**669**	**496**	**319**	**846**
Total Assistant Secretary for Energy Efficiency and Renewable Energy		**6,760**	**27,016**	**18,369**	**15,408**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

Office of Electricity Delivery and Energy Reliability		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
TD50	Research and Development	570	2,184	1,795	959
TD52	Electricity Restructuring	1,725	-	1,520	206
TD54	Operations and Analysis	-	5,030	1,025	4,005
Total Operating		**2,295**	**7,213**	**4,339**	**5,169**
CAPITAL EQUIPMENT:					
TD50	Research and Development	0	(0)	-	-
Total Capital Equipment		**0**	**(0)**	**-**	**-**
Total Office of Electricity Delivery and Energy Reliability		**2,295**	**7,213**	**4,339**	**5,169**

continued...

Table 3.4

DOE Programs ($K) Continued

Assistant Secretary for Fossil Energy		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
AA10	Fuels	54	(1)	54	-
AA15	Advanced Research	688	29	554	163
AA20	Central Systems	92	1,084	378	797
AA25	Fuel Cells	24	299	323	0
AA30	Sequestration	3,063	3,622	2,792	3,894
AB05	Natural Gas Technologies	1,131	755	1,157	728
AC10	Oil Technology	2,552	169	536	2,184
AD20	Contractual Services And Supplies	-	200	-	200
AE10	Advanced Metallurgical Processes	2	-	2	1
AK20	Clean Coal Contractual Services And Supplies	-	171	-	171
AN20	Field Program Direction	-	-	-	-
	Total Operating	**7,606**	**6,328**	**5,796**	**8,138**
CAPITAL EQUIPMENT:					
AC10	Oil Technology	0	(0)	-	-
AD20	Contractual Services and Supplies	-	-	-	-
	Total Capital Equipment	**0**	**(0)**	**-**	**-**
Total Assistant Secretary for Fossil Energy		**7,606**	**6,328**	**5,796**	**8,138**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

Office of Civilian Radioactive Waste Management		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
DF01	First Repository	200	-	29	171
DF09	Program Support	1,920	1,387	1,125	2,182
	Total Operating	**2,120**	**1,387**	**1,154**	**2,353**
Total Office of Civilian Radioactive Waste Management		**2,120**	**1,387**	**1,154**	**2,353**

continued...

Table 3.4

DOE Programs ($K) Continued

Assistant Secretary for Environmental Management		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
EW09	Defense ER&WM - Multi-Site Activities	1	(1)	-	-
EY40	Defense Site Acceleration Completion - Technology Development and Deployment	-	-	-	-
EZ06	Non-Defense Site Acceleration Completion - 2006 Accelerated Completions	0	-	-	0
EZ09	Non-Defense Environmental Services - Community and Regulatory Support	-	-	-	-
EZ50	Non-Defense Environmental Cleanup - Small Sites	1,797	1,710	2,293	1,214
	Total Operating	**1,798**	**1,709**	**2,293**	**1,214**
Total Assistant Secretary for Environmental Management		**1,798**	**1,709**	**2,293**	**1,214**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

Office of Health Safety And Security (a)		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
HA10	Worker Advocacy	34	-	34	0
HD10	Other Defense Activities - Operating	100	-	100	0
HD20	Health	147	(0)	147	0
HQ10	Employee Compensation	-	30	22	8
HU20	Health	-	534	259	275
	Total Operating	**281**	**564**	**563**	**283**
Total Office of Health Safety And Security		**281**	**564**	**563**	**283**

(a) Formerly reported under the Assistant Secretary for Environmental Safety and Health.

continued...

Table 3.4

DOE Programs ($K) Continued

Office of the Chief Financial Officer		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
WM10	Other Related Expenses - Contractual	1	-1	0	0
	Total Operating	**1**	**(1)**	**-**	**-**
Total Office of the Chief Financial Officer		**1**	**(1)**	**-**	**-**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

Technical Analysis (a)		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
GD30	Energy and Proliferation	0	(0)	-	-
	Total Operating	**0**	**(0)**	**-**	**-**
Total Technical Analysis		**0**	**(0)**	**-**	**-**

(a) Formerly reported under the Office of Security and Safety Performance Assurance.

Assistant Secretary for Policy and International Affairs		FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
OPERATING:					
PE01	Policy, Planning, and Analysis	6	(0)	6	-
	Total Operating	**6**	**(0)**	**6**	**-**
Total Assistant Secretary for Policy and International Affairs		**6**	**(0)**	**6**	**-**

Note: Minor variances may occur due to rounding. Sub-program titles may have changed since publication of the FY2006 Annual Report.

Table 3.5

Other Direct Operating ($K)

	FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
REIMBURSABLE WORK FOR OTHER AGENCIES:				
Work for Other Federal Agencies				
Dept. of Agriculture	15	40	10	45
Dept. of Commerce	134	20	87	70
Dept. of Defense	8,820	15,630	9,613	14,973
Dept. of Interior	200	265	211	258
Dept. of State - International Affairs & Energy Emergencies	-	971	-	971
Dept. of Transportation	7	(7)	-	-
Environmental Protection Agency	4,594	2,855	2,603	4,884
NASA	4,980	4,205	5,096	4,219
National Science Foundation	74	226	76	225
National Institutes of Health	38,709	55,034	42,409	51,234
Other Federal Agencies - Defense Related	165	81	161	86
Other Federal Agencies - Energy Related	1,624	(12)	538	1,090
Other Energy Related Activities	646	913	751	826
Dept. of Homeland Security - Borders & Transportation	-	150	67	83
Dept. of Homeland Security - Science & Technology	4,310	2,796	5,662	1,452
Dept. of Homeland Security - Information Analysis and Infrastructure Protection	0	0	-	0
Nuclear Regulatory Commission	4	(4)	-	0
Total Work for Other Federal Agencies	**64,283**	**83,164**	**67,284**	**80,418**
Work for Non-Federal Agencies				
Industry	5,660	11,579	11,733	5,644
Foreign Governments	230	736	622	334
State and Local Governments & NPOs	8,249	13,630	13,722	8,180
Universities and Institutes	11,582	14,339	18,838	7,219
Cost of Work for Others Program (WN) (a)	5,469	(1,755)	712	3,006
Total Work for Non-Federal Agencies	**31,190**	**38,529**	**45,627**	**24,383**
Cooperative Research and Development Agreements				
CRADA - Small Business	97	16	31	83
CRADA - Other	1,685	(1,435)	97	152
Total Cooperative Research and Development Agreements	**1,782**	**(1,419)**	**128**	**235**
Total Reimbursable Work for Others	**97,254**	**120,274**	**113,039**	**105,037**

continued...

