

INTERAGENCY INCIDENT BUSINESS MANAGEMENT HANDBOOK

CHAPTER 80 – COST ACCOUNTING AND REPORTING

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CHAPTER 80 – COST ACCOUNTING AND REPORTING

This chapter governs the development, distribution, and use of incident cost estimates. It also provides guidelines for implementing cost analysis procedures to monitor incident cost-containment.

80.04 – Responsibilities.

1. Agency Administrator is responsible for:
 - A. Establishing cost objectives and actively participating in cost monitoring procedures.
 - B. Providing financial oversight and review of incident generated cost data in accordance with the Delegation of Authority and the Wildland Fire Situation Analysis (WFSA).
 - C. Establishing cost share agreements and determining the cost share period as appropriate.
2. Incident Commander is responsible for:
 - A. Managing the incident by the most practical and economical means consistent with the resource values threatened.
 - B. Providing review and documentation of incident costs per incident agency requirements.
 - C. Documenting cost containment actions implemented by the IMT and submitting to Agency Administrator for review and comment.
3. Administrative Representative is responsible for:
 - A. Informing or advising incident personnel of accrual requirements and establishing procedures for notifying other units of their applicable incident costs.
 - B. Ensuring validation of incident cost share agreements with master cooperative agreement and agency policy.

4. Incident Business Advisor is responsible for:
 - A. Providing advice to the Agency Administrator if there is a need for cost apportionment personnel or additional cost analysis beyond what the incident management team (IMT) is providing.
 - B. Reviewing and/or assisting in the development of cost share agreements.
 - C. Communicating the Agency Administrator's requirements for cost tracking and containment requirements to the IMT.
 - D. Providing incident agency-specific cost information to the Finance/Administration Section Chief.
5. Finance/Administration Section Chief is responsible for:
 - A. Ensuring cost data is submitted to incident agency and included in accrual reports, as required.
 - B. Furnishing updated cost data on a daily basis to the Planning Section for inclusion in the Incident Status Summary, ICS 209.
 - C. Providing resource cost information to the IMT that can be utilized to manage resources, implement cost-containment measures, and develop costs for strategic alternatives.
 - D. Ensuring costs are tracked and documented per cost share agreements.
 - E. Preparing and validating cost share information.
6. Cost Unit Leader is responsible for:
 - A. Developing incident component cost estimates in the absence of a geographic area supplement.
 - B. Coordinating with incident cost centers to gather on and off incident cost information.
 - C. Developing current and projected incident costs.

D. Analyzing incident resource cost information, including the evaluation and tracking of inefficient and uneconomical operations and communicating information to the IMT through the FSC.

E. Providing information to the IMT, incident agency and the agency responsible for payment, as requested, e.g., management information reports, accrual reports.

7. Incident management team is responsible for:

A. Providing cost information on a daily basis to the Cost Unit Leader in the manner and within the time frame requested.

B. Identifying areas of incident management activities where cost-containment measures can be improved and for providing input to the IC.

80.05 – Definitions. Definitions used throughout this handbook are located in the Zero Code.

1. Accrual Reports. Cost reports utilized for financial obligation purposes.

2. Agency-Specific Costs. Costs incurred by an agency that address the sole concern of only that agency or are not incurred with mutual benefit. Agency-specific costs are not shared.

3. Billable/Reimbursable Costs. Those agency costs that are billable and/or reimbursable as defined by the master or individual cost share agreement.

4. Unified Ordering Point (UOP). Single location through which all incident resource orders are processed.

81 – INCIDENT COSTS. Incident costs are estimated for a number of categories and by a variety of methods. The incident agency determines the level of cost detail required.

81.1 – Cost Categories. There are four primary incident cost categories. These may be further sub-categorized depending on incident complexity or incident agency requirements.

1. Personnel costs include crews, overhead and other personnel assigned to the incident.
2. Equipment costs include equipment under Emergency Equipment Rental Agreements, contracts, cooperators, agency equipment, etc.
3. Aircraft costs include fixed wing, rotor wing, and retardant.
4. Support Costs.
 - A. On-incident support costs include catering unit, mobile commissary unit, shower units, cache supplies and materials, etc.
 - B. Off-incident support costs include Expanded Dispatch, Buying Teams, Administrative Payment Teams, cache personnel, Area Command, transportation to/from incident, etc. These costs are difficult to estimate.

The following chart provides examples of where incident-related costs could be obtained.

