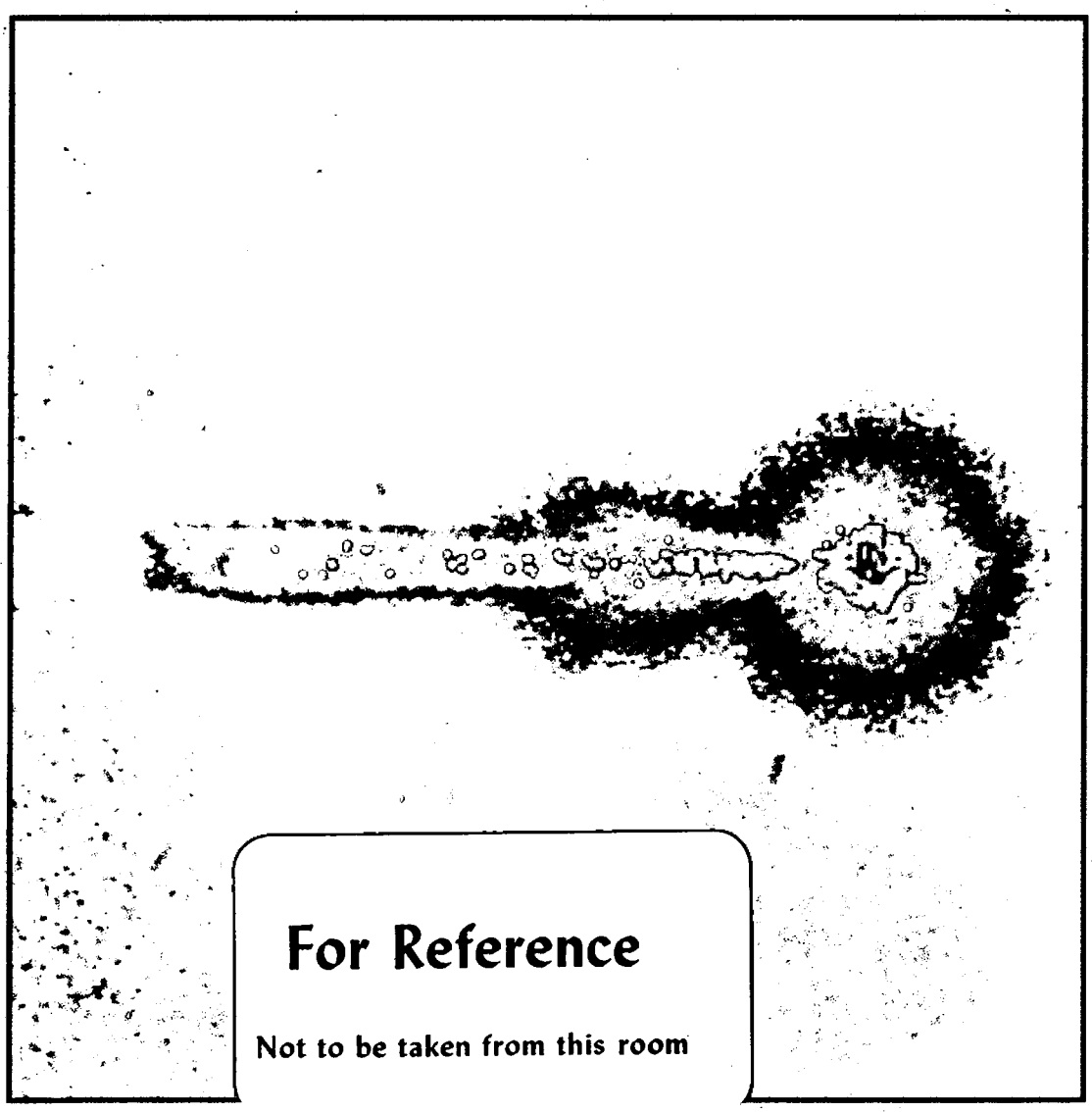
LAWRENCE BERKELEY LABORATORY



ANNUAL FINANCIAL REPORT
FISCAL YEAR 1991

PUB-5342

DISCLAIMER

LAWRENCE BERKELEY LABORATORY

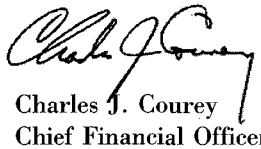
ANNUAL FINANCIAL REPORT
FISCAL YEAR 1991

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, 1991.

