



**STATEWIDE**  
**LOUISIANA STATE EMPLOYEES' RETIREMENT, TEACHERS' RETIREMENT, STATE POLICE RETIREMENT**  
**TOTAL FISCAL YEAR 2009 UNFUNDED ACCRUED LIABILITY**

<u>AGY#</u>	<u>AGENCY NAME</u>	<u>GEN. FUND</u>	<u>I.A.T.</u>	<u>SELF-GEN.</u>	<u>STAT. DED.</u>	<u>I.E.B.</u>	<u>FEDERAL</u>	<u>TOTAL</u>
01-100	Executive Office	\$440,269	\$150,365	\$5,967	\$102,691	\$0	\$62,276	\$761,567
01-101	Indian Affairs	\$4,406	\$0	\$0	\$0	\$0	\$0	\$4,406
01-103	Mental Health Advocacy	\$150,544	\$8,740	\$0	\$14,335	\$0	\$0	\$173,618
01-105	Manufactured Housing	\$0	\$0	\$0	\$32,166	\$0	\$0	\$32,166
01-107	Division of Administration	\$3,033,910	\$1,041,892	\$498,563	\$0	\$0	\$594,749	\$5,169,114
01-108	Patients Compensation	\$0	\$0	\$0	\$222,458	\$0	\$0	\$222,458
01-110	Louisiana Recovery Authority	\$38,260	\$206,845	\$0	\$0	\$0	\$0	\$245,105
01-111	Homeland Security and Emergency	\$743,114	\$0	\$3,606	\$0	\$0	\$329,346	\$1,076,065
01-112	Military Department	\$1,164,897	\$32,049	\$181,696	\$0	\$0	\$1,569,973	\$2,948,614
01-113	Workforce Commission	\$21,903	\$41,443	\$1,080	\$0	\$0	\$1,574	\$65,999
01-114	Women's Services	\$22,223	\$0	\$2,337	\$0	\$0	\$3,428	\$27,988
01-116	Louisiana Public Defender Board	\$0	\$0	\$0	\$125,800	\$0	\$0	\$125,800
01-124	Louisiana Stadium and Exposition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-126	Board of Tax Appeals	\$14,015	\$0	\$273	\$0	\$0	\$0	\$14,288
01-129	LACLE	\$90,091	\$3,896	\$22,548	\$34,965	\$0	\$129,240	\$280,739
01-133	Elderly Affairs	\$282,950	\$0	\$0	\$0	\$0	\$58,540	\$341,490
01-254	Racing Commission	\$0	\$0	\$182,455	\$125,415	\$0	\$0	\$307,870
01-255	Office of Financial Institutions	\$0	\$0	\$851,857	\$0	\$0	\$0	\$851,857
01-259	Board of Cosmetology	\$0	\$0	\$72,910	\$0	\$0	\$0	\$72,910
03-130	Veterans Affairs	\$376,290	\$0	\$57,340	\$0	\$0	\$15,447	\$449,076
03-131	LA War Veterans Home	\$140,915	\$0	\$118,173	\$0	\$0	\$216,346	\$475,433
03-132	NE LA War Veterans Home	\$66,471	\$0	\$151,248	\$0	\$0	\$321,335	\$539,054
03-134	Southwest Louisiana War Veterans	\$33,477	\$0	\$113,140	\$0	\$0	\$337,055	\$483,673
03-135	Northwest Louisiana War Veterans	\$60,679	\$0	\$183,396	\$0	\$0	\$244,279	\$488,354
03-136	Southeast Louisiana War Veterans	\$27,865	\$0	\$80,058	\$0	\$0	\$330,971	\$438,893
04-139	Department of State	\$1,328,653	\$0	\$478,484	\$0	\$0	\$0	\$1,807,137
04-141	Department of Justice	\$780,369	\$1,297,631	\$68,221	\$473,255	\$0	\$241,578	\$2,861,054
04-146	Lt. Gov.	\$194,495	\$0	\$0	\$0	\$0	\$0	\$194,495
04-147	Department of Treasury	\$104,831	\$17,564	\$352,340	\$0	\$0	\$0	\$474,736
04-158	Public Service Commission	\$0	\$0	\$0	\$566,312	\$0	\$0	\$566,312
04-160	Agriculture and Forestry	\$2,243,704	\$522	\$309,864	\$1,686,879	\$0	\$374,252	\$4,615,221
04-165	Insurance	\$0	\$0	\$1,411,451	\$89,146	\$0	\$28,371	\$1,528,968
05-251	Office of the Secretary	\$162,858	\$0	\$27,181	\$39,201	\$0	\$0	\$229,240
05-252	Office of Business Development	\$346,598	\$80,066	\$46,947	\$53,479	\$0	\$0	\$527,090
06-261	Secretary	\$242,468	\$32,552	\$0	\$0	\$0	\$0	\$275,020
