



## UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

WASHINGTON, D.C. 20460

OFFICE OF  
LAND AND EMERGENCY  
MANAGEMENT

### **MEMORANDUM**

**SUBJECT:** Report to U.S. Environmental Protection Agency Senior Management on the Status of Superfund Special Accounts and the Special Accounts Senior Management Committee's Fiscal Year 2021 Activities

**FROM:** Larry Douchand  
Chair, Special Accounts Senior Management Committee  
Director, Office of Superfund Remediation and Technology Innovation

**TO:** Barry N. Breen, Acting Assistant Administrator  
Office of Land and Emergency Management

Lawrence Starfield, Acting Assistant Administrator  
Office of Enforcement and Compliance Assurance

Faisal Amin, Chief Financial Officer  
Office of the Chief Financial Officer

Deborah Szaro, Acting Regional Administrator  
Region 1

Daniel Blackman, Regional Administrator  
Region 4

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On behalf of the Special Accounts Senior Management Committee (SASMC), I am providing this report on the SASMC's fiscal year (FY) 2021 activities in accordance with the charter establishing the SASMC.<sup>1</sup> This report provides an overall status of special accounts in FY 2021 and covers SASMC activities from October 1, 2020 through September 30, 2021.

### **Highlights for Fiscal Year 2021**

In FY 2021, the U.S. Environmental Protection Agency (EPA) obligated and/or disbursed approximately \$217.0 million from special accounts for site response work (excluding reclassifications) at more than 700 Superfund sites. In FY 2021, there were 7 Superfund sites where more than \$5 million was obligated and/or disbursed from special accounts for response

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<sup>1</sup> The charter for the Special Accounts Senior Management Committee can be found at:  
<https://semspub.epa.gov/work/HQ/100001760.pdf>.

work at each of those sites (see Table 1).<sup>2</sup> The availability of special account funds made it possible for work to be conducted at these sites while the Agency directed appropriated funds for use at other sites where special account funds were not available.

**Table 1. Sites with More Than \$5M Disbursed/Obligated in Fiscal Year 2021  
from Special Accounts**

<b>Region</b>	<b>Site Name</b>	<b>FY 2021 Net Disbursements &amp; Obligations (excluding reclassifications)</b>
2	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	\$30.1 million
1	NEW BEDFORD	\$15.2 million
2	CORNELL DUBILIER ELECTRONICS INC.	\$11.7 million
6	OKLAHOMA REFINING CO.	\$9.7 million
8	SILVER BOW CREEK/BUTTE AREA	\$8.2 million
2	DIAMOND ALKALI CO.	\$6.2 million
3	LOWER DARBY CREEK AREA	\$6.1 million
<b>Total</b>		<b>\$87.2 million</b>

The SASMC met twice in FY 2021 to discuss topics related to the Agency’s management and use of special accounts. These topics included updates to the “Data Monitoring Plan for Special Accounts” and the results of a pilot to carryover unused special account reimbursable authority into the next fiscal year.

The Office of the Chief Financial Officer (OCFO) updated programming in the Special Accounts Interest Database in FY 2021 related to interest that had accrued in accounts prior to their closure. This update resulted in an increase in the number of open accounts with balances that had previously been closed. The regions are working with the Cincinnati Finance Center (CFC) to address these accounts as appropriate.

In FY 2021, OSRTI transmitted, on behalf of the SASMC, an email to the regions encouraging the use of special account funds for site-specific payroll. The transmittal clarified policy about the use of special account funds for payroll and FTE and shared best practices for regions to consider.

The SASMC updated the “Data Monitoring Plan for Special Accounts” in June 2021 to reflect new annual reviews and to update the accounts Headquarters will review during work planning and mid-year planning updates. The “Data Monitoring Plan for Special Accounts” outlines regularly scheduled reviews to monitor special accounts and reports prepared to inform internal and external stakeholders of the status of special accounts.

