

Standard & Poor's Research Insight North America

Data Guide

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CHAPTER 1

Overview

Standard & Poor's Compustat - Your Premier Source of Fundamental Financial Data

Standard & Poor's, a division of The McGraw-Hill Companies, is the premier supplier of financial information and produces a variety of databases and software products. Our specialized expertise in collecting, standardizing and presenting financial data, coupled with our commitment to quality, customer support and service, has earned Standard & Poor's a level of trust and confidence unsurpassed in the financial information industry.

Money managers, investment bankers, corporations, financial institutions, consultants, universities and the government are among the customers who rely on the extensive financial, statistical and market information found in the Compustat databases.

Compustat North America Database Overview

The Standard & Poor's Compustat North America database covers over 21,000 active and inactive U.S. and Canadian industrial corporations, banks and savings and loans. Available data includes:

- Company identification, name and address, officer data, auditor information, index membership, GICS economic and industry sector and many more company-specific items
- Fundamental financial data: annual and quarterly Income Statement, Balance Sheet, Statement of Cash Flows, supplementary items, pension, property, plant and equipment, taxes, restated
- Growth and fundamental ratios
- Insider trading and institutional ownership data
- Market ratios, share data, prices, dividends and earnings
- Earnings and Cash Flow Estimates from Thomson I/B/E/S* and FIRST CALL*
- Business segments and geographic area data
- Indexes and S&P index fundamentals
- Canadian data, financial services items, daily prices, U.S. and Canadian economic data, Compline Capital Services items*, Stern Stewart's EVAntage™ * model

*Requires a separate subscription

Financial information is available on an annual basis for the past 20 years and on a quarterly basis up to 48 quarters. Also provided are 240 months of monthly items, United States and Canadian economic data, and, with a separate subscription, daily issue data.

Standardization and Quality Control

Standard & Poor's Compustat standardized data collection techniques ensure that comparability exists among similar types of data items, as well as financial results in current and prior time frames. Standard & Poor's closely follows the rulings of the Financial Accounting Standards Board (FASB) and the Securities and Exchange Commission, in developing our standardized data definitions, and further refines data collection techniques based on specific industry practices.

To ensure data quality, more than 2500 validity checks are performed on each company entered into the COMPUSTAT database.

Rollover of Data Years and Quarters

The Compustat database for Research Insight contains a maximum of 20 years of annual data. At June month-end, a new data year is added and the earliest year is deleted from the Compustat database and is added to the Back Data* database.

During the first production in July, four new quarters of data are added to the quarterly files. The oldest four quarters are then removed from the quarterly files and added to the Back Data database.

Seven years of Business Information data is presented, when available. As each year is added to the database to accommodate newly reporting fiscal years, the earliest year is deleted.

The number of years of data available for each company depends upon the company's history, and when it first published public financial statements.

* Requires a separate subscription.

Database Population

Compustat North America company data is derived from publicly-traded companies, specifically those trading on the New York Stock Exchange (NYSE), American Stock Exchange (ASE), National Association of Securities Dealers Automated Quotations (NASDAQ), Over-the-Counter (OTC), Toronto Stock Exchange, Quebec Stock Exchange, Montreal Stock Exchange, etc. and wholly-owned subsidiaries of companies that are required to file with the Securities and Exchange Commission (SEC).

Compustat data is categorized into sets in Research Insight:

\$ADR	Companies that trade ADRs and ADSs
\$C	All actively traded companies in the database
\$CG	Geographic segments
\$CI	Active issues
\$CS	Business segments
\$I	Indexes – active and inactive
\$II	Index issues
\$NAS_100	NASDAQ 100 Index
\$NAS_FINL	NASDAQ Financial Index
\$R	All inactive companies in the database
\$RI	All inactive issues

\$T	Canadian
\$TI	Canadian Issue
\$R1000	Russell 1000 Index
\$R1000G	Russell Growth 1000 Index
\$R1000V	Russell Value 1000 Index
\$R2000	Russell 2000 Index
\$R2000G	Russell Growth 2000 Index
\$R2000V	Russell Value 2000 Index
\$R3000	Russell 3000 Index
\$R3000G	Russell Growth 3000 Index
\$R3000V	Russell Value 3000 Index
\$SP_100	S&P 100 Index
\$SP_500	S&P 500 Index
\$SP_IND	S&P Industrials Index
\$SP_MID	S&P MidCap 400 Index
\$SP_SMALL	S&P SmallCap 600 Index
\$SP_SUPER	S&P 1500 Super Composite Index
\$SP_400BV	S&P 400/Barra Value Index
\$SP_400BG	S&P 400/Barra Growth Index
\$SP_500BV	S&P 500/Barra Value Index
\$SP_500BG	S&P 500/Barra Growth Index
\$SP_600BV	S&P 600/Barra Value Index
\$SP_600BG	S&P 600/Barra Growth Index
\$SP_GICS	Global Industry Classification System
\$TSE100I	S&P/TSX 100 Index
\$TSE200I	S&P/TSX 200 Index
\$TSE300I	S&P/TSX Composite Index

Data Types in Compustat North America

Items

Data items are collected according to standardized definitions and stored in the database. Data is collected from shareholders' reports, 10-K reports and other reliable sources (see Sources of Data in this chapter). Items include, for example, annual and quarterly Income Statement, Balance Sheet and Cash Flow data, Company Name, Country of Incorporation, IPO Date, Auditor, CUSIP number.

Items can be identified by name, such as "Cost of Goods Sold" or by mnemonic COGS.

Items may contain

- numbers, such as the 2001 annual Sales (Net) for IBM

- descriptions, e.g., the name of the company auditor, or the stock exchange where a company is listed
- codes, e.g., an 02 code for the S&P Domestic Long-Term Issuer Credit Rating item equals a “AAA” rating assigned to an issuer by Standard & Poor’s

The Research Insight Lookup List/Items tab contains a list of all items by name and mnemonic.

Footnotes

Footnote codes provide additional information about a data item, or the company’s financial situation for the year. Footnote mnemonics always end in the letter F.

Some footnote examples are:

The **TC** footnote on Accumulated Depreciation (mnemonic DPACTF) means the company uses the accelerated method of depreciation.

The **TL** footnote on Assets – Total (ATF) means the company is in liquidation or bankruptcy.

Concepts

Concepts are calculated figures such as growth rates, ratios and market returns; they are mathematical or logical combinations of data items. Concepts are stored as mathematical expressions that are evaluated whenever they are referred to in an operation.

Concepts do not contain data values. They are used to manipulate data in routine, repetitious, or complex situations. You can also edit concepts to suit your needs, or create your own concepts.

The Research Insight Lookup List/Items tab contains a list of all concepts by name and mnemonic, under the Concept category.

Functions

Functions are pre-defined calculations that contain a combination of items, concepts, companies, time periods, or other functions. For example, you can use the @PAVG function to calculate an average across time for any data item, for a specified time period. All function names in Research Insight are preceded by the @ symbol.

The Research Insight Lookup List/Functions tab contains a list of all functions.

Data Presentation

Calendar Year vs. Fiscal Year

Data may be presented on either a calendar year basis or a fiscal year basis. Many annual market data items (including high, low and close prices and shares traded) are presented on a calendar-year rather than a fiscal year basis. These calendar year items are adjusted for stock splits and dividends that occur at the end of a company’s fiscal year and calendar quarter. The calendar year basis allows you to compare market data among companies for a particular point in time.

Compustat includes up to 48 quarters of quarterly data on a fiscal quarter basis.

Historical and Restated data

The Compustat North America database includes both historical and restated data. The historical presentation for annual data allows analysts to evaluate a company's actual performance in relation to market data (market data is never restated). Historical data includes Income Statement items, Balance Sheet items, Statement of Cash Flows items, pension items and supplementary data.

Standard & Poor's presents restated annual data items on a current-year basis. Since companies may restate data for acquisitions, accounting changes and/or discontinued operations, all years of restated data are presented on a basis comparable to the current year. For annual data items, restated data is collected from summary presentations reported by the company. Compustat data provides up to 10 years of restated data and presents prior years as Not Available. The restated data contains the most commonly reported Income Statement and Balance Sheet items.

Data Codes

Not all companies will disclose information for every data item contained in Research Insight; sometimes a company will combine two or more items, or perhaps the results of a calculated item are not meaningful. In these situations, a data item will contain a **data code**, rather than a data value. For example, if a company has interest income, but includes it in interest expense, the Interest Income item will contain a combined figure code (@CF).

Research Insight uses the following data codes:

Code	Description
@AF	Annual Figure (only annual data is available for quarterly items). Applies only to the Compustat North America database.
@CF	Combined Figure (the figure is combined in another item)
@IF	Insignificant Figure (the number is immaterial)
@NA	Not Available (company does not disclose information about the item)
@NC	Not Calculable (rules for calculation were not met)
@NM	Not Meaningful (item is not meaningful for a company)
@SF	Semi-annual Figure (only semi-annual data is available for quarterly items). Applies only to the Compustat North America database.
@XE	Not Available Currency (currency exchange rate is not available to translate data); applies only to the Compustat Global database

Indexes

Indexes may represent the entire market or a specific portion of the market, such as the Standard & Poor's 500 (S&P 500). More than 600 S&P Industry Indexes based on GICS are available in Research Insight. A list of active and inactive indexes can be found in the Lookup List/Companies tab, in the \$I set. Research Insight provides current index market data and index fundamentals for the active indexes in this list.

To find index **constituents**, use the index sets in the Lookup List/Company tab, such as \$SP_600, to run a report or screen on the current members of the S&P 600 Small Cap index. You can also use the S&P Index Code data items (SPMI,SPMIM,SPMIX) to find index holdings for certain indexes whose constituents are marked in Research Insight (see the index data availability table below).

This table contains a list of index market data items. The second table below indicates which of these items is available for particular indexes in Research Insight.

Mnemonic	Description
AJEXM	Adjustment Factor (Company) – Cumulative by Ex-Date – Monthly
BKVLPS	Book Value per Share
DVPSXM	Dividends per Share by Ex-Date – Monthly
EPSX12	Earnings per Share (Primary) – Excluding Extraordinary Items – 12 Months Moving
PRCHM	Price – High – Monthly
PRCLM	Price – Low – Monthly
PRCCM	Price – Close – Monthly
CSHTRM	Common Shares Traded – Monthly

The chart below indicates the availability (✓) of data items for a particular index.

	Ticker	A J E X M	B K V L P S	D V P S M	E P S X 1 2	P R C H M	P R C L M	P R C C M	C S H T R M	Constituent Markings
American Stock Exchange	I0004	✓				✓	✓	✓		
Amex – Biotechnology Indexes	I0041	✓				✓	✓	✓		
Amex – Computer Technology	I0042	✓				✓	✓	✓		
Amex Intl Market Index – ADR	I0034	✓				✓	✓	✓		
Amex Reduced Value Pharm	I0116	✓				✓	✓	✓		
Dow Jones Industrials – 30	I0005	✓	✓		✓	✓	✓	✓		
Dow Jones Transportation – 20	I0006	✓	✓		✓	✓	✓	✓		
Dow Jones Utilities – 15	I0007	✓	✓		✓	✓	✓	✓		
JP Morgan Hambrecht & Quist Computr Soft	I0044	✓				✓	✓	✓		
Ishares Index DJ US Financial	I0072					✓	✓	✓		
Ishares Index DJ US Internet	I0077					✓	✓	✓		
Ishares Index DJ US Tech Sec	I0076					✓	✓	✓		
Ishares Index DJ US Telecomm	I0071					✓	✓	✓		
Ishares Index Russell 1000	I0075					✓	✓	✓		
Ishares Index Russell 1000 Growth	I0067					✓	✓	✓		
Ishares Index Russell 1000 Value	I0080					✓	✓	✓		

	Ticker	A J E X M	B K V L P S	D V P S X M	E P S X 1 2	P R C H M	P R C L M	P R C C M	C S H T R M	Constituent Markings
Ishares Index Russell 2000 Growth	I0079					✓	✓	✓		
Ishares Index Russell 3000 Growth	I0074					✓	✓	✓		
Ishares Index S&P 500	I0078					✓	✓	✓		
Ishares Index S&P/Barra Growth	I0069					✓	✓	✓		
Ishares Index S&P/Barra Value	I0073					✓	✓	✓		
Ishares Index S&P MidCap 400	I0070					✓	✓	✓		
Ishares Index S&P SmallCap 600	I0068					✓	✓	✓		
Morgan Stanley High Tech 35	I0040	✓				✓	✓	✓		
NASDAQ 100	I0028	✓				✓	✓	✓		
NASDAQ – Index Composite	I0008	✓				✓	✓	✓		
NASDAQ Finl	I0115	✓				✓	✓	✓		
NASDAQ National Market Composite	I0011	✓						✓		
NY Stock Exchange Composite	I0009	✓				✓	✓	✓		
Russell 1000 Growth	I0021	✓				✓	✓	✓		
Russell 1000 Index	I0025	✓				✓	✓	✓		
Russell 1000 Value	I0023	✓				✓	✓	✓		
Russell 2000 Index	I0026	✓				✓	✓	✓		
Russell 3000 Index	I0024	✓				✓	✓	✓		
Russell MidCap	I0022	✓				✓	✓	✓		
S&P 100 – Last Trading Day	I0014	✓		✓	✓	✓	✓	✓		✓
S&P 100 – Last Trading Wednesday	I0015	✓		✓	✓	✓	✓	✓		✓
S&P 400/BARRA Growth Index	I0036	✓		✓		✓	✓	✓		
S&P 400/BARRA Value Index	I0037	✓		✓		✓	✓	✓		
S&P 500 Composite – Last Trading Day	I0003	✓	✓	✓	✓	✓	✓	✓		✓
S&P 500 Composite – Last Trading Wed	I0010	✓	✓	✓	✓	✓	✓	✓		✓
S&P 500/BARRA Growth Index	I0017	✓		✓		✓	✓	✓		
S&P 500/BARRA Value Index	I0018	✓		✓		✓	✓	✓		
S&P 600/BARRA Growth Index	I0038	✓		✓		✓	✓	✓		
S&P 600/BARRA Value Index	I0039	✓		✓		✓	✓	✓		
S&P 1000	I0119	✓				✓	✓	✓		
S&P 1500 Super Composite	I0020	✓		✓		✓	✓	✓		✓
S&P Commodity	I0117	✓				✓	✓	✓		
S&P Industrials – Last Trading Day	I0002	✓	✓	✓	✓	✓	✓	✓		✓
S&P Industrials – Last Trading Wednesday	I0001	✓	✓	✓	✓	✓	✓	✓		✓
S&P Industries		✓						✓		✓
S&P Indl Invt Gr Credit	I0113	✓				✓	✓	✓		
S&P Indl Spec Gr Credit	I0114	✓				✓	✓	✓		
S&P MidCap 400	I0016	✓		✓	✓	✓	✓	✓		✓
S&P REIT Composite	I0027	✓				✓	✓	✓		
S&P SmallCap 600	I0019	✓		✓	✓	✓	✓	✓		✓
S&P/TSX 60						✓	✓	✓		
S&P/TSX 100 Composite	CI0066					✓	✓	✓		
S&P/TSX 200 Composite	CI0067					✓	✓	✓		

		A J E X M	B K V L P S	D V P S X M	E P S X 1 2	P R C H M	P R C L M	P R C C M	C S H T R M	Constituent Markings
	Ticker									
Thestreet Com E-Commerce	I0043	✓				✓	✓	✓		
S&P/TSX Composite	CI0051	✓		✓		✓	✓	✓	✓	
Toronto Stock Exchange Industries		✓		✓		✓	✓	✓	✓	
Value Line Composite	I0045	✓				✓	✓	✓		
Value Line Industrial	I0046	✓				✓	✓	✓		
Value Line Utilities	I0047	✓				✓	✓	✓		
Webs Index Fd-IOPV Australia	I0048	✓				✓	✓	✓		
Webs Index Fd-IPOV Austria	I0049	✓				✓	✓	✓		
Webs Index Fd-IPOV Belgium	I0066	✓				✓	✓	✓		
Webs Index Fd-IPOV Canada	I0051	✓				✓	✓	✓		
Webs Index Fd-IOPV France	I0052	✓				✓	✓	✓		
Webs Index Fd-IOPV Germany	I0053	✓				✓	✓	✓		
Webs Index Fd-IOPV Hong Kong	I0054	✓				✓	✓	✓		
Webs Index Fd-IOPV Italy	I0055	✓				✓	✓	✓		
Webs Index Fd-IOPV Japan	I0056	✓				✓	✓	✓		
Webs Index Fd-IOPV Malaysia	I0057	✓				✓	✓	✓		
Webs Index Fd-IOPV Mexico	I0058	✓				✓	✓	✓		
Webs Index Fd-IOPV Netherland	I0059	✓				✓	✓	✓		
Webs Index Fd-IOPV Singapore	I0061	✓				✓	✓	✓		
Webs Index Fd-IOPV Spain	I0062	✓				✓	✓	✓		
Webs Index Fd-IOPV Sweden	I0063	✓				✓	✓	✓		
Webs Index Fd-IOPV Switzerland	I0064	✓				✓	✓	✓		
Webs Index Fd-IOPV United Kingdom	I0065	✓				✓	✓	✓		
Wilshire 5000 Equity	I0112	✓				✓	✓	✓		

High, Low and Close Prices and Adjustment Factors are also available for the S&P Industry Indexes based on GICS. For a list of these indexes, please see the \$SP_GICS set in the Lookup List/Companies tab.

Sources of Data

Standard & Poor's uses a variety of sources to update the COMPUSTAT database and to provide you the most current information possible. These sources are described below:

Shareholders' Reports

Standard & Poor's receives annual and quarterly reports to shareholders. On an annual basis, the company's report is designated as the preliminary source document. On a quarterly basis, both the company's quarterly report and the 10Q are considered as the final source documents.

10K and 10Q Reports

Corporate information filed with the Securities and Exchange Commission (SEC). Standard & Poor's considers these reports a final source of information.

EDGAR

10Ks and 10Qs, filed electronically with the SEC.

Company contacts	Standard & Poor's maintains an active file of contacts with various corporations. These contacts allow us to clarify information or obtain information not available in shareholders' reports.
Computershare Analytics N.A, Inc.	Institutional Ownership data.
Data Resources, Inc.	Canadian prices, dividends, shares-traded and adjustment factor data for U.S. industrial and non-industrial companies.
FT Interactive	Prices, dividends, shares-traded and adjustment factor data for U.S. industrial and non-industrial companies. Also provides ticker symbols and CUSIP information, along with company name changes.
NASDAQ	Market data on major National Association of Securities Dealers Automated Quotients system companies.
Uniform Statistical Reports	Detailed financial information on electric, utility and gas companies and is often used in conjunction with the shareholders' reports.
Standard & Poor's Publications	Standard & Poor's uses several Standard & Poor's publications in conjunction with shareholders' report, including Corporation Stock Guide, Dividend Records and Corporation Records. The S&P Corporation Stock Guide provides market information for certain NASDAQ and listed companies. The S&P Dividend Records are used to collect information about stock splits and dividends. The S&P Corporation Records provide additional information about companies.
Fortune	Used to find constituents of the Fortune 500 and Fortune Service 500, as well as a breakdown of the Fortune Service 500 into eight groups based on industry.
S&P Ratings Research Department	Source for ratings changes and new issue ratings on senior bonds, subordinated bonds and commercial paper.
S&P Index Products Division	Source for finding which companies are the constituents of the S&P 100, S&P MidCap 400, S&P SmallCap 600 and S&P 500 indexes, as well as an industry breakdown.
S&P Comstock	An on-line information service used to obtain updates on mergers and acquisitions.
S&P CUSIP	Provides CUSIP numbers for companies on the database.
Washington Services Association	Insider Trading data.

CHAPTER 2

Company Specifics

The data items in this chapter cover company-specific information such as identifiers, address, auditor opinions, index membership, industry, update status, etc.

This chapter also includes concepts to help you determine the current period for the company (the year, quarter, month and day of latest available data).

Name, Address and Contact Information

Data Item Name	Current Mnemonic . . . page
Company Name	CONM . . . 22
Company Short Name	CONMSH . . . 22
Address - Street or P.O. Box	ADD1 . . . 19
Address - City	ADD2 . . . 19
Address - State	ADD3 . . . 19
Address - Zip Code	ADDZIP . . . 151
County	CNTY . . . 23
Primary Location	STATE . . . 72
State Incorporation Code	INCORP . . . 70
Country of Incorporation	FIC . . . 31
Phone Number	PHONE . . . 45
Web Site Address	WEBURL . . . 23

Company Identifiers

Data Item Name	Current Mnemonic . . . page
CUSIP Number	CUSIP . . . 24
Global Vantage Key	GVKEY . . . 37
Employer Identification Number	EIN . . . 29
Stock Ticker Symbol	TIC . . . 75

Employees and Officers

Data Item Name	Current Mnemonic . . . page
Employees	EMP . . . 29
Officer Code	OFCD . . . 43

Officer Names	OFNM . . . 44
Officer Titles	OFTL . . . 44

About the Company's Data

Data Item Name	Mnemonic . . . page
Auditor's Opinion	AUOP . . . 21
Auditors	AU . . . 19
Currency Translation Rate	CURRTR . . . 23
Currency Translation Rate Quarterly	CURRTRQ . . . 23
Data Comparability Code	CPRQ . . . 26
Format Code	SCF . . . 34
Format Code Quarterly	SCFQ . . . 34
Inventory Valuation Method	INVVAL . . . 40
Source Code	SRC . . . 51
Source Code Quarterly	SCRQ . . . 52
Update Code	UPD . . . 76
Update Code Quarterly	UPDQ . . . 77

Time period (date) of financial/market data

Data Item Name	Mnemonic . . . page
Current Period (Company)	CPD . . . 24
Current Period (Company) Daily	CPDD . . . 25
Current Period (Company) Weekly	CPDW . . . 25
Current Period (Company) Monthly	CPDM . . . 25
Current Period (Company) Quarterly	CPDQ . . . 26
Date - Day	DATEDAY . . . 26
Date - Month	DATEMNT . . . 27
Date - Quarter	DATEQTR . . . 27
Date - Year	DATEYR . . . 27
Fiscal Year	FYR . . . 29
Fiscal Year Quarterly	FYRQ . . . 30
Initial Public Offering Date	IPODTE . . . 38
Internet Download Date Scalar (Current)	UPDDTS . . . 38
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Data Definitions

Address - City

Mnemonic ADD2

Units Text

This item represents the city of a company's corporate headquarters or home office.

Address - State

Mnemonic ADD3

Units Text

This item represents the state of a company's corporate headquarters or home office. For U.S. addresses, a two-letter postal code indicates the state in which a headquarters or home office is located.

Address - Street or Post Office Box

Mnemonic ADD1

Units Text

This item represents the street address or post office box of a company's corporate headquarters or home office.

Address - ZIP Code of Company

Mnemonic ADDZIP

Units Text

This item represents the ZIP code of a company's corporate headquarters or home office.

Auditor(s)

Mnemonic AU

Units Code

This item is a code that indicates the auditing firms that audited the financial statements of a company. If more than one auditor evaluated the financial statements, one code will appear in each of up to four elements for this item.

Elements are specified numerically, such as 1 for the first element, 2 for the second element, and so on. When you use this item you can specify a particular element using the @ELEMENT function. For example, to specify the second element for the auditor code, type @ELEMENT (AU,2).

If you do not specify an element for a multiple element item in a report, Research Insight evaluates whether values exist for more than one element. If there is a value for only one element, Research Insight automatically returns that value. Otherwise, Research Insight displays an error message.

Code	Description
0	Unaudited
1	Arthur Andersen
2	Arthur Young (Merged with Ernst & Whinney on October 1, 1989)
3	Coopers & Lybrand (Coopers & Lybrand Deloitte in United Kingdom since April 29, 1990) (Coopers & Lybrand merged with Price Waterhouse on July 1, 1998)
4	Ernst & Young (Ernst & Whinney from July 1, 1979 to September 29, 1989; Ernst and Ernst prior to July 1979)
5	Deloitte & Touche (Deloitte, Haskins, & Sells prior to December 1989; Haskins & Sells prior to May 1, 1978)
6	KPMG Peat Marwick (Peat, Marwick, and Mitchell prior to April 1, 1987)
7	PricewaterhouseCoopers (Price Waterhouse prior to July 1, 1998 merger with Coopers & Lybrand)
8	Touche Ross (Merged with Deloitte, Haskins & Sells on December 4, 1989)
9	Other
10	Altschuler, Melvoin and Glasser
11	BDO Seidman (Seidman & Seidman prior to September 1, 1988)
12	Baird, Kurtz & Dobson
13	Cherry, Bekaert & Holland
14	Clarkson, Gordon
15	Clifton Gunderson
16	Crowe Chizek
17	Grant Thornton
18	J H Cohn
19	Kenneth Leventhal
20	Laventhol & Horwath
21	McGladrey & Pullen (McGladrey, Hendrickson, and Pullen prior to May 1988)
22	Moore Stephens
23	Moss Adams
24	Pannell Kerr Forster
25	Plante & Moran
26	Richard A. Eisner
27	Spicer & Oppenheim

Codes 10 through 27 available from 1988 forward.

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this item, type @DESC (AU).

Auditor's Opinion

Mnemonic	AUOP
Data availability	1975
Units	Code

This item is a code that indicates whether the auditor's opinion is qualified or unqualified.

The codes used are as follows:

Code	Description
0	Unaudited
1	Unqualified. Financial statements reflect no unresolvable restrictions and auditor has no significant exceptions as to the accounting principles, the consistency of their application, and the adequacy of information disclosed.
2	Qualified. Financial statements reflect the effects of some limitation on the scope of the examination or some unsatisfactory presentation of financial information, but are otherwise presented fairly. Standard & Poor's assigns this code when a company is in the process of liquidating (even if opinion is not actually qualified) or when an opinion states that the financial statements do not present fairly the financial position of the company.
3	No Opinion. Auditor refuses to express an opinion regarding the company's ability to sustain operations as a going concern.
4	Unqualified with Additional Language. Auditor has expressed an unqualified opinion regarding the financial statements but has added explanatory language to the auditor's standard report.
5	Adverse Opinion. Auditor has expressed an adverse opinion regarding the financial statements of the company.

Codes 4 and 5 available from 1988 forward.

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this item, type @DESC (AUOP).

Business Segments - Actual Number

Mnemonic	SEGNUM
----------	--------

This two-digit number indicates how many industry segments collected by Standard & Poor's are available for the company in the given data year. Since each company may have up to 10 industry segments per year, the *SEGNUM* variable will contain values from 01 to 10. If, for example, ABC Corporation reports three industry segments for fiscal year 1987, *SEGNUM* will carry a value of 3.

Common Shareholders

Mnemonic	CSHR
Annual Data Item Number	A100
Units	Thousands

This item represents the number of shareholders of common stock as reported by the company.

This item excludes preferred shareholders.

If a company reports more than one class of common stock and gives the number of shareholders by class, the figures are added and the total is presented.

Company Name

Mnemonic	CONM
----------	------

This is a 28-character field printing the company's name.

Company Short Name

Mnemonic	CONMSH
----------	--------

This is an 11-character field printing the company's short name.

Company Status Code - Quarterly

Mnemonic	STSQ
----------	------

This two-character code identifies companies that have undergone leveraged buyouts since December 31, 1984.

Code	Company Status
TL	Company in bankruptcy or liquidation
TO	Company has undergone a leveraged buyout

Company Web Site Address

Mnemonic	WEBURL
Units	Text

This is the address for a company's home page on the Internet. For example, McGraw-Hill's web site address is <http://www.mcgraw-hill.com>.

County - Primary Location

Mnemonic	CNTY
Units	Code

This code identifies Primary location and conforms to the National Bureau of Standards' Federal Information Processing Standards (FIPS) codes. Under the FIPS classification system, a unique code is assigned to every county or county equivalent in the United States. To be meaningful, this County code must be used in conjunction with a FIPS State code (see the definition for State – Primary Location, mnemonic STATE). Together these codes identify a company's Primary location.

For a company whose principal location is in a foreign country the CNTY code will represent the corresponding *country*. This code is preceded by the code 99 signifying that the principal location of the company is in a foreign country. In these cases, to interpret the CNTY codes, please see the definition for Foreign Incorporation Code.

A list of county codes can be found under **Help » Data and Reference**.

Currency Translation Rate

Mnemonic	CURRTR
Annual Data Item Number	A228
Units	Dollars and cents

This item represents the rate of exchange used to translate foreign currency amounts into U.S. dollar amounts. The conversion rate used is the rate in effect as of the company's balance sheet date.

This item is not available for banks or utilities.

If a foreign company reports in U.S. dollars, the translation rate is 1.000.

Currency Translation Rate - Quarterly

Mnemonic	CURRTQ
Quarterly Data Item Number	Q121
Units	Dollars and cents

This item represents the rate of exchange used to translate foreign currency amounts into U.S. dollar amounts. The conversion rate used is the rate in effect as of the company's balance sheet date.

This item is not available for banks or utilities.

If a foreign company reports in U.S. dollars, the translation rate is 1.000.

CUSIP Number

Mnemonic	CUSIP
----------	-------

This item is a unique identifier for each company on Compustat®. It is a nine-digit code: the first six digits identify the issuer, the seventh and eighth digit identify the issue, and the ninth digit is the check digit. (For further information, contact the *CUSIP Service Bureau, 25 Broadway, New York, NY 10004*)

The CUSIP Issuer Code is contained in the first six digits and identifies each company in the database. It consists of numbers in the first three positions and either an alpha or numeric character in the fourth, fifth, and/or sixth positions.

In instances where Standard & Poor's follows more than one class of stock for a company, multiple records for that company are maintained under the same CUSIP Issuer Code. Differences between the classes of stock appear in the CUSIP Issue Number. Standard & Poor's Compustat-assigned CUSIP Issuer Codes contain 99 in the fourth and fifth positions of the CUSIP Issuer Code.

The CUSIP Issue Number is contained in the seventh and eighth positions and identifies a specific security issue of a company, such as stocks, bonds, and notes. Standard & Poor's Compustat-assigned CUSIP Issue Numbers begin with 93, followed by 94, 95, and so on if more than one issue has been assigned a CUSIP Issue Number by Standard & Poor's Compustat.

Subsidiaries are identified by 00 in the CUSIP Issue Number.

The last character represents the CUSIP Check Digit, which ensures accuracy of the entire CUSIP Number.

The CUSIP Issuer Codes, CUSIP Issue Numbers, and the Check Digits conform to the Committee on Uniform Security Identification Procedures (CUSIP).

If you are using *CUSIP* in place of a ticker symbol to upload data or retrieve a report, you need to input only the first eight digits.

Current Period (Company)

Mnemonic	CPD
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Units	Date
-------	------

This item indicates the latest year for which data is available.

The current period will differ among companies, depending on the most current data available for each.

