ATLANTIC PROVINCES SPECIAL EDUCATION AUTHORITY
FINANCIAL STATEMENTS
MARCH 31, 2014

CONTENTS

Deloitte.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Atlantic Provinces Special Education Authority

Report on the Financial Statements

We have audited the accompanying financial statements of Atlantic Provinces Special Education Authority, which comprise the statement of financial position as at March 31, 2014, and the statements of operations and accumulated surplus, remeasurement gains and losses, changes in net financial assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

The liability for compensated sick leave has not been recorded as a liability as at March 31, 2014 or March 31, 2013 or in the statement of operations for the years ended March 31, 2014 and March 31, 2013, as the information required to calculate this liability was not available at the date of our report. Consequently, we were unable to determine the amount of the compensated sick leave liability and related expense that should have been recorded.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Atlantic Provinces Special Education Authority as at March 31, 2014, and the results of its operations, changes in net financial assets, remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Deloitte LLP

Chartered Accountants
September 24, 2014
Halifax, Canada

Management's Report

Management's Responsibility for the Financial Statements

These financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board meets throughout the year and reviews external audited financial statements yearly.

The external auditors, Deloitte LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Atlantic Provinces Special Education Authority and meet when required.

On behalf of Atlantic Provinces Special Education Authority:

Heather Conrad

Atlantic Provinces Special Education Authority
Statement of Financial Position as at March 31, 2014

	March 31, 2014	March 31, 2013
Financial Assets		
Cash	$ 7,664,859	$ 6,795,251
Short-term investments	242,873	240,456
Accounts receivable	219,834	207,646
Accounts receivable from provinces	238,308	1,989,208
Receivables for early retirement incentive plan (Note 4)	1,275,700	1,335,300
Receivables for post-retirement benefits (Note 6)	3,391,700	3,341,500
Portfolio investments – BVI	6,814,801	5,994,604
Portfolio investments – DHH	4,015,820	3,599,787
	23,863,895	23,503,752
Liabilities		
Accounts payable	1,056,956	1,270,973
Deferred revenue	9,178	27,500
Due to provinces (Schedule 1, Note 2b)	6,513,439	6,919,536
Public Service early retirement incentive plan (Note 4)	1,275,700	1,335,300
Post-retirement benefits (Note 6)	3,391,700	3,341,500
Operating advances (Note 5)	830,000	830,000
	13,076,973	13,724,809
Net financial assets	10,786,922	9,778,943
Non-financial assets		
Tangible capital assets, net (Note 7)	5,364,607	5,405,090
Accumulated surplus (Note 10)	16,151,529	15,184,033
Accumulated surplus is comprised of:		
Accumulated operating surplus	12,961,450	12,698,967
Accumulated remeasurement gains	3,190,079	2,485,066
	$ 16,151,529	$ 15,184,033

APPROVED ON BEHALF OF THE BOARD

S. McKenzie

Member

Member

Atlantic Provinces Special Education Authority
Statement of Operations and Accumulated Surplus for the Year Ended March 31, 2014

