

DRAFT

General Equipment Environmental & Disposal Liabilities (E&DL)

Appendix A: Asset Category Analysis Template

For each Asset Category identified, develop a table similar to the example provided below that itemizes and describes the hazardous wastes associated with that asset and documents the analysis performed to determine the appropriate accounting treatment required.

While each asset category should be considered during the performance of these checklist steps, asset category examples that are likely to result in an accrued environmental liability include but are not limited to: Ships, Submarines, Aircraft, ICBMs, MRAPs, Tanks, Weapons, Medical Equipment, Pods, X-Ray Equipment

Waste	Source of Waste	Waste Management Method	Routine / Unique	Accounting Practice	Rationale
PCB Containing Waste	Rubber Products	Disposal under TSCA regulations	Unique	Accrued Environmental Liability	Unique to disposal, PCB requires non-routine action
Waste Oil	Fuel, Hydraulic Oil	Recover and recycle	Routine	Operational Expense	Routinely occurs throughout the asset's useful life