

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Richmond Field Station			Richmond Field Station			Richmond Field Station		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Lisa Vanderfin					
	5/29/08			9/8/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$ 750,000	20%	\$ 150,000	\$ 375,000	20%	\$ 75,000	\$		\$ -
ii. Most likely	1,200,000	60%	720,000	800,000	60%	480,000			-
iii. Worst case	1,500,000	20%	300,000	1,100,000	20%	220,000			-
		100%	1,170,000		100%	775,000		100%	-
b) Site investigation									
i. Best case	1,000,000	20%	200,000	500,000	20%	100,000			-
ii. Most likely	2,000,000	50%	1,000,000	1,200,000	50%	600,000			-
iii. Worst case	3,000,000	30%	900,000	1,650,000	30%	495,000			-
		100%	2,100,000		100%	1,195,000		100%	-
c) Corrective measures feasibility study									
i. Best case	750,000	20%	150,000	375,000	20%	75,000			-
ii. Most likely	1,000,000	60%	600,000	600,000	60%	360,000			-
iii. Worst case	1,250,000	20%	250,000	825,000	20%	165,000			-
		100%	1,000,000		100%	600,000		100%	-
d) Design of remediation plan									
i. Best case	1,500,000	40%	600,000	750,000	40%	300,000			-
ii. Most likely	2,000,000	40%	800,000	1,400,000	40%	560,000			-
iii. Worst case	2,500,000	20%	500,000	1,925,000	20%	385,000			-
		100%	1,900,000		100%	1,245,000		100%	-
e) Other (Please specify)									
i. Best case			-	-		-			-
ii. Most likely	5,724,000	100%	5,724,000	5,724,000 (a)	100%	5,724,000			-
iii. Worst case			-	-		-			-
		100%	5,724,000		100%	5,724,000		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			11,894,000				9,539,000		

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	Lisa Vanderfin			Lisa Vanderfin					
	5/29/08			9/8/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case	8,000,000	30%	2,400,000	1,000,000	30%	300,000			-
ii. Most likely	11,000,000	60%	6,600,000	6,000,000	60%	3,600,000			-
iii. Worst case	26,000,000	10%	2,600,000	8,000,000	10%	800,000			-
		100%	11,600,000		100%	4,700,000		100%	-
d) Site restoration									
i. Best case	1,000,000	25%	250,000	1,000,000	25%	250,000			-
ii. Most likely	2,000,000	50%	1,000,000	2,000,000	50%	1,000,000			-
iii. Worst case	3,000,000	25%	750,000	3,000,000	25%	750,000			-
		100%	2,000,000		100%	2,000,000		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely	9,770,000	100%	9,770,000	9,770,000	100%	9,770,000			-
iii. Worst case			-			-			-
		100%	9,770,000		100%	9,770,000		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			23,370,000						

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Description of Polluted Site:	Richmond Field Station			Richmond Field Station			Richmond Field Station			
	Campus:	Berkeley			Berkeley			Berkeley		
	Completed By:	Lisa Vanderfin			Lisa Vanderfin					
	Date:	5/29/08			9/8/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
3. External Government Oversight and Enforcement-Related Activities										
a) Specify, once known										
i. Best case	\$ 200,000	20%	\$ 40,000	\$ 200,000	20%	\$ 40,000	\$		\$ -	
ii. Most likely	400,000	60%	240,000	400,000	60%	240,000			-	
iii. Worst case	600,000	20%	120,000	600,000	20%	120,000			-	
		100%	400,000		100%	400,000		100%	-	
b) Specify, once known										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			400,000				400,000			

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	5/29/08			9/8/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$ 1,500,000	10%	\$ 150,000	\$ 1,500,000	10%	\$ 150,000	\$		\$ -
ii. Most likely	2,500,000	70%	1,750,000	2,500,000	70%	1,750,000			-
iii. Worst case	3,500,000	20%	700,000	3,500,000	20%	700,000			-
		100%	2,600,000		100%	2,600,000		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-	1,296,000	100%	1,296,000			-
iii. Worst case			-			-			-
		100%	-		100%	1,296,000		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			2,600,000						
Total - Estimated Pollution Remediation Obligation			38,264,000						

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	Campus:	Berkeley			Berkeley			Berkeley		
	Completed By:	Lisa Vanderfin			Lisa Vanderfin					
	Date:	5/29/08			9/8/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
5. Less: Costs Outlined Above that Qualify for Capitalization										
a) Pre-clean up activities			\$			\$			\$	
b) Clean up activities										
c) Corrective measures feasibility study										
d) Design of remediation plan										
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred										
			-							
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			38,264,000	30,305,000						
6. Less: Estimated Recoveries that Are Not Realized or Realizable										
a) Estimated recoveries that are not realized or realizable			\$						\$	
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			38,264,000	30,305,000						
7. Less: Estimated Recoveries that Are Realizable										
a) Estimated recoveries that are realizable			\$ 1,177,000			\$ 1,177,000			\$	
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 37,087,000	\$ 29,128,000			\$ -			

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Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$ 11,894,000	\$	\$	\$ 9,539,000	\$	\$	\$
(b) Clean Up Activities			23,370,000			16,470,000			
(c) External Oversight Activities			400,000			400,000			
(d) Operation and Maintenance Activities			2,600,000			3,896,000			
(e) Subtotal		38,264,000	38,264,000	1,000,000	29,305,000	30,305,000			
(f) Less: Capitalizable Costs									
(g) Subtotal		38,264,000	38,264,000	1,000,000	29,305,000	30,305,000			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		38,264,000	38,264,000	1,000,000	29,305,000	30,305,000			
(j) Less: Recoveries, realizable		1,177,000	1,177,000		1,177,000	1,177,000			
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 37,087,000	\$ 37,087,000	\$ 1,000,000	\$ 28,128,000	\$ 29,128,000	\$	\$	\$

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Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Costs are estimated based on the remaining planning, field work, and monitoring expected to be required to complete the remediation and restoration project.			Costs are estimated based on the remaining planning, field work, and monitoring expected to be required to complete the remediation and restoration project.					
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	High potential for significant changes in these estimates. Clean-up methods for remaining contamination have not been fully determined and approvals have not yet been granted. Cleanup costs may be signifivantly highter or lower than those stated. Current enforcement action taken by DTSC has not yet been resolved. Costs involved with litigation, fines, penalties or additional site work requirements as a result of this action are not included.								

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	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
11. GASB 49 Summary -- per This Worksheet										
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$ 38,264,000	\$ 38,264,000	\$ 1,000,000	\$ 29,305,000	\$ 30,305,000	\$	\$	\$	
Liability Recovery (8h. Recoveries, not yet realizable)										
Recovery Receivable (8j. Recoveries, realizable)		1,177,000	1,177,000		1,177,000	1,177,000				
Actual Payments (10)										
Actual Recovery (10)										

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	Date:	5/29/08		9/8/08						
		Estimated at June 30, 2007		Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity		Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events										
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.		Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority compelling UC to take a response action at the site or risk penalties.										
UC’s participation, as a Responsible Party (RP) or Potentially Responsible Party (PRP), in the site assessment or investigation.										
Completion of a corrective measures feasibility study.										
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.										
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.										
None of the above listed benchmarks has occurred.					xxx					

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Description of Polluted Site:	Warren Hall Demolition			Warren Hall Demolition			Warren Hall Demolition			
	Campus:	Berkeley		Berkeley			Berkeley			
	Completed By:	Lisa Vanderfin		Lisa Vanderfin						
	Date:	2/28/08		9/8/2008						
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
1. Pre-Clean Up Activities										
a) Site assessment										
i. Best case	\$		\$	\$		\$	\$		\$	
ii. Most likely	250,000	100%	250,000	250,000	100%	250,000			-	
iii. Worst case			-			-			-	
		100%	250,000		100%	250,000		100%	-	
b) Site investigation										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
c) Corrective measures feasibility study										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
d) Design of remediation plan										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
e) Other (Please specify)										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
Sub-Total - Estimated Pre-Clean Up Activity Obligation			250,000				250,000			

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	Campus:	Berkeley		Berkeley			Berkeley		
	Completed By:	Lisa Vanderfin		Lisa Vanderfin					
	Date:	2/28/08		9/8/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely	1,731,000	100%	1,731,000	1,731,000	100%	1,731,000			-
iii. Worst case			-			-			-
		100%	1,731,000		100%	1,731,000		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			1,731,000	1,731,000			-		

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	2/28/08			9/8/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

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	Lisa Vanderfin			Lisa Vanderfin					
	2/28/08			9/8/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			1,981,000						

