

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING SEPTEMBER 30, 2009**

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 September 16, 2009.)

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			14%						80%		2%	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 August 31, 2009. For CWIP items estimated to be completed from September 1, 2009, through September 12, 2009, 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 September 3, 2009. Germantown Finance Office submission due to Property Office no later than September 8, 2009.)
- Provide all *Reports of Property Constructed*, Form 37-6, for all real and personal property construction work in progress items completed through September 12, 2009. For CWIP items estimated to be completed from September 13, 2009, through September 30, 2009, 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 September 16, 2009. Germantown Finance Office submission due to Property Office no later than September 18, 2009.)

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4. Provide information for all cash on deposit in banks, including escrow accounts, or other financial institutions as of September 30, 2009. 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 September 30, 2009, 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 October 2, 2009.)
5. Provide information for all lease arrangements in existence as of September 30, 2009, 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 October 2, 2009.)
6. Provide information for all prepayments and advances (cash outlays made before expenses are incurred) over \$750,000 as of September 30, 2009. 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 September 30, 2009, (these are not prepayments) or advances to grant recipients. Include payments made on CWIP projects and other property purchases or payments. (Due October 2, 2009.)
7. Provide information for all long-term contracts in effect as of September 30, 2009, 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 each of the five full fiscal years ending September 30, 2010, through September 30, 2014, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due October 2, 2009.)
8. Provide a reconciliation of all CWIP costs to the CBS CA500D report as of September 12, 2009, including additions and deletions from October 1, 2008, through September 12, 2009. Include any necessary adjustments to the September 12, 2009, 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 September 24, 2009.)
9. Provide a reconciliation of all CWIP costs to the CBS CA500D report as of September 30, 2009, including additions and deletions from September 13, 2009, through September 30, 2009. Include any necessary adjustments to the September 30, 2009, 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 October 2, 2009.)
10. Provide information for any incidents through September 30, 2009, 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

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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 September 30, 2009, whether or not such amounts have been reported to NOAA and BIS. Only report events where the liability is \$1 million or more. (Due October 2, 2009.)

11. Review all applicable sections of the draft of NOAA's September 30, 2009, Stewardship Reporting submission and update the text and data as necessary. This includes the Note 23 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 October 2, 2009.)

Additionally, if your response contains information pertaining to collection-type heritage assets, your submission should also be sent to Glenda Patrick, Deputy Director, Logistics Division (SOU57011). The Logistics Division will provide a consolidated response related to collection-type heritage assets to the Finance Office. (Due to the Logistics Division no later than September 24, 2009. The Logistics Division consolidated submission due to Germantown Finance Office no later than October 2, 2009.)

12. 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 June 30, 2009 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 October 2, 2009)
13. 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.

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Provide a thorough description of the process used to identify these inter-entity costs.
(Due October 2, 2009)

14. 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 September 16, 2009)
15. 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 September 16, 2009)

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 September 30, 2009, for the purchase, construction, and modernization of satellites. Include a description of the contract, and the projected contract amounts to be paid during each of the five full fiscal years ending September 30, 2010, through September 30, 2014, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due October 2, 2009.)
2. Provide a reconciliation of all satellite CWIP costs to the CBS CA500D report as of September 12, 2009, including additions and deletions from October 1, 2008, through September 12, 2009. Include any necessary adjustments to the September 12, 2009, balance. All adjustments and differences must be properly identified and explained in detail. (Due September 24, 2009.)
3. Provide the necessary reports, schedules and supporting documentation for satellite additions and disposals from October 1, 2008, through September 12, 2009, and related accumulated depreciation additions and disposals. (Due September 24, 2009.)
4. Provide a reconciliation of all satellite CWIP costs to the CBS CA500D Report as of September 30, 2009, including additions and deletions from September 13, 2009, through September 30, 2009. Include any necessary adjustments to the September 30, 2009, balance. All adjustments must be properly identified and explained in detail. (Due October 2, 2009)
5. Provide the necessary reports, schedules and supporting documentation for satellite additions and disposals from September 13, 2009, through September 30, 2009, and related accumulated depreciation additions and disposals. (Due October 2, 2009)

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NMFS, Financial Services Division (F/CS2)

1. Provide Fisheries Finance Program administrative expenses from October 1, 2008, through September 30, 2009. (Due October 2, 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 September 30, 2009, related to Civil Monetary Penalty (CMP) Enforcement. (Due October 2, 2009.)
2. Provide a schedule of legally enforceable cases as of September 30, 2009. (Due October 2, 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 September 30, 2009, 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 September 30, 2009. Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day. (Due October 2, 2009.)
2. Provide direct loan program administrative expenses by project code related to credit program receivables and related foreclosed property as of September 30, 2009. (Due October 2, 2009.)
3. Provide a report of deferred maintenance for stewardship assets as of September 30, 2009. 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 October 2, 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 October 2, 2009.)

