



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)
- 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

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
Report gross values (before deducting provisions and allowances)		
1. Cash and deposits 11300	<input type="text"/>	
(a) Canadian currency	<input type="text"/>	Include demand and term deposits.
11400	<input type="text"/>	
(b) foreign currency	<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 4 (b).
3. Allowance for doubtful accounts 12800	<input "="" type="text" value="("/>	Report amount related to accounts receivable.
4. Investments in affiliates		Report provisions for losses at line 14.
(a) shares and equity		Report investments in unconsolidated affiliates.
14110	<input type="text"/>	
(1) in Canada	<input type="text"/>	Report cost of shares.
14120	<input type="text"/>	
(2) outside Canada	<input type="text"/>	Report cost of shares.
14200	<input type="text"/>	
(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	<input type="text"/>	
(1) in Canada	<input type="text"/>	Do not net with amounts owing to affiliates - see Item 18 (a).
14320	<input type="text"/>	
(2) outside Canada	<input type="text"/>	Do not net with amounts owing to affiliates - see Item 18 (b).
5. Canadian investments - non-affiliates		Report provisions for losses at line 14.
15110	<input type="text"/>	
(a) Government of Canada treasury bills	<input type="text"/>	
15120	<input type="text"/>	
(b) bankers' acceptances and commercial and other short-term paper	<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.
15130	<input type="text"/>	
(c) Government of Canada debt	<input type="text"/>	
15140	<input type="text"/>	
(d) provincial and municipal government debt	<input type="text"/>	Report short-term bills and notes at item 5 (b).
15150	<input type="text"/>	
(e) corporate bonds and debentures	<input type="text"/>	Include mortgage bonds and asset or mortgage-backed bonds. Exclude short-term paper and report at item 5 (b).
15160	<input type="text"/>	
(f) corporate shares, fund or trust units and other equity	<input type="text"/>	Report share warrants and options at line 7.
15180	<input type="text"/>	
(g) other Canadian investments	<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 14.
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.
9. Mortgage loans to non-affiliates 16000	<input type="text"/>	Report provisions for losses at line 14.
10. Non-mortgage loans to non-affiliates 17000	<input type="text"/>	Report provisions for losses at line 14.
11. Fixed Assets		
18310	<input type="text"/>	
(a) depreciable assets and land for own use	<input type="text"/>	Include buildings, equipment and leasehold improvements.
18320	<input type="text"/>	
(b) income properties	<input type="text"/>	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).
12. Intangible assets 19100	<input type="text"/>	Include goodwill, patents, licenses, rights and other intangibles. Report value net of accumulated amortization. Report deferred charges at line 13.
13. Other assets 19880	<input type="text"/>	Report assets not elsewhere specified.
14. Accumulated provisions and allowances for losses 19810	<input "="" type="text" value="("/>	Report for losses on investments, loans and other assets charged to expenses not reported elsewhere on the balance sheet.
15. TOTAL ASSETS 10000	<input type="text"/>	

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
LIABILITIES		
16. Accounts payable	22100 <input type="text"/>	Include accrued payables. Report non-trade related amounts due to affiliates at line 18.
17. Income taxes payable	23000 <input type="text"/>	Report income taxes recoverable at line 2.
18. Amounts owing to affiliates		Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with affiliates at line 16.
(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).
19. Borrowing from non-affiliates		
(a) loans and overdrafts		Report mortgage loans in item 19 (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 papers.
(c) bonds and debentures	25400 <input type="text"/>	Include public and private placements and mortgage bonds.
(d) mortgage loans	25500 <input type="text"/>	
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. Equity securities classified as liabilities	29950 <input type="text"/>	Report equities classified as liabilities as required by CICA section 3861.
23. Future income taxes	27000 <input type="text"/>	Report both (debit) and credit balances.
24. Minority interest	28000 <input type="text"/>	Report the minority interest related to consolidated subsidiaries.
25. Other liabilities	29000 <input type="text"/>	Report liabilities not elsewhere specified.
26. TOTAL LIABILITIES	20000 <input type="text"/>	

