



OFFICE OF LAND AND EMERGENCY MANAGEMENT

WASHINGTON, D.C. 20460

December 5, 2023

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 2023 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

David M. Uhlmann, Assistant Administrator
Office of Enforcement and Compliance Assurance

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

Lisa Garcia, Regional Administrator
Region 2

Debra Shore, Regional Administrator
Region 5

On behalf of the Special Accounts Senior Management Committee (SASMC), I am providing this report on the SASMC's fiscal year (FY) 2023 activities in accordance with the charter establishing the SASMC.¹ This report provides an overall status of special accounts in FY 2023 and covers SASMC activities from October 1, 2022 through September 30, 2023.²

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 2022 data is as of October 1, 2022 and end of fiscal year 2023 data is as of October 1, 2023.

Highlights for FY 2023

In FY 2023, the U.S. Environmental Protection Agency (EPA) obligated and/or disbursed approximately \$365.0 million from special accounts for site response work (excluding reclassifications) at 712 Superfund sites. In FY 2023, there were 15 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), an increase from FY 2022, where there were 7 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 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 2023 from Special Accounts

Region	Site Name	FY 2023 Net Disbursements & Obligations (excluding reclassifications)
5	OLD AMERICAN ZINC PLANT	\$37.6 million
2	CORNELL DUBILIER ELECTRONICS INC.	\$35.5 million
8	BONITA PEAK MINING DISTRICT	\$26.5 million
9	TRONOX NAUM COVE STATION	\$25.1 million
2	COMBE FILL SOUTH LANDFILL	\$23.2 million
2	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	\$20.5 million
3	BIG JOHN SALVAGE - HOULT ROAD	\$16.1 million
9	TRONOX NAVAJO AREA URANIUM MINES	\$12.2 million
8	SILVER BOW CREEK/BUTTE AREA	\$10.1 million
10	COMMENCEMENT BAY, NEAR SHORE/TIDE FLATS	\$9.1 million
2	LCP CHEMICALS INC.	\$7.7 million
5	ASARCO TAYLOR SPRINGS	\$7.7 million
9	MONTROSE CHEMICAL CORP.	\$5.7 million
7	OMAHA LEAD	\$5.7 million
2	GOWANUS CANAL	\$5.0 million
Total		\$247.7 million

The SASMC met once in FY 2023 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, including updates to the Special Accounts Requests SharePoint site, supporting the transition of planning for available special account funds from the classic Superfund Enterprise Management System (SEMS) to SEMS 2.0, and review of the SASMC’s Charter.

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.

The SASMC issued the “Special Accounts Frequently Asked Questions (FAQs)” document in September 2023. The SASMC will review and update the FAQs at a minimum of every 2 fiscal years to ensure it remains an updated resource for staff managing 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 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 \$490 million for the New Bedford site in Massachusetts, more than \$260 million for the Bunker Hill Mining & Metallurgical Complex site in Idaho, and more than \$250 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 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),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 2023, 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 5 Superfund and Emergency Management Division (SEMD), and the Region 2 Mission Support Division (MSD).⁶ 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.

⁶ Beginning in FY 2024, the Region 6 Superfund and Emergency Management Division and the Region 3 Mission Support Division will serve as the lead regions for Superfund and Management, respectively.

Status of Special Accounts

At the end of FY 2023, a balance of approximately \$3.5 billion was available for obligation in 1,105 open site-specific accounts (see Attachment 1). These accounts are at 839 Superfund sites, as some sites have multiple special accounts established. Since the inception of special accounts through to the end of FY 2023, the EPA has collected approximately \$8.3 billion from PRPs and earned approximately \$895.9 million in interest. EPA has disbursed approximately \$5.0 billion to finance site response actions and has obligated but not yet disbursed approximately \$596.3 million from special accounts. In addition, the EPA has transferred approximately \$65.8 million from special accounts to the Superfund Trust Fund for appropriation by Congress.