Sincerely,



Charles J. Courey
Chief Financial Officer

CONTENTS

PREFACE

The financial statements presented in this report provide an accounting of the funds available to the Lawrence Berkeley Laboratory during fiscal year 1991 and show the status of the Laboratory's financial resources as of September 30, 1991. 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 an annual budget of $232 million, the staff of 3,370 full- and part-time employees carries out its mission within ten 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. In September 1990, the Regents voted a resolution of their intent to renew the contract for the period October 1, 1992, through September 30, 1997, and to enter into negotiations with DOE. Under the terms and conditions of the Management and Operating Contract, the Laboratory also is guided by DOE financial policies and practices.

Financial transactions are recorded using the accrual method of accounting. 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 by the DOE Inspector General and are reviewed by the firm of Peat, Marwick, Main and Company on behalf of the University of California. In addition, various audits, reviews, and appraisals are conducted by 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, 1991 totaled $229 million, up $24 million (12%) from the prior year. During fiscal year 1991, contract modifications for DOE research increased from $128 million to $148 million (16%), while contract modifications for non-DOE research increased from $21 million to $23 million (5%). Funding for construction and equipment increased 4%, from $56 million to $58 million during fiscal year 1991.

COST AND FULL-TIME EQUIVALENTS (FTE)

The Laboratory's total costs increased by 2% over fiscal year 1990 from $227 million to $232 million. The total costs comprised $159 million (69%) for DOE research, $24 million (10%) for construction, $14 million (6%) for equipment, and $35 million (15%) for research activities funded from non-DOE sources. The Laboratory's average FTE level has increased from 2,559 in fiscal year 1990 to 2,567 in fiscal year 1991.

ASSETS, LIABILITIES, AND DOE EQUITY

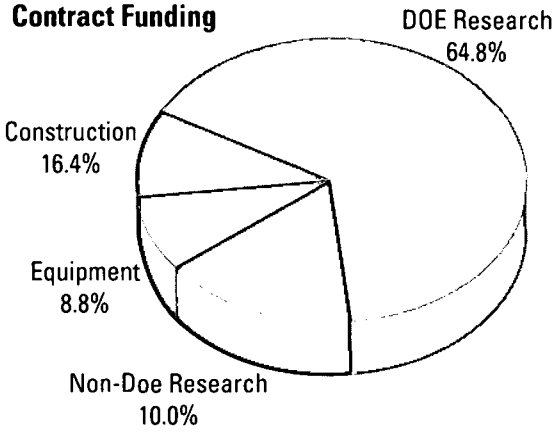
Total assets increased $24 million or 9% from $274 million as of September 30, 1990 to $298 million as of September 30, 1991. Current assets increased $3 million or 24% while plant and equipment increased $20 million or 8%.

Total liabilities increased $5 million or 10% from $48 million to $53 million during the same time period. Current liabilities increased $6 million or 16% while long-term lease liabilities decreased $1 million or 18%.

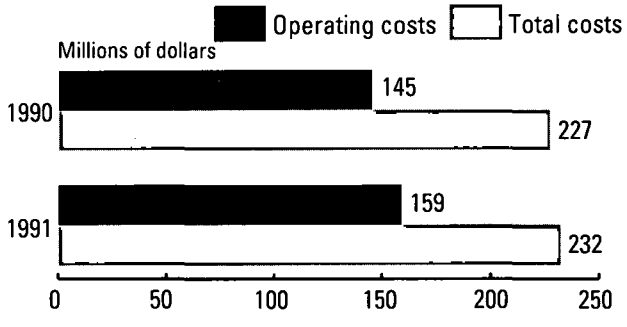
DOE equity increased $19 million or 8% from $227 million as of September 30, 1990 to $246 million as of September 30, 1991.