HOME UNIT	NIFC	INCIDENT	DISPATCH
Unit Employees	National	Casuals	Air Transport- <u>1/</u>
Airtankers	Contracts	Service/Supplies	Buses <u>1/</u>
Helicopters 4/	(Catering)	Cost-Share Data	Fire Replace-
Lead Planes	(Showers)	Equipment Rental	ment <u>2/</u>
Job Corps	(Commissary)	National Guard	
Unit Equipment	Air Transport <u>1/</u>	Helicopters 4/	
Fire Replace-	Buses <u>1/</u>	Other Agencies Unit	
ment <u>2/</u>	Fire Replace-	Equipment	
	ment <u>2/</u>	Fire Replacement <u>2/</u>	
	Retardant	Dispatch/Etc. <u>3/</u>	
	Airtankers		

1/ Include transportation costs (interstate and so forth).

2/ Report costs of supplies and materials furnished to incident and not returned, including expanded cache operations in support of incident.

3/ Include support costs, such as expanded dispatch, demobilization organization, transportation costs for personnel, and supplies when managed from remote location.

4/ Helicopters, including the usage of local helicopters, may be assigned to the incident for initial attack or other purposes.

81.2 – Standard Component Costs. Standard component costs included in the I-Suite database are utilized by most agencies. These standard component costs may be supplemented by the geographic areas or agencies. Component costs are measured on a daily, hourly, mileage or other dollar value (per unit) basis. Refer to <http://www.nwcg.gov/pms/pubs/large.html#iibmh> for the current standard component costs.

81.3 – Actual Costs. Actual costs may be used when available.

81.4 – Estimated Costs. Estimated costs may be developed at the incident by averaging the cost of like resources. This may be done within any of the four cost categories.

81.5 – Composite Costs. Composite costing combines methods and categories and is the most efficient, accurate method to determine incident costs.

82 – COST METHODS

82.1 – Initial Estimation. Initial estimation is generally used during the early stages of the incident to provide a preliminary estimate for reporting purposes. The initial estimate is usually calculated on a per unit basis, e.g., number of acres, number of personnel, number of days. The Cost Unit Leader should revise the total incident cost once all data is available.

82.2 – Resource Cost Method. The resource cost method multiplies the number of resources by the unit cost (standard component, actual or estimated) to calculate the cost of that resource per day. This method should be used to estimate costs for incidents that go beyond initial attack.

83 – TRACKING AND REPORTING METHODS. The following contains information on developing and reporting incident costs. Regardless of the method used, cost information should be provided to the IMT and incident agency in a clear, concise format, such as: summary sheets that list daily costs by category; graphical displays (such as bar or pie charts); and/or detail sheets showing the individual resource costs. (See Appendix B – Tool Kit, for sample of Cost Log.)

83.1 – Automated Cost Accounting. The Cost Module of I-Suite is designed to allow users to easily track individual resources in a database format. The system creates a daily line entry for each resource. System users can then analyze,

manipulate, and create outputs of this information in a variety of report formats. See the I-Suite User's Guide at <http://isuite/nwcg.gov> for instruction on utilizing the Cost Module.

83.2 – Spreadsheets. There is a variety of automated spreadsheet packages available, generally used to replicate manual accounting and track costs in major categories, e.g., 20 engines, 15 handcrews. Spreadsheets may be available from the geographic area supplement or incident agency.

83.3 – Manual Accounting. This involves using standard costs and quantities of resources. These resources can then be tracked on a daily basis in a format as displayed in Section 88, Exhibit 01. Refer to <http://www.nwcg.gov/pms/pubs/large.html#iibmh> for the current standard component costs. 83.4 – Incident Status Summary, ICS 209. The Planning Section reports the incident status to the incident agency per operational period, using the Incident Status Summary, ICS 209. The Finance/Administration Section provides an estimate of costs to date, and an estimate of total anticipated costs for these reports to the Planning Section.

83.5 – Agency Accrual Reports. Incident Agencies may have specific incident cost reporting and/or accrual requirements. The Administrative Representative establishes the reporting requirements and communicates them to the IMT.

84 – COST ANALYSIS. Incident cost documentation and analysis are important management tools. It is the responsibility of all incident personnel to have knowledge of and be able to perform their job in the most cost efficient manner possible. All command and general staff IMT members should continually evaluate their section's operations to identify and implement cost savings.

Section 88, Exhibit 02 provides some guidelines for the IMT to use to implement cost-containment measures on an incident. The exhibit includes recommendations on cost assessment procedures, identifies problem cost areas and identifies factors that are generally not cost-effective.

85 – COST PROJECTION. Cost projections are developed for both strategic and obligation purposes. These projections can be for a single strategic alternative or multiple alternatives, and should take into account current resources, alternative strategies, and standard costs.