SECTION B – Continued

Account	Thousands of dollars	Instructions
EQUITY		
27. Share capital		
(a) preferred	31100	<input type="text"/>
(b) common	31200	<input type="text"/>
28. Unitholders' capital	32300	<input type="text"/> Include owners' investments in trusts, funds or partnerships.
29. Contributed surplus	33000	<input type="text"/>
30. Accumulated other comprehensive income	36000	<input type="text"/> Report the accumulated unrealized gains (losses) related to item 64.
31. Retained earnings		
(a) opening balance	38100	<input type="text"/>
(b) net income (loss) for the current period	38200	<input type="text"/> Transfer from line 63.
(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 31 (a) to 31 (f).
32. TOTAL EQUITY	30000	<input type="text"/>
33. 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)		
	41000	
34. Sales of services	<input type="text"/>	Include management and service fees.
	45000	
35. Interest revenue from Canadian sources	<input type="text"/>	Include amortization of discounts and (premiums) on Canadian investments.
	47200	
36. Interest revenue from foreign sources	<input type="text"/>	Include amortization of discounts and (premiums) on foreign investments.
	46000	
37. Dividends	<input type="text"/>	Exclude dividends from corporations accounted for on the equity basis.
(a) from Canadian corporations	<input type="text"/>	
	47100	
(b) from foreign corporations	<input type="text"/>	
	56400	
38. Derivative gains (losses)	<input type="text"/>	Report all values related to derivatives whether realized or unrealized except for values currently reported at item 64 (a). Also complete Section D (lines 69 to 76).
	48000	
39. Gains (losses) on the sale of assets	<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 38. Also complete Section D (lines 69 to 76).
	49000	
40. Other revenue	<input type="text"/>	Report revenue from all other sources not disclosed above.
	40000	
41. TOTAL REVENUE	<input style="border: 2px solid black;" type="text"/>	
EXPENSES		
	55210	
42. Wages and salaries	<input type="text"/>	Include commissions paid to employees.
	55220	
43. Employer portion of employee benefits	<input type="text"/>	Include EI, CPP/QPP and fringe benefits. Report pension expense at line 44.
	62310	
44. Pension expense	<input type="text"/>	Report per CICA section 3461. Report "other benefits expense" at line 43.
	62340	
45. Stock options expense	<input type="text"/>	Report per CICA section 3870.
	55001	
46. Purchased goods and services	<input type="text"/>	Include purchased materials, services (e.g., legal, insurance, etc.) and subcontracting costs paid to businesses or individuals who are not employees.
	55002	
47. Indirect taxes	<input type="text"/>	Include property, business and provincial health and capital taxes.
	52100	
48. Depreciation	<input type="text"/>	
49. Amortization		
(a) intangible assets	52310	<input type="text"/>
	52320	
(b) deferred charges	<input type="text"/>	
	53110	
50. Interest expense	<input type="text"/>	Report interest amounts paid to affiliates at item 50 (c).
(a) bonds and debentures	53120	<input type="text"/>
(b) mortgages	53130	<input type="text"/>
(c) other interest expenses	<input type="text"/>	
	53400	
51. Dividends paid on equity securities classified as liabilities	<input type="text"/>	Include only dividends paid on securities reported as liabilities at line 22, per CICA section 3861.
	55600	
52. Bad debts expense and charitable donations	<input type="text"/>	Include bad debts expense related to accounts receivable.
	50000	
53. TOTAL EXPENSES	<input style="border: 2px solid black;" type="text"/>	

SECTION C – Continued

Account	Thousands of dollars	Instructions
54. Foreign currency gains (losses)	56100	Report realized and unrealized values. Report amounts related to derivatives at line 38 and other comprehensive income at line 64. Also complete Section D (lines 69 to 76).
55. Revaluations and (write-offs)	56200	Report revaluations to fair value and (write-offs) not reported at lines 38, 54 and 64. Also complete Section D (lines 69 to 76).
56. INCOME (LOSS) BEFORE INCOME TAX	58460	
57. Current income tax expense	57100	Report Canadian income tax debits and (credits).
58. Future income tax expense	57200	Report Canadian income tax debits and (credits).
59. INCOME (LOSS) AFTER INCOME TAXES	58470	
60. Equity in unconsolidated affiliates	58100	Report the equity share of affiliate net income or (loss). Use only if the investments are carried by the equity method.
61. Minority shareholders' portion of net income of consolidated affiliates	58200	Report debits and (credits).
62. Extraordinary gains (losses)	58300	Report net of income taxes.
63. NET INCOME (LOSS)	58480	Cum of lines 59, 60 and 62, less line 61. Transfer value to item 31 (b).
64. Other comprehensive income		Report as per CICA section 1530 Comprehensive Income.
(a) unrealized gains and (losses)	56500	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 38 and any other impairment at line 55. Also complete Section D (lines 69 to 76).
(b) realized (gains) and losses	56600	Report the realization of (gains) or losses previously reported at item 64 (a). Also complete Section D (lines 69 to 76).
(c) income taxes	57300	Report income tax debits and (credits) related to other comprehensive income.
65. COMPREHENSIVE INCOME	58485	Sum of line 63 and items 64 (a) and 64 (b), less item 64 (c).

FOR INFORMATION ONLY

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
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For the same date as in Section A

Report the closing balance for pension plans held through a trustee at the end of a quarter. Exclude other benefits plans.

PENSION PLAN FUNDING

66. 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: 66 (a) minus 66 (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

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

68. Equity method dividends Report value of dividends received and excluded from income following the equity method of accounting and credited to item 4 (a) (3).

(a) Canadian dividends	75100	<input type="text"/>	
(b) foreign dividends	75200	<input type="text"/>	

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 gains and (losses) reported at lines 38, 39, 54, 55 and items 64 (a) and 64 (b) to listed assets and liabilities below.

Corresponding asset accounts from Section A

69.	4. Investments in affiliates		
	(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"/>
70.	5. Canadian investments - non-affiliates		
(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, funds or trust units and other equity	81340	<input type="text"/>
(e)	(g) other Canadian investments	81380	<input type="text"/>

SECTION D – Continued

Account	Thousands of dollars	Instructions
71. 6. Foreign investments - non-affiliates . . .	81400 <input type="text"/>	
72. 9. Mortgage loans to non-affiliates	81500 <input type="text"/>	
73. 10. Non-mortgage loans to non-affiliates	81600 <input type="text"/>	
74. 11. Fixed assets		
(a) (a) depreciable assets and land for own use .	81730 <input type="text"/>	
(b) (b) income properties	81720 <input type="text"/>	
75. Other assets and liabilities	81800 <input type="text"/>	Please specify major items and their values: <input type="text"/> <input type="text"/>
76. TOTAL	81000 <input type="text"/>	Sum of lines 69 to 75. This should equal the sum of lines 38, 39, 54, 55, and items 64 (a) and 64 (b).

OTHER DISCLOSURE

77. Hours spent completing questionnaire 80005 Report the approximate number of hours required to collect data and 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), and/or contact Statistics Canada at:

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THANK YOU FOR YOUR CO-OPERATION