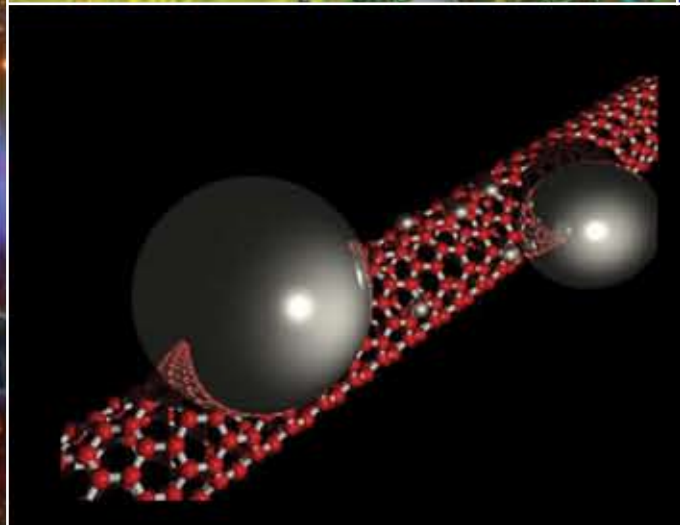
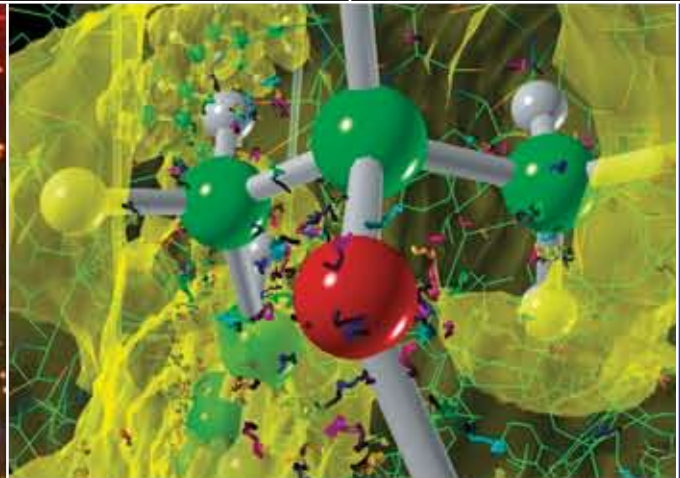
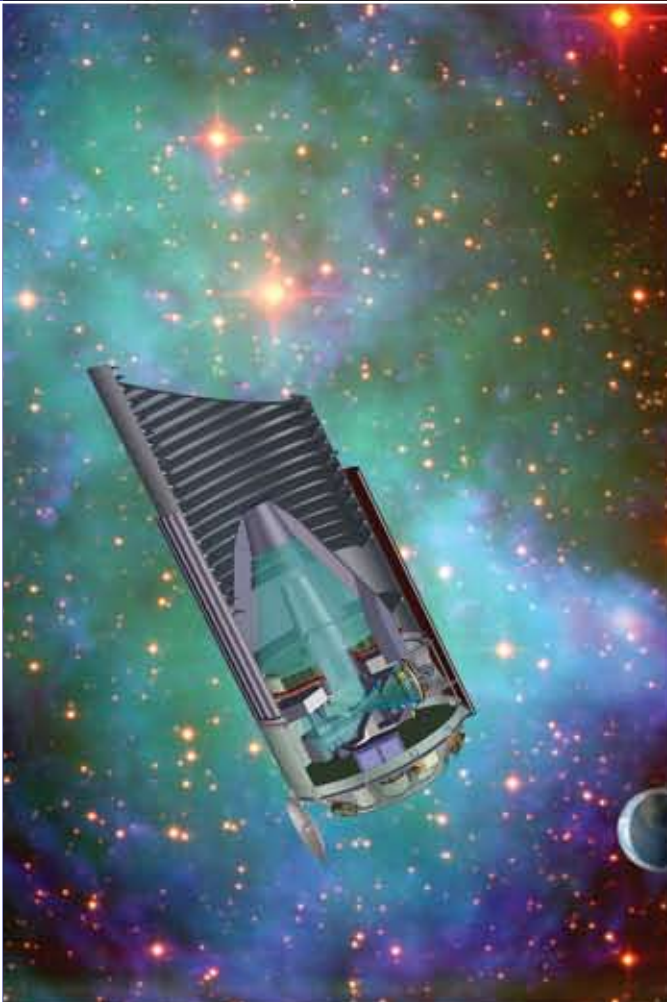
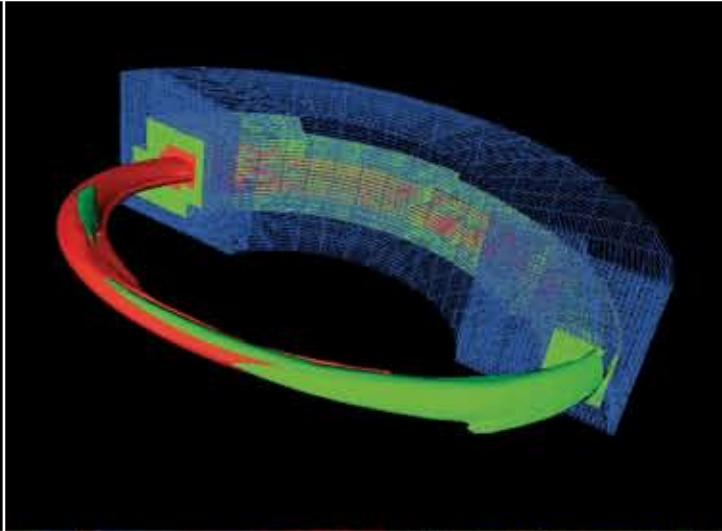


Office of the Chief Financial Officer FY2005 Annual Report



LBNL/PUB-922 (2005)

**Office of the Chief Financial Officer
FY 2005 Annual Report**

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

January 2006

This work was supported by the Director, Office of Science of the U.S. Department of Energy under Contract No. DE-AC02-05CH11231.



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Chief Financial Officer's Statement

I am pleased to present the FY 2005 Chief Financial Officer's (CFO) Annual Report and hope that you will find it a useful reference tool. Data includes information from the Budget Office, the Controller, Procurement and Property Management, and the Sponsored Projects Office. We have also included some financial comparisons with other DOE laboratories along with a glossary of common acronyms.

FY05 continued to be a time of financial change and growth for the Laboratory. Two Laboratory functions were added to the OCFO organization. In June, Travel and Conferences, and Property Management came under the OCFO umbrella. With the move of Property Management into Procurement, we also hired a new leader for the Procurement Department. Another key hire for FY05 was the addition of a Controller. With these two new additions, the senior management team of OCFO is now complete and will allow us to provide even better service to the divisions as well as greater financial assurance and expertise.

FY05 was a year of financial accomplishments. The PeopleSoft 8.8 upgrade of our internal financial system, as well as the new DOE accounting system (STARS/IMANAGE), were both implemented. These major systems upgrades were performed with little disruption to everyday activities for the divisions. An LBNL institutional cost distribution restructuring took place, resulting in a more equitable and transparent method of allocating costs, which will ensure alignment of good business practices with the Lab's strategic mission. The OCFO developed a new financial policy and procedures manual as a resource for Laboratory employees, in accordance with best practices and compliance with DOE and UC regulations. Training in financial procedures and system tools was also conducted to enhance core competencies and increase staff proficiencies to enable sound financial decision support for Laboratory management.

In Procurement, a new Small Business and Supplier Management Office was established to aggressively promote subcontracting opportunities for small and disadvantaged businesses and to execute a new Supplier Management Plan. Also in FY05, a new Procurement Self-Assessment Plan to evaluate both systems and transactions was implemented.

The OCFO completed its five-year strategic plan outlining our approach to provide the greatest capability for the least cost while continuing to provide the highest standard of professional financial management for the Lab. Our approach includes organizational transformation, timely and accurate reporting, assurances, benchmarking, creating and sustaining partnerships, and developing human capital.

FY06 will be challenging as budget uncertainties continue. Plans for FY06 financial systems include utilization of the ePro PeopleSoft program for the Supply Chain initiative. This includes the automation and the ability for employees to procure via Business to Business contracts, and to receive electronic invoices and payments from vendors. The Budget Office will continue to work with our IT professionals to implement a funds control system; and a redesign of the time-and-effort reporting system will be initiated. Financial management courses will be developed

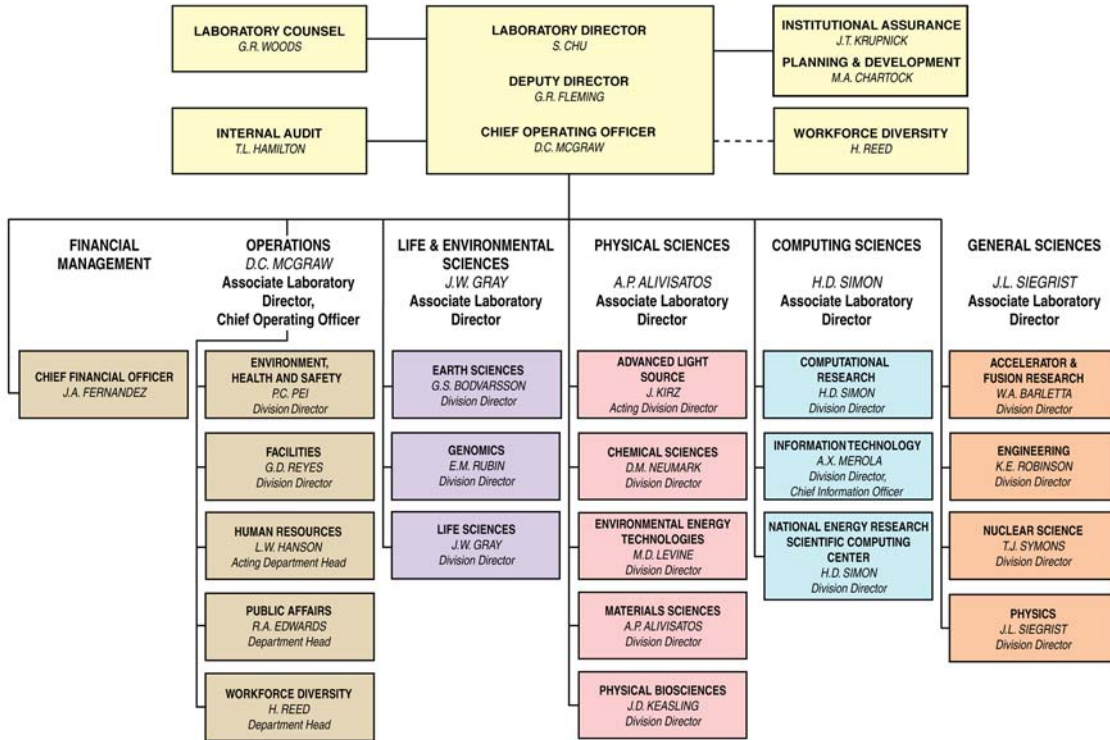
and offered to employees in FY06, as well as the development of additional, relevant financial policies and procedures.

As assurances become more stringent, OCFO will focus its efforts on the implementation of OMB Circular 123, the government-mandated regulation for assuring financial integrity. Fulfilling the promises of our strategic plan will also be a major part of our focus in the coming fiscal years.

The information in this report was compiled by the Office of the Chief Financial Officer. Please direct any questions or comments regarding this report to me or members of my staff. We welcome suggestions for improving this report as well as other ideas that will help us enhance our financial management activities in support of the Laboratory's mission.

Jeffrey A. Fernandez
Chief Financial Officer
Lawrence Berkeley National Laboratory

ERNEST ORLANDO LAWRENCE BERKELEY NATIONAL LABORATORY • UNIVERSITY OF CALIFORNIA



09/02/05

OFFICE OF THE CHIEF FINANCIAL OFFICER

STEVEN CHU
Laboratory Director

JEFFREY A. FERNANDEZ
Chief Financial Officer
LINDA WUY
Business Manager
NINA LUCIDO
Administrator

LAURETTA CORSAIR
Financial Systems and Reporting

MICHELE MOCK
Financial Policy and Training

CHRIS WATCHMAKER
HR Center Head

MICHAEL COSTELLO
Controller's Office

MINH AGON HUEBNER
Budget Office

DERROL HAMMER
Procurement Property

JEFF WEINER
Sponsored Projects Office

CHARLES AXTHELM
Field Operations

1. Office of the Chief Financial Officer Organization

Michael Costello
Controller

Controller's Office

The responsibility of the Controller's Office, led by Michael Costello, 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 and travel services through a team of highly competent and dedicated professionals. It is also the Controller's responsibility to ensure that the Lab 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 Lab. 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.).

Travel and Conference:

The Travel Unit coordinates all travel services for the Lab 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.

Disbursements:

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

Accounts Receivable:

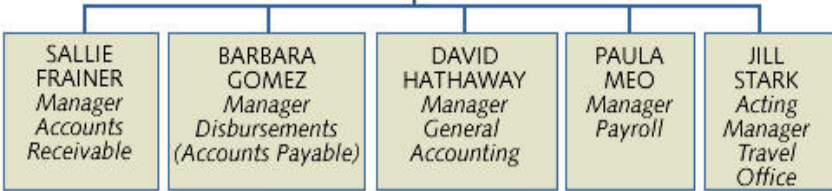
Accounts Receivable (AR) provides billing and collection support for the Work-for-Others programs and projects. AR works closely with the Sponsored Projects Office to coordinate financial issues surrounding sponsors' funding, advances, and billings.

CONTROLLER'S OFFICE

JEFFREY A. FERNANDEZ
Chief Financial Officer

MICHAEL COSTELLO
Controller

LINDA BROWN
Administrator



Minh Agon Huebner
Budget Officer

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 Lab 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 Lab financial policies.

