

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE QUARTER ENDING DECEMBER 31, 2016**

ALL NOAA LINE/STAFF OFFICES, BIS, and EDA:

1. Provide information for all cash on deposit in banks or other financial institutions as of December 31, 2016. This also includes all escrow accounts and trust accounts from foreclosures. 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, 2016, and any other necessary information. For the Asset Forfeiture Fund Special Operations Account, only provide the account balance. 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 4, 2017)**
2. Provide information for all lease arrangements in existence as of December 31, 2016, where NOAA, EDA or BIS is the lessor (NOAA, EDA or BIS assets are being leased to another entity). Include a description of the asset, lease terms, projected future lease revenues to NOAA, EDA or BIS by fiscal year, and a copy of the lease and/or reimbursable agreement. **(Due January 4, 2017)**
3. Provide information for all prepayments and advances (cash outlays made before expenses are incurred) over \$750,000 as of December 31, 2016. 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, 2016, (these are not prepayments) or advances to grant recipients. Include payments made on CWIP projects and other property purchases or payments. **(Due January 4, 2017)**
4. Provide information for all long-term contracts in effect as of December 31, 2016, 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 five full fiscal years ending September 30, 2017 through September 30, 2021, and the sum for all fiscal years ending thereafter. Do not include information on lease contracts. **(Due January 4, 2017)**
5. Provide information for any incidents occurring through December 31, 2016, 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, BIS or EDA. Provide a description of each event, authorizing legislation, date of the event, amounts of liability including an estimate if the exact amount is unknown, and any other applicable information. Only report events of \$1 million or more. **(Due January 4, 2017)**
6. Review the NOAA Stewardship Information document and update the text and data as necessary. This document includes information regarding stewardship assets, heritage assets, and stewardship investments such as major development projects, major discoveries, major applications, investments in non-federal physical property, investments in human capital, and investments in research and development (R&D). **(Due January 4, 2017)**

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7. Provide information for any circumstances occurring through December 31, 2016 that involve imputed costs. An imputed cost is the cost of any good, service or asset provided by another federal entity that helps NOAA, BIS or EDA achieve their mission that are not fully reimbursed to that providing bureau or agency by NOAA, BIS or EDA. Imputed costs do not include intragovernmental reimbursable activity where NOAA, BIS or EDA is reimbursing costs on a full cost basis. Nor do imputed costs include broad, general support from other federal entities which has also been provided to many, if not all, entities in the federal government. Include only those items with an estimated value of \$200,000 or more.

Some examples of possible imputed costs include:

- a. completed (capitalized) real and personal property assets and real and personal property CWIP and IUSD project assets where the cost of the asset was partially or fully incurred by another federal entity
- b. detail of an employee from another federal agency
- c. overhead costs not reimbursed to another federal entity
- d. free use of office space and/or services from another federal entity
- e. free training provided by another federal entity's employees
- f. an employee's substantial time provided by another federal entity for collaboration, consultation, or support services for projects or operations
- g. records storage provided by another federal entity at no cost.

(Due January 4, 2017)

8. Provide a listing of Construction Work in Process (CWIP) assets that have reached their placed in service date(s) for which an initial NF 37-6 has not been completed or has not been completely processed, and therefore, costs have not been moved from CWIP to completed General Property, Plant, and Equipment (PP&E) in CBS. Please include the name of the CWIP activity that the asset was constructed under, the amount that will be capitalized, and the reason that it has not been capitalized to date. Finance is looking for CWIP assets that nothing has been capitalized to date. Finance is not looking for adjustments to already capitalized assets (i.e., revised or final NF 37-6s that have not been completed or completely processed). **(Due January 4, 2017)**
9. Provide a reconciliation of all CWIP costs to the CBS CA500D report as of December 8, 2016, including additions, deletions, and adjustments occurring since the previous reconciliation. 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.corporateservices.noaa.gov/finance/CWIP.html> **(Due December 19, 2016)**
10. Prepare an impairment analysis checklist: (a) for each completed (capitalized) real and personal property asset and (b) for each real and personal property CWIP and IUSD project. The Finance Office developed a fact sheet and checklist, which can be found on the Finance Office website, at the following link: <http://www.corporateservices.noaa.gov/finance/CWIP%20Forms.html>. Provide checklists for those assets where the checklist indicated that a potential impairment has been identified. **(Due December 15, 2016)**
11. Provide information for any circumstances occurring where a CBS reimbursable fund code is being utilized to fund the construction of an asset (whether or not it is a true

