Hurricane Helene Accounting and Reporting Guidance

Tracking Helene Activities

SL 2024-53 (SB 743) § 3.1(g) and § 5.6 require OSBM to provide detailed reporting on how state and federal funds are used for Hurricane Helene response and recovery. To accomplish this goal, **the type of aid or service provided – the Helene "Activity" - will be the basis for financial reporting.** The Activity focuses on the purpose and use of the funds (e.g. rental assistance, mental and behavioral health support, debris removal), rather than the funding source (e.g., FEMA Public Assistance, Medicaid).

1. **Activities associated with new state appropriations**: If you received state appropriations in recent disaster bills, with the exception of very broad appropriations, the Conference Committee Report Money Item or bill line item serves as the Activity. See the Helene Activities List with appropriations to date.

2. **Activities using existing funds or new federal funds:** Consider the Activity Categories - General list as the minimum level of detail for categorizing the use of these funds, or for specifying the use of broad state fund appropriations. Chart of Account segments used to identify the Activity may be more specific than this list, but not less so.

NCFS Structure

3. **Identifying Activities in NCFS**: Use the Chart of Accounts segments as follows to track the Helene response and recovery Activities that state and federal funds will support:

    *   **Budget Fund**
        *   **Activities associated with new state appropriations:** Create a unique Budget Fund for each individual Money Item in the Conference Committee Report. Use naming conventions "SL####-## [Conference Report Money Item Header]".
            *   **Special cases**: In the case of very broad appropriations that serve multiple Activities (e.g., Local Health Department Support), in addition to creating a new Budget Fund, use multiple Child Project and (optionally) AMU segments to categorize the types of Activities those broad funds will support. Read on for more details.

- o **Activities using existing funds or new federal funds:** For Helene Activities utilizing existing state and/or federal funds, or new federal funds (100% federal), you may choose to create a new unique Budget Fund for the Activity or use an existing Budget Fund.
- o **Activities involving state capital projects:** Notwithstanding the above guidance, create unique Budget Fund(s) for state capital projects, using "Helene" in the title. You are encouraged to create individual Budget Funds for large-dollar capital projects.
- **Use additional segments to identify each Activity**.
  - o **Operations Option 1**: Use the Child Project to identify the Activity. You may need to create one or more Child Projects to capture the Activities; the Child Project(s) can be more granular than the Money Item (in the case of new state appropriations) or the Activity Categories – General list, but not less so. **You may not** use a generic Helene Child Project within or across Budget Funds.
  - o **Operations Option 2**: If you choose to use *existing* Parent and Child Projects, you may use AMUs to identify the Activity. You may need to create one or more AMUs to capture the Activity; the AMU(s) can be more granular than the Money Item (in the case of new state appropriations) or the Activity Categories – General list, but not less so. **You may not** use a generic Helene AMU within or across Budget Funds.
    - ▪ **If you choose Option 2,** ensure all existing and new funding used for Helene is identified at the Child Project segment, tagged with a Helene DFF (Section 4). The DFFs that isolate Helene funds cannot be tagged to an AMU.
  - o **State Capital Projects:**
    - ▪ Create separate Child Projects for each capital project in a single location, whether that be an individual facility or multiple projects at a single site (e.g., a park unit). Include the project location using the naming conventions "[County Name - Project Description]." If the project site spans counties, default to using the address location.
    - ▪ Tag the Child Projects with a Helene DFF (see Section 4) to identify these as Helene-related capital projects.
    - ▪ If needed, use AMUs to further identify individual projects within a site and describe the nature of the work (e.g., trail rebuilding, reconstruct visitor center).

o **Universities ONLY:** Use the Budget Fund together with the Program segment to isolate Helene funds and identify the Activity, using program code UHXXXXX and naming conventions "Helene – [Activity description]". Universities will not use the Project DFF described in section 4.