Single alternative projections are done by identifying all current resources, applying a projected strategy to reduce the number of resources over the

following days, e.g., 5 crews demobilized on day 5, 10 crews demobilized the next day, and applying the standard cost for all resources.

Cost projections are most often done to estimate costs of alternative operations for the Wildland Fire Situation Analysis (WFSA); to project costs through the estimated incident duration; and meet incident agency accrual requirements.

86 – COST SHARE AGREEMENTS. The information presented in this section is intended to supplement established agency master agreements. The terms of master agreements take precedence over this handbook. A sample cost share agreement can be found in this chapter, Exhibit 03.

A cost share agreement documents the financial responsibility for incident resource costs. It may also identify requirements of other party payments. A cost share agreement should be prepared for multi-jurisdiction incidents where a decision has been made to share resource costs.

Master agreements between agencies should address the need for incident-specific agreements and identify agency-specific requirements, including format and required signatures. Jurisdictional agency representatives sign the cost share agreement.

A cost share agreement may be established for on incident costs as well as off-incident costs (expanded dispatch, mobilization centers, etc.). More than one agreement may be necessary to document cost share responsibility (incident and support costs).

Incident complexity changes frequently and may affect the terms of the cost share agreement. Therefore, the final agreement should not be signed until all terms have been finalized, including cost share period and how costs will be shared. Each Agency Administrator and the Incident Commander(s) should receive a copy of the final agreement.

Cost share agreements should identify the following:

1. Costs to be shared.
2. Costs to be borne by each agency (not shared).
3. Method by which costs will be shared.
4. Cost share period.

Cost share agreements must easily be understood and correspond to agency cost accounting/tracking methods in order to facilitate the billing process.

Jurisdictional agencies may want to implement a method to track costs that occur outside of the cost share period, e.g., assign resources new incident order numbers and establish new agency-specific accounting codes.

86.1 – Cost Shared Items. The following is a list of items that are typically cost shared in multi-jurisdiction incidents. This list is not all-inclusive. Costs associated with, and incurred by, incident generated resource orders are typically shared.

1. Aircraft Costs. Aircraft (fixed and rotor wing) and associated retardant costs.
2. Equipment Costs. Emergency equipment used to support the incident.
3. Incident Cache Costs. Cache costs may include refurbish, replacement, resupply, and labor costs.
4. Incident Rehabilitation Costs. Rehabilitation activities of assigned incident personnel to mitigate further damage to improvements and land occurring from direct suppression activity can be included in cost sharing, e.g., minor fence repair, dozer line, erosion control.
5. Initial Attack Resource Costs. Initial attack resource costs are included in determining the cost-share percentages and in deriving actual incident costs. In a cost-share incident, agreement provisions for initial attack assistance at no cost do not apply.
6. Off-Incident Support Sites. Mobilization, demobilization, rest and recuperation sites, etc., usually serve multiple incidents and are not ordered by a specific incident. The incident cost share agreement usually will not address cost sharing of these sites. Incident agencies may establish separate cost share agreements for these items.
7. On-Incident Support Costs. Costs incurred for services supplied within the incident, e.g., shower units, catering units, commissary units, cache supplies and materials.
8. Personnel Costs. Costs of assigned incident personnel including the IMT, crews, casuals, etc.

9. Transportation Costs. Costs associated with movement of resources to and from an incident.

86.2 – Non-Cost Shared Items. The following lists items that are typically not cost shared:

1. Accountable Property. Accountable and/or sensitive property, as defined by each agency, that is purchased by the agency and becomes property of that agency.
2. Administrative Overhead Costs. Costs of agency personnel, support, and services not directly assigned or ordered by an incident. These include normal operating expenses such as basic utility costs, buildings and facilities rent, administrative support, and personnel. These costs are usually agency-specific, unless addressed in master or cost share agreements.
3. Administrative Surcharge. A pre-established percentage applied by an agency to the settlement billing on the net amount owed per master agreement
4. Claims Costs. Responsibility for claims or extraordinary settlement costs should be addressed through a separate agreement between agencies.
5. Move Up and Cover Costs. Includes additional costs over and above base salary of “backfilling” agency personnel to meet agency-specific staffing requirements.
6. Post Incident Rehabilitation Costs. Costs incurred to rehabilitate burned lands, such as seeding, check dam construction, and archaeological mitigation.
7. Waste, Fraud, and Abuse Costs. Costs resulting from waste, fraud, or abuse.

86.3 – Final Cost Determination. Costs can be determined by using incident generated data, which will include actual and estimated expenditures or may be finalized using agency financial records.

