



OFFICE OF LAND AND EMERGENCY MANAGEMENT

WASHINGTON, D.C. 20460

December 9, 2024

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 2024 Activities

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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) 2024 activities in accordance with the charter establishing the SASMC.¹ This report provides an overall status of special accounts in FY 2024 and covers SASMC activities from October 1, 2023 through September 30, 2024.²

¹ The charter for the Special Accounts Senior Management Committee can be found at:

<https://semspub.epa.gov/work/HQ/100003223.pdf>.

² For purposes of this report end of fiscal year 2023 data is as of October 1, 2023 and end of fiscal year 2024 data is as of October 1, 2024.

Highlights for FY 2024

In FY 2024, the U.S. Environmental Protection Agency (EPA) obligated and/or disbursed approximately \$276.7 million from special accounts for site response work (excluding reclassifications) at 689 Superfund sites. In FY 2024, there were 14 Superfund sites where more than \$5 million was obligated and/or disbursed from special accounts for response work at each of those sites (see Table 1), a decrease of 1 site from FY 2023 where there were 15 Superfund sites with more than \$5 million obligated and/or disbursed from special accounts.³ The availability of special account funds made it possible for work to be conducted at these sites while the Agency directed appropriated funds, Superfund tax funds, and funds provided by the Infrastructure Investment and Jobs Act (IIJA) of 2021 for use at other sites where special account funds were not available.

Table 1. Sites with More Than \$5M Disbursed/Obligated in FY 2024 from Special Accounts

Region	Site Name	FY 2024 Net Disbursements & Obligations (excluding reclassifications)
1	NEW BEDFORD	\$7.0 million
2	COMBE FILL SOUTH LANDFILL	\$10.6 million
2	HUDSON RIVER PCBS	\$5.3 million
2	ONONDAGA LAKE	\$7.1 million
2	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	\$22.7 million
5	ASARCO TAYLOR SPRINGS	\$16.5 million
7	OMAHA LEAD	\$6.3 million
8	BONITA PEAK MINING DISTRICT	\$17.0 million
8	EAST HELENA SITE	\$9.8 million
9	COOPER DRUM CO.	\$8.0 million
9	TRONOX NAVAJO AREA URANIUM MINES	\$11.4 million
10	BUNKER HILL MINING & METALLURGICAL COMPLEX	\$6.6 million
10	LOWER DUWAMISH WATERWAY	\$5.8 million
10	UPPER COLUMBIA RIVER	\$7.8 million
Total		\$141.9 million

The SASMC met once in FY 2024 to discuss topics related to the Agency’s management and use of special accounts. These topics included updates about special accounts activities being managed by staff, the status of Office of Inspector General (OIG) activities, and updates to accounts to be reviewed annually by Superfund and Emergency Management Division (SEMD) directors.

The OIG initiated the *Audit of the EPA’s Use of Superfund Special Account Funds* in November 2023. They reviewed special accounts in Region 4, Region 5, and Region 9 and conducted site visits in FY 2024. The OIG is expected to issue a report with the findings from their audit in FY 2025.

³ 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.

A [Special Account Financial Data](#) dashboard was made available in Qlik to all EPA users in March 2024. The dashboard is updated daily with information from Compass Business Objects Reporting (CBOR) to provide the amount of funds available in each special account, intramural charging to sites with open special accounts, as well as historical available balance and utilization information for individual special accounts for each fiscal year since FY 2016.

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 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, IJJA, and Superfund tax resources can be conserved for sites where settlement dollars from PRPs are not available. Three Superfund sites in particular have had more than \$1.0 billion (collectively) obligated or disbursed from special accounts for response work (excluding reclassifications) since the inception of special accounts. This amount includes more than \$497 million for the New Bedford site in Massachusetts, more than \$267 million for the Bunker Hill Mining & Metallurgical Complex site in Idaho, and more than \$252 million for the Libby Asbestos site in Montana.⁴ 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 require 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),⁵ 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 2024, 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 6 Superfund and Emergency Management Division (SEMD), and the Region 3 Mission Support Division (MSD). The Director of OSRTI serves as the Chair of the Committee.

⁴ Some sites may have more than one special account. The amounts reflected here include obligations and disbursements from all accounts established for a site.

⁵ In December 2015, the Office of Solid Waste and Emergency Response was renamed the Office of Land and Emergency Management.

