

# Disaster Guidelines For Highway Accountants

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**FEMA Committee**

**11/2010**

**Updated**

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## **Introduction**

There are many types of disasters; fire, flood, tornado, etc. There are several types of disaster funding you may come in contact with if your county qualifies for disaster funding. The most common ones are listed below.

- President's Disaster Relief Fund
  - Managed by the Federal Emergency Management Agency (FEMA)
- Emergency Relief (ER) funds
  - Managed by MnDOT Office of Emergency Management with assistance from the State Aid for Local Transportation (SALT) through the Federal Highway Administration (FHWA)
- State Aid Disaster funds
  - Managed by SALT
- State Disaster Funds (Disaster Assistance Contingency Account, managed by MN Homeland Security and Emergency Management HSEM)

<https://dps.mn.gov/divisions/hsem/grants/Pages/default.aspx>

If your county experiences a disaster event, it is likely to create some panic and chaos. This guide is intended to give you an overview of issues you, as a highway accountant, may be exposed to or be responsible for when dealing with the aftermath of a disaster event.

## **Keep in mind**

- Requirements may be different or change with each disaster so be sure to use the most current procedures available.
- It is crucial that you start tracking costs immediately if you think your county may meet the threshold for disaster funding.
- Separate the emergency restoration work and debris removal costs from the permanent work costs.
- Take pictures, measurements with GPS if possible, before, during and after repairs have been made. It may be beneficial to include the site numbers on each photo.
- Do not wait for FEMA or FHWA to contact you.
- Do not wait for FEMA or FHWA forms which may not be available right away.
- Be aware, your county may be combined with other areas and declared a disaster even if your county has experience less damage.
- FHWA, FEMA, State Disaster, State Aid Disaster are separate and distinctive programs and have different qualifications and requirements.

## **Sources of Disaster Funds**

There are various sources of disaster funds. Some of the most common funds are FEMA, FHWA and State Disaster Funds. Your disaster may qualify for one or more of these funding sources based on the classification of the roadway that is damaged and the type of damage.

Be aware thresholds and criteria for each source of disaster funding is different and rules may change from disaster to disaster. The most current information is available from the various websites. Talk to your District State Aid Engineers (DSAE) regarding funding availability and applicability.

### ***ER Funds (FHWA)***

FHWA funds are managed by the MnDOT Office of Emergency Management through the Federal Highway Administration (FHWA). Assistance is provided by the State Aid for Local Transportation (SALT)

Once your county has been declared a disaster event, FHWA funds may be available for roadway classified as major collectors and above. More information may be obtained from the FHWA website. <http://www.fhwa.dot.gov/reports/erm/>

- If a site is eligible for FHWA funds, FEMA will not participate except for debris removal.
- Only Major Collectors or above qualify for FHWA funds.
  - Reference map on MnDOT website  
<http://www.dot.state.mn.us/planning/program/functionalclass.html>
- Total event - all Detailed Damage Inspection Reports (DDIR's) must be greater than \$700,000 to qualify as a disaster event. See Example G1, page 21.
- FHWA has final decision on geographical areas being affected and determination of same event.
- Individual sites must have estimated damage greater than \$5,000.
- Individual sites may be grouped together if less than ½ mile apart and have similar damage.

### **General Process**

- Governor issues an emergency order or President declares a disaster.
- MnDOT and county engineers assess damage to all effected roadways.
- MnDOT sends letter to FHWA stating there is sufficient damage to declare an event.
- FHWA responds and may perform site visit to access damage and define sites, otherwise DSAE assists.
- County submits DDIR to DSAE. DSAE assigns a SP # and forwards to Emergency Management and SALT. No funds are available until DDIR is approved by DSAE and FHWA and the project is authorized.

## ***FEMA***

FEMA funding comes from the President's Disaster Relief Fund, which is managed by the Federal Emergency Management Agency (FEMA). Your county must be declared as part of a federal disaster. Generally the County Emergency Coordinator will request the County Board issue a resolution to have your county declared a disaster area. More information may be obtained from the FEMA website [www.fema.gov](http://www.fema.gov).

- In most cases, if FEMA funds are received, FHWA will not participate and vice versa. (You can never receive two types of funding for the same work.)
- FEMA funds are eligible for local and minor collectors.
- FEMA funds are also eligible for debris removal on major collectors in counties included in a Presidential declaration.

## ***State Aid Disaster***

State Aid Disaster funds are managed by SALT per M.S. 162.06 and Mn Rule 8820.2100. These funds are readily available and can be quickly disbursed to the county before federal funds may be available. State Aid Disaster Fund revenue does not have any effect on eligibility for FWHA or FEMA funds.

- Damage estimates on CSAH roads submitted by the county must exceed 10% of current annual state aid allotment per MN Rule 8820.2100.
- Disaster Board considers availability of federal funds before making recommendation.
- Disaster Board consists of a representative of the Commissioner (DSAE) and two county representatives who must either be a county engineer or a member of a county board and be from counties other than the requesting county. M.S. 162.06, Subd 3(b)

## **General Process**

- County contacts DSAE to discuss disaster funding and process
- Disaster Board inspects damage area and makes recommendation for funding to Commissioner (SALT).
- DSAE submits letter for disaster funds to the Commissioner (SALT).
- State Aid Disaster Funds must be reimbursed if Federal Funds are received and total revenue exceeds total expenditures.
- DSAE certifies work is complete to SALT.
- County submits final expenditure report with final documentation.

## **First Steps in the Event of a Disaster**

Some of the first steps will be to recognize that the event could be declared a disaster.

- Listen to the news
- Talk to your engineer, maintenance supervisor and/or the County Emergency Coordinator.
- Watch neighboring areas to see if they have been declared a disaster area. Check the websites for declaration listings: FEMA- ([www.fema.gov](http://www.fema.gov)). FHWA does not currently have a website showing this but it generally follows FEMA.