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reimbursable). Include agreements or projects with non-federal sponsors and federal sponsors. For example, NOAA receives fees levied through its Seafood Inspection Program. The accumulation of these fees has made it possible for NOAA to begin construction of an asset that will be used to support the Seafood Inspection Program. **(Due December 15, 2016)**

12. Provide information for any circumstances occurring whereby one NOAA line office is funding/sponsoring a component of another NOAA line office's CWIP project. For example, NOS provided funding for a specialized camera that was installed on an aircraft being constructed by OMAO. **(Due December 15, 2016)**
13. Provide, upon notification by the Finance Office, the portion of undelivered orders (UDOs) on CWIP project codes that relate to assets already capitalized or goods/services received/provided but not yet accrued. **(Due within 48 hours of notification)**

EDA and BIS:

1. Provide a summary schedule and the necessary detailed supporting schedules of the total real property non-cancellable operating lease payments, to include:
 - a. payments to be paid during the nine month period January 1, 2017 through September 30, 2017;
 - b. payments during each of the four full fiscal years ending September 30, 2018 through September 30, 2021; and
 - c. payments for the sum for all annual periods ending thereafter.**(Due January 4, 2017)**
2. Provide a summary schedule and the necessary detailed supporting schedules of the total real property GSA operating lease payments, to include:
 - a. payments to be paid during the nine month period January 1, 2017 through September 30, 2017; and
 - b. payments during each of the four full fiscal years ending September 30, 2018 through September 30, 2021.**(Due January 4, 2017)**
3. **EDA only:** Review the EDA Stewardship Information document and update the text and data as necessary. This document includes information regarding stewardship investments in non-federal physical property. **(Due January 4, 2017)**

NOAA SPECIFIC LINE/STAFF OFFICE REQUESTS:

NMFS, Financial Services Division (F/CS2)

1. Provide Fisheries Finance Program administrative expenses from October 1, 2016 through December 31, 2016. **(Due January 4, 2017)**

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NMFS, Office of Law Enforcement (OLE) and NOAA, General Counsel Enforcement Section (GCES)

1. Provide a schedule of legally enforceable cases as of December 31, 2016. **(Due January 4, 2017)**
2. Provide a schedule of capitalized personal property that has been acquired, transferred in, transferred out, or disposed of within the Asset Forfeiture Fund. **(Due January 4, 2017)**
3. Provide the following seized and forfeited property system reports as of December 31, 2016 **(Due January 4, 2017)**:
 - a. Provide a detail system report of all property held. The report should include: division, field office, incident number, case number, EMIS number, evidence number, evidence type, quantity, amount, evidence description, action, action date, evidence disposition, disposition date, and comments.
 - b. Provide a detail system report of all property disposed. The report should include: division, field office, incident number, case number, EMIS number, evidence number, evidence type, quantity, amount, evidence description, action, action date, evidence disposition, disposition date, and comments.
4. Provide a seized and forfeited property matrix for October 1, 2016 – December 31, 2016. The matrix should include seized and forfeited property, both count and value, by evidence type (i.e. animal remains, documents, fish, fishing gear, etc.). The matrix should reflect the following columns: beginning balance, adjustments to beginning balance, seized additions, seized disposals, forfeited additions, forfeited disposals, and ending balance. The report should include: division, field office, incident number, case number, EMIS number, evidence number, evidence type, quantity, amount, evidence description, action, action date, evidence disposition, disposition date, and comments. **(Due January 4, 2017)**

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

1. Provide direct loan program administrative expenses by project code related to credit program receivables and related foreclosed property as of December 31, 2016. **(Due January 4, 2017)**

NWS, Comptroller Division (W/CFO2) and National Logistics Support Center (NLSC) (CCx2) and NWS, Office of Operational Systems, National Reconditioning Center (NRC) (W/OPS16)

1. **NLSC ONLY:** 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/~finance/FOFRD_Home.html **(Due January 4, 2017)**

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2. Provide the necessary reports and schedules supporting the inventory valuation as of December 14, 2016, including an inventory roll forward report from October 1, 2016 to December 14, 2016. **(Due December 16, 2016)**
3. Provide a breakout of FY 2017 purchases through December 14, 2016 between those made from 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, 2016)**
4. Provide a report of excess, obsolete and unserviceable inventory for both supplies and equipment as of December 14, 2016. Include the carrying amount and net realizable value information. **(Due December 16, 2016)**
5. Provide a report of inventory held for repair as of December 14, 2016. **(Due December 16, 2016)**
6. Provide information on any restrictions on the sale, use or disposition of inventory. **(Due December 16, 2016)**
7. Identify any FY 2017 changes in the methodology for accounting for inventory, including calculating the allowance for excess, obsolete and unserviceable items. **(Due December 16, 2016)**

