

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

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

- Below is a chart containing the seven “exception” project codes using Agency ID Code ‘4900’ for multiple Federal agencies recorded on the CBS CM004 Project Code setup screen in the Budget Initiative field. For the customer/sponsor activity in the identified project codes, please prorate (using percentages) to the appropriate valid Agency IDs found in the OMB A-11, Appendix C. Previous submissions of prorated Agency IDs have been listed along the top of the chart. If additional valid Agency IDs exist within any of these project codes, please use valid Agency IDs that represent the customer/sponsor activity within the project codes. The sum of the proration must equal 100%. For the current OMB A-11, Appendix C for NOAA’s implementation (Agency ID Code Table), refer to: <http://www.corporateservices.noaa.gov/%7efinance/FOFRD.html> (Due March 17, 2008.)

		Agency ID Code														
		00508	01010	01012	01505	01600	42200	20200	02000	00991	02600	02506	01850	01885	17720	
Project Code	LO	Prorated % by Agency ID Code														Total
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			75%								15%	5%	5%		100%

- Provide all *Reports of Property Constructed*, Form 37-6, for all real and personal property construction work in progress items completed through February 29, 2008. For CWIP items estimated to be completed from March 1, 2008, through March 12, 2008, prepare and provide a 37-6 form clearly labeled “estimate.” Each Form 37-6 cost line-item should contain valid CBS Organization Codes, Project Codes, Task Codes, and original fiscal year as stated on the CBS CA500D report. The Project/Task Codes on the Form 37-6 must be active in CBS at the time the Form 37-6 is submitted. (Due to Germantown Financial Statements Branch no later than March 3, 2008. Germantown Finance Office submission due to Property Office no later than March 7, 2008.)
- Provide information for all cash on deposit in banks or other financial institutions as of March 31, 2008. Include the purpose of the funds, the name and address of the bank or other financial institution, account number, account title, names of individuals with authorized signature authority, account balance as of March 31, 2008, and any other necessary information. Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day. (Due April 2, 2008.)
- Provide information for all lease arrangements in existence as of March 31, 2008, where NOAA or BIS is the lessor (NOAA or BIS assets are being leased to another entity). Include a description of the asset, lease terms, projected future lease revenues to NOAA and/or BIS by fiscal year, and a copy of the lease and/or reimbursable agreement. (Due April 2, 2008.)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

5. Provide information for all prepayments and advances (cash outlays made before expenses are incurred) over \$750,000 as of March 31, 2008. Include the payee name, payment date, payment amount, purpose of payment, and period of time the prepayment covers. Do not include amounts obligated but unpaid as of March 31, 2008, (these are not prepayments) or advances to grant recipients. Include payments made on CWIP projects and other property purchases or payments. (Due April 2, 2008.)
6. Provide information for all long-term contracts in effect as of March 31, 2008, for the purchase, construction, and modernization of equipment and facilities (satellite and weather-related). Include a description of the contract, and the projected contract amounts to be paid during the six month period April 1, 2008 through September 30, 2008, during each of the four full fiscal years ending September 30, 2009, through September 30, 2012, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due April 2, 2008.)
7. Provide a reconciliation of all CWIP costs to the CBS CA500D report as of March 12, 2008, including additions and deletions from October 1, 2007, through March 12, 2008. Include any necessary adjustments to the March 12, 2008, balances. All adjustments and differences must be properly identified and explained in detail. For the current format and instructions on how to prepare the reconciliation refer to:
http://www.rdc.noaa.gov/~finance/financial_policy.htm (Due March 25, 2008.)
8. Provide information for any incidents through March 31, 2008, which qualify as government acknowledged events. Government-acknowledged events are those non-transaction based events that are of financial consequence to the Federal Government because it chooses to respond to the event. The Federal Government has broad responsibility to provide for the public's general welfare and often assumes responsibilities for which it has no prior legal obligation. For example, costs from many events, such as toxic waste damage caused by non-Federal entities and other events under Damage Assessment and Restoration Fund related activities could ultimately become the responsibility of NOAA or BIS. Provide a description of the event, authorizing legislation, date of the event and any applicable exchanges (for example, when a contractor performs repairs), amounts of liability including an estimate if the exact amount is unknown, and any other applicable information. The liability includes amounts due from NOAA and BIS to pay for benefits, goods, or services provided under the terms of the program or legislation, as of March 31, 2008, whether or not such amounts have been reported to NOAA and BIS. Only report events where the liability is \$1 million or more. (Due April 2, 2008.)
9. Review all applicable sections of the draft of NOAA's March 31, 2008, Stewardship Reporting submission and update the text and data as necessary. (Due April 2, 2008.)

