

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)
- 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 11).

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

Name and position of person to contact if different from above (please print)	E-mail address

Telephone number	Extension	Facsimile number

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.
3. Allowance for doubtful accounts	12800 (<input type="text"/>)	Report amount related to accounts receivable.
4. Lease contracts		Include direct financing and sales type leases. Report allowance for doubtful accounts at line 14. Report operating lease receivables at line 2.
(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		Report provisions for losses at line 14.
(a) Shares and equity		Report investments in unconsolidated affiliates.
(1) in Canada	14110 <input type="text"/>	Report cost of shares.
(2) accumulated earnings	14200 <input type="text"/>	Report for investments carried by the equity method.
(b) debt claims on affiliates in Canada	14310 <input type="text"/>	Include loans, advances, mortgages, notes, bonds, interest receivable and other claims with affiliates. Do not net with amounts owing to affiliates - see line 19.
6. Canadian investments - non-affiliates		Report provisions for losses at line 14.
(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. Also 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, 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 provision for losses at line 14.
8. Derivatives	19900 <input type="text"/>	Report gross asset positions. Include derivative contracts, warrants and options. Report liability positions at line 22.
9. Reverse repurchase agreements	69100 <input type="text"/>	Report liabilities related to repurchase agreements at line 23.
10. Mortgage loans to non-affiliates		Report provisions for losses at item 10 (c).
(a) residential mortgages		
(1) to individuals	16118 <input type="text"/>	
(2) to others	16119 <input type="text"/>	Residential mortgages owned by incorporated entities.
(b) non-residential mortgages		Owned by corporate and non-corporate entities.
(1) to farms	16121 <input type="text"/>	
(2) to others	16128 <input type="text"/>	
(c) accumulated provisions and allowances for losses on mortgages	19811 (<input type="text"/>)	

SECTION A – Continued

Account	Thousands of dollars	Instructions
11. Non-mortgage loans to non-affiliates		Report provisions for losses at line 11 (d). Report lease contracts at line 4.
(a) to individuals, unincorporated businesses and non-profit institutions	17112	
(1) credit card receivables	<input type="text"/>	Report credit card receivables from corporations at item 11 (b).
(2) lines of credit	17117 <input type="text"/>	Report term loans at item 11 (a) (3).
(3) other	17180 <input type="text"/>	
(b) to Canadian corporations	17410 <input type="text"/>	Report amounts owed by government business enterprises at item 11 (c).
(c) to others	17800 <input type="text"/>	Include governments.
(d) accumulated provisions and allowances for losses on non-mortgage loans	19812 <input "="" type="text" value="("/>	
12. Fixed assets		
(a) depreciable assets and land	18310 <input type="text"/>	Include buildings, equipment and leasehold improvements.
(b) accumulated depreciation	18350 <input "="" type="text" value="("/>	Report accumulated depreciation on item 12 (a).
13. Other assets	19880 <input type="text"/>	Report assets not elsewhere specified.
14. Accumulated provisions and allowances for losses	19818 <input "="" type="text" value="("/>	Report for losses on investments and other assets charged to expenses not reported elsewhere in the balance sheet.
15. TOTAL ASSETS	10000 <input type="text"/>	

FOR INFORMATION ONLY

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
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LIABILITIES

16. Deposit liabilities

(a) tax-sheltered deposits	21210	<input type="text"/>	
(1) RRSP		<input type="text"/>	
	21280	<input type="text"/>	
(2) other		<input type="text"/>	
(b) deposits of individuals, unincorporated businesses and non-profit institutions			Report tax-sheltered deposits at item 16 (a).
	21310	<input type="text"/>	
(1) Canadian currency		<input type="text"/>	
	21320	<input type="text"/>	
(2) foreign currency		<input type="text"/>	
(c) deposits of corporations resident in Canada			Report deposits of government business enterprises at item 16 (e).
	21410	<input type="text"/>	
(1) Canadian currency		<input type="text"/>	
	21420	<input type="text"/>	
(2) foreign currency		<input type="text"/>	
	21500	<input type="text"/>	
(d) deposits of non-resident corporations		<input type="text"/>	
	21800	<input type="text"/>	
(e) other deposits		<input type="text"/>	
	22100	<input type="text"/>	

17. Accounts payable Include accrued payables. Report amounts due to affiliates at line 19.

18. Income taxes payable Report income taxes recoverable at line 2.

19. Amounts owing to affiliates in Canada Include notes, loans, mortgages, bonds, and interest payable to affiliates. Report trade payables with affiliates at line 17. Do not net with debt claims on affiliates - see item 5 (b).

