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LAWRENCE BERKELEY LABORATORY



ANNUAL FINANCIAL REPORT
FISCAL YEAR 199

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LAWRENCE BERKELEY LABORATORY

ANNUAL FINANCIAL REPORT
F I S C A L Y E A R 1 9 9 3


UNIVERSITY OF CALIFORNIA
LAWRENCE BERKELEY LABORATORY

Dr. Charles V. Shank
Director,
Lawrence Berkeley Laboratory

Dear Dr. Shank:

We are pleased to submit the Lawrence Berkeley Laboratory Annual Financial Report to you for the fiscal year ended September 30, 1993.

Sincerely,


Charles J. Courey
Chief Financial Officer

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PREFACE

The financial statements presented in this report provide an accounting of the funds available to the Lawrence Berkeley Laboratory during fiscal year 1993 and show the status of the Laboratory's financial resources as of September 30, 1993. These statements are intended for Laboratory management as well as external individuals and organizations.

ABOUT THE LABORATORY

The Lawrence Berkeley Laboratory is a multiprogram national laboratory, operated by the University of California for the U.S. Department of Energy (DOE), under a five year renewable contract. The Laboratory provides national scientific leadership and technological innovation through its mission to:

- perform leading multidisciplinary research in the energy sciences, general sciences, and life sciences in a manner that ensures employee and public safety and protection of the environment;
- develop and operate unique national experimental facilities for use by qualified investigators;
- educate and train future generations of scientists and engineers; and
- transfer knowledge and technological innovations to industry, universities, and government.

Historically, the Laboratory began as an accelerator laboratory in 1931, when professor Ernest O. Lawrence established the Radiation Laboratory with the construction of the 27-Inch Cyclotron on the University of California, Berkeley campus. In 1940 the need for higher-energy accelerators resulted in the construction of the 184-Inch Cyclotron on a hill overlooking the campus, which continues to be the site for the Laboratory. Since then, the Laboratory has grown to occupy 130 acres and 80 buildings above the campus. With annual expenditures of \$273 million, the staff of 3,610 full- and part-time employees carries out its mission within nine scientific divisions plus support groups. Throughout its history the Laboratory has maintained its link with the University of California, Berkeley and has served the nation's energy research and training needs.

FINANCIAL RECORDS/SIGNIFICANT ACCOUNTING POLICIES

The Laboratory's financial records are maintained in accordance with generally accepted accounting principles and are generally consistent with the financial policies of the University of California. The Regents of the University of California operate the Laboratory under Contract DE-AC03-76SF00098 with DOE. The Laboratory has been continuously operated under this contract and predecessor contracts since 1942. The contract is renewable at five year intervals. On November 20, 1992 a supplemental agreement was signed by DOE and The Regents of the University of California to renew the contract for another five years, effective October 1, 1992. Under the terms and conditions of the Management and Operating Contract, the Laboratory also is subject to DOE financial policies and practices.

Using the accrual method of accounting, the Laboratory records costs and related liabilities in the period in which the activity occurs. Manpower costs are distributed by a cost system that utilizes average wage costs and employee benefits. Overhead is distributed to research programs as a budgeted percentage of modified total direct costs.

The financial records are audited annually by the DOE Inspector General and are reviewed by Peat, Marwick, Main and Company on behalf of the University of California. In addition, various audits, reviews, and appraisals are conducted by the Laboratory Internal Audit Services Department, the University of California Internal Audit Group, the DOE San Francisco Operations Office, and the U.S. General Accounting Office.

FINANCIAL HIGHLIGHTS

Revenues

Contract modifications for the year ending September 30, 1993 totaled \$243 million, down \$45 million (-15%) from the prior year. During fiscal year 1993, contract modifications for DOE research increased from \$168 million to \$169 million (0%), while contract modifications for non-DOE funded research decreased from \$61 million to \$41 million (-32%). Funding for construction and equipment decreased 44%, from \$59 million to \$33 million during fiscal year 1993.

Expenditures

The Laboratory's expenditures increased by 2% over fiscal year 1992 from \$266 million to \$273 million.

The expenditures comprised \$178 million (65%) for DOE research, \$22 million (8%) for construction, \$28 million (10%) for equipment, and \$45 million (16%) for research activities funded from non-DOE sources.

Full-Time Equivalent (FTE)

The Laboratory's average FTE level has increased from 2,616 in fiscal year 1992 to 2,715 in fiscal year 1993.

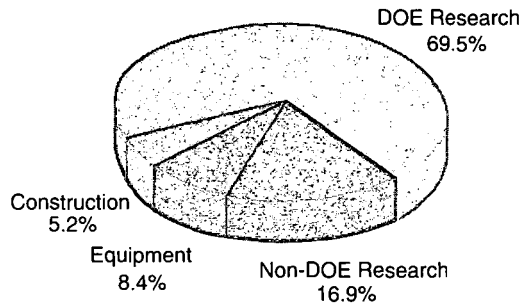
Assets, Liabilities, and DOE Equity

Total assets increased \$21 million or 6.6% from \$317 million as of September 30, 1992 to \$338 million as of September 30, 1993. Total liabilities decreased \$12 million or 16% from \$71 million to \$59 million during the same time period.

