

Documenting Disaster Damage - Labor, Equipment & Materials Using Excel Worksheets

One of the most enduring effects of a major disaster is the enormous financial strain that it puts upon local government agencies. At precisely the time when there is so much to do and so little time in which to do it, accurate record-keeping becomes extremely critical. To help local government agencies with the required detail record-keeping, experienced emergency managers have put together a series of Excel spreadsheets to simplify and speed up the task of maintaining accurate detailed records to comply with FEMA requirements.

A. GENERAL

Following a major disaster, Federal disaster assistance funding may be available to help local governments repair or replace damaged facilities. The difference between potential funding and funds actually received often occurs, in part, because local governments do not properly document disaster damage and disaster costs. Since Federal payments are based on Project Worksheets, final inspections and audits, the proper documentation of costs is an absolute requirement. It is not enough just to complete the disaster work. That work must be fully and accurately documented.

B. SPECIFIC

Documentation should begin immediately during the response to the disaster. The work done for such things as debris removal and emergency protective measures should be documented, with both written reports and an extensive photographic record. A separate file folder should be set up for each location where work is being done. Later, as Project Worksheets are completed, a separate folder should be established for each Project Worksheet. Place the Project Worksheet in its own folder along with all supporting documents to verify claim for potential reimbursement. If in doubt about starting a new folder, start a new folder. It is easier to consolidate folders than it is to later separate combined documentation into new separate folders.

Basically, there are two ways to complete items of work: one is by contract, and the other is by force account (using personnel, equipment, and materials belonging to the jurisdiction). The proper documentation in each case is described below.

1. Force Account Work

Force Account is the term to refer to the jurisdiction's own personnel and equipment. Keep in mind when compiling force account labor information to record regular and overtime hours separately.

Prior to or immediately after a disaster occurs, someone should be appointed to start keeping a record of repair costs. Ideally, this person should have been designated and

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trained in advance. In addition, the person picked should attend the both the Applicant's Briefing and the "Kickoff" meetings that State and Federal officials will conduct.

If temporary workers or extra help are hired to complete items of work (which is frequently done for emergency work such as debris removal), their hours must be recorded in the same manner as regular full-time employees. The procedures for placing temporary workers on the payroll during an emergency should be planned in advance.

When a resource (personnel, materials and/or equipment) is used from another jurisdiction, (mutual aid), the resource must be documented and paid for to qualify for reimbursement. Invoices are required to show a description of the resource, the specific disaster related work performed, dates the resource was used, name of the jurisdiction providing the resource, an invoice number, and cost of the resource.

Guidelines for Documenting and Organizing Costs

a. Files

After a presidential declaration, there will be a kickoff meeting conducted by the FEMA and the State OES. Guidance will be provided at this meeting for the formulation of Project Worksheets. Local officials should review every Project Worksheet to determine if they cover all eligible damage reflect the actual costs of repairs. Approval of the Project Worksheets may not be received until well after the disaster proclamation is issued. In the meantime, emergency work must be started.

The problem is how to keep a separate record of costs for each project when it is not known what each project will cover. One way to accomplish this is to establish, immediately after the disaster, a separate folder for each emergency work project that must be done before the Project Worksheet approval is received. For example, if there is damage to three streets that must be repaired right away, set up a separate folder for each street, not one folder for all three streets. If several buildings require repairs (such as repairing roofs to prevent further rain damage), set up a folder for each building. Then when the Project Worksheets are completed and approved, a permanent folder can be established for each project. It is easier to combine information from several folders than to separate information out of one folder.

b. Labor

The payroll records must show the pay period, employee name, job classification, number of hours worked each day, total hours worked for the pay period, rate of pay (regular and overtime), and total earnings.

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The records must also show which project the employee worked on each day and each hour if he/she worked on more than one project in a single day. Claims for labor must be documented for each project individually.

The time records must show how much time the employee worked on the disaster projects. Overtime must be shown on the records as being disaster related. Overtime pay must be in accordance with policies and practices in use by the jurisdiction before the disaster. That means that pay for overtime worked during a disaster cannot be claimed if overtime is not paid for extra hours worked prior to the disaster.

The challenge of disaster record keeping (for FEMA and state reimbursement) is that there must be a separate work record for each employee each day. When an employee works at more than one location on a given day, there must be a separate record for each different work site. Additionally the materials, supplies and equipment that the employee uses at each separate work site must also be recorded separately by work site. Failure to do so can result in loss of reimbursement!