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

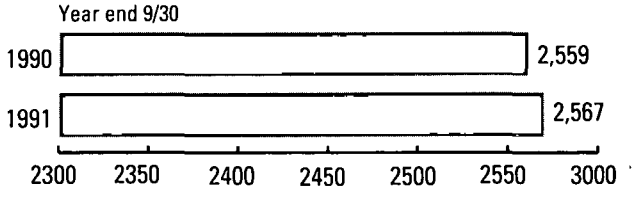
Contract Funding



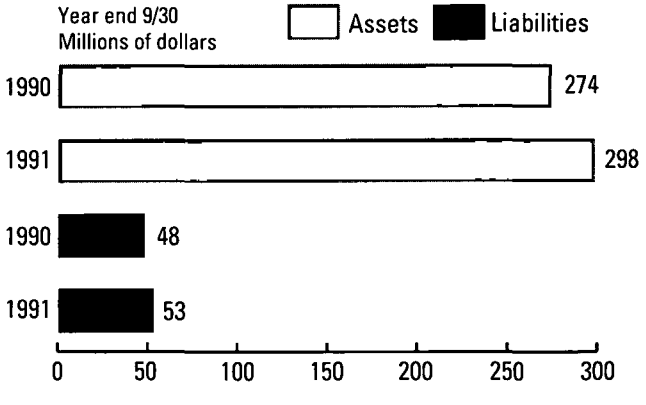
Total Costs and Operating Costs



Total FTEs



Total Assets and Liabilities



COMPARATIVE BALANCE SHEET
SCHEDULE A

ASSETS	September 30, 1991	September 30, 1990
Current Assets:		
Cash (Note 1)	$ 21,680	$ 529,315
Accounts Receivable (Note 2)		
Intergrated Contractors	1,381,280	1,482,735
Federal Agencies	1,727,196	1,900,755
Non-Federal	12,204,228	7,794,633
Allowance for Bad Debts	(76,198)	(111,198)
Total Accounts Receivable	15,236,506	11,066,925
Inventories (Note 3, Exhibit 1)	2,192,830	2,325,932
Prepaid Expense	136,306	216,226
Total Current Assets	17,587,322	14,138,398
Non-current Assets:		
Plant & Equipment (Note 4, Exhibit 2)	280,065,355	259,918,470
Container and Other Deposits	426,670	281,194
Total Non-current Assets	280,492,025	260,199,664
TOTAL ASSETS	$ 298,079,347	$ 274,338,062
LIABILITIES & DOE EQUITY		
Current Liabilities: (Note 5)		
Accounts Payable		
Outstanding Drafts - LOC	$ 3,557,313	$ 3,554,003
Intergrated Contractors	570,066	429,005
Federal Agencies	872,964	834,188
Vendors	14,739,374	11,794,913
Other	10,115,436	7,315,828
Total Accounts Payable	29,855,153	23,927,937
Payroll & Related Liabilities		
Accrued Payroll	9,350,701	7,970,261
Payroll Deductions	(138,920)	(151,523)
Accrued Leave	7,417,160	8,496,881
Total Payroll & Related Liabilities	16,628,941	16,315,619
Total Current Liabilities	46,484,094	40,243,556
Long-Term Lease Liabilities (Note 6)	6,088,610	7,385,978
Contingencies (Note 7)		
TOTAL LIABILITIES	52,572,704	47,629,534
DOE Equity (Exhibit 3)	245,506,643	226,708,528
TOTAL LIABILITIES & DOE EQUITY	$ 298,079,347	$ 274,338,062

NOTES TO COMPARATIVE BALANCE SHEET

Note 1: Cash

The Laboratory receives cash for expenditures according to a checks-paid letter of credit from the U.S. Treasury. The checks-paid method is a modification of the Federal Reserve Bank Letter of Credit and is used to provide advance financing to the Laboratory for services performed for DOE. Under this advance financing method, the Laboratory issues checks as cash disbursement of Federal funds. When these checks are presented to the serving commercial bank, currently Security Pacific National Bank, the bank nets the checks against receipts or deposits. This allows the cash balance to be maintained at a minimum.

On March 1, 1991 a new contract for banking services became effective. Under this contract, the bank is compensated for its services by direct payment method. Consequently, the time deposit account, which constituted $503K of the September 30, 1990 cash position, was dissolved. Refer to Schedule A.

Note 2: Accounts Receivable

In addition to DOE funded research, the Laboratory performs sponsored work for other Federal agencies and for non-Federal 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 non-Federally 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) non-Federal—receivables due from all non-Federal entities including universities and 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 according to a sampling plan approved by DOE. Inventory pricing is based upon a weighted average method except for Other Special Materials (precious metals) which are priced by the standard cost method. Special Source (SS) Materials are classified items and are valued by DOE.

Note 4: Plant and Equipment

Plant and equipment acquisitions meeting the DOE capital criteria are recorded at cost. Capitalized assets are depreciated according to the straight-line and composite-rate methods with estimated useful lives ranging from five 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 according to 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 locations 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 acquisitions are frequently purchased 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 other DOE locations or agencies; borrowed property at the Laboratory on September 30, 1991 was $1.9 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 non-Federal entities for sponsored research and payments for DOE receivables not yet deposited to the U.S. Treasury.

