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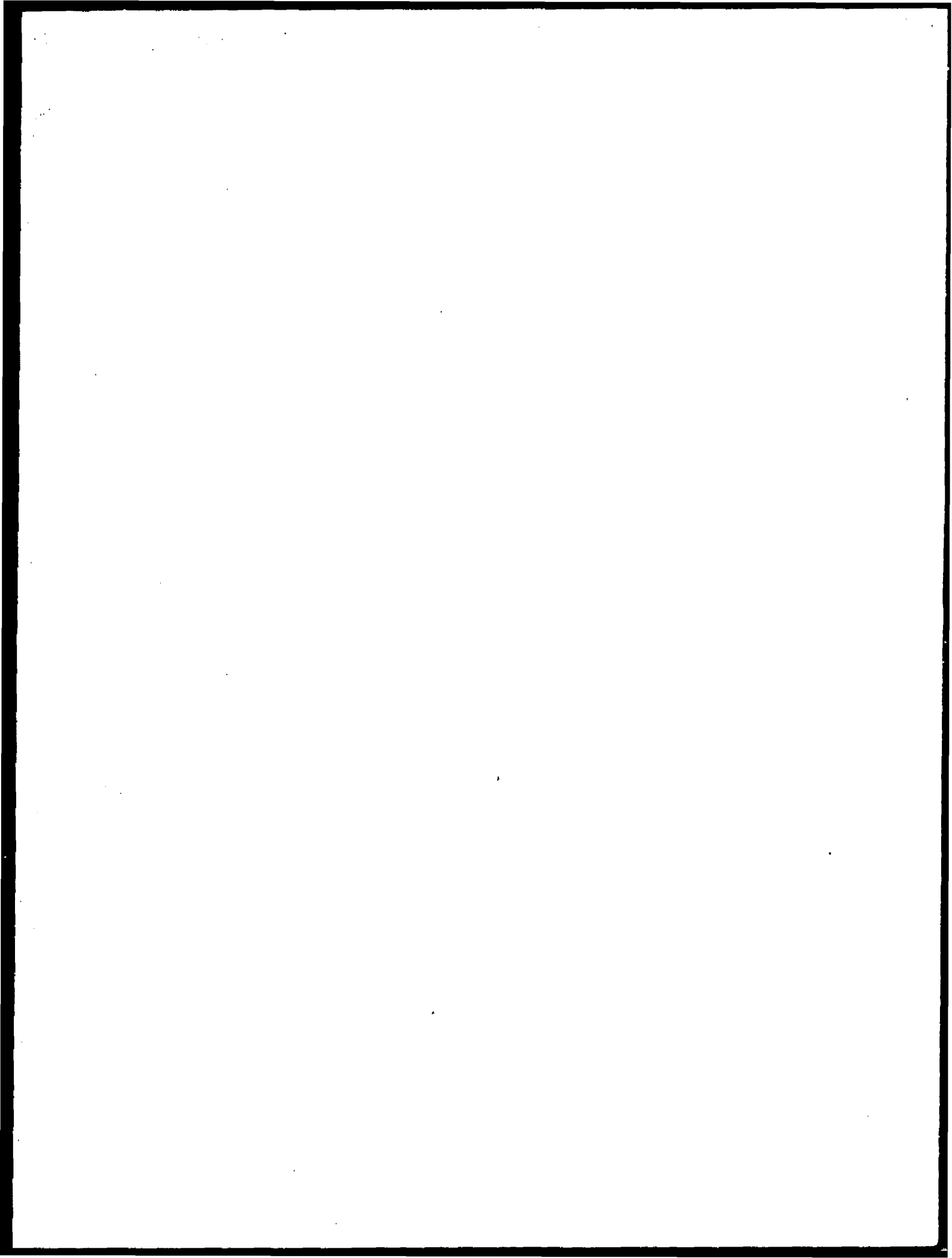
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40

Los Alamos National Laboratory

UNIVERSITY OF CALIFORNIA



Environmental Restoration Project
MS M992
Los Alamos, New Mexico 87545
505-667-0808/FAX 505-665-4747

Date: September 16, 1998
Refer to: EM/ER:98-361

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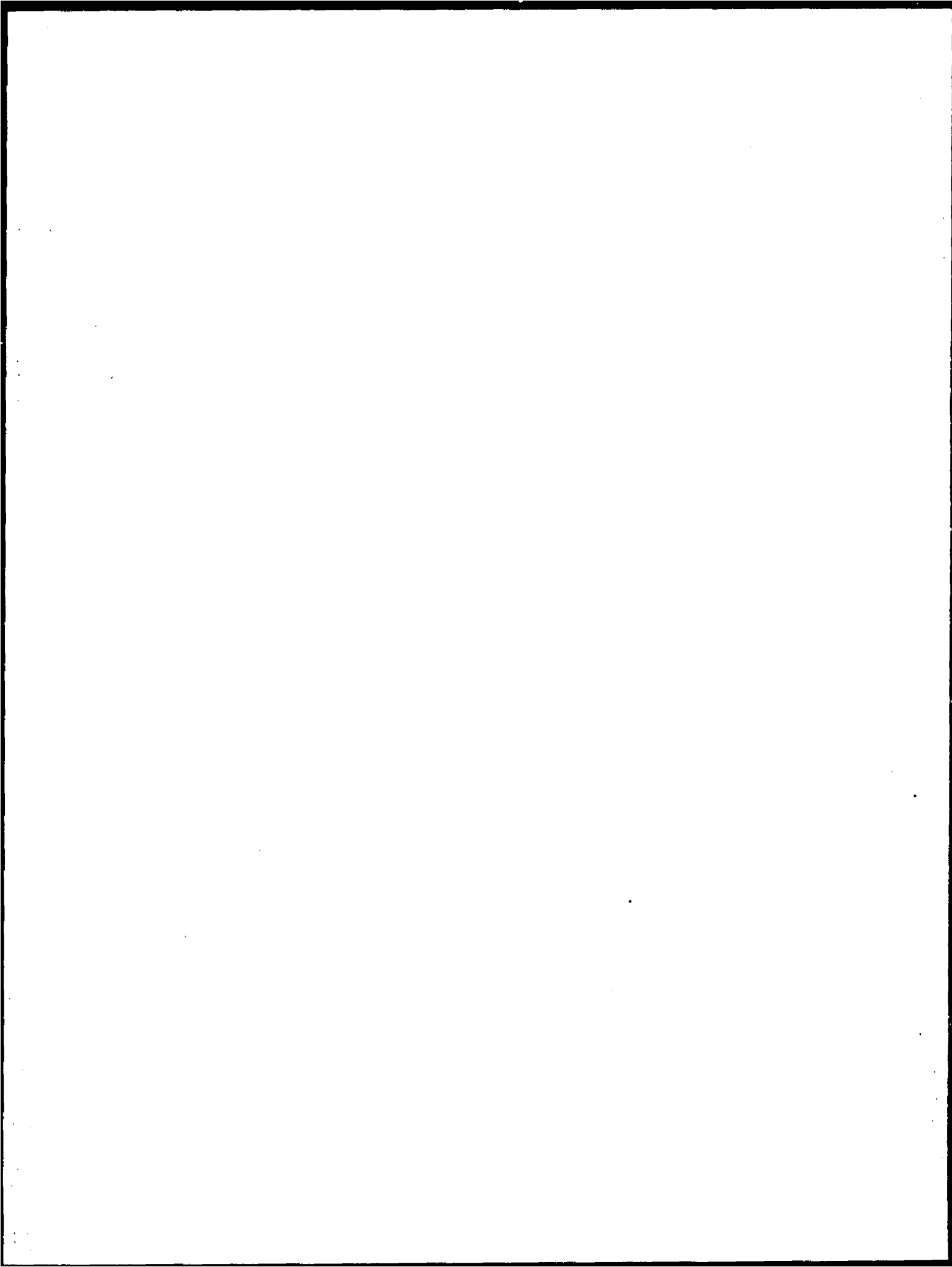
Mr. Ted Taylor
US Department of Energy
Los Alamos Area Office, MS A316
Los Alamos, NM 87545

SUBJECT: RECOMMENDATION FOR NFA FOR THE SATELLITE ACCUMULATION AREAS: PRSs 40-007(a), 40-007(b), 40-007(c), 40-007(d), 40-007(e), 39-002(d), 39-002(e), AND 39-002(f) TO FULFILL PM FOR FUNCTIONAL AREA A.1.

Dear Ted:

Enclosed are two copies of an Resource Conservation and Recovery Act Facility Investigation (RFI) Report submitted for inclusion as No Further Actions (NFAs) under Functional Area A.1. The facility types are Satellite Accumulation Areas (SAA) (active or inactive) which are regulated by 40 CFR 262, Standards Applicable to Generators of Hazardous Waste. These SAAs include the Potential Release Sites (PRSs) 40-007(a), 40-007(b), 40-007(c), 40-007(d), 40-007(e), 39-002(d), 39-002(e) and 39-002(f). There is no evidence of any release having occurred at these locations (LANL 1993,26068; LANL 1993 15316). The RFI Report is complete and submitted to the Department of Energy-Los Alamos Area Office (DOE-LAAO) in satisfaction of Appendix F Performance Measures negotiated with DOE-LAAO dated April 3, 1998, and revised May 14, 1998.

This RFI Report is being submitted in fulfillment of the requirement for Performance Measure for Functional Area A.1, NFA Recommendations for Work Performed in Fiscal Year (FY98) (Enclosure 1), which requires submittal of the request document to DOE for review and approval. By way of this letter we are transmitting 8 additional PRSs for NFA. These PRSs, in addition to the 27 PRSs proposed in six transmittal letters and reports submitted earlier this month, represent a total of 35 A.1 Performance Measure PRSs submitted for NFA. This represents a performance rating of "outstanding". In accordance with Environmental Restoration (ER) Project procedures, this RFI Report has undergone internal peer review.



Mr. Ted Taylor
EM/ER:98-361

2

September 16, 1998

As required by the performance measure, this RFI report has addressed both human health and ecological risk in accordance with all ER procedures and report outline guidance. If you have any questions or comments, please contact Dave McInroy at 667-0819.

Sincerely,



Julie A. Canepa, Program Manager
Environmental Restoration Project

JC/TG/se

Enclosure(s): (1) NFA Recommendations for Work Performed in FY98
(2) Two copies of the RFI Report for Satellite Accumulation Areas:
PRs 40-007(a), 40-007(b), 40-007(c), 40-007(d), 40-007(e),
39-002(d), 39-002(e), and 39-002(f).

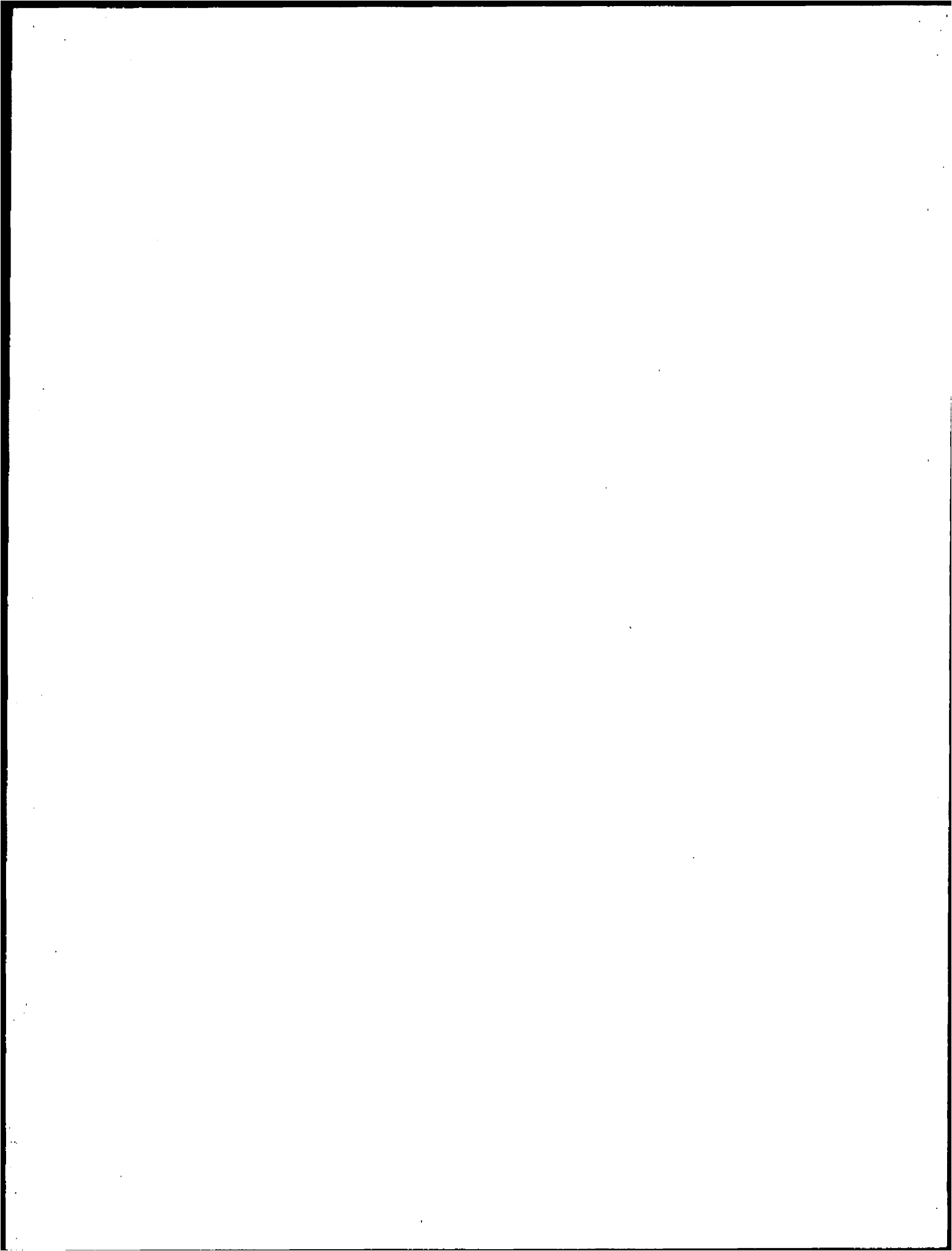
Cy (w/encs.):

J. Newlin, CST-7, MS M992
A. Pratt, EES-13, MS M992
RPF, MS M707, Record Package 306

Cy (w/o encs.):

T. Baca, EM, MS M992
D. Boak, TSA-1, MS M992
A. Dorries, TSA-11, MS M992
V. George, EM/ER, MS M992
J. Mose, LAAO, MS A316
D. Hickmott, EES-1, MS D462
R. Hutton, SAIC, MS J521
H. Orr, EM/ER, MS M992
EM/ER CT #C284 File, MS M992
EM/ER File, MS M992

98-09-16-001-0012



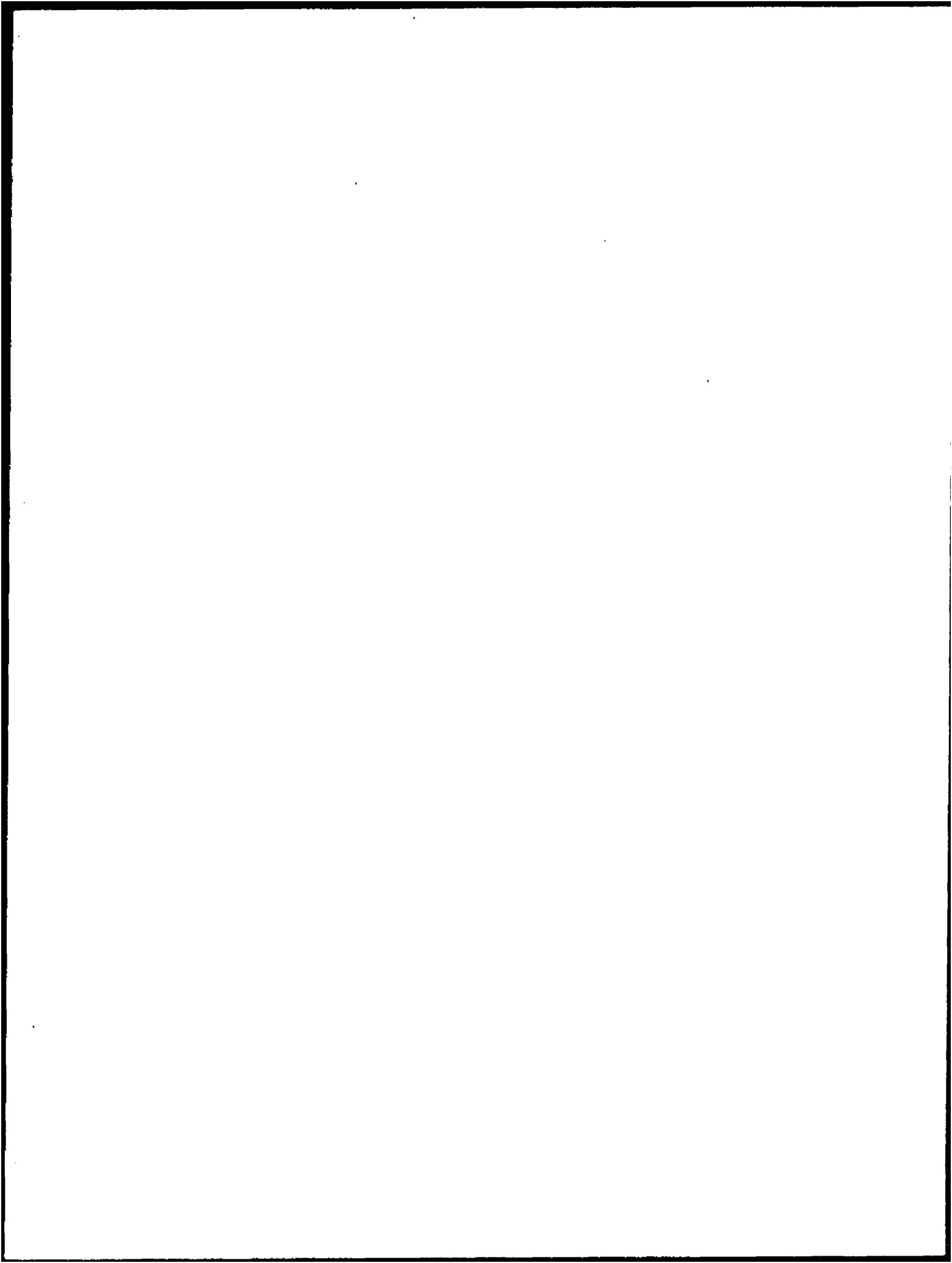
Part A. Quantitative Measures

Functional Area A.1. No Further Action (NFA) recommendations for work performed in FY98. Weight 15%

Unsatisfactory	Submit fewer than 19 potential release sites (PRSs) for NFA recommendation.
Marginal	Submit 19 PRSs for NFA recommendation in FY98.
Good	Submit 24 PRSs for NFA recommendation in FY98.
Excellent	Submit 29 PRSs for NFA recommendation in FY98.
Outstanding	Submit 34 PRSs for NFA recommendation in FY98.

Assumptions

1. The number of NFA recommendations to obtain a "good" rating is based on the number in the ER Project Baseline (see General Assumption 1) and a delta of (20% from "good" for the other ratings.
2. The work performed in FY98 for NFA recommendations will include an evaluation of each PRS for human health risk, surface water [following the ER Project Administrative Procedure (AP) 4.5, *Evaluation of Potential Surface Water Concerns at Environmental Restoration Sites*], other applicable regulations and standards [following guidance received from the New Mexico Environment Department (NMED) regarding acceptance of NFA recommendations (Letter from Ed Kelloy, Director Water and Waste Management Decisions to T.J. Taylor, DOE-LAAO and J. Jansen, LANL, Re: No Further Action Determinations Los Alamos National Laboratory NM0980010515, dated March 10, 1997), and an ecological risk evaluation [following Environmental Protection Agency Guidance (*Ecological Risk Assessment Guidance for Superfund: Process for Designing and Conducting Ecological Risk Assessments*, Interim Final Draft, USEPA 1997)]. The human health risk assessment, surface water assessment, ecological risk evaluation, and applicable regulations and standards assessment will all lead to a no further action recommendation.
3. The NFA recommendations will follow the *Resource Conservation and Recovery Act (RCRA) Facility Investigation (RFI) Report Framework Project Consistency Team (PCT) Policy* (EM/ER:96-PCT-014), dated August 19, 1996, or as amended to reflect requirements as stated in (2) above, and documented in conjunction with DOE approval, or the *Final Reports for Voluntary Corrective Actions and Expedited Cleanups PCT Policy* (EM/ER:95-PCT-029, Rev.1) dated April 12, 1996, or as amended to reflect requirements as stated in (2) above, and documented in conjunction with DOE approval.
4. Credit for completion will be obtained when the NFA recommendation is submitted to the NMED for those PRSs listed in the Hazardous and Solid Waste Amendments (HSWA) Module to the Laboratory's RCRA Operating Permit. For those PRSs not listed in the HSWA Module, the NFA recommendation will be considered complete when the final report is submitted to and accepted by (following General Assumption 5) DOE-Los Alamos Area Office (LAAO). The report containing the NFA recommendation will be developed in conjunction with members of UC, contract personnel and members of DOE-LAAO. For those reports submitted to NMED, the report must receive approval from DOE-LAAO prior to submittal to NMED. The reports submitted to NMED will be submitted to DOE-LAAO at least ten working days before it is due to NMED (as documented in the ER Project Baseline dated September 26, 1997, or as amended and documented through a BCP). Those reports submitted only to DOE-LAAO will be submitted based on the schedule as documented in the ER Project Baseline dated September 26, 1997, or as amended and documented through a BCP.





LA-UR-98-4104
September 1998

ENVIRONMENTAL RESTORATION PROJECT

RFI Report for Satellite Accumulation Areas

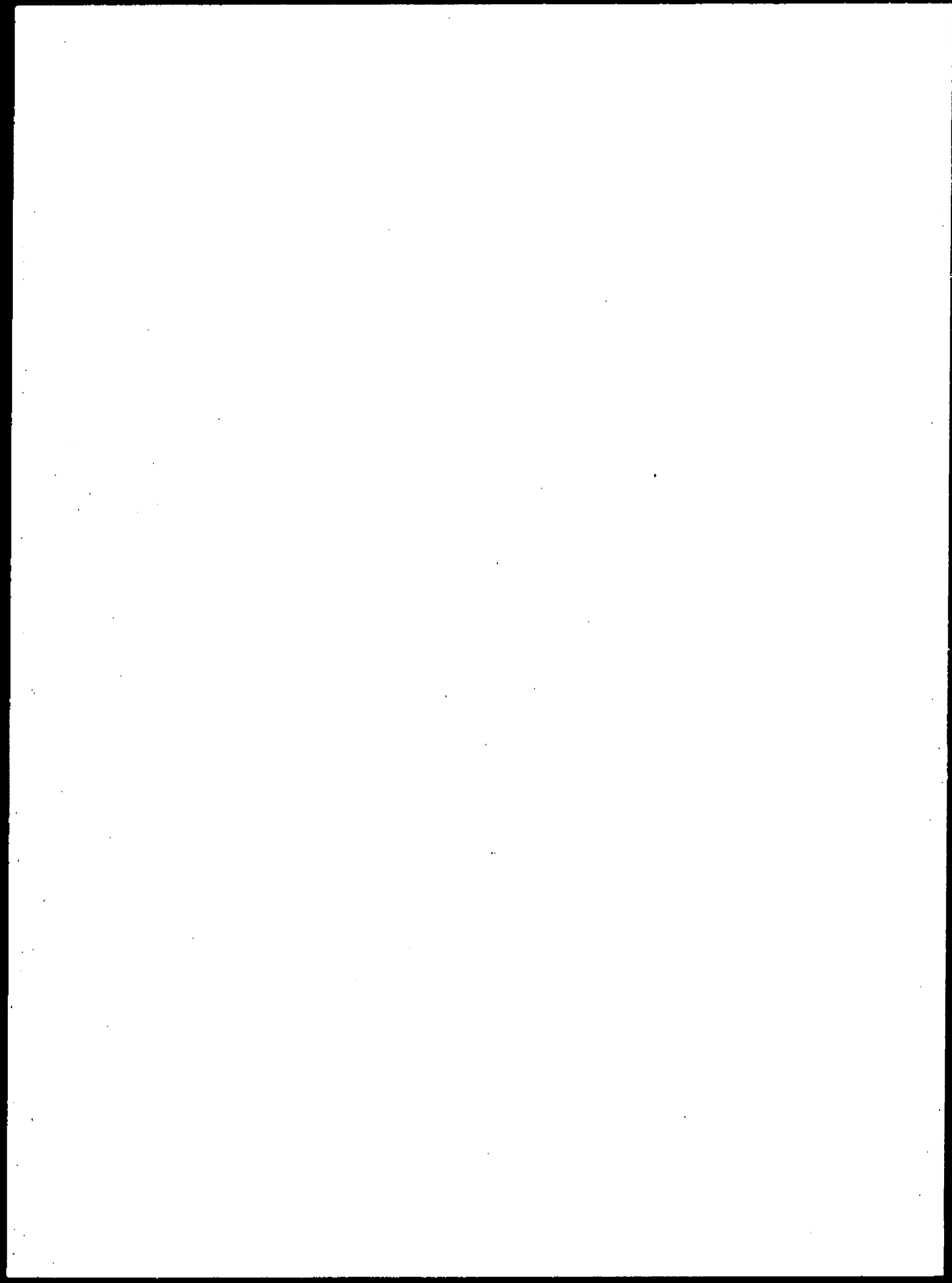
PRS 39-002(d)
39-002(e)
39-002(f)
40-007(a)
40-007(b)
40-007(c)
40-007(d)
40-007(e)

Environmental Restoration Project
A Department of Energy Environmental Cleanup Program

Los Alamos
NATIONAL LABORATORY

Los Alamos, NM 87545

Los Alamos National Laboratory, an affirmative action/equal opportunity employer, is operated by the University of California for the United States Department of Energy under contract W-7405-ENG-36.



