OTHER FINANCIAL INFORMATION

Other Financial Information: Balance Sheet by Major Program as of September 30, 2026
(Dollars in Millions)

Assets	OASI	DI	SSI	Other	LAE	Intra-Agency Eliminations	Consolidated
Intragovernmental Assets:							
Fund Balance with Treasury	$ 156	$ 107	$ 5,734	$ 71	$ 877	$ 0	$ 6,945
Investments	2,193,912	262,954	0	0	0	0	2,456,866
Accounts Receivable, Net	527	65	0	0	4,147	(3,189)	1,550
Advances and Prepayments	0	0	6	0	32	0	38
Other Assets	0	0	0	0	100	0	100
Total Intragovernmental Assets	2,194,595	263,126	5,740	71	5,156	(3,189)	2,465,499
Assets with the Public:							
Accounts Receivable, Net	3,616	3,608	5,127	0	5	(592)	11,764
Property, Plant, and Equipment, Net	0	0	0	0	5,075	0	5,075
Total Assets with the Public	3,616	3,608	5,127	0	5,080	(592)	16,839
Total Assets	$2,198,211	$266,734	$ 10,867	$ 71	$ 10,236	$ (3,781)	$ 2,482,338
Liabilities							
Intragovernmental Liabilities:							
Accounts Payable	$ 7,020	$ 767	$ 1,445	$ 15	$ 42	$ (3,189)	$ 6,100
Other Liabilities	0	0	4,851	2	115	0	4,968
Total Intragovernmental Liabilities	7,020	767	6,296	17	157	(3,189)	11,068
Liabilities with the Public:							
Accounts Payable	1	4	279	0	302	0	586
Federal Employee Salary, Leave, and Benefits Payable	0	0	0	0	554	0	554
Post-Employment Benefits Payable	0	0	0	0	232	0	232
Benefits Due and Payable	138,185	32,565	6,027	0	0	(592)	176,185
Advances from Others and Deferred Revenue	0	0	280	0	5	0	285
Other Liabilities	0	0	39	1	1	0	41
Total Liabilities with the Public	138,186	32,569	6,625	1	1,094	(592)	177,883
Total Liabilities	$ 145,206	$ 33,336	$ 12,921	$ 18	$ 1,251	$ (3,781)	$ 188,951
Commitments and Contingencies (Note 9)							
Net Position							
Unexpended Appropriations - Funds from other than Dedicated Collections	$ 0	$ 0	$ 1,324	$ 53	$ 7	$ 0	$ 1,384
Cumulative Results of Operations - Funds from Dedicated Collections	2,053,005	233,398	7	0	0	0	2,286,410
Cumulative Results of Operations - Funds from other than Dedicated Collections	0	0	(3,385)	0	8,978	0	5,593
Total Cumulative Results of Operations	2,053,005	233,398	(3,378)	0	8,978	0	2,292,003
Total Net Position	$2,053,005	$ 233,398	$ (2,054)	$ 53	$ 8,985	$ 0	$ 2,293,387
Total Liabilities and Net Position	$2,198,211	$ 266,734	$ 10,867	$ 71	$ 10,236	$ (3,781)	$ 2,482,338

Other Financial Information: Schedule of Net Cost for the Year Ended September 30, 2026
(Dollars in Millions)

	Program	LAE	Total
OASI Program			
Benefit Payment Expense	$ 1,500,880	$ 0	$ 1,500,880
Operating Expenses	703	3,603	4,306
Total Cost of OASI Program	1,501,583	3,603	1,505,186
Less: Exchange Revenues	(1)	(20)	(21)
Net Cost of OASI Program	$ 1,501,582	$ 3,583	$ 1,505,165
DI Program			
Benefit Payment Expense	$ 159,413	$ 0	$ 159,413
Operating Expenses	286	2,907	3,193
Total Cost of DI Program	159,699	2,907	162,606
Less: Exchange Revenues	(30)	(16)	(46)
Net Cost of DI Program	$ 159,669	$ 2,891	$ 162,560
SSI Program			
Benefit Payment Expense	$ 61,995	$ 0	$ 61,995
Operating Expenses	154	4,906	5,060
Total Cost of SSI Program	62,149	4,906	67,055
Less: Exchange Revenues	(257)	(28)	(285)
Net Cost of SSI Program	$ 61,892	$ 4,878	$ 66,770
Other			
Operating Expenses	$ 0	$ 3,712	$ 3,712
Less: Exchange Revenues	0	(21)	(21)
Net Cost of Other Program	$ 0	$ 3,691	$ 3,691
Total Net Cost			
Benefit Payment Expense	$ 1,722,288	$ 0	$ 1,722,288
Operating Expenses	1,143	15,128	16,271
Total Cost	1,723,431	15,128	1,738,559
Less: Exchange Revenues	(288)	(85)	(373)
Total Net Cost	$ 1,723,143	$ 15,043	$ 1,738,186