Table 3.5

Other Direct Operating ($K) Continued

	FY2007 Beginning Uncosted Obligations	FY2007 Funds	FY2007 Costs	FY2007 Ending Uncosted Obligations
Work for Other DOE Integrated Contractors				
Work Performed for Other DOE Locations (b)	-	14,747	14,747	-
Total Work for Other DOE Integrated Contractors	**-**	**14,747**	**14,747**	**-**
Total Other Direct Operating (c)	**97,254**	**135,020**	**127,786**	**105,037**

Note: Minor variances may occur due to rounding.

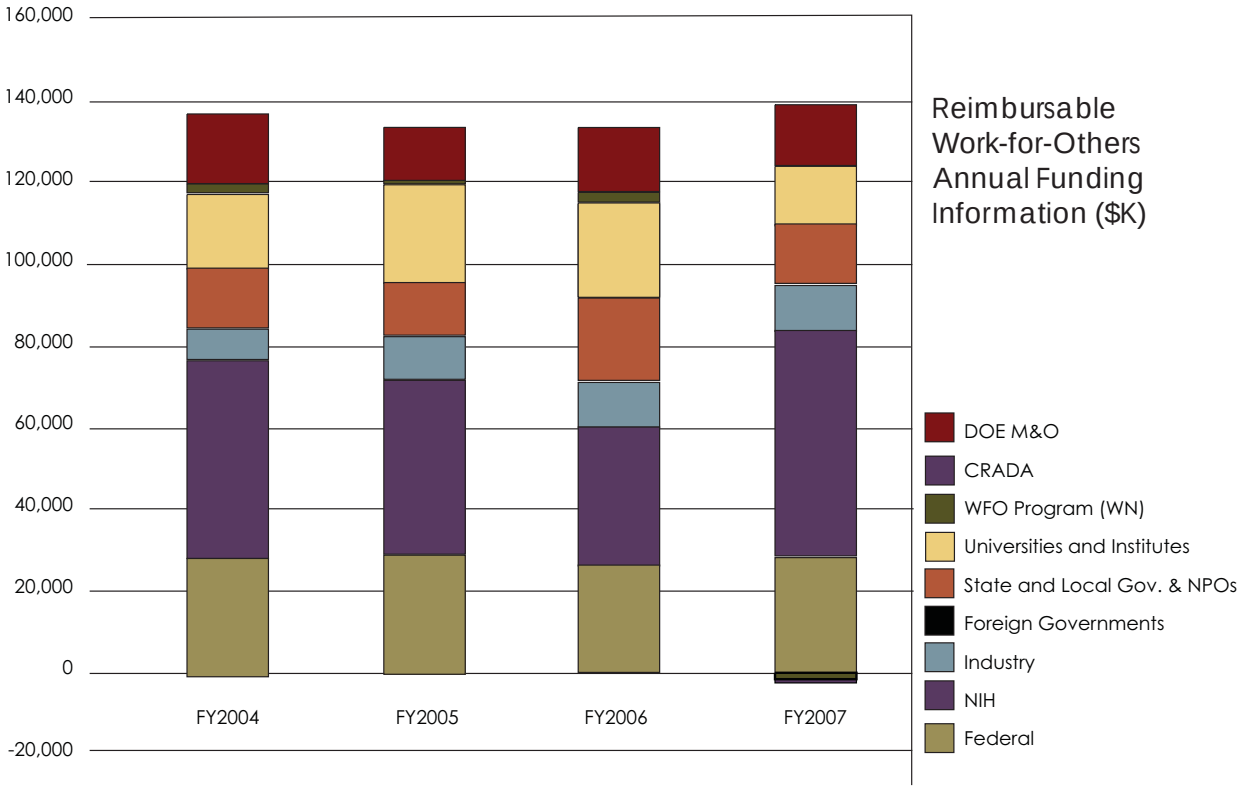
(a) Includes funding for Non-Federal Sponsors who are precluded by law from paying an advance under the WN02 program.

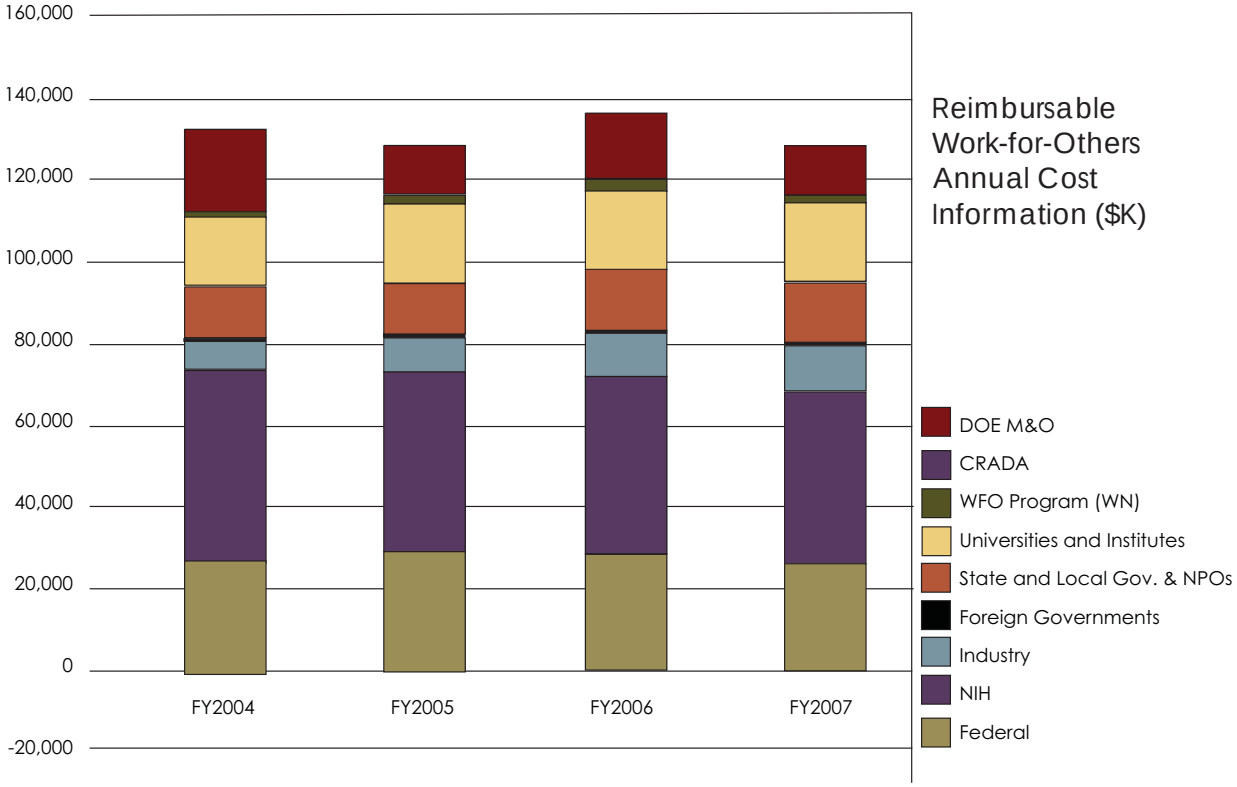
(b) Total funding for Work for Other Integrated Contractors is assumed to be equal to cost incurred.