Executive Summary

Eight satellite accumulation areas (SAAs) located in technical areas (TAs) 39 and 40 at Los Alamos National Laboratory (LANL) are recommended for no further action (NFA); potential release sites (PRSs) 39-002(d)-(f), and 40-007(a)-(e). This report presents a description of the operating practices and institutional controls employed at active and inactive satellite accumulation areas in support of the recommendations for no further action.

TA-39 is located in the southern portion of LANL and is bordered by Bandelier National Monument along New Mexico (NM) State Road 4 to the south and east. TA-40 is located in the central area of LANL and is bounded entirely by other TAs. TAs 39 and 40 historically have been used for high explosives research and testing. The five PRSs at TA 40 are used, and have been used since their inception in the 1950s, to store high explosive (HE)-contaminated wastes and HE product. They have been managed as SAAs under 40 CFR 262.34 since the inception of Resource Conservation and Recovery Act (RCRA) regulations. There is no documented or visible evidence of a release having occurred at any of these PRSs. The three PRSs at TA 39 were established in the 1980s as RCRA-regulated SAAs, and there is no documented or visible evidence of release having occurred at these three PRSs.

Each of the PRSs presented in Table ES-1 is currently or, in the case of areas administratively closed by LANL, has previously been a SAA, subject to administrative controls as defined by RCRA in 40 CFR §262.34. A generic description of basic operational activities and administrative controls that apply to SAAs is presented in the discussion following this table. The table itself describes the location and summarizes the operational history of each PRS.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and transfers between accounts.

The second part of the document provides a detailed explanation of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is described in detail, including the necessary documents and procedures to follow.

The third part of the document discusses the various methods used to record transactions. It compares the double-entry system with the single-entry system, highlighting the advantages and disadvantages of each. It also explains how to use T-accounts to organize and summarize the data.

The fourth part of the document focuses on the preparation of financial statements. It describes the process of calculating the net income or loss for a period and how to present this information in a clear and concise manner. It also discusses the importance of providing supporting documentation for all entries.

The fifth part of the document discusses the role of the accountant in the business. It explains how the accountant provides valuable information to management and how they can help the business make better financial decisions. It also discusses the ethical responsibilities of the accountant.

The sixth part of the document discusses the various types of accounts used in accounting. It explains the difference between assets, liabilities, and equity accounts, and how they are recorded and balanced. It also discusses the importance of understanding the normal balances for each type of account.

The seventh part of the document discusses the various types of errors that can occur in accounting. It explains how to identify and correct these errors, and how to prevent them from occurring in the first place. It also discusses the importance of maintaining a good system of internal controls.

The eighth part of the document discusses the various types of financial statements used by businesses. It explains the purpose of each statement and how they are prepared. It also discusses the importance of providing accurate and timely financial information to stakeholders.

The ninth part of the document discusses the various types of taxes that businesses are required to pay. It explains the different types of taxes, such as income tax, sales tax, and property tax, and how they are calculated and reported. It also discusses the importance of staying up-to-date on tax laws and regulations.

The tenth part of the document discusses the various types of financial ratios used to analyze a business's performance. It explains how to calculate these ratios and what they tell you about the business's financial health. It also discusses the importance of comparing these ratios to industry benchmarks.

TABLE ES-1

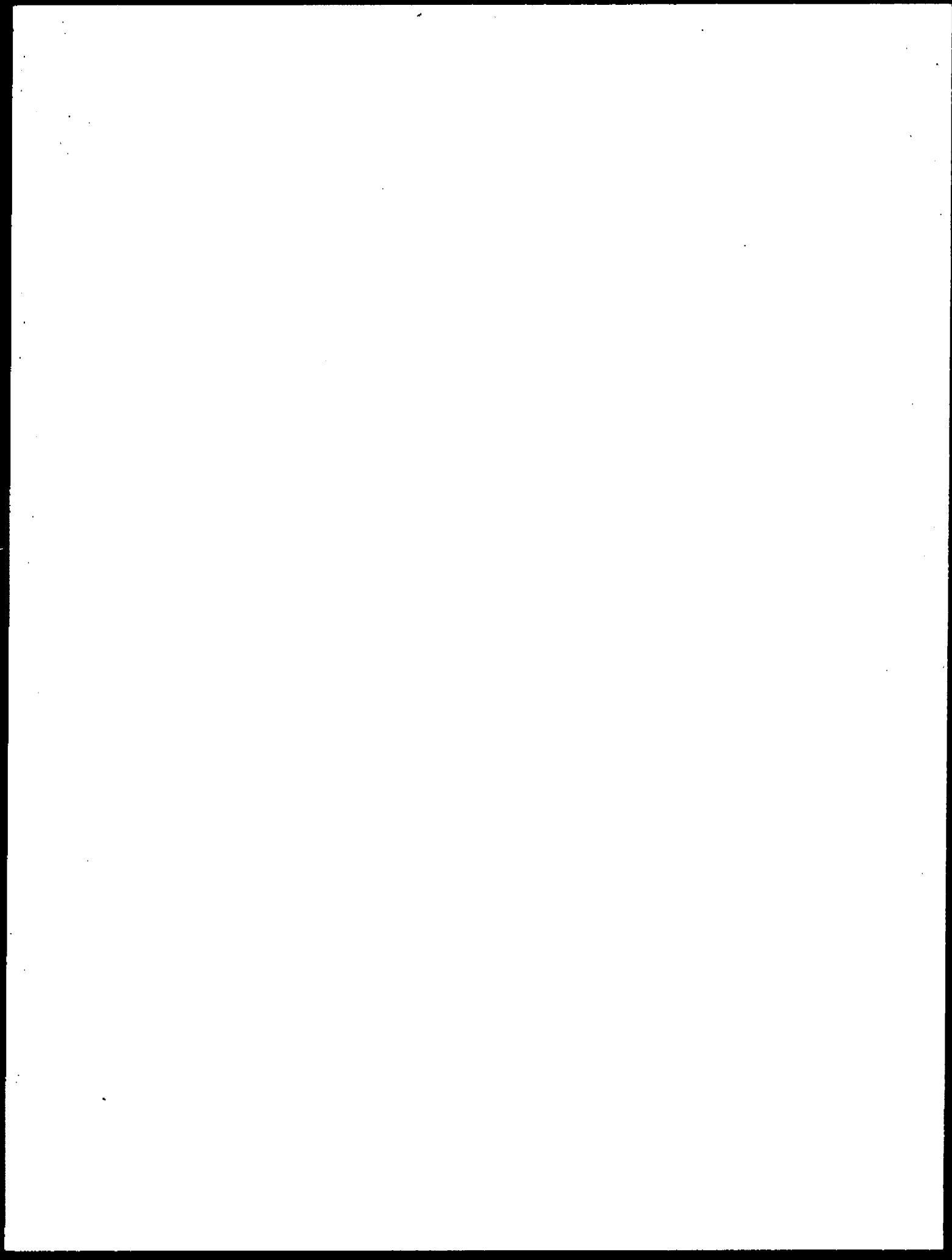
PRS DESCRIPTION AND OPERATIONAL HISTORY

PRS No.	Status	TA	Building	Former OU	Current/ Future Operations	Current/Future Land Use
40-007(a)	Active	40	3	1111	Firing sites	Industrial/Laboratory Operations
40-007(b)	Active	40	6	1111	Firing sites	Industrial/Laboratory Operations
40-007(c)	Active	40	11	1111	Firing sites	Industrial/Laboratory Operations
40-007(d)	Removed as SAA	40	14	1111	Firing sites	Industrial/Laboratory Operations
40-007(e)	Active	40	41	1111	Firing sites	Industrial/Laboratory Operations
39-002(d)	Removed as SAA	39	57	1132	Firing sites	Industrial/Laboratory Operations
39-002(e)	Removed as SAA	39	69	1132	Firing sites	Industrial/Laboratory Operations
39-002(f)	Removed as SAA	39	88	1132	Firing sites	Industrial/Laboratory Operations

The remainder of the executive summary describes the operational controls that apply to SAAs regulated under 40 CFR §262.34. This discussion is very detailed in the interest of fully illustrating why the PRSs proposed for NFA have no potential to become historical release sites.

A SAA is an accumulation area for hazardous or mixed waste located to serve a process, a room, or a suite of rooms where waste is generated. A SAA

- must be under control of the operator of the process generating the waste,
- may not serve waste generators on a different floor of a building,
- must have physical controls (for example, door or cabinet locks) in place if the area is located outside, and
- must have administrative and/ physical controls in place.



Administrative controls include, but are not limited to, consultation with a waste management coordinator, posting of the name and phone number of the SAA's primary contact, and the establishment of a list of authorized users.

A SAA may accumulate a total of 55 gallons of hazardous or mixed waste or 1 quart of acutely hazardous or mixed waste. If the volume limit is exceeded, the operator or generator marks the containers that caused the volume limit to be exceeded with the date the excess began. The SAA operator has 72 hours to transfer the waste to a less than 90-day storage area or to a treatment, storage, or disposal facility.

All containers holding hazardous or mixed wastes are marked with the words "HAZARDOUS WASTE" and the major constituents are listed. The container label may not have chemical formulas or abbreviations; the complete chemical names (common names) are placed on the container label. If the container holds mixed waste, it is also labeled "RADIOACTIVE". If the container is too small for a hazardous waste label to fit, then the label is placed on the tray or box the container is placed in. Small containers must indicate their contents so that proper segregation of incompatibles can be verified.

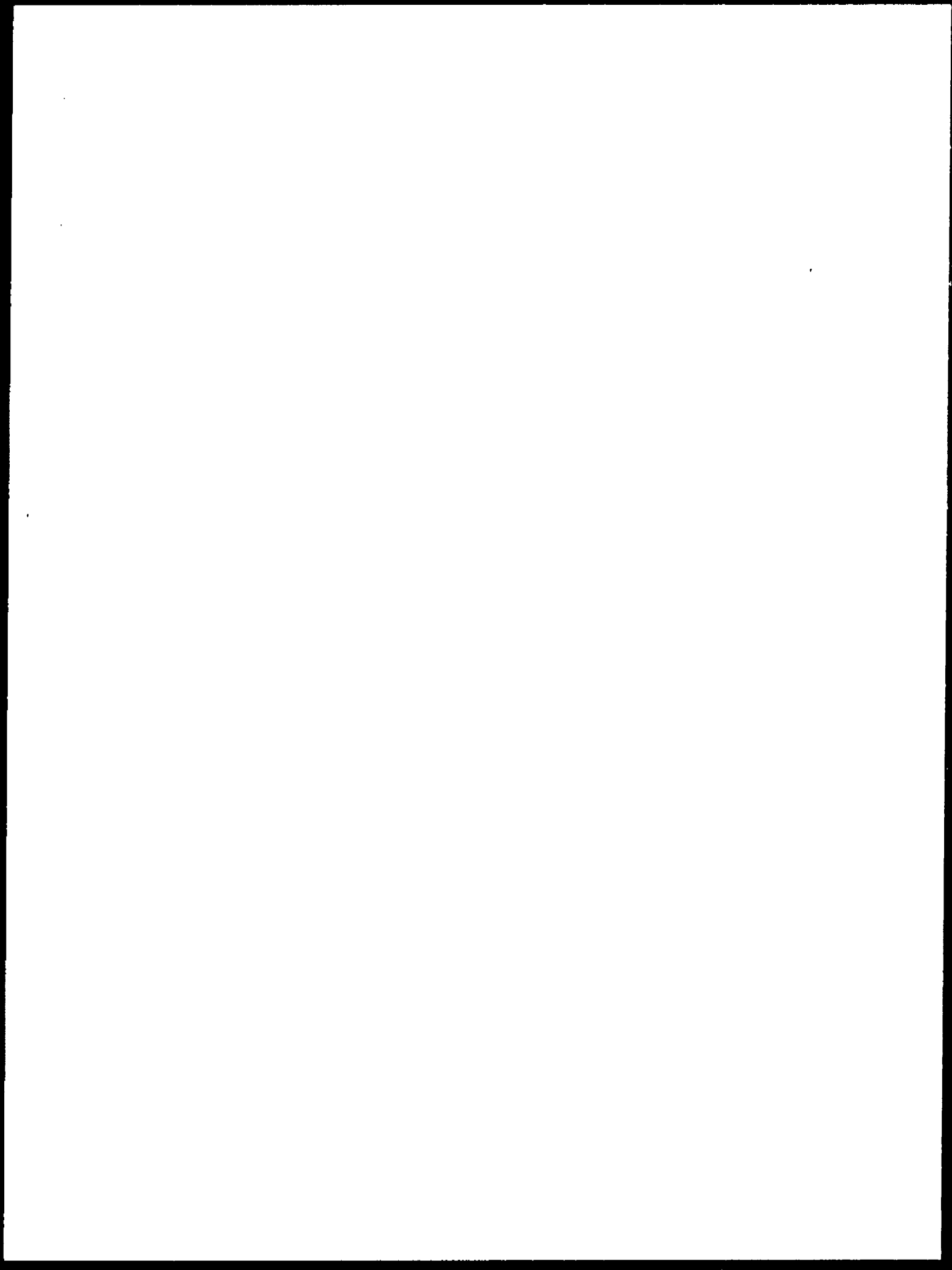
All containers are kept closed (in the manner intended by the manufacturer) at all times except when adding or removing waste from the container. Containers must be in good condition and compatible with the waste they are holding. Deteriorated or damaged containers must be replaced immediately. It is not acceptable to package liquid and solid wastes together.

The SAA must be identified by a prominently posted sign that states "HAZARDOUS WASTE SATELLITE ACCUMULATION AREA" or "HAZARDOUS WASTE SATELLITE STORAGE AREA". If mixed waste is stored, appropriate radiological postings must also be placed.

All leaks or spills of hazardous or mixed waste must be cleaned up immediately, and the contaminated clean-up material must be managed as hazardous or mixed waste.

The SAA must be free of obstacles or deterioration that could cause a spill or accident or prevent access by emergency personnel and equipment. If ignitable hazardous waste is stored, the area must also be free of possible ignition sources. Containers that are stored out of doors are placed in a dry, preferably sheltered location, out of traffic patterns, on pallets, with drum covers in place to prevent damage to the containers. Containers stored outdoors are equipped with physical controls, such as locks, to prevent unauthorized addition or removal of their contents.

All waste containers are segregated according to the compatibility of the types of waste they hold (for example, acids and bases or acids and organics). Containers holding liquids must have



secondary containment such as a dike, berm, tray, etc. If nonhazardous waste and hazardous waste are stored in the same SAA, they are separately identified and physically segregated by means of a dike, berm, wall, separate secondary containment unit, separate shelf, or other device.

Additionally, owner/operators of SAAs are required to take, at a minimum, the Waste Generation Overview course. This course presents materials related to the management of SAAs and required administrative controls for the operation of SAAs.

In summary, SWMUs 39-002(d), (e), and (f), and 40-007(a)-(e) are recommended for NFA because they are SAAs that are either inactive or active and, in either case, they have been and continue to be regulated under 40 CFR §262, Standards Applicable to Generators of Hazardous Waste. The Laboratory conducts training classes for the operation of these areas, inspects, and has institutional controls governing the operation and closure of these units. The New Mexico Environment Department (NMED) also performs annual inspections.

There is no evidence of release having occurred at any of these SAAs (LANL 1993, 26068; LANL 1993, 15316). If a release were to occur at one of the active SAAs, it would be cleaned up immediately in accordance with the Laboratory's Contingency Plan, Spill Prevention Countermesasures and Control Plan, and/or administrative requirements. Because any release from an active SAA would be cleaned up immediately, these units do not have the potential to become historical release sites. Therefore, the active SAAs will continue to be regulated under 3004(a) of RCRA, and not 3004(u), the Hazardous and Solid Waste Amendments.

The eight SAAs recommended here for NFA, and summarized in the table below, are not listed in Module VIII of the Laboratory's Hazardous Waste Facility Permit.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every receipt and invoice should be properly filed and indexed for easy retrieval. This is particularly crucial for businesses that deal with a large volume of transactions, as it helps in identifying discrepancies and ensuring compliance with tax regulations.

Next, the document addresses the issue of inventory management. It suggests implementing a robust system to track stock levels, which can help in reducing waste and optimizing procurement. Regular audits are recommended to ensure that the recorded inventory matches the physical stock on hand.

The third section focuses on financial reporting. It outlines the key components of a comprehensive financial statement, including the balance sheet, income statement, and cash flow statement. The document stresses the need for transparency and accuracy in these reports, as they provide a clear picture of the organization's financial health to stakeholders.

Finally, the document concludes with a call to action, urging all business owners and managers to adopt a proactive approach to financial management. By staying organized and diligent, they can ensure the long-term success and sustainability of their enterprises.

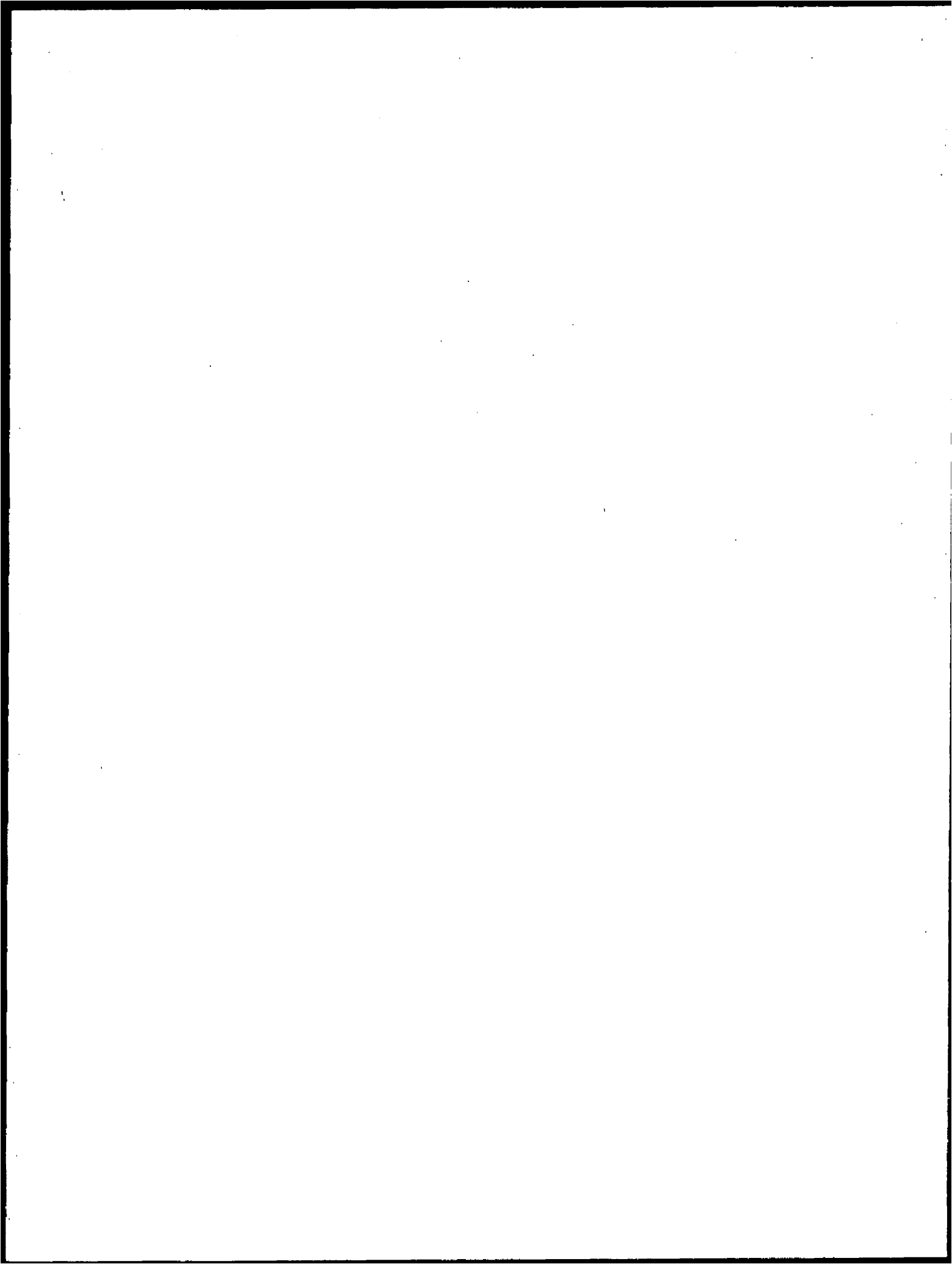
TABLE ES-2
SUMMARY OF PROPOSED ACTIONS

PRS No.	PRS Description	HSWA ¹	Radionuclide Component ²	Proposed Action	Rationale for Recommendation	Section Number
39-002(d)	SAA	No	No	NFA, Criterion 4 ³	No historical release known to have occurred, and regulated under another authority (3004(a) of RCRA)	20
39-002(e)	SAA	No	No	NFA, Criterion 4	No historical release known to have occurred, and regulated under another authority (3004(a) of RCRA)	30
39-002(f)	SAA	No	No	NFA, Criterion 4	No historical release known to have occurred, and regulated under another authority (3004(a) of RCRA)	40
40-007(a)	SAA	No	No	NFA, Criterion 4	No historical release known to have occurred, and regulated under another authority (3004(a) of RCRA)	50
40-007(b)	SAA	No	No	NFA, Criterion 4	No historical release known to have occurred, and regulated under another authority (3004(a) of RCRA)	60
40-007(c)	SAA	No	No	NFA, Criterion 4	No historical release known to have occurred, and regulated under another authority (3004(a) of RCRA)	70
40-007(d)	SAA	No	No	NFA, Criterion 4	No historical release known to have occurred, and regulated under another authority (3004(a) of RCRA)	80
40-007(e)	SAA	No	No	NFA, Criterion 4	No historical release known to have occurred, and regulated under another authority (3004(a) of RCRA)	90

¹ If the site is listed in Module VIII of the Laboratory's Hazardous Waste Facility Permit, then "yes" applies. Otherwise, "no" applies.

² If a release has occurred at the PRS and radionuclides are associated with the release, then "yes" applies. Otherwise, "no" applies.

³ NFA Criteria are listed in Section 11.B.4.a.(4).(b), "No Further Action (NFA) Proposals Criteria," in the *NMED RCRA Permits Management Program Document Requirement Guide* (NMED 1098, ER ID 57897).



