

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MAINE

MAINE PEOPLE’S ALLIANCE and )  
NATURAL RESOURCES DEFENSE )  
COUNCIL, INC., )

Plaintiffs, )

v. )

1:00-CV-00069-JAW

HOLTRACHEM MANUFACTURING )  
COMPANY, LLC and )  
MALLINCKRODT US LLC, )

Defendants. )

**QUARTERLY PROGRESS REPORT FOR THE SECOND QUARTER OF 2023  
GREENFIELD PENOBSCOT ESTUARY REMEDIATION TRUST LLC, TRUSTEE  
FOR PENOBSCOT ESTUARY MERCURY REMEDIATION TRUST**

Greenfield Penobscot Estuary Remediation Trust LLC, not individually but solely in its representative capacity as Trustee for the Penobscot Estuary Mercury Remediation Trust, respectfully files this Quarterly Progress Report for the Second Quarter of 2023. This report is submitted in accordance with the Consent Decree in the above-captioned case (ECF 1187) and covers the period from April 1, 2023, through June 30, 2023.

Respectfully,

GREENFIELD PENOBSCOT ESTUARY  
REMEDICATION TRUST LLC, TRUSTEE

By:  /s/ Anna Grace  
Senior Counsel

September 28, 2023

# QUARTERLY PROGRESS REPORT FOR THE SECOND QUARTER 2023

GREENFIELD PENOBSCOT ESTUARY REMEDIATION TRUST LLC, TRUSTEE  
PENOBSCOT ESTUARY MERCURY REMEDIATION TRUST



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**QUARTERLY PROGRESS REPORT FOR SECOND QUARTER 2023  
GREENFIELD PENOBSCOT ESTUARY REMEDIATION TRUST LLC, TRUSTEE  
FOR PENOBSCOT ESTUARY MERCURY REMEDIATION TRUST**

**I. Overview**

**A. Introduction**

Greenfield Penobscot Estuary Remediation Trust LLC (the Trustee), not individually but solely in its representative capacity as Trustee of the Penobscot Estuary Mercury Remediation Trust (the Remediation Trust), respectfully submits this Quarterly Progress Report for the Second Quarter of 2023 (2Q23 Progress Report). The Trustee prepared this 2Q23 Progress Report in accordance with the Consent Decree in the case *Me. People's All. and Nat. Res. Def. Council, Inc. v. HoltraChem Mfg. Co., LLC and Mallinckrodt US LLC*, Case No. 1:00-cv-00069-JAW (D. Me.) (the Consent Decree). The Consent Decree requires the Trustee to submit quarterly reports describing progress to date toward fulfilling the Trustee's and the Remediation Trust's obligations under the Consent Decree. This 2Q23 Progress Report is the third quarterly report prepared and submitted by the Trustee.

On March 19, 2021, the Parties lodged a proposed consent decree with the United States District Court for the District of Maine (the Court), including a proposed trust agreement, the Penobscot Estuary Mercury Remediation Trust Agreement (Appendix B to the Consent Decree).<sup>1</sup> On March 30, 2021, the Parties executed the trust agreement (as amended from time to time, the Remediation Trust Agreement), and Mallinckrodt created the Remediation Trust to enable certain long lead-time Work, including engaging consultants and initial permitting for Orrington Reach, to proceed while the proposed consent decree was pending with the Court. The Court issued an Order conditionally approving the proposed consent decree on August 4, 2022. *Order on Consent Decree and Proposed Bar Order* (ECF No. 1180). The Parties subsequently filed a revised proposed consent decree and amended the Remediation Trust Agreement in compliance with the Court's Order. The Court entered the Consent Decree (as revised) on October 11, 2022. *Consent Decree* (ECF 1187).

**B. Report Contents and Structure**

The Consent Decree requires the Trustee to submit to the Beneficiaries and file with the Court written reports describing the cumulative actions taken by the Trust or the Trustee in the performance of duties required under the Decree. The Statement of

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<sup>1</sup> Capitalized terms not defined herein have the meanings ascribed to them in the Consent Decree.

Work (Appendix A to the Consent Decree) refers to these reports as Quarterly Progress Reports. The Quarterly Progress Reports must be submitted and filed within ninety days after the end of each calendar quarter. Each report must also include financial statements and receipts and disbursements for the preceding quarter, and a description of plans for upcoming work.

Under Paragraph 25(c) of the Statement of Work each Quarterly Progress Report “should be a standalone document that succinctly summarizes the current status of the Work without a need to refer to other documents or reports.” Paragraph 25(b) of the Statement of Work sets out specific categories of information that must be included in the Quarterly Progress Report, as follows: (1) actions taken toward achieving compliance with the Consent Decree; (2) a summary of key results of sampling, tests, and all other data generated by the Remediation Trust and its contractors; (3) a list and brief description of submitted Deliverables; (4) a description of activities relating to the Work scheduled for the next four months; (5) an updated Milestone Work Schedule; (6) modifications to work plans or schedules; (7) activities undertaken in support of the Community Involvement Plan; (8) updates to the form, location, or management of the project database; and (9) financial statements, and receipts and disbursements.

The 2Q23 Progress Report presents the information required by the Consent Decree in six Sections, as described below.

- Section II – Summary of Remediation Work Progress

Section II summarizes the Remediation Trust or the Trustee’s remediation Work progress during the Reporting Period (as defined in Part I.C, below) and remediation Work planned during the following four months. Section II is organized into five Parts. The first Part covers Work that spans the entire Site, and the remaining Parts describe Work performed or planned in each of the Work Categories described in Paragraphs 10, 11, 12, and 14 of the Consent Decree.

- Section III – Milestone Work Schedule

Section III presents the current Milestone Work Schedule required by Paragraphs 25(b)(v) and 32 of the Statement of Work. The Milestone Work Schedule identifies key activities and plans for the five-year period that begins with the subject quarter. Section III will also present information about the percentage of completion for Work identified to date, delays encountered or anticipated that may have a substantive effect on future Work implementation schedules, and efforts made to anticipate and mitigate delays.



- Section IV – Community Involvement Plan

Section IV describes activities undertaken in support of the Community Involvement Plan.

- Section V – Project Database

Section V provides a summary of updates made to the form, location, or management of the project database.

- Section VI – Administrative Activities

Section VI describes activities performed by the Trustee or the Remediation Trust that are administrative in nature and funded by the Administrative Account, including the financial affairs of the Trustee and the Remediation Trust, insurance, general contracting and procurement, and Beneficiary communications.

- Section VII - Financial Statements

Section VII presents the financial statements of the Remediation Trust and Trust Accounts for the Reporting Period, including receipts and disbursements of the Remediation Trust for the subject quarter.

- Section VIII - Appendix

Section VIII contains weblinks to the Quarterly Progress Reports for the prior reporting periods.

### **C. Period Covered by the 2Q23 Progress Report**

This 2Q23 Quarterly Progress Report summarizes the current status of the Work for the period April 1, 2023, through the end of the most recent quarter, June 30, 2023 (the Reporting Period). This report also includes a description of activities scheduled for July 1, 2023, through October 31, 2023.<sup>2</sup>

## **II. Summary of Remediation Work Progress**

Section II of the 2Q23 Progress Report provides a summary of the Remediation Trust's and the Trustee's cumulative actions taken during the Reporting Period in the

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<sup>2</sup> For cumulative actions taken by the Remediation Trust and the Trustee during prior reporting periods, please see the links to the previously filed Quarterly Progress Reports, available in Section VIII.

performance of duties related to the remediation Work in the Penobscot River Estuary. Paragraphs 10 through 14 of the Consent Decree generally describe the required remediation Work, which has been organized into the five categories to which funding is specifically allocated, referred to as Work Categories. These Work Categories are: Orrington Reach, Mobile Sediments and Surface Deposits, the Orland River and East Channel around Verona Island, Beneficial Environmental Projects, and Long-Term Monitoring.<sup>3</sup> The Statement of Work further describes the activities that must be performed to carry out the Work required by the Consent Decree, including remediation-related activities.

For ease of review, this Section II of the 2Q23 Progress Report is presented in five Parts. The first Part covers remediation-related Work that spans the entire Site and relates to all remediation Work Categories. The remaining Parts cover activities performed within each separate Work Category. Consistent with Paragraph 25(b)(if-iv) of the Statement of Work, each Part of this Section II provides the following information concerning remediation-related Work: (a) a summary of actions taken toward achieving compliance with the Consent Decree; (b) a summary of key results of sampling, tests, and all other data received or generated by the Trustee and its contractors; (c) a list and brief description of all Deliverables the Trustee submitted to the Beneficiaries; and (d) a description of all activities relating to the Work that are scheduled for the next four months.

#### **A. All Remediation Work Categories**

This Part II.A describes Work performed by the Remediation Trust that relates to all remediation-related Work Categories (i.e., Work that benefits and applies to the entire Site). The Remediation Trust is pursuing these activities on a Site-wide basis to save costs that would otherwise be incurred if implemented separately. Costs associated with Site-wide Work are allocated among and paid from the individual Work Category Subaccounts in accordance with the funding allocations specified in the Consent Decree.

##### **1. Summary of Actions Taken to Achieve Compliance with the Consent Decree for All Remediation Work Categories**

###### **a) Contracting and Project Management**

During 2Q23, the Remediation Trust continued to manage the activities of the two environmental and engineering firms retained to assist the Remediation Trust in

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<sup>3</sup> Activities undertaken to comply with requirements related to the Beneficial Environmental Projects Work Category are described in the Second Quarter 2023 Progress Report submitted by the Trustee for the Penobscot Estuary Beneficial Environmental Projects Trust (the Project Trust). Future Quarterly Progress Reports for the Remediation Trust may include information regarding the performance of duties related to Beneficial Environmental Projects after termination of the Project Trust.

carrying out the purposes of the Consent Decree, including the performance of various aspects of the remediation Work. These activities included coordination and status meetings, review of plans and deliverables, financial oversight, scheduling, and ensuring work was performed in compliance with contract terms, Work authorizations, and Consent Decree requirements.

b) Site-wide Pre-Design Activities

The Remediation Trustee submitted the draft Bathymetric Survey Work Plan to the Beneficiaries for comment or objection on April 7, 2023, and submitted the final Bathymetric Survey Work Plan to the Beneficiaries on June 2, 2023, in accordance with Paragraphs 6(a), 27, and 30 of the Statement of Work. On June 2, 2023, the Remediation Trustee submitted the revised Bathymetry During June 2023, the Remediation Trust began the bathymetric survey in accordance with the Bathymetric Survey Work Plan. Data collection started over transects of the Penobscot River within the Bangor and Orrington reaches to map subtidal riverbed elevations and morphologic features using multibeam sonar. The bathymetric survey was performed as a Site-wide effort to support: (i) remedial design for Orrington Reach and Mobile Sediments and Surface Deposits; (ii) remedy evaluations for the Orland River and East Channel; and (iii) hydrodynamic modeling of Estuary conditions (to simulate River velocities and shear stresses, determine the extent and volume of tidally driven flows and movement of sediment, and model flow pathways and boundaries) required for design and permitting the Orrington Reach Thin Layer Cap (TLC). Bathymetric data collected by the Remediation Trust and lidar<sup>4</sup> data collected by the U.S. Geological Survey (USGS) in 2020 and 2021 will be used to map surface elevations for intertidal flats and the riverbed. Additional lidar data may need to be collected if the combination of bathymetric and USGS data does not provide sufficient coverage of the intertidal zone.

**2. Summary of Sampling, Testing, and Data for All Remediation Work Categories**

During the Reporting Period, the Remediation Trust performed no sampling or testing and did not receive or generate new data applicable to all Work Categories. See Section II.A.1.(b) for a description of data collected during initial bathymetry survey work.

**3. Deliverables Submitted to Beneficiaries for All Remediation Work Categories**

As noted above, the Remediation Trustee submitted the draft Bathymetric Survey Work Plan to the Beneficiaries for comment or objection on April 7, 2023, and the final

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<sup>4</sup> Light Detection and Ranging (lidar) is a technology used to create high-resolution models of ground elevation.

Bathymetric Survey Work Plan on June 2, 2023, in accordance with Paragraphs 6(a), 27, and 30 of the Statement of Work.

On April 7, 2023, the Remediation Trustee submitted to the Beneficiaries for comment or objection a draft Health and Safety Plan (HASP), Emergency Response Plan (ERP), Field Sampling Plan (FSP), and Quality Assurance Project Plan (QAPP), in accordance with Paragraphs 27 and 31 of the Statement of Work. These Supporting Deliverables were designed for application to multiple work plans to be issued in 2023, including: the Bathymetric and Lidar Survey Work Plan (Penobscot River Estuary); the Sediment Pre-Design Investigation Work Plan (Orrington Reach Capping Remedy); the Coastal Wetland Assessment Work Plan (Orrington Reach Capping Remedy); and the 2023 Long-Term Monitoring Work Plan. After incorporating comments from the Beneficiaries (received April 13 and April 20, 2023), the Remediation Trustee submitted the final HASP, ERP, FSP, and QAPP to the Beneficiaries on June 1, 2023. The Remediation Trustee uploaded the HASP, ERP, FSP, and QAPP to the Remediation Trust website.

