

LOCAL GOVERNMENT FIRE PROTECTION AGREEMENTS
(1987)

3626

Purpose/Use: Prepare Detail of Costs for Services Furnished (AO-17) for billing to local government.

Reference/Authority: Accounting Procedures Handbook, Section 3627;
Fair Labor Standards Act (FLSA).

Source: Administrative Unit.

Forms/Related Documents: Agreement;
Detail of Costs for Services Furnished, AO-17.

Due Date(s): Monthly.

Distribution: Administrative units - 2 copies of AO-17 to DAO-Accounts Receivable.

CDF enters into cooperative agreements with counties, cities and districts throughout the state to provide fire protection and suppression services. Because these agreements vary, it is important to read each thoroughly upon ratification. It is because of these differences that these procedures are general in scope.

Schedule A of the agreement sets forth the fire protection services to be furnished by the state, administered by the unit, and budgeted by the state will full reimbursement of the costs by the local agency. Generally, this schedule itemizes personnel salaries, operating expenses, rental of state vehicles, maintenance of automotive and radio equipment and utilities to be financed by the local agency.

Schedules A-4142 and 4144 describe the fire protection services to be furnished by the state.

Schedules B and C further delineate the responsibilities of the state and local agency.

PREPARATION OF DETAIL OF COSTS FOR SERVICES FURNISHED (AO-17)

Complete heading of AO-17, pages 1 through 11, with appropriate region, Contract, Index, PCA, Month, and Year information.

Page 1, 1. Fire Control Personnel-Actual.

- Complete Class, Name, No. of Days/Full Month and Monthly Salaries columns for employees covered by the agreement.
 - Multiply amounts shown in No. of Days/Full Month column by amount shown in Monthly Salary column; if partial month, prorate salary by number of working days in that month, and write total in Amount column.
 - Total all items in Amount column and write in Total column.

Page 2, 2. Command and Support Personnel-Actual.

- Complete Class, Name, No. of Days/Full Month and Monthly Salaries columns for employees covered by the agreement.
- Calculate Total as described for Page 1, 1. Fire Control Personnel-Actual.

Page 3, 3. Salaries-Contractual

- Provide Station and Classification information, No. of Days/Full Month and Rate as per the agreement.
- Multiply amounts shown in No. of Days/Full Month column by amount shown in Rate column; if partial month, prorate salary by number of working days in that month and write total in Amount column.
 - Total all items in Amount column and write in Total column.

Page 3, 4. Emergency Firefighting Personnel

- Complete No. of, Class, and Amount columns per the agreement.
- Total Amount column and enter in Total column.

Page 4, 5. Overtime-Planned

- Provide Class, Name, Monthly Salary, and Hours per the agreement.
- Multiply 1/2 time overtime rate as shown for employee's monthly salary on Fair Labor Standards Act (FSLA) Overtime Rate sheet by hours worked and write in Overtime Amount column.
 - Total all items in Overtime Amount column and write in Total column.

Page 5, 6. Overtime-Unplanned

- Provide Class, Name, Monthly Salary, and Hours as per the agreement.
- Multiply 1-1/2 time overtime rates as shown for employee's monthly salary on Fair Labor Standards Act (FSLA) Overtime Rate Sheet by hours worked and write in Overtime Amount column.
- Total all items in Overtime Amount column and write in Total column.

Page 6, 7. General Expense; and Page 8. Other Expenses.

- List expenses, actual, or as agreed, showing amounts in Amount column per the agreement.
- Total all items in Amount column for each category of expense and write totals in Total column.

Page 7, 9. Communications-Engineering, Installation and Modifications

- List invoice number, hours, and rate of communications services per agreement.
- Multiply Hours by Rate and enter in Amount column.

Page 7, 9. Communications-Flat Rate and Microwave Service

- List type, whether state- or locally-owned, annual or monthly charge and rate per agreement.
- Calculate amount due and write in Amount column.
- Total all amounts shown in Amount column and write in Total column.

Page 8, 10. Travel

- List name(s) and amounts per agreement.
- Total items listed in Amount column and write total in Total column.

Page 8, 11. Facilities Operation

- List station, purpose, and rate per agreement.
- Total items listed in Rate column and write in Total column.

Page 9, 12. Utilities

- List station, vendor and rate per agreement.
- Total items listed in Rate column and write in Total column.

Page 9, 13. Subsistence and Personal Care

- List subsistence and personal care per agreement.
- Total amounts and write in Total column.

Page 10, 14. Vehicle Operations-Mileage Rate

- List type, license number, number of miles, owned by, and rate per agreement.

Multiply Number of Miles by Rate and write total in Amount column.

Page 10, 14. Vehicle Operations-Actual Expense

List type, license number and rate per agreement.

Total Rate column and enter in Amount column.

Page 10, 14. Vehicle Operations-Flat Rate

- List number, owned by, rate category, months or number of days, county mechanic, and rate per agreement.
- Multiply Months or No. of Days by Rate and write in Amount column.
- Total Amount column and write in Total column.

Page 1, 4 and 5

- Write the benefit rates which apply for each classification for that pay period in column at right of classification listing at bottom of page.
- Calculate the total salaries for 541 Miscellaneous, and 542 Safety employees as shown on pages 1 and 3, through section 3 and write totals in column at right of Benefit Rate column at bottom of page 1.
- Multiply benefit rates by salary and write total in far right-hand column at bottom of page 1.

Page 4, 5. Overtime-Planned

- Write Total on lines in column at right of benefit rates at bottom of page.
- Multiply benefit rates by overtime total and write total in right-hand column at bottom of page.

Page 5, 6. Overtime-Unplanned

- Calculate the total overtime-unplanned, for 541 and 542 and write totals in column at right of benefit rate at bottom of page.
- Multiply benefit rates by overtime totals and write total in right-hand column at bottom of page.

Page 11, 15. Administrative Charge

- Total all amounts listed in Total column on pages 1 through 10 and write on line following Gross Expenditures, then multiply that figure by the administrative overhead rate of 11.13 and write total in line in Total column.
- Add Gross Expenditures and Administrative Overhead cost and write total next to Subtotal in Total column.

Page 11, 16. Credits to County

- Total all items shown in Amount column on left-hand side of page and enter in Total column on right, then deduct from Subtotal amount to reach Grand Total.

FORMS AND/OR FORMS SAMPLES: RETURN TO ISSUANCE HOME PAGE FOR FORMS/FORMS SAMPLES SITE LINK.

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