In FY 2023, EPA disbursed approximately \$175.3 million from special accounts for site response work (excluding reclassifications). Total unliquidated obligations of special account funds increased from \$406.6 million at the end of FY 2022 to \$596.3 million at the end of FY 2023, an increase of approximately \$189.7 million. In FY 2023, a total of \$365.0 million was obligated and/or disbursed (excluding reclassifications). Over the past five fiscal years, the EPA has obligated or disbursed approximately \$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 2023, a portion of the interest earned on special accounts was sequestered. The special account interest sequestered in FY 2023 is available for obligation and disbursement in FY 2024. As was the case in FY 2023 and pursuant to the Balanced Budget and Emergency Deficit Control Act as amended, a portion of special account interest earned in FY 2024 will be sequestered, and not available for obligation or disbursement until FY 2025.

Summary of FY 2023 SASMC Activities

The following activities were undertaken by the SASMC in FY 2023, in addition to those discussed under the “Highlights for FY 2023” section above.

Monitoring Special Accounts

The SASMC is responsible for overall oversight and management of special accounts. In FY 2023, 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.⁷

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 2023 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 2023 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

⁷ 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 2022, 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.⁸

The Agency’s efforts to increase direct site charging to special accounts continued in FY 2023, with regions reviewing the largest 100 extramural and site-specific travel expenditures of prior-year appropriated funds for sites with open special accounts, and all extramural expenditures of IJIA funds for sites with open special accounts. As a result of the review, EPA replaced approximately \$3.1 million in appropriated expenditures with special account funds. For those sites reviewed where the appropriated or IJIA 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 2024 and will include expenditures of IJIA and Superfund tax funds in addition to expenditures of annually appropriated funds for sites with open special accounts.

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 2023, OSRTI monitored the accomplishment of reclassifications, transfers to the Trust Fund, and account closures planned by the regions for special accounts. In FY 2023, approximately \$12.0 million was reclassified from 276 accounts,⁹ \$7.1 million of receipts and interest earned were transferred to the Superfund Trust Fund from 26 accounts, and EPA closed 60 special accounts. Regions submitted 105 requests for reclassification, transfer to the Trust Fund, and/or closure actions in FY 2023. OSRTI provided quarterly status reports of the FY 2023 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 2023, the EPA released special account financial and planning information with the Agency’s FY 2024 Annual Performance Plan and Congressional Justification.¹⁰ In addition, a summary of

⁸ See the memorandum, “Effective Utilization of Superfund Special Accounts” (April 2, 2012), available at: <http://semspub.epa.gov/work/11/175865.pdf>.

⁹ The amount reclassified in FY 2023 includes \$3.1 million from the review of prior budget fiscal year appropriated funds for sites with open special accounts.

¹⁰ The status of special accounts at the end of FY 2022 can be found on pages 758-762 of EPA’s FY 2024 Annual Performance Plan and Congressional Justification at: <https://www.epa.gov/system/files/documents/2023-04/fy24-cj-08-superfund.pdf>.

the financial status of special accounts at the end of FY 2022 was updated on the EPA's special accounts page on the Internet.¹¹ 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.¹²

Communication, Training, and Outreach

Staff in Headquarters and the lead regions held monthly conference calls in FY 2023 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 2023. 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 training session was held at the OCFO Technical Training Conference on June 13, 2023.

Guidance and Documents

In addition to the "Special Accounts Frequently Asked Questions (FAQs)" document mentioned in the "Highlights for FY 2023" section above, the SASMC also issued a memorandum in May 2023 documenting the biennial review of their governing Charter. The SASMC updated the "Background" section to reflect Superfund tax receipts as an additional source of funding for sites where resources from potentially responsible parties (PRPs) are not available and made minor updates to the "Roles and Responsibilities of Member Offices" section of the Charter.

OSRTI continues to stress the importance of using available special account funds for site response work prior to funds provided by IJJA in memorandums developed for the planning and use of Superfund Remedial IJJA funds, including the "Fiscal Year 2024-2026 Superfund Remedial Program Priorities and Work Planning Memo" issued on April 7, 2023.

Upcoming Activities in FY 2024

In FY 2024, activities of the SASMC will include:

- Respond to inquiries and assist the Office of Inspector General (OIG) with their audit of the EPA's use of Superfund special account funds (Project No. 0A-FY24-0025);
- Continue to stress the importance of using available special account funds for site response work prior to funds provided by IJJA and Superfund tax receipts;

¹¹ Special account information on the internet can be found at: <https://www.epa.gov/enforcement/superfund-special-accounts>.