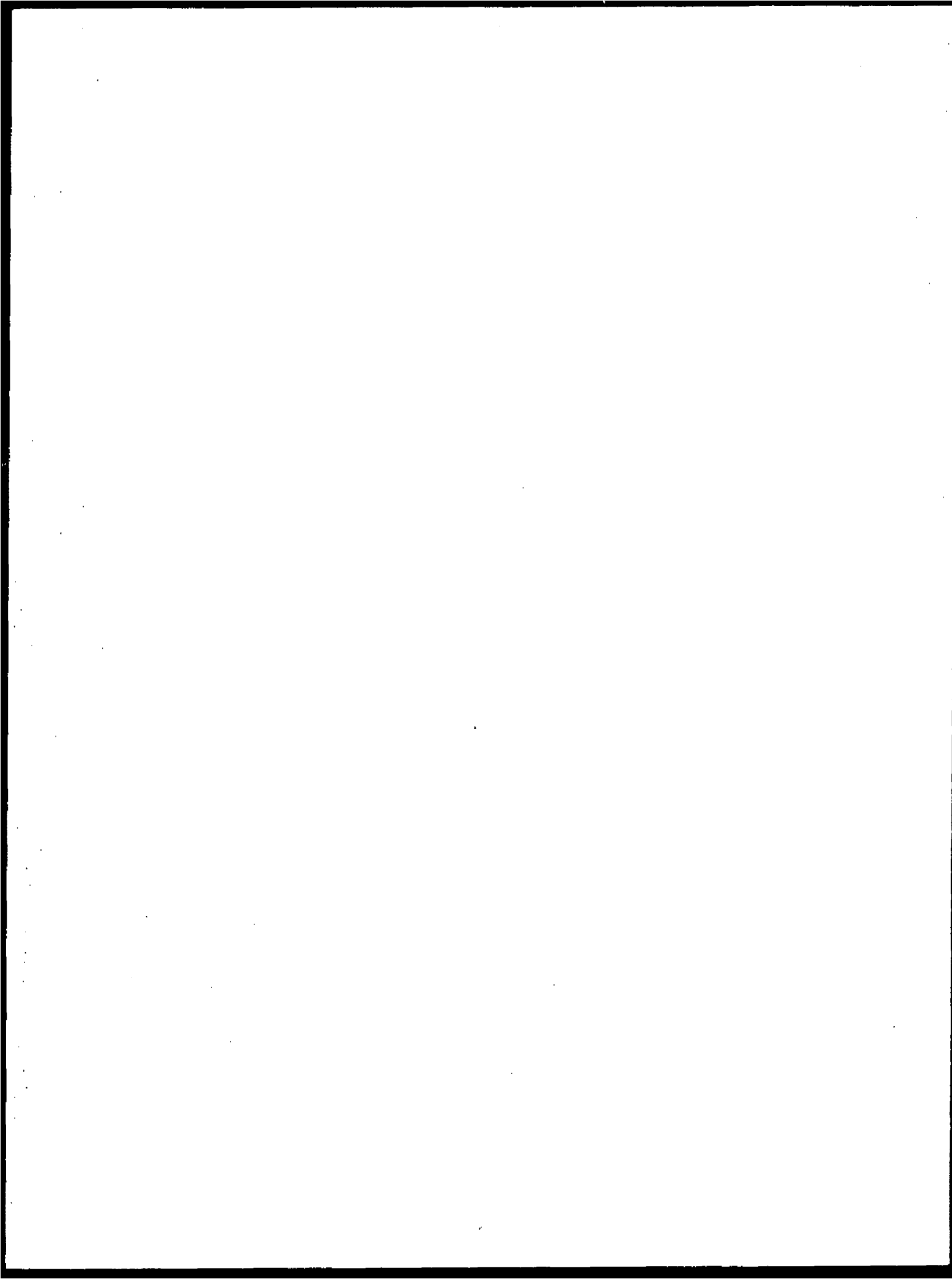
1.0 INTRODUCTION

Los Alamos National Laboratory (LANL or the Laboratory) is a multi-disciplinary research facility owned by the Department of Energy (DOE) and managed by the University of California. The Laboratory is located in north-central New Mexico approximately 60 miles northeast of Albuquerque and 20 miles northwest of Santa Fe. The Laboratory site covers 43 square miles of the Pajarito Plateau, which consists of a series of fingerlike mesas separated by deep canyons containing ephemeral and intermittent streams that run from west to east. Mesa tops range in elevation from approximately 6,200 ft to 7,800 ft. The eastern portion of the plateau stands 300 to 900 ft above the Rio Grande.

The Laboratory's Environmental Restoration (ER) Project is involved in a national effort by the DOE to clean up facilities that were formerly involved in weapons production. The goal of the ER Project is to ensure that DOE's past operations do not threaten human or environmental health and safety in and around Los Alamos County, New Mexico. To achieve that goal, the ER Project is currently investigating sites potentially contaminated by past Laboratory operations.

The eight sites that are the topic of this report are PRSs, which are not listed on Module VIII of the Laboratory's Hazardous Waste Facility Permit. The ER Project conducted only a review of historical information for these PRSs. No field investigations were conducted because there is no evidence, either historical or visual, that releases occurred at any of them. The recommendation for NFA for these sites is predicted on the fact that they are currently regulated under 40 CFR §262.34.

The PRSs included in this report are all satellite accumulation areas (SAAs) located at Technical Areas (TAs) 39 and 40. Specifically, they are PRSs 39-002(d)-(f) and 40-007(a)-(e). Figures 1.0-1 and 1.0-2 provide an overview of the Laboratory and illustrates the locations of these two TAs. Sections 2.0 – 9.0 present for each of the PRSs the specific information necessary to justify the recommendation for NFA. Because there is no evidence of release from these PRSs, many of the subsections addressed in a typical RCRA Facilities Investigation (RFI) report are not applicable. For consistency, all subsection headings are included and, if the contents of the subsection are not applicable, it is so stated. None of the appendices that are typically included in a RFI report are included in this document, because all of the applicable information is presented in the body of the report.



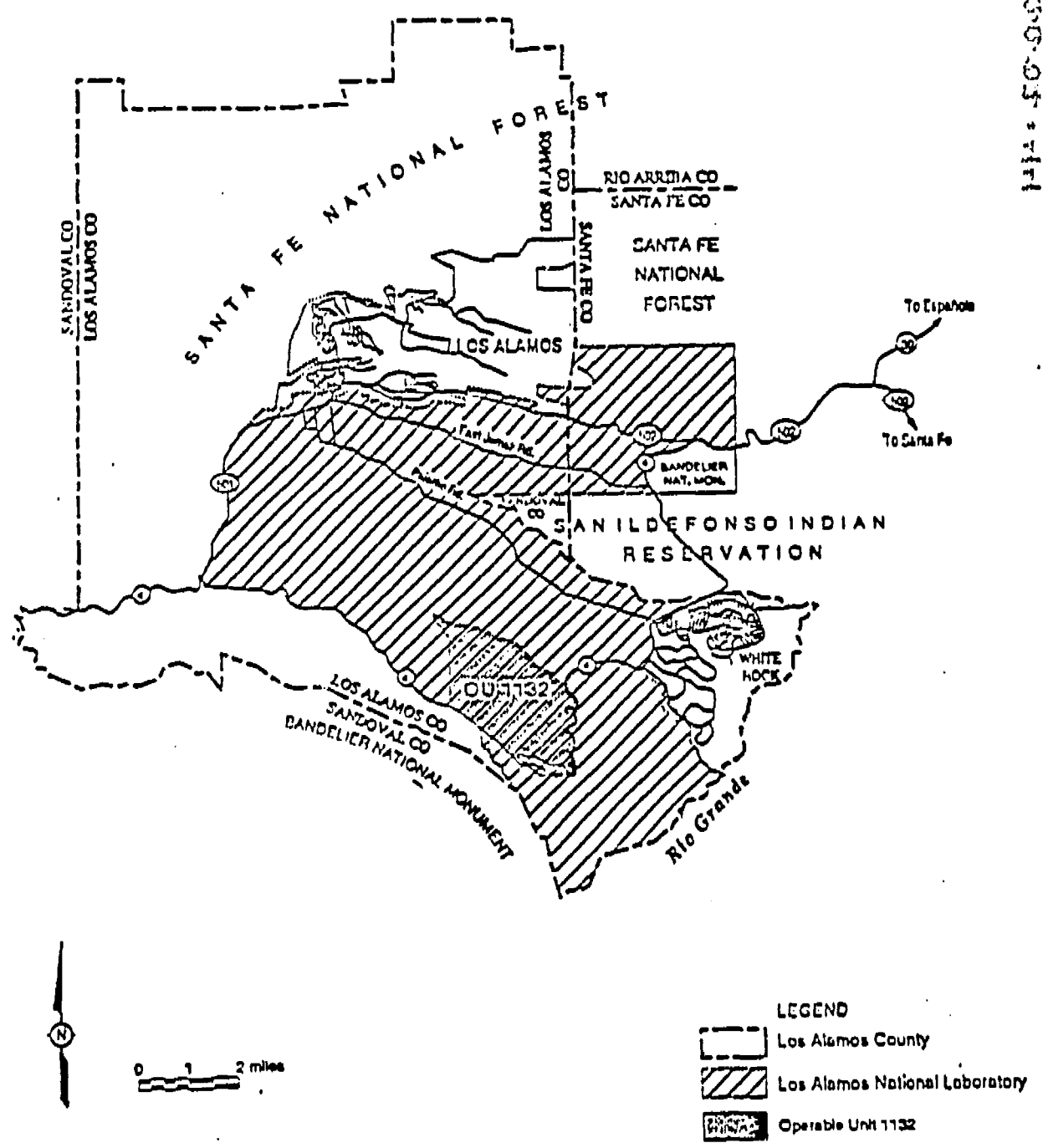
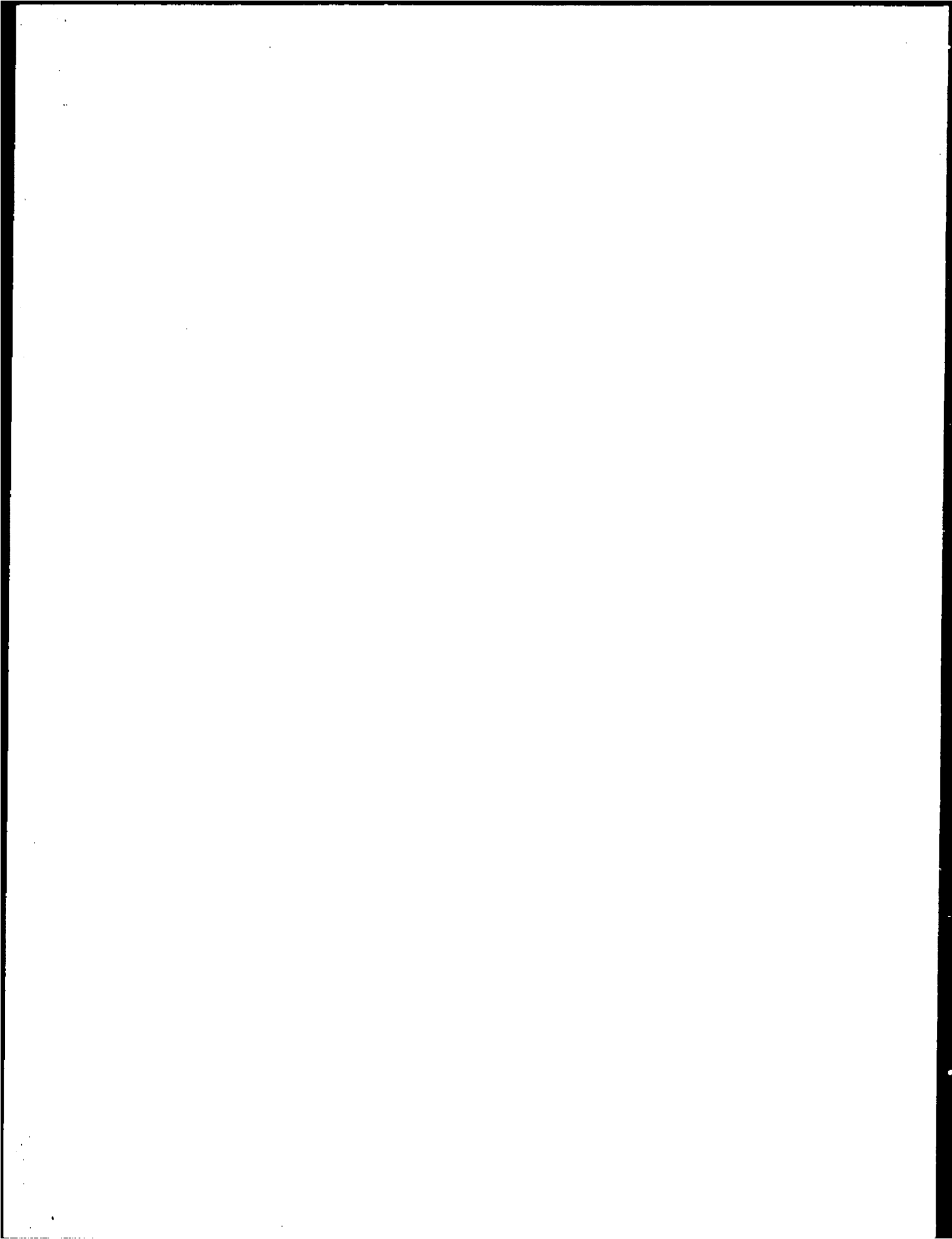


Figure 1.0-1. Location of former Operable Unit 1132 (which contains TA-39) with respect to Laboratory technical areas and surrounding land holdings.



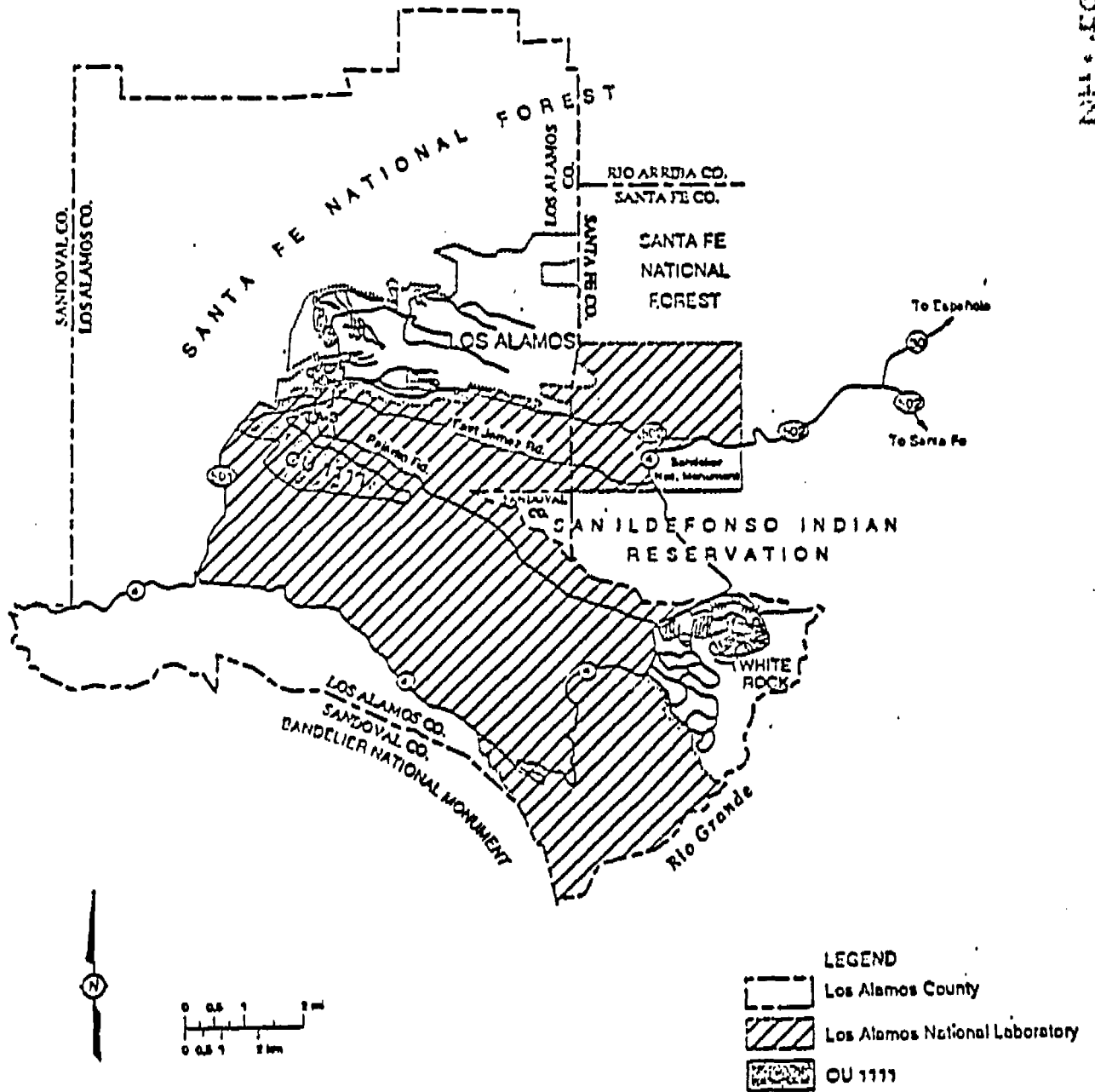
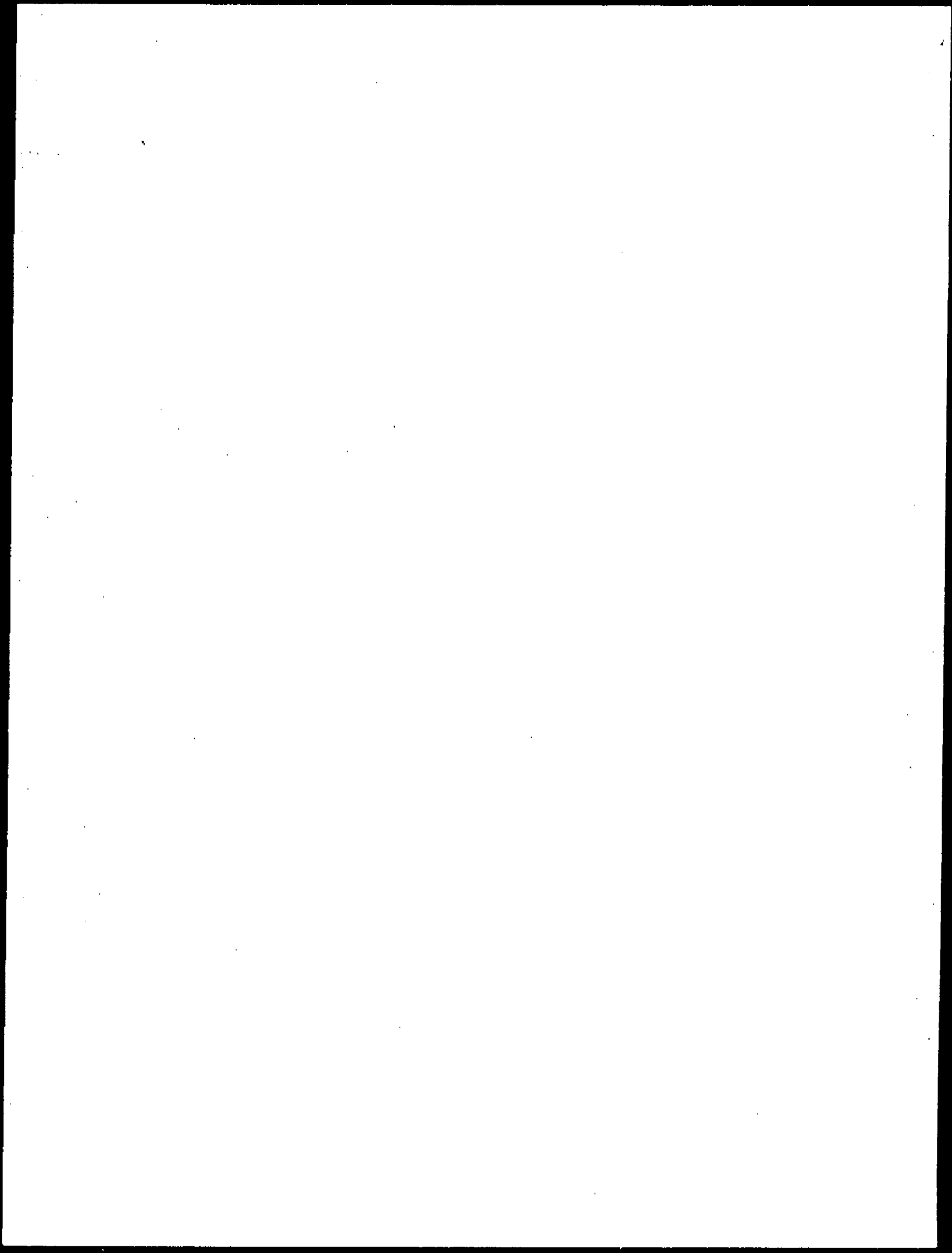


Figure 1.0-2. Location of former Operable Unit 1111 (which contains TA-40) with respect to Laboratory technical areas and surrounding land holdings.



2.0 PRS 39-002(d)

2.1 Summary

PRS 39-002(d) is a former SAA located on a gravel pad on the outside corner of building (TA-39-57) in Ancho Canyon. Building 39-57, is located at the northwest end of TA-39, which is located in the southeastern portion of the Laboratory and is bordered on the south by Bandelier National Monument. The TA was established in the 1950s as an area for the open-air testing of high explosives for the shock wave physics group. The PRS was used since the 1980s for the storage of photographic (Polaroid) wastes and cloth and paper contaminated with various substances such as acetone, ethanol, transformer oil, trichloroethane, vacuum grease, and copper sulfate.

2.2 Description and Operational History

2.2.1 Site Description

PRS 39-002(d) is a formerly active SAA located at TA-39 outside of Building 57. This PRS was an administratively controlled area subject to the requirements specified by RCRA in 40 CFR 262.34. This PRS was actively managed under the requirements detailed in the Executive Summary.

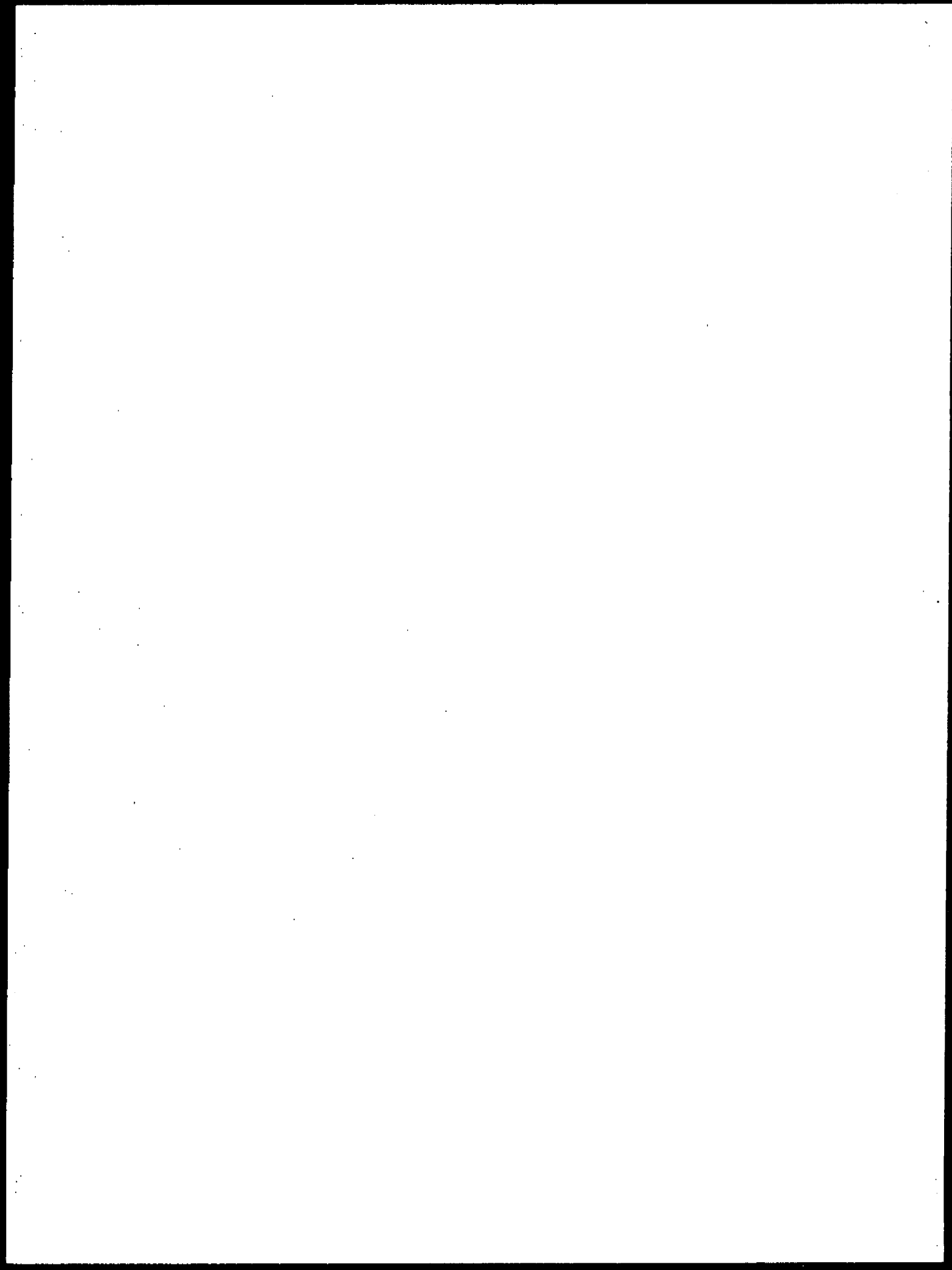
PRS 39-002(d) wastes were associated with photographic operations undertaken to document the propagation of HE detonations. Figure 2.2-1 shows the physical location of the site. PRS 39-002(d) is not listed in Module VIII of the Laboratory's Hazardous Waste Facility Permit.