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	Date:	2/28/08		9/8/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$ 250,000			\$ 250,000			\$
b) Clean up activities			1,731,000			1,731,000			
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred			1,981,000	1,981,000			-		
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			-	-			-		
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			-	-			-		
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ -	\$ -			\$ -		

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	Lisa Vanderfin			Lisa Vanderfin					
	2/28/08			9/8/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$ 250,000	\$	\$	\$ 250,000	\$	\$	\$
(b) Clean Up Activities			1,731,000			1,731,000			
(c) External Oversight Activities									
(d) Operation and Maintenance Activities									
(e) Subtotal		1,981,000	1,981,000		1,981,000	1,981,000			
(f) Less: Capitalizable Costs		1,981,000	1,981,000		1,981,000	1,981,000			
(g) Subtotal									
(h) Less: Recoveries, not yet realizable									
(i) Subtotal									
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$	\$	\$	\$	\$	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Warren Hall Demolition			Warren Hall Demolition			Warren Hall Demolition		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Lisa Vanderfin					
	2/28/08			9/8/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Based primarily on actual authorized contractor charges/bid documents.			No change in 2008.					
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	Unlikely to change significantly. Hazmat removal and decontamination, redioactive material use close-out, and asbestos abatement have all been completed. Building is currently in demolition phase.			No chanbe in 2008.					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Warren Hall Demolition			Warren Hall Demolition			Warren Hall Demolition			
	Campus:	Berkeley			Berkeley			Berkeley		
	Completed By:	Lisa Vanderfin			Lisa Vanderfin					
	Date:	2/28/08			9/8/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
11. GASB 49 Summary -- per This Worksheet										
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Liability Recovery (8h. Recoveries, not yet realizable)										
Recovery Receivable (8j. Recoveries, realizable)										
Actual Payments (10)										
Actual Recovery (10)										

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Warren Hall Demolition			Warren Hall Demolition			Warren Hall Demolition			
	Campus:	Berkeley			Berkeley			Berkeley		
	Completed By:	Lisa Vanderfin			Lisa Vanderfin					
	Date:	2/28/08			9/8/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
12. Benchmark Events										
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			
Receipt of an administrative order from a regulatory authority										
UC’s participation, as a Responsible Party (RP) or Potentially										
Completion of a corrective measures feasibility study.										
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.										
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.										
None of the above listed benchmarks has occurred.				xxx						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	6701 San Pablo Ave			6701 San Pablo Ave			6701 San Pablo Ave			
	Campus:	Berkeley		Berkeley			Berkeley			
	Completed By:	Lisa Vanderfin		Greg Haet / Lisa Vanderfin						
	Date:	2/28/2008		9/12/08						
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
1. Pre-Clean Up Activities										
a) Site assessment										
i. Best case	\$		\$			\$	\$		\$	
ii. Most likely	300,000	100%	300,000	300,000	100%	300,000			-	
iii. Worst case			-			-			-	
		100%	300,000		100%	300,000		100%	-	
b) Site investigation										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
c) Corrective measures feasibility study										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
d) Design of remediation plan										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
e) Other (Please specify)										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
Sub-Total - Estimated Pre-Clean Up Activity Obligation			300,000				300,000			

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	6701 San Pablo Ave			6701 San Pablo Ave			6701 San Pablo Ave			
	Campus:	Berkeley			Berkeley			Berkeley		
	Completed By:	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	Date:	2/28/2008			9/12/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
2. Clean Up Activities										
a) Neutralization										
i. Best case	\$		\$			\$			\$	
ii. Most likely	900,000	100%	900,000	900,000	100%	900,000			-	
iii. Worst case			-			-			-	
		100%	900,000		100%	900,000		100%	-	
b) Containment										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
c) Removal or Disposal										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
d) Site restoration										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
e) Other (Please specify)										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
Sub-Total - Estimated Clean Up Activity Obligation			900,000	900,000			-			

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	6701 San Pablo Ave			6701 San Pablo Ave			6701 San Pablo Ave		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	6701 San Pablo Ave			6701 San Pablo Ave			6701 San Pablo Ave			
	Campus:	Berkeley			Berkeley			Berkeley		
	Completed By:	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	Date:	2/28/2008			9/12/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
4. Operation and Maintenance of the Remedy										
a) Post-remediation monitoring										
i. Best case	\$		\$	\$		\$	\$		\$	
ii. Most likely	50,000	100%	50,000	50,000	100%	50,000			-	
iii. Worst case			-			-			-	
		100%	50,000		100%	50,000		100%	-	
b) Other (please specify)										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
Subtotal - Estimated Operation and Maintenance Obligation			50,000				50,000			
Total - Estimated Pollution Remediation Obligation			1,250,000				1,250,000			

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	6701 San Pablo Ave			6701 San Pablo Ave			6701 San Pablo Ave		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$ 900,000			\$ 900,000			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred			900,000			900,000			-
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			350,000			350,000			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable									\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			350,000			350,000			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable									\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 350,000			\$ 350,000			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	6701 San Pablo Ave			6701 San Pablo Ave			6701 San Pablo Ave		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$ 300,000	\$	\$	\$ 300,000	\$	\$	\$
(b) Clean Up Activities			900,000			900,000			
(c) External Oversight Activities									
(d) Operation and Maintenance Activities			50,000			50,000			
(e) Subtotal		1,250,000	1,250,000		1,250,000	1,250,000			
(f) Less: Capitalizable Costs		900,000	900,000		900,000	900,000			
(g) Subtotal		350,000	350,000		350,000	350,000			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		350,000	350,000		350,000	350,000			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 350,000	\$ 350,000	\$	\$ 350,000	\$ 350,000	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	6701 San Pablo Ave			6701 San Pablo Ave			6701 San Pablo Ave		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$ none	\$ none		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Estimate is based on pre-cleanup costs incurred to date.			No Change in 2008.					
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	Amount is the contractual obligation with the new building owner and is a not-to-exceed amount. No change in 2008.								

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	6701 San Pablo Ave			6701 San Pablo Ave			6701 San Pablo Ave		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$ 350,000	\$ 350,000	\$	\$ 350,000	\$ 350,000	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)						none			
Actual Recovery (10)						none			

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	6701 San Pablo Ave			6701 San Pablo Ave			6701 San Pablo Ave		
Campus:	Berkeley			Berkeley			Berkeley		
Completed By:	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
Date:	2/28/2008			9/12/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.	xxx			xxx					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition			
	Campus:	Berkeley			Berkeley			Berkeley		
	Completed By:	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	Date:	2/28/2008			9/12/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
1. Pre-Clean Up Activities										
a) Site assessment										
i. Best case	\$		\$			\$			\$	
ii. Most likely	100,000	100%	100,000	100,000	100%	100,000			-	
iii. Worst case			-			-			-	
		100%	100,000		100%	100,000		100%	-	
b) Site investigation										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
c) Corrective measures feasibility study										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
d) Design of remediation plan										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
e) Other (Please specify)										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
Sub-Total - Estimated Pre-Clean Up Activity Obligation			100,000	100,000			-			

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely	1,550,000	100%	1,550,000	1,550,000	100%	1,550,000			-
iii. Worst case			-			-			-
		100%	1,550,000		100%	1,550,000		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			1,550,000				1,550,000		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition			
	Campus:	Berkeley		Berkeley			Berkeley			
	Completed By:	Lisa Vanderfin		Greg Haet / Lisa Vanderfin						
	Date:	2/28/2008		9/12/08						
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
4. Operation and Maintenance of the Remedy										
a) Post-remediation monitoring										
i. Best case	\$		\$	\$		\$	\$		\$	
ii. Most likely	30,000	100%	30,000	30,000	100%	30,000			-	
iii. Worst case			-			-			-	
		100%	30,000		100%	30,000		100%	-	
b) Other (please specify)										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
Subtotal - Estimated Operation and Maintenance Obligation			30,000				30,000			
Total - Estimated Pollution Remediation Obligation			1,680,000				1,680,000			

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
			-			-			-
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			1,680,000			1,680,000			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			1,680,000			1,680,000			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 1,680,000			\$ 1,680,000			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$ 100,000	\$	\$	\$ 100,000	\$	\$	\$
(b) Clean Up Activities			1,550,000			1,550,000			
(c) External Oversight Activities									
(d) Operation and Maintenance Activities			30,000			30,000			
(e) Subtotal		1,680,000	1,680,000		1,680,000	1,680,000			
(f) Less: Capitalizable Costs									
(g) Subtotal		1,680,000	1,680,000		1,680,000	1,680,000			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		1,680,000	1,680,000		1,680,000	1,680,000			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 1,680,000	\$ 1,680,000	\$	\$ 1,680,000	\$ 1,680,000	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$ none	\$ none		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Based on actual cost informaton in FY2007.			No change in 2008.					
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	Potential for change fo estimated hazmat and abatement costs.			No change in 2008.					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$	1,680,000	\$	\$	1,680,000	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)						none			
Actual Recovery (10)						none			