¹² The Hazardous Substance Superfund Monthly Trust Fund Reports are available at: <https://www.treasurydirect.gov/government/funds-management-program-reports/monthly-financial-reporting/hazfund/>.

- Develop and test the new Special Accounts Requests SharePoint site with the expectation to transition to the new site for all requests in FY 2025;
- Make additional special account reports available in the Compass Business Objects Reporting tool to assist regions in managing special accounts;
- Transition the Special Accounts Management screen and reports in classic SEMS to the new SEMS 2.0 environment under development;
- 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 2024, 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

cc: Clifford Villa, OLEM
 Gregg Trembl, OCFO
 Kenneth Patterson, OECA/OSRE
 Meshell Jones-Peeler, OCFO/OC
 Angel Robinson, OCFO/OB
 Doug Ballotti, Region 5
 Donald Pace, Region 2
 Ronnie Crossland, Region 6
 Catharine McManus, Region 3
 Nigel Simon, OLEM/OPM
 Brendan Roache, 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
 SASMC Staff Contacts

Special Accounts Quarterly Management Report – 4th Quarter FY 2023

National Status of Special Accounts (as of October 1, 2023)

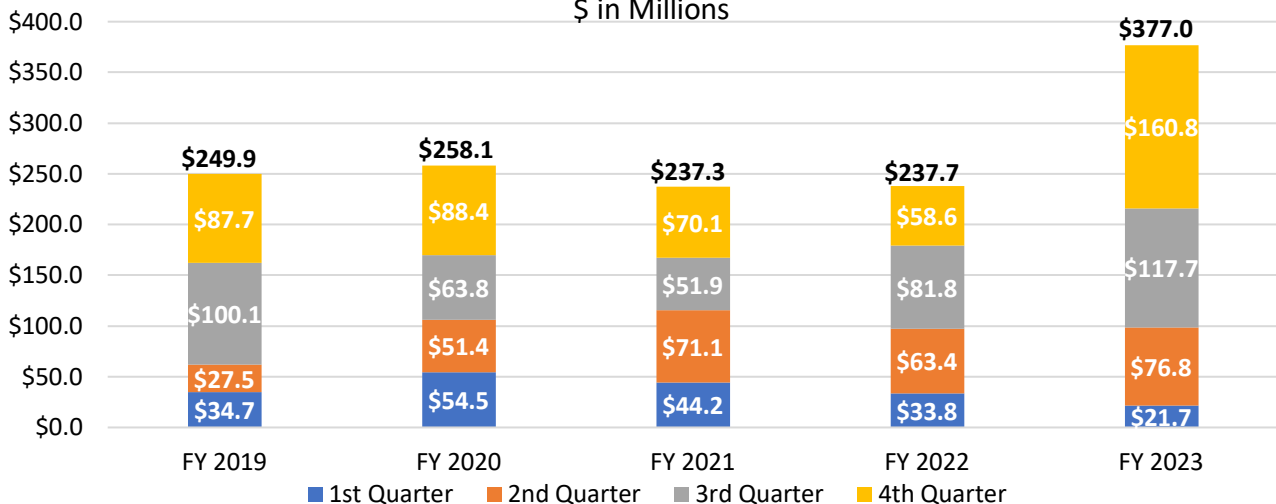
National Special Account Activity for FY 2023

\$ in Millions

	Cumulative Through FY 2022	FY 2023 Activity	Cumulative thru 10/1/2023
Open and Closed Accounts	1,601	22	1,623
Financial Status Summary			
Receipts Collected	\$8,082.8	\$187.3	\$8,270.1
Net Interest Earned	\$797.6	\$98.3	\$895.9
Receipts Transferred to the Trust Fund	(\$59.0)	(\$6.8)	(\$65.8)
Net Collections and Interest	\$8,821.5	\$278.8	\$9,100.3
EPA Disbursements and Disbursements to PRPs	\$4,314.1	\$175.3	\$4,489.3
Reclassifications	\$491.5	\$12.0	\$503.5
Unliquidated Obligations	\$406.6	\$189.7	\$596.3
Net Disbursements and Obligations	\$5,212.1	\$377.0	\$5,589.1
Available for Obligation	\$3,609.3	(\$98.2)	\$3,511.1

