



# Quarterly Survey of Financial Statements

Financial Corporations and Business Financing Corporations

**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](http://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 10).**

**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
<b>1. Cash and deposits</b>		
	11300	
(a) Canadian currency .....	<input type="text"/>	Include demand and term deposits.
	11400	
(b) foreign currency .....	<input type="text"/>	Include demand and term deposits.
<b>2. Accounts receivable</b> .....		
	12100	
	<input type="text"/>	Report amount before deducting allowances for doubtful accounts.
<b>3. Allowance for doubtful accounts</b> .....		
	12800	
	<input type="text"/>	Report amount related to accounts receivable.
<b>4. Lease contracts</b> .....		
	12210	
(a) financial leases .....	<input type="text"/>	Report net of unearned finance and service charge income.
	12220	
(b) residual value .....	<input type="text"/>	
<b>5. Investments in affiliates</b> .....		
		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	
(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, interest receivable and other claims with affiliates.
	14310	
(1) in Canada .....	<input type="text"/>	Do not net with amounts owing to affiliates - see item 20 (a).
	14320	
(2) outside Canada .....	<input type="text"/>	Do not net with amounts owing to affiliates - see item 20 (b).
<b>6. Canadian investments - non-affiliates</b> .....		
	15110	
(a) Government of Canada treasury bills .....	<input type="text"/>	
(b) bankers' acceptances and commercial and other short-term paper .....	15120	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 asset-backed securities.
	15130	
(c) Government of Canada debt .....	<input type="text"/>	
	15140	
(d) provincial and municipal government debt .....	<input type="text"/>	Report short-term bills and notes at item 6 (b).
	15150	
(e) corporate bonds and debentures .....	<input type="text"/>	Include mortgage bonds and asset or mortgage-backed bonds. Report short-term paper at item 6 (b).
(f) corporate shares, fund or trust units and other equity .....	15160	Report share warrants and options at line 8.
	15180	
(g) other Canadian investments .....	<input type="text"/>	Include precious metals and gold and silver certificates. Report derivatives at line 8.
<b>7. Foreign investments - non-affiliates</b> .....		
	15200	
	<input type="text"/>	Report cash and deposits at line 1, derivatives at line 8, mortgage loans at line 10, non-mortgage loans at line 11 and provisions for losses at line 16.
<b>8. Derivatives</b> .....		
	19900	
	<input type="text"/>	Report gross asset positions. Include derivative contracts, warrants and options. Report liability positions at line 22
<b>9. Reverse repurchase agreements</b> .....		
	69100	
	<input type="text"/>	Report liabilities related to repurchase agreements at line 23.

**SECTION A – Continued**

Account	Thousands of dollars	Instructions
<b>10. Mortgage loans to non-affiliates</b> .....		Report provisions for losses at line 16.
(a) secured by property in Canada		
16110	<input type="text"/>	
(1) residential .....		
16120	<input type="text"/>	
(2) non-residential .....		
16200	<input type="text"/>	
(b) secured by property outside Canada .....		
<b>11. Non-mortgage loans to non-affiliates</b> .....		Report lease contracts at line 4. Report provisions for losses at line 16.
(a) To individuals, unincorporated businesses and non-profit institutions		
17112	<input type="text"/>	
(1) credit card receivables .....		Report credit card receivables from corporations at item 11 (d).
17117	<input type="text"/>	
(2) lines of credit .....		Report term loans at item 11 (a) (3).
17180	<input type="text"/>	
(3) other .....		
(b) wholesale financing .....		
17610	<input type="text"/>	
(c) retail sales financing .....		Retail sales financing of industrial and commercial goods. Include farm vehicles and equipment.
17620	<input type="text"/>	
(d) other types of commercial loans .....		
17680	<input type="text"/>	
<b>12. Repossessed assets held for sale</b> .....		Include property, equipment, vehicles and other assets held for sale.
18100	<input type="text"/>	
<b>13. Fixed assets</b>		
(a) depreciable assets and land for own use .....		Include buildings, equipment and leasehold improvements.
18310	<input type="text"/>	
(b) income properties .....		Include properties held for sale and rental properties owned by the reporting entity.
18320	<input type="text"/>	
(c) accumulated depreciation .....	( <input type="text"/> )	Report accumulated depreciation on items 13 (a) and 13 (b).
18350		
<b>14. Intangible assets</b> .....		Include goodwill, patents, licenses, rights and other intangibles. Report net of accumulated amortization. Report deferred charges at line 15.
19100	<input type="text"/>	
<b>15. Other assets</b> .....		Report assets not elsewhere specified.
19880	<input type="text"/>	
<b>16. Accumulated provisions and allowances for losses</b> .....		Report for losses on investments, loans and other assets charged to expenses not reported elsewhere on the balance sheet.
19810	( <input type="text"/> )	
<b>17. TOTAL ASSETS</b> .....		
10000	<input type="text"/>	