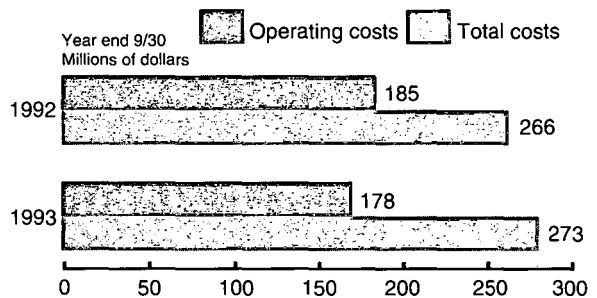
DOE equity, i.e., the net value between assets and liabilities increased \$32 million from \$247 million as of September 30, 1992 to \$279 million as of September 30, 1993.

The financial statements contained within this report will provide more detailed financial and statistical information about the Laboratory and its operation.

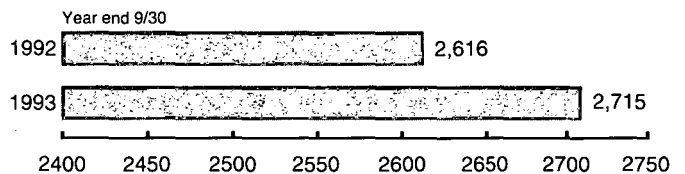
Contract Funding



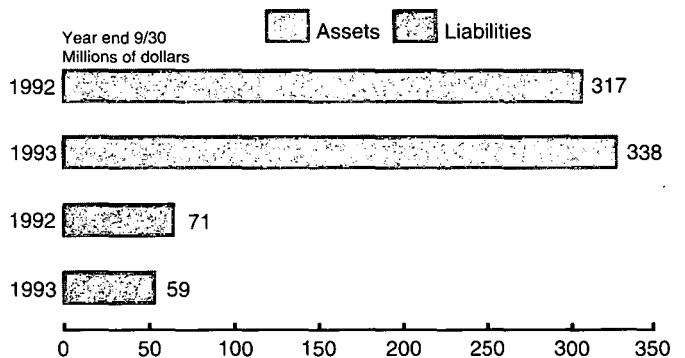
Total Costs and Operating Costs



Total FTEs



Total Assets and Liabilities



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LAWRENCE BERKELEY LABORATORY

COMPARATIVE BALANCE SHEET
SCHEDULE A

ASSETS	September 30, 1993	September 30, 1992
Current Assets:		
Cash (Note 1)	\$ 13,630	\$ 16,680
Employee Advances	285,276	0
Accounts Receivable (Note 2)		
Integrated Contractors	2,169,500	4,099,218
Federal Agencies	3,899,050	2,789,697
Nonfederal	6,389,713	10,608,038
Allowance for Bad Debts	<u>(64,543)</u>	<u>(111,086)</u>
Total Accounts Receivable	12,393,720	17,385,867
Inventories (Note 3, Exhibit 1)	2,125,704	2,176,659
Prepaid Expense	<u>58,487</u>	<u>51,260</u>
Total Current Assets	14,876,817	19,630,466
Noncurrent Assets:		
Plant & Equipment (Note 4, Exhibit 2)	322,471,779	297,259,388
Containers and Other Deposits	<u>386,388</u>	<u>412,787</u>
Total Non-current Assets	322,858,167	297,672,175
TOTAL ASSETS	<u>\$ 337,734,984</u>	<u>\$ 317,302,641</u>
LIABILITIES & DOE EQUITY		
Current Liabilities: (Note 5)		
Accounts Payable		
Outstanding Drafts - LOC	\$ 6,112,949	\$ 6,313,610
Integrated Contractors	1,701,522	682,543
Federal Agencies	396,976	1,133,801
Vendors	21,914,510	22,647,177
Other	<u>8,248,208</u>	<u>17,485,812</u>
Total Accounts Payable	<u>38,374,165</u>	<u>48,262,943</u>
Payroll & Related Liabilities		
Accrued Payroll	10,338,089	9,670,704
Payroll Deductions	(2,323,808)	(220,601)
Accrued Leave	<u>8,855,182</u>	<u>7,944,895</u>
Total Payroll & Related Liabilities	<u>16,869,463</u>	<u>17,394,998</u>
Total Current Liabilities	55,243,628	65,657,941
Long-Term Lease Liabilities (Note 6)		
Non Federal Sponser Advances	113,252	0
Leases	3,865,286	4,923,460
Contingent Liabilities (Note 7)		
TOTAL LIABILITIES	<u>59,222,166</u>	<u>70,581,401</u>
DOE Equity (Exhibit 3)	<u>278,512,818</u>	<u>246,721,240</u>
TOTAL LIABILITIES & DOE EQUITY	<u>\$ 337,734,984</u>	<u>\$ 317,302,641</u>

NOTES TO COMPARATIVE BALANCE SHEET

Note 1: Cash

The cash balance shown on the balance sheet is for Petty Cash funds that have been approved by DOE and are held on-site at the Laboratory. For all non petty cash expenditures the Laboratory receives cash funding through a checks-paid letter of credit agreement with the US Treasury. Under this agreement The Laboratory's commercial bank (Bank of America) maintains the bank account balance as close to zero as possible by requesting daily US Treasury deposits (via the Federal Reserve Bank) equal to the amount of laboratory checks presented for payment each day less any miscellaneous receipts or deposits. Any incidental balance in the account that is more or less than the target of zero is shown on the balance sheet as part of the liability account for Outstanding Drafts and not as cash.