Current Land Use

TA-39 was established as a remote, high-explosives test site. Experiments are conducted at the site to support research on equations-of-state, shock wave phenomena, development of implosion systems, development and application of explosively produced pulses of electrical power, and production of high magnetic fields.

Future Land Use

LANL does not anticipate any change from the current industrial use for the operational life of the Laboratory (LANL 1995, ER ID 57224).



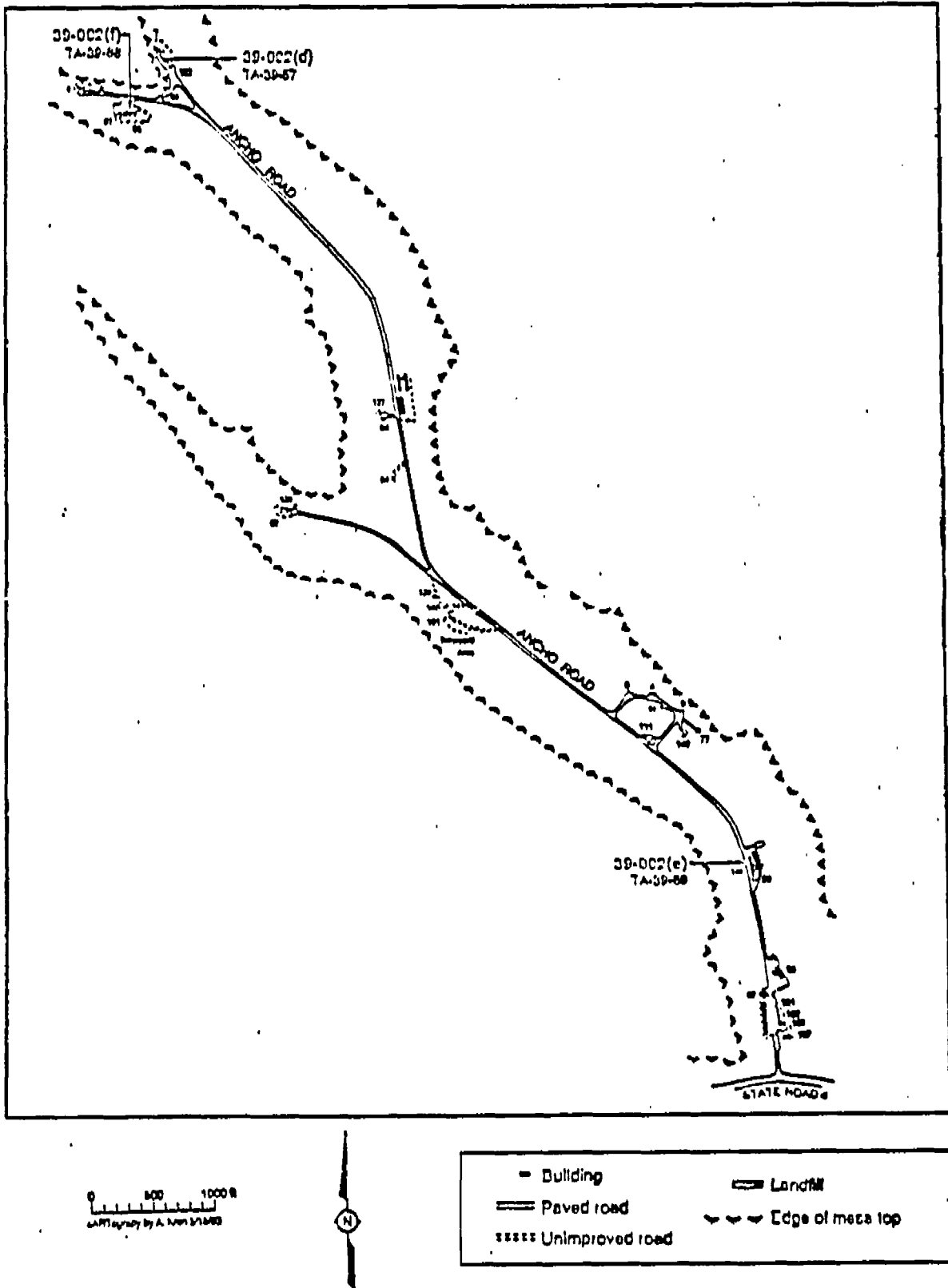
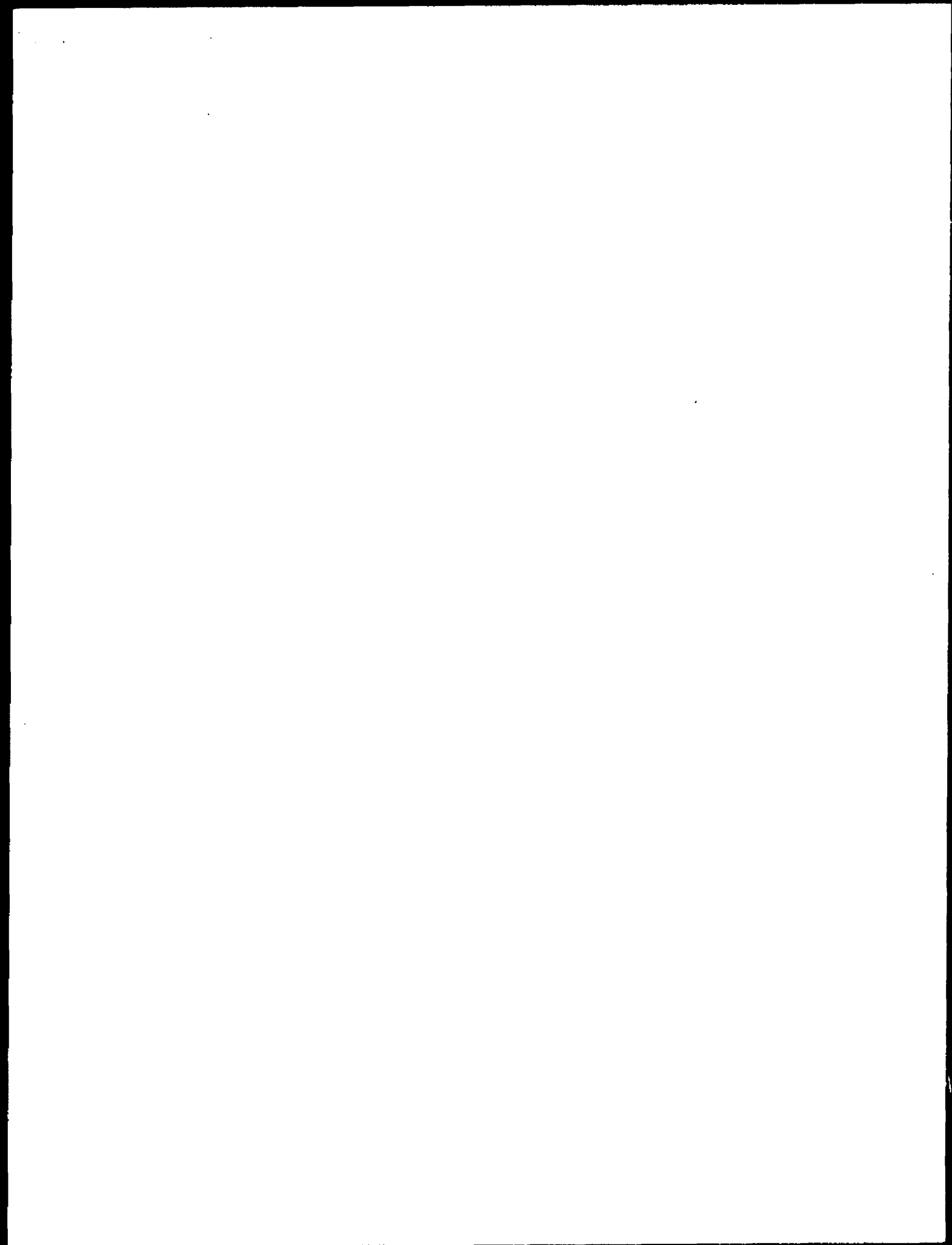


Figure 2.2-1. Location of PRSs 39-002(d, e, f) and associated physical features near TA-39.



2.2.2 Operational History

Building 57 at TA-39 was built in the 1950s for explosives testing. PRS 39-002(d) was a SAA established in the 1980s for wastes associated with the photographic documentation of such testing.

2.3 Investigatory Activities

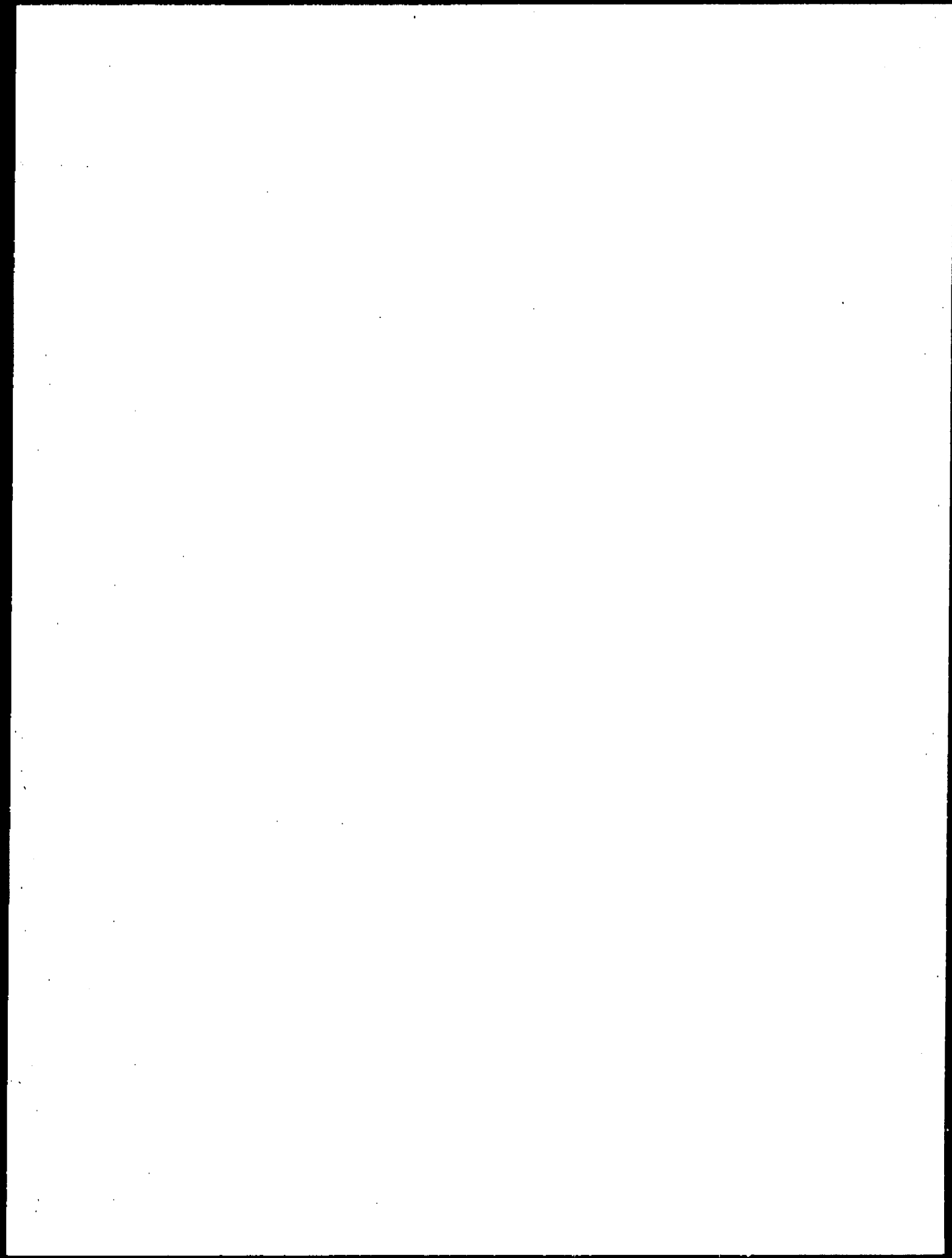
2.3.1 Summary

The following discussion of the investigation activities for PRS 39-002(d) is based non-sampling data collection. Because PRS 39-002(d) is regulated under a separate authority (3004(a) of RCRA), data collection for this PRS consisted of a review of all waste management records associated with the PRS. Specifically, internal compliance auditing records for the SAA, conducted by the Hazardous and Solid Waste group (ESH-19), were reviewed for evidence of noncompliance with 40 CFR §262.34.

2.3.2 Previous Investigations

Previous historical research for this PRS, including the 1990 SWMU Reports (LANL 1990 ER ID 0145) and additional research conducted during the development of the RFI Workplan (LANL 1993 ER ID 15316, p. 5-18), indicate that no evidence of spills or leaks are visible or have ever been documented at this site.

Recent records related to the PRS date back to 1992, at which time the Laboratory instituted self-reporting and compliance auditing to verify compliance with RCRA regulations governing the operation of the SAA. Typical wastes consisted of Polaroid photographic wastes, and cloth and paper contaminated with common laboratory organics and copper sulfate. The SAA has not required any corrective action as a result of the operation of the area.



2.3.3 Preliminary Conceptual Model

A conceptual model is not applicable to this evaluation because no release from the PRS is known to have occurred.

2.3.4 Field Investigation and Data Evaluation

Sampling data were not collected at PRS 39-002(d).

2.3.5 Revised Site Conceptual Model

A conceptual model is not applicable to this evaluation because no release from the PRS is known to have occurred.

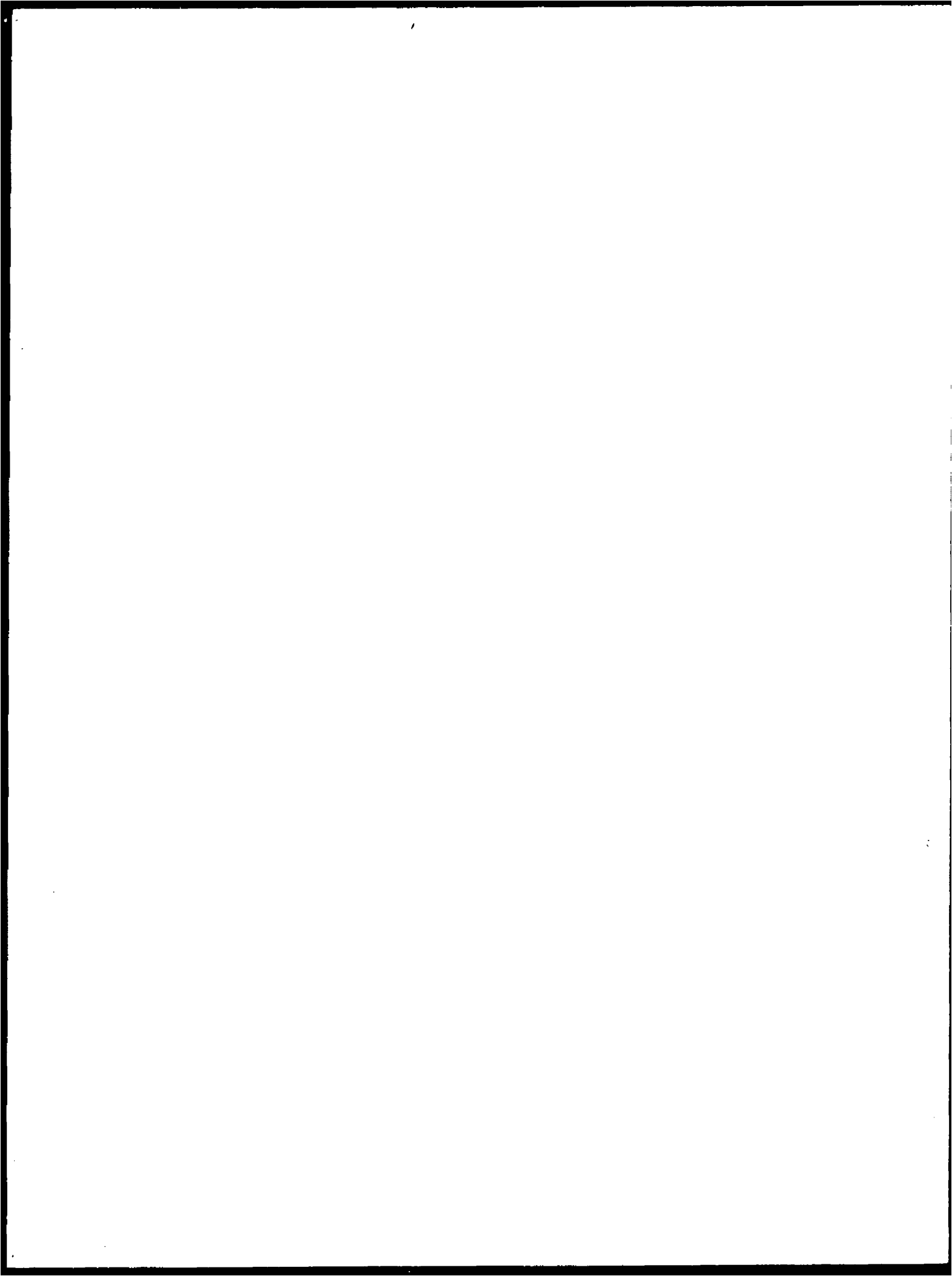
2.4 Site Assessment

No screening or risk assessments were performed for PRS 39-002(d).

2.5 Results and Conclusions

PRS 39-002(d) is a former SAA, outside Building 57 at TA-39 and was subject to requirements for active SAAs specified in 40 CFR 262.34. This PRS was originally identified in the 1990 SWMU Report, and that report states that there was no historical record or visual indication of a release at the site.

PRS 39-002(d) is recommended for NFA based on Criterion 4 even though no release is known to have occurred, because the site was subject to regulation under Section 3004(a), and not Section 3004(u), of RCRA.



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3.0 PRS 39-002(e)

3.1 Summary

PRS 39-002(e) is a former SAA located on a covered concrete breezeway outside of building (TA-39-69) in Ancho Canyon. Building 39-69, located at the southern end of TA-39, is approximately a quarter mile north of state road 4. TA-39 is located in the southeastern portion of the Laboratory and is bordered on the south by Bandelier National Monument. The TA was established in 1953 as an area for the open-air testing of high explosives for the shock wave physics group. The PRS was used from 1980 to approximately 1992 for the storage of waste associated with propellant gun experiments.

3.2 Description and Operational History

3.2.1 Site Description

PRS 39-002(e) is a formerly active SAA located at TA-39 outside of Building 69. This PRS was an administratively controlled area subject to the requirements specified by RCRA in 40 CFR 262.34. This PRS was actively managed under the requirements detailed in the Executive Summary.

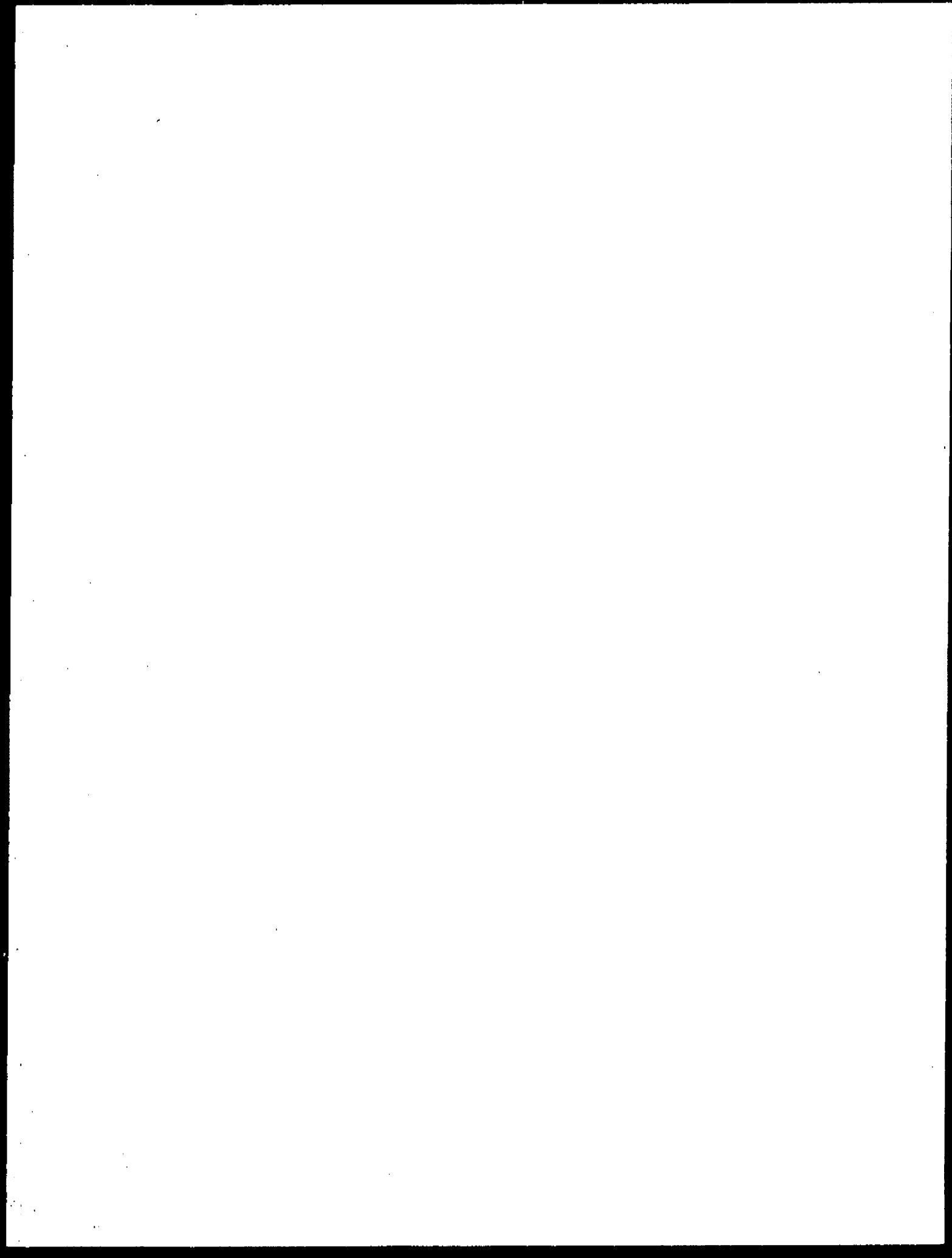
PRS 39-002(e) wastes are associated with the single-stage gas gun experiment and typically consisted of rags contaminated with Fantastik®; carbon dust; nylon; spent propellant cans; polaroid film; and metal. A total of about 60 gal of waste were generated per year (LANL 1993 ER ID 15316, pp. 5-18). Figure 2.2-1 shows the physical location of the site. PRS 39-002(e) is not listed in Module VIII of the Laboratory's Hazardous Waste Facility Permit.

Current Land Use

TA-39 was established as a remote, high-explosives test site. Experiments are conducted at the site to support research on equations-of-state, shock wave phenomena, development of implosion systems, development and application of explosively produced pulses of electrical power, and production of high magnetic fields.

Future Land Use

LANL does not anticipate any change from the current industrial use for the operational life of the Laboratory (LANL 1995, ER ID 57224).



3.2.2 Operational History

Building 69 at TA-39 was built in 1953 for explosives testing related to research and development of a two-stage gas gun. PRS 39-002(e) was a SAA established in the 1980s for wastes associated with the gas gun. This SAA, when operational, stored an estimated 4.5 gallons of waste per month.

3.3 Investigatory Activities

3.3.1 Summary

The following discussion of the investigation activities for PRS 39-002(e) is based non-sampling data collection. Because PRS 39-002(e) has been regulated under a separate authority, data collection for this PRS consisted of a review of all waste management records associated with the PRS. Specifically, internal compliance auditing records for the SAA, conducted by the Hazardous and Solid Waste group (ESH-19), were reviewed for evidences of noncompliance with 40 CFR §262.34.

