



January 14, 2022

Senator Thomas Bakk  
Senate Capital Investment Committee  
328 State Capitol  
St. Paul, MN 55155

Senator Sandra L. Pappas  
Senate Capital Investment Committee  
2205 Minnesota Senate Bldg.  
St. Paul, MN 55155

Senator Julie A. Rosen  
Senate Finance Committee  
2113 Minnesota Senate Bldg.  
St. Paul, MN 55155

Senator John Marty  
Senate Finance Committee  
2301 Minnesota Senate Bldg.  
St. Paul, MN 55155

Representative Fue Lee  
House Capital Investment Division  
485 State Office Building  
St. Paul, MN 55155

Representative Dean Urdahl  
House Capital Investment Division  
279 State Office Building  
St. Paul, MN 55155

Representative Rena Moran  
House Ways and Means Committee  
449 State Office Building  
St. Paul, MN 55155

Representative Pat Garofalo  
House Ways and Means Committee  
295 State Office Building  
St. Paul, MN 55155

Dear Members of the Minnesota Legislature:

As required by Minn. Stat., Sec. 16A.501(b), I am pleased to present our annual report on state agency use of general obligation bond proceeds to pay for internal staff costs directly attributable to bond funded capital programs or projects.

Please contact me if you have any questions about this report, or you may contact Jennifer Hassemer, Assistant Commissioner for Debt Management at MMB, whose contact information is given at the end of the report.

Sincerely,

A handwritten signature in black ink that reads 'Jim Schowalter'.

Jim Schowalter  
Commissioner

Enclosures

cc: Legislative Reference Library



**Agencies' Use of Capital Appropriations  
for Staff Costs Attributable to  
Capital Programs or Projects**

Report to the Legislature

*January 14, 2022*

*As required by  
Minn. Stat., Sec. 16A.501(b)*

## **ESTIMATED COSTS OF PREPARING THIS REPORT**

The cost information reported below is the estimated cost of preparing this report document. Special funding was not appropriated for the costs of preparing this report.

In accordance with Minn. Stat., Sec. 3.197, the estimated cost incurred by Minnesota Management and Budget in preparing this report is less than \$1,000.

## **BACKGROUND**

On October 20, 2009, MMB issued its “Policy Regarding Use of General Obligation Bond Proceeds to Fund Staff Costs.” This policy became effective for bonding appropriations authorized in the 2010 legislative session and for earlier bonding appropriations that contained specific statutory authority to use G.O. bond proceeds to pay costs of staff directly involved in delivering a capital project or program.

MMB’s goal in implementing the policy was to establish uniform procedures for agencies to charge capitalizable staff costs to bonding appropriations and to establish MMB oversight of the process. The policy requires each agency desiring to charge staff costs to bonding appropriations to submit a plan to MMB for its approval. The plan must indicate how the agency intends to track staff costs charged to each bonding appropriation, which tracking must be by employee, by project or program and by hour spent. Each agency must report staff costs charged to bonding appropriations to the Capital Bonding Coordinator and to its Executive Budget Officer on a quarterly basis and certify that such time is properly capitalizable as a cost of the project or program in accordance with applicable accounting principles.

The 2010 bonding bill (Laws 2010, ch. 189) imposed a reporting requirement for MMB as discussed below. Capital investment bills starting with the 2010 bonding bill now routinely contain language authorizing state agencies to use appropriated funds to pay staff costs directly attributable to the capital program or project in accordance with MMB’s accounting policies.

## **THE REPORTING REQUIREMENT**

Section 28 of the 2010 bonding bill (codified as Minn. Stat., Sec. 16A.501(b)) requires MMB to report to the Legislature by January 15 of each year as to the amount and percentage of each agency’s capital appropriation that is used to pay for the costs of staff directly attributable to capital programs or projects funded with state general obligation bond proceeds. The report must also address agency compliance with policies of the Commissioner of MMB as to use of general obligation bond proceeds to pay staff costs and any changes to the Commissioner’s policies.