**4. Work Scheduled for the Period from July 1, 2023, through October 31, 2023**

a) Site-Wide Pre-Design Investigations

The Remediation Trust expects to continue bathymetry data collection activities in August and October 2023 to complete the scope of work described in the Bathymetric Survey Work Plan for Winterport, Frankfort Flats, Bucksport, Bucksport Thalweg, and Bucksport Harbor Reaches (in August 2023); and Verona Northeast, Orland River, Verona East, Verona West, Upper Penobscot Bay, and Fort Point Cove Reaches (in October 2023).

**B. Orrington Reach**

Under Paragraph 10(a) of the Consent Decree, “[t]he remediation Work in the Orrington Reach shall be capping 130 acres of intertidal sediments, primarily on the east side of the Orrington Reach.” Because a Thin Layer Cap is contemplated for Orrington Reach, capping in the Orrington Reach Work Category is also referred to as the TLC. Funds required for this Work Category must be “allocated to any and all Work, including remedy design, permitting, implementation, remedy-specific monitoring, and maintenance in the Orrington Reach.” (CD, ¶ 10.) The following is a summary of the activities performed by the Remediation Trust or the Trustee in connection with the Orrington Reach Work Category.

**1. Actions Taken to Achieve Compliance with the Consent Decree for the Orrington Reach**

a) Access

During 2Q23, the Remediation Trust continued identification of, and efforts to obtain access to, parcels for Orrington Reach pre-design investigations and wetlands assessments needed to support preparation of the Natural Resources Protection Act (NRPA) permit application. Parcel and landowner information was obtained from publicly available databases. The Remediation Trust drafted a standard form of access agreement with accompanying information, including a fact sheet explaining the reason for seeking access from landowners, which were submitted to the Beneficiaries for comment or objection during the previous Reporting Period. The Remediation Trustee provided responses to Beneficiary comments on April 4, 2023. The Remediation Trust also met with representatives from the Towns of Orrington, Bucksport, Orland, and Verona Island to coordinate landowner outreach and attended a Winterport Town Council meeting to introduce the Council to the Remediation Trust and provide copies of fact sheets to the Town office.

b) Permitting

During 2Q23, in accordance with Paragraph 36 of the Statement of Work, the Remediation Trust continued efforts to consult and coordinate with applicable permitting authorities to facilitate permitting for the Orrington Reach TLC. In support of these efforts, on May 19, 2023, the Remediation Trust met with representatives from key state agencies (Maine Department of Environmental Protection (DEP), Maine Department of Inland Fisheries & Wildlife (MDIFW), Maine Department of Marine Resources (DMR), National Oceanic and Atmospheric Administration (NOAA), and U.S. Army Corps of Engineers (USACE)) to continue discussions concerning the approach to permitting the capping Work required by the Consent Decree and interagency coordination among the multiple state and federal agencies or permitting authorities with jurisdiction over an element of the TLC. During the May 19 meeting, the Remediation Trust discussed NRPA permitting, hydrodynamic modeling, the Coastal Wetland Assessment Plan (Orrington Reach Capping Remedy), and permitting requirements under the Maine Natural Resources Protection Act. MRSA, Title 38, §§ 480-A - 480-Z.

c) River Flow Velocity Monitoring

The Remediation Trust deployed the river velocity monitoring instrumentation on March 16, 2023, to record pre- and post-freshet fluctuations in velocity. The Remediation Trust made several attempts to retrieve the instrumentation in June 2023,

and plans additional efforts to retrieve the instrumentation platform by deploying a dive team in August 2023.

The Remediation Trust plans to use flow velocity data to update and calibrate the existing hydrodynamic model to simulate flow velocities and associated bed shear stresses throughout the Orrington Reach. The updated hydrodynamic model will be used to identify and evaluate: (i) lower shear stress areas most suitable for capping; (ii) TLC grain size and armoring needed to ensure TLC stability; (iii) potential impacts to intertidal and marsh habitat; and (iv) potential increases in flood risk.

d) Orrington Reach TLC Design Work Plan

As required by Paragraph 5 of the Statement of Work, during 2Q23, the Remediation Trust prepared a draft TLC Design Work Plan (Orrington Reach Capping Remedy), which was submitted to the Beneficiaries for comment or objection on May 11, 2023. The TLC Design Work Plan summarizes information on existing conditions, incorporates the results of the Orrington Reach Basis of Design (initiated in 2022), and describes the following TLC design elements:

- Sediment Investigation. Based on a review of existing data, the Remediation Trust determined that additional sediment data is needed to support TLC design and permitting, including mercury concentration data needed to define the area of the Orrington Reach to be capped. Sediment data will also be used to analyze select geotechnical properties. During 1Q23, the Remediation Trust began to prepare a Sediment Pre-Design Investigation Work Plan as a separate Deliverable.
- Hydrodynamic Modeling. Based on the bathymetric, available lidar, and river flow velocity data, the Remediation Trust will update, calibrate, and refine the existing hydrodynamic model to estimate TLC shear stresses under variable river conditions and determine various other design parameters. As previously described, bathymetric, velocity, and recent USGS lidar data will be incorporated into the Remediation Trust's hydrodynamic model.
- CapSim Modeling. Based on the results of pre-design investigations, the Remediation Trust will use a CapSim model to evaluate the fate and transport of mercury-contaminated sediments due to transport mechanisms, biological and chemical reactions, and physical forces. The CapSim modeling results will be used to determine cap thickness and composition.

- Other Design Elements. The TLC Design Work Plan will identify factors to be considered in the selection of TLC material sources, options for construction (i.e., placement) of the TLC, and potential pilot studies or phased implementation.

e) Sediment Pre-Design Investigation Work Plan

To support TLC design, during 2Q23, the Remediation Trust continued preparation of a Sediment Pre-Design Investigation Work Plan (Orrington Reach Capping Remedy), to address intertidal flat sediment data gaps. Sediment data will be collected to refine areas for placement of the TLC and augment existing data on mercury concentrations. This work plan will identify investigation objectives and describe the number, location, and depth(s) of sampling, sample collection methodologies, and analytical (i.e., laboratory) protocols.

f) Coastal Wetland Assessment Plan

During the second quarter of 2023, the Remediation Trust prepared the Draft Coastal Wetland Assessment Plan (Orrington Reach Capping Remedy), which describes plans to survey wetlands that may be affected by capping, as required by NRPA regulations. The wetlands assessment will evaluate wetland functions and values, possible impacts to protected and endangered species, and loss of habitat. Data collected during the wetland assessment will be incorporated into the NRPA permit application for the TLC. NRPA permitting agencies will evaluate the TLC remedy benefits relative to wetlands impacts and any potential requirements for wetland mitigation. The Remediation Trust submitted the Draft Coastal Wetland Assessment Plan to the Beneficiaries for comment or objection on June 23, 2023.

## **2. Summary of Sampling, Testing, and Data for the Orrington Reach**

The Remediation Trust deployed river flow velocity monitoring equipment in March 2023 and collected data in accordance with the River Flow Velocity Monitoring Work Plan. No other sampling or testing was conducted, and no other data were received or generated during 2Q23 for the Orrington Reach Work Category.

## **3. Deliverables Submitted to Beneficiaries for the Orrington Reach**

As required by Paragraphs 6(a), 27, and 30 of the Statement of Work, a draft TLC Design Work Plan (Orrington Reach Capping Remedy) was submitted to the Beneficiaries for comment or objection on May 11, 2023. As noted in Section II.B.1.(f), the Remediation Trust submitted the Draft Coastal Wetland Assessment Plan to the Beneficiaries for comment or objection on June 23, 2023.

**4. Work Scheduled for the Period from July 1, 2023, to October 31, 2023**

a) River Flow Velocity

The Remediation Trust is planning additional efforts to retrieve the instrumentation, and expects to deploy a dive team between July 1, 2023, and September 30, 2023.

b) Orrington Reach TLC Design Work Plan

The Remediation Trust expects to submit a revised draft TLC Design Work Plan to the Beneficiaries for comment or objection between July 1 and October 31, 2023. As part of the design work planning, the Remediation Trust will identify key feasibility criteria and the information needed to evaluate whether a capping remedy is Feasible for this Work Category.

c) Sediment Pre-Design Investigation Work Plan

The Remediation Trust will continue work on the Sediment Pre-Design Investigation Work Plan (Orrington Reach Capping Remedy) and expects to submit a draft and final Sediment Pre-Design Investigation Work Plan to the Beneficiaries and begin sediment sampling field work in August 2023.

d) Coastal Wetland Assessment Plan

The Remediation Trust expects to begin implementation of the Coastal Wetland Assessment Plan between July 1 and October 31, 2023.

e) Access Requirements and Plans

The Remediation Trust submitted requests for permission to access intertidal flats from approximately 74 property owners in Orrington, Bucksport, and Winterport to collect sediment samples and conduct wetland surveys starting in June of 2023. Orrington landowners also received a letter from the Town Manager encouraging landowner cooperation with the Remediation Trustee's request for access. During the second quarter of 2023, the Remediation Trustee received access agreements from approximately 27 landowners. The Remediation Trust will also seek permission from certain property owners at a future time for TLC placement.



f) Permitting and Regulatory Communications

The Remediation Trust will continue permit planning, scoping, and scheduling, including meetings with key regulatory agencies (DEP, MDIFW, DMR, USACE, and NOAA) to clarify permit requirements and schedules.

**C. Mobile Sediments and Surface Deposits**

Paragraph 11(a) of the Consent Decree provides that “[t]he remediation Work for Mobile Sediments and Surface Deposits will be removal of a portion of these materials from the Site. . . including delineation, design, permitting, any approvals needed to perform the Work, implementation, and remedy-specific monitoring for removal of Mobile Sediments and/or Surface Deposits. . . [which] may include debris removal, dredging, backfilling, creation of access channels, construction of landside and waterside staging and support facilities, and other reasonable activities consistent with good engineering practices that are necessary to carry out the safe and effective removal of Mobile Sediments and/or Surface Deposits.” The following is a summary of the Work performed by the Remediation Trust in connection with the Mobile Sediments and Surface Deposits Work Category.

**1. Actions Taken to Achieve Compliance with the Consent Decree for Mobile Sediments and Surface Deposits**

a) Historical Data Review

The Remediation Trust continued to evaluate previous historical data from the Phase I and II Studies, and the Phase III Engineering Report to identify data gaps and additional information required to support the design of future remedies for mobile sediments and surface deposits along the Site.

b) Mobile Sediments and Surface Deposits Preliminary Design Work Plan

As required by Paragraph 5 of the Statement of Work, during the Reporting Period, the Remediation Trust continued preparation of a draft Mobile Sediments and Surface Deposits Preliminary Design Work Plan to guide the design of removal activities. The Preliminary Design Work Plan will include: (i) an evaluation of existing data and information on Site conditions; (ii) a preliminary Basis of Design; (iii) a description of the project approach; and (iv) data collection and analyses recommended to address key data gaps and support a preliminary design.

c) Mobile Sediments and Surface Deposits Sediment Pre-Design Investigation Work Plan

As part of the Preliminary Design Work Plan preparation, the Remediation Trustee is identifying information needed to support remedy design and permitting, and investigations needed to address key gaps in the existing data set. In parallel with the Preliminary Design Work Plan, the Remediation Trustee began evaluation of pre-design investigations needed to support the Mobile Sediments and Surface Deposits Work and began to prepare a draft Mobile Sediments and Surface Deposits Pre-Design Investigation Work Plan.

**2. Summary of Sampling, Testing, and Data for the Mobile Sediments and Surface Deposits**

During the Reporting Period, the Remediation Trustee (i) performed no sampling or testing, and (ii) did not receive or generate new data for the Mobile Sediments and Surface Deposits Work Category.

**3. Deliverables Submitted to Beneficiaries for the Mobile Sediments and Surface Deposits**

During the Reporting Period, the Remediation Trustee submitted no Deliverables to the Beneficiaries for the Mobile Sediments and Surface Deposits Work Category.