- Talk to other accountants that have had a disaster event. Their experience can be very valuable and get you started on the right track.

If you think you may have a disaster event, you will want to start the following steps immediately.

### ***Review the County's Insurance Policies***

In the event there is damage to buildings, vehicles, or equipment you may be able to recover costs from this source. You may need to provide a complete copy of the county insurance policy.

### ***Identify Damage Sites***

Get a county map. Identify roads that are major collectors or above and those that are not. (See MnDOT website for functional class map - referenced in the FHWA section). Have employees mark the areas, assign site numbers and photograph each site as damage is assessed. Separate damage sites by road number, road system and road surface.

### ***Update County Website***

Post road closures, status of your county roads and the Designated Public Relations and/or the Emergency Coordinator on your county website. This will help to alleviate calls to your office.

### ***Cost Accounting Requirements***

If cost accounts are not already included in your cost accounting system, start setting up special accounts for each type of work category, such as debris and sand bag cleanup, emergency protective areas (barricading, flagging, signing, sand bagging) and permanent restoration. Remember to track the Administrative/Accounting hours too. See example H1, page 22.

## **Start Tracking Costs**

### ***Check with FEMA***

Check with the FEMA Public Assistance Policy Digest available on the FEMA website for a complete list of work categories.

### ***Develop Worksheets***

Immediately develop spreadsheets to track costs by site and category. This way you will have these costs available for history and you will be able to convert them to FEMA equipment rates and benefits if necessary. Various spreadsheets can be created to track work as listed in the example below. These are only examples and you may modify any of the spreadsheets to meet your county's needs.

If the FEMA personnel have already arrived, they may provide you with their spreadsheets to use to track these costs.

**Site Overview** - See Example A1, page 9.

- Site location listing that coincides with the map and states work type and tracks progress of the repairs.

**Cost Summary** – See Example A2, page 10.

- Includes all costs as incurred separated by site.

**Site Cost Summary** – See Example A3, page 11.

- Includes costs by site, both completed and estimated

**Employee Benefit Calculation** – See Example B1, page 12.

- Includes employee wage rates, overtime rates and fringe benefit percentages.
- Note there will be different rates for full and part time workers if there are different benefits paid.

**Employee Work Record** – See Example B2, page 14.

- Log of actual work completed and corresponding labor rates.
- Be prepared to produce daily time sheets

**Equipment Rates & FEMA Codes** – See Example C1, page 15.

- Include equipment you think will be used with their respective rental rates, FEMA codes and the FEMA rates.

**Equipment Work Record** – See Example C2, page 16.

- Log of actual work completed and corresponding equipment rates.
- Be prepared to produce daily time sheets

**Inventory Withdrawal Record** – See Example D1, page 17.

- Include current year bid and quote prices. Common items to include are gravel, stockpile gravel, sign material, culverts, sand bags, etc.
- Keep all invoices for products ordered for the disaster to document costs.
- Be prepared to verify unit costs on inventory items.

**Vendor/Contractor Spreadsheet** – See Example E1, page 18.

- Keep a copy of all invoices, including date paid, warrant number, purchase order and document the site or location of work performed.

**Equipment Rental Record** – See Example E2, page 19.

- Keep a copy of all invoices, including date paid, warrant number, purchase order and document the site or location of work performed.

**Revenue Tracking Spreadsheet** – See Example F1, page 20.

- You need to split out the federal and state receipts. You need to keep track of what you actually spent vs the Project Worksheet (PW) estimated amounts. This will help you determine if you still have funds due to the county.
- Track receipt number and date received.

## **Once a Disaster Has Been Declared**

### ***Emergency Kick-Off Meeting (FEMA only)***

There should be an emergency kick-off meeting. **It is absolutely necessary for the accountant to attend this meeting.** You will obtain valuable information

and resources. Be sure to obtain the name and phone number of your FEMA Field Representative so you can contact them to set up a meeting.

***Emergency Coordinator***

Find out the County Emergency Coordinator's name and phone number. The Coordinator should assist other departments, townships and cities within your county. Refer all inquiries to the Emergency Coordinator.

***FEMA Field Rep.***

Contact your FEMA Field Rep. that will be doing your PW's. You need to be aware of what information they will require and the format for which the documentation will be required.

***Resolutions***

**Disaster Declaration Request to Governor**

It will be necessary for the county to pass a resolution acknowledging the disaster declaration. An example can be found on the FEMA website.

This will likely be done by the Emergency Coordinator.

**Emergency Procurement**

You may need a board resolution for emergency procurement mode. This will allow you to temporarily bypass the bidding process. Reference M.S. 12.37 & M.S 375.21

Examples of resolutions can be obtained from the SAF website at

[www.dot.state.mn.us/safinance](http://www.dot.state.mn.us/safinance)

**Tips**

- Be sure to use the most current information available because procedures change from year to year and/or disaster event to disaster event.
- Currently FEMA pays for Category B for a limited time depending on the disaster type.
- Currently only overtime hours are paid for FEMA Category A and B; these are considered emergency work.
- Make sure your employees use the appropriate cost accounts and provide specific and detailed explanation of the work being done.
- You may want to keep all the columns on your spreadsheets consistent so you can cut and paste the information in case costs are transferred from one category to another.
- Hiring additional help for the disaster may be beneficial because their wages (including overtime) may be reimbursable at a higher rate than permanent workforce. This help includes contractors, inspectors, additional office help, etc.
- It is not always in your best interest to combine too many sites into one site when completing your documentation. These costs may need to be identified separately at a future date for hazard mitigation application.
- Make sure you know your sales and use tax laws. For example, out of state contractors and third party aggregate haulers.
- Currently FEMA funds are not eligible to be paid on permanent repair work on

major collector routes.

