



CHAPTER 115C
ARTICLE 31 - THE SCHOOL BUDGET AND FISCAL CONTROL ACT

N.C.G.S. § 115C-450.

School food services.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2021-180, s. 7.31 — fourth act in the lineage	21 September 2026, 04:21 UTC	7dae51a305db67187ecc573b - 795be826063b84da7a87fe74 - d4503392957bb8ea

- § 115C-450(a)

School nutrition services shall be included in the budget of each public school unit that provides school nutrition services, and the State Board of Education shall provide for school nutrition services in the uniform budget format required by G.S. 115C-426.
- § 115C-450(b)

No public school unit that provides school nutrition services shall assess indirect costs to a school nutrition program unless the program has an operating balance of at least two months. The Department of Public Instruction shall calculate the operating balance of a school nutrition program of a public school unit that provides school nutrition services. If complete and final financial reports for a given year are not yet available for a school nutrition program, the Department of Public Instruction may use projected figures, but shall update the published average month's operating balance once complete and final financial reports become available. As used in this subsection, the term "indirect costs" is as defined in 2 C.F.R. § 200.414.
- § 115C-450(c)

No public school unit that provides school nutrition services shall assess an unrestricted indirect costs rate to a school nutrition program that is more than eight percent (8%).
- § 115C-450(d)

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 costs charged to the school nutrition program by the public school unit, if any.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1975

1998

2021

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

Nº	YEAR	ACT	CHARACTER
01	1975	c. 437, s. 1	ENACTED
02	1981	c. 423, s. 1	AMENDED
03	2013	S.L. 2013-235, s. 1	AMENDED
04	2021	S.L. 2021-180, s. 7.31	AMENDED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 115C-426	(a)	"the uniform budget format required by"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 115C-450 (2021).

PINPOINT

N.C. Gen. Stat. § 115C-450(a) (2021).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1975, c. 437, s. 1; 1981, c. 423, s. 1; 2013-235, s. 1; 2021-180, s. 7.31.)

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