Note 2: Accounts Receivable

In addition to DOE funded research, the Laboratory performs sponsored work for other federal agencies and for nonfederal entities.

Expenditures for work performed for other federal agencies are authorized under the provisions of Contract 98. Costs are recorded and billed to the sponsoring agency by the Laboratory for DOE. Checks collected from these billings are transmitted to the U.S. Treasury and deposited in the DOE account.

All nonfederally funded work performed at the Laboratory must be approved by DOE. Furthermore, advance payment to cover three months of anticipated costs is required before work commences.

The Laboratory records receivables from sponsored work under the following categories: (1) integrated contractors—receivables due from other DOE organizations; (2) federal agencies—receivables due from all federal agencies other than DOE; and (3) nonfederal entities—receivables due from other than federal entities including universities, industry and local, state, and foreign governments.

Note 3: Inventories

The Laboratory uses a perpetual inventory system for all inventories. This system is monitored by an annual physical inventory in accordance with a sampling plan approved by DOE. Inventory pricing is based upon a weighted average method except for precious metals such as gold, silver and platinum which are priced by the standard cost method incorporating changes in purchase price over time. Special Source (SS) Materials are classified items such as tritium and are valued by DOE.

Note 4: Plant and Equipment

Plant and equipment acquisitions meeting the DOE capitalization criteria are recorded at cost. Capitalized assets are depreciated according to the straight-line and composite-rate methods with estimated useful lives ranging from two to fifty years. Expenditures intended to improve the asset or to extend the estimated useful life are also capitalized. However, repairs and maintenance are considered expenses in the current period.

Asset dispositions are accounted for in accordance with policies established by DOE. Assets determined to be no longer useful to the Laboratory are "excessed," which means that a formal notification is made to all other DOE contractors and GSA facilities that the asset is available for their use. If the asset is determined not useful to other laboratories, it is scrapped or sold, and the gain or loss is recognized in the current period. This policy covers both equipment and stores inventory.

Plant and equipment purchases are frequently made to perform the research requested by organizations

other than DOE. These asset acquisitions are not initially included in the Laboratory plant and equipment accounts but are reported in a footnote.

Occasionally property is borrowed from non-DOE locations or agencies; borrowed property at the Laboratory on September 30, 1993 was valued at \$1.5 million and was not included in fixed assets.

Note 5: Current Liabilities

The Laboratory records costs and the related liabilities in the period in which the activity occurs. In general, disbursements are released based upon terms and conditions of the purchase order or contract. Upon receipt of the checks, the bank requests a reimbursement from the U.S. Treasury. Outstanding Drafts as presented on the balance sheet represent checks outstanding as of the balance sheet date. The "Other" category of Accounts Payable includes gifts, fellowships, conference funds, advances from nonfederal entities for sponsored research and payments for DOE receivables not yet deposited to the U.S. Treasury.

Laboratory policy provides for employee vacation benefits ranging from ten to sixteen hours per month, depending upon years of service. Employees are allowed to accumulate vacation up to twice 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 one workday per month. Unused sick leave accumulates in the employee's record until it is used. If the employee terminates prior to using the 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.

The Laboratory participates with the University of California in various employee benefit programs. The benefit programs include medical, dental, and vision coverage; retirement; workers' compensation; and term, disability, and unemployment insurance.

Note 6: Leases

In certain situations, prior to FY 1992 the Laboratory used leasing as a method of obtaining plant and equipment. Leases that met the Financial Accounting Standards Board criteria for acquisitions, and were in effect purchases, were capitalized with the related liability recorded as long-term debt. On September 30, 1993, the long-term lease liability consisted primarily of leases for the Laboratory's telephone system and computer equipment.

Note 7: Contingent Liabilities

In addition to the liabilities listed on the balance sheet, the Laboratory has the following contingent liabilities:

1. Pending court cases against the Laboratory with their DOE classifications are as follows: One probable actions with an estimated liability of \$300K, four reasonably possible actions with a total estimated liability of \$770K, and 7 remote actions with a total estimated liability of \$2.9 million.
2. The unfunded liability for annuitant health and dental plan matching contributions including components for both present and potential annuitants is estimated at \$122 million.
3. The unfunded liabilities for The Decontamination and Decommissioning of the Bevalac is \$45 million
4. The unfunded liability for closure of the Hazardous Waste Handling Facility is \$2.4 million.