Status of Special Accounts

At the end of FY 2024, a balance of approximately \$3.5 billion was available for obligation in 1,058 open site-specific accounts (see Attachment 1). These accounts are at 809 Superfund sites, as some sites have multiple special accounts established. Since the inception of special accounts through to the end of FY 2024, the EPA has collected more than \$8.5 billion from PRPs and earned approximately \$934.3 million in interest. EPA has disbursed approximately \$5.3 billion to finance site response actions and has obligated but not yet disbursed more than \$605.8 million from special accounts. In addition, the EPA has transferred more than \$86.3 million from special accounts to the Superfund Trust Fund for appropriation by Congress.

In FY 2024, EPA disbursed more than \$267.1 million from special accounts for site response work (excluding reclassifications). Total unliquidated obligations of special account funds increased from \$596.3 million at the end of FY 2023 to \$605.8 million at the end of FY 2024, an increase of approximately \$9.6 million. In FY 2024, a total of \$276.7 million was obligated and/or disbursed (excluding reclassifications). Over the past five fiscal years, the EPA has obligated or disbursed more than \$1.3 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 2024, a portion of the interest earned on special accounts was sequestered. The special account interest sequestered in FY 2024 is available for obligation and disbursement in FY 2025. As was the case in FY 2024 and pursuant to the Balanced Budget and Emergency Deficit Control Act as amended, a portion of special account interest earned in FY 2025 will be sequestered and not available for obligation or disbursement until FY 2026.

Summary of FY 2024 SASMC Activities

The following activities were undertaken by the SASMC in FY 2024, in addition to those discussed under the “Highlights for FY 2024” section above.

Monitoring Special Accounts

The SASMC is responsible for overall oversight and management of special accounts. In FY 2024, 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.⁶

In accordance with the Data Monitoring Plan for Special Accounts (updated June 14, 2021), regions identified in SEMS their plans to utilize available special account funds for site response work during FY 2024 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 2024 included: accounts open 20 years or more, accounts with more than \$10 million available, accounts with equal to or less than 50 percent utilization, accounts at sites not

⁶ The EPA issued the Superfund Special Accounts Management Strategy for 2022-2024 on May 5, 2022. The strategy can be found at: <https://semspub.epa.gov/work/HQ/100003030.pdf>.

proposed or final on the National Priorities List (NPL) as well as use of specific planning fields such as the “Other Plans” field.

In November 2023, 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 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.⁷

The Agency’s efforts to increase direct site charging to special accounts continued in FY 2024, with regions reviewing the largest 100 extramural and site-specific travel expenditures of prior-year appropriated and Superfund tax funds for sites with open special accounts, and all extramural expenditures of IJJA funds for sites with open special accounts. As a result of the review, EPA replaced approximately \$895.2 thousand in appropriated, Superfund tax or IJJA expenditures with special account funds. For those sites reviewed where the appropriated, Superfund tax, or IJJA expenditures were not replaced with special account funds, the regions provided an explanation for expending those funds instead of special account funds. The next review will occur in February 2025.

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 2024, OSRTI monitored the accomplishment of reclassifications, transfers to the Trust Fund, and account closures planned by the regions for special accounts. In FY 2024, approximately \$11.3 million was reclassified from 236 accounts,⁸ \$20.5 million of receipts were transferred to the Superfund Trust Fund from 33 accounts, and EPA closed 59 special accounts. Regions submitted 114 requests for reclassification, transfer to the Trust Fund, and/or closure actions in FY 2024. OSRTI provided quarterly status reports of the FY 2024 plans and accomplishments for these actions to the regional SEMD directors and the SASMC.

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 March 2024, the EPA released special account financial and planning information with the Agency’s FY 2025 Annual Performance Plan and Congressional Justification.⁹ In addition, a summary of

⁷ See the memorandum, “Effective Utilization of Superfund Special Accounts” (April 2, 2012), available at: <http://semspub.epa.gov/work/11/175865.pdf>.

⁸ The amount reclassified in FY 2024 includes \$895.2 thousand from the review of prior budget fiscal year appropriated funds for sites with open special accounts.

⁹ The status of special accounts at the end of FY 2023 can be found on pages 118-123 of Tab 08: Superfund in EPA’s FY 2025 Annual Performance Plan and Congressional Justification at: <https://www.epa.gov/system/files/documents/2024-04/fy25-cj-08-superfund.pdf>.

the financial status of special accounts at the end of FY 2023 was updated on the EPA’s special accounts page on the Internet.¹⁰ This information is updated at least annually.

