

LOUISIANA HOUSING CORPORATION
STATE OF LOUISIANA
STATEMENTS OF NET POSITION
JUNE 30, 2025 (Unaudited)

2025

ASSETS:

Unrestricted Assets:

Cash and cash equivalents	6,316,181
Cash and cash equivalents - Work Force Initiative	3,179,999
Investments	1,425,074
Investments - Work Force Initiative	984,003
Mortgage loans receivable	369,762
Accrued investment interest receivable	51,662
Other receivables	1,532,077
Due from other governments	4,854,964
Due from MRB programs	233,718
Capital assets (net of accumulated depreciation)	53,465,802
Other assets	<u>240,758</u>
 Total Unrestricted Assets	 <u>72,653,999</u>

Restricted Assets:

Cash and cash equivalents	22,784,406
Investments	5,392,531
Mortgage loan receivables	644,587,399
Accrued loan interest receivable	87,312,476
Capital assets (net of accumulated depreciation)	<u>8,078,155</u>
 Total Restricted Assets	 <u>768,154,966</u>
 Total Assets	 <u>840,808,966</u>

DEFERRED OUTFLOWS OF RESOURCES:

Deferred outflows of resources related to pensions	4,969,640
Deferred outflows of resources related to OPEB	<u>1,255,755</u>
 Total Deferred Outflows of Resources	 <u>6,225,395</u>

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

847,034,361

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LIABILITIES:

Current Liabilities:

Accounts payable and accrued liabilities	6,377,939
Due to other governments	3,016,262
Compensated absences due within one year	1,147
Other postemployment benefits payable due within one year	<u>172,955</u>
 Total Current Liabilities	 <u>9,568,303</u>

Non-Current Liabilities:

Compensated absences	66,596
Net pension liability	28,996,432
Other postemployment benefits payable	9,689,143
Amounts held in escrow	<u>974,902</u>
 Total Non-Current Liabilities	 <u>39,727,074</u>
 Total Liabilities	 <u>49,295,376</u>

DEFERRED INFLOWS OF RESOURCES:

Deferred inflows of resources related to unearned income	3,676,601
Deferred inflows of resources related to pensions	235,502
Deferred inflows of resources related to OPEB	<u>2,977,703</u>
 Total Deferred Inflows of Resources	 <u>6,889,806</u>

NET POSITION:

Net investment in capital assets	53,465,802
Restricted	767,180,064
Unrestricted	<u>(29,796,687)</u>
 Total Net Position	 <u>790,849,179</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

847,034,361