

**COOPERATIVE INCIDENT BILLING  
PROCEDURES**

**BETWEEN**

**STATE OF CALIFORNIA – CDF  
U.S. DEPARTMENT OF THE INTERIOR  
BLM  
NPS  
U.S. DEPARTMENT OF AGRICULTURE – FS**

**2004**

**THE  
COOPERATIVE INCIDENT BILLING  
PROCEDURES PACKAGE**

**COMMISSIONED BY:**

**The CALIFORNIA WILDFIRE  
BUSINESS COORDINATING GROUP  
(CWBCG)**

**BLM: ED WHKING  
CDF: BRENT KORFF  
NPS: BERKELEY YOSHIDA  
USFS: CECILIA BENNETT**

**DEVELOPED BY:**

**The INCIDENT BILLING PROCEDURES  
WORKING GROUP**

**BLM: DOUG WAGGONER  
ANN MARIE CARLSON**

**CDF: ALAN BLACK  
ROGER DESROSIERS  
PATTY CALL**

**NPS: BERKELEY YOSHIDA**

**USFS: RON BORDA  
SHERI ELLIOTT  
DEBBIE KLIPPENSTEIN  
JULIE VOGAN**

May 13, 2004

**OPERATING PLAN**  
For  
**COOPERATIVE INCIDENT BILLING PROCEDURES**

Between

UNITED STATES DEPT. OF THE INTERIOR  
BUREAU OF LAND MANAGEMENT  
CALIFORNIA

UNITED STATES DEPT. OF THE INTERIOR  
NATIONAL PARK SERVICE  
PACIFIC WEST REGION

UNITED STATES DEPARTMENT OF AGRICULTURE  
FOREST SERVICE  
REGION FIVE  
and

STATE OF CALIFORNIA  
DEPARTMENT OF FORESTRY  
AND FIRE PROTECTION

In Accordance With

THE COOPERATIVE FIRE PROTECTION AGREEMENT OF THE SIGNATORY  
AGENCIES

May 13, 2004

1. **THIS OPERATING PLAN** is established in accordance with Paragraph 63 of the Cooperative Fire Protection Agreement entered into as of January 1, 2002. This Operating Plan for Cooperative Incident Billing Procedures for incidents will be valid for incidents occurring after January 1, 2004.

The Operating Plan applies to incident billings under the following agreement:

- a. Cooperative Fire Protection Agreement between Bureau of Land Management (BLM) #BAA021002, National Park Service (NPS) #H00002001, Forest Service (FS) #01-FI-11052012-212, and California Department of Forestry (CDF) #7CA01001.

## 2. **RECITALS**

The intent of this Operating Plan is to ensure that State and the Federal Agencies will cooperate to the maximum extent possible to provide for full and equitable cost recovery, standardized agency-specific billing structures, and agreed-upon agency incident billing packages. This Operating Plan may be changed and amended by written mutual consent of the parties hereto.

State and Federal Agencies acknowledge that differences exist between agency accounting systems and the ability to generate reports. Billing documentation will be provided with the best information available, within the constraints of each Agency's accounting systems, to support the billing packages.

NOW, THEREFORE, in consideration of the mutual promises and conditions herein made, it is agreed as follows:

## 3. **NON-INCIDENT AND NON-WILDFIRE RELATED BILLINGS**

Non-incident billings are not considered part of this Operating Plan. Non-incident billings will be in accordance with their respective agreements and/or operating plans. Non-wildfire incidents will be billed in accordance with Clause 33 of Cooperative Fire Agreement.

## 4. **BILLING INVOICE REQUIREMENTS**

- One incident per invoice.
- Invoice requirements include; incident name, incident start date, incident numbers (state and federal) and amount of bill.
- Reference authority for billing and agency specific agreement number.
- Contact point for questions - name/phone number.

**5. STANDARD BILLING DOCUMENTATION**

The required billing documentation and reference materials that comprise each Agency's bill/cost package can be found in the Appendix A and corresponding Exhibits.

**6. BILLING PROCEDURES AND TIME LINES**

Incident billing packages, with the exception of certain FEMA, Civil Cost Recovery and other incidents that warrant specific time tables, will be submitted, in duplicate, but should be no later than 10 months from the date the incident is declared controlled. Billing deadlines set forth herein are intended to encourage prompt billing. Failure to meet these timelines shall not be construed as a release or waiver of claims for reimbursement against the other party. If the 10-month timeframe cannot be met, immediate notification shall be made to the appropriate California Interagency Incident Financial Advisor (CIIFA) Representative. The CIIFA Representative will then document and communicate the delay of billing to the affected agency. Refer to Appendix D for CIIFA Charter and membership.

The above paragraph outlines standard business practices between the Agencies. However, it is recognized that certain situations may warrant agencies to cooperate and resolve bills and/or cost packages prior to established timelines. If necessary, these situations will be dealt with at the headquarters, state or regional level.

Appendix A, Exhibit 1 outlines specific timelines for Assistance By Hire and FEMA billings, and Cost Share Settlements

All bills will have a due date of 60 days after the date of issuance.

Affected Agencies may agree to partial billing, so identified, for major incidents. Partial billings will include an estimate of the remaining balance to be billed. A final bill should be submitted within the 10-month timeline.

All bills for services provided will be submitted to the address of the appropriate agency provided in Appendix C.

**7. REVIEW OF BILLING PACKAGE**

The intent of the review process is to encourage resolution at the lowest level.

Both the billing and receiving agencies will review bills to ensure that only appropriate billable costs are included. Specific agency review processes are outlined in Appendix A, Exhibit 1.

Agency review process includes the following:

- a. If no changes are made on the billing package, only the receiving Agency signature is necessary, and the package is submitted for payment.
- b. Agreed upon changes to the billing package will be noted and signed by both Agencies at the local level using the **Interagency Modification of Payment** form, and submitted to the paying accounting office. The **Interagency Modification of Payment** form will be forwarded to the billing agency upon payment of modified bill amount. A copy of the **Interagency Modification of Payment** form is located in Appendix A, Exhibit 4.
- c. Disputed issues that cannot be resolved at the local level will be documented on the **Interagency Modification of Payment** form and forwarded to the paying accounting office who in turn will notify their respective Agency CIIFA representative. The Agency CIIFA representative will facilitate and document resolution on the **Interagency Modification of Payment** form. This documentation will be forwarded to the paying accounting office. The **Interagency Modification of Payment** form will be forwarded to the billing agency upon payment of modified bill amount.
- d. If the agency CIIFA representatives cannot resolve the dispute, the billing package including the **Interagency Modification of Payment** form will be referred to the California Wildfire Business Coordinating Group (CWBCG) with recommendations for resolution to be communicated in writing to the affected accounting office. Refer to Appendix D for CWBCG Charter and membership
- e. If affected agencies agree, a partial payment can be processed against disputed bills.
- f. All disputed billing issues should be resolved no later than 120 days from the time of notification to the CIIFA representative.

## 8. COST SHARE AGREEMENTS

The Federal Agency that has the majority of Federal jurisdictional responsibility for the incident will have the primary responsibility to prepare billings and recover costs for the other Federal Agencies as the lead agency.

When incidents occur that involve Direct Protection Areas (DPA) of Federal Agencies not signatory to the Cooperative Fire Protection Agreement, a cost share agreement will be prepared with that Agency as an additional signatory to the agreement.

Cost share settlements should occur prior to any civil litigation being taken. In those situations where ALL cooperating agencies who are party to the cost share agreement have collected civil cost recovery or court ordered restitution prior to settlement, those

collections will be deducted from those agency costs brought to the settlement. Actions that do not fit given above situation or those addressed in the Cooperative Fire Protection Agreement (Paragraph #60) will be referred to CIIFA. Refer to Appendix A, Exhibit 2 for Cost Share Settlement timeline.

**9. MINIMUM BILLING AMOUNTS**

As required by state or federal departmental regulations, the current minimum billing amount for the total cost of an incident, prior to the administrative overhead being added is:

- A. \$ 100.00 for business activity between California Department of Forestry and Fire and Department of Interior, and
- B. \$ 250.00 for business activity between California Department of Forestry and Fire and Department of Agriculture, Forest Service.

If regulatory provisions modify the level of billing minimums, the affected agency will immediately notify CIIFA for modification to this Operating Plan.

**10. NON-BILLABLE ITEMS**

The following items are not considered billable by the Agencies:

- Incident home unit dispatchers not on specific request number
- Non-expendable accountable property
- Claims and award payments
- Interest and indemnities payments
- Move-Up and Cover/Back Fill (except when ordered or in operating plan)
- Bulk fuel
- Agency specific Burned Area Emergency Rehabilitation (BAER) beyond suppression damage rehab

For further definitions of non-billable items, see Agency specific appendix.

**11. BILLABLE AND SHAREABLE**

**A. ASSOCIATED COSTS NOT DIRECTLY TIED TO RESOURCE ORDERS:**

There are associated costs that both State and Federal Agencies incur in providing resources to an incident. Per the Cooperative Fire Protection Agreement, Section 39, Assistance by Hire, "Personnel, equipment, supplies or services provided by a supporting agency and essential to filling the resource order, which are necessary and reasonable, shall be considered as reimbursable as Assistance by Hire." While, on the surface, they are not ordered "by and for the incident," they are necessary to mobilize ordered resources or services to the

incident and are valid charges to the incident. These associated costs that are a result of the incident are considered to be added cost to the agency and activities and not already a component of the administrative fee/charge.

Examples include but are not limited to:

- Dispatcher-- includes dispatchers performing non-routine dispatch activity in support of the incident.
- Airbase personnel -- include personnel working in support of the incident.
- Warehouse personnel -- include local and regional cache/service center personnel performing non-routine activity in support of the incident.
- Mobilization centers-- include personnel performing activities within a mob center in support of the incident. These mobilization centers are established by agencies to support the incident and may be located outside California.
- Transportation cost -- this includes personnel performing activities in support of the incident or mobilization centers. This may also include salaries, mileage and lodging/per diem.
- Temporary incident payment center activity -- include personnel performing activities in support of the incident, which may include salaries, travel expenses, supplies and temporary facility rental.
- Agency support cost covered under specific labor agreements. Includes cost of lodging/per diem and related mileage to and from the incident.

#### **B. DIRECT COSTS - NOT ON RESOURCE ORDER**

Some examples of resources that may be assigned to an incident, but never receive a request number are as follow:

- When Emergency Equipment Rental Agreements (EERA) call for Government provided operators, these operators are generally not assigned an individual request number, other than the E-number assigned to the equipment (i.e. pickup drivers or fallers are hired with a pickup and saw).
- Helicopter Modules and Helitenders frequently arrive with only one A-number and the personnel are not assigned individual overhead request numbers.

The above examples are not all inclusive. They are provided to demonstrate some of the valid costs incurred by all agencies that are both billable and shareable. They may not be individually identified on a resource order but are part of the compliment of the resource ordered.

**C. AIRCRAFT COSTS**

Agencies have agreed that all aircraft costs are billable. This includes availability, flight costs, landing fees, retardant, and per diem expenses when aircraft are held overnight. Availability includes daily availability, extended availability, standby, and extended standby. Agencies will bill a portion of the daily availability rate to an incident. Daily availability will be prorated by the hourly flight time charged to the billed incident. Aircraft landing fees and appropriate retardant costs will be itemized separately.

The agencies have agreed that during a calendar day an aircraft may be needed for multiple drops on multiple incidents that may not be supported by resource orders but would be supported by the agencies source bill. It is also understood that travel cost may be incurred after the release date and time. These costs will be billed in accordance with the California Mobilization Guide Chapter 20, Section 28.3 that states in part, "Aircraft will be released on the original order and request number used to mobilize the resource."

For the purpose of sharing information, Exclusive Use and Agency Aircraft flight rates will be established by the operating agencies, and shared among the Agencies at least annually.

**D. MEDICAL AND FIRST AID SERVICES**

All Agencies utilize various medical treatment and first aid programs on incidents. These costs, as well as the Incident Medical Unit costs, are shareable and billable. Examples include but are not limited to Agency Provided Medical Care (APMC) and Disaster Medical Assistance Teams (DMAT). Maximum of 2 visits, initial and follow up will be allowed.

Each agency provides its own Office of Workers Compensation Program (OWCP) or State Workers Compensation coverage. These costs are agency specific and not shareable or billable.

**E. VEHICLE EXPENSES**

There are various types of rates for agency vehicles. These are: Daily Rates, Use Rates, Mileage Rates, Hourly Rates and FOR (Fixed Operating Rate) Rates. Any of these expenses may be legitimately charged to incidents.

These Daily/Use Rates are based on and intended to cover the costs of normal operation and normal wear and tear such as tire repairs (not purchases), fuel, and oil/oil filter changes. Oil and filter changes and tire replacements that are not within normal cycles are legitimate charges to individual incidents, and are

excluded in the historical calculation of Daily/Use and FOR Rates. Costs to vehicle expense that are not within normal maintenance cycles are shareable and billable.

Expenses charged to an incident, which are related to reasonable repair work needed to keep equipment working on a going incident, will be shareable and billable. These expenses may include labor and parts for contractors or Federal and State Cooperators.

Agencies will not bill for vehicle damage or loss of property.

Federal and State agency vehicles costs are generally figured "wet." If fuel, oil, etc. are provided to another agency's "wet" vehicles, those charges are billable. Charges for motor fuels and vehicle lubricant costs supplied by the protecting agency will be billed separately in accordance with Section 44 of the Cooperative Fire Agreement.

**F. CONTRACT COMMISSARY**

The Federal Agencies may initially make a contract payment for Contract Commissary services provided that are not directly paid by the customer with cash or credit card. Any charges for the Contractor providing the Commissary services, minus payroll deductions and direct payments by customers, are shareable and billable cost.

**12. CONTRACT COUNTY BILLINGS**

Even though Contract Counties/Local Governments do not sign this agreement, the following processes will be followed when dealing with their billings:

- a. Billings for federal support to wildland incidents within a contract county's SRA Protection Area will be submitted to the State for review and payment.
- b. Each contract county has one Federal agency/unit designated to receive and process their billings for services provided at Federal request with no pre-existing local agreement, regardless of what Federal agency/unit initiated the request. Unit billing designations are as follows:

Marin County  
 Kern County  
 Santa Barbara County  
 Ventura County  
 Los Angeles County  
 Orange County

National Park Service  
 BLM Bakersfield District  
 Los Padres National Forest  
 Los Padres National Forest  
 Angeles National Forest  
 Cleveland National Forest

### 13. FISCAL YEAR OBLIGATIONS

All Agencies have fiscal year yearend obligation responsibilities. The State's fiscal year is July 1 through June 30. The Federal Agencies fiscal year is October 1 through September 30. Therefore, for incidents not invoiced at the close of the respective fiscal years, the billing agency will provide obligation amounts to the other as requested in writing. Specific Agency obligation elements are displayed in Agency exhibits.

It is also recognized that throughout the year special circumstances will warrant the need for obligation information. It is agreed that each Agency will cooperate with one another to provide outstanding obligation information.

### 14. ANNUAL REVIEW OF BILLS

#### A. Outstanding Bill Review

**Routine:** CIIFA, and or Fiscal representatives will review all unpaid incident billings that are over 90 days old on a quarterly basis. The purpose of this review is to ensure agency financial records are current and communication is being maintained.

**Annual:** CIIFA, and/or Fiscal representatives from the agencies will meet on an annual basis to review all incident billings and settlements that remain unpaid or contested for the previous year. Each agency fiscal representative will provide a detailed list of all unpaid invoices, open settlements and specific identification of contested billing issues to the respective agency. Agency fiscal representatives will be responsible to finalize, investigate and resolve all outstanding accounts at this time.

#### B. Continuous Improvement Bill Review

For the purpose of ensuring process improvements continue throughout the term of this Operating Plan, the Agencies agree to annually review identified federal and state cost packages. This review will validate compliance with the Operating Plan and allow all Agencies to maintain confidence with the internal controls related to incident costs. Identification of the specific bills will follow the process below:

- Federal Agencies and CDF will provide a list of all paid bills within the year to their CIIFA Representative for selection of incident cost package to be reviewed.
- CIIFA will recommend two paid bills (Assistance by Hire and/or Cost Share, one state and one federal) from the previous calendar year to be reviewed. CWBCG will approve selected incidents by December 31 of each year. CIIFA will be responsible for the review process and completing a final report written for submission to CWBCG by March 31.

Appendix B outlines the criteria and process in which the review will follow.

May 13, 2004

**This Operating Plan will be in effect for the duration of the Cooperative Fire Protection Agreement and reviewed on an annual basis.**



Brent Korff  
Assistant Deputy Director  
Management Services  
California Department of Forestry  
& Fire Protection



Sue Husari  
Regional Fire Management Officer  
Pacific West Region  
National Park Service



Cecilia Bennett  
Director Financial Management  
Pacific Southwest Region  
Forest Service



Ed Wehking  
State Fire Management Officer  
Bureau of Land Management



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CDF  
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Exhibit 3 - Accounting Office Steps to Modified Invoices

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**Appendix B** - General Operating Processes that affect all Agencies

Continuous Improvement Bill Processes  
Recommended Audit Sampling Worksheet

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**Appendix D** – CWBCG Charter and membership  
CIIFA Charter and membership

## **Appendix A**

### **Exhibit 1 - Specific Agency Billing Information**

**USFS**

**CDF**

**BLM**

### **Exhibit 2 – In General Billing Timeline**

**Assistance by Hire**

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### **Exhibit 3 – Accounting Office Steps to Modified Invoices**

### **Exhibit 4 – Interagency Modification of Payment Form**

**Appendix A**  
**Exhibit 1**

**Specific Agency Billing Information**  
**USFS**  
**CDF**  
**BLM**

**Exhibit 1**  
**USFS Billing Information**  
**And**  
**Review Procedures**

# FOREST SERVICE BILLING INFORMATION & REVIEW PROCEDURES

## I. FOREST SERVICE BILLING DOCUMENTATION

The following is required documentation for Forest Service (FS) billing packages:

- Bill For Collection
- Cost Summary Sheet
- Transaction Register:
  - Payroll Cost Report
  - Other Cost Report
- Flight Use Report (FS-122) (where applicable)
- Aircraft Availability Worksheet (where applicable)

In order to facilitate a review of Forest Service bills and accompanying documentation, the Forest Service is providing the following reference materials:

- Explanation of fields and systems on Transaction Registers
- Listing of Forest Service Budget Object Classification Codes
- List of Forest Service Units (Regions & Forests)- Nationwide
- Sample Forest Service Billing Package

The following information is provided to enable the reviewer to understand the components of Forest Service resources. The method of review will be determined by the individual reviewers, **remembering that it will not always be possible to directly tie all resources to a resource order** (See Operating Plan, Section 12. BILLABLE, Sections A. & B.

## II. FOREST SERVICE PAYROLL COST REPORT

The Payroll Cost Report will list both the regular Forest Service (FS) employees and Casual Employees (AD).

### Supporting Documentation

- Cost Summary Sheet
- Transaction Register
  - Payroll Cost Report

### Regular Forest Service Employees

Forest Service employees are listed by name alphabetically on the Payroll Cost Report by pay period and by Region and Forest. For regular government employees, ensure that pay period being billed corresponds to the period of the fire or immediately thereafter.

Labor rates are detailed as follows:

Base Time: Regular Government Employees: 8, 9, or 10 hours per day

Overtime: Labor hours over base 8,9, or 10

## **Emergency Workers (ADs)**

Several terms may be used in referring to personnel hired under the Pay Plan for Emergency Workers also known as the AD Pay Plan. In addition to ADs, another term used is Casual Hires or Casuals. Casual Hires may be hired to fill a wide range of ICS positions from an IC, Command & General staff positions, camp crews, drivers, warehouse persons, fallers, personnel timekeepers, fire fighters, etc. Emergency Workers are listed on the Payroll Cost Report as Misc Employee, not by individual name. The total line amount may represent more than one casual employee cost. Labor rates are detailed as follows:

Base Time: Emergency Workers (Casual employees or AD): 8 hours per day.

Overtime: Straight Time

Either FS Regular Employees or Emergency Workers or both may staff the following resources. Generally, the Hot Shots and Forest Service Regular crews and crew leaders are staffed with Forest Service employees. However, if replacements are needed, they may be casual employees. Trying to tie names of Regular Employees vs. Casual firefighters to crews on the resource orders is probably non-productive.

Be aware that Casual Employees can perform functions other than fire suppression. Casuals may also be hired as a single resource overhead in ICS positions and be order from other regions as needed.

### Engines:

Crew Size: 3-5 personnel  
Strike Team: 16-27 Personnel

### Type 1 Hand Crew (Hot Shots):

Crew Size: 17-21 Personnel  
Strike Team: 34-43 Personnel  
1 Strike Team Leader

### Type II Hand Crew (Agency Regular or ADs):

Crew Size: 17-21 Personnel  
Strike Team: 34-43 Personnel  
1 Strike Team Leader

### Type 2 & 3 Helicopter Crews:

Crew Size: Type 2 Helicopter, 5 personnel - - includes FS Service Helitenders staffing.  
Type 3 Helicopter, 5 personnel  
Helishots - 18 Crew personnel

CWN Helicopter Crew:

Crew Size: Type 3 - 3 personnel  
Type 2 - 5 personnel

Overhead:

Billed as individual positions.

Bulldozer:

Crew Size: 1-3 Personnel  
Strike Team: 4-8 Personnel

Agency Air Attack:

Crew Size & Org: 1 Pilot & 1 Air Tactical Group Supervisor

**III. FOREST SERVICE OTHER COST REPORT**

**Supporting Documentation**

- Cost Summary Sheet
- Transaction Register  
Other Cost Report
- Forest Service Flight Activity Report (FS-122) (where applicable)
- Aircraft Availability Worksheet (where applicable)

**Travel, Mileage, Per Diem, Transportation Cost**

Travel, mileage, per diem and transportation cost are listed on the Other Cost Report. Travel costs are listed by employee name and forest. The travel period as stated on the Other Cost Report shows the employees entire Travel Claim, and may reflect a longer period of time than the fire. The actual expenditure made on the Transaction Register for the Travel Claim will only cover the period the employee was on the incident. Bank of America charges are travel costs paid for on a government credit card. The Reference Information column will show where these credit card charges were incurred, usually hotels and restaurants.

**Building Rents, Communications, Utilities**

Building rents, communication costs and utility costs from an incident are listed on the Other Cost Report. The Reference Information describes the expense.

**Other Contractual Services**

Equipment hired under EERA s will be listed on the Other Cost Report and are sorted by Object Classification Code. The listing will contain the Object Code, vendors name, amount paid and payment document number. Contract aircraft cost are also listed under this category. Contract aircraft costs are also backed up by a FS-122 Flight Activity Report.

**Contract aircraft cost are as follows:**

**Hourly Use Rate:** Each Forest Service contract aircraft has a specific hourly flight rate.

**Availability Rate:** The Forest Service will bill a portion of the Availability Rate based on the hourly flight time charged to an incident. The amount will be prorated for each individual fire. The Aircraft Availability Worksheet will show the prorated amount. Availability is recorded as AV on FS-122.

**Extended Availability:** Extended Availability is when the aircraft contract is extended past the anticipated end date of the contract period.

**Standby:** Standby is recorded as SB on the FS-122. Standby may be charged for the aircraft, pilot, co-pilot, mechanic and service truck driver, per individual contract. Standby is the time aircraft is sitting waiting for flight time.

**Extended Standby:** Extended standby is recorded as ES. Extended standby may be billed for the aircraft, pilot, co-pilot, mechanic and service truck driver, per the individual contracts. If aircraft is working beyond daily guaranteed hours (9 or 14 hours) those hours will be charged on an hourly rate.

**Key Items to Assist in Review of FS-122 Flight Invoices:**

- Date of flight
- Aircraft Identification
- Resource Orders
- Ensure totals of 122's match payment amounts on transaction register

**Forest Service Aviation Support Costs:**

- Retardant: Air tanker retardant will be billed when appropriate, at the respective per-gallon contract cost. Bulk retardant will be apportioned out by amounts used on individual incidents and billed accordingly.
- Aircraft Landing Fees: Aircraft landing fees will be billed when appropriate.
- Relief and/or Additional Pilot Costs: Costs incurred for scheduled pilot rotation and any additional aircrew ordered by and for the incident will be billable.

**Materials, Supplies, All Other**

Materials and supplies will be listed on the Other Cost Report. These costs may be paid directly to vendors, (i.e. purchase orders, purchase agreements, checks and check charges) or associated with travel. Costs associated with travel are listed by employee name. Bank of America are credit card charges and purchase locations are listed under the Reference Information column. The best way to review the transaction register for this category is to use the budget object classification codes. This will give the best explanation of the expenditure.

**Equipment, Capitalized Equipment, Contract for Equipment**

Agency owned aircraft and equipment (vehicle) costs are identified on the Other Cost Report as Misc Vendor-Government. Specific aircraft and equipment rates and cost elements are identified as follows:

- Month is when the transaction is reported, not when the expense was incurred.
- Vehicles are identified in the Reference Information column as: 1\*155\*XXXX.
- Aircraft is identified in the Reference Information column as: 1\*157\*XXXX or 'aircraft use.'
- Each Forest Service vehicle class and aircraft has a specific Use Rate.
- The use rate can be either mileage rates or hourly rates depending on type of equipment.

**Grants and Agreements**

Cost incurred from other state agencies in support of an incident will be paid under this section of the Other Cost Report. Agencies are listed by name with totals for each payment.

**IV. GENERAL INFORMATION**

**National Contracts**

National contracts are paid by the Administrative Unit designated by NIFC (National Interagency Fire Center) and it's Region and Unit Designators will be listed as the location of the payment. This includes such contracts as:

- Air Tankers – may be paid by home unit or NIFC depending on the contract
- Helicopters – may be paid by home unit or NIFC depending on the contract
- Showers- Boise National Forest
- Caterers – Boise National Forest
- Commissaries – Boise National Forest

**Non-Billable Personnel**

The following personnel will not be considered billable unless a specific order/request has been documented.

- Incident unit Dispatchers
- Zone Personnel
- Regional Fire Management Personnel

**Non-Billable Budget Object Codes**

The Forest Service will eliminate the following Budget Object Classification Codes from all billing packages.

- 1150 Special Payments/Awards
- 2614 Gasoline Fuel
- 2615 Diesel Fuel
- 2616 Aviation Fuel
- 3100 Series Accountable Property
- 4200 Claims and Indemnities
- 4310 Interest Charges

**Exhibit 1**  
**USFS Transaction Register Sample**  
**And**  
**Transaction Codes**

**FOREST SERVICE TRANSACTION REGISTER PAYROLL COST REPORT**

**\*\*SAMPLE\***

**Forest Service Payroll Cost Report for (CDF Unit) FS Unit (Incident Name) Date**

|                 | <u>Pay<br/>Period</u><br>1 | <u>Job Code</u><br>2 | <u>Employee</u><br>3      | <u>Commitment</u><br>4 (\$) | <u>UnLiquid<br/>Obligation</u><br>5 (\$) | <u>Expenditure</u><br>6 (\$) |
|-----------------|----------------------------|----------------------|---------------------------|-----------------------------|--|------------------------------|
| (A) Fiscal Year | 2002                       |                      |                           |                             |  |                              |
| (B) Region      | Pacific Southwest          |                      |                           |                             |  |                              |
| (C) Unit        | Eldorado                   |                      |                           |                             |  |                              |
|                 | 10                         | P5256702             | Bear, Smokey              | 0.00                        | 0.00                                     | 2,078.45                     |
|                 |                            | P5256702             | Firefighter, Joe          | 0.00                        | 0.00                                     | 2,567.81                     |
|                 |                            |                      | <b>Total for Eldorado</b> |                             |  | <b>4,646.26</b>              |
| Unit            | Lassen                     |                      |                           |                             |  |                              |
|                 | 10                         | P5256702             | Owl, Woodsy               | 0.00                        | 0.00                                     | 1,099.01                     |
|                 |                            |                      | <b>Total for Lassen</b>   |                             |  | <b>1,099.01</b>              |

(A). Fiscal Year - Year expenditures were recorded

(B). Region - Forest Service Region (i.e. Pacific Southwest Region)

(C). Unit - Forest Service Unit (i.e. Eldorado NF)

1. Pay Period

2. Job Code - Code assigned to incident

3. Employee - Name of employee

4. Commitment – The reservation of funds for an anticipated expense.

5. Obligations – The issuance of an order for goods and services.

6. Expenditures – The authorization of a payment to a vendor.

**FOREST SERVICE TRANSACTIONS REGISTER OTHER COST REPORT**

\*\*SAMPLE\*\*

Forest Service Other Cost Report for (CDF Unit) FS Unit (Incident Name) Date

| Region                  | Unit | Job Code | Month | Vendor | Boc | Trans Code | Doc Nbr | Line Nbr | Trans Type | Reference Information | Commitment (\$) | UnLiquid Obligations (\$) | Expenditures (\$) |
|-------------------------|------|----------|-------|--------|-----|------------|---------|----------|------------|-----------------------|-----------------|---------------------------|-------------------|
| 1                       | 2    | 3        | 4     | 5      | 6   | 7          | 8       | 9        | 10         | 11                    | 12              | 13                        | 14                |
| <b>Fiscal Year 2002</b> |      |          |       |        |     |            |         |          |            |                       |                 |                           |                   |

**BOC Group Travel, Mileage, Per Diem, Transportation**

|    |          |          |     |                  |      |    |            |     |    |                          |      |      |       |
|----|----------|----------|-----|------------------|------|----|------------|-----|----|--------------------------|------|------|-------|
| 05 | Shasta T | P5619702 | Sep | Bank of American | 2131 | XT | 24942T0354 | 001 | 01 | 60505XXXES 090402 091302 | 0.00 | 0.00 | 56.25 |
|----|----------|----------|-----|------------------|------|----|------------|-----|----|--------------------------|------|------|-------|

**BOC Group Other Contractual Services**

|    |          |          |     |                    |      |    |            |     |    |      |      |      |          |
|----|----------|----------|-----|--------------------|------|----|------------|-----|----|------|------|------|----------|
| 05 | Shasta T | P5619702 | Sep | Butler Aircraft Co | 2541 | PV | 0620200542 | 001 | 01 | None | 0.00 | 0.00 | 7,165.60 |
|----|----------|----------|-----|--------------------|------|----|------------|-----|----|------|------|------|----------|

- 
1. Region – Forest Service Region (i.e. Pacific Southwest Region)
  2. Unit - Forest Service Unit within the above region. (i.e. Shasta Trinity National Forest)
  3. Job Code – Code assigned to incident.
  4. Month – Month transaction processed.
  5. Vendor – Business name or Forest Service Employee name
  6. BOC – Budget Object Classification code
  7. Trans Code – A character code that identifies the type of document or transaction.
  8. Doc Nbr – Document Number that is unique to a specific payment in the federal accounting system.
  9. Line Nbr – Line item of the pay document.
  10. Trans Type – A code that specifies the accounting event (e.g. commitment, obligation, or expenditure and the related general ledger postings to be generated by a document.
  11. Reference Information – Further explanation of expenditure.
  12. Commitment – The reservation of funds for an anticipated expense.
  13. Obligations – The issuance of an order for goods and services.
  14. Expenditures – The authorization of a payment to a vendor.

# FFIS Document Transaction Code Listing

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Listing 1

**DOCUMENT TRANSACTION CODES  
ALPHABETICAL LISTING**

Note: For additional information on a particular transaction code or the Document Number Configuration, refer to the FFIS On-Line User Procedure Manual. ([fsweb.wo.fs.fed.us/cfo/ffis/online\\_procedures/default.htm](http://fsweb.wo.fs.fed.us/cfo/ffis/online_procedures/default.htm))

| Transaction Code | Feeder/ On-Line  | Document Type  | Transaction Register | Transaction Register Reference Information |
|------------------|------------------|--|----------------------|--|
| A1               | ABCO             | Billing (In-House)   | TRBC<br>TROB         | ABCO Debtor/Empl.Name<br>ABCO Bill No.     |
| A2               | ABCO             | Cash Receipt - Regular Collections                                     | TRBC<br>TROB         | ABCO Debtor/Empl.Name<br>ABCO Bill No.     |
| A3               | ABCO             | Cash Receipt - Voluntary Collections                                   | TRBC<br>TROB         | ABCO Debtor<br>ABCO Bill No.               |
| A6               | ABCO             | Direct Disbursement - Interagency Transfers                            | TRBC                 | ABCO Debtor<br>ABCO Bill No.               |
| A11              | ABCO             | Standard Voucher - Restored from History or closed prior to conversion | TRBC<br>TROB         | ABCO Debtor<br>ABCO Bill No.               |
| AP               | System Generated | Disbursement - Conversion to FFIS                                      | TROB                 |  |
| BD               | FFIS On-Line     | Billing  | TRBC<br>TROB         | (Line Description)                         |
| BG               | CONV             | Standard Voucher - Conversion to FFIS: Budget Cost Estimates           | TROB                 | BCST EST CNV                               |
| BV               | FFIS On-Line     | Balance Voucher  | TRBC<br>TROB         | (Line Description)                         |
| C2               | CETR             | Payment Voucher  | TROB                 | CETR SSN*<br>CETR Time Report Number       |
| C3               | CETR             | Check Cancellation   | TROB                 | CETR Time Report Number                    |
| CB               | CONV             | Standard Voucher - Conversion to FFIS: Cash Balances                   | TROB                 | CAS Acct Number                            |

| Transaction Code | Feeder/ On-Line   | Document Type   | Transaction Register | Transaction Register Reference Information          |
|------------------|-------------------|---|----------------------|---|
| CN               | CETR/FFIS On-Line | No-Check Disbursement                                     | TROB                 | CETR SSN* Name                                      |
| CV               | CRED              | Payment Voucher   | TROB                 | Credit Card Account No.<br>CRED Bill to Date        |
| D8               | GOALS             | OPAC Direct Disbursement                                  | TROB                 |   |
| DD               | FFIS On-Line      | Direct Disbursement                                       | TROB                 | NFC, (Line Description)                             |
| DF               | FTSP              | No-Check Disbursement                                     | TROB                 | Customer Number                                     |
| DM               | MPOL              | No-Check Disbursement                                     | TROB                 | BOAC Number<br>GSA Vehicle Number<br>MPOL Date      |
| DR               | FFIS On-Line      | Cash Receipt - Debit Voucher                              | TRBC<br>TROB         | (Line Description)                                  |
| EA               | PRCH              | Receiver-Type 40  | TROB                 | PO Number<br>Line Number                            |
| EV               | EMIS              | Standard Voucher - Equipment Use/F.O.R.                   | TRBC<br>TROB         | Ownership Type Property Type<br>Vehicle Number      |
| EX               | CONV              | Standard Voucher - Conversion to FFIS: Unbilled Reimb Exp | TROB                 | REIMBURSABLE<br>EXPENDITURES                        |
| FO               | FEDS              | Miscellaneous Order                                       | TROB                 | Requisitioner<br>Requisition Date                   |
| FV               | FEDS              | Payment Voucher   | TROB                 | Requisitioner<br>Requisition Date                   |
| G1               | GVTS              | Payment Voucher   | TROB                 | Corporate Account No.<br>Ticket "As Of" Date        |
| G2               | GVTS              | Transportation Invoice                                    | TROB                 | Vendor/Corporate Account No.<br>Ticket "As Of" Date |
| G3               | GVTS              | Standard Voucher  | TROB                 | Corporate Account No.<br>Ticket "As Of" Date        |
| GA               | PRCH              | Miscellaneous Order - Type 40 PO                          | TROB                 | Vendor,<br>PO Number                                |
| GB               | PRCH              | Miscellaneous Order - Type 41 PO                          | TROB                 | Vendor,<br>PO Number                                |
| GC               | PRCH              | Miscellaneous Order - Type 42 PO                          | TROB                 | Vendor,<br>PO Number                                |
| GD               | PRCH              | Miscellaneous Order - Type 43 PO                          | TROB                 | Vendor,<br>PO Number                                |

| Transaction Code | Feeder/ On-Line | Document Type  | Transaction Register | Transaction Register Reference Information                         |
|------------------|-----------------|--|----------------------|--|
| GS               | PACS            | Standard Voucher - Payroll Rejects (Base)              | TROB                 | Formatted Accounting (FY-xx-RRUUSS-6 digit Jobcode)                |
| GW               | PACS            | Standard Voucher - Payroll Rejects (Withholding)       | TROB                 | Formatted Accounting (FY-xx-RRUUSS-6 digit Jobcode)                |
| I9               | IMPF            | Imprest Fund Reimbursement                             | TROB                 | Cashier SSN*<br>Date of Reimbursement Voucher<br>Subvoucher Number |
| IP               | PCAS            | Internal Voucher-PCAS                                  | TRPC<br>TROB         |  |
| IV               | FFIS On-Line    | Internal Voucher                                       | TROB<br>TRBC<br>TRPC | (Line Description)   |
| KA               | PRCH            | OPAC Payable, Direct Disbursement Type 40              | TROB                 | PO Number<br>Line Number   |
| KB               | PRCH            | OPAC Payable, Direct Disbursement Type 41              | TROB                 | PO Number<br>Line Number   |
| KD               | PRCH            | OPAC Payable, Direct Disbursement Type 43              | TROB                 | PO Number<br>Line Number   |
| LX               | LOCKBOX         | Cash Receipt   | TRBC<br>TRPC<br>TROB | Billing Document No.   |
| MO               | FFIS On-Line    | Miscellaneous Order                                    | TROB                 | Vender,<br>(Line Description)                                      |
| MP               | PACS            | Standard Voucher- Unpaid Payroll (Base)                | TROB                 | Formatted Accounting (FY-xx-RRUUSS-6 digit Jobcode)                |
| MS               | PACS            | Standard Voucher- Unpaid Payroll Rejects (Base)        | TROB                 | Formatted Accounting (FY-xx-RRUUSS-6 digit Jobcode)                |
| MT               | PACS            | Standard Voucher- Unpaid Payroll (Withholding)         | TROB                 | Formatted Accounting (FY-xx-RRUUSS-6 digit Jobcode)                |
| MW               | PACS            | Standard Voucher- Unpaid Payroll Rejects (Withholding) | TROB                 | Formatted Accounting (FY-xx-RRUUSS-6 digit Jobcode)                |
| N2               | FFIS On-Line    | No Check Document                                      | TROB                 | (Line Description)   |
| NC               | FFIS On-Line    | No Check Disbursement                                  | TROB                 | (Line Description)   |
| NO               | FFIS On-Line    | Non-Referencing Payment Voucher                        | TROB                 | (Line Description)   |

| Transaction Code | Feeder/ On-Line  | Document Type   | Transaction Register | Transaction Register Reference Information                            |
|------------------|------------------|---|----------------------|---|
| OD               | FEDS             | OPAC Disbursement   | TROB                 | Requisitioner<br>Requisition Date                                     |
| P9               | IMPF             | Payment Voucher -<br>Establish/Increase<br>Advance            | TROB                 | Cashier SSN*  |
| PV               | FFIS On-<br>Line | Payment Voucher   | TROB                 | Vendor Name<br>(Line Description)                                     |
| PY               | PACS             | Standard Voucher-<br>Paid Payroll (Base)                      | TROB<br>TRPD         | Employee Name, SSN*,<br>Pay Period                                    |
| RC               | FFIS On-<br>Line | Receiver  | TROB                 | (Line Description)  |
| RQ               | FFIS On-<br>Line | Requisition   | TROB                 | (Line Description)  |
| RV               | PRCH             | Payment Voucher-<br>Foreign Currency                          | TROB                 | PO Number<br>Line Number  |
| S9               | IMPF             | Standard Voucher -<br>Reduce/Liquidate<br>Advance             | TROB                 | Cashier SSN*  |
| SC               | CRED             | Standard Vouche -<br>Accrual                                  | TROB                 | Credit Card Account   |
| SE               | TELE             | Standard Voucher -<br>Accrual                                 | TROB                 | Vendor Name<br>Telephone Account No.                                  |
| SF               | FEDS             | Standard Voucher -<br>NFC Suspense Fund                       | TROB                 | Requisitioner<br>Requisition Date                                     |
| SP               | PRCH             | Standard Voucher -<br>NFC Suspense Fund                       | TROB                 | PO Number<br>Line Number  |
| SU               | UTVN             | Standard Voucher -<br>Accrual                                 | TROB                 | Vendor Name,<br>Utility Account No.                                   |
| SV               | FFIS On-<br>Line | Standard Voucher -<br>Adjustments                             | TROB                 | (Line Description)  |
| SW               | CAPS             | Standard Voucher -<br>Payroll Related<br>Adjustments/Expenses | TROB                 | SSN*<br>Pay Period Covered/Processed<br>(other employment type codes) |
| SX               | FFIS On-<br>Line | Standard Voucher -<br>PCMS                                    | TROB                 | PCMS SX ENTRY (date)  |
| T1               | TRAN             | Transportation Invoice -<br>GTR                               | TROB                 | Government Transaction Request<br>Number                              |
| T2               | TRAN             | Transportation Invoice -<br>GBL (3rd Party)                   | TROB                 | Related Government Bill of Lading<br>Number                           |
| TS               | CETR             | Standard Voucher -<br>ADO Payments                            | TROB                 | CETR SSN*<br>CETR Time Report Number                                  |

| Transaction Code | Feeder/ On-Line | Document Type                                 | Transaction Register | Transaction Register Reference Information                               |
|------------------|-----------------|---|----------------------|--|
| TW               | PACS            | Standard Voucher-Paid Payroll (Withholding)   | TROB                 | Formatted Accounting (FY-xx-RRUUS-6 digit Jobcode) or (Line Description) |
| UI               | UNAL            | Internal Voucher - Uniform Allowance          | TROB                 | SSN*<br>Order Number   |
| US               | UNAL            | Standard Voucher - Uniform Allowance          | TROB                 | SSN* of the Employee<br>Uniform Order Number                             |
| UV               | UTVN            | Payment Voucher                               | TROB                 | Vendor Name<br>Acct. No., Service Period                                 |
| V2               | PCMS            | Payment Voucher                               | TROB                 | Cardholder's Name and description from Card Transaction Table (CTT)      |
| V3               | PCMS            | Standard Voucher - Modify Expenditures        | TROB                 | Cardholder's Name and description from Card Transaction Table (CTT)      |
| V4               | PCMS            | No Check Document - Pay Adjustment            | TROB                 | Cardholder's Name and description from Card Transaction Table (CTT)      |
| V5               | PCMS            | Standard Voucher - Post Payment Adjustments   | TROB                 | Cardholder's Name and description from Card Transaction Table (CTT)      |
| V6               | PCMS            | Standard Voucher - Correction Document        | TROB                 | Cardholder's Name and description from Card Transaction Table (CTT)      |
| V8               | PCMS            | Standard Voucher - Replenish Clearing Account | TROB                 | Cardholder's Name and description from Card Transaction Table (CTT)      |
| VA               | PRCH            | Payment Voucher - Type 40 PO                  | TROB                 | Vendor Name, PO Number, Line Number                                      |
| VB               | PRCH            | Payment Voucher - Type 41 PO                  | TROB                 | Vendor Name, PO Number, Line Number                                      |
| VC               | PRCH            | Payment Voucher - Type 42 PO                  | TROB                 | Vendor Name, PO Number, Line Number                                      |
| VD               | PRCH            | Payment Voucher - Type 43 PO                  | TROB                 | Vendor Name, PO Number, Line Number                                      |
| VE               | PRCH            | Payment Voucher - Type 45 PO                  | TROB                 | Vendor Name, PO Number, Line Number                                      |

| Transaction Code | Feeder/ On-Line     | Document Type                             | Transaction Register | Transaction Register Reference Information  |
|------------------|---------------------|---|----------------------|---|
| VF               | FTSP                | Standard Voucher                          | TROB                 | For Accruals (Pos. 11 of Trans Number = 'A'):<br>Customer Number<br>Schedule Number<br>For Suspense (Pos. 11 of Trans Number = 'R'):<br>Customer Number<br>Schedule Number<br>For Suspense (Pos. 7-10 of Trans Number = 'CHBK'):<br>Customer Name |
| VM               | MPOL                | Standard Voucher-<br>Suspense             | TROB                 | For Suspense (Pos. 11 of Trans Number = 'R'):<br>BOAC Number<br>MPOL Date<br>For Suspense (Pos. 7-10 of Trans Number = 'CHBK'):<br>BOAC Number  |
| VS               | System<br>Generated | Standard Voucher                          | TROB                 | Vendor Name<br>(Auto Disp Sch Posting)  |
| VT               | TELE                | Payment Voucher                           | TROB                 | Telephone Acct Number<br>TELE Service Date  |
| VU               | UNAL                | Payment Voucher -<br>Uniform Allowance    | TROB                 | (Line Description)  |
| WR               | FFIS On-<br>Line    | Write-Off                                 | TRBC<br>TROB         | ABCO Debtor/Bill No.<br>(Line Description)  |
| WV               | FFIS On-<br>Line    | Standard Voucher-WCF                      | TROB                 | (Line Description)  |
| X7               | CONV                | General Journal<br>Voucher - Conversion   | TROB                 |   |
| XA               | TRVL                | Travel Advance                            | TROB                 | Traveler's SSN*<br>Travel Begin Date<br>Travel End Date   |
| XC               | TRVL                | Cash Receipt-<br>Travel Advance           | TROB                 | Traveler's SSN*<br>Travel Begin Date<br>Travel End Date   |
| XE               | TRVL                | Standard Voucher -<br>Agency Contribution | TROB                 | (Govt MO), Authorization #<br>Travel Begin Date<br>Travel End Date  |

| Transaction Code | Feeder/ On-Line | Document Type  | Transaction Register | Transaction Register Reference Information                   |
|------------------|-----------------|--|----------------------|--|
| XI               | TRVL            | Imprest Fund Reimbursement Voucher                               | TROB                 | Traveler's SSN*<br>Travel Begin Date<br>Travel End Date      |
| XO               | TRVL            | Travel Order   | TROB                 | Traveler's Name<br>(Trvl/Pay or Obligaion Entry)             |
| XP               | TRVL            | Third-Party Payment Voucher -Relo. Cont.                         | TROB                 | Traveler's SSN*<br>Travel Begin Date<br>Travel End Date      |
| XR               | FFIS On-Line    | Check Cancellation Reconcillation                                | TROB                 |  |
| XT               | TRVL            | Travel Voucher - Payment (Expenses)                              | TROB                 | Traveler's Name/ SSN<br>Travel Begin Date<br>Travel End Date |
| XV               | TRVL            | Travel Voucher - Payment (Relocations)                           | TROB                 | Traveler's Name/ SSN<br>Travel Begin Date<br>Travel End Date |
| Y5               | FFIS On-Line    | Standard Voucher   | TROB                 |  |
| YA               | PACS            | Standard Voucher - Payroll Estimate                              | TROB                 | Formatted Accounting<br>(FY-xx-RRUUSS-6 digit Jobcode)       |
| YE               | FFIS On-Line    | Standard Voucher - Year End Accruals                             | TROB                 | (Line Description)   |
| Z1               | CONV            | General Journal Voucher - PRCH Conversion                        | TROB                 |  |
| Z2               | CONV            | General Journal Voucher - PRCH Conversion                        | TROB                 |  |
| Z3               | CONV            | Standard Voucher - Conversion to FFIS: Negative Budget Authority | TROB                 | Negative Budgets   |
| Z4               | CONV            | Standard Voucher - PRCH Conversion                               | TROB                 |  |
| Z5               | CONV            | General Journal Voucher - ABCO Conversion                        | TRBC<br>TROB         |  |

| Transaction Code | Feeder/ On-Line | Document Type                        | Transaction Register | Transaction Register Reference Information |
|------------------|-----------------|--------------------------------------|----------------------|--|
| Z6               | CONV            | Standard Voucher - ABCO Conversion   | TRBC<br>TROB         |  |
| Z7               | CONV            | General Journal Voucher - Conversion | TROB                 |  |

\* SSN information will be suppressed on the TROB and TRBC only. Where the SSN is visible, the last 4 digits are overlaid with 'XXXX'

| Acronym/Term     | Interfaced |    | Integrated | Other |  |
|------------------|------------|----|------------|-------|--|
|                  | NFC        | FS |            |       |  |
| ABCO             | X          |    |            |       | Administrative Billings and Collection System                                    |
| CAPS             | X          |    |            |       | Corections, Admustoments, and Manual Payments Systems                            |
| CETR             | X          |    |            |       | Casual Employee Time Report System (e.g., Casuals hired for fire emergencies)    |
| CONV/Conversion  |            |    |            | X     | Conversion of data from the Central Accounting System (CAS) to FFIS.             |
| CRED             | X          |    |            |       | Gasoline Gredit Card System  |
| EMIS             | X          |    |            |       | Equipment Management Information System  |
| FEDS             | X          |    |            |       | Federal Standard Requisitioning and Issue Procedure System                       |
| FFIS Off-Line    |            |    |            | X     | Documented created by a FFIS process.  |
| FFIS On-Line     |            |    | X          |       | Documents created on-line in the Foundation Financial Information System (FFIS). |
| FTSP             | X          |    |            |       | Federal Telephone Payment System   |
| GOALS            | X          |    |            |       | Government On-line Accounting Link System  |
| GVTS             | X          |    |            |       | Government Transportation System (e.g., Travel airline tickets)                  |
| IMPF             | X          |    |            |       | Imprest Fund System  |
| INFRA-Range      |            | X  |            |       | Infrastructure Database - Range Permit Billings                                  |
| INFRA-SUDS       |            | X  |            |       | Infrastructure Database - Special Use Permit Billings                            |
| LOCKBOX          |            | X  |            |       | Central Depository for Forest Service Collections                                |
| MPOL             | X          |    |            |       | GSA Motor Pool System  |
| OPAC             | X          |    |            |       | On-Line Payment and Collections  |
| OTRS             | X          |    |            |       | OPAC Tracking Reconciliation System  |
| PACS             | X          |    |            |       | Payroll Accounting System  |
| PCAS             |            |    |            | X     | Project Cost Accounting System (e.g., Reimbursable activity)                     |
| PCMS             | X          |    |            |       | Purchase Card Management System  |
| PRCH             | X          |    |            |       | Purchase Order System  |
| PROP             | X          |    |            |       | Personal Property System   |
| System Generated |            |    |            | X     | Documented created by a FFIS process.  |
| TELE             | X          |    |            |       | Telephone Vendors System   |
| TRAN             | X          |    |            |       | Transportation System (e.g., GBL, GTR)   |
| TRVL             | X          |    |            |       | Travel System (Temporary Duty and Transfer of Station)                           |
| TSA              |            | X  |            |       | Timber Sale Accounting   |
| UNAL             | X          |    |            |       | Uniform Allowance System   |
| UTVN             | X          |    |            |       | Utility Vendors System   |

**Exhibit 1**  
**USFS Budget Object Codes**

# BOC List by Group

## *BOC\_Group*

| <b>BOC_Group_Name</b> | <b>INTERNAL TRANSACTIONS</b>                                   |
|-----------------------|--|
| <b>BOC</b>            | <b>BOC_Title</b>   |
| 0200                  | Inter-Office/Region  |
| 0220                  | Treasury Symbol Accounts (TSA) Transfer of Expenses            |
| 0230                  | Intra-Fund Expenditures - WCF Only                             |
| 0240                  | Prior Year Obligations Forest Service (FS)                     |
| 0245                  | Reimbursable income - program billing                          |
| 0250                  | Reimbursements to Appropriations (applies to all CAS agencies) |
| 0251                  | TFCS collections - reimbursements                              |
| 0252                  | Reimbursable financial assistance                              |
| 0253                  | Unfilled customer orders - technical                           |
| 0254                  | Unfilled customer orders - financial                           |
| 0255                  | Reimbursable base time   |
| 0260                  | Balance Forward Operating Plan                                 |
| 0270                  | Reimbursements for Deductions and Fees                         |
| 0271                  | Quarters deductions  |
| 0272                  | Meals deductions   |
| 0273                  | Parking fees (appropriated funds)                              |
| 0274                  | Reimbursement - late payment fees                              |
| 0275                  | Reimbursement - penalty fees                                   |
| 0276                  | Reimbursement - administrative fees                            |
| 280                   | Investment in Public Securities                                |

## *BOC\_Group*

| <b>BOC Group Name</b> | <b>PERSONNEL COMPENSATION, BENEFITS, OWCP AND UNEMPLOYMENT</b>                            |
|-----------------------|---|
| <b>BOC</b>            | <b>BOC_Title</b>  |
| 1100                  | Personnel Compensation  |
| 1101                  | Full-time, non-wage-board, permanent appointments located in the U.S. and its possessions |
| 1102                  | Full-time, permanent appointments located in foreign countries paid at U.S. rates         |
| 1103                  | Full-time, permanent appointments located in foreign countries paid at local rates        |
| 1104                  | Full-time, wage-board, permanent appointments located in the U.S. and its possessions     |
| 1105                  | Employee indebtedness   |
| 1106                  | Lump sum credit hours   |
| 1107                  | Quick service wire  |
| 1108                  | Ship inspection pay, Federal Communications Commission (FCC), Agency 21                   |
| 1109                  | Time Off Awards   |
| 1110                  | Travel Savings Incentives Award (GIPSA)   |
| 1119                  | Payroll default   |
| 1120                  | Temporary Full-Time Appointments  |
| 1121                  | Full-time, non-wage-board, temporary appointments located in the U.S. and its possessions |

1122 Full-time, temporary appointments located in foreign countries and paid at U.S. rates

1123 Full-time, temporary appointments located in foreign countries and paid at local rates

1124 Full-time, wage-board, temporary appointments located in the U.S. and its possessions

1125 Language Incentive Bonus

1126 Full-time, temporary summer aid appointments, National Endowment for the Arts (NEA), Agency 69

1127 Americorp Members

1130 Part-Time Appointments

1131 Part-time, non-wage-board appointments located in the U.S. and its possessions

1132 Part-time, appointments located in foreign countries and paid at U.S. rates

1133 Part-time, appointments located in foreign countries and paid at local rates

1134 Part-time, wage-board appointments located in the U.S. and its possessions

1135 Part-time, stay-in-school appointments - NEA, Agency 69

1140 Intermittent Appointments

1141 Intermittent, non-wage-board appointments located in the U.S. and its possessions

1142 Intermittent appointments located in foreign countries and paid at U.S. rates

1143 Intermittent appointments located in foreign countries and paid at local rates

1144 Intermittent, wage-board appointments located in the U.S. and its possessions

1145 Council members - NEA, Agency 69

1148 Base pay, non-wage-board, Farm Service Agency state and county committeemen located in the U.S.

1149 Base pay - experts and consultants

1150 Special Payments/Awards

1151 Other personnel compensation - Natural Resources Conservation Service only

1152 Cash and suggestion awards

1153 Other awards

1154 Supervisory differential

1155 Personal service contracts - employment of temporary personnel

1156 Jury duty fees

1157 Personal service contracts - foreign nationals

1158 Personal service contracts - U.S. citizens

1159 Sick leave used - Animal and Plant Health Inspection Service and NRCS only

1160 Night Differential

1161 Night differential compensatory time, night differential Sunday double time, overtime pay with night differential -

1162 Sunday differential, includes pay above basic rate for 8 hrs or less of regularly scheduled work performed Sundays

1163 Base pay with a Sunday differential for non-wage-board employees

1164 Base pay with a Sunday differential and night differential

1165 Hazard pay differential

1166 Night differential on Sunday double time for wage-board employees

1167 Other pay, wage marines only

1168 Remote work site allowance and non-watch-stand allowance/month leave supplement for wage marine employees

1169 Mexican National seniority pay - Agricultural Research Service and Cooperative State Research, Education, and

1170 Non-wage-board employees

1171 Wage-board employees

1172 "Over 8" overtime pay within scheduled 40 hours - wage-board only

1173 "Over 8" overtime pay within scheduled 40 hours - non-wage-board

1174 "Over 8" overtime pay within scheduled 40 hours with a night differential

1175 Double time for Sunday work and overtime under FLSA only

1176 "Over 8" overtime pay within scheduled 40 hours - intermittent non-wage-board employees

1177 Overtime under FLSA for non-wage-board employees nonexempt from FLSA  
 1178 Overtime under FLSA for wage-board employees nonexempt from FLSA  
 1179 Premium base pay for holiday worked, wage-board employees  
 1180 Premium base pay for holidays worked, non-wage-board employees  
 1181 Regular pay over 52 weeks  
 1182 Begin foreign post differential or discontinue foreign post differential  
 1183 Lump sum payment for annual leave, permanent appointments, non-wage-board employees  
 1184 Lump sum payment for annual leave, permanent appointments, wage-board employees  
 1185 Lump sum payment for annual leave, other than permanent appointments, non-wage-board employees  
 1186 Lump sum payment for annual leave, other than permanent appointments, wage-board employees  
 1187 Hazardous duty allowance or remote work site allowance  
 1188 Remote site allowance payments  
 1189 Physicians comparability allowance  
 1190 Sales commission  
 1191 Compensation of witnesses  
 1192 Environmental and Special Incentive Differential  
 1193 Casual Employee Time Reports employment  
 1194 Prison inmate labor  
 1195 Re-issuance of payroll checks  
 1196 Regional pay differential  
 1197 Youth Conservation Corps  
 1198 Limited payability credits  
 1199 Payroll estimates  
 1201 Federal Insurance Contribution Act - agency contribution  
 1202 Federal Employee Government Life Insurance - agency contribution  
 1203 Federal Employee Health Benefits - agency contribution  
 1204 Civil Service Retirement System Coverage Code 1 - agency contribution  
 1205 FEHB - employee share paid by agency  
 1206 Non-Federal life insurance employee share paid by agency  
 1207 Quarters allowance  
 1208 COLA - begin non-foreign COLA and/or post differential or discontinue non-foreign COLA and/or post differential  
 1209 Medical allowance on foreign assignment  
 1210 Payments to employees for uniform allowance  
 1211 Office of Workers' Comp pay  
 1212 Foreign Agricultural Service - foreign disbursements  
 1213 Hospital Insurance Tax - agency contribution  
 1214 Transitional retirement contribution - civil service  
 1215 Transitional retirement contribution - foreign service  
 1216 Transitional retirement contribution - other government  
 1217 Transitional retirement contribution - civil service  
 1218 CSRS retirement Coverage Code 6 - agency contribution  
 1219 Foreign national benefits  
 1220 Federal Employees Retirement System - LOC - Retirement Code I  
 1221 CSRS - LOC - Retirement Code 7  
 1222 CSRS - LOC - Retirement Code D  
 1224 Foreign service retirement - agency contribution  
 1227 Office of Personnel Management retirement - foreign nationals

1228 Miscellaneous benefits plan - foreign nationals  
 1229 Foreign national - other allowances  
 1230 Non-Federal traditional dental  
 1235 Compensatory time earned - AMS and GIPSA  
 1236 Professional liability insurance  
 1237 Mortgage interest differential allowance, part 1  
 1238 Mortgage interest differential allowance, part 2  
 1239 Miscellaneous expense allowance  
 1240 Rental difference allowance  
 1241 Living quarters allowance - foreign service  
 1242 Education allowance - foreign service  
 1243 Post allowance - foreign service  
 1244 Full retirement contribution - civil service  
 1245 Full retirement contribution - foreign service  
 1246 Full retirement contribution - other government  
 1247 Full retirement contribution - civil service  
 1249 Other foreign service allowances  
 1251 Transitional OASDI contribution - civil service  
 1252 Transitional OASDI contribution - foreign service  
 1253 Transitional OASDI contribution - other government  
 1254 Transitional OASDI contribution - civil service  
 1255 Full OASDI contribution - civil service  
 1256 Full OASDI contribution - foreign service  
 1257 Full OASDI contribution - other government  
 1258 Full OASDI contribution - civil service  
 1259 Non-Federal disability insurance contributions  
 1260 Non-Federal health insurance contributions  
 1261 Non-Federal life insurance contributions  
 1262 Non-Federal retirement programs contributions  
 1263 Non-Federal health insurance premiums paid for employees  
 1264 FERS regular contributions  
 1265 FERS military reserve contributions  
 1266 FERS special law enforcement contributions  
 1267 FERS special air traffic control contributions  
 1268 FERS foreign service contributions  
 1269 Full OASDI contributions - FERS (K)  
 1270 Full OASDI contributions - FERS (L)  
 1271 Full OASDI contributions - FERS (M)  
 1272 Full OASDI contributions - FERS (N)  
 1273 Full OASDI contributions - FERS (P)  
 1274 Thrift Savings Plan Government basic contribution  
 1275 TSP Government matching contribution  
 1276 TSP fiduciary insurances  
 1277 TSP adjustments in Administrative Billings and Collections  
 1278 OPM agency per capita contribution charges  
 1280 Non-Federal OASDI contributions  
 1281 Panama professional risk tax

|      |  |
|------|--|
| 1282 | Retention Allowance                                  |
| 1283 | Recruitment Allowance                                |
| 1285 | Subsidies For Commuting Costs                        |
| 1286 | Employee Contribution - Health Benefits - Americorps |
| 1287 | Americorps - Child Care                              |
| 1296 | Reassignment allowance                               |
| 1297 | Cash recruitment incentive                           |
| 1299 | Payroll estimate-benefits                            |
| 1301 | Severance pay  |
| 1302 | Unemployment compensation                            |
| 1303 | Separation Incentive                                 |
| 1304 | OPM 9% charge for early outs                         |
| 1333 | Payments for deceased employees                      |
| 1403 | Commissary deduction for FS employees                |
| 1405 | Partial salary payment from an imprest fund          |
| 1406 | Spot cash award repayment from an imprest fund       |
| 4315 | Interest on back pay for payroll adjustments         |

*BOC\_Group*

**BOC\_Group\_Name TRAVEL, MILEAGE, PER DIEM, TRANSPORTATION (GBL),  
TRAINING, TOS, RELOCATION SERVICES, TDY**

| <b>BOC</b> | <b>BOC_Title</b>  |
|------------|---|
| 1284       | Relocation Allowance  |
| 1290       | Employee transfer of station benefits   |
| 1291       | Subsistence expenses for temporary quarters connected with transfer of station while in travel status between old |
| 1292       | Real estate transactions and settlement of un-expired leases connected with transfer of station expenses          |
| 1293       | Miscellaneous moving expenses connected with a transfer of station  |
| 1294       | Relocation income tax allowance   |
| 1295       | Relocation Services Program   |
| 2100       | Travel and Transportation of Persons  |
| 2101       | Travel allowance for Rural Housing Service county committee persons, Class 1                                      |
| 2102       | Travel allowance for RHS county committee persons, Class 2  |
| 2103       | Travel allowance for RHS county committee persons, Class 3  |
| 2104       | Per diem for Risk Management Agency employees   |
| 2105       | Mileage for RMA employees   |
| 2106       | Travel Reimbursement  |
| 2108       | Other travel costs for RMA employees  |
| 2109       | Special conveyance allowance  |
| 2110       | Common Carrier  |
| 2111       | Common carrier - domestic   |
| 2112       | Common carrier - foreign  |
| 2113       | Common carrier Transfer of station - house hunting  |
| 2114       | Common carrier - transfer of station  |
| 2115       | Common carrier - local transportation   |
| 2119       | Travel advance write-off  |
| 2120       | Mileage Allowance   |

|      |  |
|------|--|
| 2121 | Mileage allowance - domestic                                       |
| 2122 | Reserved   |
| 2123 | Transfer of station - house hunting Mileage allowance prior to PCS |
| 2124 | Transfer of station Mileage allowance incidental to PCS.           |
| 2125 | Mileage allowance - foreign  |
| 2129 | ERROR CONDITION  |
| 2130 | Per Diem Allowance   |
| 2131 | Per Diem Domestic  |
| 2132 | Per Diem Foreign   |
| 2133 | Transfer of station - house hunting Per diem prior to PCS          |
| 2134 | Transfer of station Per diem incidental to PCS                     |
| 2135 | Per Diem Third party lodging                                       |
| 2140 | Actual Subsistence   |
| 2141 | Subsistence Domestic   |
| 2142 | Subsistence Foreign  |
| 2144 | Subsistence In-country travel                                      |
| 2150 | Other Travel   |
| 2151 | Other Travel Domestic  |
| 2152 | Other Travel Foreign   |
| 2153 | Other Travel Transfer of station - house hunting                   |
| 2154 | Other Travel Transfer of station excluding house hunting           |
| 2160 | Vehicular Transportation   |
| 2161 | Commercial car rental  |
| 2180 | Overseas Travel  |
| 2181 | Education travel   |
| 2182 | Rest and recuperation travel                                       |
| 2183 | Emergency evacuation and medical travel                            |
| 2184 | Emergency visitation travel  |
| 2185 | AttachT conference travel  |
| 2186 | Post assignment and return travel without home leave               |
| 2187 | Post assignment and return   |
| 2188 | Home leave travel  |
| 2189 | Attaché temporary assignment travel                                |
| 2190 | Employee transfer of station travel benefits                       |
| 2193 | RIT voucher  |
| 2198 | Transportation obligation  |
| 2199 | Travel obligation  |
| 2210 | Change of Official Station   |
| 2211 | Shipment of household goods TOS                                    |
| 2212 | Transportation of mobile home TOS                                  |
| 2213 | Transportation of privately owned vehicles TOS                     |
| 2220 | All Other Transportation of Things                                 |
| 2221 | Unaccompanied baggage  |
| 2222 | Freight, express, drayage, and other local transportation          |
| 2223 | Post-retirement transportation allowance                           |
| 2226 | Dispatch agency services   |
| 2521 | Temporary storage of household goods                               |

|      |  |
|------|--|
| 2522 | Non-temporary storage of household goods |
| 2523 | Training, tuition, fees, etc.            |

*BOC\_Group*

**BOC\_Group\_Name    TRANSPORTATION OF THINGS**

| <b>BOC</b> | <b>BOC_Title</b>         |
|------------|--------------------------|
| 2200       | Transportation of Things |
| 2230       | Truck Rental             |