Laboratory policy provides for employee annual vacation benefits ranging from three to six weeks, 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; worker's compensation; and term, disability, and unemployment insurance.

Note 6: Leases

In certain situations, the Laboratory uses leasing as a method of obtaining or using plant and equipment acquisitions. Leases that meet the Financial Accounting Standards Board criteria for acquisitions, and are in effect purchases, are capitalized with the related liability recorded as long-term debt. On September 30, 1991, the long-term lease liability consisted primarily of leases for the Laboratory's telephone system and computer equipment.

Note 7: Contingencies

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: Two probable actions with a total estimated liability of $400K, and four reasonably possible actions with a total estimated liability of $1,625K.
2. The unfunded liability for annuitant health and dental plan matching contributions including components for both present and potential annuitants is estimated at $182,000,000.

COMPARATIVE INVENTORY ANALYSIS

EXHIBIT 1

	September 30, 1991	September 30, 1990
Current Use Stores:		
Material and Supplies	$ 1,832,786	$ 2,003,519
Allowance for Loss	(2,774)	(6,435)
Work in Process	1,664	1,664
Containers	78,773	78,773
Total Stores	1,910,449	2,077,521
Special Materials:		
Special Materials	0	0
Other Special Materials	138,161	161,383
SS Materials	144,220	87,028
Total Special Materials	282,381	248,411
TOTAL INVENTORIES	$ 2,192,830	$ 2,325,932

COMPARATIVE PLANT & EQUIPMENT ANALYSIS

EXHIBIT 2

	Completed Plant & Equipment September 30,		Accumulated Depreciation September 30,		Net Plant & Equipment September 30,	
	1991	1990	1991	1990	1991	1990
Improvements to Land	$ 9,305,110	$ 7,644,584	$ (3,149,735	$ 2,982,117	$ 6,155,375	$ 4,662,467
Buildings and Structures	101,332,841	97,310,439	(34,804,476)	(33,257,105)	66,528,365	64,053,334
Utilities	17,289,629	12,393,363	(8,003,760)	(7,633,374)	9,285,869	4,759,989
Accelerators	52,785,149	51,846,884	(46,075,163)	(44,046,796)	6,709,986	7,800,088
Improvements to Property of Others	510,970	510,970	(372,696)	(352,666)	138,274	158,304
Equipment:						
Hospital and Medical Equipment	452,936	788,710	(376,600)	(692,852)	76,336	95,858
Laboratory Equipment	124,221,510	118,594,811	(59,651,043)	(57,367,248)	64,570,467	61,227,563
Motor Vehicles	3,257,902	3,267,061	(2,627,752)	(2,572,978)	630,150	694,083
Office Equipment	7,452,936	8,210,294	(1,097,385)	(1,156,832)	6,355,551	7,053,462
Security and Protection Equipment	357,272	194,797	(161,547)	(119,896)	195,725	74,901
Shop Equipment	5,964,646	5,862,724	(3,260,845)	(3,095,509)	2,703,801	2,767,215
Automatic Data Processing Equipment	21,901,485	23,917,445	(15,048,532)	(16,757,086)	6,852,953	7,160,359
Miscellaneous Equipment	7,071,760	7,040,561	(4,703,206)	(4,553,940)	2,368,554	2,486,621
Equipment Subtotal	170,680,447	167,876,403	(86,926,910)	(86,316,341)	83,753,537	81,560,062
Total Completed P & E[1]	351,904,146	337,582,643	(179,332,740)	(174,588,399)	172,571,406	162,994,244
Construction Work In Progress						
Plant	84,509,119	75,005,483	—	—	84,509,119	75,005,483
Equipment	22,984,830	21,918,743	—	—	22,984,830	21,918,743
Total In Progress	107,493,949	96,924,226	—	—	107,493,949	96,924,226
TOTAL PLANT & EQUIPMENT	$ 459,398,095	$ 434,506,869	$(179,332,740)	$(174,588,399)	$ 280,065,355	$ 259,918,470

[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 $8,417,583.

