

Quarterly Survey of Financial Statements

Financial Services

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-X 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)
- 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
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Name and position of person to contact if different from above (please print)	E-mail address
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Telephone number	Extension	Facsimile number
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Received	Captured	Edited	Analyzed
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SECTION A – ASSETS

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
1. Cash and deposits		
(a) Canadian currency	11300 <input type="text"/>	Include demand and term deposits.
(b) foreign currency	11400 <input type="text"/>	Include demand and term deposits.
2. Accounts receivable	12100 <input type="text"/>	Report amounts before deducting allowances for doubtful accounts. Report amounts due from affiliates in item 4 (b).
3. Allowance for doubtful accounts	12800 <input type="text"/>	Report amount related to accounts receivable.
4. Investments in affiliates		Report provisions for losses at line 13.
(a) shares and equity		Report investments in unconsolidated affiliates.
(1) in Canada	14110 <input type="text"/>	Report cost of shares.
(2) outside Canada	14120 <input type="text"/>	Report cost of shares.
(3) accumulated earnings	14200 <input type="text"/>	Report for investments carried by the equity method. Include loans, advances, mortgages, notes, bonds, interest receivable and other claims with affiliates. Report insurance related receivables at line 2.
(b) debt claims on affiliates		
(1) in Canada	14310 <input type="text"/>	Do not net with amounts owing to affiliates - see item 17(a).
(2) outside Canada	14320 <input type="text"/>	Do not net with amounts owing to affiliates - see item 17(b).
5. Canadian investments - non-affiliates		Report provisions for losses at line 13.
(a) Government of Canada treasury bills	15110 <input type="text"/>	
(b) bankers' acceptances, commercial and other short-term paper	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 asset-backed securities.
(c) Government of Canada debt	15130 <input type="text"/>	
(d) provincial and municipal government debt	15140 <input type="text"/>	Report short-term bills and notes at item 5 (b).
(e) corporate bonds and debentures	15150 <input type="text"/>	Include mortgage bonds and asset or mortgage-backed bonds. Report short-term paper at item 5 (b).
(f) corporate shares, fund or trust units and other equity	15160 <input type="text"/>	Report share warrants and options at line 7.
(g) other Canadian investments	15180 <input type="text"/>	Include precious metals and gold and silver certificates. Report derivatives at line 7.
6. Foreign investments - non-affiliates	15200 <input type="text"/>	Report cash and deposits at line 1, derivatives at line 7, mortgage loans at line 9, non-mortgage loans at line 10 and provisions for losses at line 13.
7. Derivatives	19900 <input type="text"/>	Report gross asset positions. Include derivative contracts, warrants and options. Report liability positions at line 20.
8. Reverse repurchase agreements	69100 <input type="text"/>	Report liabilities related to repurchase agreements at line 21.

SECTION A – Continued

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
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		
18310	<input type="text"/>	
(a) depreciable assets and land for own use		Include buildings, equipment and leasehold improvements.
18320	<input type="text"/>	
(b) income properties		Include properties held for sale and rental properties owned by the reporting entity.
18350	<input "="" type="text" value="("/>	
(c) accumulated depreciation	<input type="text" value=")"/>	Report accumulated depreciation on items 11 (a) and 11 (b).
19100	<input type="text"/>	
12. Intangible assets		Include goodwill, patents, licenses, rights and other intangibles. Report net of accumulated amortization. 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 investments and loans.
10000	<input type="text"/>	
14. TOTAL ASSETS		

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SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
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LIABILITIES

15. Accounts payable	22100 <input type="text"/>	Include accrued payables. Report non-trade related amounts due to affiliates at line 17.
16. Income taxes payable	23000 <input type="text"/>	Report income taxes recoverable at line 2.
17. Amounts owing to affiliates		Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with affiliates at line 15.
(a) in Canada	24100 <input type="text"/>	Do not net with debt claims on affiliates - see item 4 (b) (1).
(b) outside Canada	24200 <input type="text"/>	Do not net with debt claims on affiliates - see item 4 (b) (2).
18. Borrowing from non-affiliates		
(a) loans and overdrafts		Report mortgage loans at item 18 (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 short-term 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"/>	
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. Report asset positions at line 7.
21. Obligations related to repurchase agreements	69200 <input type="text"/>	Report reverse repurchase agreements at line 8.
22. Future income taxes	27000 <input type="text"/>	Report both (debit) and credit balances.
23. Minority interest	28000 <input type="text"/>	Report the minority interest related to consolidated subsidiaries.
24. Other liabilities	29000 <input type="text"/>	Report liabilities not elsewhere specified.
25. TOTAL LIABILITIES	20000 <input style="border: 2px solid black;" type="text"/>	

