



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

WASHINGTON, D.C. 20460

DEC 17 2019

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 2019 Activities

FROM:  James E. Woolford
Chair, Special Accounts Senior Management Committee
Director, Office of Superfund Remediation and Technology Innovation

TO: Peter Wright, Assistant Administrator
Office of Land and Emergency Management

Susan Parker Bodine, Assistant Administrator
Office of Enforcement and Compliance Assurance

David Bloom, Acting Chief Financial Officer
Office of the Chief Financial Officer

Cosmo Servidio, Regional Administrator
Region 3

Chris Hladick, Regional Administrator
Region 10

On behalf of the Special Accounts Senior Management Committee (SASMC), I am providing this report on the SASMC's fiscal year (FY) 2019 activities in accordance with the charter establishing the SASMC.¹ This report provides an overall status of special accounts in FY 2019 and covers activities of the SASMC from October 1, 2018, through September 30, 2019.

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

Highlights for FY 2019

In FY 2019, the U.S. Environmental Protection Agency (EPA) obligated and/or disbursed approximately \$236.7 million for site response work (excluding reclassifications) from special accounts at more than 650 Superfund sites. In FY 2019, there were 5 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 2019
from Special Accounts**

Region	Site Name	FY 2019 Net Disbursements & Obligations (excluding reclassifications)
1	NEW BEDFORD	\$39.8 million
2	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	\$27.3 million
3	ATLANTIC WOOD INDUSTRIES, INC.	\$12.5 million
2	CORNELL DUBILIER ELECTRONICS INC.	\$10.6 million
9	TRONOX NAVAJO AREA URANIUM MINES	\$10.3 million
Total		\$100.5 million

The SASMC met once in FY 2019 to discuss topics related to the Agency's management and use of special accounts. Topics the SASMC discussed at the meeting included site-specific payroll charging to special accounts and updates to the Special Accounts Management Strategy and SASMC Charter.

In FY 2019, the Agency implemented new fund codes for the deposit of funds into special accounts. The Office of the Chief Financial Officer (OCFO) updated reporting tools to ensure special account balances continued to be accurately reflected. The Office of Superfund Remediation and Technology Innovation (OSRTI) updated programming for the Superfund Enterprise Management System (SEMS) to transfer the new fund codes from Compass into SEMS and to portray available balances correctly for regional planning of available funds.

OCFO updated programming to the Special Accounts Interest Database in FY 2019 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.

Efforts to increase direct site charging to special accounts continued in FY 2019. Regions reviewed recent expenditures of annually appropriated funds for sites with an open special account to identify opportunities where special account funds could be used instead of annually appropriated funds. In FY 2019, approximately \$1.6 million in special account funds were used to replace annually appropriated expenditures from the prior budget fiscal year, making the annually appropriated funds available for use in FY 2019. OSRTI will continue to conduct this review annually with the regions.

EPA has issued numerous guidance documents that address different aspects of managing Superfund special accounts. On August 5, 2019, OSRTI issued on behalf of the SASMC the “Updated Consolidated Guidance on the Establishment, Management, and Use of CERCLA Special Accounts” (“2019 Consolidated Guidance”).² The 2002 “Consolidated Guidance on the Establishment, Management, and Use of CERCLA Special Accounts” (“2002 Consolidated Guidance”) addressed the key elements of the Agency’s special account practice at that time. The 2019 update to the 2002 Consolidated Guidance reflects how the management and use of special accounts has continued to evolve. The 2019 Consolidated Guidance highlights some of the key aspects of EPA special account guidance documents, and provides additional guidance on several issues, including:

- When to establish a special account;
- Types of funds that can be deposited in a special account;
- Activities that may be funded through a special account;
- Timing for use of special account funds;
- Providing special account funds to external parties to conduct response actions; and
- Management of special accounts.

The issuance of this guidance completed Recommendation 14 of the Superfund Task Force.³

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, deposit 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 \$1.1 billion (collectively) obligated or disbursed from special accounts for response work (excluding reclassifications) since the inception of special accounts; this amount includes more than \$443 million for the New Bedford site in Massachusetts, \$243 million for the Bunker Hill Mining & Metallurgical Complex site in Idaho, and \$240 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 at these sites and consequently, those funds would have been unavailable to be used at other sites where special account funds are not available.

² The guidance can be found at <https://semspub.epa.gov/work/HQ/100002182.pdf>.

