

# USDA FOREST SERVICE

## GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS

Revised June 18, 2003

# **GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS**

**FISCAL YEAR 2003**

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**INCIDENT ACCRUALS DEFINITION**

An accrual is the amount of the Forest Service’s legal liability for work performed by a vendor, including federal, state, and local entities, but not yet invoiced to or paid by the Forest Service. Federal Government accounting standards require all Federal agencies to record the amount of work accomplished by vendors that has not been invoiced or paid. The Forest Service must accurately record these accruals, often called “accounts payable”, for the Forest Service’s financial statements to be correctly stated. The monetary amount of the delivered goods and services will be entered into FFIS immediately throughout the year.

This guide directs delegated units to record a delivered order in the form of an FFIS receiver document (RC) as the initial recognition of an incident financial transaction. If the transaction is being recorded at the end of a quarter or fiscal year, use the standard voucher (SV) delivered order as directed in this guide and the accompanying matrix.

Although this direction appears to conflict with CFO Bulletin 2003-005, Recording Commitments to Reserve Funds Prior to Obligation, it is not often that incident related costs can be predicted with enough certainty to create a commitment or obligation in advance of the receipt of goods or services. Although we may enter into contracts with various vendors in advance of an incident, the pricing of these contracts is often based on a per unit of goods and services delivered, or a nominal baseline cost, and does not document an agreement of the total cost of goods and services.

However, if any incident transaction is such that the total amount can be accurately recorded in advance, and the estimated amount is \$100,000 or more, then units should record FFIS requisition (RQ ) and obligation (MO) documents prior to the recognition of the RC. The MO document should reference the RQ, and the RC should reference the MO so that these documents liquidate themselves as amounts are obligated and goods and services are received. Similarly, the FFIS payment documents should reference the RC in order to draw down the accounts payable amount in our financial records. Final payments should also be marked as final on the payment line so that the RC will be reduced to zero.

**BASIC ROLES AND RESPONSIBILITIES**

Recent discussions with the Office of Management and Budget (OMB) identified a lack of accurate and timely entry of Forest Service incident related obligations in FFIS. To meet OMB requirements in FY 2003, Regional Offices are required to ensure that properly documented incident accruals (RC documents) are entered into FFIS within 72 hours of the beginning of an incident and updated daily when new activity occurs. The Forest Service Regional Office may delegate the day-to-day operational responsibilities of recording all accruals related to the incident to the unit that is managing the incident.

The only exception to the 72-hour rule will be for incidents covered by the Fire Obligation Demonstration Project, which requires us to record obligations into FFIS within 24 hours. The instructions in this guide for recording incident accruals apply only to incidents that are not part of the Fire Obligation Demonstration Project.

Another responsibility of extreme importance relates to marking payments as final on the line of the FFIS payment document (PV). This is so the remaining amount of the unliquidated accrual will be fully liquidated and our balances for obligations and accounts payable are not overstated. However, do not mark a payment as final unless it is absolutely certain that this is the case. If you determine after the fact that a final payment was not marked final, process a \$0 PV referencing the unliquidated RC line and mark it as final.

Specific responsibilities are discussed below.

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**Incident Teams**

**A. Incident Cost Accounting & Reporting System (ICARS) Requirements**

ICARS will be used where available to track cost data on the incident. In ICARS, every resource is given a default obligation category based on the agency and kind of resource. To assure that costs being recorded in ICARS are accurate, the team should verify for each resource being tracked that the following information is correct:

1. The **Agency** field is accurately entered based on who will pay the resource.

<b>Cost Category</b>	<b>Code for ICARS Agency Field</b>
Emergency Equipment Rental Agreement	PVT
State government resources	Two letter state identifier
Other federal agency resources, excluding OAS Aircraft	Federal Agency
OAS for Aircraft	OAS
AD resources provided by other federal or state agencies	Federal agency or two letter state identifier
AD resources paid at the Emergency Fire Fighter (EFF) Payment Center in Ogden, UT.	Forest Service

2. Post time to the Incident Time System (ITS) **within 72 hours** of the completion of a shift.
3. Enter accurate check in and release dates, and enter release dates **within 24 hours** of resource demobilization.
4. **Reflect the incident state** in the incident table as the two letter state identifier (e.g., OR, WA, CA).
5. For **state** resources that will be paid by the state, confirm that accurate rates are being used, even if they are estimates.

**Incident Teams** (cont.)

**B. Incident Teams will Send Daily Cost Information to the Delegated Incident Unit**

If the Incident Cost Accounting & Reporting System (ICARS) is being used on the incident, then use the ICARS obligations reports to automatically generate daily cost data that will be sent to the delegated incident unit. This should include the summary and detail reports from the ICARS Obligations module. If ICARS is not being used then the daily cost information will have to be based on documentary evidence of a signed agreement between the Forest Service and the vendor, such as emergency equipment rental agreements, invoices, OF-288s, etc., for goods and services received. However, note the cut off dates in the matrix for the end of the quarter and end of the fiscal year. By the close of business on these dates, incident teams should send a cost estimate for the remaining days of the month, and discontinue sending daily estimates until the first day of the following month. This is to ensure that our quarterly financial statements reflect end of the month cost information before our financial systems close for end of the quarter and fiscal year processing.