SECTION B – Continued

Account	Thousands of dollars	Instructions
EQUITY		
26. Share capital		
(a) preferred	31100	<input type="text"/>
(b) common	31200	<input type="text"/>
27. Unitholders' capital	32300	<input type="text"/> Include owners' investments in trusts, funds or partnerships.
28. Contributed surplus	33000	<input type="text"/>
29. Accumulated other comprehensive income	36000	<input type="text"/> Report the accumulated balance of gains (losses) for items reported at line 62.
30. Retained earnings		
(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) 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) closing balance	38000	<input type="text"/> Sum of items 30 (a) to 30 (e).
31. TOTAL EQUITY	30000	<input type="text"/>
32. TOTAL LIABILITIES AND EQUITY	39000	<input type="text"/>

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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)

33. Commission and brokerage revenue

	44500	<input type="text"/>
(a) insurance and pension business		
	44100	<input type="text"/>
(b) sale of real estate		
(c) brokerage commissions or securities brokerage	44200	<input type="text"/>
	44800	<input type="text"/>
(d) other commissions		

34. Interest revenue from Canadian sources Report interest from affiliates at item 34 (b).

(a) bonds and debentures		
(1) interest revenue	45110	<input type="text"/>
(2) amortization of discounts and (premiums) . . .	45120	<input type="text"/>
(b) other interest revenue	45800	<input type="text"/>

35. Interest revenue from foreign sources

(a) foreign interest revenue	47210	<input type="text"/>
(b) amortization of discounts and (premiums)	47220	<input type="text"/>

36. Dividends Include 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"/>

37. Derivatives gains (losses) Report values before income taxes. Report all values related to derivatives whether realized or unrealized except for values reported at line 62.

(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 62 (a).

38. Gains (losses) on the sale of assets Report value before income taxes. Report realized gains (losses) not reported at items 37 (a), 53 (a), 60 and 62 (b).

39. Other revenue	49000	<input type="text"/>	Report revenue from all other sources not disclosed above. Exclude other gains (losses) and report them at lines 53, 60 or 62.
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40. TOTAL REVENUE

	40000	<input type="text"/>
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EXPENSES

41. Wages and salaries	55210	<input type="text"/>	Include commissions paid to employees.
42. Employer portion of employee benefits	55220	<input type="text"/>	Include EI, CPP/QPP and fringe benefits. Report pension expense at line 43.
43. Pension expense	62310	<input type="text"/>	Report "other benefits expense" at line 42.
44. Stock options expense	62340	<input type="text"/>	Report per CICA section 3870.
45. 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.
46. Indirect taxes	55002	<input type="text"/>	Include property, business, provincial health and capital taxes.

SECTION C – Continued

Account	Thousands of dollars	Instructions
47. Depreciation	52100	
48. Amortization		
(a) intangible assets	52310	
(b) deferred charges	52320	
49. Interest expense	53000	Include interest paid to affiliates.
50. Dividends paid on equity securities classified as liabilities	53400	Include only dividends paid on equity reported as liabilities at line 19, per CICA section 3861.
51. Bad debts expense and charitable donations	55600	Include bad debts expense related to accounts receivable.
52. TOTAL EXPENSES	50000	
53. Other gains (losses) and revaluations		Report values before income taxes.
(a) Foreign currency gains (losses)	56100	Report realized and unrealized values. Report amounts related to derivatives at line 37 or other comprehensive income at line 62.
(b) Revaluations, (write-downs) and (write-offs)	56200	Report amounts not reported at items 37 (b), 53 (a) or 62 (a).
54. INCOME (LOSS) BEFORE INCOME TAX	58460	
55. Current income tax expense	57100	Report Canadian income tax debits and (credits).
56. Future income tax expense	57200	Report Canadian income tax debits and (credits).
57. INCOME (LOSS) AFTER INCOME TAXES	58470	
58. Equity in unconsolidated affiliates	58100	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	Report debits and (credits).
60. Extraordinary gains (losses)	58300	Report net of income taxes.
61. NET INCOME (LOSS)	58480	Sum of lines 57, 58 and 60, less line 59. Transfer value to item 30 (b).
62. Other comprehensive income		Report as per CICA section 1530 Comprehensive Income.
(a) unrealized gains (losses)	56500	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 impairments to derivatives at line 37 and any other impairments at item 53 (b).
(b) realized (gains) losses	56600	Report the realization of (gains) losses previously reported at item 62 (a).
(c) income taxes	57300	Report income tax debits and (credits) related to other comprehensive income.
63. COMPREHENSIVE INCOME	58485	Sum of line 61 and items 62 (a) and 62 (b), less item 62 (c).

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
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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"/>	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: 64 (a) minus 64 (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

65. Software costs expensed	55700	<input type="text"/>	Report only the cost of software whether purchased or licensed. Exclude any amount deferred and amortized.
66. Equity method dividends			Report dividends received and excluded from income following the equity method and credited to item 4 (a)(3).
(a) Canadian dividends	75100	<input type="text"/>	
(b) foreign dividends	75200	<input type="text"/>	

OTHER DISCLOSURE

67. Hours spent completing questionnaire	30005	<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 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:

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THANK YOU FOR YOUR CO-OPERATION