COMPARATIVE ANALYSIS OF DOE EQUITY

EXHIBIT 3

	Fiscal Year 1990			Fiscal Year 1989		
	Current Account	Investment Account	Total DOE Equity	Current Account	Investment Account	Total DOE Equity
TOTAL DOE EQUITY						
Beginning Balance—October 1	$ 349,849,760	$ (123,141,232)	$ 226,708,528	$ 158,166,590	$ 46,661,294	$ 204,827,884
Additions to Equity:						
Cash Advance	196,765,173	—	196,765,173	191,683,170	—	191,683,170
Transfers from DOE Agencies	—	(1,791,961)	(1,791,961)	—	(915,075)	(915,075)
Total Additions	196,765,173	(1,791,961)	194,973,212	191,683,170	(915,075)	190,768,095
Reductions from Equity:						
Net Cost of Operations	—	(157,681,449)	(157,681,449)	—	(150,255,945)	(150,255,945)
Transfers to DOE Agencies	—	(18,493,648)	(18,493,648)	—	(18,631,506)	(18,631,506)
Total Reductions	—	(176,175,097)	(176,175,097)	—	(168,887,451)	(168,887,451)
Ending Balance—September 30	$ 546,614,933	$ (301,108,290)	$ 245,506,643	$ 349,849,760	$ (123,141,232)	$ 226,708,528
Anticipated VANEA 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	—	—	—	—
Ending Balance—September 30	$ (52,551,024)	$ 273,808,746	$ 226,708,528	$ (47,100,218)	$ 273,808,746	$ 226,708,528

[1] At the end of each fiscal year, LBL prepares a Voucher Accounting for Net Expenditures Accrued (VANEA). The VANEA is submitted to DOE for audit and approval. When DOE approves the VANEA, LBL closes the Net Expenditures Accrued from the Current Account to the Investment Account. As of September 30, 1991, DOE had not yet completed its review of LBL's FY89 and FY90 VANEAs.

COMPARATIVE STATEMENT OF OPERATIONS
SCHEDULE B

	Fiscal Year 1991	Fiscal Year 1990	Increase/ (Decrease)	Percent
Operating Programs				
Fossil Energy	$ 2,015,482	$ 1,766,246	$ 249,236	14.1%
Nuclear Energy - Safety & Licensing	62,420	0	62,420	—
Civilian Radioactive Waste Management	3,150,030	3,017,641	132,389	4.4%
Conservation and Renewable Energy	15,499,415	13,804,615	1,694,800	12.3%
International Affairs	0	6,944	(6,944)	-100.0%
Environmental Safety and Health	1,632,384	0	1,632,384	—
Energy Research	114,764,737	108,332,075	6,432,662	5.9%
Environmental Restoration & Waste Mgt	3,562,467	1,553,139	2,009,328	129.4%
Regulatory and Administration	952,116	808,288	143,828	17.8%
Work For Others	7,550,323	11,774,339	(4,224,016)	-35.9%
Subtotal Operating Programs	149,189,374	141,063,287	8,126,087	5.8%
Other Laboratory Costs				
DOE Contractors & Field Offices	17,809,719	15,555,575	2,254,144	14.5%
NIH Grants	13,117,914	14,655,758	(1,537,844)	-10.5%
Other Grants & Gifts	712,669	575,277	137,392	23.9%
Donner Laboratory	476,157	496,906	(20,749)	-4.2%
Conferences & Workshops	503,086	391,969	111,117	28.3%
Reimbursable Work for Other Federal Agencies	7,218,302	7,021,977	196,325	2.8%
Reimbursable Work for Non-Federal Entities	5,291,910	0	5,291,910	—
Construction & Equipment	37,576,970	47,089,820	(9,512,850)	-20.2%
Subtotal Other Laboratory Costs	82,706,727	85,787,282	(3,080,555)	-3.6%
Total Laboratory Costs	231,896,101	226,850,569	5,045,532	2.2%
Less:				
Revenue from DOE Contractors & Field Offices	(17,809,719)	(15,555,575)	(2,254,144)	14.5%
Reimbursements from NIH Grants	(13,117,914)	(14,655,758)	1,537,844	-10.5%
Reimbursements from Other Grants & Gifts	(712,669)	(575,277)	(137,392)	23.9%
Reimbursements for Conferences/Workshops	(503,086)	(391,969)	(111,117)	28.3%
Reimbursements for Donner Patient Billings	(476,157)	(496,906)	20,749	-4.2%
Revenue from Other Federal Agencies	(7,218,302)	(7,021,977)	(196,325)	2.8%
Revenue from Non-Federal Entities	(5,291,909)	0	(5,291,909)	—
Net Laboratory Costs	186,766,345	188,153,107	(1,386,762)	-0.7%
DOE Non-Fund Costs & Revenue				
Amortization of Long Term Lease Liability	(1,400,704)	(550,732)	(849,972)	154.3%
Construction & Equipment Costs	214,521	208,047	6,474	3.1%
Current Year P & E Costs Capitalized	(37,791,491)	(47,297,867)	9,506,376	-20.1%
Plant & Equipment Adjustments	354,175	372,916	(18,741)	-5.0%
Depreciation	17,173,961	21,093,402	(3,919,441)	-18.6%
SS Material Costs	(55,998)	82,325	(138,323)	-168.0%
Revenue: Work For Others	(7,579,359)	(11,805,253)	4,225,894	-35.8%
Subtotal DOE Non-Fund Costs & Revenue	(29,084,895)	(37,897,162)	8,812,267	-23.3%
Net DOE Cost of Operations	$ 157,681,450	$ 150,255,945	$ 7,425,505	4.9%