86.4 – Transfer of Responsibility Procedures. When IMTs are rotated, the departing team must brief their counterparts on all cost sharing agreements and documentation to date. If there is a change in the Agency Administrators or representatives, they must have clear understanding of all the decisions and

agreements used to develop the final cost-share percentages and conditions of the final agreement.

87 – COST SHARE METHODS. Following are four methods of cost share for multi-jurisdictional incidents. All methods require a signed agreement. The agreement shown in Section 88, Exhibit 03, demonstrates the cost apportionment process.

87.1 – Initial Attack Agreement. During initial attack, resources are dispatched per pre-season agreements or an established operating plan, to a multi-jurisdictional fire.

If the incident is controlled with initial attack resources, Agency Administrators may agree to cost share some or all resource costs, e.g., dozers or crews working on both areas of responsibility, regardless of which agency dispatched the resources.

87.2 – You Order You Pay (YOYP). Under YOYP, each agency is fiscally responsible for the resources they order, regardless of where they are used on the incident. YOYP procedures are as follows:

1. A unified ordering point is required and agencies agree to who will order which resources.
2. On-incident support costs may be split by the percentage of agency requested resources.
3. Off-incident support costs are paid for by the ordering unit.

87.3 – Acres Burned. Costs are shared based on the acreage percentage of the fire within an agency's protection area. This method is used when agencies' responsibilities, objectives, and suppression costs are similar.

87.4 – Cost Apportionment. The cost apportionment process is a more complex system for identifying agency cost share where incident agencies agree to share costs.

1. The apportionment method is used to share final incident costs based upon the usage of resources per operational period.
2. Costs are documented and approved by the IC(s) or other designated incident agency personnel on a daily basis.

3. Direct costs, e.g., helicopters, crews, airtankers, retardant, are shared based upon assignment in the Incident Action Plan or actual use. Support costs, e.g., overhead team, caterer, are shared proportionally to the direct costs. Agency-specific costs are not shared.

Some geographic areas utilize Cost Apportionment Teams (CAT) to assist incident agencies in tracking and documenting incident costs. The CAT should be located at or in close proximity to the incident. The CAT Leader meets with the IC and other IMT members to discuss the apportionment process and documentation requirements. The Incident Commander reviews and validates by signature, the daily apportionment records.

The CAT may be assigned to the incident and report to the Cost Unit Leader or directly to the FSC, or be assigned to the incident agency and report to the Administrative Representative.

88 – EXHIBITS.

88 – Exhibit 01

STANDARD COMPONENT COSTS

Utilize current cost figures from geographic area supplements.

STANDARD COST COMPONENT					
RESOURCE DESCRIPTION	DAILY COST			# OF UNITS	TOTAL COST
	HAZARD	NON-HZ	GUAR		
CREWS (20 PERSONS, 14 HOURS)					
HANDCREWS (Regulars)				_____	_____
HOTSHOTS				_____	_____
CASUAL CREWS				_____	_____
CONTRACT CREWS				_____	_____
STATE AGREEMENT CREWS				_____	_____
STATE INMATE CREWS (10 Person)				_____	_____
HELITACK CREW (7 Person)				_____	_____
	TOTAL COST OF CREWS			\$_____	
OTHER PERSONNEL					
	HAZARD	NON-HZ	GUAR	UNITS	COST
OVERHEAD (Line & Base Camp -14 hrs/day)				_____	_____
CASUALS (14 hrs/day)				_____	_____
CAMP CREW w/ldr (Crew of 10 @ 14 hrs/day)				_____	_____
DISPATCH (Expanded for incident)				_____	_____
NATIONAL GUARD (Per person)				_____	_____
BUYING TEAM (6 members @ 12 hr /day)				_____	_____
PAYMENT TEAM (5 members @ 12hr /day)				_____	_____
	TOTAL COST OF OTHER PERSONNEL			\$_____	
PERSONNEL SUPPORT COSTS*					
AIR TRANSPORTATION TO & FROM INCIDENT	DAILY ESTIMATE			TOTAL COST	
	DAILY	GUAR	UNITS		
BUSES			_____	_____	
CATERERS			_____	_____	
COMMISSARY CONTRACTOR			_____	_____	
EQUIP REPAIRS			_____	_____	
FUEL TRUCK			_____	_____	
GARBAGE COLLECTION			_____	_____	
LAND USE AGREEMENTS			_____	_____	
GENERATORS/ELECTRICITY			_____	_____	
MECHANIC SERVICE TRUCK			_____	_____	
AMBULANCE			_____	_____	
MEDICAL TREATMENT			_____	_____	
MISCELLANEOUS BUYING TEAM COSTS			_____	_____	
MOBILE OFFICE UNITS			_____	_____	