BUDGET OFFICE

JEFFREY A. FERNANDEZ
Chief Financial Officer

MINH AGON HUEBNER
Budget Officer

CYNTHIA DANG
Administrative Support

ANNE M. MOORE
*Manager
Direct Budget*

JIM DAHLGARD
*Manager
Indirect Budget*

Derrol Hammer

Manager, Procurement & Property Management Department

Procurement & Property Management Department

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, who was hired in August 2005 to fill the newly formed Procurement & Property Manager position. Derrol was most recently the Procurement Manager for the National Ignition Facility at Lawrence Livermore National Laboratory.

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

Procurement & Property Manager Staff:

This encompasses the management and administration of the Department as well as the Small Business and Supplier Management Office. It is also responsible for procurement policy, assurance, and systems administration.

R&D and Professional Services:

The primary function of this group is the acquisition of consultant services, Joint Genome Institute (JGI) supplies, equipment and support, and R&D services contracts, including Intra-University Transfers (IUT).

Commercial and Strategic Sourcing:

The primary function of this group is the creation of system contracts (B2B) and development of supply-chain contracting.

Construction and Institutional Support:

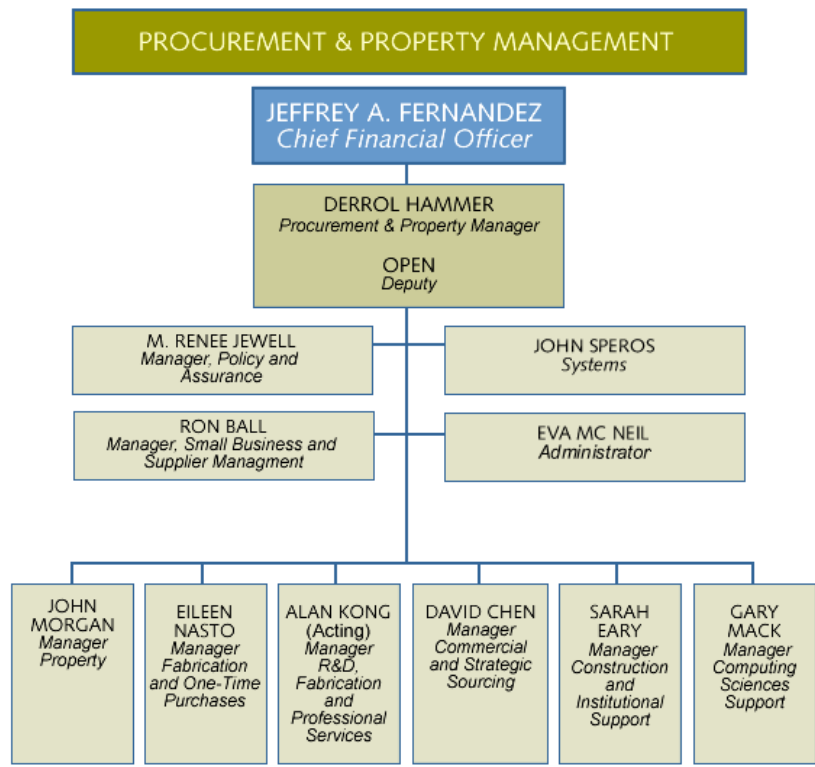
The primary function of this group is the acquisition of construction and architect & engineering services. They are also responsible for institutional blanket subcontract requirements.

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.

Property Management:

The Property Management group is responsible for all property management policies and systems. They track all accountable and controlled property at the Lab, conduct all inventories of such items, as well as asset transaction management. In May 2005, John Morgan was hired to fill the Property Manager position. John comes with an extensive background in property management with DOE.

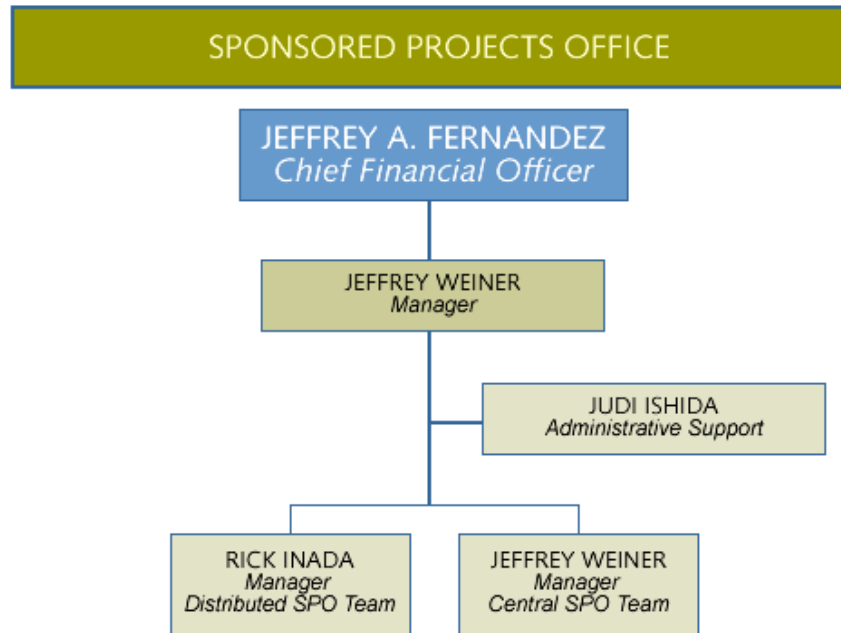


Jeffrey Weiner
Manager, Sponsored Projects Office

Sponsored Projects Office

The Sponsored Projects Office (SPO) is headed by Jeffrey Weiner. SPO holds the delegated authority from The Regents (via the Lab 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 labs, and Gifts.



Charles Axthelm
Manager, Field Operations Office

Field Operations Office

The CFO Field Operations Office under the leadership of Charles Axthelm, Manager, consists of approximately 45 professional resource analysts matrixed to the Lab's scientific and operations divisions.

Organization

Field Operations resource analysts provide matrix organizations with customer-oriented project resource management expertise. Their principal role is one of financial stewardship. Resource analyst responsibilities typically include budget preparation, budget execution and closeout, and financial consulting and advisory services. Resource analysts may also supervise other resource analysts and administrative staff, and may represent the matrix organization in meetings and on project teams.



2. Institutional Information

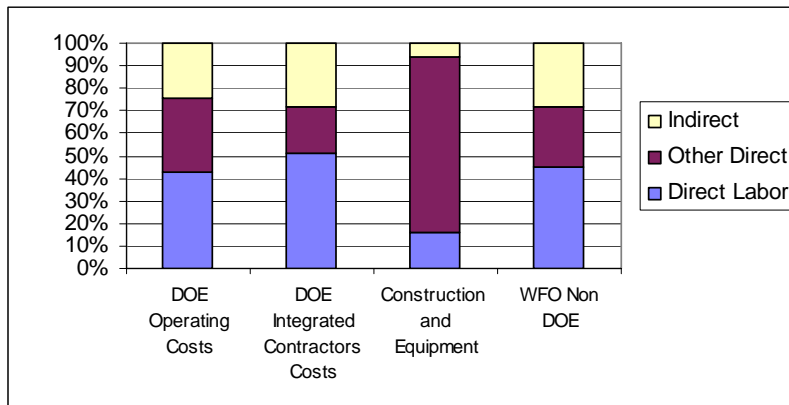


Figure 2.1 Where Did Your Program Dollars Go in FY 2005

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	\$0.44	\$0.13	\$0.38
Contract Labor	\$0.00	\$0.00	\$0.00	\$0.00
Org. Burden (b)	\$0.06	\$0.07	\$0.02	\$0.06
Subtotal Direct Labor	\$0.43	\$0.51	\$0.16	\$0.45
Other Direct				
Services	\$0.17	\$0.01	\$0.41	\$0.12
Materials	\$0.11	\$0.03	\$0.36	\$0.08
Utilities	\$0.02	\$0.00	\$0.00	\$0.01
Other Expenses (c)	(\$0.00)	\$0.00	\$0.00	\$0.01
Recharges (b,d)	\$0.01	\$0.14	\$0.01	\$0.03
Travel	\$0.02	\$0.02	\$0.00	\$0.02
Subtotal Other Direct	\$0.33	\$0.21	\$0.78	\$0.27
Total Direct	\$0.75	\$0.72	\$0.94	\$0.72
Indirect				
Procurement	\$0.01	\$0.00	\$0.02	\$0.01
Travel	\$0.00	\$0.00	\$0.00	\$0.00
Space	\$0.02	\$0.02	\$0.00	\$0.02
G&A (Other Inst.)	\$0.21	\$0.25	\$0.04	\$0.25
Total Indirect	\$0.25	\$0.28	\$0.06	\$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/GSRA's and Campus Labor
- (b) Distributed activities used by direct funded programs.
- (c) Includes misc. expenses (stipends, sales tax, freight, etc.)
- (d) Includes recharges credited back to direct operating accounts such as ALS and Esnet (In FY04 Annual Report these were included in Other Expenses category).



**Table 2.1 Cost Trend by Expense Category, FY2001 – FY2005
(\$M and % of Total)**

Expenses	FY 2001		FY 2002		FY 2003		FY 2004		FY 2005	
	\$M	%	\$M	%	\$M	%	\$M	%	\$M	%
Direct										
Direct Labor										
UC Labor (a)	149.2	34.5%	161.2	33.7%	168.7	37.0%	178.2	35.4%	174.8	33.4%
Contract Labor	2.4	0.6%	1.9	0.4%	1.4	0.3%	1.1	0.2%	0.8	0.2%
Org. Burden (b)	26.4	6.1%	27.3	5.7%	27.3	6.0%	28.7	5.7%	27.3	5.2%
Subtotal Direct Labor	177.9	41.1%	190.4	39.8%	197.4	43.3%	208.0	41.3%	202.9	38.7%
Other Direct										
Services	73.4	17.0%	83.3	17.4%	60.0	13.1%	79.6	15.8%	102.1	19.5%
Materials	63.5	14.7%	74.3	15.5%	68.2	14.9%	73.9	14.7%	75.5	14.4%
Utilities	4.6	1.1%	7.0	1.5%	5.6	1.2%	6.0	1.2%	7.1	1.4%
Other Expenses (c)	0.6	0.1%	1.5	0.3%	0.6	0.1%	1.8	0.4%	1.1	0.2%
Recharges (b,d)	11.4	2.6%	11.2	2.3%	10.6	2.3%	9.8	1.9%	8.8	1.7%
Travel	8.7	2.0%	9.0	1.9%	9.1	2.0%	9.4	1.9%	9.4	1.8%
Subtotal Other Direct	162.2	37.5%	186.3	38.9%	154.0	33.8%	180.5	35.8%	204.0	38.9%
Total Direct	340.2	78.6%	376.7	78.7%	351.5	77.0%	388.5	77.1%	406.8	77.7%
Indirect										
Procurement	5.4	1.2%	4.8	1.0%	4.8	1.1%	7.1	1.4%	6.6	1.3%
Travel (e)	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.9	0.2%	0.9	0.2%
Space	7.3	1.7%	7.8	1.6%	7.6	1.7%	7.5	1.5%	8.7	1.7%
G&A (Other Inst.)	79.7	18.4%	89.4	18.7%	92.5	20.3%	99.7	19.8%	100.7	19.2%
Total Indirect	92.4	21.4%	102.0	21.3%	104.9	23.0%	115.2	22.9%	116.9	22.3%
Total Expenses	432.6	100.0%	478.7	100.0%	456.4	100.0%	503.7	100.0%	523.7	100.0%

Note: Minor variances may occur due to rounding.

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

(b) Distributed activities used by direct funded programs.

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

(d) Includes recharges credited back to direct operating accounts such as ALS and Esnet (In FY04 Annual Report these were included in Other Expenses category).

(e) Prior to FY04 Travel was included in G&A (FY01) or Procurement Burden (FY02 - FY03).

Table 2.2 Cost By Direct Funding Source by Division, FY 2001 – FY2005 (\$K)

Division	FY2001	FY2002	FY2003	FY2004	FY2005
Accelerator & Fusion Research	43,189	33,940	28,068	27,375	27,163
Advanced Light Source	35,469	39,147	42,156	43,067	45,023
Chemical Sciences	11,122	14,169	11,860	12,578	12,351
Computing Sciences *	1	0	0	0	10
Computational Research *	12,448	16,011	18,232	19,767	18,828
NERSC Center *	35,304	31,853	22,925	29,470	41,299
Information Technology *	23,566	25,506	19,442	26,203	28,195
Environmental Energy Technologies	45,441	50,555	52,333	54,257	51,514
Engineering	5,540	6,027	5,338	4,557	4,503
EH&S	11,208	12,489	7,277	6,262	5,780
Earth Sciences	26,138	27,518	29,397	29,721	28,954
Facilities	10,864	8,966	8,453	10,050	41,275
Genomics	28,929	58,019	41,828	59,092	54,904
Life Sciences	51,115	55,083	56,540	42,084	43,113
Materials Sciences	28,589	36,050	39,780	51,481	35,352
Nuclear Science	20,259	18,463	19,549	21,676	28,781
Physical Biosciences	20,846	22,448	25,326	31,692	28,680
Physics	22,415	22,450	28,301	33,805	27,305
Lab Directorate/Other	146	650	546	664	924
Other	0	(639)	(921)	(72)	(214)
Division Total	432,589	478,705	456,429	503,730	523,739

Note: Minor variances may occur due to rounding.

* Computer Science Divisions costs for FY 2001 thru FY2003 are based on FMS project tree as of 12/8/05

Table 2.2a Cost By Direct Funding Source by Division, FY 2005 (\$K)

Division	FY 2005						Total
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non Federal	Operating Subtotal	Capital and Equipment	
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
Lab Directorate	864	59	-	-	924	-	924
Other	(826)	-	-	0	(826)	612	(214)
Division Total	304,815	13,092	70,496	44,490	432,892	90,847	523,739

Note: Minor variances may occur due to rounding.

