

OPERATIONS BULLETIN # 8

- Subject:** ***Emergency Activity Record (Cal OES Form F-42) Revised 6/2026***
- ***Personnel and Equipment Reimbursement: State and Federal Fire Agency Fires***
 - ***Response Documentation: Mutual Aid and other emergency responses.***

BACKGROUND

The California Governor's Office of Emergency Services (Cal OES) coordinates the movement of resources to fires and disasters within the California Fire and Rescue Mutual Aid System. Cal OES is also signatory to the California Fire Assistance Agreement (CFAA) with the U.S. Forest Service, California Department of Forestry and Fire Protection, National Park Service, U.S. Fish and Wildlife Service, U.S. Bureau of Land Management, and the Bureau of Indian Affairs, **dealing with reimbursements to local government fire agencies on state and federal fire agency fire responses**. A copy of the CFAA outlining the provisions and procedures for reimbursement is available from the Cal OES, Fire and Rescue Branch, Sacramento and on the [Cal OES Reimbursement Webpage](#).

PURPOSE

The Cal OES Form F-42 is utilized to record and substantiate the activities of Cal OES and local government apparatus, personnel, and equipment for mutual aid and other emergency responses. This form is the basis for the preparation of the Reimbursement Invoice (Cal OES Form F-142).

GENERAL

The Cal OES Form F-42 must be completed for responses to ALL State and Federal Fire Agencies (reimbursable), Mutual Aid (non-reimbursable), federal Fire Management Assistant Grant (FMAG), and gubernatorial or presidential declared disasters. The use of the Cal OES Form F-42 on day-to-day mutual aid responses is recommended. All California fire agencies should familiarize their personnel with both the intent and use of this form.

PROCESSING

Following submission of the completed Cal OES Form F-42 to Cal OES, the Fire and Rescue Branch will determine if the eligibility criteria for reimbursement has been met. **Cal OES will initiate the invoicing process** utilizing the information that your agency submitted. Cal OES will forward the Reimbursement Invoice to the responding agency for verification and signature. When signed by the responding agency, the invoice will be returned to the Cal OES Fire and Rescue Branch for submission to the appropriate agency for payment.

NOTE: Exhibit A of the CFAA outlines time frames that apply to each stage of reimbursement submission to keep your department's reimbursements timely.

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MARS/F-42s:

See attached sample Cal OES Form F-42s and Instructions. It is your responsibility to ensure that all information is accurate, and the form is completed.

1. Local government fire agency responders are required to sign up for a Mutual Aid Reimbursement System (MARS) account to access the electronic F-42.
2. The Form F-42 will be used for Strike Team/Task Force Leaders (and Trainees), Overhead positions, and emergency apparatus.
3. The Form F-42 should be started as soon as practical after initial dispatch. Draft F-42s can be saved in MARS under each fire agency account. The instructions are linked at the top of the F-42 entry screen or can be found on the Cal OES website.
4. At most emergency operations, a Cal OES Agency Representative (or a Strike Team/Task Force Leader) will be available to assist with the completion of the form.
5. On State and Federal Fire Agency incidents, emergency apparatus and personnel are subject to re-dispatch to a new incident, with emergency apparatus and personnel often working on numerous fire incidents before returning to their home base. To accurately process Invoices, **a separate Cal OES Form F-42 must be completed for each incident. The new Incident Order and Request Number must be included on each activity record.** In all cases, the Mutual Aid User's Representative must sign the Cal OES Form F-42 (Block 18). Two exceptions may apply; one is when a resource is diverted to a new incident while in route, and the other is when a resource is cancelled in route. In either case, it is the responsibility of the responding agency to ensure incident signature is obtained by contacting their Cal OES Region Assistant Chief for assistance.
6. **To prevent delays in reimbursement, it is extremely important for all information on the Cal OES Form F-42 is filled out *completely and accurately*.**

State of California
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
Fire and Rescue Branch

Instruction Page

INSTRUCTIONS FOR THE EMERGENCY ACTIVITY RECORD - FORM-42 (MARS)