COMPARATIVE INVENTORY ANALYSIS

EXHIBIT 1

	September 30, 1993	September 30, 1992
Stores:		
Current Use:		
Material and Supplies	\$ 1,778,308	\$ 1,848,779
Allowance for Loss	(1,579)	(1,879)
Special Process Spares	0	0
Work in Process	0	0
Containers	69,575	69,575
Total Stores	<u>1,846,304</u>	<u>1,916,475</u>
Special Materials:		
Other Special Materials	125,668	115,119
SS Materials	153,732	145,065
Total Special Materials	<u>279,400</u>	<u>260,184</u>
TOTAL INVENTORIES	<u>\$ 2,125,704</u>	<u>\$ 2,176,659</u>

UNIVERSITY OF CALIFORNIA
LAWRENCE BERKELEY LABORATORY

COMPARATIVE PLANT & EQUIPMENT ANALYSIS
EXHIBIT 2

	Completed Plant & Equipment September 30,		Accumulated Depreciation September 30,		Net Plant & Equipment September 30,	
	1993	1992	1993	1992	1993	1992
Plant:						
Improvements to Land	\$ 9,505,824	\$ 9,409,514	\$ (3,664,537)	\$ (3,404,710)	\$ 5,841,287	\$ 6,004,804
Buildings and Structures	123,138,375	101,131,411	(40,072,416)	(37,379,196)	83,065,959	63,752,215
Utilities	20,828,892	18,240,964	(9,635,938)	(8,806,669)	11,192,954	9,434,295
Accelerators	120,779,553	52,735,859	(49,087,144)	(47,898,066)	71,692,409	4,837,793
Improvements to Property of Others	1,156,143	882,052	(439,988)	(412,258)	716,155	469,794
Plant Subtotal	<u>275,408,787</u>	<u>182,399,800</u>	<u>(102,900,023)</u>	<u>(97,900,899)</u>	<u>172,508,764</u>	<u>84,498,901</u>
Equipment:						
Hospital/Medical Equipment	653,768	469,019	(387,773)	(362,404)	265,995	106,615
Laboratory Equipment	129,419,837	117,221,947	(62,868,887)	(55,263,883)	66,550,950	61,958,064
Motor Vehicles	4,300,307	4,212,042	(3,652,844)	(3,529,537)	647,463	682,505
Office Equipment	7,316,400	7,486,671	(1,579,694)	(1,472,785)	5,736,706	6,013,886
Security and Protection Equipment	407,987 ¹	373,695	(172,823)	(191,463)	235,164	182,232
Shop Equipment	7,618,388	6,885,579	(4,024,834)	(3,757,042)	3,593,554	3,128,537
Automatic Data Processing Equipment	25,446,737	22,629,801	(16,092,872)	(15,272,080)	9,353,865	7,357,721
Miscellaneous Equipment	9,036,729	7,826,891	(5,228,385)	(4,974,585)	3,808,344	2,852,306
Equipment Subtotal	<u>184,200,153</u>	<u>167,105,645</u>	<u>(94,008,111)</u>	<u>(84,823,779)</u>	<u>90,192,042</u>	<u>82,281,866</u>
Total Completed P & E ¹	<u>459,608,940</u>	<u>349,505,445</u>	<u>(196,908,135)</u>	<u>(182,724,678)</u>	<u>262,700,805</u>	<u>166,780,767</u>
Construction Work In Progress:						
Plant	28,661,130	108,963,056	—	—	28,661,130	84,509,119
Equipment	31,109,844	21,515,565	—	—	31,109,844	21,515,565
Total In Progress	<u>59,770,974</u>	<u>130,478,621</u>	<u>—</u>	<u>—</u>	<u>59,770,974</u>	<u>130,478,621</u>
TOTAL PLANT & EQUIPMENT	<u>\$ 519,379,914</u>	<u>\$ 479,984,066</u>	<u>\$(196,908,135)</u>	<u>\$(182,724,678)</u>	<u>\$ 322,471,779</u>	<u>\$ 297,259,388</u>

¹ The value of capital equipment acquired with reimbursable and work-for-others funds and not included in the Laboratory's completed plant and equipment accounts amounts to \$8,909,635.