**4. Work Scheduled for the Period from July 1 to October 31, 2023, for Mobile Sediments and Surface Deposits**

a) Preliminary Design Work Plan

The Remediation Trustee will continue preparation of the Mobile Sediments and Surface Deposits Preliminary Design Work Plan during the period July 1 through October 31, 2023. As part of the design work planning, the Remediation Trust will identify key feasibility criteria and the information needed to evaluate whether a removal action is Feasible for this Work Category.

b) Pre-Design Investigation Planning

The Remediation Trustee will continue to evaluate the pre-design investigation objectives and scope during the period July 1 through October 31, 2023. The scope of data collection will build on information and data from the Phase III Engineering Report and will be coordinated with the Orrington Reach and the Orland River and East Channel investigations to minimize investigation costs and maximize the benefits from remedial action projects for the Estuary. During the period July 1 through October

31, 2023, the Remediation Trustee will continue developing the Draft Mobile Sediments and Surface Deposits Pre-Design Investigation Work Plan, which will present the final investigation scopes and associated details (e.g., sample collection and laboratory methods, number of samples, sample locations, and sample depths).

**D. Orland River and East Channel around Verona Island**

Paragraph 12 of the Consent Decree provides that remediation Work that may be considered for the Orland River and East Channel around Verona Island Work Category “includes EMNR, capping, and/or dredging. Such remedies may need to be coordinated or sequenced with other remedies, such as the Mobile Sediment or Surface Deposit removals.” The following is a summary of activities performed by the Remediation Trustee in connection with the Orland River and East Channel around Verona Island Work Category.

**1. Actions Taken to Achieve Compliance with the Consent Decree for Orland River and East Channel Around Verona Island**

Planning for the Orland River and East Channel Around Verona Island Work Category will begin after completion of the work plans, pre-design investigations, and initial feasibility evaluations for the Orrington Reach and the Mobile Sediments and Surface Deposits Work Categories.

**2. Summary of Sampling, Testing, and Data for Orland River and East Channel Around Verona Island**

During the Reporting Period, the Remediation Trustee (i) performed no sampling or testing, and (ii) did not receive or generate new data for the Orland River and East Channel Around Verona Island Work Category.

**3. Deliverables Submitted to Beneficiaries for Orland River and East Channel Around Verona Island**

During the Reporting Period, the Trustee submitted no Deliverables to the Beneficiaries for the Orland River and East Channel Around Verona Island Work Category.

**4. Work Scheduled for the Period from July 1, 2023, to October 31, 2023**

Planning for the Orland River and the East Channel Around Verona Island Work Category will begin after completion of the work plans, pre-design investigations, and

feasibility evaluations for the Orrington Reach and the Mobile Sediments and Surface Deposits Work Categories.

### **E. Long-Term Monitoring Work Category**

Paragraph 14 of the Consent Decree requires the performance of Long-Term Monitoring every three years for at least 30 years (through 2050–2051) and up to 45 years (through 2065–2066). Under the Consent Decree, Long-Term Monitoring activities “are intended to provide repeated, readily comparable data over time regarding mercury concentrations in biota, sediment, and water at the Site.” (CD, ¶ (1)(t).) The following is a summary of duties performed by the Remediation Trustee in connection with the Long-Term Monitoring Work Category.

#### **1. Actions Taken to Achieve Compliance with the Consent Decree for Long-Term Monitoring**

##### **a) 2023 Long-Term Monitoring Plan**

During 2Q23, the Remediation Trustee updated the 2023 Long-Term Monitoring Plan to remove lipid analysis, consistent with the Final Supporting Deliverables (FSP and QAPP).

##### **b) Access**

During 2Q23, the Remediation Trustee continued to identify the properties that require access agreements to perform sampling activities under the 2023 Long-Term Monitoring Plan. Based on this review, the Remediation Trustee mailed access agreements to approximately 40 property owners requesting access agreements. During the Reporting Period, approximately 21 property owners returned signed access agreements to enable the Long-Term Monitoring Plan to be implemented in accordance with the schedule.

##### **c) Permitting**

The Remediation Trustee secured the collection permits required to sample certain biota as set forth in the 2023 Long-Term Monitoring Plan. During the First Quarter of 2023, the Trustee submitted applications to the applicable permitting authorities for the following permits: (i) a Federal Migratory Bird Scientific Collecting Permit from the U.S. Fish and Wildlife Service (USFWS); (ii) an Educational and Scientific Collection Permit from the Maine Department of Inland Fisheries and Wildlife (MDIFW) for aquatic species; and (iii) a Scientific Collection Permit from MDIFW for avian species. Final permit applications were also submitted to the Beneficiaries in

accordance with Consent Decree requirements, and as specified in Section II.E(3), below.

**2. Summary of Sampling, Testing, and Data for Long-Term Monitoring**

During the Reporting Period, the Remediation Trust began to conduct sampling activities in accordance with the schedule of Work set forth in the 2023 Long-Term Monitoring Plan, as follows<sup>5</sup>:

○ **Surface Water Sampling**

Surface Water Sampling was completed on April 19, 28, and 29, 2023, in accordance with SOP S-3, SOP S-4, and SOP S-5 of the Field Sample Plan (WSP, FSP 2023a; WSP LTM Plan 2023a). A total of 8 collected samples were analyzed for Dissolved Hg and Methyl Hg, TSS, SSC, TOC, and DOC of which 3 were for use as background reference samples (WSP LTM Plan 2023a, Table 3).

○ **Avian Sampling**

• Red-winged Blackbird

A total of 46 of the planned 60 samples were collected for Red-winged Blackbird (RWB) in accordance with the 2023 Long-Term Monitoring Plan. For the reference location ADD-01, the collection of samples was limited to 3 samples of the targeted 15. The lack of RWB at ADD-01 location historically has presented challenges for total bird collections consistent with 2017 and 2020 observations. There were only 14 samples of the targeted 15 that were collected for MMSE-1 and MMSW-C locations.

• Nelson Sparrow

A total of 58 samples were collected for NS from the original 60 targeted samples at the locations identified in Table 4 of the 2023 LTM Sampling and Analysis Plan. All samples collected were analyzed for Total Hg.

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<sup>5</sup> For sampling locations, see the 2023 Long-Term Monitoring Plan on the Remediation Trust website at <https://www.penobscotriverremediation.com/resources>.

- Aquatic Species Sampling
  - Eel

The Long-Term Monitoring Plan identified 80 samples to be collected at four sample sites and 60 samples to be collected at three background locations (see Table 4 of the 2023 Long-Term Monitoring Plan). Over 200 eels were captured and 69 were of sufficient size to analyze. All samples collected were analyzed for Total Hg.

### **3. Deliverables Submitted to Beneficiaries for Long-Term Monitoring**

On April 3, 2023, the Trustee submitted to the Beneficiaries copies of the final permit applications for (i) a Federal Migratory Bird Scientific Collecting Permit from USFWS; (ii) an Educational and Scientific Collection Permit from the MDIFW for aquatic species; and (iii) a Scientific Collection Permit from MDIFW for avian species.

### **4. Work Scheduled for the Period from July 1, 2023, to October 31, 2023, for Long-Term Monitoring**

#### **a) Sediment and Biota Sampling**

During the period from July 1, 2023, through October 31, 2023, the Remediation Trustee will continue with eel and surface water sampling and expects to initiate polychaete, sediment, lobster, tomcod, mummichog, and smelt sampling, as described in the 2023 Long-Term Monitoring Plan.

#### **b) Access Agreements**

The Remediation Trustee will continue to seek permission to access the properties identified in the 2023 Long-Term Monitoring Plan where samples will be collected.

## **III. Milestone Work Schedule**

Section III presents the current Milestone Work Schedule as required by Paragraph 25(b)(v) and Paragraph 32 of the Statement of Work.

### **A. First Quarter 2023 Milestone Work Schedule Summary**

The Milestone Work Schedule shown on page 18 presents the estimated timeframes and sequence for major Work activities expected to be performed during the

five-year period starting with the first quarter of 2023. The Milestone Work Schedule also includes a summary of key schedule assumptions.

The schedule is based on the information available to the Remediation Trust and the Trustee when the 2Q23 Progress Report was prepared and will be updated in future Quarterly Progress Reports to add new information, estimate percentage of completion for key Work elements, reflect progress on the Work, and show any material adjustments to the schedule.<sup>6</sup> Milestone dates for key submittals and specific Work completion targets will be added in the future as appropriate.

## **B. Anticipated Delays**

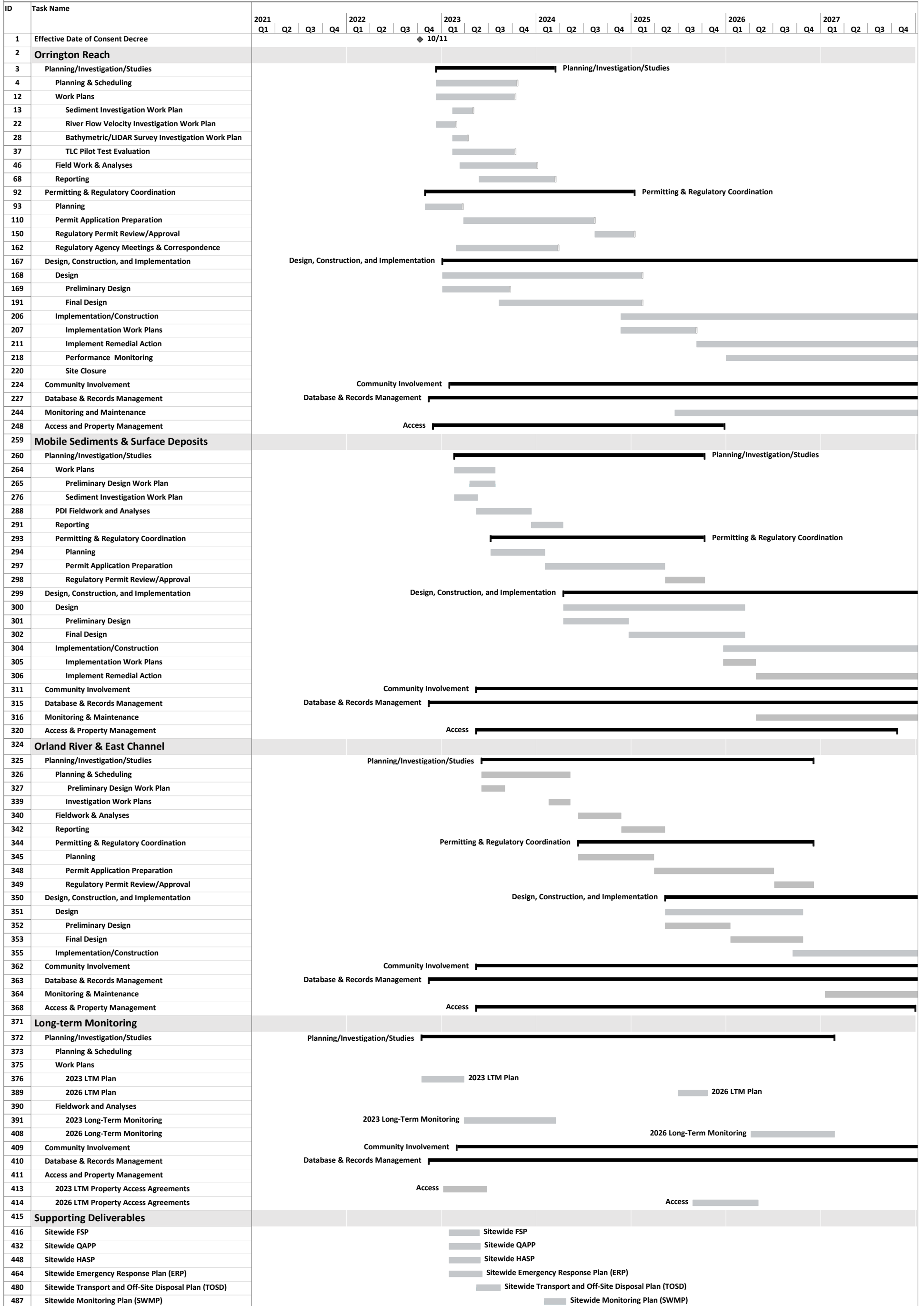
There were no delays encountered during the Reporting Period that may materially affect the future schedule for implementation of the Work. The dates and timeframes shown in the Milestone Work Schedule may be affected by several factors that the Remediation Trust or the Trustee will endeavor to anticipate but cannot control. These factors include: (i) weather and seasonal fluctuations, which may affect field investigations, Long-Term Monitoring sampling events, and remedy implementation schedules; (ii) coordination with permitting authorities and agency review periods and approval timeframes, which will determine the start date of any activity requiring a permit; (iii) responsiveness of landowners to the Remediation Trustee's request for access to their property to perform Work; and (iv) community involvement activities that may identify interests or concerns that could warrant adjustments to the timing of specific tasks. If events related to these factors or other circumstances result in a material change to the Milestone Work Schedule, the Trustee will notify the Beneficiaries and update the Milestone Work Schedule.

