

School Attendance and Student Accounting Manual

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Contents

PREFACE	7
RULES AND REGULATIONS OF THE STATE BOARD OF EDUCATION GOVERNING STUDENT ACCOUNTING	7
Purpose	7
Scope	7
Other Useful DPI Manuals	7
Compliance	7
Exceptions	8
Definitions	7
Legal References and State Board Policies	8
CHAPTER 1	9
ENROLLMENT IN A PUBLIC SCHOOL UNIT	9
Assignment and Enrollment	9
Requirements for Entrance	9
Age	9
Minimum Age	9
Maximum Age	10
Domicile—add if the student meets	11
Domicile of Students Not Living with a Parent or Legal Guardian:	11
Domicile of Military-Connected Students	12
Military-Connected Students Not Living with a Parent or Legal Guardian:	12
Military-Connected Students Living with a Parent or Legal Guardian:	13
Enrollment of Military-Connected Students via Remote Means	13
Interstate Compact on Educational Opportunity for Military Children	14
Enrollment of Students Who Do Not Meet Domicile Requirements	14
Students Domiciled in Another PSU	14
Students Domiciled in Another State	14
Students Domiciled in Another Country (Foreign Exchange Students)	14
Immunizations	15
North Carolina Health Assessment	15
Discipline Status	16
Enrollment of Students Suspended From Another PSU/Private School or Convicted of a Felony	16
Request for Readmission for Students Suspended or Expelled From the Same PSU	16
Enrollment of Children in the Child Find Process	17
Partial-Day Enrollment for Private and Home School Students	18
North Carolina Virtual Public School (NCVPS)	18
References	18
CHAPTER 2	20

ENROLLMENT AND ADMISSION STATUS CODES	20
Enrollment vs. Membership	20
Enrollment	20
Membership	20
Enrollment Codes	20
Admission Status Codes.....	23
Students in Membership	23
Students Not in Membership	23
Admission Status of Students Enrolled at More Than One School	24
Admission Status of Cross-Enrolled Students	24
Admission Status of Students Transferring from a Year-Round School to Traditional School in the Same PSU	24
Admission Status and Testing	24
References	25
 CHAPTER 3	 26
WITHDRAWING A STUDENT FROM SCHOOL	26
Withdrawing a Student of Compulsory Attendance Age from School	26
Withdrawal During the School Year	26
Withdrawing to a Home School	26
Withdrawing Suspended Students	26
Expulsions.....	27
Withdrawing Students at the End of the School Year.....	27
Withdrawal After the End of Year (EOY) Process and Before the First Day of School.....	27
Withdrawal Codes.....	27
References	29
 CHAPTER 4	 30
RULES AND REGULATIONS OF THE STATE BOARD OF EDUCATION GOVERNING COMPULSORY SCHOOL	
ATTENDANCE	30
Compulsory Attendance Ages.....	30
Recording Attendance	30
Present On-Site	30
Attendance for Remote Instruction	30
Attendance for Staggered Kindergarten	31
Initial Enrollment Day	31
Attendance Make-Up Days	32
Ten-Day Rule.....	32
Violation in a Single Reporting Interval	32
Violation Over Multiple Reporting Intervals.....	32
Student Chronic Absenteeism (ATND-004)	32
Attendance Codes	33
Code 1 - Lawful Absences.....	33

Code 2 – Unlawful Absences.....	36
Code 3 – Suspensions	36
References	36
CHAPTER 5	38
STUDENT ACCOUNTING CALCULATIONS AND REPORTS	38
Principal’s Monthly Report (PMR)	38
PMR Versions	38
Students in Membership.....	38
A student IS in membership if one of the following applies:.....	38
A student IS NOT in membership if one of the following applies:	39
Membership of Students Enrolled in a Shortened Week or Month	40
Average Daily Attendance (ADA).....	40
Average Daily Attendance Calculation	40
Average Daily Membership (ADM)	41
Average Daily Membership Calculation.....	41
Best 1 of 2 Average Daily Membership (ADM)	42
Full-Time Equivalency of Public School Students (FTE)	43
Calculation of Instructional Minutes	43
FTE Formula	43
Penalty for Violation of Student Accounting Rules and Reporting Requirements.....	43
PMR Certification Statement.....	44
References	45
CHAPTER 6	46
CLASS SIZE.....	46
Legislated K–3 Class Size.....	46
K–3 class size maximums	46
Exemptions	46
K–3 Class Size Compliance.....	47
Penalty for Non-Compliance with Class Size Laws	47
K–3 Class Size Waiver Requests.....	47
Permissible Reasons to Grant a Class Size Waiver	48
The legislation and State Board of Education prohibit the granting of class size waivers except under the following circumstances:	48
Deadlines.....	48
Class Size Waiver Approval.....	48
Waiver Denial	49
Legislated Class Size (LCS) Reports	49
K–3 Class Size Report	49
Included courses.....	49
The table below shows the courses that are included in the K–3 Class Size report. No other courses are included.....	49

K–3 Class Size Violations Report	49
Legislated Class Size (LCS) Report	50
Program Enhancement Teachers	50
Class Size Affidavit	50
References	50
CHAPTER 7	51
SCHOOL CALENDAR	51
Opening and Closing Dates	51
Requirements for PSUs OSHR and sbe	51
Exemptions from Opening and Closing Dates.....	52
Instructional Time.....	53
School Calendar Types	53
Traditional Calendar	53
Year-Round School Calendars	53
Modified Calendar	53
Report on School Start and Release Times.....	54
Report on School Start and End Dates	54
School Closings Due to Inclement Weather and Other Emergencies	54
Requirements and Procedures.....	54
Inclement Weather Make-Up Days.....	54
Reporting Missed Days	54
Superintendent Authorized to Close Schools	55
Calendar Waiver Requests.....	55
Missed Days	55
Calendar Waiver Eligibility	55
References	55
CHAPTER 8	56
TRANSFER AND RETENTION OF SCHOOL RECORDS	56
Transfer of Student Records.....	56
Records Retention.....	56
Enrollment Records.....	56
Records for Closed Schools.....	56
References	57
CHAPTER 9	58
STUDENT ACCOUNTING AUDITS	58
Authorization	58
Average Daily Membership Audits	58
Required Documents and Records.....	58
Post-Audit Procedures:	59

References	59
CHAPTER 10	60
SCHOOL IDENTIFICATION NUMBER ASSIGNMENT	60
Educational Directory and Demographical Information Exchange (EDDIE)	60
School Number Assignment	60
Numbers for New Schools	60
School Numbering System.....	60
Schools with Numbers 300 and Above	60
Schools with Numbers Under 300.....	60
References	60
CHAPTER 11	61
STUDENT IDENTIFICATION NUMBER ASSIGNMENT	61
NCID/UID	61
Social Security Number	61
References	61
APPENDIX A	62
RULES OF PROCEDURE IN ENFORCEMENT OF THE COMPULSORY ATTENDANCE LAW	62
Enforcement of the Compulsory Attendance Law.....	62
Duties of the Teacher.....	62
Duties of the Social Worker.....	63
Duties of the Principal	63
Duties of the Superintendent	64
References	65
APPENDIX B	66
STATE STANDARDS FOR EARLY ADMISSION TO KINDERGARTEN	66
State Board Policy	66
Student Aptitude	66
Achievement	66
Performance	66
Observable Student Behavior/Student Interest	67
Motivation/Student Interest	67
Timelines.....	67
Local Flexibility.....	68
Responsibility.....	68
Information for the Receiving School.....	68
References	68
APPENDIX C.....	69

ADM CREDIT FOR PARTIAL OR COMPLETE CLOSING OF MILITARY, FEDERAL, OR PRIVATE SCHOOLS	69
APPENDIX C.....	71
PMR EXCEPTIONS FOR DATA REVIEW (POWER SCHOOL ONLY) EFFECTIVE THROUGH JUNE 30, 2025.....	71
APPENDIX D.....	85
SASA REVISIONS	85
2023-2026 SASA Revision Changes	85
2022-2023 SASA Revision Changes	85
2021-2022 SASA Revision Changes.....	87
2020-2021 SASA Revision Changes.....	87
2019-2020 SASA Revision Changes	88
2018-2019 SASA Revision Changes	88
2017-2018 SASA Revision Changes	89
2016-2017 SASA Revision Changes	89

PREFACE

RULES AND REGULATIONS OF THE STATE BOARD OF EDUCATION GOVERNING STUDENT ACCOUNTING

Purpose

The purpose of the School Attendance and Student Accounting Manual (SASA) is to provide Public School Units (PSUs) with the information necessary to properly account for their students. The SASA is not intended to replace the user manual for the Student Information System (SIS), nor is it intended to repeat information found in the North Carolina General Statutes (G.S.), the North Carolina Administrative Code (N.C.A.C.), the State Board of Education Policy Manual (SBE), the Code of Federal Regulations (CFR), and the United States Code (U.S.C.).

Scope

The SASA includes information about accounting for North Carolina public school unit students in grades K–13. Accounting for Pre-K students is not covered in this manual. Pre-K Average Daily Membership (ADM) is required for school principal salary calculations in 2025; the manual will be updated after systems are modified to account for Pre-K students.

Other Useful DPI Manuals

Additional information can be found on the Student Accounting website. Information not covered in the SASA may be addressed in detail in the subject-specific manuals below. Please view the manuals linked below for further clarification. The SASA works in tandem with the manuals for each of these divisions.

- [Accountability and Testing Procedures](#)
- [Allotment Policy Manual](#)
- [Cohort Graduation Rate Manual](#)
- [Discipline Data Reporting and Procedures Manual](#)
- [Dropout Data Collection and Reporting Procedures](#)
- [SIS Manuals \(Infinite Campus\), \(PowerSchool\)](#)
- [Student UID System Training Materials](#)

Compliance

All PSUs are required to follow laws and requirements set by federal law, NC law, and the State Board of Education. All PSUs must meet deadlines for all Student Accounting reports. Failure to meet the deadlines for these reports may result in a noncompliance status, may elevate the risk status of the PSU, and may impact PSU funding.

Users of the Student Information System (SIS) are reminded that inaccurate reporting of student data is considered to be falsifying student information. G.S. 115C-276(p), -288(b), -307(g), 317

It is the responsibility of the PSU to ensure that student data is entered correctly in the SIS.

Exceptions

The state's three officially recognized hospital schools (320336, 681328, 740678) have unique situations which require individual methods of student accounting. The use of alternative student accounting methods must be approved by the Office of School Business Services.

Definitions

The following definitions apply throughout this document.

Local School Administrative Unit (LEA): A subdivision of the public school system which is governed by a local board of education. It may be a city school administrative unit, a county school administrative unit, or a city-county school administrative unit.

Public School Unit (PSU): Any of the following:

1. A local school administrative unit.
2. A charter school.
3. A regional school.
4. A school providing elementary or secondary instruction operated by the State Board of Education including Residential Schools and Laboratory Schools.

School: An organizational subdivision of a school system consisting of a group of pupils composed of one or more grade groups, organized as one unit with an assigned principal, or person acting in the capacity of principal, to give instruction of the type defined in the North Carolina Standard Course of Study, and housed in a school plant of one or more buildings. The authoritative source for North Carolina public schools is the Educational Directory and Demographical Information Exchange (EDDIE).

Student Information System (SIS): The state is currently transitioning from PowerSchool to Infinite Campus as the SIS provider. The terms "Student Information System" and "SIS" are used interchangeably throughout the manual and may refer to either system. The SASA is not meant to replace the user manuals for either of these systems.

Legal References and State Board Policies

The pertinent laws, rules, and State Board policies are listed at the end of each chapter along with websites, and additional guidance.

CHAPTER 1

ENROLLMENT IN A PUBLIC SCHOOL UNIT

The Constitution of North Carolina provides for a general and uniform system of free public schools to be provided throughout the state, wherein equal opportunities shall be provided for all students.

It is the policy of the State that every child of a homeless individual and every homeless child have access to a free, appropriate public education on the same basis of all children who are domiciled in this State.

Assignment and Enrollment

Each local board of education is authorized and directed to provide for the assignment to a public school of each child residing within the LEA who is qualified under the laws of North Carolina for admission to a public school.

Unless otherwise assigned by the local board of education, eligible students are entitled to attend the school in the district or attendance area in which they are domiciled without payment of tuition.

Requirements for Entrance

All students must meet the requirements for age, domicile, immunization, health assessment, and discipline status to enroll in the NC Public Schools.

Age

All children of the State, ages 5 through 20, as provided in the law are entitled to attend the public schools. Tuition is to be free of charge to all children of the State, and to every person of the State less than 21 years old who has not completed a standard high school course of study. This age provision is modified in the case of children moving into the State to make it their legal residence after having entered public school for their first year in the state from which they have moved.

It is mandatory for the principal to require the parent to furnish a certified copy of the child's birth certificate. When the certificate is not available, school authorities may accept "competent and verifiable evidence as secondary proof of age, specifically including but not limited to: (i) a certified copy of any medical record of the child's birth issued by the treating physician or the hospital in which the child was born, or (ii) a certified copy of a birth certificate issued by a church, mosque, temple, or other religious institution that maintains birth records of its members." The law is silent on the time period for the parent to produce the birth certificate.

Minimum Age

1. All students who have passed the fifth anniversary of their birth on or before August 31 of the year are entitled to enroll in the public schools.
 - a. The child did not reach the age of 5 on or before August 31 of that school year but has been attending public school during that school year in another state in

accordance with the laws or rules of that state before the child moved to and became a resident of North Carolina.

- b. The child did not reach the age of five on or before August 31 of that school year, but would be eligible to attend public school during that school year in another state in accordance with the laws or rules of that state, if all of the following apply:
 - i. the child's parent is a legal resident of North Carolina who is an active member of the uniformed services assigned to a permanent duty station in another state,
 - ii. the child's parent is the sole legal custodian of the child,
 - iii. the child's parent is deployed for duty away from the permanent duty station,
 - iv. the child resides with an adult who is a domiciliary of a local school administrative unit in North Carolina as a result of the parent's deployment away from the permanent duty station.

2. A child who has passed the fourth anniversary of his/her birth on or before April 16 may enter Kindergarten if presented for enrollment no later than the end of the first month of the school year and if the principal of the school finds, based on information submitted by the child's parent or guardian, that the child is gifted and that the child has the maturity to justify admission to the school. The State Board of Education has established guidelines for the principal to use in making this finding.

When a student is approved to enroll under this provision, an entry note should be added to the student's record in the SIS.

Maximum Age

1. All students under the age of 21 years who are domiciled in a school administrative unit who have not been removed from school for cause, or who have not obtained a high school diploma, are entitled to all the privileges and advantages of the public schools to which they are assigned by the local boards of education.
2. At the PSU's discretion, students who are 21 years of age or older before the beginning of the school year in which they wish to enroll. Tuition may be charged.

Funding

- If a student is NOT identified as eligible for special education and related services (EC) and starts school at the age of 21, the PSU is not eligible to receive state funding for that student.
- If the student is identified as eligible for special education and related services (EC), the PSU is eligible for state funding for that student until the student has reached the age of 22.

Domicile

The domicile of a student is the domicile of the student's parents or legal guardians. An unemancipated minor may not establish a domicile different from his parents, surviving parents, or legal guardian, but may reside in a place separate from his parents.

Domicile denotes one's permanent, established home as distinguished from a temporary, although actual, place of residence. Residence simply indicates a person's actual place of abode, whether permanent or temporary. Place of employment has no inherent effect on the establishment of a domicile.

Children living in and cared for and supported by an institution established, operated, or incorporated for the purpose of rearing and caring for children who do not live with their parents are considered domiciliaries of the local school administrative unit in which the institution is located.

A student who meets domicile requirements for admission to a public school is qualified for admission to a charter school. Any child who is qualified under the laws of this State for admission to a public school is qualified for admission to a charter school.