Monthly reports from the Department of Treasury Funds Management Program for the Hazardous Substance Superfund provide information regarding cumulative and annual special account collections, balances, and interest on investments.¹¹

Communication, Training, and Outreach

Staff in Headquarters and the lead regions held monthly conference calls in FY 2024 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 2024. 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.

Seven virtual trainings were held in FY 2024 on special account topics, including conducting special account reclassifications, planning for special account available balances in the Superfund Enterprise Management System (SEMS), and resolving special account negative balances. The slides and recordings for each training session are available on the Superfund Special Accounts team site.

Guidance and Documents

A memorandum with best practices and tools for effective management and utilization of special accounts and updates to the Data Monitoring Plan for Special Accounts were drafted in FY 2024. Both documents remain in draft until the OIG releases their statement of findings for the special account audit underway in case further updates are needed to address OIG findings.

Updates were issued in October 2023 to the “Special Accounts Quick Reference Guide” to ensure the document remains up to date with new and updated information on the management of special accounts.

OSRTI continues to stress the importance of using available special account funds for site response work prior to funds provided by IIJA in memorandums developed for the planning and use of Superfund Remedial IIJA funds, including the “Fiscal Year 2025-2027 Superfund Remedial Program Priorities and Work Planning” memorandum issued on August 1, 2024.

¹⁰ Special account information on the internet can be found at: <https://www.epa.gov/enforcement/superfund-special-accounts>.

¹¹ The Hazardous Substance Superfund Monthly Trust Fund Reports are available at: <https://www.treasurydirect.gov/government/funds-management-program-reports/monthly-financial-reporting/hazfund/>.

Upcoming Activities in FY 2025

In FY 2025, activities of the SASMC will include:

- Respond to the OIG’s statement of findings and draft report for their audit of the EPA’s use of Superfund special account funds (Project No. 0A-FY24-0025);
- Issue the following documents:
 - Updates to the Data Monitoring Plan for Special Accounts;
 - Best Practices and Tools for Effective Management and Utilization of Superfund Special Accounts;
 - Special Accounts Management Strategy for 2025 – 2027;
- Conduct the bi-annual review of the SASMC Charter;
- Continue to stress the importance of using available special account funds for site response work prior to annual appropriation, IJJA, and Superfund tax funds;
- Develop and test the new Special Accounts Requests SharePoint site with the expectation to transition to the new site for all requests in FY 2026;
- Identify and provide trainings to regional and Headquarters staff on special account management topics;
- Conduct the annual review of prior budget fiscal year annually appropriated, IJJA, and Superfund tax expenditures for sites with open special accounts;
- 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 2025, 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, or you may discuss with your office’s representative(s) to the SASMC.

Attachment

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SASMC Staff Contacts

National Status of Special Accounts (as of October 1, 2024)

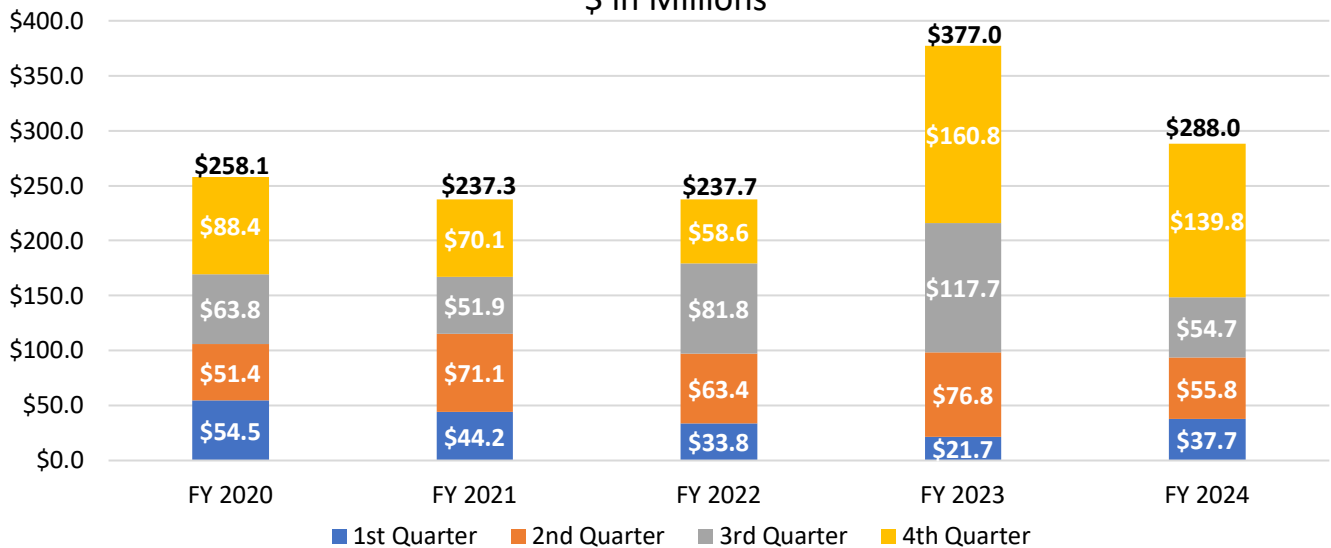
National Special Account Activity for FY 2024