## **Background**

The Superfund program is responsible for identifying and cleaning up abandoned hazardous waste sites. As part of the EPA’s “enforcement first” policy, the Agency pursues potentially responsible parties (PRPs) and requires them to conduct or finance cleanups. PRPs may finance

<sup>2</sup> Some sites may have more than one special account. The amounts reflected in Table 1 include obligations and disbursements from all accounts established for a site.

cleanups by entering into a site-specific settlement with EPA who, in turn, deposits the settlement funds into a special account for use at that site, as permitted under CERCLA section 122(b)(3).

Special accounts are site-specific, interest bearing sub-accounts within the Superfund Trust Fund, which EPA uses for site-specific work. The Agency's goal for the establishment and use of special accounts is to ensure responsible parties pay for cleanup by providing PRP settlement dollars for future response work. Through the use of special accounts, annually appropriated resources can be conserved for sites where settlement dollars from PRPs are not available. Three Superfund sites in particular have had approximately \$987 million (collectively) obligated or disbursed from special accounts for response work (excluding reclassifications) since the inception of special accounts. This amount includes more than \$493 million for the New Bedford site in Massachusetts, \$250 million for the Bunker Hill Mining & Metallurgical Complex site in Idaho, and \$244 million for the Libby Asbestos site in Montana.<sup>3</sup> Without the availability of special accounts to fund work at these sites, annually appropriated funds would have been needed and, consequently, those funds would have been unavailable for use at other sites where special account funds are not available.

Multiple offices in the regions and Headquarters have responsibility for the establishment and management of special accounts, both of which requires extensive coordination among the regions and Headquarters' offices. In order to further improve management, transparency and accountability among the offices involved with special accounts, the leaders of the Office of Solid Waste and Emergency Response (OSWER), Office of Enforcement and Compliance Assurance (OECA), OCFO, Region 7 (Superfund Lead Region), and Region 8 (Management Lead Region) officially established the SASMC in April 2009.

In FY 2021, members of the SASMC were the directors for OSRTI in the Office of Land and Emergency Management (OLEM, formerly OSWER), Office of Site Remediation Enforcement (OSRE) within OECA, OCFO's Office of the Controller (OC) and Office of Budget (OB), the Region 4 Superfund and Emergency Management Division (SEMD), and the Region 1 Mission Support Division (MSD).<sup>4</sup> The Director of OSRTI serves as the Chair of the Committee.

### **Status of Special Accounts**

At the end of FY 2021, a balance of approximately \$3.5 billion was available for obligation in 1,238 open site-specific accounts (see Attachment 1). These accounts are at 874 Superfund sites, as some sites have multiple special accounts established. Since the inception of special accounts through to the end of FY 2021, the EPA has collected approximately \$7.8 billion from PRPs and earned approximately \$734.4 million in interest. EPA has disbursed over \$4.6 billion to finance site response actions and has obligated but not yet disbursed approximately \$340.3 million from special accounts. In addition, the EPA has transferred approximately \$55.1 million from special accounts to the Superfund Trust Fund for appropriation by Congress.

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<sup>3</sup> Some sites may have more than one special account. The amounts reflected here include obligations and disbursements from all accounts established for a site.

<sup>4</sup> Beginning in FY 2022, the Region 5 Superfund and Emergency Management Division and the Region 2 Mission Support Division will serve as the lead regions for Superfund and Management, respectively.

In FY 2021, EPA disbursed approximately \$231.1 million from special accounts for site response work (excluding reclassifications). Total unliquidated obligations of special account funds decreased from \$354.4 million at the end of FY 2020 to \$340.3 million at the end of FY 2021, a decrease of approximately \$14.1 million. Over the past five fiscal years, the EPA has obligated or disbursed more than \$1.2 billion from special accounts (excluding reclassifications), enabling the Superfund program to perform a significant amount of work in addition to work it performed using appropriated funds.