*BOC\_Group*

**BOC\_Group\_Name    BUILDING RENTS, COMMUNICATIONS, UTILITIES AND SECURITY AND FACILITY SERVICES**

| <b>BOC</b> | <b>BOC_Title</b>   |
|------------|--|
| 2300       | Rent, Communications, and Utilities  |
| 2311       | Electricity  |
| 2312       | Natural gas  |
| 2313       | Water, trash, and all other services not specifically covered by 2311 or 2312                                |
| 2320       | Communications Services  |
| 2321       | Telephone and other communications - equipment rental  |
| 2322       | Telephone toll charges   |
| 2323       | Telegraph service  |
| 2324       | Computer terminals Excludes rental of ADP equipment and software   |
| 2325       | Leased - dedicated lines   |
| 2328       | Wireless telephone and other communications - equipment rental and/or services                               |
| 2329       | Wireless telephone long-distance toll charges  |
| 2330       | Communications Services - GSA  |
| 2331       | Intercity and extended service   |
| 2332       | FTS monthly charges - domestic   |
| 2333       | Computer terminals - GSA   |
| 2334       | Other Communications Services  |
| 2335       | Telecommunications Services and Operations - FS-NTSO   |
| 2340       | Rents - Building   |
| 2341       | Building rentals - GSA   |
| 2342       | Building rental - non-GSA  |
| 2343       | Building rental - residential  |
| 2350       | Postage and Related Fees   |
| 2360       | Rent - Equipment   |
| 2502       | Non-GSA Federal rent   |
| 2511       | Janitorial services  |
| 2514       | Federal protection service security  |
| 4311       | Interest charges - utilities   |
| 4314       | Interest charges - telephone   |
| 4400       | Refunds - Appropriation or fund account  |
| 4410       | Refunds - Fines, penalties, forfeitures, taxes, duties and premiums; returns of deposits in retirement, etc. |

*BOC\_Group*

**BOC\_Group\_Name    PRINTING AND REPRODUCTION**

| <b>BOC</b> | <b>BOC_Title</b>                    |
|------------|-------------------------------------|
| 2310       | Utilities                           |
| 2400       | Printing and Reproduction           |
| 2410       | Printing, Binding, Etc.             |
| 2420       | Reproduction, Duplicating Processes |

*BOC\_Group*

**BOC\_Group\_Name    OTHER CONTRACTUAL SERVICES INCLUDING NFC**

| <b>BOC</b> | <b>BOC_Title</b>  |
|------------|---|
| 0210       | Intra-Regional Transfer of Expenditures   |
| 2500       | Other Services  |
| 2501       | Contractual services invalid  |
| 2503       | Salaries OIRM only  |
| 2504       | Benefits OIRM only  |
| 2505       | Travel OIRM only  |
| 2506       | Miscellaneous OIRM only   |
| 2507       | Supplies OIRM only  |
| 2508       | Equipment OIRM only   |
| 2509       | NFC agency specific reimbursement costs   |
| 2510       | Contractual Services Performed by Other Federal Agencies  |
| 2512       | NFC services - Greenbook  |
| 2520       | Related Expenditures  |
| 2530       | Repair, Alteration or Maintenance of Equipment, Furniture or Structures                           |
| 2540       | Contractual Services - Other  |
| 2541       | Contractual Services - Other Flying contracts   |
| 2542       | Contractual Services - Other Research   |
| 2543       | Contractual Services - Other Spraying   |
| 2544       | Contractual Services - Other Architectural and engineering  |
| 2545       | Contractual Services - Other Art work   |
| 2546       | Contractual Services - Other Market promotion   |
| 2547       | Contractual Services - Other Market cattle inspection   |
| 2548       | Contractual Services - Other ADP online data retrieval services primarily for commercial services |
| 2549       | Contractual Services - Other Market swine testing   |
| 2550       | Agreements  |
| 2560       | ADP Services and Supplies   |
| 2580       | Fees  |
| 2588       | Sales agency commission   |
| 2589       | Loss adjuster agents  |
| 2590       | Distributed Overhead  |
| 2591       | Construction contracts  |
| 2592       | Project services  |
| 2593       | Vehicle storage   |
| 2594       | Vehicle accident repair   |

2596 OPA distribution  
 2599 Equipment use estimate

*BOC\_Group*

**BOC\_Group\_Name MATERIALS, SUPPLIES, ALL OTHER**

| <b>BOC</b> | <b>BOC_Title</b>  |
|------------|---|
| 2240       | Parcel Post   |
| 2351       | Central mail distribution   |
| 2352       | Postage fees for mail handled by the U.S. Postal Service. Excludes Parcel Post      |
| 2353       | Messenger service   |
| 2354       | P.O. box rental billed on P.O.D. 32   |
| 2355       | Automated mailing list  |
| 2356       | Mail distribution - door-to-door  |
| 2357       | Mail prep unit charges  |
| 2411       | Short order 500 copies or less  |
| 2412       | Printing and binding  |
| 2415       | Federal Protection Service Security   |
| 2421       | Photo service   |
| 2422       | Copy operations   |
| 2423       | Inter-library borrowing reproduction  |
| 2424       | Microfilm   |
| 2425       | Microfiche  |
| 2426       | Photocomposition service  |
| 2515       | Civil defense   |
| 2516       | Information desk  |
| 2517       | Design center services  |
| 2518       | Video and film center services  |
| 2519       | Data banks  |
| 2524       | Security investigation charges  |
| 2525       | Reimbursable details  |
| 2526       | Representation expenses - field   |
| 2527       | Washington representation and courtesies  |
| 2528       | Health units  |
| 2529       | Reinsurance loss adjustment expense   |
| 2533       | Repair Space  |
| 2534       | Repair Structure  |
| 2535       | Repair Office equipment   |
| 2536       | Official residence designated as principal representative by the Secretary of State |
| 2537       | Maintenance contracts for FLIPS equipment.  |
| 2538       | Telephone equipment   |
| 2539       | Office furniture  |
| 2561       | Data entry  |
| 2562       | Office of the Chief Information Officer-TSO's-CSU                                   |
| 2563       | National Information Technology Center-KC-IT Services                               |
| 2564       | Telecommunications Services and Operations -FC-NED                                  |
| 2565       | Department of Education computer costs  |

2566 National Information Technology Center-FC-Applications Services  
 2567 Tapes  
 2568 Maintenance of software  
 2569 ADP service contracts non-Federal  
 2570 Miscellaneous Services  
 2571 ADP data acquisition, survey, and related expenditures  
 2572 USDA bulk shipment - GPO  
 2573 Evaluation of Executive Agriculture Dynamics, Problem Solving and Decision Making, and Activities of  
 2575 Other non-travel expenses reimbursed on travel voucher  
 2576 Medical and dental care  
 2577 OMB Circular A-76, Contractual Services  
 2578 Audit fees  
 2579 Legal fees  
 2581 Bank service and money order fees  
 2582 Credit report fees  
 2583 Administrative management fee  
 2584 Bank credit card fee  
 2585 Court reporter fees  
 2586 Participation fees  
 2587 Consultant fees  
 2600 Supplies and Materials  
 2610 Supplies - Energy Related  
 2611 Gasohol  
 2612 Gasoline - non-travel and non-transportation  
 2613 Diesel - non-travel and non-transportation  
 2614 Gasoline  
 2615 Diesel  
 2616 Aviation fuel  
 2617 Coal  
 2618 Heating oil  
 2619 Liquid propane gas and related fuel  
 2620 Scientific and Experimental Supplies  
 2621 Animals  
 2622 Seed, fertilizer, soil conditioners  
 2623 Herbicides  
 2624 Pesticides  
 2625 Chemical solvents  
 2626 Chemicals and glassware  
 2627 Animal feed  
 2629 Supplies and materials  
 2630 ADP-Related Supplies  
 2631 FLIPS supplies  
 2632 ADP software - mainframe - non-accountable, less than \$5,000  
 2633 Magnetic tapes  
 2634 ADP supplies  
 2635 ADP software - personal computer - non-accountable less than \$5,000  
 2639 ADP materials

|      |  |
|------|--|
| 2640 | Commodities                              |
| 2641 | Commodities distributed                  |
| 2642 | Meat or meat food products               |
| 2643 | Perishable agricultural commodities      |
| 2650 | Cost of Materials Used in Production     |
| 2651 | Cost of Stores                           |
| 2652 | Cost of Forms                            |
| 2653 | Cost of Tapes                            |
| 2654 | Cost of paper                            |
| 2655 | Cost of ink                              |
| 2656 | Cost of plates                           |
| 2657 | Cost of film                             |
| 2658 | Cost of envelopes                        |
| 2659 | Cost of other materials                  |
| 2660 | Subscriptions, Pamphlets, and Documents  |
| 2661 | Subscriptions, Pamphlets and Documents   |
| 2669 | Non-cash awards FCC only                 |
| 2670 | Supplies and Materials - General         |
| 2671 | Office - central supply stores           |
| 2672 | Copier                                   |
| 2673 | Residential furnishings                  |
| 2674 | Materials used in construction           |
| 2675 | Motor oil and other lubricants           |
| 2676 | Miscellaneous telephone service supplies |
| 2677 | Central Supply - Forms                   |
| 2678 | Ammunition and Explosives                |
| 2680 | GSA - FEDSTRIP Supplies                  |
| 2690 | Materials and Parts                      |
| 2691 | Project materials                        |
| 2694 | Materials and Parts                      |
| 3300 | Investments and Loans                    |
| 3310 | Investments in Securities                |
| 3320 | Loans                                    |
| 3330 | Investments in Other Funds               |
| 4200 | Insurance Claims and Indemnities         |
| 4210 | Insurance Claims                         |
| 4220 | Indemnities                              |
| 4221 | Regular indemnity                        |
| 4222 | Animal depopulation                      |
| 4223 | Transfer of station indemnity            |
| 4230 | Litigation Fees and Awards               |
| 4235 | EEO settlements                          |
| 4240 | Losses                                   |
| 4241 | Imprest fund losses                      |
| 4300 | Interest and Dividends                   |
| 4310 | Prompt Payment Act - Interest            |
| 4312 | Prompt Payment Act-supplemental interest |

|      |  |
|------|--|
| 4313 | Prompt Payment Act-additional interest |
| 4320 | All Other Interest Payments            |
| 4330 | Dividends                              |
| 4340 | Late Penalty Fees                      |
| 4350 | Lost Earnings TSP - Agency Charges     |

*BOC\_Group*

**BOC\_Group\_Name    EQUIPMENT, CAPITALIZED EQUIPMENT, CONTRACT FOR EQUIPMENT**

| <b>BOC</b> | <b>BOC_Title</b>  |
|------------|---|
| 2162       | Sedan and station wagon rental, General Services Administration                 |
| 2163       | Commercial car/truck leases   |
| 2227       | Shipment of Government vehicles   |
| 2231       | Truck rental - non-GSA  |
| 2232       | Truck rental - GSA  |
| 2361       | Farm equipment - rental   |
| 2362       | Laboratory equipment - rental   |
| 2363       | ADP software - rental   |
| 2364       | ADP equipment - rental  |
| 2365       | Office equipment - rental   |
| 2366       | Copier equipment - rental   |
| 2367       | Other equipment - rental  |
| 2368       | Forest Level Information Processing System equipment - lease or rental          |
| 2369       | Leased mainframe or microcomputers subject to P.L. 89-306 Reporting             |
| 2371       | Fixed Ownership Rate for ADP Equipment FS Only                                  |
| 2372       | Maintenance for IBM ADP System FS Only  |
| 2373       | Training for IBM ADP System FS Only   |
| 2399       | ADP for Estimate  |
| 2513       | WCF equipment use and Fixed Ownership Rate                                      |
| 2531       | Repair Motor vehicles   |
| 2532       | Repair Equipment  |
| 2574       | GSA motor pool services   |
| 3100       | Equipment   |
| 3110       | Capitalized Equipment - Other   |
| 3111       | Motor vehicles and WCF fleet equipment excludes aircraft                        |
| 3112       | Furniture and fixtures - Includes office and residential furniture and fixtures |
| 3113       | Aircraft  |
| 3114       | Cooperative project assets capitalized only                                     |
| 3115       | Attaché residential furniture and fixtures                                      |
| 3116       | ADP software - except personal computers - capitalized \$5,000 or more          |
| 3117       | FLIPS software  |
| 3118       | Telephone equipment   |
| 3119       | Cooling equipment   |
| 3120       | Machinery and Equipment - Capitalized   |
| 3121       | Agricultural  |
| 3122       | Laboratory  |

|      |  |
|------|--|
| 3123 | Radio and communications   |
| 3124 | ADP equipment except personal computers capitalized \$5,000 or more                                      |
| 3125 | Office machines  |
| 3126 | Reproduction machinery and equipment Excludes office copy-making machines                                |
| 3127 | FLIPS ADP equipment  |
| 3128 | Snow telemetry equipment   |
| 3129 | Engineering equipment  |
| 3130 | Miscellaneous Motor Equipment - Capitalized  |
| 3140 | Non-accountable - Non-capitalized Equipment  |
| 3141 | Sensitive property non-capitalized personal property valued less than \$5,000 in the Property Management |
| 3142 | NON-CAP FURN. & FIXTURES   |
| 3143 | NON-CAP RADIO & COMM.  |
| 3144 | ADP EQUIP - EXCPT PC'S <\$1000   |
| 3145 | NON-CAP OFFICE MACHINES  |
| 3146 | NONCAPITALIZED REPRODUCTION  |
| 3147 | NONCAPITALIZED AGRICULTURE   |
| 3148 | NONCAPITALIZED LABORATORY  |
| 3149 | ALL OTHER NONCAPIT. EQUIPMENT  |
| 3150 | ADP EQUIP - PC'S (<\$1000)   |
| 3151 | ACCNTBL ENGNRG EQP >\$500 BUT <  |
| 3152 | ACCNTBL ADP SW (>\$500 BUT <   |
| 3153 | ADP EQUIP - PC'S - NON-CAP   |
| 3160 | ADP Software Personal Computers - Capitalized  |
| 3161 | Project 615 Software Forest Service Only   |
| 3165 | ADP Equipment Personal Computers - Capitalized   |
| 3166 | Project 615 Hardware Forest Service Only   |
| 3167 | Owned mainframe or minicomputers subject to P.L. 89-306 reporting  |
| 3170 | ACCOUNTABLE- NONCAP. EQUIP   |
| 3171 | ADP EQUIP - PC'S (\$1000-4999)   |
| 3172 | ADP EQP EXCPT PRSNL \$1000-4999  |
| 3173 | ADP SFTWR MNFRM. (\$1000-4999)   |
| 3174 | ADP SFTWR PC'S (\$1000-4999)   |
| 3180 | FISVIS Development Costs NFC Only  |
| 3190 | Loaned Property - Non-capitalized  |
| 3200 | Lands and Structures   |
| 3210 | Land   |
| 3211 | Easements - WRP  |
| 3220 | Buildings and Attached Fixtures  |
| 3221 | Fixed telephone equipment voice  |
| 3222 | Fixed telephone equipment data   |
| 3230 | Other Structures and Improvements  |
| 3240 | Leasehold Improvements   |
| 3250 | Cooperative Project Assets   |
| 3260 | Other Assets   |
| 3367 | Rental Equipment Invalid   |

*BOC\_Group*

**BOC\_Group\_Name GRANTS AND AGREEMENTS (FS TO OTHERS)**

| <b>BOC</b> | <b>BOC_Title</b>                                    |
|------------|---|
| 2551       | Agreements Cooperating state agencies               |
| 2552       | Agreements Bad debts                                |
| 2553       | Agreements Internal reports                         |
| 2554       | Agreements Research                                 |
| 2555       | Agreements Fee basis veterinarians and back tagging |
| 2556       | Agreements Service/advertising                      |
| 2557       | Agreements Cooperator projects - market development |
| 2558       | Agreements Distributed administrative support       |
| 2559       | Agreements Other                                    |
| 4100       | Grants, Subsidies, and Contributions                |
| 4110       | Grants, Subsidies, and Contributions to States      |
| 4111       | County office rent                                  |
| 4112       | Distributed county office expenses                  |
| 4113       | Tax and fringe benefit deductions, county office    |
| 4114       | Undistributed county office expenses                |
| 4115       | Project agreement                                   |
| 4116       | Contracts/agreements with individuals               |
| 4117       | Grant agreements                                    |
| 4120       | Research Grants                                     |
| 4121       | Education   |
| 4130       | Eradication Grants or Subsidies                     |
| 4140       | Grants, Subsidies, and Contributions to Individuals |
| 4141       | Federal income tax for participants                 |
| 4142       | Participant maintenance - regular FAS               |
| 4143       | Participant maintenance - Supplemental FAS          |
| 4144       | Participant maintenance - third party drafts FAS    |
| 4151       | Education   |
| 4186       | Origination services – equipment                    |

*BOC\_Group*

**BOC\_Group\_Name SPECIAL PAYMENTS**

| <b>BOC</b> | <b>BOC_Title</b>   |
|------------|--|
| 4500       | Special Payments   |
| 4510       | On-site contract labor performed by other Federal agencies                 |
| 4511       | Contracts with state institutions  |
| 4512       | Contracts with private corporations and institutions                       |
| 4521       | Specific cooperative agreements with state institutions                    |
| 4522       | Specific cooperative agreements with local governments                     |
| 4523       | Specific cooperative agreements with private corporations and institutions |
| 4531       | General cooperative agreements with state institutions                     |
| 4532       | General cooperative agreements with local governments                      |
| 4533       | General cooperative agreements with private corporations and institutions  |
| 4540       | On-site contract labor performed by non-Federal contractor                 |

**Exhibit 1**  
**USFS Units**

FOREST SERVICE EXHIBIT 2-3

USDA FOREST SERVICE UNITS

NORTHERN REGION – R1 (01)

NATIONAL FORESTS

|         |                          |
|---------|--------------------------|
| UNIT 2  | BEAVERHEAD/DEERLODGE     |
| UNIT 3  | BITTERROOT               |
| UNIT 4  | IDAHO PANHANDLE          |
| UNIT 5  | CLEARWATER               |
| UNIT 8  | CUSTER                   |
| UNIT 10 | FLATHEAD                 |
| UNIT 11 | GALLATIN                 |
| UNIT 12 | HELENA                   |
| UNIT 14 | KOOTENAI                 |
| UNIT 15 | LEWIS & CLARK            |
| UNIT 16 | LOLO                     |
| UNIT 17 | NEZPERCE                 |
| UNIT 18 | DAKOTA PRARIE GRASSLANDS |
| UNIT 51 | RO ENGINEERING           |
| UNIT 52 | AERIAL FIRE DEPOT        |
| UNIT 56 | REGIONAL OFFICE          |

ROCKY MOUNTAIN REGION – R2 (02)

NATIONAL FORESTS

|         |                     |
|---------|---------------------|
| UNIT 2  | BIGHORN             |
| UNIT 3  | BLACK HILLS         |
| UNIT 4  | GRAND MESA/UNC/GUNN |
| UNIT 6  | MEDICINE BOW/ROUTT  |
| UNIT 7  | NEBRASKA            |
| UNIT 9  | RIO GRANDE          |
| UNIT 10 | ARAPAHO/ROOSEVELT   |
| UNIT 12 | PIKE/SAN ISABEL     |
| UNIT 13 | SAN JUAN            |
| UNIT 14 | SHOSHONE            |
| UNIT 15 | WHITE RIVER         |
| UNIT 31 | REGIONAL OFFICE     |

FOREST SERVICE EXHIBIT 2-3

USDA FOREST SERVICE UNITS

SOUTHWESTERN REGION – R3 (03)

NATIONAL FORESTS

|         |                                  |
|---------|----------------------------------|
| UNIT 1  | APACHE/SITGREAVES                |
| UNIT 2  | CARSON                           |
| UNIT 3  | CIBOLA                           |
| UNIT 4  | COCONINO                         |
| UNIT 5  | CORONADO                         |
| UNIT 6  | GILA                             |
| UNIT 7  | KAIBAB                           |
| UNIT 8  | LINCOLN                          |
| UNIT 9  | PRESCOTT                         |
| UNIT 10 | SANTA FE                         |
| UNIT 12 | TONTO                            |
| UNIT 16 | REGIONAL OFFICE                  |
| UNIT 19 | VALLEY CALDERA NATIONAL PRESERVE |

INTERMOUNTAIN REGION – R4 (04)

NATIONAL FORESTS

|         |                                    |
|---------|------------------------------------|
| UNIT 1  | ASHLEY                             |
| UNIT 2  | BOISE                              |
| UNIT 3  | (WY) BRIDGER/TETON/CARIBOU/CHALLIS |
| UNIT 7  | DIXIE                              |
| UNIT 8  | FISHLAKE                           |
| UNIT 10 | MANTI/LASAL                        |
| UNIT 12 | PAYETTE                            |
| UNIT 13 | (ID) SALMON/CHALLIS                |
| UNIT 14 | SAWTOOTH                           |
| UNIT 15 | CARIBOU/TARGHEE                    |
| UNIT 17 | HUMBOLDT/TOIYABE                   |
| UNIT 18 | UINTA                              |
| UNIT 19 | WASATCH/CACHE                      |
| UNIT 20 | INTERMOUNTAIN STATION              |
| UNIT 60 | REGIONAL OFFICE                    |

FOREST SERVICE EXHIBIT 2-3

USDA FOREST SERVICE UNITS

PACIFIC SOUTHWEST REGION – R5 (05)

NATIONAL FORESTS

|                           |  |
|---------------------------|--|
| UNIT 1                    | ANGELES                                  |
| UNIT 2                    | CLEVELAND                                |
| UNIT 3                    | ELDORADO                                 |
| UNIT 4                    | INYO                                     |
| UNIT 5                    | KLAMATH                                  |
| UNIT 6                    | LASSEN                                   |
| UNIT 7                    | LOS PADRES                               |
| UNIT 8                    | MENDOCINO                                |
| UNIT 9                    | MODOC                                    |
| UNIT 10                   | SIX RIVERS                               |
| UNIT 11                   | PLUMAS                                   |
| UNIT 12                   | SAN BERNARDINO                           |
| UNIT 13                   | SEQUOIA                                  |
| UNIT 14                   | SHASTA/TRINITY                           |
| UNIT 15                   | SIERRA                                   |
| UNIT 16                   | STANISLAUS                               |
| UNIT 17                   | TAHOE                                    |
| UNIT 19                   | LAKE TAHOE BASIN MANAGEMENT UNIT (LTBMU) |
| UNIT 20,21,23,<br>43, 44, | REGIONAL OFFICE                          |

FOREST SERVICE EXHIBIT 2-3

USDA FOREST SERVICE UNITS

PACIFIC NORTHWEST REGION – R6 (06)

NATIONAL FORESTS

|         |                                    |
|---------|------------------------------------|
| UNIT 1  | DESCHUTES                          |
| UNIT 2  | FREMONT                            |
| UNIT 3  | GIFFORD PINCHOT                    |
| UNIT 4  | MALHEUR                            |
| UNIT 5  | MT. BAKER/SNOQUALMIE               |
| UNIT 6  | MT. HOOD                           |
| UNIT 7  | OCHOCO                             |
| UNIT 8  | OKANOGAN                           |
| UNIT 9  | OLYMPIC                            |
| UNIT 10 | ROGUE RIVER                        |
| UNIT 11 | SISKIYOU                           |
| UNIT 12 | SIUSLAW                            |
| UNIT 14 | UMATILLA                           |
| UNIT 15 | UMPQUA                             |
| UNIT 16 | WALLOWA/WHITMAN                    |
| UNIT 17 | WENATCHEE                          |
| UNIT 18 | WILLAMETTE                         |
| UNIT 20 | WINEMA                             |
| UNIT 21 | COLVILLE                           |
| UNIT 22 | COLUMBIA RIVER GORGE NATIONAL AREA |
| UNIT 27 | REGIONAL OFFICE                    |

SOUTHERN REGION – R8 (08)

NATIONAL FORESTS

|         |                                 |
|---------|---------------------------------|
| UNIT 1  | NATIONAL FORESTS IN ALABAMA     |
| UNIT 2  | DANIEL BOONE                    |
| UNIT 3  | CHATTAHOOCHEE/OCONEE            |
| UNIT 4  | CHEROKEE                        |
| UNIT 5  | NATIONAL FORESTS IN FLORIDA     |
| UNIT 6  | KISATCHIE                       |
| UNIT 7  | NATIONAL FORESTS IN MISSISSIPPI |
| UNIT 8  | GEORGE WASHINGTON/JEFFERSON     |
| UNIT 9  | OUACHITA                        |
| UNIT 10 | OZARK/ST. FRANCIS               |

FOREST SERVICE EXHIBIT 2-3

USDA FOREST SERVICE UNITS

SOUTHERN REGION – R8 (08). (CONTINUED)

NATIONAL FORESTS

|         |  |
|---------|--|
| UNIT 11 | NATIONAL FORESTS IN NORTH CAROLINA     |
| UNIT 12 | FRANCIS MARION/SUMTER                  |
| UNIT 13 | NATIONAL FORESTS IN TEXAS              |
| UNIT 16 | CARABBEAN                              |
| UNIT 18 | SOUTHEASTERN FOREST EXPERIMENT STATION |
| UNIT 19 | SOUTHERN FOREST EXPERIMENT STATION     |
| UNIT 31 | REGIONAL OFFICE                        |
| UNIT 36 | SAVANAH RIVER FOREST STATION           |
| UNIT 60 | LAND BETWEEN THE LAKES NRA             |

EASTERN REGION – R9 (09)

NATIONAL FORESTS

|              |                                    |
|--------------|------------------------------------|
| UNIT 1,23,42 | REGIONAL OFFICE                    |
| UNIT 2       | CHEQUAMEGON                        |
| UNIT 3       | CHIPPEWA                           |
| UNIT 4       | HURON MANISTEE                     |
| UNIT 5       | MARK TWAIN                         |
| UNIT 6       | NICOLET                            |
| UNIT 7       | OTTAWA                             |
| UNIT 8       | SHAWNEE                            |
| UNIT 9       | SUPERIOR                           |
| UNIT 10      | HIAWATHA                           |
| UNIT 11      | WAYNE HOOSIER                      |
| UNIT 12      | HOOSIER                            |
| UNIT 13      | (WI) CHEQUAMEGON/NICOLET           |
| UNIT 14      | WAYNE                              |
| UNIT 15      | MIDEWIN NATIONAL TALLGRASS PRAIRIE |
| UNIT 19      | ALLEGHENY                          |
| UNIT 20      | GREEN MOUNTAIN                     |
| UNIT 21      | MONONGAHELA                        |
| UNIT 22      | WHITE MOUNTAIN                     |

FOREST SERVICE EXHIBIT 2-3

USDA FOREST SERVICE UNITS

ALASKA REGION – R10 (10)

NATIONAL FORESTS

|           |                      |
|-----------|----------------------|
| UNIT 1,19 | REGIONAL OFFICE      |
| UNIT 2    | TONGASS/STIKINE AREA |
| UNIT 3    | TONGASS/CHATHAM      |
| UNIT 4    | CHUGACH              |
| UNIT 5    | TONGASS              |

FOREST PRODUCTS LABORATORY (11)

|         |                 |
|---------|-----------------|
| UNIT 11 | REGIONAL OFFICE |
|---------|-----------------|

WASHINGTON OFFICE (13)

|         |  |
|---------|--|
| UNIT 1  | WASHINGTON OFFICE                      |
| UNIT 2  | NATIONAL INTERAGENCY FIRE CENTER       |
| UNIT 4  | GEOMETRONICS                           |
| UNIT 60 | LAW ENFORCEMENT & INVESTIGATIONS       |
| UNIT 81 | SAN DIMAS EQUIPMENT DEVELOPMENT CENTER |
| UNIT 82 | MISSOULA EQUIPMENT DEVELOPMENT CENTER  |

ROCKY MOUNTAIN RESEARCH STATION (22)

|               |                 |
|---------------|-----------------|
| UNIT 13,16,20 | REGIONAL OFFICE |
|---------------|-----------------|

NORTH CENTRAL FOREST EXPERIMENT STATION (23)

|         |                 |
|---------|-----------------|
| UNIT 13 | REGIONAL OFFICE |
|---------|-----------------|

FOREST SERVICE EXHIBIT 2-3

USDA FOREST SERVICE UNITS

NORTHEASTERN RESEARCH STATION (24)

|         |                                |
|---------|--------------------------------|
| UNIT 23 | REGIONAL OFFICE                |
| UNIT 42 | NE AREA STATE & PRIVATE FOREST |
| UNIT 43 | ADMINISTRATION NE/NA           |

PACIFIC NORTHWEST RESEARCH STATION (26)

|         |                 |
|---------|-----------------|
| UNIT 19 | REGIONAL OFFICE |
|---------|-----------------|

PACIFIC SOUTHWEST RESEARCH STATION (27)

|         |                 |
|---------|-----------------|
| UNIT 21 | REGIONAL OFFICE |
|---------|-----------------|

SOUTHERN RESEARCH STATION (30)

|         |                 |
|---------|-----------------|
| UNIT 19 | REGIONAL OFFICE |
|---------|-----------------|

**Exhibit 1**  
**USFS Billing Package Sample**



COST SUMMARY SHEET

Squirrel INCIDENT  
Incident Date 9-3-02  
FS Job Code P56197  
CDF Incident # SHU-8454  
FS Incident # 3HF

PERSONNEL COSTS

Pay Periods: 17

FFIS Costs per transaction register:  
Less: Costs deleted per review:  
Net Personnel Costs:

\$ 161,172.88  
\$ - 2615.92  
\$ 158,556.96 ✓

OTHER COSTS

FFIS Costs per transaction register:  
Aircraft Availability Costs per Worksheet:  
Less: Costs deleted per review:  
Net Other Costs:

\$ 94,741.04  
\$ \_\_\_\_\_  
\$ 0  
\$ 94,741.04

NET TOTAL COSTS FOR SUPPRESSION:

\$ 253,298.00

|                          |                            |
|--------------------------|----------------------------|
| Administrative Audit On: | <u>1-16-03</u>             |
| By: Name/Title           | <u>Sue McGlaughlin</u>     |
| Signature:               | <u>Sue McGlaughlin</u>     |
| Phone:                   | <u>(530) 295-5683</u>      |
| Field Unit Audit On:     | _____                      |
| By: Name/Title           | <u>M. Swensen, Ice Org</u> |
| Signature:               | <u>M. Swensen</u>          |
| Phone:                   | _____                      |

Forest Service Payroll Cost Report for SHU-84 SHF Squirrel Fire 09/03/02

| Fiscal Year | Region            | Unit     | Pay<br>Period | Job Code | Employee                 | Commitment<br>(\$) | UnLiquid<br>Obligations<br>(\$) | Expenditures<br>(\$) |          |
|-------------|-------------------|----------|---------------|----------|--------------------------|--------------------|---------------------------------|----------------------|----------|
| 2002        | Pacific Southwest | Eldorado | 17            | P5619702 | DONALD C JENSEN          | 0.00               | 0.00                            | 991.57               |          |
| Total for:  |                   |          |               |          |                          | Eldorado           | 0.00                            | 0.00                 | 991.57   |
|             | Klamath           |          | 17            | P5619702 | DAVID A ROSS             | 0.00               | 0.00                            | 781.41               |          |
|             |                   |          | 17            | P5619702 | PAMELA KAY SHALLBETTER   | 0.00               | 0.00                            | 95.25                |          |
|             |                   |          | 17            | P5619702 | WOLFGANG A LIEBE         | 0.00               | 0.00                            | 753.45               |          |
| Total for:  |                   |          |               |          |                          | Klamath            | 0.00                            | 0.00                 | 1,630.11 |
|             | Lassen            |          | 17            | P5619702 | SCOTT R TURNER           | 0.00               | 0.00                            | 733.56               |          |
|             |                   |          | 17            | P5619702 | KRISTOPHER ANAGHA MCLEAN | 0.00               | 0.00                            | 639.77               |          |
|             |                   |          | 17            | P5619702 | LAWRENCE G AULT          | 0.00               | 0.00                            | 143.48               |          |
|             |                   |          | 17            | P5619702 | LUCUS J STROHMEYER       | 0.00               | 0.00                            | 799.39               |          |
|             |                   |          | 17            | P5619702 | MATTHEW D MASON          | 0.00               | 0.00                            | 864.38               |          |
|             |                   |          | 17            | P5619702 | MICHAEL D HOWORTH        | 0.00               | 0.00                            | 1,259.05             |          |
|             |                   |          | 17            | P5619702 | PATRICK K HOWARD         | 0.00               | 0.00                            | 1,012.82             |          |
|             |                   |          | 17            | P5619702 | RUSSELL P ORR            | 0.00               | 0.00                            | 419.33               |          |
|             |                   |          | 17            | P5619702 | KENNETH W JONES          | 0.00               | 0.00                            | 1,316.93             |          |
|             |                   |          | 17            | P5619702 | SCOTT R FREEMAN          | 0.00               | 0.00                            | 250.04               |          |
|             |                   |          | 17            | P5619702 | LESLIE LEE WHITE         | 0.00               | 0.00                            | 608.04               |          |
|             |                   |          | 17            | P5619702 | WALTER REED MALENA       | 0.00               | 0.00                            | 185.35               |          |
|             |                   |          | 17            | P5619702 | WILLIAM F IV SCHMIERER   | 0.00               | 0.00                            | 853.35               |          |
|             |                   |          | 17            | P5619702 | WILLIAM J WELDON         | 0.00               | 0.00                            | 1,050.99             |          |
|             |                   |          | 17            | P5619702 | ZACHARY J RICH           | 0.00               | 0.00                            | 271.51               |          |

|      | Pay<br>Period | Job Code  | Employee                    | Commitment<br>(\$) | Obli.<br>(\$) | Expenditures<br>(\$) |
|------|---------------|-----------|-----------------------------|--------------------|---------------|----------------------|
|      | 17            | P5619702  | SCOTT R FLYNN               | 0.00               | 0.00          | 24.60                |
|      | 17            | P5619702  | DARLENE HALL                | 0.00               | 0.00          | 79.46                |
|      | 17            | P5619702  | ADAM M CASOURANG            | 0.00               | 0.00          | 613.52               |
|      | 17            | P5619702  | ANN SANI                    | 0.00               | 0.00          | 267.88               |
|      | 17            | P5619702  | MARK W STEELE               | 0.00               | 0.00          | 1,050.06             |
|      | 17            | P5619702  | CHRISTOPHER A BAUMILLER     | 0.00               | 0.00          | 564.95               |
|      | 17            | P5619702  | JULIE A PENDLETON           | 0.00               | 0.00          | 117.30               |
|      | 17            | P5619702  | DAVID B OLIVER              | 0.00               | 0.00          | 1,482.82             |
|      | 17            | P5619702  | DONALD P FREGULIA           | 0.00               | 0.00          | 0.00                 |
|      | 17            | P5619702  | DREU E MURIN                | 0.00               | 0.00          | 115.42               |
|      | 17            | P5619702  | JORDAN R SWICK              | 0.00               | 0.00          | 284.61               |
|      | 17            | P5619702  | GEORGE A ALMOND             | 0.00               | 0.00          | 171.69               |
|      | 17            | P5619702  | JESSIE LEE KINGSBURY        | 0.00               | 0.00          | 882.00               |
|      | 17            | P5619702  | JOHN L HUBBARD              | 0.00               | 0.00          | 1,526.58             |
|      | 17            | P5619702  | CALEB B LIEF                | 0.00               | 0.00          | 0.00                 |
|      | 17            | P5619702  | JOHN V STAUFFER             | 0.00               | 0.00          | 105.18               |
|      | 17            | P5619702  | JONATHAN D FRINK            | 0.00               | 0.00          | 112.00               |
|      | 17            | P5619702  | DUSTAN R MUELLER            | 0.00               | 0.00          | 192.57               |
|      |               |           | <b>Total for: Lassen</b>    | <b>0.00</b>        | <b>0.00</b>   | <b>17,998.63</b>     |
| Unit |               | Mendocino |                             |                    |               |                      |
|      | 17            | P5619702  | MARK A BURROWS              | 0.00               | 0.00          | 84.86                |
|      |               |           | <b>Total for: Mendocino</b> | <b>0.00</b>        | <b>0.00</b>   | <b>84.86</b>         |
| Unit |               | Modoc     |                             |                    |               |                      |
|      | 17            | P5619702  | FERNANDO M CALDERON         | 0.00               | 0.00          | 527.40               |
|      | 17            | P5619702  | JASON E BEW                 | 0.00               | 0.00          | 611.34               |
|      | 17            | P5619702  | SHANE M TOSSE               | 0.00               | 0.00          | 592.33               |
|      | 17            | P5619702  | RYAN M TUSS                 | 0.00               | 0.00          | 592.33               |
|      | 17            | P5619702  | MICHAEL P CRITES            | 0.00               | 0.00          | 684.83               |

| Pay<br>Period | Job Code | Employ                  | Commitment<br>(\$) | Ot<br>(\$) | Expenditures<br>(\$) |
|---------------|----------|-------------------------|--------------------|------------|----------------------|
| 17            | P5619702 | MICHAEL BOHORQUEZ       | 0.00               | 0.00       | 592.33               |
| 17            | P5619702 | MICAH J WINDBIGLER      | 0.00               | 0.00       | 592.33               |
| 17            | P5619702 | JOSEPH A JOHNSTON       | 0.00               | 0.00       | 987.32               |
| 17            | P5619702 | JESSE BAUTISTA          | 0.00               | 0.00       | 574.71               |
| 17            | P5619702 | WILLIE ALMAND           | 0.00               | 0.00       | 662.16               |
| 17            | P5619702 | BOB A BEEBE             | 0.00               | 0.00       | 1,019.10             |
| 17            | P5619702 | JAMES D RALEY           | 0.00               | 0.00       | 662.16               |
| 17            | P5619702 | BEAU LEVI ROBERTS       | 0.00               | 0.00       | 592.33               |
| 17            | P5619702 | CHRISTOPHER GUTIERREZ   | 0.00               | 0.00       | 527.40               |
| 17            | P5619702 | DANIEL L JONES          | 0.00               | 0.00       | 527.40               |
| 17            | P5619702 | ERIC D RANDOLPH         | 0.00               | 0.00       | 684.83               |
| 17            | P5619702 | ESTHER J BREAKFIELD     | 0.00               | 0.00       | 24.74                |
| 17            | P5619702 | GREG A KELLER           | 0.00               | 0.00       | 1,267.60             |
| 17            | P5619702 | AARON M KEMP            | 0.00               | 0.00       | 592.33               |
| Total for:    |          |                         |                    |            |                      |
|               |          |                         | Modoc              |            |                      |
|               |          |                         | 0.00               | 0.00       | 12,314.97            |
| 17            | P5619702 | DOUGLAS G NESBIT        | 0.00               | 0.00       | 800.28               |
| 17            | P5619702 | JEFFREY LAWRENCE RIDLEY | 0.00               | 0.00       | 109.56               |
| 17            | P5619702 | JAKE J HAERTLING        | 0.00               | 0.00       | 476.06               |
| 17            | P5619702 | JASON D SHARRAH         | 0.00               | 0.00       | 1,314.47             |
| 17            | P5619702 | JAMESON R KANE          | 0.00               | 0.00       | 422.38               |
| 17            | P5619702 | JAMES T HEFFLEY         | 0.00               | 0.00       | 236.38               |
| 17            | P5619702 | JAMES F JIMENEZ         | 0.00               | 0.00       | 1,185.94             |
| 17            | P5619702 | JAMES E LUNDERGREEN     | 0.00               | 0.00       | 1,022.49             |
| 17            | P5619702 | JACK C TURNER           | 0.00               | 0.00       | 479.88               |
| 17            | P5619702 | HAROLD E RYAN           | 0.00               | 0.00       | 962.88               |
| 17            | P5619702 | GREGORY JUSTIN KERWICK  | 0.00               | 0.00       | 2,024.37             |
| 17            | P5619702 | JENNIFER K BENTRIM      | 0.00               | 0.00       | 444.27               |

Unit Shasta Trinity

| Pay<br>Period | Job Code | Employee                  | Commitment<br>(\$) | U/<br>Oblig<br>(\$) | Expenditures<br>(\$) |
|---------------|----------|---------------------------|--------------------|---------------------|----------------------|
| 17            | P5619702 | ERIC L POTTER             | 0.00               | 0.00                | 697.50               |
| 17            | P5619702 | JOHN MUN HEPPER           | 0.00               | 0.00                | 642.18               |
| 17            | P5619702 | DONNIE L DELAY            | 0.00               | 0.00                | 975.85               |
| 17            | P5619702 | DONALD P FREGULIA         | 0.00               | 0.00                | 549.67               |
| 17            | P5619702 | DIANA L VANCURLER         | 0.00               | 0.00                | 154.43               |
| 17            | P5619702 | ERIC WILLIAM PATTON       | 0.00               | 0.00                | 711.53               |
| 17            | P5619702 | JUSTIN K CAVASSO          | 0.00               | 0.00                | 437.44               |
| 17            | P5619702 | ARLEN P CRAVENS Fm O      | 0.00               | 0.00                | <del>281.69</del>    |
| 17            | P5619702 | KRISTINE ALWARD           | 0.00               | 0.00                | 501.98               |
| 17            | P5619702 | KRISTI KRUMSICK           | 0.00               | 0.00                | 619.05               |
| 17            | P5619702 | KRISHAN N KOCHAR          | 0.00               | 0.00                | 359.05               |
| 17            | P5619702 | KIRI L LEMKE              | 0.00               | 0.00                | 493.17               |
| 17            | P5619702 | KEREN K CHRISTENSEN       | 0.00               | 0.00                | 552.14               |
| 17            | P5619702 | JOHN D BRISTOW            | 0.00               | 0.00                | 1,041.50             |
| 17            | P5619702 | KATHERYN DAWN KABBE       | 0.00               | 0.00                | 570.53               |
| 17            | P5619702 | JEREMY CHRISTOPHER STOCKS | 0.00               | 0.00                | 623.38               |
| 17            | P5619702 | JOSEPH ZUSTAK             | 0.00               | 0.00                | 1,265.18             |
| 17            | P5619702 | JONATHAN P THIEDE         | 0.00               | 0.00                | 703.14               |
| 17            | P5619702 | JOHN R TOMASINI           | 0.00               | 0.00                | 353.37               |
| 17            | P5619702 | DEREK KRAMER              | 0.00               | 0.00                | 519.86               |
| 17            | P5619702 | JOHN J ENNEKING           | 0.00               | 0.00                | 647.72               |
| 17            | P5619702 | JOEL D KOENIG             | 0.00               | 0.00                | 393.05               |
| 17            | P5619702 | JESSE R BRUNK             | 0.00               | 0.00                | 786.86               |
| 17            | P5619702 | KENT E NICHOLS            | 0.00               | 0.00                | 1,003.18             |
| 17            | P5619702 | LUCAS LARGE               | 0.00               | 0.00                | 239.50               |
| 17            | P5619702 | BARBARA N BEDNER          | 0.00               | 0.00                | 974.53               |
| 17            | P5619702 | CALEB B LIEF              | 0.00               | 0.00                | 491.30               |
| 17            | P5619702 | BRIAN A BURGER            | 0.00               | 0.00                | 545.12               |

| Pay<br>Period | Job Code | Employee                     | Commitment<br>(\$) | Obli.<br>(\$) | Expenditures<br>(\$) |
|---------------|----------|------------------------------|--------------------|---------------|----------------------|
| 17            | P5619702 | BILLY RAY GARDUNIO           | 0.00               | 0.00          | 855.27               |
| 17            | P5619702 | BILL R CAPRAUN               | 0.00               | 0.00          | 716.10               |
| 17            | P5619702 | BENJAMIN M YEN               | 0.00               | 0.00          | 665.43               |
| 17            | P5619702 | BENARD D LYNCH               | 0.00               | 0.00          | 132.15               |
| 17            | P5619702 | CARLITA L HALLETT            | 0.00               | 0.00          | 1,010.91             |
| 17            | P5619702 | ARTHUR JOHN MORA             | 0.00               | 0.00          | 576.65               |
| 17            | P5619702 | CATHY JOHNSON                | 0.00               | 0.00          | 282.21               |
| 17            | P5619702 | ANTHONY M BARONE             | 0.00               | 0.00          | 491.30               |
| 17            | P5619702 | ANDREW THORNE                | 0.00               | 0.00          | 857.11               |
| 17            | P5619702 | AMY P RUSS                   | 0.00               | 0.00          | 498.42               |
| 17            | P5619702 | ALEXANDER P RHEA             | 0.00               | 0.00          | 275.31               |
| 17            | P5619702 | ALEX MARCUS COUSINS          | 0.00               | 0.00          | 181.48               |
| 17            | P5619702 | ALEX A MCBATH                | 0.00               | 0.00          | 1,208.70             |
| 17            | P5619702 | ADAM M DUMMER                | 0.00               | 0.00          | 560.18               |
| 17            | P5619702 | LINDSEY N BUIS KELLEY        | 0.00               | 0.00          | 491.28               |
| 17            | P5619702 | DALE PATTEN <i>DISP</i>      | 0.00               | 0.00          | <del>338.25</del>    |
| 17            | P5619702 | DEIRDRE HANNON               | 0.00               | 0.00          | 1,014.21             |
| 17            | P5619702 | DAVID M MILLER               | 0.00               | 0.00          | 442.00               |
| 17            | P5619702 | DAVID L JIENKE <i>cache</i>  | 0.00               | 0.00          | <del>323.74</del>    |
| 17            | P5619702 | DAVID H MILBRAT <i>cache</i> | 0.00               | 0.00          | <del>158.41</del>    |
| 17            | P5619702 | DAVID H RICHARDSON           | 0.00               | 0.00          | 186.90               |
| 17            | P5619702 | DAVID A BROWN                | 0.00               | 0.00          | 954.20               |
| 17            | P5619702 | DANIEL OWEN                  | 0.00               | 0.00          | 491.30               |
| 17            | P5619702 | CAMERON LANCE ALLEN          | 0.00               | 0.00          | 592.15               |
| 17            | P5619702 | DAN A BALLARD                | 0.00               | 0.00          | 877.22               |
| 17            | P5619702 | DENNIS L CARPENTER           | 0.00               | 0.00          | 778.12               |
| 17            | P5619702 | CURTIS H COOTS               | 0.00               | 0.00          | 944.29               |
| 17            | P5619702 | COURTNEY WOOD                | 0.00               | 0.00          | 177.71               |

| Pay<br>Period | Job Code | Employee              | Commitment<br>(\$) | Ob.<br>(\$) | Expenditures<br>(\$) |
|---------------|----------|-----------------------|--------------------|-------------|----------------------|
| 17            | P5619702 | CHUCK A LEWIS         | 0.00               | 0.00        | 803.99               |
| 17            | P5619702 | CHRISTOPHER WATKINS   | 0.00               | 0.00        | 665.68               |
| 17            | P5619702 | CHRISTIAN R SHERFY    | 0.00               | 0.00        | 497.64               |
| 17            | P5619702 | CHRIS C TRUNKEY       | 0.00               | 0.00        | 719.33               |
| 17            | P5619702 | CHARLES A PRATT IV    | 0.00               | 0.00        | 529.96               |
| 17            | P5619702 | DANIEL K GALLAGHER II | 0.00               | 0.00        | 592.15               |
| 17            | P5619702 | TROY A RUSSELL        | 0.00               | 0.00        | 571.88               |
| 17            | P5619702 | ROBERT DUANE STIGEN   | 0.00               | 0.00        | 576.65               |
| 17            | P5619702 | ROBERT MORENO         | 0.00               | 0.00        | 1,005.12             |
| 17            | P5619702 | ROBERT SCOTT BROWN    | 0.00               | 0.00        | 705.44               |
| 17            | P5619702 | ROCKY L FOSTER        | 0.00               | 0.00        | 730.93               |
| 17            | P5619702 | RONALD A ARMSTRONG    | 0.00               | 0.00        | 747.57               |
| 17            | P5619702 | RUSSELL D QUINBY      | 0.00               | 0.00        | 17.08                |
| 17            | P5619702 | RYAN A REGINATO       | 0.00               | 0.00        | 605.94               |
| 17            | P5619702 | RYAN HARPER           | 0.00               | 0.00        | 438.09               |
| 17            | P5619702 | SANDY L GRAHAM        | 0.00               | 0.00        | 498.34               |
| 17            | P5619702 | SCOTT M SCHUSTER      | 0.00               | 0.00        | 963.48               |
| 17            | P5619702 | STEPHEN G LOUGHREY    | 0.00               | 0.00        | 714.09               |
| 17            | P5619702 | STEVEN J NOVERR       | 0.00               | 0.00        | 893.74               |
| 17            | P5619702 | THOMAS H OLSON        | 0.00               | 0.00        | 562.63               |
| 17            | P5619702 | ROBERT B BENTE        | 0.00               | 0.00        | 508.86               |
| 17            | P5619702 | WILLIAM H CLARK       | 0.00               | 0.00        | 408.95               |
| 17            | P5619702 | KYLE D TOLOSANO       | 0.00               | 0.00        | 126.46               |
| 18            | P5619702 | THOMAS H OLSON        | 0.00               | 0.00        | 142.95               |
| 18            | P5619702 | NICHOLAS F SEITZ      | 0.00               | 0.00        | 107.42               |
| 18            | P5619702 | MARK R GARLAND        | 0.00               | 0.00        | 88.88                |
| 18            | P5619702 | JOSEPH ZUSTAK         | 0.00               | 0.00        | 376.21               |
| 17            | P5619702 | TRAVIS R SMITH        | 0.00               | 0.00        | 515.10               |

| Pay<br>Period | Job Code | Employee                        | Commitment<br>(\$) | Ob.<br>(\$) | Expenditures<br>(\$) |
|---------------|----------|---------------------------------|--------------------|-------------|----------------------|
| 18            | P5619702 | DAVID J JUENKE <i>CACNE</i>     | 0.00               | 0.00        | <del>95.79</del>     |
| 17            | P5619702 | TREVOR MAY                      | 0.00               | 0.00        | 519.12               |
| 17            | P5619702 | WILL R MCKEE                    | 0.00               | 0.00        | 750.60               |
| 17            | P5619702 | WADE G SALVERSON                | 0.00               | 0.00        | 754.29               |
| 17            | P5619702 | VICTORIA A BECKER               | 0.00               | 0.00        | 692.92               |
| 17            | P5619702 | VALERY K LAMBETH                | 0.00               | 0.00        | 33.75                |
| 17            | P5619702 | TYLER H DETRICK                 | 0.00               | 0.00        | 695.99               |
| 17            | P5619702 | TERESA R SMYTH                  | 0.00               | 0.00        | 150.92               |
| 18            | P5619702 | DONALD LEON DAVIS               | 0.00               | 0.00        | 507.66               |
| 17            | P5619702 | MARK W MCCALLUM                 | 0.00               | 0.00        | 941.26               |
| 17            | P5619702 | MICHAEL A VIOLA                 | 0.00               | 0.00        | 491.30               |
| 17            | P5619702 | MATTHEW W HOLSTROM              | 0.00               | 0.00        | 549.67               |
| 17            | P5619702 | MATTHEW M PRENTISS              | 0.00               | 0.00        | 885.89               |
| 17            | P5619702 | MATTHEW J VASSEL                | 0.00               | 0.00        | 619.18               |
| 17            | P5619702 | MATTHEW GREGORY STUART          | 0.00               | 0.00        | 592.15               |
| 17            | P5619702 | MATTHEW C HANELT                | 0.00               | 0.00        | 732.85               |
| 17            | P5619702 | MICHAEL D COLE                  | 0.00               | 0.00        | 86.85                |
| 17            | P5619702 | MATT A RADTKE                   | 0.00               | 0.00        | 491.30               |
| 17            | P5619702 | MARIO N RODRIQUEZ               | 0.00               | 0.00        | 491.30               |
| 17            | P5619702 | MARK R GARLAND                  | 0.00               | 0.00        | 413.51               |
| 17            | P5619702 | MARK A JOHNSON                  | 0.00               | 0.00        | 788.48               |
| 17            | P5619702 | REX L CRABTREE                  | 0.00               | 0.00        | 737.40               |
| 17            | P5619702 | MARGARET R PROCHAZKA            | 0.00               | 0.00        | 739.58               |
| 17            | P5619702 | TIMOTHY E TROXEL                | 0.00               | 0.00        | 491.30               |
| 17            | P5619702 | MARGARET C SWENSEN <i>DISP.</i> | 0.00               | 0.00        | <del>360.19</del>    |
| 17            | P5619702 | MATT LINGENFELTER               | 0.00               | 0.00        | 513.12               |
| 17            | P5619702 | RAYMOND L LINNET <i>DISP.</i>   | 0.00               | 0.00        | <del>242.47</del>    |
| 17            | P5619702 | MICHAEL LAWRENCE SIMMONS        | 0.00               | 0.00        | 718.33               |

| Pay<br>Period | Job Code | Employee            | Commitment<br>(\$) | Obi<br>(\$)    | Expenditures<br>(\$) |
|---------------|----------|---------------------|--------------------|----------------|----------------------|
| 17            | P5619702 | REMONA A LAKE       | 0.00               | 0.00           | 1,256.74             |
| 17            | P5619702 | REBECA J FRANCO     | 0.00               | 0.00           | 384.04               |
| 17            | P5619702 | RANDALL D LADD      | 0.00               | 0.00           | 1,111.00             |
| 17            | P5619702 | PHILIP L HAWKINS    | 0.00               | 0.00           | 1,448.74             |
| 17            | P5619702 | PAUL U ALEXANDER    | 0.00               | 0.00           | 197.25               |
| 17            | P5619702 | PAUL S THORNTON     | 0.00               | 0.00           | 836.54               |
| 17            | P5619702 | PATRICK T DOYLE     | 0.00               | 0.00           | 710.05               |
| 17            | P5619702 | MICHAEL W STIGEN    | 0.00               | 0.00           | 796.48               |
| 17            | P5619702 | OWEN W ROCKSVOLD    | 0.00               | 0.00           | 300.67               |
| 17            | P5619702 | NICHOLAS R CARTIER  | 0.00               | 0.00           | 624.50               |
| 17            | P5619702 | NICHOLAS F SEITZ    | 0.00               | 0.00           | 68.61                |
| 17            | P5619702 | MORGAN D ROURKE     | 0.00               | 0.00           | 648.95               |
| 17            | P5619702 | PATRICK G SELLERS   | 0.00               | 0.00           | 665.43               |
| Total for:    |          |                     |                    | Shasta Trinity |                      |
|               |          |                     | 0.00               | 0.00           | 81,914.59            |
| 18            | P5619702 | CHARLOTTE WILD      | 0.00               | 0.00           | 211.12               |
| 18            | P5619702 | CHAD M KISS         | 0.00               | 0.00           | 281.87               |
| 18            | P5619702 | ANGELINA C BISHOP   | 0.00               | 0.00           | 141.61               |
| 18            | P5619702 | ANDREW D SWAYNE     | 0.00               | 0.00           | 104.56               |
| 17            | P5619702 | WAYNE H SINDEL      | 0.00               | 0.00           | 1,178.42             |
| 17            | P5619702 | TERRY LEE GUNDER    | 0.00               | 0.00           | 1,360.94             |
| 17            | P5619702 | TACY M FRANKLIN     | 0.00               | 0.00           | 644.68               |
| 17            | P5619702 | MATTHEW J MULLINS   | 0.00               | 0.00           | 746.10               |
| 17            | P5619702 | OLIVIA C LORGE      | 0.00               | 0.00           | 773.94               |
| 17            | P5619702 | RICHARD M LEDFORD   | 0.00               | 0.00           | 354.33               |
| 17            | P5619702 | PETER GRADY COFFMAN | 0.00               | 0.00           | 773.94               |
| 18            | P5619702 | DAVID L NOXON       | 0.00               | 0.00           | 117.47               |
| 17            | P5619702 | NICHOLAS B BUNCH    | 0.00               | 0.00           | 782.44               |

Unit Tahoe

| Pay<br>Period | Job Code | Employee                | Commitment<br>(\$) | Ot<br>(\$) | Expenditures<br>(\$) |
|---------------|----------|-------------------------|--------------------|------------|----------------------|
| 18            | P5619702 | JOSE A CASTILLO         | 0.00               | 0.00       | 104.56               |
| 17            | P5619702 | SEAN P HOOVER           | 0.00               | 0.00       | 572.34               |
| 18            | P5619702 | EMILY M BERTRAM         | 0.00               | 0.00       | 95.85                |
| 18            | P5619702 | ERIC B HUSMANN          | 0.00               | 0.00       | 117.47               |
| 18            | P5619702 | GRAHAM K WORLEY HOOD    | 0.00               | 0.00       | 117.47               |
| 18            | P5619702 | JAMES P LEEPER          | 0.00               | 0.00       | 117.47               |
| 18            | P5619702 | JASON E BEESLEY         | 0.00               | 0.00       | 218.44               |
| 18            | P5619702 | JECOBIE D WATERS        | 0.00               | 0.00       | 104.56               |
| 18            | P5619702 | WAYNE H SINDEL          | 0.00               | 0.00       | 234.56               |
| 18            | P5619702 | JORDAN C GATTS          | 0.00               | 0.00       | 95.85                |
| 18            | P5619702 | LEE G ETTEN             | 0.00               | 0.00       | 93.96                |
| 18            | P5619702 | MATTHEW J MULLINS       | 0.00               | 0.00       | 141.61               |
| 18            | P5619702 | SEAN P HOOVER           | 0.00               | 0.00       | 95.85                |
| 18            | P5619702 | TACY M FRANKLIN         | 0.00               | 0.00       | 117.47               |
| 17            | P5619702 | ALEX VASQUEZ            | 0.00               | 0.00       | 682.92               |
| 17            | P5619702 | LOUISE KAREN HOGERHEIDE | 0.00               | 0.00       | 810.69               |
| 18            | P5619702 | JEFFREY D HOUK JR       | 0.00               | 0.00       | 117.47               |
| 17            | P5619702 | CHARLOTTE WILD          | 0.00               | 0.00       | 1,005.69             |
| 17            | P5619702 | ADAM M LEYBA            | 0.00               | 0.00       | 887.81               |
| 17            | P5619702 | ANDREW D SWAYNE         | 0.00               | 0.00       | 577.73               |
| 17            | P5619702 | BENJAMIN J STRAHAN      | 0.00               | 0.00       | 585.20               |
| 17            | P5619702 | BOBBY F HUBBY           | 0.00               | 0.00       | 1,271.94             |
| 17            | P5619702 | BRANDON JAMES ANDERSON  | 0.00               | 0.00       | 688.85               |
| 17            | P5619702 | BRIAN RAY PIMENTEL      | 0.00               | 0.00       | 910.38               |
| 17            | P5619702 | BRYAN C SMITH           | 0.00               | 0.00       | 939.83               |
| 17            | P5619702 | ANGELINA C BISHOP       | 0.00               | 0.00       | 689.96               |
| 17            | P5619702 | CHARLES WRIGHT JONES    | 0.00               | 0.00       | 677.79               |
| 17            | P5619702 | LEE G ETTEN             | 0.00               | 0.00       | 704.57               |

| Pay Period                            | Job Code                   | Employee                                   | Commitment (\$) | Ob. (\$) | Expenditures (\$) |
|---------------------------------------|----------------------------|--|-----------------|----------|-------------------|
| 17                                    | P5619702                   | CHRISTIAN R SHERFY                         | 0.00            | 0.00     | 18.60             |
| 17                                    | P5619702                   | CONLAN C JONES                             | 0.00            | 0.00     | 688.85            |
| 17                                    | P5619702                   | DAVID L NOXON                              | 0.00            | 0.00     | 649.34            |
| 17                                    | P5619702                   | JOEL K BRONK                               | 0.00            | 0.00     | 865.82            |
| 17                                    | P5619702                   | KAREN L HAYDEN                             | 0.00            | 0.00     | 2,064.60          |
| 17                                    | P5619702                   | CHAD M KISS                                | 0.00            | 0.00     | 646.82            |
| 17                                    | P5619702                   | JORDAN C GATTS                             | 0.00            | 0.00     | 529.75            |
| 17                                    | P5619702                   | EMILY M BERTRAM                            | 0.00            | 0.00     | 529.75            |
| 17                                    | P5619702                   | JEREMY B JONES                             | 0.00            | 0.00     | 688.85            |
| 17                                    | P5619702                   | JEFFREY D HOUK JR                          | 0.00            | 0.00     | 649.34            |
| 17                                    | P5619702                   | JECOBIE D WATERS                           | 0.00            | 0.00     | 577.73            |
| 17                                    | P5619702                   | JASON E BEESLEY                            | 0.00            | 0.00     | 1,026.64          |
| 17                                    | P5619702                   | JAMES M BUCHANAN                           | 0.00            | 0.00     | 1,306.37          |
| 17                                    | P5619702                   | JACOB C LUCCHESI                           | 0.00            | 0.00     | 551.29            |
| 17                                    | P5619702                   | GRAHAM K WORLEY HOOD                       | 0.00            | 0.00     | 649.34            |
| 17                                    | P5619702                   | ERIC JAMES BEVIS                           | 0.00            | 0.00     | 1,110.53          |
| 17                                    | P5619702                   | ERIC B HUSMANN                             | 0.00            | 0.00     | 649.34            |
| 17                                    | P5619702                   | JASON P MERYDITH                           | 0.00            | 0.00     | 565.80            |
| Total for: Tahoe                      |                            |  | 0.00            | 0.00     | 34,018.47         |
| Unit                                  | Lake Tahoe Basin Mgmt Unit |  |                 |          |                   |
| 17                                    | P5619702                   | RICHARD L KRAUSHAAR                        | 0.00            | 0.00     | 990.07            |
| Total for: Lake Tahoe Basin Mgmt Unit |                            |  | 0.00            | 0.00     | 990.07            |
| Unit                                  | Ro Operations              |  |                 |          |                   |
| 17                                    | P5619702                   | WENDI SUEMI GIMA                           | 0.00            | 0.00     | 35.27             |
| 17                                    | P5619702                   | ROBERT L JUSTO COWARD <i>Aviation Mgr.</i> | 0.00            | 0.00     | <del>192.02</del> |
| 17                                    | P5619702                   | JOHN P SNOOK <i>Weather NO OPS</i>         | 0.00            | 0.00     | <del>514.49</del> |
| 17                                    | P5619702                   | DANIEL JAMES JOHNSON                       | 0.00            | 0.00     | 41.30             |
| 17                                    | P5619702                   | JOHN MICHAEL BLUMM                         | 0.00            | 0.00     | 541.44            |

| Unit | Regionwide And Earmarks | Pay<br>Period | Job Code | Employ                        | Commitment              | OL   | Expenditures |            |
|------|-------------------------|---------------|----------|-------------------------------|-------------------------|------|--------------|------------|
|      |                         |               |          |                               | (\$)                    | (\$) | (\$)         |            |
|      |                         |               |          | Total for:                    | Ro Operations           | 0.00 | 0.00         | 1,324.52   |
|      |                         | 18            | P5619702 | CHRISTY LYNN SKELTON          |                         | 0.00 | 0.00         | 162.71     |
|      |                         | 17            | P5619702 | LINDA MCMAHON <i>NO OPS</i>   |                         | 0.00 | 0.00         | 120.18     |
|      |                         | 17            | P5619702 | THOMAS JELLIOTT <i>NO OPS</i> |                         | 0.00 | 0.00         | 852.35     |
|      |                         |               |          | Total for:                    | Regionwide And Earmarks | 0.00 | 0.00         | 1,135.24   |
|      |                         |               |          | Payroll Total for:            | 2002                    | 0.00 | 0.00         | 152,403.03 |

*- 2477.05*  
*149,925.98*

Forest Service Payroll Cost Report for SHU-8 SHF Squirrel Fire 09/03/02

| Fiscal Year       | Pay Period        | Job Code | Employee                 | Commitment (\$) | UnLiquid Obligations (\$) | Expenditures (\$) |
|-------------------|-------------------|----------|--------------------------|-----------------|---------------------------|-------------------|
| 2003              | Pacific Southwest |          |                          |                 |                           |                   |
| Region            | Lassen            |          |                          |                 |                           |                   |
| Unit              | 17                | P5619702 | KENNETH W JONES          | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | DARLENE HALL             | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | SCOTT R FLYNN            | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | RUSSELL P ORR            | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | MICHAEL D HOWORTH        | 0.00            | 0.00                      | 40.98             |
|                   | 17                | P5619702 | MATTHEW D MASON          | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | MARK W STEELE            | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | LUCUS J STROHMEYER       | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | WALTER REED MALENA       | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | KRISTOPHER ANAGHA MCLEAN | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | WILLIAM J WELDON         | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | JULIE A PENDLETON        | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | JORDAN R SWICK           | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | JOHN V STAUFFER          | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | JOHN L HUBBARD           | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | JESSIE LEE KINGSBURY     | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | GEORGE A ALMOND          | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | DUSTAN R MUELLER         | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | DREU E MURIN             | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | LAWRENCE G AULT          | 0.00            | 0.00                      | 0.00              |
|                   | 17                | P5619702 | SCOTT R TURNER           | 0.00            | 0.00                      | 0.00              |
| Total for: Lassen |                   |          |                          | 0.00            | 0.00                      | 40.98             |

| Unit | Pay Period     | Job Code | Employ                             | Commitment (\$) | OL (\$) | Expenditures (\$) |
|------|----------------|----------|------------------------------------|-----------------|---------|-------------------|
|      | Modoc          |          |                                    |                 |         |                   |
|      | 17             | P5619702 | BOB A BEEBE                        | 0.00            | 0.00    | 0.00              |
|      | 17             | P5619702 | DANIEL L JONES                     | 0.00            | 0.00    | 0.00              |
|      | 17             | P5619702 | FERNANDO M CALDERON                | 0.00            | 0.00    | 0.00              |
|      | 17             | P5619702 | JAMES D RALEY                      | 0.00            | 0.00    | 22.04             |
|      | 17             | P5619702 | JESSE BAUTISTA                     | 0.00            | 0.00    | 0.00              |
|      | 17             | P5619702 | WILLIE ALMAND                      | 0.00            | 0.00    | 0.00              |
|      |                |          | Total for: Modoc                   | 0.00            | 0.00    | 22.04             |
| Unit | Shasta Trinity |          |                                    |                 |         |                   |
|      | 17             | P5619702 | JASON D SHARRAH                    | 0.00            | 0.00    | 0.00              |
|      | NONE           | P5619702 | MISC EMPLOYEE - AD'S               | 0.00            | 0.00    | 5,910.96          |
|      | 19             | P5619702 | MICHELE MARIE FRISBIE <i>cache</i> | 0.00            | 0.00    | <del>138.87</del> |
|      | 19             | P5619702 | MARIO N RODRIQUEZ                  | 0.00            | 0.00    | 2,243.78          |
|      | 17             | P5619702 | WADE G SALVERSON                   | 0.00            | 0.00    | 0.00              |
|      | 17             | P5619702 | PATRICK T DOYLE                    | 0.00            | 0.00    | 0.00              |
|      | 17             | P5619702 | KENT E NICHOLS                     | 0.00            | 0.00    | 0.00              |
|      | 17             | P5619702 | JAMES E LUNDERGREEN                | 0.00            | 0.00    | 0.00              |
|      | 17             | P5619702 | JAKE J HAERTLING                   | 0.00            | 0.00    | 0.00              |
|      | 17             | P5619702 | MICHAEL A VIOLA                    | 0.00            | 0.00    | 0.00              |
|      |                |          | Total for: Shasta Trinity          | 0.00            | 0.00    | 8,293.61          |
| Unit | Sierra         |          |                                    |                 |         |                   |
|      | NONE           | P5619702 | MISC EMPLOYEE - AD'S               | 0.00            | 0.00    | 413.18            |
|      |                |          | Total for: Sierra                  | 0.00            | 0.00    | 413.18            |
| Unit | Tahoe          |          |                                    |                 |         |                   |
|      | 17             | P5619702 | BOBBY F HUBBY                      | 0.00            | 0.00    | 0.00              |
|      |                |          | Total for: Tahoe                   | 0.00            | 0.00    | 0.00              |
| Unit | Ro Operations  |          |                                    |                 |         |                   |
|      | 17             | P5619702 | WENDI SUEMI GIMA                   | 0.00            | 0.00    | 0.04              |

Pay  
Period

Job Code

Emplo.

