

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

NOS, NMFS, OAR, NWS, NESDIS, NFA, NMAO, and BIS

- Below is a chart containing the seven “exception” project codes using Agency ID Code ‘4900’ for multiple Federal agencies recorded on the CBS CM004 Project Code setup screen in the Budget Initiative field. For the customer/sponsor activity in the identified project codes, please prorate (using percentages) to the appropriate valid Agency IDs found in the OMB A-11, Appendix C. Previous submissions of prorated Agency IDs have been listed along the top of the chart. If additional valid Agency IDs exist within any of these project codes, please use valid Agency IDs that represent the customer/sponsor activity within the project codes. The sum of the proration must equal 100%. For the current OMB A-11, Appendix C for NOAA’s implementation (Agency ID Code Table), refer to: <http://www.corporateservices.noaa.gov/%7efinance/FOFRD.html> (Due December 16, 2008.)

Project Code	LO	Agency ID Code													Total	
		00508	01010	01012	01505	01600	42200	20200	02000	31600	02600	02506	01850	01885		17720
		Prorated % by Agency ID Code														
3BR1DMG	OAR		34%				33%		33%							100%
17K6EA2	NOS						90%								10%	100%
3BR1DAP	OAR						50%				50%					100%
3BR1A1B	OAR						50%				50%					100%
3BR1DGG	OAR			50%							50%					100%
5BN3AS1	NESDIS			75%								15%	5%	5%		100%
56N3AS1	NESDIS			26%						65%		5%	2%	2%		100%

- Provide all *Reports of Property Constructed*, Form 37-6, for all real and personal property construction work in progress items completed through November 30, 2008. For CWIP items estimated to be completed from December 1, 2008, through December 12, 2008, prepare and provide a 37-6 form clearly labeled “estimate.” Each Form 37-6 cost line-item should contain valid CBS Organization Codes, Project Codes, Task Codes, and original fiscal year as stated on the CBS CA500D report. The Project/Task Codes on the Form 37-6 must be active in CBS at the time the Form 37-6 is submitted. (Due to Germantown Financial Statements Branch no later than December 2, 2008. Germantown Finance Office submission due to Property Office no later than December 5, 2008.)
- Provide information for all cash on deposit in banks, including escrow accounts, or other financial institutions as of December 31, 2008. Include the purpose of the funds, the name and address of the bank or other financial institution, account number, account title, names of individuals with authorized signature authority, account balance as of December 31, 2008, and any other necessary information. Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day. (Due January 5, 2009.)
- Provide information for all lease arrangements in existence as of December 31, 2008, where NOAA or BIS is the lessor (NOAA or BIS assets are being leased to another entity). Include a description of the asset, lease terms, projected future lease revenues to NOAA and/or BIS by fiscal year, and a copy of the lease and/or reimbursable agreement. (Due January 5, 2009.)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

5. Provide information for all prepayments and advances (cash outlays made before expenses are incurred) over \$750,000 as of December 31, 2008. Include the payee name, payment date, payment amount, purpose of payment, and period of time the prepayment covers. Do not include amounts obligated but unpaid as of December 31, 2008, (these are not prepayments) or advances to grant recipients. Include payments made on CWIP projects and other property purchases or payments. (Due January 5, 2009.)
6. Provide information for all long-term contracts in effect as of December 31, 2008, for the purchase, construction, and modernization of equipment and facilities (satellite and weather-related). Include a description of the contract, and the projected contract amounts to be paid during the nine month period January 1, 2009 through September 30, 2009, during each of the four full fiscal years ending September 30, 2010, through September 30, 2013, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due January 5, 2009.)
7. Provide a reconciliation of all CWIP costs to the CBS CA500D report as of December 12, 2008, including additions and deletions from October 1, 2008, through December 12, 2008. Include any necessary adjustments to the December 12, 2008, balances. All adjustments and differences must be properly identified and explained in detail. For the current format and instructions on how to prepare the reconciliation refer to:
http://www.rdc.noaa.gov/~finance/financial_policy.htm (Due December 23, 2008.)
8. Provide information for any incidents through December 31, 2008, which qualify as government acknowledged events. Government-acknowledged events are those non-transaction based events that are of financial consequence to the Federal Government because it chooses to respond to the event. The Federal Government has broad responsibility to provide for the public's general welfare and often assumes responsibilities for which it has no prior legal obligation. For example, costs from many events, such as toxic waste damage caused by non-Federal entities and other events under Damage Assessment and Restoration Fund related activities could ultimately become the responsibility of NOAA or BIS. Provide a description of the event, authorizing legislation, date of the event and any applicable exchanges (for example, when a contractor performs repairs), amounts of liability including an estimate if the exact amount is unknown, and any other applicable information. The liability includes amounts due from NOAA and BIS to pay for benefits, goods, or services provided under the terms of the program or legislation, as of December 31, 2008, whether or not such amounts have been reported to NOAA and BIS. Only report events where the liability is \$1 million or more. (Due January 5, 2009.)
9. Review all applicable sections of the draft of NOAA's December 31, 2008, Stewardship Reporting submission and update the text and data as necessary. This includes the Note 22 Excel template file for Heritage Assets and Stewardship Land. The file contains data reported for the previous quarter. This is attachment 7 of this data call. (Due January 5, 2009.)