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition			University Village Albany --Gill Tract Demolition		
	Berkeley			Berkeley			Berkeley		
	Lisa Vanderfin			Greg Haet / Lisa Vanderfin					
	2/28/2008			9/12/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.	xxx			xxx					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Berkeley			Berkeley			Berkeley		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Berkeley			Berkeley			Berkeley		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-	2,248	100%	2,248			-
iii. Worst case			-			-			-
		100%	-		100%	2,248		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			-	2,248					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Berkeley			Berkeley			Berkeley		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Berkeley			Berkeley			Berkeley		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
Campus:									
Completed By:									
Date:									
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			-	2,248					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Berkeley			Berkeley			Berkeley		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
			-						
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			-	2,248					
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			-	2,248					
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ -	\$ 2,248			\$ -		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Berkeley			Berkeley			Berkeley		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$
(b) Clean Up Activities						2,248			
(c) External Oversight Activities									
(d) Operation and Maintenance Activities									
(e) Subtotal					2,248	2,248			
(f) Less: Capitalizable Costs									
(g) Subtotal					2,248	2,248			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal					2,248	2,248			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$	\$	\$	\$ 2,248	\$ 2,248	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
Campus:	Berkeley			Berkeley			Berkeley		
Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
Date:				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:									
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site			
	Campus:	Berkeley			Berkeley			Berkeley		
	Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
	Date:				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
11. GASB 49 Summary -- per This Worksheet										
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$	\$	\$	\$	2,248	\$	\$	\$	
Liability Recovery (8h. Recoveries, not yet realizable)										
Recovery Receivable (8j. Recoveries, realizable)										
Actual Payments (10)										
Actual Recovery (10)										