REVENUES	2014 Budget	2014 Actual	2013 Actual
Government grants	$ 17,182,180	$ 15,853,891	$ 15,599,347
Other income			
Shared by four provinces	25,000	67,533	42,744
Shared by three provinces	255,000	290,737	271,127
Centre-based programs	322,000	416,007	435,935
Annuities, bequests and donations	-	373,611	89,950
Investment income	-	415,975	363,573
Other	-	4,146	2,464
	602,000	1,568,009	1,205,793
	17,784,180	17,421,900	16,805,140
EXPENDITURES			
Administration and consultation (shared by four provinces)			
Administration	628,307	615,862	654,612
Programs – blind/visually impaired	239,749	175,283	172,361
Resource and assessment	155,710	80,102	135,255
Resource services	1,556,773	1,451,605	1,365,891
Autism in education	132,500	148,325	120,189
	2,713,039	2,471,177	2,448,308
Administration and consultation (shared by three provinces)			
Programs – deaf/hard of hearing	265,833	184,159	188,905
Audiology	501,883	509,810	503,901
	767,716	693,969	692,806
Assessment services	762,735	690,622	686,072
Centre-based programs			
Education	849,889	796,409	775,552
Residence	700,100	581,435	611,431
Medical	83,741	76,831	75,830
Building maintenance	812,722	918,823	805,394
Food services	192,000	189,466	198,606
	2,638,452	2,562,964	2,466,813
Provincial programs			
New Brunswick – deaf/hard of hearing	2,976,335	2,670,130	2,618,966
New Brunswick – blind/visually impaired	1,223,450	1,115,364	1,084,314
	4,199,785	3,785,494	3,703,280
Nova Scotia – deaf/hard of hearing	3,808,357	3,514,005	3,469,997
Nova Scotia – blind/visually Impaired	2,446,718	2,386,702	2,410,505
	6,255,075	5,900,707	5,880,502
Newfoundland and Labrador – blind/visually impaired	81,040	71,197	77,884
Prince Edward Island – deaf/hard of hearing	-	-	9,164
Prince Edward Island – blind/visually impaired	518,795	481,740	426,273
	518,795	481,740	435,437
Total program expenses	17,936,637	16,657,870	16,391,102
Early retirement incentive plan (Note 4)	47,543	46,654	44,005
Amortization of tangible capital assets	254,000	269,632	249,605
Trust fund expenditures – blind/visually impaired (Note 9)	-	115,318	123,623
Trust fund expenditures – deaf/hard of hearing (Note 9)	-	69,943	63,556
		185,261	187,179
Total expenses	18,238,180	17,159,417	16,871,891
(Deficiency) excess of revenue over expenses	$ (454,000)	$ 262,483	$ (66,751)
Accumulated operating surplus, beginning of year	14,958,419	12,698,967	12,765,718
Accumulated operating surplus, end of year	$ 14,504,419	$ 12,961,450	$ 12,698,967

Atlantic Provinces Special Education Authority
Statement of Remeasurement Gains and Losses
For the Year Ended March 31, 2014

	March 31, 2014	March 31, 2013
Accumulated remeasurement gains, beginning of year	$2,485,066	$2,103,649
Remeasurement gains (losses) on portfolio investments quoted in an active market	792,577	375,562
Less: realized gains (losses) on portfolio investments quoted in an active market	87,564	(5,855)
Net remeasurement gains for the year	705,013	381,417
Accumulated remeasurement gains, end of year	$3,190,079	$2,485,066

Atlantic Provinces Special Education Authority
Statement of Changes in Net Financial Assets
For the Year Ended March 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Annual (deficit) surplus	$(454,000)	$ 262,483	$ (66,751)
Acquisition of tangible capital assets	-	(229,149)	-
Amortization of tangible capital assets	254,000	269,632	249,605
Operating expenditures paid from trust funds	200,000	-	-
	-	302,966	182,854
Net remeasurement gains	-	705,013	381,417
Increase in net financial assets	-	1,007,979	564,271
Net financial assets, beginning of year	9,778,943	9,778,943	9,214,672
Net financial assets, end of year	$ 9,778,943	$10,786,922	$ 9,778,943

Atlantic Provinces Special Education Authority
Statement of Cash Flows
For the Year Ended March 31, 2014

	March 31, 2014	March 31, 2013
Cash flows from operating activities		
Deficiency (excess) of revenue over expenditures	$ 262,483	$ (66,751)
Donated investments	(312,198)	-
Amortization of tangible capital assets	269,632	249,605
	219,917	182,854
Add (deduct) changes in non-cash working capital		
Changes in accounts receivable	(12,188)	26,387
Changes in accounts receivable from provinces	1,750,900	2,003,298
Changes in accounts payable	(214,017)	472,570
Changes in due to provinces	(406,097)	1,508,446
Changes in deferred revenue	(18,322)	27,500
	1,100,276	4,038,201
Net cash used in operating activities	1,320,193	4,221,055
Cash flows from capital activities		
Purchase of capital assets	(229,149)	-
Cash flows from investing activities		
Proceeds of sale of investments	1,366,663	870,569
Purchase of investments	(1,588,099)	(837,088)
Net cash used in investing activities	(221,436)	33,481
Increase in cash	869,608	4,254,536
Cash, beginning of year	6,795,251	2,540,715
Cash, end of year	$ 7,664,859	$ 6,795,251