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2. Provide information for all long-term commitments, such as contracts, in effect as of September 30, 2009, 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 each of the five full fiscal years ending September 30, 2010, through September 30, 2014, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due October 2, 2009.)
3. Provide the necessary reports and schedules for the NLSC supplies, and equipment physical inventory as of September 12, 2009, including an inventory roll forward report. (Due September 16, 2009.)
This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.
4. Provide a reconciliation between the September 12, 2008, ending operating materials and supplies inventory balances and the ending inventory balances per the September 12, 2009, physical inventory report, for both supplies and equipment. (Due September 16, 2009.)
This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.
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 September 16, 2009.)
6. Provide a report of total excess, obsolete and unserviceable inventory for both supplies and equipment as of September 12, 2009. (Due September 16, 2009.)
This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.
7. Provide the carrying amount and net realizable value of the excess, obsolete and unserviceable items as of September 12, 2009. (Due September 16, 2009.)
This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.
8. Provide any changes in the methodology for calculating the allowance for excess, obsolete and unserviceable items. (Due September 16, 2009.)
This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.
9. Provide a report of inventory held for repair as of September 12, 2009. (Due September 16, 2009.)
This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.

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10. Provide information on any restrictions on the sale, use or disposition of inventory. (Due September 16, 2009.)
11. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due September 16, 2009.)

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 September 12, 2009, including an inventory roll forward report. (Due September 16, 2009.)
This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.
2. Provide the carrying amount and net realizable value of the excess, obsolete and unserviceable items as of September 12, 2009. (Due September 16, 2009.)
This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.
3. Provide any changes in the methodology for calculating the allowance for excess, obsolete and unserviceable items. (Due September 16, 2009.)
This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.
4. Provide information on any restrictions on the sale, use or disposition of inventories. (Due September 16, 2009.)
5. Provide a report of inventory held for repair as of September 12, 2009. (Due September 16, 2009.)
This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.
6. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due September 16, 2009.)

NWS, Pacific Region Headquarters (W/PR)

1. Provide a worksheet to identify amounts paid to Navy, through August 31, 2009, for the construction of the Majuro, Koror, and Phonpei facilities, including both CWIP and Non-CWIP amounts paid and completed. (Due September 16, 2009)

NWS, Office of Climate, Water and Weather Services

1. For Weather Service training reimbursable Project Code '47M9KTG' provide the OMB Agency

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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 October 2, 2009.)

OMAO, Commissioned Personnel Center (CPC)

1. Provide a copy of the contract for the actuarial valuation of the NOAA Corps Retirement System and the NOAA Corps Post-Retirement Medical Plan as of September 30, 2009, with a report issuance date of September 15, 2009. (Due September 8, 2009)
2. Provide two copies of the actuarial valuation, dated September 15, 2009, of the NOAA Corps Retirement Benefit Plan and the NOAA Corps Post-Retirement Medical Plan as of September 30, 2009. For each plan, the report should provide the actuarial accrued liability as of September 30, 2008; the total expense for the year ended September 30, 2009, including normal cost, interest on the plan liability for the year ended September 30, 2009, prior and past service cost from plan amendments, gains or losses due to the change in medical inflation rate assumptions, and details of other actuarial gains or losses; the amount of benefit payments made by NOAA during the year ended September 30, 2009; the actuarial accrued liability as of September 30, 2008, and any other information required by Statement of Federal Financial Accounting Standards (SFFAS) # 5. (Due September 16, 2009)

OMAO, Officer Services Division (CPC2)

1. Provide the most recent NOAA Commissioned Corps leave status report as of September 12, 2009. (Due September 16, 2009)
2. Provide the NOAA Commissioned Corps leave status report as of September 30, 2009. (Due October 2, 2009)

SPECIFIC NFA OFFICE REQUESTS ARE AS FOLLOWS

Budget Office (OFA3)

1. Review the research and development section of the draft of NOAA's September 30, 2009, Stewardship Reporting submission and update the text and data as necessary. (Due October 2, 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 September 12, 2009. (Due September 16, 2009.)