(c) The sum of FY2007 Beginning Uncosted Obligations, FY2007 Funds, and FY2007 Costs does not equal FY2007 Ending Uncosted Obligations due to various adjustments not reflected in the FY2007 Costs column. Examples of these adjustments include bridge funding, suspense items, and the Federal Administrative Charge. The total of these adjustments for FY2007 is ($548K).

Figure 3.1

Sponsored Project Information ($K)



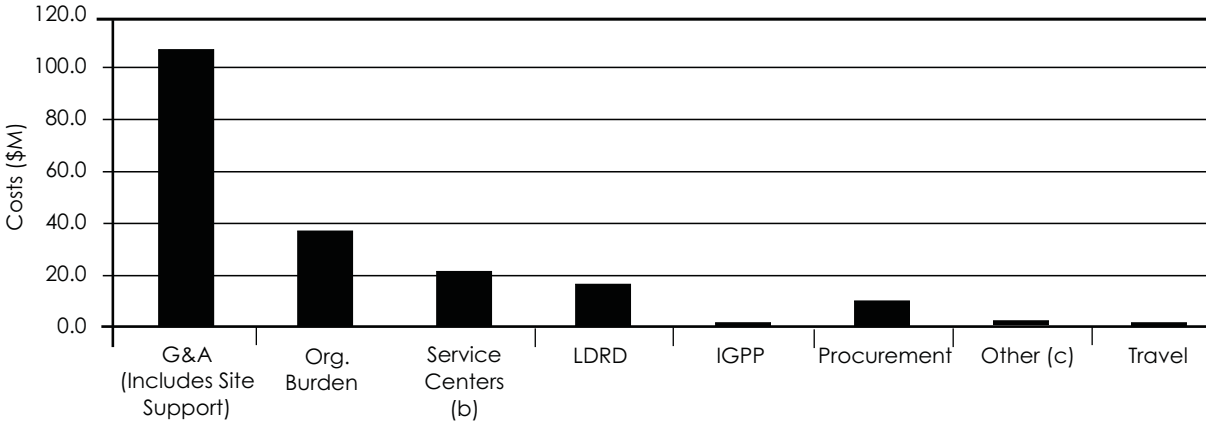


4. Indirect Budgets

Figure 4.1

Indirect Budgets — FY2007 Costs ($M)

Indirect Budgets (a)	FY2007 Costs ($M)
G&A (Includes Site Support)	105.9
Org. Burden	37.1
Service Centers (b)	21.3
LDRD	16.2
IGPP	0.3
Procurement	9.7
Other (c)	1.3
Travel	1.1
Total	**192.9**



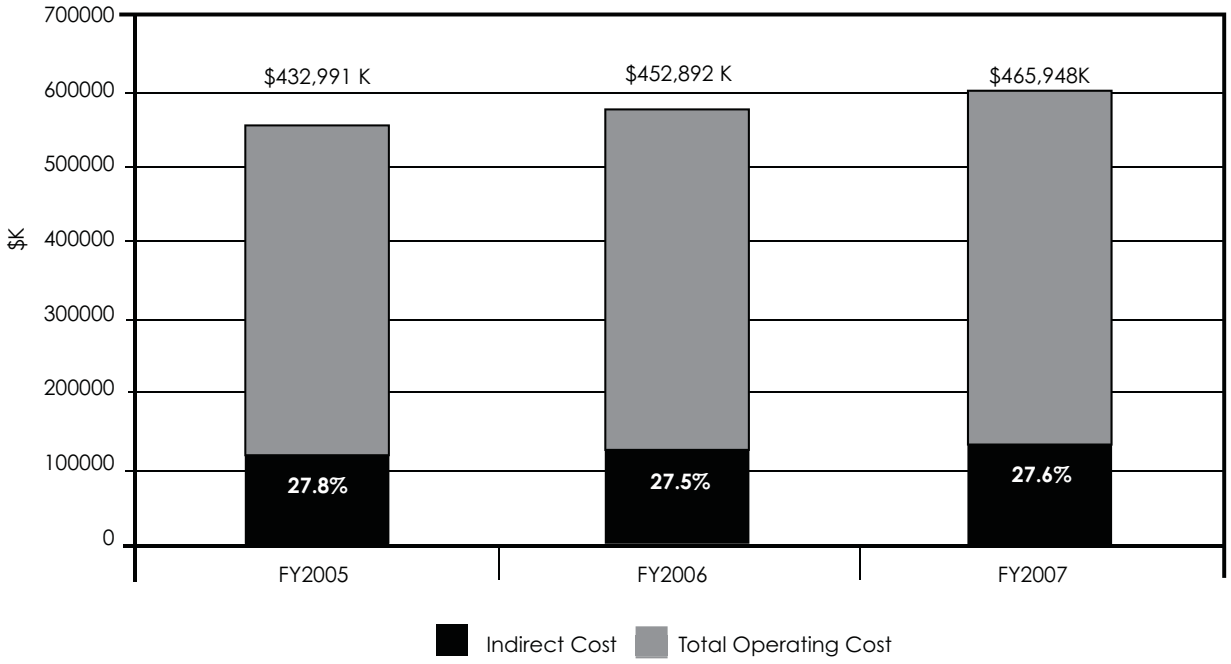
(a) Summation of indirect budget provided only to show magnitude of dollars being managed and does not equate to total indirect costs since there are overlaps between indirect budgets. For example, some organization burden costs are included in G&A and Recharges. Also, beginning in FY2006, DOE mandated G&A be applied to LDRD projects ($4.4M of $16.2M in LDRD cost is G&A).

