



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)
- a 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 7).

4. This report covers the period from:

Day	Month	Year	to	Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>

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"/>	Report gross values (before deducting provisions and allowances)
(a) Canadian currency	<input type="text"/>	Include demand and term deposits.
(b) foreign currency	<input type="text"/>	Include demand and term deposits.
2. Accounts receivable 12110	<input type="text"/>	Report amounts before deducting allowances for doubtful accounts.
(a) trade	<input type="text"/>	Goods and services receivables from businesses and affiliates. Report consumer credit at item 2 (b).
(b) consumer credit	<input type="text"/>	Credit card and other receivables due directly from households.
(c) other	<input type="text"/>	Include investment income receivables, tax rebates and recoverables. Report debt claims and non-trade receivables from affiliates at item 5 (b).
(d) allowance for doubtful accounts	(<input type="text"/>)	Report amount related to accounts receivable.
3. Lease contracts 12210	<input type="text"/>	Include direct financing and sales type leases. Report allowance for doubtful accounts at line 13. Report operating lease receivables at item 2 (a).
(a) financial leases	<input type="text"/>	Report net of unearned finance and service charge income.
(b) residual value	<input type="text"/>	
4. Inventory 13000	<input type="text"/>	Report provisions for losses at line 13. Report inventory of assets leased to others at item 11 (a).
5. Investments in affiliates		Report provisions for losses at line 13.
(a) shares and equity		Report investments in unconsolidated affiliates.
(1) in Canada	<input type="text"/>	Report cost of shares.
(2) outside Canada	<input type="text"/>	Report cost of shares.
(3) accumulated earnings	<input type="text"/>	Report for investments carried by the equity method.
(b) debt claims on affiliates		Include loans, advances, mortgages, notes, bonds and other claims. Report trade accounts receivable with affiliates at item 2 (a).
(1) in Canada	<input type="text"/>	Do not net with amounts owing to affiliates - see Item 17 (a).
(2) outside Canada	<input type="text"/>	Do not net with amounts owing to affiliates - see Item 17 (b).
6. Canadian investments – non-affiliates 15190	<input type="text"/>	Report provisions for losses at line 13.
(a) short-term paper	<input type="text"/>	Treasury bills, bankers' acceptances, commercial paper and other short-term paper.
(b) bonds and debentures	<input type="text"/>	Include both corporate and government issues.
(c) corporate shares, fund or trust units and other equity	<input type="text"/>	Report share warrants and options at line 8.
(d) other Canadian investments	<input type="text"/>	Include precious metals and gold and silver certificates. Report derivatives at line 8.
7. Foreign investments – non-affiliates 15200	<input type="text"/>	Report cash and deposits at line 1, derivatives at line 8, mortgage loans at line 9, non-mortgage loans at line 10, and provisions for losses at line 13.
8. Derivatives 19900	<input type="text"/>	Report gross asset positions. Include commodity contracts accounted for as cash flow hedges, other derivative contracts, warrants and options. Report liability positions at line 20.
9. Mortgage loans to non-affiliates 16000	<input type="text"/>	Report provisions for losses at line 13.
10. Non-mortgage loans to non-affiliates 17000	<input type="text"/>	Report provisions for losses at line 13.
11. Fixed assets		Include assets for own use and for sale or rental to others.
(a) depreciable assets and land	<input type="text"/>	Include machinery and equipment, buildings and own-account construction. Report capitalized leases at 11 (b).
(b) capitalized leases of lessee	<input type="text"/>	Report assets acquired under capital leases.
(c) accumulated depreciation	(<input type="text"/>)	Report accumulated depreciation related to items 11 (a) and 11 (b).
(d) depletable assets	<input type="text"/>	Include depletable assets, deferred exploration and development charges. Report net of accumulated depletion.
12. Intangible assets 18319	<input type="text"/>	Include goodwill, patents, licenses, rights and other intangibles. Report deferred charges at line 13.
13. Other assets 19800	<input type="text"/>	Report assets not elsewhere specified. Include accumulated provisions for losses (credits) on inventories, investments and loans.
14. TOTAL ASSETS 10000	<input type="text"/>	