³ The final report to the Superfund Task Force can be found at: <https://www.epa.gov/superfund/superfund-task-force-final-report>.

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.

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 2019 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 3 Superfund and Emergency Management Division, and the Region 10 Mission Support Division.⁵ The Director of OSRTI serves as the Chair of the Committee.

Status of Special Accounts

At the end of FY 2019, a balance of approximately \$3.4 billion was available for obligation in 1,104 open site-specific accounts (see Attachment 1). These accounts are at 866 Superfund sites, as some sites have multiple special accounts established. Since the inception of special accounts through the end of FY 2019, the EPA has collected approximately \$7.4 billion from PRPs and earned more than \$585.2 million in interest. EPA has disbursed approximately \$4.1 billion to finance site response actions and has obligated but not yet disbursed approximately \$388.4 million from special accounts. In addition, the EPA has transferred over \$35 million from special accounts to the Superfund Trust Fund for appropriation by Congress.

In FY 2019, EPA disbursed approximately \$305.2 million from special accounts for site response work (excluding reclassifications), an increase from the \$299.5 million disbursed for site response work in FY 2018. Total unliquidated obligations of special account funds decreased from \$456.9 million at the end of FY 2018 to \$388.4 million at the end of FY 2019, a decrease of approximately \$68.5 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.

In FY 2019, a portion of the interest earned on special accounts was sequestered. The special account interest sequestered in FY 2019 is available for obligation and disbursement in FY 2020. As was the case in FY 2019 and pursuant to the Balanced Budget and Emergency Deficit Control Act as amended, a portion of special account interest earned in FY 2020 will be sequestered, and not available for obligation or disbursement until FY 2021.

⁵ Beginning in FY 2020, the Region 4 Superfund and Emergency Management Division and the Region 1 Mission Support Division will serve as the lead regions for Superfund and Management, respectively.

Summary of FY 2019 SASMC Activities

The following activities were undertaken by the SASMC in FY 2019, in addition to those discussed under the “Highlights for FY 2019” section above.

Monitoring Special Accounts

The SASMC is responsible for overall oversight and management of special accounts. In FY 2019, the SASMC monitored the status of special accounts and ensured that each member office fulfilled its responsibilities under the Superfund Special Accounts Management Strategy.⁶

In accordance with the Data Monitoring Plan for Special Accounts (updated March 6, 2014), regions identified in SEMS their plans to utilize available special account funds for site response work during FY 2019 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 2019 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 these accounts to ensure effective utilization of funds and to identify opportunities for closing accounts.⁷

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 2019, OSRTI monitored the accomplishment of reclassifications, transfers to the Trust Fund, and account closures planned by the regions for special accounts. In FY 2019, approximately \$13.3 million was reclassified in 285 accounts,⁸ \$2.8 million of receipts were transferred to the Superfund Trust Fund from 14 accounts, and EPA closed 21 special accounts. OSRTI and OSRE received draft and/or final notifications for reclassification, transfer to the Trust Fund, and/or closure actions for 46 special accounts in FY 2019. OSRTI provided to the regional Superfund division directors and the SASMC quarterly status reports of the plans and accomplishments for these actions in FY 2019.

⁶ 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>.

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 2019 includes \$1.6 million from the review of prior budget fiscal year appropriated funds for sites with open special accounts.

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 2019, the EPA released special account financial and planning information with the Agency's FY 2020 Annual Performance Plan and Congressional Justification.⁹ In addition, a summary of the financial status of special accounts at the end of FY 2018 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.¹⁰

Communication, Training and Outreach

Staff in Headquarters and the lead regions held monthly conference calls in FY 2019 to coordinate and to 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 2019. 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 Reclassification webinar was presented by OSRTI in December 2018 to more than 30 Headquarters and regional staff. The webinar provided information about how to conduct special account reclassifications.

A webinar to demonstrate use of the Special Account Requests SharePoint site was conducted August 2019 for Headquarters and regional staff. The SharePoint site will be used for regions 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.

Guidance and Documents

The "Special Accounts Management Strategy for 2019 – 2021" was issued on May 9, 2019, to reflect overarching priorities and activities for the management of special accounts from 2019

⁹ The status of special accounts at the end of FY 2018 can be found on pages 488-492 of EPA's FY 2020 Annual Performance Plan and Congressional Justification at: <https://www.epa.gov/sites/production/files/2019-04/documents/fy20-cj-07-superfund.pdf>.