**C. Other Costs**

Incident teams are also responsible for tracking other types of costs that are not mentioned above. However, they will not be responsible for tracking these other costs for the purposes of creating cost accruals in the Forest Service's financial system. Examples of these other costs are listed below.

- Military
- International personnel
- PCMS
- Cache (base the amount of the obligation on the purchase of supplies)
- Retardant (base the amount of the obligation on the purchase of supplies)
- Forest Service Salary
- Working Capital Fund costs
- Claims
- Travel
- Other Federal Agency costs that are not related to the Office of Aircraft Services or that will not be billed back to us via the National Finance Center's IPAC process.

**D. Payment Documents**

Incident teams will continue to send all original payment documents via overnight mail to the incident unit, which will forward them to the payment unit or payment center.

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**Incident Unit**

As stated earlier, these procedures pertain to incidents which are not part of the Fire Obligation Demonstration Project. The incident unit will take the following action to record accruals for incident costs, depending on whether a Type I or Type II incident team is assigned to the incident (options A1 and A2) or not (option B). A third option (C) is necessary if the accrual is incurred at the end of the quarter or year end and the subsequent payment transaction will be generated by a feeder (PCMS, PRCH, Travel, etc).

**A. Set Up an FFIS Receiver (RC) Document as Soon as a Team is Assigned to an Incident.**

**1. Accruals with Other Federal Agencies Which Will Bill the Forest Service through IPAC**

The delegated incident unit should create one FFIS receiver document (RC) per incident and per federal agency to account for each federal agency that will bill the Forest Service through IPAC. An example is an accrual incurred from the Department of Interior, Office of Aircraft Services (OAS) for local use helicopters and local use fixed wing aircraft. Update the amount of the RC line on a daily basis based on the ICARS obligations report to reflect the total accruals reported from the incident team. Specialized RC header and line requirements are shown below, using OAS aircraft as an example.

<b>REQUIREMENTS FOR RC HEADER</b>	
<b>RC HEADER FIELD</b>	<b>CONTENT</b>
Transaction Code	RC
Document ID	6 position prestructured job code + 2 digit fiscal year code + agency identification e.g., P6000103OAS
Vendor Code	Federal agency vendor code, e.g., 14010002FO A
Received By	Name of Incident

<b>RC LINE FIELD</b>	<b>CONTENT</b>
Line Number	001 (do not create other lines)
Transaction Type	01
Budget Org	Organization used in the PJOB record
BOC/SUB	2541
Job Number	PJOB code
Desc	Incident Cost Category

<b>RC Line #</b>	<b>Incident Cost Category</b>	<b>BOC</b>
001	OAS Aircraft (vendor 14010002FO A)	2541

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**Incident Unit (cont.)**

**2. All Other Accruals.**

The delegated incident unit should also create one FFIS receiver document (RC) for each incident to account for the receipt of goods or services from contracts, ADs, state resources, supplies and materials not purchased through PCMS, or miscellaneous goods and services that are procured from local vendors. Create one line for each of the cost categories indicated on the next page. Update the amount of the RC line on a daily basis based on the ICARS obligations report to reflect accruals reported from the incident team. For casual hires (ADs), you should also decrease the amount on the appropriate RC line as needed for payments made by the EFF Payment Center in Region 4, which will send payment summaries by job code to the FFIS web site. Specialized RC header and line requirements are shown below.

<b>REQUIREMENTS FOR RC HEADER</b>	
<b>RC HEADER FIELD</b>	<b>CONTENT</b>
Transaction Code	RC
Document ID	6 position prestructured job code + 2 digit fiscal year code (e.g., P6000103)
Vendor Code	FS FIREOBL (be sure to use a space after the FS letters)
Received By	Name of Incident

<b>REQUIREMENTS FOR RC LINE</b>	
<b>RC LINE FIELD</b>	<b>CONTENT</b>
Line Number	Use according to chart below
Transaction Type	01
Budget Org	Organization used in the PJOB record
BOC/SUB	Budget object code for the RC line number and obligation type, as shown in the chart below
Job Number	PJOB code
Desc	Incident Cost Category from chart below

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**Incident Unit (cont.)**

For contracts, casual hires (ADs), state resources, supplies and materials not purchased through PCMS, and all other miscellaneous incident costs paid locally, the following RC line numbers and budget object codes should be used. .

<b>RC Line Number</b>	<b>Incident Cost Category</b>	<b>Budget Object Code</b>
001	Emergency Equipment Rental Agreement or National Contracts (excluding Aircraft)	2540
002	Helicopters (Local and National)-exclude Office of Aircraft Services (OAS)	2541
003	Fixed Wing (Local and National)-exclude OAS	2541
004	Casual Hires (ADs)	1193
005	State Costs from the Incident State	2551
006	State Costs from Other States	2551
007	All Other Miscellaneous Incident Costs Paid Locally	2670

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**Incident Unit (cont.)**

**B. No Incident Team Assigned – Type III or ABCD Incidents**

If no incident team is assigned, make payments or send all payment documents to the appropriate payment center as soon as possible. The delegated incident unit should create a commitment, obligation, or accrual only if payments will not be made within 7 days of the receipt of goods or services. If payment will not be made within 7 days, follow steps 1 or 2 below, followed by 3.