If you request an item that has not yet been updated for the current year, the system returns a Not Available data code (@NA).

This item is presented as YY (for example, "Y00").

Current Period - Daily (Company)

Mnemonic	CPDD
----------	------

Units	Date
-------	------

This item indicates the most recent day, month, and year for which market data is available; specifically, the most current day for which a price, dividend, or trading volume is available.

Only trading days are valid dates.

The current day will differ among companies, depending on the most current data available for each.

If you request an item that has not yet been updated for the current day, the system returns a Not Available Code (@NA).

This item is presented as 29 Jun 90.

Current Period - Weekly (Company)

Mnemonic CPDW

Units Date

This item indicates the most recent week and year for which market data is available.

This item is blank, but is available for user input. If you input weekly data and do not input CPDW, the system uses a default base period. The default period is determined by the most recent company update.

If you request an item that has not yet been updated for the current week, the system returns a Not Available Code (@NA).

This item is presented as 26W00.

Current Period - Monthly (Company)

Mnemonic CPDM

Units Date

This item indicates the latest month and year for which market data is available; specifically the most current month for which *Close Price* (PRCCM) is available or the value for *Dividends per Share* (DVPSXM) is greater than zero.

The current month will differ among companies, depending on the most current data available for each.

If you request an item that has not yet been updated for the current month, the system returns a Not Available data code (@NA).

This item is presented as MMM/YY (for example, "Aug 99").

Current Period - Quarterly (Company)

Mnemonic CPDQ

Units Date

This item indicates that the latest quarter and year for which data is available.

The current quarter will differ among companies, depending on the most current data available for each.

If you request an item that has not yet been updated for the current quarter, the system returns a Not Available data code (@NA).

This item is presented as QQ/YY (for example, "Q4Y00").

Data Comparability Code - Quarterly

Mnemonic CPRQ

Units Code

This two-character code provides information regarding events or circumstances that make data incomparable from quarter to quarter.

Code	Reason
AA	Data reflects merger or acquisition
AB	Data reflects major merger resulting in the formation of a new company
AC	Data reflects an accounting change
AR	Combination of AA and AZ
AS	Combination of AA and AC
AT	Combination of AZ and AC
AZ	Data excludes discontinued operations
DB	Some or all data is not available due to a fiscal year change
DZ	Some or all data is not available because the company has been in operation less than one year or presents more than one year or less than 12 months of data

Date - Day

Mnemonic DATEDAY

Concept Calculation @DAY(0D)

This concept returns the calendar day of the period. The date is formatted as DDMMYY, for example 21Dec93.

Date - Month

Mnemonic DATEMNT

Concept Calculation @MNT(0M)

This concept returns the calendar month of the period. The date is formatted as MMMYY, for example Dec93.

Date - Quarter

Mnemonic DATEQTR

Concept Calculation @MNT(0Q)

This concept returns the quarter of the period. The date is formatted as MMMYY, for example, Sep93.

Date - Year

Mnemonic DATEYR

Concept Calculation @MNT(0Y)

This concept returns the year of the period. The date is formatted as MMMYY, for example, Dec92.

Economic Sector Code - Current

Mnemonic ECNSEC

Units Code

This code is used to identify all companies in any of the broad economic industry groups. This scalar item represents the most current sector.

Code	Economic Sector
1000	Materials [Basic Materials prior to 12/31/94]
2000	Consumer Discretionary [Consumer Cyclical prior to 12/31/94]
3000	Consumer Staples
3500	Health Care
4000	Energy
5000	Financials
6000	Industrials [Capital Goods prior to 12/31/94]
8000	Information Technology (Technology prior to 12/31/1994)
8600	Telecommunication Services (Communication Services prior to 12/31/1994)
9000	Utilities
9500	Transportation (discontinued after 12/31/94)

The descriptions for these codes can be seen by choosing the Databases >> Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this item, type @DESC (ECNSEC).

Economic Sector Code - Historical

Mnemonic ECNSECH

Units Code

This code is used to identify all companies in any of the 11 broad economic industry groups. This item represents the economic sector that a company belonged to in a specified year.

Historical Economic Sector Codes provide a clearer perspective for your backtesting models, by allowing you to benchmark performance of companies against the broad sectors to which they belonged in a given year.

This item is not available for banks, savings institutions or unit investment trusts.

Code	Economic Sector
1000	Materials [Basic Materials prior to 12/31/94]
2000	Consumer Discretionary [Consumer Cyclical prior to 12/31/94]
3000	Consumer Staples
3500	Health Care
4000	Energy
5000	Financials
6000	Industrials [Capital Goods prior to 12/31/94]
7000	Other Services*
8000	Information Technology (Technology prior to 12/31/1994)
8600	Telecommunication Services (Communication Services prior to 12/31/1994)
9000	Utilities
9500	Transportation**

*This code was discontinued after 1995.

**This code was discontinued after 12/31/1994.

Employer Identification Number

Mnemonic EIN

Units Text

Every business that pays wages to one or more employees must have an *Employer Identification Number*. The first two digits of this 9-digit number issued by the Internal Revenue Service identify the IRS district where the business was located at the time the number was issued.

Employees

Mnemonic EMP

Annual Data Item Number A29

Units Thousands

This item represents the number of company workers as reported to shareholders. This is reported by some firms as an average number of employees and by some as the number of employees at year-end. No attempt has been made to differentiate between these bases of reporting. If both are given, the year-end figure is used.

This item, for banks, always represents the number of year-end employees.

This item includes:

1. All part-time and seasonal employees

2. All employees of consolidated subsidiaries, both domestic and foreign

This item excludes:

1. Contract workers
2. Consultants
3. Employees of unconsolidated subsidiaries

Employees - Note

Mnemonic

EMPF

Code	Description
IE	Includes seasonal or part-time employees

Fiscal Year

Mnemonic

FYR

Units

Integer

This code designates the month-end for each company's accounting year. Fiscal years ending January 1 through May 31 are treated as ending in the prior calendar year. Thus, the data for a fiscal year beginning on June 1, 1987 and ending on May 31, 1988 would be reported as the year 1987, whereas a fiscal year beginning on July 1, 1987 and ending on June 30, 1988, would be reported as the year 1988.

Examples

If fiscal year is January - (1) ...

Calendar Year	Data Year	Data Quarter	Fiscal Year Code
April 1998	98	1	1
July 1998	98	2	1
October 1998	98	3	1
January 1999	98	4	1

If fiscal year is June - (6) ...

Calendar Year	Data Year	Data Quarter	Fiscal Year Code
September 1998	99	1	6
December 1998	99	2	6
March 1999	99	3	6
June 1999	99	4	6

Fiscal Year - Quarterly

Mnemonic FYRQ

Units Integer

This code designates the month-end for each company's accounting year. Fiscal years ending January 1 through May 31 are treated as ending in the prior calendar year. Thus, the data for a fiscal year beginning on June 1, 1987 and ending on May 31, 1988 would be reported as the year 1987, whereas a fiscal year beginning on July 1, 1987 and ending on June 30, 1988, would be reported as the year 1988.

Examples

If fiscal year is January - (1) ...

Calendar Year	Data Year	Data Quarter	Fiscal Year Code
April 1998	98	1	1
July 1998	98	2	1
October 1998	98	3	1
January 1999	98	4	1

If fiscal year is June - (6) ...

Calendar Year	Data Year	Data Quarter	Fiscal Year Code
September 1998	99	1	6
December 1998	99	2	6
March 1999	99	3	6
June 1999	99	4	6

Fiscal Year Quarterly (FYRQ) is an annual item.

Foreign Incorporation Code

Mnemonic FIC

Units Code

The *Foreign Incorporation Code* indicates the country in which a company is incorporated. The codes and their meanings are as follows:

FIC	Country of Incorporation
0	United States
9	Canada
10	Belize

11	China
12	Argentina
13	British Virgin Islands
14	Australia
15	Austria
16	Belgium
17	Bahrain
18	Bermuda
19	Bolivia
20	Brazil
21	Bahamas
22	Chile
23	Cayman Islands
24	Colombia
25	Congo
26	Denmark
27	Dominican Republic
28	Ecuador
29	Egypt
30	El Salvador
31	United Kingdom
32	Ethiopia
33	Guatemala
34	Finland
35	France
36	Germany
37	Ghana
38	Russia
39	Greece
40	Hong Kong
41	Honduras
42	Iceland
43	Hungary
44	India
45	Indonesia
46	Iran
47	Cook Islands

48	Republic of Ireland
49	Israel
50	Italy
51	Jordan
52	Japan
53	Cyprus
54	Antigua
55	Kenya
56	South Korea
58	Kuwait
59	Lebanon
60	Luxembourg
61	Liberia
62	Malaysia
63	Liechtenstein
64	Mexico
65	Monaco
66	Morocco
67	Netherlands Antilles
68	Netherlands
69	New Zealand
70	Norway
71	Nigeria
72	Pakistan
73	Papua New Guinea
74	Panama
75	Peru
76	Philippines
77	Portugal
78	Puerto Rico
79	Zimbabwe
80	Saudi Arabia
-81	Poland
82	Marshall Islands
84	Singapore
85	South Africa
86	Spain

88	Sweden
89	Switzerland
90	Taiwan
91	Tanzania
92	Thailand
93	United Arab Emirates
94	Turkey
95	Uruguay
96	Venezuela
98	Zaire
99	Zambia

To include a description of the code in a report, use the @DESC function. For example, enter @DESC(FIC).

Format Code

Mnemonic	SCF
Statement	Statement of Cash Flows/Statement of Changes
Annual Data Item Number	A318
Units	Code

This code represents the format used by a company to report either its Statement of Changes or Statement of Cash Flows.

This item contains a Not Available data code (@NA) if a company does not report a Statement of Changes or Statement of Cash Flows.

This item is available from 1971 forward for companies in which Format Code = 1 or 2. It is available from 1984 or 1987 forward for companies reporting a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7) respectively.

Prior to 1984, a Cash Statement by Activity (Format Code = 3) will be coded as a Cash by Source and Use of Funds (Format Code = 2) since the differentiation in cash formats was not broken out until 1984.

All Canadian companies began reporting a Statement of Cash Flows (Format Code = 7) in the first quarter of 1999 to comply with standards set by the Canadian Institute of Chartered Accountants' (CICA).

Code	Format Code
1	Working Capital Statement
2	Cash Statement by Source and Use of Funds
3	Cash Statement by Activity
4	Other
5	Net Liquid Funds/Net Funds by Source & Use
7	Statement of Cash Flows

Format Code - Quarterly

Mnemonic	SCFQ
Statement	Statement of Cash Flows/Statement of Changes
Units	Code

This code represents the format used by a company to report either its Statement of Changes or Statement of Cash Flows.

This item contains a Not Available data code (@NA) if a company does not report a Statement of Changes or Statement of Cash Flows.

This item is available from 1971 forward for companies in which Format Code = 1 or 2. It is available from 1984 or 1987 forward for companies reporting a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7) respectively.

Prior to 1984, a Cash Statement by Activity (Format Code = 3) will be coded as a Cash by Source and Use of Funds (Format Code = 2) as the differentiation in cash formats was not broken out until 1984.

Code	Format Code
1	Working Capital Statement
2	Cash Statement by Source and Use of Funds
3	Cash Statement by Activity
4	Other
7	Statement of Cash Flows

Fortune Industry Code

Mnemonic	FORI
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The Fortune 500 is a single list combining industrial and service companies, ranked in size by revenues. Prior to 1994, this list was divided into two major categories: the Fortune 500 Industrial and the Fortune 500 Service groups. The former service breakouts will only be available for 1993 and prior periods.

Research Insight uses the following codes to identify the *Fortune* companies:

1993 and Prior Years Industry Code and Description	1994 Forward Industry Code and Description
10 - Fortune 500	10 - Fortune 500 (Industrial and Service companies)
40 - Transportation	
49 - Utilities	
53 - Retailing	
60 - Commercial Banking	
61 - Diversified Financial (1984 and prior years)	
61 - Diversified Financial (from 1985 - 1993)	

62 - Savings Institutions

63 - Life Insurance

70 - Diversified Service

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this item, type @DESC (FORI).

Standard & Poor's follows the majority of companies listed in the Fortune 500.

This item is reported on a calendar-year basis regardless of the company's fiscal year-end.

Fortune Rank

Mnemonic FORRK

Annual Data Item Number A279

Units Integer

Company rankings are identified by numbers 1-500, with 1 designating the largest company. Prior to 1994, companies were ranked within each industry listing.

This item is reported on a calendar-year basis regardless of the company's fiscal year-end.

GICS Sector

Mnemonic GSECTOR

Concept Calculation @LEFT(SPGICX,2)

This concept breaks down the Primary GICS Code – Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Economic Sector is the first level and is represented by the leftmost 2 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GSECTOR) for Applied Materials gives you Information Technology.

GICS Group

Mnemonic GGROUP

Concept Calculation @LEFT(SPGICX,4)

This concept breaks down the Primary GICS Code – Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Industry Group is the second level and is represented by the leftmost 4 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GGROUP) for Applied Materials gives you Technology Hardware & Equipment.

GICS Industry

Mnemonic	GIND
Concept Calculation	@LEFT(SPGICX,6)

This concept breaks down the Primary GICS Code – Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Industry is the third level and is represented by the leftmost 6 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GIND) for Applied Materials gives you Semiconductor Equipment & Products.

GICS Sub-Industry

Mnemonic	GSUBIND
Concept Calculation	@LEFT(SPGICX,8)

This concept breaks down the Primary GICS Code – Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Sub-Industry is the fourth level and is represented by all 8 digits of the GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GSUBIND) for Applied Materials gives you Semiconductor Equipment.

GLOBAL Vantage Key

Mnemonic	GVKEY
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GLOBAL Vantage key uniquely identifies all Compustat companies. GVKEY can be used in place of company tickers or CUSIPs. GVKEY is not an editable item and cannot be added for user companies.

Industry Sector Code

Mnemonic	SECTOR
Units	Code

This code is used to identify all companies in any of the specific industry groups. This scalar item represents the most current sector.

Industry Sector Codes are 4-digit items that represent current classification only and there is no history. It should be noted that Industry Sector Codes are not parallel to SIC Codes.

Research Insight provides you with Industry Sector Codes so that you can benchmark performance of companies against broad industry sectors. You can evaluate any company's stock performance against its appropriate sector even if that company is not in any of the S&P indexes.

The descriptions for these codes can be viewed by choosing the **Databases >> Descriptions** command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this item, type @DESC (SECTOR).

Industry Sector Code - Historical

Mnemonic SECTORH

Units Code

This code is used to identify all companies in any of the specific industry groups. This item represents the industry sector for a company for a specified year.

The Industry Sector Code – Historical item is a 4-digit code representing a company's industry classification for a specific year. It should be noted that Industry Sector Codes are not parallel to SIC Codes.

Historical Industry Sector Codes provide a clearer perspective for your backtesting models, by allowing you to benchmark performance of companies against the broad industry sectors to which they belonged in a given year.

This item is not available for banks, savings institutions or unit investment trusts.

Initial Public Offering Date

Mnemonic IPODTE

Units Date MM/DD/YY

This item is the date of a company's initial public stock offering. This item is useful in historical price analyses and in screening a population.

Internet Download Date - Scalar

Mnemonic UPDDTS

This item tells you the date that the scalar company data was updated via Internet download. If this item is blank, the most recent company data available is on your Research Insight core database.

Screening examples:

@DAY(UPDDTS)>5dec96

Use this formula to screen the database for scalar items updated since 12/05/96.

UPDDTS=@DATE(96,12,5)

Use this formula to screen the database for scalar items updated on 12/05/96.

Internet Download Date - Daily

Mnemonic UPDDTD

This item tells you the date that the daily company data was updated via Internet download. If this item is blank, the most recent company data available is on your Research Insight core database.

Screening examples:

@DAY(UPDDTD)>5dec96

Use this formula to screen the database for daily items updated since 12/05/96.

UPDDTD=@DATE(96,12,5)

Use this formula to screen the database for daily items updated on 12/05/96.

Internet Download Date - Monthly

Mnemonic

UPDDTM

This item tells you the date that the monthly company data was updated via Internet download. If this item is blank, the most recent company data available is on your Research Insight core database.

Screening examples:

@DAY(UPDDTM)>5dec96

Use this formula to screen the database for monthly items updated since 12/05/96.

UPDDTM=@DATE(96,12,5)

Use this formula to screen the database for monthly items updated on 12/05/96.

Internet Download Date - Weekly

Mnemonic

UPDDTW

This item tells you the date that the weekly company data was updated via Internet download. If this item is blank, the most recent company data available is on your Research Insight core database.

Screening examples:

@DAY(UPDDTW)>5dec96

Use this formula to screen the database for weekly items updated since 12/05/96.

UPDDTW=@DATE(96,12,5)

Use this formula to screen the database for weekly items updated on 12/05/96.

Internet Download Date - Quarterly

Mnemonic

UPDDTQ

This item tells you the date that the quarterly company data was updated via Internet download. If this item is blank, the most recent company data available is on your Research Insight core database.

Screening examples:

@DAY(UPDDTQ)>5dec96

Use this formula to screen the database for quarterly items updated since 12/05/96.

UPDDTQ=@DATE(96,12,5)

Use this formula to screen the database for quarterly items updated on 12/05/96.

Internet Download Date - Annual

Mnemonic UPDDTA

This item tells you the date that the annual company data was updated via Internet download. If this item is blank, the most recent company data available is on your Research Insight core database.

Screening examples:

@DAY(UPDDTA)>5dec96

Use this formula to screen the database for annual items updated since 12/05/96.

UPDDTA=@DATE(96,12,5)

Use this formula to screen the database for annual items updated on 12/05/96.

Inventory Valuation Method

Mnemonic INVVAL

Units Code

This item represents the method used to value inventory. The following codes are used:

Code	Method
0	No Inventory
1	First In, First Out (FIFO)
2	Last In, First Out (LIFO)
3	Specific Identification
4	Average Cost
5	Retail Method
6	Standard Cost
7	Current or Replacement Cost

Beginning in 1972, if a company uses more than one valuation method, one code will appear in each of up to four elements for this item. If reported by the company, the methods are listed in order of relative amounts of inventory valued by each method.

Prior to 1972, the method that valued the majority of the inventory was used.

This item is not available for banks, utilities, savings and loans or real estate investment trust (REIT) companies.

The retail method may be described as a way of applying cost percentages to related selling prices. The descriptive method will appear first, then the retail code. For example, "Valued by the retail method of FIFO" would appear as 15.000.

Major Index Markers - Current

Mnemonic SPIDXC

Units Code

This is a three-element group item that identifies constituents of primary, secondary, and subset S&P Indexes and constituents of the S&P/TSX Composite Index (formerly TSE 300 Index).

The first element consists of a two-character code. Standard & Poor's uses the following codes to identify constituents of the corresponding index:

Code	Index Name
01	S&P 500
02	S&P MidCap 400
03	S&P SmallCap 600
81	TSE 300
(blank)	not in a major S&P Index

The second element consists of a two-character code. Standard & Poor's uses the following codes to identify constituents of the corresponding index:

Code	Index Name
10	S&P 500 (S&P Industrials prior to 12/31/1994)*
91	S&P MidCap 400
92	S&P SmallCap 600
(blank)	not in a subset S&P Index

The third element consists of a two-character code. Standard & Poor's uses the following code to identify constituents of the corresponding index:

Code	Index Name
15	S&P 100
(blank)	not in S&P 100

Major Index Markers - Monthly

Mnemonic SPIDXM

Units Code

This is a three-element group item that identifies constituents of primary, secondary, and subset S&P Indexes and constituents of the S&P/TSX Composite Index (formerly TSE 300 Index). The third element is currently not used for this item.

The first element consists of a two-character code. Standard & Poor's uses the following codes to identify constituents of the corresponding index:

Code	Index Name
01	S&P 500
02	S&P MidCap 400
03	S&P SmallCap 600
81	TSE 300

(blank) not in a major S&P Index

The second element consists of a two-character code. Standard & Poor's uses the following codes to identify constituents of the corresponding index. Beginning January 1, 2002, the indexes were reclassified. Only the codes 10, 91 and 92 continue to exist. History was reclassified back to December 31, 1994.

Code	Index Name
10	S&P 500 (S&P Industrials prior to 12/31/1994)*
40*	S&P Transportation*
49*	S&P Utilities*
60*	S&P Financial*
91	S&P MidCap 400
92	S&P SmallCap 600
(blank)	not in a subset S&P Index

*This code discontinued after 12/31/93.

NASDAQ NMS Identification Code

Mnemonic NASDAQ
Units Code

The presence of a company's ticker symbol in this item indicates that it is included in the NASDAQ National Market System. If a ticker symbol does not appear in the item, the company is not a NASDAQ-NMS security. Active stocks traded with the aid of the National Association of Securities Dealers' Automated Quotations fall into two distinct categories:

NASDAQ stocks and NASDAQ National Market stocks. NASDAQ National Market issues differ from NASDAQ securities in the way the prices are quoted. Transactions in securities designated as National Market issues quote the actual *high*, *low* and *last* prices. For non-National Market issues, the highest and lowest bid prices are available. In order to determine which securities qualify for the electronically linked National Market System, standards have been set by the National Association of Securities Dealers.

These standards fall into two main categories:

Category 1 - Established Companies

Company must have 800,000 or more publicly held shares.
Company must have a market value of \$8.0 million.
Company must have a net worth of \$8.0 million or greater.
Company must have operating history of at least four years.
Company must have at least two market-makers.

Category 2 - Newer Companies

Company must have 350,000 or more publicly held shares.
Stock must have at least a \$3.00 bid price.
Company must have at least two market-makers.

Company must have had net income of at least \$300,000 in the year previous to listing on the National Market System.

North American Industry Classification System Codes

Mnemonic NAICS
Units Code

Mnemonic NAICSH
Units Code

NAICS is a 6-digit coding system for classifying establishments on a production/process-oriented basis.

Example of the NAICS code hierarchy:

Sector	51	Information
Subsector	513	Broadcasting & Telecommunications
Industry Group	5133	Telecommunications
NAICS Industry	51332	Wireless Telecommunications Carriers except Satellite
National	513321	Paging

Not all banks, savings institutions, unit investment trusts or Canadian companies have a code.

Officer Code(s)

Mnemonic OFCD
Units Text

This code is a four-element group item that represents the officer(s) of a company. There can be up to four officer codes per company. The codes used are as follows:

Code	Officer
AS	Assistant Secretary
AT	Assistant Treasurer
CB	Chairman
CE	Chief Executive
CF	Chief Finance Officer
CK	Clerk
CM	Comptroller
CO	Chief Operating Officer
CR	Controller
DI	Director

EP	Executive Vice President
FI	Finance
GC	General Counsel
IR	Investor Relations
IC	Investor Contact
PR	President
SC	Secretary
SP	Senior Vice President
TE	Trustee
TR	Treasurer
VC	Vice Chairman
VF	Vice President Finance
VP	Vice President
ZZ	Other (doesn't fit into any other category)

Officer Name(s)

Mnemonic OFNM

This item is a four-element group item which represents the first two initials and the last name(s) of the officer(s) for a company. The maximum number of characters available in this item field is 39.

Officer Title(s)

Mnemonic OFTL

This item is a four-element group item which represents the officer title(s) for a company. There are up to four officer titles available per company. The maximum number of characters available in this item field is 39.

Order Backlog

Mnemonic OB
Annual Data Item Number A98
Units Millions of dollars

This item represents the dollar amount of backlog of orders believed to be firm as of the end of the company's fiscal year.

This item includes

1. Sales backlog
2. Unfunded backlog

This figure for REITs includes unfunded loan commitments.

This item is not available for banks, railroads, finance, savings and loan or airline companies.

Period Reference - Final Quarter

Mnemonic

TIMEQ

Concept Calculation

@IF(@OR(@AND(UPDQ=3,@NOT(@ISNA(N
OPIQ))),@AND(@PERIOD(0Q)=4,@VALUE(U
PD[@YR(0Q),1]>=2)),@QTR(0Q),@QTR(-1Q))

This concept returns a quarterly time period which can be used as a quarterly time period reference. If the current quarter is on a preliminary basis the time period for the prior quarter is returned. If not the time period for the current quarter is returned.

Phone Number

Mnemonic

PHONE

This item represents the area code and phone number for a company. The maximum number of characters available in this item field is 14.

Primary SIC Code

Mnemonic

SIC

The *Primary SIC Code* assigned to companies on the Compustat® database conforms as nearly as possible to the Office of Management and Budget's Standard Industry Classification (SIC) Codes. SIC is a four-digit system of classification under which a concern may be identified according to its activity.

Individual companies are assigned a four-digit *Primary SIC Code* by analyzing the product line breakdown provided in each 10-K. Additional sources such as stock reports and Annual Reports are used when necessary. The product line accounting for the largest percent of sales will determine the *Primary SIC Code*. The assigned classification is reviewed each year when the company is updated.

Certain *Primary SIC Codes* for companies are determined in the following ways:

1. General codes such as 1000 (Metal Mining), 2000 (Food and Kindred Products), 2600 (Paper and Allied Products), 2700 (Printing, Publishing, and Allied), etc., have been assigned to companies involved in more than one aspect of an industry. For instance, a company in the 2600 (Paper and Allied Products) category might manufacture pulp, then paper, paperboard, and other paper products from the pulp. These general *Primary SIC Codes* agree with the numbers assigned in the SIC book.
2. In an effort to consolidate SIC groupings and eliminate industry classifications with only a small number of companies, *Primary SIC Codes* with two or three digits are used. For instance, 2072 (Fats and Oils) is a general category which encompasses five specific SIC categories: 2074, 2075, 2076, 2077, and 2079. Also, 7500 (Serv - Automotive Repair and Ser), is a general category which covers four specific SIC categories: 7510, 7520, 7530, and 7540.
3. Four-digit classifications are used when warranted by a large number of companies and/or the need to be specific and differentiate between codes. For instance, the 2080 (Beverage) category is broken into three groups:
 - 2082 Malt Beverages

- 2085 Distilled, Rectified, Blended Beverages
 - 2086 Bottled-Canned Soft Drinks
4. Any four-digit classification ending in 99, such as 2099 (Food Preparations NEC), is used for companies that will not fit any specific classification in that area. For example, a company whose major industry is Spices and Seasonings would be classified as 2099 since there is no other 2000 SIC into which that company will fit.
 5. Certain *Primary SIC Codes* are not found in the SIC book, for example: 3576 (Computer Communications Equipment) and 4955 (Hazardous Waste Management).

Primary GICS Code - Annual

Mnemonic	SPGIC
Concept Calculation	@MNT(0Y)

This concept identifies the eight-digit code that represents a company's Primary Global Industry Classification Standard (GICS) code at fiscal year-end. Data is available from December 1994 for S&P 1500 companies, and from June 1999 for non-S&P 1500 companies.

The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor's and Morgan Stanley Capital International*. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries: All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

Primary GICS Code - Monthly

Mnemonic	SPGICM
Units	Code
Data Availability	June 1999 for non-S&P 1500 companies; December 1994 for S&P 1500 companies

This item is an eight-digit code that represents a company's Primary Global Industry Classification Standard (GICS) code at month-end.

The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor's and Morgan Stanley Capital International*. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries: All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

Additionally, GICS history for research (inactive) companies is based upon Primary GICS Codes – Current (SPGICX)*. GICS history will be retained only for the month that the company became inactive. For companies that were moved to the Research File prior to June 30, 1999, the Primary GICS Code is based upon the SIC and/or NAICS classification at the month-end that they became inactive. For example, Company ABC was moved to the Research File effective October 31, 1997. The Primary GICS Code for this company is based upon its NAICS code at October 31, 1997, which was 333995. This NAICS code correlates to the GICS code 20106020. The Primary GICS Code for Company ABC would be 20106020.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

Primary GICS Code - Current

Mnemonic	SPGICX
Units	Code
Data Availability	Current (latest available)

This item is a scalar code that represents a company's current Primary Global Industry Classification Standard (GICS) code. This item is updated daily and can be obtained through the Internet Daily Fundamental download.

The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor's and Morgan Stanley Capital International. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries: All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

Additionally, GICS history for research (inactive) companies is based upon Primary GICS Codes – Current (SPGICX)*. GICS history will be retained only for the month that the company became inactive.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

Research Company Reason for Deletion

Mnemonic	DLRSN
Units	Code

This item is a two-digit code representing the reason a company has been moved from the active file to the research file. The codes and their meanings are as follows:

Code	Reason for Deletion
1	Acquisition or merger
2	Bankruptcy
3	Liquidation
4	Reverse acquisition (1983 forward)
5	No longer fits original format (1978 forward)

- | | |
|----|---|
| 6 | Leveraged buyout (1982 forward) |
| 7 | Other (no longer files SEC among other possible reasons), but pricing continues |
| 9 | Now a private company |
| 10 | Other (no longer files with SEC among other possible reasons) |

Research Company - Deletion Date

Mnemonic DLDTE

Units MMM YY

This item represents the effective date (month and year) of the acquisition, merger, liquidation, or other reason for deletion. The date will be determined by the type of transaction involved. Below is a brief description of what the date represents for each of the following transactions:

Reason for Deletion	Date of Deletion
Acquisition/Merger	Date of the transaction
Bankruptcy	Date the company is deleted from the active database
Liquidation	Date of last liquidating dividend, or when deleted from the active database (Company is deleted approximately 27 months after receipt of the last annual source document)
Reverse acquisition	Date of the transaction
No longer fits original format	Date the company is deleted from the active database (Company is deleted approximately 27 months after receipt of the last annual source document)
Leveraged Buyout	Date of the transaction
Now a private company	Date of the transaction
Other (no long files with SEC)	Date the company is deleted from the active database (Company is deleted approximately 27 months after receipt of the last annual source document)

Short Business Description

Mnemonic 1 BUSDESC

Mnemonic 2 BUSDESC1

Format	Text
Concept Mnemonic	SHORTDESC
Concept Calculation	@CONCATENATE(BUSDESC, BUSDESC1)

These text items are a brief textual description of a company's business operations:

BUSDESC contains the first 256 characters of a company's short business description.

BUSDESC1 contains characters 257 and beyond.

The concept SHORTDESC concatenates the descriptions to present a complete short business description.

Short-Term Issuer Credit Rating

Code	Rating	Description
101	A1+	Highest rating. The obligor's capacity to meet its financial commitment on the obligation is strong. Within this category, certain obligations are designated with a plus sign (+) to connote that the obligor's capacity to meet its financial commitments is extremely strong.
102	A1	
103	A2	Satisfactory capacity to meet financial commitments. Somewhat more susceptible to the adverse effects of changes in circumstances and economic conditions than obligors in higher-rated categories.
104	A3	Adequate protection parameters. However, adverse economic conditions or changing circumstances are more likely to lead to a weakened capacity of the obligor to meet its financial commitments.
105	B	Vulnerable. Significant speculative characteristics. The obligor currently has the capacity to meet its financial commitments. However, it faces major ongoing uncertainties, which could lead to its inadequate capacity to meet its financial commitments.
106	C	Currently vulnerable to nonpayment and is dependent upon favorable business, financial, and economic conditions for the obligor to meet its financial commitments.