UNIVERSITY OF CALIFORNIA
LAWRENCE BERKELEY LABORATORY

COMPARATIVE ANALYSIS OF DOE EQUITY

EXHIBIT 3

	Fiscal Year 1993			Fiscal Year 1992		
	Current Account	Investment Account	Total DOE Equity	Current Account	Investment Account	Total DOE Equity
TOTAL DOE EQUITY						
Beginning Balance—October 1	\$ 775,569,138	\$ (528,847,898)	\$ 246,721,240	\$ 546,614,933	\$ (301,108,290)	\$ 245,506,643
Additions to Equity:						
Cash Advance	264,032,277	—	264,032,277	228,954,205	—	228,954,205
Transfers from DOE Agencies	—	(1,523,973)	(1,523,973)	—	(1,507,768)	(1,507,768)
Total Additions	<u>264,032,277</u>	<u>(1,523,973)</u>	<u>262,508,304</u>	<u>228,954,205</u>	<u>(1,507,768)</u>	<u>227,446,437</u>
Reductions from Equity:						
Net Cost of Operations	—	(188,739,667)	(188,739,667)	—	(185,240,617)	(185,240,617)
Transfers to DOE Agencies	—	(41,977,058)	(41,977,058)	—	(40,991,223)	(40,991,223)
Total Reductions	<u>—</u>	<u>(230,716,725)</u>	<u>(230,716,725)</u>	<u>—</u>	<u>(226,231,840)</u>	<u>(226,231,840)</u>
Ending Balance—September 30	<u>1,039,601,415</u>	<u>(761,088,596)</u>	<u>278,512,819</u>	<u>775,569,138</u>	<u>(528,847,898)</u>	<u>246,721,240</u>
Anticipated VANEAs Transfer: ¹						
Fiscal Year 1989	(192,517,903)	192,517,903	—	(192,517,903)	192,517,903	—
Fiscal Year 1990	(204,432,075)	204,432,075	—	(204,432,075)	204,432,075	—
Fiscal Year 1991	(202,215,979)	202,215,979	—	(202,215,979)	202,215,979	—
Fiscal Year 1992	*(246,967,901)	246,967,901	—	(246,967,901)	246,967,901	—
Fiscal Year 1993	(252,390,816)	252,390,816	—	—	—	—
Ending Balance—September 30	<u>\$ (58,923,259)</u>	<u>\$ 337,436,078</u>	<u>\$ 278,512,819</u>	<u>\$ (70,564,720)</u>	<u>\$ 317,285,960</u>	<u>\$ 246,721,240</u>

¹ At the end of each fiscal year, LBL prepares a Voucher Accounting for Net Expenditures Accrued (VANEAs). The VANEAs are submitted to DOE for audit and approval. When DOE approves the VANEAs, LBL closes the Net Expenditures Accrued from the Current Account to the Investment Account. As of September 30, 1993, DOE had not yet completed its review of LBL's FY89, FY90, FY91, and FY92 VANEAs.

UNIVERSITY OF CALIFORNIA
LAWRENCE BERKELEY LABORATORY

COMPARATIVE STATEMENT OF OPERATIONS
SCHEDULE B

	Fiscal Year 1993	Fiscal Year 1992	Increase/ (Decrease)	Percent
Operating Programs				
Fossil Energy	\$ 2,139,739	\$ 2,490,894	\$ (351,155)	-14.1%
Nuclear Energy - Safety & Licensing	10,799	126,782	(115,983)	-91.5%
Civilian Radioactive Waste Management	3,196,360	3,553,270	(356,910)	-10.0%
Conservation and Renewable Energy	17,017,745	15,861,691	1,156,054	7.3%
Environmental Safety and Health	1,822,259	1,510,475	311,784	20.6%
Energy Research	129,556,292	133,099,103	(3,542,811)	-2.7%
Environmental Restoration & Waste Mgt	10,801,191	10,836,856	(35,665)	-0.3%
Regulatory and Administration	1,788,278	1,675,814	112,464	6.7%
Work For Others	5,189,375	4,120,815	1,068,560	25.9%
Subtotal Operating Programs	<u>171,522,038</u>	<u>173,275,700</u>	<u>(1,753,662)</u>	-1.0%
Other Laboratory Costs				
DOE Contractors & Field Offices	11,742,811	16,157,137	(4,414,326)	-27.3%
Other Grants & Gifts	500,980	377,989	122,991	32.5%
Donner Laboratory	19,873	685,264	(665,391)	-97.1%
Conferences & Workshops	567,810	267,627	300,183	112.2%
Reimbursable Work for Other Federal Agencies	12,737,991	9,192,160	3,545,831	38.6%
Reimbursable Work for Nonfederal Entities	22,321,876	21,042,078	1,279,798	6.1%
CRADAS	4,061,708	694,675	3,367,033	—
Construction & Equipment	49,859,708	44,099,317	5,760,391	13.1%
Subtotal Other Laboratory Costs	<u>101,812,757</u>	<u>92,516,247</u>	<u>9,296,510</u>	10.0%
Total Laboratory Costs	<u>273,334,795</u>	<u>265,791,947</u>	<u>7,542,848</u>	2.8%
Less:				
Revenue from DOE Contractors & Field Offices	11,742,811	16,157,137	(4,414,326)	-27.3%
Reimbursements from Other Grants & Gifts	500,980	377,989	122,991	32.5%
Reimbursements for Donner Patient Billings	19,873	685,264	(665,391)	-97.1%
Reimbursements for Conferences/Workshops	567,810	267,627	300,183	112.2%
Revenue from Other Federal Agencies	12,737,991	9,192,160	3,545,831	38.6%
Revenue from Nonfederal Entities	22,321,876	21,042,078	1,279,798	6.1%
Revenue from CRADAs	4,061,708	694,675	3,367,033	—
Net Laboratory Costs	<u>221,381,746</u>	<u>217,375,017</u>	<u>4,006,729</u>	1.8%
DOE Nonfund Costs & Revenue				
Amortization of Long-Term Lease Liability	(1,058,174)	(1,165,150)	106,976	-9.2%
Construction & Equipment Costs	406,532	246,537	159,995	64.9%
Current Year P & E Costs Capitalized	(50,266,241)	(44,345,855)	(5,920,386)	13.4%
Plant & Equipment Adjustments	4,826,428	(987,240)	5,813,668	588.9%
Depreciation	19,263,269	19,067,292	195,977	1.0%
SS Material Costs	618	(10,218)	10,836	-106.0%
Work for Others Revenue	(5,814,511)	(4,939,766)	(874,745)	17.7%
Subtotal DOE Nonfund Costs & Revenue	<u>(32,642,079)</u>	<u>(32,134,400)</u>	<u>(507,679)</u>	1.6%
Net DOE Cost of Operations	<u>\$ 188,739,667</u>	<u>\$ 185,240,617</u>	<u>\$ 3,499,050</u>	1.9%

