



CERTIFIED FINANCIAL STATEMENTS (OSFI 60)

For assistance with completing this form, please refer to the Instruction Guide to Completing the Certified Financial Statements (OSFI 60) and submitting an Auditor's Report.

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REPORTING PERIOD

For Plan Year Ending (001)

Number of Months Covered (002)

SAMPLE

STATEMENT OF CHANGES IN NET ASSETS

	Current Year	Previous Year	
	(\$)	(\$)	
	(001)	(002)	
INCREASE IN ASSETS □			
Increase Due to Investments			
Investment Income			(010)
Net Gains (or Losses) on Investments			
Realized			(015)
Unrealized			(016)
Total Increase Due to Investments (Lines 10+15+16)			(019)
Contributions			
Member Contributions			(020)
Additional Voluntary Contributions			(021)
Employer Contributions (current service, special payments, etc.)			(025)
Total Contributions (Lines 20+21+25)			(029)
Transfers to the Pension Fund			(039)
Other Sources of Increase			(049)
TOTAL INCREASE IN ASSETS (Line 19+29+39+49)			(059)
DECREASE IN ASSETS			
Plan Expenses			
Expenses Related to Managing Investments			(060)
Administration Cost			
Professional Fees			(070)
Other			(075)
Total Plan Expenses (Lines 60+70+75)			(079)
Benefits and Transfers			
Benefits Paid Directly by the Plan (Defined Benefit/Combination)			(080)
Transfers from the Pension Fund to:			
Other Registered Pension Plans			(085)
Others Transfers			(087)
Total Benefits and Transfers (Lines 80+85+87)			(089)
Other Sources of Decrease			(109)
TOTAL DECREASE IN ASSETS (Lines 79+89+109)			(119)
CHANGE IN NET ASSETS (Lines 59-119)			(129)
NET ASSETS AT BEGINNING OF PLAN YEAR			(159)
NET ASSETS AT PLAN YEAR END (Lines 129+159)			(199)

STATEMENT OF NET ASSETS

	Current Year (\$) (001)	Previous Year (\$) (002)	
ASSETS			
Cash on Hand			(009)
Investments at Fair Value			
Debt Securities (Canadian and Foreign)			
Short Term Notes, Securities and Other Term Deposits			(010)
Bonds and Other Debt Securities Guaranteed by a Government			(011)
Corporate Bonds and Other Corporate Debt Securities			(012)
Mutual Funds - Bonds, Cash Equivalent and Mortgage			(017)
Mortgage Loans			(019)
Amounts Deposited in the General Fund of an Insurer			(024)
Total Debt Securities (Lines 10+11+12+17+19+24)			(029)
Equity (Canadian and Foreign)			
Shares in Investment, Real Estate or Resource Corporations			(030)
Common and Preferred Shares			(033)
Stock Mutual Funds			(034)
Real Estate Mutual Funds			(036)
Real Estate			(037)
Total Equity (Lines 30+33+34+36+37)			(039)
Diversified and Other Investments (Canadian and Foreign)			
Balanced Mutual/Pooled Funds			(040)
Segregated Funds			(042)
Hedge Funds			(043)
Private Equity			(044)
Infrastructure			(046)
Other Investments not listed above			(048)
Total Diversified and Other Investments (Lines 40+42+43+44+46+48)			(059)
Total Investments at Fair Value (Lines 29+39+59)			(069)
Accounts Receivable			
Member and Additional Voluntary Contributions			(070)
Employer Contributions			(071)
Investment Income Receivable			(073)
Other Amounts Receivable			(078)
Total Accounts Receivable (Lines 70+71+73+78)			(089)
TOTAL ASSETS (Lines 09+69+89)			(119)
LIABILITIES			
Mortgage Borrowings			(125)
Pension Benefits, Refunds and Transfers Payable			(135)
Expenses Payable			(140)
Other Amounts Payable			(148)
TOTAL LIABILITIES (Lines 125+135+140+148)			(159)
NET ASSETS AT PLAN YEAR END (Lines 119-159)			(199)

NOTES TO THE FINANCIAL STATEMENTS

001



GENERAL INTERROGATORIES

A. Statement of Investment Policies and Procedures

Has the Statement of Investment Policies and Procedures been reviewed or amended during the year?

Reviewed: Yes No Amended: Yes No

If all assets are held in the segregated funds or unallocated general funds of a Life Insurance Company authorized to carry on business in Canada, answer N/A to B, C, D and E below.

B. 10% Rule

Does the plan comply with the 10% rule described in subsection 9(1) of Schedule III of the Regulations?

Yes / No / N/A ▼

C. Securities Lending

Has the plan abided by the February 1992 OSFI Guideline on Securities Lending for Pension Plans?

Yes / No / N/A ▼

D. Derivatives - Best Practices

Has the plan abided by the February 2018 OSFI Guideline on Derivatives Sound Practices for Federally Regulated Private Pension Plans?

Yes / No / N/A ▼

E. Foreign Investments

Allocate fair market value of foreign plan assets accordingly: (\$)

Foreign Investments						
Type of Investment	US (001)	Europe (002)	Asia (003)	Other Foreign (004)	Total Foreign (005)	
Debt Securities						(040)
Equity Securities						(042)
Other Investments						(044)
Total						(049)