(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 and Safeguards & Security.

Figure 4.2

Institutional Overhead Costs as a Percent of Operating Costs, FY2005-FY2007



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, LDRD, Site Support, Travel, Procurement, and IGPP. Percent is the percentage of indirect cost to total operating cost.

Table 4.1

Institutional Costs by Division, FY2007 ($K)

Division	G&A (a)	LDRD (b)	Procurement	Travel	IGPP	Total
LABORATORY DIRECTORATE	10,421					10,421
LDRD		16,199				16,199
ENGINEERING	2,512					2,512
ALD FOR OPERATIONS						
ALD Office	858					858
IGPP					336	336
Non-Cap	3,914					3,914
Work Force Diversity Office	475					475
Public Affairs	1,978					1,978
HR	4,543					4,543
EH&S	16,605					16,605
Facilities	32,241		1,533			33,774
CFO	6,689		7,599	1,135		15,423
IT	18,647		567			19,214
GENERAL LABORATORY	7,017					7,017
Total	**105,900**	**16,199**	**9,699**	**1,135**	**336**	**133,269**

Note: Minor variances may occur due to rounding.

(a) Includes Site Support & Strategic Planning Support Activities (SPSA).

(b) LDRD costs include $4.4M of G&A.

Table 4.2

Institutional FTEs Charged by Division, FY2007

Division	G&A (a)	LDRD (b)	Procurement	Travel	IGPP	Total
LABORATORY DIRECTORATE	52.1					52.1
LDRD (b)		76.9				76.9
ENGINEERING	8.2					8.2
ALD FOR OPERATIONS						
ALD Office	4.6					4.6
IGPP					0.6	0.6
Non-Cap	10.3					10.3
Work Force Diversity Office	3.6					3.6
Public Affairs	12.7					12.7
HR	38.6					38.6
EH&S	85.9					85.9
Facilities	129.8		18.5			148.3
OCFO	61.7		60.7	6.2		128.7
IT	86.7		1.9			88.6
GENERAL LABORATORY	0.1					0.1
Total	**494.3**	**76.9**	**81.1**	**6.2**	**0.6**	**659.2**

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 2.3.

Figure 4.3

Payroll Burden Summary ($M)

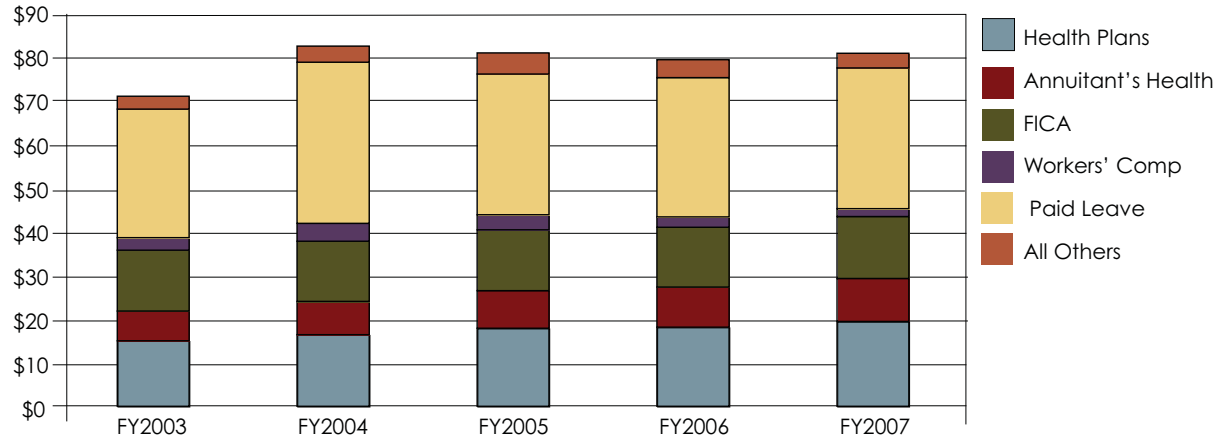


Figure 4.4

Gross Payroll Summary ($M)