Additionally, if your response contains information pertaining to collection-type heritage assets, your submission should also be sent to Lynette Joynes, Logistics Division, Personal Property Branch (SOU57111). The Personal Property office will provide a consolidated response related to collection-type heritage assets to the Finance Office.

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

(Due to Property Office no later than December 26, 2008. Property Office consolidated submission due to Germantown Finance Office no later than January 5, 2009.)

10. Review the yellow highlighted portions of the FY 2009 Closing Package information to be provided to Treasury (attachment 6 of this data call, updated with September 30, 2008 data) and update the data as necessary for major development projects, discoveries, and new applications. This data is provided to Treasury to be included in the US Consolidated Financial Statement. The Department includes some portions of our Stewardship Report, so there is no need to restate that information. (Due January 5, 2009)
11. NOAA's full cost should incorporate the full cost of goods and services that it receives from other entities. The entity providing the goods or services has the responsibility to provide NOAA with information on the full cost of such goods and services either through billing or other advice.

Recognition of inter-entity costs that are not fully reimbursed is limited to material items that (1) are significant to NOAA, (2) form an integral or necessary part of NOAA's output, and (3) can be identified with reasonable precision. Broad and general support services provided by an entity to all or most other entities should not be recognized unless such services form a vital and integral part of the operations or output of NOAA.

Some examples of inter-entity costs or possible inter-entity costs include: (1) detail of an employee to/from another federal agency, (2) overhead costs not reimbursed to/from another federal entity, (3) free use of office space and/or services to/from another federal entity, (4) free training provided to or by another federal entity's employees, (5) an employee's substantial time provided to or by another federal entity for collaboration, consultation, or support services for projects or operations, and (6) records storage provided by another federal entity at no cost.

Provide a listing of non-reimbursed and/or under-reimbursed inter-entity costs with other federal agencies. Include only those items with an estimated value of \$200,000 or more. Provide a thorough description of the process used to identify these inter-entity costs. (Due January 5, 2009)

12. Prepare an impairment analysis for all active real and personal property CWIP and IUSD projects. The Financial Accounting Standards Board (FASB) issued guidance on Impairments under FASB #144. The Finance Office developed a one-page summary of the FASB #144 requirements, which can be found on the Finance Office website, at the following link: <http://www.corporateservices.noaa.gov/~finance/CWIP.html>. (Due June 16, 2009)
13. Prepare an impairment analysis for all completed real and personal property assets. The Financial Accounting Standards Board (FASB) issued guidance on Impairments under FASB #144. The Finance Office developed a one-page summary of the FASB #144 requirements, which can be found on the Finance Office website, at the following link: <http://www.corporateservices.noaa.gov/~finance/CWIP.html>. (Due June 16, 2009)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

IN ADDITION TO THE ABOVE, SPECIFIC OFFICE REQUESTS ARE AS FOLLOWS:

