

Quarterly Survey of Financial Statements

Segregated Funds

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 can be found on the last page.

Reporting Entity

1. 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*)

2. 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 6).

3. This report covers the period from:

Day	Month	Year	to	Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>

Certification

I certify that the information herein is complete and correct to the best of my knowledge.

<input type="text"/>	<input type="text"/>
Signature	Date

Name of company official (<i>please print</i>)	Position of company official
<input type="text"/>	<input type="text"/>

Name and position of person to contact if different from above (<i>please print</i>)	E-mail address
<input type="text"/>	<input type="text"/>

Telephone number	Extension	Facsimile number
<input type="text"/>	<input type="text"/>	<input type="text"/>

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.
	12800 <input type="text"/>	
3. Allowance for doubtful accounts	(<input type="text"/>)	Report amount related to accounts receivable.
4. Canadian investments		Report provisions for losses at line 10.
(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 4 (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 4 (b).
(f) corporate shares and income trust units	15160 <input type="text"/>	Report share warrants and options at line 6.
(g) segregated fund units	15175 <input type="text"/>	
(h) investment fund shares or units	15178 <input type="text"/>	
(i) other Canadian investments	15180 <input type="text"/>	Include precious metals and gold and silver certificates. Report derivatives at line 6.
5. Foreign investments		Report cash and deposits at line 1, derivatives at line 6, mortgage loans at line 8, and provisions for losses at line 10.
(a) money market instruments	15210 <input type="text"/>	Include commercial paper.
(b) debt instruments	15220 <input type="text"/>	Include bonds, debentures and notes.
(c) corporate shares	15230 <input type="text"/>	
(d) investment fund units	15270 <input type="text"/>	
(e) other foreign investments	15280 <input type="text"/>	
6. Derivatives	19900 <input type="text"/>	Report gross asset positions. Include derivative contracts, warrants, and options. Report liability positions at line 15.
7. Reverse repurchase agreements	69100 <input type="text"/>	Report liabilities related to repurchase agreements at line 16.
8. Mortgage loans to non-affiliates		Report provisions for losses at line 10.
(a) secured by property in Canada	16110 <input type="text"/>	
(1) residential	<input type="text"/>	
	16120 <input type="text"/>	
(2) non-residential	<input type="text"/>	
(b) secured by property outside Canada	16200 <input type="text"/>	
9. Fixed assets	18320 <input type="text"/>	Include properties held for sale and rental properties owned by the reporting entity.
(a) income properties	<input type="text"/>	
	18351 <input type="text"/>	
(b) accumulated depreciation	(<input type="text"/>)	Report accumulated depreciation on item 9 (a).
10. Other assets	19800 <input type="text"/>	Report assets not elsewhere specified. Include accumulated provisions for losses (credits) on investments and loans.
11. TOTAL ASSETS (at market value)	61300 <input style="border: 2px solid black;" type="text"/>	Report total assets at current market (fair) value. This entry must balance with line 20.
12. Unrealized appreciation of assets	61100 <input type="text"/>	Report the difference between the cost and market value of assets. Report accumulated unrealized gains as a positive, and accumulated losses as a negative.
13. Total assets (at cost)	10000 <input type="text"/>	Assets at cost value should equal line 11 less line 12.

SECTION B – LIABILITIES AND SURPLUS

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
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LIABILITIES

14. Accounts payable	22100	<input type="text"/>	Include accrued payables.
15. Derivatives	29900	<input type="text"/>	Report gross liability positions. Report asset positions at line 6.
16. Obligations related to repurchase agreements	69200	<input type="text"/>	Report reverse repurchase agreements at line 7.
17. Other liabilities	29000	<input type="text"/>	Report liabilities not elsewhere specified.
18. Liabilities to policyholders			
(a) RRSP funds	32110	<input type="text"/>	
(b) other funds	32180	<input type="text"/>	

19. SURPLUS

(a) opening balance	38100	<input type="text"/>	
(b) net income (loss) for the current period	38200	<input type="text"/>	Transfer from line 34.
(c) other additions (deductions)	38700	<input type="text"/>	Please specify major items:
(d) allocation of net investment income to policyholder accounts	38840	(<input type="text"/>)	
(e) closing balance	38000	<input type="text"/>	Sum of items 19 (a) to 19 (d).
20. TOTAL LIABILITIES AND SURPLUS	39000	<input type="text"/>	This should be equal to line 11.