**SECTION B – LIABILITIES AND EQUITY**

Balance sheet date ► Day   Month   Year

Account	Thousands of dollars	Instructions
<b>LIABILITIES</b>		
<b>18. Accounts payable</b> .....	22100 <input type="text"/>	Include accrued payables. Report non-trade related amounts due to affiliates at line 20.
<b>19. Income taxes payable</b> .....	23000 <input type="text"/>	Report income taxes recoverable at line 2.
<b>20. Amounts owing to affiliates</b> .....		Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with affiliates at item 18.
(a) in Canada .....	24100 <input type="text"/>	Do not net with debt claims on affiliates - see item 5 (b) (1).
(b) outside Canada .....	24200 <input type="text"/>	Do not net with debt claims on affiliates - see item 5 (b) (2).
<b>21. Borrowing from non-affiliates</b>		
(a) loans and overdrafts .....		Report mortgage loans at item 21 (d).
(1) from lenders in Canada .....	25700 <input type="text"/>	Include Canadian and foreign lenders operating in Canada.
(2) from lenders outside Canada .....	25800 <input type="text"/>	
(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"/>	
<b>22. Equity securities classified as liabilities</b> .....	29950 <input type="text"/>	Report equities classified as liabilities as required by CICA section 3861.
<b>23. Derivatives</b> .....	29900 <input type="text"/>	Report gross liability positions. Report asset positions at line 8.
<b>24. Obligations related to repurchase agreements</b> .....	69200 <input type="text"/>	Report reverse repurchase agreements at line 9.
<b>25. Future income taxes</b> .....	27000 <input type="text"/>	Report both (debit) and credit balances.
<b>26. Minority interest</b> .....	28000 <input type="text"/>	Report the minority interest related to consolidated affiliates.
<b>27. Other liabilities</b> .....	29000 <input type="text"/>	Report liabilities not elsewhere specified.
<b>28. TOTAL LIABILITIES</b> .....	20000 <input type="text"/>	

**SECTION B – Continued**

Account	Thousands of dollars	Instructions
<b>EQUITY</b>		
<b>29. Share capital</b>		
(a) preferred .....	31100 <input type="text"/>	
(b) common .....	31200 <input type="text"/>	
<b>30. Contributed surplus .....</b>	33000 <input type="text"/>	
<b>31. Accumulated other comprehensive income .....</b>	36000 <input type="text"/>	Report the accumulated unrealized gains (losses) related to line 67.
<b>32. Retained earnings</b>		
(a) opening balance .....	38100 <input type="text"/>	
(b) net income (loss) for the current period .....	38200 <input type="text"/>	Transfer from line 66
(c) other additions (deductions) .....	38700 <input type="text"/>	Please specify major items:
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>
(d) dividends declared		
(1) cash		
(i) preferred shares .....	38804 ( <input type="text"/> )	
(ii) common shares .....	38806 ( <input type="text"/> )	
(iii) total .....	38810 ( <input type="text"/> )	Sum of items 32 (d) (1) (i) and (ii).
(2) other dividends .....	38880 ( <input type="text"/> )	Include stock dividends.
(e) closing balance .....	38000 <input type="text"/>	Sum of items 32 (a) to 32 (d).
<b>33. TOTAL EQUITY .....</b>	30000 <input type="text"/>	
<b>34. TOTAL LIABILITIES AND EQUITY .....</b>	39000 <input type="text"/>	

