



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 8).

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	
(b) foreign currency	<input type="text"/>	Include demand and term deposits.
	12100	
2. Accounts receivable	<input type="text"/>	Report amount before deducting allowances for doubtful accounts.
	12800	
3. Allowance for doubtful accounts	<input "="" type="text" value="("/>	Report amount related to accounts receivable.
4. Investments in affiliates		Report provisions for losses at line 11.
(a) shares and equity		Report investments in unconsolidated affiliates.
	14110	
(1) in Canada	<input type="text"/>	Report cost of shares.
	14120	
(2) outside Canada	<input type="text"/>	Report cost of shares.
	14200	
(3) accumulated earnings	<input type="text"/>	Report only 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	
(1) in Canada	<input type="text"/>	Do not net with amounts owing to affiliates - see item 16 (a).
	14320	
(2) outside du Canada	<input type="text"/>	Do not net with amounts owing to affiliates - see item 16 (b).
5. Canadian investments - non-affiliates		Report provisions for losses at line 11.
	15110	
(a) Government of Canada treasury bills	<input type="text"/>	
	15120	
(b) bankers' acceptances and finance 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	
(c) Government of Canada debt	<input type="text"/>	
(d) provincial and municipal government debt		Report short-term bills and notes at item 5 (b).
	15141	
(1) provincial	<input type="text"/>	
	15142	
(2) municipal	<input type="text"/>	
	15150	
(e) corporate bonds and debentures	<input type="text"/>	Include mortgage bonds and asset or mortgage-backed bonds. Report short-term paper at item 5 (b).
	15160	
(f) corporate shares, fund or trust units and other equity	<input type="text"/>	Report share warrants and options at line 7.
	15180	
(g) other Canadian investments	<input type="text"/>	Include precious metals and gold and silver certificates. Report derivatives at line 7.
	15200	
6. Foreign investments - non-affiliates	<input type="text"/>	Report cash and deposits at line 1, derivatives at line 7 and provisions for losses at line 11.
	19900	
7. Derivatives	<input type="text"/>	Report gross asset positions. Include derivative contracts, warrants and options. Report liability positions at line 18.
	69100	
8. Reverse repurchase agreements	<input type="text"/>	Report liabilities related to repurchase agreements at line 19.
9. Fixed assets		
	18310	
(a) depreciable assets and land	<input type="text"/>	Include buildings, equipment and leasehold improvements.
	18320	
(b) income properties	<input type="text"/>	Include properties held for sale and rental properties owned by the reporting entity.
	18350	
(c) accumulated depreciation	<input "="" type="text" value="("/>	Report accumulated depreciation on items 9 (a) and 9 (b).
	19100	
10. Intangible assets	<input type="text"/>	Include goodwill, patents, licenses, rights and other intangibles. Report deferred charges at line 11.
	19800	
11. Other assets	<input type="text"/>	Include provisions and allowances for losses (credit) and assets not elsewhere specified.
	10000	
12. TOTAL ASSETS	<input type="text"/>	

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
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LIABILITIES

13. Accounts payable Include accrued payables. Report securities sold short at line 15. Report non-trade related amounts due to affiliates at line 16.

(a) clients' free credit balances 22200

(b) other accounts payable 22100

Include trades payable with affiliates.

14. Income taxes payable 23000

Report income taxes recoverable at line 2.

15. Securities sold short

(a) corporate shares 29210

(b) other 29280

Please specify:

16. Amounts owing to affiliates Include, notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with affiliates at line 13.

(a) in Canada 24100

Do not net with debt claims on affiliates - see item 4 (b) (1).

(b) outside Canada 24200

Do not net with debt claims on affiliates - see item 4 (b) (2).

17. Borrowing from non-affiliates

(a) loans and overdrafts 25700

(1) from lenders in Canada

Include Canadian and foreign lenders operating in Canada.

(2) from lenders outside Canada 25800

18. Derivatives 29900

Report gross liability positions. Report asset positions at line 7.

19. Obligations related to repurchase agreements 69200

Report reverse repurchase agreements at line 8.

20. Equity securities classified as liabilities 29950

Report equities classified as liabilities as required by CICA section 3861.

21. Future income taxes 27000

Report both (debit) and credit balances.

22. Minority interest 28000

Report the minority interest related to consolidated subsidiaries.

23. Other liabilities 29800

Report liabilities not elsewhere specified. Report debt capital at line 25.

24. TOTAL LIABILITIES 61910

DEBT CAPITAL

25. Subordinated debt

(a) chartered banks 67110

(b) affiliates 67120

(c) other subordinated debt 67180

26. TOTAL DEBT CAPITAL 67000

SECTION B – Continued

Account	Thousands of dollars	Instructions
EQUITY		
27. Share capital		
	31100	
(a) preferred shares	<input type="text"/>	
	31200	
(b) common shares	<input type="text"/>	
	32300	
28. Unitholders' capital	<input type="text"/>	Include owners' investments in trusts, funds or partnerships.
	33000	
29. Contributed surplus	<input type="text"/>	
	36000	
30. Accumulated other comprehensive income	<input type="text"/>	Report the accumulated unrealized gains (losses) related to line 67.
31. 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.
	38400	
(c) transfers from (to) share capital	<input type="text"/>	
	38700	
(d) other additions (deductions)	<input type="text"/>	Please specify major items:
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>
(e) dividends declared		
	38804	
(1) preferred shares	<input type="text"/>	
	38806	
(2) common shares	<input type="text"/>	
	38300	
(f) income trust distributions	<input type="text"/>	Include distributions of funds to the owners of the trust, fund or partnership.
	38000	
(g) closing balance	<input type="text"/>	Sum of items 31 (a) to 31 (f).
	30000	
32. TOTAL EQUITY	<input type="text"/>	
	61920	
33. TOTAL DEBT CAPITAL AND EQUITY	<input type="text"/>	Sum of lines 26 and 32.
	39000	
34. TOTAL LIABILITIES, DEBT CAPITAL AND EQUITY	<input type="text"/>	Sum of lines 24, 26 and 32.