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
Campus:	Berkeley			Berkeley			Berkeley		
Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
Date:				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	LEHR Landfill			LEHR Landfill			LEHR Landfill		
	Davis			Davis			Davis		
	Jason Magness / Susan Moore			Jason Magness/Sue Fields/Susan Moore					
	2/28/2008			7/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case	-	33%	-	893,000	10%	89,300			-
ii. Most likely	893,000	33%	297,369	1,230,500	80%	984,400			-
iii. Worst case	1,568,000	33%	522,144	1,568,000	10%	156,800			-
		100%	819,513		100%	1,230,500		100%	-
d) Design of remediation plan									
i. Best case	-	33%	-	400,000	20%	80,000			-
ii. Most likely	400,000	33%	133,200	700,000	70%	490,000			-
iii. Worst case	700,000	33%	233,100	1,000,000	10%	100,000			-
		100%	366,300		100%	670,000		100%	-
e) Other (Please specify)									
i. Best case	-	33%	-	2,025,000	5%	101,250			-
ii. Most likely	2,025,000	33%	674,325	2,738,000	85%	2,327,300			-
iii. Worst case	2,738,000	33%	911,754	3,450,000	10%	345,000			-
		100%	1,586,079		100%	2,773,550		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			2,771,892				4,674,050		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	LEHR Landfill			LEHR Landfill			LEHR Landfill		
	Davis			Davis			Davis		
	Jason Magness / Susan Moore			Jason Magness/Sue Fields/Susan Moore					
	2/28/2008			7/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									
i. Best case	-	33%	-	2,500,000	33%	832,500			-
ii. Most likely	2,500,000	33%	832,500	6,250,000	33%	2,081,250			-
iii. Worst case	6,250,000	33%	2,081,250	10,000,000	33%	3,330,000			-
		100%	2,913,750		100%	6,243,750		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			2,913,750				6,243,750		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	LEHR Landfill			LEHR Landfill			LEHR Landfill		
	Davis			Davis			Davis		
	Jason Magness / Susan Moore			Jason Magness/Sue Fields/Susan Moore					
	2/28/2008			7/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$ -	33%	\$ -	\$ 500,000	5%	\$ 25,000	\$		\$ -
ii. Most likely	500,000	33%	166,500	750,000	85%	637,500			-
iii. Worst case	750,000	33%	249,750	1,000,000	10%	100,000			-
		100%	416,250		100%	762,500		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			416,250				762,500		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	LEHR Landfill			LEHR Landfill			LEHR Landfill		
	Davis			Davis			Davis		
	Jason Magness / Susan Moore			Jason Magness/Sue Fields/Susan Moore					
	2/28/2008			7/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$ -	33%	\$ -	\$ 6,200,000	5%	\$ 310,000	\$		\$ -
ii. Most likely	6,200,000	33%	2,064,600	8,550,000	30%	2,565,000			-
iii. Worst case	8,550,000	33%	2,847,150	10,900,000	65%	7,085,000			-
		100%	4,911,750		100%	9,960,000		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			4,911,750				9,960,000		
Total - Estimated Pollution Remediation Obligation			11,013,642				21,640,300		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	LEHR Landfill			LEHR Landfill			LEHR Landfill		
	Davis			Davis			Davis		
	Jason Magness / Susan Moore			Jason Magness/Sue Fields/Susan Moore					
	2/28/2008			7/28/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
			-				-		
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			11,013,642	21,640,300			-		
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			11,013,642	21,640,300			-		
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 11,013,642	\$ 21,640,300			\$ -		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	LEHR Landfill			LEHR Landfill			LEHR Landfill		
	Davis			Davis			Davis		
	Jason Magness / Susan Moore			Jason Magness/Sue Fields/Susan Moore					
	2/28/2008			7/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$ 2,771,892	\$	\$	\$ 4,674,050	\$	\$	\$
(b) Clean Up Activities			2,913,750			6,243,750			
(c) External Oversight Activities			416,250			762,500			
(d) Operation and Maintenance Activities			4,911,750			9,960,000			
(e) Subtotal		11,013,642	11,013,642		21,640,300	21,640,300			
(f) Less: Capitalizable Costs									
(g) Subtotal		11,013,642	11,013,642		21,640,300	21,640,300			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		11,013,642	11,013,642		21,640,300	21,640,300			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 11,013,642	\$ 11,013,642	\$	\$ 21,640,300	\$ 21,640,300	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	LEHR Landfill			LEHR Landfill			LEHR Landfill		
	Davis			Davis			Davis		
	Jason Magness / Susan Moore			Jason Magness/Sue Fields/Susan Moore					
	2/28/2008			7/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Due to remaining uncertainties on the project, the estimates are anticipated to be near worst case.			Due to remaining uncertainties on the project, the estimates are anticipated to be near worst case.					
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	The nature and extent of contamination and the remedial action to be taken are yet unknown.			The nature and extent of contamination and the remedial action to be taken are yet unknown.					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	LEHR Landfill			LEHR Landfill			LEHR Landfill		
	Davis			Davis			Davis		
	Jason Magness / Susan Moore			Jason Magness/Sue Fields/Susan Moore					
	2/28/2008			7/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$	11,013,642	\$	\$	21,640,300	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)									
Actual Recovery (10)									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	LEHR Landfill			LEHR Landfill			LEHR Landfill		
Campus:	Davis			Davis			Davis		
Completed By:	Jason Magness / Susan Moore			Jason Magness/Sue Fields/Susan Moore					
Date:	2/28/2008			7/28/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority	X			X					
UC's participation, as a Responsible Party (RP) or Potentially	X			X					
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume		
	Davis			Davis			Davis		
	Jason Magness			Jason Magness					
	2/28/2008			8/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume		
	Davis			Davis			Davis		
	Jason Magness			Jason Magness					
	2/28/2008			8/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume		
	Davis			Davis			Davis		
	Jason Magness			Jason Magness					
	2/28/2008			8/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume		
	Davis			Davis			Davis		
	Jason Magness			Jason Magness					
	2/28/2008			8/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$ 225,000	30%	\$ 67,500	\$ 225,000	30%	\$ 67,500	\$		\$ -
ii. Most likely	475,000	60%	285,000	475,000	60%	285,000			-
iii. Worst case	800,000	10%	80,000	800,000	10%	80,000			-
		100%	432,500		100%	432,500		100%	-
b) Other (please specify)									
i. Best case	20,000	5%	1,000	20,000	5%	1,000			-
ii. Most likely	220,000	80%	176,000	220,000	80%	176,000			-
iii. Worst case	420,000	15%	63,000	420,000	15%	63,000			-
		100%	240,000		100%	240,000		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			672,500						
Total - Estimated Pollution Remediation Obligation			672,500						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume		
	Davis			Davis			Davis		
	Jason Magness			Jason Magness					
	2/28/2008			8/28/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
			-			-			-
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			672,500			672,500			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			672,500			672,500			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 672,500			\$ 672,500			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume		
	Davis			Davis			Davis		
	Jason Magness			Jason Magness					
	2/28/2008			8/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$
(b) Clean Up Activities									
(c) External Oversight Activities									
(d) Operation and Maintenance Activities			672,500			672,500			
(e) Subtotal		672,500	672,500		672,500	672,500			
(f) Less: Capitalizable Costs									
(g) Subtotal		672,500	672,500		672,500	672,500			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		672,500	672,500		672,500	672,500			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 672,500	\$ 672,500	\$	\$ 672,500	\$ 672,500	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume		
	Davis			Davis			Davis		
	Jason Magness			Jason Magness					
	2/28/2008			8/28/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Based on estimates of known costs			Based on estimates of known costs					
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume		
	Davis			Davis			Davis		
	Jason Magness			Jason Magness					
	2/28/2008			8/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$ 672,500	\$ 672,500	\$	\$ 672,500	\$ 672,500	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)									
Actual Recovery (10)									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume			Landfill Burn-Pit Groundwater Plume		
	Davis			Davis			Davis		
	Jason Magness			Jason Magness					
	2/28/2008			8/28/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC’s participation, as a Responsible Party (RP) or Potentially	X			X					
Completion of a corrective measures feasibility study.	X			X					
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.	X			X					
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Applicator Facility			Pesticide Applicator Facility			Pesticide Applicator Facility		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/29/2008			11/20/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Applicator Facility			Pesticide Applicator Facility			Pesticide Applicator Facility		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/29/2008			11/20/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Applicator Facility			Pesticide Applicator Facility			Pesticide Applicator Facility		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/29/2008			11/20/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely	10,000	100%	10,000	10,000	100%	10,000			-
iii. Worst case			-			-			-
		100%	10,000		100%	10,000		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			10,000				10,000		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Applicator Facility			Pesticide Applicator Facility			Pesticide Applicator Facility		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/29/2008			11/20/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$	\$		\$	\$		\$
ii. Most likely	72,000	100%	72,000	52,000	100%	52,000			-
iii. Worst case			-			-			-
		100%	72,000		100%	52,000		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			72,000				52,000		
Total - Estimated Pollution Remediation Obligation			82,000				62,000		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Applicator Facility			Pesticide Applicator Facility			Pesticide Applicator Facility		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/29/2008			11/20/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
			-			-			-
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			82,000			62,000			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			82,000			62,000			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 82,000			\$ 62,000			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Applicator Facility			Pesticide Applicator Facility			Pesticide Applicator Facility		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/29/2008			11/20/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$
(b) Clean Up Activities									
(c) External Oversight Activities			10,000			10,000			
(d) Operation and Maintenance Activities			72,000			52,000			
(e) Subtotal		82,000	82,000		62,000	62,000			
(f) Less: Capitalizable Costs									
(g) Subtotal		82,000	82,000		62,000	62,000			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		82,000	82,000		62,000	62,000			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 82,000	\$ 82,000	\$	\$ 62,000	\$ 62,000	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Pesticide Applicator Facility			Pesticide Applicator Facility			Pesticide Applicator Facility		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/29/2008			11/20/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Based on 2006 contractor estimate, based on NO FURTHER ACTION approval by the state.			Based on 2006 contractor estimate, based on NO FURTHER ACTION approval by the state.					
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	Costs may increase if NO FURTHER ACTION approval is not granted.			Costs may increase if NO FURTHER ACTION approval is not granted.					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Applicator Facility			Pesticide Applicator Facility			Pesticide Applicator Facility		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/29/2008			11/20/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$ 82,000	\$ 82,000	\$	\$ 62,000	\$ 62,000	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)									
Actual Recovery (10)									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Applicator Facility			Pesticide Applicator Facility			Pesticide Applicator Facility		
Campus:	Davis			Davis			Davis		
Completed By:	Sue Fields			Sue Fields					
Date:	2/29/2008			11/20/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially	X			X					
Completion of a corrective measures feasibility study.	X			X					
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.	X			X					
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.	X			X					
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release		
	Campus:	Davis		Davis			Davis		
	Completed By:	Sue Fields		Sue Fields					
	Date:	2/12/2008		11/10/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely	157,523	100%	157,523	157,523	100%	157,523			-
iii. Worst case			-			-			-
		100%	157,523		100%	157,523		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			157,523	157,523			-		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			157,523						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
			-			-			-
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			157,523			157,523			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			157,523			157,523			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 157,523			\$ 157,523			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$		\$	\$		\$	\$	
(b) Clean Up Activities			157,523			157,523			
(c) External Oversight Activities									
(d) Operation and Maintenance Activities									
(e) Subtotal		157,523	157,523		157,523	157,523			
(f) Less: Capitalizable Costs									
(g) Subtotal		157,523	157,523		157,523	157,523			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		157,523	157,523		157,523	157,523			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 157,523	\$ 157,523	\$	\$ 157,523	\$ 157,523	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	2007 contractor estimate.			2007 contractor estimate.					
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	Costs will become more accurate once the nature and extend of contamination is deterined. Results expected in 2010.			Costs will become more accurate once the nature and extend of contamination is deterined. Results expected in 2010.					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$ 157,523	\$ 157,523	\$	\$ 157,523	\$ 157,523	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)									
Actual Recovery (10)									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release			Bodega Marine Lab Diesel Release		
Campus:	Davis			Davis			Davis		
Completed By:	Sue Fields			Sue Fields					
Date:	2/12/2008			11/10/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially				X					
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Kerosene Release at CNPRC			Kerosene Release at CNPRC			Kerosene Release at CNPRC		
	Campus:	Davis		Davis			Davis		
	Completed By:	Sue Fields		Sue Fields					
	Date:	2/12/2008		11/10/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$	\$		\$	\$		\$
ii. Most likely	52,000	100%	52,000	52,000	100%	52,000			-
iii. Worst case			-			-			-
		100%	52,000		100%	52,000		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			52,000	52,000					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Kerosene Release at CNPRC			Kerosene Release at CNPRC			Kerosene Release at CNPRC		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Kerosene Release at CNPRC			Kerosene Release at CNPRC			Kerosene Release at CNPRC		
	Campus:	Davis		Davis			Davis		
	Completed By:	Sue Fields		Sue Fields					
	Date:	2/12/2008		11/10/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely	3,000	100%	3,000	3,000	100%	3,000			-
iii. Worst case			-			-			-
		100%	3,000		100%	3,000		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			3,000	3,000			-		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Kerosene Release at CNPRC			Kerosene Release at CNPRC			Kerosene Release at CNPRC		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			55,000						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Kerosene Release at CNPRC			Kerosene Release at CNPRC			Kerosene Release at CNPRC		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
			-			-			-
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			55,000			55,000			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			55,000			55,000			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 55,000			\$ 55,000			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Kerosene Release at CNPRC			Kerosene Release at CNPRC			Kerosene Release at CNPRC		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$ 52,000	\$	\$	\$ 52,000	\$	\$	\$
(b) Clean Up Activities									
(c) External Oversight Activities			3,000			3,000			
(d) Operation and Maintenance Activities									
(e) Subtotal		55,000	55,000		55,000	55,000			
(f) Less: Capitalizable Costs									
(g) Subtotal		55,000	55,000		55,000	55,000			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		55,000	55,000		55,000	55,000			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 55,000	\$ 55,000	\$	\$ 55,000	\$ 55,000	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Kerosene Release at CNPRC			Kerosene Release at CNPRC			Kerosene Release at CNPRC		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	December 2007 contractor estimate based on assumption that no actionable release to groundwater is discovered.			Quarterly groundwater monitoring underway; further scope depends on results.					
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	Costs will become more accurate once the nature and extend of contamination is deterined. Results expected in 2010.			Costs will become more accurate once the nature and extent of contamination is determined. Results expected in 2010.					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Kerosene Release at CNPRC			Kerosene Release at CNPRC			Kerosene Release at CNPRC		
	Davis			Davis			Davis		
	Sue Fields			Sue Fields					
	2/12/2008			11/10/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$ 55,000	\$ 55,000	\$	\$ 55,000	\$ 55,000	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)									
Actual Recovery (10)									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Kerosene Release at CNPRC			Kerosene Release at CNPRC			Kerosene Release at CNPRC		
Campus:	Davis			Davis			Davis		
Completed By:	Sue Fields			Sue Fields					
Date:	2/12/2008			11/10/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially	X			X					
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	North Campus Fleet Service			North Campus Fleet Service			North Campus Fleet Service		
	Irvine			Irvine			Irvine		
	Nent Nielsen			Rich Andrews					
	3/24/2008			15-Dec-05					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	North Campus Fleet Service			North Campus Fleet Service			North Campus Fleet Service		
	Irvine			Irvine			Irvine		
	Nent Nielsen			Rich Andrews					
	3/24/2008			15-Dec-05					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely	98,824	100%	98,824	100,000	100%	100,000			-
iii. Worst case			-			-			-
		100%	98,824		100%	100,000		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			98,824				100,000		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	North Campus Fleet Service			North Campus Fleet Service			North Campus Fleet Service		
	Irvine			Irvine			Irvine		
	Nent Nielsen			Rich Andrews					
	3/24/2008			15-Dec-05					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	North Campus Fleet Service			North Campus Fleet Service			North Campus Fleet Service		
	Irvine			Irvine			Irvine		
	Nent Nielsen			Rich Andrews					
	3/24/2008			15-Dec-05					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$	\$		\$	\$		\$
ii. Most likely	80,000	100%	80,000	60,000	100%	60,000			-
iii. Worst case			-			-			-
		100%	80,000		100%	60,000		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely	35,765	100%	35,765	-	100%	-			-
iii. Worst case			-			-			-
		100%	35,765		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			115,765				60,000		
Total - Estimated Pollution Remediation Obligation			214,589				160,000		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	North Campus Fleet Service			North Campus Fleet Service			North Campus Fleet Service		
	Irvine			Irvine			Irvine		
	Nent Nielsen			Rich Andrews					
	3/24/2008			15-Dec-05					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
			-			-			-
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			214,589			160,000			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			214,589			160,000			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 214,589			\$ 160,000			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	North Campus Fleet Service			North Campus Fleet Service			North Campus Fleet Service		
	Irvine			Irvine			Irvine		
	Nent Nielsen			Rich Andrews					
	3/24/2008			15-Dec-05					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$		\$	\$		\$	\$	
(b) Clean Up Activities			98,824			100,000			
(c) External Oversight Activities									
(d) Operation and Maintenance Activities			115,765			60,000			
(e) Subtotal		214,589	214,589		160,000	160,000			
(f) Less: Capitalizable Costs									
(g) Subtotal		214,589	214,589		160,000	160,000			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		214,589	214,589		160,000	160,000			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 214,589	\$ 214,589	\$	\$ 160,000	\$ 160,000	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	North Campus Fleet Service			North Campus Fleet Service			North Campus Fleet Service		
	Campus:	Irvine		Irvine			Irvine		
	Completed By:	Nent Nielsen		Rich Andrews					
	Date:	3/24/2008		15-Dec-05					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Mitigation schedule to be completed by 6/30/08. Estimated post closure monitoring costs are \$80,000, and contingency for unknown coditions is \$35,765.			The \$100,000 estimate is for removing pipe from 13 well sites, filling the holes and caping the area. The \$60,000 esitmate is for 6 quarterly monitoring events. Information from Don Glaw 4-8112.					
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	North Campus Fleet Service			North Campus Fleet Service			North Campus Fleet Service		
	Irvine			Irvine			Irvine		
	Nent Nielsen			Rich Andrews					
	3/24/2008			15-Dec-05					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$	214,589	\$	\$	160,000	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)									
Actual Recovery (10)									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	North Campus Fleet Service			North Campus Fleet Service			North Campus Fleet Service		
Campus:	Irvine			Irvine			Irvine		
Completed By:	Nent Nielsen			Rich Andrews					
Date:	3/24/2008			15-Dec-05					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Irvine			Irvine			Irvine		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Irvine			Irvine			Irvine		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-	16,512	100%	16,512			-
iii. Worst case			-			-			-
		100%	-		100%	16,512		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			-	16,512					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Irvine			Irvine			Irvine		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Irvine			Irvine			Irvine		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			-				16,512		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Irvine			Irvine			Irvine		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
			-			-			-
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			-			16,512			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			-			16,512			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ -			\$ 16,512			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Irvine			Irvine			Irvine		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$
(b) Clean Up Activities						16,512			
(c) External Oversight Activities									
(d) Operation and Maintenance Activities									
(e) Subtotal					16,512	16,512			
(f) Less: Capitalizable Costs									
(g) Subtotal					16,512	16,512			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal					16,512	16,512			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$	\$	\$	\$ 16,512	\$ 16,512	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Irvine			Irvine			Irvine		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:									
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Irvine			Irvine			Irvine		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$	\$	\$	\$	16,512	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)									
Actual Recovery (10)									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
Campus:	Irvine			Irvine			Irvine		
Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
Date:				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Los Angeles			Los Angeles			Los Angeles		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Los Angeles			Los Angeles			Los Angeles		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-	23,876	100%	23,876			-
iii. Worst case			-			-			-
		100%	-		100%	23,876		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			-	23,876					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Los Angeles			Los Angeles			Los Angeles		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Los Angeles			Los Angeles			Los Angeles		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			-				23,876		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Los Angeles			Los Angeles			Los Angeles		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs									
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable									
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$			\$			\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Los Angeles			Los Angeles			Los Angeles		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$
(b) Clean Up Activities						23,876			
(c) External Oversight Activities									
(d) Operation and Maintenance Activities									
(e) Subtotal					23,876	23,876			
(f) Less: Capitalizable Costs									
(g) Subtotal					23,876	23,876			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal					23,876	23,876			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$	\$	\$	\$ 23,876	\$ 23,876	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
Campus:	Los Angeles			Los Angeles			Los Angeles		
Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
Date:				8/1/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:									
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Los Angeles			Los Angeles			Los Angeles		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/2008					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$	\$	\$	\$	23,876	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)									
Actual Recovery (10)									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
Campus:	Los Angeles			Los Angeles			Los Angeles		
Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
Date:				8/1/2008					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Pits	Pesticide Pits					Pesticide Pits		
	Riverside	Riverside					Riverside		
	Bobbi McCracken	Bobbi McCracken							
	3/3/2008	7/31/08							
	Estimated at June 30, 2007	Estimated at June 30, 2008					Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			-						
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									