NESDIS, Budget and Planning Office (E/BP)

1. Provide information for all long-term commitments such as contracts in effect as of December 31, 2008, for the purchase, construction, and modernization of satellites. Include a description of the contract, and the projected contract amounts to be paid during the nine month period January 1, 2009 through September 30, 2009, during each of the four full fiscal years ending September 30, 2010, through September 30, 2013, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due January 5, 2009.)
2. Provide a reconciliation of all satellite CWIP costs to the CBS CA500D report as of December 12, 2008, including additions and deletions from October 1, 2008, through December 12, 2008. Include any necessary adjustments to the December 12, 2008, balance. All adjustments and differences must be properly identified and explained in detail. (Due December 23, 2008.)
3. Provide the necessary reports, schedules and supporting documentation for satellite additions and disposals from October 1, 2008, through December 12, 2008, and related accumulated depreciation additions and disposals. (Due December 26, 2008.)

NMFS, Financial Services Division (F/CS2)

1. Provide Fisheries Finance Program administrative expenses from October 1, 2008, through December 31, 2008. (Due January 5, 2009.)

NOAA Assistant General Counsel for Enforcement and Litigation (GCEL)

1. Provide the necessary schedules, reports, and supporting documentation for seized property (Exhibits 1 and 2) as of December 31, 2008, related to Civil Monetary Penalty (CMP) Enforcement. (Due January 5, 2009.)
2. Provide a schedule of legally enforceable cases as of December 31, 2008. (Due January 5, 2009.)

NOS, Office of Ocean and Coastal Resource Management (N/ORM)

1. Provide information for all cash on deposit in banks or other financial institutions as of December 31, 2008, specifically including trust accounts from foreclosure. Include the purpose of the funds, the name and address of the bank or other financial institution, account number, account title, names of individuals with authorized signature authority, account balance, and any other necessary information as of December 31, 2008. Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day. (Due January 5, 2009.)
2. Provide direct loan program administrative expenses by project code related to credit program receivables and related foreclosed property as of December 31, 2008. (Due January 5, 2009.)
3. Provide a report of deferred maintenance for stewardship assets as of December 31, 2009.

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

Include identification of each major class of asset for which maintenance was deferred, the method of measuring deferred maintenance for each major class, a description of the requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, a range of asset condition (1 - excellent condition, 2 - good condition, etc.), the estimated range of dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, identification of each major class of asset as critical or non-critical regarding the amount of maintenance needed to return the asset to acceptable operating condition, and any other information required by SFFASs 6, 8, 14, 29 and other applicable regulations. (Due January 5, 2009.)

NWS, Comptroller Division (W/CFO2) and National Logistics Support Center (NLSC) (CCx2)

1. For NLSC reimbursable Project Code '47M6JGA' provide the OMB Agency Code, Bureau Code and Treasury Agency Code per OMB Circular A-11 appendix C, and the related dollar amount of activity year-to-date, including any current year activity for prior year amounts, for each customer/sponsor of the project. For the current OMB A-11, Appendix C for NOAA's implementation (Agency ID Code Table), refer to:
<http://www.corporateservices.noaa.gov/%7efinance/FOFRD.html> (Due January 5, 2009.)
2. Provide information for all long-term commitments, such as contracts, in effect as of December 31, 2008, for the purchase, construction, and modernization of weather-related equipment. Include a description of the contract and the projected contract amounts to be paid during the nine month period January 1, 2009 through September 30, 2009, during each of the four full fiscal years ending September 30, 2010, through September 30, 2013, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due January 5, 2009.)
3. Provide the necessary reports and schedules for the NLSC supplies, and equipment physical inventory as of December 12, 2008, including an inventory roll forward report. (Due December 16, 2008.)
4. Provide a reconciliation between the September 12, 2008, ending operating materials and supplies inventory balances and the ending inventory balances per the December 12, 2008, physical inventory report, for both supplies and equipment. (Due December 16, 2008.)
5. NLSC only – Provide a breakout of purchases made with other federal agencies and those made from the public. For purchases made with other federal agencies, identify the agency and its respective amount. (Due December 16, 2008.)
6. Provide a report of total excess, obsolete and unserviceable inventory for both supplies and equipment as of December 12, 2008. (Due December 16, 2008.)
7. Provide the carrying amount and net realizable value of the excess, obsolete and unserviceable items as of December 12, 2008. (Due December 16, 2008.)
8. Provide any changes in the methodology for calculating the allowance for excess, obsolete and unserviceable items. (Due December 16, 2008.)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