SIC Code - Historical

Mnemonic SICH

Units	Code
-------	------

This item identifies a company's SIC Code in prior years. For example, to display the historical Standard Industrial Classification as it appeared in 1988, enter SIC8[Y88]. You can use this item to identify a company's peer group as it was in the past.

This item is not available for banks, savings institutions or unit investment trusts.

SIC Codes - Business Segment (Primary and Secondary)

Mnemonic SICS

Units	Code
-------	------

This two-element group item presents the two SIC codes assigned to each business segment. These SIC codes are assigned by Standard & Poor's based on the activities of each segment as described in the company's 10-K and Annual Report. When possible, a four-digit specific SIC code (for example, 2911) will be assigned; however, if segment activities are more broadly described, a more general two-digit or three-digit specific classification is made.

Standard & Poor's will attempt to assign both a primary and secondary SIC code for each industry segment. However, either one or both SIC items will be zero in some cases:

1. Only one SIC code will be assigned whenever one of the following situations occur:
 - Only one SIC category's operations of an industry segment is reported by the company
 - Only a general description of an industry segment's activities is reported by the company
2. Both SIC code fields will be zero when a company that reports an industry segment which is classified as "other" and no description of this industry segment's activity is provided

SIC Code(s) - All Products and Segments

Mnemonic SICALL

Units	Code
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This 60-element group item contains a list of up to 60 SIC codes assigned to a company for the current year. The SIC codes are assigned by Standard & Poor's and present the industries in which a company provides goods and services.

Source Code

Mnemonic SRC

Units	Code
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The Source Code indicates the most recent source from which Standard & Poor's obtained data for each year or quarter. As database information is updated from additional sources, the Source Code will change.

The codes are as follows:

Annual Code	Source
0	No Source document
3	Annual Report/Auditor's Report
4	Uniform Statistical Report (USR)
5	10-K/20-F
3	10K-A Amendment
8	10K-A or 10Q-A Amendment
9	Summary Annual Report
13	Annual Report + Statistical or Quarterly Supplement
14	10-K + Statistical or Quarterly Supplement
15	Annual Report + 10-K + Statistical or Quarterly Supplement
37	Prospectus
43	Annual Report + USR
47	Annual Report + 10-K + P-1.2 + T2-A (supplemental reports for airlines)
53	Annual Report + 10-K
54	10-K + USR
55	Annual Report + 10-K + USR
56	Annual Report + 10-K + USR + Statistical Supplement
88	Subsequent period source (newswire)
99	No Source document - gap in data collection

To include a description of the code in a report, use the @DESC function. For example, enter @DESC(SRC).

Source Code - Quarterly

Mnemonic SRCQ
Units Code

The Source Code indicates the most recent source from which Standard & Poor's obtained data for each year or quarter. As database information is updated from additional sources, the Source Code will change.

The codes are as follows:

Quarterly Code	Source
0	No Source document
2	Wall Street Journal

3	Quarterly Report
4	Uniform Statistical Report (USR)
5	10-Q
8	10K-A or 10Q-A Amendment
9	Quarterly Report (from a Summary Annual Report)
13	Quarterly Report + Quarterly Supplement
14	10-Q + Quarterly Supplement
15	Quarterly Report + 10-Q + Quarterly Supplement
20	News wire
30	News Release
33	Quarterly Report + News Release
35	10-Q + News Release
37	Prospectus
38	Quarterly Report + 10-Q + News Release
43	Annual Report + USR
46	10-Q + P-1.2 + T2-A (supplemental reports for airlines)
47	10-Q + Quarterly Report + P-1.2 + T2-A (supplemental reports for airlines)
53	Quarterly Report + 10-Q
54	10-Q + USR
55	Quarterly Report + 10-Q + USR
88	Subsequent period source - gap in data collection

To include a description of the code in a report, use the @DESC function. For example, enter @DESC(SRCQ).

S&P Commercial Paper Rating

Mnemonic	SPCPR
Annual Data Item	283
Units	Code

This item represents the commercial paper rating assigned to a company by Standard & Poor's as of the end of a company's fiscal year. This rating assesses the likelihood of timely payment of debt having an original maturity of no more than 365 days. The ratings are based on information furnished to Standard & Poor's by the issuer or obtained from other sources.

The following class of debt codes identify companies with commercial paper ratings. The codes appear to the left of the decimal.

Code	Rating	Definition
101	A1+	Issue has the greatest capacity for timely payment
102	A1	Capacity for timely payment is very strong or degree of safety is overwhelming
103	A2	Capacity for timely payment is strong. However, the relative degree of safety is not as high as for issues rated A1
104	A3	Capacity for payment is satisfactory. Issues rated A3 are somewhat more vulnerable to the adverse effects of changes in circumstances than obligations assigned a higher designation
105	B	Capacity for timely payment is adequate. However, such capacity may be damaged by changing conditions or short-term adversities
106	C	Capacity for timely payment of short-term obligations is doubtful
107	D	Issue is in default or is expected to be in default upon maturity

S&P Commercial Paper Rating - Quarterly

Mnemonic SPCPRQ

Units Code

This item represents the commercial paper rating assigned to a company by Standard & Poor's as of the end of a company's fiscal year. This rating assesses the likelihood of timely payment of debt having an original maturity of no more than 365 days. The ratings are based on information furnished to Standard & Poor's by the issuer or obtained from other sources.

The following class of debt codes identify companies with commercial paper ratings. The codes appear to the left of the decimal.

Code	Rating	Definition
101	A1+	Issue has the greatest capacity for timely payment
102	A1	Capacity for timely payment is very strong or degree of safety is overwhelming
103	A2	Capacity for timely payment is strong. However, the relative degree of safety is not as high as for issues rated A1

104	A3	Capacity for payment is satisfactory. Issues rated A3 are somewhat more vulnerable to the adverse effects of changes in circumstances than obligations assigned a higher designation
105	B	Capacity for timely payment is adequate. However, such capacity may be damaged by changing conditions or short-term adversities
106	C	Capacity for timely payment of short-term obligations is doubtful
107	D	Issue is in default or is expected to be in default upon maturity

S&P Domestic Short-Term Issuer Credit Rating - Current

Mnemonic SPCPRC

Units Code

As of September 1, 1998

The Standard & Poor's Issuer Credit Rating (ICR) is a current opinion of an issuer's *overall* creditworthiness, apart from its ability to repay individual obligations. This opinion focuses on the obligor's capacity and willingness to meet its short-term financial commitments (those with maturities of one year or less) as they come due. This item represents the current rating assigned to the company by S & P.

In the case of non-U.S. companies, the ICR is based on the local currency from the country of origin. Local currency credit ratings incorporate the critical consideration of country risks.

Short-term ICR's range from A-1 (strong capacity to meet financial obligations) to C (currently vulnerable). See also: **List of Short-Term Issuer Credit Ratings** . . . 49

The ICR is not a recommendation to purchase, sell, or hold a financial obligation issued by an obligor, as it does not comment on market price or suitability for a particular investor.

An ICR is withdrawn upon the first occurrence of any of the following:

1. Payment default on any financial obligation, rated or unrated, other than a financial obligation subject to legitimate commercial dispute
2. Voluntary bankruptcy filing or similar action
3. Seizure of the bank by a regulator if the issuer is a bank
4. Placement under regulatory supervision because of its financial status if the issuer is an insurance company

Prior to September 1, 1998 (S&P Commercial Paper Rating – Current)

This item represents the issuer commercial paper rating which has been assigned to a company by Standard & Poor's. An S&P commercial paper rating is a current assessment of the likelihood of timely payment of debt that has an original maturity of no more than 365 days.

A commercial paper rating is not a recommendation to purchase, sell, or hold a security inasmuch as it does not comment as to market price or suitability for a particular investor. The ratings are based on current information furnished to Standard & Poor's from other sources that it considers reliable. S&P does not perform an audit in connection with any rating and may, on occasion, rely on unaudited financial information. The ratings may be changed, suspended, or withdrawn as a result of changes in, or unavailability of, such information, or based on other circumstances.

Standard & Poor's defines current as the close of business on the day prior to the update cut-off for weekly productions and two days prior to the last trading day for monthly productions.

Standard & Poor's grades ratings into several categories ranging from "A1" (the highest quality obligation) to "D" (the lowest quality obligation). Standard & Poor's assigns codes that correspond to the **S&P Commercial Paper Rating Categories** . . . 53.

S&P Domestic Short-Term Issuer Credit Rating - Monthly

Mnemonic SPCPRM

Units Code

As of September 1, 1998

The Standard & Poor's Issuer Credit Rating (ICR) is a current opinion of an issuer's *overall* creditworthiness, apart from its ability to repay individual obligations. This opinion focuses on the obligor's capacity and willingness to meet its short-term financial commitments (those with maturities of one year or less) as they come due. You can use this monthly item to find the rating for a specified month and year.

In the case of non-U.S. companies, the ICR is based on the local currency from the country of origin. Local currency credit ratings incorporate the critical consideration of country risks.

Short-term ICR's range from A1 (strong capacity to meet financial obligations) to C (currently vulnerable). See also: **List of Short-Term Issuer Credit Ratings** . . . 49

The ICR is not a recommendation to purchase, sell, or hold a financial obligation issued by an obligor, as it does not comment on market price or suitability for a particular investor.

An ICR is withdrawn upon the first occurrence of any of the following:

1. Payment default on any financial obligation, rated or unrated, other than a financial obligation subject to legitimate commercial dispute
2. Voluntary bankruptcy filing or similar action
3. Seizure of the bank by a regulator if the issuer is a bank
4. Placement under regulatory supervision because of its financial status if the issuer is an insurance company

Prior to September 1, 1998 (S&P Commercial Paper Rating – Monthly)

This item represents the issuer commercial paper rating which has been assigned to a company by Standard & Poor's. An S&P commercial paper rating is a current assessment of the likelihood of timely payment of debt that has an original maturity of no more than 365 days.

A commercial paper rating is not a recommendation to purchase, sell, or hold a security inasmuch as it does not comment as to market price or suitability for a particular investor. The ratings are based on current information furnished to Standard & Poor's from other sources that it considers reliable. S&P does not perform an audit in connection with any rating and may, on occasion, rely on unaudited financial information. The ratings may be changed, suspended, or withdrawn as a result of changes in, or unavailability of, such information, or based on other circumstances.

Standard & Poor's defines current as the close of business on the day prior to the update cut-off for weekly productions and two days prior to the last trading day for monthly productions.

Standard & Poor's grades ratings into several categories ranging from "A1" (the highest quality obligation) to "D" (the lowest quality obligation). Standard & Poor's assigns codes that correspond to the actual **S&P commercial paper rating categories** . . . 53.

S&P Domestic Long-Term Issuer Credit Rating - Current

Mnemonic	SPDRC
Units	Code

As of September 1, 1998

The Standard & Poor's Issuer Credit Rating (ICR) is a current opinion of an issuer's *overall* creditworthiness, apart from its ability to repay individual obligations. This opinion focuses on the obligor's capacity and willingness to meet its long-term financial commitments (those with maturities of more than one year) as they come due. This item represents the current rating assigned to the company by S & P.

In the case of non-U.S. companies, the ICR is based on the local currency from the country of origin. Local currency credit ratings incorporate the critical consideration of country risks.

See the complete list of Issuer Credit Ratings.

The ICR is not a recommendation to purchase, sell, or hold a financial obligation issued by an obligor, as it does not comment on market price or suitability for a particular investor.

An ICR is withdrawn upon the first occurrence of any of the following:

1. Payment default on any financial obligation, rated or unrated, other than a financial obligation subject to legitimate commercial dispute
2. Voluntary bankruptcy filing or similar action
3. Seizure of the bank by a regulator if the issuer is a bank
4. Placement under regulatory supervision because of its financial status if the issuer is an insurance company

Prior to September 1, 1998: S&P Senior Debt Rating – Current

This item represents the issuer senior debt rating that has been assigned to a company by Standard & Poor's. An S&P corporate debt rating is a current assessment of the creditworthiness of an obligor with respect to a senior or subordinated debt obligation. This assessment may take into consideration obligors such as guarantors, insurers, or lessees.

Senior debt represents long-term debt issues that are not subordinate to any other long-term debt issues.

Standard & Poor's defines "current" as the close of business on the day prior to the weekly production date and two days prior to the monthly production date.

A debt rating is not a recommendation to purchase, sell, or hold a security inasmuch as it does not comment as to market price or suitability for a particular investor. The ratings are based on current information furnished to Standard & Poor's from the issuer or other sources that it considers reliable. S&P does not perform an audit in connection with any rating and may, on occasion, rely on unaudited financial information. The ratings may be changed, suspended, or withdrawn as a result of changes in, or unavailability of, such information, or based on other circumstances.

Standard & Poor's bases the ratings, in varying degrees, on the following considerations...

1. Likelihood of default (the capacity and willingness of the obligor as to the timely payment of interest and repayment of principal in accordance with the terms of the obligation.)
2. Nature of and provisions of the obligation.

3. Protection afforded by, and relative position of, the obligation in the event of bankruptcy, reorganization, or other arrangement under the laws of bankruptcy and other laws affecting creditors' rights.

Under present commercial bank regulations issued by the Comptroller of the Currency, bonds rated in the top four categories ("AAA," "AA," "A," and "BBB") are commonly known as investment grade ratings and generally are regarded as eligible for bank investment. In addition, the laws of various states governing legal investments impose certain rating or other standards for obligations eligible for investment by savings banks, trust companies, insurance companies, and fiduciaries.

Debt obligations of issuers outside of the United States and its territories are rated on the same basis as domestic corporate and municipal issues. The ratings measure the creditworthiness of the obligor but do not take into account the currency exchange or related uncertainties.

To provide more detailed indications of credit quality, S&P may modify ratings from "AA" to "CCC" with the addition of a plus sign (+) or minus sign (-) to show relative standing within the **senior debt rating categories** . . . 62.

S&P Domestic Long-Term Issuer Credit Rating - Monthly

Mnemonic SPDRM

Units Code

As of September 1, 1998

The Standard & Poor's Issuer Credit Rating (ICR) is a current opinion of an issuer's *overall* creditworthiness, apart from its ability to repay individual obligations. This opinion focuses on the obligor's capacity and willingness to meet its long-term financial commitments (those with maturities of more than one year) as they come due. You can use this monthly item to find the rating for a specified month and year.

In the case of non-U.S. companies, the ICR is based on the local currency from the country of origin. Local currency credit ratings incorporate the critical consideration of country risks.

See the complete list of **Issuer Credit Ratings** . . . 49.

The ICR is not a recommendation to purchase, sell, or hold a financial obligation issued by an obligor, as it does not comment on market price or suitability for a particular investor.

An ICR is withdrawn upon the first occurrence of any of the following:

1. Payment default on any financial obligation, rated or unrated, other than a financial obligation subject to legitimate commercial dispute
2. Voluntary bankruptcy filing or similar action
3. Seizure of the bank by a regulator if the issuer is a bank
4. Placement under regulatory supervision because of its financial status if the issuer is an insurance company

Prior to September 1, 1998: S&P Senior Debt Rating – Monthly

This item represents the issuer senior debt rating that has been assigned to a company by Standard & Poor's. An S&P corporate debt rating is a current assessment of the creditworthiness of an obligor with respect to a senior or subordinated debt obligation. This assessment may take into consideration obligors such as guarantors, insurers, or lessees.

Senior debt represents long-term debt issues that are not subordinate to any other long-term debt issues.

Standard & Poor's defines "current" as the close of business on the day prior to the weekly production date and two days prior to the monthly production date.

A debt rating is not a recommendation to purchase, sell, or hold a security inasmuch as it does not comment as to market price or suitability for a particular investor. The ratings are based on current information furnished to Standard & Poor's from the issuer or other sources that it considers reliable. S&P does not perform an audit in connection with any rating and may, on occasion, rely on unaudited financial information. The ratings may be changed, suspended, or withdrawn as a result of changes in, or unavailability of, such information, or based on other circumstances.

Standard & Poor's bases the ratings, in varying degrees, on the following considerations ...

1. Likelihood of default (the capacity and willingness of the obligor as to the timely payment of interest and repayment of principal in accordance with the terms of the obligation.)
2. Nature of and provisions of the obligation.
3. Protection afforded by, and relative position of, the obligation in the event of bankruptcy, reorganization, or other arrangement under the laws of bankruptcy and other laws affecting creditors' rights.

Under present commercial bank regulations issued by the Comptroller of the Currency, bonds rated in the top four categories ("AAA," "AA," "A," and "BBB") are commonly known as investment grade ratings and generally are regarded as eligible for bank investment. In addition, the laws of various states governing legal investments impose certain rating or other standards for obligations eligible for investment by savings banks, trust companies, insurance companies, and fiduciaries.

Debt obligations of issuers outside of the United States and its territories are rated on the same basis as domestic corporate and municipal issues. The ratings measure the creditworthiness of the obligor but do not take into account the currency exchange or related uncertainties.

To provide more detailed indications of credit quality, S&P may modify ratings from "AA" to "CCC" with the addition of a plus sign (+) or minus sign (-) to show relative standing within the **senior debt rating categories** . . . 62.

S&P Index Code - Current

Mnemonic SPMIX

Units Code

The following codes identify the corresponding index constituents:

Code	Index Name
10	S&P 500 (S&P Industrials prior to 1/1/2002)
91	S&P MidCap 400
92	S&P SmallCap 600
(blank)	not in a subset S&P Index

S&P Index Code - Historical

Mnemonic SPMI

Units Code

The following codes identify the corresponding index constituents. Beginning January 1, 2002, the indexes were reclassified. Only the codes 10, 91 and 92 continue to exist. History was reclassified back to December 31, 1994.

Code	Index Name
10	S&P 500 (S&P Industrials prior to 1/1/2002)
40**	S&P Transportation
49**	S&P Utilities
60**	S&P Financial
90**	S&P 500 Supplementary
91	S&P MidCap 400
92	S&P SmallCap 600
(blank)	not in a subset S&P Index

**This code discontinued after 12/31/93.

S&P Index Code - Monthly

Mnemonic	SPMIM
Concept calculation	@ELEMENT(SPIDXM,2)
Units	Code

The following codes identify the corresponding index constituents of any given month. Beginning January 1, 2002, the indexes were reclassified. Only the codes 10, 91 and 92 continue to exist. History was reclassified back to December 31, 1994.

Code	Index Name
10	S&P 500 (S&P Industrials prior to 1/1/2002)
40**	S&P Transportation
49**	S&P Utilities
60**	S&P Financial
91	S&P MidCap 400
92	S&P SmallCap 600
(blank)	not in a subset S&P Index

**This code discontinued after 12/31/93.

S&P Industry Index Code - Current

Mnemonic	SPIIX
Annual Data Item	276
Units	Code

This item is a three or four-digit code used to identify the industry group to which a company is assigned in the current year.

The codes are similar to the Economic Sector Codes (ECNSEC) and the Industry Sector Codes (SECTOR); however, Economic Sector Codes categorize *every* company in the Industrial database (\$C), Canadian database (\$T), and Index database (\$I) into one of eleven broad economic groups, and Industry Sector Codes further refine each classification into a more specific industry group. Only companies that are members of the S&P Super Composite Index (Industrial, Utilities, Transportation, Financial and the S&P 500) will have a value for the S&P Industry Index Code – Current (SPIIX); all others will contain a Not Available data code (@NA).

S&P Industry Index Code - Historical

Mnemonic	SPII
Annual Data Item	277
Units	Code

This 4-digit code identifies the particular industry grouping to which an S&P Major Index company is assigned. All companies in the S&P Industrial, Utilities, Transportation, Financial, and S&P 500 Supplementary Indexes have S&P Industry Index Codes.

This item is reported as of December month-end. To determine a company's current industry index assignment, check the S&P Industry Index Relative Code.

The industry classification for these codes will be modified with respect to GICS at the Sub-Industries level. The history was reclassified back to December 31, 1994. The codes prior to 1994 will be on the old S&P classification structure.

S&P Industry Index Code - Monthly

Mnemonic	SPIIM
Units	Code

This 4-digit code identifies the particular industry grouping to which an S&P Major Index company is assigned. All companies in the S&P Industrial, Utilities, Transportation, Financial, and S&P 500 Supplementary Indexes have S&P Industry Index Codes.

To determine a company's current industry index assignment, check the S&P Industry Index Relative Code.

The industry classification for these codes will be modified with respect to GICS at the sub-industries level. The history was reclassified back to December 31, 1994. The codes prior to 1994 will be on the old S&P classification structure.

S&P Quality Ranking - Monthly

Mnemonic	SPCSRM
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Units

Code

This item is an appraisal of past performance of a stock's earnings and dividends and the stock's relative standing as of a company's current fiscal year-end. Growth and stability of earnings and dividends are key elements in establishing Standard & Poor's earnings and dividends rankings for common stocks.

Standard & Poor's uses a computerized scoring system to compute basic scores for earnings and dividends, then adjusts the scores by a set of predetermined modifiers for growth, stability within long-term trend, and cyclicity. Adjusted scores for earnings and dividends are combined to yield a final score. The final score for each stock is measured against a scoring matrix determined by analyzing the scores of a large representative sample of stocks. Standard & Poor's codes, description of rankings, and the S&P ranking are presented below.

Code	Description	Ranking
7	Highest	A+
8	High	A
9	Above Average	A-
16	Average	B+
17	Below Average	B
18	Lower	B-
21	Lowest	C
22	In Reorganization	D
99	Liquidation	LIQ

Standard & Poor's does not consider these rankings to be market recommendations.

S&P Senior Debt Rating Categories

Standard & Poor's assigns the following codes to correspond with the actual S&P debt rating categories:

Code	Rating	Description
1	Unassigned	
2	AAA	"AAA" indicates the highest rating assigned by Standard & Poor's. Capacity to pay interest and repay principal is extremely strong.
3	Unassigned	
4	AA+	"AA" indicates a very strong capacity to pay interest and repay , and differs from
5	AA	the higher rated issues only in small
6	AA-	degree.

7	A+	"A" indicates a strong capacity to pay interest and repay principal, although it is somewhat more susceptible to adverse effects of changes in circumstances and economic conditions than debt in higher rated categories.
8	A	
9	A-	
10	BBB+	"BBB" indicates an adequate capacity to pay interest and repay principal. Although it normally exhibits adequate protection parameters, adverse economic conditions or changing circumstances are more likely to lead to a weakened capacity to pay interest and repay principal than debt in higher rated categories.
11	BBB	
12	BBB-	
13	BB+	"BB" indicates less near-term vulnerability to default than other speculative issues. However, it faces major ongoing uncertainties or exposure to adverse business, financial, or economic conditions which could lead to inadequate capacity to meet timely interest and principal payments. S&P also uses the "BB" rating category for debt subordinated to senior debt that is assigned an actual or implied "BBB-" rating.
14	BB	
15	BB-	
16	B+	"B" indicates a greater vulnerability to default but currently has the capacity to meet interest payments and principal repayments. Adverse business, financial, or economic conditions will likely impair capacity or willingness to pay interest and repay principal. S&P also uses the "B" rating category to debt subordinated to senior debt that is assigned an actual or implied "BB" or "BB-" rating.
17	B	
18	B-	
19	CCC+	"CCC" indicates a current identifiable vulnerability to default, and is dependent upon favorable business, financial, and economic conditions to meet timely payment of interest and repayment of principal. In the event of adverse business, financial, or economic conditions, it is not likely to have the capacity to pay interest and repay principal. S&P also assigns the "CCC" rating category to debt subordinated to senior debt that is assigned an actual or implied "B" or "B-" rating.
20	CCC	
21	CCC-	
22	Unassigned	

23	CC	"CC" is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC" rating.
24	C	"C" is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC-" rating. S&P also uses the "C" rating to cover a situation where a bankruptcy petition has been filed, but debt service payments are continued.
25	Unassigned	
26	CI	"CI" is reserved for income bonds on which no interest is being paid.
27	D	"D" indicates that payment is in default. S&P uses the "D" rating category when interest payments or principal payments are not made on the date due even if the applicable grace period has not expired, unless S&P believes that such payments will be made during such grace periods. S&P also uses the "D" rating upon the filing of a bankruptcy petition if debt service payments are jeopardized.
28	Not Meaningful	
90	Suspended	S&P suspended the bond rating on a class of debt.

S&P Senior Debt Rating - Current -Note

Mnemonic

SPDRCF

Code	Description
GQ	The latest available S&P Senior Debt Rating is implied even though the company does not actually have outstanding senior debt issues.

S&P Senior Debt Rating Monthly - Note

Mnemonic

SPDRMF

Code	Description
GQ	The latest available S&P Senior Debt Rating is implied even though the company does not actually have outstanding senior debt issues.

S&P Subordinated Debt Rating - Monthly

Mnemonic SPSDRM

Units Code

Prior to September 1, 1998:

This item represents the issuer subordinated debt rating that has been assigned to a company by Standard & Poor's. An S&P corporate debt rating is a current assessment of the creditworthiness of an obligor with respect to a senior or subordinated debt obligation. This assessment may take into consideration obligors such as guarantors, insurers, or lessees.

Subordinated debt represents long-term debt issues with claims to interest and principal that are subordinate to that of ordinary debt.

Standard & Poor's defines "current" as the close of business on the day prior to the weekly production date and two days prior to the monthly production date.

A debt rating is not a recommendation to purchase, sell, or hold a security inasmuch as it does not comment as to market price or suitability for a particular investor. The ratings are based on current information furnished to Standard & Poor's from the issuer or other sources that it considers reliable. S&P does not perform an audit in connection with any rating and may, on occasion, rely on unaudited financial information. The ratings may be changed, suspended, or withdrawn as a result of changes in, or unavailability of, such information, or based on other circumstances.

Standard & Poor's bases the ratings, in varying degrees, on the following considerations ...

1. Likelihood of default (the capacity and willingness of the obligor as to the timely payment of interest and repayment of principal in accordance with the terms of the obligation.)
2. Nature of and provisions of the obligation.
3. Protection afforded by, and relative position of, the obligation in the event of bankruptcy, reorganization, or other arrangement under the laws of bankruptcy and other laws affecting creditors' rights.

Under present commercial bank regulations issued by the Comptroller of the Currency, bonds rated in the top four categories ("AAA," "AA," "A," and "BBB") are commonly known as investment grade ratings and generally are regarded as eligible for bank investment. In addition, the laws of various states governing legal investments impose certain rating or other standards for obligations eligible for investment by savings banks, trust companies, insurance companies, and fiduciaries.

Debt obligations of issuers outside of the United States and its territories are rated on the same basis as domestic corporate and municipal issues. The ratings measure the creditworthiness of the obligor but do not take into account the currency exchange or related uncertainties.

To provide more detailed indications of credit quality, S&P may modify ratings from "AA" to "CCC" with the addition of a plus sign (+) or minus sign (-) to show relative standing within the major debt rating categories. Standard & Poor's assigns the following codes to correspond with the actual S&P debt rating categories:

Code	Rating	Description
1	Unassigned	
2	AAA	"AAA" indicates the highest rating assigned by Standard & Poor's. Capacity to pay interest and repay principal is extremely strong.
3	Unassigned	
4	AA+	"AA" indicates a very strong capacity to pay interest and repay , and differs from the higher rated issues only in small degree.
5	AA	
6	AA-	
7	A+	"A" indicates a strong capacity to pay interest and repay principal, although it is somewhat more susceptible to adverse effects of changes in circumstances and economic conditions than debt in higher rated categories.
8	A	
9	A-	
10	BBB+	"BBB" indicates an adequate capacity to pay interest and repay principal. Although it normally exhibits adequate protection parameters, adverse economic conditions or changing circumstances are more likely to lead to a weakened capacity to pay interest and repay principal than debt in higher rated categories.
11	BBB	
12	BBB-	
13	BB+	"BB" indicates less near-term vulnerability to default than other speculative issues. However, it faces major ongoing uncertainties or exposure to adverse business, financial, or economic conditions which could lead to inadequate capacity to meet timely interest and principal payments. S&P also uses the "BB" rating category for debt subordinated to senior debt that is assigned an actual or implied "BBB-" rating.
14	BB	
15	BB-	
16	B+	"B" indicates a greater vulnerability to default but currently has the capacity to meet interest payments and principal repayments. Adverse business, financial, or economic conditions will likely impair capacity or willingness to pay interest and repay principal. S&P also uses the "B" rating category to debt subordinated to senior debt that is assigned an actual or implied "BB" or "BBB-" rating.
17	B	
18	B-	

19	CCC+	"CCC" indicates a current identifiable vulnerability to default, and is dependent upon favorable business, financial, and economic conditions to meet timely payment of interest and repayment of principal. In the event of adverse business, financial, or economic conditions, it is not likely to have the capacity to pay interest and repay principal. S&P also assigns the "CCC" rating category to debt subordinated to senior debt that is assigned an actual or implied "B" or "B-" rating.
20	CCC	
21	CCC-	
22	Unassigned	"CC" is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC" rating.
23	CC	
24	C	
25	Unassigned	"C" is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC-" rating. S&P also uses the "C" rating to cover a situation where a bankruptcy petition has been filed, but debt service payments are continued.
26	CI	
27	D	
28	Not Meaningful	"D" indicates that payment is in default. S&P uses the "D" rating category when interest payments or principal payments are not made on the date due even if the applicable grace period has not expired, unless S&P believes that such payments will be made during such grace periods. S&P also uses the "D" rating upon the filing of a bankruptcy petition if debt service payments are jeopardized.
29	SD	
90	Suspended	
		S&P suspended the bond rating on a class of debt.

S&P Subordinated Debt Rating - Current

Mnemonic	SPSDRC
Units	Code

Prior to September 1, 1998:

This item represents the issuer subordinated debt rating that has been assigned to a company by Standard & Poor's. An S&P corporate debt rating is a current assessment of the creditworthiness of an obligor with respect to a senior or subordinated debt obligation. This assessment may take into consideration obligors such as guarantors, insurers, or lessees.

Subordinated debt represents long-term debt issues with claims to interest and principal that are subordinate to that of ordinary debt.

Standard & Poor's defines "current" as the close of business on the day prior to the weekly production date and two days prior to the monthly production date.

A debt rating is not a recommendation to purchase, sell, or hold a security inasmuch as it does not comment as to market price or suitability for a particular investor. The ratings are based on current information furnished to Standard & Poor's from the issuer or other sources that it considers reliable. S&P does not perform an audit in connection with any rating and may, on occasion, rely on unaudited financial information. The ratings may be changed, suspended, or withdrawn as a result of changes in, or unavailability of, such information, or based on other circumstances.

