



**PLEASE NOTE: THIS DOCUMENT IS FOR
PREVIEW/PLANNING PURPOSES ONLY. ALL REPORTS MUST
BE SENT THROUGH THE CORE-NC PORTAL.**

Welcome to the **Financial Report Portal** for the North Carolina opioid settlements. Under the Memorandum of Agreement (MOA), a local government that receives, spends, or holds Opioid Settlement Funds during a fiscal year must file an annual financial report within 90 days of the end of the fiscal year. The information you provide will be available to the public through the Community Opioid Resources Engine for North Carolina (CORE-NC).

DEADLINE TO FILE THIS REPORT: The annual financial report must be completed using this portal by **September 27**.

HOW TO FILE THIS REPORT: There are two alternative portals used to file the report, and the portal you use depends on the amount of Opioid Settlement Funds your local government receives. This portal is for local governments that receive less than two-tenths of one percent of the total Local Government Allocation as listed in MOA [Exhibit G](#). If your local government receives a higher percentage, please use the other portal: Visit Portal [Read an overview of the information necessary to complete the Financial Report](#). Please make sure to have all the required information available before beginning this form.

HOW TO REPORT ON SUB-RECIPIENTS: For any local government that receives less than two-tenths of one percent (0.2 percent) of the total Local Government Allocation as listed in MOA [Exhibit G](#), additional information on sub-recipients is optional but strongly encouraged. To submit optional sub-recipient information, [this Excel spreadsheet](#) must be uploaded along with your report.

(For these purposes, a sub-recipient for whom additional reporting may be provided is a separate legal 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 of the MOA.)

HOW TO LEARN MORE: Learn more about this report in Part 5 of the [FAQ about the NC MOA](#) or in the [MOA itself](#) (section F.6 and [Exhibit E](#)).

For questions about this form, please contact opioidsettlement@unc.edu. For legal questions about the opioid settlements or MOA, please contact opioidsettlement@ncdoj.gov. For technical assistance planning, implementing, or evaluating strategies to address the opioid overdose epidemic, please contact opioidsettlement@ncacc.org.

---NEXT PAGE---

Select your county/municipality. If your county/municipality is not listed in the drop-down menu below, you must use the other reporting portal found here.

[DROPDOWN LIST]

Select the relevant **fiscal year** for this report.

- Fiscal Year 2025–2026

Please provide the following contact information so that we may get in touch with you about your report. By submitting this Annual Financial Report, you attest that you are authorized by your local government to provide this information to CORE-NC.

Enter your name.

Enter your title.

Enter your organization.

Enter your email address.

---NEXT PAGE---

Please provide the following financial information for [LOCAL GOVERNMENT].
All answers should be given in exact dollars and cents.

The following general questions apply to all Opioid Settlement Funds in your special revenue fund.

Q1. Provide the amount of Opioid Settlement Funds in your special revenue fund at the **beginning of the 2025–2026 fiscal year (July 1, 2025)**. This answer should match the end balance reported in last fiscal year's Financial Report (if you are unsure about the end balance reported in last fiscal year's report, please check the [CORE-NC Document Library](#) to view last fiscal year's financial report). This answer should be given in exact dollars and cents.

\$

Q2. Provide the total amount of **Opioid Settlement Funds received during the 2025–2026 fiscal year**. This answer should be given in exact dollars and cents. (Please confirm that this amount matches the amount reported in this [spreadsheet](#). If it does not, please email opioidsettlement@unc.edu before continuing this form.) Note that McKinsey funds are not governed by the NC MOA and should NOT be reported as part of this Financial Report.

\$

Q3. Provide the amount of **interest or investment gains realized during the 2025–2026 fiscal year and allocated to the special revenue fund**. If no interest or investment gains were realized during the fiscal year, please enter zero (0.00). This answer should be given in exact dollars and cents.

\$

Q4. Provide the amount of **investment losses realized during the 2025–2026 fiscal year and allocated to the special revenue fund**. If no investment losses were realized during the fiscal year, please enter zero (0.00). This answer should be given in exact dollars and cents.

\$

Q5. Provide the **total amount of Opioid Settlement Funds disbursed during the 2025–2026 fiscal year**, net of any reimbursements (see [common disbursement examples](#)). Please do NOT include in this amount obligations that have not yet been disbursed or audit costs covered in Q6 below. If no funds were disbursed during the fiscal year, please enter zero (0.00). This answer should be given in exact dollars and cents.

\$

Q6. Provide the amount of Opioid Settlement Funds **disbursed during the 2025–2026 fiscal year to cover audit costs** (as provided in MOA section F.3). If your local government did not disburse Opioid Settlement Funds to cover audit costs during the fiscal year, please enter zero (0.00). This answer should be given in exact dollars and cents.

\$

Q7. Provide the amount of Opioid Settlement Funds in your special revenue fund at the **end of the 2025–2026 fiscal year (June 30, 2026)**. This answer should be given in exact dollars and cents.

This number should equal:

$$Q1 + Q2 + Q3 - Q4 - Q5 - Q6$$

---NEXT PAGE---

Did [LOCAL GOVERNMENT] **disburse any funds** for an Exhibit A or Exhibit B strategy during the 2025–2026 fiscal year? (See [common disbursement examples](#).)