*[Remainder of page intentionally left blank.]*

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<sup>6</sup> Paragraph 25(b)(v) of the Statement of Work requires the Trustee to include "information regarding percentage of completion" together with the Milestone Work Schedule. At the time of filing, the Trustee was continuing to identify key tasks for which percentage of completion information will be provided. Subsequent reports will include information regarding percentage of completion for the identified key tasks.

Figure 3.1 Milestone Work Schedule  
 Penobscot Estuary Mercury Remediation Trust  
 Greenfield Penobscot Estuary Remediation Trust LLC,  
 Trustee 2Q23 Progress Report



Legend

Summary

Task





#### **IV. Community Involvement Activities**

As required by Paragraph 25(b)(vii) of the Statement of Work, this Section IV of the 2Q23 Progress Report presents a description of activities undertaken by the Remediation Trust or the Trustee to achieve compliance with the Consent Decree and in support of the Community Involvement Plan (CIP) during the Reporting Period and a description of community involvement activities planned to be undertaken in the next four months.

##### **A. Actions Taken to Achieve Compliance with the Consent Decree and Support Community Involvement Activities**

###### **1. Remediation Trust and Project Trust Website**

Consistent with Paragraph 22(a) of the Statement of Work, the Trustee is required to maintain a publicly available website.<sup>7</sup> The Trustee is also required to post on the website the final reports from the Court-ordered Phase I, II, and III Studies, and copies of final work plans, reports, schedules, and other Deliverables developed by the Remediation Trust or the Trustee.

In accordance with Paragraph 22(a) of the Statement of Work, during 2Q23, the Trustee prepared relevant updates to website content, including by posting to the website final Deliverables (such as work plans) and the final reports from the Phase I, II, and III Studies.

###### **2. Meetings with Town Officials and Other Community Involvement Activities**

Under Paragraph 21 of the Statement of Work, the Trustee is “responsible for developing and implementing community involvement activities to notify the public of planned Work activities.” In fulfillment of this requirement, and to introduce the Remediation Trust and the Trustee, learn about community interests and concerns, and respond to questions, the Trustee met with the Town of Orland Board of Selectman and Town residents on April 4, 2023, attended the Town of Winterport Council meeting on April 4, 2023, attended and participated in the Town of Orrington Board of Selectman meeting on April 10, 2023, participated in the community-sponsored Orland River Watershed Migratory Fish Celebration on May 19, 2023, met with the Town of Verona Island Board of Selectman on June 5, 2023, and attended and participated in the Town of Orrington Annual Meeting on June 5, 2023. The Remediation Trustee also initiated communications with representatives of the Penobscot Nation. The Trustee also continues to receive and respond to email and telephone communications from residents.

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<sup>7</sup> The website covers both the Remediation Trust and the Project Trust.

**3. Preparation of Materials for Public Dissemination**

The Trustee issued two fact sheets describing the Long-Term Monitoring activities and the Orrington Reach Thin Layer Cap investigation activities to support communication with community leaders and other stakeholders, including landowners and residents. The Trustee also prepared a flyer for a planned, Trustee-sponsored drop-in session and community meeting at the Orrington Town Hall Annex, scheduled for July 19, 2023. Consistent with Paragraph 23 of the Statement of Work, the Trustee provided the Beneficiaries with prior notice of the information proposed for public dissemination.

**4. Community Involvement Coordinator**

Consistent with Paragraph 24 of the Statement of Work, which requires that the Trustee designate a Community Involvement Coordinator (CIC), in the previous reporting period, the Trustee designated its Director of Communications as Interim CIC until a Maine-based CIC is hired.

During Reporting Period, the Trustee decided to discontinue advertising the position of a Maine-based CIC on job posting websites for reasons that included the Trustee having experienced, in the previous quarterly reporting period, intermittent (not continuous) requirements for a CIC.

**5. Community Involvement Plan**

During the Reporting Period, the Trustee initiated development of the Community Involvement Plan (CIP), by drafting an outline of the CIP that incorporates knowledge gathered during meetings with community leaders and other stakeholders.

**B. Community Involvement Activities for the Period from July 1, 2023, to October 31, 2023**

The Trustee plans to perform the following activities during the period July 1, 2023, through October 31, 2023, in support of community involvement activities.

**1. Remediation Trust and Project Trust Website**

The Trustee expects to update the website to reflect Work progress, as appropriate, and to publish Deliverables and other materials as required by the Consent Decree.

**2. Meetings with Town Officials and Other Community Involvement Activities**

Consistent with the requirements of Paragraph 21 of the Statement of Work, the Trustee expects to continue to meet with officials and residents from towns within and near the Site to introduce the Remediation Trust and the Trustee, listen to community interests and concerns, respond to questions, and discuss communication with local landowners about the Remediation Trust's requests for access for long-term monitoring and investigations planned for 2023, including hosting a Remediation Trust community meeting and drop-in session in Orrington on July 19, 2023, to explain the Orrington Reach TLC and the need for access permissions from area landowners.

The Remediation Trust also expects to participate in other local and community-sponsored events, such as Orland River Day.

**3. Preparation of Materials for Public Dissemination**

The Trustee will continue, if needed, to prepare fact sheets concerning the Remediation Trust Work activities to be performed in 2023, and support communication with landowners and residents regarding access to intertidal flats for sampling. The Trustee may prepare other materials to foster public awareness of Remediation Trust Work. Consistent with Paragraph 23 of the Statement of Work, the Trustee will provide the Beneficiaries with prior notice of information proposed for public dissemination.

**4. Community Involvement Coordinator**

The Trustee's Director of Communications will continue to serve as Interim CIC.

**5. Community Involvement Plan**

The Trustee expects to continue to incorporate information gained through ongoing community interaction into development of the Community Involvement Plan (CIP) during the period July 1, 2023, through October 31, 2023.

**V. Updates to Project Database**

Paragraph 26 of the Statement of Work requires the Trustee to "maintain a project database containing all data generated by the Trustee and its contractors necessary to complete the required Work...." The database must include all Site data provided by the Beneficiaries. Additionally, the Trustee must provide access to the project database to the Beneficiaries. Paragraph 25(b)(viii) of the Statement of Work requires each Quarterly Progress Report to include a summary of updates to the form, location, or management of the project database.

**A. Actions Taken to Achieve Compliance with the Consent Decree**

During the Reporting Period, the Trustee continued development of a centralized analytical database as part of the Data Hosting Platform.<sup>8</sup> In connection with this work, with assistance from technical consultants, the Trustee created a web-based module of the existing WSP Technical Environmental Database SQL Server database; imported data from lab files; created the ability to view and easily query the data; created the ability to enter new data; created data visualizations and dashboards, and a summary level roll-up of data; established data export functionalities; and incorporated an ArcGIS Online data management tool.

**B. Activities in Support of Updates to Project Database for the Period July 1, 2023, to October 31, 2023**

The Remediation Trust expects to continue to perform tasks needed to prepare the Data Hosting Platform to be functional and receive and manage data resulting from 2023 investigations, studies, and monitoring. Tasks include continuing to establish protocols to meet project data quality objectives, ensure data security, and support user queries and reports.

**VI. Administrative Activities**

Section VI of the 2Q23 Progress Report describes activities undertaken by the Remediation Trust or the Trustee associated with administration or management of the Remediation Trust, including payment of taxes, investment and safekeeping of assets, procurement of insurance, and management of financial affairs. Section VI also covers administrative activities the Remediation Trust or the Trustee expect to undertake during the four-month period from July 1 to October 31, 2023. All costs related to the administrative activities described in this Section are paid from the Administrative Account for the Remediation Trust.

**A. Actions Taken to Achieve Compliance with the Consent Decree and Fulfill Administrative Duties During the Reporting Period**

**1. Communications with the Beneficiaries**

**a) Beneficiary Meetings**

During the Reporting Period, the Trustee participated in two videoconferences with Beneficiary representatives, on May 24 and June 21, 2023. The purposes of these

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<sup>8</sup> For a description of planned Data Hosting Platform capabilities, see the Quarterly Progress Report for the First Quarter of 2023.

meetings included: (i) providing updates on the status of the Work; (ii) discussing the Trustee's permitting plans and communications with permitting authorities; (iii) consulting on a variety of administrative and legal matters including Beneficiary and stakeholder communications; and (iv) coordinating Work. A list of meetings with the Beneficiaries, including a brief description of the purpose or subject matter of each meeting, is set forth in Table 6-1. On June 24, 2023, the Remediation Trustee proposed convening the Advisory Committee in July of 2023.

b) Written Beneficiary Communications

Paragraph 31(a) of the Consent Decree and Paragraph 27 of the Statement of Work require the Trustee to submit draft and final copies of Deliverables to the Beneficiaries, as further specified in the Statement of Work. The Consent Decree, Trust Agreement, and Statement of Work include additional requirements concerning the submission of various Deliverables, notices, and other documents, including prescribed timeframes for Beneficiary comment or objection.

During the Reporting Period, in compliance with these requirements, the Trustee submitted by electronic mail various required Deliverables and other documents and information to the Beneficiaries. A list of notifications, consultations, and submittals to the Beneficiaries during the Reporting Period is included in Table 6-2.<sup>9</sup> The Remediation Trust has also provided information and progress updates and sought feedback from the Beneficiaries on a host of other matters during the Reporting Period.

c) Tables 6-1 and 6-2

Table 6-1 (below) lists the Trustee's meetings with the Beneficiaries and includes a brief description of the purpose or subject matter of each meeting.

<b>Table 6-1</b>	
<b>Beneficiary Meetings during the Reporting Period</b>	
<b>Date</b>	<b>Purpose of Meeting</b>
May 24, 2023	The Trustee's permitting plans and communications with permitting authorities, including regarding the TLC Design Work Plan.
June 21, 2023	Discuss Work status updates, including Orrington Reach TLC Design, Permitting, Access Agreements; and the Trustee's plan to submit revised Remediation Trust annual budgets, work plans, and cash-flow projections during the third quarter of 2023.

<sup>9</sup> Additional communications between the Trustee and the Beneficiaries, including follow-up correspondence and responses to Beneficiary comments, are not included in Table 6-2.

Table 6-2 (following pages) lists the Trustee's notifications, consultations, and submittals to the Beneficiaries during the Reporting Period, and includes a brief description of the notice, consultation, or submittal.

<b>Table 6-2 - Beneficiary Notification, Consultation, or Submittal During Reporting Period</b>	
<b>Date</b>	<b>Brief Description and Reference to Consent Decree Requirement</b>
April 3, 2023	Responses to Beneficiary Comments Concerning Draft Long-Term Monitoring Fact Sheet; Final Long-Term Monitoring Fact Sheet (CD ¶ 41; TA §§ 4.2, 4.3; SOW ¶ 23)
April 3, 2023	Final Federal Migratory Bird Scientific Collecting Permit Application for 2023 LTM Activities; Final Maine Dept. IF&W Scientific Educational and Scientific Collection Permit (Avian Species); Final Maine Dept. IF&W Scientific Collectors Permit (Aquatic Species) (SOW ¶ 35(c))
April 4, 2023	Response to Beneficiary Comment Concerning Trustee's Proposed Standard Form of Access Agreement; Final Standard Form of Access Agreement (CD ¶ 31(a); SOW ¶ 30)
April 7, 2023	Notice and Opportunity for Comment or Objection Concerning Draft Site-wide Supporting Deliverables: Health and Safety Plan (SOW ¶¶ 27, 31(a); Emergency Response Plan (SOW ¶¶ 27, 31(b); Field Sampling Plan (SOW ¶¶ 27, 31(c); and Quality Assurance Project Plan (SOW ¶¶ 27, 31(d))
April 7, 2023	Request for Information Concerning Management of Investigation Derived Waste and General Waste Management Practices.
April 26, 2023	Notice and Opportunity to Participate in the Preparation of Information and Materials for Public Dissemination (Thin Layer Cap Fact Sheet) (CD ¶ 41; TA §§ 4.2, 4.3; SOW ¶ 23)
May 3, 2023	Notice and Opportunity for Comment or Objection Concerning Trustee's Draft Bathymetry Survey Work Plan (CD ¶ 31(c); SOW ¶ 29)
May 11, 2023	Notice and Opportunity for Comment or Objection Concerning the Draft Orrington Reach Thin Layer Cap Design Work Plan (SOW, ¶¶ 27, 30)
May 11, 2023	Notice and Consultation Concerning Trustee's Proposed Approach to Sharing Materials and Information with the Regulatory Agencies
May 22, 2023	Questions and Comments Concerning Third-Party Independent Auditor Candidate's Audit Proposal
May 30, 2023	Trustee's Final Thin Layer Cap Fact Sheet (CD ¶ 41; TA §§ 4.2, 4.3; SOW ¶ 23)
June 1, 2023	Final Site-wide Supporting Deliverables: Health and Safety Plan (SOW ¶¶ 27, 31(a); Emergency Response Plan (SOW ¶¶ 27, 31(b); Field Sampling Plan (SOW ¶¶ 27, 31(c); and Quality Assurance Project Plan (SOW ¶¶ 27, 31(d))

