



# REPORT OF OUTSTANDING INDEBTEDNESS INSTRUCTIONS

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2026

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Deputy

## Important

This form must be filled out and filed as requested by law whether any indebtedness exists or not. If there are no amounts to be furnished for each line, write in place of the amount "None".

**Column 1 Amount** – Include all general obligation and refunding bonds for each item as defined below. DO NOT INCLUDE BONDS THAT HAVE BEEN REFUNDED BY A REFUNDING BOND.

**Column 2 Amounts Used for Transportation** - Provide totals for bonds and long-term indebtedness that were used for Road and Streets as required by FHWA. DO NOT include the following expenses:

Parking Facilities	Storm Sewer
Sanitary Sewer	Street Lights
Water Mains	Sidewalks
Curb and Gutter	

### **BONDED INDEBTEDNESS (Include all bonds except refunded bonds)**

**1. Bonds Outstanding January 1, 2025** – Should be the amount reported on December 31st of the previous year in line 4. **If there is a difference from the prior year, please explain.** Include all bonds in column 1 and only bonds used for transportation in column 2.

**2. Issued During 2025** – Include new bonds issued from January 1, 2025 thru December 31, 2025. Include all bonds in column 1 and only bonds used for transportation in column 2.

**3. Paid During 2025** – Include all bonds payments from January 1, 2025 thru December 31, 2025. Include all bonds in column 1 and only bonds used for transportation in column 2.

**4. Bonds Outstanding December 31, 2025** – This total must equal Line 1 + Line 2 – Line 3. Include all bonds in column 1 and only bonds used for transportation in column 2.

**5. Interest Paid On Bonds (Transportation Only)** – Include interest paid on bonds used only for transportation in column 2. Column 1 is not required.

### **TYPES OF BONDS (Column 2 is not required)**

**6. General Obligation** - Bonds which are a general obligation of the governmental unit and are to be paid by the general tax levies.

**7. General Obligation Tax Increment** - Bonds which are paid from the taxes levied within the Tax Increment District.

**8. General Obligation Special Assessment** - Bonds which are payable in whole or in part from special assessments against benefited property, and backed by the taxing power of the governmental unit.

**9. General Obligation Revenue** - Bonds which are payable from the earnings of a utility of public service enterprise, and backed by the taxing power of the governmental unit.

**10. Revenue** - Bonds which are payable solely from the earnings of a utility of public service enterprise.

**11. Other (Please identify)** - Any other bond that does not meet the other definitions.

**12. Total Bonds Outstanding** - The total of lines 6 thru 11. This total must match the total in column 1, line 4.

**13. Refunding** - Bonds which have been issued for the purpose of funding or refunding outstanding indebtedness which was reported in Column 1. Column 2 is not required. Refunding bonds are also included in Bonded Indebtedness and Type of Bonds.

**14. State Aid or Tax Anticipation Certificates** – Report state aid or tax anticipation certificates in column 1. Column 2 is not required.

**15. Other Long-term Indebtedness** – Include notes, equipment certificates, state capital loans, state debt service loans to school districts, installment purchase contracts, etc. Include all long-term debt in column 1 and only long-term debt used for transportation in column 2.

**16. Other Short-term Indebtedness** – Report any other short-term indebtedness in column 1. Column 2 is not required.

**17. Interest Paid On Long-term Debt (Transportation Only)** – Report interest paid on long-term debt used only for transportation in column 2. Column 1 is not required.

**18. thru 22. Debt Service Funds** – List the name of the fund, the type of bond and the fund balance as of December 31.

**23. Escrow Account Balance** – Proceeds of the sale of Refunding Bonds in the hands of an escrow agent, such as a bank. Said proceeds are to be used in paying principal and interest on Refunding Bonds as they become due.

The grey areas are not required.

*Please return completed form by email, fax or mail to:*  
**Email: [PRTS-Taxation-Mailbox@washingtoncountymn.gov](mailto:PRTS-Taxation-Mailbox@washingtoncountymn.gov)**  
**Fax: 651-430-6155**  
**Washington County Taxation Division**  
**PO Box 6**  
**Stillwater MN 55082**