

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.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.

Data sharing Agreement

Agreement to share data: To reduce respondent burden, Statistics Canada has entered into an agreement under Section 12 of the *Statistics Act* to share information from this survey with the Bank of Canada. The Bank of Canada has undertaken to keep this information confidential and to use it only for statistical and research purposes. Under Section 12, you may refuse to share your information with the Bank of Canada by writing a letter of objection to the Chief Statistician and returning it with the completed questionnaire.

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 indicate which accounting standards were used by the reporting entity to complete this questionnaire:

- International Financial Reporting Standards (IFRS) Accounting standards for Private enterprises Other (specify) _____

4. 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).

5. 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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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 amount before deducting allowances for doubtful accounts. Report amounts due from affiliates in item 5 (b).
3. Allowance for doubtful accounts		
	12800 (<input type="text"/>)	Report amount related to accounts receivable.
4. Lease contracts		
(a) financial leases	12210 <input type="text"/>	Report net of unearned finance and service charge income.
(b) residual value	12220 <input type="text"/>	
5. Investments in affiliates		
(a) shares and equity		Report provisions for losses at line 16.
(1) in Canada	14110 <input type="text"/>	Report investments in unconsolidated affiliates. 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.
(b) debt claims on affiliates		Include loans, advances, mortgages, notes, bonds, interest receivable and other claims with affiliates.
(1) in Canada	14310 <input type="text"/>	Do not net with amounts owing to affiliates - see item 20 (a).
(2) outside Canada	14320 <input type="text"/>	Do not net with amounts owing to affiliates - see item 20 (b).
6. Canadian investments - non-affiliates		
(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 6 (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 6 (b).
(f) corporate shares, fund or trust units and other equity	15160 <input type="text"/>	Report share warrants and options at line 8.
(g) other Canadian investments	15180 <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 10, non-mortgage loans at line 11 and provisions for losses at line 16.
8. Derivatives		
	19900 <input type="text"/>	Report gross asset positions. Include derivative contracts, warrants, and options. Report liability positions at line 23.
9. Reverse repurchase agreements		
	69100 <input type="text"/>	Report liabilities related to repurchase agreements at line 24.

SECTION A – Continued

Account	Thousands of dollars	Instructions
10. Mortgage loans to non-affiliates		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		
11. Non-mortgage loans to non-affiliates		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"/>	Report credit card receivables from corporations at item 11 (d).
(1) credit card receivables		
17117	<input type="text"/>	Report term loans at item 11 (a) (3).
(2) lines of credit		
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"/>	
12. Repossessed assets held for sale		Include property, equipment, vehicles and other assets held for sale.
18100	<input type="text"/>	
13. Fixed assets		
(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		
14. Intangible assets		Include goodwill, patents, licenses, rights and other intangibles. Report net of accumulated amortization. Report deferred charges at line 15.
19100	<input type="text"/>	
15. Other assets		Report assets not elsewhere specified.
19880	<input type="text"/>	
16. Accumulated provisions and allowances for losses		Report for losses on investments, loans and other assets charged to expenses not reported elsewhere on the balance sheet.
19810	(<input type="text"/>)	
17. TOTAL ASSETS		
10000	<input type="text"/>	

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
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LIABILITIES

18. Accounts payable	22100	<input type="text"/>	Include accrued payables. Report non-trade related amounts due to affiliates at line 20.
19. Income taxes payable	23000	<input type="text"/>	Report income taxes recoverable at line 2.
20. Amounts owing to affiliates			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).
21. Borrowing from non-affiliates			
(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"/>	
22. Equity securities classified as liabilities	29950	<input type="text"/>	Report equities classified as liabilities as required by CICA section 3861.
23. Derivatives	29900	<input type="text"/>	Report gross liability positions. Report asset positions at line 8.
24. Obligations related to repurchase agreements ..	69200	<input type="text"/>	Report reverse repurchase agreements at line 9.
25. Future income taxes	27000	<input type="text"/>	Report both (debit) and credit balances.
26. Minority interest	28000	<input type="text"/>	Report the minority interest related to consolidated affiliates.
27. Other liabilities	29000	<input type="text"/>	Report liabilities not elsewhere specified.
28. TOTAL LIABILITIES	20000	<input style="border: 2px solid black;" type="text"/>	