\$ in Millions

	Cumulative Through FY 2023	FY 2024 Activity	Cumulative thru 10/1/2024
Open and Closed Accounts	1,623	12	1,635
Financial Status Summary			
Receipts Collected	\$8,270.1	\$237.8	\$8,507.9
Net Interest Earned	\$895.9	\$38.3	\$934.3
Receipts Transferred to the Trust Fund	(\$65.8)	(\$20.5)	(\$86.3)
Net Collections and Interest	\$9,100.3	\$255.6	\$9,355.9
EPA Disbursements and Disbursements to PRPs	\$4,489.3	\$267.1	\$4,756.4
Reclassifications	\$503.5	\$11.3	\$514.8
Unliquidated Obligations	\$596.3	\$9.6	\$605.8
Net Disbursements and Obligations	\$5,589.1	\$288.0	\$5,877.1
Available for Obligation	\$3,511.1	(\$32.4)	\$3,478.8

National Special Account Disbursements & Obligations by Fiscal Year/Quarter

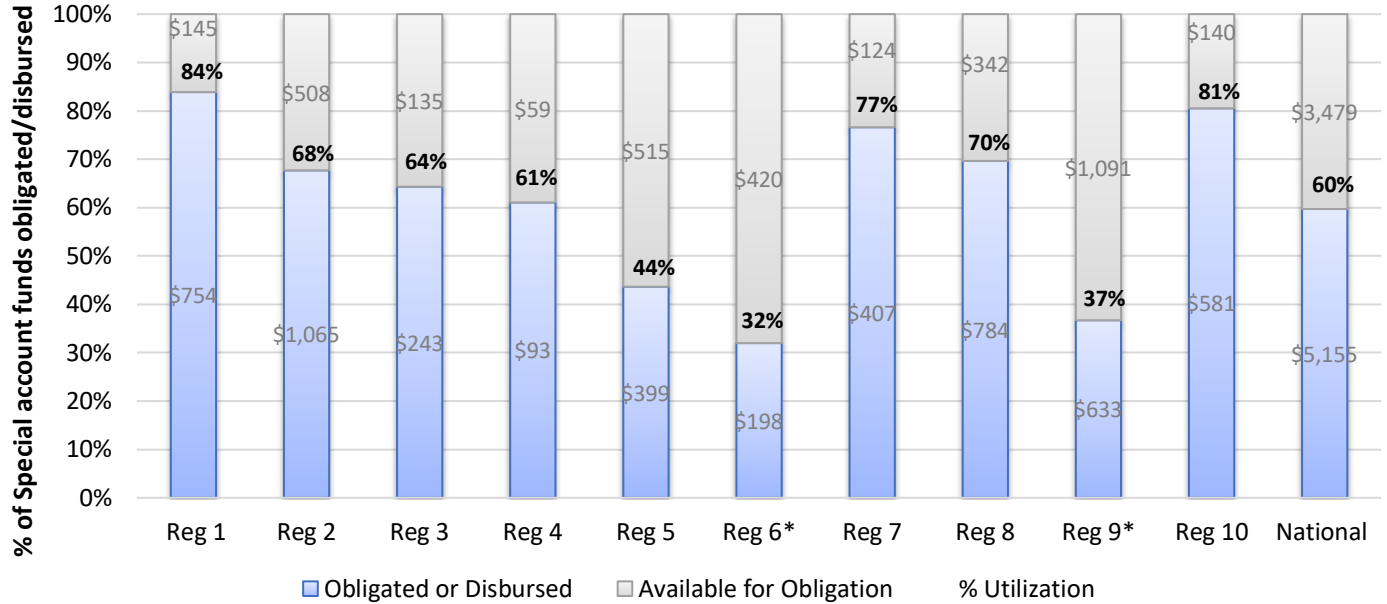
\$ in Millions



Regional Status of Special Accounts (as of October 1, 2024)

