



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
SOLID WASTE AND
EMERGENCY RESPONSE

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OFFICE OF LAND AND
EMERGENCY MANAGEMENT

DEC 18 2018

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 2018 Activities

FROM: James E. Woolford 
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Susan Parker Bodine, Assistant Administrator
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Cosmo Servidio, Regional Administrator
Region 3

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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) 2018 activities in accordance with the charter establishing the SASMC.¹ This report provides an overall status of special accounts in FY 2018 and covers activities of the SASMC from October 1, 2017, through September 30, 2018.

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

Highlights for FY 2018

In FY 2018, the U.S. Environmental Protection Agency (EPA) obligated and/or disbursed approximately \$207.6 million for site response work (excluding reclassifications) from special accounts at more than 650 Superfund sites. In FY 2018, there were 4 Superfund sites where more than \$10 million was obligated and/or disbursed from special accounts for response work at each of those sites (see Table 1). 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 \$10M Disbursed/Obligated in FY 2018
from Special Accounts**

| Region | Site Name | FY 2018 Net Disbursements & Obligations (excluding reclassifications) |
|---------------|---|--|
| 2 | WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION) | \$15.7 million |
| 2 | CORNELL DUBILIER ELECTRONICS INC. | \$12.0 million |
| 5 | U.S. SMELTER AND LEAD REFINERY, INC. | \$11.4 million |
| 9 | TRONOX NAVAJO AREA URANIUM MINES | \$10.6 million |
| | Total | \$49.7 million |

The SASMC met twice in FY 2018 to discuss topics related to the Agency's management and use of special accounts. Topics the SASMC discussed at these meetings included exploring opportunities to increase direct site charging to special accounts, recommendations specific to special accounts in the Superfund Task Force report, and special account guidance documents under development.

In FY 2018, the Agency earned approximately \$40.0 million in interest on the total special account funds invested in the Superfund Trust Fund. However, more than \$104.6 million in interest was allocated to individual special accounts in FY 2018 due to work OCFO conducted to manually update the calculations required to allocate interest earned to individual special accounts from FY 2016 and FY 2017, in addition to interest earned in FY 2018.² Programming changes to the special account interest database to automate the calculation of interest based on a daily average account balance will continue as an activity in FY 2019.

As part of efforts to increase direct site charging to special account funds, the Office of Budget (OB) began a two-year pilot in FY 2017 for the automatic rollover of unused reimbursable authority for special account funds at the beginning of the fiscal year. The purpose of the pilot is to make funds available earlier in the fiscal year with fewer reprogrammings. OB will continue this process for two additional fiscal years to evaluate if the utilization of requested reimbursable authority for special account funds improved under the pilot. OB will evaluate the results of the pilot in the beginning of FY 2021.

² In FY 2016 approximately \$26.4 million in interest earned was unable to be allocated to individual special accounts, and in FY 2017 approximately \$38.5 million of interest earned was unable to be allocated to individual special accounts.

Additional efforts to increase direct site charging to special account funds were undertaken by the Office of Superfund Remediation and Technology Innovation (OSRTI) in FY 2018 through a pilot conducted with the regions to review recent expenditures of annually appropriated funds for sites with an open special account. The purpose of this pilot was to identify opportunities where special account funds could be used instead of annually appropriated funds for recent expenditures of funds. Under the pilot, approximately \$1.8 million in special account funds were used to replace annually appropriated expenditures from the prior budget fiscal year, making those annually appropriated funds available for use in FY 2018. OSRTI will work with the regions to conduct a similar review in FY 2019 with lessons learned from the FY 2018 pilot.

On March 28, 2018, OSRTI issued on behalf of the SASMC the “Guidance on Disbursement of Funds from EPA Special Accounts to Entities Performing CERCLA Response Actions.” This guidance is an update to a previous guidance issued in 1998 and discusses providing funds to any parties who will be performing Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) response actions, including states, tribes, other federal agencies, and, notably bona fide prospective purchasers (BFPPs). The guidance clearly states that funds can be provided to BFPPs if they will be conducting an EPA selected response action. This portion of the guidance was made more robust to address Recommendation 14 of the Superfund Task Force report.