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SOURCE AND USE OF FUNDS
SCHEDULE C

	Fiscal Year 1993	Fiscal Year 1992
CASH OCTOBER 1	\$ 16,680	\$ 21,680
SOURCES OF FUNDS		
DOE Letter of Credit Drawdowns	264,032,277	228,954,205
Other Sources:		
Other DOE Agencies (excluding transfers)	11,742,811	16,006,139
CRADAs	4,061,708	694,675
Other Federal Agencies	12,737,991	9,192,160
Nonfederal Entities	28,136,388	25,981,844
Increase in Payables	—	18,008,697
Decrease in Receivables and Advances	4,726,044	—
Decrease in Inventory	50,955	16,171
Interoffice Transfers Received	(1,523,973)	(1,507,768)
TOTAL SOURCES OF FUNDS	<u>323,964,200</u>	<u>297,346,123</u>
USES OF FUNDS		
Net DOE Cost of Operations	188,739,667	185,240,617
Costs Not Requiring Outlays	(24,022,180)	(26,332,872)
Construction & Equipment Costs	49,859,708	44,345,855
Other Costs:		
Other DOE Agencies (excluding transfers)	11,742,811	16,006,139
CRADAs	4,061,708	694,675
Other Federal Agencies	12,737,991	9,192,160
Nonfederal Entities	27,511,252	25,162,893
Decrease in Payables	11,359,235	—
Increase in Receivables and Advances	—	2,050,433
Increase in Inventory	—	—
Interoffice Transfers Issued	41,977,058	40,991,223
TOTAL USES OF FUNDS	<u>323,967,250</u>	<u>297,351,123</u>
CASH SEPTEMBER 30	<u>\$ 13,630</u>	<u>\$ 16,680</u>

UNIVERSITY OF CALIFORNIA
LAWRENCE BERKELEY LABORATORY

CONTRACT 98/LETTER OF CREDIT SUMMARY SCHEDULE D

Contract 98	Oct 1, 1992 Beginning Balance	FY 1993 Modifications (+)	FY 1993 Costs (-)	Sept. 30, 1993 Ending Balance	Increase/ (Decrease)	Percent
DOE Operations						
Operating Programs						
Fossil Energy	\$ 276,314	\$ 2,133,343	\$ 2,139,739	\$ 269,918	\$ (6,396)	-2.3%
Nuclear Energy—Safety & Lic.	9,393	—	10,799	(1,406)	(10,799)	-115.0%
Civilian Radioactive Waste						
Management	80,272	3,283,661	3,196,360	167,573	87,301	108.8%
Conservation/Renewable Energy	4,963,623	17,614,200	17,017,744	5,560,079	596,456	12.0%
Energy Research	10,100,666	131,239,813	129,556,292	11,784,187	1,683,521	16.7%
Environmental Restoration &						
Waste Management	1,215,772	10,123,500	10,801,190	538,082	(677,690)	-55.7%
Environment, Safety, & Health	334,471	2,648,000	1,822,259	1,160,212	825,741	246.9%
Regulatory and Administration	1,417,842	1,229,346	1,788,278	858,910	(558,932)	-39.4%
Work For Others	4,311,742	3,464,732	5,189,375	2,587,099	(1,724,643)	-40.0%
Subtotal Operating Programs	<u>22,710,095</u>	<u>171,736,595</u>	<u>171,522,036</u>	<u>22,924,654</u>	<u>214,559</u>	0.9%
Other Operating Costs						
Energy Research—Changes in						
Inventory & Collateral Deposits	—	—	86,022	(86,022)	(86,022)	—
DOE/SF Support	19,503	432,200	111,402	340,301	320,798	1644.9%
DOE/SF Subcontracts	(18,795)	(170,000)	(111,283)	(77,512)	(58,717)	312.4%
Total DOE Operations	<u>22,710,803</u>	<u>171,998,795</u>	<u>171,608,177</u>	<u>23,101,421</u>	<u>390,618</u>	1.7%
Work for Other Federal Agencies						
Agency For Intl. Development	477,533	(4,645)	472,840	48	(477,485)	-100.0%
Bonneville Power Administration	414,685	(24,729)	337,700	52,256	(362,429)	-87.4%
Department of Defense	11,054,714	11,736,883	6,932,392	15,859,205	4,804,491	43.5%
Environmental Protection Agency	1,356,002	1,886,360	1,211,842	2,030,520	674,518	49.7%
Department of Interior	177,690	604,554	591,498	190,746	13,056	7.3%
NASA	1,807,035	3,267,298	2,894,502	2,179,831	372,796	20.6%
Other	229,808	179,245	297,215	111,838	(117,970)	-51.3%
Total Reimb. Work for Other	<u>15,517,467</u>	<u>17,644,966</u>	<u>12,737,989</u>	<u>20,424,444</u>	<u>4,906,977</u>	31.6%
Reimbursable Work for						
Nonfederal Entities	14,034,356	16,660,712	22,321,876	8,373,192	(5,661,164)	-40.3%
CRADAs	820,163	3,661,666	4,061,708	420,121	(400,042)	—
Equipment	26,351,610	20,689,813	27,719,761	19,321,662	(7,029,948)	-26.7%
Construction	55,573,087	12,361,800	22,139,947	45,794,940	(9,778,147)	-17.6%
Contract 98 Total	<u>135,007,486</u>	<u>243,017,752</u>	<u>260,589,458</u>	<u>117,435,780</u>	<u>\$ (17,571,706)</u>	-13.0%
Letter of Credit						
Adjust Contract 98 Total As Follows:						
Mods Not Yet						
Recorded to LOC	(21,993,711)	14,954,804	—	(7,038,907)		
Changes in Working Capitol	55,562,410	—	3,614,857	51,947,553		
Unpaid Obligations	<u>\$ 168,576,185</u>	<u>\$ 257,972,556</u>	<u>\$ 264,204,315</u>	<u>\$ 162,344,426</u>		