Additionally, if your response contains information pertaining to collection-type heritage assets, your submission should also be sent to Lynette Joynes, Logistics Division, Personal Property Branch (SOU57111). The Personal Property office will provide a consolidated response related to collection-type heritage assets to the Finance Office. (Due to Property Office no later than March 28, 2008. Property Office consolidated submission due to Germantown Finance Office no later than April 2, 2008.)
10. Prepare an impairment analysis for all active real and personal property CWIP and IUSD

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

projects. The Financial Accounting Standards Board (FASB) issued guidance on Impairments under FASB #144. The Finance Office developed a one-page summary of the FASB #144 requirements, which can be found on the Finance Office website, at the following link: <http://www.corporateservices.noaa.gov/~finance/CWIP.html>. (Due June 16, 2008)

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

NESDIS, Budget and Planning Office (E/BP)

1. Provide information for all long-term commitments such as contracts in effect as of March 31, 2008, for the purchase, construction, and modernization of satellites. Include a description of the contract, and the projected contract amounts to be paid during the six month period April 1, 2008 through September 30, 2008, during each of the four full fiscal years ending September 30, 2009, through September 30, 2012, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due April 2, 2008.)
2. Provide a reconciliation of all satellite CWIP costs to the CBS CA500D report as of March 12, 2008, including additions and deletions from October 1, 2007, through March 12, 2008. Include any necessary adjustments to the March 12, 2008, balance. All adjustments and differences must be properly identified and explained in detail. (Due March 25, 2008.)
3. Provide the necessary reports, schedules and supporting documentation for satellite additions and disposals from October 1, 2007, through March 12, 2008, and related accumulated depreciation additions and disposals. (Due March 25, 2008.)

NMFS, Financial Services Division (F/CS2)

1. Provide Fisheries Finance Program administrative expenses from October 1, 2007, through March 31, 2008. (Due April 2, 2008.)

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 March 31, 2008, related to Civil Monetary Penalty (CMP) Enforcement. (Due April 2, 2008.)
2. Provide a schedule of legally enforceable cases as of March 31, 2008. (Due April 2, 2008.)

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 March 31, 2008, specifically including trust accounts from foreclosure. Include the purpose of the funds, the name and address of the bank or other financial institution, account number, account title, names of individuals with authorized signature authority, account balance, and any other necessary information as of March 31, 2008. Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day. (Due April 2,

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

2008.)

2. Provide direct loan program administrative expenses by project code related to credit program receivables and related foreclosed property as of March 31, 2008. (Due April 2, 2008.)
3. Provide a report of deferred maintenance for stewardship assets as of March 31, 2008. Include identification of each major class of asset for which maintenance was deferred, the method of measuring deferred maintenance for each major class, a description of the requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, a range of asset condition (1 - excellent condition, 2 - good condition, etc.), the estimated range of dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, identification of each major class of asset as critical or non-critical regarding the amount of maintenance needed to return the asset to acceptable operating condition, and any other information required by SFFASs 6, 8, 14, 29 and other applicable regulations. (Due April 2, 2008.)

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 April 2, 2008.)
2. Provide information for all long-term commitments, such as contracts, in effect as of March 31, 2008, for the purchase, construction, and modernization of weather-related equipment. Include a description of the contract and the projected contract amounts to be paid during the six month period April 1, 2008 through September 30, 2008, during each of the four full fiscal years ending September 30, 2009, through September 30, 2012, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due April 2, 2008.)
3. Provide the necessary reports and schedules for the NLSC supplies, and equipment physical inventory as of March 12, 2008, including an inventory roll forward report. (Due March 17, 2008.)
4. Provide a reconciliation between the September 12, 2007, ending operating materials and supplies inventory balances and the ending inventory balances per the March 12, 2008, physical inventory report, for both supplies and equipment. (Due March 17, 2008.)
5. Provide a report of total excess, obsolete and unserviceable inventory for both supplies and equipment as of March 12, 2008. (Due March 17, 2008.)
6. Provide the carrying amount and net realizable value of the excess, obsolete and unserviceable items as of March 12, 2008. (Due March 17, 2008.)
7. Provide any changes in the methodology for calculating the allowance for excess, obsolete and unserviceable items. (Due March 17, 2008.)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

8. Provide a report of inventory held for repair as of March 12, 2008. (Due March 17, 2008.)
9. Provide information on any restrictions on the sale, use or disposition of inventory. (Due March 17, 2008.)
10. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due March 17, 2008.)