A Special Accounts 101 webinar was presented by OSRTI, OB, and the Office of Site Remediation Enforcement (OSRE) in August 2018 to approximately 67 Headquarters and regional staff. A webinar about how to do a special account reclassification is planned for FY 2019.

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 to fund 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 to fund 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. Five Superfund sites in particular have had more than \$1 billion (collectively) obligated or disbursed from special accounts for response work (excluding reclassifications) since the inception of special accounts; this amount includes more than \$403 million for the New Bedford site in Massachusetts, \$240 million for the Libby Asbestos site in Montana, and \$238

million for the Bunker Hill Mining & Metallurgical Complex site in Idaho.³ Without the availability of special accounts to fund work at these sites, annually appropriated funds would have been needed at these sites and consequently, those funds would have been unavailable to be used 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, 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 SASMC was officially established in April 2009 by 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).

Members of the SASMC in FY 2018 were the directors for OSRTI in the Office of Land and Emergency Management (OLEM, formerly OSWER), OSRE within OECA, OCFO's Office of the Controller (OC) and OB, the Region 3 Hazardous Site Cleanup Division, and the Region 10 Office of Management Programs. The Director of OSRTI serves as the Chair of the Committee.

Status of Special Accounts

At the end of FY 2018, a balance of approximately \$3.3 billion was available for obligation in 1,051 open site-specific accounts (see Attachment 1). These accounts are at 841 Superfund sites, as some sites have multiple special accounts established. Since the inception of special accounts through the end of FY 2018, the EPA has collected approximately \$7.0 billion from PRPs and earned more than \$548.3 million in interest. EPA has disbursed approximately \$3.8 billion to finance site response actions and has obligated but not yet disbursed more than \$456.9 million from special accounts. In addition, the EPA has transferred over \$33 million from special accounts to the Superfund Trust Fund for appropriation by Congress.

In FY 2018, EPA disbursed approximately \$299.5 million from special accounts for site response work (excluding reclassifications), an increase from the \$256.1 million disbursed for site response work in FY 2017. Total unliquidated obligations of special account funds decreased from more than \$548.8 million at the end of FY 2017 to more than \$456.8 million at the end of FY 2018, a decrease of approximately \$92 million. Over the past five fiscal years, the EPA has obligated or disbursed more than \$1.3 billion from special accounts (excluding reclassifications), resulting in the Superfund program performing a significant amount of work in addition to work where the Agency used appropriated funds.

While the Agency continued to earn interest on special account funds invested in the Superfund Trust Fund, the Agency was unable to allocate interest earned to individual special accounts in FY 2016 and FY 2017. With the creation of a sub-account for special accounts within the Superfund Trust Fund at the end of FY 2015, the calculations and programming to allocate interest to individual special accounts needed to be updated. In FY 2018, OCFO developed a methodology to manually allocate interest earned from FY 2016 through FY 2018 to individual

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

special accounts based on an average monthly available balance for each account, resulting in approximately \$104.6 million in interest made available for response work at sites in FY 2018.

In FY 2018, a portion of the interest earned on special accounts was sequestered. The special account interest sequestered in FY 2018 is available for obligation and disbursement in FY 2019. As was the case in FY 2018 and pursuant to the Balanced Budget and Emergency Deficit Control Act as amended, a portion of special account interest earned in FY 2019 will be sequestered, and not available for obligation or disbursement until FY 2020.

Summary of FY 2018 SASMC Activities

The SASMC is responsible for overall oversight and management of special accounts. In FY 2018, the SASMC monitored the status of special accounts and ensured that each member office fulfilled its responsibilities under the Superfund Special Accounts Management Strategy.⁴

The SASMC meetings provide a venue for senior managers to discuss and resolve issues related to special accounts. The SASMC met on February 22, 2018, and September 13, 2018. Topics that were discussed at these meetings included exploring opportunities to increase direct site charging to special accounts, recommendations specific to special accounts in the Superfund Task Force report, and special account guidance documents under development.

