



**NORTH CAROLINA**  
State Board of Education  
Department of Public Instruction

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# Report to the North Carolina General Assembly

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Operating Balance for School Nutrition  
Programs

*G.S. 115C – 450(d)*

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**Date Due: November 15, 2023**  
DPI Chronological Schedule, 2023-2024

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## REPORT TO THE NC GENERAL ASSEMBLY

### OPERATING BALANCE FOR SCHOOL NUTRITION PROGRAMS

Pursuant to G.S. 115C - 450, no later than May 15, 2022, and every six months thereafter, the Department of Public Instruction shall report all the following information to the Joint Legislative Education Oversight Committee, the Senate Appropriations Committee on Education/Higher Education, the House Appropriations Committee on Education, and the Fiscal Research Division:

- (1) The number of months of the operating balance held by the school nutrition program for each public school unit.
- (2) The amount and percentage of indirect cost charged to the school nutrition program by the public school unit, if any.

This report includes information pertaining to the assessment of indirect cost by public school units (PSUs) of their federally assisted school nutrition programs. Data are collected from the School Nutrition Financial Report (FC1-A) generated semi-annually by School Food Authorities (SFAs) that participate in the National School Lunch, Breakfast and After School Snack Programs. The reporting period reflects indirect cost data collected from the FC1-A for the period of July 1, 2022 through June 30, 2023. Some districts have not finalized their fiscal year and the amounts reported (as of 10/31/2023) could change. Data from Columbus (LEA 240), Davie (LEA 300), and Pender (LEA 710) are included but were received with errors.

In accordance with G.S. 115 C – 450 (b), no public school unit that provides school nutrition services shall assess an unrestricted indirect cost rate to a school nutrition program unless the program has an operating balance of at least two (2) months. In the column labeled “Indirect Cost Paid to District”, the presence of a (-) indicates the PSU was unable to assess the indirect cost to the school nutrition program as the program did not meet the threshold of two months operating balance.

It is important to note that revenues in the school nutrition programs were higher during the pandemic than in prior years. All PSUs that participated in the school nutrition programs operated under Federal waivers issued by the United State Department of Agriculture (USDA) that authorized the service of meals to all children in the community (not just students enrolled in a PSU) at no cost to the child or family. Federal waivers that allowed for meals at no cost to all children expired June 30, 2022. For the school year 2022-2023, meals were available at no cost to students who were (1) eligible for free meals at school, (2) eligible for reduced-price meals for which state funds may be used to pay the student co-pay of \$ .30 for breakfast and \$ .40 for lunch and (3) students who were enrolled in a school that participated in the Community Eligibility Provision (CEP). Students who did not meet one of these criteria must pay the price of a “paid” meal. Further, while the Keep Kids Fed Act of 2022 provided additional reimbursement for school breakfast (\$ .15 per reimbursable breakfast) and school lunch (\$ .40 per reimbursable lunch), this provision expired June 30, 2023, and reimbursement rates returned to the regular rates after June 30, 2023.

At this time, school nutrition program revenues are projected to be lower in the current and future years as supply chain disruptions, escalating food, supply, labor and other costs have increased the cost to prepare/serve meals.

Simultaneously, student participation in the meal programs has declined for various reasons including but not limited to (1) students do not qualify for free or reduced-price meals and have no money to pay for their meals; (2) students have insufficient time to get their meal in the dining room and consume it; (3) students' desire for less healthful food options and (4) increasing nutrition standards that make certain foods such as whole grain rich breads/cereals/pasta products and ultra-low sodium products unappealing to students. These conditions will require school nutrition programs to preserve as much revenue as possible to remain financially solvent for as long as possible.