COMPARATIVE OVERHEAD COST ANALYSIS

(THOUSANDS OF DOLLARS)

SCHEDULE E

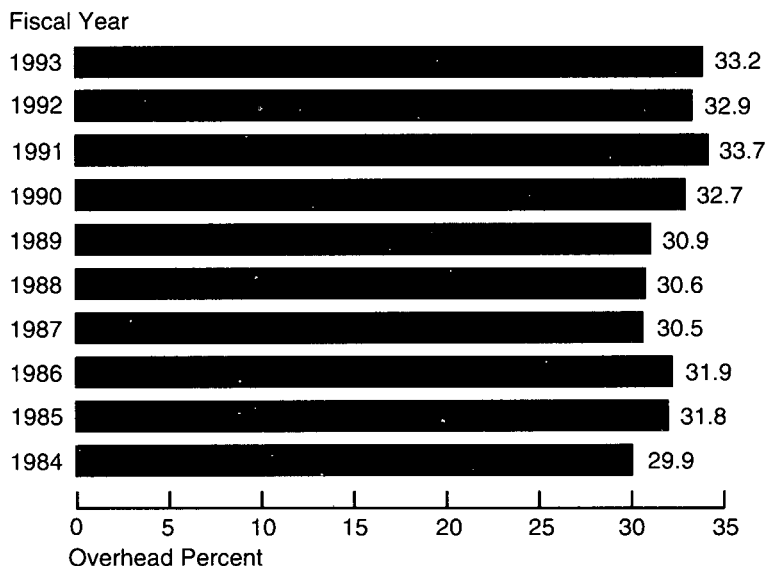
GENERAL OVERHEAD	Fiscal Year 1993	Fiscal Year 1992	Increase/ (Decrease)
Management/Administrative Services	\$ 22,583	\$ 20,508	\$ 2,075
Environment, Health & Safety	11,319	11,937	(618)
Physical Plant Maintenance	10,630	11,651	(1,021)
Research & Development/Technical Services	16,512	18,616	(2,104)
General Expenses	<u>9,388</u>	<u>8,965</u>	<u>423</u>
Subtotal	70,432	71,677	(1,245)
Less Recovery for Special Rate:			
Off-Site	186	176	10
R&D Subcontracts	224	245	(21)
Other	<u>185</u>	<u>198</u>	<u>(13)</u>
Total General Overhead	<u>\$ 69,837</u>	<u>\$ 71,058</u>	<u>\$(1,221)</u>
General Overhead Distribution Base ¹	\$129,330	\$131,591	(\$2,261)
General Overhead Rate	54.00%	53.99%	(.01%)
Off-Site Overhead Rate ²	18.00%	17.14%	(.86%)
R&D Subcontract Overhead Rate ³	5.00%	4.96%	.04%

¹ The general overhead distribution base is modified total direct costs; i.e., total direct costs excluding costs for electric power, plant, capital equipment purchases, DOE-funded capital equipment fabrications, R&D subcontracts, off-site projects, fellowships, and conferences and workshops.

² The off-site overhead distribution base is modified total direct costs as defined above for projects conducted for six months or longer by Laboratory staff away from the Laboratory site where no facility-related costs are incurred or where facility-related costs are borne by another organization.

