



SCHOOL YEAR 2016/17

This form is to be completed for those schools offering Distributed Learning (DL) wishing to qualify for Group 1 classification and must be completed and signed by an auditor. In addition, the Auditor’s Report or Review Engagement Report for the school(s) must be provided to the Ministry of Education. Please read the following page before commencing.

We, being qualified under Section 42 of the *Society Act**, have examined the records of the school listed below. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests and other procedures as we considered necessary in the circumstances (an audit or review engagement may be used to obtain the information on this form).

| | | | |
|----------------|-----------------------------------------------|-------------------------------------------|-------|
| AUTHORITY NO.: | MINISTRY SCHOOL CODE (DISTRICT & SCHOOL NO.): | SCHOOL NAME (<i>NOT</i> AUTHORITY NAME): | CITY: |
|----------------|-----------------------------------------------|-------------------------------------------|-------|

In our opinion, and in accordance with the *Independent School Act*:

- A. Total operating costs of the school for the **2016/17 school year**: A. _____
- B. Total operating costs expended for special education students for the **2016/17 school year** who meet the criteria in 2.B (a) or (b) of the Per FTE Student Cost Order*. (School’s that received Special Education funding in 2016/17 must claim costs associated with Special Education programs offered): B. _____ -
- C. Total operating costs for the **2016/17 school year** for per-student operating cost calculation purposes, calculated in accordance with the Per FTE Student Cost Order*. [“A” - “B”]: C. _____ =
- D. Total number of verified Full-Time Equivalent (FTE) students enrolled in the DL school as reported on the DL 1701 Data Collection reports for **2016/17 school year** (see Funding Statement 46841): D. _____
- E. Number of registered home schoolers in the DL school (1/16 FTE) should be included for each home-schooled student as reported on the Funding Statement (46841) for the **2016/17 school year** starting September 2016. E. _____ +
- F. Total number of FTEs [“D” + “E”]: F. _____ =
- G. Total Per FTE student cost is [“C” divided by “F”]: G. _____

ACCOUNTANT INFORMATION

| | |
|------------------------------------------------------------------|-------|
| NAME OF FIRM | |
| ADDRESS | CITY |
| EMAIL ADDRESS | PHONE |
| <input type="checkbox"/> CHARTERED PROFESSIONAL ACCOUNTANT (CPA) | DATE |

The completion of the Statement of Per Student Operating Costs (SOPSOC) is required under section 2(1) of the Independent School Regulation and must be received in this office **NO LATER THAN OCTOBER 15, 2017.**

PLEASE EMAIL THE COMPLETED FORM TO: FAA.IS@gov.bc.ca

Subject Line of Email Should Contain the School Name and School Code
Example - Subject: Name of Independent School – 065-12345

Section 42 of the *Society Act*:

http://www.bclaws.ca/civix/document/id/complete/statreg/96433_01#section42

Professional qualifications

- 42 The auditor of a reporting society must be a person who is
- a member of, or a partnership whose partners are members of, a provincial or territorial institute or order of chartered accountants, or a provincial or territorial organization of chartered professional accountants, within Canada, or
 - certified by the Auditor Certification Board under the *Business Corporations Act*.

Operating Costs as determined by the Minister in the “Per FTE Student Cost Order”:

<http://www2.gov.bc.ca/gov/content/education-training/administration/legislation-policy/manual-of-school-law/independent-school-act-ministerial-orders>

- 1 In this Order,
"operating costs" means an authority's "operating expenses", as defined in the *Independent School Act*, for operating an independent school but does not include principal repayments and interest payments on capital debt incurred by the authority, the cost of leasing facilities and the costs incurred for the payment of property taxes with respect to that school.

Per FTE student cost for previous school year for independent schools

- 2 For the purposes of section 3 (1) (a) of the Schedule to the *Independent School Act*, the per FTE student cost for an independent school for a previous school year, shall be calculated as follows:

$$\frac{A - B}{C} = \text{per FTE student cost for an independent school}$$

where, in relation to the independent school,

"A" is the operating costs expended by the independent school for the previous school year;

"B" is the portion of the operating costs expended by the independent school in the previous school year, for students with special needs enrolled with the independent school who

(a) were students eligible for supplementary special needs funding, or

(b) in the case of students not receiving instruction through distributed learning, required and were provided with instruction and management in settings with a student to teacher ratio of five to one or less for the majority of the school day;

"C" is the number of full time equivalent students enrolled at the independent school between July 1 and May 15 of the previous school year.

(NOTE: Only costs relating to students enrolled in the schools K-12 Distributed Learning Program should be included in this calculation)