- FEMA reimbursements will affect your total maintenance costs; refer to the State Aid Accounting Manual Chapter 16 for further discussion.
- Remember you still have to work within the same contracting laws and rules and not all costs will qualify under the emergency contracting procurement guidelines. Be aware of contracting, bid letting and purchasing protocols in your county. Be aware that state, federal and county procedures, such as prevailing wages still need to be followed.
- Emergency signage replacements may be reimbursable.

## References

- MN Homeland Security & Emergency Management (HSEM)  
[www.dps.state.mn.us](http://www.dps.state.mn.us)
  - FHWA (ER Manual)  
<http://www.fhwa.dot.gov/reports/erm/>
  - MnDOT – functional class map  
<http://www.dot.state.mn.us/planning/program/functionalclass.html>
  - FEMA  
[www.fema.gov](http://www.fema.gov)  
  
Public Assistance Policy Guide  
[www.fema.gov/pdf/government/grant/pa/pdigest08.pdf](http://www.fema.gov/pdf/government/grant/pa/pdigest08.pdf)
  - SALT  
[www.dot.state.mn.us/stateaid](http://www.dot.state.mn.us/stateaid)  
Disaster Assistance Guidance
  - MN Statutes
    - M.S. 471.345 – Uniform Contracting Law
- M.S. 12.37 - Political Subdivision's Powers To Fast Provide Emergency Aid***
- M.S. 375.21, Subd. 1 - Contracts Of County Boards

## **Acronyms**

A complete list of acronyms can be found on the SAF website under References. The acronyms below were used in this document.

DDIR – Detailed Damage Inspection Report (FHWA)

DSAE – District State Aid Engineer

FEMA - Federal Emergency Management Agency

FHWA - Federal Highway Administration

LRIP – Local Road Improvement Program

M.S. - Minnesota Statute

PW - Project Worksheet (FEMA)

SAF - State Aid Finance

SALT - State Aid for Local Transportation

## Examples

### Example A1 - Site Overview

Example A1

PW REFERENCE	GPS Reference Point	SITE/LOCATION	WORK TO BE DONE	DATES WORKED / MISSING CHARGES	WORK NOTES
LGS -040		CSAH 12 (14-0403)	Complete	6/16, 6/17, 6/18,6/24	Entered & Complete
LGS -040		CSAH 29 (14-0403)	Complete	7/28, 7/29, 8/03, 8/04	Entered & Complete
LGS-041		CSAH 9 (14-0406)	Road/Shoulder Washout	Rip Rap Material Labor / Equipment	No work done as of 10/03/09
LGS-041		CSAH 13 (14-0406)	Complete	Class 5 & Fill Dirt Labor / Equipment Blade Tandems	Entered & Complete
LGS-041		CSAH 18 (14-0406)	Complete	Lunde Blade & Gravel Class 5 Labor / Equipment Blade Tandems	Entered & Complete
LGS-041		CSAH 29 (14-0406)	Complete	4/20, 7/28, 7/29	Entered & Complete
LGS-041		CSAH 32 (14-0406)	Complete	Class 5 Labor / Equipment Tandems	Entered & Complete
LGS-041		CSAH 50 (14-0406)	Complete	Class 5 Labor / Equipment Tandems Blade	Entered & Complete
LGS-041		CR 120 (14-0408)	Ditch Cleaning	Labor / Equipment Backhoe	I have no charges & you say it is complete?
LGS-041		CR 121 (14-0408)	Complete	Labor / Equipment Backhoe Blade	Entered & Complete
LGS-041		CR 125 (14-0408)	Complete	Ditch Cleaning Labor / Equipment Blade Tandems	Entered & Complete

**Example A2 - Total Cost Summary**

**Example A2**

<b>TOTAL COST SUMMARY</b>																		
<b>Storm Date:</b> 6/6/2008										<b>Costs From:</b> 6/6/2008				<b>Costs Thru:</b> 9/23/2009				
														<b>Inventory and Materials</b>				
Date	Employee/Vendor	Work Description	PW Reference	Site / Location	Road	Labor Code	Labor Hours	Rate of Pay	Labor Fringe	Labor Cost	Equip Unit#	Unit Hrs./Mi.	Unit Rate	Unit Cost	Inv. Number	Inv. Quantity	Cost Per Yd/Ft	Mat/Inv Cost
6/12/2008	Bloomberg	Washouts			20	10	1.00	18.90	13.33	18.90	2061	12.00	0.75	9.00				
							1.00		13.33	18.90			0.75	9.00				
6/6/2008	Bloomberg	Washouts			21	80	0.50	28.35	2.04	14.18	2061	10.00	0.75	7.50				
6/6/2008	Bloomberg, R	Washouts			21	15	0.50	18.95	1.37	9.48								
6/7/2008	Bloomberg, R	Washouts			21	15	0.50	18.95	1.37	9.48								
6/12/2008	Bloomberg	Washouts			21	10	0.50	18.90	6.67	9.45	2061	7.00	0.75	5.25				
							2.00		11.45	42.59			1.50	12.75				
6/6/2008	Bloomberg	Washouts			22	80	0.50	28.35	2.04	14.18	2061	15.00	0.75	11.25				
6/6/2008	Bloomberg, R	Washouts			22	15	0.50	18.95	1.37	9.48								
6/7/2008	Bloomberg, R	Washouts			22	15	0.50	18.95	1.37	9.48								
6/12/2008	Bloomberg	Washouts			22	10	1.00	18.90	13.33	18.90	2061	15.00	0.75	11.25				
							2.50		18.11	52.04				11.25				
6/6/2008	Laboda	Washouts			28	80	0.50	29.15	2.10	14.58								
6/6/2008	Theisen	Washouts			28	80	0.50	28.35	2.04	14.18	2021	5.00	0.75	3.75				
6/9/2008	Johnson/ Fran	Washouts			28	10	0.50	23.94	8.44	11.97	3052	10.00	0.75	7.50				
6/12/2008	Johnson/ Fran	Washouts			28	10	0.25	23.94	4.22	5.99	3052	15.00	0.75	11.25				
6/24/2008	Laboda	Washouts			28	10	3.00	19.43	41.10	58.29	6032	2.50	80.00	200.00				
6/24/2008	Theisen	Washouts			28	10	3.00	18.90	39.99	56.70	5083	3.00	75.00	225.00				
							7.75		97.89	161.71				447.50				
6/9/2008	Johnson/ Fran	Washouts			29	10	0.25	23.94	4.22	5.99	3052	5.00	0.75	3.75				
							0.25		4.22	5.99				3.75				
6/6/2008	Laboda	Washouts			30	80	0.50	29.15	2.10	14.58								
6/6/2008	Theisen	Washouts			30	80	0.50	28.35	2.04	14.18	2021	5.00	0.75	3.75				
							1.00		4.14	26.76				3.75				
6/9/2008	Johnson/ Fran	Washouts			31	10	0.50	23.94	8.44	11.97	3052	5.00	0.75	3.75				
9/8/2008	Theisen	Washouts			31	4	3.00	19.43	41.10	58.29	7801	3.00	60.00	180.00	7311	8.00	1.00	8.00
9/8/2008	Theisen	Washouts			31	4	2.00	19.43	27.40	38.86	7801	2.00	60.00	120.00	7310	4.00	6.00	24.00
							5.50		76.94	109.12				303.75				32.00
6/6/2008	Laboda	Washouts			34	80	2.00	29.15	8.38	58.30	6032	1.00	80.00	80.00				
6/6/2008	Laboda	Washouts			34	80	2.00	29.15	8.38	58.30	6032	1.00	80.00	80.00				
6/6/2008	Laboda	Washouts			34	80	0.50	29.15	2.10	14.58								

