



Confidential when completed

This survey is conducted under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, c. S-19.

Completion of this questionnaire is a legal requirement under the *Statistics Act*.

Please return completed copy within 30 days of quarter end.

Si vous préférez ce questionnaire en français, veuillez cocher

Please correct name and address, if necessary.

Information

Purpose

The data you provide is used to prepare industry financial statements for the Canadian business sector and as an input into the calculation of gross domestic product, the national balance sheet and Canada's international investment position. This information is used by all levels of government, the private sector, analysts and the general public to understand current economic conditions. Selected results of this survey are available at www.statcan.ca (see catalogue 61-008-XWE and CANSIM tables 187-0001 and 187-0002.)

Confidentiality

Statistics Canada is prohibited by law from publishing any statistics which would divulge information obtained from this survey that relates to any identifiable business without the previous written consent of that business. The data reported on this questionnaire will be treated in confidence, used for statistical purposes and published in aggregate form only. The confidentiality provisions of the *Statistics Act* are not affected by either the *Access to Information Act* or any other legislation.

Instructions for completing and returning the questionnaire and the Corporate Structure can be found on the last page.

Reporting Entity

1. This report covers (please mark only one)

- a single corporation
- part of a corporation (e.g. branch, division, head office)
- consolidated family of corporations
- Other (please specify)

- ◆ **If you have received a Corporate Structure**, please review the list of entities and make any necessary corrections. The Corporate Structure lists the Canadian entities expected to be consolidated in this report.
- ◆ **If you have not received a Corporate Structure** and this entity is part of a Canadian consolidation, please check here

2. Does this reporting entity have investments in partnerships or joint ventures?

- Yes
- No

3. Please explain any significant events, changes in accounting or basis of reporting, that have impacted operations since the prior period (if needed, additional space is available in the comments section on page 9).

4. This report covers the period from: Day Month Year **to** Day Month Year

Certification

I certify that the information herein is complete and correct to the best of my knowledge.

Signature

Date

Name of company official (please print)

Position of company official

Name and position of person to contact if different from above (please print)

E-mail address

Telephone number

Extension

Facsimile number

For Statistics Canada Use Only

Received

Captured

Edited

Analyzed

SECTION A – ASSETS

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
1. Cash and deposits		
11300	<input type="text"/>	
(a) Canadian currency		Include demand and term deposits.
11400	<input type="text"/>	
(b) foreign currency		Include demand and term deposits.
11800	<input type="text"/>	
2. Items in transit		Report net debt (credit) value.
12100	<input type="text"/>	
3. Accounts receivable		Report amount before deducting allowances for doubtful accounts.
12800	(<input type="text"/>)	
4. Allowance for doubtful accounts		Report amount related to accounts receivable.
5. Lease contracts		Report net of unearned finance and service charge income. Report allowances for doubtful accounts at line 16. Report operating leases at line 3.
12210	<input type="text"/>	
(a) financial leases		
12220	<input type="text"/>	
(b) residual value		
6. Investment in affiliates		Report provisions for losses at line 16.
14100	<input type="text"/>	
(a) shares and equity		Report investments in unconsolidated affiliates. Report cost of shares.
14200	<input type="text"/>	
(b) accumulated earnings		Report for investments carried by the equity method.
14300	<input type="text"/>	
(c) debt claims on affiliates		Include loans, advances, mortgages, notes, bonds, interest receivable and other claims with affiliates. Do not net with amounts owing to affiliates - see line 21.
7. Canadian investments - non-affiliates		Report provisions for losses at line 16.
15110	<input type="text"/>	
(a) Government of Canada treasury bills		
15120	<input type="text"/>	
(b) bankers' acceptances and finance and other short-term paper		Include securities with an original term-to-maturity of less than one year. Include provincial and municipal short-term bills and notes and short-term paper issued by asset-backed security trusts.
15130	<input type="text"/>	
(c) Government of Canada debt		
15140	<input type="text"/>	
(d) provincial and municipal government debt		Exclude short-term bills and notes and report at item 7 (b).
15150	<input type="text"/>	
(e) corporate bonds and debentures		Include mortgage bonds and asset or mortgage-backed bonds issued by security trusts. Exclude short-term paper and report at item 7 (b).
15161	<input type="text"/>	
(f) shares in centrals, leagues and federations		
15168	<input type="text"/>	
(g) corporate and cooperative shares		Other than item 7 (f); exclude warrants and options - report at line 9.
15180	<input type="text"/>	
(h) other Canadian investments		Include precious metals, gold and silver certificates. Report derivatives at line 9.
15200	<input type="text"/>	
8. Foreign investments - non-affiliates		Report cash and deposits at line 1, derivatives at line 9, mortgage loans at line 11, non-mortgage loans at line 12 and provisions for losses at line 16.
19900	<input type="text"/>	
9. Derivatives		Report gross asset positions. Include derivative contracts, warrants, and options. Report liability positions at line 24.
69100	<input type="text"/>	
10. Reverse repurchase agreements		Report liabilities related to repurchase agreements at line 25.

