

**EXHIBIT E TO NC MOA:
ANNUAL FINANCIAL REPORT**

[With modifications approved by the NC MOA Coordination Group on July 12, 2023]

PART ONE

All Local Governments that receive, hold, or disburse Opioid Settlement Funds during the fiscal year shall report the following financial information:

1. The amount of Opioid Settlement Funds in the special revenue fund at the beginning of the fiscal year (July 1).
2. The amount of Opioid Settlement Funds received during the fiscal year.
3. The amount of any interest and investment gains realized during the fiscal year.
4. The amount of any investment losses realized during the fiscal year.
5. The amount of Opioid Settlement Funds disbursed during the fiscal year, net of any reimbursements, not including audit costs covered in item 5 below. This amount shall be reported (a) in total and (b) broken down by funded strategy, including the item letter and/or number in Exhibit A or Exhibit B to identify each such funded strategy (with any permissible common costs prorated among strategies).
6. The amount of Opioid Settlement Funds used to cover audit costs as provided in Section F.3 of this MOA.
7. The amount of Opioid Settlement Funds in the special revenue fund at the end of the fiscal year (June 30).

With respect to the items listed above, item 1 plus item 2 plus item 3 minus item 4 minus item 5 minus item 6 must equal item 7 ($1 + 2 + 3 - 4 - 5 - 6 = 7$).

PART TWO

- A. The reporting requirements in Part Two, sub-part B below are mandatory for all 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 and that disburse any amount of Opioid Settlement Funds during the fiscal year, as reported above in Part One, item 5. Other Local Governments that disburse Opioid Settlement Funds during the fiscal year are strongly encouraged to provide such information.
- B. For each sub-recipient (as defined below) that during the fiscal year received a disbursement of Opioid Settlement Funds from the Local Government equal to or greater than either (a) \$50,000 or (b) ten percent of the total amount disbursed by the Local Government during the fiscal year as reported above in Part One, line 5, the Local Government shall report the following:
 1. The name of the sub-recipient.
 2. The amount of Opioid Settlement Funds disbursed to the sub-recipient during the fiscal year.
 3. A very brief description of the goods, services or other value provided by the sub-recipient (for example, “addiction treatment services” or “peer-support services” or “syringe service program”).

For the purposes of this Part Two, sub-section B, 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.