**Example A3 - Site Cost Summary**

Example A3							
2009 Flood #1830-DR-MN							
Expenses Per Site							
County:		PW #	Site #	Road #	Category	Bundle	
Sample County Highway Department		428	1	CSAH 3	C	55	
SCOPE OF WORK:				<b>Total Eligible FEMA Costs To Date:</b>			\$5,528.41
Work Not Completed as of 5/12/2009							
Date	Unit #	Employee/Equipment/Contractor	Description of Work Performed	Quantity	Hours	Hourly Rate	Site Totals
4/15/2009		Name - Maintenance Man III	Blading		0.75	\$27.14	\$20.36
4/15/2009	7	John Deere 770CH Motor Grader	Blading		0.75	\$80.00	\$60.00
4/16/2009		Name - Maintenance Man III	Haul Gravel		4.00	\$21.93	\$87.72
4/16/2009	32	John Deere 624H Wheel Loader	Load Gravel		0.50	\$60.00	\$30.00
4/16/2009	53	Sterling LT9511 Dump Truck	Haul Gravel		3.50	\$60.00	\$210.00
4/16/2009		XX Co. Hwy. Dept. Inventory-Gravel	30 C.Y. @ \$10.00/C.Y.				\$300.00
4/17/2009		Name - Maintenance Man III	Blading		1.25 OT	\$32.26	\$40.33
4/17/2009	7	John Deere 770CH Motor Grader	Blading		1.25	\$80.00	\$100.00
4/22/2009		John Smith Trucking - Hauling Gravel	Invoice 1234	474.75 Tons			\$2,487.19
4/23/2009		Name - Maintenance Man III	Blading		3.00	\$26.84	\$80.52
4/23/2009	1	CAT 140H Motor Grader	Blading		3.00	\$80.00	\$240.00
4/27/2009		ABC Gravel Company - Gravel Material	Invoice 56789	474.75 Tons			\$1,872.30
<b>TOTALS</b>							<b>\$5,528.41</b>
<b>Work Yet To Be Completed -</b>							
As per Maintenance Foreman on 6/1/2009							
		800 C.Y. Gravel Material				\$3,160.00	
		800 C.Y. Gravel Material - Hauled				\$4,200.00	
		8 Hours Blading - County Forces				\$200.00	
		8 Hours Blading - Motor Grader				<u>\$640.00</u>	
						\$8,200.00	
I HEREBY CERTIFY THAT ALL COSTS LISTED ABOVE ARE TRUE AND CORRECT AND THAT ALL WORK IS COMPLETE.							
_____ Engineer's Signature, Sample County Highway Department						_____ Date	
<b>**NOTE:</b>							
Copies of all Contractor Statements/Invoices are included for your reference. XXXXXXX County Highway Department labor, equipment and inventory information was taken from employee time cards. Time cards are kept on file at the County Engineer's office if needed.							

**Example B1 - Employee Benefit Calculation**

Example B1

APPLICANTS BENEFITS CALCULATION WORKSHEET				
APPLICANT	PW REF NO.	FIPS NO.	CATEGORY	DISASTER
TOTAL PAYROLL IN DOLLARS: <input style="width: 150px;" type="text"/>				
	PERCENTAGES		REGULAR TIME %	OVERTIME %
Holidays	<input type="text"/> / 2080 =		<input type="text"/>	<input type="text"/>
Vacation Leave	<input type="text"/> / 2080 =		<input type="text"/>	<input type="text"/>
Sick Leave	<input type="text"/> / 2080 =		<input type="text"/>	<input type="text"/>
* Social Security	<input type="text" value="6.20%"/>		<input type="text" value="6.20%"/>	<input checked="" type="checkbox"/> <input type="text" value="6.20%"/>
* Medicare	<input type="text" value="1.45%"/>		<input type="text" value="1.45%"/>	<input checked="" type="checkbox"/> <input type="text" value="1.45%"/>
* Unemployment	<input type="text"/> / Total Payroll Dollars		<input type="text"/>	<input type="checkbox"/> <input type="text"/>
* Worker's Comp	<input type="text"/> / Total Payroll Dollars		<input type="text"/>	<input type="checkbox"/> <input type="text"/>
** Retirement	<input type="text"/> / Total Payroll Dollars		<input type="text"/>	<input type="checkbox"/> <input type="text"/>
Health Benefits	<input type="text"/> / Total Payroll Dollars		<input type="text"/>	<input type="text"/>
Life Insurance Benefits	<input type="text"/> / Total Payroll Dollars		<input type="text"/>	<input type="text"/>
	<b>Total (in % of annual salary)</b>		<b>7.65%</b>	<b>7.65%</b>

