

Top 10 values in each field

Table 1: Net Pension Liability

State	Entity	Net Pension Liability
TX	Saltillo Independent School District	999,245
IL	Pawnee	997,866
IA	Sheldon	997,841
TX	Coolidge Independent School District	997,507
IA	New Hampton	995,321
TX	Avalon Independent School District	995,294
WV	Bridgeport	994,572
FL	Miami	994,144,647
MD	Wor-Wic Community College	994,069
VA	Loudoun County Public Schools	993,580,040

Table 2: Net OPEB Assets

State	Entity	Net OPEB Assets
OH	Polaris Career Center	998,217
OH	Keystone Local School District	997,969
OH	Central Ohio Technical College	995,400
OH	Deer Park Community City School District	992,388
OH	Johnstown-Monroe Local School District	990,663
OH	Citizens Leadership Academy East	99,983
NC	Richmond County Board of Education	99,763
OH	Lake Erie Preparatory School	99,739
GA	Unison Behavioral Health	99,135
OH	Mahoning County	99,091

Table 3: Net OPEB Liability

State	Entity	Net OPEB Liability
IA	Bcluw Community School District	999,829
GA	Laurens County Public Health Center	999,818
TN	Washington County Emergency Communications District	999,502
IA	Wapsie Valley Community School District	999,444
IA	Central Springs Community School District	999,370
MI	Croswell	999,154
TX	Jayton-Girard Independent School District	997,568
NV	Housing Authority of the City of Reno	997,235
OH	United Local School District	996,996
CA	Borrego Springs Unified School District	996,953

Table 4: Bonds Outstanding

State	Entity	Bonds Outstanding
NY	New York	99,455,082,000
TX	State of Texas	59,721,954,000
NY	Metropolitan Transportation Authority	51,013,000,000
MA	Commonwealth of Massachusetts	41,939,680,000
IL	State of Illinois	31,531,895,000
CT	State of Connecticut	29,166,415,000
CA	Los Angeles	29,056,349,000
WA	State of Washington	26,732,746,000
NJ	The Port Authority of New York and New Jersey	26,310,244,000
NJ	State of New Jersey	25,401,600,000

Table 5: Notes Outstanding

State	Entity	Notes Outstanding
TX	Lower Colorado River Authority	4,055,000,000
MI	State of Michigan	3,349,760,000
AL	Jefferson County	2,518,608,000
IL	Chicago	1,648,820,000
IL	State of Illinois	1,545,193,000
NJ	State of New Jersey	1,500,000,000
NJ	New Jersey Transit Corporation	1,288,077,000
ND	State of North Dakota	1,142,684,000
MS	State of Mississippi	1,080,809,000
AZ	Grand Canyon University	1,045,362,000

Table 6: Leases

State	Entity	Leases
GA	State of Georgia	3,023,377,000
VA	Virginia Port Authority	2,253,021,808
NY	New York	1,547,326,000
CA	Los Angeles	1,333,166,000
FL	Orange County District School Board	1,101,976,781
MI	Great Lakes Water Authority	1,026,208,454
IN	Capital Improvement Board of Managers	850,379,782
MD	State of Maryland	770,343,000
IN	Marion County	705,790,781
VA	Loudoun County	643,363,204

Table 7: Loans Outstanding

State	Entity	Loans Outstanding
MN	New Millennium Academy	999,600
CA	Mountain Empire Unified School District	997,229
MI	Northville Charter Township	996,805
LA	Zachary	995,812
SD	Huron School District No.2-2	995,640
MN	Washington County	995,401
MN	Washington Minnestoa County	995,401
OH	Archbold	995,187
MT	Great Falls	995,171
FL	Graceville	994,599

Table 8: Compensated Absences

State	Entity	Compensated Absences
PA	West Jefferson Hills School District	999,649
NY	Scotia-Glenville Central School District	999,382
TX	Pflugerville	999,315
PA	Big Spring School District	999,224
OH	Ridgewood Local School District	999,219
OH	Waterloo Local School District	999,076
UT	American Fork	998,731
OK	Cameron University	998,709
NM	Lea County	998,494
TX	Richardson Independent School District	998,259

Table 9: Total Liabilities

State	Entity	Total Liabilities
MN	Northwest Suburban Integration District	999,053
TX	Frisco	999,024,599
TN	East End Preparatory School	998,980
IL	Cary Fire Protection District	998,773
AK	Anchorage School District	998,762,854
TX	Comal Independent School District	998,555,775
NE	Sanitary and Improvement District No. 288	998,159
UT	Ignite Entrepreneurship Academy	997,917
IL	Thomasboro	997,367
CA	Housing Authority of the County of Humboldt	996,681

Table 10: Bonds Outstanding

State	Entity	Bonds Outstanding
NY	New York	99,455,082,000
TX	State of Texas	59,721,954,000
NY	Metropolitan Transportation Authority	51,013,000,000
MA	Commonwealth of Massachusetts	41,939,680,000
IL	State of Illinois	31,531,895,000
CT	State of Connecticut	29,166,415,000
CA	Los Angeles	29,056,349,000
WA	State of Washington	26,732,746,000
NJ	The Port Authority of New York and New Jersey	26,310,244,000
NJ	State of New Jersey	25,401,600,000

Table 11: Revenues

State	Entity	Revenues
MI	Boyne City Housing Commission	999,946
NE	Otoe County Rural Water District 3	999,706
TN	Hardin County Emergency Communications District	998,910
MI	Lenawee Conservation District	998,340
TN	River Road Utility District	998,103
ME	Jackson	997,409
IN	Linton Housing Authority	997,258
TN	Quebeck-Walling Utility District	996,664
OR	Aumsville Rural Fire Protection District	996,439
TN	Pittman Center	996,008