The Superfund Task Force, commissioned on May 22, 2017, included leaders from OLEM, OECA, Office of General Counsel, EPA Region 3 (as the Superfund program's lead region), as well as other offices. On July 25, 2017, the Superfund Task Force released their report to EPA Administrator Scott Pruitt, providing 42 specific and detailed recommendations to streamline and improve the Superfund program. Recommendation #14 in the Task Force report calls for maximizing the use of special accounts to facilitate site cleanup and/or redevelopment. This recommendation's actions include issuance of the draft "Guidance on Disbursement of Funds from EPA Special Accounts to Entities Performing CERCLA Response Actions" in FY 2018 and identification of any new guidance documents, or revisions to existing documents. The "Guidance on Disbursement of Funds from EPA Special Accounts to Entities Performing CERCLA Response Actions" was issued on March 27, 2018. The "Updated Consolidated Guidance on the Establishment, Management, and Use of CERCLA Special Accounts" will be issued in FY 2019 to further address Recommendation #14 in the Task Force report.

As part of efforts to increase direct site charging and utilization of special account funds, the OB began a two-year pilot in FY 2017 for the automatic rollover of unused reimbursable authority for special account funds at the beginning of the fiscal year. The pilot's goal is to reduce the number of reprogrammings for reimbursable authority that regions and OB must handle at the beginning of the fiscal year and to make special account funds available sooner for obligation and disbursement. The OB also is monitoring to determine if this process improves the utilization of requested reimbursable authority for special account funds. OB evaluated the results of the pilot in FY 2018, and the SASMC agreed to extend the pilot for two additional fiscal years. The pilot's results will be evaluated in the beginning of FY 2021.

⁴ The EPA issued the Superfund Special Accounts Management Strategy for 2016-2018 on April 11, 2016. The strategy can be found at <https://semspub.epa.gov/work/HQ/196706.pdf>.

Also, as part of efforts to increase direct site charging and utilization of special account funds, OSRTI conducted a pilot in FY 2018 with the regions to identify opportunities where special account funds could be used instead of recently expended annually appropriated funds for sites with an open special account. Approximately \$1.8 million in special account funds were identified to replace annually appropriated expenditures from the prior budget fiscal year. The annually appropriated funds replaced with special account funds were made available for the program to use in FY 2018. OSRTI will work with the regions to conduct a similar review in FY 2019 with lessons learned from the FY 2018 pilot and will report to the SASMC the results of the FY 2019 process.

Monitoring Special Accounts

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 2018 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 2018 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.

In November 2018, 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 Superfund division directors reviewed plans for the use of these accounts to ensure effective utilization of funds and to identify opportunities for closing accounts.⁵

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 the negative balances.

Reclassifications, Transfers to the Trust Fund, and Account Closures

In FY 2018, OSRTI monitored the accomplishment of reclassifications, transfers to the Trust Fund, and account closures planned by the regions for special accounts. In FY 2018, more than \$15.6 million was reclassified in 123 accounts, \$1.7 million of receipts were transferred to the Superfund Trust Fund from 23 accounts, and EPA closed 24 special accounts. OSRTI and OSRE received draft and/or final notifications for reclassification, transfer to the Trust Fund, and/or closure actions for 51 special accounts in FY 2018. OSRTI provided to the regional Superfund division directors and the SASMC quarterly status reports of the plans and accomplishments for these actions in FY 2018.

⁵ See the memorandum, “Effective Utilization of Superfund Special Accounts” (April 2, 2012) available at: <http://semspub.epa.gov/work/11/175865.pdf>.

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 February 2018, the EPA released special account financial and planning information with the Agency's FY 2019 Annual Performance Plan and Congressional Justification.⁶ In addition, a summary of the financial status of special accounts at the end of FY 2017 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.⁷

To further increase transparency about EPA's management of special accounts, additional information was made available on EPA's Internet site about the SASMC in FY 2018, specifically the charter establishing the SASMC and the annual reports provided to senior managers about the activities of the SASMC from FY 2012 through FY 2017. Subsequent annual reports also will be made available on EPA's Internet site.

Communication, Training and Outreach

Staff in Headquarters and the lead regions held monthly conference calls in FY 2018 to coordinate and provide transparency among offices on activities each was undertaking related to the management of special accounts.

National conference calls with special account program, legal, and enforcement staff in the regions were held quarterly in FY 2018. 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 Special Accounts 101 webinar was presented by OSRTI, OB, and OSRE in August 2018 to approximately 67 Headquarters and regional staff. A webinar about special account reclassifications is planned for FY 2019.