If the benefit is applied to the overtime fringe rate, select the proper box

I CERTIFY THAT THE INFORMATION ABOVE WAS TRANSCRIBED FROM PAYROLL RECORDS OR OTHER DOCUMENTS WHICH ARE AVAILABLE FOR AUDIT.

CERTIFIED:

TITLE:

DATE:

## Example B1

**Cell:** F11

**Comment:** ENTER TOTAL PAYROLL IN DOLLARS FOR THE DEPARTMENT YOU ARE COMPUTING BENEFITS FOR. USE A YEARLY FIGURE.

**Cell:** E16

**Comment:** ENTER NUMBER OF PAID HOURS PER YEAR FOR 1 EMPLOYEE, (USE AN AVERAGE)

**Cell:** E18

**Comment:** ENTER NUMBER OF PAID HOURS PER YEAR FOR ONE EMPLOYEE, (USE AN AVERAGE)

**Cell:** E20

**Comment:** ENTER NUMBER OF PAID HOURS PER YEAR FOR ONE EMPLOYEE, (USE AN AVERAGE)

**Cell:** E22

**Comment:** ENTER CURRENT FICA PERCENTAGE RATE

**Cell:** E24

**Comment:** ENTER CURRENT MEDICARE PERCENTAGE RATE

**Cell:** E26

**Comment:** ENTER AMOUNT OF DOLLARS PAID YEARLY  
FOR THE WHOLE DEPARTMENT

**Cell:** E28

**Comment:** ENTER AMOUNT OF DOLLARS PAID YEARLY  
FOR THE WHOLE DEPARTMENT

**Cell:** E30

**Comment:** ENTER AMOUNT OF DOLLARS PAID YEARLY  
FOR THE WHOLE DEPARTMENT

**Cell:** E32

**Comment:** ENTER AMOUNT OF DOLLARS PAID YEARLY  
FOR THE WHOLE DEPARTMENT

**Cell:** E34

**Comment:** ENTER AMOUNT OF DOLLARS PAID YEARLY  
FOR THE WHOLE DEPARTMENT

Example B2 - Employee Work Record

Example B2

Answer these questions before completing this page →

Use average fringe benefit rate from "FRINGE" sheet?  YES  
 Are exempt employees eligible?  YES  
 Overtime Rate? 1.5