SOURCE AND USE OF FUNDS
SCHEDULE C

	Fiscal Year 1991	Fiscal Year 1990
CASH OCTOBER 1	$ 529,315	$ 390,288
SOURCES OF FUNDS		
DOE Letter of Credit Drawdowns	196,765,173	191,683,170
Other Sources:		
Other DOE Agencies (excluding transfers)	17,770,737	15,508,234
NIH Grants	13,117,914	14,655,758
Other Federal Agencies	7,218,302	7,021,977
Non-Federal	12,871,268	11,805,253
Increase in Payables	4,943,171	12,887,933
Decrease in Receivables and Advances	—	—
Decrease in Inventory	133,102	101,559
Inter-Office Transfers Received	(1,791,962)	(915,075)
TOTAL SOURCES OF FUNDS	251,027,705	252,748,809
USES OF FUNDS		
Net DOE Cost of Operations	157,681,449	150,255,945
Less: Costs Not Requiring Outlays	(17,615,570)	(14,324,944)
Construction & Equipment Costs	37,791,491	47,297,867
Other Costs:		
Other DOE Agencies (excluding transfers)	17,770,737	15,508,234
NIH Grants	13,117,914	14,655,758
Other Federal Agencies	7,218,302	7,021,977
Non-Federal	12,842,232	11,774,339
Decrease in Payables	—	—
Increases in Receivables and Advances	4,235,137	1,789,100
Increases in Inventory	—	—
Inter-Office Transfers Issued	18,493,648	18,631,506
TOTAL USES OF FUNDS	251,535,340	252,609,782
CASH SEPTEMBER 30	$ 21,680	$ 529,315

