



## UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

WASHINGTON, D.C. 20460

December 15, 2020

OFFICE OF  
LAND AND EMERGENCY  
MANAGEMENT

### **MEMORANDUM**

**SUBJECT:** Report to U.S. Environmental Protection Agency Senior Management on the Status of Superfund Special Accounts and the Special Accounts Senior Management Committee's Fiscal Year 2020 Activities

**FROM:** Dana L. Stalcup  
Acting Chair, Special Accounts Senior Management Committee  
Acting Director, Office of Superfund Remediation and Technology Innovation

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

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

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

Dennis Deziel, Regional Administrator  
Region 1

Mary Walker, Regional Administrator  
Region 4

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On behalf of the Special Accounts Senior Management Committee (SASMC), I am providing this report on the SASMC's fiscal year (FY) 2020 activities in accordance with the charter establishing the SASMC.<sup>1</sup> This report provides an overall status of special accounts in FY 2020 and covers SASMC activities from October 1, 2019 through September 30, 2020.

### **Highlights for FY 2020**

In FY 2020, the U.S. Environmental Protection Agency (EPA) obligated and/or disbursed approximately \$236.6 million from special accounts for site response work (excluding reclassifications) at more than 750 Superfund sites. In FY 2020, there were 5 Superfund sites

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

where more than \$10 million was obligated and/or disbursed from special accounts for response work at each of those sites (see Table 1). The availability of special account funds made it possible for work to be conducted at these sites while the Agency directed appropriated funds for use at other sites where special account funds were not available.

**Table 1. Sites with More Than \$10M Disbursed/Obligated in FY 2020  
from Special Accounts**

<b>Region</b>	<b>Site Name</b>	<b>FY 2020 Net Disbursements &amp; Obligations (excluding reclassifications)</b>
1	NEW BEDFORD	\$34.7 million
3	ATLANTIC WOOD INDUSTRIES, INC.	\$15.8 million
2	CORNELL DUBILIER ELECTRONICS INC.	\$13.5 million
10	PORTLAND HARBOR	\$12.3 million
2	DIAMOND ALKALI CO.	\$10.6 million
<b>Total</b>		<b>\$86.9 million</b>

The SASMC met once in FY 2020 to discuss topics related to the Agency’s management and use of special accounts. These topics included site-specific payroll charging to special accounts and conducting regular reviews of expenditures of appropriated funds for sites with open special accounts.

OCFO updated programming in the Special Accounts Interest Database in FY 2020 related to late payment interest. This update resulted in an increase in the number of accounts with negative fund and account balances, which the regions are addressing with the Cincinnati Finance Center (CFC).

The Agency’s efforts to increase direct site charging to special accounts continued in FY 2020, with regions reviewing the largest 100 extramural and site-specific travel expenditures of prior-year appropriated funds for sites with open special accounts. As a result of the review, EPA replaced approximately \$2.96M in appropriated expenditures with special account funds (an increase from prior years). For those sites reviewed where the appropriated fund expenditures were not replaced with special account funds, the regions provided an explanation for expending appropriated funds instead of special account funds. The next review will occur in February 2021.

In FY 2020, all requests to move receipts and/or interest among special accounts for the same site, reclassify funds, transfer funds to the Superfund Trust Fund, and close accounts were submitted and tracked in the Special Account Requests SharePoint site. Transitioning to use of the SharePoint site provides a centralized system to store and track requests, automates the review and approval process for requests, and provides a form to ensure consistency among requests. On September 8, 2020, OSRTI issued, on behalf of the SASMC, the memorandum “Requesting Select Special Account Financial Transactions and Notifying Headquarters,” directing the submission of select special account requests via the Special Account Requests SharePoint site. The memo also raised the requisite threshold level to \$500K for Headquarters’

review of reclassification and transfer requests to the Superfund Trust Fund. The previous threshold was \$200K.<sup>2</sup>

## **Background**

The Superfund program is responsible for identifying and cleaning up abandoned hazardous waste sites. As part of the EPA's "enforcement first" policy, the Agency pursues potentially responsible parties (PRPs) and requires them to conduct or finance cleanups. PRPs may finance cleanups by entering into a site-specific settlement with EPA who, in turn, deposits the settlement funds into a special account for use at that site, as permitted under CERCLA section 122(b)(3).