Domicile of Students Not Living with a Parent or Legal Guardian:

A student who is not a domiciliary of a local school administrative unit may attend, without payment of tuition, the public schools of that unit if all the following apply:

1. The student resides with an adult domiciliary of that unit as a result of:
 - a. the death, serious illness, or incarceration of a parent or legal guardian.
 - b. the abandonment by a parent or legal guardian of the complete control of the student.
 - c. abuse or neglect by the parent or legal guardian.
 - d. the inability of the parent or legal guardian to provide adequate care and supervision due to his/her physical or mental condition.
 - e. the relinquishment of physical custody and control of the student by the student's parent or legal guardian upon the recommendation of the Department of Social Services or the Division of Mental Health.
 - f. the loss or uninhabitability of the student's home as a result of a natural disaster.
2. The student is:
 - a. Not currently under a term of suspension or expulsion from a school for conduct that could have led to a suspension or an expulsion from the local school administrative unit, or
 - b. Currently under a term of suspension or expulsion from a school for conduct that would have led to a suspension or an expulsion from the local school

- c. administrative unit and is identified as eligible for special education and related services
- 3. The caregiver adult and the student's parent, guardian, or legal custodian have each completed and signed separate affidavits that do all of the following:
 - a. Confirm the qualifications set out in this subsection establishing the student's residency.
 - b. Attest that the student's claim of residency in the unit is not primarily related to attendance at a particular school within the unit.
 - c. Attest that the caregiver adult has been given and accepts responsibility for educational decisions for the student.

No requirement of legal guardianship by the caregiver adult shall be required by a governing board for a student to qualify for enrollment under this section.

Domicile of Military-Connected Students

Military-Connected Students Not Living with a Parent or Legal Guardian:

A student who is not a domiciliary of a local school administrative unit may attend, without the payment of tuition, the public schools of that unit if all of the following apply.

- 1. The parent or legal guardian is one of the following:
 - a. A member or veteran of the uniformed services who is severely injured and medically discharged or retired, but only for a period of one year after the medical discharge or retirement of the parent or guardian.
 - b. A member of the uniformed services who dies on active duty or as a result of injuries sustained on active duty, but only for a period of one year after death. "Active duty" is defined as full-time duty status in the active uniformed service of the United States, including members of the National Guard and Reserve on active duty orders.

Assignment under this category is only available if some evidence of the deployment, medical discharge, retirement, or death is tendered with the affidavits required under # 3 below.

- c. The student resides with an adult domiciliary of that unit as a result of:

The parent or legal guardian is on active military duty, and the commanding officer of the parent or legal guardian provides in a signed letter that the parent or legal guardian's military orders prevent the parent or legal guardian from physically residing with the student.

Assignment under this category is only available if the signed letter from the commanding officer of the parent or legal guardian is included with the affidavits required under # 3 below, and the commanding officer indicates the time period that such military orders will be in effect. For purposes of this sub-subdivision, the

term "active military duty" does not include periods of active duty for training for less than 30 days.

2. The student is:
 - a. Not currently under a term of suspension or expulsion from a school for conduct that could have led to a suspension or an expulsion from the local school administrative unit, or
 - b. Currently under a term of suspension or expulsion from a school for conduct that could have led to a suspension or an expulsion from the local school administrative unit and is identified as eligible for special education and related services. Assignment is available only if evidence of current eligibility is tendered with the affidavit required under # 3 below.
3. The caregiver adult and the student's parent, guardian, or legal custodian have each completed and signed separate affidavits that do all of the following:
 - a. Confirm the qualifications set out in this subsection establishing the student's residency.
 - b. Attest that the student's claim of residency in the unit is not primarily related to attendance at a particular school within the unit.
 - c. Attest that the caregiver adult has been given and accepts responsibility for educational decisions for the student.

Military-Connected Students Living with a Parent or Legal Guardian:

A student who is not a domiciliary of a local school administrative unit shall be permitted to register to enroll in the public schools of that unit if that student resides in that local school administrative unit with a parent, legal guardian, or legal custodian on active military duty who is assigned by official military orders to a military installation or reservation in the State. Nothing in this subsection shall be construed to curtail a local school administrative unit's authority pursuant to discipline status.

Enrollment of Military-Connected Students via Remote Means

A student who is not a domiciliary of a local school administrative unit shall be permitted to register to enroll in the public schools of that unit by remote means, including electronic means, prior to commencement of the student's residency in the local school administrative unit if all of the following apply.

1. A parent or legal guardian is on active military duty and is transferred or pending transfer pursuant to an official military orders to a military installation or reservation in the State.
2. Upon request by the local school administrative unit where the student seeks to register to enroll, a parent or legal guardian provides a copy of the official military orders transferring to a military installation or reservation located in the State.

3. A parent or legal guardian completes and submits the local school administrative unit's required enrollment forms and documentation. Proof of residency and documentation related to disciplinary actions shall not be required until the student transfers into the local school administrative unit, at which time they shall be required before a student may attend school.

The school shall make available to the student the same opportunities available to a student enrolled contemporaneously with domicilia, such as requesting or applying for school assignment, registering for courses, and applying for any other programs that require additional request or application.

Interstate Compact on Educational Opportunity for Military Children

More information, including detailed explanations of extracurricular eligibility, course placement, attendance, transfer of records, and graduation requirements is provided in this statute.

Enrollment of Students Who Do Not Meet Domicile Requirements

Students Domiciled in Another PSU

Local Boards of Education may choose to admit students who are not domiciled in the local school administrative unit. A student domiciled in one local school administrative unit may be assigned either with or without the payment of tuition to a public school in another local school administrative unit upon the terms and conditions agreed to in writing between the local boards of education involved and entered in the official records of the boards. The assignment shall be effective only for the current school year but may be renewed annually in the discretion of the boards involved.

Students Domiciled in Another State

A PSU which enrolls a student who is domiciled outside of North Carolina, including children of a parent or legal guardian employed by the school system, is not entitled to receive State funding for that student. The student shall be coded as a Visiting Student (VST1).

Charter Schools

Any charter school that is unable to fill its current enrollment with students qualified under the laws of North Carolina for admission to a public school may enroll students who are domiciliaries of other states. The number of out-of-state students may not exceed 10% of the total number of students enrolled in the charter school.

The charter school shall charge the out-of-state students a tuition amount of at least 50%, but no more than 100%, of the total per-pupil allocation of the local appropriation for the county in which the charter school is located and the per-pupil State appropriation for that school year.

Students Domiciled in Another Country (Foreign Exchange Students)

A foreign or international exchange student is a student who is domiciled outside the United States who has come to North Carolina through a formal study abroad program such as those accredited by the [Council on Standards for International Educational Travel \(CSIET\)](#).

Foreign exchange students are not domiciliaries of North Carolina and must be enrolled as visiting students (VST1).

Students currently participating in a foreign exchange program outside the US may not be enrolled in NC Public Schools.

Charter Schools

A charter school may enroll no more than 2 foreign exchange students in grades 9–12 in any given school year at the charter school. Foreign exchange students shall not count toward the enrollment capacity or cap for any program, class, building, or grade levels for grades 9–12 and shall not be subject to any lottery process used by the charter school for enrollment.

The charter school shall charge the out-of-state students a tuition amount of at least 50%, but no more than 100%, of the total per-pupil allocation of the local appropriation for the county in which the charter school is located and the per-pupil State appropriation for that school year.

Immunizations

No child shall attend a NC public school unless a certificate of immunization indicating that the child has received the required immunizations is presented to the school principal. The parent/guardian must present a certificate of immunization on or before the child's first day of attendance.

If a certificate of immunization is not presented on the first day, the principal shall present a notice of deficiency to the parent/guardian. The parent/guardian shall have 30 calendar days from the first day of attendance to present the required documentation to the principal.

Upon termination of 30 calendar days or the extended period, the principal shall not permit the child to attend the school or facility unless the required immunization has been obtained.

North Carolina Health Assessment

Every student enrolled in the NC public schools for the first time shall submit a completed NC Health Assessment transmittal form to the school principal within 30 calendar days of their first day of attendance. At the time of enrollment, the parent/guardian shall be advised that a health assessment transmittal form is needed on or before the child's first day of attendance.

If a health assessment transmittal form is not presented on or before the child's first day of attendance, the principal shall present a notice of deficiency to the parent/guardian. The notice of deficiency shall include at least the following information: (i) the health assessment transmittal form must be submitted to the principal within 30 calendar days of the child's first day of attendance or the child will not be permitted to attend school until the form is submitted and (ii) an explanation for how the child may make up missed work.

Upon termination of 30 calendar days, the principal shall not permit the child to attend the school until the required health assessment transmittal form has been presented. A child shall not be suspended for the absences accrued for failure to present the required health assessment

transmittal form, and the child shall be allowed to make up missed work. It shall be noted in the child's official school record when the health assessment transmittal form has been received.

Discipline Status

When a student transfers into the public schools of a local school administrative unit, the local board of education shall require that the student's parent, guardian, or custodian provide a statement made under oath or affirmation before a qualified official indicating whether the student is, at that time, under suspension or expulsion from attendance at a private or public school in this or any other state or has been convicted of a felony in this or any other state.

When a student who has been identified as eligible to receive special education and related services is denied admission for reasons relating to discipline status, the local board shall provide educational services to the student to the same extent it would if the student were enrolled in the local school administrative unit at the time of the suspension or expulsion.

Enrollment of Students Suspended From Another PSU/Private School or Convicted of a Felony

Notwithstanding any other law, a governing board may deny admission to or place reasonable conditions on the admission of a student who has been suspended from a school or who has been suspended from a school for conduct that could have led to a suspension from a school within the local school administrative unit, charter or lab school where the student is seeking admission until the period of suspension has expired.

Also, a governing board may deny admission to or place reasonable conditions on the admission of a student who has been expelled from a school for behavior that indicated the student's continued presence in school constituted a clear threat to the safety of other students or staff as found by clear and convincing evidence, or who has been convicted of a felony in this or any other state.

If the governing board denies admission to a student who has been expelled or convicted of a felony, the student may request the governing board to reconsider that decision.

Request for Readmission for Students Suspended or Expelled From the Same PSU

All students suspended for 365 days or expelled may, after 180 calendar days from the date of the beginning of the student's suspension or expulsion, request in writing readmission to the public school unit. The governing body of the public school unit shall develop and publish written policies and procedures for the readmission of all students who have been expelled or suspended for 365 days, which shall provide, at a minimum, the following processes:

1. The process for 365-day suspended students.
 - a. At the governing body's discretion, either the superintendent or the governing board itself shall consider and decide on petitions for readmission. If the decision maker is the superintendent, the superintendent shall offer the student an opportunity for an in-person meeting. If the decision maker is the governing body of the public school unit, the governing body may offer the student an in-person meeting or may make a determination based on the records submitted by the student and the superintendent.

- b. The student shall be readmitted if the student demonstrates to the satisfaction of the board or superintendent that the student's presence in school no longer constitutes a threat to the safety of other students or staff.
 - c. A superintendent's decision not to readmit the student may be appealed to the governing body of the public school unit. The superintendent shall notify the parents of the right to appeal.
 - d. There is no right to judicial review of the board's decision not to readmit a 365-day suspended student.
 - e. A decision on readmission under this subsection shall be issued within 30 days of the petition.
2. The process for expelled students.
- a. The governing body of the public school unit shall consider all petitions for readmission of expelled students, together with the recommendation of the superintendent on the matter and shall rule on the request for readmission. The governing body shall consider the petition based on the records submitted by the student and the response by the administration and shall allow the parties to be heard in an appeal.
 - b. The student shall be readmitted if the student demonstrates to the satisfaction of the board or superintendent that his or her presence in a school no longer constitutes a clear threat to the safety of other students or staff.
 - c. A decision by a governing body of a public school unit to deny readmission of an expelled student is not subject to judicial review.
 - d. An expelled student may subsequently request readmission not more often than every six months. The governing body of the public school unit is not required to consider subsequent readmission petitions filed sooner than six months after the previous petition was filed.
 - e. A decision on readmission under this section shall be issued within 30 days of the petition.

If a student is readmitted under this section, the governing body and the superintendent have the right to assign the student to any program within the public school unit and to place reasonable conditions on the readmission.

If a teacher was assaulted or injured by a student, and as a result the student was expelled, the student shall not be returned to that teacher's classroom following readmission unless the teacher consents.

Enrollment of Children in the Child Find Process

Child Find locates and identifies children and youth from birth through age 21 who are in need of special education and related services from PSUs and other agencies.

A child in the Child Find process who is not already in a Pre-K program in a public school must be enrolled in program school #292 with a code of N1 and an admission status of VST1. Parents are not required to provide the PSU with a birth certificate, proof of residence, or any other information that may be required for enrollment eligibility.

After the Child Find process is complete, the child's placement may change. If the team places a child in a Pre-Kindergarten public school classroom, then the family must provide the birth certificate, proof of residence, and other required documents. When the documents are provided, the student's enrollment code is changed to E1, admission status is changed to MST1, and the school code is updated to reflect the child's placement. If a child is ineligible or the Child Find process was stopped for other reasons, the child must be withdrawn as a W1.

Partial-Day Enrollment for Private and Home School Students

Local boards of education that choose to admit for a portion of the school day students who are enrolled in private schools or home schools must develop policies related to the admission and attendance of those students. State tuition shall not be charged.

North Carolina Virtual Public School (NCVPS)

Local boards of education may register non-public school students for a NCVPS class upon verification from the NCVPS that such enrollment will not exclude enrolled public-school students from registering for the class. The local board of education shall charge tuition, established by the State Board of Education in March of each year for all courses offered in the summer and following school year. The State Board will identify the portion of the tuition to be retained by the local board of education.

References

LEGISLATION, RULES, AND POLICIES

- [N.C. CONST. art. IX, § 2](#)
- [G.S. 115C-1, -45\(c\), -107.1\(a\)\(3\), -218.45, -364, -366, §§ a2, a3\(1g\), a5, a9, a10; -390.12, -390.2\(l\), -407.5](#)
- [G.S. 130A-152, -155](#)
- [16 NCAC 6E.0105](#)
- [SBE Policy ID Number KNEC-001](#)
- McKinney-Vento Homeless Assistance Act, [42 U.S.C. 11431 et seq.](#)
- Individuals with Disabilities Education Act, [20 U.S.C. 1400 et seq.](#)
- Family Educational Rights and Privacy Act (FERPA), [20 U.S.C. §1232g; 34 CFR Part 99](#)

GUIDANCE

- [Appendix B: State Standards for Early Admission to Kindergarten](#)
- [Discipline Data Collecting and Reporting Procedures Manual | NC DPI](#)
- [Health Assessment Form | NCDHHS](#)
- [Immunization: Schools and Childcare Facilities \(ncdhhs.gov\)](#)
- [Information on the Rights of All Children to Enroll in School | U.S. Department of Education](#)
- [NC Supports Military Children | NC DPI](#)

- [School Entry Age: Legal Analysis | NC DPI](#)

CHAPTER 2

ENROLLMENT AND ADMISSION STATUS CODES

When students are entered into the SIS, they are assigned both an enrollment code and an admission status (membership) code. These codes are used by the Department of Public Instruction for State and Federal reporting that impact fund purposes.

Enrollment vs. Membership

Enrollment

A count of students who have simply enrolled in and started attending a particular school. This is the number of E1+E2+R1+R2+R3 students. Enrollment is an increasing number which should not decrease after it is reported. Students who are enrolled, may not necessarily be in membership.

Membership

An admission status of an enrolled student used for reporting and funding purposes. Enrolled students are either “in membership” or “visiting.”

- Member students (MST1 and MED1), with the exception of Pre-K students, are included in ADM calculations for school funding and data collections.
- Visitor students (VST1, VED1, and VST2) are not included in ADM calculations for school funding and data collections.

Proper assignment of admission status (membership) codes is explained later in this chapter.

Enrollment Codes

Enrollment codes are reset at the beginning of the school year. Each student in membership at an authoritative North Carolina public school designated with a school number higher than 300 is assigned a code of E1 or E2.

Enrollment codes are based on where the student was enrolled or not enrolled this school year and where the student is enrolling or re-enrolling this school year.

Withdrawn from	Enrolled in			
Not withdrawn from a public school this year	Not enrolled in any type of school in any location	Public school in another state	Private or home school anywhere	Any type of school outside the US
	E1	E2	E1	E1
Withdrawn from any NC public school this year as	Re-enrolling in			
	Same School, Same Day	Same School, Different Day	Different School, Same PSU	Different PSU
W1	R1	R5	R2	R3
W2/W2T	n/a	R6	R2	R3

E1: Initial Entry (No Previous NC Public School Enrollment in the Same School Year)

Student's first enrollment in a public school this school year. The student has not been enrolled in a public school in North Carolina or another state this school year, although the student may have been enrolled in a non-public school this school year either in North Carolina or another state. The E1 code should be used for all students from a country other than the United States who enroll in a North Carolina public school for the first time.