Table 2.2b Cost by Direct Funding Source by Division, FY 2004 (\$K)

Division	FY 2004						Total
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non Federal	Operating Subtotal	Capital and Equipment	
Accelerator & Fusion Research	20,360	804	1,300	1,196	23,660	3,715	27,375
Advanced Light Source	33,929	185	-	421	34,536	8,531	43,067
Chemical Sciences	10,394	-	153	83	10,630	1,948	12,578
Computing Sciences	-	-	-	-	-	-	-
Computational Research	16,697	918	2,066	85	19,767	(0)	19,767
NERSC Center	28,038	-	-	-	28,038	1,432	29,470
Information Technology	19,397	3,331	1,131	-	23,859	2,344	26,203
Environmental Energy Technologies	34,965	1,353	6,159	11,342	53,819	438	54,257
Engineering	1,226	405	266	1,951	3,847	710	4,557
EH&S	6,107	9	-	-	6,115	147	6,262
Earth Sciences	13,465	10,626	2,537	2,664	29,291	430	29,721
Facilities	3,523	-	-	(1)	3,522	6,528	10,050
Genomics	803	-	7,692	451	8,946	10	8,956
Genomics - JGI	38,941	-	284	1,092	40,317	9,819	50,136
Life Sciences	10,077	45	27,102	4,653	41,876	208	42,084
Materials Sciences	25,092	958	3,814	5,493	35,356	16,124	51,481
Nuclear Science	16,379	-	2,052	569	19,000	2,676	21,676
Physical Biosciences	10,327	710	15,669	3,774	30,480	1,212	31,692
Physics	14,721	245	604	7,085	22,655	11,150	33,805
Lab Directorate	664	-	-	-	664	-	664
Other	(818)	-	-	-	(818)	746	(72)
Division Total	304,287	19,588	70,828	40,859	435,563	68,167	503,730

Note: Minor variances may occur due to rounding.

Table 2.2c Cost by Direct Funding Source by Division, FY 2003 (\$K)

Division	FY 2003						Total
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non Federal	Operating Subtotal	Capital and Equipment	
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
Lab Directorate	546	-	-	-	546	-	546
Other	(1,517)	-	-	1	(1,516)	595	(921)
Division Total	273,026	22,009	61,860	38,227	395,123	61,307	456,429

Note: Minor variances may occur due to rounding.

* Computing Sciences Divisions costs are based on FMS project tree as of 12/8/05

Table 2.2d Cost by Direct Funding Source by Division, FY 2002 (\$K)

Division	FY 2002						Total
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non Federal	Operating Subtotal	Capital and Equipment	
Accelerator & Fusion Research	15,605	7,401	1,010	236	24,253	9,687	33,940
Advanced Light Source	31,831	564	-	403	32,798	6,349	39,147
Chemical Sciences	8,778	116	240	74	9,209	4,961	14,169
Computing Sciences *	-	-	-	-	-	-	-
Computational Research *	13,880	531	1,515	54	15,980	31	16,011
NERSC Center *	29,521	-	-	-	29,521	2,332	31,853
Information Technology *	19,339	1,960	2,273	14	23,586	1,920	25,506
Environmental Energy Technologies	31,743	2,484	5,890	9,628	49,745	810	50,555
Engineering	1,223	1,116	1,256	1,293	4,888	1,139	6,027
EH&S	12,358	6	-	-	12,364	125	12,489
Earth Sciences	13,339	10,670	1,649	1,732	27,391	127	27,518
Facilities	2,090	-	-	-	2,090	6,877	8,966
Genomics	33,648	-	2,060	125	35,833	22,186	58,019
Life Sciences	11,419	1,293	31,952	8,792	53,455	1,628	55,083
Materials Sciences	21,777	121	1,798	4,753	28,449	7,601	36,050
Nuclear Science	16,195	83	13	753	17,044	1,420	18,463
Physical Biosciences	5,031	50	11,744	4,016	20,841	1,608	22,448
Physics	15,064	598	978	1,393	18,033	4,417	22,450
Lab Directorate	613	-	1	36	650	-	650
Other	(1,161)	-	-	1	(1,161)	522	(639)
Division Total	282,292	26,993	62,381	33,302	404,968	73,737	478,705

Note: Minor variances may occur due to rounding.

* Computing Sciences Divisions costs are based on FMS project tree as of 12/8/05

Table 2.2e Cost by Direct Funding Source by Division, FY 2001 (\$K)

Division	FY 2001						Total
	DOE Operating	DOE Integrated Contractors Costs	WFO Federal	WFO Non Federal	Operating Subtotal	Capital and Equipment	
Accelerator & Fusion Research	12,618	8,986	2,029	528	24,160	19,028	43,189
Advanced Light Source	30,836	215	0	965	32,016	3,454	35,469
Chemical Sciences	8,208	(0)	307	52	8,567	2,555	11,122
Computing Sciences *	0	0	0	0	0	1	1
Computational Research *	10,654	525	1,193	2	12,374	74	12,448
NERSC Center *	32,565	-	-	-	32,565	2,739	35,304
Information Technology *	19,027	2,201	684	24	21,936	1,630	23,566
Environmental Energy Technologies	27,844	1,982	5,988	9,018	44,833	608	45,441
Engineering	1,661	1,802	650	1,284	5,397	143	5,540
EH&S	11,157	23	0	0	11,180	28	11,208
Earth Sciences	10,734	12,034	1,980	1,155	25,904	235	26,138
Facilities	701	0	0	0	701	10,162	10,864
Genomics	23,975	0	1,869	0	25,844	3,085	28,929
Life Sciences	10,192	1,295	26,497	12,127	50,112	1,004	51,115
Materials Sciences	19,694	40	1,943	5,051	26,728	1,861	28,589
Nuclear Science	16,146	895	0	528	17,569	2,690	20,259
Physical Biosciences	4,194	71	7,716	8,269	20,251	595	20,846
Physics	15,557	491	903	898	17,849	4,565	22,415
Lab Directorate/Other	(730)	0	3	268	(459)	605	146
Other	0	0	0	0	0	0	0
Division Total	255,035	30,560	51,762	40,170	377,527	55,062	432,589

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, FY 2005 (\$K)

Division	Distributed Support			Institutional Costs						Total (a)
	Org. Burden	Service Centers (b)	Other (c)	LDRD	G&A	Procurement Burden	Space	Site Support	Travel Burden	
Accelerator & Fusion Research	1,476	141	110	1,677	-	-	-	-	-	3,404
Advanced Light Source	1,367	-	-	888	-	-	-	-	-	2,254
Chief Financial Officer Organization	-	-	-	-	7,227	6,297	-	-	1,039	14,563
Chemical Sciences	759	-	-	837	-	-	-	-	-	1,595
Computing Sciences	7,129	-	-	-	-	-	-	-	-	7,129
Computational Research	-	-	-	1,219	-	-	-	-	-	1,219
NERSC Center	-	10	-	-	-	-	-	-	-	10
Information Technology	-	10,574	-	-	8,870	-	-	7,014	-	26,458
Environmental Energy Technologies	3,373	1,097	-	862	-	-	-	-	-	5,331
Engineering	4,562	1,519	-	395	487	-	-	1,757	-	8,721
EH&S	-	-	-	-	-	-	-	15,361	-	15,361
Earth Sciences	2,460	-	-	1,322	-	-	-	-	-	3,783
Facilities	3,270	5,118	-	-	-	2,152	12,773	19,179	-	42,492
Genomics	579	-	-	265	-	-	-	-	-	844
Genomics - JGI	-	-	-	146	-	-	-	-	-	146
Lab Directorate	-	-	4	-	12,377	-	-	-	-	12,381
Life Sciences	3,334	638	-	1,744	-	-	-	-	-	5,717
Materials Sciences	2,199	428	-	1,419	-	-	-	-	-	4,046
Nuclear Science	1,140	-	-	600	-	-	-	-	-	1,740
ALD for Operations	-	1,505	-	-	8,842	-	-	-	-	10,347
Physical Biosciences	1,671	-	-	792	-	-	-	-	-	2,464
Physics	1,453	-	-	728	-	-	-	-	-	2,181
Other	-	0	830	-	5,219	-	-	-	-	6,049
Division Total	34,773	21,030	943	12,894	43,022	8,449	12,773	43,312	1,039	178,235

Note: Minor variances may occur due to rounding.

- (a) Summation of indirect budget costs provided only to show magnitude of \$'s 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: Tech. Transfer, NN, and Safeguards and Security (S&S).

Table 2.4 Average FTE Breakdown by Division, FY 2005

Division	Direct funded FTEs				Indirect FTEs				Total FTEs (a)
	DOE Operating	WFO (b)	Capital and Equipment	Direct Funded Total	Org. Burden	Service Centers (c)	Operations Overhead (d)	Indirect Funded Total	
Accelerator & Fusion Research	74.0	17.6	11.2	102.8	9.1	0.6	10.5	20.2	123.0
Advanced Light Source	155.1	0.2	29.5	184.8	10.2	-	6.1	16.2	201.1
Chief Financial Officer Organization	-	-	-	-	-	-	134.1	134.1	134.1
Chemical Sciences	67.0	1.1	0.1	68.3	7.8	-	9.6	17.4	85.6
Computing Sciences	-	0.1	-	0.1	47.9	-	-	47.9	47.9
Computational Research	65.9	9.7	-	75.6	-	-	9.6	9.6	85.2
NERSC Center	59.4	-	-	59.4	-	-	-	-	59.4
Information Technology	39.6	-	-	39.6	-	41.0	73.4	114.4	154.0
Environmental Energy Technologies	115.4	68.7	0.6	184.8	32.9	9.9	6.8	49.6	234.4
Engineering	6.7	6.3	2.1	15.1	26.1	10.6	8.6	45.2	60.4
EH&S	17.6	0.0	-	17.6	-	-	94.7	94.7	112.4
Earth Sciences	91.7	27.7	0.2	119.5	16.6	-	8.4	25.0	144.5
Facilities	6.5	-	11.4	17.8	23.2	23.5	187.3	234.0	251.9
Genomics	5.0	36.5	-	41.5	7.1	-	2.0	9.0	50.5
Genomics - JGI	132.9	12.8	0.0	145.7	-	-	1.8	1.8	147.5
Lab Directorate	0.9	15.1	-	16.0	-	-	65.7	65.7	81.7
Life Sciences	47.9	170.7	-	218.6	33.6	5.0	13.3	51.9	270.5
Materials Sciences	127.4	35.2	4.4	167.0	18.1	3.3	11.6	33.0	200.1
Nuclear Science	73.4	34.8	8.5	116.6	11.1	-	5.7	16.7	133.4
ALD for Operations	2.0	-	0.6	2.6	-	14.6	73.9	88.5	91.1
Physical Biosciences	49.3	69.4	3.0	121.7	16.3	-	5.6	21.9	143.6
Physics	58.0	5.5	44.0	107.5	15.0	-	1.8	16.8	124.3
Other	0.0	0.9	-	0.9	-	-	-	-	0.9
Division Total	1,195.7	512.4	115.6	1,823.7	275.0	108.4	730.4	1,113.8	2,937.5

Note: Minor variances may occur due to rounding.

(a) FTEs are calculated based on translating labor hours charged into work-months and dividing by lab wide career PLF factor.

FTE calculation does not include Contract Labor or Campus Labor.

(b) WFO includes high detail project types Royal, UCBID, and UCDRD for presentation purpose only.

(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, Procurement, Space, Travel and Other (Tech. Transfer, S&S, Non. Prolif.).



3. Direct Funding – DOE and Reimbursable Work



Direct Funding – DOE and Reimbursable Work

Total Laboratory Funding – Increase \$14.9M

Total funding increased \$14.9M to a total of \$544.7M. Approximately ninety-five percent of the change was due to increases in operating and maintenance funding from DOE and other Non-DOE sponsors. The remaining five percent was in construction funding.

DOE Operating and Maintenance Funding – Increase \$17.0M

Total DOE operating and maintenance (O&M) funding (budget authority) available to the Laboratory to cost/commit funds totaled \$373.5M in FY2005, an increase of \$17.0M (five percent) from FY2004. O&M funding provides for the execution of direct operations, the purchase of basic items of equipment, and the construction of general plant projects.

The majority of the increase in FY05 came through the Office of Science, \$17.2M. The largest addition was in the Mathematics, Information, and Computing Sciences Program, \$8.1M. It was primarily due to an allocation for the Next Computer System 2 (NSC2) Project. Other significant increases included funding from the Basic Energy Sciences (BES) Program for the Transmission Electron Aberration-corrected Microscope (TEAM) Project and for Advanced Light Source (ALS) beamline improvements. Increases in operating funding from the Biological and Environmental Research Program (BER) were offset by a year-to-year drop in equipment funding. In FY04, the Genomics Division made major sequencer purchases.

General Plant Project funding increased \$1.3M and included a \$0.7M segment for Blackberry Gate improvements.

DOE Construction Funding – Increase \$0.8M

The level of total Laboratory line-item construction funding increased slightly in FY05 to a level of \$37.7M. The Office of Science, BES Program, Molecular Foundry project continued to account for the majority of the funding received, \$31.8M. A new state-of-the-art building will house the Foundry, which will be a major user facility in nanoscience research. The remaining funding was provided for the Building 77 Rehabilitation Phase II construction.

DOE Integrated Contractor and Non-DOE Work-for-Others Funding – Decrease (\$2.9M)

DOE Integrated Contractor Funding dropped (\$3.7M) year-to-year. The drop was primarily due to changes in scope on the Yucca Mountain Project and the resulting transition of funding from the Integrated Contractor category to DOE Direct funding from the Office of Civilian Radioactive Waste Management.

In FY05, total Non-DOE reimbursable funding increased slightly, \$0.8M. A drop in Other Federal funding (\$4.5M) was offset by an increase in Non-Federal funding, \$5.1M.

