

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

	<u>2025</u>
<b>ASSETS:</b>	
Unrestricted Assets:	
Cash and cash equivalents	5,232,159
Cash and cash equivalents - Work Force Initiative	3,148,869
Investments	443,426
Investments - Work Force Initiative	996,815
Mortgage loans receivable	373,048
Accrued investment interest receivable	73,486
Other receivables	4,133,086
Due from other governments	4,814,485
Due from MRB programs	166,459
Capital assets (net of accumulated depreciation)	53,952,015
Other assets	260,141
	73,593,988
Total Unrestricted Assets	73,593,988
Restricted Assets:	
Cash and cash equivalents	21,073,037
Investments	7,026,793
Mortgage loan receivables	583,907,703
Accrued loan interest receivable	87,323,616
Capital assets (net of accumulated depreciation)	8,157,209
	707,488,358
Total Restricted Assets	707,488,358
Total Assets	781,082,346
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
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>787,307,741</b>

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LIABILITIES:

Current Liabilities:

Accounts payable and accrued liabilities	6,816,411
Due to other governments	3,003,028
Compensated absences due within one year	90,169
Other postemployment benefits payable due within one year	<u>172,955</u>
 Total Current Liabilities	 <u>10,082,563</u>

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	<u>979,260</u>
 Total Non-Current Liabilities	 <u>41,605,718</u>

Total Liabilities	<u>51,688,281</u>
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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	<u>2,977,703</u>
 Total Deferred Inflows of Resources	 <u>6,889,806</u>

NET POSITION:

Net investment in capital assets	53,952,015
Restricted	706,509,098
Unrestricted	<u>(31,731,458)</u>
 Total Net Position	 <u>728,729,655</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u><u>787,307,741</u></u>
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