<b>Table 6-2 – Beneficiary Notification, Consultation, or Submittal During Reporting Period</b>	
<b>Date</b>	<b>Brief Description and Reference to Consent Decree Requirement</b>
June 2, 2023	Trustee’s Final Bathymetry Survey Work Plan (CD ¶ 31(c); SOW ¶ 29)
June 2, 2023	Invoice with 1Q23 Trustee Fees and Expenses for Beneficiary Comment or Objection (TA § 3.2.4)
June 4, 2023	Response to Beneficiary Comments Concerning Trustee’s Proposed Approach to Sharing Materials and Information with the Regulators
June 9, 2023	Notice and Opportunity for Comment or Objection Concerning Trustee’s Proposed Retention of Environmental Consultant (CD ¶¶ 31, 39; SOW ¶¶ 37, 38; TA § 4.1.2)
June 22, 2023	Invoice with April 2023 Trustee Fees for Beneficiary Comment or Objection (TA § 3.2.4)
June 23, 2023	Notice and Opportunity for Beneficiary Comment or Objection Concerning Trustee’s Draft Orrington Reach Coastal Wetland Assessment Plan (SOW ¶¶ 27, 30)
June 24, 2023	Trustee’s Slide Presentation for Beneficiary Briefing on June 21, 2023
June 28, 2023	Notice of Intent to Hold Drop-in Session and Community Meeting Concerning Capping in Orrington Reach (CD ¶ 41; TA §§ 4.2, 4.3; SOW ¶ 23)
June 30, 2023	Notice of Materials for Public Dissemination (Final flyer for planned Drop-in Session and Community Meeting) (CD ¶ 41; TA §§ 4.2, 4.3; SOW ¶ 23)

## **2. Financial Affairs**

The Remediation Trust has taken the following actions related to management of its financial affairs to achieve compliance with the Consent Decree during the Reporting Period.

### **a) Investments**

Remediation Trust funds remain invested in accordance with the investment parameters set forth in Section 2.5.1 of the Remediation Trust Agreement. During the Reporting Period, the Trustee continued steps to update the investment allocation.



c) Banking

In accordance with Section 3.4 of the Remediation Trust Agreement, the Remediation Trust continued to retain a local bank in Maine to provide checking (i.e., working) account services to support disbursement of operational expenses.

d) Tax Reporting

The Trustee has fulfilled its obligations under Paragraph 22(d) of the Consent Decree and Section 6.3 of the Remediation Trust Agreement so that the Remediation Trust qualifies as a Qualified Settlement Fund (QSF) for which no grantor trust election has been made pursuant to Section 468B of the Internal Revenue Code of 1986, as amended, and related Treasury Regulations, including filing the required documents with the Internal Revenue Service (IRS) and obtaining the IRS Section 1.468B-3 Statement from Mallinckrodt.

e) Trustee Invoices

In accordance with Section 3.2.4 of the Remediation Trust Agreement, on June 1, 2023, the Trustee submitted to the Beneficiaries for comment or objection an invoice detailing its fees and expenses for the first quarter of 2023. On June 22, 2023, the Trustee submitted to the Beneficiaries for comment or objection an invoice detailing its fees for April 2023.

f) Third Party Auditor

On May 22, 2023, at the Beneficiaries' request, the Trustee submitted to the Beneficiaries questions and comments concerning an audit proposal by a candidate being considered for the independent third-party auditor and audit required by the Consent Decree and Remediation Trust Agreement. On May 30, 2023, the Beneficiaries filed with the Court a Joint Motion for Approval of Independent Public Accounting Firm (ECF 1207) which the Court granted on June 1, 2023 (ECF 1208).

g) Recordkeeping and Financial Controls

In accordance with Paragraph 36 of the Consent Decree, the Trustee maintains proper books, records, and accounts relating to the Remediation Trust. In addition, consistent with its fiduciary duties, the Trustee established a comprehensive, fully integrated financial and project controls system designed to safeguard funds dedicated to the protection of human health and the environment, ensure compliance with the requirements of the Consent Decree, and provide timely, meaningful financial information to the Beneficiaries. By employing a broad range of internal and third-party controls, the Trustee has established efficient, cost-effective, consistent protocols that,

among other things: (i) clearly define roles, responsibilities, and authorities; (ii) ensure accuracy of financial, technical, and legal information; and (iii) provide multiple points of independent verification and validation of financial matters, as further described in the Quarterly Progress Report for the Fourth Quarter of 2022.

h) Financial Assurance

Paragraph 20 of the Consent Decree requires that Mallinckrodt secure a surety bond in the amount of \$65 million for the benefit of the Remediation Trust<sup>10</sup> that substantially conforms to the form of surety bond set forth in Appendix D to the Consent Decree. During 2Q23, the Trustee continued to diligently monitor the adequacy of the financial assurance (including the surety bond and the surety company that issued the bond), as required by Paragraph 20(d) of the Consent Decree.

**3. Records and Data Management**

The Trustee maintained records management protocols and records management repositories (for working and permanent files). As described in Part V of this 2Q23 Quarterly Report, the Remediation Trust is also developing a Data Hosting Platform to satisfy the Consent Decree's requirements concerning a Project Database.

**B. Administrative Activity Plans for the Period from July 1, 2023, to October 31, 2023**

**1. Communications with the Beneficiaries**

The Trustee plans to continue to participate in meetings with the Beneficiaries, provide written notices and submissions to the Beneficiaries as required by the Consent Decree, the Statement of Work, and the Remediation Trust Agreement, and consult with the Beneficiaries as needed to carry out its responsibilities. The Trustee will also prepare the Quarterly Progress Report for the Third Quarter of 2023.

**2. Financial Affairs**

a) Investments

During the period from July 1 to October 31, 2023, the Trustee expects to finalize an investment policy statement for the Remediation Trust and to prepare a notice to the Beneficiaries concerning updates to the investment allocation.

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<sup>10</sup> The surety bond must be posted for the benefit of the Remediation Trust and the Project Trust.

b) Banking

During the period from July 1 to October 31, 2023, the Trustee plans to continue its banking relationship with the local bank in Maine.

c) Budgets

During the period from July 1 to October 31, 2023, the Trustee expects to submit (1) revised 2023 Annual Budgets, Work Plans, and Cash Flow Forecasts (to accommodate adjustments needed to fund various required field work activities, for example, 2023 LTM Plan, Orrington Reach investigations, and wetland assessment field work); (2) 2024 Annual Budgets, Work Plans, and Cash Flow Forecasts; and (3) the Five-Year Forecast.

d) Financial and Project Controls

The Trustee will maintain comprehensive financial and project controls to fulfill its fiduciary duties to the Beneficiaries.

e) Third Party Auditor

The Trustee will commence communications with the Beneficiaries and the Court-approved public accounting firm regarding planning for the 2022/2023 audit that will be performed in first or second quarter of 2024.

f) Tax Return

The Trustee will prepare and file IRS Form 1120-SF, U.S. Income Tax Return for Settlement Funds (Under Section 468B) for the 2022 tax year on or before October 15, 2023.

**3. Records and Data Management**

The Trustee will maintain the comprehensive online storage and records management system for permanent and working files.

**VII. Financial Statements**

As required under Paragraph 25(b)(ix) of the Statement of Work, financial statements of the Trust and Trust Accounts for the Reporting Period are set forth on the following pages.



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wipfli.com

## Accountant's Compilation Report

To the Trustees and Beneficiaries  
Greenfield Penobscot Estuary Remediation Trust LLC  
Trustee of the Penobscot Estuary Mercury Remediation Trust

The Trustees are responsible for the accompanying special purpose financial statements of the Penobscot Estuary Mercury Remediation Trust, which comprise the statements of net trust assets as of June 30, 2023 and December 31, 2022, and the related statements of changes in net trust assets for the six months ended June 30, 2023 and the year ended December 31, 2022 and for determining that the special purpose basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the trustees. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the special purpose basis of accounting in accordance with the requirements of the Trust's obligations under ¶ 38 of the Consent Decree approved and entered by the U.S. District Court for the District of Maine (*Maine Peoples Alliance and NRDC v. Holtrachem Manufacturing Company, LLC*, et al., No. 1:00-cv-00069-JAW (D. Maine)), which is a basis of accounting other than accounting principles generally accepted in the United States.

Management has elected to omit substantially all the disclosures ordinarily included in special purpose financial statements prepared in accordance with the prescribed format basis of accounting. If the omitted disclosures were included in the special purpose financial statements, they might influence the user's conclusions about the Trust's assets, liabilities, net assets, additions, and deductions. Accordingly, the special purpose financial statements are not designed for those who are not informed about such matters.

### Supplementary Information

The Trust Administrative Account, Trust Remediation Account (General), Orrington Reach Work Category Subaccount, Mobile Sediments and Surface Deposits Work Category Subaccount, Orland River and East Channel Work Category Subaccount, and Long-Term Monitoring Work Category Subaccount Supplemental Statements of Net Trust Assets, Supplemental Statements of Changes in Net Trust Assets, and Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual Information are presented for purposes of additional analysis and are not a required part of the special purpose financial statements. This information is the representation of the trustees. The information was subject to our compilation engagements; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to Greenfield Penobscot Estuary Remediation Trust LLC.

*Wipfli LLP*

Wipfli LLP

September 5, 2023

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Statement of Net Trust Assets**  
**As of June 30, 2023**

	<b>Trust Remediation Account<sup>1</sup></b>							
	<b>Remediation Trust Total</b>	<b>Trust Administrative Account</b>	<b>Total Trust Remediation Account</b>	<b>Trust Remediation Account (General)</b>	<b>Orrington Reach Work Category Subaccount</b>	<b>Mobile Sediments and Surface Deposits Work Category Subaccount</b>	<b>Orland River and East Channel Work Category Subaccount</b>	<b>Long-Term Monitoring Work Category Subaccount</b>
<b>Assets</b>								
Cash	\$ 539,007.73	\$ 55,135.71	\$ 483,872.02	\$ -	\$ 229,647.99	\$ 126,488.09	\$ 48,985.84	\$ 78,750.10
Due from Project Trust	373.85	373.85	-	-	-	-	-	-
Investments, money market funds	18,654,774.18	404,329.64	18,250,444.54	-	7,650,446.87	6,807,019.60	1,948,180.96	1,844,797.11
<b>Total Assets</b>	<b>\$ 19,194,155.76</b>	<b>\$ 459,839.20</b>	<b>\$ 18,734,316.56</b>	<b>\$ -</b>	<b>\$ 7,880,094.86</b>	<b>\$ 6,933,507.69</b>	<b>\$ 1,997,166.80</b>	<b>\$ 1,923,547.21</b>
<b>Liabilities</b>								
Accounts Payable	\$ 1,135,929.79	\$ 64,146.55	\$ 1,071,783.24	\$ -	\$ 439,999.79	\$ 194,142.60	\$ 48,261.85	\$ 389,379.00
Due to (from) Inter-Trust Work Category Subaccounts	-	-	-	-	(4,944.82)	-	-	4,944.82
<b>Total Liabilities</b>	<b>1,135,929.79</b>	<b>64,146.55</b>	<b>1,071,783.24</b>	<b>-</b>	<b>435,054.97</b>	<b>194,142.60</b>	<b>48,261.85</b>	<b>394,323.82</b>
<b>Net Trust Assets</b>	<b>18,058,225.97</b>	<b>395,692.65</b>	<b>17,662,533.32</b>	<b>-</b>	<b>7,445,039.89</b>	<b>6,739,365.09</b>	<b>1,948,904.95</b>	<b>1,529,223.39</b>
<b>Total Liabilities &amp; Net Trust Assets</b>	<b>\$ 19,194,155.76</b>	<b>\$ 459,839.20</b>	<b>\$ 18,734,316.56</b>	<b>\$ -</b>	<b>\$ 7,880,094.86</b>	<b>\$ 6,933,507.69</b>	<b>\$ 1,997,166.80</b>	<b>\$ 1,923,547.21</b>

**Statement of Changes in Net Trust Assets**  
**For the Six Months Ended June 30, 2023**

	<b>Trust Remediation Account<sup>1</sup></b>							
	<b>Remediation Trust Total</b>	<b>Trust Administrative Account</b>	<b>Total Trust Remediation Account</b>	<b>Trust Remediation Account (General)</b>	<b>Orrington Reach Work Category Subaccount</b>	<b>Mobile Sediments and Surface Deposits Work Category Subaccount</b>	<b>Orland River and East Channel Work Category Subaccount</b>	<b>Long-Term Monitoring Work Category Subaccount</b>
<b>Total Deductions from Net Trust Assets</b>	\$ (1,582,140.46)	\$ (157,344.11)	\$ (1,424,796.35)	\$ -	\$ (639,896.49)	\$ (241,420.50)	\$ (70,362.89)	\$ (473,116.47)
<b>Total Additions to Net Trust Assets</b>	421,070.40	8,325.33	412,745.07	-	243,717.83	101,055.21	34,160.77	33,811.26
<b>Change in Net Trust Assets</b>	<b>(1,161,070.06)</b>	<b>(149,018.78)</b>	<b>(1,012,051.28)</b>	<b>-</b>	<b>(396,178.66)</b>	<b>(140,365.29)</b>	<b>(36,202.12)</b>	<b>(439,305.21)</b>
<b>Net Trust Assets, Beginning</b>	19,219,296.03	544,711.43	18,674,584.60	-	7,841,218.55	6,879,730.38	1,985,107.07	1,968,528.60
<b>Funding</b>	-	-	-	-	-	-	-	-
<b>Net Trust Assets, Ending</b>	<b>\$ 18,058,225.97</b>	<b>\$ 395,692.65</b>	<b>\$ 17,662,533.32</b>	<b>\$ -</b>	<b>\$ 7,445,039.89</b>	<b>\$ 6,739,365.09</b>	<b>\$ 1,948,904.95</b>	<b>\$ 1,529,223.39</b>

<sup>1</sup>The Beneficial Environmental Projects Work Category Subaccount is not included in these financial statements. As described in the Consent Decree, Committed Funding for Beneficial Environmental Projects is allocated to the Penobscot Estuary Beneficial Environmental Projects Trust (Project Trust) until the termination of the Project Trust.