## **AGENCY REPORTING AND COMPLIANCE**

The following 13 agencies have submitted plans to MMB since 2010 to charge staff costs to one or more bonding appropriations and such plans were approved by MMB: Administration, Board of Water and Soil Resources, Department of Natural Resources, Minnesota Historical Society, Metropolitan Council, Pollution Control Agency, Department of Transportation, University of Minnesota, Minnesota State Colleges and Universities, the Minnesota Zoo, Department of Human Services, Department of Education and the Department of Employment and Economic Development.

Report to the Legislature – Agencies’ Use of Capital Appropriations for Staff Costs

*Minnesota Management and Budget*

January 14, 2022

For the current reporting period, the following seven agencies have submitted one or more quarterly reports of staff costs charged to bonding appropriations in compliance with MMB's policy: Administration, Department of Natural Resources, Minnesota Historical Society, Department of Transportation, University of Minnesota, Minnesota State Colleges and Universities, and Board of Water and Soil Resources. The data that appears on the spreadsheet attached as **Exhibit A** to this report includes amounts spent on staff costs for the current reporting period.

Several agencies that have received capital appropriations since 2010 have indicated that they do not intend to charge staff costs to bonding appropriations, including: Military Affairs, Amateur Sports and Public Facilities Authority. Further, the Department of Administration administers the capital appropriations for construction projects for state-owned assets for several other agencies and thus those agencies do not charge any of their internal staff costs to bonding appropriations, including: Department of Corrections, Department of Public Safety, Minnesota State Academies, Perpich Center for Arts Education, and Veterans Affairs.

With respect to MMB's assessment of the degree of agency compliance with the Commissioner of MMB's policy regarding staff costs, we believe that state agencies are attentive to and seek to comply with the policy's requirements.

Minn. Stat., Sec. 16A.501(b) requires MMB to discuss any changes to its policies regarding the charging of staff costs to bonding appropriations. MMB has not changed the policy adopted on October 20, 2009 and discussed above. However, MMB did attach an addendum to the policy in 2014 that provides additional clarification to agencies on what is a capitalizable staff cost.

#### **RELATED POLICY**

[MMB Policy Regarding Use of General Obligation Proceeds to Fund Staff Costs](https://mn.gov/mmb/debt-management/capital-projects/staff-costs/), October 20, 2009  
(<https://mn.gov/mmb/debt-management/capital-projects/staff-costs/>)

#### *Agency Contact:*

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Minnesota Management and Budget  
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**ANNUAL REPORT TO LEGISLATURE (M.S. §16A.501(b)) - January 14, 2022**  
**AMOUNT OF CAPITAL APPROPRIATIONS USED TO PAY AGENCY STAFF COSTS**