E2: Initial Entry (Previous Public School Enrollment Outside NC in the Same School Year)

Student's first enrollment in a public school in North Carolina this school year. The student was enrolled previously in a public school in another state this school year.

N1: Entry into a program school (School Number Under 300)

A program school is a code that is used to account for students who are served but are not in membership in an authoritative North Carolina public school. The program school numbers are as follows:

- Exceptional Children: 292
- EL: 293
- Migrant: 294
- Homeless: 297

If a student is attending the EC program school (292) and another program school, the student should be enrolled in EC program school 292 with any other program schools indicated as attributes.

R1: Re-entry (W1/R1 Withdrawal and Enrollment on the Same Day in the Same School)

The student is withdrawn and re-enrolled in the same school on the same day for the reasons below. The same date must be used to avoid the loss of a membership day for the student.

- The student was placed in another grade level
- The student was placed in another homeroom
- The student changed to another admission status

R2: Transfer Entry (Previous Enrollment in a Different School in the Same Local School Administrative Unit)

Student's last NC public or charter school enrollment was in a different public or charter school located in the same local school administrative unit during this school year. Student's first enrollment in this school during this school year. Students transferring from one charter school to another during the school year should be coded R2 if both charters are located within the same local school administrative unit.

R3: Transfer Entry (Previous NC Public School Enrollment in a Different Local School Administrative Unit)

Student transferred from a public or charter school located in a different local administrative unit during the same school year. Student's first enrollment in this school during this school year. Students transferring from one charter school to another during the school year should be coded R3 if the charters are in different local administrative units.

R5: Re-entry (W1/R5 Withdrawal and Re-enrollment on a Different Day in the Same School)

Student's subsequent enrollment in this school during this school year. The student withdrew from the school as a W1 and later re-enrolled in the same school attended before the withdrawal.

R6: Re-entry (W2/R6 Withdrawal and Re-enrollment on a Different Day in the Same School)

Student's subsequent enrollment in the same school, during the same school year. The student withdrew from the school as a W2 and later re-enrolled in the same school attended before the withdrawal.

If the student is re-enrolling after a W2 from a different school during the same school year, the withdrawal may be re-coded as a W1 prior to the End of Year (EOY) process.

X1: Cross Enrollment at an Additional School in the Same PSU

Students in membership at one school may take a course or courses at another school in the same PSU. The second school should enroll the student with an X1 enrollment code and a VST1 admission status code.

A student domiciled in one local school administrative unit may be permitted to cross enroll in a public school in another local school administrative unit upon the terms and conditions agreed to in writing between the local boards of education involved and entered in the official records of the boards. The assignment shall be effective only for the current school year but may be renewed annually in the discretion of the boards involved. The second school should enroll the student with an X1 enrollment code and a VST1 admission status code.

Admission Status Codes

These codes are assigned to students when they are added to the SIS. Selecting the status of member or visitor for a student should accurately reflect the student's status for all the local school's reporting needs to the state.

Users of the student information system for reporting student data are reminded that inaccurate reporting of student data is considered as falsifying student information.

Use the following codes only as defined by the North Carolina Department of Public Instruction:

Students in Membership

Students in membership are counted towards the school's Average Daily Membership (ADM). A student's admission status code should reflect the student's admission status in the school where they are in attendance for the majority of their time.

MST1: Member (Standard Day Program)

Students in grade levels PK–13 and XG who are enrolled for at least 50% of the instructional day in a school with a school number of 300 or greater in a Standard Day program. These students are included in the school's ADM.

Pre-K students

Pre-K students enrolled in a Pre-K classroom at a public school with a school number of 300 or greater are shown on the Principal's Monthly Report for the purpose of calculating the school principal's salary. They are not added to the school's ADM totals for funding purposes.

MED1: Member (Extended Day Program)

Students in grade levels XG 6–XG 12 enrolled for at least 50% of the instructional day in a school with a number of 300 or greater in an extended day program. These students are included in the school's ADM.

Students Attending a Standard and Extended Day Program

Students who are attending the extended school day program and are enrolled in a regular school program shall assigned the appropriate admission status for the program where they spend the major portion of their time.

Students Not in Membership

Students not in membership are not counted towards the school's ADM. A student's admission status code should reflect the student's admission status in the school where they are in attendance for the majority of their time.

VST1: Visitor (Standard Day Program)

Students in grade levels PK–13 and XG enrolled in a Standard Day Program for less than 50% of the instructional school day or for more than 50% of the school day in any school with a number below 300. These students are not included in the school’s ADM.

Students Domiciled Outside of North Carolina

Foreign Exchange students and students whose parent or legal guardian is employed by the school system but is domiciled outside North Carolina must be coded VST1.

VED1: Visitor (Extended Day Program)

Students in grade levels XG 6–XG 12 enrolled in an Extended Day program for less than 50% of the instructional school day or for more than 50% of the school day in any school with a number below 300. These students are not included in the school’s ADM.

VST2: Visitor (Temporary Status)

This code should only be used for students that have not been withdrawn from their previous NC Public school but are attending a new school. The student must be updated with the appropriate code before the PMR is approved and once the student is withdrawn from the previous school. This code status will generate a fatal error on the PMR.

Admission Status of Students Enrolled at More Than One School

A student may not have a status of MST1 in more than one school on the same school calendar day. School calendar days should not be confused with calendar days (the 40th day of school as opposed to October 25).

Admission Status of Cross-Enrolled Students

A student with an admission status of MST1 at School A is taking a class or classes at School B. The student’s admission status is MST1 in school A and VST1 in school B.

Admission Status of Students Transferring from a Year-Round School to Traditional School

A student with an admission status of MST1 may move from a year-round school (YRS) to a traditional school (TS). The school calendar day numbers at each school should be noted. (It may be school calendar day 15 at TS and school calendar day 20 at YRS).

The student should be enrolled at TS as a temporary visiting student (VST2). When TS reaches the same calendar day number as the student’s withdrawal from YRS (in this case day 20), the student’s admission status code should be changed to MST1.

Admission Status and Testing

The assignment of Admission Status codes is not based on whether or not a student is to be administered a required state assessment. The code is for determining membership status only. Please contact either an Accountability Consultant or a Regional Accountability Coordinator for further information.

References

LEGISLATION

[G.S. 115C-276\(p\)](#), [-288\(b\)](#), [-307\(g\)](#), [317](#)

CHAPTER 3

WITHDRAWING A STUDENT FROM SCHOOL

Withdrawing a Student of Compulsory Attendance Age from School

Students under age 16 who are not “no-shows,” as described later in this chapter, are not to be withdrawn until their whereabouts are known or it is determined they have left the attendance area. These students are considered truant until confirmation of a move or a records request from an appropriate educational program is received.

Withdrawal During the School Year

Students must be withdrawn on the day following their last day in attendance. However, an absence may precede a withdrawal in the following three instances:

1. When the absence reason is a suspension
2. When the absence reason is Teacher-in-Treatment (1H), Medically Fragile (1M), School-Sponsored Activity (1Q), Present Off-Site (1R), or Hospital/Homebound (1S)
3. When the withdrawal is the result of the student's death

If withdrawing a student after the last day present causes absences to remain after the withdrawal, those absences must be removed from the SIS.

When a student withdraws from school during the school year, such withdrawals are to be designated by the appropriate codes listed below.

Withdrawing to a Home School

A parent or legal guardian must provide proof that the Notice of Intent to Operate a School form has been received by the Division of Non-Public Education (DNPE). Before a child can be withdrawn. (The approved Home School number should be added to the withdrawal/exit note for the student in the SIS.) For further information, see the DNPE website at <https://www.doa.nc.gov/divisions/non-public-education/home-schools>. The local school district is responsible for obtaining proof of the notice from the parent.

Withdrawing Suspended Students

A student is not withdrawn from school simply because s/he is suspended. The student should remain in enrollment during the long-term suspension and the attendance code 3 should be used.

When a student is assigned to an alternative school or program in lieu of a long-term suspension, the student should be coded as a 3 until the student starts the program. If the student declines the alternative school or program, s/he should remain in enrollment during the long-term suspension and the attendance code 3 should be used.

Expulsions

When a student is expelled while under suspension, his/her withdrawal (W2) is posted on the day the expulsion takes effect. The absences incurred during the suspension remain on the student's record.

Withdrawing Students at the End of the School Year

Students are not withdrawn if they are leaving for vacation prior to the last day of school, unless they are not planning to return the following year. If the student plans to return, they are marked absent according to the principal's determination as to whether the days of absence are excused or unexcused.

If any student, regardless of age, is in violation of the Ten-Day Rule on the last day of the school year, before submission of the Month 09 PMR, action must be taken to withdraw the student using the W2 code described below on the first day after his/her last day in attendance.

Withdrawal After the End of Year (EOY) Process and Before the First Day of School

Due to the collection of PMR data in the SIS, withdrawal codes from the previous school year must not be changed after the EOY process has been completed. This would result in conflicting information in the system compared to the collected PMR data.

Withdrawal Codes

W1: Transfer Withdrawal

Student withdrew for one of the following reasons:

- Enrolled in another public or private school or appropriate educational program, including a North Carolina-operated/supported program, private hospital facility with an accredited instruction program, or hospital with a public school number
- Enrolled in an out of state school, or appropriate educational program if request for records has been received.

W1/E1 Withdrawal and Enrollment (After EOY and Before the First School Day)

Student's grade level is to be changed before the first school day due to an error or administrative change.

W1/E1 Withdrawal and Enrollment (No-Show)

Student does not attend school for the first 10 days of the school year, regardless of compulsory attendance age.

W1/R1 Withdrawal and Enrollment on the Same Day During the School Year

- The student was placed in another grade level
- The student was placed in another homeroom

- The student changed to another admission status

Withdraw students in the above categories with a W1 code and re-enroll with an entry code of R1 on the same date of the withdrawal. The same date must be used to avoid the loss of a membership day for the student.

W2: Early Leaver Withdrawal (No Plan to Return Current School Year)

Student withdrew for one of the following reasons and will not return to school during the current school year:

- Prior to compulsory attendance age
- Dropped out
- Expelled
- Transferred to an out of state school or appropriate educational program if no request for records has been received.

If it is determined that a student previously coded as a W2 has transferred to another school or another appropriate educational program during the same school year, his/her withdrawal may be re-coded as a W1 prior to the End of Year (EOY) process.

Current regulations state that any student coded as a W2 during the previous spring who is in membership on the 20th school day of the next school year will not be counted as a dropout.

W2T: Early Leaver Withdrawal (With Proof of Enrollment in an Adult High School Program)

Students who leave a public school and enroll in an Adult High School (AHS) are coded W2T once the PSU has received written verification that the student has officially enrolled in a community college Adult High School diploma program.

The code of W2T will remain in effect unless the student leaves the AHS program or until the scheduled year of graduation for the student's 4-year or 5-year cohort. At that time, the W2T code will be changed to a W2 or W6 as appropriately documented.

W3: Death Withdrawal

W4: Early Completer Withdrawal

Student completed the formal instructional program before the end of the school year calendar for one of the following reasons:

- Graduated mid-year
- Completed a formal instructional program, such as extended day, and earns a diploma or certificate at some point other than the end of the school year

W6: High School Graduate

Student completed the graduation requirements at the end of the school year or shortly before the last day of school.

References

LEGISLATION, RULES, AND POLICIES

[G.S. 115C § 26-1](#)

GUIDANCE

- [Discipline Data Reporting and Procedures Manual](#)
- [Dropout Data Collection and Reporting Procedures](#)

CHAPTER 4

RULES AND REGULATIONS OF THE STATE BOARD OF EDUCATION GOVERNING COMPULSORY SCHOOL ATTENDANCE

Compulsory Attendance Ages

Every parent, guardian, or custodian in North Carolina having charge or control of a student between the ages of 7 and 16 years shall cause the student to attend school continuously for a period equal to the time which the public school to which the student is assigned is in session. Every parent, guardian, or custodian in North Carolina having charge or control of a child under age seven who is enrolled in a public school in grades Kindergarten through two shall also cause the child to attend school continuously for a period equal to the time which the public school to which the child is assigned shall be in session unless the child has withdrawn from school.

No person shall encourage, entice, or counsel any child of compulsory age to be unlawfully absent from school. The parent, guardian, or custodian of a child shall notify the school of the reason for each known absence of the child, in accordance with local school board policy.

The term "school" is defined to embrace all public schools and any nonpublic schools which have teachers and curricula that are approved by the State Board of Education. Penalty for Violation of the Compulsory Attendance Law

- Any school official failing to carry out such instructions shall be guilty of a Class 3 misdemeanor.
- Any parent, guardian, or other person violating the provisions of the Compulsory Attendance Law is guilty of a Class 1 misdemeanor.

Recording Attendance

Attendance must be taken each day of the school year for on-site and remote instruction days. Except as noted for attendance codes 1H, 1M, 1Q, 1R, and 1S, below, a student must be present at least one-half of the school's instructional day in order to be recorded present for that day. Requirements for student attendance for remote instruction days shall be in accordance with the public-school unit's remote instruction plan.

Present On-Site

On-site is the location where instruction is being delivered and the student is physically in person supervised by school personnel.

Attendance for Remote Instruction

A student is considered present for the purposes of daily attendance during a remote instruction day and with the exception of the student's initial enrollment day:

- If a student completes their assignments for each remote instruction day, either online or offline; and/or
- If a student has a daily check-in, a two-way communication, with the appropriate teacher(s)
 1. In grades K-5, homeroom teacher
 2. All other grade levels, each course teacher as scheduled

Public School Units shall communicate the attendance procedures to the students and parents/families before the first day remote instruction begins. It is a local decision as to the method of this communication.

Attendance for Staggered Kindergarten

Staggered Kindergarten enrollment programs are limited to the beginning of the school year.

Kindergarten is the only grade for which a staggered enrollment program may be used. In order to allow staggered enrollment programs for Kindergarten to operate without adversely affecting a school's ADM or attendance rate, the following procedure is to be used. Enroll all participating Kindergarten Students on Day 01.

Participating Kindergarten students are counted present on days assigned to be at home.

Kindergarten students who did not participate in the Staggered Kindergarten Program or are presented for enrollment after the program's termination have an enrollment date on the first day they are present.

Initial Enrollment Day

No child (except hospital/homebound, staggered Kindergarten, Teacher-in-Treatment, Medically Fragile, or quarantine related absence) may be enrolled in membership unless they are present on their initial date of enrollment for the current school year.

On initial date of enrollment, a student must be present at least one-half of the school day in order to be recorded present for the day.

A student can be enrolled in membership on their initial day of enrollment:

- a. If a student is on-site on their initial day of enrollment and is present at least one-half of the instructional day, the student is “present on-site.”
- b. If a school offers remote instruction and the student participates in remote instruction on their initial day of enrollment, a positive two-way communication is required between the student/parent/family and a school official designated by the school. For instance, a documented phone call or electronic communication or meeting. If an email is used to communicate, the date of the response from the student is considered the date of the initial enrollment. The student is “present off-site (1R).” An evidence of work is not sufficient for the initial date of enrollment.

A student not present on their initial enrollment day must have their enrollment day moved forward in the SIS until they have met the requirements to be present.

Attendance Make-Up Days

PSUs are permitted to require students to attend a set percentage of days to pass a course or be eligible for graduation and to provide make-up days for students to meet those requirements. These make-up days must be tracked outside the SIS. It is unlawful to change a student's recorded attendance code in the SIS for this reason; doing so constitutes attendance fraud, a Class 1 misdemeanor.

Ten-Day Rule

The State Board of Education Ten-Day Rule states that when a student accumulates 10 consecutive days of unlawful absences, he/she is to be withdrawn from funded membership (ADM) as of the first day following his/her last day in attendance.

The SIS automatically handles the administration of the Ten-Day Rule. The software functions as follows:

1. On the day following the 10th consecutive unlawful absence, the SIS will not include a student in the calculation of ADM as of the first day of the consecutive absences.
2. The student will continue to be enrolled in the school and coded with the appropriate absent code.

