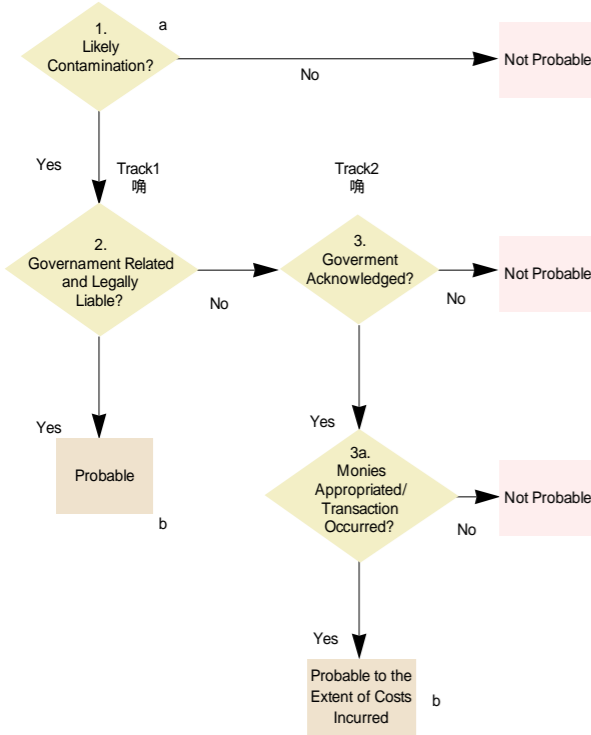


Diagram 1.1 : Determination of Probable Environmental Liabilities



a See discussion on 'due care'.
 b If no known technology exists, then it would be probable to the extent of any required study costs, costs associated with containment, or any other monies obligated or spent. However, given that the actual remediation is not feasible, the actual remediation costs would not meet the probable criteria.

' Probable ' ' Reasonably
 Estimable ' Diagram

' Probable '

1. 가
2. ,
3. 가
- 3a.

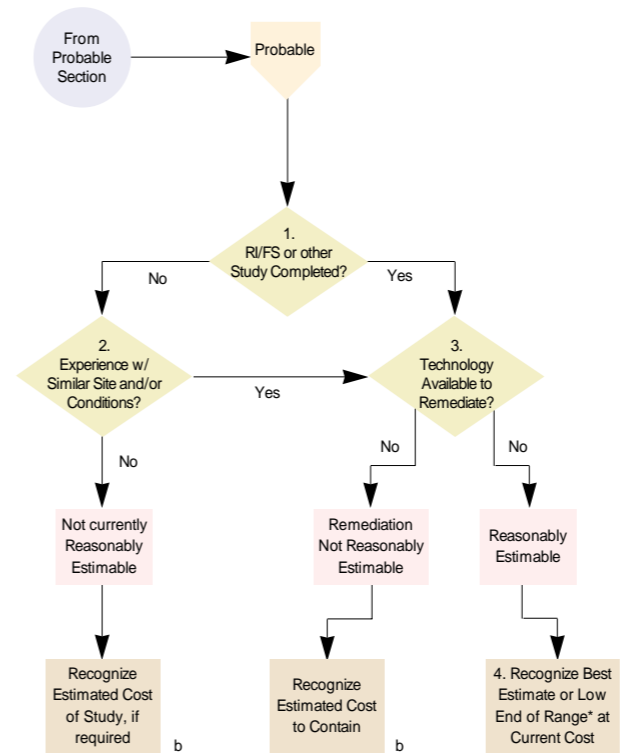
Diagram 1.1 ' Probable ' , ' Reasonably
 Estimable '

1. Completion of RI/FS or other Study: (RI/FS)²⁾
2. Experience With Similar Site and/or Conditions: 가
3. Availability of Remediation Technology: 가 / 가가
4. Quantification of the Estimate SFFAS 5 39 가

2) Remedial Investigation/Feasibility Study

Diagram 2.1

Diagram 2.1 : Determination and Quantification of Reasonably Estimable Environmental Liabilities



*Low end of range could be containment, if containment is chosen as the option to be pursued

a Probable refers to track 1 (government related) which is found in Section 1. Track 2 (government acknowledged) is not applicable.
 b With all tracks, see SFFAS #6 PAR. 107-111 and SFFAS #5 par. 40-42 for disclosure requirements.

' Probable ' ' Reasonably Estimable '

2009

(3) SFFAS 6 Accounting for Property, Plant, and Equipment
 SFFAS 6 Accounting for Property, Plant, and Equipment
 Chapter 4 Cleanup Costs (1)
 (2)

Cleanup Costs

[94 ~ 95]

(, 가)

가

가 [97~100]

가

가 [101~103]

2. GASB Statement 49, Accounting and Financial Reporting for Pollution Remediation Obligation

5

a. (Pre-cleanup activities) : 가

가

b. (Cleanup activities) :

c. (External government oversight and enforcement-related activities) :

d. (Operation and maintenance of the remedy) :

(Capital Asset)

11 가

a. 가

b. 가 (RCRA) 가

가

c. 가

d. 가

e. 가 가

Diagram 3.1 : Flowchart for Evaluating and Recording Pollution Remediation Obligations (GASB No. 49)