Agency	Legal Citation (yr-ch-art-sec-subd)	Fiscal Year	Appropriation Name	Amount of Original Appropriation	Amount Previously Spent for Staff Costs	Amount Spent for Staff Costs in:				Total Spent in this Reporting Period	Cumulative Total Spent	% of Approp.	
						2Q FY21 (ended 12/31/2020)	3Q FY21 (ended 3/31/2021)	4Q FY21 (ended 6/30/21)	1Q FY22 (ended 9/30/22)				
<b>Administration</b>													
	09 093 01 014 003	2009	DVA VETS CEMETERIES	1,500,000	-	-	1,979.91	465.84	-	1,992.01	4,437.76	0%	
	13 136 00 003 002	2013	CAPITOL ACCESSIBILITY/MONUMENTS	3,023,191	20,455.02	5,730.22	394.62	221.93	-	2,293.36	8,640.13	1%	
	13 136 00 003 002	2013	ADMIN - CAPITOL RESTORATION	99,000,000	7,093.62	-	-	-	-	Project Complete	-	7,093.62	0%
	14 294 01 005 002	2014	MSA - ASSET PRESERVATION	700,000	9,663.14	-	-	-	-	-	-	9,663.14	1%
	14 294 01 006 000	2014	PERPICH CTR - ASSET PRESERV	2,000,000	23,772.70	-	-	-	-	Project Complete	-	23,772.70	1%
	14 294 01 012 002	2014	ADMIN - CAPITOL RESTORATION	126,300,000	-	-	-	-	-	Project Complete	-	-	0%
	171 008 01 011 002	2017	CENTENNIAL PKG RAMP	10,878,000	20,629.95	980.32	1,126.70	774.75	-	878.37	3,760.14	24,390.09	0%
	171 008 01 011 003	2017	CAPITOL ASSET PRES & REPLACE	5,000,000	57,307.90	1,312.63	184.91	-	-	-	1,497.54	58,805.44	1%
	171 008 01 011 005	2017	CAPITOL COMPLEX MONUMENTS/MEMO	\$350,000	8,078.60	-	-	-	-	-	-	8,078.60	2%
	171 008 01 005 002	2017	MSA - ASSET PRESERVATION	2,000,000	42,844.55	3,459.24	1,483.19	-	-	555.65	5,498.08	48,342.63	2%
	171 008 01 012	2017	MN.IT STATE DATA CENTER REPURP	1,432,000	-	-	-	-	-	-	-	-	0%
(1)	171 008 01 017 002	2017	DHS-ST PETER SEC HOSP PHASE 2	70,255,000	71,941.58	2,206.05	2,695.41	465.87	-	98.87	5,466.20	77,407.78	0%
	171 008 01 017 003	2017	DHS-CHILD/AD BEHAVE HLTH SERV	7,530,000	19,295.96	-	-	-	-	-	-	19,295.96	0%
	171 008 01 017 004	2017	DHS-ANOKA METRO REGNL TR CTR	2,250,000	17,387.88	2,729.81	2,853.41	763.21	-	1,785.12	8,131.55	25,519.43	1%
	171 008 01 018 002	2017	VA-ASSET PRESERVATION	5,000,000	47,300.18	1,282.17	1,151.76	823.08	-	518.13	3,775.14	51,075.32	1%
	171 008 01 018 003	2017	VA-MPLS VET HOME TRUSS BRDGE	4,064,422	24,122.38	-	-	-	-	-	-	24,122.38	1%