National Special Account Disbursements & Obligations by Fiscal Year/Quarter

\$ in Millions

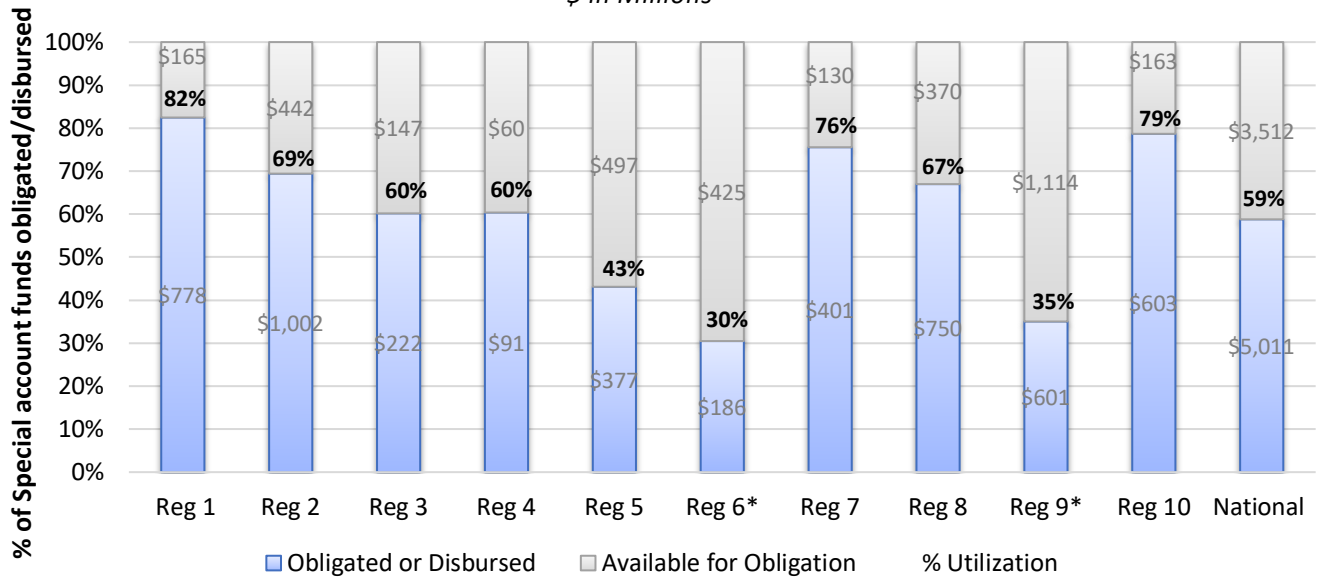


Data as of October 1, 2023, from Compass Business Objects Reporting (CBOR) unless otherwise noted. Numbers may not add due to rounding.

Regional Status of Special Accounts (as of October 1, 2023)