Standard & Poor's bases the ratings, in varying degrees, on the following considerations ...

1. Likelihood of default (the capacity and willingness of the obligor as to the timely payment of interest and repayment of principal in accordance with the terms of the obligation.)
2. Nature of and provisions of the obligation.
3. Protection afforded by, and relative position of, the obligation in the event of bankruptcy, reorganization, or other arrangement under the laws of bankruptcy and other laws affecting creditors' rights.

Under present commercial bank regulations issued by the Comptroller of the Currency, bonds rated in the top four categories ("AAA," "AA," "A," and "BBB") are commonly known as investment grade ratings and generally are regarded as eligible for bank investment. In addition, the laws of various states governing legal investments impose certain rating or other standards for obligations eligible for investment by savings banks, trust companies, insurance companies, and fiduciaries.

Debt obligations of issuers outside of the United States and its territories are rated on the same basis as domestic corporate and municipal issues. The ratings measure the creditworthiness of the obligor but do not take into account the currency exchange or related uncertainties.

To provide more detailed indications of credit quality, S&P may modify ratings from "AA" to "CCC" with the addition of a plus sign (+) or minus sign (-) to show relative standing within the major debt rating categories. Standard & Poor's assigns the following codes to correspond with the actual S&P debt rating categories:

Code	Rating	Description
1	Unassigned	
2	AAA	"AAA" indicates the highest rating assigned by Standard & Poor's. Capacity to pay interest and repay principal is extremely strong.
3	Unassigned	
4	AA+	"AA" indicates a very strong capacity to pay interest and repay , and differs from the higher rated issues only in small degree.
5	AA	
6	AA-	

7	A+	"A" indicates a strong capacity to pay interest and repay principal, although it is somewhat more susceptible to adverse effects of changes in circumstances and economic conditions than debt in higher rated categories.
8	A	
9	A-	
10	BBB+	"BBB" indicates an adequate capacity to pay interest and repay principal. Although it normally exhibits adequate protection parameters, adverse economic conditions or changing circumstances are more likely to lead to a weakened capacity to pay interest and repay principal than debt in higher rated categories.
11	BBB	
12	BBB-	
13	BB+	"BB" indicates less near-term vulnerability to default than other speculative issues. However, it faces major ongoing uncertainties or exposure to adverse business, financial, or economic conditions which could lead to inadequate capacity to meet timely interest and principal payments. S&P also uses the "BB" rating category for debt subordinated to senior debt that is assigned an actual or implied "BBB-" rating.
14	BB	
15	BB-	
16	B+	"B" indicates a greater vulnerability to default but currently has the capacity to meet interest payments and principal repayments. Adverse business, financial, or economic conditions will likely impair capacity or willingness to pay interest and repay principal. S&P also uses the "B" rating category to debt subordinated to senior debt that is assigned an actual or implied "BB" or "BB-" rating.
17	B	
18	B-	
19	CCC+	"CCC" indicates a current identifiable vulnerability to default, and is dependent upon favorable business, financial, and economic conditions to meet timely payment of interest and repayment of principal. In the event of adverse business, financial, or economic conditions, it is not likely to have the capacity to pay interest and repay principal. S&P also assigns the "CCC" rating category to debt subordinated to senior debt that is assigned an actual or implied "B" or "B-" rating.
20	CCC	
21	CCC-	
22	Unassigned	

23	CC	"CC" is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC" rating.
24	C	"C" is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC-" rating. S&P also uses the "C" rating to cover a situation where a bankruptcy petition has been filed, but debt service payments are continued.
25	Unassigned	
26	CI	"CI" is reserved for income bonds on which no interest is being paid.
27	D	"D" indicates that payment is in default. S&P uses the "D" rating category when interest payments or principal payments are not made on the date due even if the applicable grace period has not expired, unless S&P believes that such payments will be made during such grace periods. S&P also uses the "D" rating upon the filing of a bankruptcy petition if debt service payments are jeopardized.
28	Not Meaningful	
90	Suspended	S&P suspended the bond rating on a class of debt.

State Incorporation Code

Mnemonic INCORP

Units Code

The State Incorporation Code indicates the state in which a company is incorporated.

The codes and their meanings are as follows:

Code	State	Postal Abbreviation
1	Alabama	AL
2	Alaska	AK
4	Arizona	AZ
5	Arkansas	AR
6	California	CA
8	Colorado	CO
9	Connecticut	CT
10	Delaware	DE

11	District of Columbia	DC
12	Florida	FL
13	Georgia	GA
15	Hawaii	HI
16	Idaho	ID
17	Illinois	IL
18	Indiana	IN
19	Iowa	IA
20	Kansas	KS
21	Kentucky	KY
22	Louisiana	LA
23	Maine	ME
24	Maryland	MD
25	Massachusetts	MA
26	Michigan	MI
27	Minnesota	MN
28	Mississippi	MS
29	Missouri	MO
30	Montana	MT
31	Nebraska	NE
32	Nevada	NV
33	New Hampshire	NH
34	New Jersey	NJ
35	New Mexico	NM
36	New York	NY
37	North Carolina	NC
38	North Dakota	ND
39	Ohio	OH
40	Oklahoma	OK
41	Oregon	OR
42	Pennsylvania	PA
44	Rhode Island	RI
45	South Carolina	SC
46	South Dakota	SD
47	Tennessee	TN
48	Texas	TX
49	Utah	UT

50	Vermont	VT
51	Virginia	VA
53	Washington	WA
54	West Virginia	WV
55	Wisconsin	WI
56	Wyoming	WY
60	American Samoa	AS
66	Guam	GU
69	Northern Mariana Islands	MP
72	Puerto Rico	PR
75	Trust Territories	
78	Virgin Islands	VI
0	Foreign Country	

To include a description of the code in a report, use the @DESC function. For example, enter @DESC(INCORP).

State - Primary Location

Mnemonic	STATE
Units	Code

This code conforms to the National Bureau of Standards' Federal Information Processing Standards (FIPS) codes. Under the FIPS classification system, a unique code is assigned to every state in the United States. Standard & Poor's uses this code to identify a company's primary location. Companies whose principal location is in a foreign country are identified by the state equivalent code 99. The codes and their meanings are as follows:

Code	State
1	Alabama
2	Alaska
4	Arizona
5	Arkansas
6	California
8	Colorado
9	Connecticut
10	Delaware
11	District of Columbia
12	Florida
13	Georgia

15	Hawaii
16	Idaho
17	Illinois
18	Indiana
19	Iowa
20	Kansas
21	Kentucky
22	Louisiana
23	Maine
24	Maryland
25	Massachusetts
26	Michigan
27	Minnesota
28	Mississippi
29	Missouri
30	Montana
31	Nebraska
32	Nevada
33	New Hampshire
34	New Jersey
35	New Mexico
36	New York
37	North Carolina
38	North Dakota
39	Ohio
40	Oklahoma
41	Oregon
42	Pennsylvania
44	Rhode Island
45	South Carolina
46	South Dakota
47	Tennessee
48	Texas
49	Utah
50	Vermont
51	Virginia
53	Washington

54	West Virginia
55	Wisconsin
56	Wyoming
60	American Samoa
66	Guam
69	Northern Mariana Islands
72	Puerto Rico
75	Trust Territories
78	Virgin Islands
99	Foreign Country

Stock Exchange

Mnemonic EXCHG

Units Code

This code identifies the major exchange on which the company's common stock is traded. The codes are as follows:

Code	Stock Exchange
1	New York Stock Exchange
2	American Stock Exchange
3	NASDAQ, including NMS
4	Regional Stock Exchange
5	LBO, Subsidiary or Other
6	Toronto Exchange
7	Montreal Exchange
8	Canadian Venture Exchange
9	Not on Major Exchange (Canadian only)

To include a description of the footnote code in a report, use the @DESC function. For example, enter @DESC(EXCHG).

Stock Ownership

Mnemonic STKO

Units Code

This code identifies the ownership of each company.

Code	Stock Ownership
0	Publicly traded company

- | | |
|---|---|
| 1 | Subsidiary of a publicly traded company |
| 2 | Subsidiary of a company that is not publicly traded |
| 3 | Company that is publicly traded but not on a major exchange |
| 4 | Company has undergone a Leveraged Buyout |

Ticker Symbol

Mnemonic

TIC

Common stock ticker symbols for publicly traded companies on the New York and American Stock Exchanges, and those traded over-the-counter are taken from the S&P *Stock Guide*. Over-the-counter ticker symbols which are not in the S&P *Stock Guide* are obtained from the NASDAQ system.

Standard & Poor's has devised pseudo-tickers for certain classes of companies as follows:

1. It is possible for duplicate ticker symbols to exist for companies on the Active (\$C) and Research (\$R) databases. If this does occur, the research company will carry a period (.) at the end of the ticker symbol. The active company will carry the ticker symbol obtained from the S&P *Stock Guide* or the NASDAQ system.

Albany Int'l Corp (active company) ABY

Byers (AM) Co (research company) ABY.

ABC Company (when multiple research companies have the same original ticker symbol, a .1 is added to the end of the ticker symbol of the company most recently inactivated.) ABY.1

2. Companies which trade a particular class of stock on the New York or American Stock Exchanges and are followed by Compustat will carry the ticker symbol listed in the S&P *Stock Guide*. These tickers are composed of the ticker symbol identifying the company, a period (.), and an alpha character. For example:

American Maize Products - C1 A AZE.A

American Petrofina - C1 A API.A

Brown-Forman Distillers - C1 B BFD.B

3. Wholly owned subsidiaries of publicly traded companies will have pseudo-tickers using the following scheme: Pn where P is the parent company's ticker symbol and n is a unique number identifying a particular subsidiary of that parent.
4. Subsidiaries of companies which have no publicly traded common stock have been assigned pseudo-tickers of four digits followed by an A. For example, 1020A, 1059A, etc.
5. Publicly held companies trading common stock but not on the NYSE, ASE, NASDAQ, or regional exchange are assigned pseudo-tickers of four digits followed by a B. For example, 1015B, 1064B, etc.
6. It is possible for companies trading in Canada to have the same ticker symbol as a company trading in the U.S. Therefore, in order to provide unique ticker symbols for all in Research Insight, Standard & Poor's has added a period (.) at the end of those Canadian ticker symbols on the Canadian file that have duplicated U.S. ticker symbols. For example:

Barnes Group Inc. (U.S. company) B

BCE Inc. (Canadian company) B.

7. Standard & Poor's assigns special tickers to companies that have undergone leveraged buyouts but continue to file reports. These tickers consist of four digits followed by a C. For example:

Formica Corp. 6061C

8. Upon introduction of FASB #94, many companies presented both pre- and post-FASB #94 data. Standard & Poor's assigns special tickers to companies that present current data that is consistent with historical data. These tickers are followed by a period and an F:

Ford Motor Co. (post-FASB #94) F

Ford Motor Co. (pre-FASB #94) F.F

9. Companies trading Pink Sheets or Over-the-Counter (OTC) Bulletin Board are assigned a ticker by the NASDAQ system. Standard & Poor's precedes this ticker with the number 3, for example:

Allstar Inns 3ALST

Note: Standard & Poor's also precedes the tickers of delisted companies that formerly traded on NASDAQ with the number 3.

10. Emerging marketplace companies are companies that trade on the American Stock Exchange that were allowed to meet lower requirements than all other companies on the American Stock Exchange. These ticker symbols end in the suffix .EC, for example:

Encore Marketing Int'l Inc. EMI.EC

11. Standard & Poor's assigns special tickers to companies who are not trading and whose financials represent consolidated statements of two other divisions who actively trade and file separate financial reports. The ticker is four characters - two characters from one division's ticker symbol and two characters from the other division's ticker symbol - followed by a .CM, for example:

Unilever Combined UNUL.CM

Unilever N V - NY Shares UN

Unilever PLC - Amer Shares UL

1. When a Canadian company (\$T) becomes inactive, the ticker symbol is modified by adding an underscore (_) at the end. The ticker symbol will include the underscore until the company is removed from the Canadian File (\$T). For example:

AMB. changes to AMB._

2. When a major merger occurs for entities in the S&P 1500, a Pro Forma entity is created in the database, i.e., the Pro Forma company name ends in -pro forma and the ticker ends with a .P). Standard & Poor's continues to collect data for both entities as well as the "pro forma merged entity". When the transaction is completed, both the nonsurvivor and the Pro Forma entities are inactivated.

3. For a Canadian Unit (a group of shares) the ticker symbol is followed by a (.U).

Acclaim Energy Trust AE.U

Update Code

Mnemonic UPD

Units Code

The *Update Code* is provided for each year or quarter and may be either 0, 1, 2, or 3.

Code	Update
0	Company has not been updated for that year or quarter but may have market-related data available such as prices
1	Companies may have an adjustment figure other than 1.000000
2	Data is preliminary for that year or quarter
3	Data is final for that year or quarter

There will be an *Update Code* of 0 for those years or quarters before data other than market-related data is available for a company. For example, if a company went public in 1970, all years prior to 1970 would have a 0 update code. A "1" update code indicates that the company has not been updated for a given year or quarter and that the only data available will be the *Adjustment Factor (Cumulative)* and, in some cases, market data such as price and/or dividend information. A "2" update code indicates that the company has been updated from a preliminary source, but data is still not available which is expected to become available or has historically been available. A "3" update code indicates that the company has been updated from its final source (usually the 10K or 10Q), and no further data will be available.

To include a description of the code in a report, use the @DESC function. For example, enter @DESC(UPD).

Update Code - Quarterly

Mnemonic	UPDQ
Units	Code

The *Update Code* is provided for each year or quarter and may be either 0, 1, 2, or 3.

Code	Update
0	Company has not been updated for that year or quarter but may have market-related data available such as prices
1	Companies may have an adjustment figure other than 1.000000
2	Data is preliminary for that year or quarter
3	Data is final for that year or quarter

There will be an *Update Code* of 0 for those years or quarters before data other than market-related data is available for a company. For example, if a company went public in 1970, all years prior to 1970 would have a 0 update code. A "1" update code indicates that the company has not been updated for a given year or quarter and that the only data available will be the *Adjustment Factor (Cumulative)* and, in some cases, market data such as price and/or dividend information. A "2" update code indicates that the company has been updated from a preliminary source, but data is still not available which is expected to become available or has historically been available. A "3" update code indicates that the company has been updated from its final source (usually the 10K or 10Q), and no further data will be available.

To include a description of the code in a report, use the @DESC function. For example, enter @DESC(UPDQ).

Value/Growth Indicator

Mnemonic VALGROW

Units Code

This item compares a company's price-to-book ratio to the median price-to-book ratio for its industry sector. The median is calculated using all active U.S. companies in the COMPUSTAT database. If the company's ratio is greater than or equal to the industry median, it is classified as a growth stock. If the company's ratio is less than the industry median, it is classified as a value stock. If MKBK is @NA or the industry's median is @NA, this item will return @NA.

Code	Description
0	Value
1	Growth

CHAPTER 3

Balance Sheet

This chapter presents data definitions for fundamental balance sheet data collected from companies' annual reports. You'll find definitions for data shown in the following statement model.

The basic balance sheet model provides a detailed presentation of various line items. Where available, items that comprise a specific line item are indented below the item to which they apply.

Assets

Data Item Name	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page
Cash and Equivalents	CHE . . . 97	CHEQ . . . 98
Cash	CH . . . 96	
Short-Term Investments	IVST . . . 142	
Receivables - Total	RECT . . . 136	RECTQ . . . 137
Receivables - Trade	RECTR . . . 139	
Income Tax Refund	TXR . . . 110	
Receivables - Current - Other	RECCO . . . 135	
Inventories - Total	INVT . . . 113	INVTQ . . . 114
Current Assets - Other	ACO . . . 101	ACOQ . . . 102
Prepaid Expense	XPP . . . 126	
Current Assets - Other - Excl Prepaid Expense	ACOX . . . 102	
Current Assets - Total	ACT . . . 103	ACTQ . . . 103
Property, Plant and Equipment (Net) - Total	PPENT . . . 130	PPENTQ . . . 132
Accumulated Depreciation, Depletion and Amort.	DPACT . . . 86	DPACTQ . . . 86
Property, Plant and Equipment (Gross) Total	PPEGT . . . 127	PPEGTQ . . . 129
Investments and Advances - Equity Method	IVAEQ . . . 116	
Investments and Advances - Other	IVAO . . . 117	
Intangibles	INTAN . . . 112	
Assets - Other	AO . . . 87	AOQ . . . 89
Deferred Charges	DC . . . 108	

Assets - Other - Excluding Deferred Charges	AOX . . . 91	
Assets - Total	AT . . . 92	ATQ . . . 93

Liabilities

Data Item Name	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page
Debt in Current Liabilities	DLC . . . 107	DLCQ . . . 108
Notes Payable	NP . . . 123	
Debt Due in 1st Year	DD1 . . . 107	
Accounts Payable	AP . . . 83	APQ . . . 84
Income Taxes Payable	TXP . . . 111	TXPQ . . . 111
Current Liabilities - Other	LCO . . . 103	LCOQ . . . 103
Accrued Expense	XACC . . . 85	
Current Liabilities - Other Excl. Accrued Expense	LCOX . . . 105	
Current Liabilities - Total	LCT . . . 106	LCTQ . . . 106
Long-Term Debt - Total	DLTT . . . 120	DLTTQ . . . 121
Debt - Total	DT . . . 106	DTQ . . . 107
Liabilities - Other	LO . . . 118	LOQ . . . 119
Deferred Taxes and Investment Tax Credit	TXDITC . . . 110	TXDITQ . . . 110
Deferred Taxes	TXDB . . . 109	
Investment Tax Credit	ITCB . . . 116	
Minority Interest	MIB . . . 122	MIBQ . . . 122
Liabilities - Total	LT . . . 119	LTQ . . . 120
Stockholders' Equity	SEQ . . . 143	SEQQ . . . 143
Preferred Stock - Total	PSTK . . . 123	PSTKQ . . . 124
Preferred Stock - Redeemable	PSTKR . . . 125	PSTKRQ . . . 126
Preferred Stock - Nonredeemable	PSTKN . . . 125	
Common Equity - Total	CEQ . . . 98	CEQQ . . . 99
Common Stock	CSTK . . . 99	CSTKQ . . . 100
Capital Surplus	CAPS . . . 94	CAPSQ . . . 95
Retained Earnings	RE . . . 139	REQ . . . 140
Treasury Stock - Total Dollar Amount	TSTK . . . 143	TSTKQ . . . 144
Liabilities and Stockholders' Equity - Total	AT . . . 92	ATQ . . . 93

Data Definitions

Accounts Payable

Mnemonic	AP
Data Item Number	A70
Units	Millions of dollars

This item represents only trade obligations due within one year or the normal operating cycle of the company.

This item includes:

1. Accounts and notes payable when listed together
2. Accounts payable due to unconsolidated subsidiaries (such as, affiliates)
3. Banks and savings and loans' total deposits
4. Brokerage houses' accounts payable to brokers, dealers, and clients
5. Oil and gas companies' production proceeds payable
6. Trade acceptances
7. Trade accounts payable not yet billed (when included as current)
8. Trade notes payable
9. Checks outstanding unless presented net of cash or in excess of cash

This item excludes

1. Accounts due to factors (included in Current Liabilities – Other) (LCO)
2. Accounts payable to parents and consolidated subsidiaries (included in Current Liabilities – Other) (LCO)
3. Oil and gas companies' production payables (included in Current Liabilities – Other) (LCO)
4. Other accounts payable (included in Current Liabilities – Other) (LCO)
5. Notes payable when listed separately (unless specified as trade) (included in Current Liabilities – Other) (LCO)

A Combined Figure data code (@CF) is entered if this item is combined with one or more of the following data items:

- Current Liabilities – Other (LCO)
- Current Liabilities – Other – Excluding Accrued Expense (LCOX)

Accounts Payable - Note

Mnemonic	APF
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Code	Description
BK	includes other expenses

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this footnote, type @DESC (APF).

Accounts Payable - Quarterly

Mnemonic	APQ
Data Item Number	Q46
Units	Millions of dollars

This item represents only trade obligations due within one year or the normal operating cycle of the company.

This item includes:

1. Accounts and notes payable when listed together
2. Accounts payable due to unconsolidated subsidiaries (such as, affiliates)
3. Banks and savings and loans' total deposits
4. Brokerage houses' accounts payable to brokers, dealers, and clients
5. Oil and gas companies' production proceeds payable
6. Trade acceptances
7. Trade accounts payable not yet billed (when included as current)
8. Trade notes payable
9. Checks outstanding unless presented net of cash or in excess of cash

This item excludes

1. Accounts due to factors (included in Current Liabilities – Other) (LCOQ)
2. Accounts payable to parents and consolidated subsidiaries (included in Current Liabilities – Other) (LCOQ)
3. Oil and gas companies' production payables (included in Current Liabilities – Other) (LCOQ)
4. Other accounts payable (included in Current Liabilities – Other) (LCOQ)
5. Notes payable when listed separately (unless specified as trade) (included in Current Liabilities – Other) (LCOQ)

A Combined Figure data code (@CF) is entered if this item is combined with Current Liabilities – Other (LCOQ).

Accounts Payable - Quarterly - Note

Mnemonic	APQF
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Code	Description
BK	Includes other expenses

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this footnote, type @DESC (APQF).

Accrued Expenses

Mnemonic	XACC
Data Item Number	A153
Units	Millions of dollars

This item represents expenses incurred with the passage of time.

This item includes:

1. Accrued costs on contracts
2. Accrued liabilities
3. Accrued taxes (when income taxes are reported separately)
4. Advertising
5. Commissions
6. Employee withholding
7. Interest payable reported as a separate line item
8. Pensions
9. Rents
10. Royalties
11. Salaries
12. Sales taxes (state and local)
13. Warranties

This item excludes

1. Accrued income taxes (included in Income Taxes Payable) (TXP)
2. Accrued taxes (when a separate income tax figure is not reported)
3. Advances
4. Deferred compensation (included in Current Liabilities – Other) (LCO)
5. Deferred credits
6. Deferred taxes (included in Current Liabilities – Other) (LCO)
7. Deposits
8. Interest payable combined with notes payable (included in notes)
9. Other liabilities (included in Current Liabilities – Other) (LCO)
10. Sales taxes when not identified as accrued

A Combined Figure data code (@CF) in this data item indicates that Accrued Expense are included in either Current Liabilities – Other (LCO) or Accounts Payable (AP).

This item is not available for banks.

Accumulated Depreciation, Depletion, and Amortization - Total

Mnemonic	DPACT
Data Item Number	A196
Units	Millions of dollars

This item represents the total portion of asset cost written off by periodic depreciation charges since the assets were acquired.

This item includes:

1. Amortization of tangible assets
2. Amortization of tools and dies
3. Depletion
4. Depreciation
5. Reserve for possible future loss on disposals (when included in depreciation and amortization)

This item is not available for banks.

Accumulated Depreciation, Depletion, and Amortization - Total - Note

Mnemonic	DPACTF
----------	--------

Code	Description
TB	Combination of TC and TS
TC	Computed using accelerated method
TS	Computed using straight-line method

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this footnote, type @DESC (DPACTF).

Accumulated Depreciation, Depletion, and Amortization - Total - Quarterly

Mnemonic	DPACTQ
Data Item Number	Q41
Units	Millions of dollars

This item represents the total portion of asset cost written off by periodic depreciation charges since the assets were acquired.

This item includes:

1. Amortization of tangible assets
2. Amortization of tools and dies

3. Depletion
4. Depreciation
5. Reserve for possible future loss on disposals (when included in depreciation and amortization)

This item is not available for banks.

Accumulated Depreciation, Depletion, and Amortization - Total - Quarterly - Note

Mnemonic DPATQF

Code	Description
ER	Does not reflect exact amount of depreciation and amortization
TB	Combination of TC and TS
TC	Computed using accelerated method
TS	Computed using straight-line method
TU	Combination of ER and TB
TV	Combination of ER and TC
TX	Combination of ER and TS

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this footnote, type @DESC (DPATQF).

Assets - Other

Mnemonic AO
 Data Item Number A69
 Units Millions of dollars

This item represents those long-term assets that are not property, plant and equipment, investments and advances, or intangibles.

This item includes:

1. Acquisition costs
2. Advances to sales staff
3. Amounts due from directors, officers, employees, and principal holders of equity securities other than unconsolidated subsidiaries
4. Assets of discontinued operations
5. Banks and savings and loans' acceptances and all other assets
6. Broadcasters' program rights, film productions, film rights
7. Cash on deposit pursuant to loan agreements

8. Cash surrender value of life insurance policies
9. Claims in litigation
10. Computer software, software costs (when not included in property, plant, and equipment on the balance sheet or on Schedules V and VI by the company)
11. Contracts
12. Deferred financing costs
13. Deferred policy costs
14. Deferred taxes
15. Deposits
16. Equity in consolidated joint ventures when held for loan collateral
17. Finance service companies' deferred finance charges on installment obligations when presented as a deduction from receivables
18. Idle land
19. Investments in a company's own securities
20. Long-term inventory
21. Long-term prepaid expenses
22. Materials and supplies
23. Minority interest in consolidated subsidiaries
24. Motion picture companies' film distribution systems
25. Negative goodwill
26. Pension and other special funds
27. Preopening expenses or of discontinued operations
28. Prepaid pension costs (if reported as a separate line item in long-term assets)
29. Property not used in operations or of discontinued operations
30. Publishing and prepublication costs
31. Publishing companies' royalty advances to authors
32. Purchased technology
33. Restricted cash
34. Start-up costs
35. Stock issuance costs
36. Timberlands other than those owned by forest and paper companies
37. Tooling costs
38. Treasury stock reported on the asset side of the balance sheet

This item excludes

1. All items specifically labeled as intangibles by Standard & Poor's definitions
2. Computer software included in property, plant, and equipment on the balance sheet or on Schedules V and VI by the company

3. Prepaid pension costs when included by the company in another item

Assets - Other - Quarterly

Mnemonic	AOQ
Data Item Number	Q43
Units	Millions of dollars

This item represents those long-term assets that are not property, plant and equipment. On a quarterly basis, this item will include Investments and Advances – Equity Method, Investments and Advances – Other, Intangibles, Deferred Charges and other long-term assets.

This item includes

1. Acquisition costs (Deferred Charges)
2. Advances to sales staff
3. Amounts due from directors, officers, employees, and principal holders of equity securities other than unconsolidated subsidiaries
4. Assets of discontinued operations
5. Banks and savings and loans' acceptances and all other assets
6. Banks and savings and loans' investment securities (available for sale and held for maturity (Investments and Advances – Other)
7. Broadcasters' program rights, film productions, film rights (Deferred Charges)
8. Cash on deposit pursuant to loan agreements
9. Cash surrender value of life insurance policies
10. Claims in litigation
11. Client lists (Intangibles)
12. Computer software, software costs (when not included in property, plant, and equipment on the balance sheet or on Schedules V and VI by the company)
13. Computer software patent costs (Intangibles)
14. Contracts
15. Copyrights (Intangibles)
16. Costs associated with approved patents (Intangibles)
17. Costs associated with pending patents (Deferred Charges)
18. Covenants not to compete (Intangibles)
19. Debt acquisition costs (Deferred Charges)
20. Debt issuance costs (Deferred Charges)
21. Deferred development costs (Deferred Charges)
22. Deferred financing costs (Deferred Charges)
23. Deferred policy costs (Deferred Charges)
24. Deferred taxes
25. Deposits
26. Design costs (Intangibles)

27. Direct financing leases (when the company is the lessor)(Investments and Advances – Other)
28. Distribution rights and agreements (Intangibles)
29. Easements (gas rights, mineral rights, water rights) (Intangibles)
30. Engineering drawings (Intangibles)
31. Equity in consolidated joint ventures when held for loan collateral
32. Excess of cost or premium of acquisition (except for unconsolidated subsidiaries) (Intangibles)
33. Favorable leases, beneficial lease rights and leasehold interest advantages (Intangibles)
34. Finance service companies' deferred finance charges on installment obligations when presented as a deduction from receivables
35. Franchise and franchise fees (Intangibles)
36. Goodwill (Intangibles)
37. Idle land
38. Intangible pension assets (Intangibles)
39. Investments and advances to former subsidiaries (Investments and Advances – Other)
40. Investments and advances to subsidiaries to be sold (Investments and Advances – Other)
41. Investments in a company's own securities
42. Land and property held for resale (for companies whose primary business is not land development) (Investments and Advances – Other)
43. Leasehold expense (when company is the lessee) (Intangibles)
44. Leveraged leases (when the company is the lessor) (Investments and Advances – Other)
45. Long-term inventory
46. Long-term prepaid expenses (Deferred Charges)
47. Long-term receivables (Investments and Advances – Other)
48. Marketable securities (Investments and Advances – Other)
49. Materials and supplies
50. Minority interest in consolidated subsidiaries
51. Motion picture companies' film distribution systems
52. Negative goodwill
53. Operating rights (Intangibles)
54. Organizational expense (Intangibles)
55. Patent costs (excluding pending patent costs) (Intangibles)
56. Pension and other special funds
57. Preopening expenses or of discontinued operations (Deferred Charges)
58. Prepaid pension costs (if reported as a separate line item in long-term assets)
59. Property not used in operations or of discontinued operations
60. Publication rights (Intangibles)
61. Publishing and prepublication costs (Deferred Charges)

- 62. Publishing companies' royalty advances to authors (Deferred Charges)
- 63. Purchased technology
- 64. Receivables from investments carried at equity (Investments and Advances – Equity Method)
- 65. Restricted cash
- 66. Royalty interests (Investments and Advances – Other)
- 67. Sales-type leases (Investments and Advances – Other)
- 68. Start-up costs (Deferred Charges)
- 69. Stock issuance costs (Deferred Charges)
- 70. Subleases (when the company is the lessor) (Investments and Advances – Other)
- 71. Sundry investments (Investments and Advances – Other)
- 72. Tax benefit leases (Investments and Advances – Other)
- 73. Timberlands other than those owned by forest and paper companies
- 74. Tooling costs (Deferred Charges)
- 75. Trademarks and tradenames (Intangibles)
- 76. Treasury stock reported on the asset side of the balance sheet
- 77. Unamortized debt discount and expenses (Deferred Charges)

This item excludes

- 1. Computer software included in property, plant and equipment on the balance sheet or on Schedules V and VI by the company
- 2. Film development costs [included in Property, Plant and Equipment – Total (Net)]
- 3. Intangibles included in property, plant and equipment by the company

Assets - Other - Excluding Deferred Charges

Mnemonic	AOX
Data Item Number	A205
Units	Millions of dollars

This item represents long-term assets not included in property, plant, and equipment, investments and advances, intangibles or deferred charges.