	171 008 01 018 003	2017	VA MPLS VET HOME TRUSS BRDGE AP	1,893,289	-	-	4,603.87	2,716.65	-	2,183.06	9,503.58	9,503.58	1%
	171 008 01 018 003	2017	VA MPLS TRUSS BRIDGE SAFETY/SECURITY	1,893,289	-	-	932.36	-	-	3,226.12	4,158.48	4,158.48	0%
	171 008 01 019 002	2017	DOC-ASSET PRESERVATION	20,000,000	202,840.82	8,103.29	9,573.15	4,976.62	-	2,295.30	24,948.36	227,789.18	1%
	171 008 01 019 003	2017	DOC-MN CORR FACIL ST CLOUD	19,000,000	56,658.34	6,722.27	5,567.80	1,479.74	-	-	13,769.81	70,428.15	0%
	18 214 01 005	2018	MSA ASSET PRES	2,000,000	5,616.23	1,101.94	2,340.75	1,150.85	-	794.59	5,388.13	11,004.36	1%
	18 214 01 006	2018	PERPICH ASSEST PRES	250,000	1,949.07	464.67	-	-	-	-	464.67	2,413.74	1%
	18 214 01 012 002	2018	ADMIN CAPRA (ASSEST PRES)	5,000,000	5,111.46	-	-	-	-	-	-	5,111.46	0%
	18 214 01 012 003	2018	CAP COMPLEX SECURITY UP	10,000,000	26,102.02	5,877.14	4,969.19	1,997.47	-	4,414.29	17,258.09	43,360.11	0%
	18 214 01 018 002	2018	DHS ASSET PRESERVATION	10,000,000	29,363.64	2,031.20	1,784.93	1,981.17	-	7,593.55	13,390.85	42,754.49	0%
	18 214 01 018 003	2018	DHS ST PETER CTR DIETARY	2,200,000	17,461.96	771.33	633.01	41.09	-	-	1,445.43	18,907.39	1%
(2)	18 214 01 018 004	2018	DHS ANOKA CTR DIETARY	6,550,000	4,768.88	366.48	(0.04)	-	-	-	366.44	5,135.32	0%
	18 214 01 019 002	2018	DVA ASSET PRESERVATION	9,000,000	23,545.27	4,913.18	4,961.83	1,749.41	-	1,554.34	13,178.76	36,724.03	0%
	18 214 01 019 003	2018	DVA VETS HOME BEMIDJI	12,400,000	31,866.10	-	-	698.80	-	8,607.01	9,305.81	41,171.91	0%
	18 214 01 019 003	2018	DVA VETS HOME MONTEVIDEO	9,400,000	50,297.39	293.84	-	1,257.64	-	10,802.03	12,353.51	62,650.90	1%
	18 214 01 019 003	2108	DVA VETS HOME PRESTON	10,200,000	17,551.66	-	-	-	-	-	-	17,551.66	0%
	18 214 01 020 002	2018	DOC ASSET PRESERVATION	20,000,000	101,505.99	16,320.92	17,500.17	6,134.56	-	11,653.96	51,609.61	153,115.60	1%
	18 214 01 020 003	2018	DOC MCF ST CLOUD	16,000,000	36,618.59	2,864.08	4,314.01	1,405.12	-	3,858.09	12,441.30	49,059.89	0%
	18 214 01 020 004	2018	DOC MCF MOOSE LAKE	1,950,000	4,507.64	1,377.29	1,539.37	129.79	-	-	3,046.45	7,554.09	0%
	205 003 01 005 002	2020	MSA ASSET PRESERVATION	3,150,000	-	-	-	528.87	-	1,691.20	2,220.07	2,220.07	0%