NWS, Pacific Region Headquarters (W/PR)

1. Provide a worksheet to identify amounts paid to Navy, through November 30, 2016, for the construction of the Palau and Chuuk facilities, including both CWIP and Non-CWIP amounts paid and completed. **(Due December 15, 2016)**

NWS, Office of Climate, Water and Weather Services

1. For Weather Service training reimbursable Project Code '47M9KTG' 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/~finance/FOFRD_Home.html **(Due January 4, 2017)**

OMAO, Officer Services Division (CPC2)

1. Provide the NOAA Commissioned Corps leave status report as of December 31, 2016. **(Due January 4, 2017)**

Budget Office (OFA3)

1. Review the investments in research and development section of the NOAA Stewardship Information document and update the text and data as necessary. **(Due January 4, 2017)**

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WFMO, 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 9, 2016. **(Due December 15, 2016)**

OCAO Environmental Compliance and Safety Division (OFA54)

1. Provide the completed NOAA environmental liability roll forward schedule from September 30, 2016 to December 9, 2016 utilizing the Finance Office prepared template. Include the actual or estimated cost for the cleanup, removal, containment, and/or disposal of hazardous waste or material associated with NOAA-owned and NOAA stewardship real and personal property, or other properties where NOAA is required to perform cleanup by Federal, state and/or local statutes and/or regulations as of December 9, 2016. Only include those properties whose cleanup costs are probable of being paid and the amount to be paid is reasonably estimable. Separately, identify those properties whose cleanup costs are probable of being paid but the amount to be paid is **not** reasonably estimable. **(Due December 15, 2016)**
2. Provide a document detailing SECO's procedures for the determination and calculation of the NOAA environmental liability. Also include the sources (applicable laws and regulations) of NOAA's asbestos-related cleanup requirements; discussion of any material changes in total estimated asbestos-related cleanup costs due to changes in laws, technology, or cleanup plans. **(Due December 15, 2016)**

AGO Grants Management Division (OFA62)

1. Provide listings of grant positive and negative cash on hand as of September 30, 2014, September 30, 2015, and September 30, 2016, each updated as of December 9, 2016. 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. Include a separate report for any Sandy Supplemental grants. **(Due December 15, 2016)**
2. Provide listings of Congressionally-mandated and Congressionally-directed grants positive and negative cash on hand as of September 30, 2014, September 30, 2015, and September 30, 2016, each updated as of December 14, 2016. Provide listings of all current year Congressionally-mandated and Congressionally-directed positive cash on hand grants from October 1, 2016 through December 9, 2016. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update. Include a separate report for any Sandy Supplemental grants. **(Due December 15, 2016)**
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 2014 through 2016, updated through December 9, 2016. Include a separate report for any Sandy Supplemental grants. **(Due December 15, 2016)**
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, 2014, September 30, 2015, and September 30, 2016, each updated as of December 9, 2016. Identify current year "Direct Pay with a Specific Purpose" grants and "Direct Pay with NO

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Specific Purpose” positive cash on hand grants from October 1, 2016 through December 9, 2016. 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. Include a separate report for any Sandy Supplemental grants. **(Due December 15, 2016)**

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)**

OCAO Logistics Division, Personal Property Management Branch (SOU57111)

1. For NOAA, EDA, and BIS, provide the following personal property schedules and information for the following periods:

November 10, 2016 – December 8, 2016 (Quarter Report) **(Due December 15, 2016)**
October 1, 2016 – December 8, 2016 (Year-To-Date Report) **(Due December 15, 2016)**

- a. Provide summary and detailed acquisition cost roll forwards of personal property, from Sunflower and manually prepared, by category (including assets under capital lease). The roll forwards should reflect the following columns: beginning balances, prior period adjustments, additions, deletions, current period adjustments, and ending balances. The manually prepared roll forwards should include on-top adjustments not made in Sunflower.
- b. Provide summary and detailed accumulated depreciation roll forwards of personal property, from Sunflower and manually prepared, by category (including assets under capital lease). The roll forwards should reflect the following columns: beginning balances, prior period adjustments, depreciation expense, deletions, current period adjustments, and ending balances. The manually prepared roll forwards should include on-top adjustments not made in Sunflower.
- c. Provide a detailed report, from Sunflower, of all personal property (including assets under capital lease) by category. The report should include barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.
- d. Provide a report, from Sunflower, of all personal property acquisitions by category. The report should include the barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.
- e. Provide a report, from Sunflower, of all personal property deletions by category. The report should include the barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.