9. Provide a report of inventory held for repair as of December 12, 2008. (Due December 16, 2008.)
10. Provide information on any restrictions on the sale, use or disposition of inventory. (Due December 16, 2008.)
11. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due December 16, 2008.)

NWS, Office of Operational Systems, National Reconditioning Center (NRC) (W/OPS16)

1. Provide the necessary reports and schedules for the NRC supplies physical inventory as of December 12, 2008, including an inventory roll forward report. (Due December 16, 2008.)
2. Provide the carrying amount and net realizable value of the excess, obsolete and unserviceable items as of December 12, 2008. (Due December 16, 2008.)
3. Provide any changes in the methodology for calculating the allowance for excess, obsolete and unserviceable items. (Due December 16, 2008.)
4. Provide information on any restrictions on the sale, use or disposition of inventories. (Due December 16, 2008.)
5. Provide a report of inventory held for repair as of December 12, 2008. (Due December 16, 2008.)
6. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due December 16, 2008.)

NWS, Pacific Region Headquarters (W/PR)

1. Provide a worksheet to identify amounts paid to Navy, through November 30, 2008, for the construction of the Majuro, Koror, and Phonpei facilities, including both CWIP and Non-CWIP amounts paid and completed. (Due December 16, 2008)

NWS, Office of Climate, Water and Weather Services

1. For Weather Service training reimbursable Project Code '47M6JTG' provide the OMB Agency Code, Bureau Code and Treasury Agency Code per OMB Circular A-11, Appendix C, and the related dollar amount of activity year-to-date, including any current year activity for prior year amounts, for each customer/sponsor of the project. For the current OMB A-11, Appendix C for NOAA's implementation (Agency ID Code Table), refer to:
<http://www.corporateservices.noaa.gov/%7efinance/FOFRD.html> (Due January 5, 2009.)

OMAO, Officer Services Division (CPC2)

1. Provide the most recent NOAA Commissioned Corps leave status report as of December 12, 2008. (Due December 16, 2008)
2. Provide the NOAA Commissioned Corps leave status report as of December 31, 2008. (Due

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

January 5, 2009)

SPECIFIC NEA OFFICE REQUESTS ARE AS FOLLOWS

Budget Office (OFA3)

1. Review the research and development section of the draft of NOAA's December 31, 2008, Stewardship Reporting submission and update the text and data as necessary. (Due January 5, 2009)

WFM Office, Programs and Plans Division (OFA41)

1. Provide the necessary schedule of accrued annual leave including credit time, compensatory time, leave transferred in, and shore leave, as of December 12, 2008. (Due December 16, 2008.)

Environmental Compliance and Safety Division (OFA54)

1. Provide the necessary reports, schedules and supporting documentation for environmental and non-environmental contingent liability estimates, including amounts that are probable and the portion of the liability due to other Federal agencies versus the public. Include the specific project number for each line item listed, and document numbers and dollar amount of all outstanding payables as of December 12, 2008. (Due December 16, 2008)
2. Provide the necessary reports, schedules, and supporting documentation for environmental and non-environmental contingent liability estimates, including amounts that are reasonably possible and the portion of the liability due to other Federal agencies versus the public. Include the specific project number for each line item listed, and document numbers and dollar amount of all outstanding payables as of December 12, 2008. (Due December 16, 2008)

Grants Management Division (OFA62)