1. Authority

The Atlantic Provinces Special Education Authority (APSEA) is an inter-provincial cooperative agency established in 1975 by joint agreement among the Ministers of Education of the Atlantic Provinces. The agreement provides for the creation of the APSEA and authorizes it to provide educational services, programs and opportunities for children and youth who are deaf, hard of hearing, blind, or visually impaired and who are residents in Atlantic Canada.

2. Accounting Policies

Basis of Accounting

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) established by the Canadian Public Sector Accounting Board (PSAB).

Operating Account and Trust Fund Accounts

These statements include the operating accounts for APSEA's program delivery and administrative activity and trust accounts, which are internally restricted. There are two trust accounts, the trust fund for students who are blind or visually impaired (BVI) and the trust fund for students who are deaf or hard of hearing (DHH).

Cost Sharing

Pursuant to the agreement and amendments thereto, program expenditures are shared on the following basis:

Certain administration and consultation expenditures are allocated to the provinces in the ratio of their general population to the total population, based on the 2006 quinquennial census figures released by Statistics Canada.

Administration and consultation expenditures shared by the four provinces are allocated as follows:

Nova Scotia	40.1%
New Brunswick	32.0%
Newfoundland and Labrador	21.7%
Prince Edward Island	6.2%
	100.0%

2. Accounting Policies (continued)

Other administration and consultation costs for the program for students who are deaf or hard of hearing are shared by three provinces and allocated as follows:

Nova Scotia	51.3%
New Brunswick	40.8%
Prince Edward Island	7.9%
	100.0%

Certain centre-based expenditures are allocated on the basis of respective student enrolments for the three preceding calendar years as follows:

Nova Scotia	65.1%
New Brunswick	23.2%
Newfoundland and Labrador	4.1%
Prince Edward Island	7.6%
	100.0%

Portions of the assessment services expenditures are allocated to the provinces using the administration and consultation formula (4 provinces), the administration formula (3 provinces) and the centre-based formula with the following results:

Nova Scotia	55.1%
New Brunswick	29.6%
Newfoundland and Labrador	8.0%
Prince Edward Island	7.3%
	100.0%

Provincial program expenditures are charged directly to the province in which the program is conducted.

Revenue Recognition

Government contributions are recognized as revenue in the period the transfer is authorized, and all eligibility criteria have been met, except when and to the extent the transfer includes stipulations which have not yet been met. Government contributions with stipulations are initially deferred and recognized as revenue as the related stipulations are met.

Investment revenue includes dividends, and capital gains and losses as well as interest on cash balances and fixed income securities. Dividend income is recognized as revenue at the record date and interest income is recognized on an accrual basis. Gains or losses on disposal of investments are recorded as realized.

2. Accounting Policies (continued)

Annuities, bequests and donations are recognized as income in the period received except when and to the extent the annuities, bequests and donations includes stipulations which have not yet been met. Annuities, bequests and donations with stipulations are initially deferred and recognized as revenue as the related stipulations are met.

Other revenues, including rent, parking, audiology and revenue generated from provision of short-term programs and assessments, are recognized as revenue in the period the service is provided.

Financial Instruments

Cash - Cash includes petty cash and amounts on deposit with financial institutions and is measured at fair market value.

Short-term investments – Short-term investments include mutual funds and guaranteed investment certificates with a maturity less than one year. They are measured at fair value.