## RECOMMENDATION

The North Carolina Department of Public Instruction recommends and respectfully requests a technical correction to G.S 115 – 450 (d) to adjust the required reporting dates to a date that corresponds to the operating and reporting periods that are specific to the School Nutrition Programs. A single report due on February 15 would enable the Office of School Nutrition to provide the most timely and accurate report of indirect cost assessment and collection by the PSUs. The current requirement is to provide a report by May 15 and November 15 annually. Reports issued in May are incomplete because the financial reports (FC1-A) are due in June, thus the report does not include any end-of-year assessment of indirect cost which is common in school nutrition programs. The June FC1-A also determines whether the PSU can assess indirect cost for the coming school year in accordance with the statute. Based on information provided in the June FC1-A, the Office of School Nutrition notifies each PSU, in writing, whether it may assess indirect cost to the school nutrition program. Further, reports issued in November may not always reflect the audited financial statements of the PSUs and, thus may not reflect actual expenditures. While audits are to be submitted to the Local Government Commission (LCG) on or before October 31<sup>st</sup> annually, some PSUs are finalizing their audits in December and January and the reports to the LGC are subsequently delayed. **A single report issued February 15 annually would enable policymakers to see what transpired for the full year where indirect cost assessment is concerned and draw well-informed conclusions.**

### Indirect Cost Assessed to School Nutrition Programs operating in Public School Units

SFA	SFA Name	Number of Month's Operating Balance	Indirect Cost Rate (%)	Indirect Cost Maximum Allowed (\$)	Indirect Cost Paid to District (\$)	Spent of Maximum Allowed (%)
010	Alamance-Burlington Schools	3.93	6.315%	429,725.20	424,732.99	98.84%
020	Alexander County Schools	(4.93)	8%	139,731.36	-	0.00%
030	Alleghany County Schools	1.98	8%	44,055.34	-	0.00%
040	Anson County Schools	3.45	8%	108,703.56	107,432.77	98.83%

SFA	SFA Name	Number of Month's Operating Balance	Indirect Cost Rate (%)	Indirect Cost Maximum Allowed (\$)	Indirect Cost Paid to District (\$)	Spent of Maximum Allowed (%)
050	Ashe County Schools	5.66	8%	92,048.52	50,000.00	54.32%
060	Avery County Schools	1.34	8%	69,679.19	-	0.00%
070	Beaufort County Schools	2.60	8%	185,319.69	-	0.00%
080	Bertie County Schools	0.30	8%	95,028.25	-	0.00%
090	Bladen County Schools	1.95	8%	169,413.40	154,219.99	91.03%
100	Brunswick County Schools	7.18	8%	295,569.19	269,596.92	91.21%
110	Buncombe County Schools	4.83	8%	581,404.66	569,964.82	98.03%
111	Asheville City Schools	1.41	8%	91,469.32	-	0.00%
120	Burke County Schools	2.98	8%	185,257.17	145,917.00	78.76%
130	Cabarrus County Schools	6.13	8%	615,745.21	600,000.00	97.44%
132	Kannapolis City Schools	0.86	8%	174,086.01	-	0.00%
140	Caldwell County Schools	7.79	8%	269,100.30	268,968.16	99.95%
150	Camden County Schools	2.68	8%	44,955.41	-	0.00%
160	Carteret County Public Schools	3.28	8%	216,206.95	216,206.95	100.00%
170	Caswell County Schools	2.16	8%	73,666.13	-	0.00%
180	Catawba County Schools	6.95	8%	349,043.04	349,043.04	100.00%
181	Hickory City Schools	3.91	8%	106,114.18	106,114.18	100.00%
182	Newton Conover City Schools	5.40	8%	105,763.46	97,453.03	92.14%
190	Chatham County Schools	2.19	8%	218,973.56	129,991.01	59.36%
200	Cherokee County Schools	2.22	8%	95,567.08	-	0.00%
210	Edenton/Chowan Schools	2.21	8%	50,424.70	-	0.00%
220	Clay County Schools	5.29	8%	35,132.49	17,020.29	48.45%