³ The R&D subcontract overhead distribution base is the direct cost of R&D subcontracts up to the first \$150,000 of costs in a given year for each subcontract, excluding costs of capital equipment purchases.

Overhead as a Percent of Laboratory Operating Costs



UNIVERSITY OF CALIFORNIA
LAWRENCE BERKELEY LABORATORY

COMPARATIVE INVENTORY ANALYSIS DETAIL

(THOUSANDS OF DOLLARS)
SCHEDULE F

Summary of Stores Activity	Fiscal Years Ended September 30,		Increase (Decrease)
	1993	1992	
Beginning Balance—October 1	\$ 1,918	\$ 1,913	.3 %
Purchases	3,166	3,784	(16.3)
Intraoffice Purchases	161	175	(8.0)
Intraoffice Sales	(111)	(171)	35.1
Issues (Net)	(3,254)	(3,762)	13.5
Value Adjustments (Net) and Losses	0	7	(100.0)
Reclassifications to Excess	(32)	(28)	(14.3)
Allowance for Loss	<u>(2)</u>	<u>(2)</u>	(0.0)
Ending Balance—September 30	<u>\$ 1,846</u>	<u>\$ 1,916</u>	(3.7) %

Stores Inventory by Component	Book Inventory			Percent of Total Inventory		Number of Months Investment	
	September 30,		Increase (Decrease)	September 30,		September 30,	
	1993	1992		1993	1992	1993	1992
Building and Road Materials	\$ 88	\$ 85	3.5 %	4.8 %	4.4 %	4.7	5.2
Hardware and Small Tools	154	174	(11.5)	8.3	9.1	7.7	6.9
Chemicals and Components	50	51	(2.0)	2.7	2.6	1.3	0.8
Metals and Metal Alloys	197	191	3.1	10.7	10.0	9.0	6.8
Electrical Supplies	181	192	(5.7)	9.8	10.0	14.7	13.6
Electronic Supplies	340	373	(8.8)	18.4	19.4	10.7	8.9
Mechanical Supplies	153	176	(13.1)	8.3	9.2	9.3	8.9
Custodial Supplies	32	30	6.7	1.7	1.5	3.6	9.5
Medical Supplies	16	19	(15.8)	0.9	1.0	7.8	9.6
Office Supplies	328	337	(2.7)	17.8	17.6	6.8	7.2
Fuels and Lubricants	(18)	(9)	100	(1.0)	(0.5)	(2.5)	1.0
Clothing	13	13	0	0.7	0.7	6.6	6.2
Laboratory Supplies	244	216	13	13.2	11.3	6.5	5.2
Returnable Containers	70	70	0	3.8	3.6	N/A	N/A
Stores Work in Process	0	0	0	0.0	0.0	N/A	N/A
Allowance for Loss	<u>(2)</u>	<u>(2)</u>	0	<u>0.1</u>	<u>0.1</u>	N/A	N/A
Total	<u>\$ 1,846</u>	<u>\$ 1,916</u>	(3.7) %	100.0 %	100.0 %	—	—

*The FY93 \$18,000 negative value in fuels and lubricants was due to an accumulation of incorrect site value adjustments recorded by The Stores System which is shared by LLNL and LBL. This error will be corrected in 1994.

UNIVERSITY OF CALIFORNIA
LAWRENCE BERKELEY LABORATORY

COMPARATIVE SUMMARY OF EXCESS/SURPLUS EQUIPMENT AND INVENTORY

(THOUSANDS OF DOLLARS)
SCHEDULE G

Equipment—Changes in Excess/Surplus	Fiscal Years Ended September 30,	
	1993	1992
Beginning Balance — October 1	\$ 2,329	\$ 1,277
Additions	2,365	1,619
Withdrawals for Project Use	(766)	(455)
Transfers to Other DOE Agencies	(30)	(45)
Transfers to Non-DOE Agencies	(7)	0
Donated for Public Use	0	0
Disposals	<u>(653)</u>	<u>(67)</u>
Ending Balance — September 30 ¹	<u>\$ 3,238</u>	<u>\$ 2,329</u>

¹ Excludes noncapital, controlled equipment values of \$117K and \$158K on September 30, 1993 and 1992 respectively.

Inventory—Changes in Excess/Surplus	Fiscal Years Ended September 30,	
	1993	1992
Beginning Balance — October 1	\$ 0	\$ 0
Determined Excess/Surplus	32	28
Transfers to Other DOE Locations for Use	(6)	0
Transfers to Non-DOE Agencies for Use	(5)	0
Donated for Public Use	0	(1)
Transfers to Other Agencies for Disposal	0	0
Expended to Scrap	<u>(21)</u>	<u>(27)</u>
Ending Balance — September 30	<u>\$ 0</u>	<u>\$ 0</u>

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DEPUTY DIRECTOR

Piermaria J. Oddone

LABORATORY COUNSEL

Glenn R. Woods

ASSOCIATE DIRECTOR AT LARGE

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