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

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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 September 12, 2009. (Due September 16, 2009)

This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.

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 September 12, 2009. (Due September 16, 2009)
This also satisfies a PBC item(s) that will be required for YE reporting. Electronic documentation will be forwarded to Brad Hickson in the Financial Policy and Compliance Division.

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 September 5, 2009. 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 September 16, 2009)
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 September 5, 2009. Provide listings of all current year Congressionally-mandated and Congressionally-directed positive cash on hand grants from October 1, 2008 through September 5, 2009. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update. (Due September 16, 2009)
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 September 5, 2009. (Due September 16, 2009)
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 September 5, 2009. 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 September 5, 2009. 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 September 16, 2009)
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)

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Logistics Division, Personal Property Management Branch (SOU57111)

1. Provide the following personal property schedules and information as of September 10, 2009:
 - A. Provide summary and detailed acquisition cost roll-forwards of personal property by category (including assets under capital lease) for the following period: October 1, 2008 – September 10, 2009. The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, additions, deletions, current period adjustments, and ending balances. (Due September 16, 2009.)
 - B. Provide summary and detailed accumulated depreciation roll-forwards of personal property by category (including assets under capital lease) for the following period: October 1, 2008 – September 10, 2009. The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, depreciation expense, deletions, current period adjustments, and ending balances. (Due September 16, 2009.)
 - C. Provide a detail report of all personal property (including assets under capital lease) by category as of September 10, 2009. The report should include barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due September 16, 2009.)
 - D. Provide a report of all personal property acquisitions by category for the following period: October 1, 2008 – September 10, 2009. The report should include the barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due September 16, 2009.)
 - E. Provide a report of all personal property deletions by category for the following period: October 1, 2008 – September 10, 2009. The report should include the barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due September 16, 2009.)
 - F. Provide a report of all personal property prior period adjustments (adjustments required to prior fiscal year balances) by category for the following period: October 1, 2008 – September 10, 2009. The report should include the barcode number, property description, acquisition date, adjustment to acquisition cost, and adjustment to accumulated depreciation. For each prior period adjustment, provide explanation as to the cause for the adjustment (such as errors or policy changes). (Due September 16, 2009.)
 - G. Provide a report of all personal property current period adjustments (adjustments required to current fiscal year balances) by category for the following period: October 1, 2008 – September 10, 2009. The report should include the barcode number, property description, acquisition date, adjustment to acquisition cost, and adjustment to accumulated depreciation. For each current period adjustment, provide explanation as to the cause for the adjustment (such as errors or policy changes). (Due September 16, 2009.)

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H. Provide a report of all personal property “Items Awaiting Disposal” by category for the following period: October 1, 2008 – September 10, 2009. The report should include the barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. This report should reflect the assets that have been determined to no longer be of use to NOAA and are in the process of being disposed. (Due September 16, 2009).

I. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property capital lease payments, to include:

- 1) payments during each of the five full fiscal years ending September 30, 2010, through September 30, 2014; and
- 2) payments for the sum for all annual periods ending thereafter.

Additionally, this schedule should include the total principal, the total imputed interest, the total executory costs, and the total future lease payments.

Also this schedule should show, for each capital lease and in total, the following acquisition cost columns:

- 1) Beginning balance;
- 2) Prior period adjustments;
- 3) Additions;
- 4) Deletions; and
- 5) Current period adjustments

and the following accumulated depreciation columns:

- 1) Beginning balance;
- 2) Prior period adjustments;
- 3) Depreciation expense;
- 4) Current period adjustments; and
- 5) Deletions.

(Due September 16, 2009.)

J. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property operating lease payments, to include:

- 1) payments during each of the five full fiscal years ending September 30, 2010, through September 30, 2014; and
- 2) payments for the sum for all annual periods ending thereafter.

(Due September 16, 2009.)

K. Provide a summary schedule and the necessary detailed supporting schedules of the total

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personal property GSA operating lease payments, to include:

- 1) payments during each of the five full fiscal years ending September 30, 2010, through September 30, 2014.

(Due September 16, 2009.)