In FY 2021, a portion of the interest earned on special accounts was sequestered. The special account interest sequestered in FY 2021 is available for obligation and disbursement in FY 2022. As was the case in FY 2021 and pursuant to the Balanced Budget and Emergency Deficit Control Act as amended, a portion of special account interest earned in FY 2022 will be sequestered, and not available for obligation or disbursement until FY 2023.

### **Summary of FY 2021 SASMC Activities**

The following activities were undertaken by the SASMC in FY 2021, in addition to those discussed under the “Highlights for FY 2021” section above.

#### **Monitoring Special Accounts**

The SASMC is responsible for overall oversight and management of special accounts. In FY 2021, the SASMC monitored the status of special accounts and ensured that each SASMC member office fulfilled its responsibilities under the Superfund Special Accounts Management Strategy.<sup>5</sup>

In accordance with the Data Monitoring Plan for Special Accounts (updated March 6, 2014), regions identified in the Superfund Enterprise Management System (SEMS) their plans to utilize available special account funds for site response work during FY 2021 work planning and mid-year reviews. The SASMC received an analysis of this information in preparation for their semi-annual meetings. Areas of particular focus by Headquarters during planning data reviews in FY 2021 included: accounts 10 years old or more, accounts with more than \$1 million available, and accounts with less than 30 percent utilization, as well as use of specific planning fields such as the “Other Plans” field. Reviews conducted in FY 2022 will be done in accordance with the update to the Data Monitoring Plan for Special Accounts issued June 14, 2021. In FY 2022, Headquarters will focus reviews on accounts at sites not proposed or final on the National Priorities List, accounts with equal to or less than 50% utilization, accounts open 20 years or more, and accounts with an available balance greater than \$10 million, as well as use of specific planning fields such as the “Other Plans” field.

In November 2020, OSRTI provided regions with lists of the special accounts that met one of the following three criteria: (1) special accounts with more than \$1 million available; (2) special accounts with less than \$25 thousand available; and (3) special accounts with no disbursement or

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<sup>5</sup> The EPA issued the Superfund Special Accounts Management Strategy for 2019-2021 on May 9, 2019. The strategy can be found at: <https://semspub.epa.gov/work/HQ/100002037.pdf>.

obligation activity in the past five years. Regional SEMD directors reviewed these accounts to ensure effective utilization of funds and identify opportunities for closing accounts.<sup>6</sup>

The Agency's efforts to increase direct site charging to special accounts continued in FY 2021, with regions reviewing the largest 100 extramural and site-specific travel expenditures of prior-year appropriated funds for sites with open special accounts. As a result of the review, EPA replaced approximately \$1.4 million in appropriated expenditures with special account funds. For those sites reviewed where the appropriated fund expenditures were not replaced with special account funds, the regions provided an explanation for expending appropriated funds instead of special account funds. The next review will occur in February 2022.

OCFO's Cincinnati Finance Center (CFC) continued to conduct monthly reviews of special accounts with negative balances and requested that regions take corrective actions to address those negative balances.

#### Reclassifications, Transfers to the Trust Fund, and Account Closures

In FY 2021, OSRTI monitored the accomplishment of reclassifications, transfers to the Trust Fund, and account closures planned by the regions for special accounts. In FY 2021, approximately \$20.3 million was reclassified in 301 accounts,<sup>7</sup> \$11.6 million of receipts were transferred to the Superfund Trust Fund from 24 accounts (the largest amount transferred in a fiscal year to date), and EPA closed 33 special accounts. Regions submitted requests for reclassifications, transfers to the Trust Fund, and/or closure actions for 102 special accounts in FY 2021. OSRTI provided to the regional SEMD directors and the SASMC quarterly status reports of the FY 2021 plans and accomplishments for these actions.

