



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	
(a) Canadian currency	<input type="text"/>	Include demand and term deposits.
	11400	
(b) foreign currency	<input type="text"/>	Include demand and term deposits.
2. Items in transit		
	11800	
	<input type="text"/>	Report net debit (credit) value.
3. Accounts receivable		
	12100	
	<input type="text"/>	Report amount before deducting allowances for doubtful accounts.
4. Allowance for doubtful accounts		
	12800	
	<input "="" type="text" value="("/>	Report amount related to accounts receivable.
	<input type="text" value=")"/>	
5. Lease contracts		
	12210	
(a) financial leases	<input type="text"/>	
	12220	
(b) residual value	<input type="text"/>	
6. Investments in affiliates		
		Report provisions for losses at line 16.
(a) shares and equity		Report investments in unconsolidated affiliates.
	14110	
(1) in Canada	<input type="text"/>	Report cost of shares.
	14120	
(2) outside Canada	<input type="text"/>	Report cost of shares.
	14200	
(b) accumulated earnings	<input type="text"/>	Report for investments carried by the equity method.
	14300	
(c) debt claims on affiliates	<input type="text"/>	Include loans, advances, mortgages, notes, bonds 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.
(a) Government of Canada treasury bills	15110	
	<input type="text"/>	
(b) bankers' acceptances and finance and other short-term papers	15120	
	<input type="text"/>	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	
(c) Government of Canada debt	<input type="text"/>	
	15140	
(d) provincial and municipal government debt	<input type="text"/>	Exclude short-term bills and notes and report at item 7 (b).
	15150	
(e) corporate bonds and debentures	<input type="text"/>	Include mortgage bonds and asset or mortgage-backed bonds issued by security trusts. Report short-term paper at item 7 (b).
	15161	
(f) shares in centrals, leagues and federations	<input type="text"/>	
	15168	
(g) corporate and cooperative shares	<input type="text"/>	Other than item 7 (f); report warrants and options at line 9.
	15180	
(h) other Canadian investments	<input type="text"/>	Include precious metals, gold and silver certificates. Report derivatives at line 9.
8. Foreign investments - non-affiliates		
	15200	
	<input type="text"/>	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.
9. Derivatives		
	19900	
	<input type="text"/>	Report gross asset positions. Include derivative contracts, warrants, and options. Report liability positions at line 24.
10. Reverse repurchase agreements		
	69100	
	<input type="text"/>	Report liabilities related to repurchase agreements at line 25.

SECTION A – Continued

Account	Thousands of dollars	Instructions
11. Mortgage loans to non-affiliates		Report provisions for losses at line 16.
(a) secured by property in Canada		
16110	<input type="text"/>	
(1) residential mortgages		
16120	<input type="text"/>	
(2) non-residential mortgages		
16200	<input type="text"/>	
(b) secured by property outside Canada		
12. Non-mortgage loans to non-affiliates		Report provisions or allowances for losses including overdrafts in members' accounts at line 16.
(a) to individuals, unincorporated businesses and non-profit institutions		
17112	<input type="text"/>	Report credit card receivables from corporations at item 12 (d).
(1) credit card receivables		
17117	<input type="text"/>	Exclude term loans. Report lines of credit from corporations at item 12 (d).
(2) lines of credit		
17180	<input type="text"/>	Report mortgage loans at line 11.
(3) other		
17310	<input type="text"/>	
(b) local credit unions		
17320	<input type="text"/>	
(c) central credit unions		
17400	<input type="text"/>	
(d) corporations and other cooperative enterprises ...		
17800	<input type="text"/>	Include governments.
(e) to others		
13. Fixed assets		
18310	<input type="text"/>	Include buildings, equipment and leasehold improvements.
(a) depreciable assets and land		
18350	<input "="" type="text" value="("/>	Report accumulated depreciation on item 13 (a).
(b) accumulated depreciation		
14. Stabilization fund deposits		
19820	<input type="text"/>	
15. Other assets		Report assets not elsewhere specified.
19880	<input type="text"/>	
16. Accumulated provisions and allowances for losses		Report for losses on investments and other assets charged to expenses not reported elsewhere on the balance sheet.
19810	<input "="" type="text" value="("/>	
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) deposits of local credit unions	21100 <input type="text"/>	
(b) foreign currency deposit liabilities	21900 <input type="text"/>	
(c) other deposits	21800 <input type="text"/>	
19. Accounts payable	22100 <input type="text"/>	Include accrued payables. Report non-trade related amounts due to affiliates at line 21.
20. Income taxes payable	23000 <input type="text"/>	Report income taxes recoverable at line 3.
21. Amounts owing to affiliates	24000 <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).
(1) from lenders in Canada	25700 <input type="text"/>	Include Canadian and foreign lenders operating in Canada.
(2) from lenders outside of Canada	25800 <input type="text"/>	
(b) centrals, leagues and federations	25120 <input type="text"/>	
(c) bonds and debentures	25400 <input type="text"/>	
23. Equity securities classified as liabilities	29950 <input type="text"/>	Report equities classified as liabilities as required by CICA section 3861.
24. Derivatives	29900 <input type="text"/>	Report gross liability positions. Report asset positions at line 9.
25. Obligations related to repurchase agreements ..	69200 <input type="text"/>	Report reverse repurchase agreements at line 10.
26. Future income taxes	27000 <input type="text"/>	Report both (debit) and credit balances.
27. Other liabilities	29000 <input type="text"/>	Report liabilities not elsewhere specified.
28. TOTAL LIABILITIES	20000 <input type="text"/>	