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rv-pesticide pit

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Pits			Pesticide Pits			Pesticide Pits		
	Riverside			Riverside			Riverside		
	Bobbi McCracken			Bobbi McCracken					
	3/3/2008			7/31/08					
Component Remediation Activity	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Pits			Pesticide Pits			Pesticide Pits		
	Riverside			Riverside			Riverside		
	Bobbi McCracken			Bobbi McCracken					
	3/3/2008			7/31/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Pits			Pesticide Pits			Pesticide Pits		
	Riverside			Riverside			Riverside		
	Bobbi McCracken			Bobbi McCracken					
	3/3/2008			7/31/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$ 247,100	25%	\$ 61,775	\$ 219,000	25%	\$ 54,750	\$		\$ -
ii. Most likely	353,300	50%	176,650	325,000	50%	162,500			-
iii. Worst case	405,800	25%	101,450	371,000	25%	92,750			-
		100%	339,875		100%	310,000		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			339,875				310,000		
Total - Estimated Pollution Remediation Obligation			339,875				310,000		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Pesticide Pits			Pesticide Pits			Pesticide Pits		
	Riverside			Riverside			Riverside		
	Bobbi McCracken			Bobbi McCracken					
	3/3/2008			7/31/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
			-			-			-
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			339,875			310,000			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			339,875			310,000			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 339,875			\$ 310,000			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Pits			Pesticide Pits			Pesticide Pits		
	Riverside			Riverside			Riverside		
	Bobbi McCracken			Bobbi McCracken					
	3/3/2008			7/31/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$
(b) Clean Up Activities									
(c) External Oversight Activities									
(d) Operation and Maintenance Activities			339,875			310,000			
(e) Subtotal		339,875	339,875		310,000	310,000			
(f) Less: Capitalizable Costs									
(g) Subtotal		339,875	339,875		310,000	310,000			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		339,875	339,875		310,000	310,000			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 339,875	\$ 339,875	\$	\$ 310,000	\$ 310,000	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Pesticide Pits			Pesticide Pits			Pesticide Pits		
	Riverside			Riverside			Riverside		
	Bobbi McCracken			Bobbi McCracken					
	3/3/2008			7/31/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Cost estimated provide through 2014, however, monitoring may continue indefinitely.								
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Pits			Pesticide Pits			Pesticide Pits		
	Riverside			Riverside			Riverside		
	Bobbi McCracken			Bobbi McCracken					
	3/3/2008			7/31/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$ 339,875	\$ 339,875	\$	\$ 310,000	\$ 310,000	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)									
Actual Recovery (10)									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Pesticide Pits			Pesticide Pits			Pesticide Pits		
Campus:	Riverside			Riverside			Riverside		
Completed By:	Bobbi McCracken			Bobbi McCracken					
Date:	3/3/2008			7/31/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	San Diego			San Diego			San Diego		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	San Diego			San Diego			San Diego		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-	6,512	100%	6,512			-
iii. Worst case			-			-			-
		100%	-		100%	6,512		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			-				6,512		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	San Diego			San Diego			San Diego		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	San Diego			San Diego			San Diego		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			-				6,512		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	San Diego			San Diego			San Diego		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs									
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable									
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$			\$			\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	San Diego			San Diego			San Diego		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$
(b) Clean Up Activities						6,512			
(c) External Oversight Activities									
(d) Operation and Maintenance Activities									
(e) Subtotal					6,512	6,512			
(f) Less: Capitalizable Costs									
(g) Subtotal					6,512	6,512			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal					6,512	6,512			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$	\$	\$	\$ 6,512	\$ 6,512	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	San Diego			San Diego			San Diego		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:									
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site			
	Campus:	San Diego			San Diego			San Diego		
	Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
	Date:				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
11. GASB 49 Summary -- per This Worksheet										
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$	\$	\$	\$	6,512	\$	6,512	\$	
Liability Recovery (8h. Recoveries, not yet realizable)										
Recovery Receivable (8j. Recoveries, realizable)										
Actual Payments (10)										
Actual Recovery (10)										

