

**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 (%) |
|-----|--------------------------------|-------------------------------------|------------------------|------------------------------------|-------------------------------------|------------------------------|
| 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%                       |
| 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%                       |
| 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%                        |

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| 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 | 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%                       |
| 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 | Northhampton 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%                        |

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| 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