If it is determined that a student over the age of 16 is not returning to the school and is to be withdrawn, the withdrawal is to be posted on the first day after the student's last day in attendance.

If a student under the age of 16 continues to reside in the school's attendance area, they should be coded unlawfully absent as long as the reasons for their absences are unlawful.

Violation in a Single Reporting Interval

If a student has 10 consecutive unexcused absences and returns on the 11th day or after in a single PMR reporting interval (school month), the 10 or more consecutive days will remain violation days (DAYS VIO), but the student will be counted in membership (MEM NVIO).

Violation Over Multiple Reporting Intervals

If a student has 10 consecutive unexcused absences over a span of multiple PMR reporting intervals (school months), and returns on the 11th day or after the 10 or more consecutive days are counted as violation days (DAYS VIO), and the student's membership status will be in violation (MEM VIO) for a period based on the day the PMR data is processed.

Student Chronic Absenteeism (ATND-004)

Student chronic absence is a risk factor for adverse student outcomes. Student chronic absence refers to missing an excessive number of school days, for any reason—excused, unexcused, disciplinary—leaving a student at risk of falling behind.

State and federal laws require that North Carolina produce an annual report that includes student chronic absentee rates.

A "Chronic Absentee" is a student who has been enrolled in a North Carolina public school for at least 10 school days during a school year and who has been absent for at least 10 percent of the days enrolled. This definition applies to all students enrolled in a school, including those above and below the compulsory attendance age.

Student chronic absence differs from the Ten-Day Rule and truancy, both of which measure only unexcused absences.

Attendance Codes

Code 1 - Lawful Absences

When satisfactory evidence of a lawful absence is provided to the appropriate school official, the absence should be coded as lawful. The superintendent, principal, or teacher who is in charge of a school has the right to excuse a student temporarily from attendance on account of sickness or other unavoidable cause.

Below are the lawful reasons for a student's temporary absence from school and the corresponding attendance code.

1A: Illness or Injury

An absence resulting from illness or injury which prevents a student from being physically able to attend school that day. Students who are homebound/hospitalized and are not receiving services on that day are in this category.

1B: Medical or Dental Appointment

An absence resulting from a student's medical or dental appointment.

1C: Death in the Immediate Family

An absence resulting from the death of a member of a student's immediate family. For the purpose of this regulation, a student's immediate family includes, but is not necessarily limited to, grandparents, parents, brothers, and sisters.

1D: Quarantine- or Covid-Related Absence

An absence resulting from the required quarantine of a student as ordered by the local Health Department, State Board of Health, or Centers for Disease Control.

1E: Court or Administrative Proceedings

An absence resulting from the attendance of a student at the proceedings of a court or an administrative tribunal if the student is a party to the action or under subpoena as a witness. The Local Board of Education can be considered an administrative tribunal.

1F: Religious Observance

An absence resulting from religious observances required by faith of a student or a student's parent or legal guardian. The student shall be given the opportunity to make up

any tests or other work missed due to this excused absence. School principals are required to authorize a minimum of two excused absences each academic year for this purpose.

1G: Educational Opportunity

An absence resulting from demonstrated proof of a valid education opportunity, such as travel or serving as a legislative or governor's page. Approval for such an absence must be granted prior to the absence.

1H: Teacher In-Treatment (Present code; does not affect ADA)

An absence resulting from participation in the Teacher-in-Treatment Program. A student receiving teacher-in-treatment services should remain in membership in the school they were attending prior to beginning the program.

CURRENT TEACHER-IN-TREATMENT PROGRAM SITES ARE:

PORT	Greenville	(252)413-1950
ASAP Youth Focus (formerly Links)	Greensboro	(336) 317-2062
PORT Aberdeen (formerly Bethesda)	Aberdeen	(910) 944-2189
Swain Recovery Center Adolescent Prog.	Swannanoa	(828) 669-4161

Students receiving treatment at other schools are not part of this program and should not be coded 1H.

Eckerd Youth Camps are not part of the Teacher-in-Treatment Program. Students enrolled in Eckerd Youth Camps are to be withdrawn from school with a W1 Code.

1I: Local School Board Policy

A temporary or occasional absence for reasons in accordance with local school board policies, provided that the student has been in attendance for at least one-half of a school day during the current school year.

1K: Child Care

An absence resulting from the illness or medical appointment of a student's child if the student is the custodial parent.

1L: Excused Tardy

A student's arrival after the start of the school day for lawful reasons. The time the student was present for the day should be recorded. Example: Time in: 8:15 a.m. Time Out: 2:30 p.m.

1M: Medically Fragile (Present code; does not affect ADA)

An absence resulting from a severe physical condition that frequently places a student in life-threatening situations. The student may be technology-dependent for life support systems, i.e., tracheotomy, gastrostomy, etc. A student whose absences should be coded

1M will have an IEP or 504 plan indicating the need for services as a medically fragile student. Documentation from a licensed medical doctor is required.

1N: Absence Related to Parent’s Deployment Activities

A student’s absence for the purpose of visiting a parent or legal guardian who is an active-duty member of the uniformed services and has been called to duty for, is on leave from, or immediately returned from deployment to a combat zone or combat support posting.

1P: Early Checkout

An absence resulting from a student leaving before the end of the school day for lawful reasons. The time the student was present for the day should be recorded. Example: Time in: 8:15 a.m. Time Out: 2:30 p.m.

1Q: School-Sponsored Activity (Present code; does not affect ADA)

An absence resulting from a student’s participation in school-sponsored activities during the instructional day instead of attendance at their scheduled courses.

1R: Present Off-Site (Present code)

A student who is receiving remote instruction off-site.

1S: Hospital/Homebound Instruction (Present code; does not affect ADA)

An absence resulting from a student receiving educational services outside of school on that day under the following two conditions:

1. Medical necessity initiated by a medical report or physician’s orders and documented in a student’s written homebound plan, Section 504 Plan, or Individualized Education Program (IEP); or
2. An IEP Team placement as a result of the student’s disability and associated unique needs documented in the IEP.

The attendance code must only be used on the dates homebound instruction is provided. If the student is absent on a scheduled day, then the student shall be marked absent for that day.

Homebound Instruction During Suspensions or Disciplinary Action

This code is not to be used instead of a suspension code unless a student with a disability will receive services during the suspension through a Homebound/Hospital IEP Team placement. The suspension code should be used along with the homebound code in order to properly account for placements that occur as a result of discipline.

1X: Nonobligatory Pre-K Attendance (Present code)

The Pre-K student is absent. This code should not be used for students in any other grade level. Pre-K attendance is not calculated as part of the ADA.

Code 2 – Unlawful Absences

Unlawful absences must be recorded to meet the requirements of the Compulsory Attendance Law and for proper calculation of average daily membership (ADM).

Below are the unlawful reasons for a student’s absence from school and the corresponding attendance code.

2A: Unlawful Absence

A student’s willful absence from school with or without the knowledge of the parent; or a student’s absence from school for any reason other than those listed above under “Lawful Absences” or below under “Suspensions.”

2B: Lack of Immunization

A student has not met the immunization requirement.

2C: No Health Assessment

A student has not met the NC Health Assessment requirement.

2L: Unexcused Tardy

A student’s arrival after the start of the school day for unlawful reasons. The time the student was present for the day should be recorded. Example: Time in: 8:15 a.m. Time Out: 2:30 p.m.

Code 3 – Suspensions

An absence resulting from the suspension or expulsion of that student for misconduct may not be used for a compulsory attendance violation action. (The Ten Day Rule does not apply to suspension days.) Suspensions are excused absences in the SIS.

Below are the attendance codes used for suspended students.

3: Out-of-School Suspension (Excused absence)

A student is excluded from school attendance for disciplinary purposes.

3A: In-School Suspension (Present code)

A student is serving an in-school suspension.

References

LEGISLATION, RULES, AND POLICIES

- [G.S. 115C § 26-1, -276\(p\), -288, -375.5, -407.5, art. 5, § E](#)
- [16 NCAC 06E .0106](#)
- [SBE Policy ID Number ATND-004](#)
- [20 U.S.C. 6311 \(h\)\(1\)\(C\)\(viii\)](#)

GUIDANCE

[Appendix A](#): Rules of Procedure in Enforcement of the Compulsory Attendance Law

CHAPTER 5

STUDENT ACCOUNTING CALCULATIONS AND REPORTS

Student Accounting reports in the SIS are used by DPI to meet local, state, and federal requirements. All PSUs and schools receiving state funding must meet deadlines for all Student Accounting reports. Failure to meet the deadlines for these reports will result in a noncompliance status, may result in an audit, and may impact PSU funding.

Accurate entry of student information and attendance is essential to the accuracy of every report produced in the PMR.

Users of the student information system for reporting student data are reminded that inaccurate reporting of student data is considered as falsifying student information.

Principal’s Monthly Report (PMR)

The Principal’s Monthly Report contains a series of reports that are calculated during each reporting interval and at the end of the school year. It includes the Average Daily Attendance (ADA), Average Daily Membership (ADM), Membership by Grade, Race, Sex (GRS), and Membership Last Day (MLD). The report is approved at each school level and at the PSU level. These reports contain the base data used for funding and reporting at the state and federal level.

PMR Versions

The current SIS (PowerSchool) automatically runs PMR reports for previous months and at the end of the school year to capture any changes between reporting periods and during the school year. These reports have an R (Revised) or an F (Final) after the reporting interval number in the SIS.

The future SIS (Infinite Campus) will not run reports for the previous intervals starting with the 2025–26 school year, however a Final PMR will be run as part of end-of-year processing.

Students in Membership

Only students in membership are counted on the PMR reports. To be in membership, a student must be enrolled in a school recognized in the Educational Directory and Demographical Information Exchange (EDDIE) and meet the requirements below.

A student IS in membership if one of the following applies:

- The student is enrolled at least 50% of the instructional school day in a Standard Day program (MST1). This figure is not rounded; students enrolled in 49.9% of the instructional school day are not eligible.
- The student is enrolled at least 50% of the instructional school day in an Extended Day program (MED1). This figure is not rounded; students enrolled in 49.9% of the instructional school day are not eligible.

- The student is on-site on their initial day of enrollment and is present at least 50% of the instructional day. A student is not in membership until the first day the student is in attendance unless:
 - The student is enrolled in a Staggered Kindergarten enrollment program and is assigned to be at home on their initial enrollment day.
 - The student is enrolled in the public school and in the Teacher-in-Treatment program (1H).
 - The student is enrolled in the public school and identified as medically fragile (1M).
 - The student is enrolled in the public school and is receiving Hospital/Homebound services via a documented plan (1S).
- The student is properly enrolled in one (1) or more NC Virtual Public School courses and **IS NOT** a private school student or a home school student.
- The student is enrolled in a Pre-K classroom at a public school with a school number of 300 or greater. (MST1)

A student IS NOT in membership if one of the following applies:

- The student has been enrolled but is not in attendance on their initial enrollment day, except for Staggered Kindergarten as described above. A student not present on their initial enrollment day must have their enrollment day moved forward until they have met the requirements to be present.
- The student is a foreign exchange student (VST1).
- The student is enrolled in less than 50% of the instructional school day in a Standard Day Program (VST1). This figure is not rounded; students enrolled in 49.9% of the instructional school day are not eligible.
- The student is enrolled in less than 50% of the instructional school day in an Extended Day Program (VED1). This figure is not rounded; students enrolled in 49.9% of the instructional school day are not eligible.
- The student that has not been withdrawn from their previous NC Public School but is attending a new school. (VST2)
- The student is enrolled in a Pre-K center or Pre-K classroom in a public school with a school number of 299 or lower. (VST1)
- The student is enrolled in a program in a public school with a school number of 299 or lower. (VST1)
- The student is enrolled in a school NOT assigned in the Educational Directory and Demographical Information Exchange (EDDIE).
- The student is in membership in another NC public school on the same calendar days. An example of this would be a student in membership in School A. The student is taking a class or classes in School B. The student's admission status would be MST1 in School A and VST1 in School B.

Membership of Students Enrolled in a Shortened Week or Month

A student must be enrolled at least 50% of the instructional school day in a Standard or Extended Day program (MST1, MED1) to be in membership. However, some students are enrolled for a full school day in a shortened week or month.

- Students enrolled in classes offered fewer than five days a week shall be counted in membership only on those days on which classes are offered. (Example: Classes offered four days a week in a PMR reporting interval of 20 days would be held for 16 days. Therefore, each student in the class would be counted in ADM for 16/20 of a reporting interval.)
- Students enrolled in school for fewer than five days a week shall be counted in membership only on those days on which they are enrolled. (Example: A student enrolled three days a week in a PMR reporting interval of 20 days would be shown in membership for 12 days. Therefore, the student would be counted in ADM for 12/20 of a reporting interval.)
- In situations where learning labs are utilized, the same procedure shall be followed. (Example: A student who attends a learning lab two days per week for six hours would be counted in ADM based only on the two days per week. The ADM would be 8/20 of a month.)
- Students who participate part-time in supervised work programs will be counted in membership only during that portion of their work schedule that they are under the supervision of PSU personnel and in an NCDPI-approved Workplace Learning program.

Average Daily Attendance (ADA)

Average daily attendance (ADA) is based on the sum of the number of days in attendance for all students divided by the number of days in the school month. ADA for individual schools and PSUs is reported on the PMR. No state allotments are based on ADA.

Average Daily Attendance Calculation

The ADM calculation is as follows. Pre-K ADA is not calculated.

1. Add the number of days each MST1 and MED1 student in a particular grade level was present during the PMR reporting interval.
2. Add the number of days each MST1 and MED1 student in a particular grade level was marked absent with a code of 1H (Teacher-in-Treatment), 1M (Medically Fragile), 1Q (School-Sponsored Activity), 1R (Present Off-Site), or 1S (Homebound/Hospital).

The result of this calculation is the Days Present for that grade level.

Days Present = (Daily Present + Total Days 1H + Total Days 1M + Total Days 1Q + Total Days 1R + Total Days 1S)

3. Divide Days Present for that grade level by the number of days in the PMR reporting interval and round to the nearest whole number.

This produces the ADA by grade level.

ADA = Days Present / Days in PMR reporting interval

4. Add the ADA for grades K and above to determine the ADA for the school.

School ADM = Grade K ADM + Grade 1 ADM + Grade 2 ADM, etc.

5. Add the ADM for each school in the LEA to determine the LEA's ADM.

LEA ADM = School 1 ADM + School 2 ADM + School 3 ADM, etc.

Average Daily Membership (ADM)

Average Daily Membership (ADM) is the sum of the number of days in membership for all non-violating MST1 and MED1 students, divided by the number of days in the PMR reporting interval (school month).

ADM is calculated for each grade level at each school. The school's ADM is the sum of the ADM for each grade level K and above. The LEA's ADM is the sum of the ADM for each school recognized in the Educational Directory and Demographical Information Exchange (EDDIE).

In general, the students in a grade are a cohort of membership used to calculate the grade's ADM. ADM is calculated by grade and then added together to get the school ADM.

*Pre-K ADM is not included in into a school's total ADM but is included in PMR reports only as a basis for calculating school principal salaries. *This particular topic will be brought back to the SBE in the late fall for further policy consideration as it's not required until January 2025.*

Average Daily Membership Calculation

The ADM calculation is as follows:

1. Add the number of days each MST1 and MED1 student in a particular grade level was in membership during the PMR reporting interval.
2. Subtract the number of membership days each MST1 and MED1 student in that same grade level was in violation during the PMR reporting interval.

The result of this calculation is Membership Days NVIO for that grade level.

Membership Days NVIO = (Total Membership Days – Membership Days VIO)

3. Divide Membership Days NVIO for that grade level by the number of days in the PMR reporting interval and round to the nearest whole number.

This produces the ADM by grade level.

ADM = Membership Days NVIO / Days in PMR reporting interval

4. Add the ADM for grades K and above to determine the ADM for the school. Pre-K ADM is not added into a school's total ADM and is calculated and presented separately.

School ADM = Grade K ADM + Grade 1 ADM + Grade 2 ADM, etc.

- Add the ADM for each school in the LEA to determine the LEA's ADM. Pre-K ADM is not added into a LEA's total ADM and is calculated and presented separately.