#### Reporting Special Account Information Publicly

The SASMC committed to report special account financial and planning information in a public, transparent manner in response to the Office of the Inspector General (OIG) and congressional requests. In May 2021, the EPA released special account financial and planning information with the Agency's FY 2022 Annual Performance Plan and Congressional Justification.<sup>8</sup> In addition, a summary of the financial status of special accounts at the end of FY 2020 was updated on the EPA's special accounts page on the Internet. This information is updated at least annually.

Monthly reports from the Department of Treasury Trust Funds Program for the Hazardous Substance Superfund provide information regarding cumulative and annual special account collections, balances, and interest on investments.<sup>9</sup>

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<sup>6</sup> See the memorandum, "Effective Utilization of Superfund Special Accounts" (April 2, 2012), available at: <http://semspub.epa.gov/work/11/175865.pdf>.

<sup>7</sup> The amount reclassified in FY 2021 includes \$1.4 million from the review of prior budget fiscal year appropriated funds for sites with open special accounts.

<sup>8</sup> The status of special accounts at the end of FY 2020 can be found on pages 553-557 of EPA's FY 2022 Annual Performance Plan and Congressional Justification at: <https://www.epa.gov/system/files/documents/2021-07/fy22-cj-07-superfund.pdf>.

<sup>9</sup> The Hazardous Substance Superfund Monthly Trust Fund Reports are available at: <http://www.treasurydirect.gov/govt/reports/tfmp/tfmp.htm>.

## Communication, Training and Outreach

Staff in Headquarters and the lead regions held monthly conference calls in FY 2021 to coordinate and provide transparency among offices on activities each was undertaking related to special accounts management.

National conference calls with regional special account program, legal and enforcement staff were held quarterly in FY 2021. These calls provide a forum for Headquarters' offices to update regions on special account activities, as well as for regional staff to pose questions and discuss special account topics.

A Superfund Special Accounts Microsoft Team site was created in FY 2021 to provide special account information to the regions and facilitate greater information sharing across staff in the regions and Headquarters involved in the management of special accounts.

## Guidance and Documents

In addition to the transmittals mentioned in the "Highlights for FY 2021" section above, the SASMC conducted the bi-annual review of its Charter in May 2021 and found no changes or updates were necessary. The next review will be completed in FY 2023.

## **Upcoming Activities in FY 2022**

In FY 2022, activities of the SASMC will include:

- Make improvements to the Special Account Requests SharePoint site based on user feedback and changes from Microsoft to SharePoint workflows;
- Update charts in the Special Accounts Quarterly Management Reports to facilitate better oversight and monitoring of special accounts;
- Issue the following documents:
  - Special Accounts Quick Reference Guide
  - Regional Management of Special Accounts Standard Operating Procedures Template
  - Special Accounts Reclassification Fact Sheet
  - Special Accounts Management Strategy for 2022-2024
- Make additional special account reports available in the Compass Business Objects Reporting tool to assist regions in managing special accounts;
- Update the "Special Accounts Frequently Asked Questions" and "Special Accounts Annotated Bibliography" available on OSRE's intranet site;
- Update the Special Account Management screen in the Superfund Enterprise Management System (SEMS) for planning the use of special account funds;
- Conduct the annual review of prior budget fiscal year appropriated expenditures for sites with open special accounts;
- Review reclassification and/or transfer to the Trust Fund requests between \$200K and \$499K made in the Special Account Requests SharePoint site to ensure compliance with guidance;
- Monitor negative balances in special accounts and identify corrective actions to address; and
- Monitor plans nationally and site specifically for utilizing special account funds.

## **Conclusion**

The SASMC's establishment has focused the Agency's management of special accounts by opening lines of communication across EPA offices with a critical role in the utilization of these important resources. The SASMC structure also helps ensure that senior managers are engaged in the discussions that guide the Agency's efforts to ensure efficient and appropriate use of special account funds. We look forward to continuing to work together in FY 2022, and we anticipate more improvements in the Agency's management of special accounts.

