## **TABLE OF CONTENTS**

## GEN8000 LONG-TERM LIABILITIES

8000.1	Bonds Payable
8000.1.1	Issuance of Bonds Payable
8000.1.1.1	Issuance at Par (Face, Stated, or Nominal) Value
8000.1.1.1.1	Issuance at Par on Interest Payment Date
8000.1.1.1.2	Issuance at Par Between Interest Payment Dates
8000.1.1.2	Issuance at a Premium
8000.1.1.2.1	Issuance at a Premium on an Interest Payment Date
8000.1.1.2.2	Issuance at a Premium Between Interest Payment Dates
8000.1.1.3	Issuance at a Discount
8000.1.1.3.1	Issuance at a Discount on an Interest Payment Date
8000.1.1.3.2	Issuance at a Discount Between Interest Payment Dates
8000.1.1.4	Bond Issuance Costs
8000.1.1.4.1	Bond Issuance Costs that Reduce the Amount of Cash
000011111111	Received at Issuance
8000.1.1.4.2	Bond Issuance Costs that Are Not Deducted from the Amount of
00001111111	Cash Received at Issuance
8000.1.1.4.3	Amortization of Bond Issuance Costs
8000.1.2	Interest on Bonds Payable
8000.1.2.1	Payment of Interest
8000.1.2.1.1	Bonds Originally Issued at Par
8000.1.2.1.2	Bonds Originally Issued at a Premium
8000.1.2.1.2.1	Premium Is Amortized at Interest Payment Dates as well as at
	Year End
8000.1.2.1.2.2	Premium Is Not Amortized at Interest Payment Dates
8000.1.2.1.3	Bonds Originally Issued at a Discount
8000.1.2.1.3.1	Discount Is Amortized at Interest Payment Dates as well as at
	Year End
8000.1.2.1.3.2	Discount Is Not Amortized at Interest Payment Dates
8000.1.2.2	Accrual of Interest on Bonds Payable
8000.1.2.2.1	Bonds Originally Issued at Par
8000.1.2.2.2	Bonds Originally Issued at a Premium
8000.1.2.2.3	Bonds Originally Issued at a Discount
8000.1.3	Redemption or Other Reduction of Bonds Payable
8000.1.3.1	Redemption at Maturity
8000.1.3.2	Reacquisition in the Market and Cancellation
8000.1.3.2.1	Bonds Originally Issued at Par
8000.1.3.2.2	Bonds Originally Issued at a Premium
8000.1.3.2.3	Bonds Originally Issued at a Discount
8000.1.3.2.4	Unamortized Bond Issuance Cost at Reacquisition
8000.1.3.3	Reacquisition in the Market Without Cancellation (Treasury Bonds)
8000.1.3.3.1	Bonds Originally Issued at Par
8000.1.3.3.2	Bonds Originally Issued at a Premium
8000.1.3.3.3	Bonds Originally Issued at a Discount
8000.1.3.3.4	Unamortized Bond Issuance Cost at Acquisition of Treasury
	Bonds

8000.1.3.4 8000.1.3.4.1 8000.1.3.4.2 8000.1.3.4.3 8000.1.3.5 8000.1.3.5 8000.1.3.5.1 8000.1.3.5.1.1 8000.1.3.5.1.2 8000.1.3.5.1.3 8000.1.3.5.1.4	In-Substance Defeasance  Bonds Originally Issued at Par  Bonds Originally Issued at a Premium  Bonds Originally Issued at a Discount  Unamortized Bond Issuance Cost at Reacquisition  Conversion of Bonds Payable into Stock  Market Value Approach to Conversion  Bonds Originally Issued at Par  Bonds Originally Issued at a Premium  Bonds Originally Issued at a Discount  Unamortized Bond Issuance Cost at Conversion
8000.1.3.5.2.1	Book (Carrying) Value Approach to Conversion Bonds Originally Issued at Par
8000.1.3.5.2.2	Bonds Originally Issued at a Premium
8000.1.3.5.2.3	Bonds Originally Issued at a Discount
8000.1.3.5.3	Induced Conversion
8000.2	Long-Term Notes Payable
8000.2.1	Issuance of Long-Term Notes Payable
8000.2.1.1	Noninterest-Bearing Notes and Notes Bearing Interest at a Rate
0000 2 1 2	Different from the Market Rate of Interest
8000.2.1.2	Notes Payable Exchanged for Cash Plus a Privilege or Right
8000.2.1.3	Notes Payable Issued in a Noncash Transaction
8000.2.1.4	Issuance of Mortgage Note Payable
8000.2.1.5	Imputed Interest
8000.2.2	Interest Rate Swaps
8000.2.3	Take-or-Pay Contracts
8000.2.3.1	Issuance of Note Payable and Signing of Contract
8000.2.3.2	Payment of Take-or-Pay Note Payable
8000.2.3.3	Receipt of Take-or-Pay Goods
8000.2.4	Through-Put Contracts
8000.2.4.1	Issuance of Through-Put Note Payable and Signing of Contract
8000.2.4.2	Payment of Through-Put Note Payable
8000.2.4.3	Receipt of Through-Put Services
8000.3	Troubled Debt Restructuring
8000.3.1	Settlement of Debt at Less than Carrying (Book) Value
8000.3.1.1	Settlement by Transfer of Assets
8000.3.1.2	Settlement by Transfer of Equity
8000.3.2	Continuation of Debt with Modification of Terms
8000.3.2.1	Present (Undiscounted) Value of Total Future Cash Payments Is
	More than Book Value of Debt
8000.3.2.1.1	Restructure
8000.3.2.1.2	Future Payments
8000.3.2.2	Present (Undiscounted) Value of Total Future Cash Payments Is
	Less than Book Value of Debt
8000.3.2.2.1	Restructure
8000.3.2.2.2	Future Payments