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
LIABILITIES		
15. Accounts payable	22110	
(a) trade	<input type="text"/>	
	22180	
(b) other	<input type="text"/>	Include sales, excise and payroll taxes and accrued payables.
	23000	
16. Income taxes payable	<input type="text"/>	Report income taxes recoverable at item 2 (c).
		Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with unconsolidated affiliates at item 15 (a).
17. Amounts owing to affiliates		
	24100	
(a) in Canada	<input type="text"/>	Do not net with debt claims on affiliates - see item 5 (b) (1).
	24200	
(b) outside Canada	<input type="text"/>	Do not net with debt claims on affiliates - see item 5 (b) (2).
18. Borrowing from non-affiliates		
(a) loans and overdrafts		Report mortgage loans at item 18 (d).
	25700	
(1) from lenders in Canada	<input type="text"/>	Include Canadian and foreign lenders operating in Canada.
	25800	
(2) from lenders outside Canada	<input type="text"/>	
	25200	
(b) commercial paper	<input type="text"/>	Include bankers' acceptances and financial paper.
	25400	
(c) bonds and debentures	<input type="text"/>	Include public and private placements and mortgage bonds.
	25500	
(d) mortgage loans	<input type="text"/>	
	25184	
(e) capital lease obligations	<input type="text"/>	Report the lessee's long-term contract with the lessor.
	29950	
19. Equity securities classified as liabilities	<input type="text"/>	Report equities classified as liabilities as required by CICA section 3801.
	29900	
20. Derivatives	<input type="text"/>	Report gross liability positions. Include the liabilities of commodity contracts treated as hedges. Report asset positions at line 8.
	27000	
21. Future income taxes	<input type="text"/>	Report (debit) and credit balances.
	28000	
22. Minority interest	<input type="text"/>	Report the minority interest related to consolidated subsidiaries.
	2900	
23. Other liabilities	<input type="text"/>	Report liabilities not elsewhere specified. Include provisions for future costs and deferred income.
EQUITY		
24. Share capital	31100	
(a) preferred	<input type="text"/>	
	31200	
(b) common	<input type="text"/>	
	32300	
25. Unitholders' capital	<input type="text"/>	Include owners' investments in trusts, funds or partnerships.
	33000	
26. Contributed surplus	<input type="text"/>	
	36000	
27. Accumulated other comprehensive income	<input type="text"/>	Report the accumulated unrealized gains (losses) related to line 62.
28. Retained earnings	38100	
(a) opening balance	<input type="text"/>	
	38200	
(b) net income (loss) for the current period	<input type="text"/>	Transfer from line 61.
	38400	
(c) transfers from (to) share capital	<input type="text"/>	
	38700	
(d) other additions (deductions)	<input type="text"/>	Please specify major items:
		<hr/>
(e) dividends declared	38804	
(1) preferred shares	<input type="text"/>	
	38806	
(2) common shares	<input type="text"/>	
	38300	
(f) income trust distributions	<input type="text"/>	Include distributions of funds to the owners of the trust, fund or partnership.
	38000	
(g) closing balance	<input type="text"/>	Sum of items 28 (a) to 28 (f).
	39000	
29. TOTAL LIABILITIES AND EQUITY	<input type="text"/>	

SECTION C – INCOME STATEMENT

From Day Month Year To Day Month Year

Account	Thousands of dollars	Instructions
---------	----------------------	--------------

30. OPERATING REVENUE	41900	
(a) sales of goods and services	<input type="text"/>	Report net of sales taxes.
(b) rental revenue	43000	<input type="text"/>
(c) other operating revenue	49000	<input type="text"/>
	58410	Include royalties, commission revenue, franchise fees and operating subsidies.
31. TOTAL OPERATING REVENUE	<input type="text"/>	

OPERATING EXPENSES..... This section details components of cost of sales and selected operating expenses.

32. Wages and salaries	55210	<input type="text"/>	Include commissions paid to employees
33. Employer portion of employee benefits	55220	<input type="text"/>	Include EI, CPP/QPP and fringe benefits. Report pension expense at line 34.
34. Pension expense	62310	<input type="text"/>	Report per CICA section 3461. Report "other benefits expense" at line 33.
35. Stock options expense	62340	<input type="text"/>	Report per CICA section 3870.
36. Indirect taxes	55002	<input type="text"/>	Include property, business, provincial health and capital taxes.
37. Depreciation	52100	<input type="text"/>	
38. Depletion	52200	<input type="text"/>	Report depletion and amortization related to item 11 (d).
39. Amortization			
(a) intangible assets and deferred charges	52350	<input type="text"/>	
(b) tooling and special tooling costs	52330	<input type="text"/>	
40. Resource royalties expense	55531	<input type="text"/>	This applies only to mineral extraction and forestry companies.
41. Bad debts expense, charitable donations and write-down of inventory	55600	<input type="text"/>	Include bad debts expense related to accounts receivable.
42. 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 who are not employees.
43. TOTAL OPERATING EXPENSES	58420	<input type="text"/>	Sum of lines 32 to 42.
44. OPERATING INCOME (LOSS)	58430	<input type="text"/>	Line 31 less line 43.