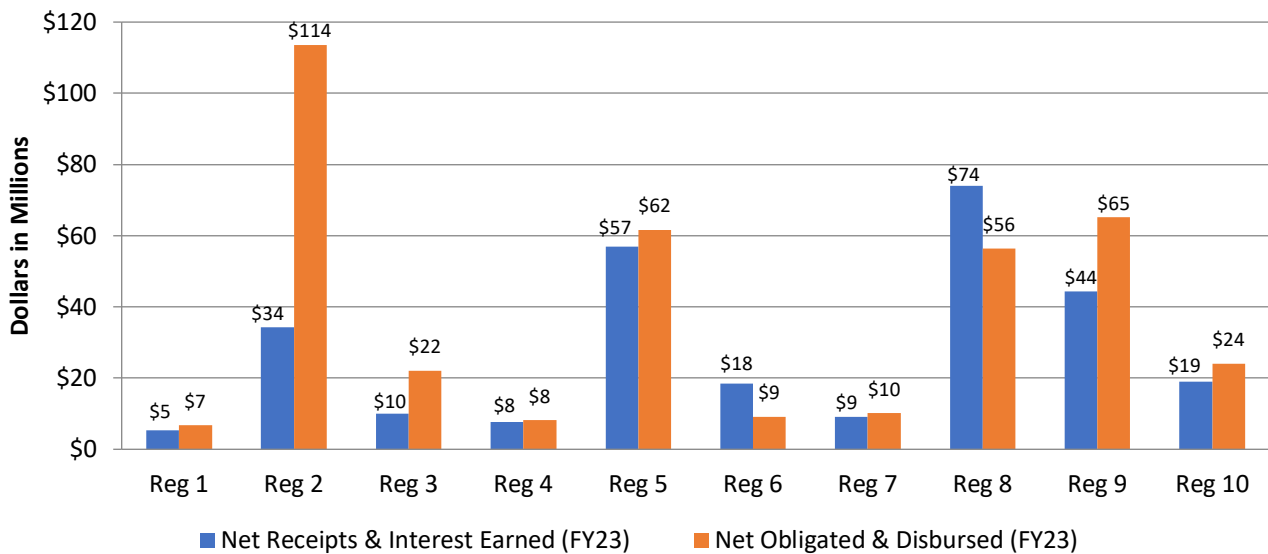
Utilization of Special Account Funds in Open Accounts (Program to Date)

\$ in Millions

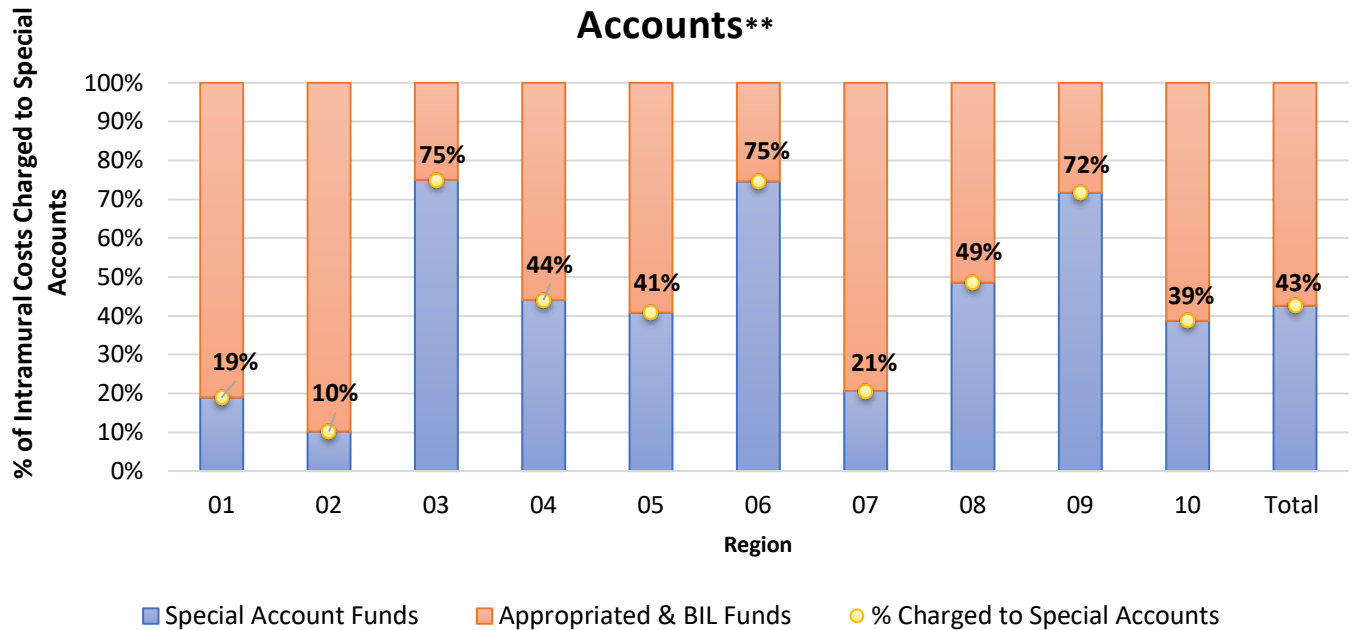


**Note: The utilization rate of 35% for Region 9 and 30% for Region 6 is due to approximately \$603 million available in the A982 Tronox Navajo Area Uranium Mines special account and \$253 million available in the A6KZ01 Tronox NAUM special account. Region 9 has obligated or disbursed 52% of all other special account funds available, excluding funds in the A982 account. Region 6 has obligated or disbursed 52% of all other special account funds available, excluding funds in the A6KZ01 account.*