SECTION A – Continued

Account	Thousands of dollars	Instructions
11. Mortgage loans to non-affiliates		Report allowances for losses at item 11 (c).
(a) secured by property in Canada		
(1) residential mortgages	16118	
(i) to individuals	<input type="text"/>	
(ii) to others	16119	Residential mortgages owned by incorporated entities.
(2) non-residential mortgages		Owed by corporate and non-corporate entities.
(i) to farms	16121	
(ii) to others	16128	
(b) secured by property outside Canada	16200	
(c) accumulated provisions and allowances for losses on mortgages	19811	(<input type="text"/>)
12. Non-mortgage loans to non-affiliates		Report provisions for losses, including overdrafts in members' accounts at item 12 (c).
(a) to individuals, unincorporated businesses and non-profit institutions	17112	
(1) credit card receivables	<input type="text"/>	Report credit card receivables from corporations at item 12 (a) (6).
(2) lines of credit	17117	Exclude term loans.
(3) other		Report mortgage loans at line 11.
(i) farms	17181	
(ii) other	17188	
(4) local credit unions	17310	
(5) central credit unions	17320	
(6) corporations and other cooperative enterprises	17400	
(b) to others	17800	Include governments.
(c) accumulated provisions and allowances for losses on non-mortgage loans	19812	(<input type="text"/>)
13. Fixed assets		
(a) depreciable assets and land	18310	Include buildings, equipment and leasehold improvements.
(b) accumulated depreciation	18350	(<input type="text"/>) Report accumulated depreciation on item 13 (a).
14. Stabilization fund deposits	19820	<input type="text"/>
15. Other assets	19880	Report assets not elsewhere specified.
16. Accumulated provisions and allowances for losses	19818	(<input type="text"/>) Report for losses on investments and other assets charged to expenses not reported elsewhere on the balance sheet.
17. TOTAL ASSETS	10000	<input type="text"/>

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
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LIABILITIES

18. Deposit liabilities		Include demand, notice and term deposits. Report overdrafts in members' accounts at line 12.
(a) tax-sheltered deposits		
21210	<input type="text"/>	
(1) RRSP	<input type="text"/>	
21280	<input type="text"/>	
(2) other	<input type="text"/>	
(b) deposits of individuals, unincorporated businesses and non-profit institutions		Report tax-sheltered deposits at item 18 (a).
21310	<input type="text"/>	
(1) Canadian currency	<input type="text"/>	
21320	<input type="text"/>	
(2) foreign currency	<input type="text"/>	
(c) deposits of corporations resident in Canada		Report government business enterprises at item 18 (e).
21410	<input type="text"/>	
(1) Canadian currency	<input type="text"/>	
21420	<input type="text"/>	
(2) foreign currency	<input type="text"/>	
21500	<input type="text"/>	
(d) deposits of non-resident corporations	<input type="text"/>	
21800	<input type="text"/>	
(e) other deposits	<input type="text"/>	
22100	<input type="text"/>	
19. Accounts payable	<input type="text"/>	Include accrued payables. Report non-trade related amounts due to affiliates at line 21.
23000	<input type="text"/>	
20. Income taxes payable	<input type="text"/>	Report income taxes recoverable at line 3.
24000	<input type="text"/>	
21. Amounts owing to affiliates	<input type="text"/>	Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with affiliates at line 19. Do not net with debt claims on affiliates - see item 6 (c).
22. Borrowing from non-affiliates		
(a) loans and overdrafts		Report mortgage loans in item 22 (c).
25700	<input type="text"/>	
(1) from lenders in Canada	<input type="text"/>	Include Canadian and foreign lenders operating in Canada.
25800	<input type="text"/>	
(2) from lenders outside Canada	<input type="text"/>	
25120	<input type="text"/>	
(b) centrals, leagues and federations	<input type="text"/>	
25500	<input type="text"/>	
(c) mortgage loans	<input type="text"/>	
29950	<input type="text"/>	
23. Equity securities classified as liabilities	<input type="text"/>	Report equities classified as liabilities as required by CICA section 3861.
29900	<input type="text"/>	
24. Derivatives	<input type="text"/>	Report gross liability positions. Report asset positions at line 9.
69200	<input type="text"/>	
25. Obligations related to repurchase agreements ..	<input type="text"/>	Report reverse repurchase agreements at line 10.
27000	<input type="text"/>	
26. Future income taxes	<input type="text"/>	Report both (debit) and credit balances.
29000	<input type="text"/>	
27. Other liabilities	<input type="text"/>	Report liabilities not elsewhere specified.
20000	<input type="text"/>	
28. TOTAL LIABILITIES	<input type="text"/>	

