

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

	<u>2026</u>
ASSETS:	
Unrestricted Assets:	
Cash and cash equivalents	7,763,683
Cash and cash equivalents - Work Force Initiative	4,801,776
Investments	698,748
Investments - Work Force Initiative	824,861
Mortgage loans receivable	368,950
Accrued investment interest receivable	87,887
Other receivables	24,073,697
Due from other governments	4,204,516
Due from MRB programs	233,718
Capital assets (net of accumulated depreciation)	53,000,183
Other assets	240,064
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Total Unrestricted Assets	96,298,082
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Restricted Assets:	
Cash and cash equivalents	21,325,516
Investments	5,350,532
Mortgage loan receivables	669,061,247
Accrued loan interest receivable	88,227,149
Capital assets (net of accumulated depreciation)	7,999,100
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Total Restricted Assets	791,963,545
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Total Assets	888,261,627
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DEFERRED OUTFLOWS OF RESOURCES:	
Deferred outflows of resources related to pensions	3,712,695
Deferred outflows of resources related to OPEB	2,077,482
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Total Deferred Outflows of Resources	5,790,177
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	894,051,804
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LIABILITIES:

Current Liabilities:

Accounts payable and accrued liabilities	3,120,484
Due to other governments	1,010,576
Compensated absences due within one year	69,168
Other postemployment benefits payable due within one year	1,951,747
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Total Current Liabilities	6,151,975
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Non-Current Liabilities:

Compensated absences	2,372,578
Net pension liability	23,789,275
Other postemployment benefits payable	9,689,143
Amounts held in escrow	854,807
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Total Non-Current Liabilities	36,705,803
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Total Liabilities	42,857,778
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DEFERRED INFLOWS OF RESOURCES:

Deferred inflows of resources related to unearned income	4,242,493
Deferred inflows of resources related to pensions	2,966,961
Deferred inflows of resources related to OPEB	2,080,249
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Total Deferred Inflows of Resources	9,289,703
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NET POSITION:

Net investment in capital assets	53,000,183
Restricted	791,108,738
Unrestricted	(2,204,597)
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Total Net Position	841,904,323
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TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

894,051,804