¹⁰ The Hazardous Substance Superfund Monthly Trust Fund Reports are available at: <http://www.treasurydirect.gov/govt/reports/tfmp/tfmp.htm>.

through 2021.¹¹ The SASMC also issued an addendum to its Charter in FY 2019 to reflect organizational name changes and the reorganization of some member offices.

Upcoming Activities in FY 2020

In FY 2020, activities of the SASMC will include:

- Issuing a guidance document to supersede the “Model Notifications to Headquarters of Milestone Special Accounts Transactions” (April 22, 2011);
- Transitioning to use of a SharePoint site to submit and to track requests for the following: move receipts/interest among accounts for the same site, reclassify funds, transfer funds to the Superfund Trust Fund, and close accounts;
- Exploring best practices to encourage the use of special accounts for site-specific payroll;
- Conducting a review of prior budget fiscal year appropriated expenditures for sites with open special accounts;
- 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 2020, 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 (703) 603-8722 or woolford.james@epa.gov, or you may discuss with your office’s representative(s) to the SASMC.

Attachment

cc: Barry Breen, OLEM
Steven Cook, OLEM
Carol Terris, OCFO
Lawrence Starfield, OECA
Cyndy Mackey, OECA/OSRE
Jeanne Conklin, OCFO/OC
Maria Williams, OCFO/OB
Paul Leonard, Region 3
Nancy Lindsay, Region 10
Franklin Hill, Region 4

¹¹ The Superfund Special Accounts Management Strategy for 2019-2021 can be found at: <https://semsub.epa.gov/work/HQ/100002037.pdf>.

Art Johnson, Region 1
Nigel Simon, OLEM
Reggie Cheatham, OLEM/OEM
Greg Gervais, OLEM/FFRRO
Superfund Division Directors, Regions 1-10
Regional Counsels, Regions 1-10
John Michaud, OGC
Elise Packard, OGC

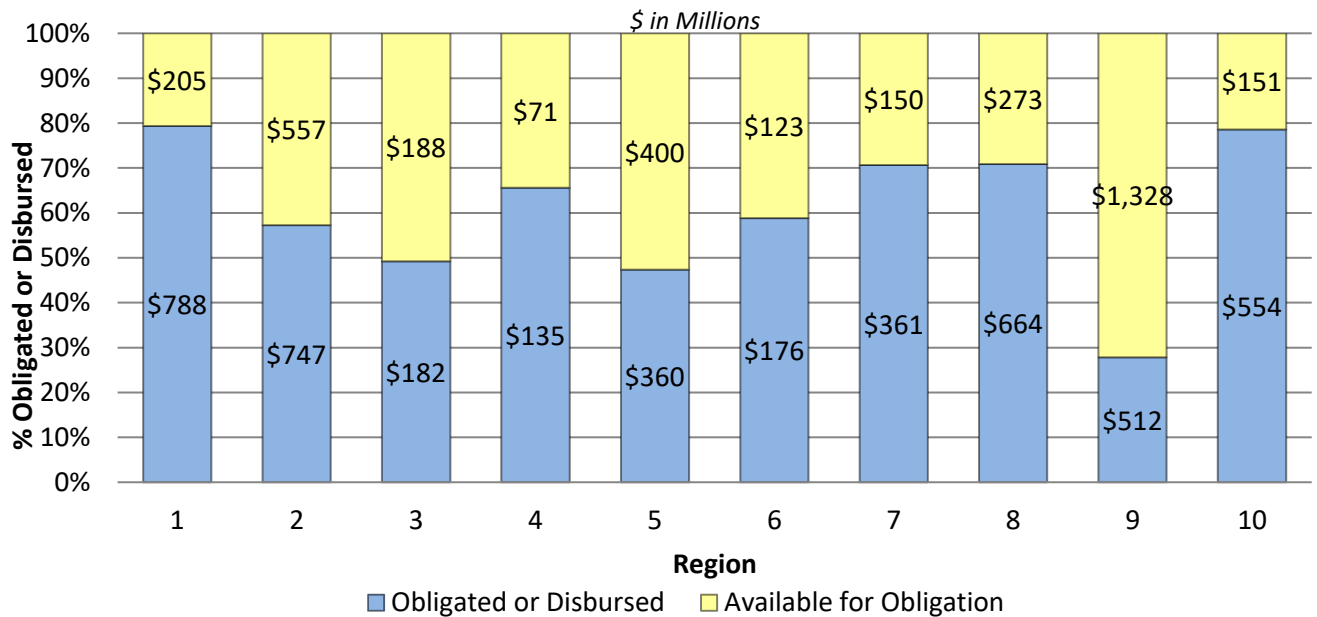
Special Accounts Quarterly Management Report – 4th Quarter FY 2019