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

1. Provide the necessary reports and schedules for the NRC supplies physical inventory as of March 12, 2008, including an inventory roll forward report. (Due March 17, 2008.)
2. Provide the carrying amount and net realizable value of the excess, obsolete and unserviceable items as of March 12, 2008. (Due March 17, 2008.)
3. Provide any changes in the methodology for calculating the allowance for excess, obsolete and unserviceable items. (Due March 17, 2008.)
4. Provide information on any restrictions on the sale, use or disposition of inventories. (Due March 17, 2008.)
5. Provide a report of inventory held for repair as of March 12, 2008. (Due March 17, 2008.)
6. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due March 17, 2008.)

NWS, Pacific Region Headquarters (W/PR)

1. Provide a worksheet to identify amounts paid to Navy, through February 29, 2008, for the construction of the Majuro, Koror, and Phonpei facilities, including both CWIP and Non-CWIP amounts paid and completed. (Due March 17, 2008)

NWS, Office of Climate, Water and Weather Services

1. For Weather Service training reimbursable Project Code '47M6JTG' provide the OMB Agency Code, Bureau Code and Treasury Agency Code per OMB Circular A-11, Appendix C, and the related dollar amount of activity year-to-date, including any current year activity for prior year amounts, for each customer/sponsor of the project. For the current OMB A-11, Appendix C for NOAA's implementation (Agency ID Code Table), refer to:
<http://www.corporateservices.noaa.gov/%7efinance/FOFRD.html> (Due April 2, 2008.)

OMAO, Officer Services Division (CPC2)

1. Provide the most recent NOAA Commissioned Corps leave status report as of March 12, 2008. (Due March 17, 2008)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

2. Provide the NOAA Commissioned Corps leave status report as of March 31, 2008. (Due April 2, 2008)

SPECIFIC NFA OFFICE REQUESTS ARE AS FOLLOWS

Budget Office (OFA3)

1. Review the research and development section of the draft of NOAA's March 31, 2008, Stewardship Reporting submission and update the text and data as necessary. (Due April 2, 2008)

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 March 12, 2008. (Due March 17, 2008.)

Environmental Compliance and Safety Division (OFA54)

1. Provide the necessary reports, schedules and supporting documentation for environmental and non-environmental contingent liability estimates, including amounts that are probable and the portion of the liability due to other Federal agencies versus the public. Include the specific project number for each line item listed, and document numbers and dollar amount of all outstanding payables as of March 12, 2008. (Due March 17, 2008)
2. Provide the necessary reports, schedules, and supporting documentation for environmental and non-environmental contingent liability estimates, including amounts that are reasonably possible and the portion of the liability due to other Federal agencies versus the public. Include the specific project number for each line item listed, and document numbers and dollar amount of all outstanding payables as of March 12, 2008. (Due March 17, 2008)

Grants Management Division (OFA62)

1. Provide listings of grant positive and negative cash on hand as of September 30, 2005, September 30, 2006, and September 30, 2007, each updated as of March 5, 2008. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update, sorted in descending order of cash balance. (Due March 17, 2008)
2. Provide listings of Congressionally-mandated and Congressionally-directed grants positive and negative cash on hand as of September 30, 2005, September 30, 2006, and September 30, 2007, each updated as of March 5, 2008. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update. (Due March 17, 2008)
3. Provide a summary schedule for positive and negative cash on hand which summarizes the number of SF-272s and their respective dollar amounts received by the Grants Management Division during Fiscal Years 2005 through 2007, updated through March 5, 2008. (Due March 17, 2008)
4. Identify "Direct Pay with a Specific Purpose" grants and "Direct Pay with NO Specific Purpose" grants, where SF-272s were submitted, with positive and negative cash on hand as of September

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

30, 2005, September 30, 2006, and September 30, 2007, each updated as of March 5, 2008. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update, sorted in descending order of cash balance. (Due March 17, 2008)

5. Provide, within 24 hours of notification, current year SF-272s specific grants identified by Finance as “unique”, including “direct pay” grants and material positive cash on hand grants over \$4 million. (Due within 24 hours)

Logistics Division, Personal Property Branch (SOU57111)