The decrease in Other Federal funding was primarily due to a decline from the significant FY04 National Institutes of Health (NIH) funding levels for structural genomics research.

The majority of the increase in FY05 Non-Federal funding was due to additional funding from the University of Wisconsin for the IceCube project. Increased funding in the Domestic Industry category offset a decrease in funding from State and Local governments.

Data Sources for Tables in this section are as follows:

Data Type	Source
FY05 Beginning Uncosted Obligations	Carryover Funding as provided in the LBNL final FY04 Contract Modification (GSO)
FY05 Funds	Budget Authority as provided in the LBNL contract modification for the fiscal year
FY05 Costs	LBNL published Fiscal Year End Costs
FY05 Ending Uncosted Obligations	DOE - Beginning Uncosted + Funds – Costs
	WFO - The sum of FY05 Beginning Uncosted, FY05 Funds and FY05 Costs for the “Other Direct Operating” categories does not equal FY05 Ending Uncosted Obligations due to various adjustments not reflected in the FY05 Costs column. Examples of these adjustments include Bridge Funding, suspense items, and Federal Administrative Charge. The total of these adjustments for FY05 is (\$0.5M)

Table 3.1 LBNL Fund Trends (BA) by Funding Source (\$K)

LBNL Fund Trends (BA) by funding source (\$K)	FY01	FY02	FY03	FY04	FY05
DOE Direct Operating					
Administrator for National Nuclear Security Administration (a)	3,535	6,093	5,757	7,344	4,712
Assistant Secretary for Energy Efficiency and Renewable Energy	27,755	29,189	27,326	25,885	26,701
Assistant Secretary for Environment Safety and Health	280	808	124	465	724
Assistant Secretary for Environmental Management	7,429	7,170	3,611	2,784	4,037
Assistant Secretary for Fossil Energy	6,895	7,547	5,488	5,491	5,859
Assistant Secretary for Policy and International Affairs	-	-	274	-	-
Office of Civilian Radioactive Waste Management (a)	100	-	155	1,643	3,151
Office of Economic Impact and Diversity	-	-	-	-	-
Office of Electric Transmission and Distribution	-	-	-	5,632	4,500
Office of Intelligence	75	-	130	181	220
Office of Science (b)	218,487	239,832	234,044	249,333	266,880
Office of Security and Safety Performance Assurance	310	-	-	-	-
Office of the Chief Financial Officer	-	-	-	-	-
Office of the Chief Information Officer	-	-	(0)	538	-
Total DOE Direct Operating	264,866	290,639	276,909	299,296	316,784
Other Direct Operating					
Work for Other Federal Agencies	69,879	67,053	59,911	76,360	71,879
Work for Non Federal Sponsors (c)	38,662	28,845	37,971	42,947	48,036
Cooperative Research and Development Agreements	5,226	3,353	1,014	387	554
Work for Other DOE Integrated Contractors (d)	31,626	23,713	20,998	16,771	13,092
Total Other Direct Operating	145,394	122,964	119,894	136,465	133,561
TOTAL OPERATING	410,259	413,603	396,803	435,761	450,345
DOE Plant and Capital Equipment					
<i>Basic Equipment/Major Items of Equipment</i>					
Administrator for National Nuclear Security Administration	341	-	-	-	-
Assistant Secretary for Energy Efficiency and Renewable Energy	638	908	(0)	543	400
Assistant Secretary for Environmental Management	(0)	-	(9)	-	-
Assistant Secretary for Fossil Energy	-	-	-	50	-
Office of Electric Transmission and Distribution	-	-	-	-	-
Office of Intelligence	-	-	-	-	(2)
Office of Science	49,932	50,020	49,149	51,272	47,508
Total	50,911	50,928	49,140	51,864	47,906
<i>General Plant Projects</i>					
Office of Science	3,042	3,542	3,540	3,500	4,765
<i>Accelerator Improvement Projects</i>					
Office of Science	2,622	2,444	2,573	1,800	4,000
<i>Line Item Construction</i>					
Administrator for National Nuclear Security Administration (a)	7,094	(443)	(53)	-	-
Assistant Secretary for Energy Efficiency and Renewable Energy	-	-	-	-	(10)
Office of Civilian Radioactive Waste Management (a)	-	-	-	-	-
Office of Science	2,086	4,900	11,226	36,882	37,673
Total	9,180	4,457	11,172	36,882	37,663
TOTAL DOE PLANT AND CAPITAL EQUIPMENT	65,754	61,371	66,425	94,046	94,334
TOTAL LABORATORY	476,014	474,974	463,228	529,808	544,679

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) DOE program DP was erroneously listed under the Office of Civilian Radioactive Waste Management in the FY04 Annual Report. It has been reflected here correctly under the Administrator for National Nuclear Security Administration.

(b) Does not include funding provided under Office of Science program KX for the Berkeley Site Office

(c) Includes funding for Non Federal Sponsors who cannot pay an advance under the WN02 program.

(d) Due to DOE change to a reimbursable methodology for processing of Work for Other Integrated Contractors

Table 3.2 LBNL Cost Trends by Funding Source (\$K)

LBNL Spending Trends by funding source (\$K)	FY01	FY02	FY03	FY04	FY05
DOE Direct Operating					
Administrator for National Nuclear Security Administration (a)	3,071	4,118	6,078	8,508	5,689
Assistant Secretary for Energy Efficiency and Renewable Energy	25,601	29,482	29,378	28,579	25,844
Assistant Secretary for Environment Safety and Health	563	520	497	473	684
Assistant Secretary for Environmental Management	6,655	6,525	4,163	3,285	3,130
Assistant Secretary for Fossil Energy	5,301	6,863	6,922	5,359	4,807
Assistant Secretary for Policy and International Affairs	32	-	194	83	-
Office of Civilian Radioactive Waste Management (a)	16	38	219	225	1,785
Office of Economic Impact and Diversity	69	16	0	-	-
Office of Electric Transmission and Distribution	-	-	-	4,087	3,650
Office of Intelligence	77	10	97	128	247
Office of Science (b)	213,320	234,656	225,479	253,201	258,800
Office of Security and Safety Performance Assurance	278	-	-	-	-
Office of the Chief Financial Officer	-	-	-	-	-
Office of the Chief Information Officer	-	1	-	359	179
Total DOE Direct Operating	254,983	282,228	273,026	304,288	304,815
Other Direct Operating					
Work for Other Federal Agencies	51,762	62,381	61,860	70,828	70,496
Work for Non Federal Sponsors (c)	35,120	29,481	36,921	40,506	44,047
Cooperative Research and Development Agreements (d)	5,050	3,821	1,307	354	443
Work for Other DOE Integrated Contractors	30,560	26,993	22,009	19,588	13,092
Total Other Direct Operating	122,492	122,676	122,097	131,275	128,077
TOTAL OPERATING	377,475	404,904	395,123	435,563	432,892
DOE Plant and Capital Equipment					
<i>Basic Equipment/Major Items of Equipment</i>					
Administrator for National Nuclear Security Administration	220	111	-	10	-
Assistant Secretary for Energy Efficiency and Renewable Energy	401	569	625	282	248
Assistant Secretary for Environmental Management	10	(3)	-	-	-
Assistant Secretary for Fossil Energy	-	-	-	-	41
Office of Electric Transmission and Distribution	-	-	-	12	-
Office of Intelligence	-	-	-	-	-
Office of Science	30,359	61,815	45,753	46,291	49,491
Total	30,990	62,492	46,378	46,596	49,780
<i>General Plant Projects</i>					
Office of Science	3,194	3,576	2,455	4,127	1,533
<i>Accelerator Improvement Projects</i>					
Office of Science	2,766	2,028	2,910	2,610	1,715
<i>Line Item Construction</i>					
Administrator for National Nuclear Security Administration (a)	12,010	2,353	54	0	-
Assistant Secretary for Energy Efficiency and Renewable Energy	110	8	0	-	-
Office of Civilian Radioactive Waste Management (a)	-	-	-	-	-
Office of Science	5,991	3,281	9,510	14,834	37,819
Total	18,112	5,642	9,564	14,834	37,819
TOTAL DOE PLANT AND CAPITAL EQUIPMENT	55,062	73,737	61,307	68,168	90,847
TOTAL LABORATORY	432,537	478,641	456,429	503,731	523,739

Note: Minor variances may occur due to rounding.

Data Source: LBNL published Fiscal Year End Costs.

(a) DOE program DP was erroneously listed under the Office of Civilian Radioactive Waste Management in the FY04 Annual Report. It has been reflected here correctly under the Administrator for National Nuclear Security Administration.

(b) Does not include costs incurred by the Berkeley Site Office under the Office of Science program KX.

(c) Includes costs incurred by Non Federal Sponsors who cannot pay an advance under the WN02 program.

(d) CRADA classified under WFO Non Federal in Tables 3.2a-d

Table 3.3 Laboratory Funding and Costs by Source (\$K)

LBNL FY05 funding and cost by source (\$K)	FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
DOE Direct Operating				
Administrator for National Nuclear Security Administration	5,458	4,712	5,689	4,481
Assistant Secretary for Energy Efficiency and Renewable Energy	7,056	26,701	25,844	7,913
Assistant Secretary for Environment Safety and Health	206	724	684	246
Assistant Secretary for Environmental Management	633	4,037	3,130	1,540
Assistant Secretary for Fossil Energy	4,550	5,859	4,807	5,602
Assistant Secretary for Policy and International Affairs	-	-	-	-
Office of Civilian Radioactive Waste Management	1,423	3,151	1,785	2,789
Office of Economic Impact and Diversity	-	-	-	-
Office of Electric Transmission and Distribution	2,721	4,500	3,650	3,571
Office of Intelligence	86	220	247	59
Office of Science (a)	43,042	266,880	258,800	51,122
Office of Security and Safety Performance Assurance	-	-	-	-
Office of the Chief Financial Officer	-	-	-	-
Office of the Chief Information Officer	179	-	179	-
Total DOE Direct Operating	65,353	316,784	304,815	77,322
Other Direct Operating				
Work for Other Federal Agencies	70,944	71,879	70,496	72,954
Work for Non Federal Sponsors (b)	19,836	48,036	44,047	23,763
Cooperative Research and Development Agreements (c)	1,711	554	443	1,792
Work for Other DOE Integrated Contractors (d)	-	13,092	13,092	-
Total Other Direct Operating (e)	92,491	133,561	128,077	98,509
TOTAL OPERATING (f)	157,844	450,345	432,892	175,831
DOE Plant and Capital Equipment				
<i>Basic Equipment/Major Items of Equipment</i>				
Administrator for National Nuclear Security Administration	-	-	-	-
Assistant Secretary for Energy Efficiency and Renewable Energy	484	400	248	636
Assistant Secretary for Environmental Management	-	-	-	-
Assistant Secretary for Fossil Energy	58	-	41	17
Office of Electric Transmission and Distribution	-	-	-	-
Office of Intelligence	2	(2)	-	-
Office of Science	32,475	47,508	49,491	30,492
Total	33,019	47,906	49,780	31,146
<i>General Plant Projects</i>				
Office of Science	1,419	4,765	1,533	4,651
<i>Accelerator Improvement Projects</i>				
Office of Science	747	4,000	1,715	3,032
<i>Line Item Construction</i>				
Administrator for National Nuclear Security Administration	1	-	-	1
Assistant Secretary for Energy Efficiency and Renewable Energy	10	(10)	-	-
Office of Civilian Radioactive Waste Management	-	-	-	-
Office of Science	27,007	37,673	37,819	26,861
Total	27,019	37,663	37,819	26,862
TOTAL DOE PLANT AND CAPITAL EQUIPMENT	62,204	94,334	90,847	65,691
TOTAL LABORATORY (f)	220,048	544,679	523,739	241,522

Note: Minor variances may occur due to rounding.

(a) Does not include activity by the Berkeley Site Office under the Office of Science program KX.

(b) Includes Non Federal Sponsors who cannot pay an advance under the WN02 program.

(c) CRADA classified under WFO Non Federal in Tables 2.3a-d

(d) Due to DOE change to a reimbursable methodology for processing of Work for Other Integrated Contractors total funding is assumed to be equal to cost incurred.

(e) The sum of FY05 Beginning Uncosted Obligations, FY05 Funds, and FY05 Costs does not equal FY05 Ending Uncosted Obligations due to various adjustments not reflected in the FY05 Costs column. Examples of these adjustments include bridge funding, suspense items, and Federal Administrative Charge. The total of these adjustments for FY05 is (\$535K).

(f) The FY04 Annual Report Ending Uncosted Obligations varies from the FY05 Beginning Uncosted Obligations as a result of a change in reporting methodology for the 'Other Direct Operating' categories to include various adjustments. Examples of these adjustments include bridge funding, suspense items, and Federal Administrative Charge.

**Table 3.4 Administrator for National Nuclear Security Administration
(NNSA) (\$K)**

Administrator for the National Nuclear Security Administration	FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Operating				
DP12 Science Campaign	336	1670	1675	331
DP15 Advanced Simulation and Computing Campaign	0	600	290	310
NN20 Nonproliferation And Verification Research And Development	467	2,250	2,092	625
NN41 Russian Transition Initiatives	4,608	-20	1,419	3,169
PS02 Other	6	3	1	8
PS03 NNSA Information Technology	41	209	212	38
Total Operating	5,458	4,712	5,689	4,481
Capital Equipment				
NN20 Nonproliferation And Verification Research And Development	0	0	0	0
Total Capital Equipment	0	0	0	0
Line Item Construction				
39DP Science Campaign Construction	1	0	0	1
Total Line Item Construction	1	0	0	1
Total Administrator for National Nuclear Security Administration	5,459	4,712	5,689	4,482

Note: Minor variances may occur due to rounding.