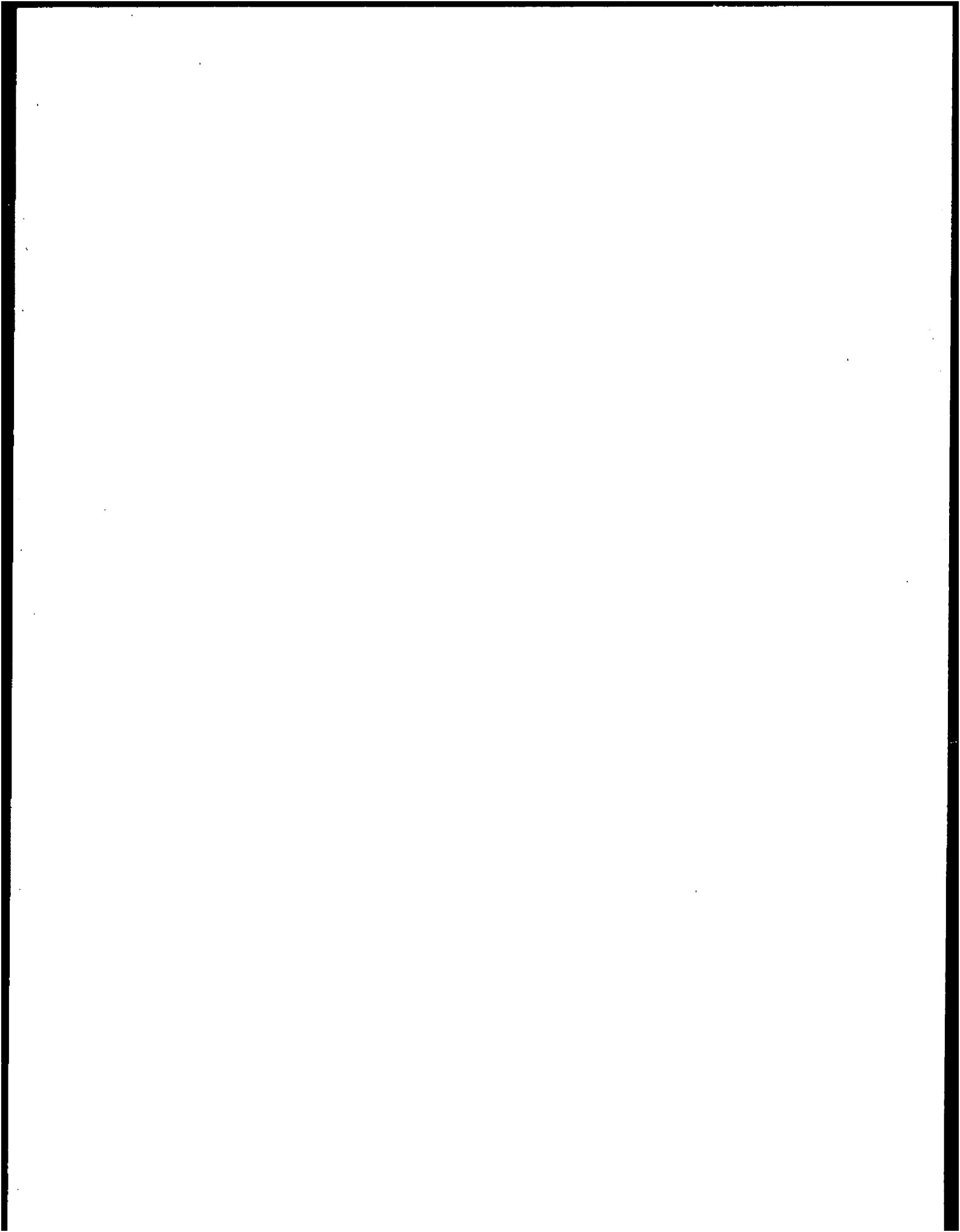
3.3.2 Previous Investigations

Previous historical research for this PRS, including the 1990 SWMU Reports (LANL 1990 ER ID 0145) and additional research conducted during the development of the RFI Workplan (LANL 1993 ER ID 15316, pp. 5-18), indicate that no evidence of spills or leaks are visible or have ever been documented at this site.

Recent records related to the PRS date back to 1992, at which time the Laboratory instituted self-reporting and compliance auditing to verify compliance with RCRA regulations governing the operation of the SAA. Typical waste volumes were 4.5 gallons per month of wastes consisting of rags contaminated with Fantastik®, spent propellant cans, and metals. The SAA has had no corrective actions associated with the operation of the area.

3.3.3 Preliminary Conceptual Model

A conceptual model is not applicable to this evaluation.



3.3.4 Field Investigation and Data Evaluation

Sampling data were not collected at PRS 39-002(e).

3.3.5 Revised Site Conceptual Model

A conceptual model is not applicable to this evaluation.

3.4 Site Assessment

No screening or risk assessments were performed for PRS 39-002(e)

3.5 Results and Conclusions

PRS 39-002(e) is a former SAA, outside Building 69 at TA-39 and was subject to requirements for active SAAs specified in 40 CFR §262.34. Although this PRS was originally identified in the 1990 SWMU Report, there was no historical record or visual indications of a release at this site.

PRS 39-002(e) is recommended for NFA based on Criterion 4, because this site was subject to regulation under Section 3004(a), not Section 3004(u) of RCRA.

4.0 PRS 39-002(f)

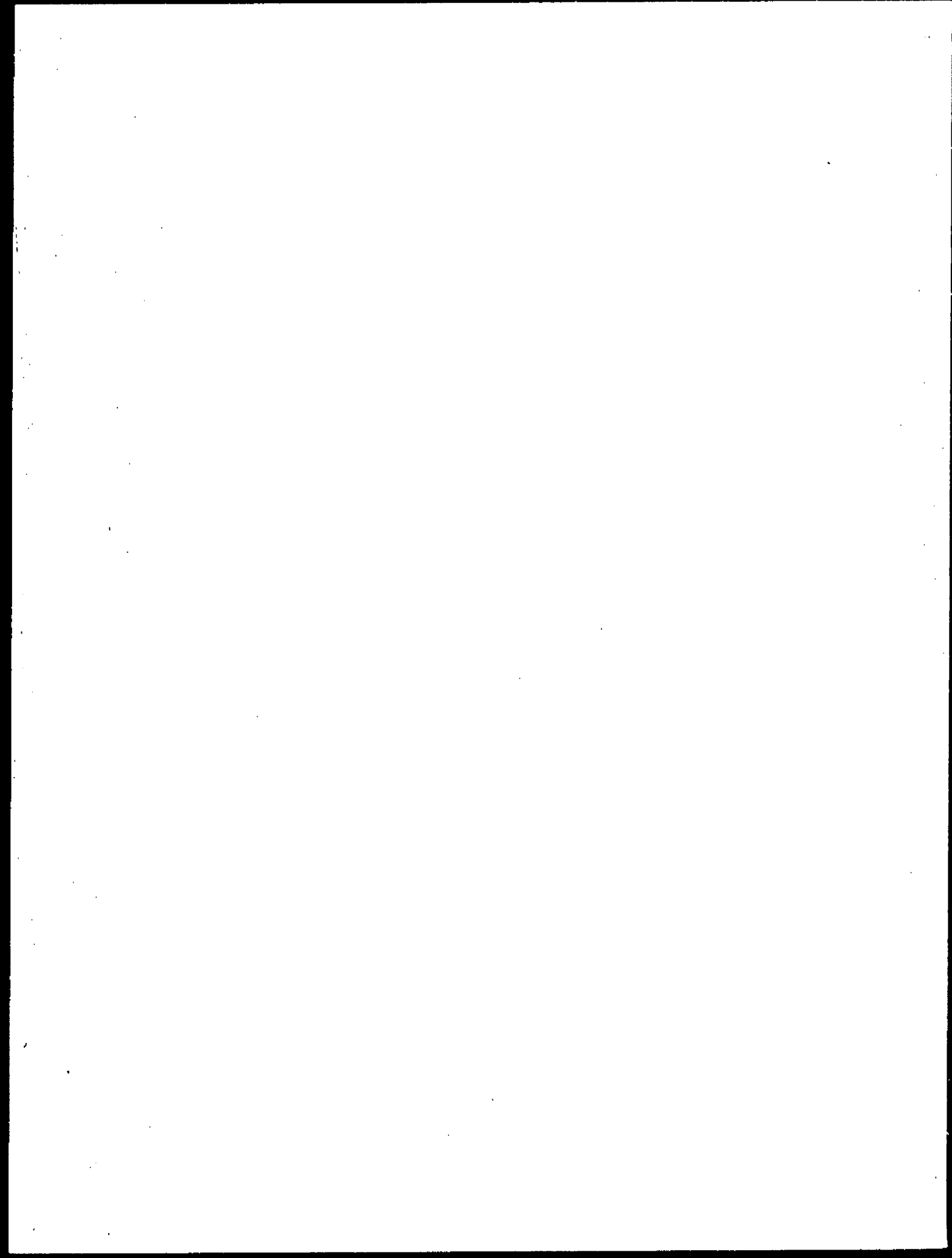
4.1 Summary

PRS 39-002(f) is a former SAA located on the asphalt driveway outside the northeast corner of building (TA-39-88) in Ancho Canyon. Building 39-88, is located at the northwest end of TA-39, which is located in the southeastern portion of the Laboratory and is bordered on the south by Bandelier National Monument. The TA was established in the 1950s as an area for the open-air testing of high explosives for the shock wave physics group. The PRS was used since the 1980s for the storage of photographic (Polaroid) wastes and cloth and paper contaminated with various substances such as acetone, ethanol, transformer oil, trichloroethane, vacuum grease, and copper sulfate.

4.2 Description and Operational History

4.2.1 Site Description

PRS 39-002(f) is a formerly active SAA located at TA-39 outside of Building 88. This PRS was an administratively controlled area subject to the requirements specified by RCRA in 40 CFR



§262.34. This PRS was actively managed under the requirements detailed in the Executive Summary.

PRS 39-002(f) wastes were associated with photographic operations undertaken to document the propagation of HE detonations. Figure 4.2-1 shows the physical location of the site. PRS 39-002(f) is not listed in Module VIII of the Laboratory's Hazardous Waste Facility Permit.

Current Land Use

TA-39 was established as a remote, high-explosives test site. Experiments are conducted at the site to support research on equations-of-state, shock wave phenomena, development of implosion systems, development and application of explosively produced pulses of electrical power, and production of high magnetic fields.

Future Land Use

LANL does not anticipate any change from the current industrial use for the operational life of the Laboratory (LANL 1995, ER ID 57224).

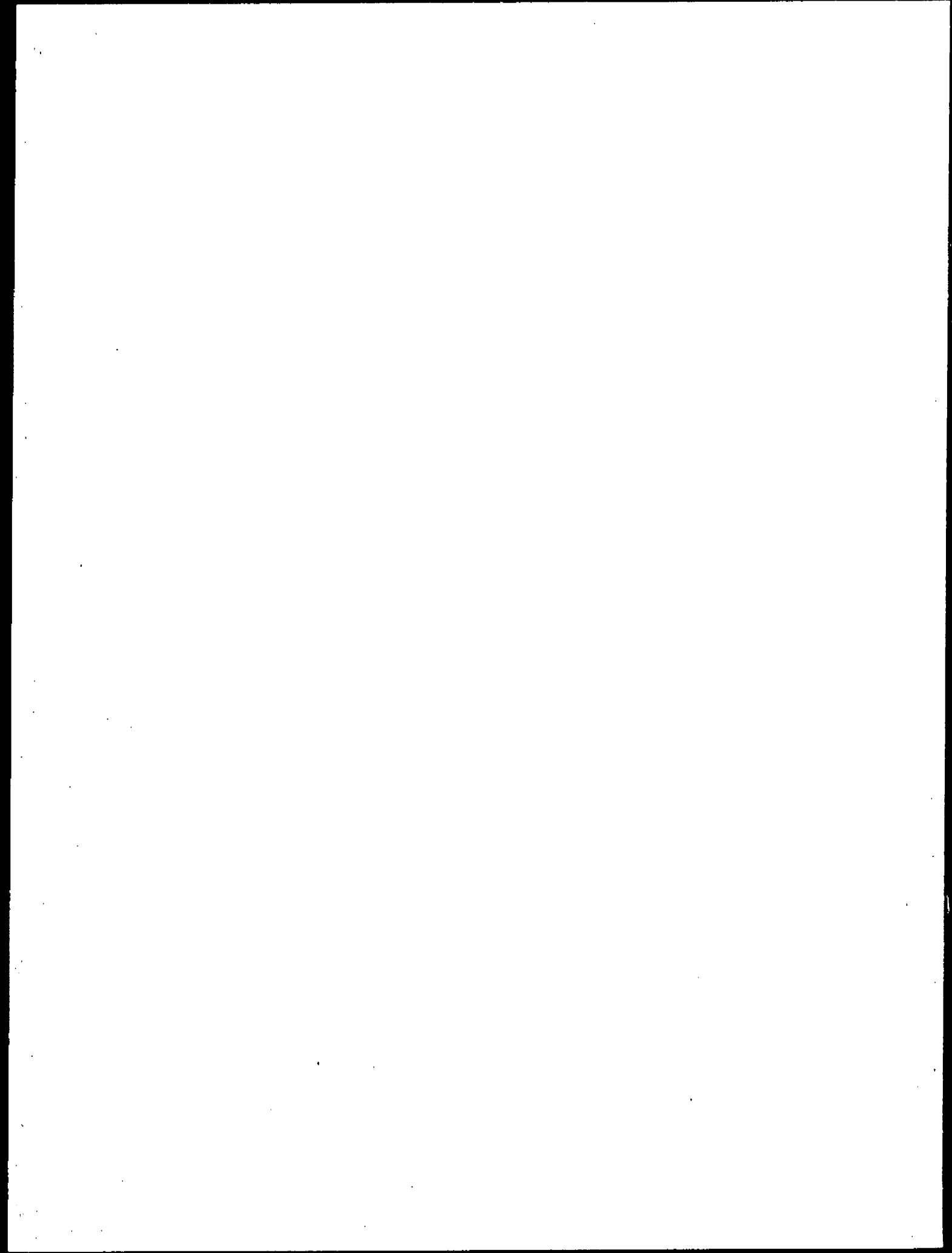
4.2.2 Operational History

Building 88 at TA-39 was built in the 1950s for explosives testing. PRS 39-002(f) was a SAA established in the 1980s for wastes associated with the photographic documentation of such testing.

4.3 Investigatory Activities

4.3.1 Summary

The following discussion of the investigation activities for PRS 39-002(f) is based non-sampling data collection. Because PRS 39-002(f) is regulated under a separate authority (3004(a) of RCRA), data collection for this PRS consisted of a review of all waste management records associated with the PRS. Specifically, internal compliance auditing records for the SAA, conducted by the Hazardous and Solid Waste group (ESH-19), were reviewed for evidence of noncompliance with 40 CFR §262.34.



4.3.2 Previous Investigations

Previous historical research for this PRS, including the 1990 SWMU Reports (LANL 1990 ER ID 0145) and additional research conducted during the development of the RFI Workplan (LANL 1993 ER ID 15316, p. 5-18), indicate that no evidence of spills or leaks are visible or have ever been documented at this site.

Recent records related to the PRS date back to 1992, at which time the Laboratory instituted self-reporting and compliance auditing to verify compliance with RCRA regulations governing the operation of the SAA. Typical wastes consisted of Polaroid photographic wastes, and cloth and paper contaminated with common laboratory organics and copper sulfate. The SAA has not required any corrective action as a result of the operation of the area.

4.3.3 Preliminary Conceptual Model

A conceptual model is not applicable to this evaluation because no release from the PRS is known to have occurred.

4.3.4 Field Investigation and Data Evaluation

Sampling data was not collected at PRS 39-002(f).

4.3.5 Revised Site Conceptual Model

A conceptual model is not applicable to this evaluation because no release from the PRS is known to have occurred.

4.4 Site Assessment

No screening or risk assessments were performed for PRS 39-002(f).

4.5 Results and Conclusions

PRS 39-002(f) is a former SAA, outside Building 88 at TA-39 and was subject to requirements for active SAAs specified in 40 CFR §262.34. This PRS was originally identified in the 1990 SWMU Report, and that report states that there was no historical record or visual indication of a release at the site.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed explanation of how to categorize these transactions and how to use a double-entry system to ensure that the books balance.

Next, the document covers the process of reconciling bank statements. It explains that this is a crucial step in verifying the accuracy of the cash account. The process involves comparing the bank's records with the company's records and identifying any discrepancies. Common reasons for discrepancies include bank charges, interest, and timing differences. The document provides a step-by-step guide to performing a bank reconciliation and offers tips for avoiding errors.

The third section discusses the preparation of financial statements. It outlines the requirements for these statements and provides a detailed explanation of how to calculate and present the following:

- Income Statement:** Shows the company's revenue, expenses, and net income over a specific period.
- Balance Sheet:** Shows the company's assets, liabilities, and equity at a specific point in time.
- Statement of Cash Flows:** Shows the changes in the company's cash and cash equivalents over a period.

The document also includes a section on budgeting and forecasting. It explains how to create a budget and how to use it to track the company's performance against its goals. It provides a detailed explanation of how to forecast future sales and expenses and how to use these forecasts to make informed decisions about the company's future.

Finally, the document discusses the importance of tax compliance. It explains the various taxes that a company may be required to pay and provides a detailed explanation of how to calculate and report these taxes. It also includes a section on record-keeping and retention, which is essential for ensuring that the company has all the necessary documentation to support its financial statements and tax returns.

PRS 39-002(f) is recommended for NFA based on Criterion 4 even though no release is known to have occurred, because the site was subject to regulation under Section 3004(a), and not Section 3004(u), of RCRA.

5.0 PRS 40-007(a)-Active Satellite Storage Area

5.1 Summary

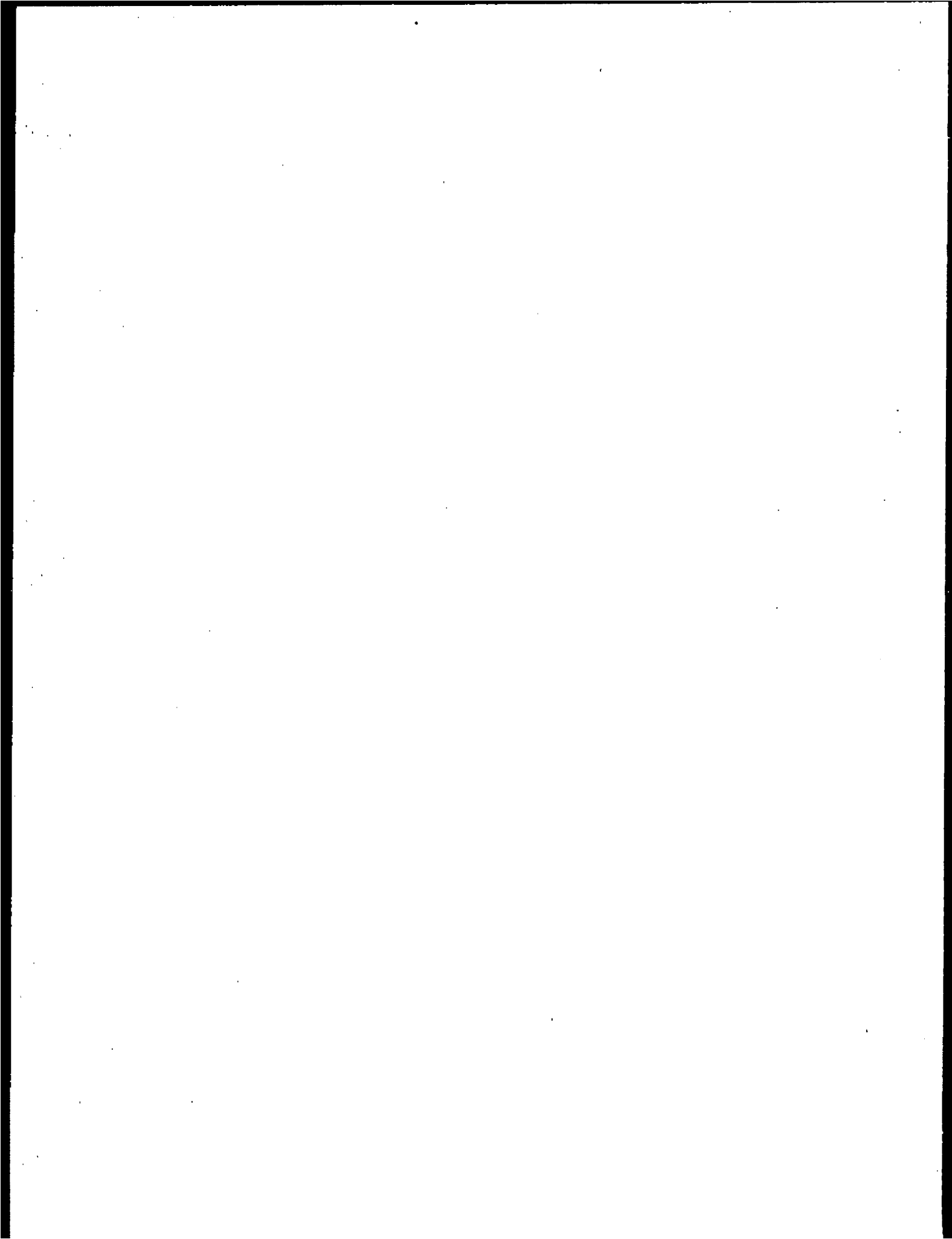
PRS 40-007(a) is a SAA within a small building (TA-40-3) located at the southern end of TA-40. Building 40-3 is located on a gently sloping site approximately one hundred feet from the edge of Pajarito Canyon. This building has been used since 1950 for storage of waste contaminated by explosives (LANL 1990, 0145). The building is now used for both preparation of explosives tests at the TA-40 firing sites and waste storage. Customary housekeeping practices for explosives storage since TA-40 was built have been characterized by minimization of residues and accountability of material. As reported in the RFI Workplan for OU 1111 (LANL 1993, ER ID 26068), releases to the environment from this PRS are unlikely.

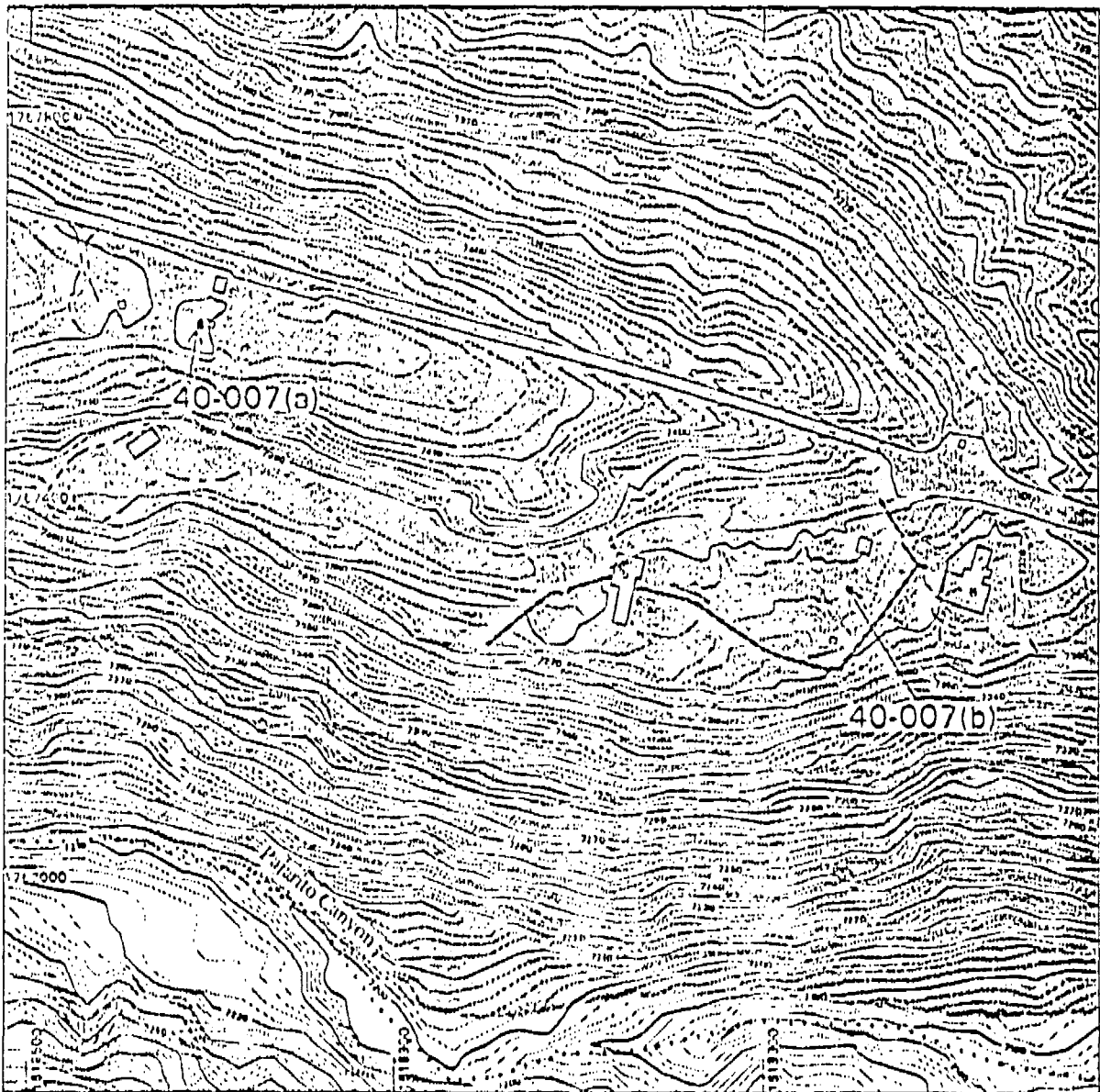
5.2 Description and Operational History

5.2.1 Site Description

PRS 40-007(a) is an active SAA located at TA-40 within Building 3. This PRS is an administratively controlled area subject to the requirements specified by RCRA in 40 CFR §262.34. Those requirements are described in Executive Summary.

