

# Past Spending Dashboard – Legal and Technical Notes

## ABOUT THIS DASHBOARD

The Past Spending Dashboard shows local government spending on [Exhibit A](#) Strategies and [Exhibit B](#) Categories as submitted to CORE-NC by local governments in their required [Annual Financial Reports](#). The information on this dashboard covers spending from July 2022 through June 2023 (that is, spending during the 2022-2023 Fiscal Year).

## ADDITIONAL INFORMATION ON SUBRECIPIENTS

Most local governments that receive opioid settlement funds are required to provide additional information on certain subrecipients of opioid settlement funds. In this context, the Memorandum of Agreement (MOA) states that “a sub-recipient for whom reporting is required is an entity receiving Opioid Settlement Funds from the Local Government for the purpose of the entity implementing a strategy listed in Exhibit A or Exhibit B to this MOA.”

Local governments that must report this additional information: For local governments that receive two-tenths of one percent (0.2 percent) or more of the total Local Government Allocation as listed in [Exhibit G](#) that disburse any amount of opioid settlement funds during the fiscal year, additional information on subrecipients is required. Subrecipient information is optional for local governments that receive less than 0.2 percent of the Local Government Allocation.

Information that must be reported: For any subrecipient that received opioid settlement funds from the local government equal to or greater than either (a) \$50,000 or (b) 10% or more of the total amount that the local government disbursed or applied during the fiscal year, local governments must provide the name, amount of funds, and a brief description of goods and services as part of the [Annual Financial Report](#). This information for fiscal year 2022-2023 can be downloaded [here \(Excel\)](#).