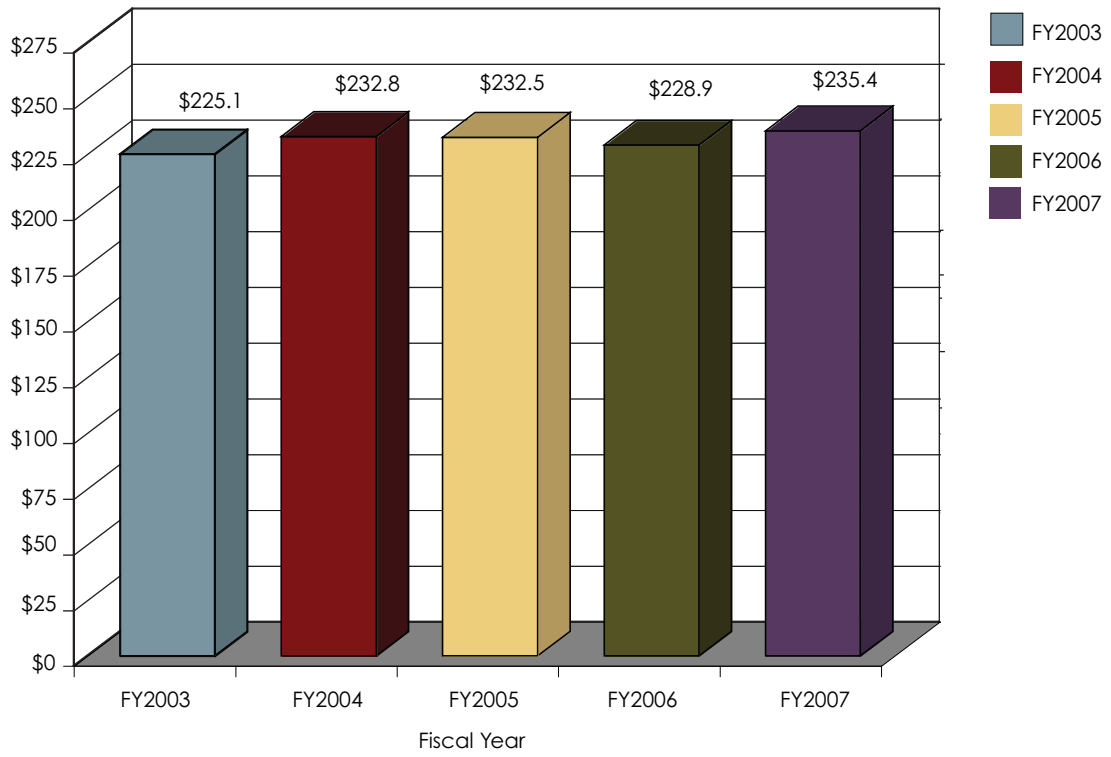


Table 4.3

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	FY2007 Cost $K	FY2007 Avg FTE
Accelerator & Fusion Research	1,621	11.9
Advanced Light Source	1,751	11.8
Chemical Sciences	945	7.0
Computing Sciences	4,203	32.0
Environmental Energy Technology	3,123	25.5
Engineering	4,668	29.5
Earth Sciences	2,502	13.3
Facilities	3,112	19.6
Genomics - Onsite	613	6.2
Information Technology	2,773	14.4
Life Sciences	4,294	33.2
Materials Sciences	2,860	20.2
Nuclear Sciences	1,311	9.4
Physical Biosciences	1,816	14.3
Physics	1,473	10.9
Total	**37,065**	**259.1**

Note: Minor Variances may occur due to rounding.

Table 4.4

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)	FY2007 Cost $K	FY2007 Avg FTE
Accelerator & Fusion Research	149	0.5
Advanced Light Source Apartments	184	0.0
Engineering	1,327	8.2
Environmental Energy Technology	1,070	9.8
Facilities	8,535	3.2
Information Technology	7,822	31.8
Life Sciences	556	3.7
Materials Sciences	308	1.9
ALD Operations	1,345	12.0
Total	**21,297**	**71.1**

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 4.5

Distributed Recharges by Resource Category Trends, FY2003-FY2007 ($K)

Distributed Recharge (a, b)	FY2003	FY2004	FY2005	FY2006	FY2007
Computer Parts	2	1			
Vehicle	1,319	1,285	1,267	1,498	1,190
MSD Facility	528	540	473	367	316
Building Manager	126	115	127	84	151
Animal Care	563	537	446	444	408
Creative Services	2,434	2,139	1,547	1,368	1,357
88-Inch Accelerator Operations	528	212	67	135	421
Telephone Services	6,823	6,909	6,222	4,753	4,080
EETD Recharge			1,095	1,077	1,065
Molecular Foundry			44	93	138
Computer/Net Recharges	4,355	4,312	4,558	5,613	4,376
Engineering Shop (c)	1,639	1,165	956	890	839
CAD	779	780	653	634	636
Rapid Prototyping Laboratory	1	(10)	13		
ALS Proprietary Recharge	329	433	529	731	693
ALS Apartment Recharge (d)				218	174
HTA Non-Material Recharge			5	33	38
HTA Material Recharge			42	153	60
JGI Recharge (Capillary Sequencing)			17,760	13,083	12,316
JGI Recharge (Synthesis Sequencing)					34
JGI WFO Administrative Charge			222	195	102
ESnet Recharge		4,214	2,442	4,719	3,460
Electricity (e)	6,949	8,153	8,072	6,335	7,307
Biomed Isotopes	181	189	141	91	51
Mixed Waste Recharge/GL				16	6
Miscellaneous Recharges				39	(0)
Conference Recharge	115	111	51	73	60
Low Background Facility	123	49	13	11	31
Print Room	87	52	39	1	
Total Recharges	**26,882**	**31,186**	**46,784**	**42,652**	**39,308**

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 FY2003, CAD charges are included in Engineering Shop.

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

(e) Prior to FY2006 recharge included Electricity Maintenance.

5. Financial Statement

Table 5.1

Balance Sheet Comparative Statement of Financial Position (in $ thousands)

	FY2006	FY2007
ASSETS:		
Current Assets		
Accounts Receivable (Note 2)	$ 12,798	$ 10,839
Inventories (Note 3)	328	588
Other Current Assets (Note 4)	817	1,167
Total Current Assets	**13,944**	**12,594**
Pension Plan Assets	313,268	536,627
Net Plant and Equipment (Note 5)	566,362	577,747
Total Assets	**$ 893,574**	**$ 1,126,968**
LIABILITIES AND EQUITY:		
Liabilities:		
Current Liabilities		
Drafts Payable (Note 6)	$ 4,656	$ 1,017
Accounts Payable	39,760	42,740
Accrued Expenses	19,651	39,482
Other	33,423	24,979
Total Current Liabilities	**97,490**	**108,218**
Post-Retirement Benefits	250,826	353,355
Environmental Liabilities (Note 7)	535,806	778,716
ES&H Liability (Note 8)	167,851	145,575
Total Liabilities	**1,051,973**	**1,385,864**
DOE Equity:		
Beginning Equity	(34,905)	(158,399)
Change in Equity	(123,494)	(100,497)
Ending Equity	(158,399)	(258,896)
Total Liabilities and Equity	**$ 893,574**	**$ 1,126,968**

Note 1

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):