	205 003 01 005 003	2020	MSA SAFETY CORRIDOR	5,830,000	-	-	2,445.80	1,514.05	-	1,437.35	5,397.20	5,397.20	0%
	205 003 01 010	2020	AG/HEALTH BLD	20,000,000	-	-	665.82	1,405.62	-	1,997.62	4,069.06	4,069.06	0%
	205 003 01 015 002	2020	DPS STATE EMERGENCY OPERATIONS CTR	29,545,000	-	-	4,942.67	2,070.72	-	3,660.77	10,674.16	10,674.16	0%
	205 003 01 015 003	2020	DPS SOUTHERN MN BCA REGIONAL LAB	100,000	-	-	2,441.30	1,923.48	-	-	4,364.78	4,364.78	4%
	205 003 01 018 002	2020	DHS ASSET PRESERVATION	8,000,000	-	-	9,433.26	3,726.06	-	6,499.67	19,658.99	19,658.99	0%
	205 003 01 018 004	2020	DHS CHILD/ADOLESCENT BEHAVIORIAL	1,750,000	-	-	643.62	-	-	-	643.62	643.62	0%
	205 003 01 019 002	2020	DVA ASSET PRESERVATION	6,300,000	-	-	1,401.32	1,290.68	-	2,641.45	5,333.45	5,333.45	0%
	205 003 01 019 003	2020	DVA FERGUS FALLS VETS GREENHOUSE	100,000	-	-	1,398.51	1,398.52	-	699.24	3,496.27	3,496.27	3%
	205 003 01 020 002	2020	DOC ASSET PRESERVATION	25,000,000	-	-	1,511.85	1,073.83	-	9,127.50	11,713.18	11,713.18	0%
	205 003 01 020 003	2020	DOC WILLOW RIVER	1,877,000	-	-	-	-	-	1,109.32	1,109.32	1,109.32	0%
<b>MN Historical Society</b>													
	171 008 01 023 002	2017	HISTORIC SITES ASSET PRESERV	2,500,000	22,392.92	-	-	-	-	-	-	22,392.92	1%
	171 008 01 023 003	2017	HISTORIC FORT SNELLING	4,000,000	113,189.70	-	-	-	-	-	-	113,189.70	3%
(1)	18 214 01 024 003	2018	HISTORIC FORT SNELLING VISITOR CENTER	15,000,000	17,432.41	20,120.19	20,068.74	9,728.08	-	-	49,917.01	67,349.42	0%
	18 214 01 024 002	2018	HISTORIC SITES ASSET PRESERV	8,000,000	126,764.44	15,145.55	15,147.48	13,783.21	-	13,510.31	57,586.55	184,350.99	2%
	205 003 01 024 002	2020	HISTORIC SITES ASSET PRESERV	2,350,000	-	-	-	-	-	1,862.13	1,862.13	1,862.13	0%
<b>Transportation</b>													
(1),(3)	08 152 02 003 002	2008	CH152 STATE ROAD CONSTRUCTION	1,717,694,000	13,389,635.43	-	-	-	-	-	-	13,389,635.43	1%
	18 214 01 016 023	2018	STONE ARCH BRIDGE PROJECT	1,000,000	-	-	-	-	-	136.75	136.75	136.75	0%
<b>Natural Resources</b>													
	171 008 01 006 004a1	2017	EWR DAM SAFETY	4,400,000	41,792.97	7,117.65	3,001.70	8,931.08	-	7,604.33	26,654.76	68,447.73	2%
	171 008 01 006 006a	2017	PAT GLACIAL LAKES TRAIL	2,590,000	16,712.62	-	47.94	63.92	-	47.94	159.80	16,872.42	1%

