

## Schedule B

### Provincial-Territorial Allocation and Beneficiary's Proportionate Share

Subject to Section 3.03 of the Agreement, the aggregate \$700 million payment will be allocated to all Early Learning and Child Care Trust Beneficiaries on an equal per capita basis, based on an Annual Allocation schedule of \$0.2 billion in the 2004-05 Fiscal Year of the Trusts, \$0.5 billion in the 2005-06 Fiscal Year of the Trusts, and Canada Social Transfer forecast population figures for those Fiscal Years. Based on this methodology, the Annual Allocation of the Payment to all of the Beneficiaries' Trusts in each Fiscal Year of their respective Trusts is as outlined in the tables below.

#### Provincial-Territorial Allocation (\$)

Fiscal Year
2004-05
2005-06
Beneficiary's Total Allocation
Beneficiary's Proportionate Share

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Fiscal Year	BC Annual Allocation	Total
2004-05	26,268,548.92	200,000,000.00
2005-06	65,763,574.56	500,000,000.00
Beneficiary's Total Allocation	92,032,123.48	700,000,000.00
Beneficiary's Proportionate Share	13.1474%	100.0%

\*Beneficiary's Proportionate Share =  $\frac{\text{Beneficiary's Total Allocation}}{\text{Payment}}$

Where a ratio resulted in an indefinite decimal, the number was rounded up (or down) at the fourth decimal. Where a ratio resulted in a determinate decimal, no rounding was done. The total of all proportionate shares may not add due to rounding.

TABLE 1A  
CANADA SOCIAL TRANSFER (CST) TOTAL ENTITLEMENTS  
INCLUDING EARLY LEARNING AND CHILD CARE SERVICES  
  
PART V OF THE FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS ACT

2007-2008  
FIRST ESTIMATE  
(In thousands of dollars)

TOTAL CST TRANSFER INCLUDING EARLY LEARNING AND CHILD CARE SERVICES	
1.	EQUALIZED TAX TRANSFER / (From Table 2)
2.	CASH TRANSFER
3.	CHST (TAX AND CASH) TRANSFER (lines 1 and 2)
TOTAL CST TRANSFER BY PROVINCE INCLUDING EARLY LEARNING AND CHILD CARE SERVICES	
4.	EQUALIZED TAX TRANSFER AND BASE CASH TRANSFER / (line 1 + line 2, allocated as per Table 3)
5.	EQUALIZED TAX TRANSFER / (From Table 2)
6.	CST CASH TRANSFER INCLUDING EARLY LEARNING / (line 4 - line 5)
7.	CST (TAX AND CASH) TRANSFER INCLUDING EARLY LEARNING AND CHILD CARE SERVICES (line 5 + line 6)

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TABLE 1  
CANADA SOCIAL TRANSFER (CST) TOTAL ENTITLEMENTS  
INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND  
EXCLUDING THE NOTIONAL ALLOCATION OF CHST TRUSTS

PART V.1. OF THE FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS ACT

2006-07  
SEPTEMBER 30, 2009  
FINAL CALCULATION

(in thousands of dollars)

<b>TOTAL CST TRANSFER INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND EXCLUDING NOTIONAL ALLOCATION OF CHST TRUSTS</b>	
1.	EQUALIZED TAX TRANSFER / (From Table 2)
2.	CASH TRANSFER (INCLUDING EARLY LEARNING AND CHILD CARE SERVICES)
3.	CST (TAX AND CASH) TRANSFER INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND EXCLUDING NOTIONAL ALLOCATION OF CHST TRUSTS (line 1 + line 2)
<b>TOTAL CST TRANSFER BY PROVINCE INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND EXCLUDING NOTIONAL ALLOCATION OF CHST TRUSTS</b>	
4.	EQUALIZED TAX TRANSFER AND BASE CASH TRANSFER / (line 1 + line 2, allocated as per Table 3)
5.	EQUALIZED TAX TRANSFER / (From Table 2)
6.	CST CASH TRANSFER INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND EXCLUDING CHST TRUSTS, / (line 4 - line 5)
7.	CST (TAX AND CASH) TRANSFER INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND EXCLUDING NOTIONAL ALLOCATION OF CHST TRUSTS, (line 5 + line 6)

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**TABLE 1A**  
**CANADA SOCIAL TRANSFER (CST) TOTAL ENTITLEMENTS**  
**INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND**  
**EXCLUDING THE NOTIONAL ALLOCATION OF CHST TRUSTS**

**PART V.1. OF THE FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS ACT**

2005-2006  
 SEPTEMBER 30, 2008  
 FINAL CALCULATION

(in thousands of dollars)

TOTAL CST TRANSFER INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND EXCLUDING NOTIONAL ALLOCATION OF CHST TRUSTS	
1.	EQUALIZED TAX TRANSFER / (From Table 2)
2.	CASH TRANSFER (INCLUDING EARLY LEARNING AND CHILD CARE SERVICES)
3.	CST (TAX AND CASH) TRANSFER INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND EXCLUDING NOTIONAL ALLOCATION OF CHST TRUSTS (line 1 + line 2)

TOTAL CST TRANSFER BY PROVINCE INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND EXCLUDING NOTIONAL ALLOCATION OF CHST TRUSTS	
4.	EQUALIZED TAX TRANSFER AND BASE CASH TRANSFER / (line 1 + line 2, allocated as per Table 3)
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6.	CST CASH TRANSFER INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND EXCLUDING CHST TRUSTS, / (line 4 - line 5)
7.	CST (TAX AND CASH) TRANSFER INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND EXCLUDING NOTIONAL ALLOCATION OF CHST TRUSTS, (line 5 + line 6)

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**TABLE 1A**  
**CANADA SOCIAL TRANSFER (CST) TOTAL ENTITLEMENTS**  
**INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND**  
**EXCLUDING THE NOTIONAL ALLOCATION OF CHST TRUSTS**

**PART V.1 OF THE FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS ACT**

**2004-2005**  
**SEPTEMBER 30, 2007**  
**FINAL CALCULATION**

(in thousands of dollars)

<b>TOTAL CST TRANSFER</b> <b>INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND</b> <b>EXCLUDING NOTIONAL ALLOCATION OF CHST TRUSTS</b>	
1.	EQUALIZED TAX TRANSFER / (From Table 2)
2.	CASH TRANSFER (INCLUDING EARLY LEARNING AND CHILD CARE SERVICES)
3.	CST (TAX AND CASH) TRANSFER INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND EXCLUDING NOTIONAL ALLOCATION OF CHST TRUSTS, (line 1 + line 2)
<b>TOTAL CST TRANSFER BY PROVINCE</b> <b>INCLUDING EARLY LEARNING AND CHILD CARE SERVICES AND</b> <b>EXCLUDING NOTIONAL ALLOCATION OF CHST TRUSTS</b>	
4.	EQUALIZED TAX TRANSFER AND BASE CASH TRANSFER / (line 1 + line 2, allocated as per Table 3)
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