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Statement of Net Trust Assets**  
**As of December 31, 2022**

	<b>Trust Remediation Account<sup>1</sup></b>							
	<b>Remediation Trust Total</b>	<b>Trust Administrative Account</b>	<b>Total Trust Remediation Account</b>	<b>Trust Remediation Account (General)</b>	<b>Orrington Reach Work Category Subaccount</b>	<b>Mobile Sediments and Surface Deposits Work Category Subaccount</b>	<b>Orland River and East Channel Work Category Subaccount</b>	<b>Long-Term Monitoring Work Category Subaccount</b>
<b>Assets</b>								
Cash	\$ 600,396.37	\$ 185,817.37	\$ 414,579.00	\$ -	\$ 264,624.00	\$ 55,985.00	\$ 42,985.00	\$ 50,985.00
Due from Project Trust	2,051.10	2,051.10	-	-	-	-	-	-
Investments, money market funds	19,108,626.78	85,987.31	19,022,639.47	10,350,000.00	5,786,714.04	955,949.39	969,005.19	960,970.85
<b>Total Assets</b>	<b>\$ 19,711,074.25</b>	<b>\$ 273,855.78</b>	<b>\$ 19,437,218.47</b>	<b>\$ 10,350,000.00</b>	<b>\$ 6,051,338.04</b>	<b>\$ 1,011,934.39</b>	<b>\$ 1,011,990.19</b>	<b>\$ 1,011,955.85</b>
<b>Liabilities</b>								
Accounts Payable	\$ 491,778.22	\$ 179,144.35	\$ 312,633.87	\$ -	\$ 210,119.49	\$ 32,204.01	\$ 26,883.12	\$ 43,427.25
Due to (from) Inter-Trust Accounts <sup>2</sup>	-	(450,000.00)	450,000.00	10,350,000.00	(2,000,000.00)	(5,900,000.00)	(1,000,000.00)	(1,000,000.00)
<b>Total Liabilities</b>	<b>491,778.22</b>	<b>(270,855.65)</b>	<b>762,633.87</b>	<b>10,350,000.00</b>	<b>(1,789,880.51)</b>	<b>(5,867,795.99)</b>	<b>(973,116.88)</b>	<b>(956,572.75)</b>
<b>Net Trust Assets</b>	<b>19,219,296.03</b>	<b>544,711.43</b>	<b>18,674,584.60</b>	<b>-</b>	<b>7,841,218.55</b>	<b>6,879,730.38</b>	<b>1,985,107.07</b>	<b>1,968,528.60</b>
<b>Total Liabilities &amp; Net Trust Assets</b>	<b>\$ 19,711,074.25</b>	<b>\$ 273,855.78</b>	<b>\$ 19,437,218.47</b>	<b>\$ 10,350,000.00</b>	<b>\$ 6,051,338.04</b>	<b>\$ 1,011,934.39</b>	<b>\$ 1,011,990.19</b>	<b>\$ 1,011,955.85</b>

**Statement of Changes in Net Trust Assets**  
**For the Year Ended December 31, 2022**

	<b>Trust Remediation Account<sup>1</sup></b>							
	<b>Remediation Trust Total</b>	<b>Trust Administrative Account</b>	<b>Total Trust Remediation Account</b>	<b>Trust Remediation Account (General)</b>	<b>Orrington Reach Work Category Subaccount</b>	<b>Mobile Sediments and Surface Deposits Work Category Subaccount</b>	<b>Orland River and East Channel Work Category Subaccount</b>	<b>Long-Term Monitoring Work Category Subaccount</b>
Total Deductions from Net Trust Assets	\$ (611,454.55)	\$ (260,524.68)	\$ (350,929.87)	\$ -	\$ (248,415.49)	\$ (32,204.01)	\$ (26,883.12)	\$ (43,427.25)
Total Additions to Net Trust Assets	143,977.28	3,934.51	140,042.77	-	104,162.34	11,934.39	11,990.19	11,955.85
<b>Change in Net Trust Assets</b>	<b>(467,477.27)</b>	<b>(256,590.17)</b>	<b>(210,887.10)</b>	<b>-</b>	<b>(144,253.15)</b>	<b>(20,269.62)</b>	<b>(14,892.93)</b>	<b>(31,471.40)</b>
<b>Net Trust Assets, Beginning</b>	<b>9,336,773.30</b>	<b>351,301.60</b>	<b>8,985,471.70</b>	<b>8,983,935.00</b>	<b>1,536.70</b>	<b>-</b>	<b>-</b>	<b>-</b>
Funding	10,350,000.00	450,000.00	9,900,000.00	(8,983,935.00)	7,983,935.00	6,900,000.00	2,000,000.00	2,000,000.00
<b>Net Trust Assets, Ending</b>	<b>\$ 19,219,296.03</b>	<b>\$ 544,711.43</b>	<b>\$ 18,674,584.60</b>	<b>\$ -</b>	<b>\$ 7,841,218.55</b>	<b>\$ 6,879,730.38</b>	<b>\$ 1,985,107.07</b>	<b>\$ 1,968,528.60</b>

<sup>1</sup>The Beneficial Environmental Projects Work Category Subaccount is not included in these financial statements. As described in the Consent Decree, Committed Funding for Beneficial Environmental Projects is allocated to the Penobscot Estuary Beneficial Environmental Projects Trust (Project Trust) until termination of the Project Trust.

<sup>2</sup>Pursuant to ¶ 19(c) of the Consent Decree, required 2022 funding in the amount of \$15,000,000 was received from Mallinckrodt in December 2022. Of the total \$15,000,000 received, the portion allocated to the Remediation Trust in the amount of \$10,350,000 was deposited into the Trust Remediation Account (General). Funds were distributed to the Administrative Account and Work Category Subaccounts after the 2023 final budgets were issued. The remaining \$4,650,000 was allocated to the Penobscot Estuary Beneficial Environmental Projects Trust.

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Trust Administrative Account**  
**Supplemental Statements of Net Trust Assets**  
**As of June 30, 2023 and December 31, 2022**

	<u>June 30, 2023</u>	<u>December 31, 2022</u>
<b>Assets</b>		
Cash	\$ 55,135.71	\$ 185,817.37
Due from Project Trust	373.85	2,051.10
Due from Trust Remediation Account (General) <sup>1</sup>	-	450,000.00
Investments, money market funds	404,329.64	85,987.31
Total Assets	<u>\$ 459,839.20</u>	<u>\$ 723,855.78</u>
<b>Liabilities</b>		
Accounts Payable	\$ 64,146.55	\$ 179,144.35
Total Liabilities	<u>64,146.55</u>	<u>179,144.35</u>
Net Trust Assets, Administrative	395,692.65	544,711.43
Total Liabilities & Net Trust Assets	<u>\$ 459,839.20</u>	<u>\$ 723,855.78</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**For the Six Months Ended June 30, 2023 and the Year Ended December 31, 2022**

	<u>Six Months Ended June 30, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ (157,344.11)	\$ (260,524.68)
Total Additions to Net Trust Assets	8,325.33	3,934.51
Change in Net Trust Assets	<u>(149,018.78)</u>	<u>(256,590.17)</u>
Net Trust Assets, Administrative Beginning	544,711.43	351,301.60
Funding	-	450,000.00
Net Trust Assets, Administrative Ending	<u>\$ 395,692.65</u>	<u>\$ 544,711.43</u>

<sup>1</sup>Pursuant to ¶ 19(c) of the Consent Decree, 2022 funding was received from Mallinckrodt in December 2022. The required 2022 funding for the Trust Administrative Account, in the amount of \$450,000, was deposited into the Trust Remediation Account (General) and transferred into the Administrative Account after the 2023 final budgets were issued.

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Trust Administrative Account**  
**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Six Months Ended June 30, 2023**

	Second Quarter Ended June 30, 2023	Six Months Ended June 30, 2023	Revised Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:					
1.A · Trust Management and Beneficiary Communications	\$ 38,963.50	\$ 88,353.73	\$ 178,000.00	\$ (89,646.27)	49.6%
1.B · Financial Affairs	18,747.72	52,684.05	174,000.00	(121,315.95)	30.3%
1.C · General Contracting and Procurement	5,585.00	6,184.00	21,000.00	(14,816.00)	29.4%
1.D · Insurance	-	-	5,000.00	(5,000.00)	0.0%
1.E · Records and Data Management	1,583.01	10,122.33	40,000.00	(29,877.67)	25.3%
Total Deductions from Net Trust Assets	<u>64,879.23</u>	<u>157,344.11</u>	<u>418,000.00</u>	<u>(260,655.89)</u>	<u>37.6%</u>
Additions to Net Trust Assets:					
Investment Income, net of expenses	6,184.93	8,325.33	-	8,325.33	
Total Additions to Net Trust Assets	<u>6,184.93</u>	<u>8,325.33</u>	<u>-</u>	<u>8,325.33</u>	
Change in Net Trust Assets	<u>\$ (58,694.30)</u>	<u>\$ (149,018.78)</u>	<u>\$ (418,000.00)</u>	<u>\$ 268,981.22</u>	
Net Trust Assets, Administrative Beginning		544,711.43			
Funding		-			
Net Trust Assets, Administrative Ending		<u>\$ 395,692.65</u>			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2022**

	Year Ended December 31, 2022	Revised Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
1.A · Trust Management and Beneficiary Communications	\$ 68,794.78	\$ 74,600.00	\$ (5,805.22)	92.2%
1.B · Financial Affairs	74,263.97	87,000.00	(12,736.03)	85.4%
1.C · General Contracting and Procurement	75,050.00	82,100.00	(7,050.00)	91.4%
1.D · Insurance	18,563.93	26,000.00	(7,436.07)	71.4%
1.E · Records and Data Management	11,312.50	23,500.00	(12,187.50)	48.1%
1.F · Pre-Effective Date Setup Activities	12,539.50	13,600.00	(1,060.50)	92.2%
Total Deductions from Net Trust Assets	<u>260,524.68</u>	<u>306,800.00</u>	<u>(46,275.32)</u>	<u>84.9%</u>
Additions to Net Trust Assets:				
Investment Income, net of expenses	3,934.51	-	3,934.51	
Total Additions to Net Trust Assets	<u>3,934.51</u>	<u>-</u>	<u>3,934.51</u>	
Change in Net Trust Assets	<u>\$ (256,590.17)</u>	<u>\$ (306,800.00)</u>	<u>\$ 50,209.83</u>	
Net Trust Assets, Administrative Beginning		351,301.60		
Funding		450,000.00		
Net Trust Assets, Administrative Ending		<u>\$ 544,711.43</u>		



**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Trust Remediation Account (General)**  
**Supplemental Statements of Net Trust Assets**  
**As of June 30, 2023 and December 31, 2022**

	<u>June 30, 2023</u>	<u>December 31, 2022</u>
<b>Assets</b>		
Cash	\$ -	\$ -
Investments, money market funds	-	10,350,000.00
Total Assets	<u>\$ -</u>	<u>\$ 10,350,000.00</u>
<b>Liabilities</b>		
Accounts Payable	\$ -	\$ -
Due to (from) Inter-Trust Accounts <sup>1</sup>	-	10,350,000.00
Total Liabilities	-	10,350,000.00
Net Trust Assets, Remediation (General)	-	-
Total Liabilities & Net Trust Assets	<u>\$ -</u>	<u>\$ 10,350,000.00</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**For the Six Months Ended June 30, 2023 and the Year Ended December 31, 2022**

	<u>Six Months Ended June 30, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ -	\$ -
Total Additions to Net Trust Assets	-	-
Change in Net Trust Assets	-	-
Net Trust Assets, Remediation (General) Beginning	-	8,983,935.00
Funding	-	(8,983,935.00)
Net Trust Assets, Remediation (General) Ending	<u>\$ -</u>	<u>\$ -</u>

<sup>1</sup>Pursuant to ¶ 19(c) of the Consent Decree, required 2022 funding in the amount of \$15,000,000 was received from Mallinckrodt in December 2022. Of the total \$15,000,000 received, the portion allocated to the Remediation Trust in the amount of \$10,350,000 was deposited into the Trust Remediation Account (General). Funds were distributed to the Administrative Account and Work Category Subaccounts after the 2023 final budgets were issued. The remaining \$4,650,000 was allocated to the Penobscot Estuary Beneficial Environmental Projects Trust.