**EMPLOYEE PAYROLL DATA**

EMPLOYEE NAME LAST NAME FIRST	TITLE OR JOB DESCRIPTION	STATUS * SEE COMMENT	PAY RATE / HOUR		VAC %	SICK %	HOL %	RET %	SS %	BENEFITS					FRINGE BENEFITS			
			REG \$	OT \$						UNEMP %	HEALTH %	LIFE %	WC %	OTHER %	REG	OT		
Example Doe, John	Example Policeman	FT	\$20.00	\$30.00	10.00%	10.00%	5.00%		6.20%	1.45%	12.00%	2.00%					46.65%	7.65%
VARIOUS				\$0.00													0.00%	0.00%
				\$0.00													0.00%	0.00%
Bauer, David	Maintenance Specialist III	FT	\$19.54	\$29.31	7.69%	4.62%	4.52%	7.00%	6.20%	1.45%	28.99%	0.06%	9.34%				69.67%	7.65%
Becker, Janet	Accounting Clerk	PT	\$15.77	\$23.66	4.62%	4.62%	4.23%	7.00%	6.20%	1.45%	0.00%	0.00%	0.20%				28.32%	7.65%
Boitard, Gary	Engineering Supervisor	FT	\$24.32	\$36.48	3.85%	4.62%	4.23%	7.00%	6.20%	1.45%	14.06%	0.05%	0.32%				41.78%	7.65%
Boitard, Gary/Vac Inc 4-30-10	Engineering Supervisor	FT	\$24.32	\$36.48	4.62%	4.62%	4.23%	7.00%	6.20%	1.45%	14.06%	0.05%	0.32%				42.55%	7.65%
Burns, Patrick	Engineering Technician III	FT	\$20.12	\$30.18	5.38%	4.62%	4.23%	7.00%	6.20%	1.45%	16.99%	0.05%	0.95%				46.87%	7.65%
Papenfuss, Matthew	Engineering Technician III	FT	\$20.12	\$30.18	5.38%	4.62%	4.23%	7.00%	6.20%	1.45%	16.99%	0.05%	0.95%				46.87%	7.65%
Dewey, John	Maintenance Specialist III	FT	\$19.54	\$29.31	8.46%	4.62%	4.52%	7.00%	6.20%	1.45%	17.49%	0.06%	9.34%				59.14%	7.65%
Dochter, Anthony	Sign Specialist I	FT	\$18.78	\$28.17	4.62%	4.62%	4.52%	7.00%	6.20%	1.45%	18.20%	0.06%	9.34%				56.01%	7.65%
Erickson, Dale	Maintenance Specialist III	FT	\$19.54	\$29.31	6.15%	4.62%	4.52%	7.00%	6.20%	1.45%	17.49%	0.06%	9.34%				56.83%	7.65%
Kongerholt, Randy	Maintenance Specialist III	FT	\$19.54	\$29.31	5.38%	4.62%	4.52%	7.00%	6.20%	1.45%	17.49%	0.06%	9.34%				56.06%	7.65%
Jacobson, Robert	Sign Specialist	FT	\$20.12	\$30.18	7.69%	4.62%	4.52%	7.00%	6.20%	1.45%	16.99%	0.05%	9.34%				47.86%	7.65%
Jacobson, Robert/Vac Inc 4-9-10	Sign Specialist	FT	\$20.12	\$30.18	8.46%	4.62%	4.52%	7.00%	6.20%	1.45%	16.99%	0.05%	9.34%				59.63%	7.65%
Faisten, Richard	Maintenance Specialist III	FT	\$19.54	\$29.31	6.15%	4.62%	4.52%	7.00%	6.20%	1.45%	17.49%	0.06%	9.34%				56.83%	7.65%
Lushy, Jason	Maintenance Specialist III	FT	\$19.54	\$29.31	4.62%	4.62%	4.52%	7.00%	6.20%	1.45%	28.99%	0.06%	9.34%				66.80%	7.65%
Moerck, Thomas	Maintenance Specialist III	FT	\$19.54	\$29.31	8.46%	4.62%	4.52%	7.00%	6.20%	1.45%	17.49%	0.06%	9.34%				59.14%	7.65%
Mulling, Thomas	Maintenance Foreman	FT	\$23.85	\$35.78	6.92%	4.62%	4.52%	7.00%	6.20%	1.45%	14.33%	0.05%	9.34%				54.43%	7.65%
Pearson, Roger	Maintenance Specialist III	FT	\$19.54	\$29.31	8.46%	4.62%	4.52%	7.00%	6.20%	1.45%	17.49%	0.06%	9.34%				59.14%	7.65%
Peter, Shawn	Engineering Assistant	FT	\$23.85	\$35.78	5.38%	4.62%	4.23%	7.00%	6.20%	1.45%	14.33%	0.05%	0.32%				43.59%	7.65%
Peter, Thomas	Bunley Crew Chief	FT	\$23.85	\$35.78	7.69%	4.62%	4.23%	7.00%	6.20%	1.45%	23.75%	0.05%	0.95%				55.94%	7.65%
Popalichnik, Brian	County Highway Engineer	FT	\$39.30	\$58.95	6.15%	4.62%	4.23%	7.00%	6.20%	1.45%	8.70%	0.03%	0.32%				38.70%	7.65%
Riut, Jeff	Maintenance Specialist III	FT	\$19.54	\$29.31	6.15%	4.62%	4.52%	7.00%	6.20%	1.45%	17.49%	0.06%	9.34%				56.83%	7.65%
Schroeder, Sheila	DOT Accountant	FT	\$23.85	\$35.78	6.15%	4.62%	4.23%	7.00%	6.20%	1.45%	23.75%	0.05%	0.20%				53.65%	7.65%
Skauge, Greg	Maintenance Specialist III	FT	\$19.54	\$29.31	4.62%	4.62%	4.52%	7.00%	6.20%	1.45%	17.49%	0.06%	9.34%				55.30%	7.65%
Thiele, Douglas	Engineering Assistant	FT	\$23.85	\$35.78	8.46%	4.62%	4.23%	7.00%	6.20%	1.45%	23.75%	0.05%	0.32%				56.08%	7.65%
Vestenes, Rick	Mechanic	FT	\$20.12	\$30.18	5.38%	4.62%	4.52%	7.00%	6.20%	1.45%	16.99%	0.05%	5.61%				51.82%	7.65%
				\$0.00													0.00%	0.00%
				\$0.00													0.00%	0.00%
				\$0.00													0.00%	0.00%
				\$0.00													0.00%	0.00%
				\$0.00													0.00%	0.00%
				\$0.00													0.00%	0.00%
				\$0.00													0.00%	0.00%
				\$0.00													0.00%	0.00%

*Example C1 - Equipment Rates & FEMA Codes*

Example C1

EQUIPMENT INVENTORY FORM								
APPLICANT:								
FIPS NO.								
EQUIPMENT (UNIT NO.)	OPERATOR	MAKE	MODEL	HP	CAPACITY SIZE	FEMA COST CODE	ADJUSTED COST CODE UNIT PRICE	COMMENTS
<i>Truck, pickup, (Example)</i>	<i>Example: Doe, John</i>	<i>Chevrolet</i>	<i>1500</i>	<i>250</i>		<i>8073</i>		
1081-JD Motor Grader		John Deere	770D	100	14 ft	8333	\$75.00	
1082-JD Motor Grader GS		John Deere	770D		14 ft	8333	\$75.00	
1051- JD Motor Grader		John Deere	770D		14 ft	8333	\$75.00	
2001 Sterling Tandem Truck		Sterling	LT 9500		12 cy	8722	\$60.00	
2011 Sterling Tandem Truck		Sterling	LT 9511		12 cy	8722	\$60.00	
2021 Sterling Tandem Truck		Sterling	LT 9500		12 cy	8722	\$60.00	
2051 Sterling Tandem Truck		Sterling	LT9500		12 cy	8722	\$60.00	
2061 Sterling Tandem Truck		Sterling	LT9500		12 cy	8722	\$60.00	
2071 Sterling Tandem Truck		Sterling	LT9500		12 cy	8722	\$60.00	
8722 Sterling Tandem Truck		Sterling	LT9500		12 cy	8332	\$60.00	
2891 - GMC Chloride Truck		GMC			2500 gal	8780	\$60.00	
2931 - Ford Single Axle Truck		Ford	L8000		10 cy	8721	\$50.00	
2961 Ford Tandem Truck		Ford	LT9000		12 cy	8722	\$60.00	
2981 Ford Tandem Truck		Ford	LT 9500		12 cy	8722	\$60.00	
2991 Sterling Tandem Truck		Sterling	LT 9500		12 cy	8722	\$60.00	
4022 - Case 721C Wheel Loader		Case	721 C		3 cy	8393	\$65.00	
4081 - JD 410J Backhoe		John Deere	410 J		1.5 cy	8572	\$65.00	
4053- JD 550J Dozer		John Deere	550 J		80 HP	8251	\$65.00	
4061 - JD 644J Wheel Loader		John Deere	644 J		4 cy	8394	\$65.00	
4071 - JD 644J Wheel Loader		John Deere	644 J		4 cy	8394	\$65.00	
4921 - Cat Backhoe		Cat	416 B		1.5 cy	8572	\$65.00	
4962 - Bobcat Skid Loader		Bobcat	4.53		1000 lbs	8540	\$65.00	
4964 - MF 660		Massey Ferguson	660		1 cy	8391	\$55.00	
4972 - MF 660		Massey Ferguson	660		1 cy	8391	\$55.00	
5100 - Sheeps Foot					to 75 hp	8222	\$45.00	
5200 - Brush Chipper		BC1250A			15 "	8203	\$40.00	
3011 - Sign Truck		Ford	F550			8801	\$55.00	
8610 - RAYGO VIBRATING ROLLER		Raygo			to 75 hp	8222	\$65.00	
9140 - CASE IH Tractor		Case	5140		6ft Broom but > 35 hp	8151	\$65.00	