FOR INFORMATION ONLY

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)

	43000	<input type="text"/>	Report the gross amount before any expenses related to rental properties.
21. Rental revenue			
22. Interest revenue from Canadian sources			
(a) bonds and debentures	45110	<input type="text"/>	
(1) interest revenue		<input type="text"/>	
(2) amortization of discounts and (premiums)	45120	<input type="text"/>	
(b) mortgages	45200	<input type="text"/>	Include amortization of discounts and (premiums).
(c) other interest revenue	45800	<input type="text"/>	
23. Interest revenue from foreign sources	47200	<input type="text"/>	Include amortization of discounts and (premiums) on foreign investments.
24. Dividends			
(a) from Canadian corporations	46000	<input type="text"/>	
(b) from foreign corporations	47100	<input type="text"/>	
25. Derivatives gains (losses)			
(a) realized	56410	<input type="text"/>	Report all values related to realized derivatives gains (losses). Also complete Section D (line 39).
(b) unrealized	56420	<input type="text"/>	Report all values related to unrealized derivatives gains (losses). Also complete Section D (line 39).
26. Gains (losses) on the sale of assets	48000	<input type="text"/>	Report realized gains (losses) not reported at items 25 (a) or 33 (a). Also complete Section D (lines 35 to 40).
27. Other revenue	49000	<input type="text"/>	Report revenue from all other sources not disclosed above. Exclude other gains (losses) and report them at items 33 (a) or 33 (b).
28. TOTAL REVENUE	40000	<input type="text"/>	
EXPENSES			
29. Depreciation	52100	<input type="text"/>	
30. Management fees	55884	<input type="text"/>	
31. Other expenses	55889	<input type="text"/>	
32. TOTAL EXPENSES	50000	<input type="text"/>	
33. Other gains (losses) and revaluations			
(a) Foreign currency gains (losses)	56100	<input type="text"/>	Report realized and unrealized values. Report amounts related to derivatives at line 25. Also complete Section D (lines 35 to 40).
(b) Revaluations, (write-downs) and (write-offs)	56200	<input type="text"/>	Report revaluations to fair value and (write-offs) not reported at items 25 (b) or 33 (a). Also complete Section D (lines 35 to 40).
34. NET INCOME (LOSS)	58480	<input type="text"/>	Transfer value to item 19 (b).

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
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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 items 25 (a), 25 (b), 26, 33 (a) and 33 (b) to the selected assets and liabilities listed below.

Corresponding asset accounts from Section A

35.	4. Canadian investments		
	(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 and income trust units..	81340	<input type="text"/>
	(g) segregated fund units.....	81375	<input type="text"/>
	(h) investment fund shares or units.....	81370	<input type="text"/>
	(i) other Canadian investments.....	81380	<input type="text"/>
36.	5. Foreign investments		
	(a) money market instruments.....	81410	<input type="text"/> Include commercial paper.
	(b) debt instruments.....	81420	<input type="text"/> Include gains (losses) on bonds, debentures and notes.
	(c) corporate shares.....	81430	<input type="text"/>
	(d) investment fund units.....	81470	<input type="text"/>
	(e) other foreign investments.....	81480	<input type="text"/>
37.	8. Mortgage loans – 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"/>
38.	9. Fixed assets		
	(a) income properties.....	81720	<input type="text"/>
39.	Other assets and liabilities.....	81800	<input type="text"/> Please specify major items and their values: <input type="text"/> <input type="text"/> <input type="text"/>
40. TOTAL.....		81000	<input type="text"/> Sum of lines 35 to 39. This should equal the sum of items 25 (a), 25 (b), 26, 33 (a) and 33 (b).

OTHER DISCLOSURE

41. Hours spent completing questionnaire.....	80005	<input type="text"/> Report the approximate number of hours required to collect data and complete the questionnaire this quarter.
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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.

Instructions

- ◆ 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.

Returning your questionnaire:

Return the completed questionnaire 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