1. Provide listings of grant positive and negative cash on hand as of September 30, 2006, September 30, 2007, and September 30, 2008, each updated as of December 5, 2008. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update, sorted in descending order of cash balance. (Due December 16, 2008)
2. Provide listings of Congressionally-mandated and Congressionally-directed grants positive and negative cash on hand as of September 30, 2006, September 30, 2007, and September 30, 2008, each updated as of December 5, 2008. Provide listings of all current year Congressionally-mandated and Congressionally-directed positive cash on hand grants from October 1, 2008 through December 5, 2008. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update. (Due December 16, 2008)
3. Provide a summary schedule for positive and negative cash on hand which summarizes the number of SF-272s and their respective dollar amounts received by the Grants Management Division during Fiscal Years 2006 through 2008, updated through December 5, 2008. (Due December 16, 2008)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

4. Identify "Direct Pay with a Specific Purpose" grants and "Direct Pay with NO Specific Purpose" grants, where SF-272s were submitted, with positive and negative cash on hand as of September 30, 2006, September 30, 2007, and September 30, 2008, each updated as of December 5, 2008. Identify current year "Direct Pay with a Specific Purpose" grants and "Direct Pay with NO Specific Purpose" positive cash on hand grants from October 1, 2008 through December 5, 2008. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update, sorted in descending order of cash balance. (Due December 16, 2008)
5. Provide, within 24 hours of notification, current year SF-272s specific grants identified by the Finance Office as "unique", including "direct pay" grants and material positive and negative cash on hand grants over \$4 million. (Due within 24 hours of notification)

Logistics Division, Personal Property Management Branch (SOU57111)

1. Provide the following personal property schedules and information as of December 10, 2008:
 - A. Provide detailed reconciliations/roll forwards of personal property including assets under capital lease with depreciable basis and accumulated depreciation balances from the September 30, 2008 ending balances to the December 10, 2008 balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward. (Due December 16, 2008)
 - B. Provide a report of all personal property acquisitions including assets under capital lease from October 1, 2008, through December 10, 2008, including property descriptions and acquisition dates. For property transferred from another Federal agency, provide the name of the agency and vendor number. (Due December 16, 2008)
 - C. Provide a report of all personal property disposals including assets under capital lease from October 1, 2008, through December 10, 2008, including property descriptions and disposal dates. For property transferred to another Federal agency, provide the name of the agency and vendor number. (Due December 16, 2008)
 - D. Provide a report of all personal property adjustments including adjustments to assets under capital lease required to **prior** fiscal year balances as of December 10, 2008, including the cause for the adjustment such as errors or policy changes. (Due December 16, 2008)
 - E. Provide a report of all personal property adjustments including adjustments to assets under capital lease required to **current** fiscal year balances as of December 10, 2008, including the cause for the adjustment such as errors or policy changes. (Due December 16, 2008)
 - F. Provide a report of all personal property (including assets under capital lease) by bar code number, including the effect of FY 2009 acquisitions, disposals, depreciation expense, and current and prior and current year adjustments for the period October 1, 2008, through December 10, 2008. (Due December 16, 2008)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

2. On a monthly basis, provide the following personal property schedules and information:
 - A. Provide the schedules and information from #1 above for the month (November 11, 2008 through December 10, 2008).
 - B. Provide detailed reconciliations/roll forwards of personal property including assets under capital lease with depreciable basis and accumulated depreciation balances from September 30, 2008 ending balances to December 10, 2008 balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward. (Due December 16, 2008)
 - C. Provide the following detail files of all personal property including assets under capital lease by project code, object class, and bar code number, including the effect of FY 2009 acquisitions, disposals, depreciation expense, and current and prior year adjustments for the month: (Due December 16, 2008)
 1. Acquisitions, Current Period Adjustments, and Prior Period Adjustments
 2. Disposals
 3. Depreciation Expense (month's)
 4. Current Period Adjustments to Depreciation
 5. Prior Period Adjustments to Depreciation
3. Provide a detailed listing of all capitalized personal property properties sold, transferred, disposed, or removed from October 1, 2008, through December 10, 2008. Provide the following information regarding each property item: (Due December 16, 2008)
 - A. Identification number,
 - B. Asset description and name,
 - C. Acquisition cost,
 - D. Accumulated Depreciation,
 - E. Depreciation expense by fund,
 - F. Date disposed/sold,
 - G. Sales price,
 - H. Gain or loss,
 - I. Net book value, and
 - J. Net realizable value.
4. Provide a detailed listing of personal property excessed from October 1, 2008, through December 10, 2008, and the date when the property was removed. Include the date when the property was excessed (date when depreciation was no longer taken/calculated). (Due December 16, 2008)
5. Provide information for any personal property that was traded from October 1, 2008, through December 10, 2008, including the amount of any proceeds received from the trade. (Due December 16, 2008)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