CONTRACT 98/LETTER OF CREDIT SUMMARY

SCHEDULE D

CONTRACT 98	Oct 1, 1990 Beginning Balance	FY 1991 Modifications (+)	FY 1991 Costs (-)	Sept. 30, 1991 Ending Balance	Increase/ (Decrease)	Percent
DOE Operations						
Operating Programs						
Fossil Energy	$ 293,690	$ 2,222,000	$ 2,015,482	$ 500,208	$ 206,518	70.3%
Nuclear Energy—Safety & Licensing	49,539	150,000	62,420	137,119	87,580	176.8%
Civilian Radioactive Waste Management	67,824	3,273,980	3,150,030	191,774	123,950	182.8%
Conservation and Renewable Energy	4,855,000	15,971,729	15,499,415	5,327,314	472,314	9.7%
Energy Research	7,840,152	116,658,778	114,764,737	9,734,193	1,894,041	24.2%
Environmental Restoration & Waste Management	41,590	6,325,385	3,562,467	2,804,508	2,762,918	6643.2%
Environment, Safety, & Health	121,190	1,670,000	1,632,384	158,806	37,616	31.0%
Regulatory and Administration	305,772	1,554,500	952,116	908,156	602,384	197.0%
Work For Others	1,177,739	7,700,000	7,550,322	1,327,417	149,678	12.7%
Subtotal Operating Programs	14,752,496	155,526,372	149,189,373	21,089,495	6,336,999	43.0%
Other Operating Costs:						
Nuclear Energy–Changes in Inventory	—	—	945	(945)	(945)	—
Energy Research–Changes in Inventory & Collateral Deposits	—	—	(45,763)	45,763	45,763	—
DOE/SAN Support	44,953	88,820	45,845	87,928	42,975	95.6%
DOE/SAN Subcontracts	(302,581)	255,500	(6,863)	(40,218)	262,363	-86.7%
Total DOE Operations	14,494,868	155,870,692	149,183,537	21,182,023	6,687,155	46.1%
Reimbursable Work for Other Federal Agencies						
Agency For International Development	207,530	750,000	161,465	796,065	588,535	283.6%
Bonneville Power Administration	300,000	29,778	212,527	117,251	(182,749)	-60.9%
Department of Agriculture	1,112	182,000	34,186	148,926	147,814	13292.6%
Department of Defense	692,992	2,356,932	2,324,325	725,599	32,607	4.7%
Department of Interior	53,021	993,150	895,211	150,960	97,939	184.7%
Environmental Protection Agency	1,387,122	1,202,805	1,307,626	1,282,301	(104,821)	-7.6%
NASA	1,203,280	2,531,376	1,997,413	1,737,243	533,963	44.4%
Other	298,308	145,309	285,548	158,069	(140,239)	-47.0%
Total Reimb. Work for Other Federal Agencies	4,143,365	8,191,350	7,218,301	5,116,414	973,049	23.5%
Reimbursable Work for Non-Federal Entities	—	7,025,000	5,291,910	1,733,090	1,733,090	—
Equipment	12,694,906	20,021,980	13,733,066	18,983,820	6,288,914	49.5%
Construction	34,215,759	37,591,863	23,843,904	47,963,718	13,747,959	40.2%
Contract 98 Total	$ 65,548,898	$ 228,700,885	$ 199,270,718	$ 94,979,065	$ 29,430,167	44.9%
LETTER OF CREDIT						
Adjust Contract 98 Total As Follows:						
Subtract: Mods Not Yet Recorded to LOC	(5,978,609)	(993,800)	—	(6,972,409)		
Subtract: Increase in Assets	(6,656,517)	—	3,734,993	(10,391,510)		
Add: Increase in Liabilities	40,243,555	—	(6,240,539)	46,484,094		
Unpaid Obligations	$ 93,157,327	$ 227,707,085	$ 196,765,172	$ 124,099,240		

COMPARATIVE OVERHEAD COST ANALYSIS

(THOUSANDS OF DOLLARS)

SCHEDULE E

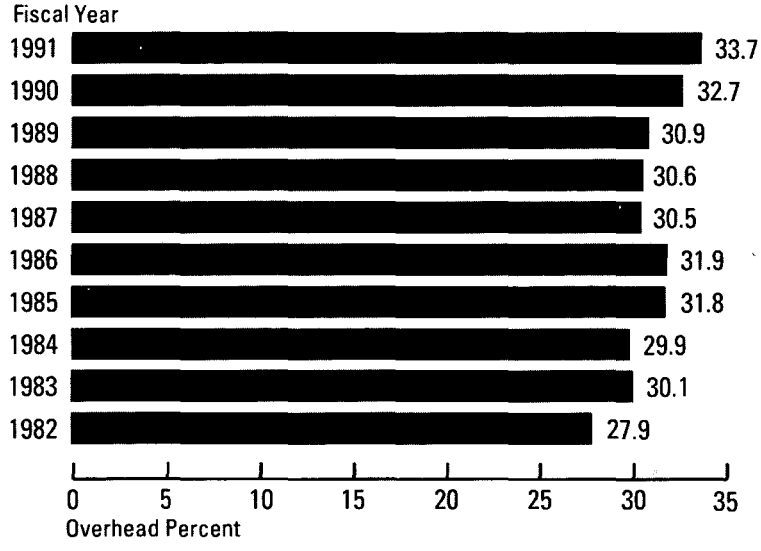
GENERAL OVERHEAD	Fiscal Year 1991	Fiscal Year 1990	Increase/ (Decrease)
Management/Administrative Services	$ 18,892	$ 17,921	$ 971
Environment, Health & Safety	10,949	7,165	3,784
Physical Plant Maintenance	10,066	6,970	3,096
Research & Development/Technical Services	16,434	18,401	(1,967)
General Expenses	7,421	6,755	666
Total Overhead Before Credits	63,762	57,212	6,550
less: Credits from Other Fund Sources, DOE Contractors & Field Offices, Other Federal Agencies, R&D Subcontracts, and Off-Site Projects	15,553	14,729	824
Total General Overhead	$ 48,209	$ 42,483	$ 5,726
General Overhead Distribution Base[1]	$ 87,663	$ 80,922	$ 6,741
General Overhead Rate	54.99%	52.50%	2.49%
Off-Site Overhead Rate[2]	18.34%	17.99%	0.35%
R&D Subcontract Overhead Rate[3]	4.53%	5.16%	-0.63%

[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, and conferences and workshops. The cost of R&D subcontracts and off-site projects are also excluded from the general overhead distribution base.

