

Instructions for Using the Worksheet for Average Costing of Supplies (PUR-5)

This Excel worksheet is used to assist those tracking disaster emergency supplies to determine an average cost per unit. FEMA allows reimbursement for supplies based on actual cost, or average cost. However only one methodology may be used, either actual unit cost or average cost for all similar items. Since supplies may be in short supply during a disaster, jurisdictions will likely purchase similar, but not identical items from a variety of vendors all at slightly different prices. This spreadsheet provides a method for tracking such purchases, and provides for FEMA documentation to show how the average prices were determined.

This spreadsheet consists of fourteen tabs. Additional tabs may be created by simply copying a sheet and inserting it after the last tab. The last tab is designated as the “Master” tab and should be reserved for duplicating additional worksheets.

The local tax rate, if taxes are paid, is entered in cell Q4 in the hidden columns. Once the tax rate is set for each sheet, hide the columns and protect the spreadsheet to ensure the integrity of the calculations.

The ordering units can be changed to suit the user’s needs. If changes are made, re-alphabetize the list and hide the columns.

- City of: Enter the applicant jurisdiction name.
- Item: Enter the specific item which is being cost averaged.
- Average cost per unit: This is a calculated cell.
- Used for: Enter the disaster related purpose for which the items were purchased.
- Disaster Number: Enter the “DR” number when issued by FEMA
- Date Purchased: Enter the individual dates when items were purchased.
- Quantity: Enter the quantity purchased on each purchase order
- Unit: Enter the ordering unit, each, dozen, case, etc. This is done from the drop down menu.

- Vendor: Enter the vendor's name or location, using the drop down menu.
- \$ / Unit: Enter the price paid for the items.
- Extension: This is a calculated cell.
- Taxes: This is a calculated cell, base on the tax rate (if any) that is entered in cell Q4 in the hidden columns
- Delivery: Enter the delivery charges if any
- Handling: Enter any handling charges that may apply.
- Misc \$: Enter any miscellaneous fees that may apply.
- Total/lot: This is a caluclated cell.
- Specifications: Enter the specifications for the item if needed.
- Invoice #: Enter the invoice from which the items were charged. This probably will need to be done at a later time. However FEMA requires that we can track both the purchase and payment for disaster related purchases.
- Invoice Line #: If there are multiple items charged on the same invoice, insert the item line number here.

Drop-down Menus (in the hidden columns):

- Tax Rate: Insert the local tax rate.
- Units: Add to or delete units for ordering goods. Re-alphabetize the list after making changes.
- Vendors: Enter the names of vendors to get consistency in the data. Column "D" may also be changed to allow any vendor name to be entered by using the "Data Validation" function in the "Data" ribbon at the top of the spreadsheet.