Special accounts are site-specific, interest bearing sub-accounts within the Superfund Trust Fund, which EPA uses to fund site-specific work. The Agency's goal for the establishment and use of special accounts is to ensure responsible parties pay for cleanup by providing PRP settlement dollars to fund future response work. Through the use of special accounts, annually appropriated resources can be conserved for sites where settlement dollars from PRPs are not available. Three Superfund sites in particular have had approximately \$967.7 million (collectively) obligated or disbursed from special accounts for response work (excluding reclassifications) since the inception of special accounts; this amount includes more than \$478 million for the New Bedford site in Massachusetts, \$247 million for the Bunker Hill Mining & Metallurgical Complex site in Idaho, and \$241 million for the Libby Asbestos site in Montana.<sup>3</sup> Without the availability of special accounts to fund work at these sites, annually appropriated funds would have been needed and, consequently, those funds would have been unavailable for use at other sites where special account funds are not available.

Multiple offices in the regions and Headquarters have responsibility for the establishment and management of special accounts, both of which requires extensive coordination among the regions and Headquarters offices. In order to further improve management, transparency and accountability among the offices involved with special accounts, the leaders of the Office of Solid Waste and Emergency Response (OSWER), Office of Enforcement and Compliance Assurance (OECA), OCFO, Region 7 (Superfund Lead Region), and Region 8 (Management Lead Region) officially established the SASMC in April 2009.

In FY 2020, members of the SASMC were the directors for OSRTI in the Office of Land and Emergency Management (OLEM, formerly OSWER), Office of Site Remediation Enforcement (OSRE) within OECA, OCFO's Office of the Controller (OC) and Office of Budget (OB), the Region 4 Superfund and Emergency Management Division, and the Region 1 Mission Support Division. The Director of OSRTI serves as the Chair of the Committee.

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<sup>2</sup> The Special Accounts Senior Management Committee will periodically review if the transaction amount for Headquarters review and approval should be changed.

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

## **Status of Special Accounts**

At the end of FY 2020, a balance of approximately \$3.5 billion was available for obligation in 1,130 open site-specific accounts (see Attachment 1). These accounts are at 869 Superfund sites, as some sites have multiple special accounts established. Since the inception of special accounts through to the end of FY 2020, the EPA has collected approximately \$7.6 billion from PRPs and earned approximately \$666.7 million in interest. EPA has disbursed approximately \$4.4 billion to finance site response actions and has obligated but not yet disbursed approximately \$354.4 million from special accounts. In addition, the EPA has transferred approximately \$43.5 million from special accounts to the Superfund Trust Fund for appropriation by Congress.

In FY 2020, EPA disbursed approximately \$270.6 million from special accounts for site response work (excluding reclassifications). Total unliquidated obligations of special account funds decreased from \$388.4 million at the end of FY 2019 to \$354.4 million at the end of FY 2020, a decrease of approximately \$34.0 million. Over the past five fiscal years, the EPA has obligated or disbursed more than \$1.3 billion from special accounts (excluding reclassifications), enabling the Superfund program to perform a significant amount of work in addition to work it performed using appropriated funds.

In FY 2020, a portion of the interest earned on special accounts was sequestered. The special account interest sequestered in FY 2020 is available for obligation and disbursement in FY 2021. As was the case in FY 2020 and pursuant to the Balanced Budget and Emergency Deficit Control Act as amended, a portion of special account interest earned in FY 2021 will be sequestered, and not available for obligation or disbursement until FY 2022.

## **Summary of FY 2020 SASMC Activities**

The following activities were undertaken by the SASMC in FY 2020, in addition to those discussed under the “Highlights for FY 2020” section above.

### **Monitoring Special Accounts**

The SASMC is responsible for overall oversight and management of special accounts. In FY 2020, the SASMC monitored the status of special accounts and ensured that each SASMC member office fulfilled its responsibilities under the Superfund Special Accounts Management Strategy.<sup>4</sup>

In accordance with the Data Monitoring Plan for Special Accounts (updated March 6, 2014), regions identified in the Superfund Enterprise Management System (SEMS) their plans to utilize available special account funds for site response work during FY 2020 work planning and mid-year reviews. The SASMC received an analysis of this information in preparation for their semi-annual meetings. Areas of particular focus by Headquarters during planning data reviews in FY 2020 included: accounts 10 years old or more, accounts with more than \$1 million available, and

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<sup>4</sup> The EPA issued the Superfund Special Accounts Management Strategy for 2019-2021 on May 9, 2019. The strategy can be found at: <https://semspub.epa.gov/work/HQ/100002037.pdf>.

accounts with less than 30 percent utilization, as well as use of specific planning fields such as the “Other Plans” field.