06-262	Library	\$239,900	\$0	\$0	\$0	\$0	\$71,105	\$311,004
06-263	Museum	\$407,843	\$0	\$5,595	\$0	\$0	\$0	\$413,438
06-264	Parks	\$1,311,166	\$0	\$0	\$0	\$0	\$12,114	\$1,323,280
06-265	Cultural Development	\$183,860	\$9,933	\$0	\$0	\$0	\$51,495	\$245,288
06-267	Tourism	\$0	\$0	\$253,234	\$0	\$0	\$0	\$253,234



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**TOTAL FISCAL YEAR 2009 UNFUNDED ACCRUED LIABILITY**

<u>AGY#</u>	<u>AGENCY NAME</u>	<u>GEN. FUND</u>	<u>I.A.T.</u>	<u>SELF-GEN.</u>	<u>STAT. DED.</u>	<u>I.E.B.</u>	<u>FEDERAL</u>	<u>TOTAL</u>
07-273	Administraton/DOTD	\$0	\$0	\$8,968	\$1,696,063	\$0	\$0	\$1,705,031
07-275	Public Works	(\$2,839)	\$0	\$18,457	\$486,470	\$0	\$58,587	\$560,675
07-276	Engineering & Operations	\$0	\$46,262	\$1,100,666	\$19,609,198	\$0	\$0	\$20,756,126
08-400	Corrections Administration	\$929,878	\$11,515	\$16,143	\$0	\$0	\$37,786	\$995,322
08-401	Phelps Correctional Center	\$1,317,952	\$8,318	\$18,647	\$0	\$0	\$0	\$1,344,916
08-402	Louisiana State Penitentiary	\$6,973,387	\$0	\$63,534	\$0	\$0	\$0	\$7,036,921
08-405	Avoyelles Correctional Center	\$1,554,113	\$4,338	\$17,914	\$0	\$0	\$0	\$1,576,365
08-406	Louisiana Correctional Institute for V	\$1,288,314	\$4,338	\$14,935	\$0	\$0	\$0	\$1,307,587
08-407	Winn Correctional Institute	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08-408	Allen Correctional Institute	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08-409	Dixon Correctional Institute	\$2,203,578	\$101,107	\$52,417	\$0	\$0	\$0	\$2,357,102
08-412	Dabadie Correctional Center	\$636,114	\$24,291	\$47,101	\$0	\$0	\$0	\$707,505
08-413	Hunt Correctional Institute	\$4,260,600	\$15,709	\$29,975	\$0	\$0	\$0	\$4,306,284
08-414	David Wade Correctional Center	\$3,269,997	\$17,351	\$30,866	\$0	\$0	\$0	\$3,318,214
08-416	Washington Correctional Institute	\$1,634,732	\$8,675	\$24,080	\$0	\$0	\$0	\$1,667,488
08-415	Probation and Parole	\$2,793,298	\$0	\$1,186,500	\$6,037	\$0	\$0	\$3,985,835
08-418	Management & Finance	\$21,000	\$0	\$1,100,208	\$86,943	\$0	\$0	\$1,208,151
08-419	State Police	\$3,161,510	\$479,087	\$1,873,525	\$3,936,973	\$0	\$318,232	\$9,769,328
08-420	Motor Vehicles	\$0	\$0	\$2,937,403	\$16,220	\$0	\$5,590	\$2,959,213
08-421	Legal	\$0	\$0	\$83,370	\$0	\$0	\$0	\$83,370
08-422	Fire Marshal	\$0	\$20,124	\$336,002	\$563,067	\$0	\$0	\$919,192
08-423	Gaming Board	\$0	\$0	\$0	\$29,395	\$0	\$0	\$29,395
08-424	LPG	\$0	\$0	\$0	\$54,013	\$0	\$0	\$54,013
08-425	Highway Safety	\$0	\$0	\$7,114	\$0	\$0	\$77,468	\$84,582
08-403	Office of Youth Development	\$5,789,931	\$104,705	\$4,752	\$3,659	\$0	\$0	\$5,903,046
09-300	Jefferson Parish Human Services Authority	\$912,920	\$0	\$0	\$0	\$0	\$0	\$912,920
09-301	Florida Parishes Human Services Authority	\$424,068	\$534,264	\$0	\$0	\$0	\$0	\$958,332
09-302	Capital Area Human Services District	\$457,049	\$718,944	\$0	\$0	\$0	\$0	\$1,175,993
09-303	Developmental Disabilities Council	\$641	\$0	\$0	\$0	\$0	\$50,911	\$51,552
09-304	Metropolitan Human Services District	\$1,004,244	\$0	\$0	\$0	\$0	\$0	\$1,004,244