20. Borrowing from non-affiliates

(a) loans and overdrafts	25700	<input type="text"/>	
(1) from lenders in Canada		<input type="text"/>	Include Canadian and foreign lenders operating in Canada.
	25800	<input type="text"/>	
(2) from lenders outside Canada		<input type="text"/>	
	25600	<input type="text"/>	
(b) subordinated loans and subordinated notes		<input type="text"/>	

21. Equity securities classified as liabilities Report equities classified as liabilities as required by CICA section 3861.

22. Derivatives Report gross liability positions. Report asset positions at line 8.

23. Obligations related to repurchase agreements ... Report reverse repurchase agreements at line 9.

24. Future income taxes Report both (debit) and credit balances.

25. Other liabilities Report liabilities not elsewhere specified.

26. TOTAL LIABILITIES

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. 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 59.
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 58.
(c) other additions (deductions)	38700 <input type="text"/>	Please specify the major items: <input type="text"/> <input type="text"/> <input type="text"/>
(d) dividends declared:		
(1) cash dividends from common shares	38806 (<input type="text"/>)	
(2) other dividends	38880 (<input type="text"/>)	Include preferred and stock dividends.
(e) closing balance	38000 <input type="text"/>	Sum of items 30 (a) to 30 (d).
31. TOTAL EQUITY	30000 <input type="text"/>	
32. TOTAL LIABILITIES AND EQUITY	39000 <input type="text"/>	

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)

	44000	<input type="text"/>	
33. Commissions and fees			
34. Interest revenue from Canadian sources			Include amortization of discounts and (premiums) on Canadian investments. Report interest from affiliates at item 34 (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"/>	
35. Interest revenue from foreign sources	47200	<input type="text"/>	Include amortization of discounts and (premiums) on foreign investments.
36. 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"/>	
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 59. Also complete Section D (lines 66 to 70).
(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 59 (a).
38. Gains (losses) on the sale of assets	48000	<input type="text"/>	Report value before income taxes. Report realized gains (losses) not reported at items 37 (a), 52 (a) and 59 (b). Also complete Section D (lines 66 to 70).
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 52 or 59.
40. TOTAL REVENUE	40000	<input type="text"/>	

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 that are not employees.
46. Depreciation	52100	<input type="text"/>	
47. Interest expense			Report interest paid to affiliates at item 47 (b).
(a) deposits	53200	<input type="text"/>	Include term and demand deposits.
(b) other interest expenses	53130	<input type="text"/>	
48. Dividends paid on equity securities classified as liabilities	53400	<input type="text"/>	Include only dividends paid on equity reported as liabilities at line 21, per CICA section 3861.

SECTION C – Continued

Account	Thousands of dollars	Instructions
49. Amount provided during the quarter for future losses on investments, loans and other assets	55870 <input type="text"/>	
	55600 <input type="text"/>	
50. Bad debts expense and charitable donations . . .		Include bad debts expense related to accounts receivable.
	50000 <input type="text"/>	
51. TOTAL EXPENSES	<input type="text"/>	
52. Other gains (losses) and revaluations		Report values before income taxes. Also complete Section D (lines 66 to 70).
	56100 <input type="text"/>	
(a) Foreign currency gains (losses)		Report realized and unrealized values. Report amounts related to derivatives at line 37 or other comprehensive income at line 59.
	56200 <input type="text"/>	
(b) Revaluations, (write-downs) and (write-offs)		Report amounts not reported at items 37 (b), 52 (a) or 59 (a).
53. INCOME (LOSS) BEFORE INCOME TAX	58460 <input type="text"/>	
	57100 <input type="text"/>	
54. Current income tax expense		Report Canadian income tax debits and (credits).
	57200 <input type="text"/>	
55. Future income tax expense		Report Canadian income tax debits and (credits).
	58470 <input type="text"/>	
56. INCOME (LOSS) AFTER INCOME TAXES	<input type="text"/>	
	58100 <input type="text"/>	
57. Equity in unconsolidated affiliates		Report the equity share of affiliates' net income or (loss). Use only if investments are carried by the equity method of accounting.
	58480 <input type="text"/>	
58. NET INCOME (LOSS)	<input type="text"/>	Sum of lines 56 and 57. Transfer value to item 30 (b).
59. Other comprehensive income		Report as per CICA section 1530 Comprehensive Income.
	56500 <input type="text"/>	
(a) unrealized gains (losses)		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 line 52 (b). Also complete Section D (lines 66 to 70).
	56600 <input type="text"/>	
(b) realized (gains) losses		Report the realization of (gains) losses previously reported at item 59 (a). Also complete Section D (lines 66 to 70).
	57300 <input type="text"/>	
(c) income taxes		Report income tax debits and (credits) related to other comprehensive income.
	58485 <input type="text"/>	
60. COMPREHENSIVE INCOME	<input type="text"/>	Sum of lines 58 and items 59 (a) and 59 (b), less item 59 (c).