**ANNUAL REPORT TO LEGISLATURE (M.S. §16A.501(b)) - January 14, 2022**  
**AMOUNT OF CAPITAL APPROPRIATIONS USED TO PAY AGENCY STAFF COSTS**

Agency	Legal Citation (yr-ch-art-sec-subd)	Fiscal Year	Appropriation Name	Amount of Original Appropriation	Amount Previously Spent for Staff Costs	Amount Spent for Staff Costs in:				Total Spent in this Reporting Period	Cumulative Total Spent	% of Approp.
						2Q FY21 (ended 12/31/2020)	3Q FY21 (ended 3/31/2021)	4Q FY21 (ended 6/30/21)	1Q FY22 (ended 9/30/22)			
	171 008 01 006 006b	2017	PAT HEARTLAND TRAIL	3,300,000	17,305.34	2,023.29	415.52	1,987.32	223.71	4,649.84	21,955.18	1%
	171 008 01 006 006c	2017	PAT CAYUNA STATE REC	3,600,000	9,161.04	885.89	365.62	478.17	788.32	2,518.00	11,679.04	0%
	171 008 01 006 006d	2017	PAT CAMP RIP VET ST TRAIL	1,600,000	8,318.88	885.89	511.39	783.10	860.54	3,040.92	11,359.80	1%
	171 008 01 006 006e	2017	LAKE VERM-SOUDAN ST PARK	3,500,000	42,374.31	-	-	-	-	-	42,374.31	1%
	171 008 01 006 006f	2017	PAT MILL TOWN ST TRAIL	328,000	2,913.68	115.02	168.76	-	63.92	347.70	3,261.38	1%
	171 008 01 006 006g	2017	PAT GITCHI GAMI ST TRAIL	3,130,000	15,325.24	2,771.43	1,981.78	2,175.74	349.64	7,278.59	22,603.83	1%
	18 214 01 007 02	2018	OSD NR ASSET PRESERVATION	26,581,000	-	-	-	-	-	-	-	0%
	18 214 01 007 05	2018	PAT ST PARK ACCESSIBILITY	500,000	7,425.59	-	3,003.72	330.30	-	3,385.64	10,811.23	2%
	18 214 01 007 06	2018	PAT BLUFFLANDS ST TRL	1,500,000	233.01	31.69	143.83	543.36	639.32	1,358.20	1,591.21	0%
	18 214 01 007 09	2018	PAT GLENDOUGH SP	750,000	6,286.37	-	1,405.99	2,242.16	282.69	3,930.84	10,217.21	1%
	18 214 01 007 10	2018	PAT LAKE VERM SOUDAN PK	4,000,000	-	-	-	-	-	-	-	0%
	18 214 01 007 11	2018	PAT MILL TOWNS ST TRL	500,000	219.14	-	112.50	-	-	112.50	331.64	0%
	18 214 01 007 12	2018	PAT SHOOTING STAR ST TRL	250,000	-	-	-	-	-	-	-	0%
(1)	18 214 01 007 15	2018	PAT CHESTER WOODS TRL	2,500,000	156.66	-	95.89	63.92	-	159.81	316.47	0%
	18 214 01 007 15	2018	PAT GRAND MARIAS GRNT	2,000,000	686.25	174.36	495.44	1,054.81	543.39	2,268.00	2,954.25	0%
	18 214 03 013	2018	FOR ST. FPR REFORESTATION	3,000,000	21,191.70	3,101.11	-	-	-	3,101.11	24,292.81	1%
<b>MN State Colleges and Universities</b>												
	151 005 01 003 005	2015	ST PAUL HLTH & SCI ALLIANCE CTR	18,829,000	13,270.17	-	-	-	Project Complete	-	13,270.17	0%
	171 008 01 003 002	2017	MNSCU HEAPR (ASSET PRESERV)	25,000,000	108,695.86	1,205.61	232.30	117.62	669.54	2,225.07	110,920.93	0%
	171 008 01 003 003	2017	NHED HIBBING CC	11,223,000	9,216.97	-	-	-	Project Complete	-	9,216.97	0%
	171 008 01 003 006	2017	SCC STEM & HLTH RENOV	9,600,000	32,896.00	-	29.41	-	Project Complete	29.41	32,925.41	0%
	171 008 01 003 008	2017	WINONA STATE EDU VLG RENOV	25,306,000	17,966.70	-	-	-	Project Complete	-	17,966.70	0%
	18 214 01 003 002	2018	MN ST HEAPR (ASSET PRES)	45,000,000	108,858.54	4,278.43	2,470.02	882.16	1123.27	8,753.88	117,612.42	0%
	18 214 01 003 003	2018	ANOKA RAMSEY CC NURSING/BUSINESS	569,000	10,243.77	-	-	235.24	-	235.24	10,479.01	2%
	18 214 01 003 005	2018	CENTURY APPLD TECH CTR	6,362,000	24,340.65	1,529.06	1,323.23	352.86	-	3,205.15	27,545.80	0%