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Trust Remediation Account (General)**  
**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Six Months Ended June 30, 2023**

	Second Quarter Ended June 30, 2023	Six Months Ended June 30, 2023	Annual Budget	Variance	% of Budget
<b>Deductions from Net Trust Assets:</b>					
A - Planning, Investigation, and Studies	\$ -	\$ -	\$ -	\$ -	0.0%
B - Design, Construction, and Implementation	-	-	-	-	0.0%
C - Community Involvement	-	-	-	-	0.0%
D - Database and Records Management	-	-	-	-	0.0%
E - Permitting and Regulatory Coordination	-	-	-	-	0.0%
F - Trustee Technical, Contract, and Project Management	-	-	-	-	0.0%
H - Access and Property Management	-	-	-	-	0.0%
Total Deductions from Net Trust Assets	-	-	-	-	0.0%
<b>Additions to Net Trust Assets:</b>					
Investment Income, net of expenses	-	-	-	-	
Total Additions to Net Trust Assets	-	-	-	-	
Change in Net Trust Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Net Trust Assets, Remediation (General) Beginning		-			
Funding		-			
Net Trust Assets, Remediation (General) Ending		<u>\$ -</u>			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2022**

	Year Ended December 31, 2022	Annual Budget	Variance	% of Budget
<b>Deductions from Net Trust Assets:</b>				
A - Planning, Investigation, and Studies	\$ -	\$ -	\$ -	0.0%
B - Design, Construction, and Implementation	-	-	-	0.0%
C - Community Involvement	-	-	-	0.0%
D - Database and Records Management	-	-	-	0.0%
E - Permitting and Regulatory Coordination	-	-	-	0.0%
F - Trustee Technical, Contract, and Project Management	-	-	-	0.0%
H - Access and Property Management	-	-	-	0.0%
Total Deductions from Net Trust Assets	-	-	-	0.0%
<b>Additions to Net Trust Assets:</b>				
Investment Income, net of expenses	-	-	-	
Total Additions to Net Trust Assets	-	-	-	
Change in Net Trust Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Net Trust Assets, Remediation (General) Beginning		8,983,935.00		
Funding		(8,983,935.00)		
Net Trust Assets, Remediation (General) Ending		<u>\$ -</u>		

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Orrington Reach Work Category Subaccount**  
**Supplemental Statements of Net Trust Assets**  
**As of June 30, 2023 and December 31, 2022**

	<u>June 30, 2023</u>	<u>December 31, 2022</u>
<b>Assets</b>		
Cash	\$ 229,647.99	\$ 264,624.00
Due from Trust Remediation Account (General) <sup>1</sup>	-	2,000,000.00
Due from Long-Term Monitoring Work Category Subaccount	4,944.82	-
Investments, money market funds	7,650,446.87	5,786,714.04
Total Assets	<u>\$ 7,885,039.68</u>	<u>\$ 8,051,338.04</u>
<b>Liabilities</b>		
Accounts Payable	\$ 439,999.79	\$ 210,119.49
Total Liabilities	<u>439,999.79</u>	<u>210,119.49</u>
Net Trust Assets, Orrington Reach	<u>7,445,039.89</u>	<u>7,841,218.55</u>
Total Liabilities & Net Trust Assets	<u>\$ 7,885,039.68</u>	<u>\$ 8,051,338.04</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**For the Six Months Ended June 30, 2023 and the Year Ended December 31, 2022**

	<u>Six Months Ended June 30, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ (639,896.49)	\$ (248,415.49)
Total Additions to Net Trust Assets	<u>243,717.83</u>	<u>104,162.34</u>
Change in Net Trust Assets	(396,178.66)	(144,253.15)
Net Trust Assets, Orrington Reach Beginning	7,841,218.55	1,536.70
Funding	-	7,983,935.00
Net Trust Assets, Orrington Reach Ending	<u>\$ 7,445,039.89</u>	<u>\$ 7,841,218.55</u>

<sup>1</sup>Pursuant to ¶ 19(c) of the Consent Decree, 2022 funding was received from Mallinckrodt in December 2022. The required 2022 funding for the Orrington Reach Work Category Subaccount, in the amount of \$2,000,000, was deposited into the Trust Remediation Account (General) and transferred into the Subaccount after the 2023 final budgets were issued.

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Orrington Reach Work Category Subaccount**  
**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Six Months Ended June 30, 2023**

	Second Quarter Ended June 30, 2023	Six Months Ended June 30, 2023	Revised Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:					
2.A - Planning, Investigation, and Studies	\$ 141,238.46	\$ 250,637.18	\$ 1,346,000.00	\$ (1,095,362.82)	18.6%
2.B - Design, Construction, and Implementation	23,140.64	76,067.45	271,000.00	(194,932.55)	28.1%
2.C - Community Involvement	15,174.44	20,895.35	114,000.00	(93,104.65)	18.3%
2.D - Database and Records Management	3,407.75	3,767.25	51,000.00	(47,232.75)	7.4%
2.E - Permitting and Regulatory Coordination	27,306.71	51,779.09	133,000.00	(81,220.91)	38.9%
2.F - Trustee Technical, Contract, and Project Management	113,688.56	211,483.82	567,000.00	(355,516.18)	37.3%
2.G - Monitoring and Maintenance	-	-	5,000.00	(5,000.00)	0.0%
2.H - Access and Property Management	11,407.87	25,266.35	128,000.00	(102,733.65)	19.7%
Total Deductions from Net Trust Assets	<u>335,364.43</u>	<u>639,896.49</u>	<u>2,615,000.00</u>	<u>(1,975,103.51)</u>	<u>24.5%</u>
Additions to Net Trust Assets:					
Investment Income, net of expenses	94,812.07	243,717.83	-	243,717.83	
Total Additions to Net Trust Assets	<u>94,812.07</u>	<u>243,717.83</u>	<u>-</u>	<u>243,717.83</u>	
Change in Net Trust Assets	<u>\$ (240,552.36)</u>	<u>\$ (396,178.66)</u>	<u>\$ (2,615,000.00)</u>	<u>\$ 2,218,821.34</u>	
Net Trust Assets, Orrington Reach Beginning		7,841,218.55			
Funding		-			
Net Trust Assets, Orrington Reach Ending		<u>\$ 7,445,039.89</u>			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2022**

	Year Ended December 31, 2022	Revised Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
2.A - Planning, Investigation, and Studies	\$ 46,899.51	\$ 71,250.00	\$ (24,350.49)	65.8%
2.B - Design, Construction, and Implementation	86,229.51	96,000.00	(9,770.49)	89.8%
2.C - Community Involvement	2,925.00	20,200.00	(17,275.00)	14.5%
2.D - Database and Records Management	1,535.00	5,700.00	(4,165.00)	26.9%
2.E - Permitting and Regulatory Coordination	50,107.86	71,600.00	(21,492.14)	70.0%
2.F - Trustee Technical, Contract, and Project Management	54,727.50	91,900.00	(37,172.50)	59.6%
2.H - Access and Property Management	5,991.11	20,300.00	(14,308.89)	29.5%
Total Deductions from Net Trust Assets	<u>248,415.49</u>	<u>376,950.00</u>	<u>(128,534.51)</u>	<u>65.9%</u>
Additions to Net Trust Assets:				
Investment Income, net of expenses	104,162.34	-	104,162.34	
Total Additions to Net Trust Assets	<u>104,162.34</u>	<u>-</u>	<u>104,162.34</u>	
Change in Net Trust Assets	<u>\$ (144,253.15)</u>	<u>\$ (376,950.00)</u>	<u>\$ 232,696.85</u>	
Net Trust Assets, Orrington Reach Beginning		1,536.70		
Funding		7,983,935.00		
Net Trust Assets, Orrington Reach Ending		<u>\$ 7,841,218.55</u>		

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Mobile Sediments and Surface Deposits Work Category Subaccount**  
**Supplemental Statements of Net Trust Assets**  
**As of June 30, 2023 and December 31, 2022**

	<u>June 30, 2023</u>	<u>December 31, 2022</u>
<b>Assets</b>		
Cash	\$ 126,488.09	\$ 55,985.00
Due from Trust Remediation Account (General) <sup>1</sup>	-	5,900,000.00
Investments, money market funds	6,807,019.60	955,949.39
Total Assets	<u>\$ 6,933,507.69</u>	<u>\$ 6,911,934.39</u>
<b>Liabilities</b>		
Accounts Payable	\$ 194,142.60	\$ 32,204.01
Total Liabilities	<u>194,142.60</u>	<u>32,204.01</u>
Net Trust Assets, Mobile Sediments and Surface Deposits	6,739,365.09	6,879,730.38
Total Liabilities & Net Trust Assets	<u>\$ 6,933,507.69</u>	<u>\$ 6,911,934.39</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**For the Six Months Ended June 30, 2023 and the Year Ended December 31, 2022**

	<u>Six Months Ended June 30, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ (241,420.50)	\$ (32,204.01)
Total Additions to Net Trust Assets	<u>101,055.21</u>	<u>11,934.39</u>
Change in Net Trust Assets	(140,365.29)	(20,269.62)
Net Trust Assets, Mobile Sediments and Surface Deposits Beginning	6,879,730.38	-
Funding	-	6,900,000.00
Net Trust Assets, Mobile Sediments and Surface Deposits Ending	<u>\$ 6,739,365.09</u>	<u>\$ 6,879,730.38</u>

<sup>1</sup>Pursuant to ¶ 19(c) of the Consent Decree, 2022 funding was received from Mallinckrodt in December 2022. The required 2022 funding for the Mobile Sediments and Surface Deposits Work Category Subaccount, in the amount of \$5,900,000, was deposited into the Trust Remediation Account (General) and transferred into the Subaccount after the 2023 final budgets were issued.

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Mobile Sediments and Surface Deposits Work Category Subaccount**  
**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Six Months Ended June 30, 2023**

	Second Quarter Ended June 30, 2023	Six Months Ended June 30, 2023	Revised Annual Budget	Variance	% of Budget
<b>Deductions from Net Trust Assets:</b>					
3.A - Planning, Investigation, and Studies	\$ 63,296.79	\$ 141,459.76	\$ 1,062,000.00	\$ (920,540.24)	13.3%
3.B - Design, Construction, and Implementation	-	-	-	-	0.0%
3.C - Community Involvement	5,286.31	12,801.18	56,000.00	(43,198.82)	22.9%
3.D - Database and Records Management	3,081.25	3,440.75	40,000.00	(36,559.25)	8.6%
3.E - Permitting and Regulatory Coordination	-	-	30,000.00	(30,000.00)	0.0%
3.F - Trustee Technical, Contract, and Project Management	42,257.66	81,525.31	183,000.00	(101,474.69)	44.5%
3.G - Monitoring and Maintenance	-	-	-	-	0.0%
3.H - Access and Property Management	2,193.50	2,193.50	30,000.00	(27,806.50)	7.3%
Total Deductions from Net Trust Assets	<u>116,115.51</u>	<u>241,420.50</u>	<u>1,401,000.00</u>	<u>(1,159,579.50)</u>	<u>17.2%</u>
<b>Additions to Net Trust Assets:</b>					
Investment Income, net of expenses	76,857.72	101,055.21	-	101,055.21	
Total Additions to Net Trust Assets	<u>76,857.72</u>	<u>101,055.21</u>	<u>-</u>	<u>101,055.21</u>	
Change in Net Trust Assets	<u>\$ (39,257.79)</u>	<u>\$ (140,365.29)</u>	<u>\$ (1,401,000.00)</u>	<u>\$ 1,260,634.71</u>	
Net Trust Assets, Mobile Sediments and Surface Deposits Beginning		6,879,730.38			
Funding		-			
Net Trust Assets, Mobile Sediments and Surface Deposits Ending		<u>\$ 6,739,365.09</u>			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2022**