Receipts/Interest Earned & Obligations/Disbursements in FY 2023

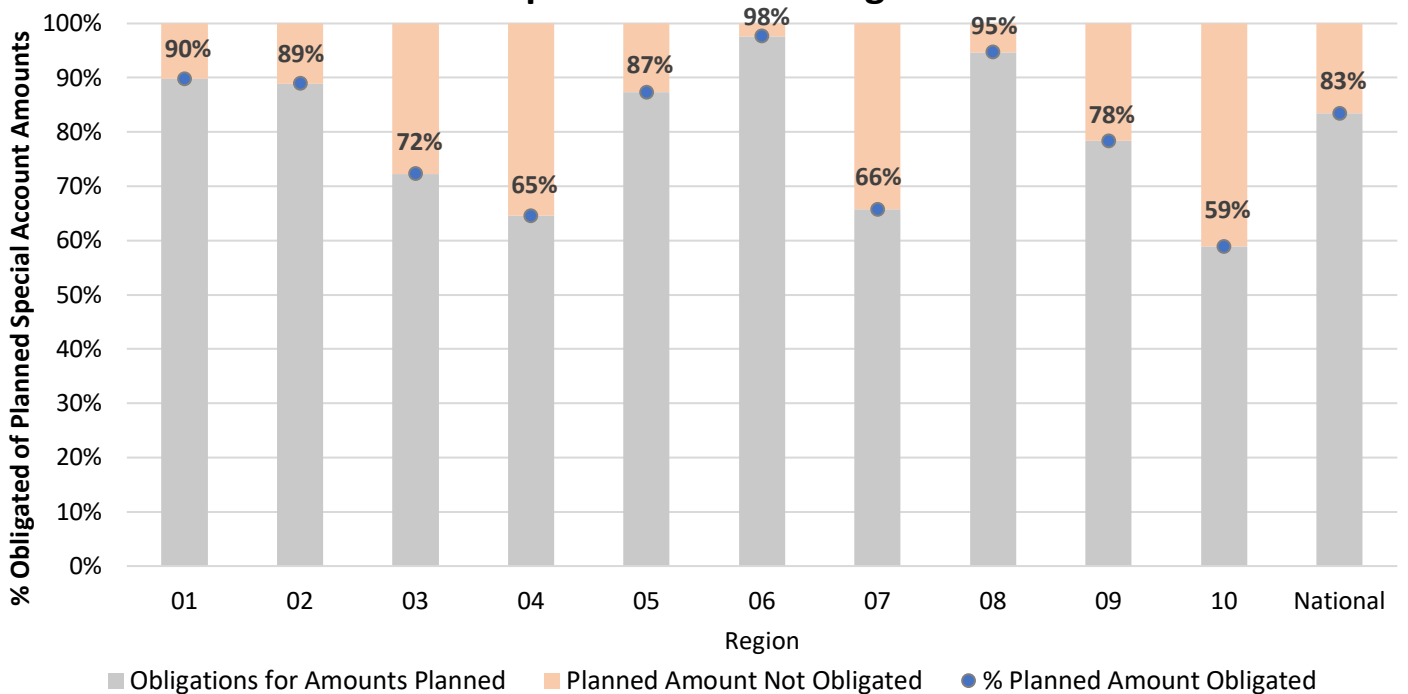


Intramural Charging in FY 2023 for Sites with Open Special Accounts**



**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 2023***



***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	52	5%	\$2,465	70%	\$1,359	27%
Between \$1M and \$10 Million	266	24%	\$856	24%	\$2,015	40%
Between \$250K and \$1 Million	300	27%	\$155	4%	\$734	15%
Between \$25K and \$250K	309	28%	\$35	1%	\$888	18%
Less than \$25K	178	16%	\$1	0%	\$15	0%
Total	1,105		\$3,512		\$5,011	