Guidance and Documents

As mentioned previously, the "Guidance on Disbursement of Funds from EPA Special Accounts to Entities Performing CERCLA Response Actions," was issued on March 27, 2018 and superseded the "Interim Final Guidance on Disbursements of Funds from EPA Special Accounts to CERCLA Potentially Responsible Parties" (11/3/1998) and the "Use of Special Account Funds to Facilitate Work Settlements with Potentially Responsible Parties and to Expedite the

⁶ The status of special accounts at the end of FY 2017 can be found on pages 467-471 of EPA's FY 2019 Annual Performance Plan and Congressional Justification at: <https://www.epa.gov/sites/production/files/2018-03/documents/fy19-cj-07-superfund.pdf>.

⁷ The Hazardous Substance Superfund Monthly Trust Fund Reports are available at: <http://www.treasurydirect.gov/govt/reports/tfmp/tfmp.htm>.

Cleanup of Superfund Sites” (1/26/2012). The guidance document addressed the Superfund Task Force report’s recommendation specific to special accounts with a more robust discussion about providing special account funds, as appropriate, to BFPPs and PRPs to facilitate site work and reuse.

Updates to the “Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts” (October 4, 2002) were recommenced in FY 2018, and this guidance document is expected to be finalized in FY 2019.

A guidance document to supersede the “Model Notifications to Headquarters of Milestone Special Accounts Transactions” (April 22, 2011) to reflect submittal of notifications via a SharePoint site is underway. This document is expected to be issued in FY 2019.

The “Special Accounts Management Strategy for 2016 – 2018” will be updated in FY 2019 to reflect overarching priorities and activities for the management of special accounts from 2019 through 2021. The SASMC also will review its charter in FY 2019 and make any updates or changes to it, if needed.

Upcoming Activities in FY 2019

In FY 2019, activities of the SASMC will include:

- Issuing the “Updated Consolidated Guidance on the Establishment, Management, and Use of CERCLA Special Accounts,” which will supersede the “Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts” (October 4, 2002);
- Issuing a guidance document to supersede the “Model Notifications to Headquarters of Milestone Special Accounts Transactions” (April 22, 2011);
- Issuing the “Special Accounts Management Strategy for 2019 – 2021” and updating the Charter for the SASMC, if needed;
- Utilizing a SharePoint site to submit and track requests to move receipts/interest among accounts for the same site, reclassifications, transfers to the Superfund Trust Fund, and account closures;
- Implementing new fund codes to record the collection of funds to be deposited in the special account point account within the Superfund Trust Fund;
- Updating database programming to allocate interest earned to individual special accounts based on a daily average available balance rather than a monthly average available balance for each account;
- Continuing pilots to increase direct site charging response costs to special accounts;
- Conducting a webinar on special account reclassifications for Headquarters and regional staff;
- Monitoring negative balances in special accounts and identifying corrective actions to address; and,
- Monitoring plans nationally and site-specifically for utilizing special account funds.

Conclusion

The establishment of the SASMC has focused the Agency's management of special accounts by opening lines of communication across EPA offices that play 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 2019 and 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 (703) 603-8722 or woolford.james@epa.gov, or you may discuss with your office's representative(s) to the SASMC.

Attachment

cc: Peter Wright, OA
Steven Cook, OLEM
David Bloom, OCFO
Lawrence Starfield, OECA
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Jeanne Conklin, OCFO/OC
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Superfund National Policy Managers, Regions 1-10
Regional Counsels, Regions 1-10
John Michaud, OGC
Elise Packard, OGC

