



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 9).

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	
(a) Canadian currency	<input type="text"/>	Include demand and term deposits.
	11400	
(b) foreign currency	<input type="text"/>	Include demand and term deposits.
2. Accounts receivable		
	12110	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).
	17112	
(b) consumer credit	<input type="text"/>	Credit card and other receivables due directly from households.
	12180	
(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).
	12800	
(d) allowance for doubtful accounts	<input "="" type="text" value="("/>	Report amount related to accounts receivable.
3. Lease contracts		
	12210	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.
	12220	
(b) residual value	<input type="text"/>	Report real estate held or being developed for sale. Report real estate leased to others at item 11 (c), capitalized leases of lessee at 11 (b) and provisions for losses on inventory at line 13.
4. Inventory		
(a) real estate		
	13110	
(1) residential	<input type="text"/>	
	13120	
(2) non-residential	<input type="text"/>	
	13800	
(b) other	<input type="text"/>	
5. Investments in affiliates		
		Report provisions for losses at line 13.
(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	
(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).
	14310	
(1) in Canada	<input type="text"/>	Do not net with amounts owing to affiliates - see Item 17 (a).
	14320	
(2) outside Canada	<input type="text"/>	Do not net with amounts owing to affiliates - see Item 17 (b).
6. Canadian investments – non-affiliates		
		Report provisions for losses at line 13.
(a) short-term paper	15190	Treasury bills, bankers' acceptances, commercial paper and other short-term paper.
	15195	
(b) bonds and debentures	<input type="text"/>	Include both corporate and government issues.
	15160	
(c) corporate shares, fund or trust units and other equity	<input type="text"/>	Report share warrants and options at line 8.
	15180	
(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	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.
	19900	
8. Derivatives	<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.

SECTION A – (continued)

Account	Thousands of dollars	Instructions
		Report gross values (before deducting provisions and allowances)
16000	<input type="text"/>	
9. Mortgage loans to non-affiliates		Report provisions for losses at line 13.
17000	<input type="text"/>	
10. Non-mortgage loans to non-affiliates		Report provisions for losses at line 13.
11. Fixed assets		
18319	<input type="text"/>	
(a) depreciable assets and land for own use		Include machinery and equipment, buildings and own-account construction. Report capitalized leases at 11 (b).
18316	<input type="text"/>	
(b) capitalized leases of lessee		Report assets acquired under capital leases.
18320	<input type="text"/>	
(c) income properties		Include properties held for sale and rental properties owned by the reporting entity.
18350	<input type="text" value="()"/>	
(d) accumulated depreciation		Report accumulated depreciation related to items 11 (a), 11 (b) and 11 (c).
19100	<input type="text"/>	
12. Intangible assets		Include goodwill, patents, licenses, rights and other intangibles. Report deferred charges at line 13.
19800	<input type="text"/>	
13. Other assets		Report assets not elsewhere specified. Include accumulated provisions for losses (credits) on inventories, investments and loans.
10000	<input type="text"/>	
14. TOTAL ASSETS		

FOR INFORMATION ONLY

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

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

LIABILITIES

15. Accounts payable		
	22110	<input type="text"/>
(a) trade		
	22180	<input type="text"/>
(b) other		
		Include sales, excise and payroll taxes and accrued payables.
16. Income taxes payable		
	23000	<input type="text"/>
		Report income taxes recoverable at item 2 (c).
17. Amounts owing to affiliates		
	24100	<input type="text"/>
(a) in Canada		
	24200	<input type="text"/>
(b) outside Canada		
		Do not net with debt claims on affiliates - see item 5 (b) (1).
		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	<input type="text"/>
(1) from lenders in Canada		
	25800	<input type="text"/>
(2) from lenders outside Canada		
	25200	<input type="text"/>
(b) commercial paper		Include bankers' acceptances and financial paper.
	25400	<input type="text"/>
(c) bonds and debentures		Include public and private placements and mortgage bonds.
	25500	<input type="text"/>
(d) mortgage loans		
	25184	<input type="text"/>
(e) capital lease obligations		Report the lessee's long-term contract with the lessor.
19. Equity securities classified as liabilities		
	29950	<input type="text"/>
		Report equities classified as liabilities as required by CICA section 3861.
20. Derivatives		
	29900	<input type="text"/>
		Report gross liability positions. Include the liabilities of commodity contracts treated as hedges. Report asset positions at line 8.
21. Future income taxes		
	27000	<input type="text"/>
		Report (debit) and credit balances.
22. Minority interest		
	28000	<input type="text"/>
		Report the minority interest related to consolidated subsidiaries.
23. Other liabilities		
	29000	<input type="text"/>
		Report liabilities not elsewhere specified. Include provisions for future costs and deferred income.

SECTION B – continued

Account	Thousands of dollars	Instructions
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 60.
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 59.
(c) transfers from (to) share capital	38400 <input type="text"/>	
(d) other additions (deductions)	38700 <input type="text"/>	Please specify major items:
	<input type="text"/>	
	<input type="text"/>	
	<input type="text"/>	
(e) dividends declared	38804	
(1) preferred shares	<input type="text" value=""/>	
	38800	
(2) common shares	<input type="text" value=""/>	
(f) income trust distributions	38300 <input type="text" value=""/>	Include distributions of funds to the owners of the trust, fund or partnership.
(g) closing balance	38000 <input type="text"/>	Sum of items 28 (a) to 28 (f).
29. TOTAL LIABILITIES AND EQUITY	39000 <input type="text"/>	