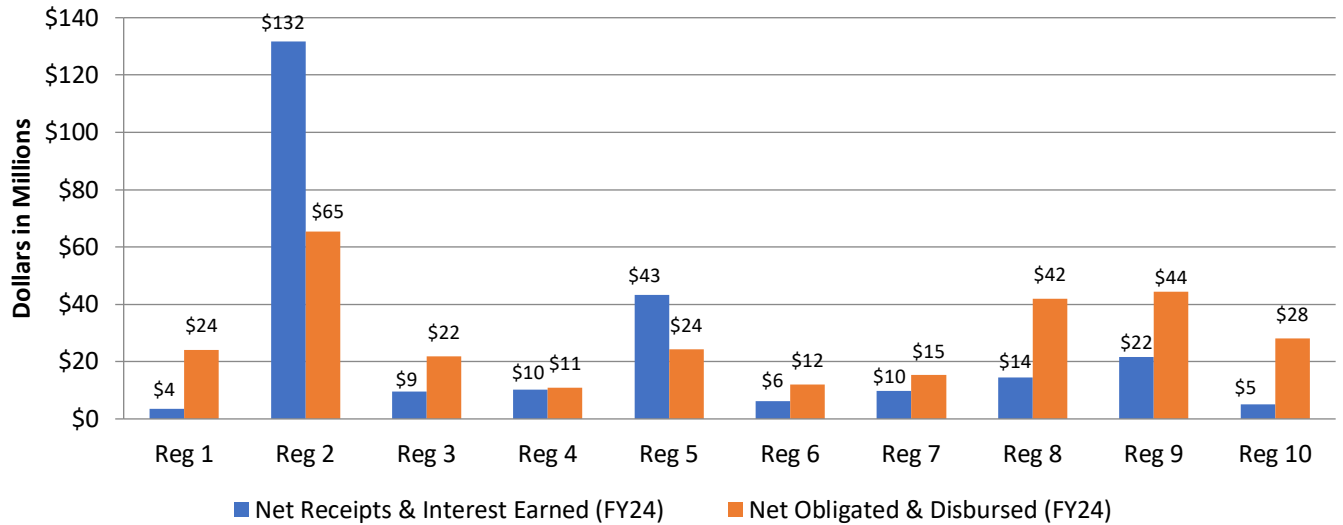
Utilization of Special Account Funds in Open Accounts (Program to Date)