	Year Ended December 31, 2022	Revised Annual Budget	Variance	% of Budget
<b>Deductions from Net Trust Assets:</b>				
3.A - Planning, Investigation, and Studies	\$ 20,575.51	\$ 22,150.00	\$ (1,574.49)	92.9%
3.B - Design, Construction, and Implementation	-	-	-	0.0%
3.C - Community Involvement	3,070.75	30,000.00	(26,929.25)	10.2%
3.D - Database and Records Management	1,535.00	5,700.00	(4,165.00)	26.9%
3.E - Permitting and Regulatory Coordination	-	-	-	0.0%
3.F - Trustee Technical, Contract, and Project Management	7,022.75	7,200.00	(177.25)	97.5%
3.H - Access and Property Management	-	4,800.00	(4,800.00)	0.0%
Total Deductions from Net Trust Assets	<u>32,204.01</u>	<u>69,850.00</u>	<u>(37,645.99)</u>	<u>46.1%</u>
<b>Additions to Net Trust Assets:</b>				
Investment Income, net of expenses	11,934.39	-	11,934.39	
Total Additions to Net Trust Assets	<u>11,934.39</u>	<u>-</u>	<u>11,934.39</u>	
Change in Net Trust Assets	<u>\$ (20,269.62)</u>	<u>\$ (69,850.00)</u>	<u>\$ 49,580.38</u>	
Net Trust Assets, Mobile Sediments and Surface Deposits Beginning		-		
Funding		6,900,000.00		
Net Trust Assets, Mobile Sediments and Surface Deposits Ending		<u>\$ 6,879,730.38</u>		

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Orland River and East Channel Work Category Subaccount**  
**Supplemental Statements of Net Trust Assets**  
**As of June 30, 2023 and December 31, 2022**

	<u>June 30, 2023</u>	<u>December 31, 2022</u>
<b>Assets</b>		
Cash	\$ 48,985.84	\$ 42,985.00
Due from Trust Remediation Account (General) <sup>1</sup>	-	1,000,000.00
Investments, money market funds	1,948,180.96	969,005.19
Total Assets	<u>\$ 1,997,166.80</u>	<u>\$ 2,011,990.19</u>
<b>Liabilities</b>		
Accounts Payable	\$ 48,261.85	\$ 26,883.12
Total Liabilities	<u>48,261.85</u>	<u>26,883.12</u>
Net Trust Assets, Orland River and East Channel	<u>1,948,904.95</u>	<u>1,985,107.07</u>
Total Liabilities & Net Trust Assets	<u>\$ 1,997,166.80</u>	<u>\$ 2,011,990.19</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**For the Six Months Ended June 30, 2023 and the Year Ended December 31, 2022**

	<u>Six Months Ended June 30, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ (70,362.89)	\$ (26,883.12)
Total Additions to Net Trust Assets	<u>34,160.77</u>	<u>11,990.19</u>
Change in Net Trust Assets	(36,202.12)	(14,892.93)
Net Trust Assets, Orland River and East Channel Beginning	1,985,107.07	-
Funding	-	2,000,000.00
Net Trust Assets, Orland River and East Channel Ending	<u>\$ 1,948,904.95</u>	<u>\$ 1,985,107.07</u>

<sup>1</sup>Pursuant to ¶ 19(c) of the Consent Decree, 2022 funding was received from Mallinckrodt in December 2022. The required 2022 funding for the Orland River and East Channel Work Category Subaccount, in the amount of \$1,000,000, was deposited into the Trust Remediation Account (General) and transferred into the Subaccount after the 2023 final budgets were issued.

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Orland River and East Channel Work Category Subaccount**  
**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Six Months Ended June 30, 2023**

	Second Quarter Ended June 30, 2023	Six Months Ended June 30, 2023	Revised Annual Budget	Variance	% of Budget
<b>Deductions from Net Trust Assets:</b>					
4.A - Planning, Investigation, and Studies	\$ 11,753.99	\$ 25,487.97	\$ 259,000.00	\$ (233,512.03)	9.8%
4.B - Design, Construction, and Implementation	-	-	-	-	0.0%
4.C - Community Involvement	2,349.45	5,689.39	32,000.00	(26,310.61)	17.8%
4.D - Database and Records Management	2,635.25	2,882.25	20,000.00	(17,117.75)	14.4%
4.E - Permitting and Regulatory Coordination	-	-	25,000.00	(25,000.00)	0.0%
4.F - Trustee Technical, Contract, and Project Management	15,038.06	33,303.78	92,000.00	(58,696.22)	36.2%
4.G - Monitoring and Maintenance	-	-	-	-	0.0%
4.H - Access and Property Management	2,999.50	2,999.50	14,000.00	(11,000.50)	21.4%
Total Deductions from Net Trust Assets	<u>34,776.25</u>	<u>70,362.89</u>	<u>442,000.00</u>	<u>(371,637.11)</u>	<u>15.9%</u>
<b>Additions to Net Trust Assets:</b>					
Investment Income, net of expenses	22,097.44	34,160.77	-	34,160.77	
Total Additions to Net Trust Assets	<u>22,097.44</u>	<u>34,160.77</u>	<u>-</u>	<u>34,160.77</u>	
Change in Net Trust Assets	<u>\$ (12,678.81)</u>	<u>\$ (36,202.12)</u>	<u>\$ (442,000.00)</u>	<u>\$ 405,797.88</u>	
Net Trust Assets, Orland River and East Channel Beginning		1,985,107.07			
Funding		-			
Net Trust Assets, Orland River and East Channel Ending		<u>\$ 1,948,904.95</u>			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2022**

	Year Ended December 31, 2022	Revised Annual Budget	Variance	% of Budget
<b>Deductions from Net Trust Assets:</b>				
4.A - Planning, Investigation, and Studies	\$ 16,158.12	\$ 22,150.00	\$ (5,991.88)	72.9%
4.B - Design, Construction, and Implementation	-	-	-	0.0%
4.C - Community Involvement	2,108.00	13,700.00	(11,592.00)	15.4%
4.D - Database and Records Management	1,535.00	5,700.00	(4,165.00)	26.9%
4.E - Permitting and Regulatory Coordination	-	-	-	0.0%
4.F - Trustee Technical, Contract, and Project Management	7,082.00	7,200.00	(118.00)	98.4%
4.H - Access and Property Management	-	4,800.00	(4,800.00)	0.0%
Total Deductions from Net Trust Assets	<u>26,883.12</u>	<u>53,550.00</u>	<u>(26,666.88)</u>	<u>50.2%</u>
<b>Additions to Net Trust Assets:</b>				
Investment Income, net of expenses	11,990.19	-	11,990.19	
Total Additions to Net Trust Assets	<u>11,990.19</u>	<u>-</u>	<u>11,990.19</u>	
Change in Net Trust Assets	<u>\$ (14,892.93)</u>	<u>\$ (53,550.00)</u>	<u>\$ 38,657.07</u>	
Net Trust Assets, Orland River and East Channel Beginning		-		
Funding		2,000,000.00		
Net Trust Assets, Orland River and East Channel Ending		<u>\$ 1,985,107.07</u>		



**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Long-Term Monitoring Work Category Subaccount**  
**Supplemental Statements of Net Trust Assets**  
**As of June 30, 2023 and December 31, 2022**

	<u>June 30, 2023</u>	<u>December 31, 2022</u>
<b>Assets</b>		
Cash	\$ 78,750.10	\$ 50,985.00
Due from Trust Remediation Account (General) <sup>1</sup>	-	1,000,000.00
Investments, money market funds	1,844,797.11	960,970.85
Total Assets	<u>\$ 1,923,547.21</u>	<u>\$ 2,011,955.85</u>
<b>Liabilities</b>		
Accounts Payable	\$ 389,379.00	\$ 43,427.25
Due to Orrington Reach Work Category Subaccount	4,944.82	-
Total Liabilities	<u>394,323.82</u>	<u>43,427.25</u>
Net Trust Assets, Long-Term Monitoring	<u>1,529,223.39</u>	<u>1,968,528.60</u>
Total Liabilities & Net Trust Assets	<u>\$ 1,923,547.21</u>	<u>\$ 2,011,955.85</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**For the Six Months Ended June 30, 2023 and the Year Ended December 31, 2022**

	<u>Six Months Ended June 30, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ (473,116.47)	\$ (43,427.25)
Total Additions to Net Trust Assets	33,811.26	11,955.85
Change in Net Trust Assets	<u>(439,305.21)</u>	<u>(31,471.40)</u>
Net Trust Assets, Long-Term Monitoring Beginning	1,968,528.60	-
Funding	-	2,000,000.00
Net Trust Assets, Long-Term Monitoring Ending	<u>\$ 1,529,223.39</u>	<u>\$ 1,968,528.60</u>

<sup>1</sup>Pursuant to ¶ 19(c) of the Consent Decree, 2022 funding was received from Mallinckrodt in December 2022. The required 2022 funding for the Long-Term Monitoring Work Category Subaccount, in the amount of \$1,000,000, was deposited into the Trust Remediation Account (General) and transferred into the Subaccount after the 2023 final budgets were issued.

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Long-Term Monitoring Work Category Subaccount**  
**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Six Months Ended June 30, 2023**

	Second Quarter Ended June 30, 2023	Six Months Ended June 30, 2023	Revised Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:					
6.A - Planning, Investigation, and Studies	\$ 290,789.55	\$ 317,696.05	\$ 1,231,000.00	\$ (913,303.95)	25.8%
6.B - Design, Construction, and Implementation	-	-	-	-	0.0%
6.C - Community Involvement	1,620.36	4,840.34	10,000.00	(5,159.66)	48.4%
6.D - Database and Records Management	2,989.75	3,696.25	45,000.00	(41,303.75)	8.2%
6.E - Permitting and Regulatory Coordination	476.00	10,287.50	15,000.00	(4,712.50)	68.6%
6.F - Trustee Technical, Contract, and Project Management	49,385.84	122,929.01	191,000.00	(68,070.99)	64.4%
6.G - Monitoring and Maintenance	-	-	20,000.00	(20,000.00)	0.0%
6.H - Access and Property Management	2,068.00	13,667.32	48,000.00	(34,332.68)	28.5%
Total Deductions from Net Trust Assets	<u>347,329.50</u>	<u>473,116.47</u>	<u>1,560,000.00</u>	<u>(1,086,883.53)</u>	<u>30.3%</u>
Additions to Net Trust Assets:					
Investment Income, net of expenses	21,827.20	33,811.26	-	33,811.26	
Total Additions to Net Trust Assets	<u>21,827.20</u>	<u>33,811.26</u>	<u>-</u>	<u>33,811.26</u>	
Change in Net Trust Assets	<u>\$ (325,502.30)</u>	<u>\$ (439,305.21)</u>	<u>\$ (1,560,000.00)</u>	<u>\$ 1,120,694.79</u>	
Net Trust Assets, Long-Term Monitoring Beginning		1,968,528.60			
Funding		-			
Net Trust Assets, Long-Term Monitoring Ending		<u>\$ 1,529,223.39</u>			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2022**

	Year Ended December 31, 2022	Revised Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
6.A - Planning, Investigation, and Studies	\$ 26,536.00	\$ 27,550.00	\$ (1,014.00)	96.3%
6.B - Design, Construction, and Implementation	-	-	-	0.0%
6.C - Community Involvement	1,302.25	4,000.00	(2,697.75)	32.6%
6.D - Database and Records Management	1,535.00	5,700.00	(4,165.00)	26.9%
6.E - Permitting and Regulatory Coordination	1,087.50	12,300.00	(11,212.50)	8.8%
6.F - Trustee Technical, Contract, and Project Management	12,966.50	14,300.00	(1,333.50)	90.7%
6.H - Access and Property Management	-	-	-	0.0%
Total Deductions from Net Trust Assets	<u>43,427.25</u>	<u>63,850.00</u>	<u>(20,422.75)</u>	<u>68.0%</u>
Additions to Net Trust Assets:				
Investment Income, net of expenses	11,955.85	-	11,955.85	
Total Additions to Net Trust Assets	<u>11,955.85</u>	<u>-</u>	<u>11,955.85</u>	
Change in Net Trust Assets	<u>\$ (31,471.40)</u>	<u>\$ (63,850.00)</u>	<u>\$ 32,378.60</u>	
Net Trust Assets, Long-Term Monitoring Beginning		-		
Funding		2,000,000.00		
Net Trust Assets, Long-Term Monitoring Ending		<u>\$ 1,968,528.60</u>		

## **VIII. Appendix**

### **Weblinks to the Previous Quarterly Progress Reports**

The Quarterly Progress Reports for the previous Reporting Periods can be found at the following hyperlink:

**[Quarterly Progress Report for the First Quarter of 2023](#)**

**[Quarterly Progress Report for the Fourth Quarter of 2022](#)**