If you have any questions or concerns regarding this report, please feel free to contact me at (202) 566-0845 or [douchand.larry@epa.gov](mailto:douchand.larry@epa.gov), or you may discuss with your office's representative(s) to the SASMC.

## **Attachment**

cc: Carlton Waterhouse, OLEM  
David Bloom, OCFO  
Cyndy Mackey, OECA/OSRE  
Jeanne Conklin, OCFO/OC  
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Randall Chaffins, Region 4  
Art Johnson, Region 1  
Doug Ballotti, Region 5  
Donald Pace, Region 2  
Nigel Simon, OLEM  
Kathleen Salyer, OLEM/OEM  
Greg Gervais, OLEM/FFRRO  
Shahid Mahmud, OLEM/OMDP  
Superfund Division Directors, Regions 1-10  
Regional Comptrollers, Regions 1-10  
Regional Counsels, Regions 1-10

## Special Accounts Quarterly Management Report – 4th Quarter FY 2021

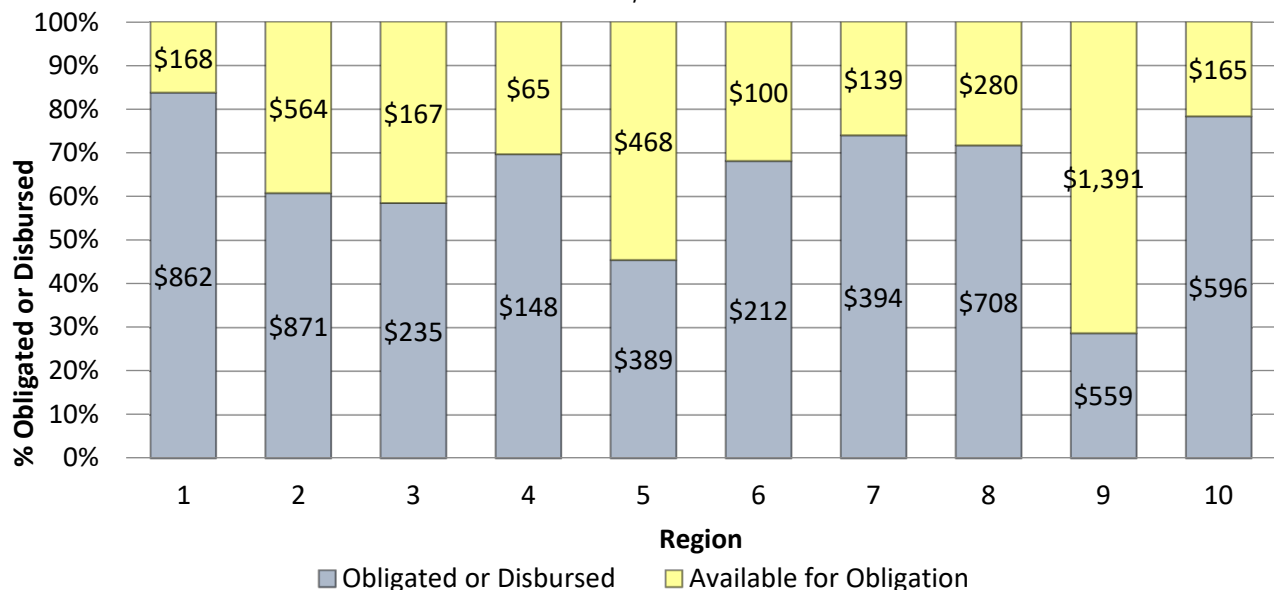
### National Status of Special Accounts (as of October 1, 2021)