- **Submit to OSBM for review** your Activity categorizations and the segments you will use to identify and track them using the [Life to Date "Enter Budget Spreadsheet"](#)

4. **All state and federal funds used for Hurricane Helene must be tagged with a Helene Project DFF.** Statewide Helene DFFs (descriptive flex fields), linked to Child Projects, will make it possible to consistently and comprehensively identify funds received and spent on Helene, and to isolate new supplemental Helene funds from other operational funds. The DFF will also identify the state/federal funding split. This enables tracking funds received and spent over time by funding source.

Coordinate with OSC to link all funds used for Helene Activities with the appropriate Project DFF. *This step is critical to enable comprehensive and accurate reporting.* When a new Helene-related Project is requested, please enter the appropriate DFF in the Statewide Project_Input column on the Agency Project Template and submit the Template to OSC for processing. Please contact OSC with any questions related to the project DFFs.

- **HLN APP ###S** – These DFFs identify *new supplemental state and federal funds* appropriated for Helene Activities. They also indicate the state share of the funding. For example, in the case of a 50% state/federal split, the DFF would be HLN APP 50S. In the case of 100% federal funding the state share is zero and the DFF would be HLN APP 0S.
- **HLN NO APP ###S** – These DFFs identify *existing state and federal funds* used for Helene Activities. They also indicate the state share of the funding. In the case of 100% state funding, the DFF would be HLN NO APP 100S. If the agency leverages existing state funds and federal grant dollars for Helene activities, the DFF would indicate the state share, e.g. HLN NO APP 25S.

If you have already been using Helene DFFs with different conventions prior to this Guidance, OSC will reach out to you to update the DFF.

5. **If a Budget Fund reimburses another Budget Fund within the agency** (e.g., disbursements to Divisions), you must use the same DFF-tagged Child Project and AMU (or Program, for Universities), under the new Budget Fund. This will ensure the

ability to track Helene Activity budgets and expenditures accurately as funds move within agencies and to distinguish them from other operating funds.

6. **Federally reimbursed expenses** must be coded to the same Child Project and AMU segments (or Program, for Universities) against which the original expenditure was made. Align funds as needed to ensure it is possible to track offsetting federal reimbursements.

7. **Ensure county codes are entered on all invoices for Aid and Public Assistance payments** (Accounts beginning with 56XXXXXX). This will enable reporting on spending by county.

   Special case: For payments to a county government, use existing County-specific accounts. You may need to request that OSC validate these accounts for your agency. Or, you may use pre-established County Program codes, if applicable (e.g., in the case of DHHS-DSS).

8. **Budget the entire amount of the appropriated funds** – not just what you are planning to spend in the first year – to allow accurate tracking of spending and cash balance against the entire budget.

9. **Complete the Life to Date Budget Spreadsheet and submit it to OSBM for approval.**
   When you receive Helene response and recovery funding (state and federal), complete the "Enter Budget Spreadsheet" for the Life to Date Budget, located in the NCFS Budgetary Control App. The quick reference guide **BUD-26 Manage Grant Authorizations in Budgets | NC OSC** provides step by step instructions for loading the Life to Date Budget information in NCFS.
   Completing and submitting the spreadsheet to OSBM will serve three essential purposes:
   (1) Ensure that the full amount of funding available for the Activity is budgeted in the Project Life to Date report.
   (2) Satisfy the federal funding award notification requirements of SL 2024-53 Sec 2.1 and 6.2.
   (3) Communicate to OSBM the Chart of Accounts segments and codes the agency will use to track Helene Activities. **This is an opportunity to raise any questions or make suggestions about Activity categorization.** The purpose of OSBM's review and approval of the agency's proposed structure is to enable consistent,

comprehensive, and accurate automated financial reporting from NCFS, ultimately with the goal of reducing agency burden for ongoing reporting requirements.

For new federal funds: In addition to Life to Date Budget Spreadsheet, submit the OSBM Grant Notification Form and attach the federal award notice (GAN). This will satisfy the OSBM notification requirements per SL 2024-53 sec 2.1 and sec 6.2.