MOTOR GRADERS	_____	_____
PICKUP TRUCKS-AGENCY	_____	_____
PICKUP TRUCKS-PRIVATE	_____	_____
PORTABLE PUMPS	_____	_____
PORTABLE SHOWERS	_____	_____
PORTABLE TOILETS INCLUDING SERVICE	_____	_____
POTABLE WATER TRUCK	_____	_____
REFRIGERATOR	_____	_____
TRUCKS/TRAILER	_____	_____
SUPPLIES FROM CACHE (\$XX/pers.day)	_____	_____
TELEPHONE SERVICE	_____	_____
OTHER	_____	_____
TOTAL PERSONNEL SUPPORT COSTS		\$ _____

*Personnel Support Surcharge (\$XXX x total number of personnel) should be used in place of personnel support costs only when the support costs are not available.

88 – Exhibit 01 – Continued

STANDARD COMPONENT COSTS

FIRE FIGHTING EQUIPMENT

ENGINES FED TYPE 3 (3 person, 14 hrs)	_____	_____
ENGINES FED TYPE 4 (3 person, 14 hrs)	_____	_____
ENGINES CONT TYPE 1	_____	_____
ENGINES CONT TYPE 2	_____	_____
ENGINES CONT TYPE 3	_____	_____
ENGINES CONT TYPE 4	_____	_____
ENGINES CONT TYPE 5	_____	_____
ENGINES CONT TYPE 6	_____	_____
DOZERS-CONTRACT	_____	_____
FALLER & SWAMPER (W/saw & trans)	_____	_____
FALLER W/ SAW & TRANS (No Swamper)	_____	_____
TRANSPORTS/LOWBOYS	_____	_____
WATER TENDER	_____	_____
BACKHOE	_____	_____
EXCAVATOR	_____	_____
FELLER BUNCHER	_____	_____
FORWARDER	_____	_____
SKIDDER	_____	_____
SKIDGINE (class 4 w/<800 gal)	_____	_____
ATV (4x4)	_____	_____
OTHER	_____	_____

	Flight Rate	Daily	# OF	TOTAL
	HOURLY	Availability	UNITS	COST
EXCLUSIVE USE HELICOPTERS*				
TYPE 1			_____	_____
TYPE 2			_____	_____
TYPE 3			_____	_____
OTHER			_____	_____
CALL WHEN NEEDED HELICOPTERS*				
TYPE 1			_____	_____
TYPE 2			_____	_____
TYPE 3			_____	_____
			\$ _____	
FIXED WING AIRCRAFT*				
AIR TANKERS - HEAVY			_____	_____
AIR TANKERS - SEAT			_____	_____
LEAD PLANE			_____	_____
AIR ATTACK PLATFORM			_____	_____
RETARDANT*				
DELIVERED PRICE/GALLON			_____	_____
UNDELIVERED PRICE/GALLON			_____	_____
MOBILE RETARDANT PLANT			_____	_____
			\$ _____	

*Due to the extreme variability of aircraft costs, these costs should be taken from the daily invoice rather than attempting to utilize these estimated rates.

TOTAL COSTS THIS DAY:	\$ _____
TOTAL COSTS OF FIRE FROM PREVIOUS DAYS:	\$ _____
TOTAL COST OF FIRE TO DATE (AS OF END OF PERIOD)	\$ _____

88 – Exhibit 02

COST-CONTAINMENT MEASURES

Following are actions the IMT should take to help ensure cost-containment measures are in place:

Aircraft.

Track aircraft costs by individual resource to analyze use and cost benefit to incident.

Claims.

Ensure thorough investigation and documentation of actual and potential claims for and against the government.

Cooperative Agreements.

1. Ensure that copies of cooperative agreements are available, are understood by the IMT, and provisions are implemented.
2. Ensure that all participating agencies understand the basis of and responsibility for payment of personnel, equipment, materials, and supplies per established agreements.

Equipment.

1. List equipment by type, in priority by unit cost and usage (operational periods), and share results with appropriate functions.
2. Identify under-utilized equipment, e.g., aircraft, lowboys, buses, and water tenders, and share results with appropriate functions.
3. Ensure that pre- and post-use equipment inspection forms are prepared for all equipment to reduce claims.
4. Ensure controls are established for fuel and oil issues to equipment at the incident base, on the line and at remote sites, to properly document invoice deductions.

88 – Exhibit 02 – Continued

COST-CONTAINMENT MEASURES

Personnel.

1. Ensure that procedures are in place to track, document, and approve excessive hours.
2. Ensure that time posted is in agreement with scheduled operational periods.
3. Identify crew and equipment drop off and pick up points to facilitate timely pick up and drop off of resources. This also facilitates retrieval of missing or misplaced items.