Procedures must be set up to record the time when employees work on each different disaster related job. The record must show how long the employee worked; what work the employee performed; and how the work was related to the disaster.

There are two Labor Summary Records for this purpose, worksheet tab 2) the Force Account Labor worksheet, and worksheet tab 3) the Donated Labor worksheet.

For Category A and B work, the value of donated labor, materials and equipment can be counted against the local cost share, and may have a significant dollar value to the local agency. For this reason, any donated labor must be tracked in the exact same manner as the force account labor, but tracked separately to identify it as donated labor.

The record sheets for all workers should be used by the supervisor of each work crew, and turned into the designated record keeper at the end of every shift.

If an employee works on two or more projects on the same date, they should turn in a separate Labor Record for each project. These Labor Records are to be filed in the proper project folders.

Donated or volunteer labor is valued at the same hourly rate as someone performing the similar work, if the agency had to go to the open market to hire additional workers.

It is important to track force account, temporary and volunteer labor, both regular and overtime hours worked on disaster response and recovery operations. FEMA regulations for reimbursement of eligible labor costs are different for these classes of

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workers. Further, the FEMA Damage Category for the work done will also affect which hours (regular and/or overtime) are eligible for reimbursement. This will be explained in further detail later on.

c. Equipment

Equipment used on each project, either owned, rented or donated, must be documented. Specifically, the documentation must show the Project Number, date used, FEMA code (if known), equipment description, operator, hours used each day, cost per hour, and total cost for each piece of equipment. Equipment not in actual use is considered standby and is not eligible for reimbursement. Use the Force Account Equipment Record (worksheet page 4), the Rented Equipment Summary Record (worksheet page 5) or the Donated Equipment Summary Record (worksheet page 6) to document the use of the equipment. Operator costs associated with the use of equipment should be reported separately as part of the labor costs on the Force Account Labor Record unless the rental charge includes the operator. All donated resources are documented in the same manner as Force Accounts. Donated equipment rates are determined by the FEMA equipment rate. Each separate piece of equipment used at a given work site must have a specific employee shown as the operator of that specific piece of equipment.

If the equipment is rented, the rental invoices must show the type of equipment, date and hours used, rate per hour (with or without operator), total cost, vendor name, invoice number, amount paid, and check number. This information is recorded on the Rented Equipment Summary Record (worksheet page 5).

Repair costs for rental and force account equipment are not reimbursable expenses.

Equipment can be rented either “wet” or “dry.” This refers to who supplies the fuel for rented equipment. Fuel may be included in the rental charges, billed as a separate line item, or provided by the user. The records should indicate who pays for the fuel and whether or not it is a reimbursable expense.

Rates claimed for force account equipment should correspond to those approved on FEMA's "Schedule of Equipment Rates." Preparing a list in advance of all available force account equipment showing the make, model and other specifications will facilitate the determination of the correct rate to charge. If a piece of equipment is used which is not listed on the rate schedule, FEMA will determine an applicable rate. However, having a record of the make, model number, and any other pertinent information will help in establishing the rate.

d. Materials and Supplies

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A record of materials and supplies purchased or used from stock must be kept for each project. Specifically, the documentation must show the name of the vendor, description of the material, quantity, unit price, total price, date of purchase, date, used and whether purchased or taken from stock. The Material Summary Record (worksheet page 7) can be used to record this information.

Claims for materials taken from stock must be supported either by copies of the original purchase invoice or the invoice for replacement of the materials. Invoices for the materials must show the date paid, the amount paid, the check number and should be placed in the appropriate project folder.

Donated materials (sandbags, sand, lumber, etc). must also be accounted for if they are to be claimed as part of the local agency match. Claiming donated materials as part of the local cost share is only possible for categories A and B work. Donated materials should be tracked on the Donated Materials Summary Record (worksheet page 8). Donated materials are valued at the current commercial rate. Materials donated by a Federal Agency cannot be applied for volunteer credit. All donated resources are documented in the same manner as agency owned or purchased materials.