- Yes
- No

---NEXT PAGE---

[IF NO, LOCAL GOV'T DID NOT DISBURSE FUNDS, SKIP TO PAGE 11]

[IF YES, LOCAL GOV'T DID DISBURSE FUNDS, CONTINUE]

Next, we ask you about any funds disbursed during the 2025–2026 fiscal year to implement INDIVIDUAL STRATEGIES listed in Exhibit A or Exhibit B to the MOA. The MOA requires that you report the **total amount disbursed for each individual strategy**, even if you disbursed funds to several different providers to implement the strategy. For example, if \$10,000 was disbursed to Provider A for "Naloxone Distribution" and \$20,000 was disbursed to Provider B also for "Naloxone Distribution", please report \$30,000 for "Naloxone Distribution" in this form.

To begin, please complete the following questions for **the FIRST strategy** for which funds were disbursed. **If [LOCAL GOVERNMENT] has disbursed funds for more than one strategy this fiscal year, you will have the opportunity to answer these questions again for each of the other strategies.**

---NEXT PAGE---

[BEGIN LOOP OF STRATEGY-SPECIFIC QUESTIONS]

Is the strategy an **Exhibit A** strategy listed in the MOA?

- Yes
- No

---NEXT PAGE---

[IF YES, STRATEGY IS AN EXHIBIT A STRATAEGY, ANSWER THE FOLLOWING 1 QUESTION]

Select the **Exhibit A** strategy.

[DROPDOWN LIST]

---NEXT PAGE---

[IF NO, STRATEGY IS NOT AN EXHIBIT A STRATEGY, ANSWER THE FOLLOWING 2 QUESTIONS]

Select the **Exhibit B** category for the strategy.

[DROPDOWN LIST]

Select the number that best describes the strategy.

- 1. -----
- 2. -----
- Etc.

---NEXT PAGE---

[RESUME QUESTIONS FOR BOTH EXHIBIT A + EXHIBIT B STRATEGIES]

State the **total amount of funds disbursed for this strategy** during FY 2025-2026 in exact dollars and cents. **Please prorate any permissible common costs among all strategies.** (See [common disbursement examples.](#))

\$

---NEXT PAGE---

Did [LOCAL GOVERNMENT] disburse funds for another strategy in FY 2025-2026?

- Yes
- No

---NEXT PAGE---

[IF YES, DISBURSED FUNDS FOR ANOTHER STRATEGY, REPEAT STRATEGY LOOP BEGINNING ON PAGE 7]

[IF NO, DID NOT DISBURSE FUNDS FOR ANOTHER STRATEGY, CONTINUE]

THIS QUESTION IS OPTIONAL FOR LOCAL GOVERNMENTS UTILIZING THIS FORM AND MAY BE SKIPPED

A sub-recipient is a separate legal entity, receiving Opioid Settlement Funds from a Local Government, for the purpose of implementing a strategy listed in Exhibit A or Exhibit B of the MOA.

A sub-recipient is a corporation, partnership, or other legal entity that is separate and apart from the Local Government. Typically, a sub-recipient is a legal entity (rather than an individual) that contracts with a Local Government.

For example, if a local government contracts with "JS Consulting" to provide collaborative strategic planning services, the local government should list

“JS Consulting” as the sub-recipient (NOT Joan Smith, the individual who owns JS Consulting, or Bob Jones, an employee of JS Consulting).

Did any sub-recipient (as defined above) receive a total disbursement of settlement funds equal to or greater than either (a) \$50,000 or (b) 10% or more of the total amount of opioid settlement funding that [LOCAL GOVERNMENT] disbursed during FY 2025–2026?

- Yes
- No

---NEXT PAGE---

[IF YES, CONTINUE]

[IF NO, SKIP TO PAGE 11]

THIS QUESTION IS OPTIONAL FOR LOCAL GOVERNMENTS UTILIZING THIS FORM AND MAY BE SKIPPED

For each sub-recipient (previously defined) that received a total disbursement of settlement funds equal to or greater than either (a) \$50,000 or (b) 10% of the total amount of Opioid Settlement Funds disbursed during FY 2025–2026, your local government shall provide the:

1. Name of the sub-recipient
2. The total amount of Opioid Settlement Funds disbursed to the sub-recipient during the fiscal year (See [common disbursement examples](#))
3. A very brief description of the goods, services, or other value provided by the sub-recipient (for example, “evidence-based addiction treatment services” or “peer support services” or “syringe service program”)

Please provide this information using this [Excel spreadsheet template](#). If you have not done so already, please download this Excel spreadsheet template, fill out the spreadsheet, and upload the completed spreadsheet below.

If your local government disbursed funds to a **single sub-recipient** to help implement **more than one strategy** listed in Exhibit A or Exhibit B to the MOA, please report the following information for that sub-recipient:

1. Name of the sub-recipient
2. The total amount of Opioid Settlement Funds disbursed to the sub-recipient during the fiscal year for all strategies combined
3. A very brief description of the goods, services, or other value provided by the sub-recipient, including all of the strategies the sub-recipient helped implement (for example, “evidence-based addiction treatment services” and/or “peer support services” and/or “syringe service program”)

THIS QUESTION IS OPTIONAL FOR LOCAL GOVERNMENTS UTILIZING THIS FORM AND MAY BE SKIPPED

Upload your completed sub-recipient Excel spreadsheet.

[FILE UPLOAD]

---NEXT PAGE---

Please use this space to share any relevant notes, clarifications, context, or corrections regarding your submission. **If none, please enter N/A.**

---SUBMIT---