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
Campus:	San Diego			San Diego			San Diego		
Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
Date:				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC’s participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Thornton Hospital Service Yard			Thornton Hospital Service Yard			Thornton Hospital Service Yard		
	San Diego			San Diego			San Diego		
	Karl Burns			Karl Burns					
	5/27/2008			11/6/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$ 5,000	25%	\$ 1,250	\$ 5,000	25%	\$ 1,250	\$		\$ -
ii. Most likely	15,000	50%	7,500	15,000	50%	7,500			-
iii. Worst case	30,000	25%	7,500	30,000	25%	7,500			-
		100%	16,250		100%	16,250		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case		25%	-		25%	-			-
ii. Most likely	1,000	50%	500	1,000	50%	500			-
iii. Worst case	5,000	25%	1,250	5,000	25%	1,250			-
		100%	1,750		100%	1,750		100%	-
d) Design of remediation plan									
i. Best case	1,000	25%	250	1,000	25%	250			-
ii. Most likely	2,000	50%	1,000	2,000	50%	1,000			-
iii. Worst case	5,000	25%	1,250	5,000	25%	1,250			-
		100%	2,500		100%	2,500		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			20,500			20,500			-

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Thornton Hospital Service Yard			Thornton Hospital Service Yard			Thornton Hospital Service Yard		
	Campus:	San Diego		San Diego			San Diego		
	Completed By:	Karl Burns		Karl Burns					
	Date:	5/27/2008		11/6/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case	1,000	25%	250	1,000	25%	250			-
ii. Most likely	10,000	50%	5,000	10,000	50%	5,000			-
iii. Worst case	20,000	25%	5,000	20,000	25%	5,000			-
		100%	10,250		100%	10,250		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			10,250	10,250			-		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Thornton Hospital Service Yard			Thornton Hospital Service Yard			Thornton Hospital Service Yard		
	San Diego			San Diego			San Diego		
	Karl Burns			Karl Burns					
	5/27/2008			11/6/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Thornton Hospital Service Yard			Thornton Hospital Service Yard			Thornton Hospital Service Yard		
	San Diego			San Diego			San Diego		
	Karl Burns			Karl Burns					
	5/27/2008			11/6/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			30,750						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Thornton Hospital Service Yard			Thornton Hospital Service Yard			Thornton Hospital Service Yard		
	San Diego			San Diego			San Diego		
	Karl Burns			Karl Burns					
	5/27/2008			11/6/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			30,750			30,750			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			30,750			30,750			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 30,750			\$ 30,750			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Thornton Hospital Service Yard			Thornton Hospital Service Yard			Thornton Hospital Service Yard			
	Campus:	San Diego			San Diego			San Diego		
	Completed By:	Karl Burns			Karl Burns					
	Date:	5/27/2008			11/6/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
8. Summary per GASB 49										
Component Remediation Activity	Expected Value			Expected Value			Expected Value			
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	
(a) Pre-Clean Up Activities	\$	\$	\$ 20,500	\$	\$	\$ 20,500	\$	\$	\$	
(b) Clean Up Activities			10,250			10,250				
(c) External Oversight Activities										
(d) Operation and Maintenance Activities										
(e) Subtotal		30,750	30,750		30,750	30,750				
(f) Less: Capitalizable Costs										
(g) Subtotal		30,750	30,750		30,750	30,750				
(h) Less: Recoveries, not yet realizable										
(i) Subtotal		30,750	30,750		30,750	30,750				
(j) Less: Recoveries, realizable										
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 30,750	\$ 30,750	\$	\$ 30,750	\$ 30,750	\$	\$	\$	

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Thornton Hospital Service Yard			Thornton Hospital Service Yard			Thornton Hospital Service Yard		
	San Diego			San Diego			San Diego		
	Karl Burns			Karl Burns					
	5/27/2008			11/6/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:									
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	Additional costs will be incurred if NO FURTHER ACTION designation is not approved by the county.								

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Thornton Hospital Service Yard			Thornton Hospital Service Yard			Thornton Hospital Service Yard			
	Campus:	San Diego			San Diego			San Diego		
	Completed By:	Karl Burns			Karl Burns					
	Date:	5/27/2008			11/6/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
11. GASB 49 Summary -- per This Worksheet										
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$ 30,750	\$ 30,750	\$	\$ 30,750	\$ 30,750	\$	\$	\$	
Liability Recovery (8h. Recoveries, not yet realizable)										
Recovery Receivable (8j. Recoveries, realizable)										
Actual Payments (10)										
Actual Recovery (10)										

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Thornton Hospital Service Yard			Thornton Hospital Service Yard			Thornton Hospital Service Yard		
Campus:	San Diego			San Diego			San Diego		
Completed By:	Karl Burns			Karl Burns					
Date:	5/27/2008			11/6/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	East Campus Parking Lot			East Campus Parking Lot			East Campus Parking Lot		
	Campus:	San Diego		San Diego			San Diego		
	Completed By:	Julie Hampel							
	Date:	1/4/2008							
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$ 35,000	25%	\$ 8,750	\$ 35,000	25%	\$ 8,750	\$		\$ -
ii. Most likely	75,000	50%	37,500	75,000	50%	37,500			-
iii. Worst case	100,000	25%	25,000	100,000	25%	25,000			-
		100%	71,250		100%	71,250		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			71,250	71,250			-		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	East Campus Parking Lot			East Campus Parking Lot			East Campus Parking Lot		
	San Diego			San Diego			San Diego		
	Julie Hampel								
	1/4/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	East Campus Parking Lot			East Campus Parking Lot			East Campus Parking Lot		
	San Diego			San Diego			San Diego		
	Julie Hampel								
	1/4/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	East Campus Parking Lot			East Campus Parking Lot			East Campus Parking Lot		
	San Diego			San Diego			San Diego		
	Julie Hampel								
	1/4/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			71,250						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	East Campus Parking Lot			East Campus Parking Lot			East Campus Parking Lot		
	San Diego			San Diego			San Diego		
	Julie Hampel								
	1/4/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
			-			-			-
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			71,250			71,250			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			71,250			71,250			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 71,250			\$ 71,250			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	East Campus Parking Lot			East Campus Parking Lot			East Campus Parking Lot		
	San Diego			San Diego			San Diego		
	Julie Hampel								
	1/4/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$ 71,250	\$	\$	\$ 71,250	\$	\$	\$
(b) Clean Up Activities									
(c) External Oversight Activities									
(d) Operation and Maintenance Activities									
(e) Subtotal		71,250	71,250		71,250	71,250			
(f) Less: Capitalizable Costs									
(g) Subtotal		71,250	71,250		71,250	71,250			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		71,250	71,250		71,250	71,250			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 71,250	\$ 71,250	\$	\$ 71,250	\$ 71,250	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	East Campus Parking Lot			East Campus Parking Lot			East Campus Parking Lot		
Campus:	San Diego			San Diego			San Diego		
Completed By:	Julie Hampel								
Date:	1/4/2008								
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Based on estimates from environmental consulting firms.								
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	Additional costs will be incurred if NO FURTHER ACTION designation is not approved by the county.								