National Status of Special Accounts (as of October 1, 2019)

\$ in Millions

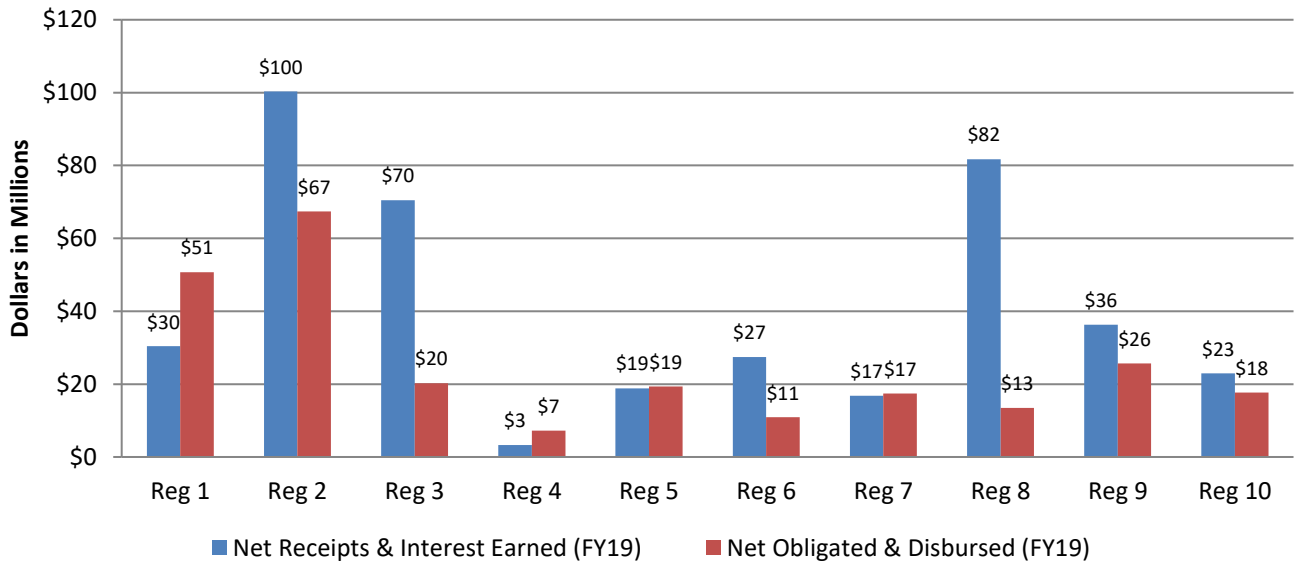
	Cumulative thru FY 2018	FY 2019 Activity	Cumulative thru 10/1/19
Open and Closed Accounts	1,424	69	1,493
Financial Status Summary			
Receipts Collected	\$7,001.7	\$374.4	\$7,376.1
Net Interest Earned	\$548.4	\$36.9	\$585.2
Receipts Transferred to the Trust Fund	(\$33.1)	(\$2.8)	(\$35.9)
Net Collections and Interest	\$7,517.0	\$408.5	\$7,925.5
EPA Disbursements and Disbursements to PRPs	\$3,346.6	\$305.2	\$3,651.8
Reclassifications	\$425.6	\$13.3	\$438.9
Unliquidated Obligations	\$456.9	(\$68.5)	\$388.4
Net Disbursements and Obligations	\$4,229.1	\$249.9	\$4,479.0
Available for Obligation	\$3,287.9	\$158.6	\$3,446.4

Regional Special Account Utilization (Program to Date)



Financial data is as of October 1, 2019 from Compass Business Objects Reporting (CBOR).
Numbers may not add due to rounding.

