

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

	<u>2025</u>
ASSETS:	
Unrestricted Assets:	
Cash and cash equivalents	4,387,957
Cash and cash equivalents - Work Force Initiative	3,164,198
Investments	1,429,156
Investments - Work Force Initiative	990,294
Mortgage loans receivable	369,762
Accrued investment interest receivable	55,658
Other receivables	1,783,840
Due from other governments	5,310,278
Due from MRB programs	166,459
Capital assets (net of accumulated depreciation)	53,720,566
Other assets	262,745
	71,640,912
Total Unrestricted Assets	71,640,912
Restricted Assets:	
Cash and cash equivalents	21,554,706
Investments	9,058,106
Mortgage loan receivables	599,265,642
Accrued loan interest receivable	87,905,309
Capital assets (net of accumulated depreciation)	8,117,682
	725,901,445
Total Restricted Assets	725,901,445
Total Assets	797,542,357
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred outflows of resources related to pensions	4,969,640
Deferred outflows of resources related to OPEB	1,255,755
	6,225,395
Total Deferred Outflows of Resources	6,225,395
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	803,767,752

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LIABILITIES:

Current Liabilities:

Accounts payable and accrued liabilities	3,625,956
Due to other governments	3,004,095
Compensated absences due within one year	90,169
Other postemployment benefits payable due within one year	172,955
	6,893,175
Total Current Liabilities	6,893,175

Non-Current Liabilities:

Compensated absences	1,940,882
Net pension liability	28,996,432
Other postemployment benefits payable	9,689,143
Amounts held in escrow	1,004,446
	41,630,903
Total Non-Current Liabilities	41,630,903

Total Liabilities	48,524,078
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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	2,977,703
	6,889,806
Total Deferred Inflows of Resources	6,889,806

NET POSITION:

Net investment in capital assets	53,720,566
Restricted	724,896,999
Unrestricted	(30,263,697)
	748,353,868
Total Net Position	748,353,868

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	803,767,752
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