Property Management.

1. Ensure that controls are in place for issuance and return of accountable and durable property (for example, tools, shirts, headlamps, hard hats, and radios).
2. Ensure that approval for purchase of accountable property is in accordance with incident agency policy.
3. Utilize law enforcement personnel for incident base and property security.

Support.

Ensure adherence to national contract specifications and that tracking protocols are established, e.g., meal counting.

Follow supplemental food approval requirements (See Chapter 20, Section 25.4 #3).

88 – Exhibit 03

SAMPLE COST SHARE AGREEMENT

COST SHARE AGREEMENT
USDA FOREST SERVICE
And
STATE OF CALIFORNIA
DEPARTMENT OF FORESTRY AND FIRE PROTECTION

The following is the cost share agreement between the above named agencies as it was negotiated for the following incident:

INCIDENT NAME: Berry Fire

INCIDENT NUMBER BY AGENCY: CAL FIRE – CA-RRU-055439
USFS – P5A7MP

INCIDENT START DATE AND TIME: July 11, 2007 at 1502 hours

JURISDICTIONS: USFS – San Bernardino National Forest
California Department of Forestry and
Fire Protection – CAL FIRE

COOPERATIVE FIRE PROTECTION NUMBERS:

INCIDENT CAUSE: Under investigation

COMMAND STRUCTURE: Unified command
Start Date/Time: July 11, 2007 at 1800
End date/time: July 16, 2007 at 1800

COST-SHARE PERIOD: July 7, 2007 - July 16, 2007

INCIDENT COMMANDER: HECTOR MONTANO, CAL FIRE
INCIDENT COMMANDER: MICHAELA MELTOR, USFS

AGENCY REPRESENTATIVE: CAL FIRE – HECTOR MONTANO

UNIFIED ORDERING POINT: Perris Emergency Command Center

88 – Exhibit 03 – Continued

SAMPLE COST SHARE AGREEMENT

Agency Representatives participating in development of this cost share agreement:

Rick Money, USFS
Jake Zimmer, USFS

Todd Shymanski, CAL FIRE
Maryanna Cycle, BLM

This cost share agreement between USDA, Forest Service (USFS), and State of California Department of Forestry and Fire Protection (CAL FIRE) was prepared under the following guidelines:

1. In accordance with the Cooperative Fire Protection Agreement between the USDA, Forest Service, USDI, Bureau of Land Management, USDI National Park Service and the California Department of Forestry and Fire Protection.
2. All costs originating from orders placed by and for the incident that can be reasonably obtained and estimated for the cost share period will be included in this agreement and will be shared on the basis of the Incident Commander's (IC)/Agency Administrator's (AA) mutual agreement.
3. Costs for nonexpendable property purchases by each agency will be charged directly to that agency and will not be shared.
4. Costs incurred by cooperators not engaged in joint fire suppression activities will not be included as a part of this cost share agreement.
5. Agency specific costs will not be shared.
6. Responsibility for tort claim costs or compensation for injury costs will not be a part of this agreement. Responsibility for these costs will be determined outside of this agreement.
7. Non-suppression rehabilitation costs are the responsibility of the jurisdictional agency and will not be shared.
8. Daily cost sharing will be documented and approved by the ICs/ARs for cost apportionment.

88 – Exhibit 03 – Continued

SAMPLE COST SHARE AGREEMENT

9. Sharing of final actual costs between the agencies will be based on a summary of daily estimated incident suppression costs and each agency's proportionate share thereof as agreed to by the jurisdictional representatives.
10. Shared costs will be based on the IC's/AA's mutual judgment and agreement as to threat, incident objectives, and resources assigned for each agency's area of responsibility.
11. Aircraft and retardant costs will be shared on an actual use basis as determined by the IC's/AA's and will be calculated as a separate cost.
12. An administrative charge, the pre-established percentage set by each agency, will be applied by the agency issuing the settlement billing for the net amount owed.
13. Within 10 months, the parties to this agreement will meet to determine the total costs of each agency. The agency whose total actual costs exceed their proportional share of the overall incident final costs as determined within this agreement will bill the other agency. The billing, when paid, will result in each agency sharing overall incident costs as herein agreed.
14. All costs relating to the Mountain Structure Branch formed at the request of the Riverside County Fire Department will be paid by the requesting agency and not included in the cost pool.
15. MAFFS will be paid by the USFS and not included in the cost pool.
16. The following agencies will be responsible for collecting actual cost/expenditure data that will make up the cost pool of shareable costs.