**Example F1 - Revenue Tracking Spreadsheet**

Example F1

**FEMA #1830 PAYMENT / RECEIVABLE RECONCILIATION**

ROAD NUMBER	WORK CLASS	P.W. NUMBER	TOTAL EXPENSE	DUE FROM FEDERAL	FEDERAL REC'D	FEDERAL DUE	DUE FROM STATE	STATE REC'D	STATE DUE
<b>COMPLETED &amp; PAID</b>									
Admin & Emergency	B	LGS-039	22,049.95	16,537.46	16,537.46	0.00	5,512.49	5,512.49	(0.00)
CR 150-Temp Culvert	C	LGS-043	4,363.39	3,272.54	3,272.54	0.00	1,090.85	1,090.85	(0.00)
<b>COMPLETED &amp; SUBMITTED:</b>									
Work Complete-Culvert	C	LGS-046	19,883.10	14,912.33	14,912.33	(0.01)	4,970.78	4,473.70	497.08
Work Complete-No Culvert	C	LGS-051	18,770.16	14,077.62	14,077.62	0.00	4,692.54	4,223.29	469.25
CR 117	C	LGS-042	15,994.41	11,995.81	11,995.81	(0.00)	3,998.60	3,598.74	399.86
<b>COMPLETED-NOT SUBMITTED</b>									
CSAH 12 & CSAH 29	C	LGS-040	7,842.61	5,881.96	5,881.96	(0.00)	1,960.65	1,764.59	196.07
County Roads	C	LGS-041	20,327.00	15,245.25	15,245.25	0.00	5,081.75	4,573.58	508.18
CR 150- Replace Culvert	C	LGS-044	10,974.05	8,230.54	8,230.54	(0.00)	2,743.51	2,469.16	274.35
CR 104-Replace Culvert	C	LGS-045	7,232.72	5,424.54	5,424.54	0.00	1,808.18	1,627.36	180.82
CR 102-Road Repair	C	LGS-047	2,504.00	1,878.00	1,878.00	0.00	626.00	563.40	62.60
CR 16-Culvert & Road Repair	C	LGS-048	8,040.00	6,030.00	6,030.00	0.00	2,010.00	1,809.00	201.00
CR 157-Replace Culvert	C	LGS-049	32,012.36	24,009.27	24,009.27	0.00	8,003.09	7,202.78	800.31
CR 120-Replace Culvert	C	LGS-050	1,848.70	1,386.53	1,386.53	(0.00)	462.18	415.96	46.22
CR 110 - Culvert Repair	C	No PW	4,643.31	3,482.48	0.00	3,482.48	1,160.83	0.00	1,160.83
CR 109-Road Repair	C	LGS-052	4,654.00	3,490.50	3,490.50	0.00	1,163.50	1,047.15	116.35
<b>TO BE COMPLETED:</b>									
CR 125-Culvert Repair	C	LGS-053	5,248.31	3,936.23	3,936.23	0.00	1,312.08	1,180.87	131.21

Totals 186,388.07 139,791.05 136,308.58 3,482.47 46,597.02 41,552.91 5,044.11

<b>HIGHWAY BALANCE SHEET</b>				<b>Estimated</b>		<b>Actual</b>		<b>Difference</b>	<b>Status</b>
	<b>FEDERAL</b>	<b>STATE</b>	<b>RECEIVABLE</b>	<b>PW Reference</b>	<b>Amount</b>	<b>Amount</b>			
Total P.W. Costs	139,791.05	46,597.02		CR 110	4,643.31	4,643.31	0.00	Complete	
Payments Received:	(136,308.58)	(41,552.90)		LGS-039	22,049.95	22,049.95	0.00	Complete & Subr	
Receivable:	3,482.47	5,044.12		LGS-040	7,842.61	19,374.90	11,532.29	Complete	
				LGS-041	20,327.00	20,421.36	94.36	Complete	
Book Revenue & Receivable when funding arrives,				LGS-042	15,994.41	15,994.41	0.00	Complete & Subr	
FEDERAL REVENUE:	DR 91-1254	CR 86-5891		LGS-043	4,363.39	4,363.39	0.00	Complete & Subr	
FEDERAL PAYMENT:	DR 91-1001	CR 91-1254		LGS-044	10,974.05	9,675.58	(1,298.47)	Complete	
STATE REVENUE:	DR 91-1253	CR 86-5890		LGS-045	7,232.72	12,204.41	4,971.69	Complete	
STATE PAYMENT:	DR 91-1001	CR 91-1253		LGS-046	19,883.10	19,883.10	(0.00)	Complete & Subr	
				LGS-047	2,504.00	3,509.68	1,005.68	Complete	
				LGS-048	8,040.00	3,845.75	(4,194.25)	Complete	
				LGS-049	32,012.36	18,144.33	(13,868.03)	Complete	
				LGS-050	1,848.70	1,385.03	(463.67)	Complete	
				LGS-051	18,770.16	18,770.16	(0.00)	Complete & Subr	
				LGS-052	4,654.00	9,339.38	4,685.38	CR 109 - 10-26-0	
				LGS-053	5,248.31	0.00	(5,248.31)	Brad	
					186,388.07	183,604.75	(2,783.32)		