LEA ADM = School 1 ADM + School 2 ADM + School 3 ADM, etc.

USING THE TABLE BELOW AS AN EXAMPLE, THE ADM IS:

Membership Days (NVIO)		Days in Month				Grade Level ADM
11116	/	20	=	555.8	rounded to	556
8562	/	20	=	428.1	rounded to	428
8134	/	20	=	406.7	rounded to	407
7386	/	20	=	369.3	rounded to	369
					School's ADM	1760

Best 1 of 2 Average Daily Membership (ADM)

Effective July 1, 2025, PSUs will receive funding allotments based on the Best 1 of 2 ADM Report. The Best 1 of 2 ADM report compares a school's ADM for Month 1R and Month 2 by grade level. It reports the higher ADM for each grade level and then is totaled by grade level across the PSU. PMR 1 is not used for this report.

Due to the transition to the new SIS, the reports used to determine the Best 1 of 2 have different names in each system. The data used in the reports will be the same. The reports used in PowerSchool are PMR 1R and PMR 2. The reports used in Infinite Campus are PMR1 and PMR2.

USING THE TABLE BELOW AS AN EXAMPLE, THE BEST 1 OF 2 ADM IS:

	K	1	2	3	4	5	6	7	8	9	10	11	12	13	XG	Total
PMR 1R																
School A	81	102	97	96	106	101										583
School B							165	161	174							500
School C										309	293	259	243		5	1109
PMR 2																
School A	82	101	99	94	108	100										584
School B							167	161	168							496
School C										308	295	261	241		6	1111
Best 1 of 2																
School A	82	102	99	96	108	101										588
School B							167	161	174							502
School C										309	295	261	243		6	1114

Full-Time Equivalency of Public School Students (FTE)

The State Board of Education is required to establish a formula for determining the full-time equivalency (FTE) of a student for the purposes of providing State funds on a per-pupil basis. The formula shall include the amount of instructional time required for a child to be considered a full-time student.

Calculation of Instructional Minutes

PSUs must have a minimum of 185 instructional days or 1,025 instructional hours. 1,025 hours divided by 185 days = 5.5 hours. This number is converted to 5 hours to account for scheduling differences. Students are scheduled in course periods by minutes. 5 hours = 300 minutes.

See Chapter 7 for clarification on the types of student activities that constitute allowable instructional minutes.

FTE Formula

FTE = Student's scheduled instructional minutes divided by 300 minutes.

This figure is not rounded. No student may exceed 1.0 FTE.

EXAMPLES:

Student Instructional Minutes		Daily Instructional Minutes		The result is not rounded	FTE	Notes
320	/	300	=	1.06	1.00 FTE	No student may exceed 1.0 FTE
285	/	300	=	0.95	0.95 FTE	
149	/	300	=	.049	0.49 FTE	The student is not considered full-time and must have visiting status. The student is not included in the school's ADM.

DPI reports 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. FTE is calculated on October 1 and April 1.

The data in the report is disaggregated by enrollment in courses offered by the public school units and those offered through other dual enrollment and joint programs, including NCVPS, institutions of higher education, and nonpublic schools.

Penalty for Violation of Student Accounting Rules and Reporting Requirements

Any superintendent, principal, teacher, or other school employee of the public schools, who knowingly and willfully makes or procures another to make any false reports or records respecting daily attendance of students in the public schools shall be guilty of a Class 1 misdemeanor, and the certificate of such person to teach in the public schools of North Carolina will be revoked by the State Superintendent of Public Instruction.

PMR Certification Statement

A school principal must agree to the following statement, accepting all responsibility for the PMR reports, before it may be submitted.

North Carolina General Statute Sections 115C-276(p) and -288(b) together provide that any superintendent, principal, teacher, or other school employee of the public schools, who knowingly and willfully makes or procures another to make any false reports or records, requisitions, or payrolls, respecting daily attendance of students in the public schools or other required reports shall be guilty of a Class 1 misdemeanor, and the certificate of such person to teach in the public schools of North Carolina will be revoked by the Superintendent of Public Instruction.

As principal or the principal's designee of school [SCHOOL NUMBER], I certify that the student accounting information reported in this Principal's Monthly Report (PMR) is true, accurate, and complete and that I have complied with all student accounting requirements according to the School Attendance and Student Accounting (SASA) manual, including but not limited to compulsory attendance and discipline data and that I further understand that the intentional submission of incorrect or false data could lead to certificate revocation and/or criminal prosecution. The approval and submission of this PMR in the SIS serves as my acknowledgement and certification for the data contained in this report.

References

LEGISLATION, RULES, AND POLICIES

[G.S. 115C-83.7](#), [-84.2\(a\)](#), [-276\(p\)](#), [-288](#), [-307](#), [-317](#), [-419](#)

[S.L. 2024-39](#)

GUIDANCE

- Appendix A: Rules of Procedure in Enforcement of the Compulsory Attendance Law
- See Chapter 7 for detailed information about the school calendar.
- [National Center for Education Statistics: Definitions of Race and Ethnicity Categories](#)
- [NCDPI Accountability and Testing Procedures](#)
- [Student Accounting website](#)
- SIS Manuals ([Infinite Campus](#)), ([PowerSchool](#))

CHAPTER 6

CLASS SIZE

Legislated K–3 Class Size

The LEA-wide class size average is the number of students in the LEA in a standard language arts class for the grade (excluding separate setting classes for exceptional children) divided by the number of lead teachers assigned to the language arts class for that grade. The average is rounded to the nearest whole number.

Lead teachers have equal responsibility for all the students in the class. Lead teachers do not include pull-out teachers, teachers who work with selected students, or teacher assistants.

Class size maximums apply to all K–3 classrooms, whether the lead teacher is state, federally, or locally funded. The LEA-wide maximum average must be met from the first instructional day through the entire school year.

K–3 class size maximums

The table below shows the legislated class size maximum for LEAs and individual classes.

First 40 days	LEA-Wide Maximum Average	Individual Class Maximum
Kindergarten	18	n/a
Grade 1	16	n/a
Grade 2	17	n/a
Grade 3	17	n/a
Combination Class	Based on the grade level of the majority of students, or the lowest grade level if the number of students is equal in each grade	n/a
After Day 41	LEA-Wide Maximum Average	Individual Class Maximum
Kindergarten	18	21
Grade 1	16	19
Grade 2	17	20
Grade 3	17	20
Combination Class	Based on the grade level of the majority of students, or the lowest grade level if the number of students is equal in each grade	

Exemptions

The following school types are exempt from legislated K–3 class size requirements:

- Charter schools
- Regional schools
- Laboratory schools
- Restart schools and renewal school system

- The R3 Career Pathways Program in Pitt County Schools
- Programs identified in legislation

The following classroom types are exempt from legislated K–3 class size requirements:

- Dual Language Immersion Classes in which
 - (i) at least one-third of the students' dominant language is English and
 - (ii) instruction involves both English and a target foreign language with a minimum of 50% of core content taught in the target foreign language
- Program Enhancement Classes, defined as
 - a. Arts disciplines, including dance, music, theater, and visual arts
 - b. Physical education and health programs
 - c. World languages
 - d. Other supplemental classes as defined by the State Board of Education

K–3 Class Size Compliance

It is the responsibility of LEAs required to comply to assure that the legislated class size for grades K–3 is met for the entire school year. All other independent public schools are not required to meet K-3 class size compliance.

If an individual class size exceeds the legislated maximum at any time after the 40th day of school, the local board must follow the steps below.

1. Any teacher who believes that the class size maximums have not been met shall make a report to the principal and superintendent.
2. The superintendent shall immediately determine whether the requirements have in fact not been met.
3. If the superintendent determines the requirements have not been met, he or she shall make a report to the next local board of education meeting.
4. The local board of education shall take action to meet the requirements.
5. If the local board cannot organizationally correct the exception, it shall immediately apply to the State Board of Education for additional personnel [or apply for a waiver of the class size requirements within one of the two windows described below.](#)

Penalty for Non-Compliance with Class Size Laws

If the State Board of Education determines that a local superintendent has willfully failed to comply with the requirements of this section, no State funds shall be allocated to pay the superintendent's salary for the period of time the superintendent is in noncompliance. The local board of education shall continue to be responsible for complying with the terms of the superintendent's employment contract.

K–3 Class Size Waiver Requests

The State Superintendent of Public Instruction is authorized to review and respond to, on behalf of the State Board of Education, a PSU's request for a waiver of class size requirements for individual classes. The Office of School Business reviews all waiver requests and recommends approval or

denial to the State Superintendent. While there may be many reasons for a class size overage, the Office of School Business may only recommend approval if the request meets the legislated requirements.

Permissible Reasons to Grant a Class Size Waiver

The legislation and State Board of Education prohibit the granting of class size waivers except under the following circumstances:

Per Legislation, the class-size overage must be caused by one of the reasons below:
a. Emergencies, or acts of God that impact the <u>physical</u> availability of classroom space or facilities.
b. An unanticipated increase of more than 2% in the average daily membership of an individual school. The school's PMR 1 for the prior and current school years should be used for this comparison.
c. Organizational issues in geographically isolated PSUs in which the average daily membership is less than 1.5 per square mile. In recent years, only Hyde and Tyrell Counties met the requirements for geographic isolation.
d. Classes organized for a solitary curricular area.
e. A charter school closure in the prior or current school year.
Per the SBE, the waiver request must meet each of the requirements below:
1. No individual class size waiver has been requested for the specific school and grade during the previous school year, and
2. The request is for no more than two students above the legislated class size maximums, and
3. The local board of education cannot organizationally correct the exception

Deadlines

First School Semester: Must be submitted immediately after the local board has determined that a correction cannot be made after the first 10 days of school and no later than October 31.

Second School Semester: Must be submitted after the first 10 days of the second semester and no later than February 29.

Within 45 days of receipt of reports, the State Board of Education, within funds available, may allot additional positions at any grade level.

Class Size Waiver Approval

A waiver for excess class size in grades K–3 is not effective until the State Board, or its delegate, submits a report to the Joint Legislative Commission on Governmental Operations. The report shall include:

1. the PSU, school, class, or classes for which the waiver was granted
2. the statutory grounds for the waiver
3. the terms of the waiver

Approved waivers remain in effect for the remainder of the current school year.

The State Board of Education, or its delegate, shall report on all granted waivers to the Joint Legislative Commission on Governmental Operations within 30 days of the grant of the waiver.

Waiver Denial

1. If a waiver request is denied by the State Board of Education, the local board must take action necessary to correct the overage and submit a report to the Office of School Business within 30 days of receipt of the State Board notification.
2. The local board of education must submit an updated report on K–3 class for each school within the PSU within 60 days of receipt of the State Board notification.

Legislated Class Size (LCS) Reports

This is a series of reports based on the state’s class size requirements. This Student Accounting report is not to be confused with the K–3 Class Size Waiver process. The LCS reports are completed twice a year through the SIS and are for all grade levels. The Class Size Waiver process pertains only to grades K–3.

LCS reports are based on snapshots—the last day of October and the last day of February.

K–3 Class Size Report

The PSU-wide class size average is the number of students in the PSU in a standard language arts class for the grade (excluding EC separate setting classes) divided by the number of lead teachers (teachers of record) assigned to the standard language arts class for that grade. The average is rounded to the nearest whole number.

Lead teachers (teachers of record) have equal responsibility for all the students in the class. Lead teachers do not include pull-out teachers, teachers who work with selected students, or teacher assistants.

Included Courses

THE TABLE BELOW SHOWS THE COURSES THAT ARE INCLUDED IN THE K–3 CLASS SIZE REPORT. NO OTHER COURSES ARE INCLUDED.

Course	Code
ELA Kindergarten	10502Z0
ELA Grade 1	10512Z0
ELA Grade 2	10522Z0
ELA Grade 3	10532Z0

K–3 Class Size Violations Report

This report lists all individual and PSU-wide class size violations in the data produced by the K–3 Class Size Report.

Legislated Class Size (LCS) Report

Spring and Fall LCS reports contain the following information:

- The duties of the teacher for each class in each grade level (K–13) at each school
- The number of students assigned to each class in each grade level (K–13) at each school
- The funding source (state, local, federal) for each teacher in each class in each grade level (K–13) at each school

Program Enhancement Teachers

Spring and Fall Program Enhancement Teacher Reports contain the following information:

- Each program enhancement teacher (arts, physical education, health, world language) in grades K–13 at each school.
- The funding source for each program enhancement teacher in grades K–13 at each school

Class Size Affidavit

Each Spring and Fall, all local superintendents must submit a sworn affidavit supplied by the Office of School Business attesting that he or she has complied with the reporting requirements.

References

LEGISLATION, RULES, AND POLICIES

- [G.S. 115C-301](#)
- [Allotment Policy Manual](#)

REQUIRED FORMS

[Student Accounting Forms | NC DPI](#)

CHAPTER 7

SCHOOL CALENDAR

Opening and Closing Dates

Local boards of education shall determine the dates of opening and closing the public schools. Except for year-round schools, the opening date for students shall be no earlier than the Monday closest to August 26, and the closing date for students shall be no later than the Friday closest to June 11.

Before consulting with the local board, each principal shall work with the school improvement team to determine the days to be scheduled and the purposes for which they should be scheduled. Local boards of education shall consult with parents and the employed public school personnel in the development of the school calendar.

Days may be scheduled and planned for different purposes for different personnel and there is no requirement to schedule the same dates for all personnel.

Requirements

LEAs, charter schools, cooperative innovative high schools, and regional schools must provide minimum of 185 days or 1,025 hours of instruction covering at least nine calendar months.

Each local board of education shall adopt a school calendar consisting of 215 days, all of which shall fall within the fiscal year. A school calendar shall include the following:

1. A minimum of 185 days or 1,025 hours of instruction covering at least nine calendar months. The local board shall designate when the instructional days shall occur. The number of instructional hours in an instructional day may vary according to local board policy and does not have to be uniform among the schools in the administrative unit. Local boards may approve school improvement plans that include days with varying amounts of instructional time.
2. A minimum of 10 annual vacation leave days.
3. The same or an equivalent number of legal holidays occurring within the school calendar as those designated by the State Human Resources Commission for State Employees.
4. Veterans' Day shall be a holiday for all public school personnel and for all students enrolled in the public schools.
5. In addition, teachers are paid for a term of 10 months and therefore, instructional days or workdays should not be scheduled on Saturdays. A Saturday may be used as a makeup day for an inclement weather day when the school has been closed.

6. School shall not be held on Sundays.
7. The remaining days scheduled by the local board in consultation with each school's principal for use as teacher workdays, additional instructional days, or other lawful purposes.
8. In order to make up days for school closing because of inclement weather, the local board may designate any of the days in this subdivision as additional make-up days to be scheduled after the last day of student attendance.
9. The total number of teacher workdays for teachers employed for a 10-month term shall not exceed 195 days.
10. Local boards shall designate at least two days as days on which teachers may take accumulated vacation leave. Local boards may designate the remaining days on which teachers may take accumulated vacation leave, but local boards shall give teachers at least 14 calendar days' notice before requiring a teacher to work instead of taking vacation leave on any of these days. A teacher may elect to waive this notice requirement for one or more of these days.
11. The calendar shall include at least 42 consecutive days when teacher attendance is not required unless:
 - (i) the school is a year-round school; or
 - (ii) the teacher is employed for a term in excess of 10 months.

At the request of the local board of education or of the principal of a school, a teacher may elect to work on one of the 42 days when teacher attendance is not required in lieu of another scheduled workday.

Exemptions from Opening and Closing Dates

The following school types are exempt from legislated opening and closing dates. They must comply with all other school calendar requirements.

- Year-round schools as designated in EDDIE
- Charter schools
- Cooperative Innovative High Schools/Early College High Schools
- Laboratory Schools
- Regional Schools
- Renewal School System (Rowan-Salisbury Schools)
- Restart Schools
- Remote Academies
- Schools designated as having a modified calendar for the 2003-04 school year. The school must have operated under a modified calendar continuously since the 2003-04 school year. The only schools that are approved to have this calendar are the 4 Wake County Public Schools designated with a modified calendar in in 2004.