\$ in Millions

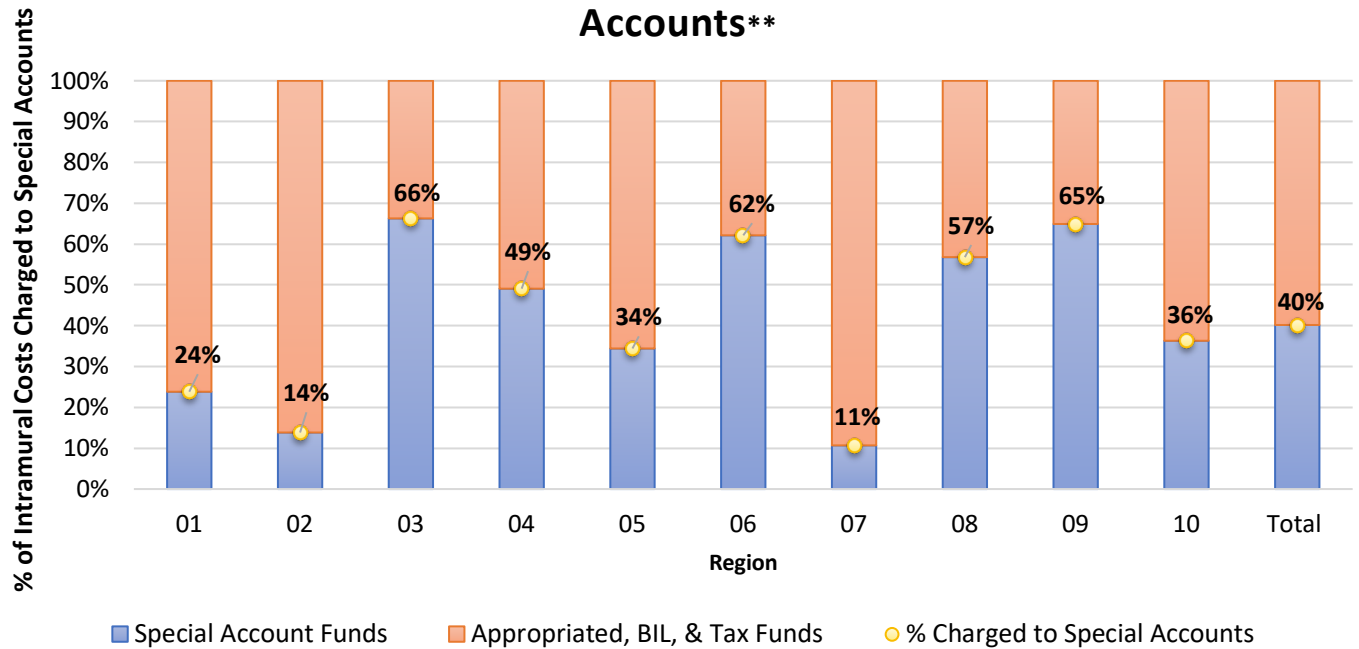


**Note: The utilization rate of 37% for Region 9 and 32% for Region 6 is due to approximately \$598 million available in the A982 Tronox Navajo Area Uranium Mines special account and \$256 million available in the A6KZ01 Tronox NAUM special account. Region 9 has obligated or disbursed 54% of all other special account funds available, excluding funds in the A982 account. Region 6 has obligated or disbursed 55% of all other special account funds available, excluding funds in the A6KZ01 account.*

Receipts/Interest Earned & Obligations/Disbursements in FY 2024

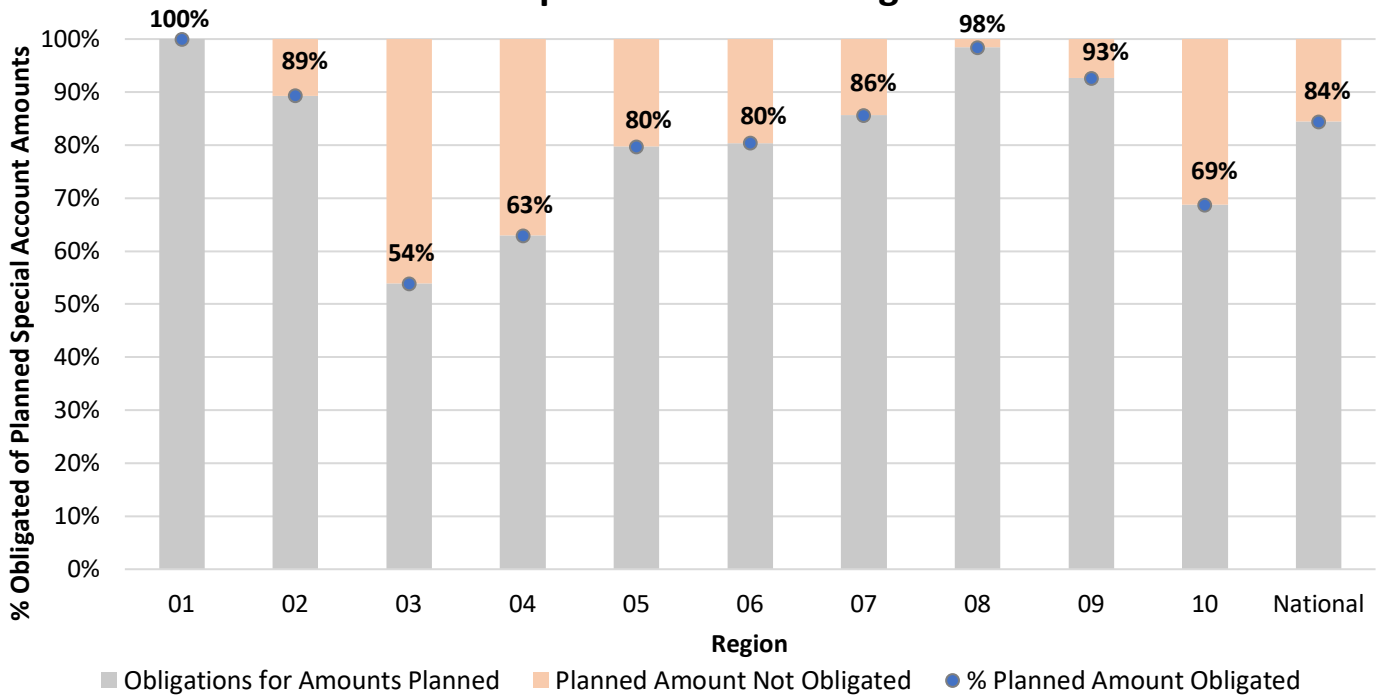


Intramural Charging in FY 2024 for Sites with Open Special Accounts**



**Intramural costs for the purposes of this chart are defined as costs incurred in budget object class 10 (payroll) and 28 (site-specific travel).