	FY2006	FY2007
Trade Receivables	2,020	910
Inter-DOE Operations Offices (outside local field office)	4,741	3,164
Intra-DOE Operations Offices (within local field office)	352	221
Employees	557	8
Parent Organization (UC)	(2,130)	(2,349)
Reimbursements - Federal Agencies	7,278	8,888
Allowance for Doubtful Accounts	(20)	(4)
Total Accounts Receivable – September 30	**12,798**	**10,838**

Note 3

Inventories

The following were included in inventories ($K):

	FY2006	FY2007
Nuclear Materials	24	24
Precious Metals and Other Special Materials	110	128
Stores Inventories	962	914
Allowance for Loss on Stores	(767)	(478)
Total Inventories – September 30	**328**	**588**

Note 4

Other Current Assets

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

	FY2006	FY2007
Advances to Other DOE Locations (Russian Subcontracts)	613	902
Prepayments	199	265
Security Deposits	5	0
Total Other Current Assets – September 30	**817**	**1,167**

Note 5

Net Plant and Equipment

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

	Plant & Equip Costs		Accumulated Depreciation		Net Plant & Equip	
Category	**FY2006**	**FY2007**	**FY2006**	**FY2007**	**FY2006**	**FY2007**
Structure, Facilities, & LI	319,858	385,491	(165,059)	(176,718)	154,799	208,773
Equipment	336,259	395,722	(206,417)	(265,237)	129,842	130,485
Assets Under Capital Leases	25,255	25,255	(14,525)	(17,221)	10,730	8,034
Utilities	31,324	31,786	(19,416)	(19,962)	11,908	11,824
Reactors & Accelerators	139,925	140,424	(85,767)	(93,382)	54,158	47,042
Work in Process	204,925	171,584			204,925	171,584
Total	**1,057,546**	**1,150,262**	**(491,184)**	**(572,520)**	**566,362**	**577,742**

Note 6

Drafts Payable

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

	FY2006	FY2007
Balance - October 1	5,008	4,656
Deposits		
Payments Vouchers - Letter of Credit	(510,524)	(481,141)
Miscellaneous Receipts	(44,439)	(43,619)
Disbursements	554,611	521,120
Drafts Payable Balance - September 30	4,656	1,017

Note 7

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 $1,214K and is included in Other Current Liabilities. The following are included in the environmental liability ($K):

	FY2006	FY2007
Environmental Management	9,036	9,081
Active Facilities	526,770	769,635
Total Unfunded Environmental Liability - September 30	**535,806**	**778,716**

Note 8

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):

	FY2006	FY2007
Total ES&H Liability – September 30	**167,851**	**145,576**

6. Procurement and Property Management

Table 6.1

Requisitions Submitted by Laboratory Divisions

Division	# Requisitions	Estimate ($K)
Accelerator & Fusion Research	1,824	4,049,765
Advanced Light Source	2,753	5,975,723
Business Services	178	2,322,618
Chief Financial Officer (a)	1,305	67,801,428
Chemical Sciences	1,281	3,913,367
Computational Research	339	5,437,848
Computing Sciences	942	1,409,679
Environmental Energy Technologies	1,752	8,090,072
Engineering	911	4,024,828
Environment, Health & Safety	1,163	6,223,725
Earth Sciences	1,570	2,520,077
Facilities	3,056	24,724,494
Genomics	2,764	17,001,746
Human Relations	141	239,042
Information Technologies & Services	1,470	5,899,847
Laboratory Directorate	581	941,509
Life Sciences	4,289	11,182,619
Material Sciences	4,190	12,138,958
NERSC	190	2,050,200
Nuclear Science	935	1,529,438
Operations	183	329,852
Public Affairs	77	62,512
Physical Biosciences	2,063	4,321,566
Physics	984	4,676,762
Structural Biology	63	54,235
Technology Services	18	1,337
Institutional Projects	88	42,645
Totals	**35,110**	**196,965,896**

(a) Includes ~$66M eBuy institutional subcontract for lab supplies.

Table 6.2

Purchases Placed Using Purchase Orders/Subcontracts

	($K)	# Actions
Total POs	$251,663	19,997
$0 - $2,500 (non-negative)	$4,803	15,992
$2,500 - $10,000	$10,549	1,947
$10,000 - $25,000	$16,206	993
$25,000 - $100,000	$40,659	807
$100,000 - $1,000,000	$63,178	229
$1,000,000 +	$116,268	29

Table 6.3

Purchases Placed Using P-Card

	($K)	# Actions
Total POs	$10,894	16,460
$0 - $500	$2,125	11,085
$500 - $1,000	$1,781	2,525
$1,000 - $2,500	$2,960	1,908
$2,500 - $5,000	$2,517	719
$5,000 +	$1,511	223