SECTION B – Continued

Account	Thousands of dollars	Instructions
MEMBERS' EQUITY		
29. Share capital		
(a) members' shares	31300 <input type="text"/>	
(b) other	31800 <input type="text"/>	Include estate/endowment shares. Report estate/endowment loans at item 12 (a) (3) (ii).
30. Accumulated other comprehensive income	36000 <input type="text"/>	Report the accumulated unrealized gains (losses) related to line 62.
31. General and other reserves	35100 <input type="text"/>	
32. Undivided surplus	35200 <input type="text"/>	
33. TOTAL MEMBERS' EQUITY	30000 <input type="text"/>	
34. TOTAL LIABILITIES AND EQUITY	39000 <input type="text"/>	
35. Undivided surplus		
(a) opening balance	38100 <input type="text"/>	
(b) net income (loss) for the current period	38200 <input type="text"/>	Transfer from line 61.
(c) transfers from (to) other accounts	38400 <input type="text"/>	E.g., share capital and reserves.
(d) other additions (deductions)	38700 <input type="text"/>	Please specify major items:
		<input style="width: 100%; height: 20px;" type="text"/>
		<input style="width: 100%; height: 20px;" type="text"/>
(e) dividends declared		
(1) on shares	38820 (<input type="text"/>)	
(2) interest rebates and additional interest on savings deposits	38830 (<input type="text"/>)	Not included in item 49 (c).
(f) closing balance	38000 <input type="text"/>	Sum of items 35 (a) to 35 (e). This should equal line 32.

FOR INFORMATION ONLY

SECTION C – INCOME STATEMENT

From Day Month Year To Day Month Year

Account	Thousands of dollars	Instructions
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REVENUE (net of sales taxes)

36. Interest revenue from Canadian sources		Include amortization of discounts and (premiums) on Canadian investments. Report interest from affiliates at item 36 (e).
(a) bonds and debentures	45100 <input type="text"/>	
(b) mortgages	45200 <input type="text"/>	
(c) consumer loans	45300 <input type="text"/>	
(d) financial leases	45400 <input type="text"/>	
(e) other interest revenue	45800 <input type="text"/>	
37. Interest revenue from foreign sources	47200 <input type="text"/>	Include amortization of discounts and (premiums) on foreign investments.
38. Dividends		Exclude insurance dividends - line 41 and dividends from corporations accounted for on the equity basis.
(a) from Canadian corporations	46000 <input type="text"/>	
(b) from foreign corporations	47100 <input type="text"/>	
39. Derivative gains (losses)	56400 <input type="text"/>	Report all values related to derivatives whether realized or unrealized except for values currently reported at item 62 (a).
40. Gains (losses) on the sale of assets	48000 <input type="text"/>	Report realized gains (losses) on the sale of financial and fixed assets. Report value before income taxes. Report amounts related to derivatives at line 39.
41. Other revenue	49000 <input type="text"/>	Report revenue from all other sources not disclosed above.
42. TOTAL REVENUE	40000 <input type="text"/>	
EXPENSES		
43. Wages and salaries	55210 <input type="text"/>	Include commissions paid to employees.
44. Employer portion of employee benefits	55220 <input type="text"/>	Include EI, CPP/QPP, and fringe benefits. Report pension expense at line 45.
45. Pension expense	62310 <input type="text"/>	Report as per the CICA section 3461. Report "other benefits expense" at line 44.
46. Purchased goods and services	55001 <input type="text"/>	Include purchased materials, services (e.g., legal, insurance, etc.) and subcontracting costs paid to businesses or to individuals that are not employees.
47. Depreciation	52100 <input type="text"/>	
48. Amortization of		
(a) intangible assets	52310 <input type="text"/>	
(b) deferred charges	52320 <input type="text"/>	
49. Interest expense		Report interest amounts paid to affiliates in item 49 (c).
(a) mortgages	53120 <input type="text"/>	
(b) deposits	53200 <input type="text"/>	Include term and demand deposits.
(c) other interest expenses	53130 <input type="text"/>	Include patronage refunds and additional interest on deposits.
50. Dividends paid on securities classified as liabilities	53400 <input type="text"/>	Include only dividends paid on equity reported at line 23, per CICA section 3861.
51. Provisions for losses on loans	55870 <input type="text"/>	
52. Bad debts expense and charitable donations ...	55600 <input type="text"/>	Include bad debt expenses related to accounts receivable.
53. TOTAL EXPENSES	50000 <input type="text"/>	