Commitment  
O  
(\$)

Expenditures  
(\$)

|                    |               | Commitment<br>O<br>(\$) |      | Expenditures<br>(\$) |
|--------------------|---------------|-------------------------|------|----------------------|
| Total for:         | Ro Operations | 0.00                    | 0.00 | 0.04                 |
| Payroll Total for: | 2003          | 0.00                    | 0.00 | 8,769.85             |

- 138.8  
8630.9

# Forest Service Other Cost Report for SHU-8454 SHF Squirrel Fire 09/03/02

| Region  | Unit           | Job Code | Month | Vendor                 | BOC  | Trans Code | Doc Nbr     | Line Nbr | Trans Type | Reference Information       | Commitment (\$) | UnLiquid Obligations (\$) | Expenditures (\$) |
|---|----------------|----------|-------|------------------------|------|------------|-------------|----------|------------|-----------------------------|-----------------|---------------------------|-------------------|
| <b>BOC Group Travel, Mileage, Per Diem, Transportation (GBL), Training, TOS, Relocation Services, TDY</b> |                |          |       |                        |      |            |             |          |            |                             |                 |                           |                   |
| 05  | Shasta Trinity | P5619702 | Sep   | ADAM M LEYBA           | 2131 | XT         | 242942T0354 | 003      | 01         | 62226XXXXES 090202 090502   | 0.00            | 0.00                      | 56.25             |
| 05  | Shasta Trinity | P5619702 | Sep   | ANDREW D SWAYNE        | 2131 | XT         | 242942T0355 | 003      | 01         | 53708XXXXES 090202 090502   | 0.00            | 0.00                      | 56.25             |
| 05  | Shasta Trinity | P5619702 | Sep   | ANGELINA C BISHOP      | 2131 | XT         | 242942T0356 | 003      | 01         | 51908XXXXES 090202 090502   | 0.00            | 0.00                      | 56.25             |
| 05  | Lassen         | P5619702 | Sep   | ANN SANI               | 2131 | XT         | 243180T0053 | 001      | 01         | 55469XXXXES 090302 090402   | 0.00            | 0.00                      | 45.00             |
| 05  | Lassen         | P5619702 | Sep   | ANTHONY M BARONE       | 2131 | XT         | 243352T1299 | 003      | 01         | 56955XXXXES 090102 090502   | 0.00            | 0.00                      | 31.50             |
| 05  | Shasta Trinity | P5619702 | Sep   | ARTHUR JOHN MORA       | 2131 | XT         | 242755T0138 | 003      | 01         | 2NM11053480242252T06580004  | 0.00            | 0.00                      | 13.50             |
| 05  | Lassen         | P5619702 | Sep   | BANK OF AMERICA        | 2131 | V5         | 00029536208 | 002      | 05         | ROBERT MORENO RED ROBIN #70 | 0.00            | 0.00                      | 345.43            |
| 05  | Lassen         | P5619702 | Sep   | BANK OF AMERICA        | 2131 | V5         | 00029482164 | 002      | 05         | RUSSELL ORR OXFORD SUITES   | 0.00            | 0.00                      | 432.00            |
| 05  | Lassen         | P5619702 | Sep   | BANK OF AMERICA        | 2131 | V5         | 00029536200 | 002      | 05         | MARK STEELE HOLIDAY INNS    | 0.00            | 0.00                      | 103.40            |
| 05  | Lassen         | P5619702 | Sep   | BANK OF AMERICA        | 2131 | V5         | 00029536203 | 002      | 05         | MARK STEELE HALF TIME PIZZA | 0.00            | 0.00                      | 32.12             |
| 05  | Lassen         | P5619702 | Sep   | BANK OF AMERICA        | 2131 | V5         | 00029536202 | 002      | 05         | MARK STEELE HALF TIME PIZZA | 0.00            | 0.00                      | 3.00              |
| 05  | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2131 | V5         | 00029536204 | 002      | 05         | MARK STEELE HOLIDAY INNS    | 0.00            | 0.00                      | 103.40            |
| 05  | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2131 | V5         | 00029482166 | 002      | 05         | RANDY LADD MOTEL 6 0        | 0.00            | 0.00                      | 193.52            |
| 05  | Tahoe          | P5619702 | Sep   | BANK OF AMERICA        | 2131 | V5         | 00029712320 | 002      | 05         | WAYNE SINDEL RED LION HOTEL | 0.00            | 0.00                      | 605.00            |
| 05  | Tahoe          | P5619702 | Sep   | BANK OF AMERICA        | 2131 | V5         | 00029712320 | 001      | 05         | WAYNE SINDEL RED LION HOTEL | 0.00            | 0.00                      | -605.00           |
| 05  | Lassen         | P5619702 | Sep   | BANK OF AMERICA        | 2131 | V5         | 00029537454 | 002      | 05         | WAYNE SINDEL RED LION HOTEL | 0.00            | 0.00                      | 605.00            |
| 05  | Lassen         | P5619702 | Sep   | BANK OF AMERICA        | 2131 | V5         | 00029536201 | 002      | 05         | MARK STEELE HOLIDAY INNS    | 0.00            | 0.00                      | 103.40            |
| 05  | Lassen         | P5619702 | Sep   | BANK OF AMERICA        | 2141 | V5         | 00029536185 | 002      | 05         | MARK STEELE APPLEBEE'S      | 0.00            | 0.00                      | 70.00             |
| 05  | Lassen         | P5619702 | Sep   | BANK OF AMERICA        | 2141 | V5         | 00029536184 | 002      | 05         | KENT NICHOLS RED LOBSTER 0  | 0.00            | 0.00                      | 54.23             |
| 05  | Shasta Trinity | P5619702 | Sep   | BENJAMIN J STRAHAN     | 2131 | XT         | 243002T0066 | 003      | 01         | KENT NICHOLS RED LION HOTEL | 0.00            | 0.00                      | 177.00            |
| 05  | Shasta Trinity | P5619702 | Sep   | BILL R CAPRAUN         | 2131 | XT         | 242636T1195 | 003      | 01         | 61507XXXXES 090202 090502   | 0.00            | 0.00                      | 56.25             |
| 05  | Shasta Trinity | P5619702 | Sep   | BOBBY F HUBBY          | 2131 | XT         | 243002T0881 | 003      | 01         | 13588XXXXES 090202 090502   | 0.00            | 0.00                      | 13.50             |
| 05  | Shasta Trinity | P5619702 | Sep   | BRANDON JAMES ANDERSON | 2131 | XT         | 243002T0884 | 003      | 01         | 55431XXXXES 090202 090502   | 0.00            | 0.00                      | 68.25             |
| 05  | Shasta Trinity | P5619702 | Sep   | BRIAN RAY PIMENTEL     | 2131 | XT         | 243089T0292 | 003      | 01         | 56591XXXXES 090202 090502   | 0.00            | 0.00                      | 68.25             |
| 05  | Shasta Trinity | P5619702 | Sep   | BRYAN C SMITH          | 2131 | XT         | 243002T0886 | 003      | 01         | 60701XXXXES 090202 090502   | 0.00            | 0.00                      | 68.25             |
| 05  | Lassen         | P5619702 | Sep   | CALEB B LIEF           | 2131 | XT         | 243352T1301 | 003      | 01         | 25627XXXXES 090202 090502   | 0.00            | 0.00                      | 68.25             |
| 05  | Shasta Trinity | P5619702 | Sep   | CHAD M KISS            | 2131 | XT         | 242942T0359 | 003      | 01         | 18460XXXXES 090102 090502   | 0.00            | 0.00                      | 31.50             |
| 05  | Shasta Trinity | P5619702 | Sep   | CHARLES WRIGHT JONES   | 2131 | XT         | 243002T0888 | 003      | 01         | 60868XXXXES 090202 090502   | 0.00            | 0.00                      | 45.37             |
| 05  | Shasta Trinity | P5619702 | Sep   | CHARLOTTE WILD         | 2131 | XT         | 243089T0065 | 003      | 01         | 55369XXXXES 090202 090502   | 0.00            | 0.00                      | 68.25             |
| 05  | Shasta Trinity | P5619702 | Sep   | CHRISTOPHER J TUGGLE   | 2131 | XT         | 243431T0668 | 001      | 01         | 45231XXXXES 090202 090502   | 0.00            | 0.00                      | 45.37             |
| 05  | Lassen         | P5619702 | Sep   | CHRISTOPHER R TAGUDIN  | 2131 | XT         | 243180T0054 | 001      | 01         | 56579XXXXES 090102 090202   | 0.00            | 0.00                      | 23.00             |
|   |                |          |       |                        |      |            |             |          |            | 54967XXXXES 090302 090402   | 0.00            | 0.00                      | 45.00             |

| Region | Unit           | Job Code | Month | Vendor                    | BOC  | Trans Code | Doc Nbr     | Line Nbr | Trans Type | Reference Information     | Commitment (\$) | UnLiquid Obligations (\$) | Expenditures (\$) |
|--------|----------------|----------|-------|---------------------------|------|------------|-------------|----------|------------|---------------------------|-----------------|---------------------------|-------------------|
| 05     | Lassen         | P5619702 | Sep   | CHUCK A LEWIS             | 2131 | XT         | 243352T1303 | 003      | 01         | 56793XXXXES 090102 090502 |                 |                           |                   |
| 05     | Shasta Trinity | P5619702 | Sep   | CONLAN C JONES            | 2131 | XT         | 243002T0891 | 003      | 01         | 55911XXXXES 090202 090502 | 0.00            | 0.00                      | 31.50             |
| 05     | Lassen         | P5619702 | Sep   | DANIEL OWEN               | 2131 | XT         | 243352T1305 | 003      | 01         | 56169XXXXES 090102 090502 | 0.00            | 0.00                      | 68.25             |
| 05     | Shasta Trinity | P5619702 | Sep   | DAVID L NOXON             | 2131 | XT         | 242942T0360 | 003      | 01         | 56449XXXXES 090202 090502 | 0.00            | 0.00                      | 31.50             |
| 05     | Lassen         | P5619702 | Sep   | DONALD P FREGULIA         | 2131 | XT         | 243352T1307 | 003      | 01         | 57255XXXXES 090102 090502 | 0.00            | 0.00                      | 45.37             |
| 05     | Shasta Trinity | P5619702 | Sep   | EMILY M BERTRAM           | 2131 | XT         | 242942T0361 | 003      | 01         | 54897XXXXES 090202 090502 | 0.00            | 0.00                      | 31.50             |
| 05     | Shasta Trinity | P5619702 | Sep   | ERIC B HUSMANN            | 2131 | XT         | 242942T0362 | 003      | 01         | 56879XXXXES 090202 090502 | 0.00            | 0.00                      | 56.25             |
| 05     | Shasta Trinity | P5619702 | Sep   | ERIC JAMES BEVIS          | 2131 | XT         | 243002T0893 | 003      | 01         | 62203XXXXES 090202 090502 | 0.00            | 0.00                      | 56.25             |
| 05     | Shasta Trinity | P5619702 | Sep   | ERIC L POTTER             | 2131 | XT         | 242636T1196 | 003      | 01         | 55071XXXXES 090202 090502 | 0.00            | 0.00                      | 68.25             |
| 05     | Shasta Trinity | P5619702 | Sep   | GRAHAM K WORLEY HOOD      | 2131 | XT         | 242942T0363 | 003      | 01         | 34670XXXXES 090202 090502 | 0.00            | 0.00                      | 13.50             |
| 05     | Shasta Trinity | P5619702 | Sep   | JACOB C LUCCHESI          | 2131 | XT         | 242942T0366 | 003      | 01         | 61728XXXXES 090202 090502 | 0.00            | 0.00                      | 56.25             |
| 05     | Shasta Trinity | P5619702 | Sep   | JAKE J HAERTLING          | 2131 | XT         | 243431T0204 | 003      | 01         | 61305XXXXES 090202 090502 | 0.00            | 0.00                      | 56.25             |
| 05     | Shasta Trinity | P5619702 | Sep   | JAMES E LUNDERGREEN       | 2131 | XT         | 243431T0338 | 003      | 01         | 54686XXXXES 090202 090502 | 0.00            | 0.00                      | 11.00             |
| 05     | Shasta Trinity | P5619702 | Sep   | JAMES M BUCHANAN          | 2131 | XT         | 243002T0898 | 003      | 01         | 23923XXXXES 090202 090502 | 0.00            | 0.00                      | 92.75             |
| 05     | Lassen         | P5619702 | Sep   | JAMES RUST                | 2131 | XT         | 243002T0777 | 001      | 01         | 56693XXXXES 090302 090402 | 0.00            | 0.00                      | 68.25             |
| 05     | Shasta Trinity | P5619702 | Sep   | JASON E BEESLEY           | 2131 | XT         | 242942T0367 | 003      | 01         | 55927XXXXES 090202 090502 | 0.00            | 0.00                      | 45.00             |
| 05     | Shasta Trinity | P5619702 | Sep   | JASON P MERYDITH          | 2131 | XT         | 242942T0368 | 003      | 01         | 61603XXXXES 090202 090502 | 0.00            | 0.00                      | 56.25             |
| 05     | Shasta Trinity | P5619702 | Sep   | JECOBIE D WATERS          | 2131 | XT         | 242942T0369 | 003      | 01         | 61412XXXXES 090202 090502 | 0.00            | 0.00                      | 45.37             |
| 05     | Shasta Trinity | P5619702 | Sep   | JEFFREY D HOUK JR         | 2131 | XT         | 242942T0370 | 003      | 01         | 55969XXXXES 090202 090502 | 0.00            | 0.00                      | 45.37             |
| 05     | Shasta Trinity | P5619702 | Sep   | JEREMY B JONES            | 2131 | XT         | 243002T0901 | 003      | 01         | 60205XXXXES 090202 090502 | 0.00            | 0.00                      | 45.37             |
| 05     | Lassen         | P5619702 | Sep   | JEREMY CHRISTOPHER STOCKS | 2131 | XT         | 243431T0609 | 003      | 01         | 56879XXXXES 090102 090502 | 0.00            | 0.00                      | 68.25             |
| 05     | Lassen         | P5619702 | Sep   | JOEL D KOENIG             | 2131 | XT         | 243352T1312 | 003      | 01         | 62120XXXXES 090102 090502 | 0.00            | 0.00                      | 31.50             |
| 05     | Shasta Trinity | P5619702 | Sep   | JOEL K BRONK              | 2131 | XT         | 243002T0904 | 003      | 01         | 55493XXXXES 090202 090502 | 0.00            | 0.00                      | 31.50             |
| 05     | Lassen         | P5619702 | Sep   | JOHN D BRISTOW            | 2131 | XT         | 243352T1314 | 003      | 01         | 54743XXXXES 090102 090502 | 0.00            | 0.00                      | 68.25             |
| 05     | Shasta Trinity | P5619702 | Sep   | JOHN J ENNEKING           | 2131 | XT         | 242636T1197 | 003      | 01         | 57097XXXXES 090202 090502 | 0.00            | 0.00                      | 31.50             |
| 05     | Shasta Trinity | P5619702 | Sep   | JOHN MUN HEPPEP           | 2131 | XT         | 242755T0140 | 003      | 01         | 56681XXXXES 090202 090502 | 0.00            | 0.00                      | 13.50             |
| 05     | Shasta Trinity | P5619702 | Sep   | JORDAN C GATTS            | 2131 | XT         | 243002T0068 | 003      | 01         | 61932XXXXES 090202 090502 | 0.00            | 0.00                      | 13.50             |
| 05     | Lassen         | P5619702 | Sep   | JORDAN R SWICK            | 2131 | XT         | 243089T0266 | 001      | 01         | 36998XXXXES 090302 090402 | 0.00            | 0.00                      | 45.37             |
| 05     | Lassen         | P5619702 | Sep   | JUSTIN K CAVASSO          | 2131 | XT         | 243352T1316 | 003      | 01         | 56467XXXXES 090102 090502 | 0.00            | 0.00                      | 45.00             |
| 05     | Shasta Trinity | P5619702 | Sep   | KENT E NICHOLS            | 2131 | XT         | 243352T0394 | 003      | 01         | 55392XXXXES 090202 090502 | 0.00            | 0.00                      | 31.50             |
| 05     | Lassen         | P5619702 | Sep   | KRISTI ANNE KRUMSICK      | 2131 | XT         | 243352T1318 | 003      | 01         | 61507XXXXES 090102 090502 | 0.00            | 0.00                      | 38.15             |
| 05     | Shasta Trinity | P5619702 | Sep   | KRISTINE ALWARD           | 2131 | XT         | 243180T1665 | 003      | 01         | 55171XXXXES 090202 090502 | 0.00            | 0.00                      | 31.50             |
| 05     | Shasta Trinity | P5619702 | Sep   | LEE G ETTEN               | 2131 | XT         | 242942T0371 | 003      | 01         | 57478XXXXES 090202 090502 | 0.00            | 0.00                      | 11.00             |
| 05     | Lassen         | P5619702 | Sep   | LINDSEY N BUIS KELLEY     | 2131 | XT         | 243352T1321 | 003      | 01         | 55395XXXXES 090102 090502 | 0.00            | 0.00                      | 56.25             |
| 05     | Lassen         | P5619702 | Sep   | MARIO N RODRIQUEZ         | 2131 | XT         | 243352T1322 | 003      | 01         | 56163XXXXES 090102 090502 | 0.00            | 0.00                      | 31.50             |
| 05     | Lassen         | P5619702 | Sep   | MATT A RADTKE             | 2131 | XT         | 243352T1326 | 003      | 01         | 55263XXXXES 090102 090502 | 0.00            | 0.00                      | 31.50             |
| 05     | Shasta Trinity | P5619702 | Sep   | MATTHEW J MULLINS         | 2131 | XT         | 242942T0372 | 003      | 01         | 55047XXXXES 090202 090502 | 0.00            | 0.00                      | 45.37             |
| 05     | Shasta Trinity | P5619702 | Sep   | MATTHEW M PRENTISS        | 2131 | XT         | 242636T1198 | 003      | 01         | 62538XXXXES 090202 090502 | 0.00            | 0.00                      | 13.50             |
| 05     | Lassen         | P5619702 | Sep   | MATTHEW W HOLSTROM        | 2131 | XT         | 243352T1324 | 003      | 01         | 51776XXXXES 090102 090502 | 0.00            | 0.00                      | 31.50             |
| 05     | Lassen         | P5619702 | Sep   | MICHAEL A VIOLA           | 2131 | XT         | 243352T1328 | 003      | 01         | 56071XXXXES 090102 090502 | 0.00            | 0.00                      | 31.50             |

Forest Service Other Cost Report for SHU-8454 SHF Squirrel Fire 09/03/02 Jan-16-2003

| Region  | Unit                | Job Code | Month | Vendor                    | BOC  | Trans Code | Doc Nbr     | Line Nbr | Trans Type | Reference Information      | Commitment (\$) | UnLiquid Obligations (\$) | Expenditures (\$) |
|---|---------------------|----------|-------|---------------------------|------|------------|-------------|----------|------------|----------------------------|-----------------|---------------------------|-------------------|
| 05  | Lassen              | P5619702 | Sep   | MICHAEL J DAVIS           | 2131 | XT         | 243002T1101 | 001      | 01         | 54117XXXES 090302 090402   |                 |                           |                   |
| 05  | Shasta Trinity      | P5619702 | Sep   | MICHAEL W STIGEN          | 2131 | XT         | 242636T1199 | 003      | 01         | 55163XXXES 090202 090502   | 0.00            | 0.00                      | 45.00             |
| 05  | Shasta Trinity      | P5619702 | Sep   | NICHOLAS B BUNCH          | 2131 | XT         | 243002T0909 | 003      | 01         | 56677XXXES 090202 090502   | 0.00            | 0.00                      | 13.50             |
| 05  | Lassen              | P5619702 | Sep   | NICHOLAS R CARTIER        | 2131 | XT         | 243352T1330 | 003      | 01         | 55195XXXES 090102 090502   | 0.00            | 0.00                      | 68.25             |
| 05  | Shasta Trinity      | P5619702 | Sep   | OLIVIA C LORGE            | 2131 | XT         | 243002T0912 | 003      | 01         | 57065XXXES 090202 090502   | 0.00            | 0.00                      | 31.50             |
| 05  | Shasta Trinity      | P5619702 | Sep   | PETER GRADY COFFMAN       | 2131 | XT         | 243002T0914 | 003      | 01         | 57251XXXES 090202 090502   | 0.00            | 0.00                      | 68.25             |
| 05  | Shasta Trinity      | P5619702 | Sep   | REMONA A LAKE             | 2131 | XT         | 243431T0681 | 003      | 01         | 57182XXXES 090202 090702   | 0.00            | 0.00                      | 68.25             |
| 05  | Shasta Trinity      | P5619702 | Sep   | ROBERT B BENTE            | 2131 | XT         | 242636T0858 | 003      | 01         | 57211XXXES 090202 090502   | 0.00            | 0.00                      | 13.25             |
| 05  | Shasta Trinity      | P5619702 | Sep   | ROBERT DUANE STIGEN       | 2131 | XT         | 242755T0141 | 003      | 01         | 2NM11053480242252T06580004 | 0.00            | 0.00                      | 10.50             |
| 05  | Lassen              | P5619702 | Sep   | ROBERT MORENO             | 2131 | XT         | 243352T1332 | 003      | 01         | 55961XXXES 090102 090502   | 0.00            | 0.00                      | 13.50             |
| 05  | Lassen              | P5619702 | Sep   | RUSSELL P ORR             | 2131 | XT         | 243180T0057 | 001      | 01         | 54681XXXES 090302 090402   | 0.00            | 0.00                      | 31.50             |
| 05  | Shasta Trinity      | P5619702 | Sep   | SCOTT M SCHUSTER          | 2131 | XT         | 242636T1200 | 003      | 01         | 54215XXXES 090202 090502   | 0.00            | 0.00                      | 45.00             |
| 05  | Lassen              | P5619702 | Sep   | SCOTT R FREEMAN           | 2131 | XT         | 243089T0269 | 001      | 01         | 57339XXXES 090302 090402   | 0.00            | 0.00                      | 13.50             |
| 05  | Shasta Trinity      | P5619702 | Sep   | SEAN P HOOVER             | 2131 | XT         | 242942T0376 | 003      | 01         | 56387XXXES 090202 090502   | 0.00            | 0.00                      | 45.00             |
| 05  | Shasta Trinity      | P5619702 | Sep   | TACY M FRANKLIN           | 2131 | XT         | 242942T0377 | 003      | 01         | 56245XXXES 090202 090502   | 0.00            | 0.00                      | 45.37             |
| 05  | Shasta Trinity      | P5619702 | Sep   | TERRY LEE GUNDER          | 2131 | XT         | 243352T1522 | 003      | 01         | 30558XXXES 090202 090502   | 0.00            | 0.00                      | 45.37             |
| 05  | Lassen              | P5619702 | Sep   | TIMOTHY E TROXEL          | 2131 | XT         | 243352T1334 | 003      | 01         | 61205XXXES 090102 090502   | 0.00            | 0.00                      | 68.25             |
| 05  | Shasta Trinity      | P5619702 | Sep   | TRAVIS R SMITH            | 2131 | XT         | 243431T0206 | 003      | 01         | 60809XXXES 090202 090502   | 0.00            | 0.00                      | 31.50             |
| 05  | Shasta Trinity      | P5619702 | Sep   | VICTORIA A BECKER         | 2131 | XT         | 242636T1201 | 003      | 01         | 56857XXXES 090202 090502   | 0.00            | 0.00                      | 11.00             |
| 05  | Lassen              | P5619702 | Sep   | WADE G SALVERSON          | 2131 | XT         | 243352T1336 | 003      | 01         | 50404XXXES 090102 090502   | 0.00            | 0.00                      | 13.50             |
| 05  | Shasta Trinity      | P5619702 | Sep   | WAYNE H SINDEL            | 2131 | XT         | 242942T0378 | 003      | 01         | 57104XXXES 090202 090502   | 0.00            | 0.00                      | 31.50             |
| 05  | Stanislaus          | P5619702 | Sep   | WES B DOTTER              | 2131 | XT         | 243431T0683 | 001      | 01         | 44096XXXES 090102 090202   | 0.00            | 0.00                      | 138.75            |
| 05  | Lassen              | P5619702 | Sep   | ZACHARY J RICH            | 2131 | XT         | 243180T0060 | 001      | 01         | 54865XXXES 090302 090402   | 0.00            | 0.00                      | 23.00             |
| <b>Total for:</b>   |                     |          |       |                           |      |            |             |          |            |                            | 0.00            | 0.00                      | 5,660.10          |
| <b>Travel, Mileage, Per Diem, Transportation (GBL), Training, TOS, Relocation Services, TDY</b> |                     |          |       |                           |      |            |             |          |            |                            |                 |                           |                   |
| <b>BOC Group Other Contractual Services Including NFC</b>                                       |                     |          |       |                           |      |            |             |          |            |                            |                 |                           |                   |
| 05  | Shasta Trinity      | P5619702 | Sep   | BUTLER AIRCRAFT CO        | 2540 | PV         | 06202000542 | 004      | 01         | NONE                       | 0.00            | 0.00                      | 7,165.60 X        |
| 15  | National Operations | P5619702 | Sep   | CARSON HELICOPTERS        | 2541 | PV         | 04022002196 | 008      | 01         | NONE                       | 0.00            | 0.00                      | 42,222.00 X       |
| 05  | Lassen              | P5619702 | Sep   | COMMANDER NW              | 2541 | PV         | 05062000935 | 004      | 01         | COMMANDER NW               | 0.00            | 0.00                      | 5,994.20 X        |
| 05  | Shasta Trinity      | P5619702 | Sep   | CONSTRUCTION HELICOPTERS  | 2541 | PV         | 05082001664 | 003      | 01         | NONE                       | 0.00            | 0.00                      | 7,404.60 X        |
| 05  | Lassen              | P5619702 | Sep   | INTERMOUNTAIN HELICOPTERS | 2541 | PV         | 05062000934 | 004      | 01         | INTERMTN HELICOPTERS       | 0.00            | 0.00                      | 5,176.20 X        |
| <b>Total for:</b>   |                     |          |       |                           |      |            |             |          |            |                            | 0.00            | 0.00                      | 67,962.60         |
| <b>Other Contractual Services Including NFC</b>   |                     |          |       |                           |      |            |             |          |            |                            |                 |                           |                   |
| <b>BOC Group Materials, Supplies, All Other</b>   |                     |          |       |                           |      |            |             |          |            |                            |                 |                           |                   |
| 05  | Shasta Trinity      | P5619702 | Sep   | ADAM M LEYBA              | 2575 | XT         | 242942T0354 | 007      | 01         | 62226XXXES 090202 090502   | 0.00            | 0.00                      | 15.00             |
| 05  | Shasta Trinity      | P5619702 | Sep   | ANDREW D SWAYNE           | 2575 | XT         | 242942T0355 | 007      | 01         | 53708XXXES 090202 090502   | 0.00            | 0.00                      | 15.00             |
| 05  | Shasta Trinity      | P5619702 | Sep   | ANGELINA C BISHOP         | 2575 | XT         | 242942T0356 | 007      | 01         | 51908XXXES 090202 090502   | 0.00            | 0.00                      | 15.00             |
| 05  | Lassen              | P5619702 | Sep   | ANN SANI                  | 2575 | XT         | 243180T0053 | 003      | 01         | 55469XXXES 090302 090402   | 0.00            | 0.00                      | 10.00             |

Forest Service Other Cost Report for SHU-8454 SHF Squirrel Fire 09/03/02 Jan-16-2003

| Region | Unit           | Job Code | Month | Vendor                 | BOC  | Trans Code | Doc Nbr     | Line Nbr | Trans Type | Reference Information          | Commitment (\$) | UnLiquid Obligations (\$) | Expenditures (\$) |
|--------|----------------|----------|-------|------------------------|------|------------|-------------|----------|------------|--------------------------------|-----------------|---------------------------|-------------------|
| 05     | Lassen         | P5619702 | Sep   | ANTHONY M BARONE       | 2575 | XT         | 243352T1299 | 007      | 01         | 56955XXXXES 090102 090502      | 0.00            | 0.00                      | 5.00              |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2570 | V5         | 00029537122 | 002      | 05         | PAUL THORNTON BLACK BEAR DINE  | 0.00            | 0.00                      | 44.28             |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2570 | V5         | 00029441348 | 002      | 05         | PHILIP HAWKINS OXFORD SUITES   | 0.00            | 0.00                      | 425.00            |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2570 | V5         | 00029537092 | 002      | 05         | REX CRABTREE QUALITY PLUS CA   | 0.00            | 0.00                      | 11.95             |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2576 | V8         | 00029471756 | 002      | 02         | LESLYE CABODI RALEYS #422 0    | 0.00            | 0.00                      | 28.47             |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2671 | V5         | 00029537450 | 002      | 05         | CHARLOTTE WILD STROUPS CHAINSA | 0.00            | 0.00                      | 89.85             |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2671 | V5         | 00029537449 | 002      | 05         | CHARLOTTE WILD STROUPS CHAINSA | 0.00            | 0.00                      | 499.20            |
| 05     | Tahoe          | P5619702 | Sep   | BANK OF AMERICA        | 2671 | V5         | 00029482997 | 002      | 05         | JAMES BUCHANAN RED LION HOTEL  | 0.00            | 0.00                      | 715.00            |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2671 | V8         | 00029823764 | 003      | 02         | CHUCK LEWIS DIAMOND SAW SHO    | 0.00            | 0.00                      | 26.00             |
| 05     | Lassen         | P5619702 | Sep   | BANK OF AMERICA        | 2671 | V8         | 00029265729 | 002      | 02         | CHRIS TAGUDIN CHEVRON CHESTER  | 0.00            | 0.00                      | 41.98             |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2691 | V5         | 00029537123 | 002      | 05         | ANDREW THORNE PERKO'S #112     | 0.00            | 0.00                      | 40.50             |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2691 | V8         | 00029878515 | 015      | 02         | MARY NIETO NUPLA CORPORATI     | 0.00            | 0.00                      | 12.85             |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2691 | V8         | 00029878130 | 004      | 02         | MARY NIETO REI DIRECT SALE     | 0.00            | 0.00                      | 110.55            |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2691 | V8         | 00029877469 | 005      | 02         | MARY NIETO FORESTRY SUPPLI     | 0.00            | 0.00                      | 108.22            |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2691 | V8         | 00029682367 | 002      | 02         | MARY NIETO WILDFIRE            | 0.00            | 0.00                      | 1,521.60          |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2691 | V8         | 00029821409 | 007      | 02         | MARY NIETO LIBERTY MOUNTAI     | 0.00            | 0.00                      | 78.65             |
| 05     | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA        | 2691 | V8         | 00029877346 | 008      | 02         | MARY NIETO SUPPLY CACHE        | 0.00            | 0.00                      | 31.55             |
| 05     | Shasta Trinity | P5619702 | Sep   | BOBBY F HUBBY          | 2575 | XT         | 243002T0881 | 007      | 01         | 55431XXXXES 090202 090502      | 0.00            | 0.00                      | 7.80              |
| 05     | Shasta Trinity | P5619702 | Sep   | BRANDON JAMES ANDERSON | 2575 | XT         | 243002T0884 | 007      | 01         | 56591XXXXES 090202 090502      | 0.00            | 0.00                      | 7.80              |
| 05     | Shasta Trinity | P5619702 | Sep   | BRIAN RAY PIMENTEL     | 2575 | XT         | 243089T0292 | 007      | 01         | 60701XXXXES 090202 090502      | 0.00            | 0.00                      | 7.80              |
| 05     | Shasta Trinity | P5619702 | Sep   | BRYAN C SMITH          | 2575 | XT         | 243002T0886 | 007      | 01         | 25627XXXXES 090202 090502      | 0.00            | 0.00                      | 7.80              |
| 05     | Lassen         | P5619702 | Sep   | CALEB B LIEF           | 2575 | XT         | 243352T1301 | 007      | 01         | 18460XXXXES 090102 090502      | 0.00            | 0.00                      | 5.00              |
| 05     | Shasta Trinity | P5619702 | Sep   | CHAD M KISS            | 2575 | XT         | 242942T0359 | 007      | 01         | 60868XXXXES 090202 090502      | 0.00            | 0.00                      | 15.00             |
| 05     | Shasta Trinity | P5619702 | Sep   | CHARLES WRIGHT JONES   | 2575 | XT         | 243002T0888 | 007      | 01         | 55369XXXXES 090202 090502      | 0.00            | 0.00                      | 7.80              |
| 05     | Lassen         | P5619702 | Sep   | CHRISTOPHER R TAGUDIN  | 2575 | XT         | 243180T0054 | 003      | 01         | 54967XXXXES 090302 090402      | 0.00            | 0.00                      | 10.00             |
| 05     | Lassen         | P5619702 | Sep   | CHUCK A LEWIS          | 2575 | XT         | 243352T1303 | 007      | 01         | 56793XXXXES 090102 090502      | 0.00            | 0.00                      | 5.00              |
| 05     | Shasta Trinity | P5619702 | Sep   | CONLAN C JONES         | 2575 | XT         | 243002T0891 | 007      | 01         | 55911XXXXES 090202 090502      | 0.00            | 0.00                      | 7.80              |
| 05     | Lassen         | P5619702 | Sep   | DANIEL OWEN            | 2575 | XT         | 243352T1305 | 007      | 01         | 56169XXXXES 090102 090502      | 0.00            | 0.00                      | 5.00              |
| 05     | Shasta Trinity | P5619702 | Sep   | DAVID L NOXON          | 2575 | XT         | 242942T0360 | 007      | 01         | 56449XXXXES 090202 090502      | 0.00            | 0.00                      | 15.00             |
| 05     | Lassen         | P5619702 | Sep   | DONALD P FREGULIA      | 2575 | XT         | 243352T1307 | 007      | 01         | 57255XXXXES 090102 090502      | 0.00            | 0.00                      | 5.00              |
| 05     | Shasta Trinity | P5619702 | Sep   | ERIC B HUSMANN         | 2575 | XT         | 242942T0362 | 007      | 01         | 56879XXXXES 090202 090502      | 0.00            | 0.00                      | 15.00             |
| 05     | Shasta Trinity | P5619702 | Sep   | ERIC JAMES BEVIS       | 2575 | XT         | 243002T0893 | 007      | 01         | 62203XXXXES 090202 090502      | 0.00            | 0.00                      | 7.80              |
| 05     | Shasta Trinity | P5619702 | Sep   | GRAHAM K WORLEY HOOD   | 2575 | XT         | 242942T0363 | 007      | 01         | 34670XXXXES 090202 090502      | 0.00            | 0.00                      | 7.50              |
| 05     | Shasta Trinity | P5619702 | Sep   | JAKE J HAERTLING       | 2575 | XT         | 243431T0204 | 007      | 01         | 61305XXXXES 090202 090502      | 0.00            | 0.00                      | 7.50              |
| 05     | Shasta Trinity | P5619702 | Sep   | JAMES E LUNDERGREEN    | 2575 | XT         | 243431T0338 | 007      | 01         | 54686XXXXES 090202 090502      | 0.00            | 0.00                      | 18.06             |
| 05     | Shasta Trinity | P5619702 | Sep   | JAMES M BUCHANAN       | 2575 | XT         | 243002T0898 | 007      | 01         | 23923XXXXES 090202 090502      | 0.00            | 0.00                      | 7.80              |
| 05     | Lassen         | P5619702 | Sep   | JAMES RUST             | 2575 | XT         | 243002T0777 | 003      | 01         | 56693XXXXES 090302 090402      | 0.00            | 0.00                      | 10.00             |
| 05     | Shasta Trinity | P5619702 | Sep   | JASON E BEESLEY        | 2575 | XT         | 242942T0367 | 007      | 01         | 55927XXXXES 090202 090502      | 0.00            | 0.00                      | 15.00             |
| 05     | Shasta Trinity | P5619702 | Sep   | JECOBIE D WATERS       | 2575 | XT         | 242942T0369 | 007      | 01         | 61412XXXXES 090202 090502      | 0.00            | 0.00                      | 15.00             |
| 05     | Shasta Trinity | P5619702 | Sep   | JEFFREY D HOUK JR      | 2575 | XT         | 242942T0370 | 007      | 01         | 55969XXXXES 090202 090502      | 0.00            | 0.00                      | 15.00             |

Forest Service Other Cost Report for SHU-8454 SHF Squirrel Fire 09/03/02 Jan-16-2003

| Region  | Unit           | Job Code | Month | Vendor                    | BOC  | Trans Code | Doc Nbr     | Line Nbr | Trans Type | Reference Information       | Commitment (\$) | UnLiquid Obligations (\$) | Expenditures (\$) |
|---|----------------|----------|-------|---------------------------|------|------------|-------------|----------|------------|-----------------------------|-----------------|---------------------------|-------------------|
| 05  | Shasta Trinity | P5619702 | Sep   | JEREMY B JONES            | 2575 | XT         | 243002T0901 | 007      | 01         | 60205XXXXES 090202 090502   |                 |                           |                   |
| 05  | Lassen         | P5619702 | Sep   | JEREMY CHRISTOPHER STOCKS | 2575 | XT         | 243431T0609 | 007      | 01         | 56879XXXXES 090102 090502   | 0.00            | 0.00                      | 7.80              |
| 05  | Lassen         | P5619702 | Sep   | JOEL D KOENIG             | 2575 | XT         | 243352T1312 | 007      | 01         | 62120XXXXES 090102 090502   | 0.00            | 0.00                      | 5.00              |
| 05  | Shasta Trinity | P5619702 | Sep   | JOEL K BRONK              | 2575 | XT         | 243002T0904 | 007      | 01         | 55493XXXXES 090202 090502   | 0.00            | 0.00                      | 5.00              |
| 05  | Shasta Trinity | P5619702 | Sep   | JORDAN C GATTS            | 2575 | XT         | 243002T0068 | 007      | 01         | 61932XXXXES 090202 090502   | 0.00            | 0.00                      | 7.80              |
| 05  | Lassen         | P5619702 | Sep   | JORDAN R SWICK            | 2575 | XT         | 243089T0266 | 003      | 01         | 36988XXXXES 090302 090402   | 0.00            | 0.00                      | 15.00             |
| 05  | Lassen         | P5619702 | Sep   | JUSTIN K CAVASSO          | 2575 | XT         | 243352T1316 | 007      | 01         | 56467XXXXES 090102 090502   | 0.00            | 0.00                      | 10.00             |
| 05  | Lassen         | P5619702 | Sep   | KRISTI ANNE KRUMSICK      | 2575 | XT         | 243352T1318 | 007      | 01         | 61507XXXXES 090102 090502   | 0.00            | 0.00                      | 5.00              |
| 05  | Shasta Trinity | P5619702 | Sep   | KRISTINE ALWARD           | 2575 | XT         | 243180T1665 | 007      | 01         | 55171XXXXES 090202 090502   | 0.00            | 0.00                      | 5.00              |
| 05  | Shasta Trinity | P5619702 | Sep   | LEE G ETTEN               | 2575 | XT         | 242942T0371 | 007      | 01         | 57478XXXXES 090202 090502   | 0.00            | 0.00                      | 7.50              |
| 05  | Lassen         | P5619702 | Sep   | LINDSEY N BUIS KELLEY     | 2575 | XT         | 243352T1321 | 007      | 01         | 55395XXXXES 090102 090502   | 0.00            | 0.00                      | 15.00             |
| 05  | Lassen         | P5619702 | Sep   | MARIO N RODRIQUEZ         | 2575 | XT         | 243352T1322 | 007      | 01         | 56163XXXXES 090102 090502   | 0.00            | 0.00                      | 5.00              |
| 05  | Lassen         | P5619702 | Sep   | MATT A RADTKE             | 2575 | XT         | 243352T1326 | 007      | 01         | 55263XXXXES 090102 090502   | 0.00            | 0.00                      | 5.00              |
| 05  | Lassen         | P5619702 | Sep   | MATTHEW W HOLSTROM        | 2575 | XT         | 243352T1324 | 007      | 01         | 51776XXXXES 090102 090502   | 0.00            | 0.00                      | 5.00              |
| 05  | Lassen         | P5619702 | Sep   | MICHAEL A VIOLA           | 2575 | XT         | 243352T1328 | 007      | 01         | 58071XXXXES 090102 090502   | 0.00            | 0.00                      | 5.00              |
| 05  | Lassen         | P5619702 | Sep   | MICHAEL J DAVIS           | 2575 | XT         | 243002T1101 | 003      | 01         | 54117XXXXES 090302 090402   | 0.00            | 0.00                      | 5.00              |
| 05  | Shasta Trinity | P5619702 | Sep   | NICHOLAS B BUNCH          | 2575 | XT         | 243002T0909 | 007      | 01         | 56677XXXXES 090202 090502   | 0.00            | 0.00                      | 10.00             |
| 05  | Lassen         | P5619702 | Sep   | NICHOLAS R CARTIER        | 2575 | XT         | 243352T1330 | 007      | 01         | 55195XXXXES 090102 090502   | 0.00            | 0.00                      | 7.80              |
| 05  | Shasta Trinity | P5619702 | Sep   | OLIVIA C LORGE            | 2575 | XT         | 243002T0912 | 007      | 01         | 57065XXXXES 090202 090502   | 0.00            | 0.00                      | 5.00              |
| 05  | Shasta Trinity | P5619702 | Sep   | PETER GRADY COFFMAN       | 2575 | XT         | 243002T0914 | 007      | 01         | 57251XXXXES 090202 090502   | 0.00            | 0.00                      | 7.80              |
| 05  | Shasta Trinity | P5619702 | Sep   | REMONA A LAKE             | 2575 | XT         | 243431T0681 | 007      | 01         | 57182XXXXES 090202 090702   | 0.00            | 0.00                      | 7.80              |
| 05  | Lassen         | P5619702 | Sep   | ROBERT MORENO             | 2575 | XT         | 243352T1332 | 007      | 01         | 55961XXXXES 090102 090502   | 0.00            | 0.00                      | 14.25             |
| 05  | Lassen         | P5619702 | Sep   | RUSSELL P ORR             | 2575 | XT         | 243180T0057 | 003      | 01         | 54681XXXXES 090302 090402   | 0.00            | 0.00                      | 5.00              |
| 05  | Lassen         | P5619702 | Sep   | SCOTT R FREEMAN           | 2575 | XT         | 243089T0269 | 003      | 01         | 57339XXXXES 090302 090402   | 0.00            | 0.00                      | 10.00             |
| 05  | Shasta Trinity | P5619702 | Sep   | SEAN P HOOVER             | 2575 | XT         | 242942T0376 | 007      | 01         | 56387XXXXES 090202 090502   | 0.00            | 0.00                      | 10.00             |
| 05  | Shasta Trinity | P5619702 | Sep   | TACY M FRANKLIN           | 2575 | XT         | 242942T0377 | 007      | 01         | 56245XXXXES 090202 090502   | 0.00            | 0.00                      | 15.00             |
| 05  | Shasta Trinity | P5619702 | Sep   | TERRY LEE GUNDER          | 2575 | XT         | 243352T1522 | 007      | 01         | 30558XXXXES 090202 090502   | 0.00            | 0.00                      | 15.00             |
| 05  | Lassen         | P5619702 | Sep   | TIMOTHY E TROXEL          | 2575 | XT         | 243352T1334 | 007      | 01         | 61205XXXXES 090102 090502   | 0.00            | 0.00                      | 7.80              |
| 05  | Shasta Trinity | P5619702 | Sep   | TRAVIS R SMITH            | 2575 | XT         | 243431T0206 | 007      | 01         | 60809XXXXES 090202 090502   | 0.00            | 0.00                      | 5.00              |
| 05  | Lassen         | P5619702 | Sep   | WADE G SALVERSON          | 2575 | XT         | 243352T1336 | 007      | 01         | 50404XXXXES 090102 090502   | 0.00            | 0.00                      | 7.50              |
| 05  | Shasta Trinity | P5619702 | Sep   | WAYNE H SINDEL            | 2575 | XT         | 242942T0378 | 007      | 01         | 57104XXXXES 090202 090502   | 0.00            | 0.00                      | 5.00              |
| 05  | Lassen         | P5619702 | Sep   | ZACHARY J RICH            | 2575 | XT         | 243180T0060 | 003      | 01         | 54865XXXXES 090302 090402   | 0.00            | 0.00                      | 6.75              |
| Total for:  |                |          |       |                           |      |            |             |          |            |                             |                 |                           |                   |
| Materials, Supplies, All Other  |                |          |       |                           |      |            |             |          |            |                             | 0.00            | 0.00                      | 4,328.91          |
| <b>BOC Group Equipment, Capitalized Equipment, Contract For Equipment</b> |                |          |       |                           |      |            |             |          |            |                             |                 |                           |                   |
| 05  | Shasta Trinity | P5619702 | Sep   | BANK OF AMERICA           | 2531 | V5         | 00029537099 | 002      | 05         | MICHAEL COLE ERNIES ECONOMY | 0.00            | 0.00                      | 245.00            |
| 05  | Lassen         | P5619702 | Sep   | MISC VENDOR - GOVERNMENT  | 2513 | EV         | 24329542290 | 001      | FE         | 1*155*4721                  | 0.00            | 0.00                      | 190.80            |
| 05  | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT  | 2513 | EV         | 24329525408 | 001      | FE         | 1*155*0958                  | 0.00            | 0.00                      | 74.90             |
| 05  | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT  | 2513 | EV         | 24329541191 | 001      | FE         | 1*155*4556                  | 0.00            | 0.00                      | 231.00            |

Forest Service Other Cost Report for SHU-8454 SHF Squirrel Fire 09/03/02 Jan-16-2003

| Region | Unit           | Job Code | Month | Vendor                   | BOC  | Trans Code | Doc Nbr     | Line Nbr | Trans Type | Reference Information    | Commitment (\$) | UnLiquid Obligations (\$) | Expenditures (\$) |
|--------|----------------|----------|-------|--------------------------|------|------------|-------------|----------|------------|--------------------------|-----------------|---------------------------|-------------------|
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329529050 | 001      | FE         | 1*155*1941               | 0.00            | 0.00                      | 27.20             |
| 05     | Tahoe          | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329542497 | 001      | FE         | 1*155*4754               | 0.00            | 0.00                      | 241.15            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329531702 | 001      | FE         | 1*155*2466               | 0.00            | 0.00                      | 91.20             |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329529014 | 001      | FE         | 1*155*1926               | 0.00            | 0.00                      | 13.52             |
| 05     | Lassen         | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329553300 | 001      | FE         | 1*155*8068               | 0.00            | 0.00                      | 307.80            |
| 05     | Lassen         | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329550484 | 001      | FE         | 1*155*6672               | 0.00            | 0.00                      | 96.00             |
| 05     | Tahoe          | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329549897 | 001      | FE         | 1*155*6518               | 0.00            | 0.00                      | 664.32            |
| 05     | Tahoe          | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329530221 | 001      | FE         | 1*155*2172               | 0.00            | 0.00                      | 104.25            |
| 05     | Tahoe          | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329531080 | 001      | FE         | 1*155*2309               | 0.00            | 0.00                      | 218.55            |
| 05     | Tahoe          | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329542451 | 001      | FE         | 1*155*4751               | 0.00            | 0.00                      | 159.00            |
| 05     | Lassen         | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329542516 | 001      | FE         | 1*155*4756               | 0.00            | 0.00                      | 222.60            |
| 05     | Klamath        | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329549968 | 001      | FE         | 1*155*6532               | 0.00            | 0.00                      | 356.72            |
| 05     | Tahoe          | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329539190 | 001      | FE         | 1*155*4173               | 0.00            | 0.00                      | 560.00            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329534453 | 001      | FE         | 1*155*3240               | 0.00            | 0.00                      | 96.00             |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329547144 | 001      | FE         | 1*155*6094               | 0.00            | 0.00                      | 321.30            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329548099 | 001      | FE         | 1*155*6226               | 0.00            | 0.00                      | 196.35            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329548951 | 001      | FE         | 1*155*6343               | 0.00            | 0.00                      | 190.40            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329550448 | 001      | FE         | 1*155*6667               | 0.00            | 0.00                      | 362.95            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329552459 | 001      | FE         | 1*155*7410               | 0.00            | 0.00                      | 80.15             |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329547333 | 001      | FE         | 1*155*6124               | 0.00            | 0.00                      | 230.40            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329542085 | 001      | FE         | 1*155*4701               | 0.00            | 0.00                      | 171.60            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329547968 | 001      | FE         | 1*155*6210               | 0.00            | 0.00                      | 440.44            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329534159 | 001      | FE         | 1*155*3173               | 0.00            | 0.00                      | 58.80             |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329556081 | 001      | FE         | 1*155*9531               | 0.00            | 0.00                      | 200.10            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329537787 | 001      | FE         | 1*155*3886               | 0.00            | 0.00                      | 67.48             |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329542922 | 001      | FE         | 1*155*4815               | 0.00            | 0.00                      | 227.70            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329542876 | 001      | FE         | 1*155*4807               | 0.00            | 0.00                      | 486.45            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329542834 | 001      | FE         | 1*155*4801               | 0.00            | 0.00                      | 175.95            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329541407 | 001      | FE         | 1*155*4592               | 0.00            | 0.00                      | 227.70            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329540449 | 001      | FE         | 1*155*4405               | 0.00            | 0.00                      | 223.60            |
| 05     | Shasta Trinity | P5619702 | Sep   | MISC VENDOR - GOVERNMENT | 2513 | EV         | 24329547712 | 001      | FE         | 1*155*6173               | 0.00            | 0.00                      | 273.70            |
| 05     | Shasta Trinity | P5619702 | Sep   | NONE                     | 2513 | EV         | 24329534958 | 001      | FE         | 1*155*3348               | 0.00            | 0.00                      | 204.00            |
| 05     | Shasta Trinity | P5619702 | Sep   | NONE                     | 2513 | IV         | 05142W00008 | 003      | TO         | MILEAGE CHRG FOR EQ 3340 | 0.00            | 0.00                      | 21.00             |
| 05     | Shasta Trinity | P5619702 | Sep   | NONE                     | 2513 | IV         | 05142W00007 | 021      | TO         | MILEAGE CHRG FOR EQ 1946 | 0.00            | 0.00                      | 13.05             |
| 05     | Shasta Trinity | P5619702 | Sep   | NONE                     | 2513 | IV         | 05142W00008 | 025      | TO         | MILEAGE CHRG FOR EQ 7034 | 0.00            | 0.00                      | 361.60            |
| 05     | Shasta Trinity | P5619702 | Sep   | NONE                     | 2513 | IV         | 05142W00009 | 004      | TO         | USE CHRG FOR EQ 7145     | 0.00            | 0.00                      | 810.00            |
| 05     | Shasta Trinity | P5619702 | Sep   | NONE                     | 2513 | IV         | 05202W00043 | 009      | TO         | AIRCRAFT USE             | 0.00            | 0.00                      | 718.00            |
| 05     | Shasta Trinity | P5619702 | Sep   | NONE                     | 2513 | IV         | 05142W00008 | 008      | TO         | MILEAGE CHRG FOR EQ 3580 | 0.00            | 0.00                      | 4.65              |

| Region   | Unit | Job Code | Month | Vendor | BOC | Trans Code | Doc Nbr | Line Nbr | Trans Type | Reference Information | Commitment (\$) | UnLiquid Obligations (\$) | Expenditures (\$) |
|--|------|----------|-------|--------|-----|------------|---------|----------|------------|-----------------------|-----------------|---------------------------|-------------------|
| Total for:   |      |          |       |        |     |            |         |          |            |                       | 0.00            | 0.00                      | 9,967.38          |
| Equipment, Capitalized Equipment, Contract For Equipment |      |          |       |        |     |            |         |          |            |                       |                 |                           |                   |
| Other Cost Total for: 2002                               |      |          |       |        |     |            |         |          |            |                       | 0.00            | 0.00                      | 87,918.99         |

# Forest Service Other Cost Report for SHU-8454 SHF Squirrel Fire 09/03/02

| Region                         | Unit           | Job Code    | Month | Vendor                | BOC  | Trans Code | Doc Nbr     | Line Nbr | Trans Type | Reference Information      | Commitment (\$) | UnLiquid Obligations (\$) | Expenditures (\$) |
|--------------------------------|----------------|-------------|-------|-----------------------|------|------------|-------------|----------|------------|----------------------------|-----------------|---------------------------|-------------------|
| <b>Fiscal Year</b>             |                | <b>2003</b> |       |                       |      |            |             |          |            |                            |                 |                           |                   |
| <b>BOC Group Miscellaneous</b> |                |             |       |                       |      |            |             |          |            |                            |                 |                           |                   |
| 05                             | Sequoia        | P5619702    | Oct   | AARON M KEMP          | 0000 | XT         | 244005T1377 | 004      | 03         | 36504XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | BEAU LEVI ROBERTS     | 0000 | XT         | 244005T1293 | 004      | 03         | 61320XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | BOB A BEEBE           | 0000 | XT         | 244005T1146 | 004      | 03         | 54092XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Shasta Trinity | P5619702    | Oct   | BRIAN A BURGER        | 0000 | XT         | 244005T0533 | 004      | 03         | 60409XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Lassen         | P5619702    | Oct   | CHARLES A PRATT IV    | 0000 | XT         | 340133T0051 | 004      | 03         | 2NM11050611062266T00060004 | 0.00            | 0.00                      | 0.00              |
| 05                             | Lassen         | P5619702    | Oct   | CHARLES A PRATT IV    | 0000 | XT         | 340133T0051 | 008      | 03         | 2NM11050611062266T00060004 | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | CHRISTOPHER GUTIERREZ | 0000 | XT         | 244005T1378 | 004      | 03         | 57073XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | DANIEL L JONES        | 0000 | XT         | 244005T1379 | 004      | 03         | 56599XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | ERIC D RANDOLPH       | 0000 | XT         | 244005T1294 | 004      | 03         | 51913XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | FERNANDO M CALDERON   | 0000 | XT         | 244005T1380 | 004      | 03         | 56369XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | GREG A KELLER         | 0000 | XT         | 244005T1147 | 004      | 03         | 54670XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | JAMES D RALEY         | 0000 | XT         | 244005T1148 | 004      | 03         | 52361XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Lassen         | P5619702    | Oct   | JAMES F JIMENEZ       | 0000 | XT         | 243765T0134 | 004      | 03         | 54686XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Lassen         | P5619702    | Oct   | JAMES F JIMENEZ       | 0000 | XT         | 243765T0134 | 008      | 03         | 54686XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | JASON E BEW           | 0000 | XT         | 244005T1381 | 004      | 03         | 23751XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | JESSE BAUTISTA        | 0000 | XT         | 244005T1483 | 004      | 03         | 55485XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Shasta Trinity | P5619702    | Oct   | JONATHAN P THIEDE     | 0000 | XT         | 244005T0127 | 004      | 03         | 55697XXXXES 090202 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Shasta Trinity | P5619702    | Oct   | JONATHAN P THIEDE     | 0000 | XT         | 244005T0127 | 008      | 03         | 55697XXXXES 090202 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | JOSEPH A JOHNSTON     | 0000 | XT         | 244005T1149 | 004      | 03         | 55943XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Shasta Trinity | P5619702    | Oct   | KATHERYN DAWN KABBE   | 0000 | XT         | 244005T0128 | 008      | 03         | 35282XXXXES 090202 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Shasta Trinity | P5619702    | Oct   | KATHERYN DAWN KABBE   | 0000 | XT         | 244005T0128 | 004      | 03         | 35282XXXXES 090202 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Shasta Trinity | P5619702    | Oct   | MARGARET R PROCHAZKA  | 0000 | XT         | 244005T1043 | 002      | 03         | 55631XXXXES 090302 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | MICAH J WINDBIGLER    | 0000 | XT         | 244005T1383 | 004      | 03         | 54989XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | MICHAEL BOHORQUEZ     | 0000 | XT         | 244005T1384 | 004      | 03         | 32050XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Sequoia        | P5619702    | Oct   | MICHAEL P CRITES      | 0000 | XT         | 244005T1385 | 004      | 03         | 60560XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Shasta Trinity | P5619702    | Oct   | PATRICK T DOYLE       | 0000 | XT         | 244005T0129 | 008      | 03         | 57121XXXXES 090202 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Shasta Trinity | P5619702    | Oct   | PATRICK T DOYLE       | 0000 | XT         | 244005T0129 | 004      | 03         | 57121XXXXES 090202 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Shasta Trinity | P5619702    | Oct   | PAUL S THORNTON       | 0000 | XT         | 244005T0535 | 004      | 03         | 56792XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Tahoe          | P5619702    | Oct   | ROCKY L FOSTER        | 0000 | XT         | 340037T0556 | 004      | 03         | 50415XXXXES 090202 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Tahoe          | P5619702    | Oct   | ROCKY L FOSTER        | 0000 | XT         | 340037T0556 | 008      | 03         | 50415XXXXES 090202 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Shasta Trinity | P5619702    | Oct   | RYAN A REGINATO       | 0000 | XT         | 244005T1173 | 004      | 03         | 55787XXXXES 090102 090502  | 0.00            | 0.00                      | 0.00              |
| 05                             | Shasta Trinity | P5619702    | Oct   | RYAN J PADILLA        | 0000 | XT         | 340079T0083 | 002      | 03         | 62403XXXXES 090102 090202  | 0.00            | 0.00                      | 0.00              |

| Region                   | Unit           | Job Code | Month | Vendor             | BOC  | Trans Code | Doc Nbr     | Line Nbr | Trans Type | Reference Information     | Commitment (\$) | Unliquid Obligations (\$) | Expenditures (\$) |
|--------------------------|----------------|----------|-------|--------------------|------|------------|-------------|----------|------------|---------------------------|-----------------|---------------------------|-------------------|
| 05                       | Sequoia        | P5619702 | Oct   | RYAN M TUSS        | 0000 | XT         | 244005T1386 | 004      | 03         | 51711XXXXES 090102 090502 | 0.00            | 0.00                      | 0.00              |
| 05                       | Sequoia        | P5619702 | Oct   | SHANE M TOSSE      | 0000 | XT         | 244005T1387 | 004      | 03         | 50198XXXXES 090102 090502 | 0.00            | 0.00                      | 0.00              |
| 05                       | Shasta Trinity | P5619702 | Oct   | STEPHEN G LOUGHREY | 0000 | XT         | 244005T1979 | 002      | 03         | 26531XXXXES 090302 090502 | 0.00            | 0.00                      | 0.00              |
| 05                       | Sequoia        | P5619702 | Oct   | WILLIAM W ALMAND   | 0000 | XT         | 244005T1388 | 004      | 03         | 55873XXXXES 090102 090502 | 0.00            | 0.00                      | 0.00              |
| Total for: Miscellaneous |                |          |       |                    |      |            |             |          |            |                           | 0.00            | 0.00                      | 0.00              |