Table 3.5 DOE Programs (\$K)

Office of Science (a)		FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Operating					
AT50	Fusion Energy Sciences - Science	714	5,678	5,426	966
AT60	Fusion Energy Sciences - Technology	17	0	0	17
FS10	Safeguards and Security - Science	45	4,203	3,715	532
KA11	Proton Accelerator-Based Physics	762	5,534	5,038	1,258
KA12	Electron Accelerator-Based Physics	305	2,422	2,488	239
KA13	Non-Accelerator-Based Physics	445	3,309	3,666	88
KA14	Theoretical Physics	856	4,155	3,887	1,124
KA15	Advanced Technology R&D	2,497	10,398	11,149	1,745
KB01	Medium Energy Physics	5	24	23	6
KB02	Heavy-Ion Physics	1,926	5,474	4,950	2,450
KB03	Nuclear Theory	179	1,755	1,724	209
KB04	Low Energy Physics	2,053	8,848	9,469	1,432
KC02	Materials Sciences and Engineering	4,969	61,789	57,713	9,045
KC03	Chemical Sciences, Geosciences, and Energy Biosciences	3,915	19,701	17,536	6,081
KG06	Excess Facilities Disposition	246	1,360	1,265	340
KG08	Safety-Related Corrective Actions	221	994	465	750
KJ01	Mathematical, Information, And Computational Sciences	8,138	61,646	63,667	6,117
KJ02	Laboratory Technology Research	59	0	52	7
KJ03	Advanced Energy Projects	54	0	0	54
KL01	Undergraduate Internships	49	404	341	113
KL02	Graduate/Faculty Fellowships	187	395	296	285
KP11	Life Sciences	13,339	57,295	57,126	13,508
KP12	Environmental Processes	420	4,016	3,567	869
KP13	Environmental Remediation	1,000	3,152	2,732	1,421
KP14	Medical Applications And Measurement Science	641	4,330	2,504	2,467
Total Operating		43,042	266,880	258,800	51,122
Capital Equipment					
AT50	Fusion Energy Sciences - Science	205	370	312	264
KA11	Proton Accelerator-Based Physics	1,714	6,991	7,128	1,576
KA13	Non-Accelerator-Based Physics	740	1,850	2,093	496
KA15	Advanced Technology R&D	432	4,378	3,953	857
KB02	Heavy-Ion Physics	62	200	220	43
KB04	Low Energy Physics	1,871	2,500	1,883	2,488
KC02	Materials Sciences and Engineering	12,528	14,858	12,512	14,874
KC03	Chemical Sciences, Geosciences, and Energy Biosciences	1,658	3,388	2,144	2,903
KJ01	Mathematical, Information, And Computational Sciences	6,114	9,900	13,739	2,275
KJ03	Advanced Energy Projects	15	0	0	15
KP11	Life Sciences	6,037	2,856	5,147	3,745
KP12	Environmental Processes	88	58	135	11
KP13	Environmental Remediation	194	0	192	2
KP14	Medical Applications And Measurement Science	817	160	32	944
Total Capital Equipment		32,475	47,508	49,489	30,494

Note: Minor variances may occur due to rounding.

(a) Does not include activity by the Berkeley Site Office under the Office of Science program KX.

Table 3.5. DOE Programs (\$K) (continued)

Office of Science (a) (Continued)		FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Accelerator Improvement Projects					
KA12	Electron Accelerator-Based Physics	300	0	298	2
KB04	Low Energy Physics	130	0	103	27
KC02	Materials Sciences and Engineering	317	4,000	1,314	3,004
Total Accelerator Improvement Projects		747	4,000	1,715	3,033
General Plant Projects					
FS10	Safeguards and Security - Science	0	700	0	700
KA11	Proton Accelerator-Based Physics	1,314	4,065	1,533	3,845
KC02	Materials Sciences and Engineering	1	0	0	1
KJ01	Mathematical, Information, And Computational Sciences	33	0	0	33
KP11	Life Sciences	67	0	0	67
KP13	Environmental Remediation	4	0	0	4
Total General Plant Projects		1,419	4,765	1,533	4,650
Line Item Construction					
39KC	Basic Energy Sciences	23,842	31,828	37,626	18,044
39KG	Science Laboratories Infrastructure	3,165	5,845	193	8,817
Total Line Item Construction		27,007	37,673	37,819	26,861
Total Office of Science		104,690	360,827	349,356	116,161

Note: Minor variances may occur due to rounding.

(a) Does not include activity by the Berkeley Site Office under the Office of Science program KX.

Table 3.5. DOE Programs (\$K) (continued)

		FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Assistant Secretary for Energy Efficiency and Renewable Energy					
Operating					
BM01	Biomass/Biofuels Energy Systems	0	0	0	0
BT01	Residential Buildings	266	315	440	141
BT02	Commercial Buildings Integration	410	1,520	1,110	820
BT03	Emerging Technologies	1,144	6,062	5,360	1,847
BT04	Equipment Standards and Analysis	985	3,550	4,260	275
EB21	Solar Energy	0	36	0	36
EB25	Wind Energy Systems	141	250	218	173
EB40	Geothermal	170	1,330	1,240	260
EB42	Hydrogen Research R&D	0	67	59	8
EB55	Department Energy Management Program	43	198	63	178
ED18	Industries Of The Future (Specific)	59	111	130	40
ED19	Industries Of The Future (Crosscutting)	291	2,114	1,956	448
ED22	Technical Program Management Support	89	0	48	40
EH01	Program Direction - Cre	20	0	0	20
EH25	Planning, Evaluation and Analysis	273	584	604	253
EK60	Integrated Resource Planning	0	0	0	0
EL17	Federal Energy Management Program	519	2,278	2,287	510
EL19	FEMP Project Financing Program	4	0	4	0
EO01	Distributed Energy Resources	452	550	799	204
HI01	Transportation Systems	0	228	210	18
HI03	Stack Component R&D	2	720	700	22
HI04	Fuel Processor R&D	12	0	11	1
VT03	Hybrid and Electric Propulsion	1,460	5,737	5,003	2,194
VT04	Advanced Combustion and Engine R&D	0	0	0	0
VT05	Materials Technology	106	460	555	11
WB01	IHEM Program Operations	8	-8	0	0
WI01	Intergovernmental Activities	263	230	290	203
WI04	Other State Energy Activities	0	0	0	0
WI05	Gateway Deployment	339	370	498	210
Total Operating		7,056	26,701	25,844	7,913
Capital Equipment					
BT03	Emerging Technologies	448	0	141	307
EB40	Geothermal	5	0	0	5
EB42	Hydrogen Research R&D	0	100	98	2
ED19	Industries Of The Future (Crosscutting)	1	0	0	1
VT03	Hybrid and Electric Propulsion	27	300	10	317
VT05	Materials Technology	4	0	0	4
Total Capital Equipment		484	400	248	636
Line Item Construction					
39WB	In-House Energy Management (IHEM)	10	-10	0	0
Total Line Item Construction		10	-10	0	0
Total Assistant Secretary for Energy Efficiency and Renewable Energy		7,550	27,091	26,093	8,549

Note: Minor variances may occur due to rounding.

Table 3.5. DOE Programs (\$K) (continued)

		FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Office of Electric Transmission and Distribution					
Operating					
TD50	Research and Development	523	2,460	1,939	1,044
TD52	Electricity Restructuring	2,198	2,040	1,711	2,527
Total Operating		2,721	4,500	3,650	3,570
Capital Equipment					
TD50	Research and Development	0	0	0	0
Total Capital Equipment		0	0	0	0
Total Office of Electric Transmission and Distribution		2,721	4,500	3,650	3,570

		FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Assistant Secretary for Fossil Energy					
Operating					
AA10	Fuels	34	82	21	95
AA15	Advanced Research	11	1,450	27	1,434
AA20	Central Systems	195	150	233	112
AA25	Distributed Generation Systems	133	668	562	239
AA30	Sequestration	103	1,160	1,157	106
AB05	Natural Gas Technologies	1,183	819	911	1,091
AC10	Oil Technology	2,835	1,530	1,848	2,517
AE10	Advanced Metallurgical Processes	52	0	50	3
AN20	Contractual Services And Supplies	4	0	0	4
Total Operating		4,550	5,859	4,807	5,601
Capital Equipment					
AC10	Oil Technology	50	0	41	9
AD20	Contractual Services And Supplies	8	0	0	8
Total Capital Equipment		58	0	41	17
Total Assistant Secretary for Fossil Energy		4,608	5,859	4,848	5,619

Note: Minor variances may occur due to rounding.

Table 3.5. DOE Programs (\$K) (continued)

	FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Office of Civilian Radioactive Waste Management				
Operating				
DF01 First Repository	0	0	0	0
DF09 Program Support	1,423	3,151	1,785	2,789
Total Operating	1,423	3,151	1,785	2,789
Total Office of Civilian Radioactive Waste Management	1,423	3,151	1,785	2,789

	FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Assistant Secretary for Environmental Management				
Operating				
EW09 Defense ER&WM - Multi-Site Activities	2	0	1	1
EY40 Defense Site Acceleration Completion - Technology Development and Deployment	0	0	0	0
EZ06 Non-Defense Site Acceleration Completion - 2006 Accelerated Completions	631	4,037	3,129	1,539
EZ09 Non-Defense Environmental Services - Community and Regulatory Support	0	0	0	0
Total Operating	633	4,037	3,130	1,540
Total Assistant Secretary for Environmental Management	633	4,037	3,130	1,540

Note: Minor variances may occur due to rounding.

Table 3.5. DOE Programs (\$K) (continued)

	FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Office of the Chief Information Officer				
Operating				
CS50 CS - Program Services	179	0	179	0
Total Operating	179	0	179	0
Total Office of the Chief Information Officer	179	0	179	0

	FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Assistant Secretary for Environment Safety and Health				
Operating				
HA10 Worker Advocacy	19	120	81	58
HD20 Health	187	604	603	188
Total Operating	206	724	684	246
Total Assistant Secretary for Environment Safety and Health	206	724	684	246

Note: Minor variances may occur due to rounding.

Table 3.5. DOE Programs (\$K) (continued)

Office of Intelligence	FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Operating				
GD30 Energy and Proliferation	0	220	161	59
IN01 Program Activities	86	0	86	0
Total Operating	86	220	247	59
Capital Equipment				
IN01 Program Activities	2	-2	0	0
Total Capital Equipment	2	-2	0	0
Total Office of Intelligence	88	217	247	59

Note: Minor variances may occur due to rounding.

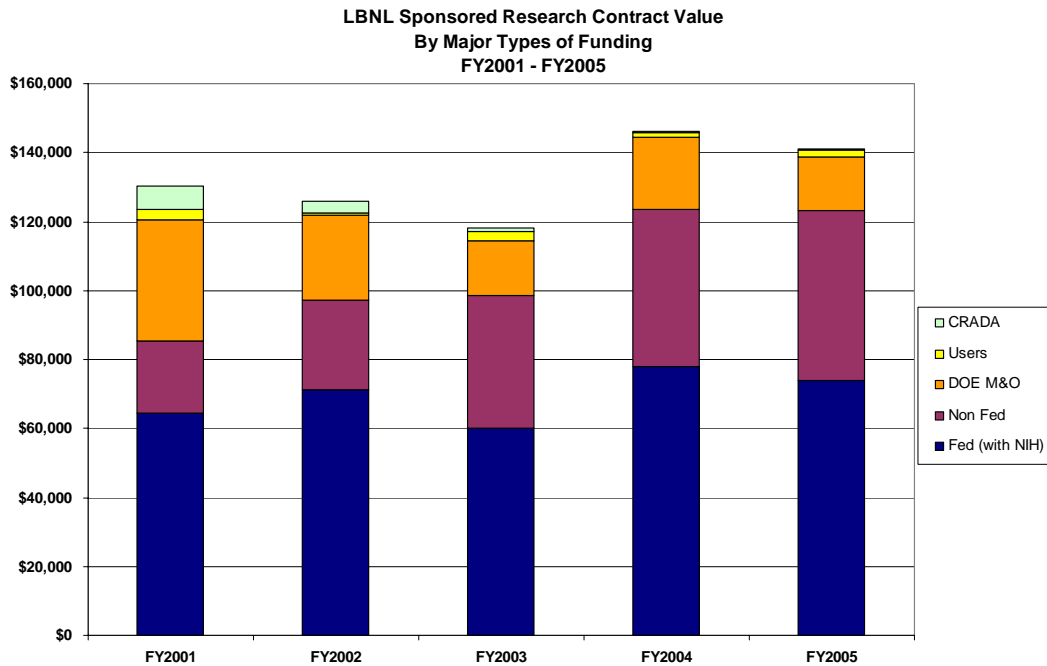
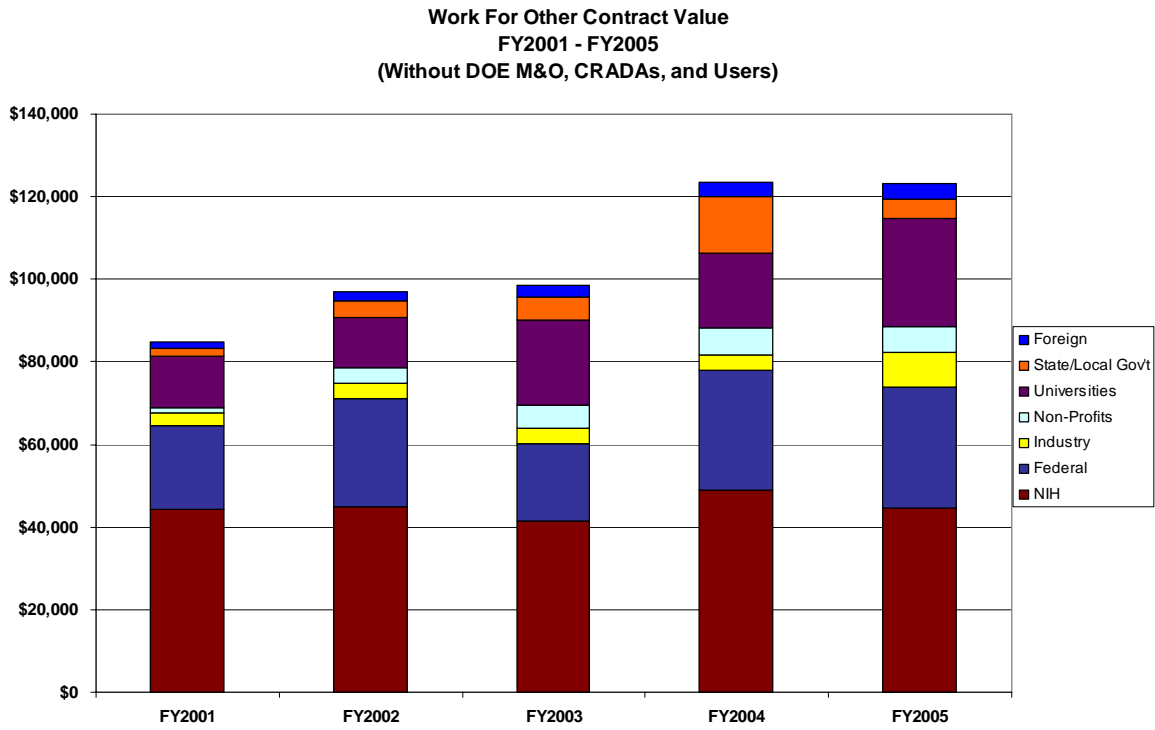
Table 3.6. Reimbursable Work-for-Other Federal Agencies (\$K)