Receipts/Interest Earned & Obligations/Disbursements in FY 2019



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	51	5%	\$2,494,511,371	72%	\$1,422,286,526	36%
Between \$1M and \$10 Million	258	23%	\$788,318,648	23%	\$1,153,965,222	29%
Between \$250K and \$1 Million	299	27%	\$156,193,753	5%	\$595,648,424	15%
Between \$25K and \$250K	346	31%	\$37,654,950	1%	\$563,139,030	14%
Less than \$25K	150	14%	(\$30,419,215)	-1%	\$262,384,697	7%
Total	1,104		\$3,446,259,507		\$3,997,423,898	

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 2019 Obs/Exp	FY 2019 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
1	09	A982	TRONOX NAVAJO AREA URANIUM MINES	2015	\$904.5	\$15.2	\$5.1	\$20.3	2%	\$884.2
2	02	028U	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	2011	\$237.4	\$61.4	\$27.3	\$88.6	37%	\$148.8
3	07	07ZY	OMAHA LEAD	2003	\$255.5	\$143.8	\$3.7	\$147.5	58%	\$108.0
4	09	0901	STRINGFELLOW	2001	\$127.9	\$39.0	\$0.5	\$39.4	31%	\$88.5
5	09	09QM	NE CHURCHROCK QUIVIRA MINES	2011	\$94.9	\$7.7	\$0.8	\$8.5	9%	\$86.4

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2019 Obs/Exp	FY 2019 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
6	02	02GZ	CORNELL DUBILIER ELECTRONICS INC.	2008	\$114.5	\$28.0	\$10.6	\$38.6	34%	\$75.9
7	05	05YT	LINDSAY LIGHT II	2004	\$76.9	\$2.3	\$0.4	\$2.8	4%	\$74.1
8	05	059B	ALLIED PAPER, INC./PORTAGE CREEK/KALAMAZOO RIVER	1998	\$64.6	\$9.1	\$0.0	\$9.1	14%	\$55.6
9	09	09CA	MONTROSE PV SHELF	2001	\$89.9	\$35.9	-\$0.1	\$35.8	40%	\$54.1
10	05	B54T	HEGELER ZINC	2010	\$59.0	\$5.1	\$0.1	\$5.2	9%	\$53.8
11	02	0256	COMBE FILL SOUTH LANDFILL	2006	\$71.4	\$19.9	\$1.6	\$21.5	30%	\$49.9
12	01	A143	NEW BEDFORD REOPENER	2014	\$381.7	\$293.7	\$40.0	\$333.7	87%	\$48.0
13	08	08RW	FLAT TOP MINE	2011	\$47.7	\$2.9	\$0.2	\$3.1	7%	\$44.5
14	03	03L2	ATLANTIC WOOD INDUSTRIES, INC.	2010	\$55.5	\$0.1	\$12.5	\$12.6	23%	\$42.9
15	02	026X	GCL TIE AND TREATING INC.	2019	\$39.9	\$0.0	\$0.0	\$0.0	0%	\$39.9
16	08	0813	CENTRAL CITY, CLEAR CREEK	1996	\$39.0	\$0.9	\$0.0	\$0.9	2%	\$38.1
17	05	05YT17	LINDSAY LIGHT II	2011	\$49.9	\$2.6	\$9.5	\$12.1	24%	\$37.9
18	07	07CR	BIG RIVER MINE TAILINGS/ST. JOE MINERALS CORP.	2005	\$37.2	\$23.3	-\$22.1	\$1.2	3%	\$36.0
19	09	09M5	SAN GABRIEL VALLEY (AREA 2)	2002	\$34.7	\$0.9	\$0.0	\$0.9	3%	\$33.8
20	01	016P	CENTREDALE MANOR RESTORATION PROJECT	2007	\$34.2	\$1.6	\$0.5	\$2.1	6%	\$32.1
21	02	023J	POHATCONG VALLEY GROUND WATER CONTAMINATION	2015	\$43.5	\$13.3	\$1.6	\$14.9	34%	\$28.6
22	02	0296	DIAMOND ALKALI CO.	2004	\$107.7	\$73.5	\$6.3	\$79.8	74%	\$27.9
23	08	08BCRA	LIBBY ASBESTOS SITE	2008	\$254.6	\$231.2	-\$2.3	\$228.8	90%	\$25.8
24	03	0371	BIG JOHN SALVAGE - HOULT ROAD	2013	\$23.9	\$1.3	\$0.2	\$1.5	6%	\$22.4
25	02	024Q25	ONONDAGA LAKE	2012	\$22.1	\$0.0	\$0.0	\$0.0	0%	\$22.1
26	10	102B	MIDNITE MINE	2006	\$29.8	\$9.9	\$1.3	\$11.2	38%	\$18.6
27	09	098V	PUENTE VALLEY OU1	1996	\$26.9	\$8.5	\$0.0	\$8.6	32%	\$18.4