SFA	SFA Name	Number of Month's Operating Balance	Indirect Cost Rate (%)	Indirect Cost Maximum Allowed (\$)	Indirect Cost Paid to District (\$)	Spent of Maximum Allowed (%)
230	Cleveland County Schools	3.57	8%	342,183.57	341,097.13	99.68%
240	Columbus County Schools	4.79	8%	182,209.06	390,431.23	214.28%
241	Whiteville City Schools	6.77	8%	82,469.76	82,280.11	99.77%
250	Craven County Schools	4.43	8%	349,196.27	349,196.27	100.00%
260	Cumberland County Schools	3.56	8%	1,257,517.93	1,257,215.66	99.98%
270	Currituck County Schools	4.63	8%	72,543.17	72,063.17	99.34%
280	Dare County Schools	1.82	8%	105,365.66	-	0.00%
290	Davidson County Schools	4.75	8%	369,886.78	369,886.78	100.00%
291	Lexington City Schools	8.33	8%	81,764.03	36,191.03	44.26%
292	Thomasville City Schools	19.49	8%	182,182.49	182,182.49	100.00%
300	Davie County Schools	3.56	8%	157,777.82	158,566.71	100.50%
310	Duplin County Schools	6.48	8%	223,469.89	170,148.82	76.14%
320	Durham Public Schools	1.01	8%	865,015.44	-	0.00%
330	Edgecombe County Schools	5.45	8%	169,489.75	-	0.00%
340	Forsyth County Schools	4.14	8%	1,203,704.11	1,014,489.90	84.28%
350	Franklin County Schools	3.21	8%	223,960.63	-	0.00%
360	Gaston County Schools	2.25	8%	872,211.78	-	0.00%
370	Gates County Schools	1.34	8%	52,556.00	-	0.00%
380	Graham County Schools	(0.83)	8%	57,484.76	-	0.00%
390	Granville County Schools	1.89	8%	177,517.41	124,462.30	70.11%
400	Greene County Schools	4.37	8%	111,992.88	111,140.49	99.24%
410	Guilford County Schools	1.79	8%	1,571,026.26	-	0.00%

SFA	SFA Name	Number of Month's Operating Balance	Indirect Cost Rate (%)	Indirect Cost Maximum Allowed (\$)	Indirect Cost Paid to District (\$)	Spent of Maximum Allowed (%)
420	Halifax County Schools	3.96	8%	95,675.48	-	0.00%
421	Roanoke Rapids City Schools	4.13	8%	72,068.96	70,434.56	97.73%
422	Weldon City Schools	1.71	8%	33,007.01	-	0.00%
430	Harnett County Schools	9.96	8%	425,094.25	313,992.63	73.86%
440	Haywood County Schools	2.12	8%	233,678.76	-	0.00%
450	Henderson County Schools	2.96	8%	356,626.34	287,972.98	80.75%
460	Hertford County Schools	5.60	8%	76,971.36	76,971.36	100.00%
470	Hoke County Schools	9.51	8%	220,946.65	220,279.66	99.70%
480	Hyde County Schools	2.48	8%	16,400.88	16,400.88	100.00%
490	Iredell-Statesville Schools	3.86	8%	457,647.84	-	0.00%
491	Mooresville Graded School District	11.88	8%	124,641.37	-	0.00%
500	Jackson County Schools	1.13	8%	112,455.06	-	0.00%
510	Johnston County Schools	7.38	8%	512,923.65	-	0.00%
520	Jones County Schools	2.78	8%	49,541.42	-	0.00%
530	Lee County Schools	6.36	8%	198,804.42	198,804.42	100.00%
540	Lenoir County Public Schools	4.47	8%	276,666.16	-	0.00%
550	Lincoln County Schools	4.84	8%	278,267.42	255,241.49	91.73%
560	Macon County Schools	2.14	8%	132,567.89	-	0.00%
570	Madison County Schools	(0.06)	8%	66,520.76	-	0.00%
580	Martin County Schools	6.38	8%	102,338.78	-	0.00%
590	McDowell County Schools	3.19	8%	193,290.02	-	0.00%
600	Charlotte-Mecklenburg Schools	7.22	8%	2,239,287.18	2,212,022.05	98.78%

