

**§ 115C-419. Full-time equivalent student calculation; report.**

(a) The State Board of Education shall establish a formula for determining the full-time equivalency of a student enrolled in a public school unit of the State for the purposes of providing State funds on a per pupil basis. The formula shall include the amount of instructional time required for the school day for a full-time student.

(b) By October 15 of each year, the Department of Public Instruction shall report 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 of the General Assembly on the number of students and the full-time equivalency of those students by public school unit and grade level from the prior school year. The data in the report shall be disaggregated by enrollment in courses offered by the public school units and those offered through other dual enrollment and joint programs, including North Carolina Virtual Public School, institutions of higher education, and nonpublic schools. (2021-180, s. 7.17(a).)