TA-40-3 is a small (~1000 sq. ft.) concrete block building that is currently used for HE detonator assembly and houses the SAA. Wastes accumulated in the SAA within Building 3, are associated with the HE detonator assembly and typically consist of rags contaminated with explosives. Figure 5.2-1 shows the physical location of the site. PRS 40-007(a) is not listed in Module VIII of the Laboratory's Hazardous Waste Facility Permit.





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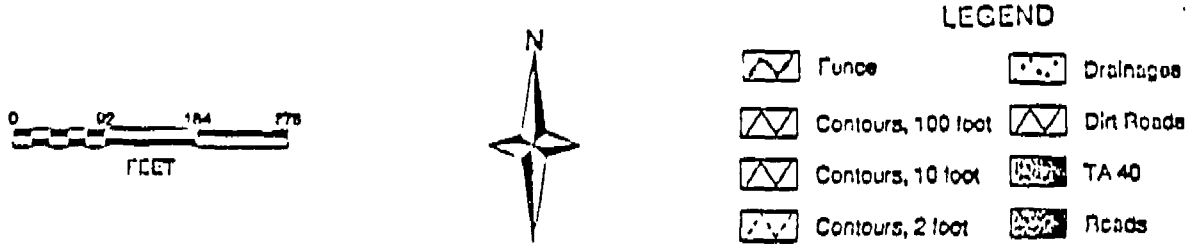
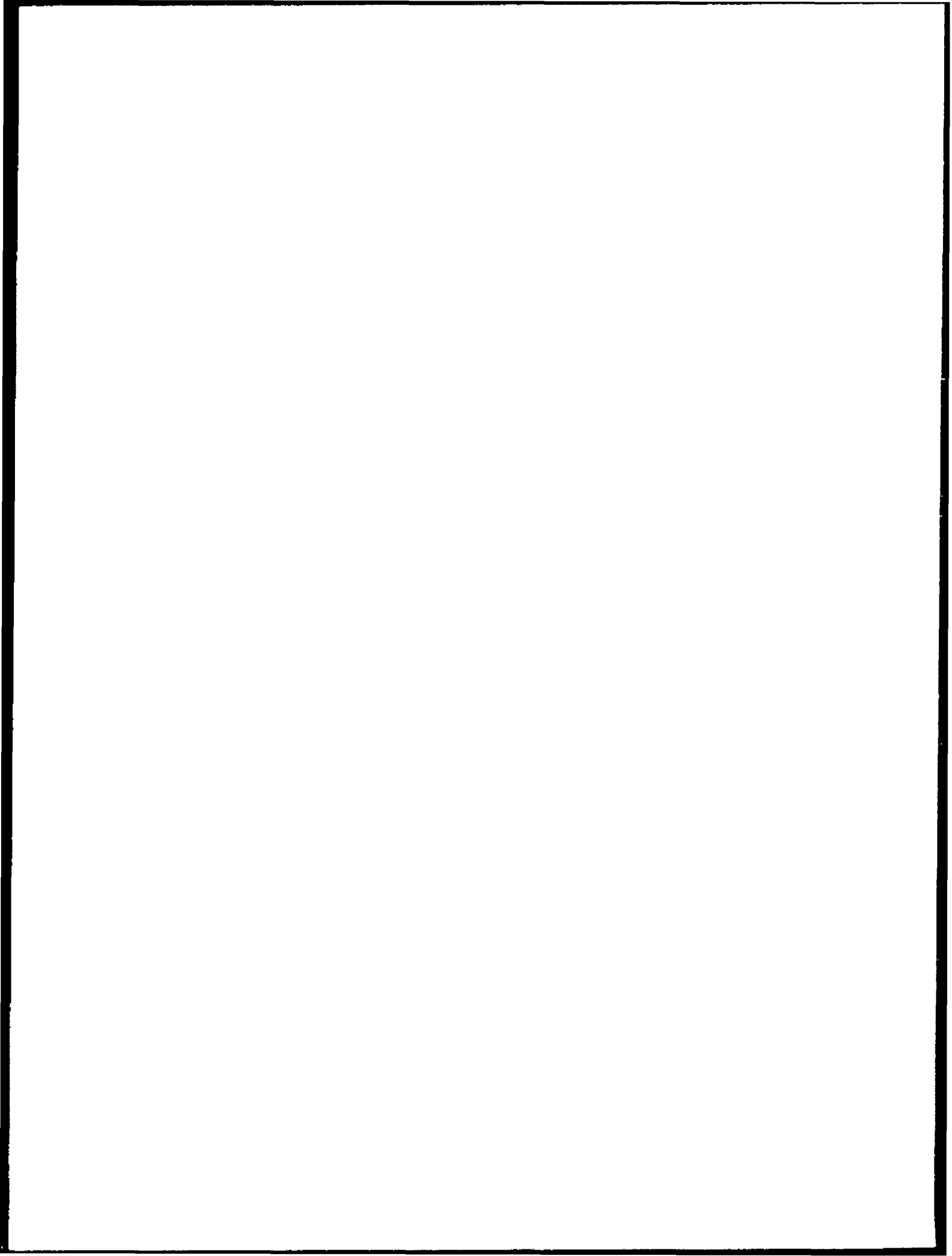


Figure 5.2-1. Location of PRCs 40-007(a, b) and associated physical features near TA-40.



Current Land Use

TA-40 is an industrial area containing six firing sites that have been used since 1950 for explosives testing related to research and development of detonators and other small explosives assemblies. TA-40 is a high-security area with restricted access. It is surrounded by chain link fence and has a gated entry. These security measures effectively eliminate the possibility of inadvertent site intrusion. No D&D activities are currently proposed for this site.

Future Land Use

LANL does not anticipate any change from the current industrial use for the operational life of the Laboratory (LANL 1995, ER ID 57224).

5.2.2 Operational History

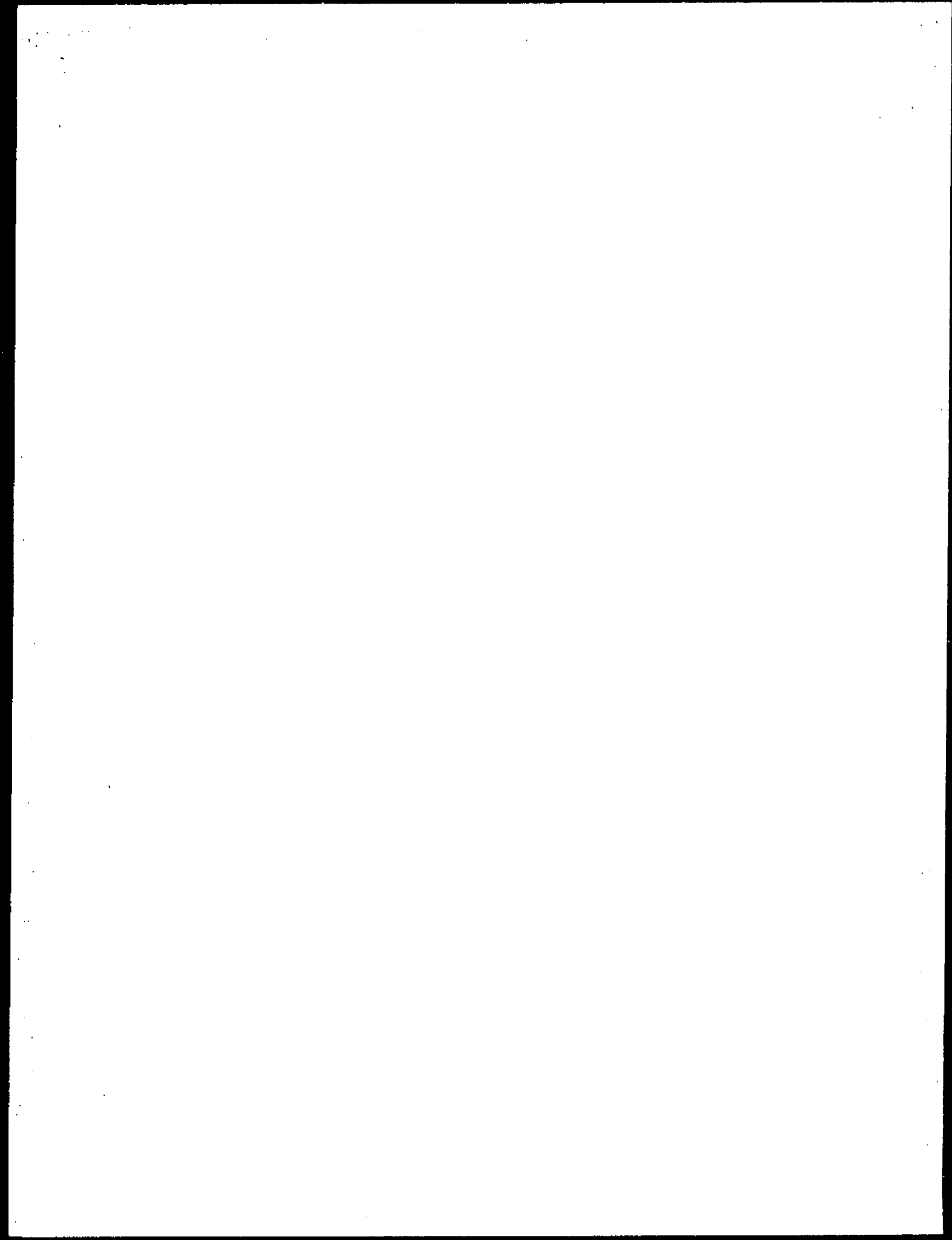
TA-40, Detonator Firing Site, was built in 1950 for explosives testing related to research and development of detonators and other small explosives assemblies. Building 3, at TA-40, has traditionally (since 1950) been used for storage of high explosives (HE) and wastes associated with the detonator research. There are no floor drains or other routes to the environment from the SAA to the environment. This area is still active as a SAA, and typically generates 1-2 gallons of waste per month.

5.3 Investigatory Activities

5.3.1 Summary

The following discussion of the investigation activities for PRS 40-007(a) is based non-sampling data collection. PRS 40-007(a) is entirely contained within TA-40 Building 3; sampling data for this site was not collected.

Because PRS 40-007(a) has been regulated under a separate authority, data collection for this PRS consisted of a review of all waste management records associated with the PRS. Specifically, internal compliance auditing records for the SAA, conducted by the Hazardous and Solid Waste group (ESH-19), were reviewed for evidences of noncompliance with 40 CFR §262.34.



5.3.2 Previous Investigations

Previous historical research for this PRS, including the 1990 SWMU Reports (LANL 1990 ER ID 0145) and additional research conducted during the development of the RFI Workplan (LANL 1993 ER ID 26068, pp. 5-100), indicate that releases of contaminants to the environment from PRS 40-007(a) are unlikely. On the basis of this historical research, the site was recommended for deferred action until building decommissioning. This recommendation for deferral was subsequently approved by the NMED.

Recent records related to the PRS date back to 1992, at which time the Laboratory instituted self-reporting and compliance auditing to verify compliance with RCRA regulations governing the operation of the SAA. A compliance checklist was generated on four separate occasions, over a period of three years, for the PRS. Typical waste volumes were less than 2 gallons of explosives contaminated wastes primarily consisting of rags contaminated with explosives. The SAA has had no corrective actions associated with the operation of the area.

5.3.3 Preliminary Conceptual Model

A conceptual model is not applicable to this evaluation.

5.3.4 Field Investigation and Data Evaluation

Sampling data was not collected at PRS 40-007(a).

5.3.5 Revised Site Conceptual Model

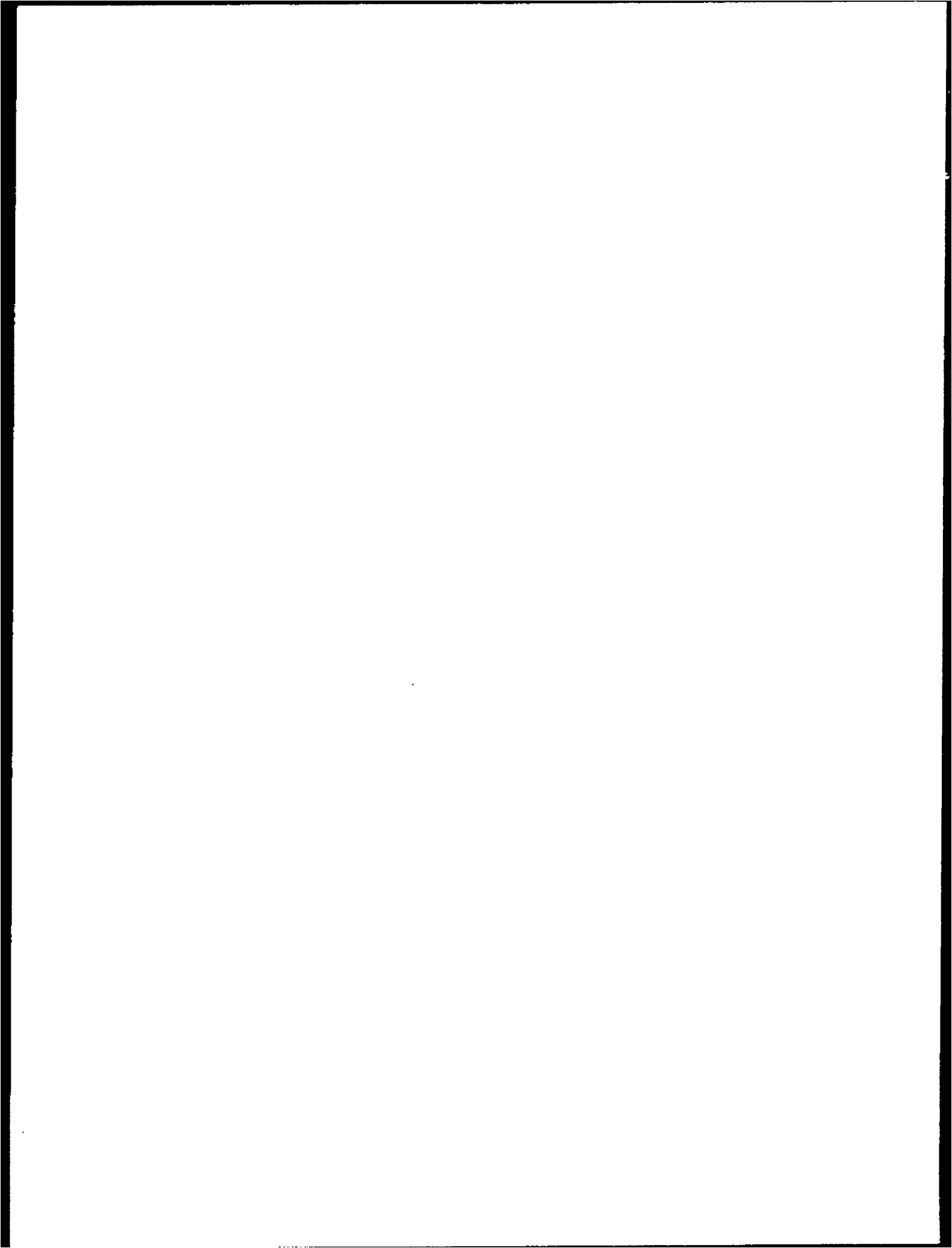
A conceptual model is not applicable to this evaluation.

5.4 Site Assessment

No screening or risk assessments were performed for PRS 40-007(a) because there has been no evidence of contamination at this PRS.

5.5 Results and Conclusions

PRS 40-007(a) is an active SAA, inside Building 3 at TA-40 and is subject to requirements for active SAAs specified in 40 CFR §262.34. Although this PRS was originally identified in the 1990 SWMU Report, there was no historical record or visual indications of a release at this site.



PRS 40-007(a) is recommended for NFA based on Criterion 4, because this site is subject to regulation under Section 3004(a), not Section 3004(u) of the RCRA regulations.

6.0 PRS 40-007(b)

6.1 Summary

PRS 40-007(b) is a SAA within a small building (TA-40-6) located at the southern end of TA-40. Building 40-6 is located on a gently sloping site approximately seventy feet from the edge of Pajarito Canyon. This building has been used since 1950 for storage of waste contaminated by explosives (LANL 1990, 0145). The building is now used for the preparation of explosives tests at the TA-40 firing sites. Customary housekeeping practices for explosives storage since TA-40 was built have been characterized by minimization of residues and accountability of material. As reported in the RFI Workplan for OU 1111 (LANL 1993, ER ID 26068), releases to the environment from this PRS are unlikely.

6.2 Description and Operational History

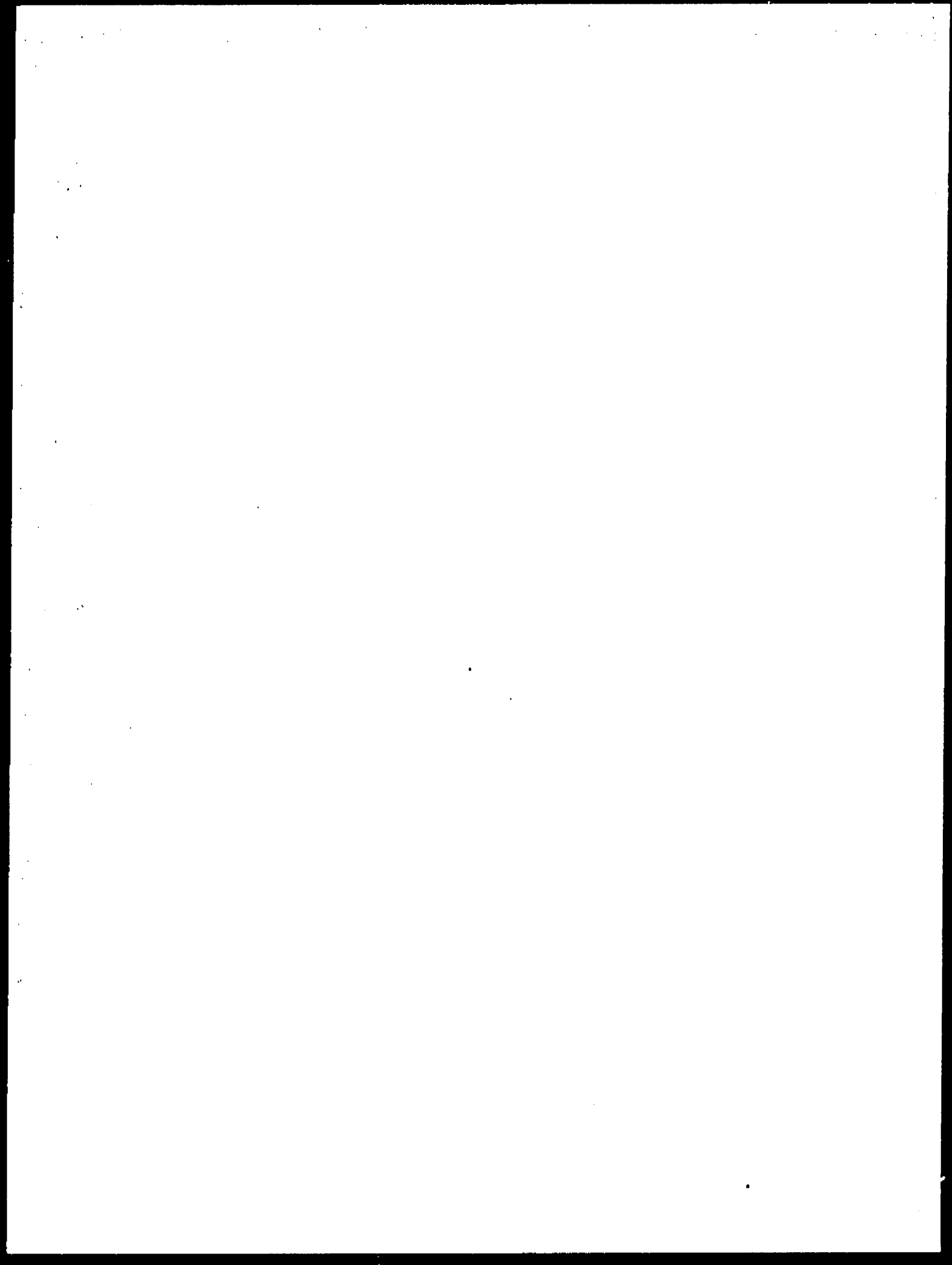
6.2.1 Site Description

PRS 40-007(b) is an active SAA located at TA-40 within Building 6. This PRS is an administratively controlled area subject to the requirements specified by RCRA in 40 CFR §262.34. These requirements are detailed in the Executive Summary.

TA-40-6 is a small (~1000 sq. ft.) concrete block building that is currently used for HE detonator assembly and houses the SAA. Wastes accumulated in the SAA within Building 6, are associated with the HE detonator assembly and typically consist of detonators, subassemblies, and cleaning materials contaminated with HE. Figure 5.2.1 shows the physical location of the site. PRS 40-007(b) is a SWMU not listed in Module VIII of the Laboratory's Hazardous Waste Facility Permit

Current Land Use

TA-40 is an industrial area containing six firing sites that have been used since 1950 for explosives testing related to research and development of detonators and other small explosives assemblies. TA-40 is a high-security area with restricted access. It is surrounded by chain link fence and has a gated entry. These security measures effectively eliminate the possibility of inadvertent site intrusion. No D&D activities are currently proposed for this site.



Future Land Use

LANL does not anticipate any change from the current industrial use for the operational life of the Laboratory (LANL 1995, ER ID 57224).

6.2.2 Operational History

TA-40, Detonator Firing Site, was built in 1950 for explosives testing related to research and development of detonators and other small explosives assemblies. Building 6, at TA-40, has traditionally (since 1950) been used for storage of high explosives (HE) and wastes associated with the detonator research. There are no floor drains or other routes to the environment from the SAA to the environment. This area is still active as a SAA, and typically generates 1-2 gallons of waste per month.

6.3 Investigatory Activities

6.3.1 Summary

The following discussion of the investigation activities for PRS 40-007(b) is based non-sampling data collection. PRS 40-007(b) is entirely contained within TA-40 Building 6; sampling data for this site was not collected.

Because PRS 40-007(b) has been regulated under a separate authority, data collection for this PRS consisted of a review of all waste management records associated with the PRS. Specifically, internal compliance auditing records for the SAA, conducted by the Hazardous and Solid Waste group (ESH-19), were reviewed for evidences of noncompliance with 40 CFR §262.34.

6.3.2 Previous Investigations

Previous historical research for this PRS, including the 1990 SWMU Report (LANL 1990 ER ID 0145) and additional research conducted during the development of the RFI Workplan (LANL 1993 ER ID 26068, pp. 5-100), indicate that releases of contaminants to the environment from PRS 40-007(b) are unlikely. On the basis of this historical research, the site was recommended for deferred action until building decommissioning. This recommendation for deferral was subsequently approved by the NMED.

Recent records related to the PRS date back to 1992, at which time the Laboratory instituted self-reporting and compliance auditing to verify compliance with RCRA regulations governing the

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operation of the SAA. Typical waste volumes are less than 2 gallons of explosives contaminated wastes primarily consisting of detonators, subassemblies, and cleaning materials contaminated with HE. The SAA had no corrective actions associated with the operation of the area.