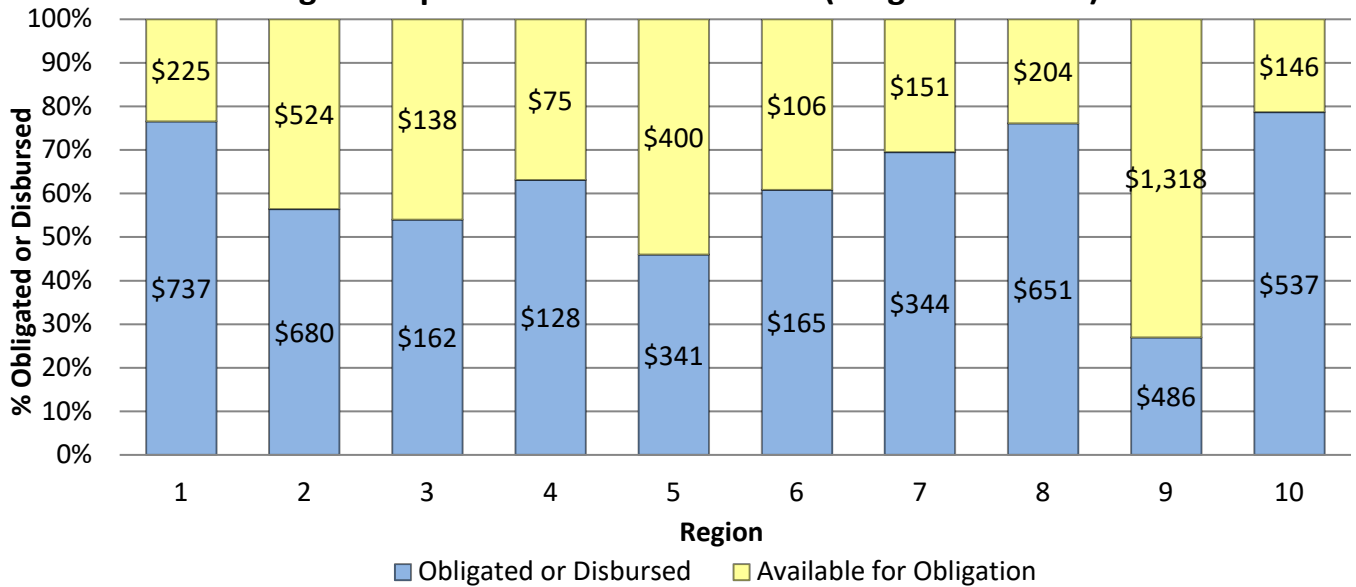
Special Accounts Quarterly Management Report – 4th Quarter FY 2018

National Status of Special Accounts (as of October 1, 2018)

\$ in Millions

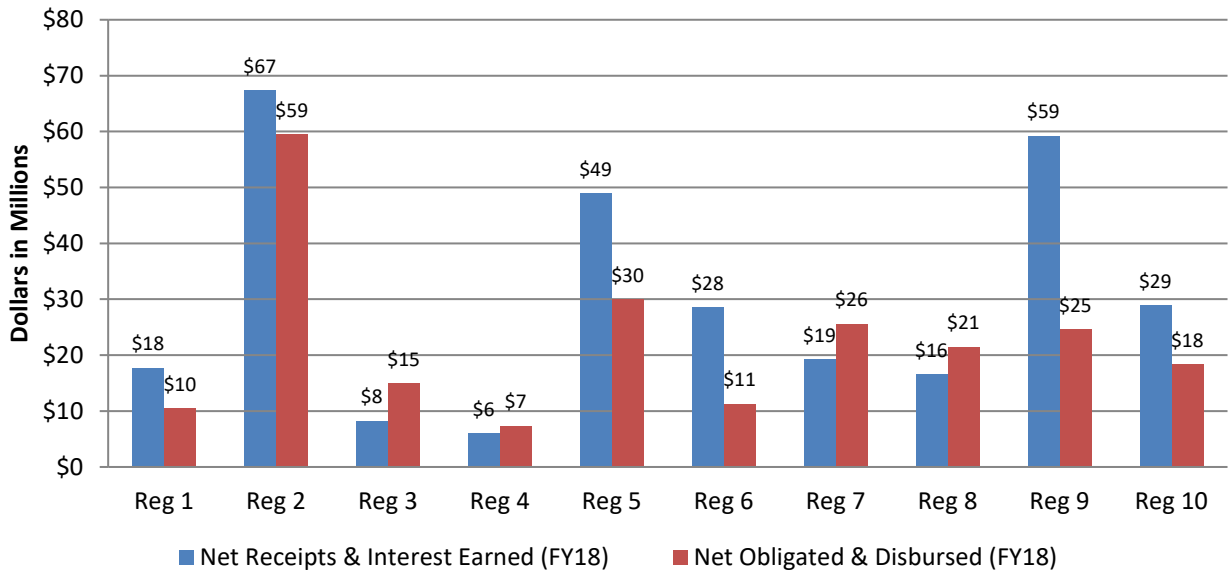
| | Cumulative thru FY 2017 | FY 2018 Activity | Cumulative thru 10/1/18 |
|---|----------------------------|---------------------|----------------------------|
| Open and Closed Accounts | 1,387 | 37 | 1,424 |
| Financial Status Summary | | | |
| Receipts Collected | \$6,804.4 | \$197.3 | \$7,001.7 |
| Net Interest Earned | \$443.8 | \$104.6 | \$548.4 |
| Receipts Transferred to the Trust Fund | (\$31.4) | (\$1.7) | (\$33.1) |
| Net Collections and Interest | \$7,216.8 | \$300.2 | \$7,517.0 |
| EPA Disbursements and Disbursements to PRPs | \$3,047.1 | \$299.5 | \$3,346.6 |
| Reclassifications | \$410.1 | \$15.6 | \$425.6 |
| Unliquidated Obligations | \$548.8 | (\$91.9) | \$456.9 |
| Net Disbursements and Obligations | \$4,005.9 | \$223.2 | \$4,229.1 |
| Available for Obligation | \$3,210.9 | \$77.0 | \$3,287.9 |