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- f. Provide a report, from Sunflower, of all personal property prior period adjustments (adjustments required to prior fiscal year balances) by category. 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 an explanation as to the cause for the adjustment (such as errors or policy changes).
- g. Provide a report, from Sunflower, of all personal property current period adjustments (adjustments required to current fiscal year balances) by category. 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 an explanation as to the cause for the adjustment (such as errors or policy changes).
- h. Provide a report of all personal property “Items Awaiting Disposal” by category. 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. The report should include the barcode number, depreciation project and task code, acquisition date, acquisition cost, useful life, salvage value, accumulated depreciation, net book value, the date it was removed from service, the accumulated depreciation as of the permanent removal from service date, the cumulative adjustment, and the current month adjustment.
- i. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property capital lease payments, to include:
 - i. payments to be paid during the nine month period January 1, 2017 through September 30, 2017;
 - ii. payments during each of the four full fiscal years ending September 30, 2018 through September 30, 2021;
 - iii. the sum for all annual periods ending thereafter;
 - iv. total principal, the total imputed interest, the total executory costs, and the total future lease payments;
 - v. for each capital lease and in total, the following acquisition cost columns: beginning balance, prior period adjustments, additions, deletions, and current period adjustments; and
 - vi. for each capital lease and in total the following accumulated depreciation columns: beginning balance, prior period adjustments, depreciation expense, current period adjustments, and deletions.
- j. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property non-cancellable operating lease payments, to include:
 - i. payments to be paid during the nine month period January 1, 2017 through September 30, 2017;
 - ii. payments during each of the four full fiscal years ending September 30, 2018 through September 30, 2021; and
 - iii. the sum for all annual periods ending thereafter.

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- k. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property GSA operating lease payments, to include:
 - i. payments to be paid during the nine month period January 1, 2017 through September 30, 2017; and
 - ii. payments during each of the four full fiscal years ending September 30, 2018 through September 30, 2021.
2. Provide the following data files for the following periods:
- November 10, 2016 – December 8, 2016 **(Due December 15, 2016)**
- a. Provide a data file of all personal property (including assets under capital lease) acquisitions, current period adjustments, and prior period adjustments. The data file should include the transaction type, acquisition date, transaction date, bureau code, fund code fiscal year, acquisition project code and task code, depreciation project code and task code, organization code, object class code, vendor, amount of transaction, reference number, catalog, and barcode number. For property transferred from another Federal agency, provide the name of the agency and vendor number.
 - b. Provide a data file of all personal property (including assets under capital lease) deletions. The data file should include the transaction type, transaction date, bureau code, fund code fiscal year, depreciation project code and task code, organization code, object class code, vendor, amount of transaction, reference number, catalog, and barcode number. For property transferred to another Federal agency, provide the name of the agency and vendor number.
 - c. Provide a data file of all personal property (including assets under capital lease) current depreciation expense. The data file should include the “From To”, bureau code, fund code fiscal year, depreciation project code and task code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number.
 - d. Provide a data file of all personal property (including assets under capital lease) current period adjustments to accumulated depreciation. The data file should include the “From To”, bureau code, fund code fiscal year, depreciation project code and task code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number.
 - e. Provide a data file of all personal property (including assets under capital lease) prior period adjustments to accumulated depreciation. The data file should include the “From To”, bureau code, fund code fiscal year, depreciation project code and task code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number.

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- f. Provide a reconciliation of the data files to the Sunflower reports and explain any differences noted.
3. Provide a fluctuation analysis of FY 2017 depreciation expense, by category, including explanations for asset categories with a fluctuation of greater than +/- 5% as of December 8, 2016. **(Due December 15, 2016)**
4. Provide a listing of all personal property transferred to state and local governments. **(Due December 15, 2016)**
5. Provide a listing of all capitalized personal property classified as impaired by the line and staff offices. **(Due December 15, 2016.)**
6. Provide information on any new personal property prepaid rental agreements not reported previously as of December 8, 2016. **(Due December 15, 2016)**
7. Provide a listing of warehoused spare parts in excess of \$200,000 and their respective dollar amounts as of December 8, 2016. **(Due December 15, 2016)**
8. Provide the following deferred maintenance and repairs information for the following periods:

October 1, 2016 – December 31, 2016 **(Due January 4, 2017)**

 - a. identification of each major class of property for which deferred maintenance and repairs (DM&R) exists;
 - b. the method of measuring DM&R for each major class of property;
 - c. a description of the standards for acceptable operating condition for each major class;
 - d. a detailed list of property within each major class and the estimated dollar amount of DM&R for each property;
 - e. for those properties with a Condition Assessment Survey prior to FY 2016, a description of the methodology utilized to adjust prior year assessed DM&R amounts for inflation;
 - f. a description of PP&E classes and/or dollar amounts excluded from DM&R consideration; and
 - g. a description of any significant changes to DM&R policies or procedures.
9. Provide the following information regarding NOAA's Heritage Assets as of December 31, 2016: **(Due January 4, 2017):**
 - a. Detail report of NOAA collection-type heritage assets as of December 31, 2016. 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.