Instructional Time

Instructional minutes include only courses with allowable codes. Though definitely a part of school life, some activities, such as the following, are not considered to be part of instructional time: changing classes, homeroom, lunch, pep rallies, and school dances. Instructional minutes do not include minutes that the student is required to be supervised, including bus transportation time, times between classes, lunch, or before-and after-school activities such as athletics or band. Instructional minutes include recess for grades K–5. Local boards of education will decide which other activities are instructional, and therefore considered part of the instructional time.

School Calendar Types

PSUs must specify a calendar type for each school. This information is listed in the Educational Directory and Demographical Information Exchange (EDDIE) and is the authoritative source for school calendar types. A school must have a calendar type that matches the one identified for it in EDDIE.

Traditional Calendar

A traditional calendar school has one track in operation with short breaks for winter and spring and a long summer break.

Year-Round School Calendars

A year-round school has a single- or multi-track instructional calendar to provide instructional days throughout the entire school calendar year, beginning July 1 and ending June 30, by utilizing at least one of the following plans:

1. A plan dividing students into four groups and requiring each group to be in school for assigned and staggered quarters each school calendar year.
2. A plan providing students be scheduled to attend four quarters of between 43 and 47 instructional days each school calendar year, with vacation periods for students of between 14 and 18 days separating each quarter.
3. A plan dividing the school calendar year into five nine-week sessions of classes and requiring each student to attend four assigned and staggered sessions out of the five nine-week sessions to complete the student's instructional year.
4. In a PSU with both single- and multi-track instructional calendars, a plan for a single-track instructional calendar that is identical to at least one track of a multi-track instructional calendar adopted by the local board that meets the requirements of either a. or c. above.

Modified Calendar

The modified calendar has 9 weeks of instruction followed by a 2-week break. The only schools that are approved to have this calendar are the 4 Wake County Public Schools designated with a modified calendar in in 2004.

Report on School Start and Release Times

Each local board of education must report to the State Board of Education on the start time and release time for each school under control of the local board of education. “Start time” is the time of day when academic classes begin for the majority of students enrolled in the school, and “release time” is the time of day when academic classes end for the majority of students enrolled in the school. This information is pulled directly from the SIS.

Report on School Start and End Dates

Annually by April 1, each local board of education must report to the Superintendent of Public Instruction and the State Board of Education on the start and end dates of the instructional calendar for each school under the control of that board for the next academic year. If necessary, the local board of education shall identify the statutory exception authorizing an earlier start date for all schools that start earlier than the Monday closest to August 26. This information is pulled directly from the SIS.

School Closings Due to Inclement Weather and Other Emergencies

Requirements and Procedures

The school calendar shall include a plan for making up days and instructional hours missed when schools are not opened due to inclement weather and may include the use of remote instruction.

- If school is closed early due to inclement weather, the day and the scheduled amount of instructional hours shall count toward the required minimum number of days and instructional hours.
- If school buses are in route to schools when school is canceled for the day, then the day and instructional hours scheduled for that day will count toward the required minimum.

Inclement Weather Make-Up Days

A local board may revise the previously-scheduled closing date of a school or PSU if necessary to comply with the minimum requirements for instructional days or instructional time. Make-up days may not be held on Sundays or Veterans’ Day. The revised closing date for students shall be no later than the Friday closest to June 11.

Reporting Missed Days

Local boards of education must report to the State Board all instructional days for which schools are closed for students during the school year. This report shall include the total number of days and reasons missed, by date, and the dates of make-up days. The Department of Public Instruction collects this information at the end of each school year. This information will be taken directly from the SIS starting in the 2025–26 school year.

Superintendent Authorized to Close Schools

The Superintendent of a local education agency, in the event of an emergency, act of God, or any other conditions requiring the termination of classes before the end of a school day, may suspend the operation of any school for that particular day; and the day and the scheduled amount of instructional hours shall count toward the required minimum.

Calendar Waiver Requests

PSUs may request a waiver from the opening date requirements if they meet the "Missed Days" eligibility requirements below. If the requirements are met, the State Board may allow the PSU to set an opening date no earlier than the Monday closest to August 19.

Missed Days

The State Board of Education may waive the opening date requirement for any PSU within a county where all schools have been closed for a full day, eight or more days per year during any four of the last ten years because of severe weather conditions, energy shortages, power failures or other emergency situations.

Calendar Waiver Eligibility

1. The Office of School Business publishes the PSU ten-year history of missed days and identifies the PSUs eligible to request a calendar waiver from the State Board of Education.
2. The PSU may choose one of two ten-year periods to determine their eligibility for a waiver.
 - a. Option 1: The first ten-year period option excludes the current year. A PSU that chooses this option must submit a waiver request by August 15 of the current school year for approval in the upcoming school year.
 - b. Option 2: The second ten-year period option includes the current year. A PSU that chooses this option must submit a waiver request by April 1 of the current school year for approval in the upcoming school year.
3. If approved, the waiver will be applicable to all schools within the PSU.

References

LEGISLATION, RULES, AND POLICIES

- [G. S. 115C-84.2, -84.3, -302.1](#)
- [SBE Policy CALN-000](#)
- [NC OSHR: Holidays](#)

GUIDANCE AND REQUIRED FORMS

- [School Calendar Resources | NC DPI](#)
- [Student Accounting Forms | NC DPI](#)
- [EDDIE | NC DPI](#)

CHAPTER 8

TRANSFER AND RETENTION OF SCHOOL RECORDS

Transfer of Student Records

When a child transfers from one PSU to another, the student must be withdrawn from the sending school's SIS on the appropriate day within 48 hours.

If the child's parent, custodian, or guardian provides a copy of the child's record from the sending school, the receiving school shall, within 30 days of the child's enrollment, request written verification of the school record by contacting the school or institution named on the transferring child's record.

Upon receipt of a request, the principal or the principal's designee of the sending school from which the child is transferring shall not withhold the record or verification for any reason, except as is authorized under the Family Educational Rights and Privacy Act. The sending school must send a copy of the child's immunization record at no charge to the receiving school or facility.

Any information received indicating that the transferring student is a missing child shall be reported to the North Carolina Center for Missing Persons.

Records Retention

NC DPI does not store transcripts or student records. It is the responsibility of each PSU to ensure that the required records are maintained according to the guidelines below, set by the Division of Archives and Records, North Carolina Department of Natural and Cultural Resources.

[Any record not listed as permanent may be digitized. Cumulative folders, which are permanent, may be transferred to electronic records after five years.](#)

Enrollment Records

The Office of School Business recommends that all manual attendance and entry-withdrawal documents be maintained for one year following the school year for which the documents were used. These records will be required for purposes of an Average Daily Membership (ADM) Audit.

Records for Closed Schools

For records from closed or consolidated public schools, please contact the PSU directly. If the PSU did not maintain the records for a closed school, please contact the North Carolina Office of Archives and Records online at the link below.

References

LEGISLATION, RULES, AND POLICIES

- [G.S. 115C-403](#)
- [G.S. 130A-155](#)
- Family Educational Rights and Privacy Act (FERPA), [20 U.S.C. §1232g](#); [34 CFR Part 99](#)

GUIDANCE

- [Records Retention Schedule: Local Public School Units \(ncdcr.gov\)](#)
- [NC Archives \(ncdcr.gov\)](#)
- [NC Center for Missing Persons \(ncdps.gov\)](#)

CHAPTER 9

STUDENT ACCOUNTING AUDITS

Authorization

The audit of ADM records is authorized by North Carolina General Statute. These statutes state, in effect, that any superintendent, principal, teacher, or other school employee who knowingly and willfully makes or procures another to make any false reports or records respecting daily attendance of students in the public schools shall be guilty of a Class 1 misdemeanor, and the certificate of such person to teach in the public schools of North Carolina will be revoked by the State Superintendent of Public Instruction.

Average Daily Membership Audits

The purpose of the audit is to determine if the reported student membership is accurate, the SIS or other attendance system is being maintained and producing accurate data, and that State Board of Education attendance policies and procedures are being followed.

Any school meeting one or more of the criteria below may be audited:

- Schools with student accounting concerns encountered by the Office of School Business or any other area of the Department of Public Instruction
- Request by local boards of education, school administration, or their representatives
- In conjunction with a Charter Renewal
- Concerns with the Principal's Monthly Report (PMR)
- Confirmation of the Average Daily Membership (ADM)

Required Documents and Records

Schools and/or PSUs being audited must provide all required documentation listed below for the current and prior school year. These may be required electronically for a remote audit or available in person for a site visit.

- PMRs for the months being audited
- Consecutive Absences Report
- SIS instructional minutes setup
- SIS reporting interval setup
- Bell Schedule
- Master Schedule
- Student rosters (Active and inactive)
- Staff rosters
- All manual attendance and entry-withdrawal documents
- Any and all other reports as needed

Post-Audit Procedures:

1. The consultant will prepare a final audit findings report.
2. An error rate of 5 percent of the total enrollments, as reported on the PMR, is considered the maximum acceptable within established audit standards. Error rates in excess of 5 percent will cause the audited school to be subjected to a re-audit during the following school year.
3. The Director for the Division of School Business will send a final audit findings letter to the local superintendent.

References

LEGISLATION, RULES, AND POLICIES

[G.S. 115C-276\(p\)](#), [-288\(b\)](#), [-307\(g\)](#), [317](#)

CHAPTER 10

SCHOOL IDENTIFICATION NUMBER ASSIGNMENT

Educational Directory and Demographical Information Exchange (EDDIE)

EDDIE is an online application containing directory information for schools and PSUs, including administrative contacts, school types, grade levels, calendar types, program types, addresses, and PSU and school numbers. This information is maintained and edited by subscribed users at the school level, who are responsible for ensuring their data are complete, accurate, and current. EDDIE is used to meet federal reporting requirements and feeds multiple systems including the SIS, Accountability, and NC School Report Cards. Anyone may view information contained in EDDIE; only subscribed users have access to edit and update their information.

School Number Assignment

NCDPI assigns unique identification numbers to PSUs and individual schools. NCDPI is the only entity that may assign school and PSU numbers. PSUs may not use temporary or other identification numbers for schools. EDDIE is the authoritative source for NC school numbers.

Numbers for New Schools

Requests to add new schools are submitted through EDDIE approximately four to six months before the school is scheduled to enroll students.

Alternative schools and cooperative innovative high schools must be approved by the State Board of Education before a school number can be assigned.

School Numbering System

Schools with Numbers 300 and Above

Only schools with numbers 300 and above are included in EDDIE and are eligible for funding based on ADM.

Schools with Numbers Under 300

Schools with numbers under 300 are not included in EDDIE and are ineligible for funding based on ADM. They are reserved for local use in the SIS and are either program schools for visiting students or Pre-K centers that contain only Pre-K students.

References

GUIDANCE

[EDDIE | NC DPI](#)

CHAPTER 11

STUDENT IDENTIFICATION NUMBER ASSIGNMENT

NCID/UID

All students must be assigned a statewide unique identifier by the NC Student Unique Identification System (Student UID System). The UID enables reliable matching of student-level records over time and across DPI applications. Every student in the North Carolina public schools is assigned a UID. The UID remains valid from infancy through college and remains in effect if a student leaves the state and later returns to a North Carolina public school.

School staff members must verify a student’s UID to eliminate the possibility of creating a duplicate. When enrolling students in the SIS, school staff members must first search the Student UID System to confirm whether or not a student has already been assigned an identifier.

If a student is found in the Student UID System, school staff members must enter their name, date of birth, sex, and race into the SIS exactly as they appear in the Student UID System. This ensures that the SIS is able to locate the existing record and prevents the creation of duplicate records. Any data discrepancies should be updated in the SIS after enrollment. A new student UID should only be created if a record for the child cannot be found after a direct search in the Student UID System.

Social Security Number

The Department of Public Instruction does not use Social Security Numbers as a statewide unique student identification number. Under federal law, schools cannot require a parent, guardian, or student to provide a student’s Social Security Number. The Family Educational Rights and Privacy Act (FERPA) has identified the SSN as non-directory information.

Schools must enter the SSN if provided, in the SIS. The SSN field in the SIS is not a required field and can be left blank only if the SSN is unknown or not provided.

References

LEGISLATION, RULES, AND POLICIES

Family Educational Rights and Privacy Act (FERPA), [20 U.S.C. §1232g](#); [34 CFR Part 99](#)

GUIDANCE

[Student UID System Information and Training | NC DPI](#)

APPENDIX A

RULES OF PROCEDURE IN ENFORCEMENT OF THE COMPULSORY ATTENDANCE LAW

Enforcement of the Compulsory Attendance Law

Each PSU must enforce the state laws and regulations which relate to compulsory attendance.

The Compulsory Attendance Law states that every parent, guardian, or custodian in North Carolina having charge or control of a student between the ages of 7 and 16 years shall cause the student to attend school when the public school to which the student is assigned is in session.

It prohibits any person from encouraging, enticing, or counseling the child to be unlawfully absent from school. The parent, guardian, or custodian of the child is required to notify the school of the reason for each known absence of the child in accordance with local school policy.

Parents who refuse to comply with the health regulations of a community, such as compulsory vaccination, thereby causing a student to be excluded from the school, and parents who permit a student to stay at home or to be employed in any way contrary to the law are responsible for the nonattendance of the student.

PSUs may adopt rules which allow teachers to consider a student's absences in the computation of the student's grades. Attendance policies related to minimum days of attendance for course credit or promotion are established or authorized by the local board of education in each PSU, provided no other attendance policy (relating to minimum days of attendance, etc.) has been established in State Board of Education policy or state law.

School personnel have additional legal responsibilities for student attendance. They are listed below.

Duties of the Teacher

The teacher is essential in the enforcement of the Compulsory Attendance Law. It is his/her duty:

1. To inform students and parents of the value and importance of regular school attendance through:
 - a. Classroom activities,
 - b. Programs and announcements at parent-teacher association and teachers' meetings, and
 - c. The development of public sentiment in the community for regular school attendance;
2. To ascertain the cause of nonattendance and thus determine when an absence is lawful or unlawful;
(The practice of requiring written excuses is recommended as a means of obtaining

information as to the cause of absences. However, when a teacher obtains knowledge through another means that the cause of an absence is lawful, and a written excuse is not provided, such absences should be reported as lawful.)

3. To record absences and absence reason codes accurately to ensure implementation of the Ten Day Rule;
4. To maintain accurate student accounting records; (Attendance records shall be kept for each day of the school year.) and
5. To maintain the same student records for extended school day programs as those in regular school, in addition to those required in Chapter 3 of this publication, which relate to extended day student accounting records.

Duties of the Social Worker

The primary responsibility of the social worker is to ensure the regular attendance of all students. The social worker shall, as prescribed by the law, investigate all violators of the Compulsory Attendance Law.

The social worker must:

1. Investigate all violators of the Compulsory Attendance Law reported to him/her by the principal;
2. Work with the student and his/her family to analyze the causes of the absences and determine steps, including adjustments of the school program and obtaining supplemental services, to eliminate the problem; and
3. Have authority to report and verify on oath, the necessary criminal warrants or other documents for the prosecution of violations of the Compulsory Attendance Law.

Duties of the Principal

The principal, as executive officer of the school, has the following responsibilities for the enforcement of the Compulsory Attendance Law and the provisions of the North Carolina Administrative Code as approved by the State Board of Education:

1. He/she must, insofar as it relates to his/her activities, utilize the means outlined under "Duties of the Teacher" above to inform students, parents, and teachers as to their respective duties with regard to school attendance. He/she must also perform his/her duties as specified under "Duties of the Social Worker" above.
2. He/she must provide such prescribed forms for use by himself/herself and the teachers working under his/her supervision. These forms should be secured from the local superintendent.
3. The principal or the principal's designee must notify the parent, guardian, or custodian of his/her child's excessive absences after the child has accumulated three unlawful absences in a school year. After not more than six unlawful absences, the principal or the principal's designee must notify the parent, guardian,

or custodian by mail that he or she may be in violation of the Compulsory Attendance Law and may be prosecuted if the local boards of education.