2. Provide a fluctuation analysis of depreciation expense, by category, including explanations for asset categories with a fluctuation of greater than +/- 5%, as of September 10, 2009. (Due September 16, 2009.)
3. Provide information on any new personal property prepaid rental agreements not reported previously in the prior quarter. (Due September 16, 2009.)
4. Provide a listing of spare parts warehoused and their respective dollar amounts, as of September 10, 2009. The listing should only include items in excess of \$200,000. (Due September 16, 2009.)
5. On a monthly basis, provide the following personal property schedules and information:
 - A. Provide the schedules and information from item #1 above for the month (August 11, 2009 through September 10, 2009). (Due September 16, 2009.)
 - B. Provide the schedules and information from item #1A and item #1B above for the year-to-date (October 1, 2008 through September 10, 2009). (Due September 16, 2009.)
 - C. Provide a GL data file of all personal property (including assets under capital lease) Acquisitions, Current period adjustments, and Prior period adjustments for the month. The GL data file should include the transaction type, acquisition date, transaction date, bureau code (BC), fund code fiscal year (FCFY), acquisition project code and task code, depreciation project code and task code, organization code, object class code, vendor name, amount of transaction, reference number, and barcode number. For property transferred from another Federal agency, provide the name of the agency and vendor number. (Due September 16, 2009.)
 - D. Provide a GL data file of all personal property (including assets under capital lease) deletions for the month. The GL data file should include the transaction type, transaction date, bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code, organization code, object class code, vendor, amount of transaction, reference number, and barcode number. For property transferred to another Federal agency, provide the name of the agency and vendor number. (Due September 16, 2009.)
 - E. Provide a GL data file of all personal property (including assets under capital lease) current depreciation expense for the month. The GL data file should include the "From_To", bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code,

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fund code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number. (Due September 16, 2009.)

F. Provide a GL data file of all personal property (including assets under capital lease) current period adjustments to accumulated depreciation for the month. The GL data file should include the "From_To", bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code, fund code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number. (Due September 16, 2009.)

G. Provide a GL data file of all personal property (including assets under capital lease) prior period adjustments to accumulated depreciation for the month. The GL data file should include the "From_To", bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code, fund code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number. (Due September 16, 2009.)

H. Provide a reconciliation of the GL data files to the Sunflower reports for the month. Provide explanations for any differences noted. (Due September 16, 2009.)

6. Please provide the following information regarding capital leases as of September 10, 2009:

Provide a summary schedule and the necessary detailed supporting schedules of the September 10, 2009, personal property capital lease liability split between the funded and unfunded portions. (Due September 16, 2009)

7. Provide the following personal property schedules and information as of September 30, 2009:

A. Provide summary and detailed acquisition cost roll-forwards of personal property by category (including assets under capital lease) for the following period: October 1, 2008 – September 30, 2009. The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, additions, deletions, current period adjustments, and ending balances. (Due October 2, 2009.)

B. Provide summary and detailed accumulated depreciation roll-forwards of personal property by category (including assets under capital lease) for the following period: October 1, 2008 – September 30, 2009. The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, depreciation expense, deletions, current period adjustments, and ending balances. (Due October 2, 2009.)

C. Provide a detail report of all personal property (including assets under capital lease) by category as of September 30, 2009. The report should include barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due October 2, 2009.)

D. Provide a report of all personal property acquisitions by category for the following period: October 1, 2008 – September 30, 2009. The report should include the barcode number,

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property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due October 2, 2009.)

E. Provide a report of all personal property deletions by category for the following period: October 1, 2008 – September 30, 2009. The report should include the barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due October 2, 2009.)

F. Provide a report of all personal property prior period adjustments (adjustments required to prior fiscal year balances) by category for the following period: October 1, 2008 – September 30, 2009. The report should include the barcode number, property description, acquisition date, adjustment to acquisition cost, and adjustment to accumulated depreciation. For each prior period adjustment, provide explanation as to the cause for the adjustment (such as errors or policy changes). (Due October 2, 2009.)

G. Provide a report of all personal property current period adjustments (adjustments required to current fiscal year balances) by category for the following period: October 1, 2008 – September 30, 2009. The report should include the barcode number, property description, acquisition date, adjustment to acquisition cost, and adjustment to accumulated depreciation. For each current period adjustment, provide explanation as to the cause for the adjustment (such as errors or policy changes). (Due October 2, 2009.)