	FY05 Beginning Uncosted Obligations	FY05 Funds	FY05 Costs	FY05 Ending Uncosted Obligations
Work for Other Federal Agencies				
Dept of Agriculture	564	1	380	196
Dept of Commerce	159	193	203	154
Dept of Defense	12,531	8,049	11,448	9,155
Dept of Interior	218	294	213	305
Dept of Transportation	0	19	14	7
Environmental Protection Agency	6,415	2,623	3,856	5,271
NASA	3,298	8,461	6,818	5,437
National Science Foundation	57	189	188	63
National Institutes of Health	44,723	43,620	42,278	46,088
Other Fed. Agencies - Defense Related	109	150	180	81
Other Fed. Agencies - Energy Related	2,051	455	609	1,915
Other Federal Agencies	516	811	628	708
Dept of Homeland Security - Science and Technology	279	7,015	3,661	3,571
Dept of Homeland Security - Information Analysis and Infrastructure Protection	18	-	18	0
Nuclear Regulatory Commission	4	-	-	4
Total Work for Other Federal Agencies	70,944	71,879	70,496	72,954
Work for Non-Federal Agencies				
Domestic Industry	2,956	10,474	8,811	4,909
Foreign Industry	150	869	856	147
State and Local Govts. and NPO's	5,921	11,730	11,954	5,638
Universities and Institutes	6,491	24,375	21,136	9,408
Cost of Work for Others Program (WN) (a)	4,318	588	1,290	3,662
Total Work for Non-Federal Agencies	19,836	48,036	44,047	23,763
Cooperative Research and Development Agreements				
CRADA - Small Business	109	344	311	114
CRADA - Other	1,602	211	131	1,678
Total Cooperative Research and Development Agreements (b)	1,711	554	443	1,792
Work for Other DOE Integrated Contractors				
Work Performed for Other DOE Locations (c)	-	13,092	13,092	-
Total Work for Other DOE Integrated Contractors	-	13,092	13,092	-
Total Reimbursable Work (d)	92,491	133,561	128,077	98,509

Note: Minor variances may occur due to rounding.

- (a) Includes funding for Non Federal Sponsors who cannot pay an advance under the WN02 program. Due to DOE change in methodology for processing safeguards and security costs, the allocation of BA for non federal reimbursable work is no longer recorded under program WN05.
- (b) CRADA classified under WFO Non Federal in Tables 3.2a-d
- (c) Due to DOE change to a reimbursable methodology for processing of Work for Other Integrated Contractors, total funding is assumed to be equal to cost incurred.
- (d) i. The sum of FY05 Beginning Uncosted Obligations, FY05 Funds, and FY05 Costs does not equal FY05 Ending Uncosted Obligations due to various adjustments not reflected in the FY05 Costs column. Examples of these adjustments include bridge funding, suspense items, and Federal Administrative Charge. The total of these adjustments for FY05 is (\$535K).
- ii. The FY04 Annual Report Ending Uncosted Obligations varies from the FY05 Beginning Uncosted Obligations as a result of a change in reporting methodology to include various adjustments. Examples of these adjustments include bridge funding, suspense items, and Federal Administrative Charge.

Figure 3.1. Sponsored Projects Office Information (\$K)



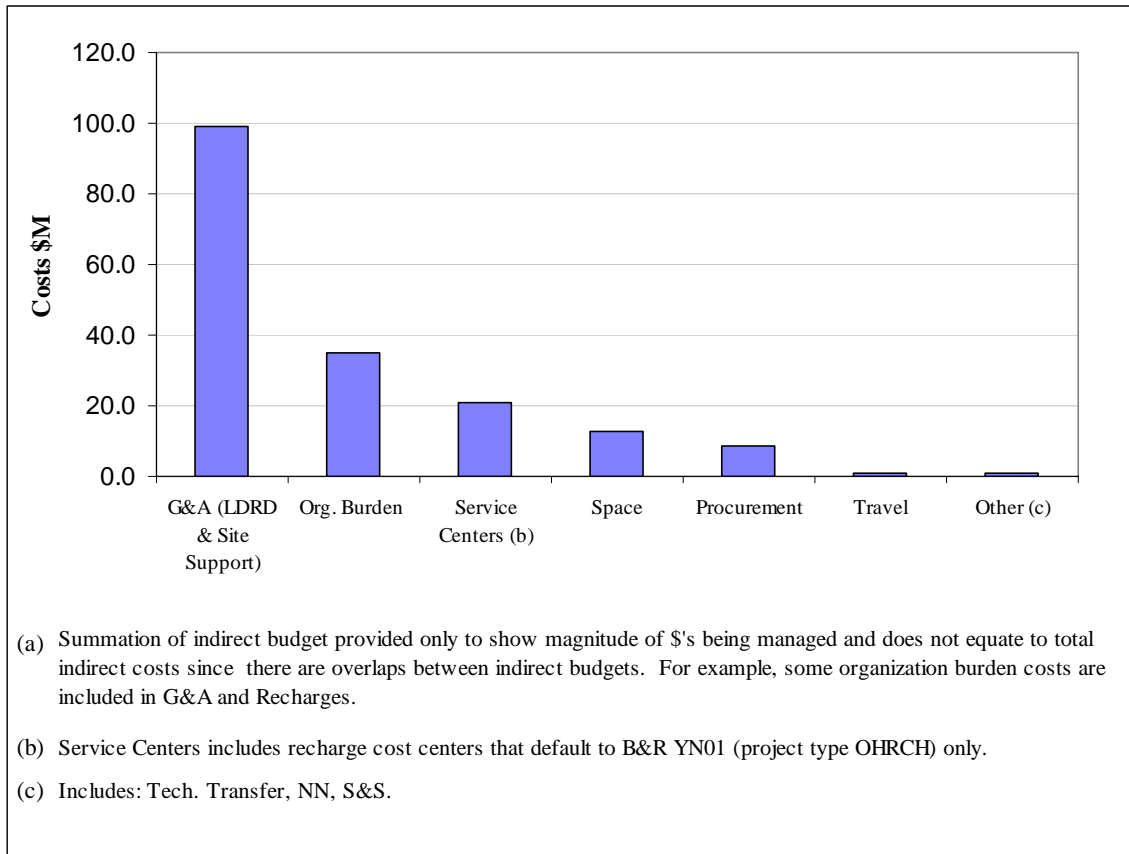


4. Indirect Budgets

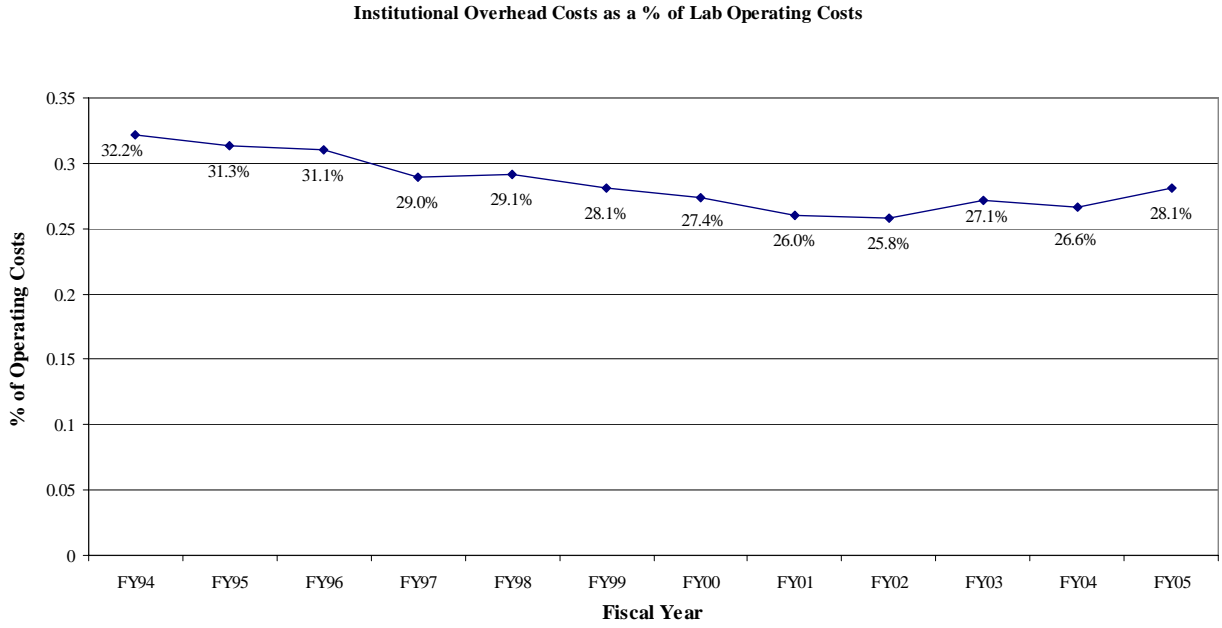


Figure 4.1. Indirect Budgets – FY 2005 Costs (\$M)

Indirect Budgets (a)	FY05 Costs (\$M)
G&A (LDRD & Site Support)	99.2
Org. Burden	34.8
Service Centers (b)	21.0
Space	12.8
Procurement	8.4
Travel	1.0
Other (c)	0.9
Total	178.2



**Figure 4.2. Institutional Overhead Costs as a Percent Of Operating Costs
FY 1994-FY 2005**



Note: Represents the Institutional Overhead costs structure for each fiscal year without adjustment for indirect double count (i.e., Space recharged to G&A activities). Institutional overhead costs includes G&A, LDRD, Site Support, Travel, Procurement, and Space.

Table 4.1. Institutional Costs by Division, FY 2005 (\$K)

Division	G&A (a)	Procurement	Travel	Space	Total
Lab Directorate	12,377				12,377
LDRD	12,894				12,894
IT Division & Enterprise Computing Steering Committee (ECSC)	15,884				15,884
Engineering	2,245				2,245
ALD for Operations					
ALD Office	1,166				1,166
Work Force Diversity Office	500				500
Public Affairs	2,180				2,180
HR	4,996				4,996
EH&S	15,361				15,361
Facilities	19,179	2,152		12,773	34,104
CFO Organization	7,227	6,297	1,039		14,563
General Lab	5,219				5,219
Total	99,228	8,449	1,039	12,773	121,489

Note: Minor variances may occur due to rounding.

(a) Includes LDRD and Site Support

Table 4.2. Institutional FTEs Charged by Division, FY 2005

Division	G&A (a)	Procurement	Travel	Space	Total
Lab Directorate	65.6				65.6
LDRD (b)	94.5				94.5
IT Division & Enterprise Computing Steering Committee (ECSC)	73.4				73.4
Engineering	6.0				6.0
ALD for Operations					
ALD Office	6.9				6.9
Work Force Diversity Office	5.0				5.0
Public Affairs	15.9				15.9
HR	46.2				46.2
EH&S	94.7				94.7
Facilities	88.7	25.1		73.5	187.3
CFO Org.	60.0	64.0	10.1		134.1
General Lab	0.0				0.0
Total	557.0	89.1	10.1	73.5	729.7

Note: Minor variances may occur due to rounding.

(a) Includes LDRD and Site Support

(b) LDRD projects conducted by multiple divisions as reflected in Table 1.5

Figure 4.3 Payroll Burden Summary (\$M)

(In the indirect budget section, payroll burden was not shown as an indirect cost because it is considered a component of labor costs.)