Other Financial Information: Schedule of Changes in Net Position for the Year Ended September 30, 2026
(Dollars in Millions)

	OASI	DI	SSI		Other	
	Funds from Dedicated Collections	Funds from Dedicated Collections	Funds from Dedicated Collections	Funds from other than Dedicated Collections	Funds from Dedicated Collections	Funds from other than Dedicated Collections
Unexpended Appropriations:						
Beginning Balances	$ 0	$ 0	$ 0	$ 551	$ 0	$ 55
Appropriations Received	0	0	0	72,152	57,373	25
Other Adjustments	0	0	0	(602)	0	(28)
Appropriations Used	0	0	0	(70,777)	(57,373)	1
Net Change in Unexpended Appropriations	0	0	0	773	0	(2)
Total Unexpended Appropriations - Ending	0	0	0	1,324	0	53
Cumulative Results of Operations:						
Beginning Balances	$ 2,280,823	$ 187,555	$ 9	$ (3,774)	$ 0	$ 0
Appropriations Used	0	0	0	70,777	57,373	(1)
Non-Exchange Revenue						
Tax Revenues	1,168,063	198,218	0	0	0	0
Interest Revenues	59,023	8,777	0	0	0	0
Other	66	276	0	0	0	0
Total Non-Exchange Revenue	1,227,152	207,271	0	0	0	0
Transfers In/Out - Without Reimbursement	46,612	(1,759)	(170)	(8,508)	(57,373)	3,627
Imputed Financing Sources	0	0	0	16	0	0
Other	0	0	0	164	0	(3,626)
Net Cost of Operations	1,501,582	159,669	(168)	62,060	0	0
Net Change in Cumulative Results of Operations	(227,818)	45,843	(2)	389	0	0
Total Cumulative Results of Operations - Ending	$ 2,053,005	$ 233,398	$ 7	$ (3,385)	$ 0	$ 0
Net Position	$ 2,053,005	$ 233,398	$ 7	$ (2,061)	$ 0	$ 53

Other Financial Information: Schedule of Changes in Net Position for the Year Ended September 30, 2026 (Continued)

(Dollars in Millions)

	LAE	Consolidated	Consolidated	Consolidated
	Funds from other than Dedicated Collections	Funds from Dedicated Collections	Funds from other than Dedicated Collections	Total
Unexpended Appropriations:				
Beginning Balances	$ 6	$ 0	$ 612	$ 612
Appropriations Received	32	57,373	72,209	129,582
Other Adjustments	0	0	(630)	(630)
Appropriations Used	(31)	(57,373)	(70,807)	(128,180)
Net Change in Unexpended Appropriations	1	0	772	772
Total Unexpended Appropriations - Ending	7	0	1,384	1,384
Cumulative Results of Operations:				
Beginning Balances	$ 8,290	$ 2,468,387	$ 4,516	$ 2,472,903
Appropriations Used	31	57,373	70,807	128,180
Non-Exchange Revenue				
Tax Revenues	0	1,366,281	0	1,366,281
Interest Revenues	0	67,800	0	67,800
Other	0	342	0	342
Total Non-Exchange Revenue	0	1,434,423	0	1,434,423
Transfers In/Out Without Reimbursement	14,849	(12,690)	9,968	(2,722)
Imputed Financing Sources	851	0	867	867
Other	0	0	(3,462)	(3,462)
Net Cost of Operations	15,043	1,661,083	77,103	1,738,186
Net Change in Cumulative Results of Operations	688	(181,977)	1,077	(180,900)
Total Cumulative Results of Operations - Ending	$ 8,978	$ 2,286,410	$ 5,593	$ 2,292,003
Net Position	$ 8,985	$ 2,286,410	$ 6,977	$ 2,293,387

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