**BOC Group Travel, Mileage, Per Diem, Transportation (GBL), Training, TOS, Relocation Services, TDY**

|    |                |          |     |                       |      |    |             |     |    |                            |      |      |       |
|----|----------------|----------|-----|-----------------------|------|----|-------------|-----|----|----------------------------|------|------|-------|
| 05 | Sequoia        | P5619702 | Oct | AARON M KEMP          | 2131 | XT | 244005T1377 | 003 | 01 | 36504XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Sequoia        | P5619702 | Oct | BEAU LEVI ROBERTS     | 2131 | XT | 244005T1293 | 003 | 01 | 61320XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Sequoia        | P5619702 | Oct | BOB A BEEBE           | 2131 | XT | 244005T1146 | 003 | 01 | 54092XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Shasta Trinity | P5619702 | Oct | BRIAN A BURGER        | 2131 | XT | 244005T0533 | 003 | 01 | 60409XXXXES 090102 090502  | 0.00 | 0.00 | 24.50 |
| 05 | Lassen         | P5619702 | Oct | CHARLES A PRATT IV    | 2131 | XT | 340133T0051 | 003 | 01 | 2NM11050611062266T00060004 | 0.00 | 0.00 | 38.15 |
| 05 | Sequoia        | P5619702 | Oct | CHRISTOPHER GUTIERREZ | 2131 | XT | 244005T1378 | 003 | 01 | 57073XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Sequoia        | P5619702 | Oct | DANIEL L JONES        | 2131 | XT | 244005T1379 | 003 | 01 | 56599XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Sequoia        | P5619702 | Oct | ERIC D RANDOLPH       | 2131 | XT | 244005T1294 | 003 | 01 | 51913XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Sequoia        | P5619702 | Oct | FERNANDO M CALDERON   | 2131 | XT | 244005T1380 | 003 | 01 | 56369XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Sequoia        | P5619702 | Oct | GREG A KELLER         | 2131 | XT | 244005T1147 | 003 | 01 | 54670XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Sequoia        | P5619702 | Oct | JAMES D RALEY         | 2131 | XT | 244005T1148 | 003 | 01 | 52361XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Lassen         | P5619702 | Oct | JAMES F JIMENEZ       | 2131 | XT | 243765T0134 | 003 | 01 | 54686XXXXES 090102 090502  | 0.00 | 0.00 | 31.50 |
| 05 | Sequoia        | P5619702 | Oct | JASON E BEW           | 2131 | XT | 244005T1381 | 003 | 01 | 23751XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Sequoia        | P5619702 | Oct | JESSE BAUTISTA        | 2131 | XT | 244005T1483 | 003 | 01 | 56485XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Shasta Trinity | P5619702 | Oct | JONATHAN P THIEDE     | 2131 | XT | 244005T0127 | 003 | 01 | 55697XXXXES 090202 090502  | 0.00 | 0.00 | 38.15 |
| 05 | Sequoia        | P5619702 | Oct | JOSEPH A JOHNSTON     | 2131 | XT | 244005T1149 | 003 | 01 | 55943XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Shasta Trinity | P5619702 | Oct | KATHERYN DAWN KABBE   | 2131 | XT | 244005T0128 | 003 | 01 | 35282XXXXES 090202 090502  | 0.00 | 0.00 | 38.15 |
| 05 | Shasta Trinity | P5619702 | Oct | MARGARET R PROCHAZKA  | 2131 | XT | 244005T1043 | 001 | 01 | 55631XXXXES 090302 090502  | 0.00 | 0.00 | 51.00 |
| 05 | Sequoia        | P5619702 | Oct | MICAH J WINDBIGLER    | 2131 | XT | 244005T1383 | 003 | 01 | 54989XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Sequoia        | P5619702 | Oct | MICHAEL BOHORQUEZ     | 2131 | XT | 244005T1384 | 003 | 01 | 32050XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Sequoia        | P5619702 | Oct | MICHAEL P CRITES      | 2131 | XT | 244005T1385 | 003 | 01 | 60660XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Shasta Trinity | P5619702 | Oct | PATRICK T DOYLE       | 2131 | XT | 244005T0129 | 003 | 01 | 57121XXXXES 090202 090502  | 0.00 | 0.00 | 38.15 |
| 05 | Shasta Trinity | P5619702 | Oct | PAUL S THORNTON       | 2131 | XT | 244005T0535 | 003 | 01 | 56792XXXXES 090102 090502  | 0.00 | 0.00 | 24.50 |
| 05 | Tahoe          | P5619702 | Oct | ROCKY L FOSTER        | 2131 | XT | 340037T0556 | 003 | 01 | 50415XXXXES 090202 090502  | 0.00 | 0.00 | 30.50 |
| 05 | Shasta Trinity | P5619702 | Oct | RYAN A REGINATO       | 2131 | XT | 244005T1173 | 003 | 01 | 55787XXXXES 090102 090502  | 0.00 | 0.00 | 24.50 |
| 05 | Shasta Trinity | P5619702 | Oct | RYAN J PADILLA        | 2131 | XT | 340079T0083 | 001 | 01 | 62403XXXXES 090102 090202  | 0.00 | 0.00 | 23.00 |
| 05 | Sequoia        | P5619702 | Oct | RYAN M TUSS           | 2131 | XT | 244005T1386 | 003 | 01 | 51711XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Sequoia        | P5619702 | Oct | SHANE M TOSSE         | 2131 | XT | 244005T1387 | 003 | 01 | 50198XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |
| 05 | Shasta Trinity | P5619702 | Oct | STEPHEN G LOUGHREY    | 2131 | XT | 244005T1979 | 001 | 01 | 26531XXXXES 090302 090502  | 0.00 | 0.00 | 51.00 |
| 05 | Sequoia        | P5619702 | Oct | WILLIAM W ALMAND      | 2131 | XT | 244005T1388 | 003 | 01 | 55873XXXXES 090102 090502  | 0.00 | 0.00 | 16.45 |

| Region   | Unit           | Job Code | Month | Vendor                   | BOC  | Trans Code | Doc Nbr     | Line Nbr | Trans Type | Reference Information          | Commitment (\$) | UnLiquid Obligations (\$) | Expenditures (\$) |
|--|----------------|----------|-------|--------------------------|------|------------|-------------|----------|------------|--------------------------------|-----------------|---------------------------|-------------------|
| Total for:   |                |          |       |                          |      |            |             |          |            |                                |                 |                           |                   |
| Travel, Mileage, Per Diem, Transportation (GBL), Training, TOS, Relocation Services, TDY |                |          |       |                          |      |            |             |          |            |                                | 0.00            | 0.00                      | 709.20            |
| <b>BOC Group Other Contractual Services Including NFC</b>                                |                |          |       |                          |      |            |             |          |            |                                |                 |                           |                   |
| 05   | Shasta Trinity | P5619702 | Nov   | CITY OF KLAMATH FALLS    | 2540 | PV         | 06203000066 | 020      | 01         | NONE                           | 0.00            | 0.00                      | 147.00            |
| Total for:   |                |          |       |                          |      |            |             |          |            |                                | 0.00            | 0.00                      | 147.00            |
| <b>BOC Group Materials, Supplies, All Other</b>  |                |          |       |                          |      |            |             |          |            |                                |                 |                           |                   |
| 05   | Shasta Trinity | P5619702 | Nov   | ARAMARK UNIFORM SERVICES | 2570 | VE         | 932911156AC | 017      | 01         | 459A7390130 01                 | 0.00            | 0.00                      | 52.50             |
| 05   | Shasta Trinity | P5619702 | Feb   | ARAMARK UNIFORM SERVICES | 2570 | VE         | 903411093AD | 006      | 01         | 459A7390130 01                 | 0.00            | 0.00                      | 16.25             |
| 05   | Shasta Trinity | P5619702 | Nov   | ARAMARK UNIFORM SERVICES | 4310 | VS         | 932911156AC | 017      | 01         | AUTO DISBURSEMENT SCHD POSTING | 0.00            | 0.00                      | 0.19              |
| 05   | Shasta Trinity | P5619702 | Feb   | ARAMARK UNIFORM SERVICES | 4310 | VS         | 903411093AD | 006      | 01         | AUTO DISBURSEMENT SCHD POSTING | 0.00            | 0.00                      | 0.02              |
| 05   | Shasta Trinity | P5619702 | Nov   | BANK OF AMERICA          | 2576 | V5         | 00029535887 | 002      | 06         | DEIRDRE HANNON RAPIDCARE WALK- | 0.00            | 0.00                      | 468.44            |
| 05   | Shasta Trinity | P5619702 | Jan   | BANK OF AMERICA          | 2576 | V5         | 00031923221 | 002      | 05         | LESLYE CABODI MARSHALL HOSPIT  | 0.00            | 0.00                      | 131.00            |
| 05   | Shasta Trinity | P5619702 | Nov   | BANK OF AMERICA          | 2576 | V5         | 00030119016 | 002      | 05         | AMY BEHME TRINITY HOSPITA      | 0.00            | 0.00                      | 440.80            |
| 05   | Shasta Trinity | P5619702 | Oct   | BANK OF AMERICA          | 2670 | V5         | 00029733795 | 003      | 06         | PHILIP HAWKINS SUPPLY CACHE    | 0.00            | 0.00                      | 37.13             |
| 05   | Lassen         | P5619702 | Oct   | BANK OF AMERICA          | 2671 | V5         | 00030616348 | 002      | 05         | MARK STEELE GSA-FSS-ADV        | 0.00            | 0.00                      | -89.10            |
| 05   | Lassen         | P5619702 | Oct   | BANK OF AMERICA          | 2671 | V5         | 00030118292 | 002      | 05         | MARK STEELE GSA-FSS-ADV        | 0.00            | 0.00                      | 89.10             |
| 05   | Lassen         | P5619702 | Oct   | BANK OF AMERICA          | 2671 | V5         | 00030118293 | 002      | 05         | MARK STEELE GSA-FSS-ADV        | 0.00            | 0.00                      | 945.00            |
| 05   | Shasta Trinity | P5619702 | Nov   | BANK OF AMERICA          | 2671 | V5         | 00030887682 | 002      | 05         | RICHARD HERRER ALTA SAW & MOWE | 0.00            | 0.00                      | 142.70            |
| 05   | Tahoe          | P5619702 | Dec   | BANK OF AMERICA          | 2671 | V5         | 00031302132 | 003      | 05         | JAMES BUCHANAN GEAR 911 SPECIA | 0.00            | 0.00                      | 156.00            |
| 05   | Tahoe          | P5619702 | Dec   | BANK OF AMERICA          | 2671 | V5         | 00029859365 | 010      | 06         | JAMES BUCHANAN BAILEY'S INC    | 0.00            | 0.00                      | 15.00             |
| 05   | Shasta Trinity | P5619702 | Oct   | BANK OF AMERICA          | 2671 | V5         | 00029734563 | 002      | 06         | CHARLOTTE WILD NTL FIREFIGHTER | 0.00            | 0.00                      | 413.07            |
| 05   | Shasta Trinity | P5619702 | Oct   | BANK OF AMERICA          | 2671 | V5         | 00029734564 | 002      | 06         | CHARLOTTE WILD DIRECT SAFETY C | 0.00            | 0.00                      | 25.12             |
| 05   | Lassen         | P5619702 | Oct   | BANK OF AMERICA          | 2671 | V5         | 00030739978 | 002      | 05         | MARK STEELE GSA-FSS-ADV        | 0.00            | 0.00                      | 89.10             |
| 05   | Tahoe          | P5619702 | Dec   | BANK OF AMERICA          | 2671 | V5         | 00029859365 | 012      | 06         | JAMES BUCHANAN BAILEY'S INC    | 0.00            | 0.00                      | 1.95              |
| 05   | Tahoe          | P5619702 | Dec   | BANK OF AMERICA          | 2671 | V5         | 00029910220 | 003      | 06         | JAMES BUCHANAN BenMeds*1002459 | 0.00            | 0.00                      | 24.22             |
| 05   | Tahoe          | P5619702 | Dec   | BANK OF AMERICA          | 2671 | V5         | 00029910221 | 004      | 06         | JAMES BUCHANAN SUPPLY CACHE    | 0.00            | 0.00                      | 30.00             |
| 05   | Tahoe          | P5619702 | Dec   | BANK OF AMERICA          | 2671 | V5         | 00030419915 | 004      | 05         | JAMES BUCHANAN BULLARD         | 0.00            | 0.00                      | 48.96             |
| 05   | Tahoe          | P5619702 | Dec   | BANK OF AMERICA          | 2671 | V5         | 00030574894 | 002      | 05         | JAMES BUCHANAN SUPPLY CACHE    | 0.00            | 0.00                      | 354.00            |
| 05   | Tahoe          | P5619702 | Dec   | BANK OF AMERICA          | 2671 | V5         | 00029859365 | 011      | 06         | JAMES BUCHANAN BAILEY'S INC    | 0.00            | 0.00                      | 3.49              |
| 05   | Tahoe          | P5619702 | Dec   | BANK OF AMERICA          | 2671 | V5         | 00029910221 | 005      | 06         | JAMES BUCHANAN SUPPLY CACHE    | 0.00            | 0.00                      | 24.00             |
| 05   | Shasta Trinity | P5619702 | Oct   | BANK OF AMERICA          | 2691 | V5         | 00030411443 | 004      | 05         | MARY NIETO GSA-FSS-ADV         | 0.00            | 0.00                      | 516.93            |
| 05   | Shasta Trinity | P5619702 | Nov   | BANK OF AMERICA          | 2691 | V5         | 00030816768 | 007      | 05         | MARY NIETO SUPPLY CACHE        | 0.00            | 0.00                      | 24.85             |
| 05   | Shasta Trinity | P5619702 | Oct   | BANK OF AMERICA          | 2691 | V5         | 00030411433 | 004      | 05         | MARY NIETO GSA-FSS-ADV         | 0.00            | 0.00                      | 55.68             |
| 05   | Shasta Trinity | P5619702 | Oct   | BANK OF AMERICA          | 2691 | V8         | 00029987903 | 002      | 02         | MARY NIETO NIMROD PACK SYS     | 0.00            | 0.00                      | 103.95            |
| 05   | Shasta Trinity | P5619702 | Oct   | BANK OF AMERICA          | 2691 | V8         | 00029987605 | 002      | 02         | MARY NIETO RELM COMMUNICAT     | 0.00            | 0.00                      | 181.80            |
| 05   | Shasta Trinity | P5619702 | Oct   | BANK OF AMERICA          | 2691 | V8         | 00029986342 | 002      | 02         | MARY NIETO LabSafe*1002480     | 0.00            | 0.00                      | 12.30             |
| 05   | Lassen         | P5619702 | Oct   | CHARLES A PRATT IV       | 2575 | XT         | 340133T0051 | 007      | 01         | 2NM11050611062266T00060004     | 0.00            | 0.00                      | 7.00              |

| Region     | Unit               | Job Code | Month | Vendor                    | BOC  | Trans Code | Doc Nbr                        | Line Nbr | Trans Type | Reference Information     | Commitment (\$) | Unliquid Obligations (\$) | Expenditures (\$) |
|------------|--------------------|----------|-------|---------------------------|------|------------|--------------------------------|----------|------------|---------------------------|-----------------|---------------------------|-------------------|
| 05         | Tahoe              | P5619702 | Oct   | FORESTHILL PARTS & EQUIP  | 2691 | PV         | 05033000087                    | 006      | 01         | NONE                      | 0.00            | 0.00                      | 387.19            |
| 05         | Lassen             | P5619702 | Oct   | JAMES F JIMENEZ           | 2575 | XT         | 243765T0134                    | 007      | 01         | 54686XXXXES 090102 090502 | 0.00            | 0.00                      | 5.00              |
| 05         | Shasta Trinity     | P5619702 | Oct   | JONATHAN P THIEDE         | 2575 | XT         | 244005T0127                    | 007      | 01         | 55697XXXXES 090202 090502 | 0.00            | 0.00                      | 7.00              |
| 05         | Shasta Trinity     | P5619702 | Oct   | KATHERYN DAWN KABBE       | 2575 | XT         | 244005T0128                    | 007      | 01         | 35282XXXXES 090202 090502 | 0.00            | 0.00                      | 10.50             |
| 05         | Shasta Trinity     | P5619702 | Oct   | MARV COGLE LOWBED SERVICE | 2240 | VE         | 228011AAF14                    | 002      | 01         | 459A7320031 01            | 0.00            | 0.00                      | 270.00            |
| 05         | Shasta Trinity     | P5619702 | Oct   | MUSE TRUCKING COMPANY     | 2240 | VE         | 228011AAG14                    | 001      | 01         | 459A7320032 01            | 0.00            | 0.00                      | 360.00            |
| 05         | Shasta Trinity     | P5619702 | Oct   | PATRICK T DOYLE           | 2575 | XT         | 244005T0129                    | 007      | 01         | 57121XXXXES 090202 090502 | 0.00            | 0.00                      | 10.50             |
| 05         | Tahoe              | P5619702 | Oct   | ROCKY L FOSTER            | 2575 | XT         | 340037T0556                    | 007      | 01         | 50415XXXXES 090202 090502 | 0.00            | 0.00                      | 7.50              |
| 05         | Regionwide And Ear | P5619702 | Oct   | UNITED PARCEL SERVICE     | 2240 | VE         | 029811201AS                    | 009      | 01         | 459A7300038 01            | 0.00            | 0.00                      | 4.61              |
| Total for: |                    |          |       |                           |      |            | Materials, Supplies, All Other |          |            |                           | 0.00            | 0.00                      | 5,383.75          |

**BOC Group Equipment, Capitalized Equipment, Contract For Equipment**

|                            |                |          |     |                          |      |    |  |     |    |                                |      |      |          |
|----------------------------|----------------|----------|-----|--------------------------|------|----|--|-----|----|--------------------------------|------|------|----------|
| 05                         | Shasta Trinity | P5619702 | Mar | FS NET-ZERO ADJUSTMENT   | 2513 | BV | 05093W00058  | 008 | TO | FEB USE VEH# 4559 JOB CODE COR | 0.00 | 0.00 | 78.00    |
| 05                         | Lassen         | P5619702 | Oct | MISC VENDOR - GOVERNMENT | 2513 | EV | 34101006437  | 001 | FE | 1*155*7083                     | 0.00 | 0.00 | 144.00   |
| 05                         | Lassen         | P5619702 | Oct | MISC VENDOR - GOVERNMENT | 2513 | EV | 34101001708  | 001 | FE | 1*155*0958                     | 0.00 | 0.00 | 74.90    |
| 05                         | Lassen         | P5619702 | Oct | MISC VENDOR - GOVERNMENT | 2513 | EV | 34101004472  | 001 | FE | 1*155*4189                     | 0.00 | 0.00 | 119.60   |
| 05                         | Lassen         | P5619702 | Oct | MISC VENDOR - GOVERNMENT | 2513 | EV | 34101006434  | 001 | FE | 1*155*7081                     | 0.00 | 0.00 | 165.60   |
| Total for:                 |                |          |     |                          |      |    | Equipment, Capitalized Equipment, Contract For Equipment |     |    |                                | 0.00 | 0.00 | 582.10   |
| Other Cost Total for: 2003 |                |          |     |                          |      |    |  |     |    |                                | 0.00 | 0.00 | 6,822.05 |

Butler Aircraft Co.

|                              |                               |   |   |                                       |
|------------------------------|-------------------------------|---|---|---------------------------------------|
| 1. INVOICE NUMBER<br>1880555 | 2. DATE OF FLIGHT<br>9/3/2002 | 3. CONTRACT NUMBER - ITEM NO.<br>FS 55-24B-1-2196 #15 | 4. AIRCRAFT REGISTRATION #<br>N6353C (T-66) | 5. VENDOR NAME<br>T.B.M. Incorporated |
|------------------------------|-------------------------------|---|---|---------------------------------------|

| 6. LEG NUMBER | 7. USER UNIT | 8. USER CODE | 9. PROJECT, FIRE, FLIGHT OR RESOURCE ORDER NAME OR NUMBER | 10. FAA IDENTIFIER |     | 11. MISSION CODE | 12. PAY CODE | 13. PILOT NAME(S) | 14. PASSENGER & OTHER CREW INCIDENTS | 15. CARGO TYPE P. S. C. OR L. | 16. CARGO LBS. | 17. RETARDANT F. W. OR L. | 18. RETARDANT GALLONS | 19. METER TYPE | 20. TIME OR METER READING |      | 21. ELAPSED TIME, HOURS & HUNDRETHS | 22. RATE   | 23. LEG TOTAL |
|---------------|--------------|--------------|---|--------------------|-----|------------------|--------------|-------------------|--------------------------------------|-------------------------------|----------------|---------------------------|-----------------------|----------------|---------------------------|------|-------------------------------------|------------|---------------|
|               |              |              |   | FROM               | TO  |                  |              |                   |                                      |                               |                |                           |                       |                | START                     | STOP |                                     |            |               |
| 1.            | 0602         | 01           | PRPF20  |                    |     | 17               | AV           | LashLangston      |                                      |                               |                |                           |                       |                |                           |      |                                     |            |               |
| 2.            | CA           | 01           | Squirrel CA-SHU-8454 P56197                               | RDM                | LMT | 10               | FT           | LashLangston      |                                      |                               |                | L                         | 2,546                 | C              | 0800                      | 1700 | 9.00                                | \$443.00   | \$3,987.00    |
| 3.            | CA           | 01           | Squirrel CA-SHU-8454 P56197                               |                    |     | 17               | ES           | LashLangston      |                                      |                               |                |                           |                       | C              | 1841                      | 2047 | 2.10                                | \$3,236.00 | \$6,795.60    |
| 4.            |              |              |   |                    |     |                  |              |                   |                                      |                               |                |                           |                       | C              | 1700                      | 2200 | 5.00                                | \$74.00    | \$370.00      |
| 5.            |              |              |   |                    |     |                  |              |                   |                                      |                               |                |                           |                       |                | 0                         | 0    | 0.00                                | 0.00       | \$0.00        |
| 6.            |              |              |   |                    |     |                  |              |                   |                                      |                               |                |                           |                       |                | 0                         | 0    | 0.00                                | 0.00       | \$0.00        |
| 7.            |              |              |   |                    |     |                  |              |                   |                                      |                               |                |                           |                       |                | 0                         | 0    | 0.00                                | 0.00       | \$0.00        |
| 8.            |              |              |   |                    |     |                  |              |                   |                                      |                               |                |                           |                       |                | 0                         | 0    | 0.00                                | 0.00       | \$0.00        |
| 9.            |              |              |   |                    |     |                  |              |                   |                                      |                               |                |                           |                       |                | 0                         | 0    | 0.00                                | 0.00       | \$0.00        |
| 10.           |              |              |   |                    |     |                  |              |                   |                                      |                               |                |                           |                       |                | 0                         | 0    | 0.00                                | 0.00       | \$0.00        |

| NFC FUND CODE | UNIT | MANAGEMENT CODE | FY | BUDGET OBJECTIVE | AMOUNT     |
|---------------|------|-----------------|----|------------------|------------|
|               | 0602 | PRPF20          | 02 | 2541             | \$3,987.00 |
|               | CA   | P56197          | 02 | 2541             | \$7,165.60 |
|               |      |                 |    | 2541             | \$0.00     |
|               |      |                 |    | 2541             |            |
|               |      |                 |    | 2541             |            |
|               |      |                 |    | 2541             |            |

|                           | USER UNIT | MISSION CODE | PAY CODE | LOCATION | PEOPLE | AMOUNT      |
|---------------------------|-----------|--------------|----------|----------|--------|-------------|
| 26. OVERNIGHT CHARGE      |           |              | ON       |          | 0      | \$0.00      |
| 27. SERVICE TRUCK CHARGES |           |              | ST       | MILES    |        |             |
| 28. OTHER CHARGES -       |           |              | CH       | DESCRIBE |        |             |
| 29. OTHER CREDITS -       |           |              | CR       | DESCRIBE |        |             |
| 30.                       |           |              |          |          |        |             |
| 31. EXCISE TAX            |           |              |          |          |        |             |
| <b>SUBTOTAL</b>           |           |              |          |          |        | \$11,152.60 |

25. REMARKS

32. TOTAL ALL CHARGES \$11,152.60

33. NAME OF GOVERNMENT OFFICIAL (PLEASE PRINT)  
Don Calvin  
PHONE NUMBER  
(541) 863-6853

34. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN RECEIVED. SIGNATURE AND TITLE OF FOREST SERVICE OFFICIAL  


35. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PROVIDED. SIGNATURE AND TITLE OF VENDOR AGENT

1. INVOICE NUMBER: 2057466  
 2. DATE OF FLIGHT: 09/05/02  
 3. CONTRACT NUMBER - ITEM NO.: 55-0248-2-2270  
 4. AC REGISTRATION #: N4503E  
 5. VENDOR NAME: CARSON HELICOPTER  
 04022002196

| 7. USER UNIT | 8. USER CODE | 9. PROJECT, FIRE, FLIGHT, OR RESOURCE ORDER NAME OR NUMBER | 10. FAA IDENTIFIER |      | 11. MISSION CODE | 12. PAY CODE | 13. PILOT NAME(S)    | 14. PASSENGERS AND OTHER CREW MEMBERS | 15. CARGO TYPE P.S.C. OR L.S. | 16. CARGO LBS. | 17. RETARDANT F.W.S. OR L.S. | 18. RETARDANT GALLONS | 20. TIME OR METER READING |       | 21. ELAPSED TIME, HOURS AND HUNDRETHS | 22. RATE | 23. LEG TOTAL |
|--------------|--------------|--|--------------------|------|------------------|--------------|----------------------|---------------------------------------|-------------------------------|----------------|------------------------------|-----------------------|---------------------------|-------|---------------------------------------|----------|---------------|
|              |              |  | FROM               | TO   |                  |              |                      |                                       |                               |                |                              |                       | START                     | STOP  |                                       |          |               |
| CAF          | 01           | CA-SHU-008454  | RDD                | RDD  | 01               | AV           | S. TALADA<br>R. BOYO | -                                     | N/A                           | -              | N/A                          | C                     | 0600                      | 1200  | 7/14                                  | 1304     | 9128-         |
| 051455       | 01           | CA-ONC-0025  | A-30               | A-30 | 01               | AV           | " "                  | -                                     | N/A                           | -              | N/A                          | C                     | 1200                      | 2000  | 7/14                                  | 1304     | 9128-         |
| CAF          | 01           | P56197   | RDD                | A-30 | 01               | FT           | " "                  | -                                     | N/A                           | -              | N/A                          | C                     | 1200                      | 2000  | 7/14                                  | 1304     | 9128-         |
| 051455       | 01           | CA-ONC-0025  | A-30<br>RDD        | A-30 | 01               | ES           | " "                  | -                                     | N/A                           | -              | N/A                          | M                     | 360.3                     | 360.9 | .6                                    | 2415     | 1449-         |
|              |              |  |                    |      |                  |              |                      |                                       | N/A                           |                | N/A                          | C                     | 1700                      | 1800  | 6                                     | 37-      | 222-          |

ACCOUNTING SUMMARY

| UNIT   | MANAGEMENT CODE | FY | BUDGET OBJECT | AMOUNT |
|--------|-----------------|----|---------------|--------|
| CAF    | P56197          | 02 | 2541          | 10901- |
| 051455 | CA-ONC-0025     | 02 | 2541          | 9350-  |
|        | 559999          |    | 2541          |        |
|        |                 |    | 2541          |        |
|        |                 |    | 2541          |        |

25. REMARKS  
 CA-SHU-008454  
 SQUIRELL INCIDENT  
 P-56197  
 ES STANDBY!  
 S. TALADA  
 R. BOYO  
 J. Jones  
 J. Finney  
 D. Novak  
 M. Lounsbury

| 26                       | USER UNIT | MISSION CODE | PAY CODE | LOCATION    | NO. OF PEOPLE |
|--------------------------|-----------|--------------|----------|-------------|---------------|
| OVERNIGHT CHARGES        |           |              | ON       |             | 19927         |
| 27 SERVICE TRUCK CHARGES | CAF       | 01           | ST       | MILES 240 X | 135           |
| 28 OTHER CHARGES +       |           |              | CH       | DESCRIBE    | 324.-         |
| 29 OTHER CREDITS -       |           |              | CR       | DESCRIBE    |               |
| SUBTOTAL                 |           |              |          |             | 20251.-       |
| 32. TOTAL OF ALL CHARGES |           |              |          |             | 20251.-       |

33. NAME OF GOVERNMENT OFFICIAL (PLEASE PRINT)  
 WOLFGANG Lieber  
 PHONE NUMBER 530-468-1295

34. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN RECEIVED - SIGNATURE AND TITLE OF FOREST SERVICE OFFICIAL  
 [Signature] FOREST AVIATION OFFICER

35. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PROVIDED - SIGNATURE AND TITLE OF VENDOR AGENT  
 Scott Talada - Pilot

04022002196

|                                     |  |                                      |  |  |  |  |                                    |  |  |  |  |
|-------------------------------------|--|--------------------------------------|--|--|--|--|------------------------------------|--|--|--|--|
| 1. INVOICE NUMBER<br><b>2057465</b> |  | 2. DATE OF FLIGHT<br><b>09/04/02</b> |  | 3. CONTRACT NUMBER - ITEM NO.<br><b>55-024B-2-2270</b> |  |  | 4. REGISTRATION #<br><b>44503E</b> |  | 5. VENDOR NAME<br><b>CARSON HELICOPTER</b> |  |  |
|-------------------------------------|--|--------------------------------------|--|--|--|--|------------------------------------|--|--|--|--|

| 6. LEG NUMBER | 7. USER UNIT | 8. USER CODE | 9. PROJECT, FIRE, FLIGHT, OR RESOURCE ORDER NAME OR NUMBER | 10. FAA IDENTIFIER |     | 11. MISSION CODE | 12. PAY CODE | 13. PILOT NAME(S)    | 14. PASSENGERS AND OTHER CREW MEMBERS | 15. CARGO TYPE P.S.C. OR L.L. | 16. CARGO LBS. | 17. RETARDANT F.W.S. OR L.L. | 18. RETARDANT GALLONS | 19. METERTYPE | 20. TIME OR METER READING |       | 21. ELAPSED TIME, HOURS AND HUNDRETHS | 22. RATE | 23. LEG TOTAL |
|---------------|--------------|--------------|--|--------------------|-----|------------------|--------------|----------------------|---------------------------------------|-------------------------------|----------------|------------------------------|-----------------------|---------------|---------------------------|-------|---------------------------------------|----------|---------------|
|               |              |              |  | FROM               | TO  |                  |              |                      |                                       |                               |                |                              |                       |               | START                     | STOP  |                                       |          |               |
| 1             | CDF          | 01           | CA-SHU-008454  | A-30               | RDD | 01               | AV           | S. TALADA<br>R. BOYD | -                                     | -                             | N/A            | X                            | N/A                   | C             | 0600                      | 2000  | 14/4                                  | 1304-    | 18256-        |
| 2             | "            | 01           | "  | A-30               | RDD | 01               | FT           | " "                  | -                                     | -                             | N/A            | -                            | N/A                   | M             | 355.3                     | 355.9 | .6                                    | 2415     | 1449-         |
| 3             | "            | 01           | "  | RDD                | RDD | 01               | FT           | " "                  | -                                     | -                             | N/A            | W                            | 31.250                | M             | 355.9                     | 357.9 | 2.0                                   | 2415     | 4830-         |
| 4             | "            | 01           | "  | RDD                | RDD | 01               | FT           | " "                  | -                                     | -                             | N/A            | W                            | 53.125                | M             | 357.9                     | 360.3 | 2.4                                   | 2415     | 5796-         |
| 5             | "            | 01           | "  | KDD                | RDD | 01               | ES           | " "                  | -                                     | -                             | N/A            | -                            | N/A                   | C             | 1500                      | 1800  | 37/18                                 | 37-      | 666-          |

ACCOUNTING SUMMARY

| FUND | UNIT | MANAGEMENT CODE | FY | BUDGET OBJECT | AMOUNT |
|------|------|-----------------|----|---------------|--------|
| CDF  | P    | 56197           | 02 | 2541          | 31321- |
|      |      |                 |    | 2541          |        |
|      |      |                 |    | 2541          |        |
|      |      |                 |    | 2541          |        |
|      |      |                 |    | 2541          |        |

25. REMARKS  
 CA-SHU-008454  
 SQUIRREL ENCABLT  
 P 56197  
 EXTENDED STANDBY;  
 R. BOYD  
 S. TALADA  
 J. JONES  
 J. FINEGAN  
 R. WOOD  
 J. ORTEGA

|                           |                |                  |              |                      |                  |
|---------------------------|----------------|------------------|--------------|----------------------|------------------|
| 16. OVERNIGHT CHARGES     | USER UNIT: CDF | MISSION CODE: 01 | PAY CODE: ON | LOCATION: READING CA | NO. OF PEOPLE: 6 |
| 17. SERVICE TRUCK CHARGES |                |                  | ST           | MILES: 240 X 135     | 324-             |
| 18. OTHER CHARGES +       |                |                  | CH           | DESCRIBE:            |                  |
| 19. OTHER CREDITS -       |                |                  | CR           | DESCRIBE:            |                  |
| EXCISE TAX                |                |                  |              |                      | TX               |
| SUBTOTAL                  |                |                  |              |                      | 31321-           |
| TOTAL OF ALL CHARGES      |                |                  |              |                      | 31321-           |

RECEIVED  
 SEP 11 2002  
 BOISE NF

33. NAME OF GOVERNMENT OFFICIAL (PLEASE PRINT)  
 WOLFGANG LIEDER  
 PHONE NUMBER  
 530-468-1295

CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN RECEIVED - SIGNATURE AND TITLE OF FOREST SERVICE OFFICIAL  
 Wolfgang Liedler

35. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PROVIDED - SIGNATURE AND TITLE OF VENDOR AGENT  
 [Signature]

05062000935

| 1. INVOICE NUMBER<br>2061905 |              | 2. DATE OF FLIGHT<br>09/03/02 |  | 3. CONTRACT NUMBER - ITEM NO.<br>55-9150-1-AF18 |     |                  | 4. A/C REGISTRATION #<br>AA-06 |                   | 5. VENDOR NAME<br>Commander NW        |                              |                |                           |                       |                |                           |      |                                     |                   |               |
|------------------------------|--------------|-------------------------------|--|---|-----|------------------|--------------------------------|-------------------|---------------------------------------|------------------------------|----------------|---------------------------|-----------------------|----------------|---------------------------|------|-------------------------------------|-------------------|---------------|
| 6. LEG NUMBER                | 7. USER UNIT | 8. USER CODE                  | 9. PROJECT, FIRE, FLIGHT, OR RESOURCE ORDER NAME OR NUMBER | 10. FAA IDENTIFIER                              |     | 11. MISSION CODE | 12. PAY CODE                   | 13. PILOT NAME(S) | 14. PASSENGERS AND OTHER CREW MEMBERS | 15. CARGO TYPE P, S, C, OR L | 16. CARGO LBS. | 17. RETARDANT F.W.S. OR L | 18. RETARDANT GALLONS | 19. METER TYPE | 20. TIME OR METER READING |      | 21. ELAPSED TIME, HOURS AND MINUTES | 22. RATE          | 23. LEG TOTAL |
|                              |              |                               |  | FROM  | TO  |                  |                                |                   |                                       |                              |                |                           |                       |                | START                     | STOP |                                     |                   |               |
| 1.                           | 0506         | 01                            | AVIATION   |   |     | DB               | AV                             | Roskos            |                                       |                              |                |                           |                       | C              | 1000                      | 1900 | 9.0                                 | 91.68             | 825.12        |
| 2.                           | CA           | 01                            | CA-SHU-8454  | 005   | 005 | 08               | FT                             | Roskos            | 1                                     | C                            | 50             |                           |                       | H              | 41.7                      | 43.4 | 1.7                                 | 618 <sup>00</sup> | 1050.60       |
| 3.                           | CA           | 01                            | CA-SHU-8454  |   | 005 | 08               | ES                             | Roskos            |                                       |                              |                |                           |                       | C              | 1900                      | 2200 | 3.0                                 | 37 <sup>00</sup>  | 111.00        |
| 4.                           |              |                               |  |   |     |                  |                                |                   |                                       |                              |                |                           |                       |                |                           |      |                                     |                   |               |
| 5.                           |              |                               |  |   |     |                  |                                |                   |                                       |                              |                |                           |                       |                |                           |      |                                     |                   |               |
| 6.                           |              |                               |  |   |     |                  |                                |                   |                                       |                              |                |                           |                       |                |                           |      |                                     |                   |               |
| 7.                           |              |                               |  |   |     |                  |                                |                   |                                       |                              |                |                           |                       |                |                           |      |                                     |                   |               |
| 8.                           |              |                               |  |   |     |                  |                                |                   |                                       |                              |                |                           |                       |                |                           |      |                                     |                   |               |
| 9.                           |              |                               |  |   |     |                  |                                |                   |                                       |                              |                |                           |                       |                |                           |      |                                     |                   |               |
| 10.                          |              |                               |  |   |     |                  |                                |                   |                                       |                              |                |                           |                       |                |                           |      |                                     |                   |               |

24. ACCOUNTING SUMMARY

| AFC FUND CODE | UNIT   | MANAGEMENT CODE | FY   | BUDGET OBJECT | AMOUNT  |
|---------------|--------|-----------------|------|---------------|---------|
| 0506          | PRPCAT | Z               | 2541 |               | 825.12  |
| CA            | P56197 | Z               | 2541 |               | 1050.60 |
| CA            | P56197 | Z               | 2541 |               | 111.00  |
|               |        |                 | 2541 |               |         |
|               |        |                 | 2541 |               |         |
|               |        |                 | 2541 |               |         |

25. REMARKS

|                           | USER UNIT | MISSION CODE | PAY CODE | LOCATION  | NO. OF PEOPLE |
|---------------------------|-----------|--------------|----------|---|---------------|
| 26. OVERNIGHT CHARGES     |           |              | OH       |   |               |
| 27. SERVICE TRUCK CHARGES |           |              | ST       | MILES   |               |
| 28. OTHER CHARGES +       |           |              | CH       | DESCRIBE  |               |
| 29. OTHER CREDITS -       |           |              | CR       | DESCRIBE  |               |
| SUBTOTAL                  |           |              |          |   |               |
| 31. EXCISE TAX            |           |              | TX       | PAY OR CARGO OVER 1,000 LBS (CERTIFICATED HEIGHT) |               |
| 32. TOTAL OF ALL CHARGES  |           |              |          |   | 1986.72       |

33. NAME OF GOVERNMENT OFFICIAL (PLEASE PRINT)  
 GEORGE ALMOND  
 PHONE NUMBER  
 (520) 258-5151

34. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN RECEIVED - SIGNATURE AND TITLE OF FOREST SERVICE OFFICIAL  
 George Almond FAO / AAO

35. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PROVIDED - SIGNATURE AND TITLE OF VENDOR AGENT  
 J.R. [Signature] P.C.

05062000935

|                                     |                                      |  |                                       |                                       |
|-------------------------------------|--------------------------------------|--|---------------------------------------|---------------------------------------|
| 1. INVOICE NUMBER<br><b>2061906</b> | 2. DATE OF FLIGHT<br><b>09/04/02</b> | 3. CONTRACT NUMBER - ITEM NO.<br><b>55-9158-1-AF18</b> | 4. A/C REGISTRATION #<br><b>AA-06</b> | 5. VENDOR NAME<br><b>Commander NW</b> |
|-------------------------------------|--------------------------------------|--|---------------------------------------|---------------------------------------|

| 6. LEG NUMBER | 7. USER UNIT | 8. USER CODE | 9. PROJECT, FIRE, FLIGHT, OR RESOURCE ORDER NAME OR NUMBER | 10. FAA IDENTIFIER |     | 11. MISSION CODE | 12. PAY CODE | 13. PILOT NAME(S) | 14. PASSENGERS AND OTHER CREW MEMBERS | 15. CARGO TYPE P, S, C, DR, L | 16. CARGO LBS. | 17. RETARDANT # W, S, OR, L | 18. RETARDANT GALLONS | 19. 20. TIME OR METER READINGS |      | 21. ELAPSED TIME HOURS AND HUNDRETHS | 22. RATE | 23. LEG TOTAL     |         |
|---------------|--------------|--------------|--|--------------------|-----|------------------|--------------|-------------------|---------------------------------------|-------------------------------|----------------|-----------------------------|-----------------------|--------------------------------|------|--------------------------------------|----------|-------------------|---------|
|               |              |              |  | FROM               | TO  |                  |              |                   |                                       |                               |                |                             |                       | START                          | STOP |                                      |          |                   |         |
| 1.            | 0506         | 01           | Avatab, L <sup>1</sup>                                     |                    |     | 08               | AV           | Roshos            |                                       |                               |                |                             |                       | C                              | 1000 | 1900                                 | 9.0      | 91.68             | 825.12  |
| 2.            | CA           | 01           | CA-SHV-8454  | 095                | RDD | 08               | FT           | Roshos            | 1                                     | C                             | 50             |                             |                       | H                              | 434  | 426                                  | 4.2      | 618 <sup>00</sup> | 2595.60 |
| 3.            | CA           | 01           | CA-SHV-8454  | RDD                | 095 | 08               | FT           | Roshos            | 1                                     | C                             | 50             |                             |                       | H                              | 47.6 | 51.1                                 | 3.5      | 618 <sup>00</sup> | 2163.00 |
| 4.            | CA           | 01           | CA-SHV-8454  |                    |     | 08               | ES           | Roshos            |                                       |                               |                |                             |                       | C                              | 0800 | 1000                                 | 2.0      | 37 <sup>00</sup>  | 74.00   |
| 5.            |              |              |  |                    |     |                  |              |                   |                                       |                               |                |                             |                       |                                |      |                                      |          |                   |         |
| 6.            |              |              |  |                    |     |                  |              |                   |                                       |                               |                |                             |                       |                                |      |                                      |          |                   |         |
| 7.            |              |              |  |                    |     |                  |              |                   |                                       |                               |                |                             |                       |                                |      |                                      |          |                   |         |
| 8.            |              |              |  |                    |     |                  |              |                   |                                       |                               |                |                             |                       |                                |      |                                      |          |                   |         |
| 9.            |              |              |  |                    |     |                  |              |                   |                                       |                               |                |                             |                       |                                |      |                                      |          |                   |         |
| 10.           |              |              |  |                    |     |                  |              |                   |                                       |                               |                |                             |                       |                                |      |                                      |          |                   |         |

| NFC FUND CODE | UNIT | MANAGEMENT CODE | FY | BUDGET OBJECT | AMOUNT  |
|---------------|------|-----------------|----|---------------|---------|
|               | 0521 | PAPCHA          | 2  | 2541          | 825.12  |
|               | CA   | P56197          | 2  | 2541          | 2595.60 |
|               | CA   | P56197          | 2  | 2541          | 2163.00 |
|               | CA   | P56197          | 2  | 2541          | 74.00   |
|               |      |                 |    | 2541          |         |
|               |      |                 |    | 2541          |         |

|                           |                      |              |          |  |               |
|---------------------------|----------------------|--------------|----------|--|---------------|
| 26. OVERNIGHT CHARGES     | USER UNIT            | MISSION CODE | PAY CODE | LOCATION                                     | NO. OF PEOPLE |
| 27. SERVICE TRUCK CHARGES |                      |              | ST       | MILES  |               |
| 28. OTHER CHARGES +       |                      |              | CH       | DESCRIBE                                     |               |
| 29. OTHER CREDITS -       |                      |              | CH       | DESCRIBE                                     |               |
| 30.                       | SUBTOTAL             |              |          |  |               |
| 31. EXCISE TAX            |                      |              | TX       | PAY ON CARGO OVER 5,000 LBS CERTIFIED WEIGHT |               |
| 32.                       | TOTAL OF ALL CHARGES |              |          |  |               |

|  |                    |
|--|--------------------|
| 33. NAME OF GOVERNMENT OFFICIAL (PRINT NAME) | <i>John Little</i> |
| PHONE NUMBER                                 | 530 284-6209       |

|   |   |
|---|---|
| 34. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN RECEIVED. SIGNATURE AND TITLE OF FOREST SERVICE OFFICIAL<br><i>John Little</i> | 35. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PROVIDED. SIGNATURE AND TITLE OF VENDOR AGENT<br><i>John Roshos, psc</i> |
|---|---|

USDA - FOREST SERVICE FLIGHT REPORT FS-8500-122 (3/40/01)

PREVIOUS EDITION OF THIS FORM IS OBSOLETE

PV 05082001664

| 1. INVOICE NUMBER<br>1926678 |           | 2. DATE OF FLIGHT<br>9 13 102 |   | 3. CONTRACT NUMBER - ITEM NO.<br>55-024B-1-2190 |               |                  | 4. A/C REGISTRATION #<br>901CH |                     | 5. VENDOR NAME<br>Construction Helicopters Inc |                             |                |                            |                       |                               |        |                                      |           |           |         |
|------------------------------|-----------|-------------------------------|---|---|---------------|------------------|--------------------------------|---------------------|--|-----------------------------|----------------|----------------------------|-----------------------|-------------------------------|--------|--------------------------------------|-----------|-----------|---------|
| LEG NUMBER                   | USER UNIT | USER CODE                     | PROJECT, FIRE, FLIGHT, OR RESOURCE ORDER NAME OR NUMBER | 12. FAA IDENTIFIER                              |               | 11. MISSION CODE | 12. PAY CODE                   | 13. PILOT NAME(S)   | 14. PASSENGERS AND OTHER CREWMEMBERS           | 15. CARGO TYPE U.S.C. OR L. | 16. CARGO LBS. | 17. RETARDANT, Y, N, OR L. | 18. RETARDANT GALLONS | 19. 20. TIME OR METER READING |        | 21. ELAPSED TIME HOURS AND HUNDRETHS | 22. TOTAL | 23. TOTAL |         |
|                              |           |                               |   | FROM  | TO            |                  |                                |                     |  |                             |                |                            |                       | START                         | STOP   |                                      |           |           |         |
| 0521                         | 01        |                               | Availability  |   |               | 17               | AV                             | K. Commons          |  |                             |                |                            |                       |                               |        |                                      |           |           |         |
| 0514                         | 01        |                               | SHF-8392  | TAB   | IRON FIRE     | 05               | FT                             |                     | 9  | C                           | 894            |                            |                       | C                             | 0600   | 2000                                 | 56/50     | 3624.32   | 3624.32 |
| 0514                         | 01        |                               |   | FIRE  | FIRE          | 13               | FT                             |                     | 15   | C                           | 50             |                            |                       | H                             | 6330.6 | 6331.1                               | .5        | 1174.00   | 587.00  |
| 0514                         | 01        |                               | SHU-8454  | IRON FIRE                                       | SQUIRREL FIRE | 12               | FT                             |                     | 8  | C                           | 560            |                            |                       | H                             | 6331.1 | 6331.6                               | .5        | 1174.00   | 587.00  |
| 0514                         | 01        |                               |   | FIRE  | FIRE          | 10               | FT                             |                     |  |                             |                |                            |                       | H                             | 6331.6 | 6331.9                               | .3        | 1174.00   | 352.00  |
| 0514                         | 01        |                               |   | FIRE  | HLB           | 12               | FT                             |                     |  |                             |                | W                          | 3500                  | H                             | 6331.9 | 6333.0                               | 1.1       | 1174.00   | 1291.40 |
| 0514                         | 01        |                               |   | FIRE  | FIRE          | 10               | FT                             |                     |  |                             |                |                            |                       | H                             | 6333.0 | 6333.2                               | .2        | 1174.00   | 234.80  |
| 0514                         | 01        |                               |   | FIRE  | RDD           | 05               | FT                             |                     |  |                             |                | W                          | 3000                  | H                             | 6333.2 | 6334.3                               | 1.1       | 1174.00   | 1291.40 |
| 0514                         | 01        |                               |   |   |               | 05               | ES                             | Pilot, Mech, DRIVER | 8  | C                           | 560            |                            |                       | H                             | 6334.3 | 6334.5                               | .2        | 1174.00   | 234.80  |
|                              |           |                               |   |   |               |                  |                                |                     | 3  |                             |                |                            |                       | C                             | 1700   | 2100                                 | 4         | 37.00     | 441.00  |

ACCOUNTING SUMMARY

| UNIT | MANAGEMENT CODE | FY | BUDGET OBJECT | AMOUNT  |
|------|-----------------|----|---------------|---------|
| 0521 | PRPJAG          | 02 | 2541          | 3624.32 |
| 0514 | P56195          | 02 | 2541          | 1174.00 |
| 0514 | P56197          | 02 | 2541          | 4271.60 |
|      |                 |    | 2541          |         |
|      |                 |    | 2541          |         |
|      |                 |    | 2541          |         |

26. REMARKS  
 IRON FIRE - SHF-8392  
 Squirrel Fire - SHU-8454  
 Extended standby for Pilot (Ken Commons) Mech. (Jim Russel) Driver (Dave Mincer)  
 Fuel Truck mileage from Iron Fire to Squirrel Incident - 70 miles

TOTAL FLIGHT TIME - 3.9  
 HEMG

|                           |           |              |          |                        |              |         |
|---------------------------|-----------|--------------|----------|------------------------|--------------|---------|
| 28. OVERNIGHT CHARGES     | USER UNIT | MISSION CODE | PAY CODE | LOCATION               | NO OF PEOPLE |         |
|                           | 0514      | 1            | 100      | REDDING @ 85.00 EA.    | 3            | 255.00  |
| 27. SERVICE TRUCK CHARGES | 0514      | 101          | ST       | MILES 70mi @ 2.40 mil. |              | 168.00  |
| 29. OTHER CHARGES -       |           |              | CH       | DESCRIBE               |              |         |
| 30. OTHER CREDITS -       |           |              | CR       | DESCRIBE               |              |         |
| 31. EXCISE TAX            |           |              |          |                        |              |         |
| SUBTOTAL                  |           |              |          |                        |              | 9069.72 |
| TOTAL OF ALL CHARGES      |           |              |          |                        |              | 9069.72 |

33. NAME OF GOVERNMENT OFFICIAL (PLEASE PRINT)  
 Alex McBRIDE  
 PHONE NUMBER  
 520-286-2255

35. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PROVIDED - SIGNATURE AND TITLE OF VENDOR AGENT  
 [Signature] CHH

34. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN RECEIVED - SIGNATURE AND TITLE OF FOREST SERVICE OFFICIAL  
 [Signature] HEMG

9069.72

018/007007

PV 05082 001664

| 1. INVOICE NUMBER |              | 2. DATE OF FLIGHT |   | 3. CONTRACT NUMBER - ITEM NO. |        | 4. A/C REGISTRATION # |              | 5. VENDOR NAME           |                                      |                              |                |                         |                       |                |                           |        |                                      |                    |                    |  |
|-------------------|--------------|-------------------|---|-------------------------------|--------|-----------------------|--------------|--------------------------|--------------------------------------|------------------------------|----------------|-------------------------|-----------------------|----------------|---------------------------|--------|--------------------------------------|--------------------|--------------------|--|
| 1926679           |              | 9 / 4 / 02        |   | 55-024B-1-2190                |        | NORICH                |              | Construction Helicopters |                                      |                              |                |                         |                       |                |                           |        |                                      |                    |                    |  |
| 7. LEG NUMBER     | 8. USER UNIT | 9. USER CODE      | 10. PROJECT, FIRE, FLIGHT, OR RESOURCE ORDER NAME OR NUMBER | 10. FAA IDENTIFIER            |        | 11. MISSION CODE      | 12. PAY CODE | 13. PILOT NAME(S)        | 14. PASSENGERS AND OTHER CREWMEMBERS | 15. CARGO TYPE P, S, C, OR L | 16. CARGO LBS. | 17. RETARDANT W.S. OR L | 18. RETARDANT GALLONS | 19. METER TYPE | 20. TAKE OR METER READING |        | 21. ELAPSED TIME - HOURS AND MINUTES | 22. RATE           | 23. LEG TOTAL      |  |
|                   |              |                   |   | FROM                          | TO     |                       |              |                          |                                      |                              |                |                         |                       |                | START                     | STOP   |                                      |                    |                    |  |
|                   | 0521         | 01                | Availability  |                               |        | 17                    | AV           | K. Common                |                                      |                              |                |                         |                       |                |                           |        |                                      |                    |                    |  |
| 2.                | CDF          | 01                | 3HU-8454  | RDD                           | Helibe | 05                    | FT           | K. Common                | 9                                    | C                            | 560            |                         |                       | H              | 0600                      | 7000   | 56                                   | 3624 <sup>32</sup> | 3624 <sup>32</sup> |  |
| 3.                | CDF          | 01                | 3HU-8454  | THB                           | Fire   | 06                    | FT           | K. Common                | 3                                    | C                            | 80             |                         |                       | H              | 6334.5                    | 6334.7 | 2                                    | 1174 <sup>02</sup> | 234 <sup>02</sup>  |  |
| 4.                | CDF          | 01                | 3HU-8454  | THB                           | THB    | 05                    | FT           | K. Common                | 7                                    | C                            | 490            |                         |                       | H              | 6334.7                    | 6335.2 | 5                                    | 1174 <sup>02</sup> | 587 <sup>02</sup>  |  |
| 5.                | CDF          | 01                | 3HU-8454  |                               |        | 17                    | ES           | K. Common                | 1                                    |                              |                |                         |                       | H              | 6335-2                    | 6335.6 | 4                                    | 1174 <sup>02</sup> | 469 <sup>02</sup>  |  |
| 6.                | CDF          | 01                | 3HU-8454  |                               |        | 17                    | ES           | D. Miller<br>I. Russell  | 2                                    |                              |                |                         |                       | C              | 1700                      | 2100   | 4.0                                  | 37 <sup>02</sup>   | 148 <sup>02</sup>  |  |
| 7.                |              |                   |   |                               |        |                       |              |                          |                                      |                              |                |                         |                       | C              | 1600                      | 2100   | 5.0                                  | 37 <sup>02</sup>   | 370 <sup>02</sup>  |  |

4. ACCOUNTING SUMMARY

| IND | UNIT | MANAGEMENT CODE | FY | BUDGET OBJECT | AMOUNT             |
|-----|------|-----------------|----|---------------|--------------------|
| 1   | 0521 | PEDIAQ          | 02 | 2541          | 3624 <sup>32</sup> |
| 2   | CDF  | P56197          | 02 | 2541          | 2045 <sup>02</sup> |
|     |      |                 |    | 2541          |                    |
|     |      |                 |    | 2541          |                    |
|     |      |                 |    | 2541          |                    |

25. REMARKS

Pilot duty day 0800-2100  
 Fuelie, Mechanic duty day 0700-2100  
 Pilot extended 1700-2100  
 Fuelie, Mechanic extended 1600-2100

Squirrel incident  
 3HU-8454  
 P56197

| 26. OVERNIGHT CHARGES     | USER UNIT | MISSION CODE                               | PAY CODE | LOCATION | NO OF PEOPLE       |
|---------------------------|-----------|--|----------|----------|--------------------|
|                           |           |  | 1        |          |                    |
| 27. SERVICE TRUCK CHARGES | USER UNIT | MISSION CODE                               | PAY CODE | MILES    | NO OF PEOPLE       |
|                           | CDF       | 17   | ST       | 98.5 x 2 | 2                  |
| 28. OTHER CHARGES         | USER UNIT | MISSION CODE                               | PAY CODE | DESCRIBE | AMOUNT             |
|                           |           |  | CH       |          | 236 <sup>02</sup>  |
| 29. OTHER CREDITS         | USER UNIT | MISSION CODE                               | PAY CODE | DESCRIBE | AMOUNT             |
|                           |           |  | CR       |          |                    |
| 30. EXCISE TAX            | FX        | NO OF CARGO OVER & COULDS CERTIFIED WEIGHT | AMOUNT   |          |                    |
|                           |           |  |          |          |                    |
| SUBTOTAL                  |           |  |          |          | 5670 <sup>02</sup> |
| TOTAL OF ALL CHARGES      |           |  |          |          | 5670 <sup>02</sup> |

31. NAME OF GOVERNMENT OFFICIAL (PLEASE PRINT)  
 Curtis Cook  
 PHONE NUMBER  
 (530) 286-2255

I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PROVIDED - SIGNATURE AND TITLE OF VENDOR AGENT  
 CHI

CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN RECEIVED - SIGNATURE AND TITLE OF FOREST SERVICE OFFICIAL  
 [Signature]

5670.12

01/04/00/01/0

1. INVOICE NUMBER: **1926681**  
 2. DATE OF FLIGHT: **915102**  
 3. CONTRACT NUMBER - ITEM NO: **55-0240-1-2190**  
 4. A/C REGISTRATION #: **901CH**  
 5. VENDOR NAME: **CONSTRUCTION HELICOPTERS INC**  
 PV 05082001664

| LEG NUMBER | USER UNIT | USER CODE | PROJECT, FIRE, FLIGHT, OR RESOURCE ORDER NAME OR NUMBER | 10. FAA IDENTIFIER |          | 11. MISSION CODE | 12. PAY CODE | 13. PILOT NAME(S)  | 14. PASSENGERS AND OTHER CREWMEMBERS | 15. CARGO TYPET, S, C, OR L | 16. CARGO LBS. | 17. RETARDANT, W, S, OR L | 18. RETARDANT GALLONS | 19. 20. TIME OR METER READING |        | 21. ELAPSED TIME, HOURS AND HUNDRETHS | 22. RATE | 23. LEG TOTAL |
|------------|-----------|-----------|---|--------------------|----------|------------------|--------------|--------------------|--------------------------------------|-----------------------------|----------------|---------------------------|-----------------------|-------------------------------|--------|---------------------------------------|----------|---------------|
|            |           |           |   | FROM               | TO       |                  |              |                    |                                      |                             |                |                           |                       | START                         | STOP   |                                       |          |               |
| 2          | 0521      | 01        | Availability  |                    |          | 17               | AV           | M. Jones           |                                      |                             |                |                           |                       |                               |        |                                       |          |               |
| 3          | CDF       | 01        | SHU-8454  | THB                | Helibase | 05               | FT           |                    | 5                                    | C                           | 460            |                           |                       | C                             | 0600   | 2000                                  | 56/56    | 3624.32       |
| 4          | CDF       | 01        |   | Helibase           | THB      | 05               | FT           |                    | 5                                    | C                           | 460            |                           |                       | H                             | 6335.6 | 6336.0                                | .4       | 1174.00       |
| 5          | CDF       | 01        |   |                    |          |                  |              | Pilot (Senes)      | 1                                    |                             |                |                           |                       | H                             | 6336.0 | 6336.4                                | .4       | 1174.00       |
|            |           |           |   |                    |          |                  |              | Mechanic (Russell) | 1                                    |                             |                |                           |                       | C                             | 1600   | 1800                                  | 2        | 37.00         |
|            |           |           |   |                    |          |                  |              |                    |                                      |                             |                |                           |                       | C                             | 1600   | 1800                                  | 2        | 37.00         |

4. ACCOUNTING SUMMARY

| UNIT | UNIT | MANAGEMENT CODE | FY | BUDGET OBJECT | AMOUNT  |
|------|------|-----------------|----|---------------|---------|
| 1    | 0521 | PRPJAD          | 02 | 2541          | 3624.32 |
| -5   | CDF  | PSH197          | 02 | 2541          | 1087.00 |
|      |      |                 |    | 2541          |         |
|      |      |                 |    | 2541          |         |
|      |      |                 |    | 2541          |         |
|      |      |                 |    | 2541          |         |

25. REMARKS  
 Duty Day  
 Pilot/Russel 0700-1800  
 Subs Driver  
 Extended Standby  
 Pilot/Driver 1600-1800  
 SQUARE FIRE  
 SHU 8454  
 PSH197

| 26. OVERNIGHT CHARGES                            | USER UNIT | MISSION CODE | PAY CODE | LOCATION | NO. OF PEOPLE |
|--|-----------|--------------|----------|----------|---------------|
| 27. SERVICE TRUCK CHARGES                        |           |              | ON       |          | 0             |
| 28. OTHER CHARGES                                |           |              | ST       | MILES    | 0             |
| 29. OTHER CREDITS                                |           |              | CH       | DESCRIBE |               |
| 30.  |           |              | CR       | DESCRIBE |               |
| 31. EXCISE TAX                                   |           |              |          |          |               |
| SUBTOTAL   |           |              |          |          |               |
| TX TAX ON CARGO OVER 400 LBS CERTIFICATED WEIGHT |           |              |          |          |               |
| 32. TOTAL OF ALL CHARGES                         |           |              |          |          | 4711.52       |

31. NAME OF GOVERNMENT OFFICIAL (PLEASE PRINT)  
**Philip L. Hawkins**  
 PHONE NUMBER  
**530-286-2255**

CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PROVIDED - SIGNATURE AND TITLE OF FOREST SERVICE OFFICIAL.  
**HEMG**

32. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PROVIDED - SIGNATURE AND TITLE OF VENDOR AGENT.  
**CHI**

R 4711.52

1. INVOICE NUMBER: 2061978  
 2. DATE OF FLIGHT: 09/04/02  
 3. CONTRACT NUMBER - ITEM NO.: 55-024B-1-21B5  
 4. A/C REGISTRATION #: N71212  
 5. VENDOR NAME: Intermountain Helicopters  
 05062000934

| 1. LEG NUMBER | 7. USER UNIT | 8. USER CODE | 9. PROJECT, FIRE, FLIGHT, OR RESOURCE ORDER NAME OR NUMBER | 10. FAA IDENTIFIER |     | 11. MISSION CODE | 12. PAY CODE | 13. PILOT NAME(S)   | 14. PASSENGERS AND OTHER CREW MEMBERS | 15. CARGO TYPE, P.S.C. OR L.L. | 16. CARGO LBS. | 17. RETARDANT, F.W.S. OR L.L. | 18. RETARDANT GALLONS | 19. 20. METER TYPE<br>TIME OR METER READINGS |       | 21. ELAPSED TIME, HOURS AND MINUTES | 22. RATE        | 23. LEG TOTAL       |                     |
|---------------|--------------|--------------|--|--------------------|-----|------------------|--------------|---------------------|---------------------------------------|--------------------------------|----------------|-------------------------------|-----------------------|--|-------|-------------------------------------|-----------------|---------------------|---------------------|
|               |              |              |  | FROM               | TO  |                  |              |                     |                                       |                                |                |                               |                       | START  | STOP  |                                     |                 |                     |                     |
| 1.            | 0506         | 01           | Availability   |                    |     | 12               | AV           | R. Livingston       |                                       |                                |                |                               |                       |  |       |                                     |                 |                     |                     |
| 2.            | CDF          | 01           | SHU-8454   | RDD                | 005 | 05               | FT           |                     | 7                                     | C                              | 340            |                               |                       | C  | 0700  | 2100                                | 14              | 2957. <sup>36</sup> | 2957. <sup>36</sup> |
| 3.            | CDF          | 01           | LMU-2963   | 005                | 005 | 05               | FT           |                     | 7                                     | C                              | 340            |                               |                       | H  | 809.6 | 810.4                               | .8              | 970. <sup>00</sup>  | 776. <sup>00</sup>  |
| 4.            |              |              |  |                    |     |                  |              |                     | 7                                     | C                              | 340            |                               |                       | H  | 810.4 | 810.8                               | .4              | 970. <sup>00</sup>  | 388. <sup>00</sup>  |
| 10.           | CDF          | 01           | SHU-8454   |                    |     | 12               | ES           | Pilot, Mech, Driver |                                       |                                |                |                               |                       | C  | 0700  | 0900                                | 2 <sup>03</sup> | 37. <sup>00</sup>   | 222. <sup>00</sup>  |

24. ACCOUNTING SUMMARY

| NFC FUND CODE | UNIT | MANAGEMENT CODE | FY | BUDGET OBJECT | AMOUNT              |
|---------------|------|-----------------|----|---------------|---------------------|
|               | 0521 | PR P3A0         | 02 | 2541          | 2957. <sup>36</sup> |
|               | CDF  | P5619A          | 02 | 2541          | 1470. <sup>20</sup> |
|               | CDF  | P52561          | 02 | 2541          | 388. <sup>00</sup>  |
|               |      |                 |    | 2541          |                     |
|               |      |                 |    | 2541          |                     |

25. REMARKS  
 #1. Return from Squirrel Fire  
 #2. Cancel

| 26. OVERNIGHT CHARGES     | USER UNIT | MISSION CODE | PAY CODE | LOCATION   | NO. OF PEOPLE       |
|---------------------------|-----------|--------------|----------|--|---------------------|
|                           |           |              |          | FT. 1-2  |                     |
| 27. SERVICE TRUCK CHARGES | CDF       | 12           | ST       | MILES  | 222 x 2.10          |
| 28. OTHER CHARGES +       | CDF       | 12           | CH       | DESCRIBE   | 4166. <sup>20</sup> |
| 29. OTHER CREDITS -       |           |              | CR       | DESCRIBE   | 6. <sup>00</sup>    |
| SUBTOTAL                  |           |              |          |  | 4815.56             |
| 31. EXCISE TAX            |           |              | TX       | PER ON CARGO OVER 1,000 LBS CERTIFICATED MACHINERY |                     |
| 32. TOTAL OF ALL CHARGES  |           |              |          |  | 4815.56             |

Driver, Moon  
 Mech, Ryan  
 Pilot, Chris

33. NAME OF GOVERNMENT OFFICIAL PLEASE PRINT  
 Mike Davis  
 PHONE NUMBER 530-258-5135

34. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN RECEIVED - SIGNATURE AND TITLE OF FOREST SERVICE OFFICIAL  
 Mike Davis HEMT

35. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PROVIDED - SIGNATURE AND TITLE OF VENDOR AGENT  
 Roy Dapose PILOT

05062000934

|                                     |  |                                      |  |  |  |  |  |  |  |  |  |
|-------------------------------------|--|--------------------------------------|--|--|--|--|--|--|--|--|--|
| 1. INVOICE NUMBER<br><b>2061976</b> |  | 2. DATE OF FLIGHT<br><b>09/03/02</b> |  | 3. CONTRACT NUMBER - ITEM NO.<br><b>55-024B-1-2185</b> |  |  | 4. A/C REGISTRATION #<br><b>N9121Z</b> |  | 5. VENDOR NAME<br><b>Intermountain Helicopters</b> |  |  |
|-------------------------------------|--|--------------------------------------|--|--|--|--|--|--|--|--|--|

| 6. LEG NUMBER | 7. USER UNIT | 8. USER CODE | 9. PROJECT, FIRE, FLIGHT, OR RESOURCE ORDER NAME OR NUMBER | 10. FAA IDENTIFIER |      | 11. MISSION CODE | 12. PAY CODE | 13. PILOT NAME(S)   | 14. PASSENGERS AND OTHER CREW MEMBERS | 15. CARGO TYPE P, S, C, OR L | 16. CARGO LBS. | 17. RETARDANT P, W, S, OR L | 18. RETARDANT GALLONS | 19. METER TYPE |      | 20. TIME OR METER READING | 21. ELAPSED TIME, HOURS AND HUNDRETHS | 22. RATE        | 23. LEG TOTAL |        |
|---------------|--------------|--------------|--|--------------------|------|------------------|--------------|---------------------|---------------------------------------|------------------------------|----------------|-----------------------------|-----------------------|----------------|------|---------------------------|---------------------------------------|-----------------|---------------|--------|
|               |              |              |  | FROM               | TO   |                  |              |                     |                                       |                              |                |                             |                       | START          | STOP |                           |                                       |                 |               |        |
| 1.            | 0506         | 01           | Availability   |                    |      | 12               | AV           | R. Livingston       |                                       |                              |                |                             |                       |                |      |                           |                                       |                 |               |        |
| 2.            | CDF          | 01           | SHU-8454   | 095                | Fire | 05               | FT           |                     |                                       |                              |                |                             |                       |                |      | 10700                     | 2100                                  | 14              | 245.36        | 245.36 |
| 3.            | CDF          | 01           | SHU-8454   | Fire               | RSD  | 10               | FT           |                     | 7                                     | L                            | 340            |                             |                       |                |      | H 806.5                   | 807.0                                 | .5              | 470.00        | 485.00 |
| 4.            |              |              |  |                    |      |                  |              |                     |                                       |                              |                | W                           | 6,000                 | H              |      | 807.0                     | 809.6                                 | 2.6             | 470.00        | 252.00 |
| 10.           | CDF          | 01           |  |                    |      | 12               | ES           | Pilot, Mech. Driver |                                       |                              |                |                             |                       |                |      | G 1800                    | 2200                                  | 4 <sup>13</sup> | 37.00         | 444.00 |

| NFC FUND CODE | UNIT | MANAGEMENT CODE | FY | BUDGET OBJECT | AMOUNT  |
|---------------|------|-----------------|----|---------------|---------|
|               | 0521 | PRP5AQ          | 02 | 2541          | 2457.36 |
|               | CDF  | P56197          | 02 | 2541          | 3706.00 |
|               |      |                 |    | 2541          |         |
|               |      |                 |    | 2541          |         |
|               |      |                 |    | 2541          |         |
|               |      |                 |    | 2541          |         |

25. REMARKS  
#2.-3. Support Squirrel Fire.

|                           |                      |              |          |  |               |          |         |
|---------------------------|----------------------|--------------|----------|--|---------------|----------|---------|
| 26. OVERNIGHT CHARGES     | USER UNIT            | MISSION CODE | PAY CODE | LOCATION                                     | NO. OF PEOPLE |          |         |
| 85.00                     | CDF                  | 12           | FT 3.1   | Redding Ct                                   | 3             | 255.00   |         |
| 27. SERVICE TRUCK CHARGES |                      |              |          | MILES  |               |          |         |
| 28. OTHER CHARGES         |                      |              |          | DESCRIBE                                     |               |          |         |
| 29. OTHER CREDITS         |                      |              |          | DESCRIBE                                     |               |          |         |
| 30.                       |                      |              |          |  |               | SUBTOTAL | 6663.36 |
| 31. EXCISE TAX            |                      |              |          | PAY ON CARGO OVER 6,000 LBS CERTIFICATE RATE |               |          |         |
| 32.                       | TOTAL OF ALL CHARGES |              |          |  |               |          | 6663.36 |

Driver - Moev  
Mech. - Ryan  
Pilot - Chris

33. NAME OF GOVERNMENT OFFICIAL (PLEASE PRINT)  
**Mike Davis**  
PHONE NUMBER **530-259-5135**

34. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN RECEIVED - SIGNATURE AND TITLE OF FOREST SERVICE OFFICIAL  
**Mike Davis HEM6**

35. I CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PROVIDED - SIGNATURE AND TITLE OF VENDOR AGENT  
**Rog D-Joe PILOT**

**Exhibit 1**  
**CDF Procedures to Review a**  
**FS Billing**

## **CDF PROCEDURES TO REVIEW A FOREST SERVICE BILLING**

The following is a general procedure to review a Forest Service (FS) invoice.

Check to see that all required documents that support the invoice are attached:

- Bill for Collection
- Cost Summary Sheet
- Transaction Register
  - Payroll Cost Report
  - Other Cost Report (Operating Expenses)
- Flight Use Reports (FS-122), where applicable
- Aircraft Availability Worksheet.
- Resource orders (in a Cost Share situation where FS was the Unified Ordering Point) must be requested.

### **FS Agency Payroll**

#### **Supporting Documentation**

- Personnel Cost Listing
- Resource Orders
- Pay Period Calendar (Very important to validate charges to the incident)
- Transaction Register (for travel expenditures listed. In general and only on rare occasions, should be no travel charges if payroll not charged)

**Procedure:** The Personnel cost Listing will list both the regular Forest Service (FS) employees and the Casual Employees. The Personnel Cost Listing will be by Region and Forest.

Check the regular FS employee entries on the Personnel Cost Listing to determine that the pay period (PP) corresponds to the period of the fire or immediately thereafter.

NOTE: AD employees are not paid by the pay periods so the PP field on the listing has no relevance to time paid.

Determine from the Personnel Cost Listing the total number of Regular Forest Service employees and Casual Employees.

Basis for determining number count of FS personnel.

- Engines – 5 personnel
- Hand Crew – 21 personnel
- Helicopter – 5 personnel, 18 if a helishot crew was requested
- Overhead – 1 personnel
- Bulldozer – 1 to 3 personnel

### Procedure (Continued)

A strike team for any of the above will add 1 more person for the leader in addition to the normal strike team number.

- Air Attack – 2 personnel

### General Information

Forest Service Crews are made up of many different mixes of Regular and Casual (AD's) employees.

Generally, the Hot Shots and Regular Forest Service Crews are regular government employees. However, if replacements are needed, these will probably be Casual employees (AD). OC (Organized Crews) are generally made up with Casual employees, but their crew leaders and possibly some crew members may be Forest Service regulars.

The most efficient way is to count the numbers, then compare the number of employees from the Personnel Cost listing with the number from the Resource Orders.

Casual employees (AD's) can perform functions other than fire suppression. Casuals may also be hired as a single resource overhead in any ICS position and be ordered from other regions as needed.

Associated costs and resources on incident not tied to a resource order – Remember that there may be personnel, equipment, supplies and services that do not tie back to resource orders. These may or may not be appropriate. It is based on your determination, whether they are reasonable and appropriate, and should be reimbursed.

### **FS Agency Equipment**

#### Supporting Documentation

- Transaction Register Acronyms
- Transaction Register
- Budget Object Code Classifications

#### Procedure

Most FS equipment will be listed on the Transaction Register. The following information is provided:

- Month – The month and year the transactions are reported, not when the expense was incurred.
- The Region and Forest is the location in which the charge was paid, or the home location of the resource.
- The object Code.