Regional Special Account Utilization (Program to Date)



*Financial data is as of October 1, 2018 from Compass Business Objects Reporting (CBOR).
Numbers may not add due to rounding.*

Receipts/Interest Earned & Obligations/Disbursements in FY 2018



Composition of Open Special Accounts by Amount Available

| Funds Available for Obligation in Account | No. of Accounts | | Sum of Funds Available for Obligation | | Sum of Obligations | |
|---|-----------------|-----|---------------------------------------|-----|------------------------|-----|
| Greater than \$10 Million | 45 | 4% | \$2,383,350,844 | 72% | \$1,272,185,198 | 34% |
| Between \$1M and \$10 Million | 243 | 23% | \$715,953,865 | 22% | \$1,387,077,851 | 37% |
| Between \$250K and \$1 Million | 279 | 27% | \$150,461,370 | 5% | \$499,808,207 | 13% |
| Between \$25K and \$250K | 336 | 32% | \$38,536,262 | 1% | \$590,565,591 | 16% |
| Less than \$25K | 148 | 14% | (\$426,004) | 0% | \$8,160,091 | 0% |
| Total | 1,051 | | \$3,287,876,336 | | \$3,757,796,937 | |

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 2018 Obs/Exp | FY 2018 Obs/Exp | Total Obligated/ Expended | % Oblig/ Exp | Avail Bal |
|--------------|-----|----------------|--|--------------|----------------------------|----------------------|-----------------|---------------------------|--------------|-----------|
| 1 | 09 | A982 | TRONOX NAVAJO AREA URANIUM MINES | 2015 | \$914.6 | \$5.7 | \$9.5 | \$15.2 | 2% | \$899.4 |
| 2 | 02 | 028U | WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION) | 2011 | \$235.5 | \$45.7 | \$15.7 | \$61.4 | 26% | \$174.2 |
| 3 | 07 | 07ZY | OMAHA LEAD | 2003 | \$254.4 | \$143.2 | \$0.6 | \$143.8 | 57% | \$110.6 |
| 4 | 09 | 0901 | STRINGFELLOW | 2001 | \$127.0 | \$38.9 | \$0.0 | \$39.0 | 31% | \$88.1 |