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- b. Roll forward of NOAA collection-type heritage assets as of December 31, 2016. The roll forward should include the beginning balance, additions, transfers in, transfers out, deletions, and ending balance.
- c. Review the NOAA Stewardship Information document and update the text and data as necessary.

OCAO – Pacific Region Center (OFA50)

- 1. Provide a worksheet to identify FY 2017 amounts paid to Navy for the construction of the Pacific Region Center through November 30, 2016. The worksheet should include both CWIP and Non-CWIP amounts paid and completed. **(Due December 15, 2016)**

OCAO Real Property Management Division (SOU 57120)

- 1. Provide the following real property schedules and information for the following periods:

October 1, 2016 – December 31, 2016 **(Due December 15, 2016)**

- a. Provide summary and detailed acquisition cost roll forwards of real property by category (including assets under capital lease). The roll forwards should reflect the following columns: beginning balances, prior period adjustments, additions, deletions, current period adjustments, and ending balances.
- b. Provide summary and detailed accumulated depreciation roll forwards of real property by category (including assets under capital lease). The roll forwards should reflect the following columns: beginning balances, prior period adjustments, depreciation expense, deletions, current period adjustments, and ending balances.
- c. Provide a detail report(s) of all real property by category (including assets under capital lease). The report(s) should include property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.
- d. Provide a report of all real property acquisitions by category. 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.
- e. Provide a report of all real property deletions by category. The report should include the property ID number, property description, accumulated depreciation, and net book value. For property transferred to another Federal agency, provide the name of the agency and vendor code.

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- f. Provide a report of all real property prior period adjustments by. The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.
 - g. Provide a report of all real property current period adjustments by category. The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.
 - h. Provide a summary schedule and the necessary detailed supporting schedules of the total real property capital lease payments, to include:
 - i. payments to be paid during the nine month period January 1, 2017 through September 30, 2017;
 - ii. payments during each of the four full fiscal years ending September 30, 2018 through September 30, 2021;
 - iii. the sum for all annual periods ending thereafter; and
 - iv. total principal, the total imputed interest, the total executory costs, and the total future lease payments.
 - i. 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 December 31, 2016.
 - j. Provide a summary schedule and the necessary detailed supporting schedules of the total real property non-cancellable operating lease payments, to include:
 - i. payments to be paid during the nine month period January 1, 2017 through September 30, 2017;
 - ii. payments during each of the four full fiscal years ending September 30, 2018 through September 30, 2021; and
 - iii. the sum for all annual periods ending thereafter.
 - k. Provide a listing of real property leases where NOAA is the lessor as of December 31, 2016.
 - l. Provide a report on all real property prepaid rental agreements as of December 31, 2016. 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.
2. Provide a listing of all capitalized real property classified as impaired by the line and staff offices. **(Due December 15, 2016.)**

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3. Provide a listing of all personal property transferred to state and local governments. **(Due December 15, 2016)**

4. Provide a summary and detailed roll forward of deferred maintenance and repairs information for (A) stewardship assets and (b) real property for October 1, 2016 – December 31, 2016. Include the following information: **(Due January 4, 2017)**
 - a. identification of each major class of property for which deferred maintenance and repairs (DM&R) exists;
 - b. the method of measuring DM&R for each major class of property;
 - c. a description of the standards for acceptable operating condition for each major class;
 - d. a detailed list of property within each major class and the estimated dollar amount of DM&R for each property, including the Construction Cost Indices (i.e., rates) used to determine the estimated dollar amounts;
 - e. for those properties with a Condition Assessment Survey prior to FY 2017, a description of the methodology utilized to adjust prior year assessed DM&R amounts for inflation;
 - f. a description of PP&E classes and/or dollar amounts excluded from DM&R consideration;
 - g. an explanation for any significant fluctuations from the prior year's estimates; and
 - h. a description of any significant changes to DM&R policies or procedures.

Point of Contact

If you have any questions, please contact Heather Potter at (301) 444-2158. Responses should include electronic files only and be sent by email to: Heather.Potter@noaa.gov.

To ensure the completeness of the December 31, 2016, consolidated financial statement data, a **positive or negative reply** must be received and is required from each NOAA Line/Staff Office.