- Description – “Master Key” is the term used for Agency mobile equipment and aircraft. The aircraft is the lead plane which a flight use report is not prepared.
- Payee Name – This will be “Use Expense”. This term refers to the use charge for Agency Vehicles.

Numerous pieces of Mobile Equipment may be included in each entry. The obligation amount reflects a total of the charges. The use expense will be identified by Region and Unit.

### **FS Miscellaneous Expenses**

#### Supporting Documentation

- Transaction Registers – explanation of fields and systems
- Budget Object Classification Codes
- FS Regions and Forest Listing Nationwide
- Resource Orders – Must be requested, if CDF does not have.

#### Procedure

The best way to review the Transaction Register for miscellaneous costs is to use the Budget Object Codes. This gives a better explanation of the expenditure.

The Region and Forest identifiers indicate where the charges were paid.

The month and year indicate the date the transactions were reported.

The Obligations column indicates the amount paid.

#### Examination of the Miscellaneous cost:

- Check for double billings
- Check for amounts that seem unusually large for the object code.
- Items identifying Fire Cache. – Did CDF order a Fire Cache?
- Flight Use Report (FS-122) – Did CDF request the aircraft? Availability if requested. Check dates on each Flight Use Report for timeframes.
- Non billable object codes:
  - 1150 - Special payments/awards
  - 2614 – Gasoline Fuel
  - 2615 – Diesel Fuel
  - 2616 – Aviation Fuel
  - 3100 series – Accountable Property
  - 4200 – Claims and Indemnities
  - 4310 – Interest Charges

There are numerous entries for various financial institutions which are for credit card or third party draft usage by FS personnel and can be valid charges for incident operating expenses.

National contracts are paid by the Administrative unit designated by NIFC (National Interagency Fire Center), and its Region and Unit Designators will be listed as the location of payment. This includes such contracts as:

- Air Tankers – May be paid by either home unit or NIFC depending on the contract.
- Helicopters – May be paid by either home unit or NIFC depending on the contract.
- Showers
- Caterers
- Commissaries
- Crews
- Engines

The Transaction Register will show travel charges. The period of travel as shown on the transaction register reflects the period of time covered by the employees for the entire travel claim and can be for a longer period of time than the fire. The payment made for the travel, as shown on the transaction register, will cover only the period of the fire, not the entire travel time or total travel cost.

Determine that personnel submitting travel claims are listed on the Personnel Cost Listing.

**Exhibit 1**  
**CDF Billing Information**

## CDF BILLING INFORMATION

### CDF BILLING DOCUMENTATION

The following is required documentation for CDF billing packages:

- Invoice
- Cost Summary Sheet
- CDF Personnel Payroll (FC-40\_ Straight time and overtime by documents)
- CDF Equipment Report (formerly FC-40B)
- CDF Operating Expense Report (formerly FC-40C)
- CDF Aims Report (Aviation Information Management System) Fixed wing and Helicopter
- Resource Orders (in a Cost Share situation where CDF was the Unified Ordering Point).
- FC-18 Fire Report.
- 

In order to facilitate a review of CDF bills and accompanying documentation, CDF is providing the following reference materials.

- Listing of CDF Object Codes-Exhibit 1
- Sample CDF Billing Package-Exhibit 2

### CDF LABOR ELEMENTS

**Labor costs are identified on the CDF Personnel Payroll (FC040A). Specific personnel staffing levels and work day/weeks are detailed as follows:**

**Base Time:** Hours per day by classification and union agreements. Example: 24, 8, 9, or 10 hours per day, based on the approved schedule of the employee.

**Overtime:** Hours per day by classification and union agreements. Those hours worked above the normal base time.

#### Emergency Workers

Emergency workers may be hired to fill a wide range of ICS positions, from IC, or other command and General staff positions, to incident base camp crew, drivers, fallers, personnel time recorders, fire fighters, etc. They will be listed in the CDF Operating Expense Report (formerly FC-40C), sorted by expenditure object code.

**Base Time:** 40 hours within a work week.

**Overtime:** Anything over 40 hours within a work week.

## LABOR COST ELEMENTS (CONTINUED)

The following may be staffed by either CDF employees (permanent and seasonal) or Emergency Workers.

### Engines:

Crew Size: 3 to 5 personnel, based on staffing augmentation at the time.

Strike team: Minimum of 16 personnel, based on staffing augmentation at the time.

### Fire Crews:

Crew Size: 16 to 19 personnel

Crew Organization: 1 Fire Captain B with inmates or wards

Strike Team: Consists of 2 crews.

### Type II Helicopter Crew:

Crew Size: 7 to 10 personnel. Not including pilot.

### Overhead:

Billed as individual positions.

### Bulldozer:

Crew Size: 1 person (may include a Bull Dozer Service Unit with personnel)

Strike Team: 4 to 6 personnel (may include a Bull Dozer Service Unit with personnel)

### CDF Air Attack:

Crew Size: Pilot and 1 Air Tactical Group Supervisor

### Supporting documentation:

- CDF Personnel Payroll (FC-40A)
- Resource Orders when CDF is the Unified Ordering Point in Cost Share Situations.

## **CDF GROUND EQUIPMENT AND COSTS**

- Equipment costs are identified on the CDF equipment report (formerly FC-40B). Specific equipment rates and cost elements are identified as follows:

### **Hourly Ground Equipment:**

The hourly ground equipment consists of: Air compressors, All Terrain Vehicles, Crew Carrying Vehicles, Chain Saws, Dozers, Dump Trucks, Dozer Transports, Forklifts, Fire Engines, Generators, Graders, Helitack Service Units, Loaders, Mobile Communication Centers, Mobile Kitchen Units, Portable Pumps, Stakesides, Water Tenders.

### **Daily Ground Equipment:**

The daily ground equipment consists of: Bulldozer Service Units, Pickups, Sedans, Steam Table Units, Sports Utility Vehicles, and Vans.

### **Supporting Documentation:**

- Resource Orders when CDF is the Unified Ordering Point on Cost Share incidents.

## **CDF Operating Expense Report**

Operating expenses are identified on the CDF operating expense report (formerly FC-40C). Specific information is identified as follows:

### **Fire Crews:**

Invoices received by CDC, CYA, or CCC. Charges include inmate or ward time as well as their agency personnel time. The billed items also include mileage, travel, and meal charges which are authorized by the billing agency along with the Agencies administrative charge.

### **Emergency Workers:**

Emergency Workers are listed on the Operating Expense Report as temporary help, not by individual names. The total line amount may represent more than one emergency worker cost.

### **Other Items of Expense:**

All other items of expense will be listed on the Operating Expense Report by object code, vendor name, pay document number and dollar amount paid.

Supporting Documentation:

CDF operation Expense Report sorted by object code, showing the vendor name, pay document number and dollar amount paid.

**CDF AVIATION INFORMATION MANAGEMENT SYSTEM (AIMS)**

There will be two reports provided. They are as follows:

Incident Cost Summary Report:

This report is for CDF fixed wing aircraft by incident. The report is separated by Air Attack Base, and includes flight hours, aircraft costs, retardant gallons, retardant costs, and landing fees, with a total cost column. It also includes standbys, per diem, early call, and abort fees.

Flight Cost Report:

This report is for CDF Rotary aircraft by incident. The report is separated by Helitack Base, and includes the Hobbs meter start and end times. It includes flight time, flight rate, and the total flight costs. Is also includes foam gallons used, cost per gallon and the total foam cost.

**NOT BILLABLE ITEMS:**

- Fuel, oil, and lubrication for CDF ground equipment and CDF fixed/rotary aircraft only.
- Bulk Retardant - Retardant is normally charged as actual gallons dropped and airbase specific. (There may be some abnormal situations where it is billable such as establishing a temporary base for Maffs, etc. This may be billable to the incident.)
- Late Interest Penalties
- Legal Claims
- Accountable Property

**This is subject to change pending the operating plan and what the agency definitions allow, if provided.**

**Exhibit 1**  
**CDF Billing Sample**

STATE OF CALIFORNIA  
 THE RESOURCES AGENCY OF CALIFORNIA  
 DEPARTMENT OF FORESTRY AND FIRE PROTECTION  
 1418 Ninth Street  
 Sacramento CA 95814

330000005015

Invoice No: 66560  
 Invoice Date: 15-Mar-04  
 Your Purchase Order No: \_\_\_\_\_  
 Agreement No: \_\_\_\_\_

USDI BUREAU OF LAND MANAGEMENT  
 2800 COTTAGE WAY SUITE W-1834  
 SACRAMENTO, CA 958251886

Make check payable to:  
 DEPARTMENT OF FORESTRY AND FIRE PROTECTION  
 Mail check with copy of invoice to:  
 Department of Forestry and Fire Protection  
 Department Accounting Office  
 P.O. Box 944246  
 Sacramento, CA 94244-2460

| DESCRIPTION                                       |           |         |                      |           |  | AMOUNT       |
|---|-----------|---------|----------------------|-----------|--|--------------|
| Region: Cascade                                   |           |         |                      |           |  |              |
| Billing for costs incurred on the following fire: |           |         |                      |           |  | \$100,970.84 |
| Ranger Unit                                       | Fire Name | Fire No | Order No             | Date      |  |              |
| LMU   | SMOKE     | 187     | NOD 2135<br>LMU 2135 | 7/21/2003 |  |              |

Per the Cooperative Fire Protection Agreement  
 Contact: Bea Harmoning (916) 653-2847

FOR DEPARTMENTAL ACCOUNTING OFFICE USE ONLY:

| TC  | FY   | REF DOC | SUFFIX | INDEX | OBJ   | PCA | AMOUNT      | AS  | FS | F    | M | REV SOURCE | SL       |
|-----|------|---------|--------|-------|-------|-----|-------------|-----|----|------|---|------------|----------|
| 128 | 2003 |         | 01     | 9497  | 00925 |     | \$63,681.45 | 505 | F  | 0890 | 1 | 49801671   | 15100000 |
| 128 | 2003 |         | 02     | 9498  | 00925 |     | \$26,374.60 | 505 | F  | 0890 | 1 | 49801672   | 15100000 |
| 128 | 2003 |         | 03     | 9998  | 00925 |     | \$3,043.89  | 505 | F  | 0890 | 1 | 49801672   | 15100000 |
| 128 | 2003 |         | 04     | 9999  | 00925 |     | \$7,870.90  | 505 | F  | 0890 | 1 | 49801672   | 15100000 |

|            |  |  |  |  |  |  |  |  |  |  |  |  |  |
|------------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| TC         |  |  |  |  |  |  |  |  |  |  |  |  |  |
| DATE       |  |  |  |  |  |  |  |  |  |  |  |  |  |
| BATCH TYPE |  |  |  |  |  |  |  |  |  |  |  |  |  |
| BATCH NO.  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FM         |  |  |  |  |  |  |  |  |  |  |  |  |  |
| INITIALS   |  |  |  |  |  |  |  |  |  |  |  |  |  |

Distribution: 2 copies to Customer, 1 copy to A/R File, 1 copy to Master File, 1 copy to Cashier, 1 copy to Program Unit

0-223 (6/89)

88 87830

7540-130-0223

INCIDENT NAME: SMOKE  
 INCIDENT DATE: 7/21/03  
 CDF ORDER: LMU 2135  
 FEDERAL ORDER: NOD 2135

|   |                    |
|---|--------------------|
| <b>CDF PERSONNEL PAYROLL (FC-40A)</b>             |                    |
| STRAIGHT TIME                                     | \$22,016.88        |
| OVERTIME  | \$19,949.42        |
| EMERGENCY WORKERS (FC-42 WORKERS)                 | \$0.00             |
| <b>TOTAL PAYROLL</b>                              | <b>\$41,966.30</b> |
| <br>  |                    |
| CDF GROUND EQUIPMENT (FORMERLY FC-40B)            | \$4,357.72         |
| CDF OPERATING EXPENSES (FORMERLY FC-40C)          | \$17,511.65        |
| CDF AIMS (AVIATION INFORMATION MANAGEMENT SYSTEM) | \$26,220.38        |
| CDF FIXED WING AIRCRAFT                           | \$0.00             |
| CDF ROTARY WING AIRCRAFT (HELICOPTERS)            | \$0.00             |
| CWN AIRCRAFT                                      | \$0.00             |
| <br>  |                    |
| TOTAL AIRCRAFT                                    | \$26,220.38        |
| <br>  |                    |
| SUBTOTAL  | \$90,056.05        |
| ADMINISTRATIVE FEE: 12.12%                        | \$10,914.79        |
| <br>  |                    |
| TOTAL CDF INCIDENT COST                           | \$100,970.84       |

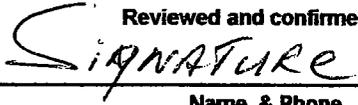
**This section designated for cost apportionment/cost share purposes**

TOTAL CDF GROUND RESOURCES

TOTAL CDF AIR RESOURCES

TOTAL CDF INCIDENT COST

To the best of my knowledge, the costs and supporting data listed on this report have been reviewed for accuracy and completeness. The rates shown above and totals are arithmetically correct and deemed as necessary expenditures made in accordance with approved purchasing guidelines.

|  |  |
|--|--|
| Initial preparation certification:<br><br><hr/> Name & Phone<br><br><hr/> Title & Date | Reviewed and confirmed by:<br> (916) 653-2847<br><hr/> Name & Phone<br><br><hr/> ACCOUNTANT I                      3/24/04<br><hr/> Title & Date |
|--|--|

|                        |                    |            |                      |                    |                                  |       |                    |                            |  |   |
|------------------------|--------------------|------------|----------------------|--------------------|----------------------------------|-------|--------------------|----------------------------|--|---|
| Master Address         | Region 2           | RU 22      | CO 18                | ORDER # NOD-002135 | 3. Supporting Documents Attached |       |                    | 4.                         |  |   |
| Form 140               | MO DY YR 7/21/2003 | Fire # 187 | Incident# LMU-002135 | FC40 A             | FC 11                            | FC 77 | 5. Civil Liability |                            |  |   |
| 2. Incident Name SMOKE |                    |            |                      |                    | FC40 B                           | FC 81 | FC 34              | 6. Agreement Reimbursement |  | X |
|                        |                    |            |                      |                    | FC40 C                           | PL&D  | FC 101             |                            |  |   |

| 7. CDF Pumping Equipment (A) |     |               |         |            |
|------------------------------|-----|---------------|---------|------------|
| Size                         | No. | Total Pump Hr | Rate/Hr | Total Cost |
| +250                         | 0   | 0             | 20.50   | 0.00       |
| -250                         |     |               |         |            |
| Sub-Total (A)                |     |               |         | 0.00       |

| 9. CDF Hourly Equipment (C) |   |       |       |                |        |
|-----------------------------|---|-------|-------|----------------|--------|
| No.                         | 2 | Hours | 22.00 | Total Hr Cost  | 71.72  |
|                             |   | Days  | 12    | Total Day Cost | 34.68  |
| **See Page 2 For Details    |   |       |       | Sub-Total (C)  | 106.40 |

| 8. CDF Vehicle Mileage & Daily Rate (B) |    |          |      |               |         |
|---|----|----------|------|---------------|---------|
| No.                                     | 15 | Tot Mile | 6892 | Tot Mile Cst  | 3806.34 |
|   |    | Tot Days | 47   | Tot Day Cst   | 444.98  |
| **See Page 2 For Details                |    |          |      | Sub-Total (B) | 4251.32 |

| 10. CDF Regular Department Payroll (D) |     |             |               |          |
|--|-----|-------------|---------------|----------|
| Straight Time Hours                    | 546 | Tot St Cost | 22016.88      |          |
| Overtime Hours                         | 616 | Tot Ot Cost | 19949.42      |          |
| **See Page 2 For Details               |     |             | Sub-Total (D) | 41966.30 |

|  |          |           |
|--|----------|-----------|
| (A) CDF Pumping Equipment                | 0.00     |           |
| (B) CDF Vehicle Mileage & Daily Rate     | 4251.32  |           |
| (C) CDF Hourly Equipment - Hours & Daily | 106.40   |           |
| (D) Regular Payroll                      | 41966.30 |           |
| (E) Contract Labor Wages                 | 11336.85 |           |
| (F) Pick-up Labor Wages                  | 0.00     |           |
| (G) CDF Tool/Equipment Loss              | 0.00     |           |
| (H) Rented Equipment                     | 1745.64  |           |
| (I) Contract Equipment                   | 26220.38 |           |
| (J) Fire Retardant                       | 0.00     |           |
| (K) Activity Support Purchases           | 4429.16  |           |
| (L) Other Agency                         | 0.00     |           |
| Sub-Total                                |          | 90056.05  |
| (M) Administrative Charge                | 12.12 %  | 10914.79  |
| Grand-Total                              |          | 100970.84 |

|  |   |   |
|--|---|---|
| 12. Unit Preparation<br>The costs listed on this report are true to the best of my knowledge and belief. They have been prepared from original documents and invoices. | 13. Confirmation Of Activity Supervisor<br>Costs and supporting data have been reviewed. The costs shown above were necessary expenditures made in accordance with existing instructions. | 14. Accounting Certification<br>The rates shown for items 7-11 and extensions thereof are correct. All totals shown above are arithmetically correct. |
| Name _____ Phone _____   | Name _____ Phone _____  | Name <i>Beat Nam...</i> Phone _____   |
| Title _____ Date _____   | Title _____ Date _____  | Title <i>Act I</i> Date <i>3/24/04</i>  |

|                                |                       |  |  |  |  |  |  |
|--------------------------------|-----------------------|--|--|--|--|--|--|
| 1. Master Region RU CO ORDER # | R E - C A P S H E E T |  |  |  |  |  |  |
| Address 2 22 18 NOD-002135     |                       |  |  |  |  |  |  |
| Form MO DY YR Fire # Incident# |                       |  |  |  |  |  |  |
| 140 7/21/2003 187 LMU-002135   |                       |  |  |  |  |  |  |
| 2. Incident Name SMOKE         |                       |  |  |  |  |  |  |

8. CDF Vehicle Mileage & Daily Rate (B)

| Type/Size                      | No. | Day Rate | Days | Day Amount | Mile Rate | Miles | Mile Amount |
|--------------------------------|-----|----------|------|------------|-----------|-------|-------------|
| BULLDOZER PILOT & SERVICE UNIT | 1   | 9.12     | 6    | 54.72      | 0.89      | 662   | 589.18      |
| CONSERVATION CAMP VEHICLE      | 2   | 15.81    | 6    | 94.86      | 1.07      | 576   | 616.32      |
| PICKUP, 1/2 TON                | 1   | 8.44     | 2    | 16.88      | 0.46      | 622   | 286.12      |
| PICKUP 4X4                     | 11  | 8.44     | 33   | 278.52     | 0.46      | 5032  | 2314.72     |
|                                | 15  |          | 47   | 444.98     |           | 6892  | 3806.34     |

9. CDF Hourly Equipment (C)

| Type/Size | No. | Day Rate | Days | Day Amount | Hour Rate | Hours | Hour Amount |
|-----------|-----|----------|------|------------|-----------|-------|-------------|
| CHAINSAW  | 2   | 2.89     | 12   | 34.68      | 3.26      | 22.00 | 71.72       |
|           | 2   |          | 12   | 34.68      |           | 22.00 | 71.72       |

10. Regular Department Payroll (D)

| Job Title                         | E/N | Straight Time |       | Overtime |          |
|-----------------------------------|-----|---------------|-------|----------|----------|
|                                   |     | Rate          | Hours | Rate     | Hours    |
| Assistant Chief (Supervisory)     | E   | 78.66         | 28    | 0.00     | 20       |
| Battalion Chief (Non-Supervisory) | E   | 38.19         | 0     | 37.94    | 19       |
| Forestry Assistant II             | E   | 39.35         | 16    | 38.14    | 14       |
| Fire Apparatus Engineer           | E   | 30.78         | 17    | 26.49    | 106      |
| Fire Captain - A                  | E   | 39.00         | 234   | 33.58    | 238      |
| Fire Captain - B                  | E   | 46.41         | 92    | 44.78    | 129      |
| Fire Fighter I                    | E   | 17.04         | 57    | 12.40    | 15       |
| Forester I (Non-Supervisory)      | E   | 52.97         | 17    | 0.00     | 19       |
| Heavy Fire Equip. Operator (A)    | E   | 39.93         | 85    | 34.50    | 56       |
|                                   |     |               | 546   | 22016.88 | 616      |
|                                   |     |               |       |          | 19949.42 |

|                        |                    |            |                      |                    |   |
|------------------------|--------------------|------------|----------------------|--------------------|---|
| 1. Master Address      | Region 2           | RU 22      | CO 18                | ORDER # NOD-002135 | R E - C A P S H E E T<br>CDF DEPARTMENTAL PAYROLL |
| Form 140               | MO DY YR 7/21/2003 | Fire # 187 | Incident# LMU-002135 |                    |   |
| 2. Incident Name SMOKE |                    |            |                      |                    |   |

| Doc Num | Class Abbrev | E/N | Rate  | Straight Time |         | Overtime |       |         |
|---------|--------------|-----|-------|---------------|---------|----------|-------|---------|
|         |              |     |       | Hours         | Amount  | Rate     | Hours | Amount  |
| 000001  | FC-B         | E   | 46.41 | 0             | 0.00    | 44.78    | 74    | 3313.72 |
| 000002  | FC-B         | E   | 46.41 | 50            | 2320.50 | 44.78    | 24    | 1074.72 |
| 000003  | FC-B         | E   | 46.41 | 36            | 1670.76 | 44.78    | 14    | 626.92  |
| 000004  | FF-I         | E   | 17.04 | 57            | 971.28  | 12.40    | 15    | 186.00  |
| 000005  | FC-A         | E   | 39.00 | 48            | 1872.00 | 33.58    | 24    | 805.92  |
| 000006  | HFRO-A       | E   | 39.93 | 60            | 2395.80 | 34.50    | 56    | 1932.00 |
| 000007  | FC-A         | E   | 39.00 | 0             | 0.00    | 33.58    | 24    | 805.92  |
| 000008  | FC-A         | E   | 39.00 | 21            | 819.00  | 33.58    | 36    | 1208.88 |
| 000009  | FOR-I        | E   | 52.97 | 17            | 900.49  | 0.00     | 19    | 0.00    |
| 000010  | FC-A         | E   | 39.00 | 22            | 858.00  | 33.58    | 38    | 1276.04 |
| 000011  | FA-II        | E   | 39.35 | 16            | 629.60  | 38.14    | 14    | 533.96  |
| 000012  | FC-A         | E   | 39.00 | 26            | 1014.00 | 33.58    | 60    | 2014.80 |
| 000013  | HFRO-A       | E   | 39.93 | 25            | 998.25  | 34.50    | 0     | 0.00    |
| 000014  | FC-A         | E   | 39.00 | 17            | 663.00  | 33.58    | 29    | 973.82  |
| 000015  | FC-B         | E   | 46.41 | 6             | 278.46  | 44.78    | 17    | 761.26  |
| 000016  | BC           | E   | 38.19 | 0             | 0.00    | 37.94    | 19    | 720.86  |
| 000017  | FAB          | E   | 30.78 | 17            | 523.26  | 26.49    | 12    | 317.88  |
| 000018  | FAB          | E   | 30.78 | 0             | 0.00    | 26.49    | 94    | 2490.06 |
| 000019  | FC-A         | E   | 39.00 | 66            | 2574.00 | 33.58    | 11    | 369.38  |
| 000020  | FC-A         | E   | 39.00 | 34            | 1326.00 | 33.58    | 16    | 537.28  |
| 000021  | AC-SUP       | E   | 78.66 | 28            | 2202.48 | 0.00     | 20    | 0.00    |

546 22016.88 616 19949.42

|  |  |
|--|--|
| 1. Master Region RU CO ORDER #<br>Address 2 22 18 NOD-002135   | R E - C A P S H E E T<br>CDF EQUIPMENT |
| Form MO DY YR Fire # Incident#<br>140 7/21/2003 187 LMU-002135 |  |
| 2. Incident Name SMOKE   |  |

| Doc Num | Equipment Name                 | Day Rate | Days | Day Amount | Mile/Hr Rate | Mile/Hr | Mile/Hr Amount |
|---------|--------------------------------|----------|------|------------|--------------|---------|----------------|
| 000001  | PICKUP 4X4                     | 8.44     | 3    | 25.32      | 0.46         | 300.00  | 138.00         |
| 000002  | CHAINSAW                       | 2.89     | 6    | 17.34      | 3.26         | 10.00   | 32.60          |
| 000003  | CONSERVATION CAMP VEHICLE      | 15.81    | 3    | 47.43      | 1.07         | 288.00  | 308.16         |
|         | CONSERVATION CAMP VEHICLE      | 15.81    | 3    | 47.43      | 1.07         | 288.00  | 308.16         |
|         | CHAINSAW                       | 2.89     | 6    | 17.34      | 3.26         | 12.00   | 39.12          |
| 000006  | BULLDOZER PILOT & SERVICE UNIT | 9.12     | 6    | 54.72      | 0.89         | 662.00  | 589.18         |
| 000007  | PICKUP 4X4                     | 8.44     | 1    | 8.44       | 0.46         | 408.00  | 187.68         |
| 000008  | PICKUP 4X4                     | 8.44     | 3    | 25.32      | 0.46         | 825.00  | 379.50         |
| 000009  | PICKUP 4X4                     | 8.44     | 3    | 25.32      | 0.46         | 675.00  | 310.50         |
| 000010  | PICKUP 4X4                     | 8.44     | 3    | 25.32      | 0.46         | 638.00  | 293.48         |
| 000011  | PICKUP 4X4                     | 8.44     | 2    | 16.88      | 0.46         | 470.00  | 216.20         |
| 000013  | PICKUP, 1/2 TON                | 8.44     | 2    | 16.88      | 0.46         | 622.00  | 286.12         |
| 000014  | PICKUP 4X4                     | 8.44     | 3    | 25.32      | 0.46         | 389.00  | 178.94         |
| 000016  | PICKUP 4X4                     | 8.44     | 2    | 16.88      | 0.46         | 300.00  | 138.00         |
| 000018  | PICKUP 4X4                     | 8.44     | 4    | 33.76      | 0.46         | 400.00  | 184.00         |
| 000019  | PICKUP 4X4                     | 8.44     | 4    | 33.76      | 0.46         | 474.00  | 218.04         |
| 000021  | PICKUP 4X4                     | 8.44     | 5    | 42.20      | 0.46         | 153.00  | 70.38          |
|         |                                |          | 59   | 479.66     |              | 6914.00 | 3878.06        |

|                        |                    |            |                      |                    |  |
|------------------------|--------------------|------------|----------------------|--------------------|--|
| Master Address         | Region 2           | RU 22      | CO 18                | ORDER # NOD-002135 | R E - C A P S H E E T<br>MISCELLANEOUS COSTS |
| Form 140               | MO DY YR 7/21/2003 | Fire # 187 | Incident# LMU-002135 |                    |  |
| 2. Incident Name SMOKE |                    |            |                      |                    |  |

| Pay Doc # | Doc #    | Agency/Vendor       | Expense Category   | Amount   |
|-----------|----------|---------------------|--------------------|----------|
|           | 00000001 | AIRCRAFT WORKSHEET  | Contract Equipment | 25702.38 |
|           |          |                     | Contract Equipment | 518.00   |
| 2CC3M056  | 00000002 | safeway             | Support Purchases  | 12.00    |
| 2CC3Z007  | 00000003 | BLAGGS FOOD SERVICE | Support Purchases  | 121.52   |
| 2CC3J023  | 00000004 |                     | Support Purchases  | 111.77   |
| 3CC3J018  | 00000005 |                     | Support Purchases  | 153.80   |
| 2CC3J018  | 00000006 |                     | Support Purchases  | 0.00     |
| 2CC3J018  | 00000007 |                     | Support Purchases  | 89.39    |
| 2TC3L013  | 00000008 | CDF                 | Support Purchases  | 78.96    |
|           |          |                     | Support Purchases  | 28.00    |
| 2NL3M049  | 00000009 | CAL NORTH CELLULAR  | Support Purchases  | 14.84    |
| 2TC3J005  | 00000010 | CDF                 | Support Purchases  | 94.18    |
|           |          |                     | Support Purchases  | 46.00    |
| 2TC3Z001  | 00000011 | CDF                 | Support Purchases  | 6.00     |
|           |          |                     | Support Purchases  | 12.00    |
| 3H075     | 00000012 | ENTERPRISE          | Rental Equipment   | 262.82   |
| 3D010     | 00000013 | CDF                 | Support Purchases  | 341.51   |
| 3D027     | 00000014 | CDF                 | Support Purchases  | 139.60   |
| 4MT3L116  | 00000015 | CDF-MRT             | Support Purchases  | 1374.90  |
|           |          |                     | Support Purchases  | 77.50    |
| 4CC3H107  | 00000016 | PROSPECT MOTORS     | Rental Equipment   | 463.32   |
| 1TC3E018  | 00000017 | CDF                 | Support Purchases  | 46.00    |
| 2CC3J017  | 00000018 | PIZZA FACTORY       | Support Purchases  | 77.22    |
| 2CC3SZ003 | 00000019 | HIGH COUNTRY INN    | Support Purchases  | 331.56   |
| 2TC3M037  | 00000020 | CDF                 | Support Purchases  | 12.00    |
| 4TC3C028  | 00000021 | CDF                 | Support Purchases  | 36.00    |
| 4TC3H012  | 00000022 | CDF                 | Support Purchases  | 119.64   |
| 2NL3Z008  | 00000023 | VERIZON WIRELESS    | Support Purchases  | 17.92    |
| 3NL3A151  | 00000024 | ENTERPRISE          | Rental Equipment   | 400.83   |
| 2CC3J019  | 00000025 | HIGH COUNTRY INN    | Support Purchases  | 315.36   |
| 2CC3J019  | 00000026 | SUPER 8 MOTEL       | Support Purchases  | 259.20   |
| 4TC3H025  | 00000027 | CDF                 | Support Purchases  | 202.40   |
| 9AE3G018  | 00000028 | AMERICAN EXPRESS    | Rental Equipment   | 533.04   |
| 2CC3J026  | 00000029 | HIGH COUNTRY INN    | Support Purchases  | 153.36   |
| 2FC3S035  | 00000030 | CDC ANTELOPE        | Contract Labor     | 2125.77  |
|           | 00000031 | SUNDOWNER HOTEL     | Support Purchases  | 88.53    |
| 3TC3A072  | 00000032 | CDF                 | Support Purchases  | 68.00    |
|           |          |                     | Rental Equipment   | 85.63    |
| 2FC3Z058  | 00000033 | CDC SUGARPINE       | Contract Labor     | 9211.08  |

(E) Contractor Labor Total...: 11336.85  
 (F) Pick-Up Labor Total.....: 0.00

| Pay Doc # | Doc # | Agency/Vendor | Expense Category               | Amount   |
|-----------|-------|---------------|--------------------------------|----------|
|           |       |               | (G) CDF Tool/Equipment Loss.:  | 0.00     |
|           |       |               | (H) Rental Equipment Total.:   | 1745.64  |
|           |       |               | (I) Contract Equipment Total:  | 26220.38 |
|           |       |               | (J) Retardant Total.....:      | 0.00     |
|           |       |               | (K) Support Purchases Total.:  | 4429.16  |
|           |       |               | (L) Other Agencies Total.....: | 0.00     |
|           |       |               | -----                          |          |
|           |       |               | Miscellaneous Costs:           | 43732.03 |

Miscellaneous Expenses Grouped By Object Code  
FC40: LMU-002135

BJ CD OBJECT DESCRIPTION

=====  
26.00 Minor Property

| DOC #    | TYPE    | VENDOR  | INVOICE | AMOUNT         |
|----------|---------|---------|---------|----------------|
| 00000015 | Invoice | CDF-MRT |         | 77.50          |
|          |         |         |         | =====<br>77.50 |

BJ CD OBJECT DESCRIPTION

=====  
57.01 Telephone-Service, Equip., Inst. & Surch

| DOC #    | TYPE    | VENDOR           | INVOICE | AMOUNT         |
|----------|---------|------------------|---------|----------------|
| 00000023 | Invoice | VERIZON WIRELESS |         | 17.92          |
|          |         |                  |         | =====<br>17.92 |

B D OBJECT DESCRIPTION

=====  
57.04 Cellular Phone Charges

| DOC #    | TYPE    | VENDOR             | INVOICE | AMOUNT         |
|----------|---------|--------------------|---------|----------------|
| 00000009 | Invoice | CAL NORTH CELLULAR |         | 14.84          |
|          |         |                    |         | =====<br>14.84 |

BJ CD OBJECT DESCRIPTION

=====  
92.00 Per Diem

| DOC #    | TYPE         | VENDOR | INVOICE | AMOUNT |
|----------|--------------|--------|---------|--------|
| 00000008 | Travel Claim | CDF    |         | 78.96  |
| 00000010 | Travel Claim | CDF    |         | 46.00  |
| 00000011 | Travel Claim | CDF    |         | 12.00  |

Miscellaneous Expenses Grouped By Object Code  
FC40: LMU-002135

(Continued From Previous Page)

| #        | TYPE         | VENDOR           | INVOICE | AMOUNT  |
|----------|--------------|------------------|---------|---------|
| 00000013 | Travel Claim | CDF              |         | 341.51  |
| 00000014 | Travel Claim | CDF              |         | 139.60  |
| 00000017 | Invoice      | CDF              |         | 46.00   |
| 00000019 | Invoice      | HIGH COUNTRY INN |         | 331.56  |
| 00000020 | Travel Claim | CDF              |         | 12.00   |
| 00000021 | Travel Claim | CDF              |         | 36.00   |
| 00000022 | Travel Claim | CDF              |         | 119.64  |
| 00000025 | Invoice      | HIGH COUNTRY INN |         | 315.36  |
| 00000026 | Invoice      | SUPER 8 MOTEL    |         | 259.20  |
| 00000027 | Travel Claim | CDF              |         | 202.40  |
| 00000029 | Invoice      | HIGH COUNTRY INN |         | 153.36  |
| 00000031 | Invoice      | SUNDOWNER HOTEL  |         | 88.53   |
| 00000032 | Travel Claim | CDF              |         | 68.00   |
|          |              |                  |         | 2250.12 |

BJ CD OBJECT DESCRIPTION

92.01 Meals, Fire Related

| #        | TYPE         | VENDOR        | INVOICE | AMOUNT |
|----------|--------------|---------------|---------|--------|
| 00000005 | Invoice      |               |         | 153.80 |
| 00000006 | Invoice      |               |         | 0.00   |
| 00000007 | Invoice      |               |         | 89.39  |
| 00000008 | Travel Claim | CDF           |         | 28.00  |
| 00000011 | Travel Claim | CDF           |         | 6.00   |
| 00000018 | Invoice      | PIZZA FACTORY |         | 77.22  |
|          |              |               |         | 354.41 |

OBJ CD OBJECT DESCRIPTION

96.00 Mileage, Pvt. car reimb <= DPA std. rate

| DOC #    | TYPE         | VENDOR | INVOICE | AMOUNT |
|----------|--------------|--------|---------|--------|
| 00000010 | Travel Claim | CDF    |         | 94.18  |
|          |              |        |         | 94.18  |

Miscellaneous Expenses Grouped By Object Code  
FC40: LMU-002135

OBJ OBJECT DESCRIPTION

=====

197.00 Car, Rental

| DOC #    | TYPE         | VENDOR           | INVOICE | AMOUNT  |
|----------|--------------|------------------|---------|---------|
| 00000012 | Invoice      | ENTERPRISE       |         | 262.82  |
| 00000016 | Invoice      | PROSPECT MOTORS  |         | 463.32  |
| 00000024 | Invoice      | ENTERPRISE       |         | 400.83  |
| 00000028 | Invoice      | AMERICAN EXPRESS |         | 533.04  |
| 00000032 | Travel Claim | CDF              |         | 85.63   |
|          |              |                  |         | =====   |
|          |              |                  |         | 1745.64 |

OBJ CD OBJECT DESCRIPTION

=====

167.00 UTILITY - Water

| DOC #    | TYPE    | VENDOR              | INVOICE | AMOUNT |
|----------|---------|---------------------|---------|--------|
| 00000003 | Invoice | BLAGGS FOOD SERVICE |         | 121.52 |
|          |         |                     |         | =====  |
|          |         |                     |         | 121.52 |

OBJ CD OBJECT DESCRIPTION

=====

198.04 CDC Contract Labor

| DOC #    | TYPE    | VENDOR        | INVOICE | AMOUNT   |
|----------|---------|---------------|---------|----------|
| 00000030 | Invoice | CDC ANTELOPE  |         | 2125.77  |
| 00000033 | Invoice | CDC SUGARPINE |         | 9211.08  |
|          |         |               |         | =====    |
|          |         |               |         | 11336.85 |

OBJ CD OBJECT DESCRIPTION

=====

503.01 Personal Safety Items

Miscellaneous Expenses Grouped By Object Code  
FC40: LMU-002135

| INVOICE # | TYPE    | VENDOR  | INVOICE | AMOUNT  |
|-----------|---------|---------|---------|---------|
| 00000015  | Invoice | CDF-MRT |         | 1374.90 |
|           |         |         |         | 1374.90 |

3J CD OBJECT DESCRIPTION

=====

06.00 Foodstuffs

| DOC #    | TYPE    | VENDOR  | INVOICE | AMOUNT |
|----------|---------|---------|---------|--------|
| 00000002 | Invoice | safeway |         | 12.00  |
|          |         |         |         | 12.00  |

3J CD OBJECT DESCRIPTION

=====

16.03 Medical & Lab Supplies

| INVOICE # | TYPE    | VENDOR | INVOICE | AMOUNT |
|-----------|---------|--------|---------|--------|
| 000004    | Invoice |        |         | 111.77 |
|           |         |        |         | 111.77 |

3J CD OBJECT DESCRIPTION

=====

36.81 Aviation-Aircraft Availability

| DOC #    | TYPE            | VENDOR             | INVOICE | AMOUNT |
|----------|-----------------|--------------------|---------|--------|
| 00000001 | B-Other Billing | AIRCRAFT WORKSHEET |         | 518.00 |
|          |                 |                    |         | 518.00 |

Miscellaneous Expenses Grouped By Object Code  
FC40: LMU-002135

B7 OBJECT DESCRIPTION  
=====

36.82 Aviation-Aircraft Flight Rate

| DOC #    | TYPE            | VENDOR             | INVOICE | AMOUNT   |
|----------|-----------------|--------------------|---------|----------|
| =====    | =====           | =====              | =====   | =====    |
| 00000001 | B-Other Billing | AIRCRAFT WORKSHEET |         | 25702.38 |
|          |                 |                    |         | =====    |
|          |                 |                    |         | 25702.38 |

Total \$ 43,752.03

END OF REPORT



| Date                                 | Tail # | Trip No | Out   | In    | Hours | Aircraft Costs    | Base    | Type             | Retardant / Costs |              |                              | Landing Fees |                           | Total Cost                   |
|--------------------------------------|--------|---------|-------|-------|-------|-------------------|---------|------------------|-------------------|--------------|------------------------------|--------------|---------------------------|------------------------------|
|                                      |        |         |       |       |       |                   |         |                  | Cost / Gallon     | Gals Fire    | Gals Jett                    | Cost         | Base                      |                              |
| <b>Rohnerville Air Attack Base</b>   |        |         |       |       |       |                   |         |                  |                   |              |                              |              |                           |                              |
| <b>CANOD 002135</b>                  |        |         |       |       |       |                   |         |                  |                   |              |                              |              |                           |                              |
| 7/22/2003                            | T96    | 1       | 09:58 | 11:11 | 1.22  | \$3,231.78        | Chester | OFL              | 0.53              | 1,000        | <del>\$330.00</del>          | Chester      | <del>\$30.00</del>        | <del>\$3,791.78</del>        |
| 7/22/2003                            | T96    | 2       | 11:40 | 12:37 | 0.95  | \$2,516.55        | Chester | OFL              | 0.53              | 1,000        | <del>\$330.00</del>          | Chester      | <del>\$30.00</del>        | <del>\$3,076.55</del>        |
| <b>Order No. CANOD 002135 Totals</b> |        |         |       |       |       | <b>\$5,748.33</b> |         | <b>2 Flights</b> |                   | <b>2,000</b> | <del><b>\$1,060.00</b></del> |              | <del><b>\$60.00</b></del> | <del><b>\$6,868.33</b></del> |

**Cost Totals:** Aircraft + Retardant + Landing Fees + Stand-By + Per Diem + Abort Fees = Total Cost of this Incident at this Base  
 \$ 5748.33 + ~~\$ 1000.00~~ + ~~\$ 00.00~~ + ~~\$ 0.00~~ + ~~\$ 0.00~~ + ~~\$ 0.00~~ = ~~\$ 6868.33~~

**Rohnerville Air Attack Base Totals:**

\$5,748.33

2 Flights 2,000 ~~\$1,060.00~~ ~~\$60.00~~ ~~\$6,868.33~~

**Redding Air Attack Base**

**CANOD 002135**

|                      |                |              |                  |                  |                 |                       |                    |                |                  |                  |                       |                    |                    |                       |
|----------------------|----------------|--------------|------------------|------------------|-----------------|-----------------------|--------------------|----------------|------------------|------------------|-----------------------|--------------------|--------------------|-----------------------|
| <del>7/21/2003</del> | <del>T20</del> | <del>1</del> | <del>13:58</del> | <del>14:44</del> | <del>0.77</del> | <del>\$2,684.22</del> | <del>Stead</del>   |                |                  |                  | <del>\$0.00</del>     | <del>Stead</del>   | <del>\$90.00</del> | <del>\$2,774.22</del> |
| <del>7/21/2003</del> | <del>T20</del> | <del>2</del> | <del>14:56</del> | <del>15:38</del> | <del>0.7</del>  | <del>\$2,440.20</del> | <del>Chester</del> |                |                  |                  | <del>\$0.00</del>     | <del>Chester</del> | <del>\$30.00</del> | <del>\$2,470.20</del> |
| <del>7/21/2003</del> | <del>T20</del> | <del>3</del> | <del>15:53</del> | <del>16:37</del> | <del>0.73</del> | <del>\$2,544.78</del> | <del>Stead</del>   |                |                  |                  | <del>\$0.00</del>     | <del>Stead</del>   | <del>\$90.00</del> | <del>\$2,634.78</del> |
| <del>7/21/2003</del> | <del>T20</del> | <del>4</del> | <del>17:43</del> | <del>18:31</del> | <del>0.8</del>  | <del>\$2,768.80</del> | <del>Stead</del>   |                |                  |                  | <del>\$0.00</del>     | <del>Stead</del>   | <del>\$90.00</del> | <del>\$2,878.80</del> |
| <del>7/21/2003</del> | <del>T20</del> | <del>5</del> | <del>18:46</del> | <del>19:30</del> | <del>0.73</del> | <del>\$2,544.78</del> | <del>Stead</del>   |                |                  |                  | <del>\$0.00</del>     | <del>Stead</del>   | <del>\$90.00</del> | <del>\$2,634.78</del> |
| <del>7/21/2003</del> | <del>T20</del> | <del>6</del> | <del>19:47</del> | <del>20:40</del> | <del>0.88</del> | <del>\$3,067.08</del> | <del>Redding</del> | <del>OFL</del> | <del>0.671</del> | <del>2,552</del> | <del>\$1,712.39</del> | <del>Redding</del> | <del>\$43.26</del> | <del>\$4,823.33</del> |
| <del>7/22/2003</del> | <del>T20</del> | <del>1</del> | <del>10:02</del> | <del>11:02</del> | <del>1</del>    | <del>\$3,486.00</del> | <del>Chester</del> |                |                  |                  | <del>\$0.00</del>     | <del>Chester</del> | <del>\$30.00</del> | <del>\$3,516.00</del> |
| <del>7/22/2003</del> | <del>T20</del> | <del>2</del> | <del>11:14</del> | <del>11:58</del> | <del>0.73</del> | <del>\$2,544.78</del> | <del>Chester</del> |                |                  |                  | <del>\$0.00</del>     | <del>Chester</del> | <del>\$30.00</del> | <del>\$2,574.78</del> |
| <del>7/22/2003</del> | <del>T20</del> | <del>3</del> | <del>12:11</del> | <del>12:56</del> | <del>0.75</del> | <del>\$2,614.50</del> | <del>Chester</del> |                |                  |                  | <del>\$0.00</del>     | <del>Chester</del> | <del>\$30.00</del> | <del>\$2,644.50</del> |

| Date                                 | Tail# | Trip No | Out | In | Hours | Aircraft Costs       | Base | Type                 | Cost / Gallon | Gals Fire        | Gals Jett | Cost                 | Base | Fee               | Total Cost           |
|--------------------------------------|-------|---------|-----|----|-------|----------------------|------|----------------------|---------------|------------------|-----------|----------------------|------|-------------------|----------------------|
| <b>Order No. CANOD 002135 Totals</b> |       |         |     |    |       |                      |      |                      |               |                  |           |                      |      |                   |                      |
|                                      |       |         |     |    |       | <del>24,715.74</del> |      | <del>9 Flights</del> |               | <del>2,552</del> |           | <del>51,712.39</del> |      | <del>523.26</del> | <del>26,951.39</del> |

| Stand-By       | Date               | Crew         | Base    | Hours          | Rate    | Charge          | Tail# | Order No     | Comments    |
|----------------|--------------------|--------------|---------|----------------|---------|-----------------|-------|--------------|-------------|
|                | 7/21/2003          | Shawn Regier | Redding | 3              | \$37.00 | \$111.00        | T20   | CANOD 002135 | P52661-0506 |
|                | 7/21/2003          | Dean Talley  | Redding | 3              | \$37.00 | \$111.00        | T20   | CANOD 002135 | P52661-0506 |
| <b>Totals:</b> | <b>2 stand-bys</b> |              |         | <b>6 hours</b> |         | <b>\$222.00</b> |       |              |             |

**Cost Totals:** Aircraft + Retardant + Landing Fees + Stand-By + Per Diem + Abort Fees = Total Cost of this Incident at this Base  
~~\$24715.74 + \$1712.39 + \$523.26 + \$222.00 + \$0.00 + \$0.00 = \$27173.39~~

**Redding Air Attack Base Totals:** ~~\$24,715.74 - 9 Flights - 2,552 - 51,712.39 - 523.26 = 26,951.39~~

**Chico Air Attack Base**

**CANOD 002135**

|                                      |     |   |       |       |      |                 |       |                  |      |              |                       |       |               |                       |  |
|--------------------------------------|-----|---|-------|-------|------|-----------------|-------|------------------|------|--------------|-----------------------|-------|---------------|-----------------------|--|
| 7/22/2003                            | T84 | 1 | 00:00 | 00:00 | 0    | \$0.00          | Chico | OFL              | 0.61 | 1,055        | <del>\$643.55</del>   | Chico | \$0.00        | <del>\$643.55</del>   |  |
| 7/22/2003                            | T84 | 1 | 17:55 | 18:24 | 0.48 | \$748.80        | Chico | OFL              | 0.61 | 1,055        | <del>\$643.55</del>   | Chico | \$0.00        | <del>\$1,992.95</del> |  |
| <b>Order No. CANOD 002135 Totals</b> |     |   |       |       |      |                 |       |                  |      |              |                       |       |               |                       |  |
|                                      |     |   |       |       |      | <b>\$748.80</b> |       | <b>2 Flights</b> |      | <b>2,110</b> | <del>\$1,287.10</del> |       | <b>\$0.00</b> | <del>\$2,035.90</del> |  |

| Stand-By       | Date              | Crew | Base  | Hours          | Rate    | Charge         | Tail# | Order No     | Comments  |
|----------------|-------------------|------|-------|----------------|---------|----------------|-------|--------------|---|
|                | 7/22/2003         |      | Chico | 2              | \$37.00 | \$74.00        | T96   | CANOD 002135 | T96 stayed over night @ CIC. Received early-call for 0900 per NOD-2135 A-9. |
| <b>Totals:</b> | <b>1 stand-by</b> |      |       | <b>2 hours</b> |         | <b>\$74.00</b> |       |              |   |

**Cost Totals:** Aircraft + Retardant + Landing Fees + Stand-By + Per Diem + Abort Fees = Total Cost of this Incident at this Base  
~~\$748.80 - \$1287.10 + \$0.00 + \$74.00 + \$0.00 + \$0.00 = \$2109.90~~

**Chico Air Attack Base Totals:** ~~\$748.80 - 2 Flights - 2,110 - 1,287.10 - 0.00 = 2,035.90~~

**Grass Valley Air Attack Base**

**CANOD 002135**

|           |     |   |       |       |      |            |         |     |      |       |                     |         |         |                       |
|-----------|-----|---|-------|-------|------|------------|---------|-----|------|-------|---------------------|---------|---------|-----------------------|
| 7/21/2003 | T89 | 1 | 12:54 | 13:51 | 0.95 | \$2,516.55 | Chester | OFL | 0.53 | 1,046 | <del>\$554.38</del> | Chester | \$30.00 | <del>\$3,100.93</del> |
| 7/21/2003 | T89 | 2 | 14:25 | 15:00 | 0.58 | \$1,536.42 | Stead   |     |      |       | <del>\$0.00</del>   | Stead   | \$90.00 | <del>\$1,626.42</del> |
| 7/21/2003 | T88 | 1 | 12:52 | 13:50 | 0.97 | \$2,569.53 | Chester |     |      |       | <del>\$0.00</del>   | Chester | \$30.00 | <del>\$2,999.53</del> |
| 7/21/2003 | T88 | 2 | 14:02 | 14:48 | 0.77 | \$2,039.73 | Chester |     |      |       | <del>\$0.00</del>   | Chester | \$30.00 | <del>\$2,069.73</del> |

| Date                                 | Tail # | Trip No | Out   | In    | Hours | Aircraft Costs     | Base    | Type             | Retardant / Costs |              |                     | Landing Fees       |                     | Total Cost             |
|--------------------------------------|--------|---------|-------|-------|-------|--------------------|---------|------------------|-------------------|--------------|---------------------|--------------------|---------------------|------------------------|
|                                      |        |         |       |       |       |                    |         |                  | Cost/ Gallon      | Gals. Flre   | Gals Jett           | Cost               | Base Fee            |                        |
| 7/21/2003                            | T88    | 3       | 15:20 | 16:00 | 0.67  | \$1,774.83         | Chester |                  |                   |              | <del>\$6.00</del>   | <del>Chester</del> | <del>\$30.00</del>  | <del>\$1,804.83</del>  |
| 7/21/2003                            | T88    | 4       | 16:06 | 16:54 | 0.8   | \$2,119.20         | Chester |                  |                   |              | \$0.00              | Chester            | \$30.00             | \$2,149.20             |
| 7/22/2003                            | T88    | 1       | 10:09 | 10:57 | 0.8   | \$2,119.20         | Chester |                  |                   |              | \$0.00              | Chester            | \$30.00             | \$2,149.20             |
| 7/22/2003                            | T88    | 2       | 11:03 | 11:53 | 0.83  | \$2,198.67         | Chester |                  |                   |              | \$0.00              | Chester            | \$30.00             | \$2,228.67             |
| 7/22/2003                            | T88    | 3       | 11:58 | 12:51 | 0.88  | \$2,331.12         | Chester |                  |                   |              | \$0.00              | Chester            | \$30.00             | <del>\$2,361.12</del>  |
| <b>Order No. CANOD 002135 Totals</b> |        |         |       |       |       | <b>\$19,205.25</b> |         | <b>9 Flights</b> |                   | <b>1,046</b> | <del>\$554.38</del> |                    | <del>\$330.00</del> | <del>\$20,089.63</del> |

| Stand-Bys      | Date               | Crew         | Base         | Hours           | Rate    | Charge          | Tail # | Order No     | Comments       |
|----------------|--------------------|--------------|--------------|-----------------|---------|-----------------|--------|--------------|----------------|
|                | 7/22/2003          | Anne Whitmer | Grass Valley | 3               | \$37.00 | \$111.00        | T88    | CANod 002135 | Smoke incident |
|                | 7/22/2003          | Ron Kofoid   | Grass Valley | 3               | \$37.00 | \$111.00        | T88    | CANod 002135 | Smoke incident |
|                | 7/22/2003          | Anne Whitmer | Grass Valley | 3               | \$37.00 | \$111.00        | T88    | CANod 002135 | Smoke incident |
|                | 7/22/2003          | Ron Kofoid   | Grass Valley | 3               | \$37.00 | \$111.00        | T88    | CANod 002135 | Smoke incident |
| <b>Totals:</b> | <b>4 stand-bys</b> |              |              | <b>12 hours</b> |         | <b>\$444.00</b> |        |              |                |

**Cost Totals:** Aircraft + Retardant + Landing Fees + Stand-By + Per Diem + Abort Fees = Total Cost of this Incident at this Base  
~~\$19,205.25~~ + ~~\$554.38~~ + ~~\$330.00~~ + \$444.00 + \$0.00 + \$0.00 = ~~\$20,089.63~~

Grass Valley Air Attack Base Totals: \$19,205.25 9 Flights 1,046 \$554.38 \$330.00 \$20,089.63

**Totals:** ~~\$50,418.13~~ ~~22 Flights~~ ~~7,708~~ ~~\$4,613.87~~ ~~\$913.26~~ ~~\$55,945.25~~

*Aircraft*  
25,702.38

*Stand by*  
518.00

**Exhibit 1**  
**CDF Object Code Master Guide**

OBJECT CODE MASTER GUIDE (NUMERICAL LISTING) FY 2002/2003

3762.4.1

(No. 71 November 2002)

**PERSONAL SERVICES**

|  |               |
|--|---------------|
| <b>Salaries and Wages</b>  | <b>003</b>    |
| Arbitration/Grievance Settlements                                      | + 001.01      |
| Civil Service Permanent  | 003.01        |
| Salary Differential for ERB  | + 003.02      |
| Salary Differential for Fire Mission                                   | + 003.04      |
| Civil Service Temporary Help   | 033           |
| Temporary Help (Schedule B)  | + 033.01      |
| Temporary Help (All others incl Sch. A)                                | + 033.02      |
| Temporary Help (Disability Blanket)                                    | + 033.03      |
| Temporary Help (Emergency Worker - Pick-Up Labor)                      | 033.05        |
| Exempt/Statutory Authorized Positions                                  | 063           |
| Unplanned Overtime   | + 083.01      |
| EDIF for WWG4C (EES)   | + 083.04      |
| Planned Overtime   | + 083.06      |
| ICT - Incident Command Team Pay Differential-Payment to home base PCA  | + 083.07      |
| ICA - Incident Command Assignment - All Emergencies (Fire or Non fire) | + 083.08      |
| Holiday Pay  | 088           |
| <b>Staff Benefits</b>  | <b>101</b>    |
| OASDI  | 103           |
| Dental Insurance   | 104           |
| Health and Welfare   | 105           |
| Retirement   | 106           |
| 1959 Survivor Benefit  | 107.01        |
| <b>Worker's Comp--Misc.</b>  | <b>125.01</b> |
| <b>Worker's Comp--Safety</b>   | <b>125.02</b> |
| Industrial Disability Leave  | + 127         |
| Nonindustrial Disability Leave   | + 132         |
| Unemployment Ins--Misc.  | 133.01        |
| Unemployment Ins--Safety   | 133.02        |

**PERSONAL SERVICES**

|  |            |
|--|------------|
| Other Staff Benefits (Include Flex Elect)  | 134        |
| Management 401 K Plan                      | 134.01     |
| Management Life Insurance                  | 135        |
| Vision Care                                | 136        |
| Medicare Taxation                          | 137        |
| <b>Salary Savings</b>                      | <b>141</b> |
| <b>Unallocated (DBO Use Only)</b>          | <b>171</b> |
| Special Adjustments (DAO Use Only)         | 191        |
| <b>OPERATING EXP. &amp; EQUIP.</b>         |            |
| <b>General Expense</b>                     | <b>201</b> |
| Employee Relocation                        | 204        |
| Dues, Membership and License Fees          | * 205      |
| Miscellaneous Office Supplies              | 206        |
| DGS-Central Stores (misc office supplies)  | 206.01     |
| Fire Prevention Awareness (Smokey Bear)    | 206.02     |
| Plastic Products (Recycle Program)         | 206.03     |
| Freight and Drayage                        | 207        |
| Press Clipping Service                     | * 213      |
| Advertising                                | * 215      |
| Meetings and Conferences                   | * 217      |
| Library Purchases and Subscriptions        | 223        |
| Photography                                | * 225      |
| Minor Equipment                            | 226        |
| Flat Rolled Steel (Recycle Program)        | 226.01     |
| Office Equipment Rental, Maint and Repairs | * 227      |
| Not Otherwise Classified - Goods/Supplies  | 238        |
| Supplies Holding Account                   | 238.01     |
| In-Camp Holding Account                    | 238.02     |

+See Section 3762.4.2 for Blanket Serial Coding.

\*Reportable Payment

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**OPERATING EXP. & EQUIP.**

|   |            |
|---|------------|
| Not Otherwise Classified - Services/Rentals           | * 239      |
| <b>Printing</b>                                       | <b>241</b> |
| Pamphlets, Brochures and Other Similar Items          | * 242      |
| Photocopy and Facsimile Paper                         | 243        |
| Fine Printing and Writing Paper (Recycle Program)     | 243.01     |
| Office Copier Expense                                 | * 244      |
| Printed Forms, Stationery and Maps                    | * 245      |
| Office Copier Supplies                                | 246        |
| Microfilm   | * 247      |
| Misc. Printing/Photocopying                           | * 248      |
| <b>Communications</b>                                 | <b>251</b> |
| Facsimile   | 254        |
| General Services Support                              | 255        |
| Radio, Cable TV, and Microwave Services               | * 256      |
| Telephone - Service Equip, Installation and Surcharge | 257.01     |
| Telephone - Toll Charges                              | 257.02     |
| Telephone - CALDEX/CALNET                             | 257.03     |
| Cellular Phone Charges                                | 257.04     |
| Pagers  | 257.05     |
| Wide-Area Network Charges                             | 257.06     |
| Electronic Communication Facilities                   | * 258.01   |
| Automated Weather Terminals                           | * 258.02   |
| <b>Postage</b>  | <b>261</b> |
| Stamps  | 262        |
| Mass Mailing  | 262.01     |
| Postage Meter   | 263        |
| <b>Insurance</b>                                      | <b>271</b> |
| Vehicle   | 274        |
| Individual and Blanket Surety Bonds                   | 283        |
| Revenue Bond Insurance                                | 288.01     |
| <b>Travel: In-State</b>                               | <b>291</b> |

**OPERATING EXP. & EQUIP.**

|  |               |
|--|---------------|
| Per Diem   | 292           |
| Fire Related Meals                                   | 292.01        |
| State Vehicle - General Services - Daily             | 293.01        |
| State Vehicle - General Services - Leased            | 293.02        |
| Commercial Air Transportation                        | 294           |
| Parking and Tolls                                    | 295.01        |
| Private car mileage reimbursement rate               | 296           |
| Rental Car   | 297           |
| Rail, Bus and Taxi                                   | 302           |
| Transit Discount Subsidy                             | 302.01        |
| Overtime Meals                                       | + 303         |
| Travel Agency  | * 305         |
| Management/Transaction Fees                          |               |
| <b>Statewide Committee Travel</b>                    | <b>308.02</b> |
| Statewide Committee Travel (Authorized Members Only) | 308.02        |
| <b>Travel: Out-of-State</b>                          | <b>311</b>    |
| Out-of-State Travel                                  | 311.01        |
| Encumbrance  |               |
| Per Diem   | 312           |
| Commercial Air Transportation                        | 314           |
| Other Expenses incurred for Out-of-State Travel      | 315.01        |
| Private Car  | 316           |
| <b>Training</b>                                      | <b>331</b>    |
| Tuition and Registration Fees                        | * 332         |
| Training Films and Slides                            | * 333         |
| Training Facility Rental                             | * 334         |
| Interdepartmental and Commercial Contracts           | * 335         |
| Training Aids and Materials                          | 337           |
| Abate Training Aids and Materials                    | 337.01        |
| <b>Facilities Operation</b>                          | <b>341</b>    |
| Rent - Buildings and Grounds (State-owned)           | 342           |

+See Section 3762.4.2 for Blanket Serial Coding.

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**OPERATING EXP. & EQUIP.**

|   |            |
|---|------------|
| Rent - Buildings and Grounds<br>(Non-State-owned)                   | * 343      |
| Janitorial Services   | * 344      |
| Security  | * 345      |
| Recurring Maintenance services                                      | * 346      |
| Facility Planning - General<br>Services                             | 347        |
| Waste Removal   | * 348      |
| Special Repairs and Deferred<br>Maintenance                         | * 352      |
| Alterations   | * 353      |
| Goods   | 357        |
| Compost (Recycle Program)   | 357.01     |
| Paint (Recycle Program)   | 357.02     |
| Solvents (Recycle Program)  | 357.03     |
| Glass Products (Recycle<br>Program)                                 | 357.04     |
| Paper Products (Recycle<br>Program)                                 | 357.05     |
| Cal OSHA Corrections  | * 358      |
| <b>Utilities</b>  | <b>361</b> |
| Electricity   | 362        |
| Natural Gas   | 363        |
| Butane and Other Liquid   | 364        |
| Petroleum Gas   |            |
| Propane   | 365        |
| Heating Oil   | 366        |
| Water   | 367        |
| Sewer   | 372        |
| Firewood  | 378        |
| <b>Consultant and Professional<br/>Services - Interdepartmental</b> | <b>382</b> |
| Administrative  | 384        |
| Compliance Inspection and<br>Investigations                         | 388        |
| Legal   | 394        |
| Attorney General  | 396        |
| Helitack Salary Differential  | 398.01     |
| Gen. Svcs. Surcharges   | 398.02     |

**OPERATING EXP. & EQUIP.**

|  |            |
|--|------------|
| Contract Labor--CCC  | 398.03     |
| Contract Labor--CDC  | 398.04     |
| Contract Labor--CYA  | 398.05     |
| Contract Labor--OES Resources                              | 398.06     |
| Contract Labor--California                                 | 398.07     |
| National Guard   |            |
| Contract Labor--   | 398.98     |
| Interdepartmental EDP<br>Consultant                        |            |
| <b>Consultant and Professional<br/>Services - External</b> | <b>402</b> |
| Cons & Prof Svcs -<br>Administrative                       | * 404      |
| Engineer   | * 412      |
| Medical & Dental Services                                  | * 413.01   |
| Medical Examinations and Care<br>(not RPP)                 | * 413.02   |
| K-9 Veterinary Care  | * 413.03   |
| Medical Exams - RPP ONLY<br>(Respiratory Protection Prog)  | 413.04     |
| Legal  | * 414      |
| Attorney Fees  | * 415      |
| Banking Services   | * 418.01   |
| Training Consultants                                       | * 418.02   |
| USFS Master Agreement                                      | * 418.04   |
| Bureau of Land Management                                  | * 418.06   |
| Contract Labor--Local<br>Government Resources              | * 418.07   |
| National Park Services                                     | * 418.08   |
| Fed Agency Fire Billings - Other                           | * 418.09   |
| Contract Counties (Gray Book<br>only)                      | * 418.10   |
| Contract County Fire Billings                              | * 418.15   |
| State-Owned Housing Appraisal                              | * 418.97   |
| External EDP Consultants                                   | * 418.98   |
| Cons & Prof Svcs - External                                | * 418.99   |
| Other  |            |
| <b>Departmental Services (DAO<br/>USE ONLY)</b>            | <b>421</b> |

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**OPERATING EXP. & EQUIP.**

|   |            |
|---|------------|
| SCO Expedite Charges  | 426.01     |
| Indirect Distributed Cost   | 427        |
| <b>Consolidated Data Centers</b>                                      | <b>428</b> |
| Data Processing Office Services                                       | 428.01     |
| CALSTARS Reports  | 428.02     |
| <b>Data Processing</b>  | <b>431</b> |
| Maintenance   | * 432      |
| Commercial Contract   | * 433      |
| Interagency Agreement   | 434        |
| Data Processing Services  | * 435.99   |
| Data Processing Minor<br>Equipment and Supplies                       | 436        |
| Software Purchases  | 436.01     |
| <b>Pro Rata</b>   | <b>438</b> |
| Pro Rata  | 438        |
| <b>SWCAP (Federal Funds)</b>  | <b>439</b> |
| SWCAP (Federal Funds)   | 439        |
| <b>Equipment Replacement - unit<br/>cost of \$5,000 or more:</b>      | <b>452</b> |
| Office Equipment  | 453        |
| Passenger Motor Vehicles  | 454        |
| Other Motor Vehicles  | 455        |
| EDP   | 466        |
| Radio   | 468.01     |
| Other   | 468.99     |
| <b>Equipment Additional - unit<br/>cost of \$5,000 or more:</b>       | <b>472</b> |
| Office Equipment  | 473        |
| Passenger Motor Vehicles  | 474        |
| Other Motor Vehicles  | 475        |
| EDP   | 486        |
| Radio   | 488.01     |
| Other   | 488.99     |
| <b>Other Items of Expense &amp;<br/>Subsistence and Personal Care</b> | <b>502</b> |
| Personal Safety Items   | 503.01     |

**OPERATING EXP. & EQUIP.**

|  |          |
|--|----------|
| Aviation Life Support                                      | 503.02   |
| Equipment - Personal Flight<br>Gear                        |          |
| Aviation Life Support                                      | 503.03   |
| Equipment - Hardware                                       |          |
| Other Subsistence and Personal<br>Care                     | 503.99   |
| Foodstuffs   | 506      |
| Quartering and Housekeeping                                | * 512    |
| K-9 Room and Board   | * 512.01 |
| Laundry/Dry Cleaning Services                              | * 513    |
| State Forest Timber Sales                                  | * 514.01 |
| Road Maintenance   | * 514.02 |
| State Forest Demonstrations<br>and Experiments             | * 514.05 |
| Forest Management  | * 514.10 |
| Recreation   | * 514.15 |
| Agricultural Supplies                                      | 515      |
| Fuel Breaks Chemical Treatment                             | 516.01   |
| Aerial Fire Retardants                                     | 516.02   |
| Chemicals, Drugs, Medicine                                 | 516.03   |
| Medical & Lab Supplies                                     |          |
| Firefighting Foam Products                                 | 516.04   |
| Other Fire Suppressant<br>Chemicals                        | 516.05   |
| Uniform Allowances   | + 520    |
| Law Enforcement Materials                                  | 522      |
| <b>Vehicle Operations</b>                                  |          |
| Gasoline   | 525.01   |
| Diesel   | 525.02   |
| Alternative Fuels  | 525.03   |
| Alcohol Fuels  | 525.04   |
| Propane/Methane  | 526      |
| Oil and Lubrication  | 527      |
| Rerefined Oil and Lub (Recycle<br>Program)                 | 527.01   |
| Tires and Tubes  | 532      |
| Retreaded Tires/Tire-Derived<br>Products (Recycle Program) | 532.01   |

+See Section 3762.4.2 for Blanket Serial Coding.