1. **AGENCY DESIGNATOR:** Your department's 3-letter identifier as listed in the Field Operations Guide (FOG) ICS 420-1, Appendix B. **DO NOT** use the Operational Area code (XLA, XOP) or another agency's 3-letter identifier that has accompanied your agency.
2. **RESOURCE TYPE:** MA, CS 410-2 unique identifier for each strike team/Task Force assigned at time of dispatch. [Example: OE5-1801-A, XAL-2004-A].
3. **INCIDENT ORDER NUMBER:** A unique identifier assigned to each incident. Assigned at time of incident occurrence, this includes the 2-letter State designator; the 3-letter identifier of the ordering agency, forest, or unit; and a sequential incident number. [Example: CA-ANF-014321, NV-HTF-01128].
4. **INCIDENT REQUEST NUMBER:** A unique identifier for the resource (A, C, E, or O) requested for the incident. **MUST** include subordinate number(s). [Example: E-2.1, O-123.4].
5. **DISPATCH INFORMATION:** This section reflects the total commitment.
 - **Incident Name:** Auto populates from box 3.
 - **Reporting Location:** Reporting Location **MUST** be a physical location. (Example: 123 Main Street, Sacramento, CA, Cal Expo Fairgrounds).
 - **Committed to Incident:** Enter the date and time the resource responded to the incident. Use 24-hour clock (military time).
 - **Return from Incident:** Enter date and time the resource arrived at its final destination. Use 24-hour clock (military time).
 - **Redispached:** If resource was re-dispatched to another incident before returning to home station, indicate date/time re-dispatched. Use 24-hour clock (military time). **MUST** complete box 7 and start a new Cal OES F-42.
6. **DISPATCHED FROM:** Use only incident information related to the incident you were dispatched from.
 - **Search Old Incident:** Previous incident name.
 - **Search New Incident:** New incident name.
7. **REDISPACHED INFORMATION:** Use only incident information related to the incident you were redispached to.
 - **Old Incident Request Number:** Previous incident request number. **MUST** include subordinate number(s). [Example: E-2.1, O-123.4]
 - **Search New Incident:** New incident name.
8. **OVERHEAD INFORMATION: (Required for Overhead/ST/TL positions).** If the "Overhead Position" box is checked, enter the ICS position title. [Example: Food Unit Leader, Division Group Supervisor]. All overhead/trainee positions require a separate Cal OES F-42 and request ("O") number.
9. **SUPPORT VEHICLE:** To be completed by Leader/Overhead/Support personnel that require the use of a support vehicle at the incident. Ensure that the appropriate box for your vehicle type is checked and record the License number. (If the license # is not available, use the VIN or Serial #). Rental vehicles and associated fuel will be reimbursed for actual cost. Receipts **MUST** be submitted to Cal OES with a completed and signed "Expense Claim Reimbursement Log" (F-142A), and Resource Order Form of approved rental. **DO NOT** submit all associated costs to one incident if the rental vehicle is used on multiple assignments.
10. **PRIVATELY-OWNED VEHICLE INFORMATION (POV):** Enter the beginning odometer reading at the time of commitment, and the ending odometer reading at the time of return or redispach from the incident. Enter POV license number in Section 9. Payment is based on mileage. **DO NOT** submit receipts for fuel as the POV mileage rate includes a fuel component.
11. **EQUIPMENT RESOURCE INFORMATION:** Use the Field Operations Guide (FOG) ICS 420-1, Chapter 11, for reference as to the typing of Engines/ Equipment. Not all equipment will have a license plate number, if the license # is not available use the VIN or Serial #.
12. **PERSONNEL INFORMATION:** List the name and rank of all personnel. Identify CDF personnel by checking the CAL FIRE box. If personnel are from another agency, enter their 3-letter identifier. Once submitted, the system will split the F-42 for separate invoicing.
 - **Add Approved Personnel Rotation:** When either an individual or entire company is rotated/replaced, indicate the date/time of the incoming crew and outgoing crew.
 - "Approved" personnel rotation **MUST** follow the procedures outlined in Exhibit "C" of the California Fire Assistance Agreement (CFAA). Ensure each individual is assigned the correct crew #.
13. **PERSONNEL INFORMATION - ACTUAL HOURS:** To be completed by overhead and/or apparatus personnel who **DO NOT** have an MOU/MOA/GRR or equivalent for Portal-to-Portal reimbursement and will be compensated at actual hours worked. Actual hour personnel **MUST** complete and document each date worked, indicating the start and end time for each day.
14. **COMMENTS:** Provide information pertinent to your assignment and/or resources such as equipment breakdowns, personnel change/rotation, damage/loss, etc.
15. **LOSS/DAMAGE:** Check "Yes" if you filed any loss or damage paperwork with the incident. All relative paperwork **MUST** be attached to the F-42 and an "Expense Claim Reimbursement Log" (F-142-A) **MUST** be submitted following Exhibit H requirements. Check "No" if no loss or damage occurred.
16. **SUPPLY NUMBER:** If you received a Supply ("S") Number(s), indicate the number(s) and attach all required documentation, such as general message form ICS-213, signed by either the Incident Commander, Finance Section Chief, Incident Business Advisor, or Agency Administrator. The ICS-213, all receipts, and any other relative documentation **MUST** be submitted with the "Expense Claim Reimbursement Log" (F-142A), following Exhibit H requirements.
17. **RESPONDING AGENCY INFORMATION:** To be completed by the department/agency resource responding. Include **YOUR** phone number for any additional or clarifying information and/or questions needed. **DO NOT PROVIDE YOUR ADMINISTRATIVE OFFICE PHONE NUMBER.**
 - **Documentation Only:** Select **ONLY** if your department is **NOT** seeking reimbursement.
18. **INCIDENT INFORMATION:** This **MUST** be completed by the designated incident personnel. Select the appropriate paying entity.