6.3.3 Preliminary Conceptual Model

A conceptual model is not applicable to this evaluation.

6.3.4 Field Investigation and Data Evaluation

Sampling data were not collected at PRS 40-007(b).

6.3.5 Revised Site Conceptual Model

A conceptual model is not applicable to this evaluation.

6.4 Site Assessment

No screening or risk assessments were performed for PRS 40-007(b) because there has been no evidence of contamination at this PRS.

6.5 Results and Conclusions

PRS 40-007(b) is an active SAA, inside Building 6 at TA-40 and is subject to requirements for active SAAs specified in 40 CFR 262.34. Although this PRS was originally identified in the 1990 SWMU Report, there was no historical record or visual indications of a release at this site.

PRS 40-007(b) is recommended for NFA based on Criterion 4, because this site is subject to regulation under Section 3004(a), not Section 3004(u) of RCRA.

7.0 PRS 40-007(c)

7.1 Summary

PRS 40-007(c) is a SAA within a small building (TA-40-11) located at the southern end of TA-40. Building 40-11 rests on a gently sloping site approximately one hundred feet from the edge of Pajarito Canyon. This building has been used since 1950 for storage of waste contaminated by explosives (LANL 1990, 0145). The building is now used for both preparation of explosives tests at the TA-40 firing sites and waste storage. Customary housekeeping practices for explosives storage since TA-40 was built have been characterized by minimization of residues and accountability of material. As reported in the RFI Workplan for OU 1111 (LANL 1993, ER ID 26068), releases to the environment from this PRS are unlikely.

the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.4 billion.

As a result of the demographic changes, the number of people in the world who are aged 65 years and over is expected to increase from 200 million in 1990 to 400 million in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the labour force. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the economy. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the environment. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the social structure. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the political system. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the cultural heritage. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the international relations. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the global economy. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the world's population. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the human development. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the global peace. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the world's future. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the global environment. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

The demographic changes are expected to have a significant impact on the world's progress. The number of people in the labour force is expected to increase from 1.1 billion in 1990 to 1.4 billion in 2020. This increase is expected to be particularly marked in the developed countries.

7.2 Description and Operational History

7.2.1 Site Description

PRS 40-007(c) is an active SAA located at TA-40 within Building 11. This PRS is an administratively controlled area subject to the requirements specified by RCRA in 40 CFR §262.34. These requirements are detailed in the Executive Summary.

TA-40-11 is a small (~1000 sq. ft.) concrete block building that is currently used for HE detonator assembly and houses the SAA. Wastes accumulated in the SAA within Building 11, are associated with the HE detonator assembly and typically consist of rags contaminated with explosives. Figure 7.2-1 shows the physical location of the site. PRS 40-007(c) is not listed in Module VIII of the Laboratory's Hazardous Waste Facility Permit.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

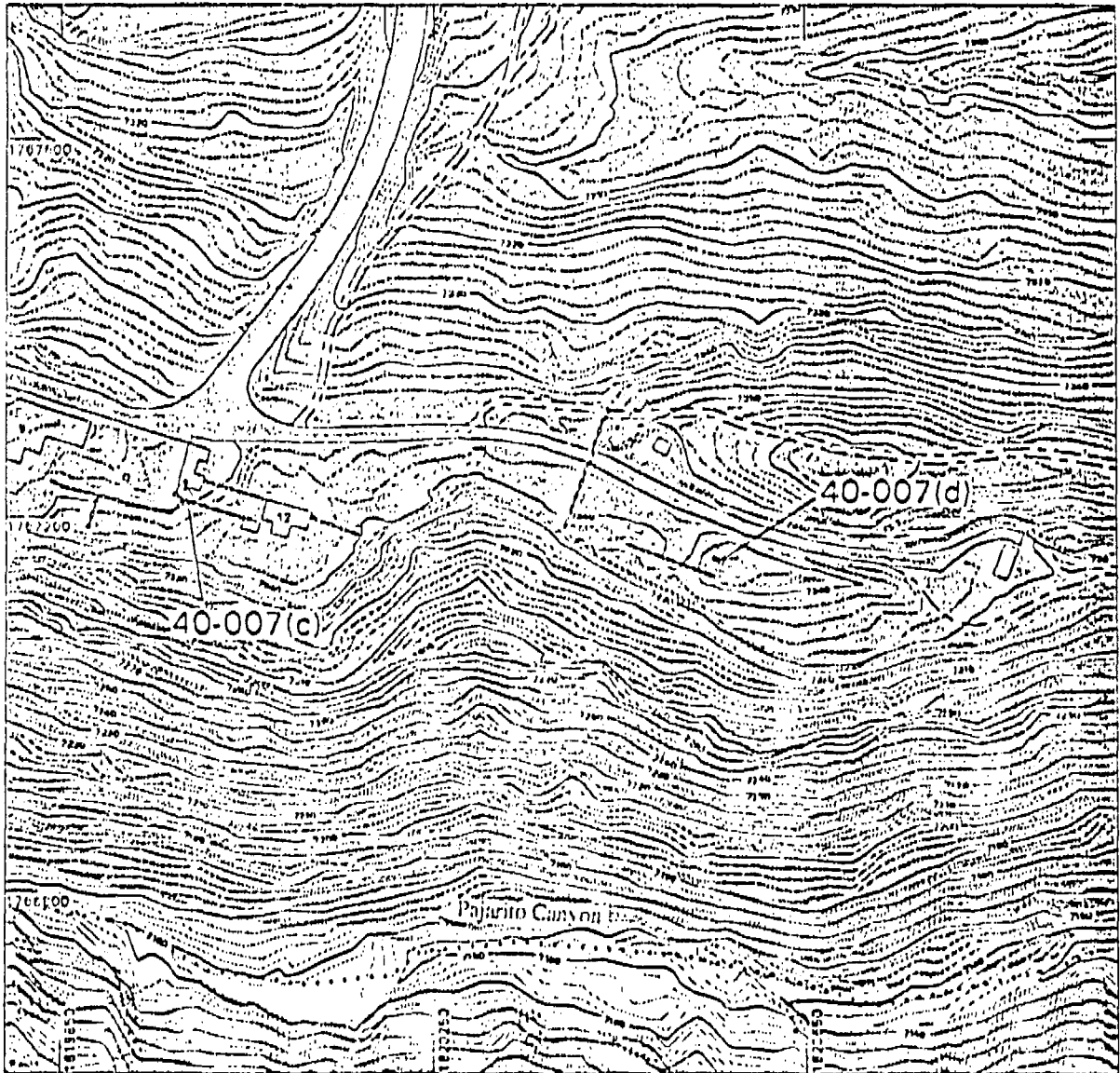
The second part of the document provides a detailed explanation of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is described in detail, with examples provided to illustrate the concepts. The cycle is presented as a continuous loop that repeats every year.

The third part of the document focuses on the classification of accounts. It explains how to distinguish between assets, liabilities, and equity accounts, and how to further subdivide them into current and non-current categories. This classification is essential for preparing the balance sheet and understanding the company's financial position.

The fourth part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements reflect the true financial position of the company at the end of the period. Examples are provided for each of the four types of adjusting entries: accrued expenses, accrued revenues, prepaid expenses, and unearned revenues.

The fifth part of the document provides a comprehensive overview of the financial statements. It explains the purpose and structure of the income statement, balance sheet, and statement of cash flows. It also discusses how these statements are prepared and how they are used by management and investors to make informed decisions.

The final part of the document discusses the importance of internal controls. It explains how these controls are designed to prevent and detect errors and fraud, and how they can be used to improve the efficiency of the accounting process. Examples are provided for each of the five types of internal controls: segregation of duties, authorization, documentation, independent checks, and physical controls.



FIGMAP ID: G10C967

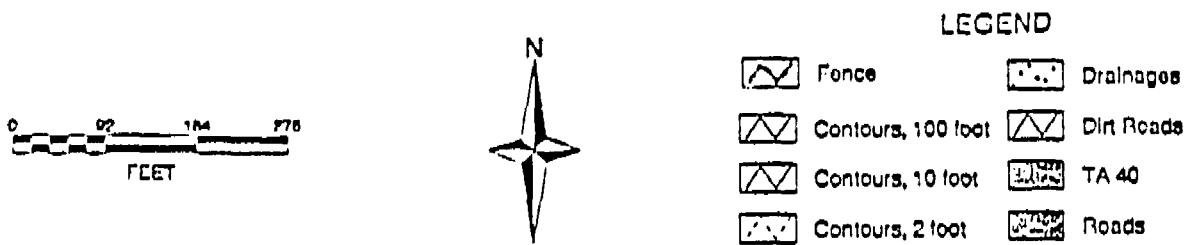


Figure 7.2-1. Location of PRSs 40-007(c, d) and associated physical features near TA-40.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts receivable, and accounts payable. It also outlines the procedures for reconciling these accounts and identifying any discrepancies.

The second part of the document focuses on the classification of expenses. It explains how to distinguish between capital expenditures and operating expenses, and how to allocate costs to different departments or projects. This section includes a table with columns for expense type, department, and amount, which is used to illustrate the process of cost allocation. The document also discusses the importance of reviewing and approving expenses to prevent fraud and ensure that funds are used for their intended purpose.

The final part of the document covers the preparation of financial statements. It provides a step-by-step guide to calculating net income, gross profit, and other key financial metrics. It also includes a sample income statement and balance sheet to show how the data is presented. The document concludes with a summary of the key points and a reminder to always double-check the numbers before finalizing the reports.

Current Land Use

TA-40 is an industrial area containing six firing sites that have been used since 1950 for explosives testing related to research and development of detonators and other small explosives assemblies. TA-40 is a high-security area with restricted access. It is surrounded by chain link fence and has a gated entry. These security measures effectively eliminate the possibility of inadvertent site intrusion. No D&D activities are currently proposed for this site.

Future Land Use

LANL does not anticipate any change from the current industrial use for the operational life of the Laboratory (LANL 1995, ER ID 57224).

7.2.2 Operational History

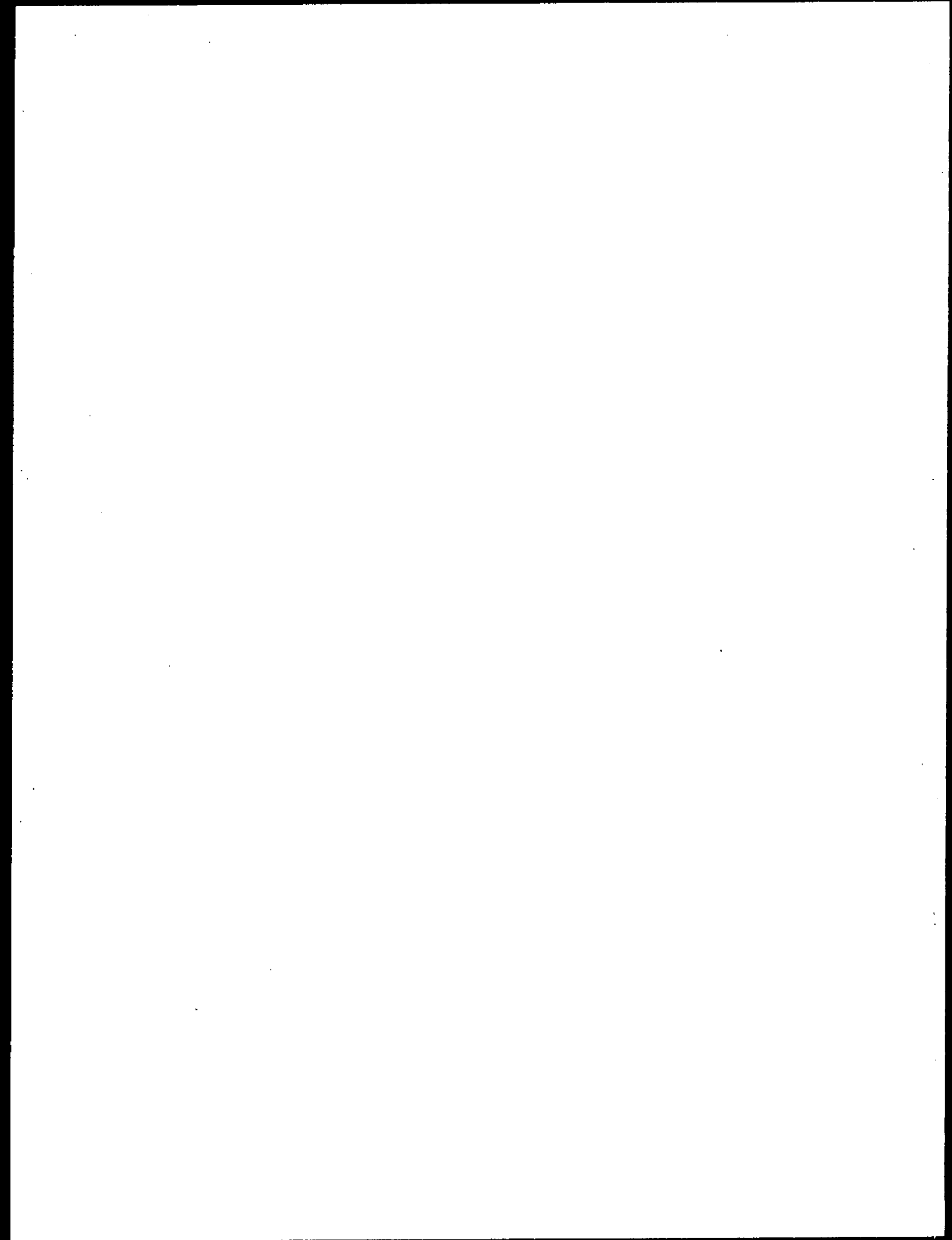
TA-40, Detonator Firing Site, was built in 1950 for explosives testing related to research and development of detonators and other small explosives assemblies. Building 11, at TA-40, has traditionally (since 1950) been used for storage of high explosives (HE) and wastes associated with the detonator research. There are no floor drains or other routes to the environment from the SAA to the environment. This area is still active as a SAA, and typically generates 1-2 gallons of waste per month.

7.3 Investigatory Activities

7.3.1 Summary

The following discussion of the investigation activities for PRS 40-007(c) is based non-sampling data collection. PRS 40-007(c) is entirely contained within TA-40 Building 11; sampling data for this site was not collected.

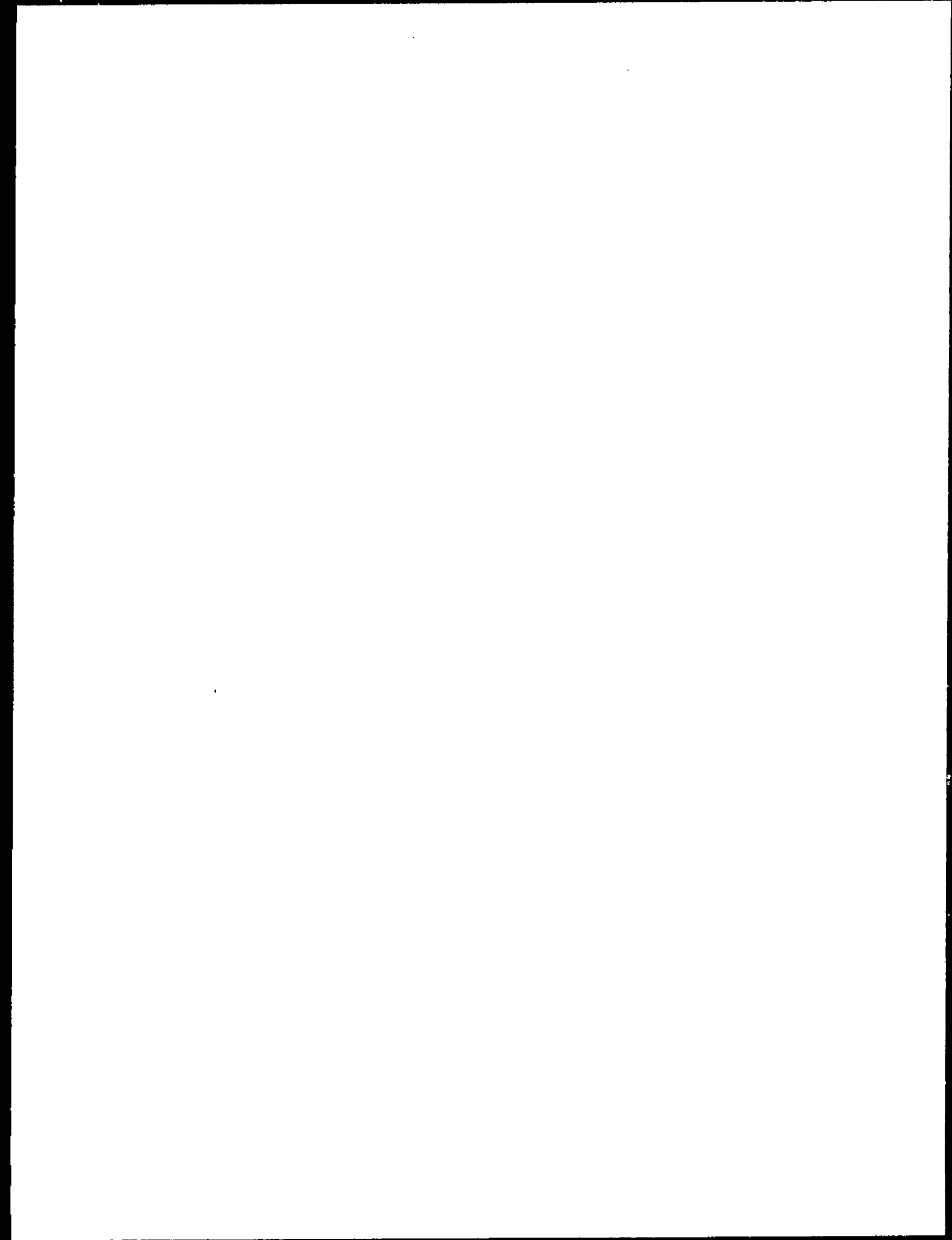
Because PRS 40-007(c) has been regulated under a separate authority, data collection for this PRS consisted of a review of all waste management records associated with the PRS. Specifically, internal compliance auditing records for the SAA, conducted by the Hazardous and Solid Waste group (ESH-19), were reviewed for evidences of noncompliance with 40 CFR § 262.34.



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books balance.

The second part of the document focuses on the analysis of the recorded data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin, net profit margin, and current ratio. These calculations are essential for understanding the company's financial performance and identifying areas for improvement. The document also discusses the importance of comparing the company's performance to industry benchmarks and providing a clear explanation of any significant variances.

The final part of the document covers the preparation of financial statements. It details the steps involved in creating the income statement, balance sheet, and cash flow statement, ensuring that all data is accurately reflected and properly formatted. It also provides guidance on how to present these statements to management and other stakeholders, highlighting the need for transparency and clear communication.



Future Land Use

LANL does not anticipate any change from the current industrial use for the operational life of the Laboratory (LANL 1995, ER ID 57224).

8.2.2 Operational History

TA-40, Detonator Firing Site, was built in 1950 for explosives testing related to research and development of detonators and other small explosives assemblies. Building 14, at TA-40, has traditionally (since 1950) been used for storage of high explosives (HE) and wastes associated with the detonator research. There are no floor drains or other routes to the environment from the former SAA to the environment. This area is no longer active as a SAA, but during operation typically generated 1-2 gallons of waste per month.

8.3 Investigatory Activities

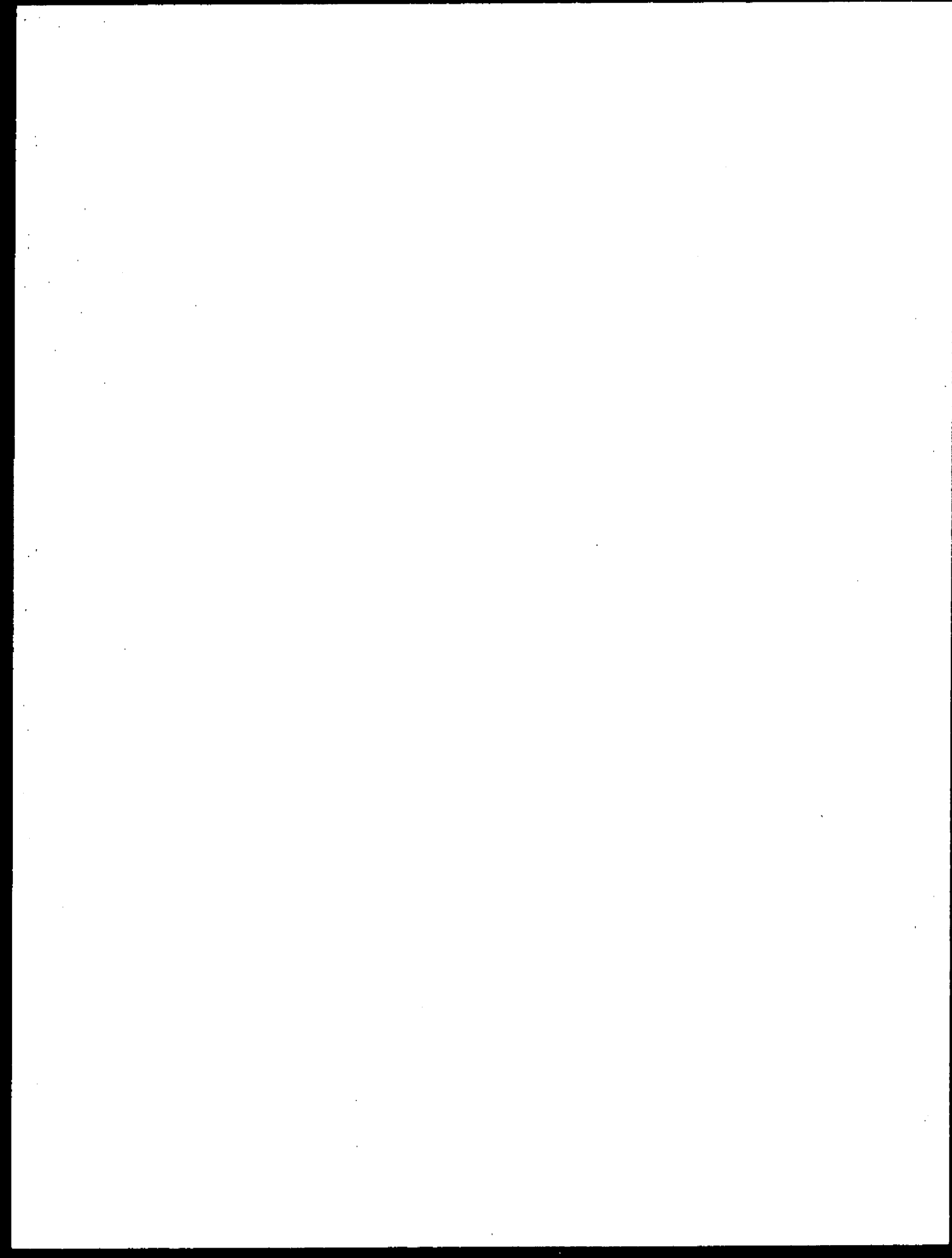
8.3.1 Summary

The following discussion of the investigation activities for PRS 40-007(d) is based non-sampling data collection. PRS 40-007(d) was entirely contained within TA-40 Building 14; sampling data for this site was not collected.

Because PRS 40-007(d) has been regulated under a separate authority, data collection for this PRS consisted of a review of all waste management records associated with the PRS. Specifically, internal compliance auditing records for the SAA, conducted by the Hazardous and Solid Waste group (ESH-19), were reviewed for evidences of noncompliance with 40 CFR § 262.34.

8.3.2 Previous Investigations

Previous historical research for this PRS, including the 1990 SWMU Reports (LANL 1990 ER ID 0145) and additional research conducted during the development of the RFI Workplan (LANL 1993 ER ID 26068, pp. 5-100), indicate that releases of contaminants to the environment from PRS 40-007(d) are unlikely. On the basis of this historical research, the site was recommended for deferred action until building decommissioning. This recommendation for deferral was subsequently approved by the NMED.



PRS 40-007(e) is a SAA within a small building (TA-40-41) located at the southern end of TA-40. Building 40-41 rests on a gently sloping site approximately several hundred feet from the edge of Pajarito Canyon. This building has been used since 1950 for the storage of waste contaminated by explosives (LANL 1990, 0145). The building is now used for both preparation of explosives

9.1 Summary

9.0 PRS 40-007(e)

PRS 40-007(d) is recommended for NFA based on NFA Criterion 4, because this site is subject to regulation under Section 3004(a), not Section 3004(u), of RCRA. release at this site.