This item includes

- 1. Advances to sales staff
- 2. Amounts due from directors, officers, and principal holders of equity securities
- 3. Assets of discontinued operations
- 4. Cash on deposit pursuant to loan agreements
- 5. Cash surrender value of life insurance policies
- 6. Claims in litigation
- 7. Computer software and software costs not included in property, plant, and equipment by the company
- 8. Computer software licenses

9. Contracts
10. Deferred taxes
11. Deposits
12. Finance service companies' deferred charges on installment obligations (when presented as a deduction from receivables)
13. Idle lands (not an investment)
14. Investments in company's own securities
15. Long-term inventory
16. Negative goodwill
17. Material and supplies
18. Pension and other special funds
19. Property not used in operations
20. Purchased technology
21. Restricted cash
22. Software costs of internally developed and purchased software to be marketed
23. Software costs reimbursable under third-party contracts
24. Timberlands (except for forest and paper companies)
25. Treasury stock on the asset side of the balance sheet

This item excludes

1. Computer software and software costs included in property, plant, and equipment by the company
2. Computer software patent costs
3. This item is not available for banks.

Assets - Total

Mnemonic	AT
Data Item Number	A6
Units	Millions of dollars

This item represents current assets *plus* net property, plant, and equipment *plus* other noncurrent assets (including intangible assets, deferred items and investments and advances).

Total liabilities and stockholders' equity represents current liabilities *plus* long-term debt *plus* other long-term liabilities *plus* stockholders' equity.

Assets - Total - Note

Mnemonic	ATF
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Code	Description
AG	Reflects post Chapter 11 adoption of fresh-start accounting

GB	Certain classifications such as Current Assets, Current Liabilities, and Debt Due in One Year are estimated by Standard & Poor's since the company reports an unclassified balance sheet
GL	Combination of GB and TL
TL	Company in bankruptcy or liquidation
UB	Combination UG and GB
UG	Non-U.S. company; data collected in U.S. GAAP

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this footnote, type @DESC (ATF).

Assets - Total - Quarterly

Mnemonic	ATQ
Data Item Number	Q44
Units	Millions of dollars

This quarterly item represents current assets *plus* net property, plant, and equipment *plus* other noncurrent assets (including intangible assets, deferred items and investments and advances).

Total liabilities and stockholders' equity represents current liabilities *plus* long-term debt *plus* other long-term liabilities *plus* stockholders' equity.

Assets - Total - Quarterly - Note

Mnemonic	ATQF
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Code	Description
AY	Some of all balance sheet items are restated
AG	Reflects post Chapter 11 adoption of fresh-start accounting
GB	Certain classifications such as Current Assets, Current Liabilities, and Debt Due in One Year are estimated by Standard & Poor's since the company reports an unclassified balance sheet
GL	Combination of GB and TL
JG	Combination of GB and JR
JR	The income statement data not comparable with the balance sheet data due to restatement
JW	Combination of AY, GB, and JR
JY	Combination of AY and JR
TL	Company in bankruptcy or liquidation
UB	Combination UG and GB, UG and JG, or UG and JR
UG	Non-U.S. company; data collected in U.S. GAAP
WG	Combination of GB and AY

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this footnote, type @DESC (ATQF).

Capital Surplus

Mnemonic	CAPS
Data Item Number	A210
Units	Millions of dollars

This item represents a group of capital accounts other than capital stock or retained earnings.

This item includes the effect of and is adjusted for:

1. Capital recorded upon reorganization or recapitalization of the company
2. Donations received from stockholders
3. Gain on resale or cancellation of reacquired capital stock
4. Installments on common stock
5. Miscellaneous paid-in-capital
6. Notes receivable from sale of subscription stock
7. Premium on capital stock (excess over par or stated value)
8. Reduction in par or stated value of capital stock
9. Reserve account for shares to be repurchased (reported in the equity section)
10. Residual from conversion of a class of common into the main class
11. Stock of a subsidiary held by the parent company (reported in the Equity section)
12. Unrealized stock appreciation

This item excludes

1. Excess over par of common treasury stock (included in *Treasury Stock - Total Dollar Amount*)
2. Excess over par of nonredeemable preferred treasury stock (included in *Treasury Stock - Total Dollar Amount*)
3. Issuable stock (included in *Retained Earnings*)
4. Miscellaneous notes receivable (included in *Retained Earnings*)
5. Reserve for shares to be issued (included in *Retained Earnings*)

If a company does not maintain a capital surplus account, Standard & Poor's will make adjustments to *Retained Earnings* for those items normally netted against *Capital Surplus*.

Prior to fiscal periods 1982 on the annual database and first quarter, 1986 on the quarterly database, Standard & Poor's adjusted this item for the excess over par of both common and nonredeemable preferred treasury stock shown as a reduction to equity on the balance sheet.

This item is not available for banks or utilities.

Capital Surplus - Note

Mnemonic

CAPSF

Code	Description
JD	Reflects adjustments for stock splits or dividends

Capital Surplus - Quarterly

Mnemonic

CAPSQ

Data Item Number

Q57

Units

Millions of dollars

This item represents a group of capital accounts other than capital stock or retained earnings.

This item includes the effect of and is adjusted for:

1. Capital recorded upon reorganization or recapitalization of the company
2. Donations received from stockholders
3. Gain on resale or cancellation of reacquired capital stock
4. Installments on common stock
5. Miscellaneous paid-in-capital
6. Notes receivable from sale of subscription stock
7. Premium on capital stock (excess over par or stated value)
8. Reduction in par or stated value of capital stock
9. Reserve account for shares to be repurchased (reported in the equity section)
10. Residual from conversion of a class of common into the main class
11. Stock of a subsidiary held by the parent company (reported in the Equity section)
12. Unrealized stock appreciation

This item excludes

1. Excess over par of common treasury stock (included in *Treasury Stock - Total Dollar Amount*)
2. Excess over par of nonredeemable preferred treasury stock (included in *Treasury Stock - Total Dollar Amount*)
3. Issuable stock (included in *Retained Earnings*)
4. Miscellaneous notes receivable (included in *Retained Earnings*)
5. Reserve for shares to be issued (included in *Retained Earnings*)

If a company does not maintain a capital surplus account, Standard & Poor's will make adjustments to *Retained Earnings* for those items normally netted against *Capital Surplus*.

Prior to fiscal periods 1982 on the annual database and first quarter, 1986 on the quarterly database, Standard & Poor's adjusted this item for the excess over par of both common and nonredeemable preferred treasury stock shown as a reduction to equity on the balance sheet.

This item is not available for banks or utilities.

Capital Surplus - Quarterly - Note

Mnemonic

CAPSQF

Code	Description
JD	Reflects adjustments for stock splits or dividends

Cash

Mnemonic

CH

Data Item Number

A162

Units

Millions of dollars

This item represents any immediately negotiable medium of exchange. It includes money and any instruments normally accepted by banks for deposit and immediate credit to a customer's account.

This item includes

1. Bank drafts
2. Cash
3. Checks (cashiers or certified)
4. Demand certificates of deposit
5. Demand deposits
6. Letters of credit
7. Money orders

This item excludes

1. Commercial paper
2. Government securities
3. Legally restricted cash
4. Marketable securities
5. Short-term investments
6. Time deposits
7. Time certificates of deposit

This item is not available for utilities.

Cash and Equivalents

Mnemonic	CHE
Data Item Number	A1
Units	Millions of dollars

This item represents cash and all securities readily transferable to cash as listed in the Current Asset section.

This item includes, but is not limited to:

1. Cash in escrow (unless legally restricted, in which case it is included in *Current Assets - Other*)
2. Good faith and clearing house deposits for brokerage firms
3. Government and other marketable securities, including stocks and bonds, listed as short-term
4. Letters of credit
5. Margin deposits on commodity futures contracts
6. Time, demand and certificates of deposit
7. The total of a bank's currency and coin, plus its reserves with the Federal Reserve Bank and balances with other banks

This item excludes

1. Money due from sale of debentures (included in *Receivables - Other Current*)
2. Commercial paper issued by unconsolidated subsidiaries to the parent company (included in *Receivables - Other Current*)
3. Bullion, bullion in transit, uranium in transit, etc. (included in *Inventories - Raw Materials*)

This item is not available for utilities.

Cash and Equivalents - Quarterly

Mnemonic	CHEQ
Data Item Number	Q36
Units	Millions of dollars

This item represents cash and all securities readily transferable to cash as listed in the Current Asset section.

This item includes, but is not limited to:

1. Cash in escrow (unless legally restricted, in which case it is included in *Current Assets - Other*)
2. Good faith and clearing house deposits for brokerage firms
3. Government and other marketable securities, including stocks and bonds, listed as short-term
4. Letters of credit
5. Margin deposits on commodity futures contracts
6. Time, demand and certificates of deposit
7. The total of a bank's currency and coin, plus its reserves with the Federal Reserve Bank and balances with other banks

This item excludes

1. Money due from sale of debentures (included in *Receivables - Other Current*)
2. Commercial paper issued by unconsolidated subsidiaries to the parent company (included in *Receivables - Other Current*)
3. Bullion, bullion in transit, uranium in transit, etc. (included in *Inventories - Raw Materials*)

This item is not available for utilities.

Common Equity - Total

Mnemonic	CEQ
Annual Data Item Number	A60
Units	Millions of dollars

This item represents the common shareholders' interest in the company.

This item includes ...

1. Common stock outstanding (including treasury stock adjustments)
2. Capital surplus
3. Retained earnings
4. Treasury stock adjustments for both common and non-redeemable preferred stock

This figure is not adjusted for excess liquidating value over carrying value of preferred stock or for intangibles.

Common Equity - Total - Quarterly

Mnemonic	CEQQ
Quarterly Data Item Number	Q59
Units	Millions of dollars

This item represents the common shareholders' interest in the company.

This item includes ...

1. Common stock outstanding (including treasury stock adjustments)
2. Capital surplus
3. Retained earnings
4. Treasury stock adjustments for both common and non-redeemable preferred stock

This figure is not adjusted for excess liquidating value over carrying value of preferred stock or for intangibles.

Common Stock

Mnemonic	CSTK
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Annual Data Item Number A85

Units Millions of dollars

This item represents the total par or carrying value of common shares issued. Par usually equals the carrying value. However, when they are not identical, Standard & Poor's uses the carrying value to calculate this item.

This item includes ...

1. Classes of common convertible into the main class of common. If convertible on a one-to-one basis, they are added together. If convertible on any other basis, the class is converted into the main class of common and the carrying value of the main class is applied to calculate *Common Stock*. *Capital Surplus* is adjusted by any residual
2. Common stock subscriptions at par or carrying value and the excess of these subscriptions over par or carrying value
3. Common treasury stock reported on the asset side of the Balance Sheet
4. Common treasury stock reported as part of stockholders' equity at par or carrying value *beginning* in 1982 and 1986, first quarter on the annual and quarterly databases respectively
5. Escrow shares when included in the earnings per share calculation

This item excludes ...

1. Installments on common stock (included in *Capital Surplus*)
2. Issuable stock (included in *Retained Earnings*)
3. Special stock not convertible into common (included in *Capital Surplus*.)

Prior to fiscal period 1982, this item was reduced by the dollar amount of common treasury stock when presented as a reduction to equity on the Balance Sheet.

Common Stock - Note

Mnemonic CSTKF

Code	Description
JD	Reflects adjustments for stock splits or dividends
JN	Recapitalization of Common Stock reflected in the Adjustment Factor (Cumulative) Ex-date and Adjustment Factor
JP	Recapitalization of Common Stock is not reflected in the Adjustment Factor (Cumulative) Payable Date
JZ	Combination of JD and JP
LO	Combination of JD and TO
TO	Reflects Leveraged Buyout

Common Stock - Per Share Carrying Value

Mnemonic CSTKCV

Annual Data Item Number A232
 Units Dollars and cents

This item represents the amount specified in a company's articles of incorporation for each share of common stock as imprinted on the face of each stock certificate. In most cases, common stock is carried on the balance sheet at its nominal or par value. If a nominal or par value is not actually reported, Standard & Poor's inputs the carrying value.

If a company has two or more classes of common stock, a Not Available data code (@NA) will appear.

This item is not available for banks or utilities.

Common Stock - Quarterly

Mnemonic CSTKQ
 Quarterly Data Item Number Q56
 Units Millions of dollars

This item represents the total par or carrying value of common shares issued. Par usually equals the carrying value. However, when they are not identical, Standard & Poor's uses the carrying value to calculate this item.

This item includes

1. Classes of common convertible into the main class of common. If convertible on a one-to-one basis, they are added together. If convertible on any other basis, the class is converted into the main class of common and the carrying value of the main class is applied to calculate *Common Stock*. *Capital Surplus* is adjusted by any residual
2. Common stock subscriptions at par or carrying value and the excess of these subscriptions over par or carrying value
3. Common treasury stock reported on the asset side of the Balance Sheet
4. Common treasury stock reported as part of stockholders' equity at par or carrying value *beginning* in 1982 and 1986, first quarter on the annual and quarterly databases respectively
5. Escrow shares when included in the earnings per share calculation

This item excludes ...

1. Installments on common stock (included in *Capital Surplus*)
2. Issuable stock (included in *Retained Earnings*)
3. Special stock not convertible into common (included in *Capital Surplus*.)

Prior to fiscal period 1982, this item was reduced by the dollar amount of common treasury stock when presented as a reduction to equity on the Balance Sheet.

Prior to first quarter 1986, this item was reduced by the dollar amount of common treasury stock when presented as a reduction to equity on the Balance Sheet.

Common Stock - Quarterly - Note

Mnemonic CSTKQF

Code	Description
JD	Reflects adjustments for stock splits or dividends
JN	Recapitalization of Common Stock reflected in both the Adjustment Factor (Cumulative) Ex-date and Adjustment Factor (Cumulative) Payable Date
JP	Recapitalization of Common Stock is not reflected in either the Adjustment Factor (Cumulative) by Ex-Date or the Adjustment Factor (Cumulative) Payable Date
JZ	Combination of JD and JP

Current Assets - Other

Mnemonic	ACO
Annual Data Item Number	A68
Units	Millions of dollars

This item represents current assets that are not included in cash, cash equivalents, receivables or inventory on the Balance Sheet.

This item includes

1. Deferred charges when listed as current
2. Estimated future income tax benefits
3. Deferred or prepaid taxes
4. Property and assets related to discontinued operations
5. Security deposits
6. Supplies when listed separately from inventory items or when combined with prepaid expenses
7. Tools listed as current assets
8. Total of current amounts of advances due from parents and consolidated subsidiaries
9. Prepaid insurance, advertising, and rent

This item is not available for banks or utilities.

Current Assets - Other- Quarterly

Mnemonic	ACOQ
Quarterly Data Item	39
Units	Millions of dollars

This item represents current assets that are not included in cash, cash equivalents, receivables or inventory on the Balance Sheet.

This item includes

1. Deferred charges when listed as current
2. Estimated future income tax benefits
3. Deferred or prepaid taxes

4. Property and assets related to discontinued operations
5. Security deposits
6. Supplies when listed separately from inventory items or when combined with prepaid expenses
7. Tools listed as current assets
8. Total of current amounts of advances due from parents and consolidated subsidiaries
9. Prepaid insurance, advertising, and rent

This item is not available for banks or utilities.

Current Assets - Other - Excluding Prepaid Expenses

Mnemonic	ACOX
Annual Data Item Number	A195
Units	Millions of dollars

This item represents other current assets not included in cash, cash equivalents, receivables, inventory or prepaid expenses on the Balance Sheet.

This item is not available for banks or utilities.

Current Assets - Total

Mnemonic	ACT
Annual Data Item Number	A4
Units	Millions of dollars

This item represents cash and other assets that are expected to be realized in cash or used in the production of revenue within the next 12 months.

This item includes

1. Planters' growing crops and advances when listed as current assets
2. Real estate companies' land purchase option deposits, land held for development and completed homes, and developed land for sale to customers when listed as current assets

This item is not available for banks.

Current Assets - Total - Quarterly

Mnemonic	ACTQ
Quarterly Data Item Number	Q40
Units	Millions of dollars

This item represents cash and other assets that are expected to be realized in cash or used in the production of revenue within the next 12 months.

This item includes

1. Planters' growing crops and advances when listed as current assets
2. Real estate companies' land purchase option deposits, land held for development and completed homes, and developed land for sale to customers when listed as current assets

This item is not available for banks.

Current Liabilities - Other

Mnemonic	LCO
Annual Data Item Number	A72
Units	Millions of dollars

This item is a residual item representing those current liabilities that are not debt, trade accounts payable, or income taxes payable.

This item includes

1. Accounts payable due to parents and consolidated subsidiaries
2. Accrued expenses
3. Advances
4. Assets of discontinued operations included in current liabilities
5. Billings in excess of cost
6. Contracts payable
7. Customer deposits
8. Deferred income taxes payable
9. Dividends declared
10. Due to factor
11. Estimated claims and other liabilities under Chapter XI
12. Interest in default
13. Loss and damage claims
14. Other accounts payable
15. Preferred stock sinking fund
16. Redeemable preferred stock - current portion
17. Reserves
18. Traveler's checks
19. Broadcasting companies' film contracts and rights payable
20. Race track companies' unredeemed pari-mutuel tickets
21. Retailing companies' unredeemed gift certificates

This item excludes accounts payable to unconsolidated subsidiaries (included in *Accounts Payable*).

This item is not available for banks or utilities.

Current Liabilities - Other - Quarterly

Mnemonic	LCOQ
Quarterly Data Item Number	Q48

Units

Millions of dollars

This item is a residual item representing those current liabilities that are not debt, trade accounts payable, or income taxes payable.

This item includes

1. Accounts payable due to parents and consolidated subsidiaries
2. Accrued expenses
3. Advances
4. Assets of discontinued operations included in current liabilities
5. Billings in excess of cost
6. Contracts payable
7. Customer deposits
8. Deferred income taxes payable
9. Dividends declared
10. Due to factor
11. Estimated claims and other liabilities under Chapter XI
12. Interest in default
13. Loss and damage claims
14. Other accounts payable
15. Preferred stock sinking fund
16. Redeemable preferred stock - current portion
17. Reserves
18. Traveler's checks
19. Broadcasting companies' film contracts and rights payable
20. Race track companies' unredeemed pari-mutuel tickets
21. Retailing companies' unredeemed gift certificates

This item excludes accounts payable to unconsolidated subsidiaries (included in *Accounts Payable*).

This item is not available for banks or utilities.

Current Liabilities - Other Excluding Accrued Expenses

Mnemonic	LCOX
Annual Data Item Number	A207
Units	Millions of dollars

This item represents current liabilities other than debt trade accounts payable, income taxes payable, or accrued expenses on the Balance Sheet.

This item is not available for banks or utilities.

Current Liabilities - Total

Mnemonic	LCT
Annual Data Item Number	A5
Units	Millions of dollars

This item represents all liabilities due within one year, including short-term debt and the current portion of long-term debt.

This item is not available for banks.

Current Liabilities - Total - Quarterly

Mnemonic	LCTQ
Quarterly Data Item Number	Q49
Units	Millions of dollars

This item represents all liabilities due within one year, including short-term debt and the current portion of long-term debt.

This item is not available for banks.

Debt - Total

Mnemonic	DT
Concept Calculation	DLTT+DLC
Units	Millions of dollars

This concept is the sum of Total Long-Term Debt, which is defined as debt obligations due more than one year from the company's balance sheet date, *plus* Debt in Current Liabilities, which is defined as the total amount of short-term notes and the current portion of long-term debt (debt due in one year).

Debt - Total - Quarterly

Mnemonic	DTQ
Concept calculation	@VALUE(DLTTQ+DLCQ, (DLTTQ+DLCQ)[-1])
Units	Millions of dollars

This concept is the sum of Total Long-Term Debt - Quarterly *plus* Debt in Current Liabilities - Quarterly. (If Total Long-Term Debt and Debt in Current Liabilities for the current quarter are not available, the values for the previous quarter will be used.)

Debt Due in 1st Year

Mnemonic	DD1
Annual Data Item Number	A44
Units	Millions of dollars

This item represents the current portion of long-term debt (included in *Current Liabilities*).

This item includes

1. The installments on a loan
2. The sinking fund payments
3. The current portion of any item defined as long-term debt (for example, the current portion of a long-term lease obligation)

This item is not available for banks.

Debt in Current Liabilities

Mnemonic	DLC
Annual Data Item Number	A34
Units	Millions of dollars

This item represents the total amount of short-term notes and the current portion of long-term debt, which is also stated as Notes Payable (NP) + Debt Due in 1st Year (DD1).

This item includes

1. Bank acceptances and overdrafts
2. Loans payable to the officers of the company
3. Loans payable to stockholders
4. Loans payable to parents, and consolidated and unconsolidated subsidiaries
5. Notes payable to banks and others
6. Installments on a loan
7. Sinking fund payments

8. Brokerage companies' drafts payable

This item may include mortgage indebtedness for banks (included in *Current Liabilities - Other* if identifiable).

This item excludes notes payable to subsidiaries (included in *Current Liabilities - Other*).

Debt in Current Liabilities - Quarterly

Mnemonic DLCQ

Quarterly Data Item Number Q45

This item represents the total amount of short-term notes and the current portion of long-term debt.

This item includes

1. Bank acceptances and overdrafts
2. Loans payable to the officers of the company
3. Loans payable to stockholders
4. Loans payable to parents, and consolidated and unconsolidated subsidiaries
5. Notes payable to banks and others
6. Installments on a loan
7. Sinking fund payments
8. Brokerage companies' drafts payable

This item may include mortgage indebtedness for banks (included in *Current Liabilities - Other* if identifiable).

This item excludes notes payable to subsidiaries (included in *Current Liabilities - Other*).

Debt in Current Liabilities - Quarterly - Note

Mnemonic DLCQF

Code	Description
XN	Excludes short-term borrowings (notes are presented with accounts payable)

Deferred Charges

Mnemonic DC

Annual Data Item Number A152

Units Millions of dollars

This item represents assets that derive value because they represent long-term prepayments of expenses that contribute to the production of revenue in the future.

This item includes

1. Acquisition costs (except for goodwill)
2. Debt acquisition costs
3. Deferred development costs (except for software costs)
4. Deferred financing costs
5. Deferred policy costs
6. Long-term prepaid expenses
7. Preopening expenses
8. Prepaid pension costs reported separately in long-term assets
9. Publishing and prepublication costs
10. Start-up costs
11. Stock issuance costs
12. Tooling costs
13. Unamortized debt discount and expense
14. Unamortized research and development expense
15. Broadcasting companies' program rights, film productions, and film rights
16. Publishing companies' royalty advances to authors

This item excludes ...

1. All items specifically labeled as intangibles by Standard & Poor's definition
2. Computer software (included in *Assets - Other Excluding Deferred Charges*)
3. Deferred income taxes (included in *Income Taxes - Deferred*)
4. Finance service companies' deferred finance charges on installment obligations when presented as a deduction from receivables (included in *Assets - Other Excluding Deferred Charges*)
5. Motion picture production companies' film distribution systems (included in *Assets - Other Excluding Deferred Charges*)

This item is not available for banks or utilities.

Deferred Taxes (Balance Sheet)

Mnemonic	TXDB
Annual Data Item Number	A74
Units	Millions of dollars

This item represents the accumulated tax deferrals due to timing differences between the reporting of revenues and expenses for financial reporting and tax purposes.

This item includes deferred investment tax credits (when combined with deferred taxes and a separate figure is not available).

This item excludes

1. Deferred taxes reported as current liabilities (included in Current Liabilities - Other)
2. Deferred investment tax credit (when a separate figure is available) (included in Investment Tax Credit [Balance Sheet])
3. Mining taxes (included in Liabilities - Other)
4. Resource taxes (included in Liabilities - Other)
5. Production taxes (included in Liabilities - Other)

This item is not available for banks.

Deferred Taxes and Investment Tax Credit

Mnemonic	TXDITC
Annual Data Item Number	A35
Units	Millions of dollars

This item represents the accumulated tax deferrals due to timing differences between the reporting of revenues and expenses for financial statements and tax forms and investment tax credit.

This item excludes deferred taxes reported as current liabilities (included in Current Liabilities - Other).

This item is not available for banks.

Deferred Taxes and Investment Tax Credit - Quarterly

Mnemonic	TXDITQ
Quarterly Data Item Number	Q52
Units	Millions of dollars

This item represents the accumulated tax deferrals due to timing differences between the reporting of revenues and expenses for financial statements and tax forms and investment tax credit.

This item excludes deferred taxes reported as current liabilities (included in Current Liabilities - Other).

This item is not available for banks.

Income Tax Refund

Mnemonic	TXR
Annual Data Item Number	A161
Units	Millions of dollars

This item represents the amount due from the Internal Revenue Service because of overpayment of taxes or the results of auditing previous years' taxes.

This item includes

1. Income tax refund claims
2. Recoverable income taxes

Taxes recoverable or refundable on discontinued operations

This item excludes

1. Deferred or prepaid taxes (included in Current Assets – Other)
2. Future income tax benefits (included in Current Assets – Other)

This item is not available for banks.

Income Taxes Payable

Mnemonic TXP
 Annual Data Item Number A71
 Units Millions of dollars

This item represents the accrued tax liability on income due within one year.

This item includes state and local taxes not classified by type.

This item excludes

1. Other taxes (included in *Current Liabilities - Other*)
2. Deferred Taxes (included in *Current Liabilities - Other*)

This item is not available for banks or utilities.

Income Taxes Payable - Note

Mnemonic TXPF

Code	Description
BH	Includes other taxes

Income Taxes Payable - Quarterly

Mnemonic TXPQ
 Quarterly Data Item Number Q47
 Units Millions of dollars

This item represents the accrued tax liability on income due within one year.

This item includes state and local taxes not classified by type.

This item excludes

1. Other taxes (included in *Current Liabilities - Other*)
2. Deferred Taxes (included in *Current Liabilities - Other*)

This item is not available for banks or utilities.

Income Taxes Payable - Quarterly - Note

Mnemonic

TXPQF

Code	Description
BH	Includes other taxes

Intangibles

Mnemonic

INTAN

Annual Data Item Number

A33

Units

Millions of dollars

This item represents the unamortized value of intangible assets.

This item includes

1. Blueprints or building designs
2. Copyrights
3. Covenants not to compete
4. Design costs
5. Distribution rights and agreements
6. Easements (gas rights, mineral rights, water rights)
7. Engineering drawings
8. Excess of cost or premium of acquisition (except on unconsolidated subsidiaries)
9. Franchise and franchise fees
10. Goodwill (except on unconsolidated subsidiaries)
11. Import quotas
12. Leases and lease acquisition costs when company is the lessee
13. Leasehold expense when company is the lessee
14. Licenses
15. Operating rights
16. Organizational expense
17. Patents
18. Subscription lists
19. Trademarks and tradenames
20. Transportation companies' route acquisition costs
21. Computer software patents

This item excludes

1. Contracts (included in Assets - Other Excluding Deferred Charges)
2. Deferred charges (included in Deferred Charges)
3. Deferred financing costs (included in Deferred Charges)
4. Film development costs (included in Property, Plant, and Equipment - Net)
5. Goodwill on unconsolidated subsidiaries (included in Investments and Advances - Equity Method)
6. Intangibles included in property, plant, and equipment by the company
7. Preopening expenses (included in Deferred Charges)
8. Prepaid expenses (included in Deferred Charges)
9. Software or software costs (included in Assets - Other Excluding Deferred Charges)
10. Start-up costs (included in *Deferred Charges*)
11. Unamortized debt discount and expense (included in *Deferred Charges*)
12. Unamortized research and development expense (included in *Deferred Charges*)

This item is not available for banks or utilities.

Inventories - Total

Mnemonic	INVT
Annual Data Item Number	A3
Units	Millions of dollars

This item represents merchandise bought for resale and materials and supplies purchased for use in production of revenue.

This item includes

1. Advance manufacturing costs
2. Agricultural companies' advances to planters (when classified as current assets)
3. Agricultural companies' growing crops (when classified as current assets)
4. Banks and savings and loans' assets held for sale and other real estate owned
5. Bottles, cases, and kegs (when reported in the Current Assets section)
6. Brokerage firms' securities and commodities
7. Contracts in progress (costs in excess of related billing on completed contracts)
8. Deposits and advances on material purchases
9. Distillers' storage charges
10. Lumber companies' short-term lumber leases
11. Merchandise in transit
12. Mining companies' supplies (when reported separately from other inventories)
13. Motion picture companies' advances to other producers

14. Motion picture companies' film costs and distribution rights
15. Real estate companies' land purchase option deposits, land held for development, and completed homes and developed land for sales to customers (when reported in the Current Assets section)
16. Rental companies' rental vehicles or equipment
17. Supplies and materials (when included in inventory)
18. Tools (when reported in the Current Assets section)
19. Work in process and advances to subcontractors (net of progress payments)

This item excludes

1. Contract billings and expensed contracts (included in Receivables - Trade)
2. Real estate companies' land purchase option deposits, land held for development, and completed homes and developed land for sales to customers (when reported outside the Current Assets) (included in Property, Plant and Equipment - Total [Net])
3. Supplies (when reported separately from inventory) (included in Prepaid Expenses)
4. Trucking companies' prepaid tires (included in Prepaid Expense)
5. Unbilled shipments received by customers (included in Receivables - Trade)

A Combined Figure data code (@CF) is entered if this item is combined with one or more of the following data items:

1. Property, Plant and Equipment (Net) - Total (PPENT) (when included on an unclassified Balance Sheet)
2. Assets (Other)
3. Current Assets - Other - Excluding Prepaid Expense (ACOX)
4. Assets - Other - Excluding Deferred Charges (AOX)

Inventories - Total - Quarterly

Mnemonic	INVTQ
Quarterly Data Item Number	Q38
Units	Millions of dollars

This item represents merchandise bought for resale and materials and supplies purchased for use in production of revenue.

This item includes, but is not limited to ...

1. Deposits and/or advances on material purchases
2. Work in process and advances to subcontractors (net of progress payments)
3. Advance manufacturing costs
4. Bullion in transit, bullion, uranium in transit, etc.
5. Revenue stamps
6. Motion picture companies' advances to other producers
7. Agricultural companies' advances to planters (when classified as current assets)
8. Merchandise in transit

9. Real estate companies' land purchase option deposits, land held for development, and completed homes and developed land for sales to customers. If these are classified as non-current assets, then they are included in *Property, Plant and equipment*
10. Distiller's storage charges
11. Motion picture companies' film costs and distribution rights
12. Agricultural companies' growing crops (when classified as current assets)
13. Bottles, cases, and kegs (when classified as current assets)
14. Brokerage firms' securities inventory
15. Lumber companies' short-term lumber leases
16. Supplies and materials and supplies included in inventory
17. Tools when classified as current assets
18. Unbilled costs on contracts and costs in excess of related billings when a company uses the fixed price method of inventory valuation

This item excludes

1. Supplies when listed separately from inventory (included in *Prepaid Expenses*)
2. Contract billings and expense contracts (included in *Receivables - Trade*)
3. Unbilled shipments received by customers (included in *Receivables - Trade*)
4. Unbilled costs on contracts and costs in excess of related billings (included in *Receivables - Trade*)

The components of inventories may not total to *Inventories - Total* in some cases because of adjustments to the method of inventory or because nonmanufacturing inventories are not included in the components.