6. Provide information on any new personal property prepaid rental agreements not reported previously in the prior quarter. (Due December 16, 2008)
7. Provide a listing of spare parts warehoused and their respective dollar amounts, through December 10, 2008, for a temporary on-top adjustment made by Finance to record the items from expense to property (no depreciation will be recorded). Only include items in excess of \$200,000. (Due December 16, 2008.)
8. Provide the following information for personal property future capital and operating lease payments as of December 10, 2008 (only those non-cancellable):
 - A. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property capital lease payments to be paid during the nine month period January 1, 2009 through September 30, 2009, during each of the four full fiscal years ending September 30, 2010, through September 30, 2013, the sum for all annual periods ending thereafter, the total imputed interest for all future periods stated as one negative number, and the total executory costs for all future periods stated as one negative number. The net of future total lease payments, imputed interest and executory costs should equal the total personal property capital lease liability as of December 10, 2008. Additionally, this schedule must include a section that summarizes the total imputed interest, total executory costs, total future lease payments and principal amounts by project code and its related fund code. (Due December 16, 2008)
 - B. Provide a summary schedule and the necessary detailed supporting schedules of the December 10, 2008, personal property capital lease liability split between the funded and unfunded portions. (Due December 16, 2008)
 - C. Provide an allocation of the October 1, 2008, through December 10, 2008, personal property capital lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (Due December 16, 2008)
 - D. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property operating lease payments to be paid during the nine month period January 1, 2009 through September 30, 2009, during each of the four full fiscal years ending September 30, 2010, through September 30, 2013, and the sum for all annual periods ending thereafter. The schedule should provide separate amounts for leases with the General Services Administration (GSA), non-GSA operating leases, and the total. (Due December 16, 2008)
9. Consolidate all NOAA collection-type heritage asset data, review all applicable sections of the draft of NOAA's December 31, 2008, Stewardship Reporting submission, and update the text and data as necessary. This includes the Note 22 Excel template file for Heritage Assets and Stewardship Land. The file contains data reported for the previous quarter. This is attachment 7 of this data call. (Due January 5, 2009.)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

10. Provide a report of deferred maintenance for personal property as of December 31, 2008. Include identification of each major class of asset for which maintenance was deferred, the method of measuring deferred maintenance for each major class, a description of the requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, a range of asset condition (1 - excellent condition, 2 - good condition, etc.), the estimated range of dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, identification of each major class of asset as critical or non-critical regarding the amount of maintenance needed to return the asset to acceptable operating condition, and any other information required by SFFAS numbers 6, 8, 14, 29, and other applicable regulations. (Due January 5, 2009)

OCAO – Pacific Region Center (OFA50)

1. Provide a worksheet to identify amounts paid to Navy, through November 30, 2008, for the construction of the Pacific Region Center, including both CWIP and Non-CWIP amounts paid and completed. (Due December 16, 2008)

Facility Construction and Maintenance Division (OFA 551)

1. Provide a report of deferred maintenance for real property as of December 31, 2008. Include identification of each major class of asset for which maintenance was deferred, the method of measuring deferred maintenance for each major class, a description of the requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, a range of asset condition (1 - excellent condition, 2 - good condition, etc.), the estimated range of dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, identification of each major class of asset as critical or non-critical regarding the amount of maintenance needed to return the asset to acceptable operating condition, and any other information required by SFFAS numbers 6, 8, 14, 29, and other applicable regulations. (Due January 5, 2009.)