1. Obtain an estimate of the services received, create an RC, and update it daily, using the following requirements. The delegated incident unit shall establish one FFIS receiver document (RC) to handle all Type III or miscellaneous ABCD fires for the fiscal year. A unique P code has been created for each Region to use for these fires, and a unique document numbering scheme for the receiver document is illustrated below. Create one line for each of the cost categories indicated on the next page. For casual hires (ADs), decrease the amount on the appropriate RC line as needed for payments made by the EFF Payment Center in Region 4, which will send payment summaries by job code to the FFIS web site.

<b>REQUIREMENTS FOR RC HEADER</b>	
<b>RC HEADER FIELD</b>	<b>CONTENT</b>
Transaction Code	RC
Document ID	UUPX5555FY, where UU represents the unit within the Region followed by the unique ABCD fire job code PX5555FY, where X represents the Region and FY represents the fiscal year. (e.g., 15P5555503 would be used for RRUU 0515 entering an RC during fiscal year 2003).
Vendor Code	FS FIREOBL (be sure to use a space after the FS letters)
Received By	Name of Incident

<b>REQUIREMENTS FOR RC LINE</b>	
<b>RC LINE FIELD</b>	<b>CONTENT</b>
Line Number	Use according to chart below
Transaction Type	01
Budget Org	Organization used in the PJOB record
BOC/SUB	Budget object code for the RC line number and obligation type, as shown in the chart below
Job Number	PJOB code
Desc	Incident Cost Category from chart below

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### Incident Unit (cont.)

For contracts, casual hires (ADs), state resources, supplies and materials not purchased through PCMS, and miscellaneous incident costs paid locally, the following RC line numbers and budget object codes should be used:

<b>RC Line Number</b>	<b>Incident Cost Category</b>	<b>Budget Object Code</b>
001	Emergency Equipment Rental Agreement or National Contracts (excluding Aircraft)	2540
002	Helicopters (Local and National)-exclude Office of Aircraft Services (OAS)	2541
003	Fixed Wing (Local and National)-exclude OAS	2541
004	Casual Hires (ADs)	1193
005	State Costs from the Incident State	2551
006	State Costs from Other States	2551
007	All Other Miscellaneous Incident Costs Paid Locally	2670

2. Obtain an estimate for the entire incident and set up a commitment (RQ) document. Once the documentation requirements are sufficient, set up an obligation (MO) document in FFIS and reference the RQ. Documentation requirements for creating an obligation should include written evidence of an agreement between the Forest Service and a vendor. Use the same document ID scheme discussed above so that payment units and centers can locate and reference the obligation if needed.
3. Reference any payments to the RC or the MO, and always mark the final payment as final on the payment line.

**Incident Unit (cont.)**

**C. Accruals Incurred at Year End When the Subsequent Payment Transaction will be Generated by a Feeder**

For the most part, this scenario will apply to centrally billed accounts, travel vouchers, working capital fund vehicle use, and cache transactions. In these cases, the matrix instructs users to create an FFIS standard voucher document (SV). The SV should be established to reverse in October. The SV must be monitored, even if it is assigned a reversal period when established. If a payment is processed "against" funds on an SV and the document was not reversed, the SV must be modified down so as not to report spending twice.

**D. Send Payment Documents to the Appropriate Payment Unit or Payment Center**

All original payment documents will be sent via overnight mail to the appropriate payment unit or payment center. Individual units will no longer process Emergency Equipment Rental Agreement (EERA) payments. If an EERA designates a specific payment office or payment center, payment documentation will be forwarded to that office. Otherwise they will be sent to the following EERA Payment Centers as follows:

<b>Incident Location</b>	<b>Send To</b>
Regions 1 and 9	Region 1 EERA Payment Center
Regions 2, 3, and 8	Region 3 EERA Payment Center
Region 4 and Fire Obligations Pilot	Region 4 EERA Payment Center
Regions 5, 6, and 10	Region 5 EERA Payment Center

Incident units should maintain copies of all payment documents that have been forwarded. See page 15 for the address of each EERA payment center.

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### Paying Units & Payment Centers

Paying Units and Payment Centers will create RC documents in the following instances:

- State or local resources on out-of-state, non Forest Service fires,
- State or local costs associated with incidents occurring from October 1 through the release date of this guide for which no RCs were created,
- Retardant,
- Unpaid contractor claims validated by a contracting officer,
- Reimbursable costs incurred by regular military units, and
- Reimbursable costs incurred by international personnel, less non-reimbursable purchases.

Payment centers and paying units will reference the RCs established by the delegated incident unit when paying fire accruals. For incidents that do not have a team assigned and thus do not have an established RC, payments to the prestructured job code will be made without reference to an RC.

