

APPENDIX T: NOTE 8 - LONG-TERM DEBT

LONG-TERM LIABILITY ACTIVITY

Changes in long-term liabilities for the year ended September 30, 2018 are as follows (amounts in thousands):

	Beginning Balance September 30, 2017			Ending Balance September 30, 2018		Due Within One Year
	Restated	Additions	Reductions			
Governmental Activities						
Bonds, loans and notes payable:						
General obligation bonds	\$ 1,700,151	\$ 183,009	\$ (45,645)	\$ 1,837,515	\$ 42,040	
Special obligation bonds	2,506,303	105,648	(147,823)	2,464,128	56,774	
Current year accretions of interest	28,923	32,412		61,335		
Housing Agency loans payable	17,480		(3,789)	13,691	3,889	
Loans and notes payable	52,726		(5,165)	47,561	5,312	
Bond premiums/discount	331,378	10,370	(24,398)	317,350		
Total bonds, loans and notes payable	4,636,961	331,439	(226,820)	4,741,580	108,015	
Other liabilities:						
Estimated claims payable	409,310	636,987	(550,473)	495,824	84,255	
Compensated absences	457,294	161,669	(144,868)	474,095	114,879	
Net pension liability - FRS	1,882,928	75,015		1,957,943		
Net pension liability - Health Insurance Subsidy (HIS)	543,010	10,203		553,213		
Other postemployment benefits	346,778		(18,744)	328,034		
Liability under Arena Agreement	120,800		(6,400)	114,400	6,400	
Lease Agreements	89,415	22,048	(13,547)	97,916	17,448	
Other	47,388	12,738	(2,331)	57,795	5,004	
Total governmental activity long-term liabilities	\$ 8,533,884	\$ 1,250,099	\$ (963,183)	\$ 8,820,800	\$ 336,001	
Business-type Activities						
Bonds and loans payable:						
Revenue bonds	\$ 8,243,320	\$ 1,720,125	\$ (1,537,710)	\$ 8,425,735	\$ 256,523	
General obligation bonds	291,635		(11,250)	280,385	11,760	
Special obligation bonds	1,145,935	210,922	(26,674)	1,330,183	28,353	
Loans payable	456,046	4,512	(30,257)	430,301	25,463	
Bond premiums/discount	530,287	112,068	(37,955)	604,400		
Total bonds and loans payable	10,667,223	2,047,627	(1,643,846)	11,071,004	322,099	
Other liabilities:						
Estimated claims payable	45,178	13,223	(8,072)	50,329	7,336	
Compensated absences	220,088	33,400	(34,475)	219,013	119,646	
Commercial paper notes	472,328	929,417	(891,315)	510,430		
Net pension liability - FRS	507,319	102,681	(122,103)	487,897		
Net pension liability - Health Insurance Subsidy (HIS)	163,157	25,347	(35,770)	152,734		
Net pension liability - Public Health Trust Ret. Plan	13,372	57,267	(46,065)	24,574		
Other postemployment benefits	190,392	54,336	(30,598)	214,130	5,348	
Environmental remediation liability	35,920	3,545	(1,110)	38,355	4,175	
Liability for landfill closure/post closure care costs	74,437	5,991		80,428	1,164	
Capital lease liability	62,768	105,577	(3,467)	164,878	11,204	
Rent and contribution advances	339,352	7,992	(334,116)	13,228	7,992	
Other	48,696	9,689	(1,542)	56,843	36,215	
Total business-type activities long-term liabilities	\$ 12,840,230	\$ 3,396,092	\$ (3,152,479)	\$ 13,083,843	\$ 515,179	