SECTION C – Continued

Account	Thousands of dollars	Instructions
OTHER REVENUE AND EXPENSES		
45. Canadian interest revenue	78500 <input type="text"/>	Report gross interest and financial leasing revenue from Canadian sources.
46. Canadian dividends	78600 <input type="text"/>	Report dividends received from Canadian companies.
47. Foreign interest and dividend revenue	78700 <input type="text"/>	
48. Interest expense		Report interest paid to affiliates at items 48 (a) or 48 (d).
(a) short-term debt	53132 <input type="text"/>	
(b) bonds and debentures	53110 <input type="text"/>	Report gross before any premium or discount amortization. Report amortization at item 39 (a).
(c) mortgages	53120 <input type="text"/>	
(d) other long-term debt	53131 <input type="text"/>	Include long-term interest paid on capital leases.
49. Dividends paid on equity securities classified as liabilities	53400 <input type="text"/>	Include only dividends paid on securities reported as liabilities at line 19, per CICA section 3861.
50. Gains (losses) on the sale of assets	56300 <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 52.
51. Foreign currency gains (losses)	56100 <input type="text"/>	Report realized and unrealized values. Report amounts related to derivatives at line 52 and other comprehensive income at line 62.
52. Derivatives gains (losses)	56400 <input type="text"/>	Report all values related to derivatives whether realized or unrealized except for values reported at item 62 (a).
53. Revaluations and (write-offs)	56200 <input type="text"/>	Report revaluations to fair value and (write-offs) not reported at lines 51, 52 and 62.
54. INCOME (LOSS) BEFORE INCOME TAX	58460 <input type="text"/>	
55. Current income tax expense	57100 <input type="text"/>	Report Canadian income tax debits and (credits).
56. Future income tax expense	57200 <input type="text"/>	Report Canadian income tax debits and (credits).
57. INCOME (LOSS) AFTER INCOME TAX	58470 <input type="text"/>	
58. Equity in unconsolidated affiliates	58100 <input type="text"/>	Report the equity share of affiliates' net income or (loss). Use only if the investments are carried by the equity method.
59. Minority shareholders' portion of net income of consolidated affiliates	58200 <input type="text"/>	Report debits and (credits).
60. Extraordinary gains (losses)	58300 <input type="text"/>	Report net of income taxes.
61. NET INCOME (LOSS)	58480 <input type="text"/>	Sum of lines 57, 58 and 60, less line 59. Transfer value to item 28 (b).
62. Other comprehensive income		Report as per CICA section 1530 Comprehensive Income.
(a) unrealized gains and (losses)	56500 <input type="text"/>	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 52 and any other impairment at line 53.
(b) realized (gains) and losses	56600 <input type="text"/>	Report the realization of (gains) or losses previously reported at item 62 (a).
(c) income taxes	57300 <input type="text"/>	Report income tax debits and (credits) related to other comprehensive income.
63. COMPREHENSIVE INCOME	58485 <input type="text"/>	Sum of line 61 and items 62 (a) and 62 (b), less items 62 (c).

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
For the same date as in Section A		
BALANCE SHEET DISCLOSURE		
	61200	
64. Current assets		
	61400	
65. Current liabilities		

For the same date as in Section A	
PENSION PLAN FUNDING	Report the closing balance for pension plans held through a trustee at the end of a quarter. Exclude other benefits plans.
66. Funded status	
	66100
(a) plan assets	
	66200
(b) benefit obligation	
	66300
(c) funded status	
	66500
(d) accrued benefits (liability) or asset	

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 costs and net actuarial gain.

For the same time period as in Section C	
INCOME STATEMENT DISCLOSURE	
	50500
67. Cost of goods and services sold	
	55700
68. Software costs expensed	
	75100
69. Equity method dividends	
(a) Canadian	
	75200
(b) foreign	
	75700
70. Unusual items	
	58412
71. Consolidation accounting elimination of sales	

Include direct wages, materials, fuel and other overhead essential to producing the goods or services that were sold. Include the cost of goods purchased for resale. Exclude administration, management and other period costs.

Report only the cost of own-use software whether purchased or licensed. Exclude any amount deferred and amortized.

Report value of dividends received and excluded from income following the equity method of accounting and credited to item 5 (a) (3).

Report unusual revenues or (expenses) affecting line 44.

Report the value of sales between Canadian plants, divisions and companies that were eliminated when preparing this report.

For the same time period as in Section C	
72. CAPITAL EXPENDITURES	Report quarterly capital expenditures. Report at acquisition cost net of GST input tax credits and government assistance. Do not net the proceeds of disposals against the reported capital expenditures. Include capitalized interest. Exclude assets associated with acquired companies. Report capitalized tooling costs at line 73.
	59113
(a) new buildings	
	59114
(b) new machinery and new equipment	
	59160
(c) used buildings, used machinery and land	
	59200
(d) depletable assets	
	59130
(e) capitalized leases	
	59000
(f) total capital expenditures	
	59810
73. Capitalized tooling	

Include new structures, buildings, leasehold improvements and own-account construction.

Include related capitalized costs.

Report the lessee's leases capitalized during the period.

Sum items 72 (a) to 72 (e).

OTHER DISCLOSURE	
	80005
74. Hours spent completing questionnaire	

Report the approximate number of hours required to collect data and complete the questionnaire this quarter.

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 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:

Telephone: (877) 898-6686
Fax: (800) 552-4428
E-mail: QSFS-RTEF@statcan.ca

Statistics Canada
OID – 2nd Floor, Section C-12, Jean Talon Building
170 Tunney’s Pasture Driveway
Ottawa, Canada, K1A 0T6

THANK YOU FOR YOUR CO-OPERATION