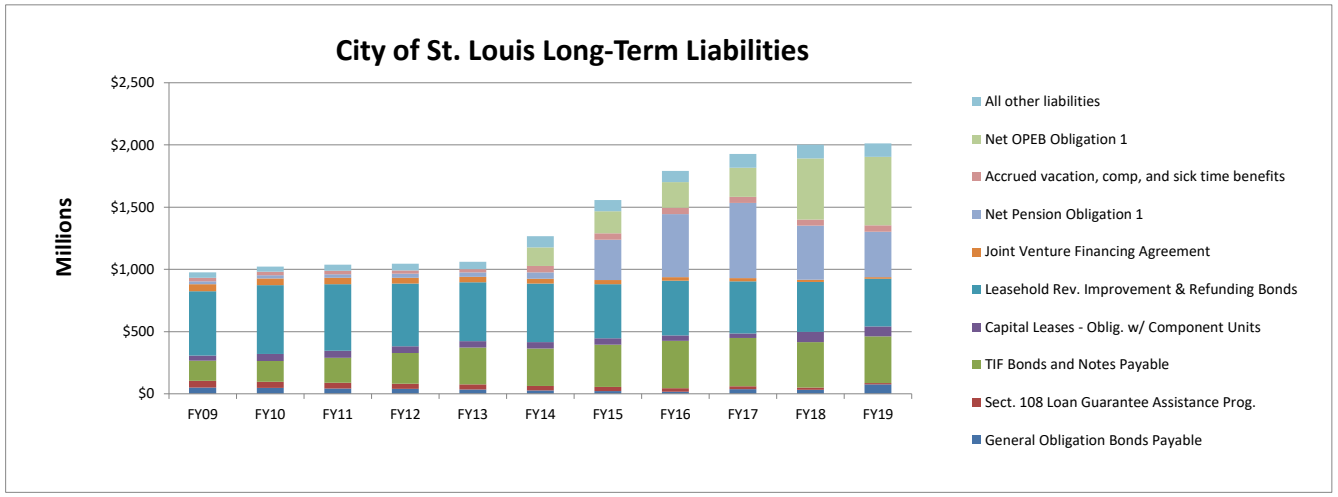

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
General Obligation Bonds Payable	$ 49,790	$ 46,300	$ 42,685	$ 38,955	$ 35,050	$ 28,130	$ 23,010	$ 16,795	$ 37,345	$ 33,060	$ 74,565
Sect. 108 Loan Guarantee Assistance Prog.	$ 53,160	$ 50,050	$ 46,750	$ 43,250	$ 39,530	$ 35,580	$ 31,370	$ 26,910	$ 22,160	$ 17,110	$ 11,750
TIF Bonds and Notes Payable	$ 163,554	$ 167,436	$ 200,754	$ 246,079	$ 296,122	$ 300,321	$ 340,342	$ 381,231	$ 388,669	$ 364,238	$ 375,568
Capital Leases - Oblig. w/ Component Units	$ 40,000	$ 56,960	$ 56,960	$ 54,739	$ 53,015	$ 51,556	$ 51,426	$ 44,203	$ 37,106	$ 84,235	$ 78,577
Leasehold Rev. Improvement & Refunding Bonds	$ 517,587	$ 553,264	$ 534,930	$ 502,428	$ 473,403	$ 470,889	$ 435,005	$ 438,932	$ 419,909	$ 400,162	$ 382,994
Joint Venture Financing Agreement	$ 57,516	$ 53,873	$ 50,092	$ 46,165	$ 42,085	$ 37,844	$ 33,434	$ 28,845	$ 24,068	$ 19,093	$ 13,910
Net Pension Obligation [1]	$ 22,406	$ 25,123	$ 29,436	$ 33,608	$ 36,815	$ 52,390	$ 324,741	$ 507,792	$ 604,324	$ 432,848	$ 366,267
Accrued vacation, comp, and sick time benefits	$ 28,212	$ 27,814	$ 26,699	$ 25,047	$ 25,194	$ 50,303	$ 50,303	$ 50,751	$ 49,219	$ 50,964	$ 50,622
Net OPEB Obligation [1]	$ -	$ -	$ -	$ -	$ -	$ 148,744	$ 177,727	$ 205,680	$ 234,180	$ 489,731	$ 550,161
All other liabilities	$ 43,076	$ 41,659	$ 50,458	$ 56,392	$ 58,577	$ 91,905	$ 88,863	$ 90,700	$ 110,830	$ 111,887	$ 108,895
Total	**$ 975,301**	**$ 1,022,479**	**$ 1,038,764**	**$ 1,046,663**	**$ 1,059,791**	**$ 1,267,662**	**$ 1,556,221**	**$ 1,791,839**	**$ 1,927,810**	**$ 2,003,328**	**$ 2,013,309**

Note:

[1] Implementation of new Governmental Accounting Standard Board rules (GASB 67&68) changed how liabililties for pensions and other post employment benefits (OPEB) are reported. Among other changes, liabilites previously included in notes to financial statements are now included on balance sheet to better reflect the extent of these obligations.

Source: City of St. Louis Comprehensive Annual Financial Reports