

State of Kansas  
Statistical Section  
June 30, 2019

**Debt Capacity**  
**Long Term Obligations**  
**Last Ten Fiscal Years**  
*(Expressed in thousands)*

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Government Activities</b>										
Revenue bonds payable (includes demand bonds)	\$ 2,861,825	\$ 3,077,604	\$ 3,066,913	\$ 2,726,723	\$ 2,681,470	\$ 3,292,111	\$ 4,603,952	\$ 4,554,120	\$ 4,543,721	\$ 4,475,048
Sales tax limited obligation	208,425	225,548	192,045	139,662	105,033	0	0	0	0	0
Note payable	25,843	20,031	18,399	63,100	15,350	18,093	17,047	13,722	11,932	10,685
Capital leases payable	138,821	129,089	114,926	97,515	91,027	80,809	137,708	138,422	136,728	139,206
Arbitrage rebate payable	400	827	136	136	190	184	237	23	23	1
Claims and judgements	87,216	88,797	88,501	102,385	154,457	148,976	119,145	117,482	110,980	92,814
Special assessment payable	0	0	0	0	0	0	0	2,342	2,341	115
KPERS Employee liability	0	0	0	0	0	0	0	0	0	255,304
Compensated absences	129,921	126,241	120,131	118,656	120,831	113,015	112,219	109,073	109,249	111,381
Other post employment benefits	36,270	47,188	51,998	55,079	58,631	59,504	4,266	0	55,638	51,485
Net pension liability	0	0	0	0	0	1,750,877	2,078,136	2,046,598	2,021,444	1,891,987
Pollution remediation	70,936	73,660	69,152	63,575	65,678	48,747	63,053	78,256	91,863	76,320
Total governmental activities	3,559,657	3,788,985	3,722,201	3,366,831	3,292,667	5,512,316	7,135,763	7,060,038	7,083,919	7,104,346
<b>Business-Type Activities</b>										
Revenue bonds payable	749,001	767,878	620,153	474,771	452,317	407,056	327,577	238,594	213,799	189,009
Note payable	0	0	0	0	0	0	0	0	0	0
Arbitrage rebate payable	1,254	173	176	196	190	237	340	295	56	40
Unemployment benefits loan	88,159	170,821	4,602	50,209	0	0	0	0	0	0
Claims and judgements	215,402	221,160	199,234	200,180	198,631	258,093	263,484	271,907	279,873	296,058
Compensated absences	68	73	68	75	89	92	92	95	105	109
Other post employment benefits	224	300	343	378	412	424	26	0	73	74
Net pension liability	0	0	0	0	0	5,520	6,475	6,472	6,459	6,076
Other	17,697	17,597	17,093	12,992	11,965	11,680	11,732	11,222	10,407	9,174
Total business-type activities	1,071,805	1,178,002	841,669	738,801	663,604	683,102	609,726	528,585	510,772	500,540
<b>Component Units</b>										
Revenue bonds payable	700,808	691,971	667,137	619,256	809,260	825,775	941,839	939,823	930,425	894,094
Note payable	0	0	0	0	0	0	0	0	0	0
Other component units of university system	174,530	217,034	263,592	262,421	333,000	406,927	790,803	750,454	752,267	729,963
Capital leases payable	14,568	13,616	11,761	11,991	9,380	7,752	6,500	7,125	70,145	66,233
Arbitrage rebate payable	98	51	46	49	51	404	29	39	20	20
Compensated absences	65,691	69,101	73,516	68,897	78,918	78,459	84,423	79,588	85,404	88,648
Other post employment benefits	30,404	41,794	48,078	56,415	64,993	71,015	1,816	508	40,023	39,508
Net pension liability	0	0	0	0	0	240,024	268,020	259,191	246,569	217,080
Pollution remediation	4,000	3,700	1,200	0	0	0	0	0	0	0
Other	110,928	61,395	54,711	48,676	252,759	221,062	208,246	184,423	170,567	142,520
Total component units	1,101,027	1,098,662	1,120,041	1,067,705	1,548,361	1,851,418	2,301,676	2,221,151	2,295,420	2,178,066
Total	\$ 5,732,489	\$ 6,065,649	\$ 5,683,911	\$ 5,173,337	\$ 5,504,632	\$ 8,046,836	\$ 10,047,165	\$ 9,809,774	\$ 9,890,111	\$ 9,782,952