Accounts receivable and accounts receivable from provinces - Accounts receivable and accounts receivable from Provinces are measured at amortized cost using the effective interest rate method. A valuation allowance is used to reduce the recorded value to the lower of its cost or net recoverable value. Gains and losses are recognized in the statement of operations in the period the receivable is derecognized or impaired.

Portfolio investments - Portfolio investments include investments which are publicly traded and quoted in an active market. They are measured at fair value whereby unrealized gains and losses are reported in the statement of remeasurement gains and losses until they are derecognized or impaired, at which time the cumulative gain or loss is transferred to the statement of operations.

Accounts payable and due to provinces - Accounts payable and amounts due to provinces are measured at amortized cost using the effective interest method with gains and losses recognized in the statement of operations in the period the liability is derecognized. The amounts due to provinces are non-interest bearing and have no set date of repayment.

Operating advances – Operating advances are measured at amortized cost using the effective interest method with gains and losses recognized in the statement of operations in the period the liability is derecognized. Operating advances are non-interest bearing and have no set date of repayment.

Fair value - Fair value is the estimated amount for which a financial instrument could be exchanged between willing parties, based on the current market for instruments with the same risk, principal and remaining maturity. Certain fair value estimates are significantly affected by the assumptions for the amount and timing of estimated cash flows and discount rates, all of which reflect varying degrees of risk. As a result, the fair values may not necessarily be indicative of the amounts that would be realized if these instruments were actually settled. The methods and assumptions used to estimate the fair value of financial instruments are described in the following paragraphs.

2. Accounting Policies (continued)

The fair values of investments in securities which are publicly held and quoted in an active market are based on quoted closing prices.

Due to the short period to maturity, the fair value of cash, receivables, and payables approximate their carrying values as presented in the statement of financial position.

Use of Estimates

The preparation of financial statements in conformity with Canadian PSAS requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Actual results could differ from those reported. The most significant estimates used in these financial statements include accrued liabilities, useful lives of capital assets and post-employment benefits.

Tangible Capital Assets

Tangible capital assets are recorded at cost and amortized at the following annual rates:

Buildings	40 years straight line
Parking lot	10% straight line
Equipment	10% straight line

Tangible capital assets are written down when conditions indicate that they no longer contribute to APSEA's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The write downs are accounted for as expenses in the statement of operations and are not reversed.

APSEA expenses individual asset purchases below a $10,000 threshold.

Early Retirement Incentive Plan

APSEA participated in the early retirement incentive plan (ERIP), offered by the Province of Nova Scotia, from November 1993 to March 1998. The programs offered additional years of pensionable service for those who qualified and elected to retire. The portion of pension payable attributable to this additional service is receivable from the Province and is not paid from the Public Service Superannuation Fund. The accrued benefit obligation is determined by an actuarial assessment, using a discount rate consistent with the rate used to determine the unfunded liability for the Province of Nova Scotia.

2. Accounting Policies (continued)

Pension Plan

The employees of APSEA are entitled to receive pension benefits pursuant to the Nova Scotia Public Service Superannuation Act, the Nova Scotia Teachers' Pension Plan Act or the New Brunswick Teachers' Pension Act. These are multi-employer joint trustee, defined benefit plans. The joint trustee board of the plan determines the required plan contributions annually. The contributions to the plan by APSEA are recorded as an expense for the year.

3. Exposure to Risks Arising from Financial Instruments

Short and long-term instruments held in trust by APSEA are exposed to market risk, which consists of both interest rate and price risks.

APSEA has minimal exposure to interest rate risk. Substantially all of APSEA's investments subjected to interest are held in fixed rate securities.

The remainder of APSEA's financial assets and liabilities are not subject to significant credit, liquidity or market risks.

4. Early Retirement Incentive Plan (ERIP)

In November 1993, the Province of Nova Scotia announced its intention to implement an ERIP. As an outside agency, APSEA was invited to participate, providing it agreed to pay the province all costs of the plan not covered by the Public Service Superannuation Fund. The Board approved APSEA's participation in the plan. The plan ceased on March 31, 1998.