Table 6.4

Laboratory Socioeconomic Performance

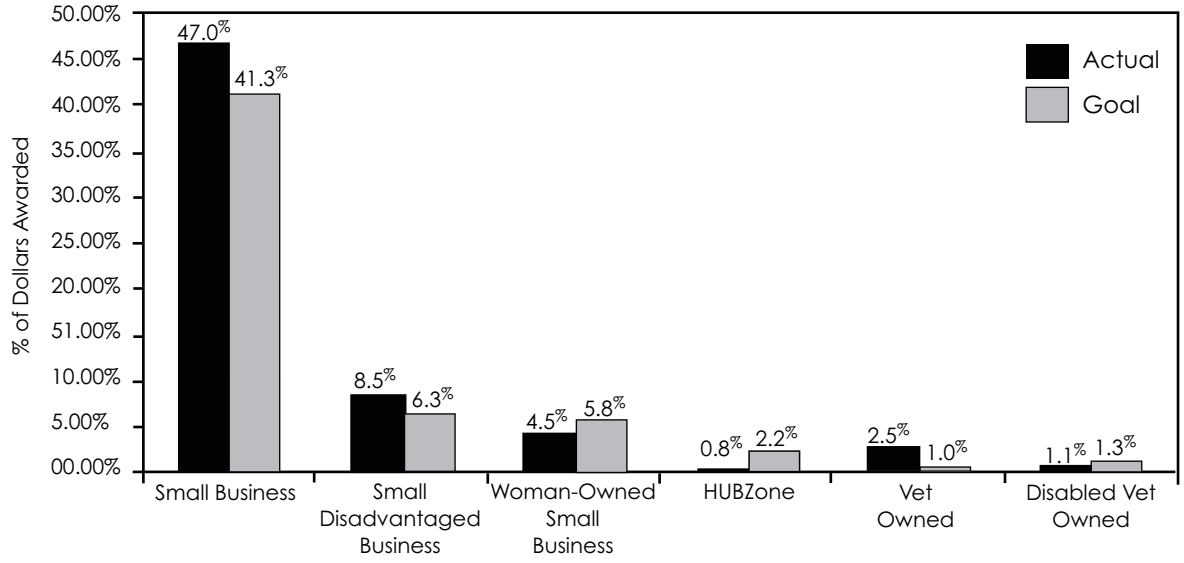


Table 6.5

Property Management Activity

Characterization of Laboratory Assets			
	# of Assets	**Acquisition Value**	
Total Laboratory Assets	22,267	640,549,322	
Equipment	8,488	599,555,639	
Sensitive Assets	13,779	40,993,683	
Computers	10,213	52,369,864	
Loaned Assets	152	36,213,266	
Borrowed Assets	125	950,000	
Assets Created in FY2007	3,508	46,995,232	
Assets to Excess in FY2007	2,784	32,642,961	
Inventory Campaign	**Base**	**Positive Resolutions**	**% Positive**
Controlled	8,278	8,183	98.9
Sensitive	12,428	12,368	99.5
Validation Size	53	53	100
Assets Scanned	20,813	19,954	94.4
Division	**Quantity**	**Asset Value ($K)**	
Accelerator & Fusion Research	984	28,100,953	
Advanced Light Source	1651	153,705,235	
Chief Financial Officer	294	507,923	
Chemical Sciences	1081	24,373,114	
Computational Research	1277	19,958,952	
Computing Sciences	69	951,673	
Environmental Energy Technologies	1224	15,373,015	
Engineering	943	12,461,008	
Environment, Health & Safety	450	3,138,024	
Earth Sciences	995	11,754,459	
Excess Turn-In Center	250	17,157,912	
Facilities	953	6,365,175	
Genomics	1479	46,312,176	
Human Relations	110	161,855	
Information Technologies & Services	1948	14,437,465	
Laboratory Directorate	136	391,390	
Life Sciences	1882	29,063,737	
Material Sciences	2719	75,896,610	
NERSC	755	92,738,597	
Nuclear Science	642	51,126,672	
Operations	36	42,344	
Public Affairs	134	407,831	
Physical Biosciences	1589	21,639,112	
Physics	666	14,484,090	
Total	**22,267**	**640,549,322**	

7. 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 7.1

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	Stanford Linear Accelerator Center
SNL	Sandia National Laboratories

Table 7.2

Summary Cost Data for DOE Laboratories, FY2003-FY2006 ($M)

Lab	Total Costs				Operating Costs				FTEs			
	FY2003	FY2004	FY2005	FY2006	FY2003	FY2004	FY2005	FY2006	FY2003	FY2004	FY2005	FY2006
Ames	27.9	29.5	30.5	33.2	25.3	26.4	27.1	27.2	317	318	320	313
ANL (a)	536.5	569.7	520.7	512.3	500.6	520.9	482.1	474.0	3,866	3,789	2,994	2,893
BNL	446.9	454.4	465.1	472.5	400.4	413.6	428.6	405.3	2,818	2,700	2,617	2,510
FNAL (b)	301.1	317.0	317.9	328.1	244.2	259.3	267.5	284.1	n/p	2,011	n/p	1,945
LANL	2,106.0	1,996.2	2,101.2	2,145.2	1,835.0	1,798.1	1,841.7	1,906.9	8,391	8,591	8,992	9,081
LBNL (c)	456.5	504.0	523.8	517.2	395.2	435.8	433.0	452.9	2,987	2,982	2,891	2,766
LLNL (d)	1,594.2	1,629.7	1,625.8	1,600.7	1,309.7	1,452.6	1,483.0	1,451.8	7,870	7,713	7,661	7,421
ORNL	999.9	1,025.7	1,025.7	989.3	668.8	751.4	863.7	889.5	3,880	3,930	4,035	4,137
PNNL (e)	500.3	558.7	648.8	678.6	486.7	545.9	634.0	662.1	2,821	3,006	3,224	3,326
PPPL (f)	66.5	75.2	81.8	79.5	57.9	56.7	58.1	54.0	460	470	455	448
SLAC	228.2	255.1	292.6	355.9	177.6	207.5	205.0	214.9	1,585	1,645	1,606	1,616
SNL (g)	1,944.6	2,227.0	2,302.4	2,302.9	1,742.9	1,941.2	2,059.0	2,077.2	8,044	8,294	8,561	8,625

(a) ANL - Operating costs exclude EQU and GPP.

(b) FNAL - Operating costs exclude EQU and GPP.

(c) LBNL - Operating costs exclude EQU and GPP. Minor revision to prior years' costs to include DOE Berkeley Site Office costs.

(d) LLNL - beginning in FY2001, operating costs revised to reflect the reclassification of GPP and non-contract costs as operating costs.

(e) PNNL - Operating costs exclude EQU and GPP.

(f) PPPL - Operating costs exclude EQU and GPP.

(g) SNL - Operating costs exclude EQU and GPP.

n/p - not provided.