Invested Capital - Total

Mnemonic	ICAPT
Annual Data Item Number	A37
Units	Millions of dollars

This item represents the sum of these data items ...

1. Long-Term Debt - Total
2. Preferred Stock - Carrying Value
3. Minority Interest (Balance Sheet)
4. Common Equity - Total

This item may include the current portion of long-term debt when long-term debt is footnoted indicating long-term debt includes the current portion.

This item excludes

1. Deferred income tax reserve
2. Investment tax credit

Invested Capital - Total - Quarterly

Mnemonic	ICAPTQ
Quarterly Data Item Number	Q62
Units	Millions of dollars

Invested Capital - Total - Quarterly represents the sum of these data items:

1. Long-Term Debt - Total
2. Preferred Stock - Carrying Value
3. Minority Interest (Balance Sheet)
4. Common Equity - Total

This item excludes

1. Deferred income taxes
2. Investment tax credit

Investment Tax Credit (Balance Sheet)

Mnemonic	ITCB
Annual Data Item Number	A208
Units	Millions of dollars

This item represents accumulated tax deferrals of investment tax credits generated by new capital investments.

This data item is not available for banks.

Investments and Advances - Equity Method

Mnemonic	IVAEQ
Annual Data Item Number	A31
Units	Millions of dollars

This item represents long-term investments and advances to unconsolidated subsidiaries and affiliates in which the parent company has significant control, as stated in the consolidated financial statements.

This item for 1972 and forward (after Accounting Principles Board Opinion No. 18), includes all investments carried at equity. Investments carried at cost of less than 20%, of more than 20% but uncertain control (such as, unconsolidated subsidiaries subject to possible expropriation), joint ventures not yet operating, and partnerships in which there is no control will be excluded from this item.

Prior to 1972 (before Accounting Principles Board Opinion No. 18), this item included investments in and advances to affiliates (at cost or equity), stock ownership of 50% or more, and unconsolidated subsidiaries. Associates, joint ventures and partnerships were excluded.

This item is not available for utilities.

Investments and Advances - Other

Mnemonic	IVAO
Annual Data Item Number	A32
Units	Millions of dollars

This item represents long-term receivables and other investments and advances including investments in unconsolidated companies in which there is no control.

This item includes

1. All investments carried at cost
2. Direct financing leases when the company is the lessor
3. Investments and advances to former subsidiaries
4. Investments and advances to subsidiaries to be sold
5. Joint ventures not yet operating
6. Land held for resale (for companies whose primary business is not land development)
7. Leveraged leases when the company is the lessor
8. Long-term receivables (including receivables from parent)
9. Marketable securities (unless restricted or held for collateral)
10. Investments in securities and mortgage loans
11. Seat on or membership in a securities exchange
12. Finance companies' assets held strictly for investment purposes
13. Publishing companies' royalty advances to authors
14. Real estate investment trust companies'
15. Equity investments in real estate
16. Mortgage loans on real estate
17. Property acquired through foreclosure
18. Extractive industries' oil and gas royalties

This item excludes

1. Advances to salesmen (included in *Assets - Other*)
2. Equity in consolidated joint ventures when held for loan collateral (included in *Assets - Other*)
3. Investments carried at equity (included in *Investments and Advances - Equity Method*)
4. Investments in a company's own securities (included in *Assets - Other*)
5. Receivables from officers and directors (included in *Assets - Other*)
6. Film production companies' film costs (included in *Property, Plant and Equipment*)
7. Land development companies' land held for development and sale
8. Publishing companies' royalty advances to authors (included in *Deferred Charges*)

Prior to 1972, this item included investments and advances to associates, joint ventures and partnerships (Accounting Principles Board Opinion No. 18). Those excluded were investments and advances to affiliates and to unconsolidated subsidiaries. After Accounting Principles Board Opinion No. 18 (1972 and forward), only investments at cost are included, and all investments at equity are treated as *Investments and Advances - Equity Method*.

This item is not available for banks.

Liabilities - Other

Mnemonic	LO
Annual Data Item Number	A75
Units	Millions of dollars

This item represents all noncurrent liabilities that are not debt, deferred taxes, investment tax credits, minority interest or shareholders' equity.

This item includes

1. Accounts payable due after one year
2. Contingent liabilities
3. Accounts receivable assigned
4. Notes receivable discounted
5. Guarantees
6. Customers' deposits on bottles, cases, and kegs
7. Negative goodwill
8. Reserves not shown elsewhere
9. Foreign exchange losses
10. Facility realignment and relocation
11. Reserves for self-insurance (when reported in *Liabilities - Other*)
12. Film producers' film contracts

This item excludes

1. Deferred taxes
2. Investment tax credit
3. Long-term debt
4. Minority interest
5. Shareholders' equity

This item is not available for banks.

Liabilities - Other - Quarterly

Mnemonic	LOQ
Quarterly Data Item Number	Q50

Units

Millions of dollars

This item represents all noncurrent liabilities that are not debt, deferred taxes, investment tax credits, minority interest or shareholders' equity.

This item includes

1. Accounts payable due after one year
2. Contingent liabilities
3. Accounts receivable assigned
4. Notes receivable discounted
5. Guarantees
6. Customers' deposits on bottles, cases, and kegs
7. Negative goodwill
8. Reserves not shown elsewhere
9. Foreign exchange losses
10. Facility realignment and relocation
11. Reserves for self-insurance (when reported in *Liabilities - Other*)
12. Film producers' film contracts

This item excludes

1. Deferred taxes
2. Investment tax credit
3. Long-term debt
4. Minority interest
5. Shareholders' equity

This item is not available for banks.

Liabilities - Total

Mnemonic

LT

Annual Data Item Number

A181

Units

Millions of dollars

This item represents current liabilities plus long-term debt plus other noncurrent liabilities (including deferred taxes, investment tax credit, and minority interest).

Liabilities - Total - Quarterly

Mnemonic

LTQ

Quarterly Data Item Number

Q54

Units

Millions of dollars

This item represents current liabilities plus long-term debt plus other noncurrent liabilities (including deferred taxes, investment tax credit, and minority interest).

Long-Term Debt - Total

Mnemonic	DLTT
Annual Data Item Number	A9
Units	Millions of dollars

The item represents debt obligations due more than one year from the company's balance sheet date.

This item includes

1. Purchase obligations and payments to officers (when listed as long-term liabilities)
2. Notes payable, due within one year and to be refunded by long-term debt when carried as a non-current liability
3. Long-term lease obligations (capitalized lease obligations)
4. Industrial revenue bonds
5. Advances to finance construction
6. Loans on insurance policies
7. Indebtedness to affiliates
8. Bonds, mortgages, and similar debt
9. All obligations that require interest payments
10. Publishing companies' royalty contracts payable
11. Timber contracts for forestry and paper
12. Extractive industries' advances for exploration and development
13. Production payments and advances for exploration and development

This item excludes

1. Subsidiary preferred stock (included in *Minority Interest*)
2. The current portion of long-term debt (included in *Current Liabilities*)
3. Accounts payable due after one year (included in *Liabilities - Other*)
4. Accrued interest on long-term debt (included in *Liabilities - Other*)
5. Customers' deposits on bottles, kegs, and cases (included in *Liabilities - Other*)
6. Deferred compensation

Long-term debt should be reported net of premium or discount. Standard and Poor's Compustat will collect the net figure.

Long-Term Debt - Total - Note

Mnemonic	DLTTF
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Code	Description
ES	Includes current portion of Long-Term Debt
QT	This year's data reflects an accounting change to conform with FASB #21 (Net of Discount Premium). Effective 10/01/71

Long-Term Debt - Total - Quarterly

Mnemonic	DLTTQ
Quarterly Data Item Number	Q51
Units	Millions of dollars

The item represents debt obligations due more than one year from the company's balance sheet date.

This item includes

1. Purchase obligations and payments to officers (when listed as long-term liabilities)
2. Notes payable, due within one year and to be refunded by long-term debt when carried as a non-current liability
3. Long-term lease obligations (capitalized lease obligations)
4. Industrial revenue bonds
5. Advances to finance construction
6. Loans on insurance policies
7. Indebtedness to affiliates
8. Bonds, mortgages, and similar debt
9. All obligations that require interest payments
10. Publishing companies' royalty contracts payable
11. Timber contracts for forestry and paper
12. Extractive industries' advances for exploration and development
13. Production payments and advances for exploration and development

This item excludes

1. Subsidiary preferred stock (included in *Minority Interest*)
2. The current portion of long-term debt (included in *Current Liabilities*)
3. Accounts payable due after one year (included in *Liabilities - Other*)
4. Accrued interest on long-term debt (included in *Liabilities - Other*)
5. Customers' deposits on bottles, kegs, and cases (included in *Liabilities - Other*)
6. Deferred compensation

Long-term debt should be reported net of premium or discount. Standard and Poor's Compustat will collect the net figure.

Long-Term Debt - Total - Quarterly - Note

Mnemonic

DLTTQF

Code	Description
ES	Includes current portion of Long-Term Debt

Minority Interest (Balance Sheet)

Mnemonic

MIB

Annual Data Item Number

A38

Units

Millions of dollars

This item represents par or stated value of the subsidiary preferred or common stock not owned by the parent company, plus the minority interest's equity in the surplus of the subsidiary.

Dividends in arrears on subsidiary preferred stock not owned by the parent company are included.

Subsidiary preferred stock is excluded for utility companies (included in *Preferred Stock - Carrying Value*).

Minority Interest (Balance Sheet) - Quarterly

Mnemonic

MIBQ

Quarterly Data Item Number

Q53

Units

Millions of dollars

This item represents par or stated value of the subsidiary preferred or common stock not owned by the parent company, plus the minority interest's equity in the surplus of the subsidiary.

Dividends in arrears on subsidiary preferred stock not owned by the parent company are included.

Subsidiary preferred stock is excluded for utility companies (included in *Preferred Stock - Carrying Value*).

This item is not available for utilities.

Notes Payable

Mnemonic

NP

Annual Data Item Number

A206

Units

Millions of dollars

This item represents the total amount of short-term notes.

This item includes

1. Bank acceptances
2. Bank overdrafts

3. Loans payable to officers of the company
4. Loans payable to parents, and consolidated and unconsolidated subsidiaries
5. Loans payable to stockholders
6. Notes payable - banks, others
7. Brokerage houses' drafts payable
8. Telephone companies' interim notes payable and advances from parent company
9. Commercial paper

This item excludes

1. Current portion of long-term notes payable (included in Debt Due In One Year)
2. Due to factor (included in Current Liabilities - Other)

This item is not available for banks or utilities.

Preferred Stock

Mnemonic	PSTK
Annual Data Item Number	A130
Units	Millions of dollars

This item represents the net number of preferred shares at year-end multiplied by the par or stated value per share as presented in the company's Balance Sheet.

This item includes

1. Preferred stock subscriptions
2. Utilities subsidiary preferred stock
3. Redeemable preferred stock
4. Preference stock
5. Receivables on preferred stock

This item excludes

1. Preferred stock sinking funds reported in current liabilities
2. Secondary classes of common stock
3. Subsidiary preferred stock

This item is reduced by the effects of ...

1. Par or carrying value of nonredeemable preferred treasury stock which was netted against this item *prior* to annual and quarterly fiscal periods of 1982 and 1986, 1st quarter, respectively
2. Cost of redeemable preferred treasury stock which is netted against *Preferred Stock - Redeemable*

Preferred Stock - Note

Mnemonic	PSTKF
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Code	Description
ET	Includes dividends in arrears

Preferred Stock - Quarterly

Mnemonic	PSTKQ
Quarterly Data Item Number	Q55
Units	Millions of dollars

This item represents the net number of preferred shares at yearend multiplied by the par or stated value per share as presented in the company's Balance Sheet.

This item includes

1. Preferred stock subscriptions
2. Utilities subsidiary preferred stock
3. Redeemable preferred stock
4. Preference stock
5. Receivables on preferred stock

This item excludes

1. Preferred stock sinking funds reported in current liabilities
2. Secondary classes of common stock
3. Subsidiary preferred stock

This item is reduced by the effects of ...

1. Par or carrying value of nonredeemable preferred treasury stock which was netted against this item *prior* to annual and quarterly fiscal periods of 1982 and 1986, 1st quarter, respectively
2. Cost of redeemable preferred treasury stock which is netted against *Preferred Stock - Redeemable*

Preferred Stock - Nonredeemable

Mnemonic	PSTKN
Annual Data Item Number	A209
Units	Millions of dollars

This item represents the number of the company's nonredeemable preferred shares issued at yearend multiplied by the par or stated value per share.

This item includes

1. Nonredeemable preferred stock subscriptions at par value
2. Nonredeemable preferred treasury shares beginning in 1982
3. Receivables on nonredeemable preferred stock

This item excludes

1. Dividends in arrears

2. Redeemable preferred stock
3. Subsidiary stock (included in *Minority Interest*)

Prior to 1982, this item was reduced by the dollar amount of nonredeemable preferred treasury shares.

Preferred Stock - Redeemable

Mnemonic	PSTKR
Annual Data Item Number	A175
Units	Millions of dollars

This item represents any stock which the issuer undertakes to redeem at a fixed or determinable price on a fixed or determinable date or dates by operation of a sinking fund or other methods.

This item includes

1. Stock which is redeemable at the option of the holder
2. Stock which has conditions for redemption which are not solely within the control of the issuer, such as stocks which must be redeemed out of future earnings

This item excludes

1. Redeemable preferred stock figures for subsidiary stock when reported separately (included in *Minority Interest*)
2. Redeemable stock when reported by the company as a current liability

For utilities, this item includes redeemable subsidiary preferred stock.

Preferred Stock - Redeemable - Quarterly

Mnemonic	PSTKRQ
Quarterly Data Item Number	Q71
Units	Millions of dollars

This item represents any stock which the issuer undertakes to redeem at a fixed or determinable price on a fixed or determinable date or dates by operation of a sinking fund or other methods.

This item includes

1. Stock which is redeemable at the option of the holder
2. Stock which has conditions for redemption which are not solely within the control of the issuer, such as stocks which must be redeemed out of future earnings

This item excludes

1. Redeemable preferred stock figures for subsidiary stock when reported separately (included in *Minority Interest*)
2. Redeemable stock when reported by the company as a current liability

For utilities, this item includes redeemable subsidiary preferred stock.

Prepaid Expenses

Mnemonic	XPP
Annual Data Item Number	A160
Units	Millions of dollars

This item represents advance payments for services or benefits that are to be received within one operating cycle.

This item includes

1. Advances and/or deposits on material purchases
2. Advances on purchase contracts
3. Advances to suppliers
4. Prepaid advertising
5. Prepaid commissions
6. Prepaid insurance
7. Prepaid interest
8. Prepaid rent
9. Prepaid taxes (unless presented with deferred taxes or as prepaid income taxes)
10. Royalty advances; prepaid royalties
11. Supplies when listed separately from inventory
12. Agriculture companies' advances to planters (when classified as current)
13. Construction companies' advances to subcontractors
14. Motion picture companies'
 - Advances to other producers
 - Exhibition rights
 - Feature film productions
 - Film rights
 - Films owned or in production
 - Production costs and advances
 - Program rights
 - Television films
15. Trucking companies' prepaid tires

This item excludes

1. Advances not classified by type unless included in prepaid expenses by the company (included in *Current Assets - Other*)
2. Deferred or prepaid taxes when presented together (included in *Current Assets - Other*)
3. Deferred taxes (included in *Current Assets - Other*)
4. Deposits (included in *Current Assets - Other*)
5. Prepaid income taxes (included in *Current Assets - Other*)

A Combined Figure data code (@CF) in this item indicates that prepaid expenses are included with *Current Assets - Other*.

This item is not available for banks or utilities.

PP&E (Gross) - Total

Mnemonic	PPEGT
Annual Data Item Number	A7
Units	Millions of dollars

This item represents the cost of tangible fixed property used in the production of revenue.

This item includes

1. Advances to vendors for plant expansion programs
2. Capitalized leases
3. Construction in progress and funds for construction (including funds held by trustees)
4. Display fixtures
5. Equipment leased to others
6. Improvements to leased or rental properties
7. Intangibles (included on Schedule V by the company)
8. Leaseholds and leasehold improvements (unless presented as an intangible by the company)
9. Patterns
10. Pollution abatements
11. Property held for future use
12. Tools and dies
13. Unexpended proceeds of industrial revenue bonds
14. Airline companies' deposits and advances on flight equipment
15. Banking companies' and savings and loan companies' office premises and equipment (net only)
16. Beverage producers' bottles, kegs, and cases
17. Broadcasting companies' broadcast rights
18. Extractive industries'
 - Exploration and development expenditures
 - Investment in oil and gas properties at cost
 - Mining concessions and undeveloped leases
 - Patents and franchises on foreign property
 - Prepaid mine development and stripping
 - Seismic libraries
19. Finance and insurance companies' title plants
20. Forestry and paper companies' timberlands and timber rights

21. Motion picture production companies'
 - Noncurrent film costs
 - Noncurrent inventory
 - Franchise rights and broadcast licenses
22. Real estate companies' and land developers' land held for development and sale
23. Shipping companies' statutory reserve funds and allowances from the Maritime Administration for vessels traded in (to be used for vessels under construction)
24. Computer software included in property, plant, and equipment by the company

This item excludes

1. Computer software excluded from property, plant and equipment by the company (included in *Assets - Other*)
2. Excess cost over value of property (included in *Intangibles*)
3. Idle land (included in *Assets - Other*)
4. Goodwill, patents, and other intangibles (included in *Intangibles*)
5. Long term inventory (included in *Assets - Other*)
6. Non-real estate companies'
 - Property purchased and held for investment (included in *Investments and Advances - Other*)
 - Land held for resale (included in *Investments and Advances - Other*)
7. Property not used in operations (included in *Assets - Other*)
8. Property of discontinued operations (included in *Assets - Other*)
9. Broadcasting companies'
 - Program rights (included in *Deferred Charges*)
 - Film productions (included in *Deferred Charges*)
 - Film rights (included in *Deferred Charges*)
10. Motion picture industries' film distribution systems (included in *Assets - Other*)

This item is not available for banks.

PP&E (Gross) - Total - Quarterly

Mnemonic	PPEGTQ
Quarterly Data Item Number	Q118
Units	Millions of dollars

This item represents the cost of tangible fixed property used in the production of revenue.

This item includes

1. Advances to vendors for plant expansion programs
2. Capitalized leases
3. Construction in progress and funds for construction (including funds held by trustees)

4. Display fixtures
5. Equipment leased to others
6. Improvements to leased or rental properties
7. Intangibles (included on Schedule V by the company)
8. Leaseholds and leasehold improvements (unless presented as an intangible by the company)
9. Patterns
10. Pollution abatements
11. Property held for future use
12. Tools and dies
13. Unexpended proceeds of industrial revenue bonds
14. Airline companies' deposits and advances on flight equipment
15. Banking companies' and savings and loan companies' office premises and equipment (net only)
16. Beverage producers' bottles, kegs, and cases
17. Broadcasting companies' broadcast rights
18. Extractive industries'
 - Exploration and development expenditures
 - Investment in oil and gas properties at cost
 - Mining concessions and undeveloped leases
 - Patents and franchises on foreign property
 - Prepaid mine development and stripping
 - Seismic libraries
19. Finance and insurance companies' title plants
20. Forestry and paper companies' timberlands and timber rights
21. Motion picture production companies'
 - Noncurrent film costs
 - Noncurrent inventory
 - Franchise rights and broadcast licenses
22. Real estate companies' and land developers' land held for development and sale
23. Shipping companies' statutory reserve funds and allowances from the Maritime Administration for vessels traded in (to be used for vessels under construction)
24. Computer software included in property, plant, and equipment by the company

This item excludes

1. Computer software excluded from property, plant and equipment by the company (included in *Assets - Other*)
2. Excess cost over value of property (included in *Intangibles*)
3. Idle land (included in *Assets - Other*)
4. Goodwill, patents, and other intangibles (included in *Intangibles*)

5. Long term inventory (included in *Assets - Other*)
6. Non-real estate companies'
 - Property purchased and held for investment (included in *Investments and Advances - Other*)
 - Land held for resale (included in *Investments and Advances - Other*)
7. Property not used in operations (included in *Assets - Other*)
8. Property of discontinued operations (included in *Assets - Other*)
9. Broadcasting companies'
 - Program rights (included in *Deferred Charges*)
 - Film productions (included in *Deferred Charges*)
 - Film rights (included in *Deferred Charges*)
10. Motion picture industries' film distribution systems (included in *Assets - Other*)

This item is not available for banks.

PP&E (Net) - Total

Mnemonic	PPENT
Annual Data Item Number	A8
Units	Millions of dollars

This item represents the cost, less accumulated depreciation, of tangible fixed property used in the production of revenue.

This item includes

1. Advances to vendors for plant expansion programs
2. Capitalized leases
3. Construction in progress and funds for construction (including funds held by trustees)
4. Display fixtures
5. Equipment leased to others
6. Improvements to leased or rental properties
7. Intangibles (included on Schedule V by the company)
8. Leaseholds and leasehold improvements (unless presented as an intangible by the company)
9. Patterns
10. Pollution abatements
11. Property held for future use
12. Tools and dies
13. Unexpended proceeds of industrial revenue bonds
14. Airline companies' deposits and advances on flight equipment
15. Banking companies' and savings and loan companies' office premises and equipment (net only)
16. Beverage producers' bottles, kegs and cases

17. Broadcasting companies' broadcast rights
18. Extractive industries'
 - Exploration and development expenditures
 - Investment in oil and gas properties at cost
 - Mining concessions and undeveloped leases
 - Patents and franchises on foreign property
 - Prepaid mine development and stripping
 - Seismic libraries
19. Finance and insurance companies' title plants
20. Forestry and paper companies' timberlands and timber rights
21. Motion picture production companies'
 - Noncurrent film costs
 - Noncurrent inventory
 - Franchise rights and broadcast licenses
22. Real estate companies' and land developers' land held for development and sale
23. Shipping companies' statutory reserve funds and allowances from the Maritime Administration for vessels traded in (to be used for vessels under construction)
24. Computer software included in property, plant, and equipment by the company

This item excludes

1. Computer software excluded from property, plant, and equipment by the company (included in *Assets - Other*)
2. Excess cost over value of property (included in *Intangibles*)
3. Idle land (included in *Assets - Other*)
4. Goodwill, patents, and other intangibles (included in *Intangibles*)
5. Long-term inventory (included in *Assets - Other*)
6. Non-real estate companies'
 - Property purchased and held for investment (included in *Investments and Advances - Other*)
 - Land held for resale (included in *Investment and Advances - Other*)
7. Property not used in operations (included in *Assets - Other*)
8. Property of discontinued operations (included in *Assets - Other*)
9. Broadcasting companies'
 - Program rights (included in *Deferred Charges*)
 - Film productions (included in *Deferred Charges*)
 - Film rights (included in *Deferred Charges*)
10. Motion picture industries' film distribution systems (included in *Assets - Other*)

PP&E (Net) - Total - Note

Mnemonic

PPENTF

Code	Description
TG	Company uses successful efforts method of accounting
TH	Company uses full-cost method of accounting

PP&E (Net) - Total - Quarterly

Mnemonic

PPENTQ

Quarterly Data Item Number

Q42

Units

Millions of dollars

This item represents the cost, less accumulated depreciation, of tangible fixed property used in the production of revenue.

This item includes

1. Advances to vendors for plant expansion programs
2. Capitalized leases
3. Construction in progress and funds for construction (including funds held by trustees)
4. Display fixtures
5. Equipment leased to others
6. Improvements to leased or rental properties
7. Intangibles (included on Schedule V by the company)
8. Leaseholds and leasehold improvements (unless presented as an intangible by the company)
9. Patterns
10. Pollution abatements
11. Property held for future use
12. Tools and dies
13. Unexpended proceeds of industrial revenue bonds
14. Airline companies' deposits and advances on flight equipment
15. Banking companies' and savings and loan companies' office premises and equipment (net only)
16. Beverage producers' bottles, kegs and cases
17. Broadcasting companies' broadcast rights
18. Extractive industries'
 - Exploration and development expenditures
 - Investment in oil and gas properties at cost

- Mining concessions and undeveloped leases
- Patents and franchises on foreign property
- Prepaid mine development and stripping
- Seismic libraries
- 19. Finance and insurance companies' title plants
- 20. Forestry and paper companies' timberlands and timber rights
- 21. Motion picture production companies'
 - Noncurrent film costs
 - Noncurrent inventory
 - Franchise rights and broadcast licenses
- 22. Real estate companies' and land developers' land held for development and sale
- 23. Shipping companies' statutory reserve funds and allowances from the Maritime Administration for vessels traded in (to be used for vessels under construction)
- 24. Computer software included in property, plant, and equipment by the company

This item excludes

1. Computer software excluded from property, plant, and equipment by the company (included in *Assets - Other*)
2. Excess cost over value of property (included in *Intangibles*)
3. Idle land (included in *Assets - Other*)
4. Goodwill, patents, and other intangibles (included in *Intangibles*)
5. Long-term inventory (included in *Assets - Other*)
6. Non-real estate companies'
 - Property purchased and held for investment (included in *Investments and Advances - Other*)
 - Land held for resale (included in *Investment and Advances - Other*)
7. Property not used in operations (included in *Assets - Other*)
8. Property of discontinued operations (included in *Assets - Other*)
9. Broadcasting companies'
 - Program rights (included in *Deferred Charges*)
 - Film productions (included in *Deferred Charges*)
 - Film rights (included in *Deferred Charges*)
10. Motion picture industries' film distribution systems (included in *Assets - Other*)

Real Estate Property - Total

Mnemonic	RET
Statement	Balance Sheet
Annual Data Item Number	A391

This item represents investment in real estate *less* accumulated depreciation and amortization reported on the Balance Sheet. For Real Estate Investment companies, property is considered investments at cost.

This items includes

1. Real Estate
2. Real Estate held for Sale
3. Real Estate available for Sales
4. Rental Properties
5. Property under development
6. Real Estate Investments
7. Total Properties
8. Undeveloped property held for investment or sale
9. Operating Real Estate Assets
10. Real Estate Owned

This items excludes

1. Personal Property (PPE that the company is using, not revenue producing)
2. Investment in unconsolidated real estate entities
3. Mortgage Loans
4. Investment in direct financing leases
5. Investment in Real Estate Joint Ventures

This item is available for Real Estate Investment Trust companies, only.

Real Estate Property - Total - Quarterly

Mnemonic	RETQ
Statement	Balance Sheet
Data Item Number	Q270

This item represents investment in real estate *less* accumulated depreciation and amortization reported on the Balance Sheet. For Real Estate Investment companies, property is considered investments at cost.

This items includes

1. Real Estate
2. Real Estate held for Sale
3. Real Estate available for Sales
4. Rental Properties
5. Property under development
6. Real Estate Investments
7. Total Properties

8. Undeveloped property held for investment or sale
9. Operating Real Estate Assets
10. Real Estate Owned

This items excludes

1. Personal Property (PPE that the company is using, not revenue producing)
2. Investment in unconsolidated real estate entities
3. Mortgage Loans
4. Investment in direct financing leases
5. Investment in Real Estate Joint Ventures

This item is available for Real Estate & Investment Trust companies, only.

Receivables - Other Current

Mnemonic RECCO

Annual Data Item Number A194

Units Millions of dollars

This item represents claims against others collectible in cash, generally within one year of the Balance Sheet date.

This item includes

1. Trade receivables when combined with current receivables
2. Accrued interest
3. Amounts due from officers and employees when listed as current
4. Receivables due from unconsolidated subsidiaries/associate companies
5. Claims against others
6. Claims in litigation
7. Commercial paper issued by unconsolidated subsidiaries to parent company
8. Dividends receivable
9. Investment in bank participation notes
10. Money due from sale of securities
11. Pension trust fund payments recoverable from employees
12. Retainages
13. Sundry and miscellaneous receivables when stated separately
14. Notes receivable when listed separately from accounts receivable
15. Taxes receivable other than income taxes

This item excludes

1. Trade receivables (claims owed by customers for goods and services sold in the ordinary course of business)
2. Advances on material purchases

3. Estimated future income tax benefits
4. Income tax refunds

This item is not available for banks or utilities.

Receivables - Total

Mnemonic RECT
 Annual Data Item Number A2
 Units Millions of dollars

This item represents claims against others (after applicable reserves) collectible in money, generally within one year.

This item includes

1. Trade, miscellaneous, and other receivables
2. Amounts due from unconsolidated subsidiaries
3. Income tax refunds, recoverable income taxes, etc.
4. Money due from sales of securities
5. Unbilled shipments received by customers
6. Amounts listed as current assets due from officers and employees
7. Property to be sold under lease-back arrangements
8. Commercial paper issued by unconsolidated subsidiaries to the parent company
9. U.S. government contract billings and expensed contracts
10. Accrued operating differential subsidies (shipping companies)
11. Miscellaneous receivables when stated separately
12. Claims in litigation
13. Dividends receivable
14. Costs and estimated profit on uncompleted contracts (if billed)
15. Accrued interest
16. Amount of discount due from a third party for discounting receivables (due from factor)
17. Investment in bank participation notes
18. Recoverable costs on lease-back agreements
19. Unbilled lease revenues
20. Expenditures billable to clients for advertising agencies
21. Unbilled costs on contracts and costs in excess of related billings when treated as trade receivables by the company

This item excludes

1. Advances on material purchases (treated as an inventory item)
2. Work in process and advances to subcontractors (treated as an inventory item)
3. Estimated future income tax benefits (included in *Current Assets - Other*)

4. Reserves for unearned charges on commercial installment and equipment lease receivables (*Receivables - Total* are stated after deducting these items)
5. Allowance for doubtful accounts (*Receivables - Total* are stated after deducting these items)
6. Reserves for losses for finance companies (*Receivables - Total* are stated after deducting these items)
7. Unbilled costs on contracts and costs in excess of related billings when treated as inventory items by the company

This item is not available for utilities.

Receivables - Total - Quarterly

Mnemonic RECTQ

Quarterly Data Item Number Q37

Units Millions of dollars

This item represents claims against others (after applicable reserves) collectible in money, generally within one year.