SECTION B – Continued

Account	Thousands of dollars	Instructions
MEMBERS' EQUITY		
29. Share capital		
(a) held by local credit unions	31310 <input type="text"/>	
(b) other	31380 <input type="text"/>	Include estate/endowment shares. Report estate/endowment loans at item 12 (a) (3).
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" value=" ()"/>	
(2) interest rebates and additional interest on savings deposits	38830 <input type="text" value=" ()"/>	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"/>	
	47200 <input type="text"/>	
37. Interest revenue from foreign sources		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"/>	
	56400 <input type="text"/>	
39. Derivative gains (losses)		Report all values related to derivatives whether realized or unrealized except for values currently reported at item 62 (a).
	48000 <input type="text"/>	Report realized gains (losses) on the sale of financial and fixed assets. Report value before income taxes. Report amount related to derivatives at line 39.
40. Gains (losses) on the sale of assets		
	49000 <input type="text"/>	
41. Other revenue		Report revenue from all other sources not disclosed above.
	40000 <input type="text"/>	
42. TOTAL REVENUE		

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 at item 49 (d).
(a) mortgages	53120 <input type="text"/>	
(b) deposits	53200 <input type="text"/>	Include term and demand deposits.
(c) bonds and debentures	53110 <input type="text"/>	
(d) other interest expenses	53130 <input type="text"/>	Including 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.
	55870 <input type="text"/>	
51. Provisions for losses on loans		
	55600 <input type="text"/>	
52. Bad debts expense and charitable donations		Include bad debts expense related to accounts receivable.
	50000 <input type="text"/>	
53. TOTAL EXPENSES		

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. 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 impairment at line 55.
(a) unrealized gains and (losses)	56500	
(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 tax debits and (credits) related to comprehensive income.
63. COMPREHENSIVE INCOME	58485	Sum of lines 61 and items 62 (a) and 62 (b), less 62 (c).

FOR INFORMATION ONLY

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
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BALANCE SHEET DISCLOSURE

For the same date as in Section B

64. Deposit liabilities		Include tax sheltered deposits.
(a) demand or savings deposits	63110	<input type="text"/>
(1) chequing		<input type="text"/>
(2) non-chequing	63120	<input type="text"/>
(b) term deposits	63200	<input type="text"/>
65. TOTAL	63000	<input type="text"/> Total must equal sum of sub-items in line 18.

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 type="text"/> Assets held by the trustee at market (fair) value.
(b) benefit obligation	66200	<input type="text"/> Actuarial obligation at the end of the quarter.
(c) funded status	66300	<input type="text"/> Report the (deficit) or surplus net position: 66 (a) minus 66 (b).
(d) accrued benefits (liability) or asset	66500	<input type="text"/> Funded status adjusted by the unamortized amounts of transitional obligation, past service cost and net actuarial gain.

INCOME STATEMENT DISCLOSURE

For the same time period as in Section C

67. Software costs expensed	55700	<input type="text"/> Report only the cost of own-use software whether purchased or licensed. Exclude any amount deferred and amortized.
68. Equity method dividends received from Canadian corporations	75100	<input type="text"/> Report dividends received from Canadian corporations and accounted for on the equity method of accounting that are credited to item 6 (b).

OTHER DISCLOSURE

69. Hours spent completing questionnaire	80005	<input type="text"/> Report the approximate number of hours required to collect data and complete the questionnaire this quarter.
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Additional Comments

Please use this section to report any comments you may have.

FOR INFORMATION ONLY

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 quarterend.

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