Status of Planned Special Account Obligations in FY 2024***



***Excludes obligations that were not planned in SEMS and amounts obligated more than the amount planned in SEMS. Data is from the SEMS SPECACCT-005 report.

Composition of Special Accounts & Accounts with More than \$10M Available

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	47	4%	\$2,453	71%	\$1,365	26%
Between \$1M and \$10 Million	266	25%	\$841	24%	\$1,487	29%
Between \$250K and \$1 Million	291	28%	\$152	4%	\$815	16%
Between \$25K and \$250K	292	28%	\$33	1%	\$1,430	28%
Less than \$25K	162	15%	\$1	0%	\$58	1%
Total	1,058		\$3,479		\$5,155	

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 2024 Obs/Exp	FY 2024 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
1	09	A982	TRONOX NAVAJO AREA URANIUM MINES	2015	\$657.9	\$48.9	\$11.4	\$60.3	9%	\$597.6
2	06	A6KZ01	TRONOX NAUM	2022	\$255.6	\$0.0	\$0.1	\$0.1	0%	\$255.5
3	02	0296	DIAMOND ALKALI CO.	2004	\$232.6	\$112.6	\$3.7	\$116.2	50%	\$116.3
4	09	0901	STRINGFELLOW	2001	\$141.9	\$40.7	\$0.6	\$41.2	29%	\$100.7
5	05	059B	ALLIED PAPER, INC./PORTAGE CREEK/KALAMAZOO RIVER	1998	\$104.0	\$9.2	\$0.0	\$9.3	9%	\$94.8
6	07	07ZY	OMAHA LEAD	2003	\$265.0	\$166.7	\$6.3	\$173.0	65%	\$92.0
7	09	09QM	TRONOX QUIVIRA MINES (formerly NE CHURCHROCK Quivira)	2011	\$102.9	\$13.8	\$1.5	\$15.3	15%	\$87.6
8	05	05YT	LINDSAY LIGHT II	2004	\$83.7	\$2.8	\$0.2	\$3.0	4%	\$80.6
9	01	016P	CENTREDALE MANOR RESTORATION PROJECT	2007	\$66.0	\$2.2	\$0.1	\$2.3	3%	\$63.7
10	05	B54T	HEGELER ZINC	2010	\$64.7	\$5.2	\$0.0	\$5.2	8%	\$59.5
11	02	028U	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	2011	\$250.3	\$168.7	\$22.7	\$191.4	76%	\$58.9
12	09	09CA	MONTROSE PV SHELF	2001	\$94.9	\$44.0	\$1.2	\$45.2	48%	\$49.7
13	08	08RW	FLAT TOP MINE	2011	\$51.9	\$2.2	\$0.2	\$2.4	5%	\$49.5