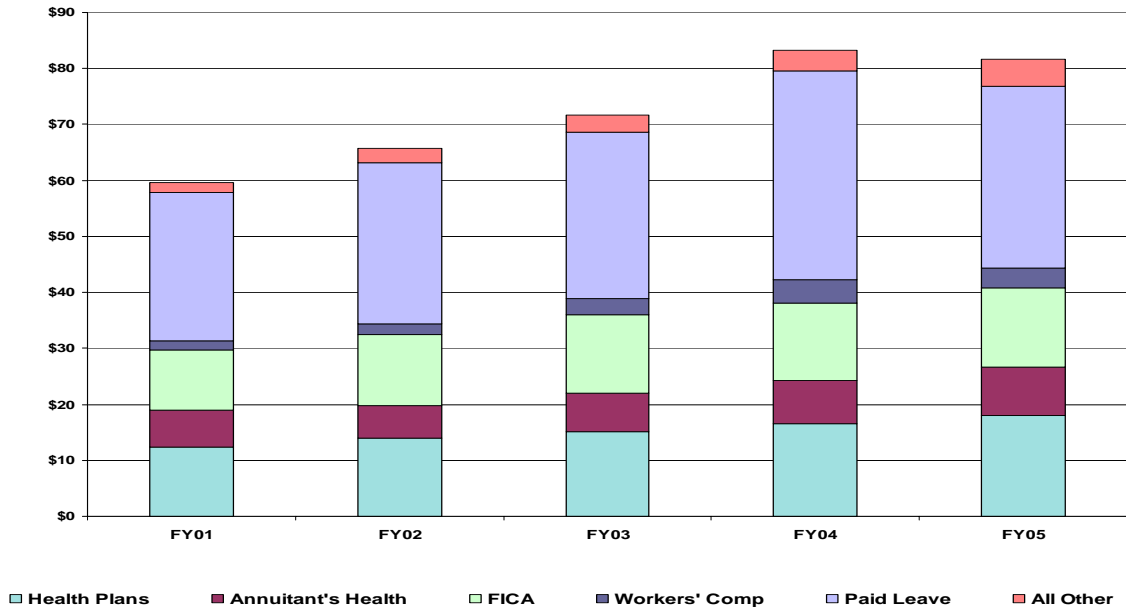
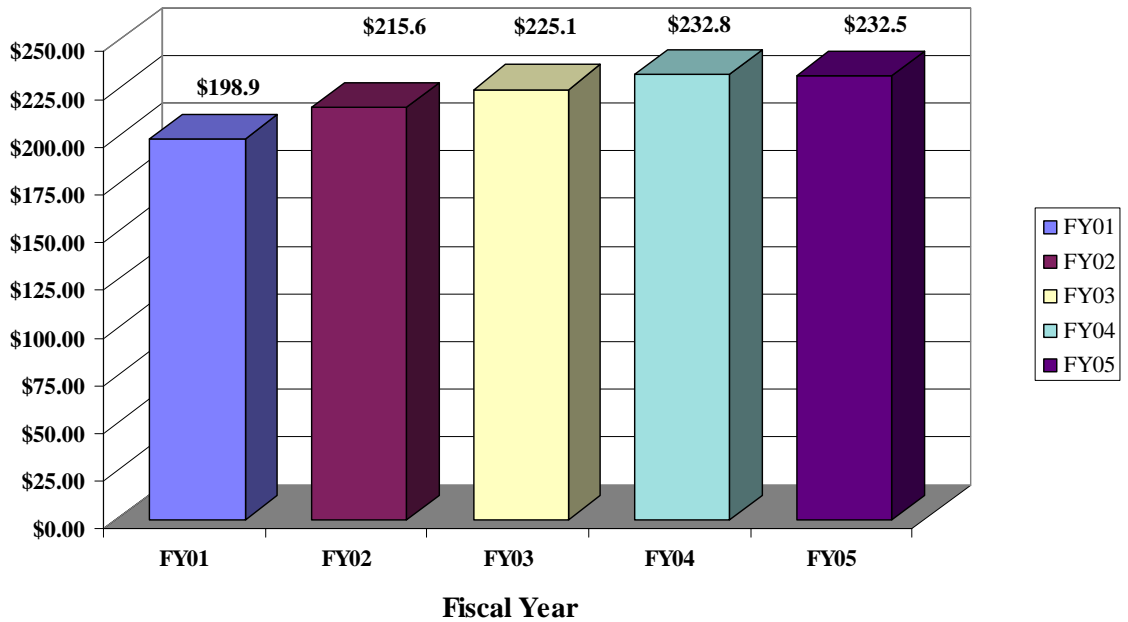


Figure 4.4. Gross Payroll Summary, FY 2005 (\$M)



Organizational Burden Charges

Organizational Burden includes costs for the management and supervision of division/department activities and is distributed over labor costs including Campus and Contract Labor.

Table 4.3. Organizational Burden Costs and FTEs

Division Cost Pools	FY2005	
	Cost \$K	Avg FTE
Accelerator & Fusion Research	1,476	9.1
Advanced Light Source	1,367	10.2
Chemical Sciences	759	7.8
Computing Sciences	7,129	47.9
Environmental Energy Technology	3,373	32.9
Engineering	4,562	26.1
Earth Sciences	2,460	16.6
Facilities	3,270	23.2
Genomics - Onsite	579	7.1
Life Sciences	3,334	33.6
Materials Sciences	2,199	18.1
Nuclear Science	1,140	11.1
Physical Biosciences	1,671	16.3
Physics	1,453	15.0
Total	34,773	275.0

Note: Minor variances may occur due to rounding.

Recharges

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).

Table 4.4. Service Center Costs and FTEs

Division (a)	FY2005	
	Cost \$K	Avg FTE
Accelerator & Fusion Research	141	0.6
Environmental Energy Technology	1,097	9.9
Engineering	1,519	10.6
Facilities	5,118	23.5
Information Technology	10,574	41.0
Life Sciences	638	5.0
Materials Sciences	428	3.3
NERSC Center	10	0.0
ALD for Operations	1,505	14.6
Total	21,030	108.4

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
FY 2001 – FY 2005 (\$K)**

Distributed Recharge (a, b)	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Computer Parts	0	0	2	1	0
Vehicle	1,406	1,402	1,319	1,285	1,267
Facility	492	591	528	540	473
Building Manager	109	136	126	115	127
Animal Care	424	525	563	537	446
Information Services	2,882	2,710	2,434	2,139	1,547
Accelerator Operations	309	417	528	212	67
Telephone Services	5,937	6,305	6,823	6,909	6,222
EETD Recharge (d)					1,095
Molecular Foundry Recharge (d)					44
Cmptr/Net	4,210	4,700	4,355	4,312	4,558
Engineering Shop	2,399	2,236	1,639	1,165	956
CAD (c)			779	780	653
Rapid Prototyping Lab			1	(10)	13
ALS	129	252	329	433	529
HTA Non-Material Recharge (d)					5
HTA Material Recharge (d)					42
JGI Recharge (PSF) (d)					17,760
JGI WFO Administrative Charge (d)					222
ESnet				4,214	2,442
Electricity (e)	5,578	8,085	6,949	8,153	8,072
DNA Sequencing		0	0		0
Biomed Isotopes	135	174	181	189	141
Mixed Waste Recharge/GL			0	(0)	0
Conference		96	115	111	51
LBF	79	138	123	49	13
Print Room	173	145	87	52	39
Total Recharges	24,261	27,913	26,882	31,186	46,783

Note: Minor variances may occur due to rounding.

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

(b) Does not include Space, Procurement, and Travel recharges

(c) Prior to FY03, CAD charges are included in Engineering Shop

(d) EETD, Molecular Foundry, JGI, HTA recharges established in FY04

(e) Electricity represents amount charge to divisions.

5. Financial Statement



Table 5.1 Balance Sheet**Comparative Statement of Financial Position**
(in \$ thousands)

	2004	2005
Assets		
Current Assets		
Accounts Receivable (Note 2)	\$ 15,018	\$ 14,375
Inventories (Note 3)	928	954
Other Current Assets (Note 4)	1,192	1,616
Total Current Assets	17,138	16,944
Pension Plan Assets	323,112	327,770
Net Plant and Equipment (Note 5)	586,110	561,158
Total Assets	\$ 926,360	\$ 905,872
Liabilities and Equity		
Liabilities		
Current Liabilities		
Drafts Payable (Note 6)	\$ (1,289)	\$ 5,008
Accounts Payable	41,857	53,684
Accrued Expenses	34,248	17,463
Other	23,707	28,240
Total Current Liabilities	98,523	104,396
Post-Retirement Benefits	181,604	209,806
Environmental Liabilities (Note 7)	552,597	523,071
ES&H Liability (Note 8)	21,769	103,504
Total Liabilities	854,492	940,777
DOE Equity		
Beginning Equity	98,418	71,868
Change in Equity	(26,550)	(106,773)
Ending Equity	71,868	(34,905)
Total Liabilities and Equity	\$ 926,360	\$ 905,872

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 the University of California for the Department of Energy 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 to generally accepted accounting principles and cost accounting standards when they do not conflict with the provisions of the DOE accounting directives for Management and Operating 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 Treasury and deposited in the DOE account. Non-Federally funded work performed at LBNL must be funded in advance.

Letter of Credit:

The Laboratory receives authority for expenditures according to a checks-paid letter of credit from the U.S. Department of the Treasury. The Letter of Credit Contract number DE-GM03-02SF22518 with Union Bank of California has a 3-year term and commenced on October 1, 2002. The contract has 2 option years extending to September 30, 2007.

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 \$25K 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 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 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):

	2004	2005
Trade Receivables	917	1,459
Inter-DOE Operations Offices (outside local field office)	7,298	4,759
Intra-DOE Operations Offices (within local field office)	142	403
Employees	97	27
Parent Organization (UC)	65	24
Non-reimbursable - Federal Agencies	67	-
Reimbursements - Federal Agencies	6,435	7,765
Allowance for Doubtful Accounts	(4)	(62)
Total Accounts Receivable – September 30	15,018	14,375

Note 3: Inventories

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

	2004	2005
Nuclear Materials	1	24
Precious Metals and Other Special Materials	125	117
Stores Inventories	1,095	1,106
Allowance for Loss on Stores	(293)	(293)
Total Inventories – September 30	928	954

Note 4: Other Current Assets

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

	2004	2005
Advances to Other DOE Locations (Russian Subcontracts)	1,143	490
Prepayments	20	1,115
Security Deposits	29	10
Total Other Current Assets – September 30	1,192	1,616

Note 5: Net Plant and Equipment

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

Category	Plant & Equip Costs		Accumulated Depreciation		Net Plant & Equip	
	2004	2005	2004	2005	2004	2005
Structure, Facilities, & LI	312,313	315,328	(143,121)	(153,481)	169,192	161,847
Equipment	289,784	350,145	(167,866)	(200,149)	121,918	149,996
Assets Under Capital						
Leases	25,193	25,202	(9,025)	(11,748)	16,168	13,454
Utilities	24,668	30,770	(18,014)	(18,558)	6,654	12,212
Reactors & Accelerators	115,221	126,095	(68,537)	(76,660)	46,684	49,435
Work in Process	225,494	174,214			225,494	174,214
Total	992,673	1,021,754	(406,563)	(460,596)	586,110	561,158

Note 6: Drafts Payable

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

	2004	2005
Balance - October 1	(33)	(1,289)
Deposits		
Payments Vouchers - Letter of Credit	(494,897)	(507,929)
Miscellaneous Receipts	(24,764)	(44,418)
Disbursements	518,405	558,644
Drafts Payable Balance - September 30	(1,289)	5,008

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 calculated 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 \$1,676K and is included in Other Current Liabilities. The following are included in the environmental liability (\$K):

	2004	2005
Environmental Management	51,293	13,742
Active Facilities	501,304	509,329
Total Unfunded Environmental Liability - September 30	552,597	523,071

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):

	2004	2005
Total ES&H Liability – September 30	21,769	103,504



6. Procurement and Property Management Information



Table 6.1 Requisitions Submitted by Laboratory Divisions

Division	# Requisitions	Est. (\$K)
Accelerator & Fusion Research	846	\$2,496
Advanced Light Source	1959	\$6,611
Business Services	274	\$33,704
Chief Financial Officer	1110	\$22,323
Chemical Sciences	980	\$2,697
Computational Research	55	\$568
Computing Sciences	492	\$3,157
Environmental Energy Technologies	1104	\$15,610
Engineering	1013	\$7,329
Environment, Health & Safety	662	\$8,206
Earth Sciences	1090	\$5,555
Facilities	2646	\$43,828
Genomics	2383	\$17,388
Human Resources	8	\$53
Information Technologies & Services	842	\$34,812
Laboratory Directorate	244	\$2,956
Life Sciences	3345	\$12,230
NERSC	358	\$18,007
Nuclear Science	894	\$7,940
Operations	49	\$574
Physical Biosciences	2746	\$11,795
Physics	951	\$5,586
Totals	24051	\$263,425

Table 6.2 Purchases Placed Using Written Subcontracts

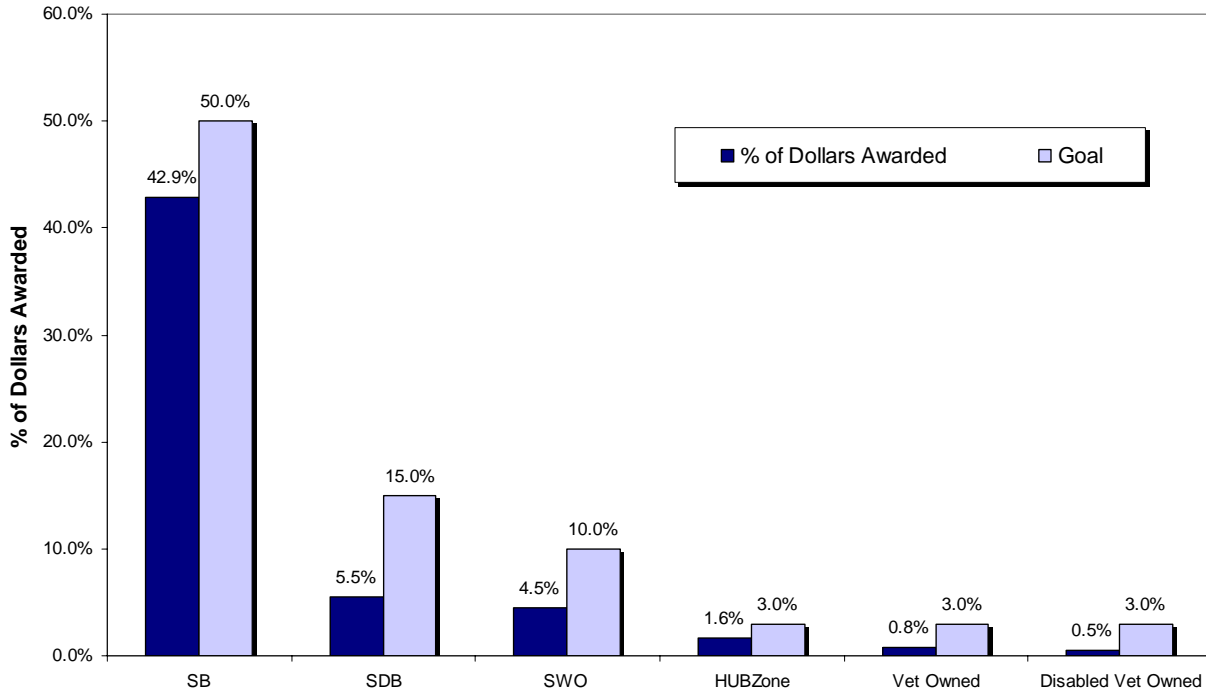
	(\$K)	# Actions
Total POs	\$10,192	17,655
\$0 - \$500	\$2,316	12,605
\$500 - \$1,000	\$1,731	2,462
\$1,000 - \$2,500	\$2,789	1,791
\$2,500 - \$5,000	\$2,106	613
\$5,000 +	\$1,250	184