2. Contract Work

The folder for each project that involves contract work must contain a copy of the request for bids, all bids, the contract, all invoices for that project and other pertinent documents. Each invoice must include a description of the work done, date of the work, name of the contractor, an invoice number, and amount billed. The Contract Work Summary Record (worksheet page 9) is used to record this information. The folder must also contain a copy of the contract advertisement, a list of bidders, and proof that the work was awarded to the low bid contractor. If the low bid is not accepted (there can be some acceptable reasons for not taking the low bid), it must be documented why the bid was not accepted and that information must be placed in the project folder. The contract may be awarded to the next lowest bidder who is able to meet the terms of the contract. If the contract is significantly more than the approved Project Worksheet amount, the governor's Office of Emergency Services should be notified.

CAUTION: FEMA will not reimburse cost for cost-plus-percentage-of-cost contracts or any contract where payment for work is contingent upon Federal reimbursement. Any work done by either type of contract will be ineligible and no Federal funds will be paid for the work.

3. Donated Resources

Donated resources (volunteer labor, donated equipment, and donated materials) are

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eligible to offset the State and local portion of the cost share for emergency work (Categories A and B).

C. GENERAL DOCUMENTATION REQUIREMENTS

The dates used on all documentation must be within the allowable time period for each project. This period is from the date of the disaster (set by FEMA) to the completion date of the work as shown in the Project Application. It is important that the dates on our supporting documentation agree with the project dates and final inspection. In other words, if 50 percent of the work was completed (as shown on the Project Worksheet) when the Project Worksheet was written, 50 percent of the work and costs must be shown between the date of the disaster and the date the Project Worksheet was prepared. The other 50 percent must be between the Project Worksheet date and the completion date shown on the final inspection report.

The approved Project Worksheet will show a total amount approved for each job. However, do not restrict the supporting documentation to these amounts. Overruns on large projects will be considered on a case-by-case basis for reasonable costs. Significant cost overruns on small projects will be considered in relation to the net overrun on all small projects. All overruns should be reported to the Governor's Office of Emergency Services as soon as possible. This step is critical because early approval of overruns is necessary. If a large overrun is not approved, reimbursement will not cover the overrun.

FEMA will reimburse only for repairs included in scope of work on the Project Worksheet. If it is decided to change to an alternate project, FEMA approval is required. Immediately inform the Governor's Office of Emergency Services of any proposed changes and justification for those changes. FEMA must approve alternate work projects. If the change is only to improve an existing work project, the state can approve the change, unless the change will involve required Federal approval, such as the National Environmental Protection Act.

Important Notice

All damage must be well documented with photographs or video before any work is done. Failure to photo document the damage before any work is done may substantially reduce reimbursements.

Remember, reimbursement is tied to documentation; good records must be kept!

E. RECORD KEEPING FORMS AND INSTRUCTIONS

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This Excel spreadsheet consists of 11 individual worksheets. Worksheet 1 is the Recap page for all the data collected on sheets 2 through 9. Worksheets 10 and 11 contain payroll and benefits data and equipment rates.

Each jurisdiction is responsible for reviewing the calculations and formulas in each worksheet to ensure that the information and computations are accurate and apply to the local jurisdiction.

In worksheet page 10, each local jurisdiction will need to enter appropriate data for their employee names, job titles, pay rates, benefit rates, etc.

The data that is pre-loaded in worksheet page 11, represents the FEMA schedule of equipment rates. This schedule of equipment rates is subject to change and must be updated at the beginning of a newly declared disaster.

To take advantage of the automatic look-up features for tracking equipment, each jurisdiction must load its own equipment fleet data to ensure accurate cost tracking.

These notes will begin with an overview of the entire spreadsheet packet. Then the notes will move to a more detailed look at each of the 11 individual worksheets.

For proper record keeping, it is essential that a set of the eleven worksheets (contained in one complete spreadsheet) be prepared for each separate work location. Mixing hours for labor, equipment and materials used on multiple work sites will create an huge and confusing jumble of data, which can result in a denial of reimbursement by FEMA.

Further, when an individual work crew works at two or more work sites in the same day, they **MUST** turn in a separate report for their own time, equipment time and materials used at each specific site and a separate Excel worksheet must be prepared for each work site.

The responsibility of maintaining such detailed records is no doubt a burden. But the maximum FEMA reimbursement absolutely depends upon it. Using this program will greatly ease this burden, and speed up the turn around time to receive reimbursements from FEMA.

Before actually using these worksheets, a competent manager must review the worksheets for accuracy of both raw data, on worksheets 10 and 11 and the resulting computations.