This item includes

1. Trade, miscellaneous, and other receivables
2. Amounts due from unconsolidated subsidiaries
3. Income tax refunds, recoverable income taxes, etc.
4. Money due from sales of securities
5. Unbilled shipments received by customers
6. Amounts listed as current assets due from officers and employees
7. Property to be sold under lease-back arrangements
8. Commercial paper issued by unconsolidated subsidiaries to the parent company
9. U.S. government contract billings and expensed contracts
10. Accrued operating differential subsidies (shipping companies)
11. Miscellaneous receivables when stated separately
12. Claims in litigation
13. Dividends receivable
14. Costs and estimated profit on uncompleted contracts (if billed)
15. Accrued interest
16. Amount of discount due from a third party for discounting receivables (due from factor)
17. Investment in bank participation notes
18. Recoverable costs on lease-back agreements
19. Unbilled lease revenues
20. Expenditures billable to clients for advertising agencies

21. Unbilled costs on contracts and costs in excess of related billings when treated as trade receivables by the company

This item excludes

1. Advances on material purchases (treated as an inventory item)
2. Work in process and advances to subcontractors (treated as an inventory item)
3. Estimated future income tax benefits (included in *Current Assets - Other*)
4. Reserves for unearned charges on commercial installment and equipment lease receivables (*Receivables - Total* are stated after deducting these items)
5. Allowance for doubtful accounts (*Receivables - Total* are stated after deducting these items)
6. Reserves for losses for finance companies (*Receivables - Total* are stated after deducting these items)
7. Unbilled costs on contracts and costs in excess of related billings when treated as inventory items by the company

This item is not available for utilities.

Receivables - Trade

Mnemonic	RECTR
Annual Data Item Number	A151
Units	Millions of dollars

This item represents amounts on open account (net of applicable reserves) owed by customers for goods and services sold in the ordinary course of business.

This item includes

1. Trade accounts receivable
2. Trade notes and acceptances receivable
3. Receivables (when not specifically classified by type); for example, unbilled shipments received by customers
4. Accounts and notes receivable only when a company identifies them as principally trade accounts and notes
5. Equity in installment accounts sold to finance subsidiaries
6. Dealer accounts receivable
7. Unbilled costs on contracts and costs in excess of related billings when treated as trade receivables by the company.

This item is not available for banks or utilities.

Retained Earnings

Mnemonic	RE
Annual Data Item Number	A36
Units	Millions of dollars

This item represents the cumulative earnings of the company less total dividend distributions to shareholders. Stock adjustments made to this item relate to unissued shares.

This item includes

1. Accumulated earnings/deficit
2. Accumulated other comprehensive loss/gain
3. Additional Minimum Liability for underfunded pension plans
4. Appropriated retained earnings
5. Cumulative translation adjustments effect
6. Deferred compensation effect when reported in the Equity section of the Balance Sheet
7. Dividends paid on Employee Stock Ownership Plan (ESOP) shares
8. Earnings retained for use in the business – earned surplus
9. Employee stock ownership plan shares purchased with debt
10. Issuable stock
11. Miscellaneous notes receivable (except for subscription stock receivables)
12. Noncorporate proprietorship
13. Notes receivable under stock purchase plan
14. Reacquired capital stock
15. Reserve for self insurance
16. Reserve for shares to be issued when included in the Equity section of the Balance Sheet
17. Stock options, warrants, and rights
18. Unappropriated retained earnings
19. Unrealized gain/loss on investments

This item excludes

1. Notes receivable under all common stock purchase plans, including stock purchase plans (included in *Capital Surplus*)
2. Notes receivable under all preferred stock purchase plans
3. ESOPs and Notes Receivables from ESOPs
4. Reserve account for shares to be repurchased (included in *Capital Surplus*)
5. Subscription stock receivables (included in *Capital Surplus*)

Prior to fiscal period 1982 on the annual file and 1986, 1st quarter on the quarterly file, Standard & Poor's deducted the excess over par of both common and nonredeemable preferred treasury stock from this item when a company did not maintain a capital surplus account or when the excess of treasury stock over par exceeded the capital surplus account.

Retained Earnings - Note

Mnemonic

REF

Code	Description
JD	Reflects adjustment for stock splits or dividends

Retained Earnings - Quarterly

Mnemonic	REQ
Quarterly Data Item Number	Q58
Units	Millions of dollars

This item represents the cumulative earnings of the company less total dividend distributions to shareholders.

This item includes

1. Accumulated earnings/deficit
2. Accumulated other comprehensive loss/gain
3. Additional Minimum Liability for underfunded pension plans
4. Appropriated retained earnings
5. Cumulative translation adjustments effect
6. Deferred compensation effect when reported in the Equity section of the Balance Sheet
7. Dividends paid on Employee Stock Ownership Plans (ESOP) shares
8. Earnings retained for use in the business – earned surplus
9. Issuable stock
10. Miscellaneous notes receivable (except for subscription stock receivables)
11. Noncorporate proprietorship
12. Reacquired capital stock
13. Reserve for self insurance
14. Reserve for shares to be issued when included in the Equity section of the Balance Sheet
15. Stock options, warrants, and rights
16. Surplus arising from the re-valuation of assets
17. Unappropriated retained earnings
18. Unrealized gain/loss on investments

This item excludes

1. Notes receivables under all common stock purchase plans, including restrictive stock purchase plans (included in *Capital Surplus*)
2. Notes receivable under all preferred stock purchase plans
3. ESOPs and Notes Receivable from ESOPs
4. Reserve account for shares to be repurchased (included in *Capital Surplus*)
5. Subscription stock receivables (included in *Capital Surplus*)

Prior to fiscal period 1982 on the annual file and 1986, 1st quarter on the quarterly file, Standard & Poor's deducted the excess over par of both common and nonredeemable preferred treasury stock from this item when a company did not maintain a capital surplus account or when the excess of treasury stock over par exceeded the capital surplus account.

Retained Earnings - Quarterly - Note

Mnemonic

REQF

Code	Description
JD	Reflects adjustment for stock splits or dividends

Short-Term Investments

Mnemonic

IVST

Annual Data Item Number

A193

Units

Millions of dollars

This item represents currently marketable investments as presented in the current asset section of the Balance Sheet. Such investments may be converted to cash within a relatively short period of time.

This item includes

1. Accrued interest included with short-term investments by the company
2. Cash in escrow
3. Cash segregated under federal and other regulations
4. Certificates of deposit included in short-term investments by the company
5. Certificates of deposit reported as a separate item in current assets
6. Commercial paper
7. Gas transmission companies' special deposits
8. Good faith and clearing house deposits for brokerage firms
9. Government and other marketable securities-including stocks and bonds-listed as short-term
10. Margin deposits on commodity futures contracts
11. Marketable securities
12. Money market fund
13. Real estate investment trusts' shares of beneficial interest
14. Repurchase agreements (when shown as a current asset)
15. Restricted cash (when shown as a current asset)
16. Time deposits and time certificates of deposit (savings accounts when shown as a current asset)

17. Treasury bills - listed as short-term

This item excludes

1. Accrued interest not included in short-term investments by the company (included in *Receivables - Other Current*)
2. Bullion, bullion in transit, uranium in transit, among others (included in *Inventories - Total*)
3. Cash, demand deposits (included in *Cash and Short-Term Investments*)
4. Certificates of deposit included in cash by the company (included in *Cash and Short-Term Investments*)
5. Commercial paper issued by unconsolidated subsidiaries to parent company (included in *Receivables - Other Current*)
6. Demand certificates of deposit (included in *Cash and Short-Term Investments*)
7. Money due from sale of debentures (included in *Receivables - Other Current*)
8. Short-term investment at equity (included in *Current Assets - Other*)

This item is not available for banks or utilities.

Stockholders' Equity

Mnemonic	SEQ
Annual Data Item Number	A216
Units	Millions of dollars

This item represents the common and preferred shareholders' interest in the company.

This item includes

1. Capital surplus
2. Common stock
3. Nonredeemable preferred stock
4. Redeemable preferred stock
5. Retained earnings
6. Treasury Stock - Total Dollar Amount (reduces Stockholder's Equity)

Stockholders' Equity - Quarterly

Mnemonic	SEQQ
Quarterly Data Item Number	Q60
Units	Millions of dollars

This item represents the common and preferred shareholders' interest in the company.

This item includes

1. Capital surplus
2. Common stock

3. Nonredeemable preferred stock
4. Redeemable preferred stock
5. Retained earnings
6. Treasury Stock - Total Dollar Amount (reduces Stockholder's Equity)

Treasury Stock - Dollar Amount - Total

Mnemonic	TSTK
Annual Data Item Number	A88
Units	Millions of dollars

This item represents the dollar amount of a company's common stock and nonredeemable preferred stock which has been reacquired and placed into treasury. A company uses the cost method to account for this stock and shows it on the Balance Sheet as a deduction to equity.

This item excludes redeemable preferred treasury stock which is netted against *Preferred Stock - Redeemable*.

Prior to 1982 on the annual file and 1986, first quarter on the quarterly file, this item will contain a Combined Figure data code (@CF) if a company's common treasury stock and nonredeemable preferred treasury stock was netted against *Common Stock* or *Preferred Stock - Carrying Value*. Standard & Poor's will represent a zero for the fiscal periods previously mentioned if a company either used the retirement method of accounting for treasury stock or did not have any treasury stock.

If a company uses the cost method to account for treasury stock, this item will present actual figures for use in equity balancing models beginning in 1982 on the annual file and 1986, first quarter on the quarterly file.

Treasury Stock - Dollar Amount - Total - Quarterly

Mnemonic	TSTKQ
Quarterly Data Item Number	Q98
Units	Millions of dollars

This item represents the dollar amount of a company's common stock and nonredeemable preferred stock which has been reacquired and placed into treasury. A company uses the cost method to account for this stock and shows it on the Balance Sheet as a deduction to equity.

This item excludes redeemable preferred treasury stock which is netted against *Preferred Stock - Redeemable*.

Prior to 1982 on the annual file and 1986, first quarter on the quarterly file, this item will contain a Combined Figure data code (@CF) if a company's common treasury stock and nonredeemable preferred treasury stock was netted against *Common Stock* or *Preferred Stock - Carrying Value*. Standard & Poor's will represent a zero for the fiscal periods previously mentioned if a company either used the retirement method of accounting for treasury stock or did not have any treasury stock.

If a company uses the cost method to account for treasury stock, this item will present actual figures for use in equity balancing models beginning in 1982 on the annual file and 1986, first quarter on the quarterly file.

CHAPTER 4

Supplemental Balance Sheet

This chapter presents supplementary balance sheet items collected from companies' notes to the financial statements.

Supplemental Balance Sheet Items

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Data Definitions

Accumulated Depreciation of Real Estate Property

Mnemonic	DPACRE
Statement	Balance Sheet
Data Item number	A390

This item represents the accumulated depreciation and amortization of the property at cost value as reported on the Balance Sheet.

This items includes

1. Accumulated depreciation and amortization of Real Estate Properties
2. Accumulated Depreciation of Rental Properties

This items excludes:

1. Depreciation or amortization of personal property
2. Amortization of intangibles

This item is available for Real Estate & Investment Trust companies only.

Accumulated Depreciation of Real Estate Property - Quarterly

Mnemonic	DPACREQ
Statement	Balance Sheet
Data Item Number	Q269

This item represents the accumulated depreciation and amortization of the property at cost value as reported on the Balance Sheet.

This items includes

1. Accumulated depreciation and amortization of Real Estate Properties
2. Accumulated Depreciation of Rental Properties

This items excludes:

1. Depreciation or amortization of personal property
2. Amortization of intangibles

This item is available for Real Estate & Investment Trust companies, only.

ADR Ratio

Mnemonic	ADRR
Data Item Number	A234
Units	Ratio

This item represents the number of a foreign company's common or ordinary shares that are equivalent to one American Depositary Receipt (ADR) or one American Depositary Share (ADS). The ADR ratio is used to convert share and per-share data that is expressed in terms of the company's common stock into data expressed in terms of American Depositary Receipts.

The ADR ratio is usually a whole number. For example, if two shares of common stock are equivalent to one American Depositary Receipt, this item has a data value of 2.00.

This item is available only for foreign companies that trade American Depositary Receipts or American Depositary Shares in the U.S.

Companies that trade ADRs usually have an "-ADR" or "-ADS" suffix following the company names. However, variations exist, and a few companies have other suffixes indicating that the company trades ADRs. Examples of the suffixes are:

-ADR NEW
-AM SHARES
-AMER SH
-NY REG
-NY SH
-NY SHARES
-SPON ADR

This item is available for Industrial companies, only. It is not available for Banks or Utility companies.

ADR RATIO - Quarterly

Mnemonic ADRRQ

Units Ratio

Data Item Number Q273

This item represents the number of a foreign company's common or ordinary shares that are equivalent to one American Depositary Receipt (ADR) or one American Depositary Share (ADS).

The ADR ratio is usually a whole number. For example, if two shares of common stock are equivalent to one American Depositary Receipt, this item has a data value of 2.00.

This item is available only for foreign companies that trade American Depositary Receipts or American Depositary Shares in the U.S.

Companies that trade ADRs usually have an "-ADR" or "-ADS" suffix following the company names. However, variations exist, and a few companies have other suffixes indicating that the company trades ADRs. Examples of the suffixes are:

-ADR NEW
-AM SHARES
-AMER SH
-NY REG
-NY SH
-NY SHARES
-SPON ADR

This item is available for Industrial companies, only. It is not available for Banks or Utility companies.

Assets - Long-Term - Other - Quarterly

Mnemonic	ALTOQ
Statement	Balance Sheet
Data Item Number	Q236

This item is the *sum* of:

Deferred Charges (DC)

Long-Term Assets of Discontinued Operations (ALDO)

Assets - Other (AO)

Average Short-Term Borrowings

Mnemonic	AODO
Data Item Number	A355
Units	Millions of dollars

This item represents long term assets that are not PP&E, Investments and Advances, Intangibles, Deferred Charges, or Long-term assets of Discontinued Operations.

This item includes

1. Advances to sales staff
2. Amounts due from directors, officers, employees and all holders of equity securities other than unconsolidated subsidiaries
3. Assets Held for Sale
4. Capitalized/Purchased Software
5. Cash on deposit pursuant to loan agreements
6. Cash surrender value of life insurance policies
7. Cemetery Property
8. Claims in litigation
9. Computer software licenses
10. Contracts
11. Deferred Taxes
12. Deferred finance charges on installment obligations when deducted from receivables for Finance Service companies
13. Film distribution systems for Motion Picture companies
14. Deposits
15. Idle land
16. Investments in company's own securities
17. Long-term inventory
18. Materials and supplies
19. Minority interest in consolidated subsidiaries

- 20. Negative goodwill
- 21. Pension and other special funds
- 22. Property not used in operations
- 23. Restricted cash & Restricted Investments
- 24. Timberlands (except for Forest and Paper companies - PP&E)
- 25. Treasury stock (on the asset side)

This item excludes:

- 1. Computer software if included in PP&E on the balance sheet or on Schedules V and VI.
- 2. Computer software patent costs
- 3. Technology and Technological know-how (include in Intangibles prior to 12/31/01)
- 4. Intellectual Property (include in Intangibles prior to 12/31/01)

Average Short-Term Borrowings

Mnemonic	BAST
Data Item Number	A104
Units	Millions of dollars

This item represents the approximate aggregate short-term financing outstanding during the company's reporting year. Short-term borrowings are usually in the form of credit with banks.

Average Short-Term Borrowings Rate

Mnemonic	BASTR
Data Item Number	A105
Units	Percentage

This item represents the approximate weighted average interest rate for aggregate short-term borrowings for the reporting year.

Common Equity - Liquidation Value

Mnemonic	CEQL
Annual Data Item Number	A235
Units	Millions of dollars

This item represents the common shareholders' interest in a company in the event of liquidation of company assets. Common equity is adjusted by the preferred stockholders' legal claims against the company.

This item is not available for utilities.

Common Equity - Tangible

Mnemonic CEQT

Annual Data Item Number A11

Units Millions of dollars

This item represents common stock plus the following items ...

1. Retained earnings
2. Capital surplus
3. Self-insurance reserves (when included in the Equity section)
4. Capital stock premium

Common equity deductions are ...

1. Treasury stock adjustments
2. Intangibles (except for property and casualty companies)
3. Accumulated unpaid preferred dividends
4. Excess of involuntary liquidating value of outstanding preferred stock over carrying value (not deducted on banks, utilities, or property and casualty companies)

Deferred Taxes and Investment Tax Credit are not included in this figure.

Negative equity figures are shown where applicable.

Common Shares Issued

Mnemonic CSHI

Data Item Number A396

This item represents the total number of common shares purchased by the public and the number of common shares purchased and held by the issuing corporation.

This item is the *sum* of:

Common Shares Outstanding (CSHO)

Treasury Stock - Number of Common Shares (TSTKN)

Common Shares Issued - Quarterly

Mnemonic CSHIQ

Data Item Number Q277

This item represents the total number of common shares purchased by the public and the number of common shares purchased and held by the issuing corporation.

This item includes

Common Shares Outstanding

Treasury Stock - Number of Common Shares

Common Shares Outstanding - Company

Mnemonic	CSHO
Annual Data Item Number	A25
Units	Millions

This item represents the net number of all common shares outstanding at yearend, excluding treasury shares and scrip.

Common treasury shares carried on the asset side of the balance sheet are netted against the number of common shares issued.

Common shares paid in stock dividends are included when the ex-dividend date falls within the year and the payment date the next year.

Common Shares Outstanding will not be the same as *Common Shares for Basic Earnings per Share* when the company reports earnings per share based on average shares, when there has been a change in the shares over the year, when more than one class of common stock is outstanding or when the company reports earnings per share based on common stock equivalents.

Common shares will be excluded when a company nets shares held by a consolidated subsidiary against the capital account.

Common Shares Outstanding - Company - Quarterly

Mnemonic	CSHOQ
Quarterly Data Item Number	Q61
Units	Millions

This item represents the net number of all common shares outstanding at the end of the quarter, excluding treasury shares and scrip.

Common treasury shares carried on the asset side of the balance sheet are netted against the number of common shares issued.

Common shares paid in stock dividends are included when the ex-dividend date falls within the year and the payment date the next year.

Common Shares Outstanding will not be the same as *Common Shares for Basic Earnings per Share* when the company reports earnings per share based on average shares, when there has been a change in the shares over the year, when more than one class of common stock is outstanding or when the company reports earnings per share based on common stock equivalents.

Common shares will be excluded when a company nets shares held by a consolidated subsidiary against the capital account.

Common Shares Outstanding - Company - Quarterly - Note

Mnemonic	CSHOQF
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Code	Description
Jl	Reflects current shares outstanding from FT Interactive Data
JQ	Report date differs from balance sheet date
ZF	Shares carried forward from previous quarter

Common Stock - Per Share Carrying Value

Mnemonic	CSTKCV
Annual Data Item Number	A232
Units	Dollars and cents

This item represents the amount specified in a company's articles of incorporation for each share of common stock as imprinted on the face of each stock certificate. In most cases, common stock is carried on the balance sheet at its nominal or par value. If a nominal or par value is not actually reported, Standard & Poor's inputs the carrying value.

If a company has two or more classes of common stock, a Not Available data code (@NA) will appear.

This item is not available for banks or utilities.

Compensating Balance

Mnemonic	CB
Annual Data Item Number	A168
Units	Millions of dollars

This item represents cash balances required by a lending institution to support notes payable and lines of credit extended to a company.

This item includes compensating balances held in demand deposits, time deposits and any other instruments of the bank.

This item is not available for banks or utilities.

Contingent Liabilities - Guarantees

Mnemonic	CLG
Annual Data Item Number	A327
Units	Millions of dollars

This item represents the company's potential obligation for payment to a third party if customers or subscribers fail to perform under the terms of various credit or debt agreements that the company has guaranteed. This obligation is not recognized until the outcome is probable (in the company's opinion).

This item includes

1. Guarantees issued to back debt (commercial paper) and securities.
2. Commodity/margin support guarantees.

3. Foreign guarantees.
4. Guarantees on both principal and interest.
5. Lines of credit guarantees (on amounts actually outstanding).
6. Redeemable preferred stock guarantees.
7. Stand-by letters of credit.

This item excludes ...

1. Contingencies unrelated to financial or debt instruments.
2. Guarantees, reported in other liabilities on of the Balance Sheet.
3. Performance guarantees.

Contingent Liabilities - Guarantees - Notes

Mnemonic CLGF

Code	Description
ER	Does not represent an exact amount

Convertible Debt and Preferred Stock

Mnemonic DCPSTK
 Annual Data Item 39
 Units Millions of dollars

This item represents the balance sheet amount of outstanding convertible debt and the carrying value of convertible preferred stock that is reported as being convertible into common stock.

This item is not available for banks.

For utilities, this item also includes subsidiary preferred stock.

Current Assets - Discontinued Operations

Mnemonic ACDO
 Data Item Number A351

Discontinued operations represent a major line of business that a company plans to dispose of. Companies report assets related to these segments separately.

This item includes all assets of discontinued operations classified as current.

This item excludes assets held for sale if they do not specifically apply to discontinued operations

This item is available for Industrial companies, only. It is not available for Banks or Utility companies.

Current Assets - Other - Excluding Discontinued Operations

Mnemonic ACODO
Annual Data Item Number A354
Units Millions of dollars

This item represent those items that are not cash and equivalents, receivables, and/or inventory, prepaid expenses.

This item includes

1. Advances not classified by type
2. Cash Surrender value of life insurance policies
3. Deferred charges when listed as current
4. Deferred or prepaid taxes
5. Deferred Taxes
6. Deposits
7. Estimated claims and other liabilities under Chapter XI Bankruptcy proceedings
8. Estimated future income tax benefits
9. Joint ventures at equity for Construction companies
10. Leases held for sale for Oil companies
11. Prepaid expenses when combined with other current assets
12. Prepaid income taxes
13. Properties held for development and sale (within one year for non-real estate companies)
14. Total of current amounts of advances due from parents and consolidated subsidiaries
15. This item excludes:
16. Property and assets related to discontinued operations
17. Prepaid taxes
18. Supplies
19. Tools listed as current assets

Current Deferred Tax Liab.

Mnemonic DTLC

This item represents the current portion of a Deferred Tax Liability that arises as an indeterminate term liability when the pretax income shown on the tax return is less than what it should have been had the same accounting principles and cost basis for assets and liabilities been used in tax returns as was used for financial reporting.

Days to Pay Accounts Payable

Mnemonic PAYAP

Concept Calculation $AP/((INVT+COGS+DP-INVT[-1]-DP[-1])/360)$

This concept is Accounts Payable *divided by* the *sum* of Inventories - Total *plus* Cost of Goods Sold *plus* Depreciation and Amortization *minus* the previous value for Inventories - Total *minus* the previous value for Depreciation and Amortization. This total is *divided by* 360.

Days to Pay Accounts Payable - Quarterly

Mnemonic PAYAPQ

Concept Calculation $APQ/((INVTQ+COGS12+DP12-INVTQ[-1]-DP12[-1])/360)$

This concept is Accounts Payable - Quarterly *divided by* the *sum* of Inventories - Total - Quarterly *plus* Cost of Goods Sold - 12-Months Moving *plus* Depreciation & Amortization – 12 Months Moving *minus* the previous value for Inventories - Total – Quarterly *minus* the previous value for Depreciation & Amortization – 12 Months Moving. This total is *divided by* 360.

Days to Sell Inventory

Mnemonic SELLINV

Concept Calculation $@PAVG(INVT,-1,0)/(COGS/360)$

This concept is the average of the most current two years of Inventories - Total. This is *divided by* the *sum* of Cost of Goods Sold *divided by* 360.

Days to Sell Inventory - Quarterly

Mnemonic SELLINVQ

Concept Calculation $@PAVG(INVTQ,-3,0)/(COGS12/360)$

This concept is the average of the most recent four quarters of Inventories - Total - Quarterly. This is *divided by* the *sum* of Cost of Goods Sold - 12-Months Moving *divided by* 360.

Debt - Capitalized Lease Obligations

Mnemonic DCLO

Annual Data Item Number A84

Units Millions of dollars

This item represents the debt obligation a company incurs when capitalizing leases. Standard & Poor's considers a lease to be capitalized if it meets one or more of the following criteria:

1. Terms of the lease transfer property ownership to the company (lessee)
2. Lease contains a bargain purchase option
3. Lease term is equal to 75% or more of the estimated economic life of the leased property

4. Present value of the minimum lease payments (excluding executory costs) equals or exceeds 90% of the fair value of the leased property

This item includes

1. All items specifically classified as leases
2. A capitalized lease in the form of a bond

This item is not available for banks or utilities.

Debt - Capitalized Lease Obligations - Note

Mnemonic

DCLOF

Code	Description
AC	Reflects retroactive adoption of FASB 13
IB	Combination of IC and ID
IC	Components of Long-Term Debt include current portion of Long-Term Debt
ID	Components of Long-Term Debt or Debt Tied To Prime include unamortized debt discount or premium. The sum of components is not equal to total debt

Debt - Consolidated Subsidiary

Mnemonic

DCS

Annual Data Item Number

A329

Units

Millions of dollars

This item represents the amount of domestic or foreign long-term debt, specifically reported as subsidiary debt.

This item excludes unconsolidated subsidiary debt.

Debt - Consolidated Subsidiary - Note

Mnemonic

DCSF

Code	Description
ER	Does not represent an exact amount
QE	Net of eliminations

QI Combination ER and QE

Debt - Convertible Subordinated

Mnemonic	DCVSUB
Annual Data Item Number	A154
Units	Millions of dollars

This item represents the portion of long-term debt that is both convertible and subordinated.

This item excludes

1. Convertible debt (included in *Debt - Convertible*)
2. Subordinated debt (included in *Debt - Subordinated*)

This item is not available for banks or utilities.

Debt - Convertible Total

Mnemonic	DCVT
Annual Data Item Number	A79
Units	Millions of dollars

This item represents all long-term debt convertible to the company's common or preferred stock and not subordinated to any other long-term debt.

This items includes

1. Convertible notes
2. Convertible bonds
3. Convertible debentures
4. Convertible subordinated debt

This items excludes debt convertible into stock of a subsidiary.

This item is not available for banks or utilities.

Debt - Debentures

Mnemonic	DD
Annual Data Item Number	A82
Units	Millions of dollars

This item represents long-term debt containing a promise to pay a specific amount of money on a fixed date - usually more than 10 years after issuance and a promise to pay interest on stated dates.

This item includes

1. All long-term debentures or bonds which are neither convertible nor subordinated
2. Mortgage bonds
3. Subordinated debentures and other debentures when presented together

This item excludes a capitalized lease in the form of a bond (included in *Debt - Capitalized Lease Obligations*).

This item is not available for banks or utilities.

Debt Due in 2nd Year

Mnemonic DD2

Annual Data Item Number A91

Units Millions of dollars

This item (along with those for those for the third, fourth and fifth year) represents the dollar amount of long-term debt payable in the second (or third, fourth, or fifth) year from the balance sheet date. This is the amount payable in each year. The amounts are not cumulative.

The amount of capitalized lease/rental obligations payable in the second, third, fourth and fifth years are included.

This item is not available for banks or utilities.

Debt Due in 3rd Year

Mnemonic DD3

Annual Data Item Number A92

Units Millions of dollars

This item (along with those for those for the second, fourth and fifth year) represents the dollar amount of long-term debt payable in the second (or third, fourth, or fifth) year from the balance sheet date. This is the amount payable in each year. The amounts are not cumulative.

The amount of capitalized lease/rental obligations payable in the second, third, fourth and fifth years are included.

This item is not available for banks or utilities.

Debt Due in 4th Year

Mnemonic	DD4
Annual Data Item Number	A93
Units	Millions of dollars

This item (along with those for those for the second, third and fifth year) represents the dollar amount of long-term debt payable in the second (or third, fourth, or fifth) year from the balance sheet date. This is the amount payable in each year. The amounts are not cumulative.

The amount of capitalized lease/rental obligations payable in the second, third, fourth and fifth years are included.

This item is not available for banks or utilities.

Debt Due in 5th Year

Mnemonic	DD5
Annual Data Item Number	A94
Units	Millions of dollars

This item (along with those for those for the second, third and fourth year) represents the dollar amount of long-term debt payable in the second (or third, fourth, or fifth) year from the balance sheet date. This is the amount payable in each year. The amounts are not cumulative.

The amount of capitalized lease/rental obligations payable in the second, third, fourth and fifth years are included.

This item is not available for banks or utilities.

Debt Due in 2nd, 3rd, 4th, and 5th Years - Note

Mnemonic	DDF
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Code	Description
EA	Debt commitments include interest on capitalized leases

Debt - Finance Subsidiary

Mnemonic	DFS
Annual Data Item Number	A328
Units	Millions of dollars

This item represents the amount of long-term debt specifically reported as debt of consolidated finance subsidiaries.

This item excludes unconsolidated subsidiary debt.

Debt - Finance Subsidiary - Note

Mnemonic

DFSF

Code	Description
ER	Does not represent an exact amount
QE	Net of eliminations
QI	Combination ER and QE

Debt - Mortgage and Other Secured

Mnemonic

DM

Annual Data Item Number

A241

Units

Millions of dollars

This item represents all long-term debt secured or collateralized by a mortgage, property, receivables, stock or other assets.

This item includes

1. Capitalized leases
2. Collateralized debt
3. Construction loans
4. Equipment notes or contracts
5. Equipment trust obligations
6. Installment purchase agreement obligations
7. Mortgage notes/bonds
8. Purchase contracts
9. Real estate lien notes
10. Trust deed notes

This item is not available for banks or utilities.

Debt - Notes

Mnemonic	DN
Annual Data Item Number	A81
Units	Millions of dollars

This item represents long-term debt possibly secured by the pledge of property or securities owned by the company. The major difference between notes and bonds is that notes have shorter maturities.

This item includes

1. All long-term debt, labeled notes, which is neither convertible nor subordinated
2. All notes and debentures (bonds) presented together
3. All mortgages and mortgage notes
4. All revolving credit notes
5. Subordinated notes and other notes when presented together

This item excludes

1. Mortgage bonds (included in *Debt - Debentures*)
2. Notes and other debt (included in *Debt - Other*)
3. Revolving credit agreements (included in *Debt - Other*)

This item is not available for banks or utilities.

Debt Components - Note

Mnemonic	DF
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Code	Description
IB	Combination of IC and ID
IC	Components of Long-Term Debt include current portion of Long-Term Debt
ID	Components of Long-Term Debt and Debt Tied To Prime include unamortized debt discount or premium. The sum of components is not equal to total debt

Debt - Other Long-Term

Mnemonic	DLTO
Annual Data Item Number	A83
Units	Millions of dollars

This item represents all other long-term debt of the company not fitting one of the other classifications.

This item includes

1. Revolving credit agreements
2. Eurodollar loans (unless they specifically include notes, bonds, or debentures)
3. Notes and other debt (when presented together)
4. Construction loans
5. Equipment obligations
6. Debt classified by currency only
7. Accrued interest (when included by the company in long-term debt)
8. Commercial paper

This item excludes revolving credit notes (included in *Debt - Notes*).

This item is not available for banks or utilities.