The liability of $1,275,700 was based on a March 31, 2014 actuarial calculation (2013 - $1,335,300). Of the $1,275,700 receivable from Provinces, $727,358 relates to the Province of Nova Scotia (2013 – $767,435), and the remaining $548,342 relates to the other Atlantic Provinces (2013 - $567,865). These amounts will be collected in the year in which the related payments to the plan are made.

The significant actuarial assumptions adopted in measuring the obligation are as follows:

	2014	**2013**
Discount rate	4.3%	4.75%
Inflation	2.25%	2.5%
Future mortality rate	CPM14_Publ Table [1]	1994[2]

[1] with generational projection using improvement scale CPM-B
[2] uninsured pensioners mortality table, projected to 2020

The accrued liability is a result of the above noted assumptions is:

ERIP liability, beginning of year	$1,335,300
Fiscal 2014 expense	49,400
Fiscal 2014 payments by APSEA	(109,000)
Accrued liability, end of year	1,275,700
Less: unamortized actuarial experience loss	112,500
Accrued obligation, end of year	$1,388,200

5. Operating Advances

This amount represents operating advances from the Provinces of Nova Scotia and New Brunswick. The amounts are non-interest bearing and have no set terms of repayment. The amounts owed to the provinces are as follows:

	2014	2013
Province of Nova Scotia	$480,000	$480,000
Province of New Brunswick	350,000	350,000
	$830,000	$830,000

6. Post-Retirement Benefits

Pension benefits - Employees of APSEA are entitled to receive pension benefits pursuant to the provisions of the Nova Scotia Public Service Superannuation Act, the Nova Scotia Teachers' Pension Act or the New Brunswick Teachers' Pension Act. The plans are funded by equal employee and employer contributions. The employer's contributions are included in APSEA's expenditures. APSEA is not responsible for any unfunded liability except for amounts disclosed in Note 4.

Retirement allowance and post-employment health benefits - APSEA has provided for post-employment benefits other than pensions consisting of retirement allowances, and post-employment health benefits using the projected benefit method prorated on services.

The significant actuarial assumptions adopted in measuring these accrued benefit obligations are as follows:

	2014	2013
Discount rate	4.3%	4.75%
Inflation	2.25%	2.5%
Mortality (post-retirement only)	CPM14_Publ Table [1]	1994[2]
Extended health care cost increases	6.45% [3]	6.45% [3]
Retirement age assumption	58 years	58 years
Salary increase	2.5%	2.5%

[1] with generational projection using improvement scale CPM-B
[2] uninsured pensioners mortality table, projected to 2020
[3] decreasing annually by 0.15% to a rate of 4.5%

The accrued benefit liability as a result of the above noted plans and actuarial assumptions is as follows:

	Teacher Service Award	Non-Teacher Service Award	Non-Teacher Post-Retirement Health	2014	2013
Retirement benefit liability, beginning of year	$1,096,300	$625,500	$1,619,700	$3,341,500	$3,208,900
Fiscal 2014 retirement benefit expenses	115,200	77,200	120,800	313,200	310,500
Fiscal 2014 benefit payments by APSEA	(207,300)	(15,200)	(40,500)	(263,000)	(177,900)
Accrued benefit liability, end of year	1,004,200	687,500	1,700,000	3,391,700	3,341,500
Less: Unamortized actuarial experience (gain)/loss	39,800	25,200	(94,200)	(29,200)	(251,500)
Accrued benefit obligations, end of year	$1,044,000	$712,700	$1,605,800	$3,362,500	$3,090,000

The liability of $3,391,700 (2013 - $3,341,500) is fully funded by the provinces, thus an offsetting accounts receivable is recorded. Based on current cost sharing formulas, the receivable is divided among the provinces as follows:

	2014	2013
Nova Scotia	$2,008,374	$1,974,179
New Brunswick	961,763	984,651
Newfoundland and Labrador	242,811	223,211
Prince Edward Island	178,752	159,459
	$3,391,700	$3,341,500