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)

35. New issues	41300	<input type="text"/>	Underwriting revenue, trading profits and losses and commissions on placement of new issues, including commissions and consulting fees on short-term paper.
36. Principal transaction revenue	41400	<input type="text"/>	
37. Commission and brokerage revenue			
(a) brokerage commissions or securities brokerage	44200	<input type="text"/>	
	44320	<input type="text"/>	
(b) mutual funds			
	44800	<input type="text"/>	
(c) other commissions			
38. Interest revenue from Canadian sources			Underwriting revenue, trading profits and losses and commissions on placement of new issues, including commissions and consulting fees on short-term paper.
(a) bonds and debentures			
(1) interest revenue	45110	<input type="text"/>	
	45120	<input type="text"/>	
(2) amortization of discounts and (premiums) . . .			
(b) other interest revenue	45800	<input type="text"/>	
39. Interest revenue from foreign sources	47200	<input type="text"/>	Include amortization of discounts and (premiums) on foreign investments.
40. 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"/>	
41. Derivative gains (losses)	56400	<input type="text"/>	Report all values related to derivatives whether realized or unrealized except for values reported at item 67 (a).
42. Gains (losses) on the sale of assets	60000	<input type="text"/>	Report gains and (losses) on the sale of financial and fixed assets. Report amount related to derivatives at line 41.
43. Other revenue	49000	<input type="text"/>	Report revenue from all other sources not disclosed above.
44. TOTAL REVENUE	40000	<input style="border: 2px solid black;" type="text"/>	

EXPENSES

45. Wages and salaries	55210	<input type="text"/>	Include commissions paid to employees.
46. Employer portion of employee benefits	55220	<input type="text"/>	Include EI, CPP/QPP, and fringe benefits. Report pension expense at line 47.
47. Pension expense	62310	<input type="text"/>	Report per CICA section 3461. Report "other benefits expense" at line 46.
48. Stock options expense	62340	<input type="text"/>	Report per CICA section 3870.
49. 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.
50. Indirect taxes	55002	<input type="text"/>	Include property, business and provincial health and capital taxes.

SECTION C – Continued

Account	Thousands of dollars	Instructions
51. Depreciation	52100	
52. Amortization	52310	
(a) intangible assets		
(b) deferred charges	52320	
53. Interest expense	53000	Include interest paid to affiliates.
54. Dividends paid on equity securities classified as liabilities	53400	Include only dividends paid on securities reported as liabilities at line 20, per CICA section 3861.
55. Bad debts expense and charitable donations	55600	Include bad debts expense related to accounts receivable.
56. TOTAL EXPENSES	50000	
57. Foreign currency gains (losses)	56100	Report realized and unrealized values. Report amounts related to derivatives at line 41 and other comprehensive income at line 67.
58. Revaluations and (write-offs)	56200	Report revaluations to fair value and (write-offs) not reported at lines 41, 57 and 7.
59. INCOME (LOSS) BEFORE INCOME TAX	58460	
60. Current income tax expense	57100	Report Canadian income tax debits and (credits).
61. Future income tax expense	57200	Report Canadian income tax debits and (credits).
62. INCOME (LOSS) AFTER INCOME TAXES	58470	
63. Equity in unconsolidated affiliates	58100	Report the equity share of the affiliate's net income or (loss). Use only if investments are carried by the equity method.
64. Minority shareholders' portion of net income of consolidated affiliates	58200	Report debits and (credits).
65. Extraordinary gains (losses)	58300	Report net of income taxes.
66. NET INCOME (LOSS)	58480	Sum of lines 62, 63 and 65, less line 64. Transfer value to item 31 (b).
67. 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 41 and any other impairment at line 58.
(b) realized (gains) and losses	56600	Report the realization of (gains) or losses previously reported at item 67 (a).
(c) income taxes	57300	Report income tax debits and (credits) related to other comprehensive income.
68. COMPREHENSIVE INCOME	58485	Sum of line 66 and items 67 (a) and 67 (b), less item 67 (c).

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

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

BALANCE SHEET DISCLOSURE

69. Reverse repurchase agreements Reported in line 8 .

(a) residents	69110	<input type="text"/>
(b) non-residents	69120	<input type="text"/>

70. Obligations related to assets sold under repurchase agreements Reported in line 19.

(a) residents	69210	<input type="text"/>
(b) non-residents	69220	<input type="text"/>

Report 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.

71. 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: 71 (a) minus 71 (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

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

.....	55700	<input type="text"/>
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73. 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"/>

OTHER DISCLOSURE

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

.....	80005	<input type="text"/>
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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.ca/english/sdds/2501.htm), and/or contact Statistics Canada at:

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THANK YOU FOR YOUR CO-OPERATION