**SECTION C – INCOME STATEMENT**

From  Day  Month  Year  To  Day  Month  Year

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

**REVENUE (net of sales taxes)**

<b>35. Rental revenue</b> .....	43000	<input type="text"/>	Report operating lease revenue from leasing of vehicles, equipment and real estate. Report interest revenue from direct financing and sales type leases at item 37 (d).
<b>36. Commissions and fees</b> .....	44000	<input type="text"/>	Report revenue from factoring. Include commitment, stand-by, finders and extension fees.
<b>37. Interest revenue from Canadian sources</b> .....			Include amortization of discounts and (premiums) on Canadian investments. Report interest from affiliates at item 37 (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"/>	
<b>38. Interest revenue from foreign sources</b> .....	47200	<input type="text"/>	Include amortization of discounts and (premiums) on foreign investments.
<b>39. Dividends</b> .....			Exclude 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"/>	
<b>40. Derivative gains (losses)</b> .....	56400	<input type="text"/>	Report all values related to derivatives whether realized or unrealized except for values currently reported at item 67 (a). Also complete Section D (lines 72 to 81).
<b>41. Gains (losses) on the sale of assets</b> .....	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 40. Also complete Section D (lines 72 to 81).
<b>42. Other revenue</b> .....	49000	<input type="text"/>	Report revenue from all other sources not disclosed above.
<b>43. TOTAL REVENUE</b> .....	40000	<input type="text"/>	

**EXPENSES**

<b>44. Wages and salaries</b> .....	55210	<input type="text"/>	Include commissions paid to employees.
<b>45. Employer portion of employee benefits</b> .....	55220	<input type="text"/>	Include EI, CPP/QPP and fringe benefits. Report pension expense at line 46.
<b>46. Pension expense</b> .....	62310	<input type="text"/>	Report per CICA section 3461. Report "other benefits expense" at line 45.
<b>47. Stock options expense</b> .....	62340	<input type="text"/>	Report per CICA section 3870.
<b>48. Purchased goods and services</b> .....	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.
<b>49. Indirect taxes</b> .....	55002	<input type="text"/>	Include property, business, provincial health and capital taxes.
<b>50. Depreciation</b> .....	52100	<input type="text"/>	
<b>51. Amortization</b>			
(a) intangible assets .....	52310	<input type="text"/>	
(b) deferred charges .....	52320	<input type="text"/>	

**SECTION C – Continued**

Account	Thousands of dollars	Instructions
<b>52. Interest expense</b> .....		Report interest paid to unconsolidated affiliates at item 52 (d).
(a) bonds and debentures .....	53110 <input type="text"/>	
(b) mortgages .....	53120 <input type="text"/>	
(c) finance and other short-term paper .....	53150 <input type="text"/>	
(d) other interest expenses .....	53130 <input type="text"/>	
<b>53. Dividends paid on equity securities classified as liabilities</b> .....	53400 <input type="text"/>	Include only dividends paid on securities reported as liabilities at line 22, per CICA section 3861.
<b>54. Provisions for losses on lease contracts and loans</b> .....	55870 <input type="text"/>	Related to lines 4, 10 and 11. Report amounts related to derivatives at line 40.
<b>55. Bad debts expense and charitable donations</b> .....	55600 <input type="text"/>	Include bad debts expense related to accounts receivable.
<b>56. TOTAL EXPENSES</b> .....	50000 <input type="text"/>	
<b>57. Foreign currency gains (losses)</b> .....	56100 <input type="text"/>	Report realized and unrealized values. Report amounts related to derivatives at line 40 and other comprehensive income at line 67. Also complete Section D (lines 72 to 81).
<b>58. Revaluations and (write-offs)</b> .....	56200 <input type="text"/>	Report revaluations to fair value and (write-offs) not reported at lines 4, 57 and 67. Also complete Section D (lines 72 to 81).
<b>59. INCOME (LOSS) BEFORE INCOME TAX</b> .....	58460 <input type="text"/>	
<b>60. Current income tax expense</b> .....	57100 <input type="text"/>	Report Canadian income tax debits and (credits).
<b>61. Future income tax expense</b> .....	57200 <input type="text"/>	Report Canadian income tax debits and (credits).
<b>62. INCOME (LOSS) AFTER INCOME TAXES</b> .....	58470 <input type="text"/>	
<b>63. Equity in unconsolidated affiliate</b> .....	58100 <input type="text"/>	Report the equity share of the affiliates' net income or (loss). Use only if the investments are carried by the equity method.
<b>64. Minority shareholders' portion of net income of consolidated affiliates</b> .....	58200 <input type="text"/>	Report debits and (credits).
<b>65. Extraordinary gains (losses)</b> .....	58300 <input type="text"/>	Report net of income taxes.
<b>66. NET INCOME (LOSS)</b> .....	58480 <input type="text"/>	Sum of lines 62, 63 and 65, less line 64. Transfer value to item 32 (b).
<b>67. Other comprehensive income</b> .....		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 40 and any other asset impairment at line 58. Also complete Section D (lines 72 to 81).
(b) realized (gains) and losses .....	56600 <input type="text"/>	Report the realization of (gains) or losses previously reported at item 67 (a). Also complete Section D (lines 72 to 81).
(c) income taxes .....	57300 <input type="text"/>	Report income tax debits and (credits) related to other comprehensive income.
<b>68. COMPREHENSIVE INCOME</b> .....	58485 <input type="text"/>	Sum of line 66 and items 67 (a) and 67 (b), less item 67 (c).