Before the first use, data needs to be entered on the worksheet page 10, to track the labor costs as reported on worksheet pages 2 and 3. This data contains the names, job

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titles, hourly rates, employee I.D. numbers, and overtime multipliers for each employee. Typically, this can be a data transfer from existing payroll data, which should include the individual employee's fringe benefit rate.

The data tables on worksheet pages 10 and 11 must be alphabetized or the automatic lookup functions will not work. After the set ups are completed, and data checked, each worksheet should be locked to prevent accidental changes that will result in errors.

When all the worksheets are locked, the entire spreadsheet should be changed to a "read only" file. This is done through the properties function in the "file open" menu. By setting the spreadsheet to "read only," each time the spreadsheet is reopened, it will need to be saved with a new name. This will prevent loss of the original blank spreadsheet. The local agency will need to establish a scheme for naming the individual spreadsheets so that all the spreadsheets related to a single site can be easily accessed. Creating a separate folder in "Windows" for each different work site may be the best way to ensure that all costs are kept together for each separate work site.

Using Excel Computer Forms to Track Disaster Costs:

It is essential that the expenses incurred in disaster response and recovery be accurately documented. Accurate documentation will help:

1. Recover all eligible costs.
2. Have the information necessary to develop Project Worksheets.
3. Have the information available for the state and FEMA to validate the accuracy of project costs.
4. Be ready for any state or Federal audits or other program or financial reviews.

There are many ways to maintain documentation. What is important is to have the necessary information readily available, and that this information is in a usable format. The records for the documentation must be assembled under the Project Number as shown on FEMA's Project Worksheet. The FEMA Public Assistance Coordinator assigns project numbers.

Eleven record forms have been developed in Excel to assist in the organizing of the project documentation. The eleven worksheets are combined into a single spreadsheet.

Other systems can be used if the system will provide the required information.

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The forms are:

1. Labor, Equipment, Materials & Contract Summary Record Recap
2. Force Account Full Time Labor Summary - used to record personnel costs.
3. Donated Labor Summary Record - used to record hours of donated labor (for category A and B work only).
4. Force Account Equipment Summary Record - used to record your equipment use costs.
5. Rented Equipment Summary Record - used to record the costs of rented or leased equipment.
6. Donated Equipment Summary Record - used to record the value of donations of equipment (for category A and B work only).
7. Material Summary Record - used to record the supplies and materials that are taken out of stock or purchased.
8. Donated Materials Summary Record - used to record value of donated materials (for category A and B work only).
9. Contract Work Summary Record - used to record the costs of work that is done by contract.
10. Pay and Benefit Rates - this data feeds the automatic look-up function that speeds up the process of filling in the forms and reduces the likelihood of errors.
11. Equipment Rates - this page contains the FEMA equipment rates and is the basis for creating the local jurisdictions own equipment look-up tables.

Worksheet page 1: Labor, Equipment, Materials & Contract Summary Record Recap Instructions

Complete the Labor, Equipment, Materials & Contract Summary Record as follows: (from left to right, top to bottom of the table).

- Jurisdiction: Enter the local agency's name (your city name)
- Applicant: Enter the county full name, i.e., Los Angeles County. Do Not Abbreviate either the local jurisdiction or county names.

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- PA ID: This is the Public Assistance ID number, issued by FEMA.
- PW#: Enter the Project Worksheet Number that this record covers.
- Disaster Number: Enter the assigned Disaster Number (assigned by State OES or FEMA)
- Date this report prepared: Enter today's date.
- Location/Site: Enter the location or site where the work was performed for this Project Worksheet. Be as specific and detailed as possible. Use addresses and/or building names. For rural areas, use GPS coordinates.
- Category: Enter the category of work being done, (A, B, C, etc).
- Period covering to: Enter the date on which the work was done.
- Description of work performed: Describe the work done by the persons to be listed on the following pages. If necessary use additional forms or attach a detailed explanation. Use the "Field Work Reports" (also supplied on this CD-ROM) for information on what work was done. The important key here is to create a connection between the work done and the problems or damage caused by the disaster.
- Preparer's name: Enter the name of the person who will sign and certify the worksheets.
- Preparer's title: Enter that person's title.

These are the only cells to be filled in on worksheet page 1. The totals on the lower part of the worksheet page are automatically generated by calculations that are based upon the data entered on the following eleven worksheet pages.

Worksheet page 2: "Force Account Full Time Labor Summary"

Worksheet pages 2 and 3 are very similar, but also have an important difference. The first and most important commonality of the two labor summary sheets is that they pull pay rates, fringe benefit rate and other data from worksheet page 10.