Facility Management Division (OFA 552)

1. Provide the following real property schedules and information as of December 12, 2008:
 - A. Provide detailed reconciliations/roll forwards of real property including assets under capital lease with depreciable basis and accumulated depreciation balances from the September 30, 2008, ending balances to the December 12, 2008, ending balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward. (Due December 16, 2008.)
 - B. Provide a report of all real property acquisitions and disposals including assets under capital lease from October 1, 2008, through December 12, 2008, including property descriptions and acquisitions/disposal dates. For property transferred to/from another Federal

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

agency, provide the name of the agency and vendor code. (Due December 16, 2008.)

C. Provide a report of all real property adjustments including adjustments to assets under capital lease required to prior fiscal year balances as of December 12, 2008, including the cause for the adjustment such as errors or policy changes. (Due December 16, 2008.)

D. Provide a report of all real property adjustments including adjustments to assets under capital lease required to current fiscal year balances as of December 12, 2008, including the cause for the adjustment such as errors or policy changes. (Due December 16, 2008.)

E. Provide detail files for all real property (including assets under capital lease) from October 1, 2008 through December 12, 2008 by property number, including the effect of acquisitions, disposals, prior and current period adjustments, and depreciation expense for this period. (Due December 16, 2008.)

2. Provide a detailed listing of all capitalized real properties sold, transferred, disposed, or removed from October 1, 2008, through December 12, 2008. Provide the following information regarding each property item (due December 16, 2008):
 - A. Identification number,
 - B. Asset description and name,
 - C. Acquisition cost,
 - D. Accumulated Depreciation,
 - E. Depreciation expense by fund,
 - F. Date disposed/sold,
 - G. Sales price,
 - H. Gain or loss,
 - I. Net book value, and
 - J. Net realizable value.
3. Provide a listing of real property excessed from October 1, 2008, through December 12, 2008, and the date when the property was removed. Include the date when the property was excessed (date when depreciation was no longer taken/calculated). (Due December 16, 2008.)
4. Provide information for any real property that was traded from October 1, 2008, through December 12, 2008, including the amount of any proceeds received from the trade. (Due December 16, 2008.)
5. Provide information on any new real property prepaid rental agreements not reported previously in the prior quarter. (Due December 16, 2008.)
6. Provide the following information for real property future capital and operating lease payments as of December 12, 2008:
 - A. Provide a summary schedule and the necessary detailed supporting schedules of the total real

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

property capital lease payments to be paid during the nine month period January 1, 2009 through September 30, 2009, during each of the four full fiscal years ending September 30, 2010, through September 30, 2013, the sum for all annual periods ending thereafter, the total imputed interest for all future periods stated as one negative number, and the total executory costs for all future periods stated as one negative number. The net of total future lease payments, imputed interest, and executory costs should equal the total real property capital lease liability as of December 12, 2008. Additionally, this schedule must include a section that summarizes the total imputed interest, total executory costs, total future lease payments and principal amounts by CBS fund code. (Due December 16, 2008.)

B. Provide a summary schedule and the necessary detailed supporting schedules of the December 12, 2008, real property capital lease liability split between the funded and unfunded portions. (Due December 16, 2008.)

C. Provide an allocation of the October 1, 2008, through December 12, 2008, real property capital lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (Due December 16, 2008.)

D. Provide a summary schedule and the necessary detailed supporting schedules of the total real property operating lease payments to be paid during the nine month period January 1, 2009 through September 30, 2009, during each of the four full fiscal years ending September 30, 2010, through September 30, 2013, and the sum for all annual periods ending thereafter. The schedule should provide separate amounts for leases with the General Services Administration (GSA), non-GSA operating leases and the total. (Due December 16, 2008.)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2008**

Point of Contact

If you have any questions, please contact Mark P. Miller at (301) 444-2704. Responses should be faxed to Mark P. Miller at (301) 427-2040 (use “fine” fax resolution), emailed and attached in PDF format to Mark.P.Miller@noaa.gov or mailed to the following address:

Mark P. Miller (NFA212)
NOAA Financial Statements Branch
20020 Century Boulevard
Room 3125
Germantown, Maryland 20874

To ensure the completeness of the December 31, 2008, consolidated financial statement data, a **positive or negative reply** must be received and is required from each NOAA Line/Staff Office.