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**OPERATING EXP. & EQUIP.**

|   |               |
|---|---------------|
| Vehicle Maintenance and Repair - Sedans   | * 533.01      |
| Vehicle Maintenance and Repair - Excluding Sedans                               | * 533.02      |
| Radio Maintenance and Modification  | * 533.04      |
| Disposal of Hazardous Materials   | * 533.05      |
| <b>Aviation - Salaries &amp; Wages (Reportable) DBO Only</b>                    | <b>533.40</b> |
| Aircraft Inspection - Annual (Primary Agreement)                                | * 533.41      |
| Aircraft Maintenance and Repair - Non Fire Season (Primary Agreement)           | * 533.44      |
| Aircraft Maintenance and Repair - Fire Season (Primary Agreement)               | * 533.45      |
| Aircraft Modification (Primary Agreement)                                       | * 533.46      |
| Vendor Supplied Aircraft Maintenance and Repair Service (Non Primary Agreement) | * 533.47      |
| Vendor Supplied Aircraft Modification Service (Non Primary Agreement)           | * 533.48      |
| Component Overhaul, Repair, and Manufacturing (Primary Agreement)               | * 533.51      |
| Ground Support Equip Maint/Repair(Primary Agreement)Charge to Airtanker         | * 533.52      |
| Administrative Contractual Staff (Primary Agreement)                            | * 533.61      |
| Pilot Salary - Non Fire Season (Primary Agreement)                              | * 533.71      |
| Pilot Salary - Fire Season (Primary Agreement)                                  | * 533.72      |
| Pilot Flight Rate - Non Fire Season (Primary Agreement)                         | * 533.73      |

**OPERATING EXP. & EQUIP.**

|   |               |
|---|---------------|
| Pilot Flight Rate - Fire Season (Primary Agreement)                             | * 533.74      |
| <b>Aviation - Aircraft Rental (Reportable) DBO Only</b>                         | <b>533.80</b> |
| Aircraft Availability (Non Primary Agreement)                                   | * 533.81      |
| Aircraft Flight Rate (Non Primary Agreement)                                    | * 533.82      |
| Helicopter Rental - Call when needed  | * 533.83      |
| <b>Towing - Other Vehicle Expense as listed</b>                                 |               |
| Towing  | * 535.01      |
| General Services Parking  | * 535.02      |
| <b>Vehicle Operations/Non-Reportable</b>  |               |
| Vehicle Maintenance and Repair - Sedans   | 536.31        |
| Vehicle Maintenance and Repair - Excluding Sedans                               | 536.32        |
| Vehicle M.S.P. and Shop Supplies  | 536.33        |
| Vehicle Damages (DAO use only)  | 536.99        |
| <b>Aviation - Parts &amp; Materiel (Non Reportable) DBO Only</b>                | <b>536.40</b> |
| Aircraft In Service Parts - Federal, MILSTRIP                                   | 536.41        |
| Aircraft In Service Parts - Commercial, Non Primary Agreement via State Process | 536.42        |
| Aircraft In Service Parts - Commercial, Primary Agreement                       | 536.43        |
| Aircraft Parts - Modification Only (One Time Expense)                           | 536.44        |
| Ground Support Equipment Parts (Charge to Airtanker Program)                    | 536.46        |

\*Reportable Payment

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**OPERATING EXP. & EQUIP.**

|   |               |
|---|---------------|
| Vendor Supplied Components (Overhaul & Repair)(Non Primary)                       | 536.47        |
| Aeronautical Material, Tooling, Solvents (Non Primary Agreement)                  | 536.48        |
| Aircraft Fuel, Oil, Hydraulic Fluid - CDF Aircraft (Non Primary Agreement)        | 536.50        |
| Ground Support Equipment Fuel, Oil, Hydraulic Fluid (Charge to Airtanker Program) | 536.51        |
| <b>Aviation - Fees &amp; Leases (Non Reportable) DBO Only</b>                     | <b>536.60</b> |
| Landing Fees - AMU/Field  | 536.61        |
| Tiedown Fees - AMU Field  | 536.62        |
| Hangar Leasing / Warehousing - Field Only   | 536.63        |
| <b>Aviation - Other (Non Reportable) DBO Only</b>                                 | <b>536.80</b> |
| Aircraft Fuel - Rental Aircraft (Non Primary Agreement)                           | 536.90        |
| <b>Interest Penalties</b>   | <b>545</b>    |
| Interest Penalties  | 545           |
| E Fund Interest Penalties - Late payment  | 545.09        |
| <b>Laundry/K-9 Supplies</b>   | <b>568</b>    |
| Laundry Supplies  | 568.10        |
| K-9 Supplies  | 568.11        |
| <b>Equipment Rental/Maintenance</b>   | <b>569</b>    |
| Rent Equipment/Misc.  | * 569.01      |
| Rent Equipment/Dozer Transport  | * 569.02      |
| Rent Equipment/Chain Saw  | * 569.03      |
| Rent Equipment/Bus  | * 569.04      |
| Rent Equipment/Jeep Pickup, and Stakeside   | * 569.05      |
| Rent Equipment/Water Trucks   | * 569.06      |
| Rent Equipment/Fuel Trucks  | * 569.07      |
| Equipment Repairs   | * 569.08      |

**OPERATING EXP. & EQUIP.**

|   |               |
|---|---------------|
| <b>Unallocated - Operating Expense (DBO Use Only)</b>       | <b>571</b>    |
| Special Adjustments (DAO Use Only)                          | 591           |
| <b>SPECIAL ITEMS OF EXPENSE</b>                             |               |
| <b>Payments to Attorneys</b>                                | <b>610</b>    |
| Payments to Attorneys                                       | * 610         |
| <b>Tax and Assessments</b>                                  | <b>614</b>    |
| Tax and Assessments   | 614           |
| <b>Awards, Retirement Gifts, Plaques, Prizes</b>            | <b>630.01</b> |
| Awards, Retirement Gifts, Plaques, Prizes                   | * 630.01      |
| <b>Legal-Lawsuites/Settlements</b>                          | <b>632.01</b> |
| Legal-Lawsuits/Settlements                                  | 632.01        |
| Legal--Bond Fund Loan Admin. Fees                           | 632.02        |
| <b>CAPITAL OUTLAY</b>                                       |               |
| <b>Master Planning</b>                                      | <b>801</b>    |
| Master Planning   | * 801         |
| <b>Land Acquisition</b>                                     | <b>811.01</b> |
| Land Acquisition  | 811.01        |
| Acquisition Contracts                                       | 811.02        |
| <b>Preliminary Plans</b>                                    | <b>831</b>    |
| Preliminary Plans   | * 831         |
| <b>Working Drawings</b>                                     | <b>836</b>    |
| Working Drawings  | * 836         |
| <b>Construction - Office of State Architect</b>             | <b>841.01</b> |
| Office of State Architect                                   | * 841.01      |
| <b>Construction - CDF Day Labor &amp; Contract Projects</b> | <b>841.02</b> |
| Contract Projects   | * 841.02      |
| Freight, Drayage  | * 841.03      |
| Construction Fees   | * 843         |
| <b>Equipment</b>  | <b>851</b>    |
| Equipment   | 851           |

\*Reportable Payment

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**3762.4.1**

(No. 71 November 2002)

**CAPITAL OUTLAY**

851.01

***SPECIAL ADJUSTMENTS***

**891**

PROCUREMENT/OSMB

891.01

CHARGES

**Exhibit 1**  
**BLM Billing Information**  
**And**  
**Review Procedures**

# **BUREAU OF LAND MANAGEMENT BILLING INFORMATION & REVIEW PROCEDURES**

## **I. BUREAU OF LAND MANAGEMENT BILLING DOCUMENTATION**

The following is required documentation for Bureau of Land Management (BLM) billing packages:

- Dept. of Interior, BLM Agency Bill for Collection (prepared at the S.O.)
- BLM Summary Fire Cost Report
- Federal Finance System (FFS) Transaction Reports
  - Detail Labor
  - Detail Transaction (includes all other costs)
- Interagency Record of Dispatch Action
- BLM Fire Report 1202
- Aircraft Flight Use Report(s), (OAS-23) (when applicable)
- OAS Transaction Register Printout: Detail of Charges/Cost Summary (when applicable)

In order to facilitate a review of a BLM bill and accompanying documentation, the BLM is providing the following reference materials:

- Listing of BLM's Budget Object Classification Codes
- List of BLM Field/District/State Offices – Nationwide
- Sample BLM Billing Package
- Explanation on how to link the OAS 23 Reports with the FFS Detail Transaction Report

## **II. BLM LABOR COST REPORT**

BLM Labor costs are identified on the Summary Fire Cost Report and the detail labor report. The detail labor report will only show BLM employees. Employees are listed alphabetically by Field Office and then by name. For regular government employees, ensure that the pay period being billed corresponds to the period of the fire or immediately thereafter.

BLM suppression resource personnel staffing levels and labor cost elements are detailed as follows:

### **BILLABLE LABOR COST ELEMENTS:**

Base Time: Regular: 8, 9 or 10 hours per day

Overtime: 1.5 times labor hours worked in addition to base 8, 9 or 10 hours per day.

Hazard Pay: 25% Premium pay for fire line labor hours (overtime and base) paid until control of fire.

Sunday Differential: Will be charged when appropriate.

Night Differential: Will be charged when appropriate.

Environmental Differential: Will be charged when appropriate for Wage Grade employees only.

Emergency Fire Fighter (EFF)/Worker Employees (AD's): Will be charged when EFF employees are used on assistance-by-hire actions or cost share incidents. Several terms may be used in referring to personnel hired under the Pay Plan for Emergency Workers (otherwise known as the AD Pay Plan). In addition to AD's, another term used is Casual Hires or Casuals. Casual Hires may be hired to fill a wide range of ICS positions from an IC, Command & General staff positions, camp crews, drivers, warehouse persons, fallers, personnel timekeepers, fire fighters, etc. Emergency Workers costs are shown on the detail transaction report as "Emerg Fire Fighter".

Base Time: EFF (Casual employees or AD): 8 hours per day.

Overtime: Straight time.

Typical staffing levels for BLM's suppression/aviation resources:

Type 3 & 4 Engines:

Crew Size: 3-5 personnel

Crew Org: 1 Capt.  
1 Eng. Operator  
1-3 Crewmembers

Strike Team: 16-27 Personnel

Type I Hand Crew (Hot Shots):

Crew Size: 18-21 Personnel

Crew Org: 1 Superintendent  
2 Crew Foremen  
3 Squad Bosses  
11-15 Crewmembers

Strike Team: 34-43 Personnel

Type II Hand Crew (Agency Regular or AD's):

Crew Size: 18-21 Personnel

Strike Team: 34-43 Personnel  
1 Strike Team Leader

Type 2 & 3 Helicopter Crews:

Crew Size: Type 2 Helicopter, 7-18 Personnel

Type 3 Helicopter, 5-10 Personnel

Crew Org.: Helicopter Manger  
1 Asst. Helicopter Manager  
1 Helicopter Crew Leader (Type 2)  
4-14 Helicopter Crew Personnel

CWN Helicopter Crew:  
Crew Size: 3-5 personnel

Overhead:  
Billed as individual positions.

Bulldozer:  
Crew Size: 1-2 Personnel  
Strike Team: 4-8 Personnel

Water Tender:  
Crew Size: 1-2 Personnel

Agency Air Attack:  
Crew Size & Org: 1 Pilot & 1 Air Tactical Group Supervisor

### **III BLM's OPERATING COSTS**

BLM's operating and equipment costs are identified on the Detailed Transaction Report. Specific equipment rate and cost elements are identified as follows:

Agency Equipment Cost Elements:  
Mileage Rate: Each vehicle class charged at specific mileage cost rate.  
Daily Use Rate: Each vehicle class charged at a specific daily use.

Command Vehicles, Light Trucks, etc:  
Light vehicle costs reflect mileage and daily use rates. Any use within a calendar day will be charged as a full day.

Engines:  
Engine costs reflect mileage and daily use rates. Engine costs will not contain any pump costs. Any engine use within a calendar day will be charged as a full day.

Crew Carrier Vehicles, Helitack Vehicles, Water Tenders and Transports:  
Support vehicles costs reflect mileage and daily use rates. Any vehicle use within a calendar day will be charged as a full day.

Dozers, Graders, Heavy Equipment:

Heavy equipment costs reflect specific hourly and daily use rates. Any heavy equipment use within a calendar day will be charged as a full day.

**IV INTERIOR AIRCRAFT & AVIATION SUPPORT COSTS**

Interior Aircraft costs are identified on the Summary Fire Cost Report and on the Detail Transaction Report. Interior Aircraft billing documents are processed and recorded through the Department of Interior, Office of Aircraft Services (OAS). Specific aircraft rates and costs are calculated and identified as follows:

Interior Agency-owned Aircraft Cost Elements:

Hourly Use Rate: Each Interior aircraft has a specific flight hour use rate.

Daily Use Rate: Each Interior aircraft has a specific daily use rate. Agency aircraft used within a calendar day will be charged that percentage of the daily rate.

Interior Agency Contract Aircraft Cost Elements:

-Hourly Use Rate: Each Interior contract aircraft has a specific flight hour rate. Flight rates are charged and recorded in hours and tenths of hours.

-Availability Rate: Interior Agencies do not bill for aircraft base availability rate within the normal aircraft contract period.

-Extended Availability Rate: Extended availability will be charged when the aircraft is ordered and used or standby is performed outside the established daily availability period. Extended availability/standby is recorded and charged by the hour. Extended availability may be charged for the aircraft, pilot, co-pilot, mechanic and service truck driver.

-Service Truck Mileage: Per-mile charge for contractor's fuel service vehicle.

-Crew Per Diem & Subsistence: Overnight per-diem for contractor's personnel.

Interior Aviation Support Costs:

-Retardant & Foam: Air tanker retardant and helicopter foam costs will be billed when appropriate, at the respective per-gallon contract cost.

-Aircraft Landing Fees: Aircraft landing fees will be charged when appropriate.

-Relief and/or Additional Pilot Costs: Costs incurred for scheduled pilot rotation and any additional aircrew ordered for and by the incident will be billable.

**V NON-BILLABLE PERSONNEL**

The following personnel will not be considered billable unless a specific order/request has been documented:

- Incident unit Dispatchers
- Zone Personnel
- Regional Fire Management Personnel

## **VI NON-BILLABLE AGENCY COSTS**

- Payment for Claims
- Non-expendable/Accountable property
- Interest Payments
- Gasoline, Diesel, Aviation Fuel
- Move-up & cover (unless specifically requested)

## **VII BILLING OF MISCELLANEOUS INCIDENT COSTS**

### **Activity Support Purchases**

BLM incident related costs are identified in the BLM Summary Fire Cost Report. – Travel/Supplies section. Incident number also identifies BLM support costs in the Detail Transaction Report.

### **VII NIFC AND OUT-OF-STATE INCIDENT BILLINGS**

Billing information for Interior Agency suppression resources ordered by the State (CDF) as assistance-by-hire and provided outside of California will generally be processed through NIFC on the agency's FFS transaction register, and will normally include all NIFC resource orders associated with the reimbursable action.

**Exhibit 1**  
**BLM Budget Object Class Codes**

## FY 2002 Budget Object Class Codes

<---Changes made for FY 2002

| <u>Description</u>                             | <u>BOC</u> <u>Explanation of Changes</u> |
|--|--|
| <b>10 PERSONNEL COMPENSATION AND BENEFITS</b>  |  |
| <b>11 PERSONNEL COMPENSATION</b>               |  |
| <b>11.1 Full-Time Permanent</b>                |  |
| FTP Regular Civilian                           | 111A                                     |
| FTP Federal Wage Sys & Adm Determined          | 111B                                     |
| FTP Consultant/Expert/Advisory                 | 111C                                     |
| FTP Other Employees                            | 111E                                     |
| FTP Terminal Leave - Lump Sum                  | 111F                                     |
| FTP Leave Assessment                           | 111G                                     |
| FTP Time Off Awards                            | 111T                                     |
| <b>11.3 Other Than Full-Time Permanent</b>     |  |
| OTP Regular Civilian                           | 113A                                     |
| OTP Federal Wage Sys & Adm Determined          | 113B                                     |
| OTP Consultant/Expert/Advisory                 | 113C                                     |
| OTP Other Employees                            | 113E                                     |
| OTP Terminal Leave - Lump Sum                  | 113F                                     |
| OTP Leave Assessment                           | 113G                                     |
| OTP Time Off Awards                            | 113T                                     |
| <b>11.5 Other Personnel Compensation</b>       |  |
| Overtime                                       | 115A                                     |
| Awards - Monetary                              | 115B                                     |
| Interest on Back Pay                           | 115C                                     |
| Credit Hours - Paid                            | 115D                                     |
| Awards - Non-Monetary                          | 115E                                     |
| Paid Holidays Worked                           | 115F                                     |
| Other Comp - Leave Assessment                  | 115G                                     |
| Environmental/Hazardous Duty                   | 115H                                     |
| Premium Pay - Standby                          | 115J                                     |
| Premium Pay - In-Lieu of Overtime              | 115K                                     |
| Compensatory Time - Paid                       | 115M                                     |
| Stipend In-Lieu of Premium/Compensatory Pay    | 115N                                     |
| Post Differential Foreign                      | 115P                                     |
| Post Differential Non-Foreign                  | 115Q                                     |
| Royalties to Federal Scientists and Inventors  | 115R                                     |
| Sunday Pay                                     | 115T                                     |
| Nightwork Differential                         | 115V                                     |
| Penalty Pay                                    | 115X                                     |
| Staffing Differential                          | 115Y                                     |
| Supervisory Differential                       | 115Z                                     |
| <b>11.8 Special Personal Services Payments</b> |  |
| Non-Federal Employee Compensation/Awards       | 118A                                     |
| Emergency Firefighter Pay                      | 118D                                     |
| Payment Reimbursable Detail                    | 118K                                     |
| CSRS Reimburse Reemployed Annuitant            | 118P                                     |
| FERS Reimburse Reemployed Annuitant            | 118R                                     |
| <b>12 PERSONNEL BENEFITS</b>                   |  |
| <b>12.1 Civilian Personnel Benefits</b>        |  |

## FY 2002 Budget Object Class Codes

<---Changes made for FY 2002

| <u>Description</u>  | <u>BOC</u> | <u>Explanation of Changes</u>  |
|---|------------|--|
| Allowance - Summary Fringe Benefits                             | 1210       |  |
| Contributions - Medicare  | 121A       |  |
| Contributions -   | 121B       |  |
| Retention Allowance   | 121C       |  |
| Public Transportation Benefits                                  | 121D       |  |
| Contributions - Thrift Plan Basic (1%)                          | 121E       |  |
| Contributions - Thrift Plan Match (5%)                          | 121F       |  |
| Personnel Benefits - Leave Assessment                           | 121G       |  |
| Contributions - Accident Comp-OWCP                              | 121H       |  |
| Lost Thrift Savings Earnings                                    | 121i       |  |
| Contributions - CSRS Retirement                                 | 121J       |  |
| Contributions - FERS Retirement                                 | 121K       |  |
| <b>Longevity Pay - Park Police</b>                              | 121L       | Deleted: Not applicable to BLM.  |
| Recruitment Bonus   | 121M       |  |
| Allowances - Non Foreign  | 121N       |  |
| Allowances - Foreign  | 121O       |  |
| <b>Contributions - Park Police Retirement</b>                   | 121P       | Deleted: Not applicable to BLM.  |
| <b>Contributions - Park Police Medical</b>                      | 121Q       | Deleted: Not applicable to BLM.  |
| Allowances - Quarters, Meals, Uniforms, and Electricity         | 121R       |  |
| <b>Employee Settlements (not court-ordered)</b>                 | 121S       | <b>New BOC: Payments to employees for settlements that have been settled outside of court.</b> |
| Contributions - Life Insurance/Professional Liability Insurance | 121T       |  |
| <b>Allowances - Visual Identity Apparel (USGS)</b>              | 121U       | Deleted: Not applicable to BLM.  |
| Contributions - Health Benefits                                 | 121W       |  |
| Other Employee Benefits   | 121Y       |  |
| Employer Cont. Tax Fringe Benefits                              | 121Z       |  |
| Relocation Bonus  | 1211       |  |
| Relocation - Subsistence in Temporary Quarters                  | 1212       |  |
| Relocation - Real Estate Transactions (Direct Reimb)            | 1213       |  |
| Relocation - Relocation Service Contractor                      | 1214       |  |
| Relocation - Income Tax Allowance and Withholding               | 1215       |  |
| Relocation - Miscellaneous Moving Allowance                     | 1216       |  |
| Relocation - Home Sale Incentive                                | 1217       |  |
| <b>13.0 BENEFITS FOR FORMER PERSONNEL</b>                       |            |  |
| Severance Pay   | 130A       |  |
| Labor Department Unemployment Compensation                      | 130B       |  |
| Full-time Permanent Employees - VSI Payments                    | 130C       |  |
| Less than Full-time Permanent Employees - VSI Pmts.             | 130D       |  |
| Early Buy-Out Payments to OPM (9%)                              | 130E       |  |
| Early Buy-Out Payments to OPM (15%)                             | 130F       |  |
| Other Employee Benefits   | 130G       |  |
| <b>20 CONTRACTUAL SERVICES AND SUPPLIES</b>                     |            |  |
| <b>21.0 TRAVEL AND TRANSPORTATION OF PERSONS</b>                |            |  |
| <b>21.1 Non-Foreign Travel</b>                                  |            |  |
| Non-Foreign Travel Obligation                                   | 2110       |  |
| Non-Foreign ATM Travel Advance Expense                          | 211A       |  |
| Non-Foreign TMC Transaction Fees                                | 211B       |  |
| Non-Foreign Commercial Transportation-Tourist                   | 211C       |  |

## FY 2002 Budget Object Class Codes

<---Changes made for FY 2002

| <u>Description</u>                                  | <u>BOC</u> | <u>Explanation of Changes</u> |
|---|------------|-------------------------------|
| Class   |            |                               |
| Non-Foreign Employee Per Diem                       | 211D       |                               |
| Non-Foreign Trans-Exceeds Tourist                   | 211F       |                               |
| Non-Foreign Other Incidental Expenses               | 211i       |                               |
| Non-Foreign Local Travel                            | 211L       |                               |
| Non-Foreign POV Mileage Allowance                   | 211P       |                               |
| Non-Foreign Passenger Vehicle Rental                | 211R       |                               |
| Non-Foreign Taxi Fare                               | 211T       |                               |
| Non-Foreign Late Payment Costs Payable to Employees | 211U       |                               |
| <b>21.2 Foreign Travel</b>                          |            |                               |
| Foreign Travel Obligation                           | 2120       |                               |
| Foreign - ATM Travel Advance Expense                | 212A       |                               |
| Foreign TMC Transaction Fees                        | 212B       |                               |
| Foreign - Commercial Trans Tourist Class            | 212C       |                               |
| Foreign - Employee Per Diem                         | 212D       |                               |
| Foreign - Trans Exceeds Tourist                     | 212F       |                               |
| Foreign - Other Incidental Expenses                 | 212i       |                               |
| Foreign - Local Travel                              | 212L       |                               |
| Foreign - POV Mileage Allowance                     | 212P       |                               |
| Foreign - Passenger Vehicle Rental                  | 212R       |                               |
| Foreign - Taxi Fare                                 | 212T       |                               |
| Foreign Late Payment Costs Payable to Employees     | 211U       |                               |
| <b>21.3 Travel Associated with Relocation</b>       |            |                               |
| Non-Foreign ATM Travel Advance Expense              | 213A       |                               |
| Non-Foreign TMC Transaction Fees                    | 213B       |                               |
| Non-Foreign Commercial Transportation-Tourist Class | 213C       |                               |
| Non-Foreign Employee Per Diem                       | 213D       |                               |
| Non-Foreign Trans-Exceeds Tourist                   | 213F       |                               |
| Non-Foreign Other Incidental Expenses               | 213i       |                               |
| Non-Foreign Local Travel                            | 213L       |                               |
| Non-Foreign POV Mileage Allowance                   | 213P       |                               |
| Non-Foreign Passenger Vehicle Rental                | 213R       |                               |
| Non-Foreign Taxi Fare                               | 213T       |                               |
| Non-Foreign Late Payment Costs Payable to Employees | 213U       |                               |
| Non-Foreign Per Diem - House Hunting                | 213V       |                               |
| Non-Foreign Transportation - Advance House Hunting  | 213W       |                               |
| <b>21.9 Student Travel</b>                          |            |                               |
| Daily Bus Pupil To/From School                      | 219D       |                               |
| Pupil Travel - Begin/End Term                       | 219H       |                               |
| Pupil Field Trips - Federal                         | 219M       |                               |
| Pupil Field Trips - Non-Federal                     | 219N       |                               |
| Non-Pupil Travel - Begin/End Term                   | 219O       |                               |
| <b>22.0 TRANSPORTATION OF THINGS</b>                |            |                               |
| <b>22.1 Freight</b>                                 |            |                               |
| Freight - Equipment                                 | 221A       |                               |
| Freight - Other                                     | 221B       |                               |
| GSA Shipping Surcharges                             | 221C       |                               |

## FY 2002 Budget Object Class Codes

<---Changes made for FY 2002

| <u>Description</u>  | <u>BOC</u> | <u>Explanation of Changes</u>   |
|---|------------|---|
| <b>22.2 Truck Transportation</b>                                |            |   |
| Truck Transportation - Rental                                   | 222C       |   |
| Truck Transport - Bureau Owned                                  | 222D       |   |
| Truck Transportation - GSA                                      | 222E       |   |
| <b>22.3 Mail Transportation</b>                                 |            |   |
| Mail Transport - Parcel Post                                    | 223A       |   |
| <b>22.4 Transportation Associated with Relocation</b>           |            |   |
| Transportation - Household Goods - GBL                          | 224F       |   |
| Transportation - Household Goods-Non-GBL                        | 224G       |   |
| Transportation of Mobile Home                                   | 224K       |   |
| Transportation of POV   | 224L       |   |
| <b>23.0 RENT, COMMUNICATIONS, AND UTILITIES</b>                 |            |   |
| <b>23.1 Rental Payments to GSA</b>                              |            |   |
| Space Rental Payments To GSA                                    | 231A       |   |
| <b>23.2 Rental Payments to Others</b>                           |            |   |
| Space Rental Payments To Others                                 | 232A       |   |
| Rental of Exhibit Space   | 232B       | <i>Conference Rm Rental</i><br>New BOC: Payments for space rental at exhibits such as career fairs and outreach programs. |
| <b>23.3 Communications, Utilities and Miscellaneous Charges</b> |            |   |
| GSA Communications Non-FTS                                      | 233A       |   |
| GSA Communications FTS  | 233B       |   |
| Commercial Communications Charges - Local                       | 233C       |   |
| Commercial Communications Charges - Long Distance               | 233D       |   |
| Wireless Communications   | 233E       |   |
| Telephone Equip - Leases, Rentals, Repairs and Maint.           | 233F       |   |
| Postage   | 233G       |   |
| Postage - Box & Meter Rental                                    | 233H       |   |
| Express Mail  | 233J       |   |
| Utilities   | 233K       |   |
| Equipment Rental  | 233L       |   |
| Equipment Rental - Information Technology                       | 233M       |   |
| Software Rental - Information Technology                        | 233N       |   |
| Equipment Rental - Data Communications                          | 233O       |   |
| Equipment Rental - Copiers                                      | 233P       |   |
| Equipment Rental - Heavy  | 233Q       |   |
| Federal Voicemail Communications Services                       | 233R       | Modified: Added "mail".   |
| Federal Data Communications Services                            | 233S       |   |
| Commercial Voicemail Communications Services                    | 233T       | Modified: Added "mail".   |
| Commercial Data Communications Services                         | 233U       |   |
| <b>24.0 PRINTING AND REPRODUCTION</b>                           |            |   |
| Printing & Reproduction - GPO                                   | 241A       |   |
| Binding - GPO   | 241B       |   |
| Print & Reproduction - Within Government - Not GPO              | 241E       |   |

## FY 2002 Budget Object Class Codes

<---Changes made for FY 2002

| <u>Description</u>                   | <u>BOC</u> | <u>Explanation of Changes</u> |
|--------------------------------------|------------|-------------------------------|
| Binding - Within Government, Not GPO | 241F       |                               |
| Print & Reproduction - Commercial    | 242A       |                               |
| Binding - Commercial                 | 242B       |                               |
| Copy Centers                         | 243C       |                               |
| Graphics Centers                     | 243D       |                               |

### 25.0 OTHER CONTRACTUAL SERVICES

#### 25.1 Advisory and Assistance Services

|                         |      |  |
|-------------------------|------|--|
| Contracts - Consultants | 251A |  |
|-------------------------|------|--|

#### 25.2 Other Services

|  |             |   |
|--|-------------|---|
| Contracts - Architectural & Engineering                | 252A        |   |
| Information Technology Support Services                | 252B        |   |
| <b>Contracts - Data Sets</b>                           | <b>252C</b> | <b>New BOC: Contracts issued for acquisition of data other than satellite imagery, in any format, that will be compiled into a database to be manipulated by automated means.</b> |
| Contracts - Drilling                                   | 252D        |   |
| Real Property Appraisals, Titles and Fees              | 252E        |   |
| Joint Funding Agreements                               | 252F        |   |
| Direct State Services Vouchers                         | 252G        |   |
| Contracts - Information Technology Services            | 252H        |   |
| Contracts - Indian Self-Determination Services         | 252i        |   |
| Contracts - Consultants - Non Advisory                 | 252J        |   |
| Contracts - On-Site Contractor Personnel (Non-Federal) | 252K        |   |
| Contracts - Airplanes & Helicopters                    | 252L        |   |
| Contracts - Mapping                                    | 252M        |   |
| Contracts - Operation of Facilities                    | 252N        |   |
| Contracts - Photolab Operations                        | 252P        |   |
| Contracts - Aerial Photography                         | 252Q        |   |
| Contracts - Professional Services                      | 252R        |   |
| Tuition  | 252S        |   |
| Training/Conference Registration Fees                  | 252T        |   |
| Contracts - Studies                                    | 252U        |   |
| Contracts - Training Services                          | 252V        |   |
| Advertising - Public Printer                           | 252W        |   |
| Advertising - Commercial                               | 252X        |   |
| Student Expenses - Extracurricular                     | 252Y        |   |
| Other  | 252Z        |   |

#### 25.3 Other Purchases of Goods and Services from Government Accounts

|   |             |  |
|---|-------------|--|
| GSA Reimbursable Work Authority - Recurring           | 253A        |  |
| GSA Reimbursable Work Authority - Non-Recurring       | 253B        |  |
| Rental Agreements for Other Federal Agencies          | 253C        |  |
| Reimbursable Agreements - Internal                    | 253G        |  |
| Reimbursable Agreements - Other Agency                | 253H        |  |
| WCF Information Technology & Related Services         | 253M        |  |
| WCF Survey, Inspection, and Related Services          | 253N        |  |
| <b>WCF Bureau Operated Vehicles and Aircraft</b>      | <b>253O</b> | <b>Deleted: Not applicable to BLM.</b> |
| WCF Fixed Ownership Rate                              | 253P        |  |
| <b>WCF Science, Engineering, and Related Services</b> | <b>253Q</b> | <b>Deleted: Not applicable to BLM.</b> |
| WCF Equipment Use Charge                              | 253R        |  |

## FY 2002 Budget Object Class Codes

<---Changes made for FY 2002

| <u>Description</u>  | <u>BOC</u> | <u>Explanation of Changes</u>  |
|---|------------|--|
| WCF Overhead Assessed   | 253S       | Deleted: Not applicable to BLM.  |
| WCF Training Center   | 253T       | Deleted: Not applicable to BLM.  |
| WCF Drilling and Related Services                                   | 253V       | Deleted: Not applicable to BLM.  |
| WCF Contributions/Billings  | 253W       | Deleted: Not applicable to BLM.  |
| WCF Water Studies, Lab Analyses, and Related Services               | 253X       | Deleted: Not applicable to BLM.  |
| WCF Publications  | 253Y       | Deleted: Not applicable to BLM.  |
| <br>  |            |  |
| <b>25.4 Operation and Maintenance of Facilities</b>                 |            |  |
| Operations, Maintenance & Repairs - Buildings                       | 254A       |  |
| Operations, Maintenance & Repairs - Other Structures & Facilities   | 254B       |  |
| <br>  |            |  |
| <b>25.5 Research and Development Contracts</b>                      |            |  |
| Joint Funding Agreements - R & D                                    | 255A       |  |
| Direct State Services Vouchers - R & D                              | 255C       |  |
| Private Sector - R & D  | 255D       |  |
| <br>  |            |  |
| <b>25.6 Medical Care</b>  |            |  |
| Medical and Health Care Services                                    | 256M       |  |
| <br>  |            |  |
| <b>25.7 Operation and Maintenance of Equipment</b>                  |            |  |
| Expenses - Storage  | 257A       |  |
| Expenses - Shop   | 257B       |  |
| Repairs & Maintenance - Information Technology Equipment            | 257C       |  |
| Repairs & Maintenance - Vehicle                                     | 257D       |  |
| Repairs & Maintenance - Other                                       | 257E       |  |
| Service Facility - Research Center                                  | 257F       |  |
| Service Facility - Heavy Equipment                                  | 257G       |  |
| Service Facility - Other  | 257H       |  |
| Repairs & Maintenance - Equipment                                   | 257i       |  |
| Per Call Repairs & Maintenance - Equipment                          | 257J       |  |
| Per Call Repairs & Maintenance - Equipment - Information Technology | 257K       |  |
| Maintenance - Voice Communications Equipment                        | 257L       |  |
| Maintenance - Data Communications Equipment                         | 257M       |  |
| Storage of Household Goods under PCS                                | 257P       |  |
| <br>  |            |  |
| <b>25.8 Subsistence and Support of Persons</b>                      |            |  |
| Subsistence   | 258A       |  |
| <br>  |            |  |
| <b>25.9 Interest</b>  |            |  |
| Discount - Other Services   | 2598       | Deleted: Not applicable to BLM.  |
| Interest  | 2599       | Modified: Deleted "Other Services".                                      |
| <br>  |            |  |
| <b>26.0 SUPPLIES AND MATERIALS</b>                                  |            |  |
| Office Supplies & Materials   | 261A       | Modified: Added "Office". Excludes field supplies (see 264B).            |
| Student Supplies & Materials  | 261B       |  |
| Stores Inventory Acquisition  | 261C       |  |
| Supplies - FEDSTRIP   | 261F       |  |
| Price Variation On Sale Goods                                       | 261J       |  |
| Motor Vehicle Supplies and Materials                                | 261M       | New BOC: Materials and parts used in the repair and maintenance of motor |

## FY 2002 Budget Object Class Codes

<---Changes made for FY 2002

| <u>Description</u>                             | <u>BOC</u> | <u>Explanation of Changes</u>  |
|--|------------|--|
| Laboratory Supplies                            | 261X       |  |
| Books  | 262A       |  |
| Periodicals & Subscriptions                    | 262F       |  |
| Library Materials Not Books                    | 262J       |  |
| Information Technology Supplies and Materials  | 263O       |  |
| Building Supplies                              | 264A       |  |
| Field Supplies                                 | 264B       | New BOC: Supplies used for field work. Excludes office supplies (see 261A).                              |
| Recurring Reimbursable GSA Special Work        | 264J       |  |
| Non-Recurring Reimbursable GSA Special Work    | 264K       |  |
| <b>Employee Clothing and Clothing Supplies</b> | 265C       | Modified: Added "Employee".  |
| Food & Beverage - Human Consumption            | 265F       |  |
| <b>Employee Supplies/Material</b>              | 265M       | Deleted.   |
| Employee Supplies - Safety                     | 265S       |  |
| Ammunition                                     | 267A       |  |
| Animal Food                                    | 269A       |  |
| Satellite Data                                 | 269B       |  |
| Ink & Chemicals                                | 269C       |  |
| Acquisition of Data Sets                       | 269D       | New BOC: Acquisition of data, other than satellite imagery, that will be manipulated by automated means. |
| Fuel - Motor Vehicle, Aircraft, Etc            | 269F       |  |
| Fuel - Cooking, Heating, Etc.                  | 269G       |  |

### 30 ACQUISITION OF ASSETS

#### 31.0 EQUIPMENT

##### 31.1 Capitalized Equipment

|   |      |   |
|---|------|---|
| <b>Capitalized - Non-Information Technology Equipment (Fixed Asset System Controlled)</b> | 311A | Modified: Excludes all information technology equipment. Includes all non-IT personal property where the acquisition cost is \$10,000 or more per single item. Examples are vehicles, forklifts, trailers, boats, single station surveying equipment, reader/printers, photocopy machines, security systems (leased facilities only), prefabricated buildings, rangeland drills, etc. |
| <b>Capitalized - Information Technology Software (Fixed Asset System controlled)</b>      | 311D | Modified: Increase dollar amount threshold to \$100,000. Includes all IT software where the acquisition cost is \$100,000 or more per single copy.  |
| <b>Capitalized - Information Technology Equipment (Fixed Asset System controlled)</b>     | 311E | New BOC: Includes all IT equipment where the acquisition cost is \$10,000 or more per single item. Examples are uninterruptible power supply units, file servers, routers, electronic test equipment (radio/IT), phone systems, etc.  |

##### 31.2 Non-Capitalized Equipment

|   |      |  |
|---|------|--|
| <b>Non-Capitalized Non-Information Technology Equipment (Fixed Asset System Controlled)</b> | 312A | Modified: Excludes all information technology equipment. Includes all non-IT personal property where the |
|---|------|--|

## FY 2002 Budget Object Class Codes

<---Changes made for FY 2002

| <u>Description</u>  | <u>BOC</u> | <u>Explanation of Changes</u>  |
|---|------------|--|
|   |            | acquisition cost is from \$5,000 to \$9,999.99 per single item, or is Bureau sensitive such as firearms, surveying equipment, and global positioning systems costing at least \$500. Also includes field sensitive non-IT personal property.   |
| Non-Capitalized Non-Information Technology Equipment (Non-Fixed Asset System, locally controlled) | 312B       | Modified: Excludes all information technology equipment. Includes all non-IT personal property where the acquisition cost is \$4,999.99 or less per single item and is not Bureau sensitive.   |
| Non-Capitalized - Information Technology Software (Non-Fixed Asset System, locally controlled)    | 312D       | New BOC: Includes all IT software where the acquisition is less than \$100,000 per single copy.  |
| Non-Capitalized - Information Technology Equipment (Fixed Asset System controlled)                | 312E       | New BOC: Includes all IT equipment where the acquisition cost is from \$5,000 to \$9,999.99 per single item, or is Bureau sensitive IT equipment such as laptops, desktop CPUs, personal handheld radios, generators, and video systems. Also includes field sensitive IT personal property. |
| Non-Capitalized - Information Technology Equipment (Non-Fixed Asset System, locally controlled)   | 312F       | New BOC: Includes all IT equipment where the acquisition cost is \$4,999.99 per single item and is not Bureau sensitive. Examples are monitors bought separately from CPUs, routers, scanners, printers, plotters, cell phones, and video systems.   |
| Artwork & Artifacts   | 312X       |  |
| <b>32.0 LAND AND STRUCTURES</b>   |            |  |
| Land Acquisitions - Administrative Site   | 323A       |  |
| Buildings and Structures - Constructed  | 323B       |  |
| Buildings and Structures - Purchased  | 323C       |  |
| Improvements - Constructed  | 323H       |  |
| Other Structures & Facilities - Constructed (Reserved for NBC use only)                           | 323Y       |  |
| Land Acquisition - Stewardship  | 325A       |  |
| Easements, Rights-Of-Way, and Interests   | 325E       |  |
| Roads, Bridges, and Dams - Constructed  | 326B       |  |
| Roads, Bridges, and Dams - Purchased  | 326C       |  |
| Other Non-Structural Improvements   | 326Z       |  |
| Improvements to Heritage Assets   | 327H       |  |
| <b>33.0 INVESTMENTS AND LOANS</b>   |            |  |
| Investments In Securities   | 331A       |  |
| Loans   | 332A       |  |
| <b>40 GRANTS AND FIXED CHARGES</b>  |            |  |
| <b>41.0 GRANTS, SUBSIDIES, AND CONTRIBUTIONS</b>  |            |  |
| Local, State and Foreign Cooperative Agreements   | 411C       |  |
| Local, State and Foreign Grants   | 411G       |  |

## FY 2002 Budget Object Class Codes

<---Changes made for FY 2002

| <u>Description</u>                           | <u>BOC</u> | <u>Explanation of Changes</u> |
|--|------------|-------------------------------|
| PILT - Other Revenue Sharing                 | 411P       |                               |
| Grants Subsidy & Contributions Other         | 412A       |                               |
| Credit Reform Loan Subsidies                 | 412B       |                               |
| Indian Tribal Government Grant               | 413A       |                               |
| Grants to Insular Areas                      | 414A       |                               |
| R & D Cooperative Agreements                 | 415A       |                               |
| <b>42.0 INSURANCE CLAIMS AND INDEMNITIES</b> |            |                               |
| Insurance Claims                             | 421A       |                               |
| Tort Claims - Vehicle                        | 421D       |                               |
| Tort Claims - Other                          | 421E       |                               |
| Loan Guarantee Defaults Interest             | 421i       |                               |
| Indemnities & Other Claims                   | 421J       |                               |
| Loan Guarantee Defaults                      | 421L       |                               |
| Loan Guarantee Default % Reduction           | 421R       |                               |
| <b>43.0 INTEREST AND DIVIDENDS</b>           |            |                               |
| Interest                                     | 431A       |                               |
| Dividends                                    | 432A       |                               |
| <b>44.0 REFUNDS</b>                          |            |                               |
| Refunds                                      | 441A       |                               |
| <b>90 OTHER</b>                              |            |                               |
| <b>91.0 UNVOUCHERED</b>                      |            |                               |
| Unvouchered                                  | 910A       |                               |
| <b>92.0 UNDISTRIBUTED</b>                    |            |                               |
| Undistributed                                | 920A       |                               |

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF LAND MANAGEMENT  
NATIONAL BUSINESS CENTER  
DENVER FEDERAL CENTER, BUILDING 50  
P.O. BOX 25047  
DENVER, COLORADO 80225-0047

In Reply Refer To:  
1684 (BC-610) N

October 12, 2001

EMS TRANSMISSION 10/12/01  
Information Bulletin No. BC-2002-010

To: All Washington Office and Field Officials  
From: Director, National Business Center  
Subject: Fiscal Year (FY) 2002 Budget Object Class Codes

The purpose of this bulletin is to transmit the budget object class codes for FY 2002, reference attachment. There are several changes for FY 2002 which are highlighted in gray.

The attached list represents the Bureau of Land Management's (BLM) official budget object class codes that will be used for financial transactions in FY 2002. A more detailed description of these budget object class codes can be found on the Washington Office Budget Group website at <http://web.wo.blm.gov/wo880/880libn.html>. Please note that the Departmental list on the website has some differences with the attached list, particularly in the property 31XX and 32XX codes. Where there are differences, the attached list reflects the valid budget object class codes and correct descriptions for BLM use. All offices and their staff are expected to begin using the new codes effective October 1, 2001. Please ensure that this information is disseminated to all appropriate employees.

If you have any questions, please contact Bob Blaicher or Brenda Adams, Washington Budget Office, at (202) 452-7700, or Carol Godwin, National Business Center, at (303) 236-6612.

Signed by:  
Ron Corsi, Acting Director  
National Business Center

Authenticated by:  
Babette Larson, Staff Assistant

1 Attachment  
1 - 1 FY 2002 Budget Object Class Codes (pp 9)

Distribution:  
RS-150A, BLM Library  
BC-610 File

*Directive forwarded to SD, CA940, CA944 on October 15, 2001.*

## Department of Interior

### Bureau Object Class Codes and Definitions

(For more Descriptive Definitions, refer to the OMB A-11 Document)

The usage of correct Budget Object Code (BOC) classification is required to ensure acceptable accounting of transactions in the FFS. The BOC drives the general ledger posting of most transactions. The amounts in certain general ledger accounts must be verifiable to specific items purchased. For example, BOCs 311X post to the capitalized equipment account, and must be accounted for in the property system maintained by Contracting and General Services (CGS). BOCs 32XX post to the buildings or other structure accounts and must be accounted for in the real property inventory maintained by the Division of Realty. The Department of Interior (DOI) has recently revised the BOC's in accordance with the Office of Management and Budget (OMB) Circular A-11, Preparation and Submission of Budget Estimates. This appendix reflects those changes.

Instructions: When assigning a BOC to a transaction, please use the BOC from the attached list that best fits the transaction. BOC's are to be assigned to all transactions, including those associated with charge card payment and the remote data entry of obligations and payments. If you are unsure of the proper BOC to use, contact your Regional Budget and Finance Office for advice or review the OMB Circular A-11. Section 83.8-83.15, Object Classification provides specific examples as a guide for certain transactions.

#### 10 PERSONNEL COMPENSATION AND BENEFITS

This major object class consists of Object Classes 11, 12, and 13.

#### 11 PERSONNEL COMPENSATION

Comprises of gross compensation (before deductions) directly related to duties performed for the Government by Federal civilian employees, military personnel, and non-Federal personnel including payments for terminal leave, reimbursable details, and services rendered by consultants. Object Class 11 covers Object Classes 11.1 through 11.8.

All expenditures classified under Object Class 11 (and all 11XX sub-objects) are calculated by the automated payroll system (FPPS) from time and attendance reports and other payroll documents. The definitions are provided to allow managers and analysts to understand the nature of the various costs included under each sub-object class so they can use and interpret the FFS reports that contain such data.

**11.1 Full-time permanent** - For full-time civilian employees with permanent appointments, report:

Regular salaries and wages paid to the employees (some of which may be withheld from the employee's check to pay taxes, to pay a bill in a credit union, or to pay the employee's share of life and health insurance).

Other payments that become part of their basic pay (for example, geographic differentials, and critical position pay).

Regular salaries and wages paid while the employees are on paid leave, such as annual, sick, or compensatory leave.

Lump sum payments for annual leave upon separation (also known as terminal leave payments).

Excludes compensation above the basic rate, for example, overtime, or other premium pay, which will be classified in Object Class 11.5, Other personnel compensation.

Full-time permanent employees are those who are full-time civilian employees with permanent appointments as

defined by the Office of Personnel Management (OPM). The nature of the employee's appointment is controlling, not the nature of the position. Include full-time permanent employees in the:

Competitive Service with career and career-conditional appointments.

Excepted Service whose appointments carry no restriction or condition. Include those serving trial periods or whose tenure is equivalent to career-conditional tenure in the Competitive Service. Exclude those serving on indefinite appointments and appointments limited to a specific time.

Senior Executive Service (SES) with career appointments as defined in 5 U.S.C. 3132(a)(4) and non-career appointments as defined in 5 U.S.C. 3132(a)(7).

Public Health Service and the National Oceanic and Atmospheric Administration appointed as commissioned officers.

Note: Refer to your agency's human resources office for assistance on the types of appointments for staff in your agency.

Exclude full-time temporary employees who are full-time civilian employees with temporary appointments as defined by OPM who will be classified in Object Class 11.3, Other than full-time permanent.

- 11.1A FTP Regular Civilian (GS and equivalent pay system)
- 11.1B FTP Federal Wage System and Administratively Determined/Negotiated (General Wage System)
- 11.1C FTP Consultant/Expert/Advisory Committee Member
- 11.1E FTP Other Employees
- 11.1F FTP Terminal Leave-Lump Sum Payments
- 11.1G FTP Leave Assessment
- 11.1T FTP Time Off Awards

**11.3 Other than full-time permanent** - Regular salaries and wages paid directly to other civilian Federal employees with permanent appointments who have a prearranged part-time work schedule; to full-time or part-time employees who have appointments for a limited or indefinite period of time; to consultants and other employees with appointments that require work on an irregular, intermittent, or occasional basis; and other employees who do not meet any of the above classifications including stay-in-school, summer aides, etc. Includes pay for employees in the Competitive and Excepted Services with appointments that are not defined as full-time permanent. Includes pay for employees in the SES who are serving under limited term appointments as defined in 5 U.S.C. 3132(a)(5) and under emergency appointments as defined in 5 U.S.C. 3132(a)(6). Includes regular salaries and wages paid to employees while they are taking compensatory time, are on annual, sick, or other paid leave, and terminal leave payments; excludes compensation for overtime or other premium pay, which is recorded in Object Class 11.5.

- 11.3A OTP Regular Civilian (GS and equivalent pay systems)
- 11.3B OTP Federal Wage System and Administratively Determined/Negotiated (General Wage System)
- 11.3C OTP Consultant/Expert/Advisory Committee Member

- 11.3E OTP Other Employees
- 11.3F OTP Terminal Leave-Lump Sum Payments
- 11.3G OTP Leave Assessment
- 11.3T OTP Time Off Award

Note: For personal services contracts with individuals, who are classified by OPM as Federal employees, classify the basic pay in this object class and classify compensation above the basic pay in Object Class 11.5, Other personnel compensation. On the other hand, classify the payments to a contractor principally for the personal services of a group of the contractor's employees according to the type of contract involved (for example, classify personal services contracts for operation maintenance of facilities under Object Class 25.4).

**11.5 Other personnel compensation** - All personal compensation above the basic rates paid directly to civilian employees. Excludes cash allowances for higher cost of living locations, which are classified in Object Class 12.1.

Includes:

Overtime, which is pay for services in excess of the established work period as defined in 5 U.S.C. 5542, standby duty and administratively uncontrollable overtime as defined in 5 U.S.C. 5545, and unscheduled availability duty hours for criminal investigations as defined in 5 U.S.C. 5545a.

Holiday pay as defined in 5 U.S.C. 5546 (b).

Night work differential, which is pay above the basic rate for regularly scheduled night work.

Post differentials, which are authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment substantially different from those in the continental United States and warrant additional pay as a recruitment and retention incentive.

Hazardous duty pay, which is pay above the basic rate because of assignments involving performance of duties that subject the employee to hazards or physical hardships.

Note: Post differentials and hazardous duty pay result from the job or services performed. For example, a job performed at a hardship post abroad or under hazardous duty is different from what might appear to be the same job performed elsewhere and under non-hazardous conditions. Hence, both are classified with other pay in Object Class 11 and not as benefits in Object Class 12. By contrast, compensation in the form of cost of living allowances are classified as benefits in object class 12 because they do not result from the job or services performed. The cost for a job in one locale is different from the same job in another locale simply because the cost of living is higher in one locale.

Supervisory differential, which is pay above the basic rate to adjust the compensation of a supervisor to a level greater than the highest paid subordinate. The differential applies to a General Schedule employee who supervises one or more employees not covered by the General Schedule.

Cash incentive awards, which are payments for cash awards that do not become part of the Federal civilian employee's basic rate of pay, such as those authorized under 5 U.S.C. 4503, 4504, 4505a, 4507, and 5384.

Other payments above basic rates, which are payments for other premium pay, such as standby pay

and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid. Exclude other payments, which are classified in Object Class 12.1, Civilian personnel benefits.

Royalties to Federal scientists and inventors which may last up to 17 years and may be paid after the employee has left Federal service or to the employee's beneficiary.

- 11.5A Overtime (includes FLSA)
- 11.5B Awards - Monetary
- 11.5C Interest on Back Pay
- 11.5D Credit Hours - Paid
- 11.5E Awards - non-Monetary
- 11.5F Paid Holidays Worked
- 11.5G Other Compensation - Leave Assessment
- 11.5H Environmental/Hazardous Duty Pay
- 11.5J Premium Pay - Standby
- 11.5K Premium Pay - in lieu of Overtime
- 11.5M Compensatory Time - Paid (FLSA non-exempt employees only)
- 11.5N Extra-curricular activities stipend - in lieu of Premium Pay or Compensatory Pay
- 11.5P Post Differentials - Foreign
- 11.5Q Post Differentials - non-Foreign
- 11.5R Royalties to Federal Scientists and Inventors
- 11.5T Sunday Pay
- 11.5V Night Work Differential
- 11.5X Penalty Pay
- 11.5Y Staffing Differential
- 11.5Z Supervisory Differential

**11.8 Special personal services payments** - Payments for personal services that don't represent salaries or wages paid directly to Federal employees and military personnel. Include payments for:

Reimbursable details, that is, payments to other accounts (agencies) for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits).

Reemployed annuitants, that is, payments by an agency employing an annuitant to reimburse the Civil service retirement and disability fund for the annuity paid to that employee under 5 U.S.C. 8339 through 8344.

Non-Federal civilians, such as witnesses; casual workers, patient and inmate help, and allowances for trainees and volunteers.

Salary equalization (authorized under 5 U.S.C. 3372 and 3584) to individuals on leave or absence while employed by international organizations or State and local governments, when the equalization payment is 50 percent or less of the person's salary.

Staff of former Presidents paid by GSA under 3 U.S.C. 102(b).

11.8A Non-Federal Employee Compensation

11.8D Emergency Firefighter (EFF) Pay

11.8K Payments for Reimbursable Details

11.8P CSRS Reimburse - Reemployed Annuitant

11.8R FERS Reimburse - Reemployed Annuitant

## **12 PERSONNEL BENEFITS**

Benefits for currently employed Federal civilian, military, and certain non-Federal personnel. Exclude benefits to certain former civilian and military personnel that are classified in Object Classes 13.0 and 42.0. Covers Object Classes 12.1 & 12.2. Comprised of the Government's share of benefits paid for employees incident to their employment, employer's fringe contributions, certain benefits paid directly to employees, and certain reimbursable moving expenses.

All expenditures classified to this category of sub-object codes 12.10 and 12.2X are calculated by the FPPS System. The definitions are provided here solely for information to assist in reviewing and interpreting FFS reports.

**12.1 Civilian personnel benefits** - Cash payments (from the agency, not funds withheld from employee compensation) to other funds for the benefit of Federal civilian employees or direct payments to these employees. Also, payments to or for certain non-Federal employees as required by law. Non-federal civilian employees are employees who are not reportable to OPM as Federal employees, such as witnesses, casual workers, trainees, and volunteers. For example, Peace Corps and VISTA volunteers, Job Corps enrollees, and U.S. Department of Agriculture Extension Service Agents.

Excludes cash incentive awards classified under Object Class 11.5 and payments to former employees resulting from their employment.

Civilian personnel benefits include:

Insurance and annuities, which are the employer's share of payments for life insurance, health insurance, employee retirement (including payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board), work injury disabilities or death and professional liability insurance (which are payments to reimburse qualified Federal employees for up to one half the cost of professional liability insurance premiums, as authorized by PL. 104-208 and amended by PL 106-58).

Recruitment, retention, and other incentives, such as:

Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754.

Relocation and other expenses related to permanent change of station (PCS), except expenses for travel and transportation and the storage and care of vehicles and household goods (see subsection 83.8 of the A-11).

Cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position, and overseas differentials,

Cost-of-living allowances (COLAs) as authorized under U.S.C. 5924 and 5941 and other laws.

Note: COLAs are classified as benefits in Object Class 12 (and not as compensation in Object Class 11) because they are not related to the job or service performed.

Student loan repayment authorized by 5 U.S.C. 5379.

Other allowances and payments such as allowances for uniforms and quarters, special pay that is paid in a lump sum (such as compensatory damages or employee settlements), reimbursements for notary public expenses, and subsidies for commuting costs, that is, payments to subsidize the costs of Federal civilian employees in commuting by public transportation.

- 12.1A Contributions - Medicare
- 12.1B Contributions - FICA
- 12.1C Retention Allowance - Payments above the basic rate for retention
- 12.1D Public Transportation Benefits
- 12.1E Contributions - Thrift Plan Basic (1%)
- 12.1F Contributions - Thrift Plan Match (5%)
- 12.1G Personnel Benefits - Leave Assessment
- 12.1H Contributions - Accident Comp - OWCP
- 12.1i Lost Thrift Savings Earnings
- 12.1J Contributions - CSRS Retirement
- 12.1K Contributions - FERS Retirement
- 12.1L Longevity Pay - Park Police
- 12.1M Recruitment Bonus - Payments above the basic rate for recruitment
- 12.1N Allowances - Non-Foreign (COLA)
- 12.1O Allowances - Foreign

- 12.1P Contributions - Park Police Retirement
- 12.1Q Contributions - Park Police Medical
- 12.1R Allowances - Quarters, Meals, Uniforms, and Electricity (Uniform allowance when paid directly to employee in cash)
- 12.1S Employee Settlements (not court-ordered)
- 12.1T Contributions - Life Insurance/Professional Liability Insurance
- 12.1U Allowances - Visual Identity Apparel (USGS)
- 12.1W Contributions - Health Benefits
- 12.1Y Other Employee Benefits
- 12.1Z Employer Contribution Tax Fringe Benefits - Share of any employment taxes (FICA, Medicare, Etc.) Related to employee taxable fringe benefits (e.g. taxable parking.)
- 12.11 Relocation Bonus
- 12.12 Relocation - Subsistence in Temporary Quarters
- 12.13 Relocation - Real Estate Transactions (Direct Reimb.)
- 12.14 Relocation - Relocation Service Contractor
- 12.15 Relocation - Income Tax Allowance (RITA) and Withholding (WTA)
- 12.16 Relocation - Miscellaneous Moving Allowance
- 12.17 Relocation - Home Sale Incentive

### 13 BENEFITS FOR FORMER PERSONNEL

Benefits for former officers and employees or their survivors that are based on (at least in part) the length of service to the Federal Government. Excludes benefits in-kind, such as hospital and medical care, which are classified under the object class representing the nature of the item purchased. Also excludes indemnities for the disability or death of former employees, which are classified under Object Class 42. Includes:

Retirement benefits in the form of pensions, annuities, or other retirement benefits paid to former military and certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified as insurance claims and indemnities under Object Class 32.0.

Separation pay, which are severance payments to former employees who were involuntarily separated through no fault of their own and voluntary separation incentive (VSI) payments, also known as "buy-outs" to employees who voluntarily separate from Federal service.

Payments to other funds for ex-Federal employees and ex-service personnel (e.g., agency payments to the unemployment trust fund for ex-employees and one-time agency payments of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority) and other benefits paid directly to the beneficiary. Also, Government payment to the employee's health benefits and life insurance funds for annuitants.

- 13.0A Severance Pay - Payments made to former employees involuntarily separated.
- 13.0B Labor Department Unemployment Compensation
- 13.0C Full-time Permanent Employees - Voluntary Separation Incentive Payment
- 13.0D Less than Full-time Permanent Employees - Voluntary Separation Incentive Payment
- 13.0E Early Buy-Out Payments to OPM (9%)
- 13.0F Early Buy-Out Payments to OPM (15%)
- 13.0G Other Employee Benefits - Unemployment compensation for Federal Employees and other benefits paid directly to the beneficiary. Also includes Government payment to the Employees Health Benefit Fund for annuitants.

## 20 CONTRACTUAL SERVICES AND SUPPLIES

This major object class covers purchases of contractual services and supplies in Object Classes 21.0 through 26.0.

**21.0 Travel and transportation of persons** - Travel and transportation costs of Government employees and other persons, while in an authorized travel status, that are to be paid by the Government either directly or by reimbursing the traveler. Consists of both travel away from official stations subject to regulations governing civilian and military travel, and local travel and transportation of persons in and around the official station of an employee. Includes:

Contracts to transport people from place to place, by land, air, or water, such as commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse service; and expenses incident to the operation of rented or chartered conveyances. (Rental or lease of all passenger carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally or transportation of things.)

Incidental travel expenses which are other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses, as authorized by travel regulations.

Mileage allowances for use of privately owned vehicles and related charges that are specifically authorized (such as highway, and ferry tolls). It includes rental or lease of passenger motor vehicles from Government motor pools. Also bus, subway, streetcar, and taxi fares (including tips), whether used for local transportation or for travel away from a designated post of duty.

Subsistence for travelers which are payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence. Other types of subsistence payments are classified in Object Class 25.8.

Incidental travel expenses which are other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses as authorized by travel regulations.

### Non-Foreign Travel

- 21.1A Non-Foreign ATM Travel Advance Expense

- 21.1B TMC Transaction Fees
- 21.1C Non-Foreign Commercial Transportation - Tourist Class
- 21.1D Non-Foreign Employee Per Diem
- 21.1F Non-Foreign Trans-Exceeds Tourist
- 21.1i Non-Foreign Other Incidental Expenses (includes telephone calls made while in travel status)
- 21.1L Non-Foreign Local Travel
- 21.1P Non-Foreign POV Mileage Allowance
- 21.1R Non-Foreign Passenger Vehicle Rental (including commercially rented passenger cars, leased vehicles, and all charges for GSA motor pool passenger cars and buses)
- 21.1T Non-Foreign Taxi Fare
- 21.1U Non-Foreign Late Payment Costs Payable to Employees

#### Foreign Travel

- 21.2A Foreign - ATM Travel Advance Expense
- 21.2B Foreign - TMC Transaction Fee
- 21.2C Foreign - Commercial Trans - Tourist Class
- 21.2D Foreign - Employee Per Diem
- 21.2F Foreign - Transportation by Commercial conveyance - Exceeds Tourist Class
- 21.2i Foreign - Other Incidental Expenses (includes telephone calls made while in travel status)
- 21.2L Foreign - Local Travel
- 21.2P Foreign - POV Mileage Allowance
- 21.2R Foreign - Passenger Vehicle Rental (including commercially rented passenger cars, leased vehicles, and all charges for GSA motor pool passenger cars and buses.)
- 21.2T Foreign - Taxi Fare
- 21.2U Foreign - Late Payment Costs Payable to Employees

#### Travel Associated with Relocation

- 21.3A PCS ATM Travel Advance Expense
- 21.3B TMC Transaction Fees
- 21.3C PCS Commercial Transportation - Tourist Class
- 21.3D PCS Employee Per Diem Enroute

- 21.3F PCS Trans-Exceeds Tourist
- 21.3i PCS Other Incidental Expenses (includes telephone calls made while in travel status)
- 21.3L PCS Local Travel
- 21.3P PCS POV Mileage Allowance
- 21.3R PCS Passenger Vehicle Rental (including commercially rented passenger cars, leased vehicles, and all charges for GSA motor pool passenger cars and buses)
- 21.3T PCS Taxi Fare
- 21.3U PCS Late Payment Cost Payable to Employees
- 21.3V PCS Per Diem - House Hunting
- 21.3W PCS Transportation - Advance House Hunting

#### Student Travel

- 21.9D Daily Bus Pupil To/From School
- 21.9H Pupil Travel
- 21.9M Pupil Field Trips - Federal
- 21.9N Pupil Field Trips - Non-Federal
- 21.9O Non-Pupil Travel - Begin/End Term

**22.0 - Transportation of things (including animals)** - the care of such things while in process of being transported, and other services incident to the transportation of things. (Excludes transportation paid by a vendor, regardless of whether to cost is itemized on the bill, for the commodities purchased by the Government.) Includes:

Freight and express charges by common carrier and contract carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses.

Trucking and other local transportation charges for hauling, handling and other services incident to local transportation, including contractual transfers of supplies and equipment.

Mail transportation charges for express package services (i.e., charges for transporting freight) and postage used in parcel post. (Exclude other postage and charges that are classified under Object Class 23.3)

Transportation of household goods related to permanent change of station (PCS). Payments to Federal employees for transportation of household goods and effects or house trailers in lieu of payment of actual expense when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under Object Class 12.1, 12.2, 21.0, or 25.7, as appropriate.

- 22.1A Freight - Equipment

22.1B Freight - Other (Includes freight or transportation charges by common or contract carriers not billed as part of the original invoice.)

22.1C GSA Shipping Surcharges

**21.2 Transportation and trucking** - Charges for hauling, handling, and other services incident to transportation, including contractual transfers of supplies and equipment.

22.2C Truck Transportation - Rental of commercially owned trucks

22.2D Truck Transport - Bureau Owned

22.2E Truck Transportation - GSA Owned (All charges (gas, oil, mileage use charges, etc.) for use of GSA owned vehicles except passenger vehicles which are classified under 21.1R.)

22.3A Mail Transport - Parcel Post - Parcel post postage and express package services that represent charges for transporting freight (excludes other postage which is classified under Object Classes 23.5A through 23.5J).

22.4F Transportation - Household Goods - GBL (includes temporary storage of household goods of less than 120 days; for longer term storage, see Object Class 25.7P)

22.4G Transportation - Household Goods - Non-GBL (commuted rate or actual expense)

22.4K Transportation of Mobile Home

22.4L Transportation of POV (excludes mileage for POV driven by employee or family, see Object Class 21.1P)

## **23 RENT, COMMUNICATIONS, AND UTILITIES**

Payments for the use of land, structures, or equipment owned by others and charges for communication and utility services. Object Class 23 covers Object Classes 23.1 through 23.3. Exclude payments for rental of transportation equipment, which are classified under Object Class 21.0, Travel and transportation of person, or Object Class 22.0, Transportation of things.

**23.1 Rental payments to GSA** - Payments to General Service Administration (GSA) for rental of space, and rent related services. Direct obligations of rental of space and rent-related services assessed by the GSA as rent, formerly known as standard level user charges (SLUC). Excludes payments:

To a non-Federal source, which will be reported in Object Class 23.2, Rental payments to others.

To agencies other than GSA for space, land, and structures that are subleased or occupied by permits, which will be classified in Object Class 25.3, Purchases of goods and services from Government accounts, regardless of whether the space is owned or leased by the agency other than GSA.

For related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, which will be classified in Object Class 25.3, Purchases of goods and services from Government accounts.

23.1A Space Rental Payments to GSA

**23.2 Rental payments to others** - Payments to a non-Federal source for rental space, land, and structures. Also rental payments to Federal agencies other than GS or space, land and structures are subleased or occupied by permits, regardless of whether the space is owned or leased, will be classified under Object Class 25.3.

23.2A Space Rental Payments to Others

23.2B Rental of Exhibit Space

**23.3 Communications, utilities, and miscellaneous charges** - Rental or lease of information technology equipment and services, postal services and rentals, and utility services. Includes:

Rental or lease of information technology equipment, include any hardware or software, or equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information, such as mainframe, mid-tier, and workstation computers. Exclude contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which will be classified in Object Class 25.7, Operation and maintenance of equipment.

