

## Note 10. Other Assets

<b>Other Assets as of September 30, 2025, and 2024</b>		
(In billions of dollars)	<b>2025</b>	<b>2024</b>
FDIC receivables from resolution activity, net	28.3	37.3
Regulatory assets	16.1	18.0
Investments in Multilateral Development Banks	9.5	9.2
Enhancement of Nationwide Public Safety Broadband Network	5.6	5.4
Operating non-federal generation	3.6	3.1
Other	10.0	8.9
Total other assets	<u>73.1</u>	<u>81.9</u>

Other assets are miscellaneous assets that are not reported elsewhere on the Balance Sheet (e.g., receivables from resolution activity, regulatory assets, investments, and costs related to special projects).

FDIC insures the deposits of insured depository institutions and resolves failed institutions upon appointment of FDIC as Receiver. FDIC, as Receiver, is responsible for managing and disposing of the assets of failed institutions in an orderly and efficient manner. The receivables from resolutions result from payments to cover insured depositors of failed institutions, advances to resolution entities (receiverships, conservatorships, and bridge institutions) for working capital, and administrative expenses paid on behalf of resolution entities. Assets held by resolution entities are the main source of repayment of FDIC's receivables from resolution activity. Estimates are made for the valuation of the assets held by resolution entities to compute the allowance for credit losses, including FDIC's estimate of future payments on losses incurred on assets sold to an acquiring institution under a shared-loss agreement.

DOE and TVA record regulatory assets in accordance with FASB ASC Topic 980, *Regulated Operations*. The provisions of this standard require that regulated enterprises reflect rate actions of the regulator in their financial statements, when appropriate. These rate actions can provide reasonable assurance of the existence of an asset, reduce or eliminate the value of an asset, or impose a liability on a regulated enterprise. In order to defer incurred costs under FASB ASC Topic 980, a regulated entity must have the statutory authority to establish rates that recover all costs, and those rates must be charged to and collected from customers. If rates become market-based, FASB ASC Topic 980 would no longer be applicable, and all the deferred costs under that standard would be expensed. DOE's Bonneville Power Administration (BPA) is responsible for repaying Treasury for transmission and power-generating assets owned by other entities based on this deferred cost. Other regulatory assets for DOE include BPA's fixed schedule of benefit payments for investor-owned utility customers and repayment of debt for terminated nuclear projects. TVA's regulatory assets represent incurred costs that have been deferred because such costs are probable of future recovery in customer rates.

On behalf of the U.S., Treasury invests in certain Multilateral Development Banks (MDB), through subscriptions to capital, which allows the MDB to issue loans at market-based rates to middle-income developing countries. These paid-in capital investments are nonmarketable equity investments valued at cost.

DOC's cost contributions toward the continued enhancement of the Nationwide Public Safety Broadband Network (NPSBN) reflects future economic benefits to the National Telecommunications and Information Administration. Refer to Note 28—Public-Private Partnerships for additional information.

DOE is party to long-term contracts for BPA to acquire all of the generating capability of Energy Northwest's Columbia Generating Station and Lewis County Public Utility District's Cowlitz Falls Hydroelectric Project. Columbia Generating Station is a non-federal nuclear power plant owned and operated by Energy Northwest, a joint operating agency of the state of Washington. Operating non-federal generation assets are amortized on a straight-line basis.

Items in other include lease receivables and derivative assets. Additional information regarding other assets can be found in the financial statements of FDIC, DOE, Treasury, TVA, and DOC.