Submission: Submit these materials by email to helenereporting@osbm.nc.gov and copy your OSBM budget execution analyst.

Helene Activities List - as of 12/18/24

10. Activities associated with new state appropriations

Agency	Purpose: Conference Committee Report Money Item or Bill Line Item	Net Appropriation	Activity Category
DPS NCEM	NCEM Floodplain Mapping	$5,000,000	Money Item = Activity Category = Budget Fund
DPS NCEM	State Matching Funds	$250,000,000	**Too Broad - Identify activity more granularly**
DPS NCEM	Additional State Matching Funds	$75,000,000	**Too Broad - Identify activity more granularly**
DPS NCEM	State and Local Government Unmet Needs	$50,000,000	**Too Broad - Identify activity more granularly**
Commerce - Golden Leaf	Small Business Recovery Bridge Loans	$50,000,000	Money Item = Activity Category = Budget Fund
Commerce - EDPNC	Visit NC Tourism Promotion	$5,000,000	Money Item = Activity Category = Budget Fund
Commerce - EDPNC	EDPNC Business Loss Assessment	$1,000,000	Money Item = Activity Category = Budget Fund
DACS	Soil and Water Conservation Technical Assistance	$2,000,000	Money Item = Activity Category = Budget Fund
DACS	Debris Removal	$25,000,000	Money Item = Activity Category = Budget Fund
DACS	DACS Facility Repairs	$-	**State Capital - Identify activity more granularly**
DEQ	Emergency Loans for Water/Wastewater Infrastructure Repair	$100,000,000	Money Item = Activity Category = Budget Fund
DEQ	Technical Assistance for Assessments and Design	$7,000,000	Money Item = Activity Category = Budget Fund
DEQ	Underground Storage Tank (UST) Repair	$22,000,000	Money Item = Activity Category = Budget Fund
DEQ	Weatherization Assistance	$10,000,000	Money Item = Activity Category = Budget Fund
DOT	Repair and Reconstruction of Transportation Infrastructure	$-	**Too Broad - Identify activity more granularly**
DPI	School Nutrition Employee Compensation	$16,000,000	Money Item = Activity Category = Budget Fund
DPI	Capital Recovery Funds - Public School Facilities	$50,000,000	Money Item = Activity Category = Budget Fund
DPI	Technology Funds for Public Schools	$5,000,000	Money Item = Activity Category = Budget Fund
DPI	School Nutrition Food, Supplies, and Equipment Loss	$5,000,000	Money Item = Activity Category = Budget Fund
DPI	Additional Mental Health Funds for Public Schools	$5,000,000	Money Item = Activity Category = Budget Fund
HHS	Disaster Supplemental Nutrition Assistance Program (D-SNAP)	$10,000,000	Money Item = Activity Category = Budget Fund
HHS	Child Care Centers and Family Child Care Homes Disaster Relief	$10,000,000	Money Item = Activity Category = Budget Fund
HHS	Utility Assistance	$9,000,000	Money Item = Activity Category = Budget Fund