Information technology services include data, voice, and wireless communication services, such as long-distance telephone services from other federal agencies or accounts. Excludes charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing, which will be classified in Object Class 25.7, Operation and maintenance of equipment.

Postal services and rentals include postage (exclude parcel post and express mail service for freight); contractual mail (include express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.

Utility services, include heat, light, power, water gas, electricity, and other utility services.

Telephone equipment and services including local and intercity voice and data usage, telegraph, facsimile, radio, audio/video and data transmission terminal equipment and services. Telephone calls made by employees while in travel status and claimed on travel vouchers should be charged to Object Class 21.1i or 21.2i.

Equipment rental or lease. Does not include charges for maintenance of leased equipment and technical assistance when significant and readily identifiable in the contract or billing, which are classified under Object Class 25. Includes periodic charges under lease-purchase agreements for equipment, except when the lease is essentially equivalent to an installment purchase. When the lease-purchase agreement is equivalent to an installment purchase, payments should be classified under Object Class 31.0. Payments under lease-purchase contracts for construction of structures are classified under Object Classes 32 or 43.

Miscellaneous charges, for example, periodic charges under purchase rental agreements for equipment. (Payments subsequent to acquisition of title to the equipment should be classified under Object Class 31.0, Equipment.)

Exclude payments under lease-purchase contracts for construction of buildings, which will be classified in Object Class 32.0, Land and structures, or Object Class 43.0, Interest and dividends, and for lease-purchase contracts for information technology and telecommunications equipment which will be classified in Object Class 32.0,

**Equipment.**

- 23.3A GSA Communications Non-FTS
- 23.3B GSA Communications FTS (includes FTS 2000)
- 23.3C Commercial Communications Charges - Local
- 23.3D Commercial Communications charges - Long Distance (includes electronic mail)
- 23.3E Wireless Communications (cell phones and beepers)
- 23.3F Telephone Equipment - Leases, Rentals, Repairs, and Maintenance
- 23.3G Postage - includes franked government mail and metered mail
- 23.3H Postage - Box & Meter Rental
- 23.3J Express Mail - includes courier and messenger services
- 23.3K Utilities
- 23.3L Equipment Rental (not otherwise classified)
- 23.3M Equipment Rental - Information Technology
- 23.3N Software Rental - Information Technology
- 23.3O Equipment Rental - Data Communications
- 23.3P Equipment Rental - Copiers
- 23.3Q Equipment Rental - Heavy (without operator)
- 23.3R Federal Voicemail Communications Services
- 23.3S Federal Data Communications Services
- 23.3T Commercial Voicemail Communications Services
- 23.3U Commercial Data Communications Services

**24 PRINTING AND REPRODUCTION**

Printing and reproduction obtained from the private sector or from other Federal entities:

Typesetting and lithography.

Duplicating.

Standard forms when specially printed or assembled to order and printed envelopes and letterheads.

Publication or notices, advertising, radio and television time.

Photo composition, photography, blueprinting, photostating, and microfilming.

The related composition and binding operations performed by the GPO, other agencies, or other units of the same agency on a reimbursable basis, and commercial printers or photographers.

Note: In determining subclasses for administrative use, agencies may appropriately maintain a distinction between traditional printing technologies and photostatic reproduction.

24.1A Printing & Reproduction - GPO

24.1B Binding - GPO

24.1E Printing & Reproduction - Within Government, Not GPO

24.1F Binding - Within Government, Not GPO

24.2A Print & Reproduction - Commercial (commercial printers and photographers)

24.2B Binding - Commercial

24.3C Copy Centers - charges incurred for all common processes of duplicating obtained on a contractual or reimbursable bases for equipment such as copying machines, mimeographing, and stencil equipment.

24.3D Graphics Center

## **25 OTHER CONTRACTUAL SERVICES**

Obligations for contractual services with non-Federal sources that are not otherwise classified will be reported under this object class, which covers 25.1 through 25.8.

Includes all charges for contractual services relating to the furtherance of Federal programs and the repairs and maintenance of government facilities and equipment. Includes fixed ownership and use rate for working capital fund equipment. Also includes services contracts for the rental of heavy equipment with operator and rental of aircraft with pilot. Supplies and materials furnished by the contractor in connection with such services are included. Exclude charges for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under Object Class 31. Improvements to lands and structures even when performed by contract are classified in Object Class 32.

**25.1 Advisory and assistance services** - Services acquired by contract from non-Federal sources (that is, the private sector, foreign governments, State and local governments, tribes) as well as from other units within the Federal Government. This object class consists of three types of services:

Management and professional support services.

Studies, analyses, and evaluations.

Engineering and technical services.

Each is described in further detail below.

Excludes:

Information technology consulting services, which have large scale systems acquisition and

integration or large scale software development as their primary focus. Classify these in Object Class 31.0, Equipment.

Personnel appointments and advisory committees. Classify these in Object Class 11.3, Other than full-time permanent.

Contracts with the private sector for operation and maintenance of information technology and telecommunication services. Classify these in Object Class 25.7, Operation of maintenance of equipment.

Architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36.102 (40 U.S.C. 541).

Research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena, which will be classified in Object Class 25.5, Research and development contracts.

Other contractual services classified in Object Classes 25.2, Other services, through 25.8, subsistence and support of persons, and 26.0, supplies and materials.

Management and professional support services, that:

Assist, advise, or train staff to achieve efficient and effective management and operation of organizations, activities, or systems (including management and professional support services for information technology and R&D activities).

Are normally closely related to the basic responsibilities and mission of the agency contracting for the services, and

Support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, performance, auditing, and administrative/technical support for conferences and training programs. Exclude auditing of financial statements, which will be classified in Object Class 25.2, Other services.

Studies, analyses, and evaluations provide organized analytic assessments or evaluations in support of policy development, decision-making, management, or administration. Include:

Studies in support of information technology and R&D activities.

Models, methodologies, and related software supporting studies, analyses, or evaluations.

Engineering and technical services (excluding routine engineering services and operation and maintenance of information technology and data communications services) that:

Support the program office during the acquisition cycle by providing such services as information technology architecture development, systems engineering, and technical direction (FAR 9.505-1(b)).

Ensure the effective acquisition, operation, and maintenance of a major acquisition, weapon system or major system, as defined in OMB Circular No. A-109 and in this Circular's supplement, Capital Programming Guide.

Provide direct support of a major acquisition or weapons system that is essential to planning, R&D, production, or maintenance of the acquisition or system.

Include information technology consulting services, such as information technology architecture

design and capital programming, and investment control support services.

Include software services such as implementing a web-based, commercial off-the-shelf software product that is an integral part of a consulting services contract.

## 25 1A - Contracts - Consultants

**25.2 Other Services** - Report contractual services with non-Federal sources that are not otherwise classified under this object class. For example:

Auditing of financial statements when done by contract with the private sector. Exclude performance auditing by contract with the private sector, which will be classified in Object Class 25.1, Advisory and assistance services and auditing of financial statements when done by contract with another Federal Government entity, which will be classified in Object Class 25.3, Purchases of goods and services from Government accounts.

Typing and stenographic service contracts with the private sector.

Tuition for the general education of employees (e.g. for courses for credit leading to collect or post graduate degrees). Exclude tuition for training closely-related to the basic responsibilities and mission of the agency, which are classified under Object Class 25.1, Advisory and assistance services.

Fees and other charges for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel management) , and surety bonds.

### Excludes:

Advisory and assistance services contracts, which are classified under Object Class 25.1, Advisory and assistance services.

Contractual services reported in other Object Classes 21.0, 22.0, 23.1-23.3, 24.0, 25.1, 25.3-25.8, and 26.0.

Services in connection with the initial installation of equipment when performed by the vendor, which will be classified in Object Class 31.0, Equipment.

Expenditure transfers between Federal accounts which are classified in Object Classes 25.3, Purchases of goods and services from Government accounts, and 92.0. Undistributed, as described below.

Repair, and maintenance, and storage of vehicles and storage of household goods, which are reported in Object Class 25.7, Operation and maintenance of equipment.

Repairs and alterations to buildings, which are classified in Object Class 25.4, Operation and maintenance of facilities, or 32.0, Land and structures, as appropriate.

Subsistence and support of persons, which is classified as Object Class 25.8, Subsistence and support of persons.

Research and development contracts which will be classified in object classes, Advisory and assistance services, 25.4, Operation and maintenance of facilities, and 25.5, Research and development contracts, as appropriate.

25.2A Contracts - Architectural & Engineering - contracts for professional services of architects or engineers.

- 25.2B Information Technology support Services
- 25.2C Contracts - Data Sets - Non-federal contracts issued for acquisition of data in any format that will be manipulated by automated means.
- 25.2D Contracts - Drilling
- 25.2E Real Property, Appraisals, Titles, and Fees
- 25.2F Joint Funding Agreements - Agreements or contracts relating to joint efforts between a Federal agency and another governmental entity (State, local, etc.) where some level of funding is provided by the Non-Federal entity. Excludes grants, subsidies, and other aid for which cash payments are made by a Federal agency to a Non-Federal organization, which are to be classified under Object Class 41. Includes law enforcement agreements if funding is charged by another Federal, State, or local agency. Otherwise Object Class 25.2Z.
- 25.2G Direct State Services Vouchers
- 25.2H Contracts - Information Technology Services
- 25.2i Contracts - Indian Self-Determination Services
- 25.2J Contracts - Consultants - non-advisory
- 25.2K Contracts - On-site Contract Personnel (Non-Federal)
- 25.2L Contracts - Airplanes & Helicopters - Includes service contracts for hire or charter of aircraft with pilot from both commercial services and other government agencies (including OAS).
- 25.2M Contracts - Mapping
- 25.2N Contracts - Operation of Facilities - Includes contractual services for the operation of Bureau facilities and for operation of recreational facilities, e.g., campsite and visitor centers. Includes guard service, snow removal, custodial and groundskeeping services, rug cleaning, garbage collection, etc.
- 25.2P Contracts - Photo lab Operations
- 25.2Q Contracts - Aerial Photography - Contractual services for the collection of data through aerial photography and the related mapping.
- 25.2R Contracts - Professional Services - Contracts for professional services such as for cadastral surveys, veterinarian services, and work of a similar nature. (Excludes architectural and engineering services that is classified in Object Class 25.2A).
- 25.2S Tuition
- 25.2T Training/Conference Registration Fees
- 25.2U Contracts - Studies - Contracts for studies or inventories which involve the procurement of definitive information or data in support of mission oriented tasks, e.g., archeological inventories, soil-vegetative inventories, wildlife habitat analysis,

minerals surveys, geologic information, socioeconomic data collection, environmental studies, etc.

25.2V Contracts - Training Services - contractual services to obtain or develop training course materials and/or instructors from commercial or other government agencies. Does not include Bureau training courses for Bureau employee. Tuition for developed, off-the-shelf training courses is classified under Object Class 25.9T.

25.2W Advertising - Public Printer

25.2X Advertising - Commercial (includes newspaper advertisements and notices)

25.2Y Student Expenses - Extracurricular

25.2Z Other

**25.3 Other purchases of goods and services from Government accounts** - Purchases from other Federal Government agencies or accounts that are not otherwise classified. Includes:

Rental payments to Federal government accounts other than the GSA Federal Buildings Fund.

Interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described below.

Expenditure transfer between Federal Government accounts for jointly-funded grants or projects.

Excludes:

Purchases from State and local governments, the private sector, and Government sponsored enterprises which will be classified in 25.2, Other services.

Data communication services (voice, data, and wireless) from other agencies or accounts, which will be classified in Object Class 23.3, Communications, utilities, and miscellaneous charges.

Agreements with other agencies to make repairs and alterations to buildings, which are classified in Object Classes 25.4, Operation and maintenance of facilities, or 32.0, Land and structures, as appropriate.

Storage and maintenance of vehicles and household goods, which are classified in Object Class 25.7, Operation and maintenance of equipment.

Subsistence and support of persons, which is classified in Object Class 25.8, Subsistence and support of persons.

Development of software, or for software or hardware maintenance, which are classified in Object Classes 31.0, Equipment and 25.7, Operation and maintenance of equipment, respectively.

Advisory and assistance services, which are classified in Object Class 25.1, Advisory and assistance services.

Payments made to other agencies for services of civilian employees or military personnel or reimbursable detail, which are classified in Object Class 11.8, Special personal services payments.

Contractual services classified under Object Classes 21.0, 22.0, 23.1-23.3, 24.0, 25.2, 25.4-25.8, and 26.

- 25.3A GSA Reimbursable Work Authority - Recurring
- 25.3B GSA Reimbursable Work Authority - Non-recurring
- 25.3C Rental Agreements for other Federal Agencies
- 25.3G Reimbursable Agreements - Internal
- 25.3H Reimbursable Agreements - Other Agency
- 25.3M WCF Information Technology & Related Services
- 25.3N WCF Survey, Inspection, and Related Services
- 25.3O WCF Bureau Operated Vehicles and Aircraft
- 25.3P WCF Fixed Ownership Rate
- 25.3Q WCF Science, Engineering, and Related Services
- 25.3R WCF Equipment Use Charge
- 25.3S WCF Overhead Assessed
- 25.3T WCF Training Center
- 25.3V WCF Drilling and Related Services
- 25.3W WCF Contributions/Billings
- 25.3X WCF Water Studies, Lab Analyses, and Related Services
- 25.3Y WCF Publications

**25.4 Operation and maintenance of facilities** - Operation and maintenance of facilities when done by contract with the private sector or another Federal Government account include:

Government-owned contractor-operated facilities (GOCOs).

Service contracts and routine repair of facilities and upkeep of land.

Operation of facilities engaged in research and development activities.

Excludes alterations, modifications, or improvements to facilities and land, which will be reported in Object Class 32.0, Land and structures.

Charges incurred for repairs and maintenance of buildings, and like items when done under contract. Contractual services for the operation of Bureau facilities, recreational facilities, campsites, visitor centers, etc. are classified under Object Class 25.4B.

25.4A Operation, Maintenance & Repairs - Buildings

25.4B Operations, maintenance & Repairs - Other Structures & Facilities

**25.5 Research and development contracts** - Contracts for the conduct of basic and applied research and development.

Excludes:

Advisory and assistance services for research and development (Object Class 25.1, Advisory and assistance services).

Operation and maintenance of R&D facilities (Object Class 25.4, Operation and maintenance of facilities).

25.5A Joint Funding Agreements - R&D

25.5C Direct State Services Vouchers - R&D

25.5D Private Sector - R&D

**25.6 Medical care** - Payments to contracts for medical care. Include payments to:

Medicare contractors.

Private hospitals.

Nursing homes.

Group health organizations for medical care services provided to veterans.

Carriers by the Employees and retired employees health benefits fund and CHAMPUS.

Excludes:

Contracts with individuals who are reportable under Office of Personnel Management regulations as Federal employees (Object Class 11.3, Other than full-time permanent, or 11.5, Other personnel compensation, as appropriate).

Payments to compensate casual workers and patient help (Object Class 11.8, Special personal services payments).

25.6M Medical and Health Care Services

**25.7 Operation and maintenance of equipment** - Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account. Includes:

Storage and care of vehicles and storage of household goods, including those associated with a permanent change of station (PCS). Obligations for other PCS expenses are classified under Object Class 12.1, 12.2, 21.0, or 22.0.

Operation and maintenance of information technology systems, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing.

Excludes:

Rental of information technology systems, services and other rentals, which are classified in Object Class 23.3, Communications, utilities, and miscellaneous charges.

Contracts where the principal purpose is to develop or modernize software, which are classified in

**Object Class 31.0, Equipment.**

- 25.7A Expenses - Storage
- 25.7B Expenses - Shop
- 25.7C Repairs & Maintenance - Information Technology Equipment
- 25.7D Repairs & Maintenance - Vehicle
- 25.7E Repairs & Maintenance - Other
- 25.7F Service Facility - Research Center
- 25.7G Service Facility - Heavy Equipment
- 25.7H Service facility - Other
- 25.7i Repairs & Maintenance - Equipment
- 25.7J Per Call Repairs & Maintenance - Equipment
- 25.7K Per Call Repairs & Maintenance - Equipment - Information Technology
- 25.7L Maintenance - Voice communications Equipment
- 25.7M Maintenance - Data Communications Equipment
- 25.7P Storage of Household Goods under PCS (For less than 120 days, see Object Class 22.4F.)

**24.8 Subsistence and support of persons** - Contractual services with the public or another Federal government account for the board, lodging, and care of persons, including prisoners (except travel items, which are classified under Object Class 21.0, Travel and transportation of persons, and hospital care, which is classified under Object Class 25.6, Medical care).

- 25.98 Discount - Other Services
- 25.99 Interest - Other Services
- 25.8A Subsistence

**26.0 Supplies and materials** - Commodities that are:

Ordinarily consumed or expended within one year after they are put into use.

Converted in the process of construction or manufacture.

Used to form a minor part of equipment or property.

Other property of little monetary value that does not meet any of the three criteria listed above, at the option of the agency.

**Includes:**

Office supplies, such as pencils, paper, calendar pads, notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.

Publications, such as pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency. Excludes publication acquired for permanent collections, which are classified under Object Class 31.0, Equipment.

Information technology supplies and materials, such as manuals, data storage media (CD-ROM, diskettes, digital tape), and toner cartridges for laser printers for fax machines. Excludes purchases of software, which should be classified in either Object Class 25.1, Advisory and assistance services or Object Class 31.0, Equipment.

Chemicals, surgical and medical supplies.

Fuel used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.

Clothing and clothing supplies, such as materials and sewing supplies used in manufacture of wearing apparel.

Provisions such as food and beverages.

Cleaning and toilet supplies.

Ammunition and explosives.

Materials and parts used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.

Exclude charges for off-the-shelf software purchases which should be classified in Object Class 25.1, Advisory and assistance services, if the purchase is an integral part of a consulting services contract, or Object Class 31.0, Equipment, if the purchase is considered equipment.

26.1A Office Supplies & Materials - (Non-FEDSTRIP)

26.1B Student Supplies & Materials

26.1C Stores Inventory Acquisition

26.1F Supplies - FEDSTRIP

26.1J Price Variation On Sale of Goods

26.1M Motor Vehicles Supplies and Materials - Materials and parts used in the repair and maintenance of motor vehicles and heavy equipment.

26.1X Laboratory Supplies

26.2A Books

- 26.2F Periodicals & Subscriptions
- 26.2J Library Materials Not Books
- 26.30 Information Technology Supplies & Materials
- 26.4A Building Supplies
- 26.4B Field Supplies
- 26.4J Recurring Reimbursable GSA Special Work
- 26.4K Non-Recurring Reimbursable GSA Special Work
- 26.5C Employee Clothing and Clothing Supplies
- 26.5F Food & Beverage - Human Consumption
- 26.5S Employee Supplies - Safety
- 26.7A Ammunition
- 26.9A Animal Food (includes purchase of hay)
- 26.9B Satellite Data
- 26.9C Ink & Chemicals
- 26.9D Acquisition of Data Sets - the acquisition of data, other than satellite imagery, that will be manipulated by automated means.
- 26.9F Fuel - Motor Vehicle, Aircraft, Etc.
- 26.9G Fuel - Cooking, Heating, Etc.

### 30 ACQUISITION OF ASSETS

This major object class covers Object Classes 31.0 through 33.0. Includes capitalized (that is, depreciated) assets and non-capitalized assets.

#### 31.0 Equipment - Purchases of:

Personal property of a durable nature, that is, property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition or functional capacity.

The initial installation of equipment when performed under contract.

Includes:

Transportation equipment. Obligations for vehicles, including passenger-carrying automobiles, motor trucks, and motorcycles; tractors, aircraft; trains; and steamships, barges, power launches, and other vessels.

Furniture and fixtures. Obligations for movable furniture, fittings, fixtures, and household

equipment. Includes desks, tables, chairs, typewriters, word processing equipment, and calculators.

Publications for permanent collections.

Tools and implements.

Machinery including construction machinery. Obligations for engines, generators, manufacturing machinery, transformers, ship equipment, and pumps, and other production and construction machinery.

Instruments and apparatus. Obligations for surgical instruments, x-ray apparatus, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

Software - Includes obligations for the purchase of custom and commercial off-the-shelf software, regardless of cost.

Excludes software that is an integral part of consulting services contracts, as defined in Object Class 25.1. Also excludes rental of information technology systems and services, which are classified under Object Class 23.3

Information technology hardware or software, custom and commercial off-the-shelf software, regardless of cost, such as central processing units (CPUs), modems, signaling equipment, telephone and telegraph equipment, and large scale system integration services. Excludes software that is an integral part of consulting services contracts, as defined in Object Class 25.1, Advisory and assistance services. Also excludes rental of information technology systems and services, which are classified under Object Class 23.3, Communications, utilities, and miscellaneous charges.

Armaments including special and miscellaneous military equipment. Obligations for tanks, armored carriers, tractors, missiles, machine guns, small arms, bayonets, anti-aircraft guns, artillery, searchlights, detectors, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.

Excludes supplies and materials classified under Object Class 26.0, Supplies and materials; purchase of fixed equipment, which is classified under Object Class 32.0, Land and structures; and operation, maintenance and repair of equipment classified in Object Class 25.7, Operation and maintenance of equipment.

### **31.1 Equipment over capitalization threshold per property number/item.**

Major equipment, furniture, and other personal property with an acquisition cost over the capitalization threshold per individual property number/item. Also used for property/equipment add-ons under either of the following two conditions; (1) the object class is used when the purchase price is at or above the capitalization threshold, or (2) when an item's original purchase price is below the threshold and there is an add-on during the same fiscal year that brings the value at or above the threshold.

31.1A Capitalized - Equipment

31.1D Capitalized - Information Technology Software (over \$100,000)

31.1E Capitalized - Information Technology Equipment

**31.2 Equipment under capitalization threshold per property number/item.**

Equipment, furniture, and other personal property with an acquisition cost under the capitalization threshold per individual property number/item. Any shipping or transportation costs charged by the contractor, and service charges for initial installation when performed under contract by the vendor is included in the acquisition cost. It is also used for property/equipment add-on costing less than the capitalization threshold, when the item being added to is not capitalized and the total cost of both the items being added to and the add-on is at or above the capitalization threshold, if the add-on will be paid for in a different fiscal year from the item being added to.

- 31.2A Non-Capitalized - Controlled Equipment
- 31.2B Non-Capitalized - Non-Controlled Equipment
- 31.2D Non-Capitalized - Information Technology Software
- 31.2E Non-Capitalized - Information Technology Equipment, Controlled - under \$5,000 threshold that is reported in the property systems.
- 31.2F Non-Capitalized - Information Technology, Equipment, Non-Controlled - under \$5,000 threshold that is not reported in the property systems.
- 31.2X Artwork & Artifacts

**Land and structures** - Comprises of land and interests in land, buildings and other structures, roads, additions to buildings, nonstructural (or resource) improvements such as fences and landscaping, and fixed equipment additions and replacements when acquired under contract. Pre-acquisition costs not to be included in the valuation of the land, easement, or right-of-way should be classified as Object Class 25 or 26.

Purchase and improvement (additions, alterations, and modifications) includes:

Land and interest in lands, including easements, rights of way.

Buildings and other structures, including principal payments under lease-purchase contracts for construction of buildings.

Nonstructural improvements of land, such as landscaping, fences, sewers, wells, and reservoirs.

Fixed equipment when acquired under contract (whether an addition or a replacement). These are fixtures and equipment that become permanently attached to or a part of buildings or structures. Examples include; elevators, plumbing, power-plant boilers, fire-alarm systems, lighting or heating systems, and air-conditioning or refrigerating systems. Include the cost of the initial installation when performed under contract. Excludes routine maintenance and repair, which will be classified in Object Class 25.4, Operation and maintenance of facilities.

32.3A Capitalized - Land Acquisitions - Administrative Site

32.3B Capitalized - Buildings Constructed costs for the construction of a building, when acquired under contract. Maintenance cost for buildings, including care, upkeep, and protection should be charged to Object Class 25 or 26.

32.3C Capitalized - Buildings Purchased costs for the purchase of an existing building, as well as, principal payments under lease-purchase contracts for the

acquisition of a building. Maintenance charges for buildings, including care, upkeep, and protection, should be charged to Object Class 25 or 26.

32.3H Capitalized - Improvements Cost for site improvements, such as additions, alterations, betterments (including landscaping), or rehabilitations of buildings or structures, when acquired under contract. Maintenance charges for site improvements, including care, upkeep, and protection should be charged to Object Class 25 or 26.

32.3Y Capitalized - Other Structures & Facilities - Constructed Cost for the construction of other structures and facilities, such as recreation or campgrounds, when acquired under contract. Cost for additions, alterations, betterments, or rehabilitation of other structures and facilities should be charged to Object Class 32.2H. Maintenance charges for other structures and facilities, including care, upkeep, and protection should be charged to Object Class 25 or 26.

32.5A Non-Capitalized - Land Acquisition

32.5E Non-Capitalized - Easements & Right-Of-Way

32.6B Non-Capitalized - Bridges - Constructed Costs for design, construction, additions, alterations, improvements, rehabilitation, replacements, and all other contract costs should be charged to this object class. Maintenance charges for bridges, including care, upkeep, and protection should be charged to Object Class 25 or 26.

32.6C Non-Capitalized - Bridges - Purchased Costs for the purchase of existing bridges. Maintenance charges should be charged to Object Class 25 or 26.

32.6Z Non-Capitalized - Other Non-Structure Improvements

32.7H Non-Capitalized - Improvements Costs for installation of fences, wells, reservoirs, cattleguards, water catchments, pipelines, seeding, tree planting, and other items of a similar nature which are considered improvements on public lands when acquired under contract. Maintenance costs for these items, including care, upkeep, and protection should be charged to Object Class 25 or 26.

### **33.0 Investments and loans** - Includes purchase of:

Stocks, bonds, debentures, and other securities that are neither U.S. Government securities nor securities of wholly-owned Federal Government enterprises.

Temporary or permanent investments.

Interest accrued at the time of purchase and premiums paid on all investments. Including payments over par value for the purchase of Government securities and discounts under par value on sales of Government securities.

In credit liquidating accounts, includes payments for defaulted loan guarantees in those cases where the default has not resulted in foreclosure, so that the Government acquires title to the note rather than title to physical assets. If payment occurs for which there is no asset property or enforceable notes so that the payment is a sunk cost, it should be included under Object Class 42.0.

For credit programs, see Section 85 of the OMB Circular A-11 for object classification related to defaults.

33.1A Investments in Securities

## 33.2A Loans

**40 GRANTS AND FIXED CHARGES**

This major object class covers Object Classes 41.0 through 44.0.

**41.0 Grants, subsidies, and contributions** - Cash payments to States, other political subdivisions, corporations, associations, and individuals for:

Grants (including revenue sharing).

Subsidies (including credit program costs).

Gratuities and other aid (including readjustment and other benefits for veterans, other than indemnities for death or disability).

Contributions to foreign countries, international societies, commissions, proceedings, or projects that are:

Lump sum or quota of expenses.

Fixed by treaty.

Discretionary grants.

Taxes imposed by State and local taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes) and payments in lieu of taxes.

Note: Obligations under grant programs that involve the furnishing of services, supplies, materials and the like by the Federal Government, rather than cash, are not charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

41.1C Local, State and Foreign Cooperative Agreements

41.1G Local, State and Foreign Grants

41.1P PILT - Other Revenue Sharing

41.2A Grants Subsidy & Contributions Other

41.2B Credit Reform Loan Subsidies

41.3A Indian Tribal Government Grant

41.4A Grants to Insular Areas

41.5A R&D Cooperative Agreements

**42.0 Insurance claims and indemnities** - Benefit payments from the social insurance and Federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act. Include:

Social insurance and retirement payments for individuals from trust funds for:

Social security.

Medicare.

Unemployment insurance.

Railroad retirement.

Federal civilian retirement.

Military retirement.

Other social insurance and retirement programs.

Insurance payments from Federal insurance revolving funds, such as the Bank insurance fund, for:

Liquidation and insurance.

Litigation settlements due receivers and trustees.

Working capital outlays.

Net case resolution losses.

Other unpaid resolution obligations, not otherwise classified.

(Note: Classify other payments by Federal insurance revolving funds to object classes to which they apply, for example classify premiums on investments in Object Classes 33.0, Investments and loans and interest expenses in Object Class 43.0, Interest and dividends.)

Other claim or indemnity payments:

To veterans and former civilian employees or their survivors for death or disability, whether service-connected or not.

Of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death.

To or for persons displaced as a result of Federal and federally assisted programs, as authorized under 42 U.S.C. 4622-4624.

For losses made good on Government shipments.

From liquidating accounts on guarantees where no asset is received and where forgiveness is not provided by law.

Payments to former employees or their survivors for death or disability, whether service connected or not. Payments of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property including tort claims; and personal injury or death. Includes payments to or for persons displaced as a result of Federal and federally assisted programs. Includes losses made good on Government shipments and payments on guarantees where no asset is received and where forgiveness is not provided by law.

- 42.1A Insurance Claims
- 42.1D Tort Claims - Vehicle
- 42.1E Tort Claims - Other
- 42.1i Loan Guarantee Defaults Interest
- 42.1J Indemnities & Other Claims
- 42.1L Loan Guarantee Defaults
- 42.1R Loan Guarantee Default % Reduction

**43.0 Interest and dividends** - Include:

Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available.

Distribution of earnings to owners of trust or other funds.

Interest payments under lease-purchase contracts for construction of buildings.

Exclude the interest portion of the payment of claims when a contract has been delayed by the Government. Classify these costs under the same object class used for the original contract.

Dividends - Dividends payments are the distribution of earnings to owners of a trust or other fund.

- 43.1A Interest
- 43.2A Dividends

**44.0 Refunds** - Payments of amounts previously collected by the Government. Include:

Payments to correct errors in computations, erroneous billing, and other factors.

Payments to former employees or their beneficiaries for employee contributions to retirement and disability funds ( e.g., payments made when employees die before retirement or before their annuities equal the amount withheld).

Note: In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund, if the refund is received in the same year as the obligations are reported.

In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund, if the refund is received in the same year as the obligations are reported.

Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of trust or other funds. Includes interest payments under lease purchase contracts for construction of buildings.

- 44.1A Refunds

**90 OTHER** This major object class covers object classes 91.0 through 99.5

**91.0 Unvouchered** - Charges that may be incurred lawfully for confidential purposes and are not subject to detailed vouchering or reporting.

Expenditures made lawfully for confidential purposes, including authorized payments made by law enforcement personnel to informants, which are not subject to detailed vouchering or reporting.

91.0A Unvouchered

**92.0 Undistributed** - Charges that cannot be distributed to the object classes listed above.

92.0A Undistributed

**93.0 Limitation on expenses** - This object class is used when there is an annual limitation on administrative or other expenses for revolving and trust funds. (See Section 83.6 of the OMB Circular A-11)

**Subtotal, obligations** - This entry is automatically generated by MAX:

For direct or allocation account obligations, the subtotal stub entry should appear when more than one object class category is reported in a single account.

For reimbursable obligations, the subtotal stub entry, "Reimbursable obligations," should appear, even if all reimbursable obligations are classified in a single object class category.

**98.5 Below reporting threshold** - Use this object class adjustment line when:

The sum for an object class entry is \$500 thousand or less, that is, it is below the reporting threshold, and

The sum of all the below threshold amounts rounds to \$1 million or more.

There will be only one adjustment line per object class schedule. It will:

Follow the last subtotal (object class 99.0) for the schedule.

Be coded 9995 in MAX.

Do not report amounts of more than \$4 million in this object class, unless approved by OMB.

**Exhibit 1**  
**BLM Fire Office Codes**

DEPARTMENT OF THE INTERIOR  
BUREAU OF LAND MANAGEMENT

FIRE OFFICE CODES

| OFFICE                  | CODE      | OFFICE            | CODE      |
|-------------------------|-----------|-------------------|-----------|
| <b>Alaska</b>           | <b>AK</b> | <b>Nevada</b>     | <b>NV</b> |
| Alaska Fire Service     | 310       | Elko              | 014       |
|                         |           | Winnemucca        | 021       |
| <b>Arizona</b>          | <b>AZ</b> | Carson City       | 034       |
| Arizona Strip           | 010       | Ely               | 040       |
| Phoenix                 | 020       | Las Vegas         | 050       |
| Safford                 | 040       | Battle Mountain   | 060       |
| Yuma                    | 050       | State Office      | 913       |
| State Office            | 934       |                   |           |
| Kingman                 | 030       | <b>New Mexico</b> | <b>NM</b> |
| Tucson                  | 060       | Albuquerque       | 010       |
| San Pedro               | 061       | Farmington        | 070       |
| Lake Havasu             | 070       | Las Cruces        | 030       |
| Training Center         | 960       | Roswell           | 060       |
|                         |           | Taos              | 020       |
| <b>California</b>       | <b>CA</b> | Carlsbad          | 080       |
| Bakersfield             | 160       | Socorro           | 050       |
| Norcal                  | 350       | State Office      | 930       |
| CA Desert District      | 610       |                   |           |
| State Office            | 943       | <b>Oregon</b>     | <b>OR</b> |
|                         |           | Lakeview          | 010       |
| <b>Colorado</b>         | <b>CO</b> | Burns             | 020       |
| Craig/Routt Interagency | 601       | Vale              | 030       |
| Upper Colorado River    | 602       | Prineville        | 050       |
| Montrose Interagency    | 603       | Salem             | 080       |
| Royal Gorge             | 200       | Eugene            | 090       |
| State Office            | 957       | Roseburg          | 100       |
|                         |           | Medford           | 110       |
| <b>Idaho</b>            | <b>ID</b> | Coos Bay          | 120       |
| Boise                   | 094       | State Office      | 934       |
| Idaho Falls             | 072       |                   |           |
| Salmon                  | 083       | <b>Utah</b>       | <b>UT</b> |
| Shoshone                | 073       | Salt Lake         | 020       |
| Coeur D'Alene           | 083       | Cedar City        | 040       |
| State Office            | 932       | Richfield         | 050       |
|                         |           | Moab              | 060       |
| <b>Montana</b>          | <b>MT</b> | Vernal            | 080       |
| Miles City              | 020       | State Office      |           |
| Dickinson               | 030       |                   |           |
| Lewistown               | 060       | <b>Washington</b> | <b>WA</b> |
| Butte                   | 070       | Spokane           |           |
| State Office            | 925       |                   |           |
|                         |           | <b>Wyoming</b>    | <b>WY</b> |
| <b>NIFC</b>             | <b>FA</b> | Worland           | 010       |
|                         | 240-270   | Rawlins           | 030       |
|                         |           | Rock Springs      | 040       |
|                         |           | Casper            | 060       |
|                         |           | State Office      | 950       |

**Exhibit 1**  
**BLM Aircraft Use Report**

## OAS 23 Aircraft Use Report & the MIS Detailed Transaction Report

All Aircraft charges will appear under "Contracts/Services" of the Detailed Transaction Report. The Project Code is the BLM Fire Number and the Trans Num is configured as follows:

AS609384291

AS = OAS

609384 = the OAS 23 number shown in the upper right hand corner of the OAS 23.

291 = the last 3 digits is the julian calendar date.

The description is configured as follows:

09032002 802123A

09032002 = is the flight date

802123A = this is the contract number

In some cases the description will show the flight date and then a number similar to F030S020012 (also referred to as a document control number) where

F030 = the office

S = represents OAS

02 = represents the FY

0012 = the month of the fiscal year the OAS 23 was mailed to OAS.

| <u>Entry</u> | <u>Mailed to OAS between and</u> |              |
|--------------|----------------------------------|--------------|
| 0001         | October 1                        | October 31   |
| 0002         | November 1                       | November 31  |
| 0003         | December 1                       | December 31  |
| 0004         | January 1                        | January 31   |
| 0005         | February 1                       | February 31  |
| 0006         | March 1                          | March 31     |
| 0007         | April 1                          | April 31     |
| 0008         | May 1                            | May 31       |
| 0009         | June 1                           | June 31      |
| 0010         | July 1                           | July 31      |
| 0011         | August 1                         | August 31    |
| 0012         | September 1                      | September 30 |

0013 For all OAS 23's mailed to OAS after September 30. For flights taken during the fiscal year ending September 30 which were not mailed timely and which were not assigned one of the normal numbers in the 0001-0012 series.

# Detailed Transaction Report

Revenue Not Included

Ops As Of: 02/05/2003

Ops Percent Elapsed : 17%

Fiscal Year: 2003

State: CA

Executing Office: CA320 - ALTURAS RESOURCE AREA

Subactivity: 2821 - SUPPRESSION OPERATIONS

Beginning Budget Fiscal Year: 2002

**Supplies/Materials**

| Project                      |      |    |             | Trans |           | Vendor Name            | Trans Date | Amt Type | Description |          | Dollar Amount |
|------------------------------|------|----|-------------|-------|-----------|------------------------|------------|----------|-------------|----------|---------------|
| PE Code                      | Boc  | TC | Trans Num   | Line  | Vendor Id |                        |            |          |             |          |               |
| HU D648                      | 264B | CJ | 02101860145 | 2     | 51350     | BANK OF AMERICA        | 10/18/02   | E        | 9976017380  | 20021001 | 93.06         |
| HU D648                      | 265C | CJ | 02101860148 | 2     | 51350     | BANK OF AMERICA        | 10/18/02   | E        | 9976017380  | 20021001 | 222.00        |
| HU D648                      | 264B | CJ | 02101860152 | 2     | 51350     | BANK OF AMERICA        | 10/18/02   | E        | 9976017380  | 20021003 | 179.00        |
| HU D648                      | 261F | DD | G3PM0732430 | 70    | 47000016  | GENERAL SERVICES ADMIN | 11/07/02   | E        |             |          | 334.10        |
| HU D648                      | 264B | MO | BPK027380Z  | 13    | 51350     | BANK OF AMERICA        | 10/18/02   | L        | 9976017380  | 20021001 | -93.06        |
| HU D648                      | 265C | MO | BPK027380Z  | 15    | 51350     | BANK OF AMERICA        | 10/18/02   | L        | 9976017380  | 20021001 | -222.00       |
| HU D648                      | 264B | MO | BPK027380Z  | 23    | 51350     | BANK OF AMERICA        | 10/18/02   | L        | 9976017380  | 20021003 | -179.00       |
| HU D648                      | 261F | MO | GF9JAG02268 | 3     | 47000016  | GENERAL SERVICES ADMIN | 11/07/02   | L        |             |          | -334.10       |
| <b>Minor Category Total:</b> |      |    |             |       |           |                        |            |          |             | <b>0</b> |               |

Fiscal Year: 2003

State: NV

Executing Office: NV030 - CARSON CITY FIELD OFFICE

Subactivity: 2821 - SUPPRESSION OPERATIONS

Beginning Budget Fiscal Year: 2002

**Contracts/Services**

| Project                      |      |    |             | Trans |           | Vendor Name                 | Trans Date | Amt Type | Description          |                  | Dollar Amount |
|------------------------------|------|----|-------------|-------|-----------|-----------------------------|------------|----------|----------------------|------------------|---------------|
| PE Code                      | Boc  | TC | Trans Num   | Line  | Vendor Id |                             |            |          |                      |                  |               |
| HU D648                      | 252L | DF | AS609384291 | 3     | 14010002  | INTERIOR DEPT OFC AIRCRAFT: | 10/23/02   | E        | 09032002 802123A     |                  | 2,892.55      |
| HU D648                      | 252L | DF | AS609385291 | 1     | 14010002  | INTERIOR DEPT OFC AIRCRAFT: | 10/23/02   | E        | 09032002 802123A     |                  | 4,141.39      |
| HU D648                      | 252L | DF | AS646382291 | 2     | 14010002  | INTERIOR DEPT OFC AIRCRAFT: | 10/23/02   | E        | 09032002 F030S020012 |                  | 5,146.80      |
| <b>Minor Category Total:</b> |      |    |             |       |           |                             |            |          |                      | <b>12,180.74</b> |               |

9-15-02

609304

PO Box 15428  
Boise ID 83715-5428  
208-387-5781

OFFICE OF SERVICES  
2350 W. Robinson Ro.  
Boise ID 83705-5355  
208-387-5781

405 Lear Court  
Anchorage AK 99502-1032  
907-271-3700/3935

PLEASE PRINT CLEARLY AS THIS FORM IS USED AS INPUT DOCUMENT TO AN AUTOMATED SYSTEM

COMPANY NAME & ADDRESS  
**AERO UNION Corp.**  
100 LOCKHEED AVE.  
CHICO, CA 95973  
(530)  
PHONE NO (896)-3073

|  |                       |   |   |                       |           |                                 |
|--|-----------------------|---|---|-----------------------|-----------|---------------------------------|
| CONTRACT/BOA NO.<br><b>80-2123</b>                       | ITEM NO.<br><b>35</b> | AIRCRAFT MAKE & MODEL<br><b>P-3A T-00</b>       | PILOT NAME (PIC) Print<br><b>G. SCHOOLES</b>  | SERV. NO.<br><b>D</b> | AGMT. NO. | ACC. CONTROL NO.<br><b>8830</b> |
| AIRCRAFT DESIGNATED BASE (City/St.)<br><b>MINDEN, NV</b> |                       | AIRCRAFT FAA REGISTRATION NO.<br><b>N900 AU</b> | PILOT NAME (2nd PIC) Print<br><b>B. BRUNS</b> | AGENCY ORDER NO.      |           |                                 |
| HIRED (Date & Time)                                      |                       | RELEASED (Date & Time)                          | OTHER CREW MEMBER                             |                       |           |                                 |

| DATE<br>M D Y | FAA IDENTIFIER<br>FROM TO |       | START       | STOP | ELAPSED TIME OR QUANTITY | PAY ITEM CODE    | PAYLOAD |       | PILOT INITIAL | BILLEE CODE | USE CODE | USER ORGANIZATION AND CHARGE CODES | SIGNED RECEIVED | TAX CODE |
|---------------|---------------------------|-------|-------------|------|--------------------------|------------------|---------|-------|---------------|-------------|----------|------------------------------------|-----------------|----------|
|               | PAX                       | CARGO |             |      |                          |                  |         |       |               |             |          |                                    |                 |          |
| 7.01.02       | BAM                       | BAM   | 0900        | 1800 | 9.0                      | AH               | 2       |       | <del>B</del>  | 6410        | FH       | NV-030-2821-HU-J049                | SAB             |          |
| 7.01.02       | BAM                       | BAM   | 1747        | 1839 | 0.87                     | FT               | 2       | 2523  | <del>B</del>  |             | 2R       |                                    |                 |          |
| 7.01.02       | BAM                       | BAM   | 1800        | 1900 | 2.0                      | <sup>EP</sup> EA | 2       |       | <del>B</del>  |             |          |                                    |                 |          |
| 7.01.02       | BAM                       |       | SUBSISTANCE |      | 1.70                     | PD               | 2       |       | <del>B</del>  | 6410        |          | NV-030-2821-HU-J049                | SAB             |          |
| 7.02.02       | BAM                       | BAM   | 0900        | 1800 | 9.0                      | AH               | 2       |       | <del>B</del>  | 6410        | FH       | NV-030-2821-HU-J049                | SAB             |          |
| 7.02.02       | BAM                       | BAM   | 1800        | 1900 | 2.0                      | <sup>EP</sup> EA | 2       |       | <del>B</del>  |             |          |                                    |                 |          |
| 7.02.02       | BAM                       |       | SUBSISTANCE |      | 1.70                     | PD               | 2       |       | <del>B</del>  | 6410        |          | NV-030-2821-HU-J049                | SAB             |          |
| 7.03.02       | BAM                       | BAM   | 0800        | 1700 | 9.0                      | AH               | 2       |       | <del>B</del>  |             | FH       | NV-030-2821-HU-J049                |                 |          |
| 7.03.02       | BAM                       | MEV   | 1333        | 1424 | 0.85                     | FT               | 2       | 0     | <del>B</del>  |             | 9F       | NV-030-2821-HU-J049                |                 |          |
| 7.03.02       | MEV                       | RDD   | 1815        | 1906 | 0.85                     | FT               | 2       | 2,550 | <del>B</del>  | 6410        | 2R       | NV-030-2821-HU-D-648               | SAB             |          |

Charges/Credits (Add attachments if necessary)

LINE 1-4 "ANGEL LAKE" FIRE

LINE 4 = PILOTS R.O.N. IN BATTLE MTN. NV (2 x \$85.00)

LINE 5-9 = "ANGEL LAKE" FIRE

LINE 7 = PILOTS R.O.N. IN BATTLE MTN. NV = (2 x \$85.00)

36.97

LINE 8: STARTING 9/3/02  
ALL AIRTANKERS WILL BE ON A NEW WORK SCHEDULE OF 0800 TO 1700

LINE 10: = "SQUIRREL" FIRE ORIGINAL-OAS COPY

Verify that the above record of services is correct and no payment has been received.

SIGNATURE OF CONTRACTOR/AGENT/PILOT  
*[Signature]*  
DATE

I certify that the above services were received.

SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

NAME (Print)

DATE

AGENCY TELEPHONE NO. ( ) FTS (X) COMM.  
(775) 885-6182

AGENCY

**BUREAU OF LAND MANAGEMENT**  
**CARSON CITY FIELD OFFICE**  
5665 MORGAN MILL ROAD  
CARSON CITY, NV 89701

**Exhibit 1**  
**BLM Billing Sample**

UNITED STATES  
 DEPARTMENT OF THE INTERIOR  
 BUREAU OF LAND MANAGEMENT  
**Bill for Collection**

**Bill Number:** 2003021258

**Date:** 05/21/2003

**Make Remittance Payable To DOI/BLM and Mail To:**  
 DIV OF SUPPORT SERVICES  
 2800 COTTAGE WAY, RM W1834  
 SACRAMENTO, CA 95825  
 (916)978-4404

**Please include bill  
 number on all  
 remittances.**

**Payor:** DEPT OF FORESTRY AND FIRE PROTECTION  
 ATTN JANET SCRIBNER  
 1416 NINTH ST BOX 944246  
 SACRAMENTO, CA 94244

| DATE DESCRIPTION                             | AMOUNT             |
|--|--------------------|
| CA940-2842-RD-1000                           | \$15,307.44        |
| CA940-2841-RD-1000                           | \$14,707.14        |
| BLM CONTACT: ANNMARIE CARLSON, (916)978-4446 |                    |
| <b>AMOUNT DUE THIS BILL:</b>                 |                    |
|  | <b>\$30,014.58</b> |
| <b>DATE DUE:</b>                             |                    |
|  | <b>06/20/2003</b>  |

- Authority - Invoiced per California Cooperative Fire Protection Agreement
- Fire Name: Squirrel  
 BLM Fire Number: D648  
 OTHER AGENCY INCIDENT NUMBER: CA-SHU-8454
- Interest will be assessed at the rate of 2% per year if full payment is not made.
- See attached Notice of Actions in Event of Delinquency.
- Payment can be made by cash, check, money order or credit card. We accept Visa, Mastercard, Discover, and American Express. If paying by phone, please call the office number listed above.

This Bill was generated by the automated BLM Collections and Billings System and is a paper representation of a portion of the official electronic record contained therein.

UNITED STATES  
 DEPARTMENT OF THE INTERIOR  
 BUREAU OF LAND MANAGEMENT  
**Advance Bill Notice**

**Bill Number: 2003021261**

**Date: 05/21/2003**

**Make Remittance Payable To DOI/BLM and Mail To:**  
 DIV OF SUPPORT SERVICES  
 2800 COTTAGE WAY, RM W1834  
 SACRAMENTO, CA 95825  
 (916)978-4404

**Payor:** DEPT OF FORESTRY AND FIRE PROTECTION  
 ATTN JANET SCRIBNER  
 1416 NINTH ST BOX 944246  
 SACRAMENTO, CA 94244

Please include bill number on all remittances.

| DATE DESCRIPTION                             | AMOUNT            |
|--|-------------------|
| CA940-7122-HT-6987                           | \$5,582.71        |
| BLM CONTACT: ANNMARIE CARLSON, (916)978-4446 |                   |
| <b>AMOUNT DUE THIS BILL:</b>                 | <b>\$5,582.71</b> |
| <b>DATE DUE:</b>                             | <b>06/20/2003</b> |

- Authority - Invoiced per California Cooperative Fire Protection Agreement
- Fire Name: Squirrel  
 BLM Fire Number: D648  
 OTHER AGENCY INCIDENT NUMBER: CA-SHU-8454
- Payment can be made by cash, check, money order or credit card. We accept Visa, Mastercard, Discover, and American Express. If paying by phone, please call the office number listed above.

This Bill was generated by the automated BLM Collections and Billings System and is a paper representation of a portion of the official electronic record contained therein.

| <b>Bureau of Land Management<br/>Summary Fire Cost Report<br/>Fire Year 2002</b> |  |                    |
|--|--|--------------------|
| Original Report: Yes   | Incident Name: <b>SQUIRREL</b>                 |                    |
| BLM Fire Number: <b>D648</b>   | BLM Incident Number: <b>NOD</b>                |                    |
| Other Agency Incident Number: <b>CA-SHU-8454</b>                                 | Incident Date: <b>9/3/02</b>                   |                    |
| BLM Incident Field Office: <b>NOD</b>  | Ranger Unit/County: <b>SHASTA</b>              |                    |
| Aircraft   |  | <b>\$12,180.74</b> |
| Vehicle  |  | <b>\$3,703.99</b>  |
| Labor  |  | <b>\$9,114.00</b>  |
| Assistance by Hire Costs   |  |                    |
| EEF Labor Wages  |  |                    |
| Travel   |  | <b>\$473.12</b>    |
| Contract/Rental Equipment  |  |                    |
| Fire Retardant   |  | <b>\$3,027.84</b>  |
| Supplies/Services/Misc.  |  | <b>\$1,514.89</b>  |
|  | <b>Sub Total</b>                               | <b>\$30,014.58</b> |
|  | <b>Administrative Charges 18.6 %</b>           | <b>\$5,582.71</b>  |
|  | <b>Grand Total</b>                             | <b>\$35,597.29</b> |
|  |  | 49-14705.14        |
|  |  | 51-1525.21         |
|  |  | 30,014.58          |
| Prepared By: <b>PAUL WHITCOME</b>  | Reviewed/Approved By: <b>Ann Marie Carlson</b> |                    |
|  | <b>(916) 978-4446</b>                          |                    |
| Title: <b>ASST NORCAL FMO</b>  | Title: <b>Budget Analyst</b>                   |                    |
| Date: <b>2/20/03</b>   | Date: <b>5/20/03</b>                           |                    |
| Office: <b>BLM - NORCAL</b>  | Office: <b>BLM - CA CSO</b>                    |                    |

**Detailed Transaction Report**

Revenue Not Included

Ops As Of: 02/05/2003

Ops Percent Elapsed : 17%

al Year: 2002

e: CA

cuting Office: CA310 - NORTHERN CALIFORNIA SUPPOF

**Vehicles**

activity: 2821 - SUPPRESSION OPERATIONS

inning Budget Fiscal Year: 2002

| Project                      |      |    |             | Trans |           | Vendor Name         | Trans Date | Amt Type | Description | Dollar Amount |
|------------------------------|------|----|-------------|-------|-----------|---------------------|------------|----------|-------------|---------------|
| Code                         | Boc  | TC | Trans Num   | Line  | Vendor Id |                     |            |          |             |               |
| I D648                       | 222E | MA | B310V020901 | 15    | MVGSA     | MOTOR VEHICLE - GSA | 09/20/02   | E        | 6210877     | 88.96         |
| I D648                       | 222D | MD | B310V020901 | 19    | MVBLM     | MOTOR VEHICLE - BLM | 09/20/02   | E        | 00277030    | 86.37         |
| I D648                       | 253P | MD | B310V020901 | 20    | MVBLM     | MOTOR VEHICLE - BLM | 09/20/02   | E        | 00277030    | 85.62         |
| <b>Minor Category Total:</b> |      |    |             |       |           |                     |            |          |             | <b>260.95</b> |

al Year: 2002

e: CA

cuting Office: CA320 - ALTURAS RESOURCE AREA

**Supplies/Materials**

activity: 2821 - SUPPRESSION OPERATIONS

inning Budget Fiscal Year: 2002

| Project                      |      |    |             | Trans |           | Vendor Name            | Trans Date | Amt Type | Description | Dollar Amount |
|------------------------------|------|----|-------------|-------|-----------|------------------------|------------|----------|-------------|---------------|
| Code                         | Boc  | TC | Trans Num   | Line  | Vendor Id |                        |            |          |             |               |
| I D648                       | 264B | MO | BPK027380Z  | 13    | 51350     | BANK OF AMERICA        | 10/02/02   | O        |             | 93.06         |
| I D648                       | 265C | MO | BPK027380Z  | 15    | 51350     | BANK OF AMERICA        | 10/02/02   | O        |             | 222.00        |
| I D648                       | 264B | MO | BPK027380Z  | 23    | 51350     | BANK OF AMERICA        | 10/02/02   | O        |             | 179.00        |
| I D648                       | 281F | MO | GF9JAG02268 | 3     | 47000016  | GENERAL SERVICES ADMIN | 09/26/02   | O        |             | 334.10        |
| <b>Minor Category Total:</b> |      |    |             |       |           |                        |            |          |             | <b>828.16</b> |

### Detailed Transaction Report

Revenue Not Included

Ops As Of: 02/05/2003

Ops Percent Elapsed : 17%

Fiscal Year: 2002

State: CA

Reporting Office: CA320 - ALTURAS RESOURCE AREA

**Travel**

Activity: 2821 - SUPPRESSION OPERATIONS

Reporting Budget Fiscal Year: 2002

| Project Code                 | Boc  | TC | Trans Num   | Trans Line | Vendor Id | Vendor Name     | Trans Date | Amt Type | Description | Dollar Amount   |
|------------------------------|------|----|-------------|------------|-----------|-----------------|------------|----------|-------------|-----------------|
| D648                         | 211D | CJ | 02092703036 | 1          | 51350     | BANK OF AMERICA | 09/27/02   | E        | 9736017936  | 20020910 77.12  |
| D648                         | 211D | CJ | 02092703037 | 1          | 51350     | BANK OF AMERICA | 09/27/02   | E        | 9736017936  | 20020910 132.00 |
| D648                         | 211D | CJ | 02092703038 | 1          | 51350     | BANK OF AMERICA | 09/27/02   | E        | 9736017936  | 20020910 66.00  |
| <b>Minor Category Total:</b> |      |    |             |            |           |                 |            |          |             | <b>275.12</b>   |

Fiscal Year: 2002

State: CA

Reporting Office: CA320 - ALTURAS RESOURCE AREA

**Vehicles**

Activity: 2821 - SUPPRESSION OPERATIONS

Reporting Budget Fiscal Year: 2002

| Project Code                 | Boc  | TC | Trans Num   | Trans Line | Vendor Id | Vendor Name         | Trans Date | Amt Type | Description | Dollar Amount   |
|------------------------------|------|----|-------------|------------|-----------|---------------------|------------|----------|-------------|-----------------|
| D648                         | 257D | CJ | 02091293284 | 1          | 51350     | BANK OF AMERICA     | 09/12/02   | E        | 9976017380  | 20020910 495.00 |
| D648                         | 222D | MD | B320V020901 | 7          | MVBLM     | MOTOR VEHICLE - BLM | 09/20/02   | E        | 00162494    | 372.62          |
| D648                         | 253P | MD | B320V020901 | 8          | MVBLM     | MOTOR VEHICLE - BLM | 09/20/02   | E        | 00162494    | 1,803.94        |
| <b>Minor Category Total:</b> |      |    |             |            |           |                     |            |          |             | <b>2,671.76</b> |

### Detailed Transaction Report

Revenue Not Included

Ops As Of: 02/05/2003

Ops Percent Elapsed : 17%

Fiscal Year: 2002

State: CA

Reporting Office: CA370 - SURPRISE RESOURCE AREA

**Supplies/Materials**

Activity: 2821 - SUPPRESSION OPERATIONS

Reporting Budget Fiscal Year: 2002

| Project Code | Boc  | TC | Trans Num   | Trans Line | Vendor Id | Vendor Name     | Trans Date | Amt Type | Description |          | Dollar Amount |
|--------------|------|----|-------------|------------|-----------|-----------------|------------|----------|-------------|----------|---------------|
| D648         | 265F | CJ | 02100130635 | 1          | 51350     | BANK OF AMERICA | 10/01/02   | E        | 0000184551  | 20020906 | 62.31         |
| D648         | 265F | CJ | 02100130636 | 1          | 51350     | BANK OF AMERICA | 10/01/02   | E        | 0000184551  | 20020910 | 95.42         |

Minor Category Total: 157.73

Fiscal Year: 2002

State: CA

Reporting Office: CA370 - SURPRISE RESOURCE AREA

**Travel**

Activity: 2821 - SUPPRESSION OPERATIONS

Reporting Budget Fiscal Year: 2002

| Project Code | Boc  | TC | Trans Num   | Trans Line | Vendor Id | Vendor Name     | Trans Date | Amt Type | Description |          | Dollar Amount |
|--------------|------|----|-------------|------------|-----------|-----------------|------------|----------|-------------|----------|---------------|
| D648         | 211L | CJ | 02100130637 | 1          | 51350     | BANK OF AMERICA | 10/01/02   | E        | 0000184551  | 20020910 | 198.00        |

Minor Category Total: 198

**Detailed Transaction Report**

Revenue Not Included

Ops As Of: 02/05/2003

Ops Percent Elapsed : 17%

Fiscal Year: 2002

State: CA

Reporting Office: CA370 - SURPRISE RESOURCE AREA

Activity: 2821 - SUPPRESSION OPERATIONS

Reporting Budget Fiscal Year: 2002

**Vehicles**

| Project Code | Boc  | TC | Trans Num   | Trans Line | Vendor Id | Vendor Name         | Trans Date | Amt Type | Description | Dollar Amount |
|--------------|------|----|-------------|------------|-----------|---------------------|------------|----------|-------------|---------------|
| D648         | 222D | MD | B370V020901 | 25         | MVB LM    | MOTOR VEHICLE - BLM | 09/20/02   | E        | 00165590    | 356.24        |
| D648         | 253P | MD | B370V020902 | 1          | MVB LM    | MOTOR VEHICLE - BLM | 09/20/02   | E        | 00165590    | 415.04        |

Minor Category Total: 771.28

Fiscal Year: 2002

State: CA

Reporting Office: CA943 - BR OF FIRE &amp; AVIATION MGMT

Activity: 2821 - SUPPRESSION OPERATIONS

Reporting Budget Fiscal Year: 2002

**Supplies/Materials**

| Project Code | Boc  | TC | Trans Num   | Trans Line | Vendor Id | Vendor Name          | Trans Date | Amt Type | Description            | Dollar Amount |
|--------------|------|----|-------------|------------|-----------|----------------------|------------|----------|------------------------|---------------|
| D648         | 281A | CJ | 02100131399 | 1          | 930932102 | IN FOCUS SYSTEMS INC | 10/01/02   | E        | BULB-DIGITAL PROJECTOR | 529.00        |

Minor Category Total: 529

### Detailed Transaction Report

Revenue Not Included

Ops As Of: 02/05/2003

Ops Percent Elapsed : 17%

Fiscal Year: 2002

State: NV

Reporting Office: NV034 - OFC OF FIRE MANAGEMENT

**Supplies/Materials**

Activity: 2821 - SUPPRESSION OPERATIONS

Reporting Budget Fiscal Year: 2002

| Project Code | Boc  | TC | Trans Num  | Trans Line | Vendor Id | Vendor Name            | Trans Date | Amt Type | Description | Dollar Amount |
|--------------|------|----|------------|------------|-----------|------------------------|------------|----------|-------------|---------------|
| D648         | 264B | PV | FDD010013Q | 1          | 50990     | FIRE TROL HOLDINGS LLC | 10/02/02   | E        |             | 979.62        |

Minor Category Total: 979.62

Fiscal Year: 2003

State: CA

Reporting Office: CA310 - NORTHERN CALIFORNIA SUPPOF

**Vehicles**

Activity: 2821 - SUPPRESSION OPERATIONS

Reporting Budget Fiscal Year: 2002

| Project Code | Boc  | TC | Trans Num   | Trans Line | Vendor Id | Vendor Name         | Trans Date | Amt Type | Description | Dollar Amount |
|--------------|------|----|-------------|------------|-----------|---------------------|------------|----------|-------------|---------------|
| D648         | 222E | MA | B310V020901 | 15         | MVGSA     | MOTOR VEHICLE - GSA | 10/18/02   | E        | 6210877     | -88.96        |
| D648         | 222E | MD | B310V021102 | 6          | MVGSA     | MOTOR VEHICLE - GSA | 11/20/02   | E        | 6210877     | 88.96         |

Minor Category Total: 0

### Detailed Transaction Report

Revenue Not Included

Ops As Of: 02/05/2003

Ops Percent Elapsed : 17%

Year: 2003

: CA

Reporting Office: CA320 - ALTURAS RESOURCE AREA

**Supplies/Materials**

Activity: 2821 - SUPPRESSION OPERATIONS

Reporting Budget Fiscal Year: 2002

| Project Code | Boc  | TC | Trans Num   | Trans Line | Vendor Id | Vendor Name            | Trans Date | Amt Type | Description         | Dollar Amount |
|--------------|------|----|-------------|------------|-----------|------------------------|------------|----------|---------------------|---------------|
| D648         | 264B | CJ | 02101860145 | 2          | 51350     | BANK OF AMERICA        | 10/18/02   | E        | 9976017380 20021001 | 93.06         |
| D648         | 265C | CJ | 02101860148 | 2          | 51350     | BANK OF AMERICA        | 10/18/02   | E        | 9976017380 20021001 | 222.00        |
| D648         | 264B | CJ | 02101860152 | 2          | 51350     | BANK OF AMERICA        | 10/18/02   | E        | 9976017380 20021003 | 179.00        |
| D648         | 261F | DD | G3PM0732430 | 70         | 47000016  | GENERAL SERVICES ADMIN | 11/07/02   | E        |                     | 334.10        |
| D648         | 264B | MO | BPK027380Z  | 13         | 51350     | BANK OF AMERICA        | 10/18/02   | L        | 9976017380 20021001 | -93.06        |
| D648         | 265C | MO | BPK027380Z  | 15         | 51350     | BANK OF AMERICA        | 10/18/02   | L        | 9976017380 20021001 | -222.00       |
| D648         | 264B | MO | BPK027380Z  | 23         | 51350     | BANK OF AMERICA        | 10/18/02   | L        | 9976017380 20021003 | -179.00       |
| D648         | 261F | MO | GF9JAG02268 | 3          | 47000016  | GENERAL SERVICES ADMIN | 11/07/02   | L        |                     | -334.10       |

Minor Category Total: 0

Year: 2003

: NV

Reporting Office: NV030 - CARSON CITY FIELD OFFICE

**Contracts/Services**

Activity: 2821 - SUPPRESSION OPERATIONS

Reporting Budget Fiscal Year: 2002

| Project Code | Boc  | TC | Trans Num   | Trans Line | Vendor Id | Vendor Name                | Trans Date | Amt Type | Description          | Dollar Amount |
|--------------|------|----|-------------|------------|-----------|----------------------------|------------|----------|----------------------|---------------|
| D648         | 252L | DF | AS609384291 | 3          | 14010002  | INTERIOR DEPT OFC AIRCRAFT | 10/23/02   | E        | 09032002 802123A     | 2,892.55      |
| D648         | 252L | DF | AS609385291 | 1          | 14010002  | INTERIOR DEPT OFC AIRCRAFT | 10/23/02   | E        | 09032002 802123A     | 4,141.39      |
| D648         | 252L | DF | AS846382291 | 2          | 14010002  | INTERIOR DEPT OFC AIRCRAFT | 10/23/02   | E        | 09032002 F030S020012 | 5,146.80      |

Minor Category Total: 12,180.74

### Detailed Transaction Report

Revenue Not Included

Ops As Of: 02/05/2003

Ops Percent Elapsed : 17%

Year: 2003

NV

Reporting Office: NV034 - OFC OF FIRE MANAGEMENT

**Supplies/Materials**

Activity: 2821 - SUPPRESSION OPERATIONS

Reporting Budget Fiscal Year: 2003

| Project Code | Boc  | TC | Trans Num   | Trans Line | Vendor Id | Vendor Name            | Trans Date | Amt Type | Description | Dollar Amount |
|--------------|------|----|-------------|------------|-----------|------------------------|------------|----------|-------------|---------------|
| D648         | 264B | PV | FDD01001419 | 1          | 50990     | FIRE TROL HOLDINGS LLC | 11/06/02   | E        | 091502      | 2,048.22      |

Minor Category Total: 2,048.22

**Grand Total: 20,900.58**

**SQUIRREL  
BLM FIRE NO. D648  
DETAIL LABOR REPORT  
AS OF 2/6/03**

|           |          |          |
|-----------|----------|----------|
| Fiscal    | 2002     | 2003     |
| Labor     | 09/07/02 | 01/25/03 |
| Last Payp | 200219   | 200303   |
| Labor     | 0        | 0.31     |

| Execute Org | Subactivity | Project Code | Employee Name      | Pay Period | Pay Code | Hours | Spent  | Hours | Spent |
|-------------|-------------|--------------|--------------------|------------|----------|-------|--------|-------|-------|
| CA320       | 2810        | D648         | FARMER, COLBY R.   | 200219     | 010      | 19    | 219.58 |       |       |
|             |             |              | KNOX, ANDREA R.    | 200219     | 010      | 19    | 219.58 |       |       |
|             |             |              | MURTHA, SHANE R.   | 200219     | 010      | 19    | 195.51 |       |       |
|             |             |              | PRESTON, ROBERT D. | 200219     | 010      | 19    | 415.53 |       |       |
|             |             |              | RASMUSSEN, BONI L. | 200219     | 010      | 19    | 195.51 |       |       |
|             | 2821        | D648         | FARMER, COLBY R.   | 200219     | 090      | 0     | 41.37  |       |       |
|             |             |              |                    |            | 110      | 27    | 301.81 |       |       |
|             |             |              |                    |            | 130      | 0     | 8.24   |       |       |
|             |             |              |                    |            | FLS      | 0     | 206.90 |       |       |
|             |             |              | GUZMAN, STEVE R.   | 200219     | 110      | 8     | 230.70 |       |       |
|             |             |              | KNOX, ANDREA R.    | 200219     | 090      | 0     | 41.37  |       |       |
|             |             |              |                    |            | 110      | 27    | 301.81 |       |       |
|             |             |              |                    |            | 130      | 0     | 8.24   |       |       |
|             |             |              |                    |            | FLS      | 0     | 206.90 |       |       |
|             |             |              | MURTHA, SHANE R.   | 200219     | 090      | 0     | 36.84  |       |       |
|             |             |              |                    |            | 110      | 27    | 268.73 |       |       |
|             |             |              |                    |            | 130      | 0     | 7.32   |       |       |
|             |             |              |                    |            | FLS      | 0     | 184.27 |       |       |
|             |             |              | PRESTON, ROBERT D. | 200219     | 090      | 0     | 78.13  |       |       |
|             |             |              |                    |            | 110      | 27    | 445.85 |       |       |
|             |             |              |                    |            | 130      | 0     | 12.13  |       |       |
|             |             |              |                    |            | FLS      | 0     | 288.06 |       |       |
|             |             |              | RASMUSSEN, BONI L. | 200219     | 090      | 0     | 36.84  |       |       |
|             |             |              |                    |            | 110      | 27    | 268.73 |       |       |
|             |             |              |                    |            | 130      | 0     | 7.32   |       |       |