09-305	Medical Vendor Administration	\$2,441,750	\$0	\$157,304	\$0	\$0	\$4,029,068	\$6,628,121
09-307	Office of the Secretary	\$2,599,965	\$22,025	\$19,989	\$5,635	\$0	\$88,098	\$2,735,711
09-309	South Central Louisiana Human Services Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0
09-310	Northeast Delta Human Services Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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<u>AGY#</u>	<u>AGENCY NAME</u>	<u>GEN. FUND</u>	<u>I.A.T.</u>	<u>SELF-GEN.</u>	<u>STAT. DED.</u>	<u>I.E.B.</u>	<u>FEDERAL</u>	<u>TOTAL</u>
09-320	Office of Aging and Adult Services	\$985,807	\$1,298,019	\$187,054	\$52,067	\$0	\$91,073	\$2,614,020
09-324	Louisiana Emergency Response Network Board	\$58,835	\$0	\$0	\$0	\$0	\$0	\$58,835
09-326	Office of Public Health	\$3,904,036	\$391,745	\$1,335,729	\$140,383	\$0	\$4,084,639	\$9,856,532
09-330	Office of Mental Health	\$449,599	\$261,505	\$0	\$0	\$0	\$38,042	\$749,146
09-331	Mental Health Area C	\$1,684,895	\$1,400,986	\$3,158	\$0	\$0	\$0	\$3,089,040
09-332	Mental Health Area B	\$4,637,995	\$2,152,479	\$558,613	\$0	\$0	\$80,744	\$7,429,831
09-333	Mental Health Area A	\$1,332,457	\$2,465,864	\$0	\$0	\$0	\$0	\$3,798,321
09-340	OCDD	\$1,790,605	\$13,208,696	\$284,451	\$0	\$0	\$42,264	\$15,326,016
09-351	Office for Addictive Disorders	\$1,163,178	\$0	\$15,911	\$16,539	\$0	\$984,818	\$2,180,446
10-355	Office of Family Support	\$3,977,463	\$6,638	\$621,115	\$27,071	\$0	\$7,291,383	\$11,923,670
10-357	Office of the Secretary	\$120,237	\$1,671,436	\$7,566	\$0	\$0	\$0	\$1,799,239
10-370	Office of Community Services	\$3,618,160	\$191,446	\$334	\$7,267	\$0	\$4,799,960	\$8,617,167
10-374	La. Rehabilitation Services	\$139,574	\$0	\$0	\$19,467	\$0	\$1,599,460	\$1,758,501
11-431	Office of the Secretary	\$152,684	\$414,188	\$96	\$0	\$0	\$115,421	\$682,389
11-432	Office of Conservation	\$270,880	\$57,679	\$0	\$648,734	\$0	\$104,483	\$1,081,776
11-434	Office of Mineral Resources	\$0	\$0	\$0	\$455,746	\$0	\$7,034	\$462,780
11-435	Office of Coastal Restoration & Management	\$0	\$10,801	\$0	\$946,630	\$0	\$167,753	\$1,125,184
12-440	Office of Revenue	\$735,492	\$19,006	\$3,791,180	\$30,491	\$0	\$12,745	\$4,588,914
12-441	LA Tax Commission	\$223,700	\$0	\$0	\$28,345	\$0	\$0	\$252,045
13-850	Secretary/DEQ	\$2,181	\$0	\$0	\$448,550	\$0	\$0	\$450,731
13-851	Environmental Compliance	\$126,389	\$0	\$0	\$1,228,550	\$0	\$210,979	\$1,565,919
13-852	Environmental Services	\$68,411	\$0	\$0	\$835,643	\$0	\$297,908	\$1,201,961
13-853	Environmental Assessment	\$80,045	\$0	\$0	\$933,785	\$0	\$622,499	\$1,636,329
13-855	Management & Finance	\$28,459	\$0	\$0	\$742,331	\$0	\$19,527	\$790,317
14-474	Workforce Development	\$0	\$96,805	\$0	\$446,809	\$0	\$3,515,188	\$4,058,802
14-475	Worker's Compensation	\$0	\$0	\$0	\$646,481	\$0	\$57,949	\$704,430
16-511	Management & Finance	\$0	\$0	\$0	\$397,708	\$0	\$22,176	\$419,884
16-512	Secretary	\$0	\$4,897	\$0	\$1,556,653	\$0	\$27,310	\$1,588,859
16-513	Wildlife	\$0	\$7,961	\$0	\$830,766	\$0	\$307,494	\$1,146,221
16-514	Fisheries	\$0	\$44,630	\$0	\$710,428	\$0	\$339,222	\$1,094,281