4. After a student accumulates 10 unexcused absences in a school year, the principal or the principal's designee shall review any attendance report or investigation prepared and shall confer with the student and the student's parent, guardian, or custodian, if possible, to determine whether the parent, guardian, or custodian has received notification pursuant to this section and made a good faith effort to comply with the law.
5. If the principal or the principal's designee determines that the parent, guardian, or custodian has not made a good faith effort to comply with the law, the principal shall notify the District Attorney and the Director of Social Services of the county where the child resides.
6. If the principal or the principal's designee determines that the parent, guardian, or custodian has made a good faith effort to comply with the law, the principal may file a complaint with the juvenile court counselor that the child is habitually absent from school without a valid excuse.
7. In the case of a student or parent being reported to the court for failure of the student to attend school, and the principal is called as a witness, it shall be the principal's duty to appear when so called at the time and place specified and have with him/her the teacher's report of unlawful absence. The teacher may also be called as a witness.
8. He/she must ensure that students are withdrawn on the day following their last day in attendance.
9. He/she must report, in writing, all cases of suspension or expulsion to the social worker and to the local superintendent.

Duties of the Superintendent

The superintendent of the PSU is responsible for creating and encouraging public sentiment favorable to regular school attendance and to the enforcement of the Compulsory Attendance Law and the provisions of the North Carolina Administrative Code as approved by the State Board of Education.

1. He/she must endeavor to obtain cooperation among all concerned - students, parents, teachers, principals, social workers, and court officials - in the administration of the Compulsory Attendance Law.
2. Through teachers' meetings, parent-teacher association meetings, newspapers, periodical releases, and other media, he/she must keep the public informed about the value, importance, and necessity of regular school attendance. He/she must advise principals and teachers as to their duties and responsibilities in respect to the enforcement of the law.

3. He/she must arrange with the social worker for meetings with teachers and principals for discussions concerning school attendance and the enforcement of the Compulsory Attendance Law.
4. He/she must provide such forms and materials as are necessary for the administration of the Compulsory Attendance Law and of the rules and regulations of the State Board of Education and distribute these materials to the school principals.
5. He/she must maintain data on each student suspended for more than 10 days or expelled.

References

LEGISLATION, RULES, AND POLICIES

- [G.S. 7B](#) (Juvenile Code)
- [G.S. 110](#) (Child Welfare)
- [G.S. 115C § 26-1, -276, -307\(f\)\(g\), -375.5, -378-382, -407.5,](#)
- [16 NCAC 06E §§ .0103, .0106](#)
- [SBE Policy ID Number ATND-004](#)
- [20 U.S.C. 6311 \(h\)\(1\)\(C\)\(viii\)](#)

APPENDIX B

STATE STANDARDS FOR EARLY ADMISSION TO KINDERGARTEN

State Board Policy

A child who has reached his/her fourth birthday by April 16 may be permitted to enter Kindergarten if he or she demonstrates an extraordinary level of academic ability and maturity. In determining eligibility, the principal shall convene a committee of educational professionals who will assist him/her in making decisions about each individual child. Criteria that shall be considered include the following:

- Aptitude
- Achievement
- Performance
- Observable Student Behavior
- Motivation to Learn
- Student Interest

Student Aptitude

A child eligible to enter school early shall be precocious in academic and social development and score at the 98th percentile on a standard individual test of intelligence such as the Stanford-Binet, the Wechsler Preschool and Primary Scale of Intelligence, The Kaufman Anderson, or any other comparable tests, that shall be administered by a licensed psychologist. Although superior aptitude is a strong indicator of extraordinary academic ability, every child with a score at the 98th percentile in intelligence may not need early admission to Kindergarten. Some children could have a negative experience if the demands of a structured school day are imposed too early.

Achievement

Children entering Kindergarten early shall be functioning two to three years beyond their peers. Children eligible for early admission to Kindergarten shall score at the 98th percentile on either Reading or Mathematics on a standard test of achievement such as the Metropolitan Readiness Test, the Stanford Early School Achievement Test, the Mini Battery of Achievement, the Woodcock-Johnson, the Test of Early Mathematics (TEMA), the Test of Early Reading Ability (TERA), or any other comparable tests. The licensed psychologist who administers the aptitude test may administer the achievement test or have a member of his/her professional staff administer the test. Also, an impartial professional educator who is trained in the use of the instrument may administer such a test as long as he/she has no potential conflict of interest in the outcome of the assessment.

Performance

Children displaying a need to enter Kindergarten early shall be able to perform tasks well above their age peers. Some indicators the principal may observe are the child's ability in independent

reading, problem solving skills, advanced vocabulary, and some writing fluency. A child ready for Kindergarten would not necessarily demonstrate precociousness in all of these areas. The parents shall submit a sample of student work showing outstanding examples of ability in any of the following areas: art, math, writing, dramatic play, creative productions, science, social interactions, etc. For further indication of performance, the principal may instruct a teacher to complete an informal reading assessment.

Observable Student Behavior/Student Interest

If a child is to be successful in early admission, he/she should be socially and developmentally mature enough to be in a structured school setting for a full school day. The child should be capable of following verbal instructions and functioning independently within a group. Not every child with extraordinary academic ability is mature enough to attend public school early. The school system shall require two recommendation letters with specific documentation of physical and social maturity from preschool teachers, childcare workers, pediatricians, or other adults with direct knowledge of the child. Documentation checklists that might be useful are the California Preschool Competency Scale, the Harrison Scale, or any other comparable scale of early social development.

Motivation/Student Interest

A child ready for early admission to Kindergarten should be eager to learn and be excited about a new school experience. These children should display a thirst for knowledge consequently pushing the parents for new and challenging learning situations. If only the parent is interested in the child's attending school, early admission is not a good option. Principals or his/her designee shall determine this information in an informal interview with the child and in a more structured interview with the parent. An appropriate interview with a child would take place in a warm and inviting environment, such as the Kindergarten classroom. The child might even be invited to spend a day with a Kindergarten teacher. Questions the principal or his/her designee should ask the child would concentrate on the personal interests of the child. A child who is ready for school should respond with enthusiasm when asked to tell about a special collection or a topic about which he/she has a great deal of knowledge or extreme interest. A child who is a candidate may be one who watches the Discovery Channel, reads everything he/she can find about dinosaurs, be able to carry on a discussion about volcanoes, etc.

Timelines

A parent wishing to submit his/her child for consideration for early admission to Kindergarten shall present to the principal of his/her local school the required information within the first thirty (30) calendar days of the school's instructional year. All testing must be administered after the April 16th that follows the child's fourth birthday. The principal will act on the request within three (3) weeks. If the child is admitted to Kindergarten, before the end of the first ninety (90) calendar days of the child being enrolled, the principal may rescind his/her approval based on substantial evidence documenting that the child is not adjusting satisfactorily to the school setting. Before a child may be exited from school, the parent must be invited to assist in the development of intervention strategies. If the strategies are not successful and the decision is made to remove the child from school, parents must be given at least ten (10) days' notice to arrange childcare if needed.

Local Flexibility

Although the State Board of Education has adopted these statewide standards defining requirements for early admission to Kindergarten, each local education agency may add additional information needed from a parent or make very specific requirements in each category for consideration.

Responsibility

- It is the responsibility of the parents/guardians to present information to the principal to support that the child has extraordinary academic ability and is appropriately mature to justify early admission.
- It is the responsibility of the principal to find that the child has extraordinary academic ability and has the maturity to justify admission to school.

Information for the Receiving School

A note should be added to the SIS in the student's entry record for students admitted under this provision. All documentation, including test scores, notes from principal observations, and checklists should be added to the student's file.

Although early admission to Kindergarten does not automatically place a child in the program for academically gifted students, the child obviously has very special learning needs. Once the child has been enrolled ninety (90) calendar days or at any time before ninety (90) calendar days once the school is satisfied the child has adjusted satisfactorily and will remain in school, the child shall be reviewed by the Gifted Identification Team. If the team recommends the child receive services, either a Differentiated Education Plan or an Individual Differentiated Education Plan shall be developed.

References

LEGISLATION, RULES, AND POLICIES

- [SBE Policy ID Number KNEC-001](#)
- [16 NCAC 6E.0105](#)

GUIDANCE

[Office of Early Learning \(OEL\) | NC DPI](#)

~~APPENDIX C (DELETED)~~

~~ADM CREDIT FOR PARTIAL OR COMPLETE CLOSING OF MILITARY, FEDERAL, OR PRIVATE SCHOOLS~~

~~ADM credit may be granted to a PSU for students who have not been in projected ADM figures due to partial or complete closings of schools as follows:~~

- ~~1. Requests for credit must include the following:
 - ~~a. The name of the closed school, grade span, and the date it closed;~~
 - ~~b. The specific grade levels discontinued in partially closed schools;~~
 - ~~c. A roster of the affected students, by name and grade level, who have actually enrolled in the PSU; and~~
 - ~~d. A signed certification by the local superintendent stating that the above enrollment has taken place.~~~~
- ~~1. Adjustments may also be made for groups of students entering a PSU's ADM for the first time resulting from military or economic factors considered to be beyond normal expansion of the PSU. Students in this category shall be certified to be enrolled by the superintendent, and shall be identified by name, grade level, and parent occupation.~~
- ~~2. The number of students transferring into the PSU shall be added as follows:
 - ~~a. If a request for change in ADM due to a school(s) closing is received by the Office of School Business prior to the issuance of the planning allotments (January of each year), the number of students shall be added to projected ADM and may affect the planning allotment depending on the relative sizes of projections and prior best one of the first two months ADM.~~
 - ~~b. If the request for change in ADM due to the transfer is received by the School Reporting Section after the issuance of the planning allotments and no later than June 15, the number of students shall be added to the projected ADM and may affect the initial allotment depending on the relative sizes of projected ADM.~~
 - ~~c. If the request for change in ADM due to the transfer is received after the issuance of the Initial Allotment, a PSU may make a written request for an allotment adjustment from the Office of School Business. Such requests must include documentation.~~
 - ~~d. Upon determination of the validity and accuracy of the above transfer(s), the School Reporting Section will certify and report the changes in ADM to the Statistical Research Section which will, in turn, recalculate projected ADM~~~~

figures for the affected PSU and forward the revised data to the Budget and Allotment Section for possible allotment adjustments.

Any ADM credit considered above will be granted within funds available.

APPENDIX C

PMR EXCEPTIONS FOR DATA REVIEW (POWERSCHOOL ONLY) EFFECTIVE THROUGH JUNE 30, 2025

THIS TABLE APPLIES ONLY TO POWERSCHOOL. INFINITE CAMPUS DOES NOT HAVE AN EQUIVALENT. THIS TYPE OF INFORMATION IS NOT POLICY-RELATED AND IN THE FUTURE WILL BE INCLUDED IN PROCESS GUIDANCE DOCUMENTS.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-PRECHECK-A	FATAL – This is a validation check that runs prior to the collection. If there are no pre-check exceptions found, then the data collection and subsequent data validation steps should be executed.	Students with multiple matching enrollment records	List students who have one or more identical enrollment records (matching school number, entry date, and exit date within the current school). No data will be collected until all duplicate enrollment records are resolved.	For each listed student, select Transfer Info and examine the current and historical enrollment records. Duplicate and overlapping entry and exit dates across records are not permitted. Edit the entry and/or exit dates of records that would cause this exception.
PMR-0	FATAL	PMR Calendar Not Configured	Ensure the PMR (Intervals) calendar has been properly configured, including for all tracks at track schools. No data will be collected until this step is taken.	Configure the PMR (Intervals) Calendar for this school under Start Page > School Setup > PMR Interval Setup.
PMR-1	INFO	R1 entries due to enrollment changes	List of students who have an Entry Code of R1 in the current year AND have a grade level or membership status change.	If the information is correct no further action is needed.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-2	INFO	Students listed on PMR and no longer enrolled	List of students initially enrolled as an E1 who have been withdrawn from PowerSchool. Note that NO SHOW students are always excluded from the PMR.	If the information is correct no further action is needed.
PMR-3	FATAL	Student double counted in membership	List of students in the current PMR month who have a greater number of days in membership than the total number of days in the month. This is only possible when a student has transferred from one school to another and achieves more membership days (as MST1 or MED1) than allowed in a PMR month in the current LEA.	Review the enrollment records for each student. Adjust the entry/exit date on the previous or current enrollment to ensure the total number of membership days for the month are not exceeded. Then, create another enrollment record to bridge the gap using an Admission Status of VST1 (or VED1 as appropriate).
PMR-4	INFO	Students with non-funded admission status	List of students whose Admission Status is VST1, VED1, VST2 or left blank.	If the information is correct no further action is needed.
PMR-5	FATAL	Students assigned to incorrect admission status for grade level	Students in grade levels less than 6 may not have an Extended Day admission status (MED1 or VED1).	Change the admission status for each student to MST1 (or VST1). This is done on the transfer info page, for any current year enrollment records.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-6	WARN	Students with Extended Day status assigned to Standard Day track	Students with an Extended Day status should only be assigned to an Extended Day track in a track school. This check is designed as a warning for students in grade levels 6 or greater.	Change the admission status for each student to MST1 (or VST1), or reassign the student to an Extended Day track. If an invalid track exists on the students Modify Info page, set the track to blank for a non-track school. This typically happens when a student transfers from a track school to a non-track school.
PMR-7	WARN	Student with Standard Day status assigned to Extended Day track	Only students with an extended day status (MED1 or VED1) may be assigned to an Extended Day track.	Change the admission status for each student to MED1 (or VED1), or reassign the student to a Standard Day track.
PMR-8	FATAL	Students not assigned to a valid Race/Ethnicity	All students must have a valid race/ethnicity value specified.	Edit the student record to declare a valid race/ethnicity value. If the student has a race/ethnicity value filled in, just hit submit at the bottom of the page.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-9	FATAL	Student missing admission status	All students must have an admission status to be counted for the PMR. The valid funding codes are MST1 and MED1. Admission status cannot be blank or null.	Enter the appropriate admission status code for each student listed, under their Transfer Info page. Be sure to enter this for all current year enrollment records.
PMR-10	FATAL	Students not assigned to a valid track	Ensure that all students are assigned to a valid track. This check is only performed in track schools.	For each listed student, edit the student record and set the value for track to a valid value on the Modify Information page.
PMR-11	FATAL	Students with multiple E1 entries in the same school year	A student may have only ONE entry code of E1 within the same school year.	For each student, edit current and previous enrollments on the Transfer Info page to set an appropriate entry code, usually R1 in this case. Be sure to only edit enrollment records in the current school year.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-12	FATAL	Students with multiple E2 entries in the same school year	A student may have only ONE entry code of E2 within the same school year.	For each student, edit current and previous enrollments on the Transfer Info page to set an appropriate entry code, usually R2 in this case. Be sure to only edit enrollment records in the current school year.
PMR-13	FATAL	Students with exit code W4 in grade level less than 10	Students may not have an exit code of W4 (Early Completer) for grade levels less than 10.	Enter the appropriate exit code for each student.
PMR-14	INFO	Students with Exit Code W4 in grade level 10 or higher	List students with an exit code of W4 (Early Completer) in grade levels 10 and above.	If the information is correct no further action is needed.
PMR-15	FATAL	Students with overlapping enrollment records	List students with enrollment records that have overlapping entry and exit dates. Ideally enrollment records are contiguous and not overlapping. Overlapping records have the potential to cause reporting and other errors in the system.	For each student, examine the enrollment records and edit the entry or exit dates as appropriate to eliminate overlapping dates.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-16	FATAL	Students with missing or invalid entry code	List students where their enrollment record is missing the entry code or contains an entry code that is not linked to a code recognized by DPI.	For each student, examine the enrollment records and enter a valid entry code.
PMR-17	FATAL	Enrolled students with no schedule	List students who are currently enrolled but are not scheduled for any classes.	For each student, schedule the student for one or more classes, or post an exit date and code if the student is no longer in this school.
PMR-18	FATAL	Initial R1/R5/R6 enrollment code invalid	Ensure that the R1, R5 and R6 codes are not the initial enrollment code for a student starting the school year or transferred to a new school after the start of the school year.	For each listed student, examine the enrollment records and update the initial entry code for the current school from R1, R5, or R6 to E1 or E2 if this is the first N. C. public school the student has attended in the current school year. If this is not the first public school in N. C. that the student has attended in the current school year, change the "re-entry" code to be R2 or R3. Refer to the SASA manual for guidelines of code use.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-19	FATAL	Student missing valid Gender	All students must have a valid gender for reporting requirements	Enter a valid gender for all students.
PMR-20	FATAL	Students with missing or invalid exit code	List students where their enrollment record is missing the exit code or contains an exit code that is not linked to a code recognized by DPI.	For each student, examine the enrollment records and enter a valid exit code.
PMR-21	FATAL	Students absent on first day of enrollment	A student cannot be absent on their day of enrollment. Students must be present 1/2 of the instructional day to be considered in membership. The only exception to this is a 1H absence.	Review the Daily Headcount Adjustment report. Any student that has an absence on their enrollment date must be update by either changing the enrollment date to the students first day of attendance or no-showing the student. Any student with a 1H absence on their enrollment date, can be left as is with no change, if the reported absence is correct.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-22	FATAL	Students with a VST2 status	Student with an Admission Status of VST2 are in a temporary status of enrollment. VST2 indicates that the student's previous school has not released them in the current school year. The status of VST2 must be corrected before the PMR is approved.	Confirm that the previous school of attendance has released the VST2 student. Update the enrollment date and the Admission Status as required before approving the PMR.
PMR-23	FATAL	Students with invalid or unofficial student numbers	Identify students who have a student number greater than 10 digits, or a number less than 30000. Each student must have a valid state- assigned number. Students may also be listed if their student number and state- assigned student number do not match.	Contact the Home Base helpdesk for assistance on the process to obtain valid state- assigned identifiers for these students and to ensure the State Student ID matches the Student Number.
PMR-24	FATAL	Students with enrollment dates prior to start of school	Identify students who have an entry date any time prior to the school start date. These students cannot be counted on the PMR unless their entry date is set to the first day of school or later. Students should be listed even if they have an admission status other than MST1 or MED1.	Review the enrollment records for each student in the list. Modify the entry date to reflect the first day of school, or the first day each student actually attended school. Also, ensure course enrollment dates match first day of school enrollment.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-25	WARN	Students assigned to a track	Ensure that all students are not assigned to a track given that this is not a track school.	For each listed student, edit the current student record and remove the value for track on the Modify Information page.
PMR-26	WARN	Initial R2/R3 enrollment code invalid	Ensure that the R2 and R3 codes are not used as initial entry codes for the first public school attended in N. C. in the current school year. R2 or R3 are used when a student transfers from another N. C. public school in the same school year. The original public school in the current year must have a E1 or E2 code.	For each listed student, examine the enrollment records and update the entry code from R2 or R3 to E1 or E2. For each listed student, examine the enrollment records and update the entry code from R2 or R3 to E1 or E2. If the R2 or R3 code is correct, check the original enrollment record for the year to verify it is not blank and is E1 or E2. Refer to the SASA manual for guidelines of code use.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-27	FATAL	Students with too few instructional minutes for PMR reporting	List all students where their daily instructional minutes is typically 50% or less of the total instructional minutes for a regular school day. These are generally students with only a few scheduled classes. As such they cannot be counted in ADM. These students should be excluded from the PMR by identifying them with an admission status of visitor (VST1 or VED1).	Review each student on the list. If the student does not have a full schedule and is repeatedly showing as absent on the PMR their admission status should be changed to VST1 or VED1.
PMR-28	FATAL	Students not counted due to bad entry and exit dates	Identify students who have an exit date prior to the entry date in the current school year. These students are not currently counted on the PMR because it is not clear whether these students should be counted or not. If so, the entry date must be prior to the exit date.	Review the enrollment records for each student in the list. Modify the described enrollment record to ensure the exit date is later than the entry date.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-29	WARN	Daily Instructional Minutes not configured	The value for Daily Instructional Minutes is not properly configured for the school. This value represents the total daily instructional minutes in a regular school day not including lunch periods or time between classes.	Configure the Daily Instructional Minutes from the PMR Interval Setup page located under Start Page > School Setup > PMR Instructional Minutes Setup. Enter the number of instructional minutes in a regular school day in the range 180 to 480 minutes.
PMR-30	WARN	Students with 10 consecutive unexcused absences (10 Day Rule)	List students who have 10 consecutive unexcused absences. If a student is in violation on the last day of the school year, the student must be withdrawn the day after the last day of attendance before the 9th month PMR is completed.	If a student is in violation on the last day of the school year, the student must be withdrawn using the W2 Code on the first day after his/her last day of attendance before the 9th month PMR is approved. If the violation occurs before the 9th month/last school day, the school has no actions to take. The student in violation will not be included in ADM for the days that are violation of the 10 Day Rule occurred