FOR INFORMATION ONLY

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
BALANCE SHEET DISCLOSURE		For the same date as in Section A
61. Financial assets at cost		
(a) bonds and debentures	61891 <input type="text"/>	As reported at items 6 (c), 6 (d) and 6 (e).
(b) corporate shares and income trust units	61892 <input type="text"/>	As reported at item 6 (f).
(c) derivatives	61894 <input type="text"/>	As reported at line 8. Report at contract value rather than the fair value reported on the balance sheet.
(1) derivative assets	61895 <input type="text"/>	As reported at line 22. Report at contract value rather than the fair value reported on the balance sheet.
(2) derivative liabilities	<input type="text"/>	
62. Deposit liabilities		
(a) demand or savings deposits	63110 <input type="text"/>	Include tax sheltered deposits.
(1) chequing	63120 <input type="text"/>	
(2) non-chequing	63200 <input type="text"/>	
(b) term deposits	63000 <input type="text"/>	
63. TOTAL DEPOSIT LIABILITIES	<input type="text"/>	Total should equal sum of sub-items in line 16.

PENSION PLAN FUNDING		For the same date as in Section A
Report the closing balance for pension plans held through a trustee at the end of the 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 own-use software whether purchased or licensed. Exclude any amount deferred and amortized.

MATCHING THE INCOME STATEMENT GAINS AND (LOSSES) WITH THE RELATED ASSETS AND LIABILITIES		For the same time period as in Section C
Allocate the sum of the gains and (losses) reported at lines 37, 38, 52 and items 59 (a) and 59 (b) to the selected assets and liabilities listed below.		
Corresponding asset accounts from Section A		
66. 6. Canadian investments	81300 <input type="text"/>	
67. 7. Foreign investments – non-affiliates	81400 <input type="text"/>	
68. 10. Mortgage loans – non-affiliates	81500 <input type="text"/>	
69. Other assets and liabilities	81800 <input type="text"/>	
Please specify major items and their values: <input type="text"/> <input type="text"/>		
70. TOTAL	81000 <input type="text"/>	Sum of the lines 66 to 69. This should equal the sum of lines 37, 38, 52 and items 59 (a) and 59 (b).

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

SECTION E – SELECTED BALANCE SHEET ITEMS BY PROVINCE

ACCOUNT		Thousands of dollars							
		Outside Canada	Canada	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
	Corresponding asset accounts from Section A	99	80	10	11	12	13	24	35
72.	6. Canadian investments - non-affiliates								
	(Part of (b)) provincial and municipal short-term bills	85100							
	(d) provincial and municipal government debt	85200							
73.	10. Mortgage loans to non-affiliates								
	(a) residential mortgages	85350							
	(b) non-residential mortgages	85360							
74.	11. Non-mortgage loans to non-affiliates								
	(a) to individuals, unincorporated businesses and non-profit institutions								
	(1) credit card receivables	85412							
	(2) lines of credit	85414							
	(3) other	85415							
	(b) to Canadian corporations	85450							
	(c) to others	85460							
	Corresponding liability accounts from Section B								
75.	16. Deposit liabilities (by depositor)								
	(a) tax-sheltered deposits.	85510							
	(Part of (b)) other deposits of individuals (exclude deposits of unincorporated businesses and non-profit institutions)	85580							
	Corresponding disclosure accounts from Section D								
76.	64. Deposit liabilities (by type of account)								
	(a) demand or savings deposits								
	(1) chequing	85611							
	(2) non-chequing.	85612							
	(b) term deposits	85620							

SECTION E – SELECTED BALANCE SHEET ITEMS BY PROVINCE

ACCOUNT		Thousands of dollars						
		Manitoba 46	Saskatchewan 47	Alberta 48	British Columbia 59	Yukon 60	Northwest Territories 61	Nunavut 62
Corresponding asset accounts from Section A								
72.	6. Canadian investments - non-affiliates							
	(Part of (b)) provincial and municipal short-term bills	85100						
	(d) provincial and municipal government debt	85200						
73.	10. Mortgage loans to non-affiliates							
	(a) residential mortgages	85350						
	(b) non-residential mortgages	85360						
74.	11. Non-mortgage loans to non-affiliates							
	(a) to individuals, unincorporated businesses and non-profit institutions							
	(1) credit card receivables	85412						
	(2) lines of credit	85414						
	(3) other	85415						
	(b) to Canadian corporations	85450						
	(c) to others	85460						
Corresponding liability accounts from Section B								
75.	16. Deposit liabilities (by depositor)							
	(a) tax-sheltered deposits	85510						
	(Part of (b)) other deposits of individuals (exclude deposits of unincorporated businesses and non-profit institutions)	85580						
Corresponding disclosure accounts from Section D								
76.	64. Deposit liabilities (by type of account)							
	(a) demand or savings deposits							
	(1) chequing	85611						
	(2) non-chequing	85612						
	(b) term deposits	85620						

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