Since the RC number will be standardized, it will be possible to default all payments to reference an RC with the same number as the prestructured job code. If there is no such RC the document will reject and the RC reference will need to be removed.

The specialized line instructions for payments are detailed below. It is very important to mark the partial/final indicator as F for final on the line of the payment document if you are making a final payment. This is so the remaining amount of the unliquidated accrual will be fully liquidated. If you determine after the fact that a final payment was not marked final, process a \$0 PV referencing the unliquidated RC line and mark it as final.

Payment Voucher Line requirements:

<b>REQUIREMENTS FOR PV LINE</b>	
<b>Payment Voucher Line Field</b>	<b>Content</b>
REF DOC #:	Document number of the RC being referenced (e.g., RC P6000103)
Trans Type:	01
Ref Line:	Specific RC line number that is being paid.
P/F	P for any payment that is not the final payment, F for the final payment
Description	Description used in the referenced line of the RC document.

**INCIDENT ACCRUALS MATRIX DESCRIPTION**

The Incident Accruals Matrix displays the costs that occur during an incident and the responsibilities of the incident team (Columns B and E of the matrix), the delegated incident unit (Columns C and F) and the paying unit or payment center (Columns D and G of the matrix) for ensuring that accruals are recognized within 72 hours and that proper payment documents are submitted and processed.

Incident teams, delegated incident units, paying units, and payment centers should work together to capture and monitor all accruals in the FFIS system within 72 hours. The matrix is designed to display requirements for accruals and payments during the entire fiscal year, with critical dates highlighted for month end and year-end closing. All financial transactions from an incident need to be accounted for by the end of the fiscal year, either through a payment, obligation, or accrual document.

Cost estimates can be received from the incident team or other areas where the costs are generated or tracked. Becoming familiar with these potential locations early during an incident will facilitate the orderly and accurate recording of all financial events associated with the incident.

If your incident starts after the cutoff dates listed in the matrix, you will still need to provide accrual and/or payment information. Where the matrix calls for an estimate for the remainder of the year, provide an estimate, as soon as feasible, from the incident start date to September 30.

See the **Incident Accrual Matrix** in the Appendix.

**INCIDENT ACCRUAL MATRIX - SUPPLEMENTAL BLOCK INSTRUCTIONS**

Use the number and alpha letter to find the appropriate block in the Incident Accrual Matrix.

**2. A. NATIONAL CONTRACTS:**

See national contract list enclosed for vendor names and paying office.

The Order/Invoice Form numbers for the contracts are:

1. Daily Meal Order/Invoice Mobile Food Services, 1276-A, Boise National Forest-Fiscal and Accounting – Contracting Officer (blue copy); Daily Meal Order/Invoice Mobile Food Services (Continuation Sheet), 1276-B, Boise National Forest-Fiscal and Accounting – Contracting Officer (blue copy)
2. Daily Shower Order/Invoice Mobile Shower Facilities, 1276-C, Boise National Forest-Fiscal and Accounting – Contracting Officer (blue copy); Daily Shower Order/Invoice Mobile Shower Facilities (Continuation Sheet), 1276-D, Boise National Forest-Fiscal and Accounting - Contracting Officer (blue copy)
3. National Mobile Commissary Services, Payment Invoice, NFES 2600, Daily Commissary Issue Record, NFES 2180

**5.A. FIXED WING AIRCRAFT**

NATIONAL CONTRACT AIRCRAFT within this row are:

1. Air tankers
2. Helicopter Service, Call When Needed (CWN) Type I
3. Emergency Helicopter Service, CWN Type I
4. Standard Helicopter Service, CWN Type II
5. Emergency Helicopter Service, CWN Type II
6. Limited Helicopter Service, CWN Type I
7. Limited Helicopter Service, CWN Type II
8. Exclusive Use Helicopter, Type II

See national contract list for vendor names and paying unit.

LOCAL AIRCRAFT within this row are:

1. Air tankers
2. Exclusive and CWN Helicopter Service, Type III
3. Smokejumper aircraft
4. Light fixed wing (air attack, lead planes, point-to-point ferry)

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**19.A.** Cache Replacement, Refurbishment, and Transportation

**19.G.** PAYING FOREST/UNIT will obligate only actual orders issued for replacement (consumables, durables, and accountable) of goods used on a self-reversing SV undelivered obligation document by COB on September 24. This means a legal binding contract or purchase document exists.

Refurbishment charges may be levied in advance for the purpose of billing a third party, if the cache has developed such a rate. This does not constitute a legal obligation for the refurbishment work itself.

Actual costs of refurbishment will be obligated in the fiscal year where this cost is actually incurred. This may involve having to set up the same incident job code in the succeeding fiscal year to capture costs that are incurred in the latter year (where the legal obligation of the government is made).

**21.A.** REGULAR MILITARY costs are paid by the Forest Service except to the extent that they are reimbursable. Refer to the Military Use Handbook NFES 2175, Chapter 100, for a description of reimbursable and non-reimbursable costs.

**22.A.** INTERNATIONAL PERSONNEL costs are paid by the Forest Service except to the extent that they are reimbursable. International Incident Business Guidelines can be obtained from the National Interagency Fire Center, Forest Service Administrative Officer.