**SQUIRREL  
BLM FIRE NO. D648  
DETAIL LABOR REPORT  
AS OF 2/6/03**

|             |                   |              |                    |            |          | Fiscal | 2002     | 2003     |       |      |  |
|-------------|-------------------|--------------|--------------------|------------|----------|--------|----------|----------|-------|------|--|
|             |                   |              |                    |            |          | Labor  | 09/07/02 | 01/25/03 |       |      |  |
|             |                   |              |                    |            |          | Last   | 200219   | 200303   |       |      |  |
|             |                   |              |                    |            |          | Payp   |          |          |       |      |  |
|             |                   |              |                    |            |          | Labor  | 0        | 0.31     |       |      |  |
|             |                   |              |                    |            |          | r      |          |          |       |      |  |
| Execute Org | Subactivity       | Project Code | Employee Name      | Pay Period | Pay Code | Hours  | Spent    | Hours    | Spent |      |  |
|             |                   |              |                    |            | FLS      | 0      | 184.23   |          |       |      |  |
|             | Execute Org Total |              |                    |            |          | 238    | 4,411.50 |          |       |      |  |
| CA360       | 2821              | D648         | JUDD, CHARLES H.   | 200219     | 113      | 2      | 72.66    |          |       | Ø    |  |
|             | Execute Org Total |              |                    |            |          | 2      | 72.66    |          |       |      |  |
| CA360       | 2821              | D648         | HERZOG, WALTER J.  | 200219     | 110      | 4      | 127.26   |          |       |      |  |
|             | Execute Org Total |              |                    |            |          | 4      | 127.26   |          |       | Ø    |  |
| CA370       | 2810              | D648         | ARAGON, JOSEPH W.  | 200219     | 010      | 29     | 673.15   |          |       |      |  |
|             |                   |              | BETHEL, MASTEN R.  | 200219     | 010      | 29     | 269.00   |          |       |      |  |
|             |                   |              | JONES, MAYNARD W.J | 200219     | 010      | 29     | 577.41   |          |       |      |  |
|             |                   |              | WILLIAMS, AARON T. | 200219     | 010      | 29     | 329.37   |          |       |      |  |
|             | 2821              | D648         | ARAGON, JOSEPH W.  |            | 200219   | 090    | 0        | 122.36   |       |      |  |
|             |                   |              |                    |            |          | 110    | 19       | 514.08   |       |      |  |
|             |                   |              |                    |            |          | 130    | 0        | 14.15    |       |      |  |
|             |                   |              | BECK, CHRISTA E.   | 200219     | 110      | 8      | 81.12    |          |       |      |  |
|             |                   |              |                    |            | FLS      | 0      | 48.94    |          |       |      |  |
|             |                   |              | BETHEL, MASTEN R.  | 200219     | 090      | 0      | 48.83    |          |       |      |  |
|             |                   |              |                    |            | 110      | 19     | 265.07   |          |       |      |  |
|             |                   |              |                    |            | 130      | 0      | 7.26     |          |       |      |  |
|             |                   |              | DEGARMO, ARNOLD R  | 200219     | 110      | 8      | 201.19   |          |       |      |  |
|             |                   |              | GUZMAN, ROLANDO C  | 200219     | 010      | 10     | 135.96   |          |       |      |  |
|             |                   |              |                    |            | 090      | 0      | 73.99    |          |       |      |  |
|             |                   |              |                    |            | 110      | 19     | 223.56   |          |       |      |  |
|             |                   |              |                    |            | 130      | 0      | 9.19     |          |       |      |  |
|             |                   |              |                    |            | FLS      | 0      | 133.54   |          |       |      |  |
|             |                   |              |                    | 200220     | FLS      | 0      | -0.18    |          | 0     | 0.00 |  |

**SQUIRREL  
BLM FIRE NO. D648  
DETAIL LABOR REPORT  
AS OF 2/6/03**

|                          |             |              |                          |            | Fiscal                   | 2002              | 2003          |                          |             |                 |           |               |          |
|--------------------------|-------------|--------------|--------------------------|------------|--------------------------|-------------------|---------------|--------------------------|-------------|-----------------|-----------|---------------|----------|
|                          |             |              |                          |            | Labor                    | 09/07/02          | 01/25/03      |                          |             |                 |           |               |          |
|                          |             |              |                          |            | Last Payp                | 200219            | 200303        |                          |             |                 |           |               |          |
|                          |             |              |                          |            | Labor                    | 0                 | 0.31          |                          |             |                 |           |               |          |
| Execute Org              | Subactivity | Project Code | Employee Name            | Pay Period | Pay Code                 | Hours             | Spent         | Hours                    | Spent       |                 |           |               |          |
|                          |             |              | JONES, MAYNARD W.J       | 200219     | 090                      | 0                 | 104.91        |                          |             |                 |           |               |          |
|                          |             |              |                          |            | 110                      | 19                | 277.73        |                          |             |                 |           |               |          |
|                          |             |              |                          |            | 130                      | 0                 | 11.42         |                          |             |                 |           |               |          |
|                          |             |              |                          |            | FLS                      | 0                 | 159.13        |                          |             |                 |           |               |          |
|                          |             |              | WILLIAMS, AARON T.       | 200219     | 090                      | 0                 | 59.92         |                          |             |                 |           |               |          |
|                          |             |              |                          |            | 110                      | 19                | 216.39        |                          |             |                 |           |               |          |
|                          |             |              |                          |            | 130                      | 0                 | 8.94          |                          |             |                 |           |               |          |
|                          |             |              |                          |            | FLS                      | 0                 | 136.09        |                          |             |                 |           |               |          |
|                          |             |              | <b>Execute Org Total</b> |            |                          |                   |               |                          | <b>237</b>  | <b>4,702.50</b> | <b>0</b>  | <b>0.00</b>   |          |
|                          |             |              | CA943                    | 2821       | D648                     | DUNCAN, EDWARD A. | 200219        | 143                      | 13          | 668.76          |           |               |          |
|                          |             |              |                          |            |                          |                   |               | 200220                   | 143         | 5               | 257.30    | 0             | 0.00     |
|                          |             |              |                          |            |                          |                   |               | <b>Execute Org Total</b> |             |                 |           |               |          |
| NV034                    | 2821        | D648         | GODDEN, DAMON            | 200219     | 110                      | 2                 | 31.49         |                          |             |                 |           |               |          |
|                          |             |              |                          |            | FLS                      | 0                 | 17.35         |                          |             |                 |           |               |          |
|                          |             |              | GRAFF, ERIC R.           | 200219     | 110                      | 4                 | 49.64         |                          |             |                 |           |               |          |
|                          |             |              |                          |            | FLS                      | 0                 | 26.31         |                          |             |                 |           |               |          |
|                          |             |              | JOHNSON, KARINA          | 200219     | 110                      | 4                 | 49.66         |                          |             |                 |           |               |          |
|                          |             |              |                          |            | FLS                      | 0                 | 26.81         |                          |             |                 |           |               |          |
|                          |             |              | KIDWELL, MICHAEL         | 200219     | 110                      | 4                 | 55.18         |                          |             |                 |           |               |          |
|                          |             |              |                          |            | FLS                      | 0                 | 30.09         |                          |             |                 |           |               |          |
| <b>Execute Org Total</b> |             |              |                          |            |                          | <b>14</b>         | <b>286.91</b> | <b>0</b>                 | <b>0.00</b> |                 |           |               |          |
| NV054                    | 2821        | D648         | DEFALGO, LAWRENCE A.     | 200219     | 010                      | 10                | 314.56        |                          |             |                 |           |               |          |
|                          |             |              |                          |            | 143                      | 4                 | 154.10        |                          |             |                 |           |               |          |
|                          |             |              |                          |            | <b>Execute Org Total</b> |                   |               |                          |             |                 | <b>14</b> | <b>468.66</b> | <b>0</b> |
| NV913                    | 2821        | D648         | BANNISTER, PAULA         | 200219     | 143                      | 4                 | 140.02        |                          |             |                 |           |               |          |

**SQUIRREL  
BLM FIRE NO. D648  
DETAIL LABOR REPORT  
AS OF 2/6/03**

|        |          |          |
|--------|----------|----------|
| Fiscal | 2002     | 2003     |
| Labor  | 09/07/02 | 01/25/03 |
| Last   | 200219   | 200303   |
| Payp   |          |          |
| Labor  | 0        | 0.31     |

| Execute Org              | Subactivity | Project Code | Employee Name       | Pay Period | Pay Code | Hours | Spent     | Hours | Spent |
|--------------------------|-------------|--------------|---------------------|------------|----------|-------|-----------|-------|-------|
|                          |             |              | OLIVER, KATHLEEN R. | 200219     | 110      | 14    | 220.69    |       |       |
|                          |             |              |                     |            | FLS      | 0     | 120.13    |       |       |
|                          |             |              | WIEGARD, KATHERINE  | 200219     | 113      | 2     | 85.57     |       |       |
| Execute Org Total        |             |              |                     |            |          | 20    | 546.41    |       |       |
| Budget Fiscal Year Total |             |              |                     |            |          | 547   | 11,544.48 | 0     | 0.00  |

~~\$11,311.54~~

\$9,114.00

**SQUIRREL  
BLM FIRE NO. D648  
DETAIL LABOR REPORT  
AS OF 2/6/03**

LABOR WITH  
NON-BILLABLE  
PERSONNEL HIDDEN

| Execute Org | Subactivity | Project Code | Employee Name      | Pay Period      | Fiscal   |          | Hours  | Spent  | Hours | Spent |  |
|-------------|-------------|--------------|--------------------|-----------------|----------|----------|--------|--------|-------|-------|--|
|             |             |              |                    |                 | 2002     | 2003     |        |        |       |       |  |
|             |             |              |                    |                 | 2002     | 2003     |        |        |       |       |  |
|             |             |              |                    |                 | 09/07/02 | 01/25/03 |        |        |       |       |  |
|             |             |              |                    |                 | 200219   | 200303   |        |        |       |       |  |
|             |             |              |                    |                 | Payp     |          |        |        |       |       |  |
|             |             |              |                    |                 | Labo     | 0        |        |        | 0.31  |       |  |
|             |             |              |                    |                 | r        |          |        |        |       |       |  |
| Execute Org | Subactivity | Project Code | Employee Name      | Pay Period      | Pay Code | Hours    | Spent  | Hours  | Spent |       |  |
| CA320       | 2810        | D648         | FARMER, COLBY R.   | 200219          | 010      | 19       | 219.58 |        |       |       |  |
|             |             |              | KNOX, ANDREA R.    | 200219          | 010      | 19       | 219.58 |        |       |       |  |
|             |             |              | MURTHA, SHANE R.   | 200219          | 010      | 19       | 195.51 |        |       |       |  |
|             |             |              | PRESTON, ROBERT D. | 200219          | 010      | 19       | 415.53 |        |       |       |  |
|             |             |              | RASMUSSEN, BONI L. | 200219          | 010      | 19       | 195.51 |        |       |       |  |
|             | 2821        | D648         | FARMER, COLBY R.   | 200219          | 090      | 0        | 41.37  |        |       |       |  |
|             |             |              |                    |                 | 110      | 27       | 301.81 |        |       |       |  |
|             |             |              |                    |                 | 130      | 0        | 8.24   |        |       |       |  |
|             |             |              |                    |                 | FLS      | 0        | 206.90 |        |       |       |  |
|             |             |              | GUZMAN, STEVE R.   | 200219          | 110      | 8        | 230.70 |        |       |       |  |
|             |             |              |                    | KNOX, ANDREA R. | 200219   | 090      | 0      | 41.37  |       |       |  |
|             |             |              |                    |                 |          | 110      | 27     | 301.81 |       |       |  |
|             |             |              |                    |                 |          | 130      | 0      | 8.24   |       |       |  |
|             |             |              |                    |                 | FLS      | 0        | 206.90 |        |       |       |  |
|             |             |              | MURTHA, SHANE R.   | 200219          | 090      | 0        | 36.84  |        |       |       |  |
|             |             |              |                    |                 | 110      | 27       | 268.73 |        |       |       |  |
|             |             |              |                    |                 | 130      | 0        | 7.32   |        |       |       |  |
|             |             |              |                    |                 | FLS      | 0        | 184.27 |        |       |       |  |
|             |             |              | PRESTON, ROBERT D. | 200219          | 090      | 0        | 78.13  |        |       |       |  |
|             |             |              |                    |                 | 110      | 27       | 445.85 |        |       |       |  |
|             |             |              |                    |                 | 130      | 0        | 12.13  |        |       |       |  |
|             |             |              |                    |                 | FLS      | 0        | 288.06 |        |       |       |  |
|             |             |              | RASMUSSEN, BONI L. | 200219          | 090      | 0        | 36.84  |        |       |       |  |
|             |             |              |                    |                 | 110      | 27       | 268.73 |        |       |       |  |
|             |             |              |                    |                 | 130      | 0        | 7.32   |        |       |       |  |

**SQUIRREL  
BLM FIRE NO. D648  
DETAIL LABOR REPORT  
AS OF 2/6/03**

HIDDEN  
REPORT

|           |          |          |
|-----------|----------|----------|
| Fiscal    | 2002     | 2003     |
| Labor     | 09/07/02 | 01/25/03 |
| Last Payp | 200219   | 200303   |
| Labor     | 0        | 0.31     |

| Execute Org       | Subactivity | Project Code | Employee Name      | Pay Period | Pay Code | Hours | Spent    | Hours | Spent |
|-------------------|-------------|--------------|--------------------|------------|----------|-------|----------|-------|-------|
|                   |             |              |                    |            | FLS      | 0     | 184.23   |       |       |
| Execute Org Total |             |              |                    |            |          | 238   | 4,411.50 |       |       |
| CA370             | 2810        | D648         | ARAGON, JOSEPH W.  | 200219     | 010      | 29    | 673.15   |       |       |
|                   |             |              | BETHEL, MASTEN R.  | 200219     | 010      | 29    | 269.00   |       |       |
|                   |             |              | JONES, MAYNARD W.J | 200219     | 010      | 29    | 577.41   |       |       |
|                   |             |              | WILLIAMS, AARON T. | 200219     | 010      | 29    | 329.37   |       |       |
|                   |             |              |                    |            |          |       |          |       |       |
|                   | 2821        | D648         | ARAGON, JOSEPH W.  | 200219     | 090      | 0     | 122.36   |       |       |
|                   |             |              |                    |            | 110      | 19    | 514.06   |       |       |
|                   |             |              |                    |            | 130      | 0     | 14.15    |       |       |
|                   |             |              | BECK, CHRISTA E.   | 200219     | 110      | 8     | 81.12    |       |       |
|                   |             |              |                    |            | FLS      | 0     | 48.94    |       |       |
|                   |             |              | BETHEL, MASTEN R.  | 200219     | 090      | 0     | 48.83    |       |       |
|                   |             |              |                    |            | 110      | 19    | 265.07   |       |       |
|                   |             |              |                    |            | 130      | 0     | 7.28     |       |       |
|                   |             |              | DEGARMO, ARNOLD R  | 200219     | 110      | 8     | 201.19   |       |       |
|                   |             |              | GUZMAN, ROLANDO C  | 200219     | 010      | 10    | 135.96   |       |       |
|                   |             |              |                    |            | 090      | 0     | 73.99    |       |       |
|                   |             |              |                    |            | 110      | 19    | 223.56   |       |       |
|                   |             |              |                    |            | 130      | 0     | 9.19     |       |       |
|                   |             |              |                    |            | FLS      | 0     | 133.54   |       |       |
|                   |             |              |                    |            | 200220   | FLS   | 0        | -0.18 | 0     |
|                   |             |              | JONES, MAYNARD W.J | 200219     | 090      | 0     | 104.91   |       |       |
|                   |             |              |                    |            | 110      | 19    | 277.73   |       |       |
|                   |             |              |                    |            | 130      | 0     | 11.42    |       |       |
|                   | FLS         | 0            | 159.13             |            |          |       |          |       |       |

**SQUIRREL  
BLM FIRE NO. D648  
DETAIL LABOR REPORT  
AS OF 2/6/03**

HIDDEN  
REPORT

|                                 |             |              |                    |            | Fiscal 2002 |            | 2003            |          |             |
|---------------------------------|-------------|--------------|--------------------|------------|-------------|------------|-----------------|----------|-------------|
|                                 |             |              |                    |            | Labor       | 09/07/02   | 01/25/03        |          |             |
|                                 |             |              |                    |            | Last Payp   | 200219     | 200303          |          |             |
|                                 |             |              |                    |            | Labor       | 0          | 0.31            |          |             |
| Execute Org                     | Subactivity | Project Code | Employee Name      | Pay Period | Pay Code    | Hours      | Spant           | Hours    | Spent       |
|                                 |             |              | WILLIAMS, AARON T. | 200219     | 090         | 0          | 59.92           |          |             |
|                                 |             |              |                    |            | 110         | 19         | 216.39          |          |             |
|                                 |             |              |                    |            | 130         | 0          | 8.94            |          |             |
|                                 |             |              |                    |            | FLS         | 0          | 136.09          |          |             |
| <b>Execute Org Total</b>        |             |              |                    |            |             | <b>237</b> | <b>4,702.50</b> | <b>0</b> | <b>0.00</b> |
| <b>Budget Fiscal Year Total</b> |             |              |                    |            |             | <b>475</b> | <b>9,114.00</b> | <b>0</b> | <b>0.00</b> |



PLEASE PRINT CLEARLY AS THIS FORM IS USED AS INPUT DOCUMENT TO AN AUTOMATED SYSTEM

OFFICE OF AIRCRAFT REGISTRATION  
 PO Box 15428  
 Boise ID 83715-5428  
 208-387-5781

2350 W. Robinson Road  
 Boise ID 83705-5355  
 208-387-5781

RECEIVED DATE  
 9-15-02

REGISTOR OAS USE ONLY  
 609384

|  |  |   |   |  |                       |           |                               |
|--|--|---|---|--|-----------------------|-----------|-------------------------------|
| COMPANY NAME & ADDRESS<br><b>AERO UNION Corp.</b><br><b>100 LOCKHEED AVE.</b><br><b>CHICO, CA 95973</b><br>(530)<br>TELEPHONE NO. (896)-3073 | CONTRACT/BOA NO.<br><b>80-2123</b>                       | ITEM NO.<br><b>35</b>                           | AIRCRAFT MAKE & MODEL<br><b>P-3A T-00</b>     | PILOT NAME (PIC) Print<br><b>G. SCHOOIER</b> | SERV. NO.<br><b>D</b> | AGMT. NO. | AC CONTROL NO.<br><b>8830</b> |
|  | AIRCRAFT DESIGNATED BASE (City/St.)<br><b>MINDEN, NV</b> | AIRCRAFT FAA REGISTRATION NO.<br><b>N900 AU</b> | PILOT NAME (2nd PIC) Print<br><b>B. BRUNS</b> | AGENCY ORDER NO.                             |                       |           |                               |
|  | HIRED (Date & Time)                                      | RELEASED (Date & Time)                          | OTHER CREW MEMBER                             |  |                       |           |                               |

| DATE    | FAA IDENTIFIER |     | START       | STOP | ELAPSED TIME OR QUANTITY | PAY ITEM CODE | PAYLOAD |       | PILOT INITIAL | BILLER CODE | USE CODE | USER ORGANIZATION AND CHARGE CODES | SIGNED RECEIVED | TAX CODE |
|---------|----------------|-----|-------------|------|--------------------------|---------------|---------|-------|---------------|-------------|----------|------------------------------------|-----------------|----------|
|         | M              | D   |             |      |                          |               | Y       | FROM  |               |             |          |                                    |                 |          |
| 9.01.02 | BAM            | BAM | 0900        | 1800 | 9.0                      | AH            | 2       |       | <del>AS</del> | 6410        | FH       | NV-030-2821-HU-J049                | SAB             |          |
| 9.01.02 | BAM            | BAM | 1747        | 1839 | 0.87                     | FT            | 2       | 2523  | <del>AS</del> |             | ZR       |                                    |                 |          |
| 9.01.02 | BAM            | BAM | 1800        | 1900 | 2.0                      | <del>FA</del> | 2       |       | <del>AS</del> |             |          |                                    |                 |          |
| 9.01.02 | BAM            |     | SUBSISTANCE |      | 1.70                     | PD            | 2       |       | <del>AS</del> | 6410        |          | NV-030-2821-HU-J049                | SAB             |          |
| 9.02.02 | BAM            | BAM | 0900        | 1800 | 9.0                      | AH            | 2       |       | <del>AS</del> | 6410        | FH       | NV-030-2821-HU-J049                | SAB             |          |
| 9.02.02 | BAM            | BAM | 1800        | 1900 | 2.0                      | <del>FA</del> | 2       |       | <del>AS</del> |             |          |                                    |                 |          |
| 9.02.02 | BAM            |     | SUBSISTANCE |      | 1.70                     | PD            | 2       |       | <del>AS</del> | 6410        |          | NV-030-2821-HU-J049                | SAB             |          |
| 9.03.02 | BAM            | BAM | 0800        | 1700 | 9.0                      | AH            | 2       |       | <del>AS</del> |             | FH       | NV-030-2821-HU-J049                |                 |          |
| 9.03.02 | BAM            | MEV | 1333        | 1424 | 0.85                     | FT            | 2       | 0     | <del>AS</del> |             | 9F       | NV-030-2821-HU-J049                |                 |          |
| 9.03.02 | MEV            | RDD | 1815        | 1906 | 0.85                     | FT            | 2       | 2,550 | <del>AS</del> | 6410        | ZR       | NV-030-2821-HU-D-648               | SAB             |          |

Charges/Credits (Add attachments if necessary)

LINES 1-4 "ANGEL LAKE" FIRE 3697  
 LINE 4 = PILOTS R.O.N. IN BATTLE MTN. NV (2 x \$85.00)  
 LINES 5-9 = "ANGEL LAKE" FIRE  
 LINE 7 = PILOTS R.O.N. IN BATTLE MTN. NV = (2 x \$85.00)

LINE 8: STARTING 9/3/02  
 ALL AIRTANKERS WILL BE ON A NEW  
 WORK SCHEDULE OF 0800 TO 1700

LINE 10: "SQUIRREL" FIRE ORIGINAL-OAS COPY

Verify that the above record of services is correct and no payment has been received.

NATURE OF CONTRACTOR/AGENT/PILOT

*[Signature]*

I certify that the above services were received.

AGENCY TELEPHONE NO. ( ) FTS (X) COMM.  
 (775) 885-6182

SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

*[Signature]*

AGENCY

BUREAU OF LAND MANAGEMENT  
 CARSON CITY FIELD OFFICE  
 5885 MORGAN MILL ROAD

PLEASE PRINT CLEARLY AS THIS FORM IS USED AS INPUT DOCUMENT TO AN AUTOMATED SYSTEM

PO Box 16228  
Boise ID 83716-6428  
208-387-5781

2390 W. Robinson Road  
Boise ID 83709-5355  
208-387-5781

RECEIVED DATE  
405 Lear Court  
Anchorage AK 99502-1032  
907-271-3700/3935

FOR OAS USE ONLY

609385

9-15-02

|   |  |  |   |  |         |           |                               |
|---|--|--|---|--|---------|-----------|-------------------------------|
| COMPANY NAME & ADDRESS<br><b>FERO UNION CORP.</b><br><b>90 LOCKHEED AVE.</b><br><b>HICO, CA 95973</b><br>TELEPHONE NO. (530) 896-3073 | CONTRACT/BOA NO.<br><b>80-2123</b>                       | ITEM NO.<br><b>35</b>                          | AIRCRAFT MAKE & MODEL<br><b>P-3A T-00</b>     | PILOT NAME (PIC) Print<br><b>G. SCHOOBER</b> | SERV. D | AGMT. NO. | AG CONTROL NO.<br><b>8830</b> |
|   | AIRCRAFT DESIGNATED BASE (City/ST.)<br><b>MINDEN, NV</b> | AIRCRAFT FAA REGISTRATION NO.<br><b>N900AU</b> | PILOT NAME (2nd PIC) Print<br><b>B. BRUNS</b> | AGENCY ORDER NO.                             |         |           |                               |
|   | HIRED (Date & Time)                                      | RELEASED (Date & Time)                         | OTHER CREW MEMBER                             |  |         |           |                               |

| DATE    | FAA IDENTIFIER |     | START       | STOP | ELAPSED TIME OR QUANTITY | PAY ITEM CODE | PAYLOAD |       | PILOT INITIAL | BILLER CODE | USE CODE | USER ORGANIZATION AND CHARGE CODES | SIGNED RECEIVED | TAX CODE |
|---------|----------------|-----|-------------|------|--------------------------|---------------|---------|-------|---------------|-------------|----------|------------------------------------|-----------------|----------|
|         | M              | D   |             |      |                          |               | Y       | FROM  |               |             |          |                                    |                 |          |
| 9-03-02 | RDD            | RDD | 1920        | 1937 | 0.28                     | FT            | 2       | 2,550 | B             | 6410        | 2R       | NV-030-2821-HU-D-648               | SMB             |          |
| 9-03-02 | RDD            | MEV | 1947        | 2038 | 0.85                     | FT            | 2       | 2,550 | B             |             | 2R       |                                    |                 |          |
| 9-03-02 | MEV            | MEV | 1700        | 2100 | 8.0                      | EP<br>EA      | 2       |       | B             |             |          | NV-030-2821-HU-D-648               |                 |          |
| 9-04-02 | MEV            |     | P I L O T S |      |                          |               |         |       | B             | 6410        |          | DAY-OFF                            | SMB             |          |
| 9-05-02 | MEV            | MEV | 0900        | 1800 | 9.0                      | AH            | 2       |       | B             |             | FH       | NV-913-2821-HT-7462                |                 |          |
| 9-05-02 | MEV            | MEV | 1800        | 1900 | 2.0                      | EP<br>EA      | 2       |       | B             |             |          | NV-030-2821-HT-7464                |                 |          |
| 9-06-02 | MEV            | MEV | 0900        | 1800 | 9.0                      | AH            | 2       |       | B             | 6410        | FH       | NV-913-2821-HT-7462                | SMB             |          |
| 9-06-02 | MEV            | MEV | 1800        | 1900 | 2.0                      | EP<br>EA      | 2       |       | B             |             |          | NV-030-2821-HT-7464                |                 |          |
| 9-07-02 | MEV            | MEV | 0900        | 1800 | 9.0                      | AH            | 2       |       | B             |             | FH       | NV-913-2821-HT-7462                |                 |          |
| 9-07-02 | MEV            | MEV | 1800        | 1900 | 2.0                      | EP<br>EA      | 2       |       | B             | 6410        |          | NV-030-2821-HT-7464                | SMB             |          |

Charges/Credits (Add attachments if necessary)

42.13-

LINE 1-3 = "SQUIRREL" FIRE

ORIGINAL-OAS COPY

I certify that the above record of services is true and no payment has been received

I certify that the above services were received

AGENCY TELEPHONE NO. ( ) FIS  COMM

(975) 885-6182

AGENCY

NATURE OF CONTRACTOR/AGENT/PILOT

*[Signature]*

SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

*[Signature]*

**BUREAU OF LAND MANAGEMENT**  
 CARSON CITY FIELD OFFICE  
 5665 MORGAN MOUNT ROAD

C816

DEPARTMENT OF INTERIOR  
OFFICE OF AIRCRAFT SERVICES 208-387-5818 OR 387-5754  
OAS-23 CONTRACT AIRC DETAIL OF CHARGES

CONTROL NO 1  
PAGE NO. 1  
AS OF DECEMBER 31, 2002

HOISE REGION  
BILL CODE 6410 BLM - CARSON CITY DISTRICT  
BILL NO 102641G ATTN: AVIATION MANAGER  
ALC 14-11-0008 5665 MORGAN MILL ROAD  
CARSON CITY NV 89701

| OAS-23<br>NUMBER | LN<br>NO | ACFT<br>CTRL | AGRE<br>NO | STATION<br>FM TO | FLIGHT<br>DATE | OTHER AGENCY INFO<br>ST OFF ACTY PE PROJ | DOCUMENT<br>CONTROL NO | UNITS<br>USE | PAY<br>ITEM | AMOUNT<br>BILLED | LINE<br>CORRECT<br>(INITIAL) |
|------------------|----------|--------------|------------|------------------|----------------|--|------------------------|--------------|-------------|------------------|------------------------------|
| 646382           | 05       | 8829         |            |                  | 20020903       | NV 030 2821 HU D648                      | FO30S020012            | 6.00         | EP          | 222.00           | ---                          |
| 646382           | 05       | 8829         |            |                  | 20020903       | NV 030 2821 HU D648                      | FO30S020012            | 6.00         | EP          | 222.00           | ---                          |
| 646382           | 06       | 8829         |            | 4SD RDD          | 20020903       | NV 030 2821 HU D648                      | FO30S020012            | 1.25         | FT          | 2,280.00         | ---                          |
| 646382           | 06       | 8829         |            | 4SD RDD          | 20020903       | NV 030 2821 HU D648                      | FO30S020012            | 1.25         | FT          | 2,280.00         | ---                          |
| 646382           | 07       | 8829         |            | RDD RDD          | 20020903       | NV 030 2821 HU D648                      | FO30S020012            | .43          | FT          | 784.32           | ---                          |
| 646382           | 07       | 8829         |            | RDD RDD          | 20020903       | NV 030 2821 HU D648                      | FO30S020012            | .43          | FT          | 784.32           | ---                          |
| 646382           | 08       | 8829         |            | RDD 4SD          | 20020903       | NV 030 2821 HU D648                      | FO30S020012            | 1.02         | FT          | 1,860.48         | ---                          |
| 646382           | 08       | 8829         |            | RDD 4SD          | 20020903       | NV 030 2821 HU D648                      | FO30S020012            | 1.02         | FT          | 1,860.48         | ---                          |
| SUB-TOTAL        |          |              |            |                  |                |  |                        |              |             | 10,293.60        |                              |
| 609384           | 10       | 8830         |            | MEV RDD          | 20020903       | NV 030 2821 HU D648                      | 802123A                | .85          | FT          | 2,892.55         | ---                          |
| 609384           | 10       | 8830         |            | MEV RDD          | 20020903       | NV 030 2821 HU D648                      | 802123A                | .85          | FT          | 2,892.55         | ---                          |
| 609385           | 01       | 8830         |            | RDD RDD          | 20020903       | NV 030 2821 HU D648                      | 802123A                | .28          | FT          | 952.84           | ---                          |
| 609385           | 01       | 8830         |            | RDD RDD          | 20020903       | NV 030 2821 HU D648                      | 802123A                | .28          | FT          | 952.84           | ---                          |
| 609385           | 02       | 8830         |            | RDD MEV          | 20020903       | NV 030 2821 HU D648                      | 802123A                | .85          | FT          | 2,892.55         | ---                          |
| 609385           | 02       | 8830         |            | RDD MEV          | 20020903       | NV 030 2821 HU D648                      | 802123A                | .85          | FT          | 2,892.55         | ---                          |
| 609385           | 03       | 8830         |            | MEV MEV          | 20020903       | NV 030 2821 HU D648                      | 802123A                | 8.00         | EP          | 296.00           | ---                          |
| 609385           | 03       | 8830         |            | MEV MEV          | 20020903       | NV 030 2821 HU D648                      | 802123A                | 8.00         | EP          | 296.00           | ---                          |
| SUB-TOTAL        |          |              |            |                  |                |  |                        |              |             | 14,067.88        |                              |
| TOTAL CHARGES    |          |              |            |                  |                |  |                        |              |             | 24,361.48        |                              |

\*\*\*\*\*  
 \* DO NOT PAY THESE CHARGES \* THEY WILL BE PAID THRU THE OPAC SYSTEM ON : JANUARY 21 2003  
 \*\*\*\*\*  
 EP-EXTENDED AVAIL-PILOT FT-FLIGHT-TIME  
 \*\*\*\*\*

These charges have been verified and are correct : \_\_\_\_\_ ( ) - -  
 VERIFIER DATE PHONE

\* Review the charges. If you have questions or find a discrepancy, contact the OAS representative at the number listed above.  
 \* If you need to make coding adjustments, complete a Balance Standard Voucher (Form #1310-21a). Submit it according to your State/Center procedures. Do not submit coding changes to BC-620. Payments cannot make the coding adjustment.  
 \* Changes made through the BV process will not be reflected on OAS reports. After you have verified that the charges are correct, route this verification form to the National Business Center, Payments, BC-620, within five (5) days of receipt.  
 \*\*\*\*\*

C816

2

1

BOISE REGION  
DECEMBER 31, 2002

DEPARTMENT OF INTERIOR

OFFICE OF AIRCRAFT SERVICES 208-387-5818 OR 387-5754

OAS-23 CONTRACT AIRC DETAIL OF CHARGES

CONTROL NO

PAGE NO.

AS OF

|                  |        |
|------------------|--------|
| REGION TOTAL     | 683.90 |
| ADJUSTMENT TOTAL | .00    |
| OPAC TOTAL       | 683.90 |
| BLM AVAIL TOTAL  | .00    |

\* Review the charges. If you have questions or find a discrepancy, contact the OAS representative at the number listed above.

\* If you need to make coding adjustments, complete a Balance Standard Voucher (Form #1310-21a). Submit it according to your

State/Center procedures. Do not submit coding changes to BC-620. Payments cannot make the coding adjustment.

\* Changes made through the BV process will not be reflected on OAS reports. After you have verified that the charges are

correct, route this verification form to the National Business Center, Payments, BC-620, within five (5) days of receipt.

\*\*\*\*\*  
\*\*\*\*\*

# Fire Report

|                                  |                           |                                     |  |
|----------------------------------|---------------------------|-------------------------------------|--|
| <i>Status:</i>                   | Incomplete                | <i>Fire Number:</i>                 | D648   |
| <i>Reporting Agency:</i>         | Bureau of Land Management | <i>Fire Type - Protection Type:</i> | Action Fire - BLM land protected by a non-Federal agency under a co-op agreement/contract (13) |
| <i>State:</i>                    | California                | <i>Cause:</i>                       | Human  |
| <i>District or Field Office:</i> | NorCal Region (NOD)       | <i>Reimbursable:</i>                | Yes  |
| <i>Year:</i>                     | 2002                      | <i>Burning Index:</i>               | 0  |
| <i>Fiscal Year:</i>              | 2002                      | <i>Net Resource Value Change:</i>   | \$0.00   |

| Statistical Data |       |                       |                      |               |
|------------------|-------|-----------------------|----------------------|---------------|
| State & County   | Owner | Vegetation            | Burned/Treated Acres | Project Acres |
| CA, Shasta       | BLM   | Non-Commercial Forest | 100.0                |               |

| Agency Data           |                            |
|-----------------------|----------------------------|
| <i>Fire Name:</i>     | SHU SQUIRR                 |
| <i>Resource Area:</i> | Redding                    |
| <i>Owner:</i>         | BLM                        |
| <i>Latitude:</i>      | 40:39:24 (40.6567)         |
| <i>Longitude:</i>     | 121:50:48 (121.8467)       |
| <i>UTM:</i>           | 10 Z 597,502 E 4,501,073 N |

| Fire Management Data        |            |       |                                  |        |       |
|-----------------------------|------------|-------|----------------------------------|--------|-------|
|                             | Date       | Time  | Detection or Resource Type       | Amount | Acres |
| <i>Discovery/Start:</i>     | 09/03/2002 | 16:41 | Other Lookout                    |        | 0.1   |
| <i>Initial Attack:</i>      | 09/03/2002 | 17:33 | Heavy Engines (over 400 gallons) | 6      | 25.0  |
| <i>Controlled/Complete:</i> | 09/03/2002 | 22:12 |                                  |        | 100.0 |
| <i>Declared Out:</i>        | 09/08/2002 |       |                                  |        |       |

| Site Data               |                                      |
|-------------------------|--------------------------------------|
| <i>Topography:</i>      | Flat or rolling                      |
| <i>Aspect:</i>          | Southeast (SE)                       |
| <i>Slope:</i>           | 0 - 25 %                             |
| <i>Elevation:</i>       | 2501 - 3500 feet                     |
| <i>Weather Station:</i> | 000000                               |
| <i>Special Area:</i>    | No Special Area type designated      |
| <i>MSGC Model:</i>      | Mature Brush                         |
| <i>MSGC Slope:</i>      | 0 - 25 %                             |
| <i>MSGC Grass:</i>      | Annual                               |
| <i>MSGC Climate:</i>    | Sub-humid (rain deficient in summer) |
| <i>FBPS Fuel Model:</i> | Chaparral (6 feet)                   |

**Remarks**

BLM LAND, CDF DPA. SEE ATTACHED EARS REPORT.

SIGNED: CHUCK JUDD 9/29/02

|                       |            |               |                |              |           |
|-----------------------|------------|---------------|----------------|--------------|-----------|
| <i>Authorized By:</i> | Chuck Judd | <i>Title:</i> | Center Manager | <i>Date:</i> | 9/29/2002 |
| <i>Entered By:</i>    | Chuck Judd | <i>Title:</i> | Center Manager | <i>Date:</i> | 9/29/2002 |

**Trespass Data**

|                        |   |                              |
|------------------------|---|------------------------------|
| <i>Cause:</i>          | Smoking - Smoking                                 | <i>Amount Billed:</i>        |
| <i>Other Cause:</i>    |   | <i>Date Billed:</i>          |
| <i>People</i>          | All individuals who own land or businesses within | <i>Amount Recovered:</i>     |
| <i>Classification:</i> | protection boundaries                             | <i>Date Recovered:</i>       |
| <i>Status:</i>         |   | <i>Amount Received by</i>    |
| <i>Case Number:</i>    |   | <i>BLM:</i>                  |
| <i>Authorized By:</i>  |   | <i>Date Received by BLM:</i> |
| <i>Rationale:</i>      |   |                              |
| <i>Remarks:</i>        |   |                              |

CALIF. STATE OFFICE SUPPLEMENTAL INFORMATION: TRESPASS FIRES

1. PRELIMINARY INVESTIGATION DONE BY I.A. I.C.: YES
2. CAUSE DETERMINED WITH REASONABLE CERTAINTY: YES
3. NAME AND ICS POSITION OF INITIAL INVESTIGATOR: UNKNOWN
4. FULL INVESTIGATION: YES
5. TRESPASS CASE NUMBER:

**Trespass Investigation errors**

- Status is a required field for this fire type



9/15/02 11:36

CA-SHU-008454

SQUIRREL

| 12.<br>Rsq#<br>Who Pay | Ordered<br>Date/<br>Time | To          | Qty | Resource Requested                | Needed<br>Date/<br>Time | Deliver<br>To  | To /<br>From | Time              | Resource Assigned                        | ETD               | ETA               | N<br>R<br>U | Released To          | ETD               | ETA               | N<br>H<br>U |
|------------------------|--------------------------|-------------|-----|-----------------------------------|-------------------------|----------------|--------------|-------------------|--|-------------------|-------------------|-------------|----------------------|-------------------|-------------------|-------------|
| A6                     | 09/03/02<br>16:51        | CASHU<br>KM | 1   | Air Tanker, Closest               | 09/03/02<br>16:51       | See<br>Block 5 | CARCC<br>KM  | 09/03/02<br>16:52 | NV-CCD T-14 T2                           | 09/03/02<br>17:13 | 09/03/02<br>18:15 |             | CARCC                | 09/03/02<br>20:30 | 09/03/02<br>20:30 | X           |
| A7                     | 09/03/02<br>16:54        | CASHU<br>KM | 1   | Helicopter, Type 2                | 09/03/02<br>16:54       | See<br>Block 5 | CARCC<br>KM  | 09/03/02<br>16:54 | CA-LNF HEL 510 T2                        | 01/01/00          | 01/01/00          |             | CARCC                | 09/04/02<br>9:25  | 09/04/02<br>9:55  | X           |
| A8                     | 09/03/02<br>17:08        | CASHU<br>KM | 1   | Air Tanker, Closest (CDF<br>Only) | 09/03/02<br>17:08       | See<br>Block 5 | CARCC<br>KM  | 09/03/02<br>17:08 | CA-NEU A/T 88 T3                         | 09/03/02<br>17:11 | 09/03/02<br>17:55 |             | CA-SHU-008454<br>A21 | 09/03/02<br>20:30 | 09/03/02<br>20:30 | X           |
| A9                     | 09/03/02<br>17:59        | CASHU<br>KM | 1   | Air Tanker, Type 1                | 09/03/02<br>17:59       | See<br>Block 5 | CARCC<br>KM  | 09/03/02<br>18:03 | NV-CCD T-00 T1                           | 09/03/02<br>18:20 | 09/03/02<br>18:50 |             | CARCC                | 09/03/02<br>20:30 | 09/03/02<br>20:30 | X           |
| A10                    | 09/03/02<br>18:00        | CASHU<br>KM | 1   | Air Tanker, Type 1                | 09/03/02<br>18:00       | See<br>Block 5 | CARCC<br>KM  | 09/03/02<br>18:03 | OR-WNF T-66 T1                           | 09/03/02<br>18:40 | 09/03/02<br>19:45 |             | CARCC                | 09/03/02<br>20:30 | 09/03/02<br>20:30 | X           |
| A11                    | 09/03/02<br>18:00        | CASHU<br>KM | 1   | Helicopter, Type 2                | 09/03/02<br>18:00       | See<br>Block 5 | CARCC<br>KM  | 09/03/02<br>18:02 | CA-TGU HEL 205R T2                       | 09/03/02<br>18:20 | 09/03/02<br>18:20 |             | CARCC                | 09/05/02<br>18:30 | 09/05/02<br>18:55 | X           |
| A12                    | 09/03/02<br>18:00        | CASHU<br>KM | 1   | Helicopter, Type 2                | 09/03/02<br>18:00       | See<br>Block 5 | CARCC<br>KM  | 09/03/02<br>18:02 | CA-LMU HEL 202 T2                        | 09/03/02<br>18:10 | 09/03/02<br>18:35 |             | CARCC                | 09/04/02<br>9:30  | 09/04/02<br>10:10 | X           |
| A13                    | 09/03/02<br>18:00        | CASHU<br>KM | 1   | Helicopter, Type 1                | 09/04/02<br>8:00        | See<br>Block 5 | KM<br>CARCC  | 09/03/02<br>18:02 | CA-SKU-003753 A3<br>CARSON S-61N N03E T1 | 09/04/02<br>7:25  | 09/04/02<br>8:00  |             | CA-ONC-000027<br>A5  | 09/05/02<br>9:30  | 09/05/02<br>10:00 | X           |
| A14                    | 09/03/02<br>18:00        | CASHU<br>KM | 1   | Lead Plane                        | 09/03/02<br>18:00       | See<br>Block 5 | KM<br>CARCC  | 09/03/02<br>18:03 | CA-NZF L/P 50 BLUMM (T)<br>T1            | 09/03/02<br>18:15 | 09/03/02<br>18:25 |             | CARCC                | 09/03/02<br>20:10 | 09/03/02<br>20:10 | X           |
| A15                    | 09/03/02<br>18:25        | CASHU<br>KM | 1   | Air Tanker, Closest               | 09/03/02<br>18:25       | See<br>Block 5 | KM<br>CARCC  | 09/03/02<br>18:26 | CA-SKU-003753 A6<br>CA-MEU A/T 90 T3     | 09/03/02<br>18:25 | 09/03/02<br>18:25 |             | CA-SHU-008454<br>A20 | 09/03/02<br>20:30 | 09/03/02<br>20:30 | X           |
| A16                    | 09/03/02<br>18:40        | CASHU<br>KM | 1   | Air Tactical                      | 09/03/02<br>18:40       | See<br>Block 5 | KM<br>CARCC  | 09/03/02<br>18:41 | CA-LNF A/A 06 T1                         | 09/03/02<br>18:50 | 09/03/02<br>19:10 |             | CA-SHF-006818<br>A1  | 09/04/02<br>14:54 |                   | X           |
| A17                    | 09/03/02<br>18:59        | CASHU<br>KM | 1   | Air Tanker, Closest               | 09/03/02<br>18:59       | See<br>Block 5 | KM<br>CARCC  | 09/03/02<br>18:59 | CA-SKU-003753 A4<br>CA-HUU A/T 96 T3     | 09/03/02<br>18:55 | 09/03/02<br>18:55 |             | CA-SHU-008454<br>A22 | 09/03/02<br>20:30 | 09/03/02<br>20:30 | X           |

9/15/02 11:36

CA-SHU-008454

SQUIRREL

| 12.<br>Req#<br>Who Pay | Ordered<br>Date/<br>Time | To           | Qty | Resource Requested                | Needed<br>Date/<br>Time | Deliver<br>To  | To /<br>From | Time              | Resource Assigned                                      | ETD               | ETA               | N<br>R<br>U | Released To | ETD               | ETA               | N<br>H<br>U |
|------------------------|--------------------------|--------------|-----|-----------------------------------|-------------------------|----------------|--------------|-------------------|--|-------------------|-------------------|-------------|-------------|-------------------|-------------------|-------------|
| C33                    | 09/06/02<br>19:34        | CASHU<br>CAH | 1   | Handcrew, Closest                 | 09/07/02<br>7:00        | See<br>Block 5 | CAH CASHU    | 09/06/02<br>19:36 | CA-SHU-008456 C3<br>CA-SHU CRW SGR 5 T1<br>Hotel + 13  | 09/07/02<br>6:00  | 09/07/02<br>7:00  | X           | CASHU       | 09/08/02<br>18:00 | 09/08/02<br>20:00 |             |
| C34                    | 09/08/02<br>9:51         | CASHU<br>SAB | 1   | In Camp Crew                      | 09/03/02<br>20:00       | See<br>Block 5 | CASHU<br>SAB | 09/08/02<br>9:52  | CA-SHU CMP WHITMORE<br>CAMP CREW T1                    | 09/03/02<br>20:00 | 09/03/02<br>20:00 | X           | CASHU       | 09/10/02<br>18:00 | 09/10/02<br>19:30 |             |
| E1                     | 09/03/02<br>16:56        | CASHU<br>KM  | 1   | Strike Team Closest Engines       | 09/03/02<br>16:56       | See<br>Block 5 | CAONC        |                   | CA-SHF-008392 E24<br>CA-LNF ST3615C                    | 09/03/02<br>17:15 | 09/03/02<br>18:45 |             | CAONC       | 09/05/02<br>13:30 | 09/05/02<br>15:30 | X           |
| E1                     | 09/03/02<br>16:56        | CASHU<br>KM  | 1   | STEN Strike Team<br>Leader-Engine | 09/03/02<br>16:56       | See<br>Block 5 | CAONC        |                   | CA-SHF-008392 E24<br>CA-LNF STEN<br>LUNDERGREEN, JAMES | 09/03/02<br>17:15 | 09/03/02<br>18:45 |             | CAONC       | 09/05/02<br>13:30 | 09/05/02<br>15:30 | X           |
| E1                     | 09/03/02<br>16:56        | CASHU<br>KM  | 1   | Engine, Closest                   | 09/03/02<br>16:56       | See<br>Block 5 | CAONC        |                   | CA-SHF-008392 E24<br>CA-LNF ENG 82 T3 LADD+4           | 09/03/02<br>17:15 | 09/03/02<br>18:45 |             | CAONC       | 09/05/02<br>13:30 | 09/05/02<br>15:30 | X           |
| E1                     | 09/03/02<br>16:56        | CASHU<br>KM  | 1   | Engine, Closest                   | 09/03/02<br>16:56       | See<br>Block 5 | CAONC        |                   | CA-SHF-008392 E24<br>CA-LNF ENG 13 T3<br>NICHOLS+4     | 09/03/02<br>17:15 | 09/03/02<br>18:45 |             | CAONC       | 09/05/02<br>13:30 | 09/05/02<br>15:30 | X           |
| E1                     | 09/03/02<br>16:56        | CASHU<br>KM  | 1   | Engine, Closest                   | 09/03/02<br>16:56       | See<br>Block 5 | CAONC        |                   | CA-SHF-008392 E24<br>CA-LNF ENG 31 T3<br>STEELE+4      | 09/03/02<br>17:15 | 09/03/02<br>18:45 |             | CAONC       | 09/05/02<br>13:30 | 09/05/02<br>15:30 | X           |
| E1                     | 09/03/02<br>16:56        | CASHU<br>KM  | 1   | Engine, Closest                   | 09/03/02<br>16:56       | See<br>Block 5 | CAONC        |                   | CA-SHF-008392 E24<br>CA-NOD ENG 3234 T3<br>PRESTON+4   | 09/03/02<br>17:15 | 09/03/02<br>18:45 |             | CAONC       | 09/05/02<br>13:30 | 09/05/02<br>15:30 | X           |
| E1                     | 09/03/02<br>16:56        | CASHU<br>KM  | 1   | Engine, Closest                   | 09/03/02<br>16:56       | See<br>Block 5 | CAONC        |                   | CA-SHF-008392 E24<br>CA-NOD ENG 3237 T3<br>ARAGON+4    | 09/03/02<br>17:15 | 09/03/02<br>18:45 |             | CAONC       | 09/05/02<br>13:30 | 09/05/02<br>15:30 | X           |
| E2                     | 09/03/02<br>16:58        | CASHU<br>KM  | 1   | Bulldozer, Closest                | 09/03/02<br>16:58       | See<br>Block 5 | CASHU<br>NEV | 09/03/02<br>18:03 | CA-SHU DOZ 2440 T2                                     | 09/03/02<br>18:03 |                   |             | CASHU       | 09/05/02<br>17:00 | 09/05/02<br>18:00 |             |
| E3                     | 09/03/02<br>16:58        | CASHU<br>KM  | 1   | Bulldozer, Closest                | 09/03/02<br>16:58       | See<br>Block 5 | CASHU<br>NEV | 09/03/02<br>18:03 | CA-SHU DOZ 2442 T2                                     | 09/03/02<br>18:03 |                   |             | CASHU       | 09/05/02<br>16:40 | 09/05/02<br>16:40 |             |
| E4                     | 09/03/02<br>17:00        | CASHU<br>KM  | 1   | Command Frequency                 | 09/03/02<br>17:00       | See<br>Block 5 | CARCC        |                   | CA-SHU-008421 E2<br>CA-RCC FRQ COMMAND 1<br>T2         | 09/03/02<br>17:04 |                   |             | CARCC       | 09/07/02<br>8:00  | 09/07/02<br>8:00  | X           |

**Appendix A  
Exhibit 2**

**IN GENERAL  
BILLING TIMELINE**

**Assistance by Hire  
Cost Share  
FMAG**

## Appendix A

### Billing Timeline

#### ***Assistance By Hire***

1. Agency under hire, submits bill for assistance by hire to paying agency accounting office, no later than 10 months after the incident is controlled.
  - a. Extensions may be granted upon written request through appropriate CIIFA representative
2. Paying agency accounting office receives bill for assistance by hire activity. From receipt, bill due date is within 60 days.
3. Paying agency accounting office forwards to their respective field organization for review and approval for payment.
4. Field organization receives and reviews bill (This should be completed within 45 days to meet the 60-day due date)
  - a. If okay certifies bill for payment via agency specific procedures and returns to paying agency accounting office
  - b. If modified by agreement, completes Interagency Modification of Payment form including dual signatures from both billing and paying agencies and returns to paying agency accounting office.
  - c. If disputed, completes Interagency Modification of Payment form documenting the nature of dispute and returns to paying agency accounting office. Interagency Modification of Payment form should not be signed by the field organization if bill is disputed.
5. Paying accounting office receives reviewed bill from field organization
  - a. If okay and approved for payment in full, payment is issued – process ends.
  - b. If modified by agreement, follow modified bill procedures outlined in the Accounting Office Steps to Modified Invoices located in Appendix A, Exhibit 4.
  - c. If disputed, forward bill and Interagency Modification of Payment form to agency CIIFA representative.
6. CIIFA receives disputed bill for resolution (CIIFA must resolve disputed bills within 120 days from date of notification)
  - a. Facilitates resolution with counter CIIFA representative
  - b. Documents resolution on Interagency Modification of Payment form including dual signatures from both agencies and forwards package to paying accounting office for payment.
  - c. If CIIFA cannot resolve dispute, forward recommendations for resolution to CWBCG.

#### ***Cost Share***

1. Agencies signatory to Cost Share Agreement will prepare cost packages within 10 months from the end of cost share period.

- a. Lead federal agency will acquire cost package(s) from any other participating federal agency.
2. Extensions may be granted upon written request through appropriate CIIFA representative.
3. Agencies accounting office exchange cost packages
4. Accounting offices and respective field organizations review cost packages and identify issues/questions. This should be done within 30 days of receipt of cost package
5. Reviewed cost package with or without identified issues/questions will be forwarded to Agency CIIFA representative.
6. CIIFA representatives conclude cost share settlements including resolution of outstanding issues/questions. This should be done within 12 months from the end of the cost share period.
7. Billing agency will submit invoice to paying agency. Bill due dates are within 30 days.

### **Fire Management Assistance Grant (FMAG)**

For Fire Management Assistance Grant (FMAG) approved fires, the above timelines are accelerated to assist CDF, as the sub-grantee, to meet grant application deadlines imposed by OES.

### **Assistance By Hire**

Federal agencies will submit ABH bills within 5 months from the approved FMAG closure date.

Payments should be made no later than 6 months from the approved FMAG closure date.

Additional billings may be submitted within 9 months of the approved FMAG closure date.

### **Cost Share**

Initial cost packages will be exchanged within 4 months, final settlement agreement within 4 ½ months, and billing issued within 5 months from the approved FMAG closure date.

Payments should be made no later than 6 months from the approved FMAG closure date.

Additional billings may be submitted within 9 months of the approved FMAG closure date.

**Appendix A**  
**Exhibit 3**

**Accounting Office Steps to**  
**Modified Invoices**

| <b>Accounting Office Steps to Modified Invoices</b>   | <b>FS</b> | <b>CDF</b> | <b>BLM</b> |
|---|-----------|------------|------------|
|   |           |            |            |
| <b>Accounts Payable</b>   |           |            |            |
| Accounting office receives billing packet from field including a signed Interagency Modification Form (IMPF).   | *         | *          | *          |
| Copy of IMPF will be sent to paying agency immediately.   | *         | *          | *          |
| Bills from BLM will not be paid until receipt of new invoice. Bills from FS will be paid upon receipt of IMPF.  |           | *          |            |
| Invoice is scheduled for payment and sent to State Controllers' Office where a check is generated for payment. The Remittance Advice will be sent to receiving agency for reconciliation purposes.        |           | *          |            |
| Payment is entered into the National Finance Center accounting system and a payment is generated. A Payment Summary Form will be faxed to receiving agency.   | *         |            |            |
| Approved payment is forwarded to the Denver Federal Financial Center for processing.  |           |            | *          |
|   |           |            |            |
| <b>Accounts Receivable</b>  |           |            |            |
| Accounting office receives copy of IMPF form notifying agency of modified payment.  | *         | *          | *          |
| Payment is modified in our financial system and keeps the original Bill for Collection number. A copy of the modified bill is sent to the paying agency.  | *         |            |            |
| A Credit Memo is issued for the disputed amount crediting the original bill. The Credit Memo is sent to paying agency.  |           | *          |            |
| The original Bill for Collection and Advance Bill Notice is cancelled. A new Bill for Collection and Advance Bill Notice is issued with new billing numbers. New bills will be sent to the paying agency. |           |            | *          |
| Payment is posted to respective accounting systems electronically.  | *         | *          | *          |
|   |           |            |            |

**Appendix A  
Exhibit 4**

**Interagency Modification of  
Payment Form**

## **Appendix B**

# **Continuous Improvement Bill Processes And Recommended Audit Sampling Worksheet**

## Appendix B – Continuous Improvement Bill Processes

The review team should first document the general scope of the review including the identification of the specific sampling technique. This general plan will be the overall guide for each agency to conduct its review. At a minimum the review plan should address:

- Specific Review Objectives (i.e, test the correctness of recording incident expenses related to Contracted Resources – Equipment and Aircraft)
- Review Timeframe
- Review Team (names/functions)
- Specific Review Procedures including
  - Required documentation
  - Review sampling technique (see below and attached worksheet)
- Expected overall documentation of Review Findings, Conclusions and Recommendations

Due to the anticipated high volume of transactions found in the billings, it is agreed that the review team may test less than 100 percent of the billing using an audit sampling technique. On the following page is an example of an audit sampling worksheet that can be used by the review team as a guide.<sup>1</sup> One of these worksheets should be used for each major area of review. Because this review is not an audit and will not be conducted by trained auditors this approach to the required audit sampling technique may provide for flexibility and ease in conducting the review. However, other acceptable audit sampling techniques can be found in Generally Accepted Auditing Standards (GAAS) Section 350. The review team will not be limited to any one type of plan since the circumstances of each review and the universe sampled may differ from fire to fire. However, the team should follow GAAS standards in conducting the sampling plan, and be able to identify the attributes of the sample when reporting on results. Each agency should consult their respective audit offices if they need assistance developing or interpreting an acceptable sampling plan.

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<sup>1</sup> Modified example from Audit Procedures, Electronic Workpapers and Reference Guide, George Georgiades, Harcourt Brace Professional Publishing, August 1996

**Audit Sampling Worksheet  
For Substantive Tests**

**Fire Name:** \_\_\_\_\_

**Agency:**           (agent being reviewed)          

**Date of Cost Package/Transactional Data:** \_\_\_\_\_

**Specific Review Area: (i.e., contracted equipment or aircraft or salaries, etc.)**

**Instructions**

This worksheet is designed to assist the review team in planning, performing, and evaluating a nonstatistical sample for substantive testing. (Using nonstatistical sampling allows the review team to base populations samples on a more judgmental basis vs. the use of a mathematical measurement technique under statistical sampling) This worksheet implements review procedures and sampling with respect to 1) planning the sample, 2) determining the sample size, 3) selecting the sample, 4) performing the tests, and 5) evaluating the sample results. .

- 1. Describe the review objective of the test.

(for example, to confirm that financial transactions related to aircraft utilization on the incident are supported by source documentation.)

\_\_\_\_\_

- 2. Describe the sampling unit

(for example, Individual accounts payable transactions related to aircraft.)

\_\_\_\_\_

- 3. Nature of substantive test

(for example, Accounts Payable related to aircraft confirmation.)

\_\_\_\_\_

\_\_\_\_\_

4. Sample Selected

(for example, Three transactions over \$100,000 and five transactions between \$50,000 and \$100,000.)

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5. Describe how the sample was selected (i.e., every 10<sup>th</sup> item, or all items over \$100,000 or other method)

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6. Summary of test results and total misstatements (i.e., out of 20 items sampled, two were out of compliance)

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7. Conclude on the acceptability of test results and any modifications to the review plan. (i.e., whether you need to expand the sample and test more transactions, or whether you accept the results)

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Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Agency completing the review: \_\_\_\_\_

## **Appendix C**

### **Accounting Office Billing Contacts/Addresses**

**APPENDIX C  
ACCOUNTING OFFICE BILLING  
CONTACTS/ADDRESSES**

April 2004

Bureau of Land Management  
Attn: Ann Marie Carlson  
Fire & Aviation  
2800 Cottage Way, Room W-1834  
Sacramento, CA 95825

Primary Contact: Ann Marie Carlson  
(916) 978-4446

California Department of Forestry  
Attn: Accounts Receivable  
Accounting Office  
1416 Ninth Street  
P.O. 944246  
Sacramento, CA 94244-2460

Primary Contact: Lourdes Flores  
(916) 653-0986

National Park Service  
Attn: Berkely Yoshida  
Fire Management  
1111 Jackson Street, Suite 700  
Oakland, CA 94607

Primary Contact: Berkely Yoshida  
(808) 985-6100

U.S. Forest Service  
Incident Financial Services  
3070 Camino Heights Drive  
Camino, CA 95709

Primary Contact: Debbie Klippenstein  
(530) 295-5680  
Billing Contact: Sue McGlaughlin  
(530) 295-5683  
Payments Contact: Carmen Galindo  
(530) 295-5685



## **Appendix D**

# **CWBCG and CIIFA Charters and Duties Contacts**

## **CWBCG and CIIFA Charters and Duties**

### **California Wildfire Business Coordinating Group (CWBCG) Charter**

The purpose of the California Wildfire Business Coordinating Group (CWBCG) is to facilitate the cooperation and resolution of cost and financial administrative issues resulting from joint agency fire activities. The common reference authority for cooperating Federal and State agencies is the Cooperative Fire Protection Agreement (CFPA) or 4 part agreement. Individual agency policies and procedures will also be considered in decision(s) and action(s) of the CWBCG.

The CWBCG usually conducts business at joint agency meetings that occur several times a year on an as-needed basis. Attendance at the CWBCG meetings is open to any Agency Representative (AR) having an interest in subjects coming before the CWBCG. Any agency that is signatory to the CFPA has membership in the CWBCG. Each agency with membership in the CWBCG has one vote on any decision(s) or action(s) of the CWBCG.

### **California Wildfire Business Coordinating Group Primary Duties**

The primary duties of the CWBCG are to:

1. Provide a channel of communications for those in administrative positions with interest in fire incident activity.
2. Interpret the financial aspects of the CFPA.
3. Approve or make recommendations on joint agency policies relating to cost or financial issues.
4. Develop financial systems and procedures needed for joint agency fire activities.
5. Give direction and make decisions on joint agency training to be provided in the finance discipline.
6. Interpret and give direction in all business management areas related to incident administration and having multi-agency effect.

### **California Interagency Incident Finance Advisors (CIIFA) Charter**

The California Interagency Incident Finance Advisors is a joint agency working group comprised of representatives from agencies with wildland suppression responsibility, under the authority of the CWBCG. The CIIFA provides a working group with technical, administrative and fire line experience in addition to cost analysis capabilities.

The CIIFA is available to do any staff work that the CWBCG needs accomplished. Such staff work can be detailed analyses, systems development, and drafting of policy and presentation of training.

### **California Interagency Incident Finance Advisors Primary Duties**

The primary duties of the CIIFA include the following:

1. Serve as an advisory group providing oversight and assistance for business management administrative issues to support centers including the California Multi-Agency Coordination Group (CALMAC) and cost share fires.
2. Identify fire finance issues and recommend solutions to the CWBCG.
3. Negotiate and recommend cost share agreements on support centers.
4. Process either billings or payments resulting from settlements on support centers.
5. Develop and present joint agency training until such training is formalized under normal agency training functions.
6. Serve as a source of staff support for CWBCG on any administrative issues identified by CWBCG.

## **California Interagency Incident Financial Advisors Functions During a Siege**

The CIIFA will perform two functions during a siege:

1. Work with CALMAC providing technical assistance on cost sharing for CALMAC, support centers and various orders. In addition, the CIIFA will formulate cost share data for development of a cost share agreement for CALMAC.
2. Implement a travel team to provide oversight and assistance to finance. This team will rotate between the various cost share incidents and support centers to assure consistency between all agreements.

**California Interagency Incident Finance Advisors (CIIFA)**  
**CONTACT LIST** (1/20/05)

**Ron Borda – USFS CIIFA Chair**

Chief, Financial Officer  
19777 Greenley Road  
Sonora, CA 95370  
Office (209) 532-3671 x425  
Pager (209) 397-0343  
Fax (209) 533-0527  
Cell (209) 770-0998  
Home (209) 984-0133  
e-mail: [rborda@fs.fed.us](mailto:rborda@fs.fed.us)

**Ann Marie Carlson – BLM**

Incident Business Management  
Specialist, Fire & Aviation  
2800 Cottage Way, Room W-1834  
Sacramento, CA 95825  
Office (916) 978-4446  
Fax (916) 978-4438  
Cell (916) 496-0518  
Home (916) 725-8943  
e-mail: [acarlson@ca.blm.gov](mailto:acarlson@ca.blm.gov)

**Alan Black - CDF**

Battalion Chief – MVU  
2249 Jamacha Road  
El Cajon, CA 92019  
Office (619) 590-3100  
FAX (760) 731-2283  
Cell (760) 522-9990  
Home (760) 451-0371  
Home FAX (760) 451-0364  
e-mail: [alan.black@fire.ca.gov](mailto:alan.black@fire.ca.gov)

**Paula Osborne - CDF**

Manager, Program & Systems Analysis  
1416 9<sup>th</sup> Street, Rm. 1540-49  
Sacramento, CA 95814  
Office (916) 653-6652  
Fax (916) 653-2556  
Cell (916) 769-6385  
e-mail: [paula.osborne@fire.ca.gov](mailto:paula.osborne@fire.ca.gov)

**Layna Kinsman - USFS**

Acting, Incident Admin. Program Coord  
US Forest Service – Region 5  
1323 Club Drive  
Vallejo, CA 94592  
Office (707) 562-8712  
Fax (707) 562-9045  
Cell (707) 529-0025  
Home (707) 425-7543  
e-mail: [lkinsman@fs.fed.us](mailto:lkinsman@fs.fed.us)

**Berkeley Yoshida - NPS**

Fiscal Control Specialist  
Hawaii Volcanoes NP  
P.O. Box 52  
Hawaii Volcanoes, HA 96718  
Office (808) 985-6100  
Pager (510) 884-3013  
FAX (808) 985-6009  
Cell (510)604-1373  
Home (808) 928-1104  
e-mail: [berkeley\\_yoshida@nps.gov](mailto:berkeley_yoshida@nps.gov)

**Doug Waggoner – F&WS**

Fire Management Officer  
2800 Cottage Way, Room W-2606  
Sacramento, CA 95825  
Office (916) 414-6501  
Fax (916)  
Cell (916) 769-7922  
Home (916) 939-4041  
e-mail: [Doug\\_Waggoner@fws.gov](mailto:Doug_Waggoner@fws.gov)

**Kemberlee Starritt – BIA**

Budget Analyst - Pacific Region  
2800 Cottage Way  
Sacramento, CA 95825  
Office (916) 978-6077  
Fax (916) 978-6081  
Home (916) 565-1322