In November 2019, OSRTI provided regions with lists of the special accounts that met one of the following three criteria: (1) special accounts with more than \$1 million available; (2) special accounts with less than \$25 thousand available; and, (3) special accounts with no disbursement or obligation activity in the past five years. Regional Superfund division directors reviewed these accounts to ensure effective utilization of funds and identify opportunities for closing accounts.<sup>5</sup>

OCFO’s Cincinnati Finance Center (CFC) continued to conduct monthly reviews of special accounts with negative balances and requested that regions take corrective actions to address those negative balances.

### Reclassifications, Transfers to the Trust Fund, and Account Closures

In FY 2020, OSRTI monitored the accomplishment of reclassifications, transfers to the Trust Fund, and account closures planned by the regions for special accounts. In FY 2020, approximately \$21.5 million was reclassified in 288 accounts,<sup>6</sup> \$7.6 million of receipts were transferred to the Superfund Trust Fund from 15 accounts, and EPA closed 19 special accounts. Regions submitted requests for reclassifications, transfers to the Trust Fund, and/or closure actions for 65 special accounts in FY 2020. OSRTI provided to the regional Superfund division directors and the SASMC quarterly status reports of the FY 2020 plans and accomplishments for these actions.

### Reporting Special Account Information Publicly

The SASMC committed to report special account financial and planning information in a public, transparent manner in response to the Office of the Inspector General (OIG) and congressional requests. In February 2020, the EPA released special account financial and planning information with the Agency’s FY 2021 Annual Performance Plan and Congressional Justification.<sup>7</sup> In addition, a summary of the financial status of special accounts at the end of FY 2019 was updated on the EPA’s special accounts page on the Internet. This information is updated at least annually.

Monthly reports from the Department of Treasury Trust Funds Program for the Hazardous Substance Superfund provide information regarding cumulative and annual special account collections, balances and interest on investments.<sup>8</sup>

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

<sup>6</sup> The amount reclassified in FY 2020 includes \$3.0 million from the review of prior budget fiscal year appropriated funds for sites with open special accounts.

<sup>7</sup> The status of special accounts at the end of FY 2019 can be found on pages 527-531 of EPA’s FY 2021 Annual Performance Plan and Congressional Justification at: <https://www.epa.gov/sites/production/files/2020-03/documents/fy21-cj-07-superfund.pdf>.

<sup>8</sup> The Hazardous Substance Superfund Monthly Trust Fund Reports are available at: <http://www.treasurydirect.gov/govt/reports/tfmp/tfmp.htm>.

## Communication, Training and Outreach

Staff in Headquarters and the lead regions held monthly conference calls in FY 2020 to coordinate and to provide transparency among offices on activities each was undertaking related to special accounts management.

National conference calls with regional special account program, legal and enforcement staff were held quarterly in FY 2020. These calls provide a forum for Headquarters offices to update regions on special account activities, as well as for regional staff to pose questions and discuss special account topics.

## Guidance and Documents

The “Requesting Select Special Account Financial Transactions and Notifying Headquarters” memorandum was issued September 8, 2020, directing the submission of select special account requests via the Special Account Requests SharePoint site and raising the threshold level requiring Headquarters review for reclassification and transfer to the Superfund Trust Fund requests from \$200K to \$500K.

## Upcoming Activities in FY 2021

In FY 2021, activities of the SASMC will include:

- Make improvements to the Special Account Requests SharePoint site based on user feedback and changes from Microsoft to SharePoint workflows;
- Issue a transmittal encouraging the use of special account funds for site-specific payroll and sharing regional best practices;
- Review the SASMC’s governing charter and make any necessary updates;
- Make additional special account reports available in the Compass Business Objects Reporting tool to assist regions in managing special accounts;
- Update the Data Monitoring Plan for Special Accounts;
- Review the pilot to carry over unused special account reimbursable authority to increase site charging to special accounts;
- Conduct the annual review of prior budget fiscal year appropriated expenditures for sites with open special accounts;
- Conduct a review of reclassification and/or transfer to the Trust Fund requests between \$200K to \$500K made in the Special Account Requests SharePoint site;
- Monitor negative balances in special accounts and identify corrective actions to address; and
- Monitor plans nationally and site specifically for utilizing special account funds.