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 2023 Obs/Exp	FY 2023 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
1	09	A982	TRONOX NAVAJO AREA URANIUM MINES	2015	\$652.2	\$36.6	\$12.3	\$48.9	7%	\$603.3
2	06	A6KZ01	TRONOX NAUM	2022	\$253.3	\$0.0	\$0.0	\$0.0	0%	\$253.3
3	09	0901	STRINGFELLOW	2001	\$140.3	\$40.2	\$0.4	\$40.7	29%	\$99.7
4	07	07ZY	OMAHA LEAD	2003	\$264.1	\$161.0	\$5.7	\$166.7	63%	\$97.4
5	09	09QM	TRONOX QUIVIRA MINES (formerly NE CHURCHROCK Quivira)	2011	\$102.0	\$10.1	\$3.7	\$13.8	14%	\$88.2
6	05	059B	ALLIED PAPER, INC./PORTAGE CREEK/KALAMAZOO RIVER	1998	\$91.3	\$9.2	\$0.0	\$9.2	10%	\$82.0
7	02	028U	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	2011	\$249.3	\$148.2	\$20.5	\$168.7	68%	\$80.5
8	05	05YT	LINDSAY LIGHT II	2004	\$82.9	\$2.7	\$0.1	\$2.8	3%	\$80.0
9	01	016P	CENTREDALE MANOR RESTORATION PROJECT	2007	\$65.3	\$2.1	\$0.0	\$2.2	3%	\$63.1
10	05	B54T	HEGELER ZINC	2010	\$64.1	\$5.3	-\$0.1	\$5.2	8%	\$58.9
11	08	A8M5	BONITA PEAK MINING DISTRICT	2016	\$88.5	\$5.9	\$26.5	\$32.4	37%	\$56.1
12	09	09CA	MONTROSE PV SHELF	2001	\$94.4	\$40.1	\$3.9	\$44.0	47%	\$50.3
13	08	08RW	FLAT TOP MINE	2011	\$51.5	\$2.1	\$0.2	\$2.2	4%	\$49.2
14	08	0818	ANACONDA CO. SMELTER	2003	\$83.2	\$32.4	\$3.7	\$36.0	43%	\$47.1
15	06	A6KZ	TRONOX NAUM	2015	\$47.4	\$4.5	\$0.1	\$4.5	10%	\$42.8