**FOREST SERVICE PAYMENT CENTERS**

**National Interagency Fire Center**

Attn: USDA Forest Service - Fiscal  
3833 S. Development Ave.  
Boise, ID 83705

**Boise National Forest**

Attn: Fiscal and Accounting  
1249 S. Vinnell Way, Ste 200  
Boise, ID 83709

USDA Forest Service

**EFF Pay Center**

324 25th Street  
Ogden, UT 84401  
FAX: 801-625-5862  
Phone: 801-625-5864

USDA Forest Service

**Region 1 Emergency Equipment Rental Agreement (EERA) Payment Center**

Aerial Fire Depot  
5765 West Broadway Street  
Missoula, Mt 59808-9361

USDA Forest Service

**Region 3 EERA Payment Center**

Fiscal and Accounting Services  
Attn: Ralph Ramos  
333 Broadway Blvd. SE  
Albuquerque, NM 87102

USDA Forest Service

**Region 4 EERA Payment Center**

324 25<sup>th</sup> Street  
Ogden, UT 84401  
FAX (801) 625-5862

USDA Forest Service

**Region 5 EERA Payment Center**

Incident Financial Services  
Attn: Debbie Klippenstein  
100 Forni Road  
Placerville, CA 95667

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<b>NATIONAL CONTRACT LIST</b>		
<b>VENDOR NAME</b>	<b>CONTRACT ITEM / SERVICE</b>	<b>PAYING UNIT</b>

Mobile Food Service:

Big Sky Mobile Catering	Mobile Food Contract	Boise NF
Bishop Services, Inc.	Mobile Food Contract	Boise NF
Blagg’s Food Service	Mobile Food Contract	Boise NF
Cattleman’s Meat Co.	Mobile Food Contract	Boise NF
Houston’s Trail’s End	Mobile Food Contract	Boise NF
Nuway-Nuway Catering	Mobile Food Contract	Boise NF
OK’s Cascade Company	Mobile Food Contract	Boise NF
Port-A-Pit Catering	Mobile Food Contract	Boise NF
Stewart’s Firefighting Catering, Inc.	Mobile Food Contract	Boise NF
Z-Best Company	Mobile Food Contract	Boise NF

Mobile Shower Facilities:

AAA Mobile Showers	Shower Facilities Contract	Boise NF
Abel Fire Equipment	Shower Facilities Contract	Boise NF
Action Sanitary Inc.	Shower Facilities Contract	Boise NF
Ben Porta Showers	Shower Facilities Contract	Boise NF
Bishop Sanitary Service	Shower Facilities Contract	Boise NF
Bishop Services Inc.	Shower Facilities Contract	Boise NF
El Dorado Shower & Water	Shower Facilities Contract	Boise NF
Grayback Forestry Inc.	Shower Facilities Contract	Boise NF
Kern Valley Portable Showers	Shower Facilities Contract	Boise NF
Mountain Mist Showers	Shower Facilities Contract	Boise NF
Nuway-Nuway Sanitation	Shower Facilities Contract	Boise NF
OK’s Cascade Company	Shower Facilities Contract	Boise NF
Rocky Mountain Shower	Shower Facilities Contract	Boise NF
Snake River Showers and Water	Shower Facilities Contract	Boise NF

Mobile Commissary:

Drews Boots & Commissary, Inc.	Mobile Commissary Contract	Boise NF
Emergency Services, Inc.	Mobile Commissary Contract	Boise NF
Exceptional Fire	Mobile Commissary Contract	Boise NF
Martinez & Stirling Commissary	Mobile Commissary Contract	Boise NF
North Bay Enterprises	Mobile Commissary Contract	Boise NF
Northwest Contractors	Mobile Commissary Contract	Boise NF
To be awarded	Mobile Commissary Contract	Boise NF
To be awarded	Mobile Commissary Contract	Boise NF

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<b>VENDOR NAME</b>	<b>CONTRACT ITEM / SERVICE</b>	<b>PAYING UNIT</b>
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Fire Retardant:

Astaris, L.L.C.	Retardant Contract	using incident
Fire Trol Holdings, L.L.C	Retardant Contract	using incident
Hunot Retardant Company	Retardant Contract	using incident
Astaris, L.L.C.	Portable Retardant Base	using incident
Fire Trol Holdings, L.L.C	Portable Retardant Base	using incident

Airtankers:

Aero Flight Corporation	Airtanker Contract	AT Host Unit
Aero Union Corporation	Airtanker Contract	AT Host Unit
Ardco, Inc.	Airtanker Contract	AT Host Unit
Hawkins & Powers Aviation	Airtanker Contract	AT Host Unit
Minden Air Corporation	Airtanker Contract	AT Host Unit
Neptune Aviation Services	Airtanker Contract	AT Host Unit
T.B.M., Inc.	Airtanker Contract	AT Host Unit

Standard Type I Helicopter Service:

Columbia Helicopters Inc.	Helicopter, CWN Type I	Boise NF
Geo Seis Helicopters Inc.	Helicopter, CWN Type I	Boise NF
Pacific Helicopter Tours, Inc.	Helicopter, CWN Type I	Boise NF

