



Ministry of Education
Office of the Inspector of
Independent Schools

STATEMENT OF PER STUDENT OPERATING COSTS ("SOPSOC")

INDEPENDENT SCHOOLS OFFERING DISTRIBUTED LEARNING (DL)

THIS COMPLETED AND SIGNED FORM IS DUE ON OR BEFORE
OCTOBER 15, 2011

SCHOOL YEAR 2010-2011

This form is to be completed only for those schools offering Distributed Learning (DL) and must be completed and signed by an auditor, as defined below. Please read all instructions on reverse carefully before starting.

We, being qualified under section 205 of the *Business Corporations 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.

MINISTRY SCHOOL CODE (DISTRICT & SCHOOL NO.)	NAME OF SCHOOL	CITY
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In our opinion and in accordance with the Independent School Distributed Learning Agreement between the Ministry of Education and the above named school verify that:

- a. Total operating costs of the school for the **2010-2011 school year**: a. _____
- b. Total operating costs expended for special education students for the **2010-2011 school year** who meet the criteria specified in 2.B (a) or (b) on the following page: b. _____
- c. Total operating costs, for per-student operating cost calculation purposes, for the **2010-2011 school year**, as calculated in accordance with the definitions (printed on the reverse side of this form) determined by the Minister. ["A" - "B"]: c. _____
- d. Total number of verified FTE (full-time equivalent) students enrolled in the DL school as reported on the **DL 1701 Data Collection reports, for 2010-2011 school year**: 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 Funding Statement for the School Year starting September 2010 (Report 46841 e-mailed to the school authority) for the 2010-2011 school year: e. _____
- f. Total number of FTE's ["d" + "e"]: f. _____
- g. Total Per FTE student cost is ["c" divided by "f"]: g. _____

Accountant Information

NAME OF FIRM	<input type="checkbox"/> CHARTERED ACCOUNTANT	TELEPHONE
ADDRESS	OR <input type="checkbox"/> CERTIFIED GENERAL ACCOUNTANT	CITY
SIGNATURE		DATE SIGNED

MINISTRY OF EDUCATION, OFFICE OF THE INSPECTOR OF INDEPENDENT SCHOOLS
PO BOX 9153 STN PROV GOVT, VICTORIA BC V8W 9H1

PLEASE FAX SIGNED AND COMPLETED SOPSOC FORM TO (250) 953-4908 by October 15, 2011

ATTENTION: Beth Popel
(originals do not have to be mailed)

References:

1. Section 205 of the *Business Corporations Act*:

Persons authorized to act as auditors:

205 A person is authorized to act as an auditor of a company if

- (a) the person is a member, or is a partnership whose partners are members, of
 - (i) a Provincial or Territorial Institute/Order of Chartered Accountants within Canada, or
 - (ii) The Certified General Accountants Association of British Columbia
- (b) the person is certified, under section 222, by the Auditor Certification Board

2. Operating costs as determined by the Minister in the “Per FTE Student Cost Order”:

“operating costs”, means an authority’s “operating expenses”, as defined in the Per FTE Student Cost Order, for operating an independent school, but does not include principal repayments and interest payments on capital debt incurred by the authority, or the cost of leasing facilities and the costs incurred for the payment of property taxes with respect to that school.

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:

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

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 school's K - 12 DL Program should be included in this calculation.