H. Provide a report of all personal property “Items Awaiting Disposal” by category for the following period: October 1, 2008 – September 30, 2009. The report should include the barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. This report should reflect the assets that have been determined to no longer be of use to NOAA and are in the process of being disposed. (Due October 2, 2009).

I. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property capital lease payments, to include:

- 1) payments during each of the five full fiscal years ending September 30, 2010, through September 30, 2014; and
- 2) payments for the sum for all annual periods ending thereafter.

Additionally, this schedule should include the total principal, the total imputed interest, the total executory costs, and the total future lease payments.

Also this schedule should show, for each capital lease and in total, the following acquisition cost columns:

- 1) Beginning balance;
- 2) Prior period adjustments;
- 3) Additions;
- 4) Deletions; and
- 5) Current period adjustments

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and the following accumulated depreciation columns:

- 1) Beginning balance;
- 2) Prior period adjustments;
- 3) Depreciation expense;
- 4) Current period adjustments; and
- 5) Deletions.

(Due October 2, 2009.)

J. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property operating lease payments, to include:

- 1) payments during each of the five full fiscal years ending September 30, 2010, through September 30, 2014; and
- 2) payments for the sum for all annual periods ending thereafter.

(Due October 2, 2009.)

K. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property GSA operating lease payments, to include:

- 1) payments during each of the five full fiscal years ending September 30, 2010, through September 30, 2014.

(Due October 2, 2009.)

8. Provide a fluctuation analysis of depreciation expense, by category, including explanations for asset categories with a fluctuation of greater than +/- 5%, as of September 30, 2009. (Due October 2, 2009.)
9. Provide information on any new personal property prepaid rental agreements not reported previously in the prior quarter. (Due October 2, 2009.)
10. Provide a listing of spare parts warehoused and their respective dollar amounts, as of September 30, 2009. The listing should only include items in excess of \$200,000. (Due October 2, 2009.)
11. On a monthly basis, provide the following personal property schedules and information:
 - A. Provide the schedules and information from item #1 above for the month (September 11, 2009 through September 30, 2009). (Due October 2, 2009.)
 - B. Provide the schedules and information from item #1A and item #1B above for the year-to-

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date (October 1, 2008 through September 30, 2009). (Due October 2, 2009.)

C. Provide a GL data file of all personal property (including assets under capital lease) Acquisitions, Current period adjustments, and Prior period adjustments for the month. The GL data file should include the transaction type, acquisition date, transaction date, bureau code (BC), fund code fiscal year (FCFY), acquisition project code and task code, depreciation project code and task code, organization code, object class code, vendor name, amount of transaction, reference number, and barcode number. For property transferred from another Federal agency, provide the name of the agency and vendor number. (Due October 2, 2009.)

D. Provide a GL data file of all personal property (including assets under capital lease) deletions for the month. The GL data file should include the transaction type, transaction date, bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code, organization code, object class code, vendor, amount of transaction, reference number, and barcode number. For property transferred to another Federal agency, provide the name of the agency and vendor number. (Due October 2, 2009.)

E. Provide a GL data file of all personal property (including assets under capital lease) current depreciation expense for the month. The GL data file should include the "From_To", bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code, fund code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number. (Due October 2, 2009.)

F. Provide a GL data file of all personal property (including assets under capital lease) current period adjustments to accumulated depreciation for the month. The GL data file should include the "From_To", bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code, fund code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number. (Due October 2, 2009.)

G. Provide a GL data file of all personal property (including assets under capital lease) prior period adjustments to accumulated depreciation for the month. The GL data file should include the "From_To", bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code, fund code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number. (Due October 2, 2009.)

H. Provide a reconciliation of the GL data files to the Sunflower reports for the month. Provide explanations for any differences noted. (Due October 2, 2009.)

12. Please provide the following information regarding capital leases as of September 30, 2009:

Provide a summary schedule and the necessary detailed supporting schedules of the September 30, 2009, personal property capital lease liability split between the funded and unfunded portions. (Due October 2, 2009)

13. Provide a report of personal property deferred maintenance, if any, as of September 30, 2009.

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The report should include:

- (a) identification of each major class of asset for which maintenance was deferred;
- (b) the method of measuring deferred maintenance for each major class;
- (c) a description of the requirements or standards for acceptable operating condition;
- (d) any changes in the condition requirements or standards;
- (e) a range of asset condition (1 - excellent condition, 2 - good condition, etc.);
- (f) 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;
- (g) 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
- (h) any other information required by SFFAS numbers 6, 8, 14, 29, and other applicable regulations.