Updated 7/19/2010

**Example G1 – Detailed Damage Inspection Report (DDIR)**

Blank DDIR Form  
Example G

U.S. Department of Transportation <b>Federal Highway Administration</b>		<b>DETAILED DAMAGE INSPECTION REPORT</b> (Title 23, Federal aid Highways)			Report Number	
Location (Name of Road and Milepost)		Latitude			Longitude	
Description of Damage		Federal-aid Route Number			State MN County	
<b>Cost Estimate</b>						
Emergency Repair	Description of Work to Date (Equipment, Labor, and Materials)	Unit	Unit Price	Quantity	Cost	
					Completed	Remaining
					\$ -	\$ -
					\$ -	\$ -
					\$ -	\$ -
					\$ -	\$ -
					\$ -	\$ -
					\$ -	\$ -
					\$ -	\$ -
					\$ -	\$ -
					\$ -	\$ -
					\$ -	\$ -
Method <input type="checkbox"/> Local Forces <input type="checkbox"/> State Forces <input type="checkbox"/> Contract				Subtotal	\$0.00	\$0.00
				PE/CE		
				Emergency Repair Total	\$0.00	
Permanent Repair	Description of Work to Date (Equipment, Labor, and Materials)	Unit	Unit Price	Quantity	Cost	
					\$ -	-
					\$ -	-
					\$ -	-
					\$ -	-
					\$ -	-
					\$ -	-
					\$ -	-
					\$ -	-
					\$ -	-
					\$ -	-
					\$ -	-
Method <input type="checkbox"/> Local Forces <input type="checkbox"/> State Forces <input type="checkbox"/> Contract				Subtotal	\$ -	
				PE/CE		
				Right-of-Way		
				Perm. Repair Totals	\$ -	
Environmental Assessment Recommendation <input type="checkbox"/> Categorical Exclusion <input type="checkbox"/> EA/EIS					Estimated Total	\$ -
Recommendation <input type="checkbox"/> Eligible <input type="checkbox"/> Ineligible	FHWA Engineer			Date		
Concurrence <input type="checkbox"/> Yes <input type="checkbox"/> No	State Engineer			Date		
Concurrence <input type="checkbox"/> Yes <input type="checkbox"/> No	Local Agency Representative			Date		

Form FHWA-1547 (Rev. 4-98)

## Example H1 – Disaster Cost Accounts

### Examples of Cost Accounts Used During Flooding Disasters

#### 1X - Maintenance

##### 14-0400 - Flood Damage

- \* 14-0401 FEMA Vegetation Debris Removal (Category A)
  - \* 14-0402 FEMA Gravel Debris Removal (Category A)
  - \* 14-0403 FEMA Emergency Protective Measures/Signing/Sandbagging (Category B)
  - \* 14-0404 FEMA Permanent Sign Repair/Replacement Labor/Materials (Category C)
  - \* 14-0405 FEMA Gravel Replacement Labor/Materials (Category C)
  - \* 14-0406 FEMA Culvert Washout Repair Labor/Materials (Category C)
  - \* 14-0407 FEMA Road Washout Repair Labor/Materials (Category C)
  - \* 14-0408 FEMA Shoulder Washout Repair Labor/Materials (Category C)
  - \* 14-0409 FEMA Turf Establishment Labor/Materials (Category C)
  - \* 14-0410 FEMA Miscellaneous Flood Expenses (Category C)
- 
- 14-0451 FHwy Vegetation Debris Removal (Emergency Repair)
  - 14-0452 FHwy Gravel Debris Removal (Emergency Repair)
  - 14-0453 FHwy Emergency Protective Measures/Signing/Sandbagging (Emergency Repair)
  - 14-0454 FHwy Permanent Sign Repair/Replacement Labor/Materials (Permanent Repair)
  - 14-0455 FHwy Gravel Replacement Labor/Materials (Permanent Repair)
  - 14-0456 FHwy Culvert Washout Repair Labor/Materials (Permanent Repair)
  - 14-0457 FHwy Road Washout Repair Labor/Materials (Permanganate Repair)
  - 14-0458 FHwy Shoulder Washout Repair Labor/Materials (Permanent Repair)
  - 14-0459 FHwy Turf Establishment Labor/Materials (Permanent Repair)
  - 14-0460 FHwy Miscellaneous Flood Expenses (Permanent Repair)

#### 3X - Unallocated

- 33-1000 - Admin Salaries, Supplies & Expenses
- 33-1250 Administrative Flood Labor/Expenses

#### 6X - Authorized Work For Others

- 61-0000 - Work For Townships
  - 61-0500 Flood Related Work/Repairs
  - 61-0706 Flood Related Materials/Supplies
- 62-0000 - Work for Cities
  - 62-0500 Flood Related Work/Repairs
  - 62-0706 Flood Related Materials/Supplies
- 63-0000 - Work for Legal Ditch System
  - 63-0500 Flood Related Work/Repairs
  - 63-0706 Flood Related Materials/Supplies

**\*Note:** Cost Accounts have not been generalized due to the potential of future Hazard Mitigation Proposal reporting