| Current Rank | Reg | Account Number | Account Name | FY Acct Open | Receipts & Interest Earned | Pre- FY 2018 Obs/Exp | FY 2018 Obs/Exp | Total Obligated/ Expended | % Oblig/ Exp | Avail Bal |
|--------------|-----|----------------|--|--------------|----------------------------|----------------------|-----------------|---------------------------|--------------|-----------|
| 5 | 09 | 09QM | NE CHURCHROCK QUIVIRA MINES | 2011 | \$94.0 | \$6.8 | \$0.9 | \$7.7 | 8% | \$86.3 |
| 6 | 01 | A143 | NEW BEDFORD REOPENER | 2014 | \$380.0 | \$293.5 | \$0.2 | \$293.7 | 77% | \$86.3 |
| 7 | 02 | 02GZ | CORNELL DUBILIER ELECTRONICS INC. | 2008 | \$110.6 | \$15.9 | \$12.0 | \$28.0 | 25% | \$82.7 |
| 8 | 05 | 05YT | LINDSAY LIGHT II | 2004 | \$76.1 | \$8.9 | -\$6.6 | \$2.3 | 3% | \$73.8 |
| 9 | 05 | 059B | ALLIED PAPER, INC./PORTAGE CREEK/KALAMAZOO RIVER | 1998 | \$65.1 | \$8.9 | \$0.1 | \$9.1 | 14% | \$56.0 |
| 10 | 09 | 09CA | MONTROSE PV SHELF | 2001 | \$89.3 | \$34.9 | \$1.1 | \$35.9 | 40% | \$53.4 |
| 11 | 05 | B54T | HEGELER ZINC | 2010 | \$58.4 | \$5.2 | -\$0.1 | \$5.1 | 9% | \$53.3 |
| 12 | 02 | 0256 | COMBE FILL SOUTH LANDFILL | 2006 | \$70.9 | \$19.4 | \$0.5 | \$19.9 | 28% | \$51.0 |
| 13 | 05 | 05YT17 | LINDSAY LIGHT II | 2011 | \$49.4 | \$2.6 | \$0.0 | \$2.6 | 5% | \$46.9 |
| 14 | 08 | 08RW | FLAT TOP MINE | 2011 | \$47.2 | \$2.9 | \$0.0 | \$2.9 | 6% | \$44.3 |
| 15 | 09 | 09M5 | SAN GABRIEL VALLEY (AREA 2) | 2002 | \$33.7 | \$0.9 | \$0.0 | \$0.9 | 3% | \$32.8 |
| 16 | 02 | 023J | POHATCONG VALLEY GROUND WATER CONTAMINATION | 2015 | \$39.5 | \$11.8 | \$1.5 | \$13.3 | 34% | \$26.2 |
| 17 | 08 | 08BCRA | LIBBY ASBESTOS SITE | 2008 | \$254.3 | \$229.8 | \$1.3 | \$231.2 | 91% | \$23.2 |
| 18 | 02 | 0296 | DIAMOND ALKALI CO. | 2004 | \$95.9 | \$65.3 | \$8.1 | \$73.5 | 77% | \$22.4 |
| 19 | 03 | 0371 | BIG JOHN SALVAGE - HOULT ROAD | 2013 | \$23.7 | \$1.6 | -\$0.4 | \$1.3 | 5% | \$22.4 |
| 20 | 02 | 024Q25 | ONONDAGA LAKE | 2012 | \$21.9 | \$0.0 | \$0.0 | \$0.0 | 0% | \$21.9 |
| 21 | 10 | 102B | MIDNITE MINE | 2006 | \$29.1 | \$9.8 | \$0.1 | \$9.9 | 34% | \$19.2 |
| 22 | 02 | 0208 | BURNT FLY BOG | 2001 | \$19.0 | \$0.9 | \$0.0 | \$0.9 | 5% | \$18.1 |
| 23 | 09 | 098V | PUENTE VALLEY OU1 | 1996 | \$26.5 | \$7.1 | \$1.4 | \$8.5 | 32% | \$17.9 |
| 24 | 01 | 0189 | EASTERN SURPLUS | 1999 | \$30.2 | \$13.9 | \$0.4 | \$14.3 | 47% | \$15.9 |
| 25 | 08 | 0899 | CLARK FORK RIVER BASIN | 1993 | \$28.0 | \$12.2 | \$0.0 | \$12.2 | 44% | \$15.8 |
| 26 | 10 | 1020 | BUNKER HILL- GENERAL | 1990 | \$81.5 | \$64.9 | \$1.1 | \$65.9 | 81% | \$15.6 |
| 27 | 03 | D378 | FRANKLIN SLAG PILE (MDC) | 2012 | \$16.4 | \$0.7 | \$0.2 | \$0.9 | 5% | \$15.5 |
| 28 | 08 | 0808RA | LOWRY LANDFILL | 2006 | \$14.8 | \$0.0 | \$0.0 | \$0.0 | 0% | \$14.8 |