COST SOURCES

Federal Agency
State Agency

RESPONSIBLE AGENCY

USFS – San Bernardino NF
CAL FIRE – Riverside Ranger Unit

In accordance with the attached documentation, it is hereby agreed that cost sharing on this incident will be:

88 – Exhibit 03 – Continued

SAMPLE COST SHARE AGREEMENT

AGENCY	GROUND RESOURCES	AIRCRAFT/RETARDANT
USFS	<u>54.72%</u>	<u>90.61%</u>
CDF	<u>45.28%</u>	<u>9.39%</u>
Total	100%	100%

This agreement and the apportionment are our best judgments of agency cost responsibilities.

MICHAELA MELTOR
USDA, Forest Service

HECTOR MONTANO
State of California, Department of
Forestry and Fire Protection

Signature, Agency Representative

Signature, Agency Representative

Mailing Address:
USDA, Forest Service
Cajon Ranger District
1209 Lytle Creek Road
Lytle Creek, CA 92358

Telephone: (000) 999-1234

Mailing Address:
CAL FIRE
County Administrative Center
82-657 Highway 111
2nd Floor, Suite 210
Indo, CA 92201

Telephone: (000) 999-4321

Date of this finalized agreement: 7/16/2007

Contacts are:

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(209) 532-3671 x425

Jake Zimmer
USDA, Forest Service
24356 Nobe Street
Corona, CA 92883
(951) 277-4683

88 – Exhibit 03 – Continued

SAMPLE COST SHARE AGREEMENT

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Sacramento, CA 95825
(911) 999-2222

Tina Shistter
CAL FIRE
210 West San Jacinto Ave.
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Attachments will follow, if applicable.

88 – Exhibit 04

**SUPPLEMENTAL FIRE SUPPRESSION AND COST SHARE AGREEMENT
TEMPLATE**

SUPPLEMENTAL FIRE SUPPRESSION AND COST SHARE AGREEMENT

The purpose of this agreement is to provide for a coordinated cooperative fire suppression operation on this fire and to describe the cost divisions. This agreement is a supplement to the Master Cooperative Wildland Fire Management Agreement or (list other agreement and number) between the Agencies listed.

1. Fire Name: _____ Origin Date _____ Time _____
2. Origin: Township _____ Range _____ Section _____
3. Estimated Size _____ Acres at the time of this agreement.
4. Agency _____ Fire # _____ Accounting Code _____
Agency _____ Fire # _____ Accounting Code _____
Agency _____ Fire # _____ Accounting Code _____
Agency _____ Fire # _____ Accounting Code _____
Agency _____ Fire # _____ Accounting Code _____
5. This agreement becomes effective on: _____
_____ at _____ and remains in effect until amended or terminated.
6. Overall direction of this incident will be by () Unified Command, or by () Single Command structure.
Identify below personnel filling the following positions:

Position	Name(s)	Agency
Incident Commander	_____	_____
Agency Administrator	_____	_____
Representative	_____	_____
Liaison	_____	_____
Finance	_____	_____
Operations	_____	_____
7. Suppression action will be subject to the following special conditions and land management considerations:

8. Geographic responsibility (if appropriate) by Agency is defined as follows:
Agency _____ Geographic Responsibility _____
Agency _____ Geographic Responsibility _____
Agency _____ Geographic Responsibility _____
Agency _____ Geographic Responsibility _____
9. The Agency responsible for structural protection will be: _____

88 – Exhibit 04 – Continued

**SUPPLEMENTAL FIRE SUPPRESSION AND COST SHARE AGREEMENT
 TEMPLATE**

10. Special operational conditions agreed to (include as appropriate Air operations, base camp, food service, fire investigation, security, etc.) List cost share information in Item #11:

11. Fire Suppression COSTS will be divided between Agencies as described:

Cost Centers:	Agency:	Agency:	Agency:

12. Other conditions relative to this agreement (Notifications, incident information, etc):

13.

_____	_____	_____	_____
Agency	Agency	Agency	Agency
_____	_____	_____	_____
Signature	Signature	Signature	Signature
_____	_____	_____	_____
Title/Date	Title/Date	Title/Date	Title/Date

List of Attachments (if any): _____ / _____ / _____

88 – Exhibit 05

SUPPLEMENTAL FIRE SUPPRESSION AND COST SHARE AGREEMENT
INSTRUCTIONS

**SUPPLEMENTAL FIRE SUPPRESSION
AND COST SHARE AGREEMENT**

Numbered instructions correspond to form items that require further explanation. Supplemental agreements will be numbered consecutively following the original (#1) for each fire. Supplements may be added at any time. Where insufficient room is available for necessary information, additional sheets or addendums may be added. Small revisions to this agreement may be completed on a single page, describing the change to the original agreement, and obtaining new signatures from those involved.