\$ in Millions

	Cumulative thru FY 2020	FY 2021 Activity	Cumulative thru 10/1/2021
<b>Open and Closed Accounts</b>	1,538	135	1,673
<b>Financial Status Summary</b>			
Receipts Collected	\$7,580.0	\$221.9	\$7,801.9
Net Interest Earned	\$666.7	\$67.7	\$734.4
Receipts Transferred to the Trust Fund	(\$43.5)	(\$11.6)	(\$55.1)
<b>Net Collections and Interest</b>	<b>\$8,203.2</b>	<b>\$277.9</b>	<b>\$8,481.2</b>
EPA Disbursements and Disbursements to PRPs	\$3,922.3	\$231.1	\$4,153.5
Reclassifications	\$460.4	\$20.3	\$480.7
Unliquidated Obligations	\$354.4	(\$14.1)	\$340.3
<b>Net Disbursements and Obligations</b>	<b>\$4,737.1</b>	<b>\$237.3</b>	<b>\$4,974.4</b>
<b>Available for Obligation</b>	<b>\$3,466.1</b>	<b>\$40.6</b>	<b>\$3,506.7</b>

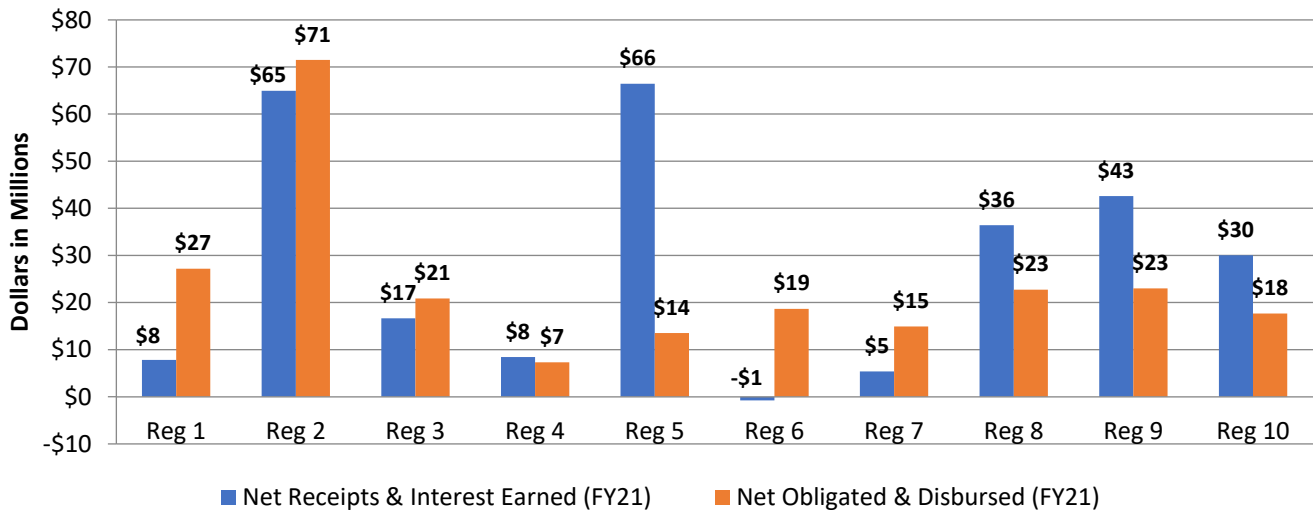
### Regional Special Account Utilization (Program to Date)

\$ in Millions





## Receipts/Interest Earned & Obligations/Disbursements in FY 2021



*\*Net receipts and interest earned in FY21 for Region 6 is negative due to more receipts/interest earned being transferred to the Superfund Trust Fund from special accounts than total receipts collected and interest earned for Region 6 in FY21.*

## Composition of Open Special Accounts by Amount Available

\$ in Millions

Funds Available for Obligation in Account	No. of Accounts		Sum of Funds Available for Obligation		Sum of Obligations	
Greater than \$10 Million	45	4%	\$2,417	69%	\$1,162	26%
Between \$1M and \$10 Million	274	22%	\$889	25%	\$1,327	30%
Between \$250K and \$1 Million	302	24%	\$160	5%	\$841	19%
Between \$25K and \$250K	355	29%	\$42	1%	\$1,110	25%
Less than \$25K	262	21%	(\$1)	0%	\$10	0%
<b>Total</b>	<b>1,238</b>		<b>\$3,507</b>		<b>\$4,451</b>	