| Current Rank | Reg | Account Number | Account Name | FY Acct Open | Receipts & Interest Earned | Pre- FY 2018 Obs/Exp | FY 2018 Obs/Exp | Total Obligated/ Expended | % Oblig/ Exp | Avail Bal |
|--------------|-----|----------------|--|--------------|----------------------------|----------------------|-----------------|---------------------------|--------------|------------------|
| 29 | 09 | 09R8 | PHOENIX-GOODYEAR AIRPORT AREA | 2006 | \$23.1 | \$10.0 | -\$0.1 | \$10.0 | 43% | \$13.2 |
| 30 | 10 | 103R | PORTLAND HARBOR | 2004 | \$20.2 | \$6.0 | \$1.5 | \$7.5 | 37% | \$12.6 |
| 31 | 01 | 01D1 | FLETCHER'S PAINT WORKS & STORAGE | 2003 | \$16.9 | \$3.6 | \$0.6 | \$4.3 | 25% | \$12.6 |
| 32 | 10 | 10GL | GORST CREEK-BREMERTON AUTO WRECKING LANDFILL | 2016 | \$46.3 | \$34.2 | -\$0.4 | \$33.7 | 73% | \$12.6 |
| 33 | 08 | 08BCOM | LIBBY ASBESTOS SITE | 2008 | \$12.2 | \$0.0 | \$0.0 | \$0.0 | 0% | \$12.1 |
| 34 | 06 | 06D9 | OKLAHOMA REFINING CO. | 2013 | \$14.6 | \$2.1 | \$0.6 | \$2.7 | 18% | \$11.9 |
| 35 | 09 | 0958 | OPERATING INDUSTRIES, INC., LANDFILL | 1995 | \$77.6 | \$66.0 | \$0.0 | \$66.0 | 85% | \$11.6 |
| 36 | 03 | 0326 | PALMERTON ZINC PILE | 2001 | \$21.3 | \$9.7 | \$0.0 | \$9.7 | 46% | \$11.6 |
| 37 | 01 | 016P | CENTREDALE MANOR RESTORATION PROJECT | 2007 | \$13.2 | \$1.8 | -\$0.2 | \$1.6 | 12% | \$11.6 |
| 38 | 05 | B5AJ | ASARCO TAYLOR SPRINGS | 2008 | \$12.3 | \$0.8 | \$0.0 | \$0.8 | 6% | \$11.6 |
| 39 | 09 | 09JW | ROCKETS, FIREWORKS AND FLARES SITE | 2005 | \$14.6 | \$3.1 | \$0.1 | \$3.2 | 22% | \$11.5 |
| 40 | 06 | 06GZ | MALONE SERVICE CO - SWAN LAKE PLANT | 2005 | \$11.8 | \$0.9 | \$0.1 | \$1.0 | 8% | \$10.9 |
| 41 | 01 | 0146 | WELLS G&H | 2008 | \$15.0 | \$3.5 | \$0.8 | \$4.4 | 29% | \$10.6 |
| 42 | 08 | 0830 | EAST HELENA SITE | 2010 | \$16.6 | \$4.5 | \$1.6 | \$6.0 | 36% | \$10.5 |
| 43 | 09 | 09J5 | NEWMARK GROUND WATER CONTAMINATION | 2005 | \$20.0 | \$9.6 | \$0.3 | \$9.8 | 49% | \$10.2 |
| 44 | 09 | 091N | COOPER DRUM CO. | 2011 | \$11.1 | \$0.8 | \$0.2 | \$1.0 | 9% | \$10.1 |
| 45 | 07 | 07S2 | HASTINGS GROUND WATER CONTAMINATION | 1999 | \$21.5 | \$11.5 | -\$0.1 | \$11.4 | 53% | \$10.1 |
| Total | | | | | \$3,655.5 | \$1,219.5 | \$52.6 | \$1,272.2 | 35% | \$2,383.4 |

**Negative amounts obligated/expended in FY 2018 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.*