ALL F-42's MUST BE SIGNED BY THE DESIGNATED INCIDENT PERSONNEL AND BY THE ON-SCENE CAL OES AGENCY REPRESENTATIVE (IF ASSIGNED)

State of California
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
 Fire and Rescue Branch

Strike Team Engine

CORRECT F-42 - STRIKE TEAM EXAMPLE

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State of California
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
 Fire and Rescue Branch

Overhead Position

CORRECT F-42 - OVERHEAD EXAMPLE

1-4. AGENCY/INCIDENT			5. DISPATCH INFORMATION		
Field	Value		Field	Value	
1. AGENCY DESIGNATOR	CA-LNA		INCIDENT NAME	MARS TRAINING (3/4/26)	
2. RESOURCE TYPE	OVERHEAD		REPORTING LOCATION	RANCHO CORDOVA, CA	
3. INCIDENT ORDER NUMBER	CA-AEU-123456		COMMITTED TO INCIDENT	3/4/2026 1800	
4. INCIDENT REQUEST NUMBER	O-1-1		RETURN FROM INCIDENT		
			REDISPATCHED	3/17/2026 1200	

6. DISPATCHED FROM			7. REDISPATCHED INFORMATION (START A NEW F-42 IF REDISPATCHED)		
Field	Value		Field	Value	
OLD INCIDENT NAME			NEW INCIDENT NAME	NEXT INCIDENT	
OLD INCIDENT ORDER NUMBER			NEW INCIDENT ORDER NUMBER	CA-RRU-123456	
OLD INCIDENT REQUEST NUMBER			NEW INCIDENT REQUEST NUMBER	O-2-2	
END DATE			START DATE	3/17/2026	

8. OVERHEAD			9 - 10 SUPPORT VEHICLE INFORMATION		
Field	Value		Field	Value	
OVERHEAD INFORMATION	Overhead Position		ICS TITLE	DIVS	

Vehicle Ownership	License	Type	Beginning Odometer	Ending Odometer	Total Miles
Agency	CA12345	Other (3/4 Ton & Above)			

11. EQUIPMENT RESOURCE INFORMATION			11. EQUIPMENT RESOURCE INFORMATION		
Field	Value		Field	Value	
APPARATUS			RESOURCE TYPE		
UNIT NUMBER			LICENSE NUMBER or VIN		
ODF/OES VEHICLE			FEMA EQUIPMENT		
SPECIAL EQUIPMENT					
Name/Code	License Number	Description	Name/Code	License Number	Description


Time Period	Start Date	Start Time	End Date	End Time	Hobbs Meter Start Hours	Hobbs Meter End Hours	Flight Hours or Minimum Availability
						Total Hours:	0

12. PERSONNEL INFORMATION									
Outgoing Crew No.	Incoming Crew No.	Outgoing Crew End Date/Time	Incoming Crew Start Date/Time	Ownership	Vehicle Type	License Number	Beginning Odometer	Ending Odometer	Total Miles

12. PERSONNEL INFO								
Name (Last, First)	MACS ID	Rank or Job Title	Start Date/Time	End Date/Time	CAL FIRE	Base	P-T-P	
CARTER, MASON	SAC	Chief	3/4/2026 1800	3/17/2026 1200	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

13. ACTUAL HOURS			
Date	Start	End	Hours
			Total hours
			0

14. COMMENTS		
Date	Time	Comment
3/4/2026	1800	COMMITTED TO INCIDENT
3/17/2026	1200	REDISPATCHED TO NEXT INCIDENT

15-16. SUPPLY NUMBER		17. RESPONDING AGENCY INFORMATION	
Field	Value	Field	Value
15. LOSS/DAMAGE CLAIM	No	AGENCY NAME	Linda Fire Protection District
16. SUPPLY NUMBER	9-23, MCALS, 213	DOCUMENTATION ONLY (F-42 non-reimbursable)	No
		YOUR NAME	MASON CARTER
		YOUR PHONE NUMBER	(916) 845-8707
		YOUR TITLE	CHIEF
		SIGNATURE OF RESPONDING AGENCY PERSONNEL	

* SEE BOX 17 FOR ATTACHMENTS