

LOUISIANA HOUSING CORPORATION  
STATE OF LOUISIANA  
STATEMENTS OF NET POSITION  
DECEMBER 31, 2024

FY 2025

ASSETS:

Unrestricted Assets:

Cash and cash equivalents	4,672,998
Cash and cash equivalents - Work Force Initiative	1,376,849
Investments	2,219,399
Investments - Work Force Initiative	1,232,663
Mortgage loans receivable	374,721
Accrued investment interest receivable	74,407
Other receivables	4,026,238
Due from other governments	6,572,668
Due from MRB programs	166,459
Capital assets (net of accumulated depreciation)	54,894,684
Other assets	196,532
	<hr/>
Total Unrestricted Assets	75,807,618

Restricted Assets:

Cash and cash equivalents	23,414,617
Investments	9,195,499
Mortgage loans receivable (net of allowance for loan losses of \$142,974,563 and \$151,567,331 respectively)	488,358,235
Accrued loan interest receivable	85,555,487
Capital assets (net of accumulated depreciation)	8,315,319
	<hr/>
Total Restricted Assets	614,839,157
	<hr/>
Total Assets	690,646,776

DEFERRED OUTFLOWS OF RESOURCES:

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

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<hr/> <hr/> 696,872,171
---	-------------------------

LOUISIANA HOUSING CORPORATION  
STATE OF LOUISIANA  
STATEMENTS OF NET POSITION  
DECEMBER 31, 2025

	<u>2025</u>
LIABILITIES:	
Current Liabilities:	
Accounts payable and accrued liabilities	3,546,459
Due to other governments	3,026,250
Compensated absences due within one year	79,542
Other postemployment benefits payable due within one year	<u>166,426</u>
Total Current Liabilities	<u>6,818,677</u>
Non-Current Liabilities:	
Compensated absences	1,820,561
Net pension liability	26,806,562
Other postemployment benefits payable	9,243,358
Amounts held in escrow	<u>1,036,884</u>
Total Non-Current Liabilities	<u>38,907,364</u>
Total Liabilities	<u>45,726,041</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	54,894,684
Restricted	613,802,274
Unrestricted	<u>(24,440,634)</u>
Total Net Position	<u>644,256,324</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u><u>696,872,171</u></u>