When the program is first used, entering the appropriate payroll and fringe benefit data on page 10 is critical. These instructions come later in this document.

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The key difference is that donated or volunteer labor is only has a value for Category A and B emergency work. Donated labor has no value against permanent work, and the worksheet automatically adjusts for this difference.

On the two labor summary sheets data entry is allowed only in the unshaded cells. The cells within the upper table will be automatically filled in when the Worksheet page 1 data is entered. The only data to be entered by the computer operator are the employee's names, the regular hours worked, the overtime hours worked, and the dates when the work was done. All other data is supplied by the look-up function.

When the computer operator correctly enters the employee's name, the Excel spreadsheet lookup function automatically enters that employee's regular rate of pay and their job title. Using the hourly pay, the spreadsheet calculates overtime rates (that are programmable) and fringe benefits. This automatic lookup feature speeds up the process of data entry and reduces errors.

Data for the list of employees, their job titles, hourly pay rates, and an overtime multiplier are entered by the program administrator and are located on worksheet page 10. It is absolutely essential that once all the data are entered, that the employee's names be alphabetized. This may be done by using the data sort function under the "Tools" drop-down menu. Each time that a change is made to the employee's list, it must be re-alphabetized to ensure that the automatic lookup function will correctly operate. Both force account employee's payroll data and volunteer's (payroll) data is located on the same worksheet.

Employee's or volunteer's names cannot be entered on the labor worksheets until the names and other information is entered on to worksheet page 10.

On the labor rate table and on the equipment rate table there is space for up to 250 entries. If all the 250 spaces are not used, the place keeper data must remain to fill out the list. If additional rows are needed, insert rows and check the programming and calculations carefully.

Do not change the size or location of the data tables. Data may only be replaced in existing cells, in exactly the same format. Adding or deleting rows or columns or otherwise altering the table size, content or location will result in errors in the automatic look up function and the calculations.

Lines of information for former employees may be left in the table unless more space is needed for new employees.

REMINDER: The only overtime that is eligible for reimbursement is overtime for

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emergency work, except for debris clearance according to the changes in the Sandy Recovery Improvement Act of January 2013. Record both regular and overtime hours.

Worksheet page 3: “Donated Labor Summary Record”

The operation of the donated labor summary report is similar to the force account labor summary report. As before, for the automatic lookup function to work, data must be entered into Worksheet 10. Donated labor hourly rates are based upon what would be paid to a person if they had to be hired to do the same job. This includes fringe benefits and overtime. However, remember, that donated labor may only be counted against categories A and B work. The spreadsheet automatically accounts for this difference.

Worksheet pages 4,5 and 6: Equipment Summary Records

These three pages are similar, but with differences that require the use of three different worksheets, to track force account equipment, rented equipment and donated equipment, respectively. All three sheets derive their base data from Worksheet page 11: “Equipment Rates.” See Worksheet page 11: “Equipment Rates” for information on how to load the base data from the FEMA website.

Worksheet page 4: “Force Account Equipment Summary Record”

Before using this worksheet, the agency’s own equipment data must be entered into the rows and columns highlighted in orange and yellow. The orange column is where the unique agency identifier number must be entered. If two or more pieces of equipment have the same number, the “vlookup” function will not work properly.

In the yellow column, enter the appropriate FEMA equipment code (from the drop down list). Reference the FEMA equipment rates list to determine which FEMA cost code should be entered. For example, If the agency has 10 each of ½ ton pickup trucks, each of the “Cost Codes” will be “8801,” but each of the 10 trucks will have a unique agency identifier number, 14, 22, 33, 46, 48, etc.) The “vlookup” function will cost out the vehicle’s appropriate rate based upon its FEMA Cost Code number.

The data in the green columns will automatically be loaded by the program when the appropriate FEMA equipment code is entered in the yellow highlighted column. There is room for 250 unique pieces of equipment.

Each piece of equipment must have a unique identifier, preferably a number.

Once the appropriate cost code of the equipment is correctly entered, the automatic lookup feature will then enter the appropriate equipment code, horsepower rating (if

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any), and an hourly equipment rate. The computer operator must also enter the name of the equipment operator and the days worked and the number of hours the equipment was actually in use. As with the other spreadsheets, calculations and extensions are done automatically.