[2] The off-site overhead distribution base is modified total direct costs as defined under (1) above for projects conducted by Laboratory staff away from the Laboratory site for periods of six months or longer 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



COMPARATIVE INVENTORY ANALYSIS DETAIL

(THOUSANDS OF DOLLARS)

SCHEDULE F

Summary of Stores Activity	Fiscal Years Ended September 30, 1991	1990	Increase (Decrease)
Balance—October 1	$ 2,084	$ 2,086	(0.1) %
Purchases	3,728	4,013	(7.1)
Intra-Office Purchases	207	198	4.5
Intra-Office Sales	(171)	(141)	21.3
Issues (Net)	(3,907)	(3,977)	(1.8)
Value Adjustments (Net) and Losses	9	(60)	115.0
Reclassifications to Excess	(37)	(35)	5.7
Reclassifications—Other	0	0	0.0
Balance—September 30	$ 1,913	$ 2,084	(8.2) %
Stores Related Direct Labor Costs	520	507	2.6 %
Percent of Direct Labor Costs/Stores Issued	13%	13%	

Stores Inventory by Component	Book Inventory (In Thousands) September 30, 1991	1990	Increase (Decrease)	Percent of Total Inventory September 30, 1991	1990	Number of Months Investment September 30, 1991	1990
Building and Road Materials	$ 69	$ 69	(4.3) %	3.5 %	3.2 %	3.8	3.9
Hardware and Small Tools	165	180	(8.3)	8.6	8.5	5.4	6.4
Chemicals and Components	40	70	(42.9)	2.1	3.4	0.8	1.5
Metals and Metal Alloys	237	262	(9.5)	12.4	12.6	7.4	9.1
Electrical Supplies	197	226	(12.8)	10.3	10.8	10.0	13.5
Electronic Supplies	383	370	3.5	20.0	17.8	8.7	8.9
Mechanical Supplies	156	169	(7.7)	8.2	8.1	7.6	8.6
Custodial Supplies	42	27	55.6	2.2	1.3	3.6	2.8
Medical Supplies	20	14	42.9	1.0	0.7	8.5	5.8
Offices Supplies	260	372	(30.1)	13.6	17.9	4.0	5.6
Fuels and Lubricants	9	9	50.0	0.5	0.3	1.3	0.8
Clothing	17	18	(5.6)	0.9	0.9	6.4	8.0
Laboratory Supplies	240	220	9.1	12.5	10.6	4.9	4.8
Returnable Containers	79	79	0.0	4.1	3.8	N/A	N/A
Stores Work in Process	2	2	0.0	0.1	0.1	N/A	N/A
Total	$1913	$2084	(8.2) %	100.0 %	100.0 %	5.2	6.0

COMPARATIVE SUMMARY OF EXCESS/SURPLUS EQUIPMENT AND INVENTORY

(THOUSANDS OF DOLLARS)

SCHEDULE G

	Fiscal Years Ended September 30,	
Equipment—Changes in Excess/Surplus	**1991**	**1990**
Balance—October 1	$ 338	$ 5,023
Additions	3,206	937
Withdrawals for Project Use	(20)	(19)
Transfers to Other DOE Agencies	(420)	(262)
Transfers to Non-DOE Agencies	(50)	0
Donated for Public Use	0	0
Disposals	(1,777)	(5,341)
Balance—September 30[1]	$ 1,277	$ 338

[1] Excludes non-capital, controlled equipment value of $26K and $39K on September 30, 1991 and 1990 respectively.

	Fiscal Years Ended September 30,	
Inventory—Changes in Excess/Surplus	**1991**	**1990**
Balance—October 1	$ 0	$ 0
Determined Excess/Surplus	37	36
Transfers to Other DOE Location for Use	(9)	(1)
Transfers to Non-DOE Agencies for Use	0	0
Donated for Public Use	0	(1)
Transfers to Other Agencies for Disposal	0	0
Expended to Scrap	(28)	(34)
Balance—September 30	$ 0	$ 0

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DEPUTY DIRECTOR
Piermaria J. Oddone

LABORATORY COUNSEL
Glenn R. Woods

ASSOCIATE DIRECTOR AT LARGE
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