A Master Cooperative Wildland Fire Management Agreement exists between all major wildland fire protection agencies in the <insert area>. This agreement authorizes general mutual aid, including reciprocal and cooperative fire protection services elaborated upon in local annual operating plans. Other cooperative agreements exist between fire management agencies that authorize fire management services between Agencies at the sub-geographic level. The objective of the Supplemental Fire Suppression and Cost Share Agreement is to establish and document the cost sharing and basic organizational structure in response to specific fires.

Supplemental Fire Suppression and Cost Share Agreements will be negotiated between agencies involved in specific on-the-ground fire suppression activities. These agreements are mandatory when more than one jurisdictional responsibility for fire protection is affected by the placement of the fire. The agreement will not affix liability for fire cost payment by either Agency based upon responsibility for the fire origin. The designated representatives of each Agency with forces on the fire are responsible for completing and signing the agreement.

1. List the fire name agreed upon by Agencies involved.
2. Give the origin or best estimate of origin location by legal description.
3. Estimate the size at the time of the Supplemental Agreement.
4. List the Agencies involved in fire suppression operations, and respective agency fire numbers.
5. List the date and time that the agreement is in effect. That time could be prior to or following the time that negotiations are made for the agreement.
6. Check the appropriate command structure for the fire. Definitions:

UNIFIED COMMAND – A method for all Agencies with jurisdictional responsibility to contribute to determining the overall objectives for the incident; interagency ICS team structure.

SINGLE COMMAND STRUCTURE – One Agency manages the incident with liaison and concurrence of objectives from other involved Agencies.

List the appropriate personnel filling ICS positions on the fire.

7. List any special conditions or resource objectives, i.e., dozer restrictions, mechanized restrictions, bald eagle nest, high value plantation. Operational responsibility for the fire will be defined in this section (if appropriate). Respond to this item only if Agency forces have specific segments of the fire. This information will not determine cost responsibility, unless specified in Item 11. Examples are: Divisions A and B; all structural protection areas; specific campground.
8. List the Agency responsible for structural protection, and any pertinent control information or contacts.
9. List operation conditions or directions pertaining specifically to: air operations, base camp and food service, and fire investigation. Costs pertaining to these decisions shall be documented in Item #10.

88 – Exhibit 05 - Continued

SUPPLEMENTAL FIRE SUPPRESSION AND COST SHARE AGREEMENT
INSTRUCTIONS

10. Fire suppression costs shall be determined from the information supplied in this item. There are several ways to determine the best cost share mix. A, B, and C are typically used on smaller, less complex incidents on lands with similar values and uses; D and E on larger, more complex incidents, such as those with both wildland urban interface and wildlands:
- A. Each Agency pays for its own resources – fire suppression efforts are primarily on jurisdictional responsibility lands.
 - B. Each Agency pays for its own resources – services rendered approximate the percentage of jurisdictional responsibility, but not necessarily performed on those lands.
 - C. Cost share by percentage of ownership or Agency jurisdictional responsibility.
 - D. Cost is apportioned by geographic division. Examples of geographic divisions are: Divisions A and B (using a map as an attachment); privately owned property with structures; or specific locations such as campgrounds.
 - E. Reconciliation of daily estimates (for larger, multi-day incidents). This method relies upon daily agreed to cost estimates, using Incident Action Plans or other means to determine multi-Agency contributions. Reimbursements can be made upon estimates instead of actual bill receipts.

The following are not reimbursable:

- Responsibility for tort claims or compensation for injury costs.
- Non suppression rehabilitation costs are the responsibility of the jurisdictional Agency.
- Non-expendable property purchases will be the responsibility of the Agency making the purchase. Support costs (i.e. office dispatchers, warehouse workers, etc.), unless they are charging to an emergency code assigned to the incident.

The cost centers that should be considered in this agreement:

- Fireline Resources: Dozers, engines, fallers, transports, water tenders, hand crews, line overhead.
- Fire Camp Operations and Support: Overhead, buses, camp crews, communications, food, refrigerator units, showers, toilets, water trucks, cache supplies, rescue/med, camp facility.
- Air Support: Helicopters, (with support) air tankers.
- Cost apportionment by period (i.e. state mobilization or conflagration, Fire Management Assistance Grant declaration, additional jurisdictional involvement).

12. List any specific conditions relative to this agreement, such as: dispatch procedures, one Agency representing another, notifications, incident information, coordinated intelligence, etc.
13. Signatures of authorized personnel. List any attachments to the agreement. Give the date of the last revision or former Supplemental Agreement for the same fire.