**SECTION D – DISCLOSURE OF SELECTED ACCOUNTS**

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

**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.

**69. Funded status**

	66100	<input type="text"/>	
(a) plan assets .....			Assets held by the trustee at market (fair) value.
	66200	<input type="text"/>	
(b) benefit obligation .....			Actuarial obligation at the end of the quarter.
	66300	<input type="text"/>	
<b>(c) funded status</b> .....			Report the (deficit) or surplus net position: 69 (a) minus 69 (b).
	66500	<input type="text"/>	
(d) accrued benefits (liability) or asset .....			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**

**70. Software costs expensed** ..... 55700  Report only the cost of own use software whether purchased or licensed. Exclude any amount deferred and amortized.

**71. 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	<input type="text"/>	
(a) Canadian dividends .....			
	75200	<input type="text"/>	
(b) foreign dividends .....			

**MATCHING OF INCOME STATEMENT GAINS AND (LOSSES) WITH RELATED ASSETS AND LIABILITIES** .....

**For the same time period as in Section C**

Allocate the sum of the gains and (losses) reported at lines 40, 41, 57, 58 and at item 67 (a) and 67 (b) to the assets and liabilities listed below.

Corresponding asset accounts from Section A

<b>72.</b>	<b>4. Receivables under lease contracts . .</b>	81100	<input type="text"/>
<b>73.</b>	<b>5. Investments in affiliates</b>		
	(a) shares and equity		
(a)	(1) in Canada .....	81211	<input type="text"/>
(b)	(2) outside Canada .....	81212	<input type="text"/>
	(c) debt claims on affiliates		
(c)	(1) in Canada .....	81221	<input type="text"/>
(d)	(2) outside Canada .....	81222	<input type="text"/>
<b>74.</b>	<b>6. Canadian investments – non-affiliates</b>		
(a)	(c) government of Canada debt .....	81310	<input type="text"/>
(b)	(d) provincial and municipal government debt	81320	<input type="text"/>
(c)	(e) corporate bonds and debentures .....	81330	<input type="text"/>
(d)	(f) corporate shares, fund or trust units and other equity .....	81340	<input type="text"/>
(e)	(g) other Canadian investments .....	81380	<input type="text"/>
<b>75.</b>	<b>7. Foreign investments – non-affiliates . .</b>	81400	<input type="text"/>



**SECTION D – Continued**

	Account	Thousands of dollars	Instructions
76.	<b>10. Mortgage loans to non-affiliates</b>		
	(a) secured by property in Canada		
(a)	(1) residential . . . . .	81511 <input type="text"/>	
(b)	(2) non-residential . . . . .	81516 <input type="text"/>	
(c)	(b) secured by property outside Canada . . . .	81520 <input type="text"/>	
77.	<b>11. Non-mortgage loans to non-affiliates</b>		
(a)	(a) to individuals, unincorporated businesses and non-profit institutions . . . . .	81617 <input type="text"/>	
(b)	(b) to others . . . . .	81680 <input type="text"/>	
		81710 <input type="text"/>	
78.	<b>12. Repossessed assets . . . . .</b>		
79.	<b>13. Fixed assets</b>		
(a)	(a) depreciable assets and land . . . . .	81730 <input type="text"/>	
(b)	(b) income properties . . . . .	81720 <input type="text"/>	
		81800 <input type="text"/>	
80.	<b>Other assets and liabilities . . . . .</b>	<input type="text"/>	Please specify major items and their values:  <hr/>
81.	<b>TOTAL . . . . .</b>	81000 <input type="text"/>	Sum of lines 72 to 80. This should equal the sum of lines 40, 41, 57, 58, and items 67 (a) and 67 (b).

**OTHER DISCLOSURE**

82. **Hours spent completing questionnaire . . . . .** 80005  Report the approximate number of hours required to collect data and to complete the questionnaire this quarter.

FOR INFORMATION ONLY

## 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](http://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](mailto:QSFS-RTEF@statcan.ca)

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

**THANK YOU FOR YOUR CO-OPERATION**