

## APPENDIX T: Note 8 - Long-Term Debt

### LONG-TERM LIABILITY ACTIVITY

Changes in long-term liabilities for the year ended September 30, 2014 are as follows (amounts in thousands):

	Balance September 30, 2013	Additions	Reductions	Balance September 30, 2014	Due Within One Year
<b>Governmental Activities</b>					
Bonds, loans and notes payable:					
General obligation bonds	\$ 1,179,986	\$ 137,900	\$ (20,470)	\$ 1,297,416	\$ 21,355
Special obligation bonds	2,620,722	49,030	(105,950)	2,563,802	67,443
Current year accretions of interest	0	26,476		26,476	
Housing Agency loans payable	31,361		(3,339)	28,022	3,389
Loans and notes payable	119,174		(16,364)	102,810	16,913
Bond premiums/discount	102,831	1,573	(6,904)	97,500	
Total bonds, loans and notes payable	4,054,074	214,979	(153,027)	4,116,026	109,100
Other liabilities:					
Compensated absences	406,739	132,246	(135,810)	403,175	103,956
Estimated claims payable	274,608	577,665	(551,376)	300,897	82,972
Other postemployment benefits	37,291	18,058	(16,277)	39,072	
Departure Incentive Plan	997		(232)	765	211
Liability under AA Arena Agreement		140,000		140,000	6,400
Lease Agreements	63,928	15,458	(371)	79,015	1,812
Other	78,891	8,069	(24,913)	62,047	14,000
Total governmental activity long-term liabilities	\$ 4,916,528	\$ 1,106,475	\$ (882,006)	\$ 5,140,997	\$ 318,451
<b>Business-type Activities</b>					
Bonds, loans, and notes payable:					
Revenue bonds	\$ 9,919,133	\$ 561,210	\$ (519,786)	\$ 9,960,557	\$ 188,723
General obligation bonds	332,360		(9,555)	322,805	10,005
Special obligation bonds	152,166		(4,491)	147,675	4,446
Current year accretions of interest	10,971	1,264	(2,309)	9,926	2,582
Loans and notes payable	518,727	33,596	(33,777)	518,546	23,311
Bond premiums/discount	229,480	46,526	(16,988)	259,018	
Total bonds, loans and notes payable	11,162,837	642,596	(586,906)	11,218,527	229,067
Other liabilities:					
Estimated claims payable	45,129	7,865	(8,770)	44,224	7,597
Compensated absences	199,247	22,235	(21,993)	199,489	111,722
Other postemployment benefits	25,572	13,685	(14,042)	25,215	
Environmental remediation liability	74,882		(17,397)	57,485	12,026
Liability for landfill closure/post closure care costs	88,759		(9,319)	79,440	1,821
Lease agreements	134,996		(8,793)	126,203	52,449
Rent and contribution advances	388,262	639	(12,011)	376,890	19,065
Other	55,653	2,288	(14,701)	43,240	1,408
Total business-type activities long-term liabilities	\$ 12,175,337	\$ 689,308	\$ (693,932)	\$ 12,170,713	\$ 435,155