SECTION C – INCOME STATEMENT

From Day Month Year To Day Month Year

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

30. OPERATING REVENUE

41900	<input type="text"/>	Report net of sales taxes.
(a) sales of goods and services		
43100	<input type="text"/>	
(b) rental revenue		
49000	<input type="text"/>	Include royalties, commission revenue, franchise fees and operating subsidies.
(c) other operating revenue		
58410	<input type="text"/>	
31. TOTAL OPERATING REVENUE	<input type="text"/>	

OPERATING EXPENSES

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

55210	<input type="text"/>	Include commissions paid to employees
32. Wages and salaries		
55220	<input type="text"/>	Include EI, CPP/QPP and fringe benefits. Report pension expense at line 34.
33. Employer portion of employee benefits		
62310	<input type="text"/>	Report per CICA section 346. Report "other benefits expense" at line 33.
34. Pension expense		
62340	<input type="text"/>	Report per CICA section 387J.
35. Stock options expense		
55002	<input type="text"/>	Include property, business, provincial health and capital taxes.
36. Indirect taxes		
52100	<input type="text"/>	
37. Depreciation		
52350	<input type="text"/>	Report amortization of intangible assets and deferred charges.
38. Amortization		
55600	<input type="text"/>	Include bad debts expense related to accounts receivable.
39. Bad debts expense, charitable donations and write-down of inventory		
55000	<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.
40. Purchased goods and services		
58420	<input type="text"/>	
41. TOTAL OPERATING EXPENSES	<input type="text"/>	Sum of lines 32 to 40.
58430	<input type="text"/>	
42. OPERATING INCOME (LOSS)	<input type="text"/>	Line 31 less line 41.

FOR INFORMATION ONLY

SECTION C – Continued

Account	Thousands of dollars	Instructions	
OTHER REVENUE AND EXPENSES			
43. Canadian interest revenue	78500	<input type="text"/>	Report gross interest and financial leasing revenue from Canadian sources.
44. Canadian dividends	78600	<input type="text"/>	Report dividends received from Canadian companies.
45. Foreign interest and dividend revenue	78700	<input type="text"/>	
46. Interest expense			Report interest paid to affiliates at items 46 (a) or 46 (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 line 38.
(c) mortgages	53120	<input type="text"/>	
(d) other long-term debt	53131	<input type="text"/>	Include long-term interest paid on capital leases.
47. 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 3661.
48. 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 50.
49. Foreign currency gains (losses)	56100	<input type="text"/>	Report realized and unrealized values. Report amounts related to derivatives at line 50 and other comprehensive income at line 60.
50. Derivatives gains (losses)	56400	<input type="text"/>	Report all values related to derivatives whether realized or unrealized except for values reported at item 60 (a).
51. Revaluations and (write-offs)	56200	<input type="text"/>	Report revaluations to fair value and (write-offs) not reported at lines 49, 50 and 60.
52. INCOME (LOSS) BEFORE INCOME TAX	58460	<input type="text"/>	
53. Current income tax expense	57100	<input type="text"/>	Report Canadian income tax debits and (credits).
54. Future income tax expense	57200	<input type="text"/>	Report Canadian income tax debits and (credits).
55. INCOME (LOSS) AFTER INCOME TAX	58470	<input type="text"/>	
56. 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.
57. Minority shareholders' portion of net income of consolidated affiliates	58200	<input type="text"/>	Report debits and (credits).
58. Extraordinary gains (losses)	58300	<input type="text"/>	Report net of income taxes.
59. NET INCOME (LOSS)	58480	<input type="text"/>	Sum of lines 55, 56 and 58, less line 57. Transfer value to item 28 (b).
60. 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 50 and any other impairment at line 51.
(b) realized (gains) and losses	56600	<input type="text"/>	Report the realization of (gains) or losses previously reported at item 60 (a).
(c) income taxes	57300	<input type="text"/>	Report income tax debits and (credits) related to other comprehensive income.
61. COMPREHENSIVE INCOME	58485	<input type="text"/>	Sum of line 59 and items 60 (a) and 60 (b), less item 60 (c).

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

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

For the same date as in Section A

BALANCE SHEET DISCLOSURE

62. Current assets	61200	<input type="text"/>
63. Current liabilities	61400	<input type="text"/>

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.

64. Funded status

(a) plan assets	66100	<input type="text"/>
(b) benefit obligation	66200	<input type="text"/>
(c) funded status	66300	<input type="text"/>
(d) accrued benefits (liability) or asset	66500	<input 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: 64 (a) minus 64 (b).

Funded status adjusted for the unamortized amounts of transitional obligation, past service cost and net actuarial gain.

For the same time period as in Section C

INCOME STATEMENT DISCLOSURE

65. Cost of goods and services sold	50500	<input type="text"/>
66. Software costs expensed	55700	<input type="text"/>
67. Equity method dividends		
(a) Canadian	75100	<input type="text"/>
(b) foreign	75200	<input type="text"/>
68. Unusual items	74700	<input type="text"/>
69. Consolidation accounting elimination of sales	58412	<input type="text"/>

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 42.

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

70. 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.

(a) new buildings	59113	<input type="text"/>
(b) new machinery and new equipment	59114	<input type="text"/>
(c) used buildings, used machinery and land	59160	<input type="text"/>
(d) capitalized leases	59130	<input type="text"/>
(e) total capital expenditures	59000	<input type="text"/>

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

Report the lessee's leases capitalized during the period.

Sum items 70 (a) to 70 (d).

OTHER DISCLOSURE

71. Hours spent completing questionnaire	80005	<input type="text"/>
--	-------	----------------------

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