

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.gc.ca (see catalogue 61-008-XWE and CANSIM tables 187-0001 and 187-0002).

Confidentiality

Statistics Canada is prohibited by law from releasing information obtained from this survey which would identify a 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 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 (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. 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 style="text-align: center;" type="text"/> ()	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"/>	
4. Inventory		
(a) real estate	13110	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.
(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.
(1) in Canada	14110	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).
(1) in Canada	14310	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		
	15190	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.
	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.
	15200	
7. Foreign investments – non-affiliates	<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.
	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	<input type="text" value=")"/>	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.
	23000	<input type="text"/>
16. Income taxes payable		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	<input type="text"/>
(a) in Canada		Do not net with debt claims on affiliates - see item 5 (b) (1).
	24200	<input type="text"/>
(b) outside Canada		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		Include Canadian and foreign lenders operating in Canada.
	25800	<input type="text"/>
(2) from lenders outside Canada		
(b) commercial paper	25200	<input type="text"/>
		Include bankers' acceptances and financial paper.
(c) bonds and debentures	25400	<input type="text"/>
		Include public and private placements and mortgage bonds.
(d) mortgage loans	25500	<input type="text"/>
(e) capital lease obligations	25184	<input type="text"/>
		Report the lessee's long-term contract with the lessor.
	25950	<input type="text"/>
19. Equity securities classified as liabilities		Report equities classified as liabilities as required by CICA section 3861.
	29900	<input type="text"/>
20. Derivatives		Report gross liability positions. Include the liabilities of commodity contracts treated as hedges. Report asset positions at line 8.
	27000	<input type="text"/>
21. Future income taxes		Report (debit) and credit balances.
	28000	<input type="text"/>
22. Minority interest		Report the minority interest related to consolidated subsidiaries.
	29000	<input type="text"/>
23. Other liabilities		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		
(a) preferred	31100	<input type="text"/>
(b) common	31200	<input type="text"/>
25. Unitholders' capital	32300	<input type="text"/> Include owners' investments in trusts, funds or partnerships.
26. Contributed surplus	33000	<input type="text"/>
27. Accumulated other comprehensive income	36000	<input type="text"/> Report the accumulated balance of gains (losses) for items reported at line 60.
28. Retained earnings		
(a) opening balance	38100	<input type="text"/>
(b) net income (loss) for the current period	38200	<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		
(1) preferred shares	38804	<input type="text"/> ()
(2) common shares	38806	<input type="text"/> ()
(f) income trust distributions	38300	<input type="text"/> () 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"/>

FOR INFORMATION ONLY

SECTION C – INCOME STATEMENT

From Day Month Year To Day Month Year

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

30. OPERATING REVENUE

41900	<input type="text"/>	
(a) sales of goods and services		Report net of sales taxes. Include commissions.
43100	<input type="text"/>	
(b) rental revenue		
49000	<input type="text"/>	Include royalties, franchise fees and operating subsidies. Exclude gains (losses) and report them at lines 48, 49, 50, 51, 58 or 60.
(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"/>	
32. Wages and salaries		Include commissions paid to employees.
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 "other benefits expense" at line 33.
34. Pension expense		
62340	<input type="text"/>	Report per CICA section 3870.
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		
55000	<input type="text"/>	Include bad debts expense related to accounts receivable.
39. Bad debts expense, charitable donations and write-down of inventory		
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.
40. Purchased goods and services		
58420	<input type="text"/>	Sum of lines 32 to 40.
41. TOTAL OPERATING EXPENSES		
58430	<input type="text"/>	Line 31 less line 41.
42. OPERATING INCOME (LOSS)		

SECTION C – Continued

Account	Thousands of dollars	Instructions	
OTHER REVENUE AND EXPENSES			
43. Canadian interest revenue	78500	<input type="text"/>	Include financial leasing revenue from Canadian sources.
44. Canadian dividends	78600	<input type="text"/>	Report dividends received from Canadian companies. Exclude dividends from corporations accounted for on the equity basis.
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"/>	
(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 3061.
48. Gains (losses) on the sale of assets	56300	<input type="text"/>	Report values before income taxes. Report amounts related to derivatives at item 50 (a).
49. Foreign currency gains (losses)	56100	<input type="text"/>	Report values before income taxes. Report realized and unrealized values. Report amounts related to derivatives at line 50 or other comprehensive income at line 60.
50. Derivatives gains (losses)			Report values before income taxes. Report all values related to derivatives whether realized or unrealized except for values reported at line 60.
(a) realized	56410	<input type="text"/>	Report all values related to realized derivatives gains (losses).
(b) unrealized	56420	<input type="text"/>	Report all values related to unrealized derivatives gains (losses) except for values reported at item 60 (a).
51. Revaluations, (write-downs) and (write-offs)	56200	<input type="text"/>	Report values before income taxes. Report amounts not reported at items 49, 50 (b) or 60 (a).
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 (losses)	56500	<input type="text"/>	Include unrealized gains (losses) on derivatives designated as cash flow hedges, hedges of unrealized foreign currency gains (losses), and available-for-sale financial assets revalued to fair value. Report derivative impairments at item 50 (b) and any other impairments at line 51.
(b) realized (gains) losses	56600	<input type="text"/>	Report the realization of (gains) 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		
	61200	
62. Current assets		
	61400	
63. 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.		
64. Funded status		
	66100	
(a) plan assets		Assets held by the trustee at market (fair) value.
	66200	
(b) benefit obligation		Actuarial obligation at the end of the quarter.
	66300	
(c) funded status		Report the (deficit) or surplus net position: 64 (a) minus 64 (b).
	66500	
(d) accrued benefits (liability) or asset		Funded status adjusted by 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		
	50500	
65. Cost of goods and services sold		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.
	55700	
66. Software costs expensed		Report only the cost of own-use software whether purchased or licensed. Exclude any amount deferred and amortized.
67. Equity method dividends		Report value of dividends received and excluded from income following the equity method of accounting and credited to item 5 (a) (3).
	75100	
(a) Canadian		
	75200	
(b) foreign		
	74700	
68. Unusual items		Report unusual revenues or (expenses) affecting line 42.
69. Consolidation accounting elimination of sales	58412	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.
	59113	
(a) new buildings		Include new structures, buildings, leasehold improvements and own-account construction.
	59114	
(b) new machinery and new equipment		
	59160	
(c) used buildings, used machinery and land		
	59130	
(d) capitalized leases		Report the lessee's leases capitalized during the period.
	59000	
(e) total capital expenditures		Sum items 70 (a) to 70 (d).
OTHER DISCLOSURE		
	80005	
71. 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.gc.ca/imdb-bmdi/2501-eng.htm), and/or contact Statistics Canada at:

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

Statistics Canada
Business Survey Section/Central Region
2nd Floor, Jean Talon Building
150 Tunney's Pasture Driveway
Ottawa, Canada, K1A 0T6

THANK YOU FOR YOUR CO-OPERATION