1. Provide the following personal property schedules and information as of March 11, 2008:
 - A. Provide a report of all personal property acquisitions and disposals including assets under capital lease from October 1, 2007, through March 11, 2008, including property descriptions and acquisitions/disposal dates. For property transferred to another Federal agency, provide the name of the agency. (Due March 17, 2008)
 - B. On a monthly basis, provide detail files of all personal property including assets under capital lease, additions, disposals, related accumulated depreciation, and depreciation expense by project code, object class, and bar code number, which include the effect of FY 2008 acquisitions, disposals, depreciation expense, and current and prior year adjustments for the period October 1, 2007, through March 11, 2008. (Due March 17, 2008)
 - C. Provide monthly detailed reconciliations/roll forwards of personal property including assets under capital lease with depreciable basis and accumulated depreciation balances from the September 30, 2007, ending balances to the March 11, 2008, balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward. (Due March 17, 2008)
 - D. Provide a report of all personal property adjustments including adjustments to assets under capital lease required to prior fiscal year balances as of March 11, 2008, including the cause for the adjustment such as errors or policy changes. (Due March 17, 2008)
2. Provide a detailed listing of all capitalized personal property properties sold, transferred, disposed, or removed from October 1, 2007, through March 11, 2008. Provide the following information regarding each property item: (Due March 17, 2008)
 - A. Identification number,
 - B. Asset description and name,
 - C. Acquisition cost,
 - D. Accumulated Depreciation,
 - E. Depreciation expense by fund,
 - F. Date disposed/sold,
 - G. Sales price,

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

- H. Gain or loss,
- I. Net book value, and
- J. Net realizable value.

3. Provide information for any personal property that was traded from October 1, 2007, through March 11, 2008, including the amount of any proceeds received from the trade. (Due March 17, 2008)
4. Provide a listing of personal property excessed from October 1, 2007, through March 11, 2008, and the date when the property was removed. Include the date when the property was excessed (date when depreciation was no longer taken/calculated). (Due March 17, 2008)
5. Provide information on any new personal property prepaid rental agreements not reported previously in the prior quarter. (Due March 17, 2008)
6. Provide a listing of spare parts warehoused and their respective dollar amounts, through March 11, 2008, for a temporary on-top adjustment made by Finance to record the items from expense to property (no depreciation will be recorded). Only include items in excess of \$200,000. (Due March 17, 2008.)
7. Provide the following information for personal property future capital and operating lease payments as of March 11, 2008 (only those non-cancellable):

A. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property capital lease payments to be paid during the six month period April 1, 2008 through September 30, 2008, during each of the four full fiscal years ending September 30, 2009, through September 30, 2012, the sum for all annual periods ending thereafter, the total imputed interest for all future periods stated as one negative number, and the total executory costs for all future periods stated as one negative number. The net of future total lease payments, imputed interest and executory costs should equal the total personal property capital lease liability as of March 11, 2008. Additionally, this schedule must include a section that summarizes the total imputed interest, total executory costs, total future lease payments and principal amounts by project code and its related fund code. (Due March 17, 2008)

B. Provide a summary schedule and the necessary detailed supporting schedules of the March 11, 2008, personal property capital lease liability split between the funded and unfunded portions. (Due March 17, 2008)

C. Provide an allocation of the October 1, 2007, through March 11, 2008, personal property capital lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (Due March 17, 2008)

D. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property operating lease payments to be paid during the six month period April 1,

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

2008 through September 30, 2008, during each of the four full fiscal years ending September 30, 2009, through September 30, 2012, and the sum for all annual periods ending thereafter. The schedule should provide separate amounts for leases with the General Services Administration (GSA), non-GSA operating leases, and the total. (Due March 17, 2008)

8. Consolidate all NOAA collection-type heritage asset data, review all applicable sections of the draft of NOAA's March 31, 2008, Stewardship Reporting submission, and update the text and data as necessary. (Due April 2, 2008)
9. Provide a report of deferred maintenance for personal property as of March 31, 2008. Include identification of each major class of asset for which maintenance was deferred, the method of measuring deferred maintenance for each major class, a description of the requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, a range of asset condition (1 - excellent condition, 2 - good condition, etc.), the estimated range of dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, identification of each major class of asset as critical or non-critical regarding the amount of maintenance needed to return the asset to acceptable operating condition, and any other information required by SFFAS numbers 6, 8, 14, 29, and other applicable regulations. (Due April 2, 2008)