HHS	Child Welfare Essential Services	$3,000,000	Money Item = Activity Category = Budget Fund
HHS	Essential Services for Vulnerable Adults	$1,400,000	Money Item = Activity Category = Budget Fund
HHS	Rental Assistance	$1,000,000	Money Item = Activity Category = Budget Fund
HHS	Mental Health Crisis Supports and Support for Individuals with I/DD	$25,000,000	**Too Broad - Identify activity more granularly**
HHS	Local Health Department (LHD) Support	$12,000,000	**Too Broad - Identify activity more granularly**
NCCCS	Tuition Grants for Students Attending Impacted Community Colleges	$5,000,000	Money Item = Activity Category = Budget Fund
NCCCS	Emergency Grants for Affected Community College Students	$10,500,000	Money Item = Activity Category = Budget Fund
NCCCS	Expanded Mental Health Support for Affected Community College Students	$1,250,000	Money Item = Activity Category = Budget Fund
NCORR	Homeowner Recovery Projects Under the Rebuild NC Program	$50,000,000	Money Item = Activity Category = Budget Fund
OSBM	Technical Assistance for Local Governments	$7,500,000	Money Item = Activity Category = Budget Fund
SBE	Elections	$5,000,000	Money Item = Activity Category = Budget Fund
Treasurer	Local Government Cash Flow Loans	$100,000,000	Money Item = Activity Category = Budget Fund
Treasurer	Line of Duty Death Benefits	$500,000	Money Item = Activity Category = Budget Fund
UNC	Emergency Grants for Affected UNC Students	$5,000,000	Money Item = Activity Category = Budget Fund
UNC	Tuition Grants for Students Attending UNC Asheville	$5,500,000	Money Item = Activity Category = Budget Fund
UNC	UNC Capital Recovery Funds	$5,000,000	**State Capital - Identify activity more granularly**
UNC SEAA	Emergency Grants for Affected Private College and University Students	$1,000,000	Money Item = Activity Category = Budget Fund
UNC SEAA	Need-Based Scholarship for Public Colleges and Universities Additional Awards	$3,500,000	Money Item = Activity Category = Budget Fund
UNC SEAA	Need-Based Scholarships for Students Attending Private Colleges and Universities Additional Awards	$-	Money Item = Activity Category = Budget Fund

11.   Activity Categories - General

Topic	Activity Category
Immediate Response	
	Emergency Protective Measures
	Debris Removal and Haz. Waste Remediation
	Damage and Impact Assessments
	FEMA IA Prgm Management
	FEMA PA Prgm Management
	FEMA HMA Prgm Management
Critical Services and Infrastructure	
	Rebuilding and Mitigation - State Government Facilities
	Rebuilding and Mitigation - Local Government Facilities
	Rebuilding and Mitigation - Roads, Bridges - State and Local
	Rebuilding and Mitigation - Roads, Bridges - Private
	Rebuilding and Mitigation - Aviation
	Rebuilding and Mitigation - Rail
	Rebuilding and Mitigation - Energy
	Rebuilding and Mitigation - Public Water/Wastewater
	Rebuilding and Mitigation - Communications/IT
	Rebuilding and Mitigation - Flood Control
	Rebuilding and Mitigation - Medical Facilities
	Rebuilding and Mitigation - Natural and Cultural Facilities
	Rebuilding and Mitigation - Education Facilities
	Rebuilding and Mitigation - Business District
Individuals and Households Assistance	
-	Transitional Sheltering, Lodging, Temp Housing
-	Rental Assistance
	Housing Repair, Cleaning, Rebuilding
	Housing Mitigation
	Housing Acquisition
	Housing Weatherization
	Disaster Support Navigation
	Child Welfare
	Adult Protective Services
	Unemployment Assistance
	Food Assistance
	Utilities Financial Assistance
	Mental and Behavioral Health Support
	Medical and Dental Care
	Disability Access and Functional Needs Support

	Childcare
	Private Vehicle/Transportation
	Personal Property Loss
	Funeral Assistance
	Moving and Storage Assistance
	Individual and Household - Misc Critical Needs
Public Health	
	Disease and Infection Prevention
	Private Well Assistance and Testing
	Environmental Health and Safety Inspections
Economic Recovery	
	Small Business Disaster Technical Support
	Small Business Grants or Loans
	Crop, Livestock, and Timber Loss Assistance
	Workforce Training and Placement
	Tourism Promotion
	Economic Development Incentives
Agricultural, Natural, and Cultural Resources Recovery	
	Natural and Cultural Resources Operations Assistance
	Farmland Restoration
	Forestland Restoration
	Waterway and Watershed Resource Restoration
	Wildfire Mitigation and Response
Education	
	Education Operations Assistance
	Student Financial Aid
	Homeless Student Assistance
	Mental Health Support - Education
Preparedness	
	Community Resilience and Hazard Mitigation Planning
	Public Awareness and Community Engagement
	Mapping and Modeling