## Special Accounts with More than \$10 Million Available for Obligation

\$ in Millions

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2021 Obs/Exp	FY 2021 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
1	09	A982	TRONOX NAVAJO AREA URANIUM MINES	2015	\$936.7	\$20.2	\$6.2	\$26.4	3%	\$910.3
2	02	028U	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	2011	\$243.8	\$93.0	\$30.1	\$123.2	51%	\$120.6
3	07	07ZY	OMAHA LEAD	2003	\$259.7	\$153.6	\$4.3	\$157.8	61%	\$101.9
4	09	0901	STRINGFELLOW	2001	\$135.4	\$39.7	\$0.4	\$40.0	30%	\$95.3

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2021 Obs/Exp	FY 2021 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
5	09	09QM	TRONOX QUIVIRA MINES (formerly NE CHURCHROCK Quivira)	2011	\$98.3	\$8.9	\$0.4	\$9.2	9%	\$89.0
6	05	05YT	LINDSAY LIGHT II	2004	\$79.6	\$2.5	\$0.1	\$2.6	3%	\$77.0
7	05	059B	ALLIED PAPER, INC./PORTAGE CREEK/KALAMAZOO RIVER	1998	\$67.7	\$9.0	\$0.2	\$9.2	14%	\$58.6
8	02	02GZ	CORNELL DUBILIER ELECTRONICS INC.	2008	\$121.3	\$52.1	\$11.7	\$63.8	53%	\$57.5
9	05	B54T	HEGELER ZINC	2010	\$61.1	\$5.2	\$0.0	\$5.2	9%	\$55.9
10	09	09CA	MONTROSE PV SHELF	2001	\$92.0	\$35.9	\$2.2	\$38.1	41%	\$53.9
11	01	016P	CENTREDALE MANOR RESTORATION PROJECT	2007	\$56.0	\$2.1	\$0.0	\$2.1	4%	\$53.8
12	08	08RW	FLAT TOP MINE	2011	\$49.4	\$2.6	-\$0.6	\$2.0	4%	\$47.4
13	02	0256	COMBE FILL SOUTH LANDFILL	2006	\$73.3	\$23.5	\$2.7	\$26.2	36%	\$47.2
14	05	B5A1	OLD AMERICAN ZINC PLANT	2006	\$56.7	\$14.8	\$1.3	\$16.2	28%	\$40.6
15	02	026X	GCL TIE AND TREATING INC.	2019	\$41.4	\$0.8	\$0.3	\$1.1	3%	\$40.3
16	05	05YT17	LINDSAY LIGHT II	2011	\$51.8	\$12.1	\$0.0	\$12.1	23%	\$39.7
17	09	09M5	SAN GABRIEL VALLEY (AREA 2)	2002	\$36.4	\$0.9	\$0.1	\$1.0	3%	\$35.4
18	08	0813	CENTRAL CITY, CLEAR CREEK	1996	\$40.5	\$4.6	\$1.7	\$6.3	16%	\$34.2
19	02	023J	POHATCONG VALLEY GROUND WATER CONTAMINATION	2015	\$48.3	\$15.7	\$1.6	\$17.3	36%	\$31.0
20	02	0296	DIAMOND ALKALI CO.	2004	\$126.9	\$90.4	\$6.2	\$96.6	76%	\$30.3
21	03	03L2	ATLANTIC WOOD INDUSTRIES, INC.	2010	\$57.1	\$28.4	\$0.3	\$28.7	50%	\$28.4
22	08	08BCRA	LIBBY ASBESTOS SITE	2008	\$255.8	\$229.0	-\$0.1	\$228.9	89%	\$26.9
23	02	024Q25	ONONDAGA LAKE	2012	\$23.1	\$0.0	\$0.0	\$0.0	0%	\$23.1
24	03	0371	BIG JOHN SALVAGE - HOULT ROAD	2013	\$24.8	\$1.7	\$1.1	\$2.8	11%	\$22.0
25	05	B5AJ	ASARCO TAYLOR SPRINGS	2008	\$21.1	\$0.8	\$0.0	\$0.8	4%	\$20.3
26	10	10EM	UPPER COLUMBIA RIVER-TCAI	2006	\$59.2	\$35.5	\$3.8	\$39.3	66%	\$19.9
27	10	102B	MIDNITE MINE	2006	\$31.5	\$11.3	\$1.3	\$12.5	40%	\$19.0
28	02	0208	BURNT FLY BOG	2001	\$20.0	\$1.4	\$0.1	\$1.4	7%	\$18.5

