

**LOUISIANA HOUSING CORPORATION
STATE OF LOUISIANA
STATEMENTS OF NET POSITION
AUGUST 31, 2025 (Unaudited)**

2026

ASSETS:

Unrestricted Assets:

Cash and cash equivalents	8,163,693
Cash and cash equivalents - Work Force Initiative	4,765,745
Investments	198,707
Investments - Work Force Initiative	827,517
Mortgage loans receivable	368,950
Accrued investment interest receivable	76,053
Other receivables	24,095,425
Due from other governments	4,524,494
Due from MRB programs	233,718
Capital assets (net of accumulated depreciation)	53,000,183
Other assets	<u>240,064</u>
 Total Unrestricted Assets	 <u>96,494,549</u>

Restricted Assets:

Cash and cash equivalents	29,389,636
Investments	5,360,360
Mortgage loan receivables	645,294,261
Accrued loan interest receivable	87,090,173
Capital assets (net of accumulated depreciation)	<u>7,999,100</u>
 Total Restricted Assets	 <u>775,133,530</u>
 Total Assets	 <u>871,628,080</u>

DEFERRED OUTFLOWS OF RESOURCES:

Deferred outflows of resources related to pensions	3,712,695
Deferred outflows of resources related to OPEB	<u>2,077,482</u>
 Total Deferred Outflows of Resources	 <u>5,790,177</u>

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

877,418,257

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LIABILITIES:

Current Liabilities:

Accounts payable and accrued liabilities	4,411,556
Due to other governments	1,008,578
Compensated absences due within one year	69,168
Other postemployment benefits payable due within one year	<u>1,951,747</u>
 Total Current Liabilities	 <u>7,441,048</u>

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	<u>866,103</u>
 Total Non-Current Liabilities	 <u>36,717,098</u>
 Total Liabilities	 <u>44,158,146</u>

DEFERRED INFLOWS OF RESOURCES:

Deferred inflows of resources related to unearned income	3,717,332
Deferred inflows of resources related to pensions	2,966,961
Deferred inflows of resources related to OPEB	<u>2,080,249</u>
 Total Deferred Inflows of Resources	 <u>8,764,542</u>

NET POSITION:

Net investment in capital assets	53,000,183
Restricted	774,267,428
Unrestricted	<u>(2,772,042)</u>
 Total Net Position	 <u>824,495,569</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

877,418,257