(Due October 2, 2009.)

14. Provide the following information regarding NOAA's Heritage Assets as of September 30, 2009.

A. Detail report of NOAA collection-type heritage assets as of September 30, 2009. The report should include the category that each item is presented in the financial statement footnote, a description of each asset, the location (including city and state), the fiscal quarter that the item was added, a contact person, and whether the item is a single item or part of a collection. (Due October 2, 2009.)

B. Roll-forward of NOAA collection-type heritage assets as of September 30, 2009. The roll-forward should include the beginning balance, additions, transfers in, transfers out, deletions, and ending balance. (Due October 2, 2009.)

C. Update, as necessary the text and data in the applicable sections of the draft version of NOAA's Stewardship Reporting submission for September 30, 2009. This includes the Note 23 Excel template file for Heritage Assets and Stewardship Land (Attachment 7 of the Data Call). (Due October 2, 2009.)

OCAO – Pacific Region Center (OFA50)

1. Provide a worksheet to identify amounts paid to Navy, through August 31, 2009, for the construction of the Pacific Region Center, including both CWIP and Non-CWIP amounts paid and completed. (Due September 16, 2009)

Facility Construction and Maintenance Division (OFA 551)

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1. Provide a report of deferred maintenance for real property as of September 30, 2009. 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 October 2, 2009.)

Facility Management Division (OFA 552)

1. Provide the following real property schedules and information as of September 10, 2009:
 - A. Provide summary and detailed acquisition cost roll forwards of real property by category (including assets under capital lease) for the following periods:
 - 1) June 9, 2009 – September 10, 2009.

The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, additions, deletions, current period adjustments, and ending balances. (Due September 16, 2009.)

- B. Provide summary and detailed accumulated depreciation roll forwards of real property by category (including assets under capital lease) for the following periods:
 - 1) June 9, 2009 – September 10, 2009.

The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, depreciation expense, deletions, current period adjustments, and ending balances. (Due September 16, 2009.)

2. Provide a detail report(s) of all real property by category (including assets under capital lease) as of:
 - (a) September 10, 2009.

The report(s) should include property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due September 16, 2009.)

3. A. Provide a report of all real property acquisitions by category for the following periods:
 - 1) June 9, 2009 – September 10, 2009.

The report should include the property ID number, property description, acquisition date,

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acquisition cost, useful life, accumulated depreciation, and net book value. For property transferred from another Federal agency, provide the name of the agency and vendor code. (Due September 16, 2009.)

B. Provide a report of all real property deletions by category for the following periods:

- 1) June 9, 2009 – September 10, 2009.

The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. For property transferred to another Federal agency, provide the name of the agency and vendor code. (Due September 16, 2009.)

C. Provide a report of all real property prior period adjustments by category for the following periods:

- 1) June 9, 2009 – September 10, 2009.

The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. For each prior period adjustment, provide explanation as to the cause of the adjustment (such as errors or policy changes). (Due September 16, 2009.)

D. Provide a report of all real property current period adjustments by category for the following periods:

- 1) June 9, 2009 – September 10, 2009.

The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. For each current period adjustment, provide explanation as to the cause of the adjustment (such as errors or policy changes). (Due September 16, 2009.)

4. A. Provide a summary schedule and the necessary detailed supporting schedules of the total real property capital lease payments, to include:
 - 1) payments during each of the five full fiscal years ending September 30, 2010, through September 30, 2014; and
 - 2) payments for the sum for all annual periods ending thereafter.

Additionally, this schedule should include the total principal, the total imputed interest, the total executory costs, and the total future lease payments. (Due September 16, 2009.)

B. Provide a summary schedule and the necessary detailed supporting schedules (such as Exhibit 54 schedule(s) and rent estimate spreadsheet) for the GSA rent projections for real property leases as of September 10, 2009. (Due September 16, 2009.)

C. Provide a summary schedule and the necessary detailed supporting schedules of the total real property noncancellable operating lease payments, to include:

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- 1) payments during each of the five full fiscal years ending September 30, 2010, through September 30, 2014; and
- 2) payments for the sum for all annual periods ending thereafter.