17-560	State Civil Service	\$0	\$554,141	\$30,660	\$0	\$0	\$0	\$584,802
17-561	Municipal Fire and Police Civil Service	\$0	\$0	\$0	\$108,683	\$0	\$0	\$108,683
17-562	Ethics Administration	\$147,790	\$0	\$4,037	\$0	\$0	\$0	\$151,826
17-563	State Police Commission	\$30,031	\$0	\$0	\$0	\$0	\$0	\$30,031
17-564	Division of Administrative Law	\$54,323	\$171,130	\$710	\$0	\$0	\$0	\$226,163
19-671	Board of Regents	\$365,269	\$37,684	\$78,446	\$68,525	\$0	\$99,169	\$649,093



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**TOTAL FISCAL YEAR 2009 UNFUNDED ACCRUED LIABILITY**

<u>AGY#</u>	<u>AGENCY NAME</u>	<u>GEN. FUND</u>	<u>I.A.T.</u>	<u>SELF-GEN.</u>	<u>STAT. DED.</u>	<u>I.E.B.</u>	<u>FEDERAL</u>	<u>TOTAL</u>
19-674	LUMCOM	\$137,708	\$24,317	\$840	\$3,560	\$0	\$110,345	\$276,771
19-600	LSU Board of Supervisors	\$32,212,670	\$20,175,604	\$16,899,027	\$2,687,420	\$0	\$3,237,493	\$75,212,215
19A-615	Southern Board	\$4,797,055	\$144,921	\$2,573,356	\$302,931	\$0	\$222,053	\$8,040,316
19A-620	U of L Board	\$23,609,906	\$7,034	\$10,018,708	\$1,125,223	\$0	\$0	\$34,760,871
19-649	LCTC Board	\$9,723,907	\$0	\$3,687,290	\$402,734	\$0	\$0	\$13,813,931
19-651	LSVI	\$399,747	\$53,258	\$0	\$5,862	\$0	\$0	\$458,867
19-653	LSD	\$1,141,601	\$25,684	\$1,612	\$0	\$0	\$0	\$1,168,897
19-655	LSEC	\$31,054	\$748,047	\$0	\$0	\$0	\$0	\$779,101
19-657	LSMSA	\$382,507	\$433	\$0	\$0	\$0	\$0	\$382,940
19-661	OSFA	\$214,153	\$0	\$0	\$0	\$0	\$470,860	\$685,014
19-662	LETA	\$469,867	\$0	\$6,400	\$0	\$0	\$0	\$476,267
19-666	BESE	\$65,202	\$0	\$0	\$52,687	\$0	\$0	\$117,889
19-673	NOCCA	\$259,939	\$0	\$0	\$0	\$0	\$0	\$259,939
19-678	State Activities	\$1,930,883	\$467,832	\$75,733	\$5,673	\$0	\$1,180,951	\$3,661,072
19-682	Recovery Sch. Dist.	\$19	\$10,711	\$0	\$0	\$0	\$0	\$10,730
19-699	SSD	\$892,685	\$135,402	\$0	\$0	\$0	\$0	\$1,028,087
19-610	LSU-HCSD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21-790	Donald J. Thibodeaux Training Academy	\$0	\$29,227	\$67,370	\$0	\$0	\$0	\$96,597
21-791	Jackson Regional Laundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21-796	Central Regional Laundry	\$0	\$31,956	\$0	\$0	\$0	\$0	\$31,956
21-800	Group Benefits	\$0	\$0	\$1,699,911	\$0	\$0	\$0	\$1,699,911
21-804	Risk Management	\$0	\$759,151	\$0	\$0	\$0	\$0	\$759,151
21-805	Administrative Services	\$0	\$223,681	\$0	\$0	\$0	\$0	\$223,681
21-806	LA Property Assistance	\$0	\$27,292	\$135,813	\$0	\$0	\$0	\$163,105
21-807	LA Federal Property Assistance	\$0	\$13,548	\$42,819	\$0	\$0	\$0	\$56,367
21-808	Telecommunications Management	\$0	\$662,339	\$19,522	\$0	\$0	\$0	\$681,861
21-810	Public Safety Services Cafeteria	\$0	\$21,072	\$6,656	\$0	\$0	\$0	\$27,728
21-811	Prison Enterprises	\$0	\$319,149	\$109,239	\$0	\$0	\$0	\$428,388
21-813	Sabine River Authority	\$0	\$0	\$202,336	\$0	\$0	\$0	\$202,336
21-829	Office of Aircraft Services	\$0	\$25,422	\$0	\$0	\$0	\$0	\$25,422
<b>TOTAL UNFUNDED ACCRUED LIABILITY</b>		<b>\$160,348,622</b>	<b>\$53,418,364</b>	<b>\$57,095,528</b>	<b>\$45,973,516</b>	<b>\$0</b>	<b>\$39,820,153</b>	<b>\$356,656,184</b>