SFA	SFA Name	Number of Month's Operating Balance	Indirect Cost Rate (%)	Indirect Cost Maximum Allowed (\$)	Indirect Cost Paid to District (\$)	Spent of Maximum Allowed (%)
610	Mitchell County Schools	(2.43)	8%	56,899.61	-	0.00%
620	Montgomery County Schools	3.01	8%	147,110.01	125,190.59	85.10%
630	Moore County Schools	4.85	8%	301,862.41	296,779.32	98.32%
640	Nash County Public Schools	3.77	8%	374,344.14	374,344.14	100.00%
650	New Hanover County Schools	5.02	8%	533,598.36	-	0.00%
660	Northampton County Schools	0.34	8%	65,178.96	-	0.00%
670	Onslow County Schools	7.08	8%	444,662.02	444,662.02	100.00%
680	Orange County Schools	4.92	8%	156,116.77	-	0.00%
681	Chapel Hill-Carrboro Schools	3.77	8%	61,598.89	61,598.89	100.00%
690	Pamlico County Schools	3.23	8%	39,919.64	30,292.58	75.88%
700	Pasquotank County Schools	11.49	8%	135,667.13	-	0.00%
710	Pender County Schools	10.32	8%	34,153.42	47,954.49	140.41%
720	Perquimans County Schools	1.07	8%	58,634.69	-	0.00%
730	Person County Schools	5.93	7.157%	69,386.64	65,502.68	94.40%
740	Pitt County Schools	6.95	8%	424,575.13	424,575.13	100.00%
750	Polk County Schools	(0.16)	8%	76,017.15	-	0.00%
760	Randolph County Schools	6.20	8%	402,990.10	402,990.10	100.00%
761	Asheboro City Schools	6.77	8%	106,778.84	106,209.10	99.47%
770	Richmond County Schools	2.11	8%	263,020.05	263,020.05	100.00%
780	Robeson County Schools	1.60	8%	784,049.57	696,258.75	88.80%
790	Rockingham County Schools	5.17	8%	270,318.73	270,138.98	99.93%
800	Rowan-Salisbury Schools	2.36	8%	513,172.70	451,642.32	88.01%



SFA	SFA Name	Number of Month's Operating Balance	Indirect Cost Rate (%)	Indirect Cost Maximum Allowed (\$)	Indirect Cost Paid to District (\$)	Spent of Maximum Allowed (%)
810	Rutherford County Schools	2.19	8%	152,643.28	-	0.00%
820	Sampson County Schools	4.10	8%	270,301.75	-	0.00%
821	Clinton City Schools	5.21	8%	106,783.69	106,166.13	99.42%
830	Scotland County Schools	4.59	8%	176,346.64	156,222.17	88.59%
840	Stanly County Schools	5.19	8%	198,789.43	-	0.00%
850	Stokes County Schools	(0.03)	8%	186,964.78	-	0.00%
860	Surry County Schools	3.26	8%	279,893.93	-	0.00%
861	Elkin City Schools	7.49	8%	22,016.62	22,016.62	100.00%
862	Mount Airy City Schools	2.62	8%	59,923.86	59,923.86	100.00%
870	Swain County Schools	2.54	8%	83,559.90	-	0.00%
880	Transylvania County Schools	3.91	8%	106,407.54	-	0.00%
890	Tyrrell County Schools	3.10	8%	32,113.34	32,113.34	100.00%
900	Union County Public Schools	3.03	8%	864,627.16	864,627.16	100.00%
910	Vance County Schools	3.81	8%	160,511.47	-	0.00%
920	Wake County Schools	2.28	8%	3,072,139.66	2,840,817.02	92.47%
930	Warren County Schools	10.86	8%	57,627.99	-	0.00%
940	Washington County Schools	2.96	8%	15,746.09	-	0.00%
950	Watauga County Schools	5.08	8%	105,128.20	-	0.00%
960	Wayne County Public Schools	7.68	6.68%	420,833.98	420,833.98	100.00%
970	Wilkes County Schools	1.16	8%	281,869.99	-	0.00%
980	Wilson County Schools	4.78	8%	215,687.62	100,000.00	46.36%
990	Yadkin County Schools	3.49	8%	142,486.17	142,486.17	100.00%