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2024 Obs/Exp	FY 2024 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
14	08	0818	ANACONDA CO. SMELTER	2003	\$83.7	\$36.0	\$0.4	\$36.5	44%	\$47.2
15	06	A6KZ	TRONOX NAUM	2015	\$47.8	\$4.5	\$0.1	\$4.7	10%	\$43.1
16	05	05YT17	LINDSAY LIGHT II	2011	\$54.3	\$12.1	\$0.0	\$12.1	22%	\$42.3
17	08	A8M5	BONITA PEAK MINING DISTRICT	2016	\$89.3	\$32.4	\$17.0	\$49.5	55%	\$39.8
18	02	026X	GCL TIE AND TREATING INC.	2019	\$43.5	\$4.3	\$0.0	\$4.3	10%	\$39.1
19	09	09M5	SAN GABRIEL VALLEY (AREA 2)	2002	\$38.8	\$1.2	\$0.0	\$1.3	3%	\$37.5
20	02	023J	POHATCONG VALLEY GROUND WATER CONTAMINATION	2015	\$51.9	\$18.3	\$0.8	\$19.1	37%	\$32.8
21	09	0904	MCCOLL	2000	\$32.1	\$0.8	\$0.0	\$0.8	3%	\$31.3
22	08	0813	CENTRAL CITY, CLEAR CREEK	1996	\$42.3	\$10.7	\$1.9	\$12.6	30%	\$29.8
23	08	08BCRA	LIBBY ASBESTOS SITE	2008	\$257.0	\$228.8	-\$1.3	\$227.5	89%	\$29.5
24	03	03L2	ATLANTIC WOOD INDUSTRIES, INC.	2010	\$58.6	\$33.7	\$0.9	\$34.6	59%	\$24.1
25	02	024Q25	ONONDAGA LAKE	2012	\$24.4	\$0.4	\$0.1	\$0.4	2%	\$24.0
26	10	102B	MIDNITE MINE	2006	\$35.1	\$13.6	\$0.7	\$14.3	41%	\$20.8
27	06	A6KZ02	TRONOX NAUM	2022	\$20.9	\$0.0	\$0.1	\$0.1	1%	\$20.7
28	09	098V	PUENTE VALLEY OU1	1996	\$31.0	\$14.3	-\$2.1	\$12.3	40%	\$18.7
29	02	0208	BURNT FLY BOG	2001	\$20.9	\$2.3	\$0.1	\$2.3	11%	\$18.6
30	05	053J01	U.S. SMELTER AND LEAD REFINERY, INC.	2023	\$40.9	\$22.8	\$0.1	\$23.0	56%	\$17.9
31	02	026XPC	GCL TIE AND TREATING INC.	2019	\$17.8	\$0.0	\$0.0	\$0.0	0%	\$17.8
32	08	0894	RICHARDSON FLAT TAILINGS	2003	\$20.9	\$3.1	\$0.1	\$3.2	15%	\$17.7
33	08	0808RA	LOWRY LANDFILL	2006	\$17.5	\$0.0	\$0.0	\$0.0	0%	\$17.5
34	09	09R8	PHOENIX-GOODYEAR AIRPORT AREA	2006	\$27.2	\$10.7	\$0.3	\$11.0	41%	\$16.2
35	03	D378	FRANKLIN SLAG PILE (MDC)	2012	\$20.2	\$1.4	\$2.9	\$4.3	21%	\$15.9
36	10	10XD	Upper Columbia River-EPA Directed	2024	\$18.6	N/A	\$3.5	\$3.5	19%	\$15.1
37	02	02QQ	CAYUGA GROUNDWATER CONTAMINATION SITE	2012	\$16.0	\$1.8	\$0.0	\$1.8	11%	\$14.2
38	08	08PU	US MAGNESIUM	2013	\$19.9	\$5.5	\$0.4	\$5.8	29%	\$14.0
39	06	06GZ	MALONE SERVICE CO - SWAN LAKE PLANT	2005	\$14.5	\$1.6	\$0.0	\$1.6	11%	\$12.9

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2024 Obs/Exp	FY 2024 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
40	09	09JW	ROCKETS, FIREWORKS AND FLARES SITE	2005	\$16.3	\$3.5	\$0.1	\$3.6	22%	\$12.8
41	09	0958	OPERATING INDUSTRIES, INC., LANDFILL	1995	\$78.9	\$66.2	\$0.1	\$66.3	84%	\$12.6
42	05	B5KF	TITABAWASSEE RIVER	2010	\$14.6	\$3.6	\$0.1	\$3.6	25%	\$11.0
43	05	054V	SAUGET AREA ONE	2004	\$11.5	\$0.7	\$0.0	\$0.7	6%	\$10.8
44	03	0326	PALMERTON ZINC PILE	2001	\$22.7	\$12.3	\$0.0	\$12.4	55%	\$10.3
45	02	02GZ	CORNELL DUBILIER ELECTRONICS INC.	2008	\$131.4	\$121.0	\$0.2	\$121.2	92%	\$10.3
46	02	02RX	WHITE SWAN LAUNDRY AND CLEANER INC.	2008	\$13.8	\$2.9	\$0.7	\$3.6	26%	\$10.2
47	02	0262	RINGWOOD MINES/LANDFILL	2006	\$12.2	\$2.1	\$0.0	\$2.1	17%	\$10.1
Total					\$3,817.9	\$1,289.7	\$75.5	\$1,365.1	36%	\$2,452.8

Negative amounts obligated/expended in FY 2024 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.