

County's Auditor's Report of Outstanding Indebtedness
of the
Governmental Units
in
Washington County, Minnesota

For the Year Ended December 31, 2008

I do hereby certify that the following is a true and correct abstract of the reports of outstanding indebtedness of the governmental units for the year ended December 31, 2008.

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Note: This document includes all data reported to Washington County by each Taxing District on the "Report of Outstanding Indebtedness". The numbers in the column headings refer to the line numbers on that form. See the instructions for that form for more information on what is included in each item. That can be found under the "Forms" section of the website.

WASHINGTON COUNTY AUDITOR'S REPORT OF OUTSTANDING INDEBTEDNESS AT 12/31/2008

NAME OF GOVERNMENTAL UNIT	1 BONDS OUT- STANDING JAN 1, 2008	2 BONDS ISSUED DURING 2008	3 BONDS PAID DURING 2008	BONDS OUTSTANDING DECEMBER 31, 2008							15 OTHER LONG-TERM INDEBTEDNESS	14 STATE AID & TAX ANTICIPATION CERTIFICATES	13 REFUNDING (INC IN BONDS OUTSTANDING)	16 OTHER SHORT-TERM INDEBTEDNESS
				4 TOTAL	6 GENERAL OBLIGATION	7 G.O. TAX INCREMENT	8 G.O. SPECIAL ASSESSMENT	9 G.O. REVENUE	10 REVENUE	11 OTHER				
SCHOOL DISTRICTS:														
SCHOOL DIST # 200	76,050,000	0	36,740,000	39,310,000	34,830,000						4,480,000			
SCHOOL DIST # 622	113,690,000	10,895,000	4,505,000	120,080,000	120,080,000						7,945,000			
SCHOOL DIST # 624	67,360,000	52,055,000	4,165,000	115,250,000	93,025,000						22,225,000		22,225,000	
SCHOOL DIST # 831	70,490,000	0	36,480,000	34,010,000	34,010,000									
SCHOOL DIST # 832	27,591,412	591,450	2,184,579	25,998,283	25,998,283						1,175,309		2,550,000	
SCHOOL DIST # 833 (e)	247,195,000	50,250,000	8,685,000	288,760,000	210,980,000						77,780,000	37,314	77,780,000	
SCHOOL DIST # 834	62,510,000	0	3,725,000	58,785,000	58,785,000								32,075,000	
SCHOOL DIST # 2144	28,905,000	4,200,000	3,230,000	29,875,000	29,875,000									
SCHOOL DIST # 916	11,030,000	0	1,320,000	9,710,000	365,000						9,345,000			
SCHOOL DISTRICT TOTAL	704,821,412	117,991,450	101,034,579	721,778,283	607,948,283	0	0	0	0	113,830,000	9,157,623	0	134,630,000	0
SPECIAL TAXING DISTRICTS:														
WASHINGTON CO HRA	52,500,000	0	1,660,000	50,840,000	40,465,000					10,375,000				
METRO COUNCIL / TRANSIT (f)	1,125,194,103	139,255,000	128,979,227	1,135,469,876	199,580,000			929,654,876	6,235,000					
METRO MOSQUITO	0	0	0	0							3,681,870			
METRO AIRPORTS COMM	1,949,992,000	64,335,000	223,410,000	1,790,917,000				275,990,000	1,481,040,000	33,887,000				
BROWNS CREEK WATERSHED	0	0	0	0										
VALLEY BRANCH WATERSHED	0	0	0	0										
RICE CREEK WATERSHED	0	0	0	0										
SOUTH WASHINGTON WATERSHED	4,295,000	0	350,000	3,945,000	3,945,000									
R-W METRO WATERSHED	0	0	0	0							4,636,986			
COMFORT LAKE WATERSHED	0	0	0	0										
CARN-MARINE WATERSHED	0	0	0	0										
SPEC TAX DISTRICT TOTAL	3,131,981,103	203,590,000	354,399,227	2,981,171,876	243,990,000	0	0	1,205,644,876	1,497,650,000	33,887,000	8,318,856	0	0	0

- a) Correction to the beginning balance; reduced beginning balance - accounting change per auditors in 2008 for bonds issued by Dakota County Communications Center. Determination was made the city should consider this a charge for service rather than bond payments per Charlene Stark, City of Hastings.
- b) Reduced beginning balance; includes prior year adjustment of -\$39,000 per Tom Bouthilet, City of Lake Elmo.
- c) Correction to the beginning balance; includes prior year adjustment of \$25,000 per Suzanne Warren, City of Oakdale.
- d) Correction to the beginning balance; includes prior year adjustment of \$20,000 per Colleen Firkus, City of Scandia.
- e) Reduced beginning balance; includes prior year adjustment of -\$55,000,000-incorrectly reporting refunded bonds per Aaron Bushberger, School District 833.
- f) Correction to the beginning balance; includes prior year adjustment of \$14,567,192 per Met Council.

- 1) Equipment Certificates
- 2) PFA Loan & Certificates of Participation
- 3) Commercial Paper
- 4) Alternative Facility
- 5) Long-term Lease Agreement