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-31	Fatal	Schools with Instructional Days Beyond June 30th	No school should have instructional days past June 30th.	Several tables within PowerSchool are affected by this error, please Contact Home Base Support Center to obtain instructions on how to update your school calendar to reflect proper end date and to receive instructions on how to properly update all other tables needing to be updated due to this error.
PMR-32	Fatal	Membership Last Day (MLD) for Reporting Month equals Zero.	Verify that the current year calendar is correct.	
PMR-33	WARN	Student Enrolled in Invalid Grade	Student's grade level must be within the grades offered at the school enrolled.	From Transfer Info check the enrollment and/or re-enrollment records and verify that the grade level is appropriate for the school enrolled.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-34	WARN	Kindergarten Student with Birthdate Prior to August 31st	Only kindergarten students who have reached their 5th birthday on or before August 31st of the current school year are permitted to attend the public schools of North Carolina unless they satisfy one of the exception criteria. Those exceptions are the student reaches their 4th birthday on or before April 16th with proper documentation presented to the Principal of the school or did not reach the age of 5 years old on or before August 31st of the school year but has been attending during the school year in another state in accordance with the laws or rules of the state before moving and becoming a resident of North Carolina.	If the student meets the criteria based on G.S. 115C-364 or 115C-364 (a3) no further action is needed.

Exception Code	Severity	Title	Business Rule Checked	Action (Next Steps)
PMR-35	WARN	Transfer Records Status Code	If the transfer student records process is not completed successfully, it can cause invalid information on the PMR. Additionally, if the student transfers to another PSU, the subsequent PSU will not be able to transfer the student records. List students who have a status code of 1 or 2. 1 = TSR process was not run (Default Value) 2 = TSR process failed.	Complete the transfer student records process for the student.

APPENDIX D

SASA REVISIONS

2023-2026 SASA Revision Changes

Format changes

- Reorganized to reflect use at the PSU level. The beginning chapters are arranged in order of the enrollment process, with newly-combined sections on the enrollment of military children; alphabetized all enrollment and admission status codes for ease of use.
- Added a References section to each chapter with links to legislation, policies, and guidance.
- Updated all links, internal references, and legal citations
- Deleted material that was repeated or contradictory
- Deleted large amounts of information that has an internal or limited audience; created appendices for lengthy sections of text to improve flow.

Content changes

- Preface: Created an introductory chapter with general information, clarification about the multiple SIS products currently in use, added links to other useful DPI manuals.
- Chapter 1: Added information about the admission of out-of-state and foreign exchange students to charter schools per [G.S. 115C-218.45\(h1\),\(h2\)](#).
- Chapter 3: Created a chapter on withdrawing students from school in response to PSU questions about withdrawals and the discipline process; clarified process for withdrawing students of compulsory attendance age.
- Chapter 4: Clarified process for coding attendance on individual student make-up days.
- Chapter 5: Combined previously-included compliance statements; added information about the addition of Pre-K ADM to the K-13 ADM for purposes of school principal salary calculation per [S.L. 2024-39, § 1.2.\(b\)](#).
- Chapter 6: Changed class size waiver request process timeline to provide schools a chance to correct overages while teachers are still available. Added link and process for class size affidavits. Added link to online waiver request form.
- Chapter 7: Added guidance about eligibility for use of a modified school calendar.
- Chapter 8: Added information about retention of digitized student records.
- Chapter 11: Added a chapter about use and assignment of Student User Identification numbers.

2022-2023 SASA Revision Changes

- Title Page
 - Updated Year
- Added Definitions Page

- Chapter 1 Those Entitled to Attend School
 - II Those Entitled to Attend School
 - G.1.h. Added interpretation of S.L.2021-9 Section 1.(a)
 - H. Removed - Duplicated in section G.
 - I. Removed – Duplicated in section G.
 - N. Added interpretation of S.L. 2022-71
 - O. Added interpretation of S.L. 2022-71
 - Paragraphs E, F, G, L, and M – updated text to be consistent with N.C.G.S.
 - III Private and Home School Students
 - Paragraph 2 modified to clarify coding of non-public school student
 - Home School updated to clarify obtaining proof of home school.
- Chapter 2 Rules/Regulations...Compulsory School Attendance and Student Accounting
 - II Assignment and Enrollment
 - Paragraph 1 – updated text to be consistent with N.C.G.S.
 - III Requirements for Entrance
 - D. Modified to clarify initial day of enrollment attendance requirements
 - E. Updated text to be consistent with N.C.G.S.
 - IV Attendance
 - C. Added Homebound/Hospital updates
 - D.2. Updated quarantine attendance code and definition
 - D.9. Added General Statute reference
 - I. Administrative Guidelines added interpretation of SL 2022-74, Section 7.7
 - Sections J.2, J.4, J.5, J.6, J.10, and J.11 – updated text to be consistent with N.C.G.S.
 - J. Removed the note as the link is no longer valid
 - Moved K. Ten Day Rule and J. Student Chronic Absenteeism Section V. Rules of Procedure in Law Enforcement
 - V Rules of Procedure in Law Enforcement
 - E. Penalty for Law Violation added violation for superintendent, principal, and teacher and added the PMR certification statement
 - F. Moved the Ten Day Rule from Section IV
 - G. Moved Student Chronic Absenteeism from Section IV
 - Removed Attendance Policies section and included under Section V.H.
 - X. Full Time Equivalency of Public School Students - added
- Chapter 5 School Calendar
 - I Opening and Closing Dates
 - Add full list of schools exempt from opening and closing dates. Removed continually low performing schools
 - A. Moved PSU definition to front of SASA manual
 - B. Removed 2021-2022 school year only
 - B. Added 2022-2023 school year only and interpretation of S.L. 2022-74
 - C. Removed Remote Instruction for Covid 19 Emergencies
 - D. Added interpretation of SL 2022-74
 - D. Added Remote Academies for the 2023-2024 school year
- Appendix C Attendance Codes
 - Updated Quarantine (1D) attendance code
 - Added new Hospital/Homebound (1S) attendance code

2021–2022 SASA Revision Changes

- Chapter 1 Those Entitled to Attend School
 - II Those Entitled to Attend School
 - G.1.1. Removed per S.L. 2021-9 Section 1(a)(g)
 - G.2. Interpretation of S.L. 2021-9 Section 1(a)(h) added
 - M. Interpretation of S.L. 2021-9 Section 1.(b) added
- Chapter 2 Rules/Regulations...Compulsory School Attendance and Student Accounting
 - III Requirements for Entrance
 - D. Modified to clarify present off-site on the initial date of enrollment and to differentiate between “scheduled or offered” remote instruction on initial date of enrollment
 - IV Attendance
 - D.2. Definition of an excused student absence for quarantine updated
 - D.6. Modified language to be consistent with G.S. 115C-379
 - J. G.S. 115C-105.47(b)(5) and (b)(6) repealed by Session Laws
 - VII Average Daily Membership
 - G. Modified to clarify when a student is in membership for the school year and when to drop no show students from the school’s enrollment
- Chapter 5 School Calendar
 - I Opening and Closing Dates
 - A.b. Definition for year-round school modified
 - D. Interpretation of G.S. 115C-84.2(f)(5)
 - Definition of Public School United added
 - B. 2020 – 2021 School Calendar Only removed
 - B. Remote Instruction 115C-84.3 added for 2021-2022 school year (SL2021-130)
 - C. Remote Instruction for COVID19 Emergencies added (SL2021-130)
 - D. 2021-22 Planned virtual Instruction added (S654)
 - II School Closings Due to Inclement Weather and Other Emergencies
 - A. Added language to be consistent with SL2021-130
 - B. Added language to be consistent with SL2021-130

2020–2021 SASA Revision Changes

- Chapter 1 Those Entitled to Attend School
 - I Tuition and Age
 - G.S. 115C-140.1 repealed by Session Laws
 - Interpretation of G.S. 115C-111.3(a) added
 - II Those Entitled to Attend School
 - 2. Changed from G.S. 115C-364 to G.S. 115C-364(a)(2) to reflect the correct statute reference
 - 3. Added interpretation of G.S. 115C-364(a)(3)
 - H. G.S. 115C-383 repealed by Session Laws
- Chapter 2 Rules/Regulations...Compulsory School Attendance and Student Accounting
 - III Requirements for Entrance

- D. Modified to add the definition of on-site and the requirements to determine initial enrollment for the purpose of remote learning
 - IV Attendance
 - A. – B. Modified to differentiate between on-site and off-site instruction. remote instruction
 - G. Modified to provide an updated list of teacher-in-treatment sites
 - I. Added references to NCSBE Policy DROP-001 I.B. – D. and NCSBE Policy DROP-001 II.B.-C.
 - J. 7. Removed. G.S. 115C-391 repealed by Session Laws
 - VII Average Daily Membership
 - H. Modified to include Pre-K school assignments and the child find process
- Chapter 5 School Calendar
 - I Opening and Closing Dates
 - A. Definitions added for modified calendar and year-round school
 - B. Interpretation of 2020 – 2021 School Calendar law added
 - C. G.S. 115C-84.2(a1) reference added for state reporting collection
 - D. G.S. 115C-84.2(a2) reference added for state reporting collection
- Chapter 6 Student Accounting Codes
 - III Attendance Codes
 - Modified to include present on-site and present off-site attendance codes
- Appendix A Internet Webpage Links
 - Modified to include updates to links for new webpage
- Appendix C Attendance Codes
 - Modified to include new attendance codes for present on-site, present off-site, and PK use only
- Verified all document and webpage links throughout the manual and updated where needed
- Removed link to SASA Manual from cover page
- Updated contact for Inquiries or Complaints

2019-2020 SASA Revision Changes

- Chapter 4 Class Size
 - I Administration of Class Size
 - Paragraph A: Revised column heading for individual class maximum
 - Paragraph B: Revised part of first sentence to ‘If individual class size exceeds the individual class maximum’.

2018-2019 SASA Revision Changes

- Chapter 1 Those Entitled to Attend School
 - II Those Entitled to Attend School
 - Paragraph N added
- Chapter 2 Rules/Regulations of SBE Governing Compulsory School Att. and School Acct.
 - IV Attendance
 - Paragraph H: Added No Health Assessment Attendance Code

- Chapter 4 Class Size
 - I Administration of Class Size
 - Revised individual class size waiver for SL 2018-2
 - III Waiver Due to Excess Class Size
 - Added school wide K-3 class size waiver for disaster areas due to Hurricane Florence
 - V Biannual Reports
 - Added reports due at end of October and February
- Chapter 5 School Calendar
 - Added flexibility in the school calendar law SL 2018-135 SB2
- Chapter 6 Student Accounting Codes
 - III Attendance Codes
 - Added Code 3A In-School Suspension
 - Added Early Check Out paragraph
 - Renamed PowerSchool Authorized Absences to School Sponsored Activity & revised
- Chapter 7 Maintenance and Transfer of School Records
 - I Guidelines Records Preservation 01-04-16
 - Page 59 updated links in Paragraphs 2 and 4
- Appendix A Internet Webpage Links
 - Updated link for Record Retention and Disposition

2017-2018 SASA Revision Changes

- Cover Page
 - Added link to SASA Manual
- Chapter 2 Rules/Regulations of SBE Governing Compulsory School Att. and Student Acct
 - IV Attendance
 - Paragraph I renamed Definition of Student at Risk and revised
 - Paragraph L: Added student chronic absenteeism
- Chapter 4 Class Size
 - I Administration of Class Size
 - Paragraphs A – E revised
 - Paragraph F added
 - II Class Size Compliance renamed
 - Paragraphs A – B revised
 - III Waiver Due to Excess Class Size
 - Paragraphs A – F revised
 - IV Penalty for Non-Compliance added
 - V Biannual Reports added
- Updated contact for Inquiries or Complaints

2016-2017 SASA Revision Changes

- Chapter 6 Student Accounting Codes
 - I. Enrollment Codes: note added for enrollment code of N1 for program schools
- Appendix B Exceptions for Data Review
 - Added PMR 32 exception