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	East Campus Parking Lot			East Campus Parking Lot			East Campus Parking Lot			
	Campus:	San Diego			San Diego			San Diego		
	Completed By:	Julie Hampel								
	Date:	1/4/2008								
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
11. GASB 49 Summary -- per This Worksheet										
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$ 71,250	\$ 71,250	\$	\$ 71,250	\$ 71,250	\$	\$	\$	
Liability Recovery (8h. Recoveries, not yet realizable)										
Recovery Receivable (8j. Recoveries, realizable)										
Actual Payments (10)										
Actual Recovery (10)										

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	East Campus Parking Lot			East Campus Parking Lot			East Campus Parking Lot		
Campus:	San Diego			San Diego			San Diego		
Completed By:	Julie Hampel								
Date:	1/4/2008								
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant		
	Campus:	San Diego		San Diego			San Diego		
	Completed By:	Karl Burns							
	Date:	5/27/2008							
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$ 50,000		\$ -	\$ 50,000		\$ -	\$		\$ -
ii. Most likely	112,000	75%	84,000	112,000	75%	84,000			-
iii. Worst case	500,000	25%	125,000	500,000	25%	125,000			-
		100%	209,000		100%	209,000		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case	5,000	25%	1,250	5,000	25%	1,250			-
ii. Most likely	10,000	50%	5,000	10,000	50%	5,000			-
iii. Worst case	25,000	25%	6,250	25,000	25%	6,250			-
		100%	12,500		100%	12,500		100%	-
d) Design of remediation plan									
i. Best case	5,000	25%	1,250	5,000	25%	1,250			-
ii. Most likely	25,000	50%	12,500	25,000	50%	12,500			-
iii. Worst case	50,000	25%	12,500	50,000	25%	12,500			-
		100%	26,250		100%	26,250		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			247,750	247,750			-		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Medical Center - Hillcrest Central Plant	Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant				
	Campus:	San Diego	San Diego			San Diego			
	Completed By:	Karl Burns							
	Date:	5/27/2008							
	Estimated at June 30, 2007	Estimated at June 30, 2008			Estimated at June 30, 2009				
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case	50,000	25%	12,500	50,000	25%	12,500			-
ii. Most likely	250,000	60%	150,000	250,000	60%	150,000			-
iii. Worst case	1,000,000	15%	150,000	1,000,000	15%	150,000			-
		100%	312,500		100%	312,500		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			312,500	312,500			-		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant		
	San Diego			San Diego			San Diego		
	Karl Burns								
	5/27/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant		
	San Diego			San Diego			San Diego		
	Karl Burns								
	5/27/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			560,250						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant		
	San Diego			San Diego			San Diego		
	Karl Burns								
	5/27/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			560,250			560,250			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			560,250			560,250			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 560,250			\$ 560,250			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant		
	San Diego			San Diego			San Diego		
	Karl Burns								
	5/27/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$ 247,750	\$	\$	\$ 247,750	\$	\$	\$
(b) Clean Up Activities			312,500			312,500			
(c) External Oversight Activities									
(d) Operation and Maintenance Activities									
(e) Subtotal		560,250	560,250		560,250	560,250			
(f) Less: Capitalizable Costs									
(g) Subtotal		560,250	560,250		560,250	560,250			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		560,250	560,250		560,250	560,250			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 560,250	\$ 560,250	\$	\$ 560,250	\$ 560,250	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant		
Campus:	San Diego			San Diego			San Diego		
Completed By:	Karl Burns								
Date:	5/27/2008								
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:									
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	Additional costs will be incurred if NO FURTHER ACTION designation is not approved by the county.								

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant		
	San Diego			San Diego			San Diego		
	Karl Burns								
	5/27/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$ 560,250	\$ 560,250	\$	\$ 560,250	\$ 560,250	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)									
Actual Recovery (10)									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant			Medical Center - Hillcrest Central Plant		
Campus:	San Diego			San Diego			San Diego		
Completed By:	Karl Burns								
Date:	5/27/2008								
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank		
	San Diego			San Diego			San Diego		
	Julie Hampel								
	1/4/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$ 35,000	25%	\$ 8,750	\$ 35,000	25%	\$ 8,750	\$		\$ -
ii. Most likely	75,000	50%	37,500	75,000	50%	37,500			-
iii. Worst case	100,000	25%	25,000	100,000	25%	25,000			-
		100%	71,250		100%	71,250		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case	5,000	25%	1,250	5,000	25%	1,250			-
ii. Most likely	100,000	50%	50,000	100,000	50%	50,000			-
iii. Worst case	200,000	25%	50,000	200,000	25%	50,000			-
		100%	101,250		100%	101,250		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			172,500				172,500		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank		
	Campus:	San Diego		San Diego			San Diego		
	Completed By:	Julie Hampel							
	Date:	1/4/2008							
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									
i. Best case	50,000	25%	12,500	50,000	25%	12,500			-
ii. Most likely	150,000	50%	75,000	150,000	50%	75,000			-
iii. Worst case	400,000	25%	100,000	400,000	25%	100,000			-
		100%	187,500		100%	187,500		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			187,500	187,500			-		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank		
	San Diego			San Diego			San Diego		
	Julie Hampel								
	1/4/2008								
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank		
	San Diego			San Diego			San Diego		
	Julie Hampel								
	1/4/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			360,000						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank		
	San Diego			San Diego			San Diego		
	Julie Hampel								
	1/4/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			360,000			360,000			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			360,000			360,000			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 360,000			\$ 360,000			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank		
	San Diego			San Diego			San Diego		
	Julie Hampel								
	1/4/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$ 172,500	\$	\$	\$ 172,500	\$	\$	\$
(b) Clean Up Activities			187,500			187,500			
(c) External Oversight Activities									
(d) Operation and Maintenance Activities									
(e) Subtotal		360,000	360,000		360,000	360,000			
(f) Less: Capitalizable Costs									
(g) Subtotal		360,000	360,000		360,000	360,000			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal		360,000	360,000		360,000	360,000			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$ 360,000	\$ 360,000	\$	\$ 360,000	\$ 360,000	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank		
	San Diego			San Diego			San Diego		
	Julie Hampel								
	1/4/2008								
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Monitoring costs estimated by environmental consutltants. O&M activities estimated by the department.								
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.	Additional costs will be incurred if NO FURTHER ACTION designation is not approved by the county.								

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank			
	Campus:	San Diego			San Diego			San Diego		
	Completed By:	Julie Hampel								
	Date:	1/4/2008								
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
11. GASB 49 Summary -- per This Worksheet										
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$ 360,000	\$ 360,000	\$	\$ 360,000	\$ 360,000	\$	\$	\$	
Liability Recovery (8h. Recoveries, not yet realizable)										
Recovery Receivable (8j. Recoveries, realizable)										
Actual Payments (10)										
Actual Recovery (10)										

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank			SIO Building T42 - Underground Storage Tank		
Campus:	San Diego			San Diego			San Diego		
Completed By:	Julie Hampel								
Date:	1/4/2008								
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Mission Bay			Mission Bay			Mission Bay		
	San Francisco			San Francisco			San Francisco		
	Michelle Schaefer			Stan Zimmerman					
	2/14/2008			11/5/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Mission Bay			Mission Bay			Mission Bay		
	San Francisco			San Francisco			San Francisco		
	Michelle Schaefer			Stan Zimmerman					
	2/14/2008			11/5/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Mission Bay			Mission Bay			Mission Bay		
	San Francisco			San Francisco			San Francisco		
	Michelle Schaefer			Stan Zimmerman					
	2/14/2008			11/5/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
3. External Government Oversight and Enforcement-Related Activities									
a) Specify, once known									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Specify, once known									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Mission Bay			Mission Bay			Mission Bay		
	San Francisco			San Francisco			San Francisco		
	Michelle Schaefer			Stan Zimmerman					
	2/14/2008			11/5/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely	3,760,000	100%	3,760,000	3,325,000	100%	3,325,000			-
iii. Worst case			-			-			-
		100%	3,760,000		100%	3,325,000		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			3,760,000				3,325,000		
Total - Estimated Pollution Remediation Obligation			3,760,000				3,325,000		