## Conclusion

The SASMC’s establishment has focused the Agency’s management of special accounts by opening lines of communication across EPA offices with a critical role in the utilization of these important resources. The SASMC structure also helps ensure that senior managers are engaged in the discussions that guide the Agency’s efforts to ensure efficient and appropriate use of

special account funds. We look forward to continuing to work together in FY 2021, and we anticipate more improvements in the Agency's management of special accounts.

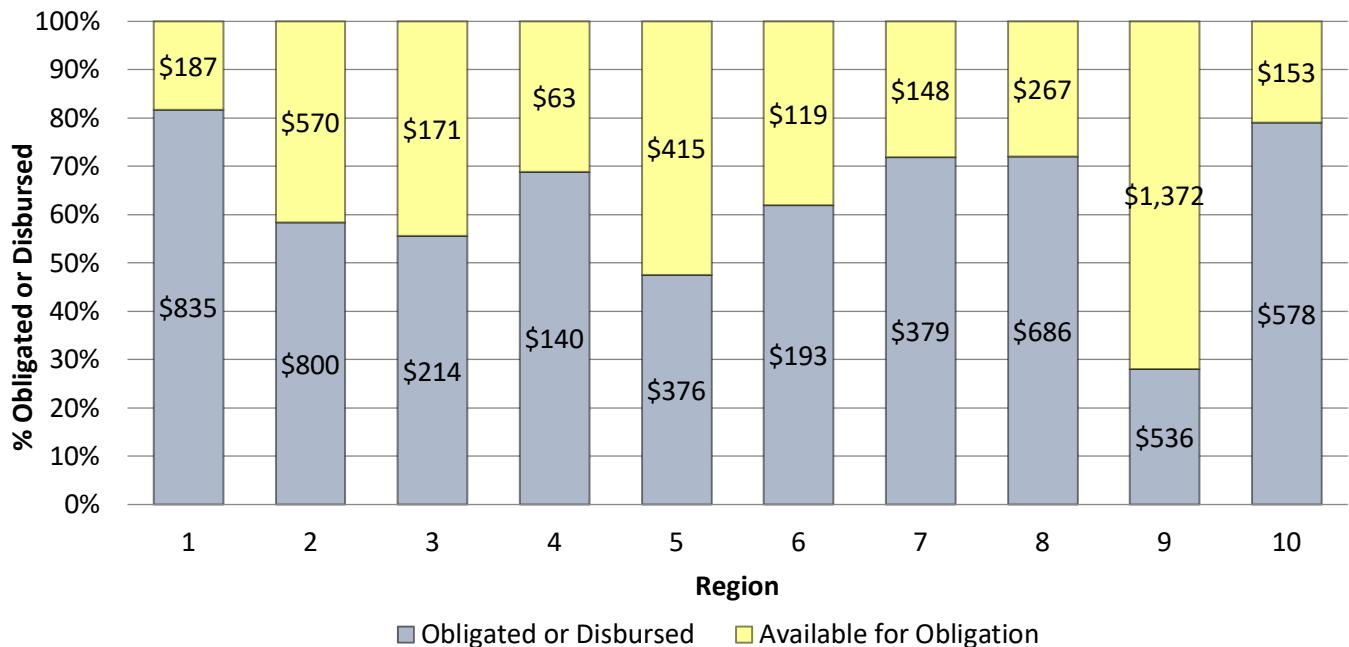
If you have any questions or concerns regarding this report, please feel free to contact me at (703) 603-8702 or [stalcup.dana@epa.gov](mailto:stalcup.dana@epa.gov), or you may discuss with your office's representative(s) to the SASMC.