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2021 Obs/Exp	FY 2021 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
29	09	098V	PUENTE VALLEY OU1	1996	\$28.8	\$10.0	\$1.0	\$11.0	38%	\$17.7
30	02	026XPC	GCL TIE AND TREATING INC.	2019	\$16.9	\$0.0	\$0.0	\$0.0	0%	\$16.9
31	03	D378	FRANKLIN SLAG PILE (MDC)	2012	\$17.1	\$1.0	\$0.0	\$1.0	6%	\$16.1
32	08	0808RA	LOWRY LANDFILL	2006	\$15.5	\$0.0	\$0.0	\$0.0	0%	\$15.5
33	08	0822	SILVER BOW CREEK/BUTTE AREA	2001	\$43.3	\$23.5	\$5.0	\$28.5	66%	\$14.8
34	10	10GL	GORST CREEK-BREMERTON AUTO WRECKING LANDFILL	2016	\$47.0	\$32.7	\$0.0	\$32.7	70%	\$14.3
35	09	09R8	PHOENIX-GOODYEAR AIRPORT AREA	2006	\$23.8	\$10.5	\$0.1	\$10.6	44%	\$13.2
36	06	06GZ	MALONE SERVICE CO - SWAN LAKE PLANT	2005	\$13.8	\$1.1	\$0.4	\$1.5	11%	\$12.3
37	08	08PU	US MAGNESIUM	2013	\$17.3	\$4.7	\$0.4	\$5.1	30%	\$12.2
38	09	0958	OPERATING INDUSTRIES, INC., LANDFILL	1995	\$78.2	\$66.1	\$0.0	\$66.1	85%	\$12.1
39	09	09JW	ROCKETS, FIREWORKS AND FLARES SITE	2005	\$15.4	\$3.2	\$0.1	\$3.3	21%	\$12.1
40	08	08BCOM	LIBBY ASBESTOS SITE	2008	\$12.8	\$0.7	\$1.0	\$1.8	14%	\$11.0
41	07	07S2	HASTINGS GROUND WATER CONTAMINATION	1999	\$15.9	\$5.6	\$0.0	\$5.6	35%	\$10.3
42	02	02HU	LCP CHEMICALS INC.	2000	\$14.9	\$4.7	\$0.0	\$4.7	32%	\$10.2
43	09	09N1	NORTH HOLLYWOOD UNIT	1996	\$19.5	\$9.0	\$0.4	\$9.4	48%	\$10.1
44	08	0830	EAST HELENA SITE	2010	\$17.1	\$6.6	\$0.4	\$7.0	41%	\$10.1
45	09	091N	COOPER DRUM CO.	2011	\$12.7	\$2.6	\$0.1	\$2.7	21%	\$10.0
<b>Total</b>					<b>\$3,578.9</b>	<b>\$1,077.7</b>	<b>\$84.2</b>	<b>\$1,161.8</b>	<b>32%</b>	<b>\$2,417.0</b>

*\*Negative amounts obligated/expended in FY 2021 are a result of more funds being deobligated than obligated/expended in the fiscal year, resulting in a net negative amount for the fiscal year.*