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<b>VENDOR NAME</b>	<b>CONTRACT ITEM / SERVICE</b>	<b>PAYING UNIT</b>
<u>Standard Type II Helicopter Service:</u>		
Aerowest Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Agrotors Inc.	Helicopter, CWN Type II	Boise NF
Air Logistics of AK Inc.	Helicopter, CWN Type II	Boise NF
Air Resources, Inc.	Helicopter, CWN Type II	Boise NF
Aircrane, Inc.	Helicopter, CWN Type II	Boise NF
Aris Helicopters LTD	Helicopter, CWN Type II	Boise NF
Classic Helicopters	Helicopter, CWN Type II	Boise NF
Construction Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Crew Concepts Inc.	Helicopter, CWN Type II	Boise NF
ERA Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Evergreen Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Five State Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Heli Jet Corporation	Helicopter, CWN Type II	Boise NF
Helicopter Express, Inc.	Helicopter, CWN Type II	Boise NF
Helicopter Transport Serv.	Helicopter, CWN Type II	Boise NF
Helimax Aviation, Inc.	Helicopter, CWN Type II	Boise NF
Heliqwest	Helicopter, CWN Type II	Boise NF
Heliworks, Inc.	Helicopter, CWN Type II	Boise NF
Hillcrest Aircraft Company, Inc.	Helicopter, CWN Type II	Boise NF
Hillsboro Aviation, Inc.	Helicopter, CWN Type II	Boise NF
Houston Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Idaho Helicopters	Helicopter, CWN Type II	Boise NF
Intermountain Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Kachina Aviation	Helicopter, CWN Type II	Boise NF
McMahon Services, Inc.	Helicopter, CWN Type II	Boise NF
Midwest Helicopter Airways, Inc.	Helicopter, CWN Type II	Boise NF
Pacific Helicopter Tours, Inc.	Helicopter, CWN Type II	Boise NF
Pirate Airlift Construction Heli.	Helicopter, CWN Type II	Boise NF
River City Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Rogers Helicopters Inc.	Helicopter, CWN Type II	Boise NF
San Joaquin Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Shasta Aviation Corp, dba Crescent	Helicopter, CWN Type II	Boise NF
Silverhawk Aviation, LLC	Helicopter, CWN Type II	Boise NF
Summit Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Temsco Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Trinity Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Western Airways Inc.	Helicopter, CWN Type II	Boise NF

**GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2003**

<b>VENDOR NAME</b>	<b>CONTRACT ITEM / SERVICE</b>	<b>PAYING UNIT</b>
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Limited Type I Helicopter Service:

Billings Flying Service, Inc.	Helicopter, CWN Type I	Boise NF
Carson Helicopters	Helicopter, CWN Type I	Boise NF
Colombia Helicopters, Inc.	Helicopter, CWN Type I	Boise NF
Croman Corporation	Helicopter, CWN Type I	Boise NF
ERA Aviation, Inc.	Helicopter, CWN Type I	Boise NF
Erickson Air Crane, Inc.	Helicopter, CWN Type I	Boise NF
Evergreen Helicopters, Inc.	Helicopter, CWN Type I	Boise NF
Firehawk Helicopters, Inc.	Helicopter, CWN Type I	Boise NF
Heavy Lift Helicopters	Helicopter, CWN Type I	Boise NF
Helicopter Transport Serv. Inc.	Helicopter, CWN Type I	Boise NF
Heliqwest International, Inc.	Helicopter, CWN Type I	Boise NF
Mountain West Helicopters, LLC	Helicopter, CWN Type I	Boise NF
Rainier Heli-Lift, Inc.	Helicopter, CWN Type I	Boise NF
Siller Brothers, Inc.	Helicopter, CWN Type I	Boise NF
Superior Helicopters, LLC	Helicopter, CWN Type I	Boise NF
Woody Contracting, Inc.	Helicopter, CWN Type I	Boise NF

Limited Type II Helicopter Service:

Archer Aviation, Inc.	Helicopter, CWN Type II	Boise NF
Billings Flying Service	Helicopter, CWN Type II	Boise NF
Central Copters, Inc.	Helicopter, CWN Type II	Boise NF
Colombia Basin Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Grizzly Mountain Aviation	Helicopter, CWN Type II	Boise NF
Hawkins & Powers Aviation	Helicopter, CWN Type II	Boise NF
Helicopter Transport Services, Inc.	Helicopter, CWN Type II	Boise NF
Heliqwest International, Inc.	Helicopter, CWN Type II	Boise NF
Hiline Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Idaho Helicopters Inc.	Helicopter, CWN Type II	Boise NF
JC Helicopter Services, LLC	Helicopter, CWN Type II	Boise NF
Leading Edge Aviation, LLC	Helicopter, CWN Type II	Boise NF
Minuteman Aviation Inc.	Helicopter, CWN Type II	Boise NF
Panhandle Helicopter	Helicopter, CWN Type II	Boise NF
PJ Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Precision Helicopters, LLC	Helicopter, CWN Type II	Boise NF
Rogers Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Salmon River Helicopters	Helicopter, CWN Type II	Boise NF
San Joaquin Helicopters	Helicopter, CWN Type II	Boise NF
Skyline Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Smokey Mountain Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Southern Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Tamarack Air Services	Helicopter, CWN Type II	Boise NF

**GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2003**

VENDOR NAME	CONTRACT ITEM / SERVICE	PAYING UNIT
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Limited Type II Helicopter Service continued:

Terra Helicopters Inc.	Helicopter, CWN Type II	Boise NF
Vigilante Helicopters, Inc.	Helicopter, CWN Type II	Boise NF
Westwind Helicopters	Helicopter, CWN Type II	Boise NF

Type 2, 2-IA Crews:

Ferguson Management Co.	Crews, Type 2, 2-IA	Boise NF
Firestorm Wildland Fire	Crews, Type 2, 2-IA	Boise NF
GFP Enterprises, Inc.	Crews, Type 2, 2-IA	Boise NF
GH Ranch, LLC	Crews, Type 2, 2-IA	Boise NF
Grayback Forestry, Inc.	Crews, Type 2, 2-IA	Boise NF
Lost River Fire Mgmt.	Crews, Type 2, 2-IA	Boise NF
Miller Timber Services	Crews, Type 2, 2-IA	Boise NF
Mountain Forestry	Crews, Type 2, 2-IA	Boise NF
Ore-Cal Fire Suppression	Crews, Type 2, 2-IA	Boise NF
PatRick Environmental, Inc.	Crews, Type 2, 2-IA	Boise NF
Skookum Reforestation	Crews, Type 2, 2-IA	Boise NF
Washburn Contract services	Crews, Type 2, 2-IA	Boise NF

Wildland Fire Engines:

AJH, Inc.	Wildland Engines	FS-NIFC
Alpine Wildfire Services, Inc.	Wildland Engines	FS-NIFC
Bridger Fire, Inc.	Wildland Engines	FS-NIFC
Chewach Enterprises	Wildland Engines	FS-NIFC
Eagle Cap Contracting	Wildland Engines	FS-NIFC
Eagle Pass Reforestation	Wildland Engines	FS-NIFC
Ferguson Management Co.	Wildland Engines	FS-NIFC
Fires-R-Us, LLC	Wildland Engines	FS-NIFC
GFP Enterprises, Inc.	Wildland Engines	FS-NIFC
GH Ranch, LLC	Wildland Engines	FS-NIFC
Grayback Forestry, Inc.	Wildland Engines	FS-NIFC
M-C Firebreak	Wildland Engines	FS-NIFC
Ore-Cal Fire Suppression	Wildland Engines	FS-NIFC
NorthTree Fire International	Wildland Engines	FS-NIFC
Pacific Habitat & Fire	Wildland Engines	FS-NIFC
Pacific Wildfire	Wildland Engines	FS-NIFC
PatRick Environmental, Inc.	Wildland Engines	FS-NIFC
Pitt Wildfire Suppression	Wildland Engines	FS-NIFC
Pro-Temps, Inc.	Wildland Engines	FS-NIFC
Red Rock Fire	Wildland Engines	FS-NIFC
Rock Hill Fire Corp.	Wildland Engines	FS-NIFC

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<b>VENDOR NAME</b>	<b>CONTRACT ITEM / SERVICE</b>	<b>PAYING UNIT</b>
<u>Wildland Fire Engines: (cont.)</u>		
S&L Wildfire Services	Wildland Engines	FS-NIFC
Sherr Price Wildfire	Wildland Engines	FS-NIFC
Support Fire Services	Wildland Engines	FS-NIFC
Task Force One (First Strike TF1)	Wildland Engines	FS-NIFC
Timmermann Wildland Fire	Wildland Engines	FS-NIFC
Utah Fire Company, Inc.	Wildland Engines	FS-NIFC
Wildland Services, Inc.	Wildland Engines	FS-NIFC
Wood's Fire & Emergency Services	Wildland Engines	FS-NIFC

**\*NOTE: NATIONAL CONTRACTS WERE BEING UPDATED/AWARDED AT THE TIME OF THIS PUBLICATION. ALWAYS REFER TO THE CONTRACT TO ENSURE SUBMISSION OF INVOICES TO THE CORRECT PAYING UNIT.**

## GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2003

### POINTS OF CONTACT FOR INCIDENT OBLIGATION AND PAYMENT QUESTIONS

The following names are provided to facilitate responding to questions surrounding incident costs, gathering and estimating costs, paying units, audit requirements, obligation requirements, and how to process payments or create an obligation.

If the individual you contact does not have an answer, they will inquire with a subject matter expert and respond back to you, or put you in touch with a subject matter expert.