Complete the Force Account Equipment Summary Record as follows:

Detail Section:

- **Type of Equipment:** Enter the unit number of the equipment used. The Equipment Rate Sheet, Worksheet page 11 should be used as a reference to determine the correct size, capacity, horsepower, make and model.
- **Operator's Name:** Enter the name of the equipment operator. Once an equipment identification number is entered in to the cell in column "A," the corresponding cell in column "C" will turn red until the operator's name is selected from the drop down list. This is a safety feature to remind the data entry person to include the equipment operator's name for each piece of equipment listed.
- **Date:** Enter the day's date in the space at the top of each column.
- **Hours Used:** Enter the hours used for each piece of equipment in the blocks below the date. Idle and standby hours cannot be included.

Once you are sure that the formulas, especially the "vlookup formulas, are working properly, hide columns "S" through "AJ," since the operators will not need to see this data. Then, lock the sheet to avoid any accidental changes or deletions.

Worksheet page 5: "Rented Equipment Summary Record"

The rented equipment summary record is slightly different from the force account equipment summary record. When the computer operator correctly enters the equipment cost code, the equipment description and horsepower rating are automatically entered. However, rented equipment may be supplied either with or without an operator, and the hourly rates should reflect this difference. The computer operator must enter the equipment rate that reflects whether an operator is provided by the rental company or not. Equipment can also be rented with or without fuel and the contract and rates should reflect this as well. The equipment list for rented equipment will not automatically enter an hourly rate. The name of the vendor, the invoice number, and check number will also be entered by the computer operator.

Complete the Rented Equipment Summary Record as follows:

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Detail Section:

- **Type of Equipment:** Enter the cost code of the equipment used. The Equipment Rate Sheet, Worksheet page 11 should be used as a reference to determine the correct size, capacity, horsepower, make and model. Enter the appropriate four digit FEMA equipment code in the unshaded cells in column "E". Once this is done, the corresponding cell in column "B" right below the equipment code will turn red to remind the data entry operator to enter the equipment operators name.
- **Dates and Hours Used:** Enter the date used on the upper block and the hours used in the lower block.
- **W/Opr:** Enter the rate charged per hour when the rental company provides the operator.
- **W/O Opr:** Enter the rate charged per hour when the rental company does not provide the operator.
- **Vendor:** Enter the name of the rental company.
- **Invoice No:** Enter the rental Company's invoice number.
- **Date and Amount Paid:** Enter the Date Paid in the upper block and the Amount Paid in the lower block.
- **Check No:** Enter the number of the check used to pay the vendor.
- **Column "O" or "P"** indicate if the vendor supplied the fuel or not.

Once you are sure that the formulas, especially the "vlookup formulas, are working properly, hide columns "R" through "Y," since the operators will not need to see this data. Then, lock the sheet to avoid any accidental changes or deletions.

Worksheet page 6: "Donated Equipment Summary Record"

The donated equipment summary record is again different from the preceding worksheet page. Donated equipment may be applied to local agencies cost share only for work in categories A and B. When the cost code of the equipment is properly entered, the program will automatically fill in an equipment description, horsepower rating and an hourly rental rate. The hourly rate is based upon the same hourly rate that is applied to force account equipment. The computer operator must enter the name of the equipment operator and the hours and dates worked.

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Detail Section:

- **Type of Equipment:** Enter the cost code of the equipment used. The Equipment Rates (worksheet page 11) should be used as a reference to determine the correct size, capacity, horsepower, make and model. Enter the FEMA equipment code in column "C." Once the equipment code is entered, the cell in column "B" in the row below will turn red to remind the data entry operator to also enter the equipment operator's name.
- **Dates and Hours Used:** Enter the date used on the upper block and the hours used in the lower block.
- **W/Opr:** Enter the rate charged per hour when the rental company provides the operator.
- **W/O Opr:** Enter the rate charged per hour when the rental company does not provide the operator.
- **Vendor:** Enter the name of the rental company donating the equipment.
- **Invoice No:** Although the equipment owner does not charge for the use of their equipment, the City should make a separate record of the donation, and have it signed by the equipment owner to document the donation. Give the donation document a unique number for the file, and enter this number here.

Once you are sure that the formulas, especially the "vlookup formulas, are working properly, hide columns "Q" through "X," since the operators will not need to see this data. Then, lock the sheet to avoid any accidental changes or deletions.