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995	Yancey County Schools	4.58	8%	59,498.58	48,629.30	81.73%

**Notes:**

1. Data is based on the School Nutrition Technology System as of 11/1/2023
2. Data from Columbus (LEA 240), Davie (LEA 300), and Pender (LEA 710) were received with errors
3. Some districts' fiscal year-end close-out has not been finalized, and the amounts reported could change
4. Indirect Cost Paid to the District is calculated as a difference between Indirect Cost Expenditure in Object Code 392 and Indirect Cost allocated to Revenue Function 4880

**Operating Balance Restrictions for School Nutrition Programs**  
**(July 1, 2022 - June 30, 2023)**

Attachment 1

SFA	SFA Name	Number of Month's Operating Balance	Indirect Cost Rate (%)	Indirect Cost Maximum Allowed (\$)	Indirect Cost Paid to District (\$)	Spent of Maximum Allowed (%)
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060	Avery County Schools	1.34	8%	69,679.19	-	0.00%
070	Beaufort County Schools	2.60	8%	185,319.69	-	0.00%
080	Bertie County Schools	0.30	8%	95,028.25	-	0.00%
090	Bladen County Schools	1.95	8%	169,413.40	154,219.99	91.03%
100	Brunswick County Schools	7.18	8%	295,569.19	269,596.92	91.21%
110	Buncombe County Schools	4.83	8%	581,404.66	569,964.82	98.03%
111	Asheville City Schools	1.41	8%	91,469.32	-	0.00%
120	Burke County Schools	2.98	8%	185,257.17	145,917.00	78.76%
130	Cabarrus County Schools	6.13	8%	615,745.21	600,000.00	97.44%
132	Kannapolis City Schools	0.86	8%	174,086.01	-	0.00%
140	Caldwell County Schools	7.79	8%	269,100.30	268,968.16	99.95%
150	Camden County Schools	2.68	8%	44,955.41	-	0.00%
160	Carteret County Public Schools	3.28	8%	216,206.95	216,206.95	100.00%
170	Caswell County Schools	2.16	8%	73,666.13	-	0.00%
180	Catawba County Schools	6.95	8%	349,043.04	349,043.04	100.00%
181	Hickory City Schools	3.91	8%	106,114.18	106,114.18	100.00%
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200	Cherokee County Schools	2.22	8%	95,567.08	-	0.00%
210	Edenton/Chowan Schools	2.21	8%	50,424.70	-	0.00%
220	Clay County Schools	5.29	8%	35,132.49	17,020.29	48.45%
230	Cleveland County Schools	3.57	8%	342,183.57	341,097.13	99.68%
240	Columbus County Schools	4.79	8%	182,209.06	390,431.23	214.28%
241	Whiteville City Schools	6.77	8%	82,469.76	82,280.11	99.77%
250	Craven County Schools	4.43	8%	349,196.27	349,196.27	100.00%
260	Cumberland County Schools	3.56	8%	1,257,517.93	1,257,215.66	99.98%
270	Currituck County Schools	4.63	8%	72,543.17	72,063.17	99.34%
280	Dare County Schools	1.82	8%	105,365.66	-	0.00%
290	Davidson County Schools	4.75	8%	369,886.78	369,886.78	100.00%
291	Lexington City Schools	8.33	8%	81,764.03	36,191.03	44.26%
292	Thomasville City Schools	19.49	8%	182,182.49	182,182.49	100.00%
300	Davie County Schools	3.56	8%	157,777.82	158,566.71	100.50%
310	Duplin County Schools	6.48	8%	223,469.89	170,148.82	76.14%
320	Durham Public Schools	1.01	8%	865,015.44	-	0.00%
330	Edgecombe County Schools	5.45	8%	169,489.75	-	0.00%
340	Forsyth County Schools	4.14	8%	1,203,704.11	1,014,489.90	84.28%
350	Franklin County Schools	3.21	8%	223,960.63	-	0.00%
360	Gaston County Schools	2.25	8%	872,211.78	-	0.00%