Table 6.3 Purchases Placed Using P-Card

	(\$K)	# Actions
Total POs	\$203,899	9,291
\$0 - \$2,500 (non-negative)	\$3,392	5,432
\$2,500 - \$10,000	\$9,429	1,769
\$10,000 - \$25,000	\$14,077	860
\$25,000 - \$100,000	\$32,376	648
\$100,000 - \$1,000,000	\$59,064	234
\$1,000,000 +	\$91,551	24

Table 6.4 Laboratory Socioeconomic Performance

FY 2005 Socioeconomic Performance



The Chart above shows the Lab’s Socioeconomic subcontracting achievements utilizing a “mixed” base. For the first six months of the Fiscal Year, the Lab’s Socioeconomic Subcontracting was assessed utilizing the base with the following exclusions: subcontracts involving performance outside of the United States or its outlying areas; subcontracts to all non-profit entities such as state and local governments, other DOE contractors, and educational institutions (including UC); and subcontracts placed under GSA or other Federal agency agreements.

In the last six months of Fiscal Year 2005, the Lab used a base that only excluded two types of transactions: subcontracts involving performance outside of the United States or its outlying areas; and subcontracts to an organizational affiliate of the Berkeley Lab (i.e., UC campus, UC laboratory).

Table 6.5 Property Management Activity

	# Assets	Acquisition Value (\$K)
Total Controlled Assets	20,053	\$615,500
Capitalized Equipment Items	8,185	\$574,000
Sensitive Items	11,868	\$41,000
Computers	10,907	\$39,000
Loaned Assets	110	\$31,000
Borrowed Assets	131	\$7,000
Assets Created in FY05	~2500	\$48,000
Assets to Excess in FY05	2042	\$16,000

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 straightforward. 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 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
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, FY 2001 – FY 2004

Lab.	Total Costs				Operating Costs				FTEs			
	FY 2001	FY 2002	FY 2003	FY 2004	FY 2001	FY 2002	FY 2003	FY 2004	FY 2001	FY 2002	FY 2003	FY 2004
Ames	25.0	27.3	27.9	29.5	22.2	23.5	25.3	26.4	297	300	317	318
ANL	516.9	540.8	536.5	569.7	478.2	505.6	500.6	520.9	3,924	3,970	3,866	3,789
BNL	454.4	452.0	446.9	454.4	397.3	401.0	400.4	413.6	2,880	2,855	2,818	2,700
FNAL	310.9	n/p	n/p	317.0	227.6	n/p	n/p	259.3	2,206	n/p	n/p	2,011
LANL	1,717.9	1,994.0	2,106.0	1,996.2	1,446.5	1,718.0	1,835.0	1,798.1	7,370	7,802	8,391	8,591
LBNL	432.5	478.6	456.4	503.7	377.5	404.9	395.1	435.6	2,945	3,029	3,038	3,031
LLNL (a)	1,372.9	1,540.5	1,594.2	1,629.7	1,092.7	1,233.0	1,309.7	1,452.6	7,091	7,457	7,870	7,713
ORNL	763.5	895.8	999.9	1,025.7	561.3	602.9	668.8	751.4	3,830	3,866	3,880	3,930
PNNL	468.7	477.3	500.3	558.7	451.4	462.3	486.7	545.9	2,770	2,787	2,821	3,006
PPPL (b)	76.1	74.0	66.5	75.2	68.6	66.5	57.9	56.7	548	549	460	470
SLAC	211.0	216.7	228.2	255.1	161.1	174.7	177.6	207.5	1,460	1,570	1,585	1,645
SNL	1,492.5	1,698.6	1,944.6	2,227.0	1,416.8	1,583.3	1,742.9	1,941.2	7,382	7,731	8,044	8,294

(a) LLNL Operating costs revised upward from FY 2001-FY 2003 to reflect the reclassification of GPP and Non-Contract costs as Operating Costs.

(b) PPPL revised the way they calculate FTEs for Graduate Students from FY 2000 - FY 2003.

n/p - not provided.

Table 7.3 Overhead Information for DOE Laboratories, FY 2004

Laboratory	Overhead Costs (\$M)	Distribution Base (\$M)	Overhead Rate as Applied to Distributed Base (%)	Operating Costs (\$M)	Overhead As a % of Operating
Ames	8.6	20.9	41.1 (a)	26.4	31.1 (b)
ANL	103.7	421.9	24.1 (c)	520.9	19.9
BNL	89.2 (d)	229.5/210.6 (e)	8.0/31.2 (f)	413.6	21.6
FNAL	58.2	75.7/162.6/248.4 (g)	5.1/18.0/10.1 (g)	259.3	22.4
LANL	367.0	(h)	(h)	1,798.1	20.4
LBNL	93.9 (i)	206.4 (j)	45.5	435.6	21.6
LLNL	274.2 (k)	609.3 (l)	45.0	1,452.6	18.9
ORNL	160.1 (m)	351.6 (n)	45.5	751.4	21.3
PNNL	101.4	(o)	(o)	545.9	18.6
PPPL	24.8	(p)	(p)	56.7	34.6 (q)
SLAC	47.6	209.0 (r)	22.8 (r)	207.5	22.9
SNL	(s)	(s)	(s)	1,941.2	14.7

- a. Ames-Overhead is comprised of three pools: Site at 48.5%, procurement at 16%, and G&A at 9.6%.
- b. Ames-Excludes overhead costs distributed to capital funds. (\$0.4M in FY 2004)
- c. ANL-The various rates in FY 2004 are: Materials/Subcontracts 6.4%; Service Centers 19.6%; Common Support 25.7%; G&A 2.6%.
- d. BNL-Includes Common Support and Traditional G&A only. Costs for 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.
- f. BNL-The following are the standard G&A rates applied to the majority of projects: 8.0% is the traditional G&A rate applied on total modified costs plus R&D subcontracts and special procurements less central recharges; 31.2% is the common support G&A rate
- g. FNAL-Has 3 overhead pools and distribution bases. Materials & Services Acquisition (MSA): FY 2004 actual 5.1%; Common Site Support (CSS): FY 2004 actual 18.0%; General & Administrative (G&A): FY 2004 Actual 10.1%. The distribution base does not include
- h. LANL-Distribution base and overhead rate are not available as a single value because of multiple allocation bases.
- i. LBNL includes overhead costs distributed to operating-funded accounts only.
- j. 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.
- k. LLNL-Excludes \$4.8M of overhead costs distributed to DOE capital accounts.
- l. 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.
- m. 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.
- n. ORNL-Uses different distribution bases for each overhead pool. The data shown here represents the G&A base, which is distributed over a total modified cost base.
- o. 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. Due to an accounting change, FY 2001 through FY 2004 overhead costs include Con
- p. 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 FY 2004 these rates were: Site @ 45.1%, Offsite @ 9.9%, Materials/Subcontracts @ 17.8%
- q. PPPL-Excludes \$5.2M of overhead costs distributed to capital funds.
- r. SLAC-Changed to a fixed-rate allocation process in FY 1998. Therefore, data are not conformable with prior years.
- s. SNL-Changed the overhead rate structure effective in FY 2004, therefore, data are not conformable with prior years. SNL G&A distribution base is modified total cost base. SNL distribution base and overhead rate are not available as a single value because

n/p -not provided.

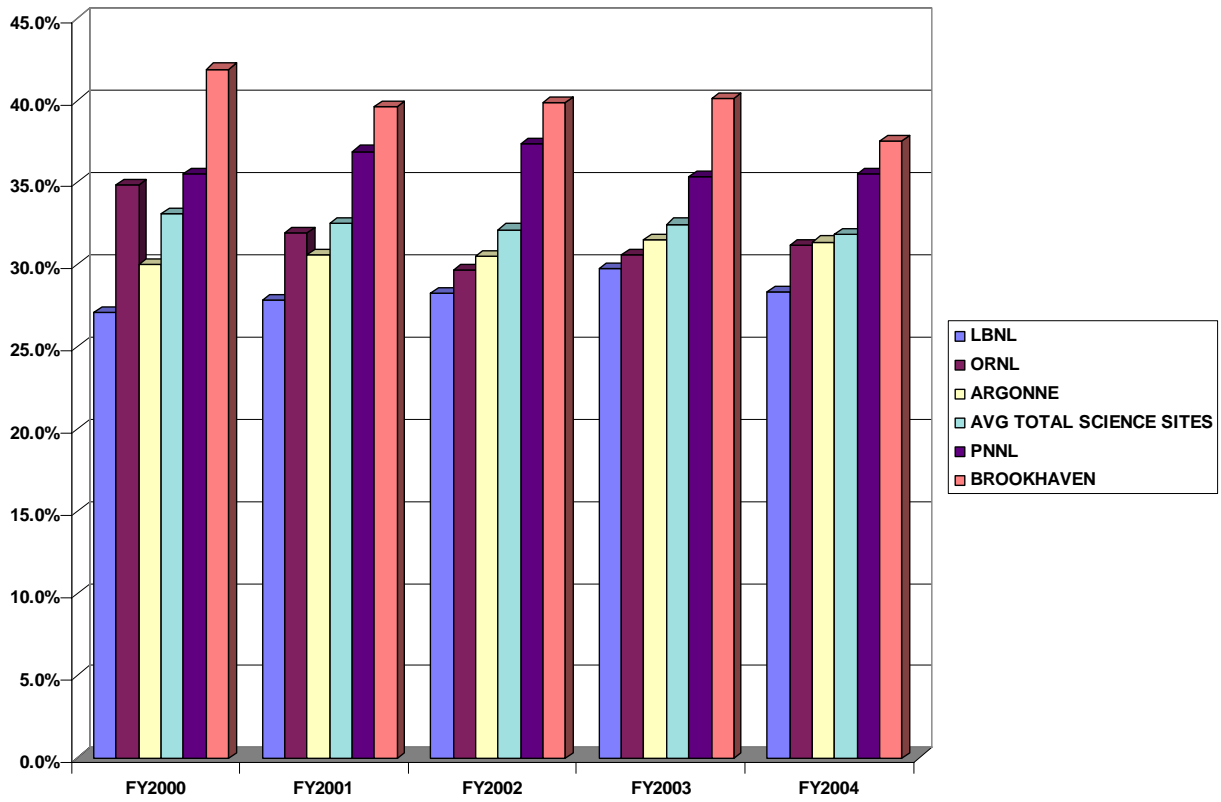
Table 7.4 Overhead Costs as a Percentage of Operating Costs for DOE Laboratories

Laboratory	FY 2001	FY 2002	FY 2003	FY 2004
Ames	32.4 (a)	31.1 (a)	30.8 (a)	31.1 (a)
ANL	18.5	17.9	18.5	19.9
BNL	21.0	21.2	22.2	21.6
FNAL	22.8	n/p	n/p	22.4
LANL	17.9	16.1	16.6	20.4
LBNL	19.8 (b)	20.7 (b)	22.0 (b)	21.6 (b)
LLNL	19.4 (c)	19.5 (c)	20.1 (c)	18.9 (c)
ORNL	20.9	22.2	21.7	21.3
PNNL	20.4 (d)	20.2 (d)	18.8 (d)	18.6 (d)
PPPL	31.2 (e)	32.4 (e)	37.0 (e)	34.6 (e)
SLAC	24.5	24.4	24.1	22.9
SNL	17.3	16.6	16.1	14.7

- (a) Ames excludes overhead costs distributed to capital funds. (\$0.4M in FY 2004)
- (b) LBNL includes overhead costs distributed to Operating funded accounts only.
- (c) LLNL excludes \$4.8M of overhead costs distributed to DOE capital accounts.
- (d) PNNL - Due to an accounting change, FY 2001 through FY 2004 overhead costs include Contract 1830 fee, whereas prior years do not.
- (e) PPPL excludes overhead costs distributed to capital funds (\$5.2M in FY 2004).

n/p - not provided

**Figure 7.1 Functional Support Costs as A Percent of Total Costs
FY 2000 – FY 2004**



Note: LBNL's FY 2005 Functional Support Cost ratio is 27.9%

8. Acronyms and Key Terms



Acronyms and Key Terms

AFRD	Accelerator and Fusion Research Division
ALS	Advanced Light Source
ANL	Argonne National Laboratory
A/S	Assistant Secretary (DOE)
ASD	Administrative Services Division
B&R	Budget and Reporting
BA	Budget Authority
BES	Basic Energy Science
BNL	Brookhaven National Laboratory
BSD	Business Services Division
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
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
ITSD	Information Technology Services Division
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	Maintenance & Operations
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
UCDRD	UC Directed Research and Development
WFDOE	Work for Other DOE
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.