	18 214 01 003 010	2018	NORMAN DALE CC	12,636,000	19,701.36	-	-	0.01	Project Complete	0.01	19,701.37	0%
	18 214 01 003 012	2018	ROCHESTER MEMORIAL & PLAZA	22,853,000	14,738.61	-	-	-	Project Complete	-	14,738.61	0%
	18 214 01 003 008	2018	MNSU-18-CLINICAL SCI PH 2 RENO	4,951,500	2,867.02	-	-	-	-	-	2,867.02	0%
	18 214 01 003 008	2018	MNSU-18-CLN SCI PH 2 WCKING REROOF	1,401,500	1,220.31	-	-	-	-	-	1,220.31	0%
	18 214 01 003 011	2018	RVERLND CC TRANSP TRDE & INDSTR ED	9,522,000	31,252.83	-	-	-	Project Complete	-	31,252.83	0%
	18 214 01 003 011	2018	RVCC-AL 18 AHU S-16 REPLACEMENT	600,000	88.22	-	-	-	Project Complete	-	88.22	0%
	205 003 01 003 004	2020	MPLS COMM & TECH COLL-MGMT ED CTR DESIGN	990,000	-	617.51	1,587.87	2,679.09	1,694.02	6,578.49	6,578.49	1%
	205 003 01 003 003	2020	NORMAN DALE CC-COLLEGE SVCS BLD RENO	26,634,000	-	823.34	823.34	2,602.34	579.67	4,828.69	4,828.69	0%
	205 003 01 003 006	2020	PINE TECH & CC-TECH TRADES DESIGN LAB	635,000	-	147.03	1,205.61	3,807.95	2,275.73	7,436.32	7,436.32	1%
	205 003 01 003 003	2020	ANOKA RAMSEY CC NURSING & BUS CTR	16,287,000	-	1,176.20	1,470.25	2,602.34	2,381.81	7,630.60	7,630.60	0%
	205 003 01 003 002	2020	MN ST HEAPR (2020 ASSET PRES)	46,347,000	-	8,527.45	23,268.35	34,548.47	29,942.04	96,286.31	96,286.31	0%
	18 214 01 003 009	2018	MSU MOORHEAD WELD HALL	628,000	3,140.00	-	-	205.84	117.62	323.46	3,463.46	1%
<b>University of Minnesota</b>												
	151 005 01 002 002	2015	HEAPR (ASSET PRESERVATION)	750,000	1,046.69	-	-	-	Project Complete	-	1,046.69	0%
(4)	171 294 00 002 002	2017	HEAPR (ASSET PRESERVATION)	24,793,323	471,218.26	35,872.88	23,838.64	5,285.45	473.83	65,470.80	536,689.06	2%
	18 214 01 002 002	2018	HEAPR (ASSET PRESERVATION)	45,000,000	394,926.36	43,675.03	17,927.97	35,408.00	15,612.30	112,623.30	507,549.66	1%
	205 003 01 002 002	2020	HEAPR (ASSET PRESERVATION)	38,495,000	-	469.48	17,688.39	22,866.83	60,956.41	101,981.11	101,981.11	0%
<b>Board of Soil and Water Resources</b>												
	14 294 01 010 002	2014	RIM 2014 SESSION BONDING	6,000,000	512,404.88	-	-	-	Project Complete	-	512,404.88	9%
	171 008 008 002	2017	RIM CONSERVATION EASEMENTS	10,000,000	698,397.66	27,023.58	30548.19	29,976.56	-	87,548.33	785,945.99	8%
	171 008 008 003	2017	LOCAL GOVT ROAD REPLACEMENT	5,000,000	938,179.22	-	-	-	Project Complete	-	938,179.22	19%
	18 214 00 00	2018	LOCAL GOVT ROAD REPLACEMENT	6,700,000	97,802.91	86,694.81	105,793.95	92,330.71	98,951.37	383,770.84	481,573.75	7%
	19 002 00 000	2019	RIM CONSERVATION EASEMENTS	10,000,000	6,783.83	5,280.76	6,917.52	9,108.81	45,344.02	66,651.11	73,434.94	1%

(1) "Amount Previously Spent" differs from the amount last reported on the 2021 Staff Costs Report based on agency adjustments.  
(2) Negative quarterly amount reflects agency adjustments to previously reported amounts.  
(3) Staff Costs reported in connection with this appropriation were for the following projects: St. Croix Crossing, Winona Bridge, and Red Wing. Detailed reports are on file both at MMB and MnDOT.  
(4) Amount of Original Appropriation reflects a conversion to HEAPR from unused 2017 Duluth Chemical Sciences and Advanced Materials Building appropriation funds.