SECTION C – Continued

Account	Thousands of dollars	Instructions
54. Foreign currency gains (losses)	56100	Report realized and unrealized values. Report amounts related to derivatives at line 39 and other comprehensive income at line 62.
55. Revaluations and (write-offs)	56200	Report revaluations to fair value and (write-offs) not reported at lines 39, 54 and 62.
56. INCOME (LOSS) BEFORE INCOME TAX	58460	
57. Current income tax expense	57100	Report Canadian income tax debits and (credits).
58. Future income tax expense	57200	Report Canadian income tax debits and (credits).
59. INCOME (LOSS) AFTER INCOME TAXES	58470	
60. Equity in unconsolidated affiliates	58100	Report the equity share of affiliates' net income or (loss). Use only if investments are carried by the equity method of accounting.
61. NET INCOME (LOSS)	58480	Transfer value to item 35 (b).
62. Other comprehensive income		Report as per CICA section 1530 Comprehensive Income.
(a) unrealized gains and (losses)	56500	Report unrealized gains and (losses) on derivatives designated as cash flow hedges, hedges of unrealized foreign currency gains and (losses), and available-for-sale financial assets revalued to fair value. Report derivatives impairment at line 39 and any other asset impairment at line 55.
(b) realized (gains) and losses	56600	Report the realization of (gains) or losses previously reported at item 62 (a).
(c) income taxes	57300	Report income taxes related to other comprehensive income.
63. COMPREHENSIVE INCOME	58485	Sum of lines 61 and items 62 (a) and 62 (b), less item 62 (c).

FOR INFORMATION ONLY

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
For the same date as in Section B		
BALANCE SHEET DISCLOSURE		
		Include tax sheltered deposits.
64. Deposit liabilities		
(a) demand or savings deposits	63110	<input style="width:100%;" type="text"/>
(1) chequing		<input style="width:100%;" type="text"/>
(2) non-chequing	63120	<input style="width:100%;" type="text"/>
(b) term deposits	63200	<input style="width:100%;" type="text"/>
65. TOTAL	63000	<input style="width:100%; border: 2px solid black;" type="text"/>
		Total must equal sum of sub-items in line 18.

Account	Thousands of dollars	Instructions
For the same date as in Section B		
PENSION PLAN FUNDING		
		Report pension plans held through a trustee. Report the closing balance at the end of the quarter. Exclude other benefits plans.
66. Funded status		
(a) plan assets	66100	<input style="width:100%;" type="text"/>
(b) benefit obligation	66200	<input style="width:100%;" type="text"/>
(c) funded status	66300	<input style="width:100%; border: 2px solid black;" type="text"/>
(d) accrued benefits (liability) or asset	66500	<input style="width:100%;" type="text"/>
		Assets held by the trustee at market (fair) value.
		Actuarial obligation at the end of the quarter.
		Report the (deficit) or surplus net position: 66 (a) minus 66 (b).
		Funded status adjusted by the unamortized amounts of transitional obligation, past service cost and net actuarial gain.

Account	Thousands of dollars	Instructions
For the same time period as in Section C		
INCOME STATEMENT DISCLOSURE		
67. Software costs expense	55700	<input style="width:100%;" type="text"/>
68. Equity method dividends received from Canadian corporations	75100	<input style="width:100%;" type="text"/>
		Report only the cost of own-use software whether purchased or licensed. Exclude any amount deferred and amortized.
		Report dividends received from Canadian corporations and accounted for on the equity method of accounting that are credited to 6(b).

Account	Thousands of dollars	Instructions
OTHER DISCLOSURE		
69. Hours spent completing questionnaire	80005	<input style="width:100%;" type="text"/>
		Report the approximate number of hours required to collect data and complete the questionnaire this quarter.

Report only Canadian operations – please exclude foreign affiliates.

- ◆ Report all amounts in **thousands of Canadian dollars** – “\$ 000s”
- ◆ Use parentheses to report negative values.
- ◆ If actual data are not available, estimates may be used.
- ◆ The term “affiliate” used in this questionnaire covers **unconsolidated**:
 - parent, subsidiary and related corporations
 - related joint ventures and partnerships
 - head offices, branches and divisions
 - directors, officers and individual shareholders

Affiliates are entities within a common family of corporations controlled or significantly influenced by the reporting company or another company within the corporate family.

Returning your questionnaire and Corporate Structure:

Return the completed questionnaire and Corporate Structure in the enclosed envelope or fax it to Statistics Canada at (800) 552-4428 within 30 days of quarter end.

Fax or other electronic transmission disclosure:

Statistics Canada advises you there could be risk of disclosure during facsimile or other electronic transmission. However, upon receipt of your information, Statistics Canada will provide the guaranteed level of protection afforded all information collected under the authority of the *Statistics Act*.

For further information, definitions of terms used, or questions concerning this survey, please consult the “Quarterly Survey of Financial Statements Reporting Guide” (available at www.statcan.ca/english/sdds/2501.htm), and/or contact Statistics Canada at:

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THANK YOU FOR YOUR CO-OPERATION