Attachment

cc: Barry Breen, OLEM  
Steven Cook, OLEM  
Carol Terris, OCFO  
Lawrence Starfield, OECA  
Cyndy Mackey, OECA/OSRE  
Jeanne Conklin, OCFO/OC  
Maria Williams, OCFO/OB  
Carol Monell, Region 4  
Art Johnson, Region 1  
Nigel Simon, OLEM  
Reggie Cheatham, OLEM/OEM  
Greg Gervais, OLEM/FFRRO  
Shahid Mahmud, OLEM/OMDP  
Superfund Division Directors, Regions 1-10  
Regional Counsels, Regions 1-10

**National Status of Special Accounts (as of October 1, 2020)***\$ in Millions*

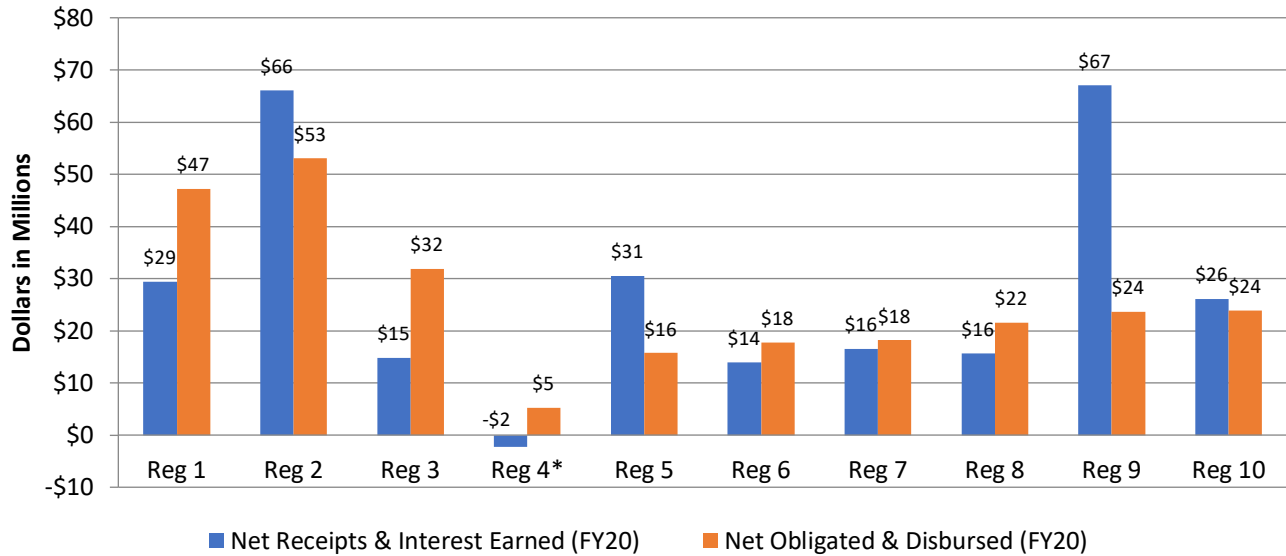
	Cumulative thru FY 2019	FY 2020 Activity	Cumulative thru 10/1/2020
<b>Open and Closed Accounts</b>	1,493	45	1,538
<b>Financial Status Summary</b>			
Receipts Collected	\$7,376.1	\$203.9	\$7,580.0
Net Interest Earned	\$585.2	\$81.5	\$666.7
Receipts Transferred to the Trust Fund	(\$35.9)	(\$7.6)	(\$43.5)
<b>Net Collections and Interest</b>	<b>\$7,925.5</b>	<b>\$277.8</b>	<b>\$8,203.2</b>
EPA Disbursements and Disbursements to PRPs	\$3,651.8	\$270.6	\$3,922.3
Reclassifications	\$438.9	\$21.5	\$460.4
Unliquidated Obligations	\$388.4	(\$34.0)	\$354.4
<b>Net Disbursements and Obligations</b>	<b>\$4,479.0</b>	<b>\$258.1</b>	<b>\$4,737.1</b>
<b>Available for Obligation</b>	<b>\$3,446.4</b>	<b>\$19.7</b>	<b>\$3,466.1</b>

**Regional Special Account Utilization (Program to Date)**

Financial data is as of October 1, 2020 from Compass Business Objects Reporting (CBOR).  
Numbers may not add due to rounding.



## Receipts/Interest Earned & Obligations/Disbursements in FY 2020



\*Net receipts and interest earned in FY20 for Region 4 is negative due to more receipts being transferred to the Superfund Trust Fund from special accounts this fiscal year than receipts collected and interest earned in special accounts.