7. Tangible Capital Assets

March 31, 2014

	Land	Buildings	Parking Lot	Equipment	2014 Total
Cost					
Opening Balance	$ 2,324,930	$ 9,626,456	$ 105,094	$ 17,904	$ 12,074,384
Additions	-	103,500	-	125,649	229,149
Closing Balance	2,324,930	9,729,956	105,094	143,553	12,303,533
Accumulated amortization					
Opening balance	-	6,549,881	105,094	14,319	6,669,294
Amortization	-	261,560	-	8,072	269,632
Closing balance	-	6,811,441	105,094	22,391	6,938,926
Net book value	$ 2,324,930	$ 2,918,515	$ -	$ 121,162	$ 5,364,607

March 31, 2013

	Land	Buildings	Parking Lot	Equipment	2013 Total
Cost					
Opening Balance	$ 2,324,930	$ 9,626,456	$ 105,094	$ 17,904	$ 12,074,384
Accumulated amortization					
Opening balance	-	6,302,065	105,094	12,530	6,419,689
Amortization	-	247,816	-	1,789	249,605
Closing balance	-	6,549,881	105,094	14,319	6,669,294
Net book value	$ 2,324,930	$ 3,076,575	$ -	$ 3,585	$ 5,405,090

9. Trust Fund Expenditures

Trust fund expenditures consist of the following:

	Trust Funds – Blind & Visually Impaired		Trust Funds – Deaf & Hard of Hearing	
	2014	2013	2014	2013
Recreational/social/cultural grants	$ 27,088	$ 30,840	$ 5,671	$ 3,749
Teacher education grants	5,000	-	5,000	4,000
Student prizes	10,075	15,300	2,425	1,850
Scholarships	7,200	5,100	30,600	27,900
Professional development	3,804	1,262	1,769	4,536
Investment fees	42,441	40,224	23,224	21,395
Other	19,710	30,897	1,254	126
	$ 115,318	$ 123,623	$ 69,943	$ 63,556

10. Accumulated Surplus

	2014	2013
Accumulated surplus is comprised of:		
Internally restricted – trust fund BVI	$ 6,950,290	$ 6,224,234
Internally restricted – trust fund DHH	4,329,240	3,867,768
Unrestricted operating fund	(492,608)	(313,059)
Net assets invested in capital assets	5,364,607	5,405,090
Total accumulated surplus	$ 16,151,529	$ 15,184,033

Atlantic Provinces Special Education Authority
Schedule 1
Schedule of Continuity – Due to Provinces
For the Year Ended March 31, 2014

	Nova Scotia	New Brunswick	Newfoundland and Labrador	Prince Edward Island	2014 Total	2013 Total
Due to provinces, beginning of year	$ 3,777,453	$ 2,513,070	$ 34,551	$ 594,462	$ 6,919,536	$ 5,484,024
Add: payments received	9,480,000	4,200,006	855,719	953,232	15,488,957	17,034,860
Administration and consultation (4 provinces)	921,958	735,727	498,915	142,547	2,299,147	2,305,214
Administration and consultation (3 provinces)	206,858	164,519	-	31,855	403,232	421,679
Assessment services	380,533	204,424	55,250	50,415	690,622	686,072
Centre-based programs	1,397,669	498,094	88,025	163,169	2,146,957	2,030,878
Provincial programs	5,900,707	3,785,494	71,197	481,740	10,239,138	10,097,103
ERIP	-	29,345	9,458	7,851	46,654	44,005
Amortization	17,873	6,686	1,469	2,114	28,142	14,397
Other	41,162	-	-	-	41,162	-
Total deductions	8,866,760	5,424,289	724,314	879,691	15,895,054	15,599,348
	$ 4,390,693	$ 1,288,787	$ 165,956[1]	$ 668,003	$ 6,513,439	$ 6,919,536

[1] Includes $71,000 designated for autism.