(Due September 16, 2009.)

D. Provide a summary schedule and the necessary detailed supporting schedules of the September 10, 2009, real property capital lease liability split between the funded and unfunded portions. (Due September 16, 2009.)

5. Provide a listing of real property leases where NOAA is the lessor as of September 10, 2009. (Due September 16, 2009.)
6. Provide a report on all real property prepaid rental agreements as of September 10, 2009. For each prepaid rental agreement, please provide the following information: property name, description and terms of the agreement, total prepaid expenditures, total amortized against rent expense (by fiscal year and quarter), net prepaid rent balance, and amounts by fund code. The report should also include a total NOAA Prepaid Rent balance by fund code. (Due September 16, 2009.)
7. Provide the following real property schedules and information as of September 30, 2009:
 - A. Provide summary and detailed acquisition cost roll forwards of real property by category (including assets under capital lease) for the following periods:
 - 1) September 11, 2009 – September 30, 2009.

The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, additions, deletions, current period adjustments, and ending balances. (Due October 2, 2009.)

- B. Provide summary and detailed accumulated depreciation roll forwards of real property by category (including assets under capital lease) for the following periods:
 - 1) September 11, 2009 – September 30, 2009.

The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, depreciation expense, deletions, current period adjustments, and ending balances. (Due October 2, 2009.)

8. Provide a detail report(s) of all real property by category (including assets under capital lease) as of:
 - (b) September 30, 2009.

The report(s) should include property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due October 2, 2009.)

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9. A. Provide a report of all real property acquisitions by category for the following periods:
1) September 11, 2009 – September 30, 2009.

The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. For property transferred from another Federal agency, provide the name of the agency and vendor code. (Due October 2, 2009.)

- B. Provide a report of all real property deletions by category for the following periods:
1) September 11, 2009 – September 30, 2009.

The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. For property transferred to another Federal agency, provide the name of the agency and vendor code. (Due October 2, 2009.)

- C. Provide a report of all real property prior period adjustments by category for the following periods:
1) September 11, 2009 – September 30, 2009.

The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. For each prior period adjustment, provide explanation as to the cause of the adjustment (such as errors or policy changes). (Due October 2, 2009.)

- D. Provide a report of all real property current period adjustments by category for the following periods:
1) September 11, 2009 – September 30, 2009.

The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. For each current period adjustment, provide explanation as to the cause of the adjustment (such as errors or policy changes). (Due October 2, 2009.)

10. A. Provide a summary schedule and the necessary detailed supporting schedules of the total real property capital lease payments, to include:
3) payments during each of the five full fiscal years ending September 30, 2010, through September 30, 2014; and
4) payments for the sum for all annual periods ending thereafter.

Additionally, this schedule should include the total principal, the total imputed interest, the total executory costs, and the total future lease payments. (Due October 2, 2009.)

- B. Provide a summary schedule and the necessary detailed supporting schedules (such as

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Exhibit 54 schedule(s) and rent estimate spreadsheet) for the GSA rent projections for real property leases as of September 30, 2009. (Due October 2, 2009.)

C. Provide a summary schedule and the necessary detailed supporting schedules of the total real property noncancellable operating lease payments, to include:

- 2) payments during each of the five full fiscal years ending September 30, 2010, through September 30, 2014; and
- 3) payments for the sum for all annual periods ending thereafter.

(Due October 2, 2009.)

D. Provide a summary schedule and the necessary detailed supporting schedules of the September 30, 2009, real property capital lease liability split between the funded and unfunded portions. (Due October 2, 2009.)

11. Provide a listing of real property leases where NOAA is the lessor as of September 30, 2009. (Due October 2, 2009.)
12. Provide a report on all real property prepaid rental agreements as of September 30, 2009. For each prepaid rental agreement, please provide the following information: property name, description and terms of the agreement, total prepaid expenditures, total amortized against rent expense (by fiscal year and quarter), net prepaid rent balance, and amounts by fund code. The report should also include a total NOAA Prepaid Rent balance by fund code. (Due October 2, 2009.)

Point of Contact

If you have any questions, please contact Mark P. Miller at (301) 444-2704. Responses should include electronic files only and be sent by email to: Mark.P.Miller@noaa.gov.

To ensure the completeness of the September 30, 2009, consolidated financial statement data, a **positive or negative reply** must be received and is required from each NOAA Line/Staff Office.