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2019 Obs/Exp	FY 2019 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
28	02	0208	BURNT FLY BOG	2001	\$19.3	\$0.9	\$0.3	\$1.2	6%	\$18.0
29	02	026XPC	GCL TIE AND TREATING INC.	2019	\$16.3	\$0.0	\$0.0	\$0.0	0%	\$16.3
30	03	D378	FRANKLIN SLAG PILE (MDC)	2012	\$16.5	\$0.9	\$0.1	\$0.9	6%	\$15.6
31	01	0189	EASTERN SURPLUS	1999	\$30.3	\$14.3	\$0.7	\$14.9	49%	\$15.4
32	08	0808RA	LOWRY LANDFILL	2006	\$15.0	\$0.0	\$0.0	\$0.0	0%	\$15.0
33	09	09R8	PHOENIX-GOODYEAR AIRPORT AREA	2006	\$23.3	\$10.0	\$0.3	\$10.3	44%	\$13.0
34	10	10GL	GORST CREEK-BREMERTON AUTO WRECKING LANDFILL	2016	\$46.5	\$33.7	\$0.0	\$33.7	73%	\$12.7
35	10	10EM	UPPER COLUMBIA RIVER-TCAI	2006	\$47.2	\$31.3	\$3.4	\$34.7	73%	\$12.6
36	10	1020	BUNKER HILL-GENERAL	1990	\$81.8	\$65.9	\$3.6	\$69.6	85%	\$12.2
37	08	08BCOM	LIBBY ASBESTOS SITE	2008	\$12.3	\$0.0	\$0.1	\$0.1	1%	\$12.1
38	10	103R	PORTLAND HARBOR	2004	\$21.8	\$7.5	\$2.2	\$9.8	45%	\$12.0
39	03	0326	PALMERTON ZINC PILE	2001	\$21.5	\$9.7	\$0.0	\$9.7	45%	\$11.8
40	09	0958	OPERATING INDUSTRIES, INC., LANDFILL	1995	\$77.7	\$66.0	\$0.1	\$66.0	85%	\$11.7
41	05	B5AJ	ASARCO TAYLOR SPRINGS	2008	\$12.4	\$0.8	\$0.0	\$0.8	6%	\$11.7
42	06	06D9	OKLAHOMA REFINING CO.	2013	\$14.7	\$2.7	\$0.4	\$3.1	21%	\$11.6
43	09	09JW	ROCKETS, FIREWORKS AND FLARES SITE	2005	\$14.8	\$3.2	\$0.0	\$3.2	22%	\$11.6
44	06	A6KMFC	AMERICAN CREOSOTE DERIDDER	2019	\$11.1	\$0.0	\$0.1	\$0.1	1%	\$11.0
45	06	06GZ	MALONE SERVICE CO - SWAN LAKE PLANT	2005	\$11.9	\$1.0	\$0.1	\$1.0	9%	\$10.9
46	08	08PU	US MAGNESIUM	2013	\$15.2	\$4.0	\$0.4	\$4.3	29%	\$10.9
47	01	0146	WELLS G&H	2008	\$15.7	\$4.4	\$0.5	\$4.8	31%	\$10.8
48	01	01D1	FLETCHER'S PAINT WORKS & STORAGE	2003	\$17.0	\$4.3	\$2.0	\$6.3	37%	\$10.8

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2019 Obs/Exp	FY 2019 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
49	07	07S2	HASTINGS GROUND WATER CONTAMINATION	1999	\$21.9	\$11.4	\$0.3	\$11.6	53%	\$10.3
50	08	0830	EAST HELENA SITE	2010	\$16.7	\$6.0	\$0.4	\$6.4	39%	\$10.3
51	09	091N	COOPER DRUM CO.	2011	\$11.2	\$1.0	\$0.1	\$1.1	10%	\$10.1
Total					\$3,916.8	\$1,309.7	\$112.6	\$1,422.3	36%	\$2,494.5

**Negative amounts obligated/expended in FY 2019 may be the result of more funds deobligated than obligated/expended in the fiscal year, or an erroneous account that needs to be resolved, resulting in a net negative amount.*