### Composition of Open Special Accounts by Amount Available

*\$ in Millions*

Funds Available for Obligation in Account	No. of Accounts		Sum of Funds Available for Obligation		Sum of Obligations	
Greater than \$10 Million	46	4%	\$2,419	70%	\$1,505	36%
Between \$1M and \$10 Million	272	24%	\$852	25%	\$1,420	34%
Between \$250K and \$1 Million	308	27%	\$159	5%	\$566	13%
Between \$25K and \$250K	352	31%	\$40	1%	\$737	17%
Less than \$25K	152	13%	(\$3)	0%	\$7	0%
<b>Total</b>	<b>1,130</b>		<b>\$3,467</b>		<b>\$4,235</b>	

### Special Accounts with More than \$10 Million Available for Obligation

*\$ in Millions*

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2020 Obs/Exp	FY 2020 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
1	09	A982	TRONOX NAVAJO AREA URANIUM MINES	2015	\$922.4	\$20.3	-\$0.1	\$20.2	2%	\$902.2
2	02	028U	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	2011	\$241.1	\$88.6	\$4.4	\$93.0	39%	\$148.1
3	07	07ZY	OMAHA LEAD	2003	\$257.9	\$147.5	\$6.1	\$153.6	60%	\$104.3

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2020 Obs/Exp	FY 2020 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
4	09	0901	STRINGFELLOW	2001	\$133.4	\$39.4	\$0.3	\$39.7	30%	\$93.7
5	09	09QM	NE CHURCHROCK QUIVIRA MINES	2011	\$96.8	\$8.5	\$0.4	\$8.9	9%	\$87.9
6	05	05YT	LINDSAY LIGHT II	2004	\$78.5	\$2.8	-\$0.3	\$2.5	3%	\$75.9
7	02	02GZ	CORNELL DUBILIER ELECTRONICS INC.	2008	\$119.9	\$38.6	\$13.6	\$52.1	43%	\$67.8
8	05	059B	ALLIED PAPER, INC./PORTAGE CREEK/KALAMAZOO RIVER	1998	\$65.8	\$9.1	-\$0.1	\$9.0	14%	\$56.9
9	09	09CA	MONTROSE PV SHELF	2001	\$91.1	\$35.8	\$0.1	\$35.9	39%	\$55.2
10	05	B54T	HEGELER ZINC	2010	\$60.2	\$5.2	\$0.0	\$5.2	9%	\$55.0
11	01	016P	CENTREDALE MANOR RESTORATION PROJECT	2007	\$54.2	\$2.1	\$0.1	\$2.1	4%	\$52.0
12	02	0256	COMBE FILL SOUTH LANDFILL	2006	\$72.5	\$21.5	\$2.0	\$23.5	32%	\$49.0
13	08	08RW	FLAT TOP MINE	2011	\$48.6	\$3.1	-\$0.5	\$2.6	5%	\$46.0
14	02	026X	GCL TIE AND TREATING INC.	2019	\$40.7	\$0.0	\$0.8	\$0.8	2%	\$39.9
15	05	05YT17	LINDSAY LIGHT II	2011	\$51.0	\$12.1	\$0.0	\$12.1	24%	\$38.9
16	08	0813	CENTRAL CITY, CLEAR CREEK	1996	\$39.8	\$0.9	\$3.6	\$4.6	11%	\$35.3
17	09	09M5	SAN GABRIEL VALLEY (AREA 2)	2002	\$35.6	\$0.9	\$0.0	\$0.9	2%	\$34.7
18	02	023J	POHATCONG VALLEY GROUND WATER CONTAMINATION	2015	\$45.5	\$14.9	\$0.8	\$15.7	35%	\$29.7
19	03	03L2	ATLANTIC WOOD INDUSTRIES, INC.	2010	\$56.6	\$12.6	\$15.8	\$28.4	50%	\$28.1
20	02	0296	DIAMOND ALKALI CO.	2004	\$116.7	\$79.8	\$10.6	\$90.4	77%	\$26.3
21	08	08BCRA	LIBBY ASBESTOS SITE	2008	\$255.3	\$228.8	\$0.2	\$229.0	90%	\$26.2
22	03	0371	BIG JOHN SALVAGE - HOULT ROAD	2013	\$24.4	\$1.5	\$0.2	\$1.7	7%	\$22.7
23	02	024Q25	ONONDAGA LAKE	2012	\$22.6	\$0.0	\$0.0	\$0.0	0%	\$22.6
24	10	102B	MIDNITE MINE	2006	\$30.9	\$11.2	\$0.1	\$11.3	36%	\$19.6
25	05	B5AJ	ASARCO TAYLOR SPRINGS	2008	\$19.7	\$0.8	\$0.0	\$0.8	4%	\$18.9
26	02	0208	BURNT FLY BOG	2001	\$19.7	\$1.2	\$0.1	\$1.4	7%	\$18.3