SECTION B – Continued

Account	Thousands of dollars	Instructions
EQUITY		
29. Share capital		
	31100	
(a) preferred		<input type="text"/>
	31200	
(b) common		<input type="text"/>
	33000	
30. Contributed surplus		<input type="text"/>
	36000	
31. Accumulated other comprehensive income		<input type="text"/> Report the accumulated balance of gains (losses) for items reported at line 66.
32. Retained earnings		
	38100	
(a) opening balance		<input type="text"/>
	38200	
(b) net income (loss) for the current period		<input type="text"/> Transfer from line 65.
	38700	
(c) other additions (deductions)		<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).
33. TOTAL EQUITY	30000	<input type="text"/>
34. 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
REVENUE (net of sales taxes)		
35. Rental revenue	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).
36. Commissions and fees	44000 <input type="text"/>	Report revenue from factoring. Include commitment, stand-by, finders and extension fees.
37. Interest revenue from Canadian sources		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"/>	
38. Interest revenue from foreign sources	47200 <input type="text"/>	Include amortization of discounts and (premiums) on foreign investments.
39. Dividends		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"/>	
40. Derivatives gains (losses)		Report values before income taxes. Report all values related to derivatives whether realized or unrealized except for values reported at line 66. Also complete Section D (lines 71 to 80).
(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 66 (a).
41. Gains (losses) on the sale of assets	48000 <input type="text"/>	Report value before income taxes. Report realized gains (losses) not reported at items 40 (a), 57 (a), 64 and 66 (b). Also complete Section D (lines 71 to 80).
42. Other revenue	49000 <input type="text"/>	Report revenue from all other sources not disclosed above. Exclude other gains (losses) and report them at lines 57, 64 or 66.
43. TOTAL REVENUE	40000 <input type="text"/>	
EXPENSES		
44. Wages and salaries	55210 <input type="text"/>	Include commissions paid to employees.
45. Employer portion of employee benefits	55220 <input type="text"/>	Include EI, CPP/QPP and fringe benefits. Report pension expense at line 46.
46. Pension expense	62310 <input type="text"/>	Report "other benefits expense" at line 45.
47. Stock options expense	62340 <input type="text"/>	Report per CICA section 3870.
48. 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.
49. Indirect taxes	55002 <input type="text"/>	Include property, business, provincial health and capital taxes.
50. Depreciation	52100 <input type="text"/>	
51. Amortization		
(a) intangible assets	52310 <input type="text"/>	
(b) deferred charges	52320 <input type="text"/>	

SECTION C – Continued

Account	Thousands of dollars	Instructions
52. Interest expense		Report interest paid to affiliates at item 52 (d).
53110	<input type="text"/>	
(a) bonds and debentures		
53120	<input type="text"/>	
(b) mortgages		
53150	<input type="text"/>	
(c) finance and other short-term paper		
53130	<input type="text"/>	
(d) other interest expenses		
53. Dividends paid on equity securities classified as liabilities	53400	Include only dividends paid on equity reported as liabilities at line 22 per CICA section 3861.
54. Provisions for losses on lease contracts and loans	55870	Related to lines 4, 10 and 11. Report amounts related to derivatives at line 40.
55. Bad debts expense and charitable donations	55600	Include bad debts expense related to accounts receivable.
56. TOTAL EXPENSES	50000	
57. Other gains (losses) and revaluations		Report values before income taxes. Also complete Section D (lines 71 to 80).
56100	<input type="text"/>	Report realized and unrealized values. Report amounts related to derivatives at line 40 or other comprehensive income at line 66.
(a) Foreign currency gains (losses)		
56200	<input type="text"/>	Report amounts not reported at items 40 (b), 57 (a) or 66 (a).
(b) Revaluations, (write-downs) and (write-offs)		
58. INCOME (LOSS) BEFORE INCOME TAX	58460	
59. Current income tax expense	57100	Report Canadian income tax debits and (credits).
60. Future income tax expense	57200	Report Canadian income tax debits and (credits).
61. INCOME (LOSS) AFTER INCOME TAXES	58470	
62. Equity in unconsolidated affiliates	58100	Report the equity share of the affiliates' net income or (loss). Use only if the investments are carried by the equity method.
63. Minority shareholders' portion of net income of consolidated affiliates	58200	Report debits and (credits).
64. Extraordinary gains (losses)	58300	Report net of income taxes. Also complete Section D (lines 71 to 80).
65. NET INCOME (LOSS)	58480	Sum of lines 61, 62 and 64, less line 63. Transfer value to item 32 (b).
66. Other comprehensive income		Report as per CICA section 1530 Comprehensive Income.
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 impairments to derivatives at line 40 and any other impairments at item 57 (b). Also complete Section D (lines 71 to 80).
(a) unrealized gains (losses)		
56600	<input type="text"/>	Report the realization of (gains) losses previously reported at item 66 (a). Also complete Section D (lines 71 to 80).
(b) realized (gains) losses		
57300	<input type="text"/>	Report income tax debits and (credits) related to other comprehensive income.
(c) income taxes		
67. COMPREHENSIVE INCOME	58485	Sum of line 65 and items 66 (a) and 66 (b), less item 66 (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.