**Operating Balance Restrictions for School Nutrition Programs**  
**(July 1, 2022 - June 30, 2023)**

*Attachment 1*

<b>SFA</b>	<b>SFA Name</b>	<b>Number of Month's Operating Balance</b>	<b>Indirect Cost Rate (%)</b>	<b>Indirect Cost Maximum Allowed (\$)</b>	<b>Indirect Cost Paid to District (\$)</b>	<b>Spent of Maximum Allowed (%)</b>
370	Gates County Schools	1.34	8%	52,556.00	-	0.00%
380	Graham County Schools	(0.83)	8%	57,484.76	-	0.00%
390	Granville County Schools	1.89	8%	177,517.41	124,462.30	70.11%
400	Greene County Schools	4.37	8%	111,992.88	111,140.49	99.24%
410	Guilford County Schools	1.79	8%	1,571,026.26	-	0.00%
420	Halifax County Schools	3.96	8%	95,675.48	-	0.00%
421	Roanoke Rapids City Schools	4.13	8%	72,068.96	70,434.56	97.73%
422	Weldon City Schools	1.71	8%	33,007.01	-	0.00%
430	Harnett County Schools	9.96	8%	425,094.25	313,992.63	73.86%
440	Haywood County Schools	2.12	8%	233,678.76	-	0.00%
450	Henderson County Schools	2.96	8%	356,626.34	287,972.98	80.75%
460	Hertford County Schools	5.60	8%	76,971.36	76,971.36	100.00%
470	Hoke County Schools	9.51	8%	220,946.65	220,279.66	99.70%
480	Hyde County Schools	2.48	8%	16,400.88	16,400.88	100.00%
490	Iredell-Statesville Schools	3.86	8%	457,647.84	-	0.00%
491	Mooreville Graded School District	11.88	8%	124,641.37	-	0.00%
500	Jackson County Schools	1.13	8%	112,455.06	-	0.00%
510	Johnston County Schools	7.38	8%	512,923.65	-	0.00%
520	Jones County Schools	2.78	8%	49,541.42	-	0.00%
530	Lee County Schools	6.36	8%	198,804.42	198,804.42	100.00%
540	Lenoir County Public Schools	4.47	8%	276,666.16	-	0.00%
550	Lincoln County Schools	4.84	8%	278,267.42	255,241.49	91.73%
560	Macon County Schools	2.14	8%	132,567.89	-	0.00%
570	Madison County Schools	(0.06)	8%	66,520.76	-	0.00%
580	Martin County Schools	6.38	8%	102,338.78	-	0.00%
590	McDowell County Schools	3.19	8%	193,290.02	-	0.00%
600	Charlotte-Mecklenburg Schools	7.22	8%	2,239,287.18	2,212,022.05	98.78%
610	Mitchell County Schools	(2.43)	8%	56,899.61	-	0.00%
620	Montgomery County Schools	3.01	8%	147,110.01	125,190.59	85.10%
630	Moore County Schools	4.85	8%	301,862.41	296,779.32	98.32%
640	Nash County Public Schools	3.77	8%	374,344.14	374,344.14	100.00%
650	New Hanover County Schools	5.02	8%	533,598.36	-	0.00%
660	Northampton County Schools	0.34	8%	65,178.96	-	0.00%
670	Onslow County Schools	7.08	8%	444,662.02	444,662.02	100.00%
680	Orange County Schools	4.92	8%	156,116.77	-	0.00%
681	Chapel Hill-Carrboro Schools	3.77	8%	61,598.89	61,598.89	100.00%
690	Pamlico County Schools	3.23	8%	39,919.64	30,292.58	75.88%
700	Pasquotank County Schools	11.49	8%	135,667.13	-	0.00%
710	Pender County Schools	10.32	8%	34,153.42	47,954.49	140.41%
720	Perquimans County Schools	1.07	8%	58,634.69	-	0.00%
730	Person County Schools	5.93	7.157%	69,386.64	65,502.68	94.40%
740	Pitt County Schools	6.95	8%	424,575.13	424,575.13	100.00%
750	Polk County Schools	(0.16)	8%	76,017.15	-	0.00%