Worksheet page 7: "Materials Summary Record"

The Materials Summary Record is much less automated because of a variety of materials and supplies that may be needed during a disaster response. Additionally, identical materials such as sand, sand bags or plywood may be purchased from several different suppliers at different prices. However, if prices do not vary very great deal the local jurisdiction may want to set up an automated lookup function for themselves, using average prices.

The computer operator must enter the vendor's name, the description of the material, the quantity used at a particular job site and the unit price. Before using this worksheet page an appropriate manager should enter the prevailing sales tax rate for the local jurisdiction and then lock the cells. The computer operator should also enter the date the materials were purchased, and the date they were used and whether the material

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came from inventory or was purchased (as this information becomes available).

Complete Materials Summary Record as follows:

Detail Section:

- Vendors: Enter the name of the vendor supplying the materials.
- Description: Enter a description of the materials used.
- Quantity: Enter the quantity used.
- Unit Price: Enter the price per unit.
- Delivery: Enter the delivery charges, if any.
- Date Purchased: Enter the date purchased for use or replacement of stock.
- Date Used: Enter the date the materials were used on this project.
- Info From: Check whether the information on this record came from a vendor's invoice or from stock records.

Worksheet page 8: “Donated Materials Summary Record”

The Donated Materials Summary worksheet is similar to the materials summary worksheet, but is used only for donated materials. Donated materials may only be applied to the local cost share for category A or category B work. Donated materials may be priced as if the agency had to purchase them.

Complete Donated Materials Summary Record as follows:

Detail Section:

- Vendor: Enter the name of the person or company supplying the materials.
- Description: Enter a description of the materials used.
- Quantity: Enter the quantity used.
- Unit Price: Enter the price per unit that you would normally pay for this material
- Date Purchased: Enter the date the material was donated

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- Date Used: Enter the date the materials were used on this project.
- Donated Materials Log Number: Although the materials are donated, the City should make a separate record of the donation, and have it signed by the donor to document the gift. Give the donation document a unique number for the file, and enter this number here.

Worksheet page 9: “Contract Work Summary Record”

The Contract Work Summary Worksheet requires all data to be manually entered. This worksheet would be used to track small contract amounts at specific sites. This worksheet is not appropriate for tracking contracts on large projects. Large projects should use a more sophisticated contract tracking program or spreadsheet that includes percentage of completion, percentage payments, retention amounts and change orders.

Complete the Contract Work Summary Record as follows:

Detail Section:

- Dates Worked: Enter the dates for the work billed on the invoice listed.
- Contractor: Enter the name of the contractor.
- Billing Invoice Number: Enter the contractor's invoice submitted for payment.
- Amount: Enter the total billed on the invoice.
- Comments - Scope: Enter pertinent comments such as percentage of work completed, etc.
- Space is provided to track date for the date the invoice is paid and the check number.

Worksheet page 10: “Pay and Benefit Rates”

The Pay and Benefits Worksheet, page 10 is relatively simple. Take a data download from available payroll data, including the employee names, their job titles, regular time hour pay rates, their I.D. number, their overtime rate, regular time benefit rate and overtime benefit rate.

The most important key is to have the entire list, including the place keepers, (the zz... data) alphabetized or the look-up function will not work properly. Also, each employee

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must have a unique name. For instance, two employees named “John Doe” will result in a faulty data return on the look-up function that automatically fills in some cells.

Once the data is loaded and all the formulas, especially the “vlookup” formulas, have been checked, lock this worksheet to avoid any accidental changes to it.

Worksheet page 11: “Equipment Rates”

When the agency receives a Presidential disaster declaration, the current FEMA Equipment Rate sheet should be downloaded and inserted into Page 11, since the rates can change over time.

On this sheet, row 16 is highlighted in yellow. This data must be kept so the lookup functions will work correctly. Download the Equipment Rates from the FEMA website (fema.gov) and load them directly below row 16. Once the data is pasted into worksheet 11, it must then be sorted in descending order, with the smaller numbers at the top, and the highest numbers at the bottom of the sheet. If the data is not sorted in this order, the “Vlookup” function in Excel will not properly function.

If the latest version of the FEMA Equipment rates as more or fewer rows of data than are currently in the spreadsheet, the “vlookup” formulas on pages 4, 5 and 6 must be adjusted to account for the increase or decrease in the number of table rows.

Once the data is loaded and all the formulas, especially the “vlookup” formulas, have been checked, lock this worksheet to avoid any accidental changes to it.