

LOUISIANA HOUSING CORPORATION
STATE OF LOUISIANA
STATEMENTS OF NET POSITION
JULY 31, 2026 (Unaudited)

2026

ASSETS:

Unrestricted Assets:

Cash and cash equivalents	8,820,284
Cash and cash equivalents - Work Force Initiative	3,344,378
Investments	198,469
Investments - Work Force Initiative	828,389
Mortgage loans receivable	368,950
Accrued investment interest receivable	67,963
Other receivables	2,138,036
Due from other governments	4,571,287
Due from MRB programs	233,718
Capital assets (net of accumulated depreciation)	53,434,744
Other assets	<u>245,314</u>
 Total Unrestricted Assets	 <u>74,251,533</u>

Restricted Assets:

Cash and cash equivalents	19,137,629
Investments	5,356,724
Mortgage loan receivables	633,421,611
Accrued loan interest receivable	10,574,486
Capital assets (net of accumulated depreciation)	<u>8,078,155</u>
 Total Restricted Assets	 <u>676,568,606</u>
 Total Assets	 <u>750,820,138</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

757,045,533

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LIABILITIES:

Current Liabilities:

Accounts payable and accrued liabilities	2,349,010
Due to other governments	2,006,841
Compensated absences due within one year	69,168
Other postemployment benefits payable due within one year	<u>172,955</u>
 Total Current Liabilities	 <u>4,597,973</u>

Non-Current Liabilities:

Compensated absences	2,372,578
Net pension liability	28,996,432
Other postemployment benefits payable	9,689,143
Amounts held in escrow	<u>987,323</u>
 Total Non-Current Liabilities	 <u>42,045,476</u>
 Total Liabilities	 <u>46,643,449</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	53,434,744
Restricted	675,581,283
Unrestricted	<u>(25,503,748)</u>
 Total Net Position	 <u>703,512,279</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

757,045,533