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Mission Bay			Mission Bay			Mission Bay		
	San Francisco			San Francisco			San Francisco		
	Michelle Schaefer			Stan Zimmerman					
	2/14/2008			11/5/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs			3,760,000			3,325,000			-
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable			3,760,000			3,325,000			-
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$ 3,760,000			\$ 3,325,000			\$ -

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Mission Bay			Mission Bay			Mission Bay		
	San Francisco			San Francisco			San Francisco		
	Michelle Schaefer			Stan Zimmerman					
	2/14/2008			11/5/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49									
Component Remediation Activity	Expected Value			Expected Value			Expected Value		
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
(a) Pre-Clean Up Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$
(b) Clean Up Activities									
(c) External Oversight Activities									
(d) Operation and Maintenance Activities			3,760,000			3,325,000			
(e) Subtotal	435,000	3,325,000	3,760,000	435,000	2,890,000	3,325,000			
(f) Less: Capitalizable Costs									
(g) Subtotal	435,000	3,325,000	3,760,000	435,000	2,890,000	3,325,000			
(h) Less: Recoveries, not yet realizable									
(i) Subtotal	435,000	3,325,000	3,760,000	435,000	2,890,000	3,325,000			
(j) Less: Recoveries, realizable									
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$ 435,000	\$ 3,325,000	\$ 3,760,000	\$ 435,000	\$ 2,890,000	\$ 3,325,000	\$	\$	\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Mission Bay			Mission Bay			Mission Bay		
	San Francisco			San Francisco			San Francisco		
	Michelle Schaefer			Stan Zimmerman					
	2/14/2008			11/5/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
9. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$ 435,000	\$		\$	\$	
10. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:	Monitoring costs projected through 2017.								
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site: Campus: Completed By: Date:	Mission Bay			Mission Bay			Mission Bay		
	San Francisco			San Francisco			San Francisco		
	Michelle Schaefer			Stan Zimmerman					
	2/14/2008			11/5/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
11. GASB 49 Summary -- per This Worksheet									
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$ 435,000	\$ 3,325,000	\$ 3,760,000	\$ 435,000	\$ 2,890,000	\$ 3,325,000	\$	\$	\$
Liability Recovery (8h. Recoveries, not yet realizable)									
Recovery Receivable (8j. Recoveries, realizable)									
Actual Payments (10)						435,000			
Actual Recovery (10)									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Mission Bay			Mission Bay			Mission Bay		
Campus:	San Francisco			San Francisco			San Francisco		
Completed By:	Michelle Schaefer			Stan Zimmerman					
Date:	2/14/2008			11/5/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Santa Barbara			Santa Barbara			Santa Barbara		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
1. Pre-Clean Up Activities									
a) Site assessment									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Site investigation									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Corrective measures feasibility study									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Design of remediation plan									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Pre-Clean Up Activity Obligation			-						

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Santa Barbara			Santa Barbara			Santa Barbara		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
2. Clean Up Activities									
a) Neutralization									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-	50,853	100%	50,853			-
iii. Worst case			-			-			-
		100%	-		100%	50,853		100%	-
b) Containment									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
c) Removal or Disposal									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
d) Site restoration									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
e) Other (Please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Sub-Total - Estimated Clean Up Activity Obligation			-	50,853					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site			
	Campus:	Santa Barbara			Santa Barbara			Santa Barbara		
	Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
	Date:				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
3. External Government Oversight and Enforcement-Related Activities										
a) Specify, once known										
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
b) Specify, once known										
i. Best case			-			-			-	
ii. Most likely			-			-			-	
iii. Worst case			-			-			-	
		100%	-		100%	-		100%	-	
Sub-Total -- Estimated External Government Oversight and Enforcement-Related Activities Obligation			-							

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Santa Barbara			Santa Barbara			Santa Barbara		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
Campus:									
Completed By:									
Date:									
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
4. Operation and Maintenance of the Remedy									
a) Post-remediation monitoring									
i. Best case	\$		\$ -	\$		\$ -	\$		\$ -
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
b) Other (please specify)									
i. Best case			-			-			-
ii. Most likely			-			-			-
iii. Worst case			-			-			-
		100%	-		100%	-		100%	-
Subtotal - Estimated Operation and Maintenance Obligation			-						
Total - Estimated Pollution Remediation Obligation			-	50,853					

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
	Santa Barbara			Santa Barbara			Santa Barbara		
	Tony Garvin			Tony Garvin / Jorge Ohy					
				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
5. Less: Costs Outlined Above that Qualify for Capitalization									
a) Pre-clean up activities			\$			\$			\$
b) Clean up activities									
c) Corrective measures feasibility study									
d) Design of remediation plan									
Sub-Total -- Estimated Liability of Pollution Remediation that May Be Capitalized as Incurred									
Total - Estimated Pollution Remediation Liability, Net of Estimated Capital Costs									
6. Less: Estimated Recoveries that Are Not Realized or Realizable									
a) Estimated recoveries that are not realized or realizable			\$			\$			\$
Sub-Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs and Recoveries that Are Not Realized or Realizable									
7. Less: Estimated Recoveries that Are Realizable									
a) Estimated recoveries that are realizable			\$			\$			\$
Total -- Estimated Pollution Remediation Liability, Net of Estimated Capitalizable Costs, Recoveries that Are Not Realizable and Recoveries that Are Realizable			\$			\$			\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site				
	Campus:	Santa Barbara			Santa Barbara			Santa Barbara			
	Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy						
	Date:				8/1/08						
			Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity			Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
8. Summary per GASB 49											
Component Remediation Activity	Expected Value			Expected Value			Expected Value				
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		
(a) Pre-Clean Up Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(b) Clean Up Activities						50,853					
(c) External Oversight Activities											
(d) Operation and Maintenance Activities											
(e) Subtotal					50,853	50,853					
(f) Less: Capitalizable Costs											
(g) Subtotal					50,853	50,853					
(h) Less: Recoveries, not yet realizable											
(i) Subtotal					50,853	50,853					
(j) Less: Recoveries, realizable											
(k) Total Cost, Net of Capitalizable Costs and Recoveries	\$	\$	\$	\$	\$ 50,853	50,853	\$		\$		\$

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
Campus:	Santa Barbara			Santa Barbara			Santa Barbara		
Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
Date:				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
10. Actual Payments and Recovery									
Actual Cash Activity	Expenditures	Receipts		Expenditures	Receipts		Expenditures	Receipts	
Identify all expenditures and receipts for pollution remediation for the year. All expenditures should be recorded under appropriate object codes; all receipts should be recorded to appropriate recovery object code if recovered during remediation or to appropriate revenue if recovered after completion of remediation. (Required beginning FY07-08. Not required for FY06-07.)	\$	\$		\$	\$		\$	\$	
9. Footnote on Estimates									
Describe the methods and assumptions used to make the estimates:									
Describe the potential for changes in estimates due to, for example, price increases or reductions, technology, or applicable laws or regulations.									

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site			
	Campus:	Santa Barbara			Santa Barbara			Santa Barbara		
	Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
	Date:				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009			
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	
11. GASB 49 Summary -- per This Worksheet										
Account Item	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	
Total Liability (8g. Total Liability, Net of Capitalizable Costs)	\$	\$	\$	\$	\$	50,853	\$	\$	\$	
Liability Recovery (8h. Recoveries, not yet realizable)										
Recovery Receivable (8j. Recoveries, realizable)										
Actual Payments (10)										
Actual Recovery (10)										

Appendix B -- Measurement Using the Expected Cash Flow Technique
GASB Statement No. 49, Pollution Remediation Obligations

Description of Polluted Site:	Omega Chemical Superfund Site			Omega Chemical Superfund Site			Omega Chemical Superfund Site		
Campus:	Santa Barbara			Santa Barbara			Santa Barbara		
Completed By:	Tony Garvin			Tony Garvin / Jorge Ohy					
Date:				8/1/08					
	Estimated at June 30, 2007			Estimated at June 30, 2008			Estimated at June 30, 2009		
Component Remediation Activity	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value	Estimated Obligation	Probability Weighting	Expected Value
12. Benchmark Events									
The evaluation and refinement of remediation liability estimates should be performed in conjunction with the fiscal closing each year to determine whether the Statement of Net Assets is properly stated, and whether each of the following benchmarks have occurred for this site. Check the following benchmarks that have occurred for this site.	Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.			Check Below if the Benchmark Events Have Occurred.		
Receipt of an administrative order from a regulatory authority									
UC's participation, as a Responsible Party (RP) or Potentially									
Completion of a corrective measures feasibility study.									
Issuance by a regulatory authority of an authorization to proceed with a specified remedy.									
Remediation design and implementation, through and including operation and maintenance, and post-remediation monitoring.									
None of the above listed benchmarks has occurred.									