INCIDENT ADMINISTRATION / BUSINESS PRACTICES COORDINATORS			
Region/Unit	Name	Telephone	E-mail
Region 1	Roberta Whitlock	406-329-3331	<a href="mailto:rwhitlock@fs.fed.us">rwhitlock@fs.fed.us</a>
Region 2	Sue Muir	303-275-5316	<a href="mailto:smuir@fs.fed.us">smuir@fs.fed.us</a>
Region 3	Billy Zamora	505-842-3170	<a href="mailto:bzamora@fs.fed.us">bzamora@fs.fed.us</a>
Region 4	Janette Archibeque	801-625-5805	<a href="mailto:jarchibeque@fs.fed.us">jarchibeque@fs.fed.us</a>
Region 5	Sheri Elliott	707-562-8711	<a href="mailto:selliott@fs.fed.us">selliott@fs.fed.us</a>
Region 6	Paul Rose	503-808-2466	<a href="mailto:prose@fs.fed.us">prose@fs.fed.us</a>
Region 8	Liz Kinney	404-347-2528	<a href="mailto:ekinney@fs.fed.us">ekinney@fs.fed.us</a>
Region 9	Darrell Woods	414-297-3726	<a href="mailto:dlwoods@fs.fed.us">dlwoods@fs.fed.us</a>
Region 10	Ron Knowles	907-743-9462	<a href="mailto:rknowles@fs.fed.us">rknowles@fs.fed.us</a>
IITF	Gayle Hueth	787-766-5335 ex.115	<a href="mailto:ghueth@fs.fed.us">ghueth@fs.fed.us</a>
NA	Steven R. Davis	610-557-4161	<a href="mailto:srdavis@fs.fed.us">srdavis@fs.fed.us</a>
NE	Terry Gross	610-557-4215	<a href="mailto:tgross@fs.fed.us">tgross@fs.fed.us</a>
WO-AQM	MaryAnne Ward	703-605-4823	<a href="mailto:mward@fs.fed.us">mward@fs.fed.us</a>
WO-FAM	Virginia Heerwagen	202-205-0908	<a href="mailto:vheerwagen@fs.fed.us">vheerwagen@fs.fed.us</a>
WO-FAM	Emmy Ibison	406-329-3463	<a href="mailto:eibison@fs.fed.us">eibison@fs.fed.us</a>
WO-FAM-NIFC	Tory Majors	208-387-5608	<a href="mailto:tmarjors@fs.fed.us">tmarjors@fs.fed.us</a>

**GUIDE FOR RECORDING INCIDENT ACCRUALS AND PAYMENTS – FY 2003**

**POINTS OF CONTACT FOR INCIDENT OBLIGATION AND PAYMENT QUESTIONS**

<b>FINANCIAL MANAGEMENT INCIDENT ACCRUALS TECHNICAL CONTACTS</b>			
<b>Region / Unit</b>	<b>Name</b>	<b>Telephone</b>	<b>E-mail</b>
Region 1	Jan Mclaren	406-329-3275	<a href="mailto:jmclaren@fs.fed.us">jmclaren@fs.fed.us</a>
Region 2	Karen Ondish	303-275-5269	<a href="mailto:kondish@fs.fed.us">kondish@fs.fed.us</a>
Region 3 (1 <sup>st</sup> )	Laura Chavez	505-842-3367	<a href="mailto:lachavez@fs.fed.us">lachavez@fs.fed.us</a>
Region 3 (2 <sup>nd</sup> )	Stephanie L. Roberts	505-842-3175	<a href="mailto:slroberts02@fs.fed.us">slroberts02@fs.fed.us</a>
Region 4	Cheryl Bartlett	801-625-5334	<a href="mailto:cbartlett@fs.fed.us">cbartlett@fs.fed.us</a>
Region 5	Susan Millsap	707-562-8827	<a href="mailto:smillsap@fs.fed.us">smillsap@fs.fed.us</a>
Region 6	Debbie Litchfield	503-808-2334	<a href="mailto:dlitchfield@fs.fed.us">dlitchfield@fs.fed.us</a>
Region 8 (1 <sup>st</sup> )	Dennis Wolfe	404-347-2660	<a href="mailto:dwolfe@fs.fed.us">dwolfe@fs.fed.us</a>
Region 8 (2 <sup>nd</sup> )	Sherry Reaves	404-347-2692	<a href="mailto:sreaves@fs.fed.us">sreaves@fs.fed.us</a>
Region 9	Barbara Hermanson	414-297-3943	<a href="mailto:bhermanson@fs.fed.us">bhermanson@fs.fed.us</a>
Region 10	Ray Howard	907-586-8731	<a href="mailto:rhowardjr@fs.fed.us">rhowardjr@fs.fed.us</a>
Forest Products Lab	Barbara Wolfe	(608) 231-9290	<a href="mailto:bwolfe@fs.fed.us">bwolfe@fs.fed.us</a>
IITF	Patricia Weaver	787-766-5335 ext. 110	<a href="mailto:paweaver@fs.fed.us">paweaver@fs.fed.us</a>
NE/NA	Terry Gross	610-557-4215	<a href="mailto:tgross@fs.fed.us">tgross@fs.fed.us</a>
WO Systems	Tanya Sharratt	503-808-2315	<a href="mailto:tlsharratt@fs.fed.us">tlsharratt@fs.fed.us</a>
WO Operations			
WO Help Desk	All employees	703-605-4357	WO FFIS Help Desk