OCAO – Pacific Region Center (OFA50)

1. Provide a worksheet to identify amounts paid to Navy, through February 29, 2008, for the construction of the Pacific Region Center, including both CWIP and Non-CWIP amounts paid and completed. (Due March 17, 2008)

Facility Construction and Maintenance Division (OFA 551)

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

Facility Management Division (OFA 552)

1. Provide the following real property schedules and information as of March 12, 2008:
 - A. Provide a report of all real property acquisitions and disposals including assets under capital lease from December 13, 2007, through March 12, 2008, including property

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

descriptions and acquisitions/disposal dates. For property transferred to another Federal agency, provide the name of the agency. (Due March 17, 2008.)

B. Provide detail files for all real property including assets under capital lease from December 13, 2007, through March 12, 2008, additions, disposals and related accumulated depreciation, depreciation expense by project code, object class and bar code number which include the effect of acquisitions, disposals, and prior period adjustments for this period. (Due March 17, 2008.)

C. Provide a detailed reconciliation/roll forward of real property including assets under capital lease with depreciable basis and accumulated depreciation balances from the December 12, 2007, ending balances to the March 12, 2008, ending balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward such as location, function/ description, OMB category of equipment, accumulated depreciation, depreciable life, salvage value, annual depreciation, and for assets under capital lease the length of lease, imputed interest, executory costs and future minimum lease payments. (Due March 17, 2008.)

D. Provide a report of all real property adjustments including adjustments to assets under capital lease required to prior fiscal year balances as of March 12, 2008, including the cause for the adjustment such as errors or policy changes. (Due March 17, 2008.)

2. Provide a detailed listing of all capitalized real properties sold, transferred, disposed, or removed from December 13, 2007, through March 12, 2008. Provide the following information regarding each property item (due March 17, 2008):
 - A. Identification number,
 - B. Asset description and name,
 - C. Acquisition cost,
 - D. Accumulated Depreciation,
 - E. Depreciation expense by fund,
 - F. Date disposed/sold,
 - G. Sales price,
 - H. Gain or loss,
 - I. Net book value, and
 - J. Net realizable value.
3. Provide information for any real property that was traded from December 13, 2007, through March 12, 2008, including the amount of any proceeds received from the trade. (Due March 17, 2008.)
4. Provide a listing of real property excessed from December 13, 2007, through March 12, 2008, and the date when the property was removed. Include the date when the property was excessed (date when depreciation was no longer taken/ calculated). (Due March 17, 2008.)

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

5. Provide information on any new real property prepaid rental agreements not reported previously in the prior quarter. (Due March 17, 2008.)
6. Provide the following information for real property future capital and operating lease payments as of March 12, 2008:
 - A. Provide a summary schedule and the necessary detailed supporting schedules of the total real property capital lease payments to be paid during the six month period April 1, 2008 through September 30, 2008, during each of the four full fiscal years ending September 30, 2009, through September 30, 2012, the sum for all annual periods ending thereafter, the total imputed interest for all future periods stated as one negative number, and the total executory costs for all future periods stated as one negative number. The net of total future lease payments, imputed interest, and executory costs should equal the total real property capital lease liability as of March 12, 2008. Additionally, this schedule must include a section that summarizes the total imputed interest, total executory costs, total future lease payments and principal amounts by CBS fund code. (Due March 17, 2008.)
 - B. Provide a summary schedule and the necessary detailed supporting schedules of the March 12, 2008, real property capital lease liability split between the funded and unfunded portions. (Due March 17, 2008.)
 - C. Provide an allocation of the December 13, 2007, through March 12, 2008, real property capital lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (Due March 17, 2008.)
 - D. Provide a summary schedule and the necessary detailed supporting schedules of the total real property operating lease payments to be paid during the six month period April 1, 2008 through September 30, 2008, during each of the four full fiscal years ending September 30, 2009, through September 30, 2012, and the sum for all annual periods ending thereafter. The schedule should provide separate amounts for leases with the General Services Administration (GSA), non-GSA operating leases and the total. (Due March 17, 2008.)

Point of Contact

If you have any questions, please contact Mark Miller at (301) 444-2704. Responses should be faxed to Mark Miller at (301) 427-2040 (use "fine" fax resolution), emailed and attached in PDF format to

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES
FOR THE YEAR ENDING MARCH 31, 2008**

Mark.P.Miller@noaa.gov or mailed to the following address:

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

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