68. 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"/>	
(c) funded status			Report the (deficit) or surplus net position: 68 (a) minus 68 (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

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

55700

70. 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			

For the same time period as in Section C

MATCHING OF INCOME STATEMENT GAINS AND (LOSSES) WITH RELATED ASSETS AND LIABILITIES Allocate the sum of the gains and (losses) reported at lines 40, 41, 57, 64 and items 66 (a) and 66 (b) to the selected assets and liabilities listed below.

Corresponding asset accounts from Section A

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

SECTION D – Continued

Account	Thousands of dollars	Instructions
75. 10. Mortgage loans to non-affiliates		
(a) secured by property in Canada		
(1) residential	81511 <input type="text"/>	
(2) non-residential	81516 <input type="text"/>	
(b) secured by property outside Canada	81520 <input type="text"/>	
76. 11. Non-mortgage loans to non-affiliates		
(a) to individuals, unincorporated businesses and non-profit institutions	81617 <input type="text"/>	
(b) to others	81680 <input type="text"/>	
	81710 <input type="text"/>	
77. 12. Repossessed assets		
78. 13. Fixed assets		
(a) depreciable assets and land	81730 <input type="text"/>	
(b) income properties	81720 <input type="text"/>	
	81800 <input type="text"/>	
79. Other assets and liabilities		Please specify major items and their values: <input type="text"/> <input type="text"/>
80. TOTAL	81000 <input type="text"/>	Sum of lines 71 to 79. This should equal the sum of lines 40, 41, 57, 64 and items 66 (a) and 66 (b).

OTHER DISCLOSURE

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

DISCLOSURE ON ADOPTION OF NEW ACCOUNTING STANDARDS

International Financial Reporting Standards (IFRS), Accounting Standards for Private Enterprises or other

Is this your **first** quarterly report completed for the Quarterly Survey of Financial Statements after adopting a new set of accounting standards?

- YES *If yes, please complete sections below.*
- NO

BALANCE SHEET AS AT TRANSITION YEAR END (Changeover date)

Account	Thousands of dollars	
	Canadian GAAP	New accounting standards
Total assets.....	10000 a <input type="text"/>	10000 b <input type="text"/>
Total liabilities.....	20000 a <input type="text"/>	20000 b <input type="text"/>
Total equity.....	30000 a <input type="text"/>	30000 b <input type="text"/>

Explanation of differences between figures under prior Canadian GAAP and under the new accounting standards.
(Please provide accounts and amounts supporting material differences)

INCOME STATEMENT FOR TRANSITION YEAR
 (Full year preceding new accounting standards changeover date)

Account	Thousands of dollars	
	Canadian GAAP	New accounting standards
Total revenue.....	40000 a <input type="text"/>	40000 b <input type="text"/>
Total expenses.....	50000 a <input type="text"/>	50000 b <input type="text"/>
Net income (loss).....	58480 a <input type="text"/>	58480 b <input type="text"/>
Comprehensive income (loss).....	58485 a <input type="text"/>	58485 b <input type="text"/>

Explanation of differences between figures under prior Canadian GAAP and under the new accounting standards.
(Please provide accounts and amounts supporting material differences)

Additional Comments

Please use this section to report any comments.

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