



SCHOOL YEAR 2015/16

This form is to be completed only for those schools 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).
Table with 4 columns: AUTHORITY NO., MINISTRY SCHOOL CODE (DISTRICT & SCHOOL NO.), SCHOOL NAME (NOT AUTHORITY NAME), CITY:

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

- A. Total operating costs of the school for the 2015/16 school year: A. _____
B. Total operating costs expended for special education students for the 2015/16 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 2015-2016 must claim costs associated with Special Education programs offered): B. _____ -
C. Total operating costs for the 2015/16 school year for per-student operating cost calculation purposes, calculated in accordance with the Per FTE Student Cost Order*. ["A" - "B"]: C. _____ =
D. Number of Full-Time Equivalent (FTE) students enrolled in the 2015/16 school year as reported in Section II of the 2015-2016 ES Audit Form: D. _____ +
E. Number of registered home schoolers (1/16 FTE) may be included for each home-schooled student as reported on the January Funding Statement (Report 4584) for the 2015/16 school year: E. _____ =
F. Total number of FTEs ["D" + "E"]: F. _____ =
G. Total Per FTE student cost is ["C" divided by "F"]: G. _____

ACCOUNTANT INFORMATION

Table with 2 columns: ACCOUNTANT INFORMATION, DATE. Rows include NAME OF FIRM, ADDRESS, CITY, EMAIL ADDRESS, PHONE, and a checkbox for CHARTERED PROFESSIONAL ACCOUNTANT (CPA).

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, 2016.

PLEASE EMAIL THE COMPLETED FORM TO: Wanda.Stephenson@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) a member of, or a partnership whose partners are members of, a provincial or territorial institute or ordre of chartered accountants, or a provincial or territorial organization of chartered professional accountants, within Canada, or
- (b) 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.

Independent School Regulation:

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

Reports

2 (1) Subject to subsection (3), in order to qualify for a grant under the Act in respect of an independent school, an authority holding a group 1 or 2 certificate for the independent school must file the following with the inspector:

(a) by October 15 of the school year for which a grant is claimed, a report, in the form specified by the inspector, stating

- (i) the number of eligible students enrolled in and in attendance at the school as of September 30 of that school year in an educational program that is not delivered through distributed learning,...

2 (2) An authority holding a certificate for group 1 classification for an independent school shall file with the inspector, on or before October 15 in a school year, an audited report in a form specified by the inspector stating the independent school's per FTE student costs as referred to in section 3 of the Schedule to the Act in order to qualify for a grant under the Act in respect of that independent school.