**Operating Balance Restrictions for School Nutrition Programs**  
**(July 1, 2022 - June 30, 2023)**

Attachment 1

SFA	SFA Name	Number of Month's Operating Balance	Indirect Cost Rate (%)	Indirect Cost Maximum Allowed (\$)	Indirect Cost Paid to District (\$)	Spent of Maximum Allowed (%)
760	Randolph County Schools	6.20	8%	402,990.10	402,990.10	100.00%
761	Asheboro City Schools	6.77	8%	106,778.84	106,209.10	99.47%
770	Richmond County Schools	2.11	8%	263,020.05	263,020.05	100.00%
780	Robeson County Schools	1.60	8%	784,049.57	696,258.75	88.80%
790	Rockingham County Schools	5.17	8%	270,318.73	270,138.98	99.93%
800	Rowan-Salisbury Schools	2.36	8%	513,172.70	451,642.32	88.01%
810	Rutherford County Schools	2.19	8%	152,643.28	-	0.00%
820	Sampson County Schools	4.10	8%	270,301.75	-	0.00%
821	Clinton City Schools	5.21	8%	106,783.69	106,166.13	99.42%
830	Scotland County Schools	4.59	8%	176,346.64	156,222.17	88.59%
840	Stanly County Schools	5.19	8%	198,789.43	-	0.00%
850	Stokes County Schools	(0.03)	8%	186,964.78	-	0.00%
860	Surry County Schools	3.26	8%	279,893.93	-	0.00%
861	Elkin City Schools	7.49	8%	22,016.62	22,016.62	100.00%
862	Mount Airy City Schools	2.62	8%	59,923.86	59,923.86	100.00%
870	Swain County Schools	2.54	8%	83,559.90	-	0.00%
880	Transylvania County Schools	3.91	8%	106,407.54	-	0.00%
890	Tyrrell County Schools	3.10	8%	32,113.34	32,113.34	100.00%
900	Union County Public Schools	3.03	8%	864,627.16	864,627.16	100.00%
910	Vance County Schools	3.81	8%	160,511.47	-	0.00%
920	Wake County Schools	2.28	8%	3,072,139.66	2,840,817.02	92.47%
930	Warren County Schools	10.86	8%	57,627.99	-	0.00%
940	Washington County Schools	2.96	8%	15,746.09	-	0.00%
950	Watauga County Schools	5.08	8%	105,128.20	-	0.00%
960	Wayne County Public Schools	7.68	7.680%	420,833.98	420,833.98	100.00%
970	Wilkes County Schools	1.16	8%	281,869.99	-	0.00%
980	Wilson County Schools	4.78	8%	215,687.62	100,000.00	46.36%
990	Yadkin County Schools	3.49	8%	142,486.17	142,486.17	100.00%
995	Yancey County Schools	4.58	8%	59,498.58	48,629.30	81.73%

**Notes:**

1. Data is based on School Nutrition Technology System as of 11/1/2023
2. Data from Columbus (LEA 240), Davie (LEA 300), and Pender (LEA 710) were received with errors
3. Some districts' fiscal year-end close-out has not been finalized and the amounts reported could change
4. Indirect Cost Paid to District is calculated as a difference between Indirect Cost Expenditure in Object Code 392 and Indirect Cost allocated to Revenue Function 4880