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre FY 2020 Obs/Exp	FY 2020 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
27	09	098V	PUENTE VALLEY OU1	1996	\$27.8	\$8.6	\$1.4	\$10.0	36%	\$17.8
28	10	10EM	UPPER COLUMBIA RIVER-TCAI	2006	\$53.2	\$34.7	\$0.8	\$35.5	67%	\$17.8
29	02	026XPC	GCL TIE AND TREATING INC.	2019	\$16.7	\$0.0	\$0.0	\$0.0	0%	\$16.7
30	03	D378	FRANKLIN SLAG PILE (MDC)	2012	\$16.9	\$0.9	\$0.1	\$1.0	6%	\$15.8
31	01	A143	NEW BEDFORD REOPENER	2014	\$383.7	\$333.7	\$34.6	\$368.2	96%	\$15.4
32	08	0808RA	LOWRY LANDFILL	2006	\$15.3	\$0.0	\$0.0	\$0.0	0%	\$15.3
33	10	10GL	GORST CREEK-BREMERTON AUTO WRECKING LANDFILL	2016	\$46.8	\$33.7	-\$1.0	\$32.7	70%	\$14.1
34	09	09R8	PHOENIX-GOODYEAR AIRPORT AREA	2006	\$23.5	\$10.3	\$0.2	\$10.5	44%	\$13.1
35	01	0189	EASTERN SURPLUS	1999	\$30.7	\$14.9	\$3.2	\$18.1	59%	\$12.6
36	06	06GZ	MALONE SERVICE CO - SWAN LAKE PLANT	2005	\$13.6	\$1.0	\$0.0	\$1.1	8%	\$12.5
37	03	0326	PALMERTON ZINC PILE	2001	\$21.8	\$9.7	\$0.0	\$9.7	45%	\$12.0
38	09	0958	OPERATING INDUSTRIES, INC., LANDFILL	1995	\$78.0	\$66.0	\$0.0	\$66.1	85%	\$11.9
39	09	09JW	ROCKETS, FIREWORKS AND FLARES SITE	2005	\$15.1	\$3.2	\$0.0	\$3.2	21%	\$11.9
40	08	08BCOM	LIBBY ASBESTOS SITE	2008	\$12.6	\$0.1	\$0.6	\$0.7	6%	\$11.8
41	08	08PU	US MAGNESIUM	2013	\$16.4	\$4.3	\$0.4	\$4.7	29%	\$11.7
42	06	06D9	OKLAHOMA REFINING CO.	2013	\$15.0	\$3.1	\$0.5	\$3.6	24%	\$11.3
43	10	1020	BUNKER HILL-GENERAL	1990	\$82.2	\$69.6	\$2.0	\$71.6	87%	\$10.6
44	09	09BC	OMEGA CHEMICAL CORPORATION	2002	\$17.3	\$6.3	\$0.6	\$6.9	40%	\$10.3
45	08	0830	EAST HELENA SITE	2010	\$16.9	\$6.4	\$0.2	\$6.6	39%	\$10.3
46	09	09N1	NORTH HOLLYWOOD UNIT	1996	\$19.2	\$8.9	\$0.1	\$9.0	47%	\$10.2
<b>Total</b>					<b>\$3,923.2</b>	<b>\$1,402.7</b>	<b>\$102.0</b>	<b>\$1,504.7</b>	<b>38%</b>	<b>\$2,418.5</b>

*\*Negative amounts obligated/expended in FY 2020 are a result of more funds being deobligated than obligated/expended in the fiscal year, resulting in a net negative amount for the fiscal year.*