Table 7.3

Overhead Information for DOE Laboratories, FY2006

Laboratory	Overhead Costs ($M)	Distribution Base ($M)	Overhead Rate as Applied to Distributed Base (%)	Operating Costs ($M)	Overhead As a % of Operating	
Ames	10.0	23.2	43.1 (a)	27.2	34.2	(b)
ANL	97.4	414.9	23.5 (c)	474.0	20.5	
BNL	86.8 (d)	247.7 / 240.0 (e)	8.25 / 26.3 (f)	405.3	21.4	
FNAL	60.5	314.5	19.2	284.1	21.3	
LANL	380.0	(g)	(g)	1,906.9	19.9	
LBNL	90.7 (h)	195.8 (i)	46.3	452.9	20.0	
LLNL	267.1 (j)	731.8 (k)	36.5	1,451.8	18.4	
ORNL	205.7 (l)	417.3 (m)	49.3	889.5	23.1	
PNNL	123.2	(n)	(n)	662.1	18.6	
PPPL	24.7	(o)	(o)	54.0	34.8	(p)
SLAC	55.9	248.5	22.5	214.9	26.0	
SNL	319.9	(q)	(q)	2,077.2	15.4	

a. Ames-Overhead is comprised of three pools: Site at 53%, Procurement at 17%, and G&A at 11.5%.
b. Ames-Excludes overhead costs distributed to capital funds. ($0.7M in FY2006)
c. ANL-The various rates in FY 2006 are: Materials/Subcontracts 6.4%, Service Centers 17.0%, Common Support 21.4%, LDRD 7.8%, G&A 2.7%.
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-Restructured overhead costs in FY2006. It includes the G&A costs and Strategic Mission Support costs, but excludes $1.2M of overhead costs distributed to DOE capital accounts.
k. 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.
l. ORNL-Pre-prices certain overhead costs using pre-approved special rates before net overhead is distributed to the value-added base. Examples of this include funds associated with the Spallation Neutron Source construction and off-site assessments.
m. 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.
n. PNNL-Distribution base and overhead rate are not available as a single value because of multiple allocation bases. Also, these numbers do not include private business costs.
o. PPPL-Distribution base and overhead rate are not available as a single value due to multiple allocation bases. PPPL uses five rates to distribute overhead costs. For FY2006 these rates were: Site @ 48.9%, Offsite @ 10.1%, Materials/Subcontracts @ 21.8 ($0.5M threshold on purchase orders and subcontracts; excludes ITER), ITER Materials/Subcontracts @ 2.0%, and G&A @ 11.0%.
p. PPPL-Excludes $5.6M of overhead costs distributed to capital funds.
q. 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.
n/p - not provided.

Table 7.4

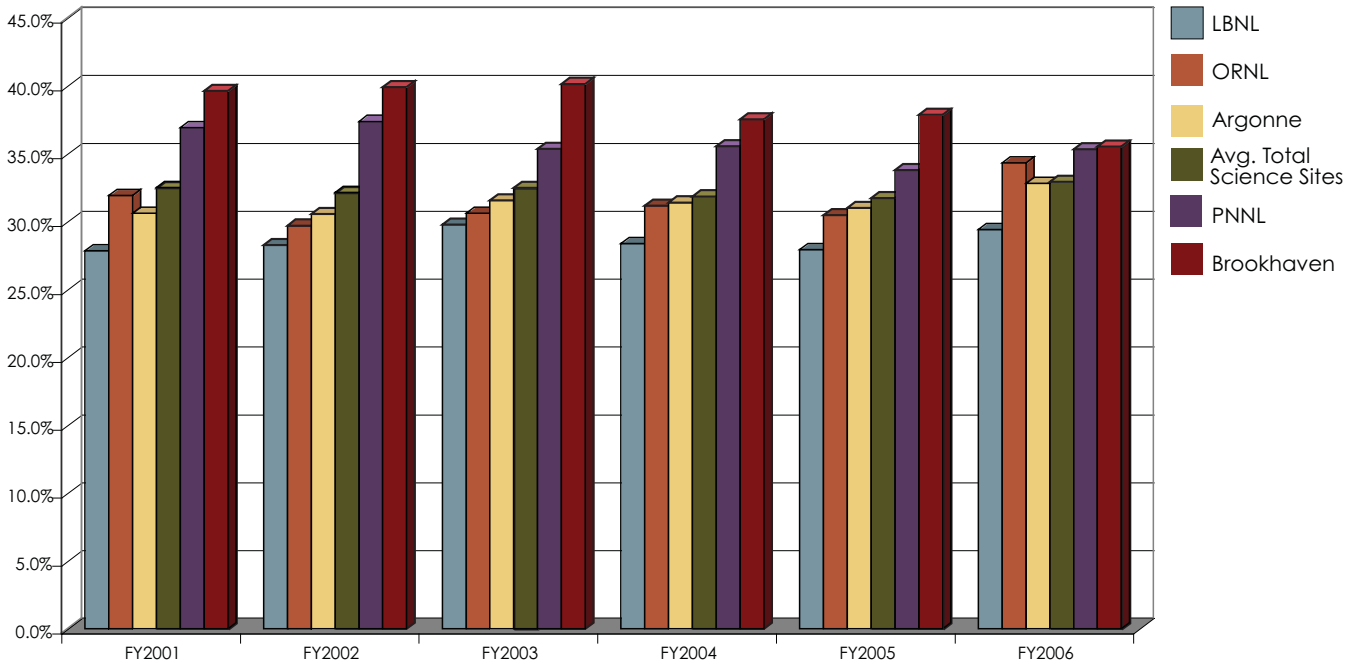
Overhead Costs as a Percentage of Operating Costs for DOE Laboratories, FY2003-FY2006

Laboratory	FY2003		FY2004		FY2005		FY2006	
Ames	30.8	(a)	31.1	(a)	32.5	(a)	34.2	(a)
ANL	18.5		19.9		19.1		20.5	
BNL	22.2		21.6		21.3		21.4	
FNAL	n/p		22.4	(b)	n/p		21.3	(b)
LANL	16.6		20.4		19.5		19.9	
LBNL	22.0	(c)	21.6	(c)	22.1	(c)	20.0	(c)
LLNL	20.1		18.9		19.1		18.4	(d)
ORNL	21.7		21.3		19.9		23.1	
PNNL	18.8		18.6		16.5		18.6	
PPPL	37.0	(e)	34.6	(e)	33.7	(e)	34.8	(e)
SLAC	24.1		22.9		24.2		26.0	
SNL	16.1		14.7		14.9		15.4	

(a) Ames excludes overhead costs distributed to capital funds. ($0.7M in FY2006)
(b) FNAL excludes overhead costs distributed to capital funds. ($5.4M in FY2006)
(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. ($5.9M in FY2006).
n/p - not provided

Figure 7.1

Functional Support Costs as a Percent of Total Costs, FY2001-FY2006



6. 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
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
ECSC	Enterprise Computing Steering Committee
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.