PRS 40-007(d) is a previously active SAA, inside Building 14 at TA-40 and was subject to requirements for active SAAs specified in 40 CFR § 262.34. Although this PRS was originally identified in the 1990 SWMU Report, there was no historical record or visual indications of a

8.5 Results and Conclusions

No screening or risk assessments were performed for PRS 40-007(d) because there has been no evidence of a release at this PRS.

8.4 Site Assessment

A conceptual model is not applicable to this evaluation.

8.3.5 Revised Site Conceptual Model

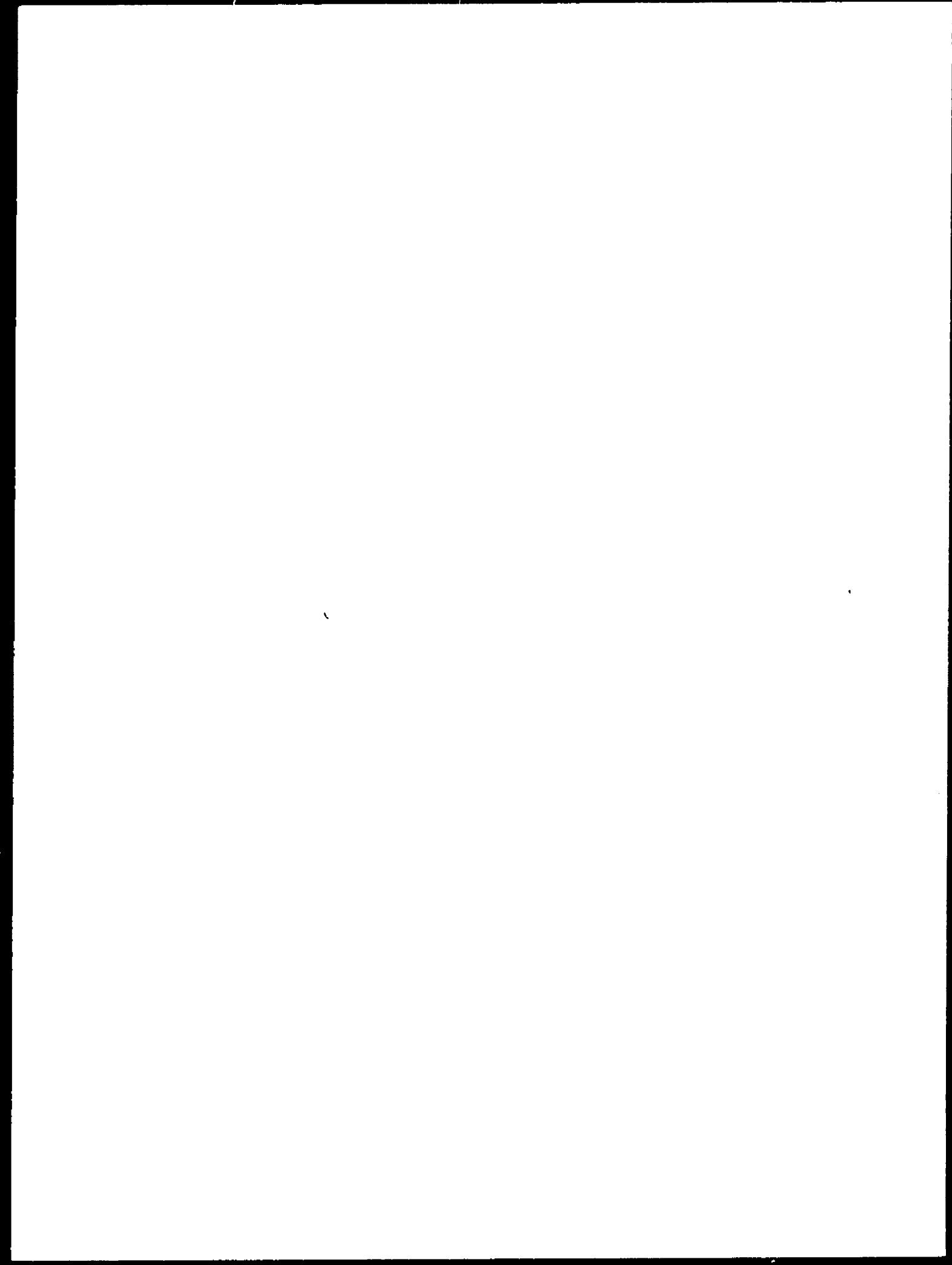
Sampling data were not collected at PRS 40-007(d).

8.3.4 Field Investigation and Data Evaluation

A conceptual model is not applicable to this evaluation.

8.3.3 Preliminary Conceptual Model

Recent records related to the PRS date back to 1992, at which time the Laboratory instituted self-reporting and compliance auditing to verify compliance with RCRA regulations governing the operation of the SAA. A compliance checklist was generated on four separate occasions, over a period of three years, for the PRS. Typical waste volumes were less than 2 gallons of explosives contaminated wastes primarily consisting of rags contaminated with explosives. The SAA has had no corrective actions associated with the operation of the area.



tests at the TA-40 firing sites and waste storage. Customary housekeeping practices for explosives storage since TA-40 was built have been characterized by minimization of residues and accountability of material. As reported in the RFI Workplan for OU 1111 (LANL 1993, ER ID 26068), releases to the environment from this PRS are unlikely.

9.2 Description and Operational History

9.2.1 Site Description

PRS 40-007(e) is an active SAA located at TA-40 within Building 41. This PRS was an administratively controlled area subject to the requirements specified by RCRA in 40 CFR § 262.34. This PRS was actively managed under the requirements detailed in Section 1.0, Introduction.

TA-40-41 is a small (~1000 sq. ft.) concrete block building that is currently used for HE detonator assembly and houses the SAA. Wastes accumulated in the SAA within Building 41, are associated with the HE detonator assembly and typically consist of rags contaminated with explosives. Figure 9.2-1 shows the physical location of the site. PRS 40-007(e) is not listed in Module VIII of the Laboratory's Hazardous Waste Facility Permit.

Current Land Use

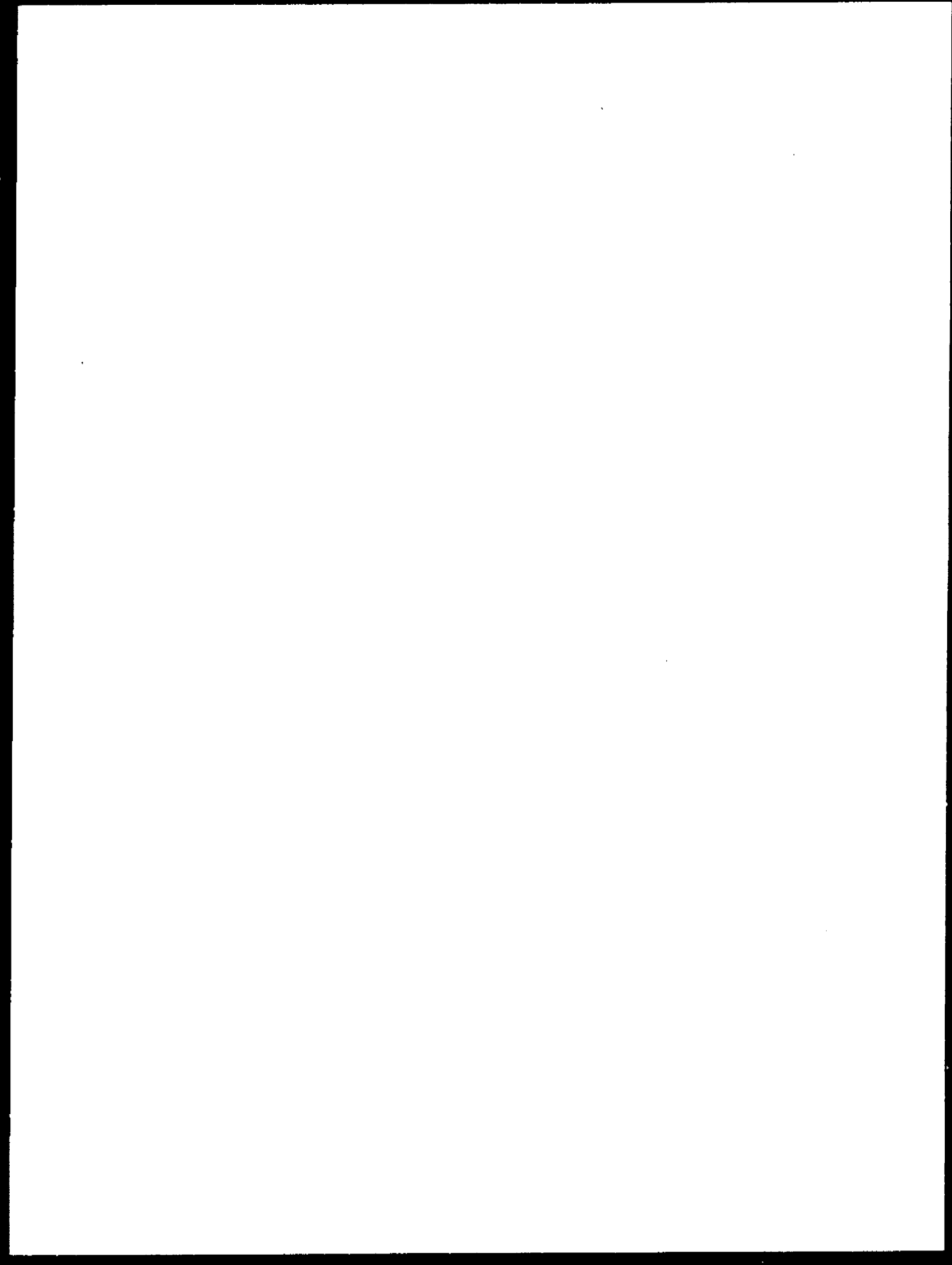
TA-40 is an industrial area containing six firing sites that have been used since 1950 for explosives testing related to research and development of detonators and other small explosives assemblies. TA-40 is a high-security area with restricted access. It is surrounded by chain link fence and has a gated entry. These security measures effectively eliminate the possibility of inadvertent site intrusion. No D&D activities are currently proposed for this site.

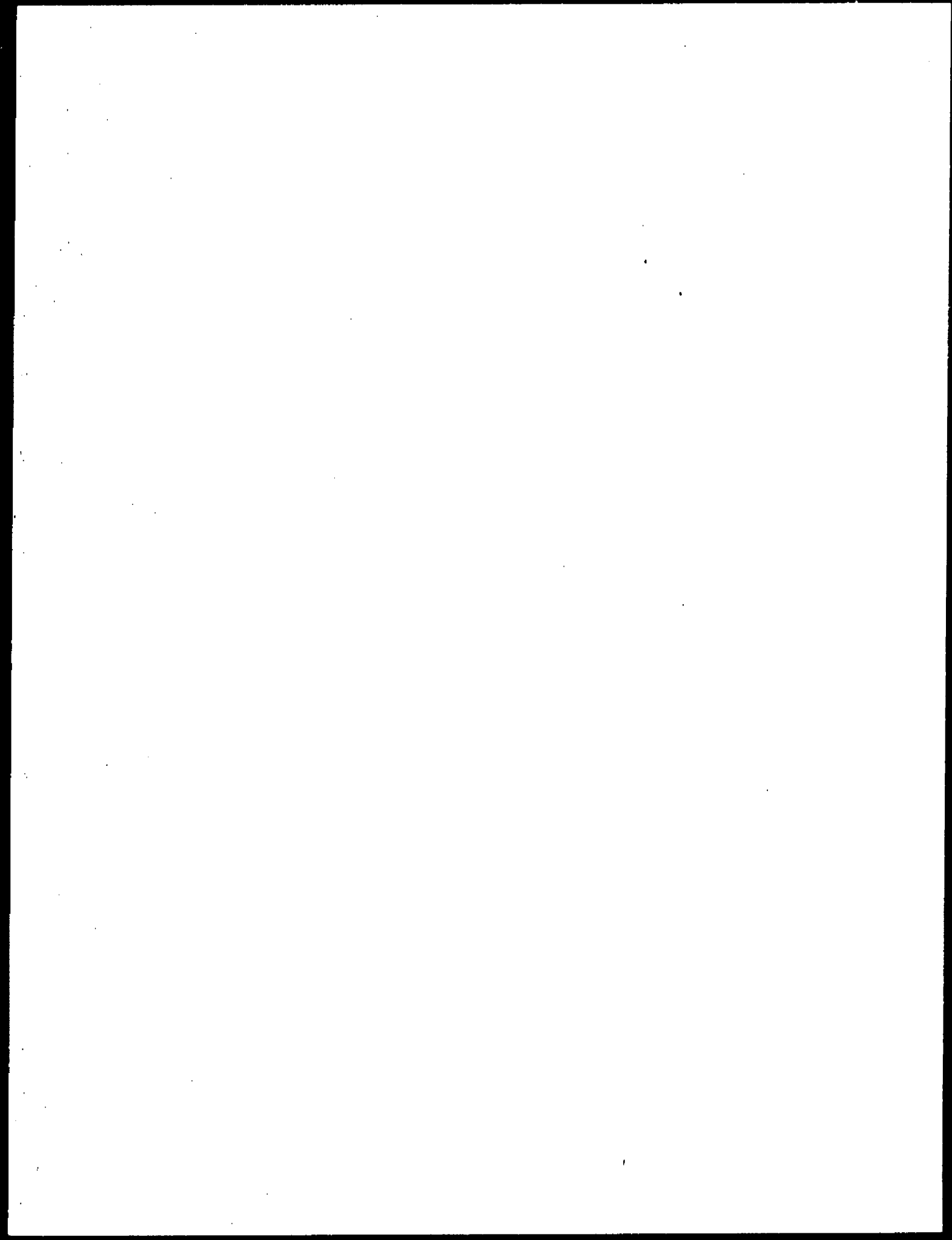
Future Land Use

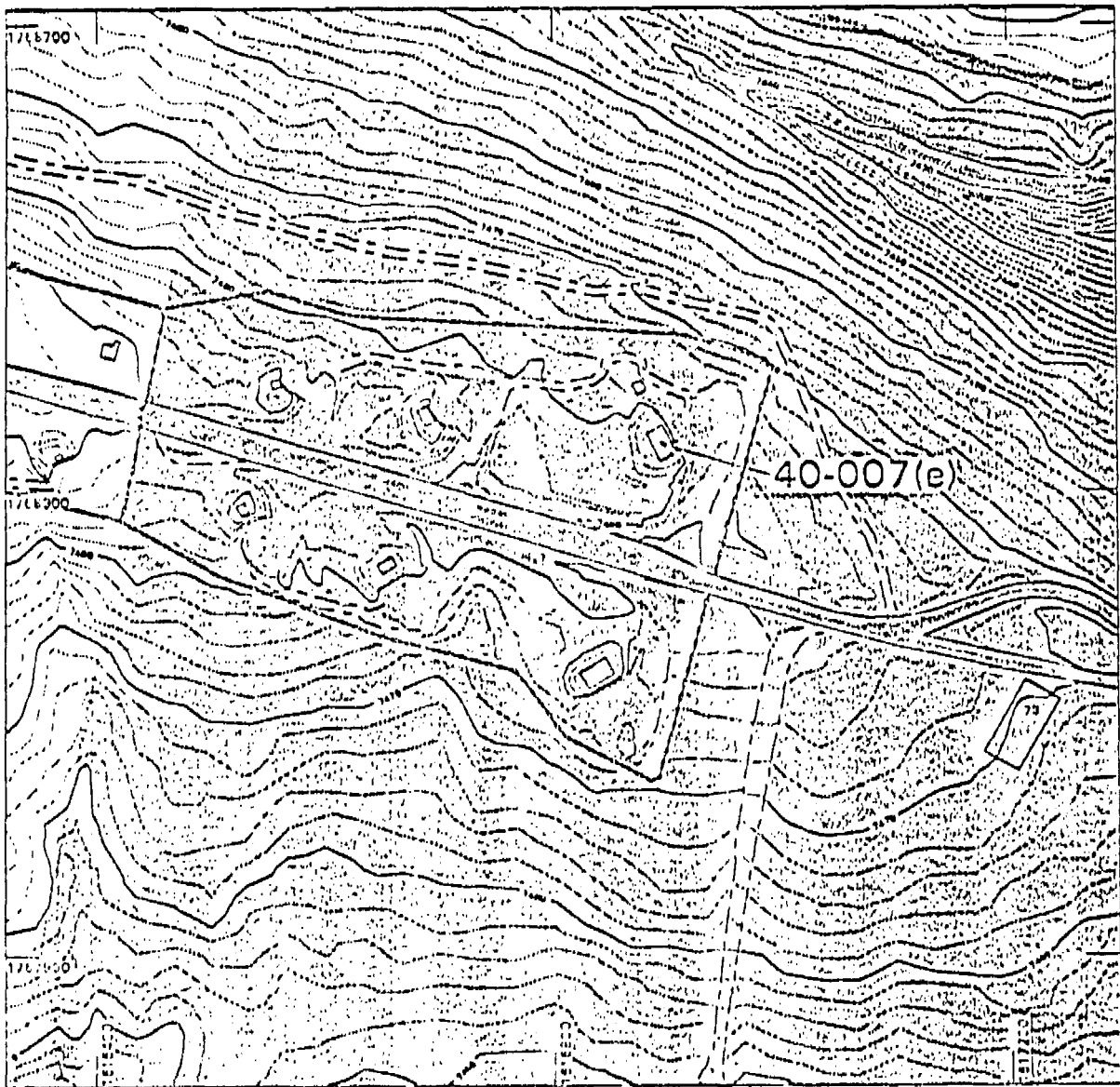
LANL does not anticipate any change from the current industrial use for the operational life of the Laboratory (LANL 1995, ER ID 57224).

9.2.2 Operational History

TA-40, Detonator Firing Site, was built in 1950 for explosives testing related to research and development of detonators and other small explosives assemblies. Building 41, at TA-40, has







FIMAD ID: G100965



LEGEND









- | | |
|---|--|
|  Fence |  Drainages |
|  Contours, 100 foot |  Dirt Roads |
|  Contours, 10 foot |  TA 40 |
|  Contours, 2 foot |  Roads |

Figure 9.2-1. Location of PRS 40-007(e) and associated physical features near TA-40.

9.3.2 Previous Investigations

Previous historical research for this PRS, including the 1990 SWMU Reports (LANL 1990 ER ID 0145) and additional research conducted during the development of the RFI Workplan (LANL 1993 ER ID 26068, pp. 5-100), indicate that releases of contaminants to the environment from PRS 40-007(e) are unlikely. On the basis of this historical research, the site was recommended for deferred action until building decommissioning. This recommendation for deferral was subsequently approved by the NMED.

Recent records related to the PRS date back to 1992, at which time the Laboratory instituted self-reporting and compliance auditing to verify compliance with RCRA regulations governing the operation of the SAA. A compliance checklist was generated on four separate occasions, over a period of three years, for the PRS. Typical waste volumes are less than 2 gallons of explosives contaminated wastes primarily consisting of rags contaminated with explosives. The SAA has had no corrective actions associated with the operation of the area.

9.3.3 Preliminary Conceptual Model

A conceptual model is not applicable to this evaluation.

9.3.4 Field Investigation and Data Evaluation

Sampling data were not collected at PRS 40-007(e).

9.3.5 Revised Site Conceptual Model

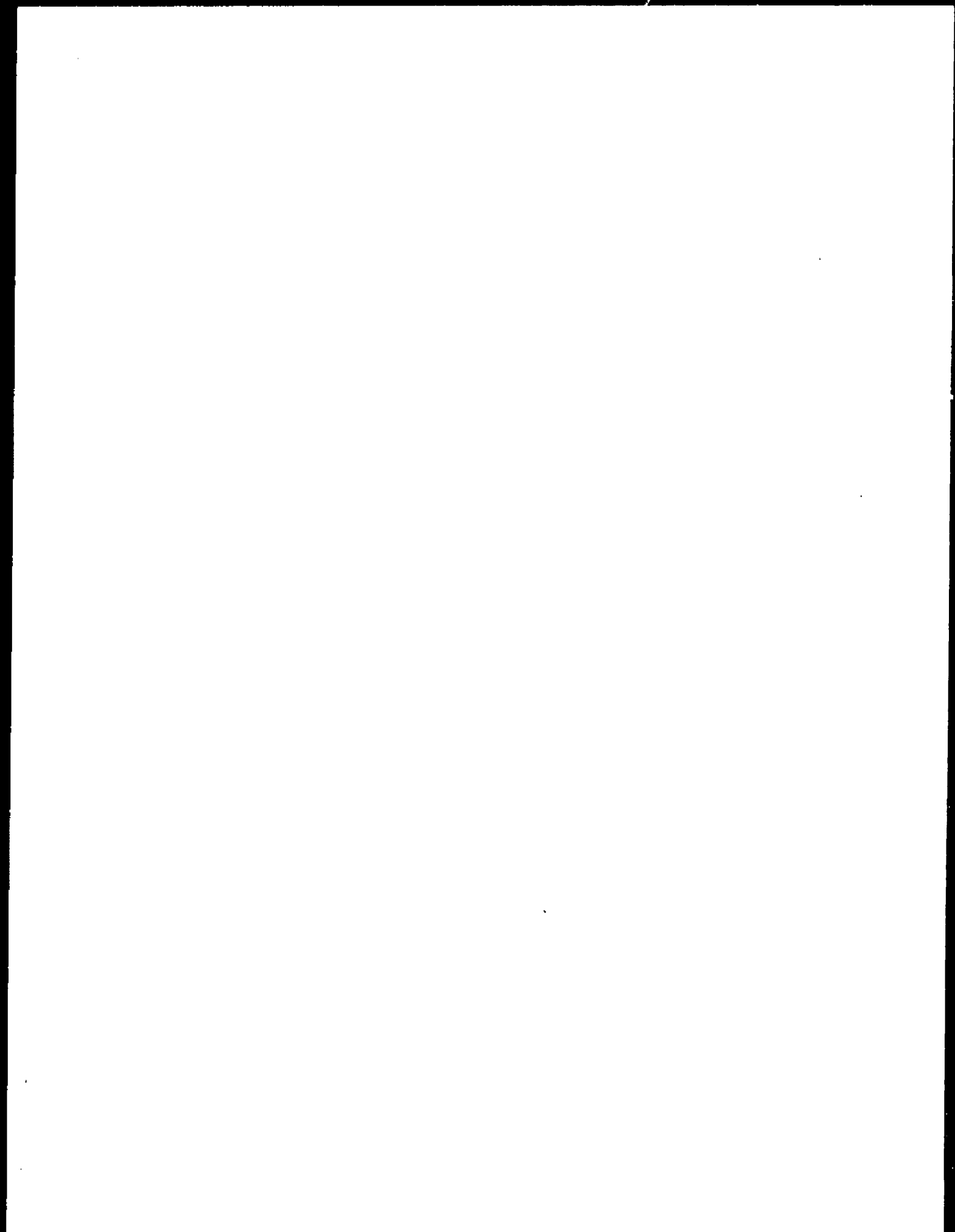
A conceptual model is not applicable to this evaluation.

9.4 Site Assessment

No screening or risk assessments were performed for PRS 40-007(e) because there has been no evidence of a release at this PRS.

9.5 Results and Conclusions

PRS 40-007(e) is an active SAA, inside Building 41 at TA-40 and is subject to requirements for active SAAs specified in 40 CFR 262.34. Although this PRS was originally identified in the 1990 SWMU Report, there was no historical record or visual indications of a release at this site.



PRS 40-007(a) is recommended for NFA based on NFA Criterion 4 because this site is subject to regulation under Section 3004(a), not Section 3004(u), of RCRA.

10.0 References

LANL (Los Alamos National Laboratory) June 1993, "RFI Work Plan for Operable Unit 1132," Los Alamos National Laboratory LA-UR-93-768, Los Alamos, New Mexico. (LANL 1993, ER ID 15316)

LANL (Los Alamos National Laboratory) 1995. "Site Development Plan, Annual Update 1995," Los Alamos National Laboratory Publication, LALP-95-113, Los Alamos, New Mexico. (LANL 1995, ER ID 57224)

LANL (Los Alamos National Laboratory) August 1993, "RFI Work Plan for Operable Unit 1111," Los Alamos National Laboratory LA-UR-93-2166, Los Alamos, New Mexico. (LANL 1993, ER ID 26068)

LANL (Los Alamos National Laboratory) 1990, "Solid Waste Management Unit Report," Los Alamos National Laboratory LA-UR-90-3400, Los Alamos, New Mexico. (LANL 1990, ER ID 0145)