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2023 Obs/Exp	FY 2023 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
16	05	05YT17	LINDSAY LIGHT II	2011	\$53.9	\$12.1	\$0.0	\$12.1	22%	\$41.8
17	02	026X	GCL TIE AND TREATING INC.	2019	\$43.1	\$3.9	\$0.5	\$4.3	10%	\$38.8
18	09	09M5	SAN GABRIEL VALLEY (AREA 2)	2002	\$38.1	\$1.0	\$0.2	\$1.2	3%	\$36.9
19	02	023J	POHATCONG VALLEY GROUND WATER CONTAMINATION	2015	\$50.7	\$17.6	\$0.7	\$18.3	36%	\$32.4
20	08	0813	CENTRAL CITY, CLEAR CREEK	1996	\$42.0	\$8.8	\$1.9	\$10.7	25%	\$31.3
21	09	0904	MCCOLL	2000	\$31.7	\$0.7	\$0.0	\$0.8	2%	\$30.9
22	02	0296	DIAMOND ALKALI CO.	2004	\$141.7	\$109.5	\$3.1	\$112.6	79%	\$29.1
23	08	08BCRA	LIBBY ASBESTOS SITE	2008	\$256.3	\$228.8	\$0.0	\$228.8	89%	\$27.5
24	10	10EM	UPPER COLUMBIA RIVER-TCAI	2006	\$67.7	\$39.8	\$0.8	\$40.6	60%	\$27.1
25	03	03L2	ATLANTIC WOOD INDUSTRIES, INC.	2010	\$58.3	\$32.7	\$1.0	\$33.7	58%	\$24.7
26	02	024Q25	ONONDAGA LAKE	2012	\$24.1	\$0.0	\$0.3	\$0.4	1%	\$23.8
27	06	A6KZ02	TRONOX NAUM	2022	\$20.7	\$0.0	\$0.0	\$0.0	0%	\$20.6
28	10	102B	MIDNITE MINE	2006	\$34.0	\$12.5	\$1.1	\$13.6	40%	\$20.4
29	02	0208	BURNT FLY BOG	2001	\$20.7	\$1.4	\$0.8	\$2.3	11%	\$18.5
30	02	026XPC	GCL TIE AND TREATING INC.	2019	\$17.7	\$0.0	\$0.0	\$0.0	0%	\$17.7
31	08	0894	RICHARDSON FLAT TAILINGS	2003	\$20.7	\$2.7	\$0.4	\$3.1	15%	\$17.6
32	08	0808RA	LOWRY LANDFILL	2006	\$17.4	\$0.0	\$0.0	\$0.0	0%	\$17.4
33	03	D378	FRANKLIN SLAG PILE (MDC)	2012	\$18.4	\$1.5	-\$0.1	\$1.4	8%	\$17.0
34	09	098V	PUENTE VALLEY OU1	1996	\$30.5	\$11.1	\$3.3	\$14.3	47%	\$16.1
35	09	09R8	PHOENIX-GOODYEAR AIRPORT AREA	2006	\$26.8	\$10.7	\$0.0	\$10.7	40%	\$16.1
36	02	0256	COMBE FILL SOUTH LANDFILL	2006	\$75.4	\$36.2	\$23.2	\$59.4	79%	\$16.0
37	05	B5AJ	ASARCO TAYLOR SPRINGS	2008	\$23.9	\$0.9	\$7.7	\$8.6	36%	\$15.4
38	10	10GL	GORST CREEK-BREMERTON AUTO WRECKING LANDFILL	2016	\$47.6	\$32.7	\$0.0	\$32.7	69%	\$14.9
39	08	08PU	US MAGNESIUM	2013	\$19.7	\$5.3	\$0.2	\$5.5	28%	\$14.2
40	02	02QQ	CAYUGA GROUNDWATER CONTAMINATION SITE	2012	\$15.7	\$1.1	\$0.7	\$1.8	12%	\$13.9

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2023 Obs/Exp	FY 2023 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
41	06	06GZ	MALONE SERVICE CO - SWAN LAKE PLANT	2005	\$14.4	\$1.6	\$0.1	\$1.6	11%	\$12.8
42	09	0958	OPERATING INDUSTRIES, INC., LANDFILL	1995	\$78.8	\$66.1	\$0.0	\$66.2	84%	\$12.6
43	09	09JW	ROCKETS, FIREWORKS AND FLARES SITE	2005	\$16.0	\$3.3	\$0.2	\$3.5	22%	\$12.5
44	09	091N	COOPER DRUM CO.	2011	\$13.8	\$2.7	\$0.0	\$2.8	20%	\$11.1
45	06	06DL	CHEVRON QUESTA MINE	2002	\$25.1	\$12.9	\$1.1	\$14.0	56%	\$11.1
46	05	B5KF	TITTABAWASSEE RIVER	2010	\$14.5	\$3.0	\$0.6	\$3.6	24%	\$11.0
47	10	10NQ	Duwamish RD/RA	2015	\$20.2	\$7.6	\$1.7	\$9.3	46%	\$10.9
48	05	054V	SAUGET AREA ONE	2004	\$11.1	\$0.7	\$0.0	\$0.7	6%	\$10.4
49	08	0822	SILVER BOW CREEK/BUTTE AREA	2001	\$44.1	\$30.0	\$3.8	\$33.8	77%	\$10.3
50	03	0326	PALMERTON ZINC PILE	2001	\$22.5	\$12.3	\$0.0	\$12.3	55%	\$10.2
51	09	09N1	NORTH HOLLYWOOD UNIT	1996	\$20.0	\$9.5	\$0.4	\$9.9	50%	\$10.1
52	08	0830	EAST HELENA SITE	2010	\$17.5	\$6.9	\$0.6	\$7.5	43%	\$10.0
Total					\$3,824.4	\$1,227.9	\$131.5	\$1,359.4	36%	\$2,465.0

Negative amounts obligated/expended in FY 2023 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.