Debt - Senior Convertible

Mnemonic	DCVSR
Annual Data Item Number	A188
Units	Millions of dollars

This item includes long-term debt convertible into a company's common or preferred stock. This debt is not subordinated to any other long-term debt.

This items includes

1. Convertible notes
2. Convertible debentures
3. Convertible bonds

This item excludes

1. Subordinated convertible debt
2. Debt convertible into stock of a subsidiary

This item is not available for banks or utilities.

Debt - Senior Convertible - Note

Mnemonic	DCFSRF
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Code	Description
IB	Combination of IC and ID

IC	Components of Long-Term Debt include current portion of Long-Term Debt
ID	Components of Long-Term Debt and Debt Tied To Prime include unamortized debt discount or premium. The sum of components is not equal to total debt

Debt - Subordinated

Mnemonic	DS
Annual Data Item Number	A80
Units	Millions of dollars

This item represents long-term debt with claims to interest and principal junior to that of ordinary debt. All debt specifically labeled subordinated but not convertible is included.

This item excludes subordinated convertible debt.

This item is not available for banks or utilities.

Debt - Unamortized Debt Discount and Other

Mnemonic	DUDD
Data Item Number	A268
Units	Millions of dollars

This item represents the dollar amount of adjustments made to the principal amount of debt.

This item is not available for banks or utilities.

Deferred Compensation

Mnemonic	DCOM
Statement	Balance Sheet
Data Item Number	A358

This item represents unearned or deferred compensation expense specifically shown as a reduction to Stockholders' Equity.

This item includes

1. Deferred Stock Awards
2. Deferred Stock Compensation
3. Unearned portion of incentive compensation
4. Retention plan stock rewards
5. Unearned Compensation

6. Unamortized Stock Awards
7. Unamortized Stock Compensation
8. Unrestricted stock compensation

This item is available for Industrial companies, only. It is not available for Banks or Utility companies.

Deferred Compensation - Quarterly

Mnemonic	DCOMQ
Statement	Balance Sheet
Data Item Number	Q239

This item represents unearned or deferred compensation expense specifically shown as a reduction to Stockholders' Equity.

This item includes

1. Deferred Stock Awards
2. Deferred Stock Compensation
3. Unearned portion of incentive compensation
4. Retention plan stock rewards
5. Unearned Compensation
6. Unamortized Stock Awards
7. Unamortized Stock Compensation
8. Unrestricted stock compensation

This item is available for Industrial companies, only. It is not available for Banks or Utility companies.

Deferred Revenue - Current

Mnemonic	DRC
Data Item Number	A356

This item represents revenue which has not yet been earned, but is expected to be classified as earned during the current year.

This item includes

1. Current unearned revenue/income
2. Current deferred rent
3. Deferred Gains

This item excludes other types of deferred items, such as taxes.

Earning Assets - Total

Mnemonic	EAT
Concept Calculation	PPENT+ACT
Units	Millions of dollars

Earning Assets - Total is the *sum* of Property, Plant, and Equipment (Net) and Total Current Assets, which represent cash and other assets which, in the next 12 months, are expected to be realized in cash or used in the production of revenue.

Earning Assets - Total - Quarterly

Mnemonic	EATQ
Concept Calculation	@VALUE(PPENTQ+ACTQ, (PPENTQ+ACTQ) [-1])
Units	Millions of dollars

This concept is the sum of Property, Plant and Equipment (Net) - Quarterly and Total Current Assets - Quarterly. (If Property, Plant, and Equipment (Net) and Total Current Assets for the current quarter are not available, the values for the previous quarter will be used.)

Goodwill

Mnemonic	GDWL
Units	Millions of dollars

This item represents the excess cost over equity of an acquired company.

This item is a supplementary Balance Sheet item.

Intangibles - Other

Mnemonic	INTANO
Statement	Balance Sheet
Data Item Number	A352

This item includes all intangible assets except for goodwill. Intangibles are assets having no physical existence in themselves, but represent rights to enjoy some privilege. These rights have a monetary value to the company.

This item includes

1. Blueprints or building designs
2. Client lists
3. Computer software patents
4. Contract rights
5. Copyrights

6. Covenants not to compete
7. Design costs
8. Distribution rights and agreements
9. Easements: gas rights, mineral rights, water rights
10. Engineering drawings
11. Excess of cost or premium of acquisition (Goodwill), except on unconsolidated subsidiaries
12. Favorable leases, beneficial lease rights, and leasehold interest advantages
13. Film license rights - except for radio and TV broadcasters
14. Franchises, franchise fees and repurchased franchise rights
15. Leases and lease acquisition costs, when the company is the lessee
16. Leasehold expense, when the company is the lessee
17. Licenses, except for software licenses
18. Management/advisory contracts for Finance companies
19. Offsetting intangible pension asset account
20. Offsetting unrecognized postretirement benefit obligation assets.
21. Operating rights
22. Organizational expense
23. Options to purchase low-power TV rights for Broadcasting/TV companies
24. Patent costs, except when specifically reported to be costs of pending patents
25. Publication rights
26. Reorganization Value in Excess of Amounts Allocable to Identifiable Assets
27. Route Acquisition Costs for Transportation companies
28. Routes, gates, and landing slots for Airlines
29. Subscription lists
30. Technology & Technological know-how intellectual property
31. Trademarks and tradenames

This item excludes:

1. Goodwill
2. Contracts (include in Other Assets)
3. Costs of pending patents (include in Deferred Charges)
4. Deferred charges
5. Deferred financing costs (include in Deferred Charges)
6. Film development costs (include in Net PP&E)
7. Goodwill on unconsolidated subsidiaries (include in Investment & Advances - Equity)
8. Intangibles included in PP&E by the company on Schedule V or on the Balance Sheet (include in Net PP&E)
9. Long-term prepaid expenses (include in Deferred Charges)

10. Negative intangibles (include in Other Assets)
11. Pre-opening expenses (include in Deferred Charges)
12. Software, software costs (include in Other Assets)
13. Software licenses (include in Other Assets)
14. Start-up costs (include in Deferred Charges)
15. Timber Rights for Forestry and Paper companies (include in Net PP&E)
16. Unamortized debt discount and expense (include in Deferred Charges)
17. Unamortized research and development expense (include in Other Assets)

This item is available for Industrial companies, only. It is not available for Banks or Utility companies.

Intangibles - Other - Quarterly

Mnemonic	INTANOQ
Statement	Balance Sheet
Data Item Number	Q235

This item includes all intangible assets except for goodwill. Intangibles are assets having no physical existence in themselves, but represent rights to enjoy some privilege. These rights have a monetary value to the company.

This item includes

1. Blueprints or building designs
2. Client lists
3. Computer software patents
4. Contract rights
5. Copyrights
6. Covenants not to compete
7. Design costs
8. Distribution rights and agreements
9. Easements: gas rights, mineral rights, water rights
10. Engineering drawings
11. Excess of cost or premium of acquisition (Goodwill), except on unconsolidated subsidiaries
12. Favorable leases, beneficial lease rights, and leasehold interest advantages
13. Film license rights - except for radio and TV broadcasters
14. Franchises, franchise fees and repurchased franchise rights
15. Leases and lease acquisition costs, when the company is the lessee
16. Leasehold expense, when the company is the lessee
17. Licenses, except for software licenses
18. Management/advisory contracts for Finance companies
19. Offsetting intangible pension asset account

20. Offsetting unrecognized postretirement benefit obligation assets.
21. Operating rights
22. Organizational expense
23. Options to purchase low-power TV rights for Broadcasting/TV companies
24. Patent costs, except when specifically reported to be costs of pending patents
25. Publication rights
26. Reorganization Value in Excess of Amounts Allocable to Identifiable Assets
27. Route Acquisition Costs for Transportation companies
28. Routes, gates, and landing slots for Airlines
29. Subscription lists
30. Technology & Technological know-how intellectual property
31. Trademarks and tradenames

This item excludes:

1. Goodwill
2. Contracts (include in Other Assets)
3. Costs of pending patents (include in Deferred Charges)
4. Deferred charges
5. Deferred financing costs (include in Deferred Charges)
6. Film development costs (include in Net PP&E)
7. Goodwill on unconsolidated subsidiaries (include in Investment & Advances - Equity)
8. Intangibles included in PP&E by the company on Schedule V or on the Balance Sheet (include in Net PP&E)
9. Long-term prepaid expenses (include in Deferred Charges)
10. Negative intangibles (include in Other Assets)
11. Pre-opening expenses (include in Deferred Charges)
12. Software, software costs (include in Other Assets)
13. Software licenses (include in Other Assets)
14. Start-up costs (include in Deferred Charges)
15. Timber Rights for Forestry and Paper companies (include in Net PP&E)
16. Unamortized debt discount and expense (include in Deferred Charges)
17. Unamortized research and development expense (include in Other Assets)

This item is available for Industrial companies, only. It is not available for Banks or Utility companies.

Interest Capitalized

Mnemonic	INTC
Annual Data Item Number	A147
Units	Millions of dollars

This item represents interest charges deferred to the company's property, plant and equipment account, amortized over the life of related assets.

This item is not available for banks or utilities.

Inventories - Finished Goods

Mnemonic	INVFG
Annual Data Item Number	A78
Units	Millions of dollars

This item represents manufactured goods ready for sale. Merchandise in transit to customers is included.

This item is not available for banks, utilities or savings and loan companies.

Inventories - Other

Mnemonic	INVO
Annual Data Item Number	A186
Units	Millions of dollars

This item represents the amount of inventory that cannot be categorized as raw materials, work in process or finished goods.

This item includes adjustments for LIFO reserve.

This item excludes

1. Progress payments (included in *Inventories - Work in Process*)
2. Allowance for slow moving, obsolete, or surplus inventory (included in *Inventories - Finished Goods*)

This item is not available for banks or utilities.

Inventories - Raw Materials

Mnemonic	INVRM
Annual Data Item Number	A76
Units	Millions of dollars

This item represents those industrial goods used in manufacturing still in a natural or unmanufactured state except for the processing incidental to their preparation, packaging or transportation. They are that part of a company's inventory which has been purchased for use in manufacturing the products (finished goods) of the company.

This item includes

1. Advances and/or deposits on material purchases
2. Bottles, cases, kegs, and other reusable containers
3. Bullion and/or uranium in transit to manufacturer
4. Parts

5. Purchase contract advances

6. Supplies

This item is not available for banks or utilities.

Inventories - Work in Process

Mnemonic INVWIP

Annual Data Item Number A77

Units Millions of dollars

This item represents inventory consisting of partially manufactured goods. The raw materials have been partially processed, but the product (finished goods) is not complete and ready for sale. This item (as reported) will include material, labor manufacturing overhead applicable to the goods, and advance manufacturing costs.

This item includes

1. Advance manufacturing goods
2. Unbilled costs on contracts (costs in excess of related billings)
3. Unbilled receivables
4. Work in process and advances to subcontractors (net of progress payments)

This item is not available for banks or utilities.

Inventory Valuation Method

Mnemonic INVVAL

Units Code

This item represents the method used to value inventory. The following codes are used:

Code	Method
0	No Inventory
1	First In, First Out (FIFO)
2	Last In, First Out (LIFO)
3	Specific Identification
4	Average Cost
5	Retail Method
6	Standard Cost
7	Current or Replacement Cost

Beginning in 1972, if a company uses more than one valuation method, one code will appear in each of up to four elements for this item. If reported by the company, the methods are listed in order of relative amounts of inventory valued by each method.

Prior to 1972, the method that valued the majority of the inventory was used.

This item is not available for banks, utilities, savings and loans or real estate investment trust (REIT) companies.

The retail method may be described as a way of applying cost percentages to related selling prices. The descriptive method will appear first, then the retail code. For example, "Valued by the retail method of FIFO" would appear as 15.000.

LIFO Reserve

Mnemonic	LIFR
Annual Data Item Number	A240
Units	Millions of dollars

This item represents the change in the dollar amount of inventory when valued on a method other than LIFO.

This item is not available for banks or utilities.

Long-Term Assets of Discontinued Operations - Other

Mnemonic	ALDO
Statement	Balance Sheet
Data Item Number	A353

This item represents long-term assets that are not PP&E, Investments and Advances, Intangibles, Deferred Charges, or Long-term assets of Discontinued Operations.

This item includes assets specifically described as "of discontinued operations."

Long-Term Debt Tied to Prime

Mnemonic	DLTP
Annual Data Item Number	A148
Units	Millions of dollars

This item represents the amount of long-term debt on which the interest rate fluctuates with the prime interest rate.

This item includes any long-term debt tied to a fluctuating or floating rate.

This item is not available for banks or utilities.

Long-Term Deferred Revenue

Mnemonic	DRLT
Data Item Number	A397

This Item represents revenue which has not yet been earned

This item includes

1. Unearned revenue/income
2. Unearned rent
3. Deferred Gains

This item excludes other types of deferred items, such as taxes.

Long-Term Investments - Total - Quarterly

Mnemonic	IVLTQ
Statement	Balance Sheet
Data Item Number	Q233

This item is the *sum* of:

1. Investments and Advances - Equity Method (IVAEQ)
2. Investments and Advances - Other (IVAO)

Marketable Securities Adjustment

Mnemonic	MSA
Annual Data Item Number	A238
Units	Millions of dollars

This statement of cash flows item represents total adjustments to marketable securities, classified as long-term investments, which are carried at the lower of historical cost or current market value.

This item is not available for banks or utilities.

Nonperforming Assets - Total

Annual mnemonic	NPAT
Quarterly mnemonic	NPATQ
Annual Data Item Number	A341
Quarterly Data Item Number	Q99
Units (companies)	Millions

This item represents the reported amount of assets that are considered nonperforming. This item includes

1. Loans and leases carried on a non-accrual basis
2. Loans which are 90 days past due both accruing and nonaccruing
3. Renegotiated loans
4. Real estate acquired through foreclosure
5. Repossessed movable property

This item excludes past due loans not yet placed on non-accrual status (unless specifically included in nonperforming assets by the bank).

Other Accumulated Comprehensive Income

Mnemonic	ACOMINC
Statement	Balance Sheet
Data Item Number	A357

This item represents the accumulated change in equity of a business from transactions and other events and circumstances from non-owner sources.

This item includes

1. Marketable Securities Adjustments
2. Cumulative Translation Adjustments
3. Minimum Pension Liability Adjustments
4. Accumulated Other Comprehensive Income (Loss) - Derivative adjustments
5. Any other adjustments listed under a heading of Accumulated Other Comprehensive Income (Loss)

Other Accumulated Comprehensive Income - Quarterly

Mnemonic	ACOMINCQ
Statement	Balance Sheet
Data Item Number	Q238

This item represents the accumulated change in equity of a business from transactions and other events and circumstances from non-owner sources.

This item includes

1. Marketable Securities Adjustments
2. Cumulative Translation Adjustments
3. Minimum Pension Liability Adjustments
4. Accumulated Other Comprehensive Income (Loss) - Derivative adjustments
5. Any other adjustments listed under a heading of Accumulated Other Comprehensive Income (Loss)

Preferred Dividends in Arrears

Mnemonic	DVPA
Annual Data Item Number	A242
Units	Millions of dollars

This item represents the dollar amount of preferred dividends on cumulative preferred stock which have not been paid and are considered to be in arrears.

This item is not available for banks or utilities.

Preferred Stock

Mnemonic	PSTK
Annual Data Item Number	A130
Units	Millions of dollars

This item represents the net number of preferred shares at year-end multiplied by the par or stated value per share as presented in the company's Balance Sheet.

This item includes

1. Preferred stock subscriptions
2. Utilities subsidiary preferred stock
3. Redeemable preferred stock
4. Preference stock
5. Receivables on preferred stock

This item excludes

1. Preferred stock sinking funds reported in current liabilities
2. Secondary classes of common stock
3. Subsidiary preferred stock

This item is reduced by the effects of ...

1. Par or carrying value of nonredeemable preferred treasury stock which was netted against this item *prior* to annual and quarterly fiscal periods of 1982 and 1986, 1st quarter, respectively
2. Cost of redeemable preferred treasury stock which is netted against *Preferred Stock - Redeemable*

Preferred Stock - Convertible

Mnemonic	PSTKC
Annual Data Item Number	A214
Units	Millions of dollars

This item represents the carrying value of outstanding preferred stock which is reported as being convertible into common stock of a company.

This item includes

1. Company convertible redeemable preferred stock
2. Convertible redeemable preferred stock reported as a current liability

This item excludes

1. Redeemable and nonredeemable subsidiary convertible preferred stock
2. Convertible redeemable common stock
3. Preferred dividends in arrears when not included as part of the balance sheet value for redeemable stock

This item is not available for banks or utilities.

Preferred Stock - Liquidating Value

Mnemonic	PSTKL
Annual Data Item Number	A10
Units	Millions of dollars

This item represents the total dollar value of the net number of preferred shares outstanding in the event of involuntary liquidation (such as, bankruptcy) multiplied by the per share involuntary liquidating value.

This item includes

1. Company redeemable stock
2. Preferred dividends in arrears

This item excludes

1. Subsidiary redeemable stock
2. Preferred stock presented in current liabilities

When a company does not report a specific involuntary liquidation figure, the carrying value will be used.

Preferred Stock - Redemption Value

Mnemonic	PSTKRV
Annual Data Item Number	A56
Units	Millions of dollars

This item represents the total dollar value of the net number of preferred shares outstanding multiplied by the voluntary liquidation or redemption value per share - whichever is greater.

Standard & Poor's uses the involuntary liquidation or redemption value when the voluntary liquidation or redemption value is not reported. When an involuntary liquidation figure is not reported, Standard & Poor's uses the carrying value.

This item includes

1. Company redeemable stock
2. Preferred dividends in arrears

This item excludes

1. Subsidiary redeemable stock
2. Preferred stock presented in current liabilities

This item is not available for banks or utilities.

Receivables - Estimated Doubtful

Mnemonic	RECD
Annual Data Item Number	A67
Units	Millions of dollars

This item represents the provision for bad debts. This is the dollar amount of receivables estimated to be uncollectable based on historical and industry averages. This account allows for a practical presentation of the realizable value of the customer receivables.

This item excludes

1. Allowance for cash discounts
2. Allowance for refunds on returnable containers
3. Allowance for cancellations

This item is not available for banks or utilities.

Rental Commitments - Min. (1st Year)

Mnemonic	MRC1
Annual Data Item Number	A96
Units	Millions of dollars

This item represents the minimum rental expense due in the first, second, third, fourth, and fifth years from the Balance Sheet date under all existing noncancelable leases. The figure is gross (before rental or sublease income is deducted) excluding capital leases. This is the amount payable in each of the years, not cumulative figures.

This item is not available for banks or utilities.

Rental Commitments - Min. (2nd Year)

Mnemonic	MRC2
Annual Data Item Number	A164
Units	Millions of dollars

This item represents the minimum rental expense due in the first, second, third, fourth, and fifth years from the Balance Sheet date under all existing noncancelable leases. The figure is gross (before rental or sublease income is deducted) excluding capital leases. This is the amount payable in each of the years, not cumulative figures.

This item is not available for banks or utilities.

Rental Commitments - Min. (3rd Year)

Mnemonic	MRC3
Annual Data Item Number	A165
Units	Millions of dollars

This item represents the minimum rental expense due in the first, second, third, fourth, and fifth years from the Balance Sheet date under all existing noncancelable leases. The figure is gross (before rental or sublease income is deducted) excluding capital leases. This is the amount payable in each of the years, not cumulative figures.

This item is not available for banks or utilities.

Rental Commitments - Min. (4th Year)

Mnemonic	MRC4
Annual Data Item Number	A166
Units	Millions of dollars

This item represents the minimum rental expense due in the first, second, third, fourth, and fifth years from the Balance Sheet date under all existing noncancelable leases. The figure is gross (before rental or sublease income is deducted) excluding capital leases. This is the amount payable in each of the years, not cumulative figures.

This item is not available for banks or utilities.

Rental Commitments - Min. (5th Year)

Mnemonic	MRC5
Annual Data Item Number	A167
Units	Millions of dollars

This item represents the minimum rental expense due in the first, second, third, fourth, and fifth years from the Balance Sheet date under all existing noncancelable leases. The figure is gross (before rental or sublease income is deducted) excluding capital leases. This is the amount payable in each of the years, not cumulative figures.

This item is not available for banks or utilities.

Rental Commitments - Min. (5 Years Total)

Mnemonic	MRCT
Annual Data Item Number	A95
Units	Millions of dollars

This item represents the cumulative minimum rental expense due in five years under all existing noncancelable leases. The figure is gross (before rental or sublease income).

This item represents noncapitalized, noncancelable leases (including finance leases). Excluded from this item are capitalized leases.

This item is not available for banks or utilities.

Rental Commitments - Min. - Note

Mnemonic MRCF

Code	Description
QH	Net of rental income

Rent Commitments - Thereafter

Mnemonic MRCTA

Data Item Number A389

This represents the cumulative total of all future rental commitments after year five.

This item excludes Capitalized Lease Obligations (DCLO)

Retained Earnings - Cumulative Transaction Adjustment

Mnemonic RECTA

Annual Data Item Number A230

Units Millions of dollars

This item represents the translation adjustment reported by a company as a separate component of stockholder's equity. The amount is accumulated from the beginning of the year in which a company first applied the provisions of Financial Accounting Standards Board Opinion #52 (FASB #52). This opinion requires a company to report the cumulative amount of adjustment resulting from translating annual statements of subsidiaries reporting in foreign currency into the currency of the incorporated entity.

This item is not available for banks or utilities.

Retained Earnings - Other Adjustments

Mnemonic REAJO

Annual Data Item Number A231

Units Millions of dollars

This item represents all adjustments to retained earnings except cumulative translation adjustments and marketable security adjustments.

This item includes

1. Notes receivable other than subscription stock receivables when presented in the Equity section
2. Net effect of adjustments to retained earnings due to a stock split or dividend

This item excludes

1. Cumulative translation adjustments (included in *Translation Adjustments - Cumulative*)
2. Marketable securities adjustment (included in *Marketable Securities Adjustment*)

This item is not available for banks or utilities.

Retained Earnings - Restatement

Mnemonic	REA
Annual Data Item Number	A99
Units	Millions of dollars

This item is the amount by which the prior year's retained earnings figure has been adjusted for a restatement due to acquisitions, accounting changes, or discontinued operations.

A restatement to retained earnings is the difference between the Balance Sheet retained earnings as it is originally reported for a year, and the retained earnings for that year as reported in the following year's Balance Sheet.

This item is not available for banks, utilities or foreign companies.

Retained Earnings - Unadjusted

Mnemonic	REUNA
Annual Data Item Number	A259
Units	Millions of dollars

This item represents the retained earnings figure as reported on the Balance Sheet, since it does not reflect adjustments.

For foreign companies, this item includes both allocated and unallocated retained earnings.

This item includes adjustments for stock splits or dividends.

This item excludes:

1. Deferred Compensation
2. Foreign Currency Translation Adjustments
3. Marketable Securities Adjustments

This item is available for Banks.

Retained Earnings - Unadjusted - Quarterly

Mnemonic	REUNAQ
Statement	Balance Sheet
Data Item Number	Q237

This item represents the unadjusted retained earnings figure.

For foreign companies, this item includes both allocated and unallocated retained earnings.

This item includes adjustments for stock splits or dividends.

This item excludes:

1. Deferred Compensation

2. Foreign Currency Translation Adjustments
3. Marketable Securities Adjustments

Retained Earnings - Unadjusted - Note - Quarterly

Mnemonic REUNAQF

Code	Description
JD	Reflects adjustment for stock split or dividend

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of the footnote, type @DESC (ACCGQF).

Retained Earnings - Unrestricted

Mnemonic REUNR
 Annual Data Item Number A97
 Units Millions of dollars

This item represents the dollar amount of retained earnings on the Balance Sheet which is not restricted by debt agreements.

This item will not always match *Retained Earnings* (RE item A36) because *Retained Earnings - Unrestricted* is adjusted for items other than debt restrictions.

This item is not available for banks or utilities.

Stockholders' Equity Adjustments

Mnemonic SEQO
 Statement Balance Sheet
 Data Item Number A359

This item represents all adjustments made to Stockholders' Equity except those that apply to the stock accounts (common and preferred), Capital Surplus, Deferred Compensation, and Accumulated Other Comprehensive Income.

This item includes

1. Dividends paid on ESOP shares
2. Issuable stock
3. Notes receivable other than subscription stock receivables when shown in the equity section
4. Net effect of FDR adjustments made to reported Retained Earnings due to unadjusting for a retroactive stock split or dividend
5. Reacquired capital stock

6. Reserve for self insurance
7. Reserve for share to be issued, when included in the Equity section
8. Stock options, warrants and rights
9. Surplus arising from the re-valuation of assets
10. Derivative adjustments not listed under a heading of Accumulated Other Comprehensive Income (Loss)

This item excludes:

1. Marketable Securities Adjustments
2. Unrealized gains/losses on company-held investments (marketable securities)
3. Cumulative Translation
4. Additional Minimum Liability for underfunded pension plans
5. Dividends to shareholders
6. Cumulative distributions to stockholders
7. Deferred Compensation
8. Accumulated Other Comprehensive Income (Loss)
9. Derivative market value adjustment, interest rate swap agreement
10. Change in unrecognized gain on derivative instruments
11. Net unrealized gains (losses) on certain derivative

Stockholders' Equity Adjustments - Quarterly

Mnemonic	SEQOQ
Statement	Balance Sheet
Data Item Number	Q240

This item represents all adjustments made to Stockholders' Equity except those that apply to the stock accounts (common and preferred), Capital Surplus, Deferred Compensation, and Accumulated Other Comprehensive Income.

This item includes

1. Dividends paid on ESOP shares
2. Issuable stock
3. Notes receivable other than subscription stock receivables when shown in the equity section
4. Net effect of FDR adjustments made to reported Retained Earnings due to unadjusting for a retroactive stock split or dividend.
5. Reacquired capital stock
6. Reserve for self insurance
7. Reserve for share to be issued, when included in the Equity section
8. Stock options, warrants and rights
9. Surplus arising from the re-valuation of assets

10. Derivative adjustments not listed under a heading of Accumulated Other Comprehensive Income (Loss)

This item excludes:

1. Marketable Securities Adjustments
2. Unrealized gains/losses on company-held investments (marketable securities)
3. Cumulative Translation
4. Additional Minimum Liability for underfunded pension plans
5. Dividends to shareholders
6. Cumulative distributions to stockholders
7. Deferred Compensation
8. Accumulated Other Comprehensive Income (Loss)
9. Derivative market value adjustment, interest rate swap agreement
10. Change in unrecognized gain on derivative instruments
11. Net unrealized gains (losses) on certain derivative

Tax Loss Carry Forward

Mnemonic	TLCF
Annual Data Item Number	A52
Units	Millions of dollars

This item represents the portion of prior and current year losses applied as a reduction of taxable income in the next succeeding year or years. When available and applicable, this item is usually reported in the notes to financial statements.

This item includes

1. Carry-over tax loss
2. Carry-forward tax loss of both domestic and foreign consolidated subsidiaries
3. Carry-forward tax loss incurred prior to acquisition of a consolidated subsidiary (unless the company specifies that it does not expect to be able to utilize the amount)
4. Book value of carry-forward tax loss if the amounts for both tax and book purposes are reported

This item excludes

1. Capital loss carry-forward
2. Carry-back tax loss
3. Carry-forward tax loss of unconsolidated subsidiaries
4. Investment tax credit carry-forward
5. Tax credit carry-forward

This item is not available for banks, utilities, or REIT companies.

Treasury Stock - Dollar Amount - Common

Mnemonic	TSTKC
Annual Data Item Number	A226
Units	Millions of dollars

This item represents the cost of common stock held in treasury by the company and reduces stockholder's equity.

This item is not available for banks or utilities.

Treasury Stock - Dollar Amount - Common - Note

Mnemonic	TSTKCF
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Code	Description
TR	Company uses retirement method to account for common treasury stock

Treasury Stock - Dollar Amount - Preferred

Mnemonic	TSTKP
Annual Data Item Number	A227
Units	Millions of dollars

This item represents the cost of nonredeemable preferred stock held in treasury by the company and appears as a deduction from stockholder's equity.

This item is not available for banks or utilities.

Treasury Stock - Memo Entry

Mnemonic	TSTKME
Annual Data Item Number	A86
Units	Millions of dollars

This item represents the cost of all common and preferred stock held in treasury by the company prior to 1982. From 1982 forward, this item will contain a Not Available data code (@NA).

Beginning in 1982, *Treasury Stock - Total Dollar Amount* represents the total amount of common and preferred treasury stock as a separate component for use in balancing models.

Prior to 1982, this item was useful only as a memorandum since treasury stock was netted against various equity components. Now, Standard & Poor's includes the dollar amount of common treasury in *Common Stock* and the dollar amount of nonredeemable preferred in *Preferred Stock - Carrying Value*. The total dollar amount of both common and nonredeemable preferred treasury stock is now presented in *Treasury Stock - Total Dollar Amount* (for use in equity balancing models from 1982 forward).

Treasury Stock - Number of Common Shares

Mnemonic	TSTKN
Annual Data Item Number	A87
Units	Millions

This item represents the number of common shares held in treasury.

This item includes the number of common treasury stock held on the asset side of the Balance Sheet.

This item is not available for utilities.

Working Capital (Balance Sheet)

Mnemonic	WCAP
Annual Data Item Number	A179
Units	Millions of dollars

This item represents the difference between total current assets minus total current liabilities as reported on a company's Balance Sheet.

This item is not available for banks or utilities.

CHAPTER 5

Income Statement

This chapter presents data definitions for fundamental income statement data collected from companies' annual reports. The basic income statement model provides a detailed presentation of various line items. Where available, items that comprise a specific line item are indented below the item to which they apply.

Basic Income Statement

Data Item	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page	12 Month Moving Mnemonic . . . page
Sales (Net)	SALE . . . 239	SALEQ . . . 241	SALE12 . . . 244
Cost of Goods Sold	COGS . . . 203	COGSQ . . . 205	COGS12 . . . 206
Selling, General and Admin. Exp.	XSGA . . . 244	XSGAQ . . . 246	XSGA12 . . . 247
Operating Income Before Depreciation (EBITDA)	OIBDP . . . 235	OIBDPQ . . . 237	OIBDP12 . . . 236
Depreciation and Amortization	DP . . . 209	DPQ . . . 210	DP12 . . . 212
Amortization of Intangibles	AM . . . 199		
Depreciation Expense (Sched VI)	XDP . . . 738		
Depletion Expense (Sched VI)	XDEPL . . . 737		
Operating Income After Depreciation	OIADP . . . 234	OIADPQ . . . 235	OIADP12 . . . 235
Interest Expense	XINT . . . 227	XINTQ . . . 228	XINT12 . . . 228
Nonoperating Income (Expense)	NOPI . . . 232	NOPIQ . . . 233	
Nonop. Income (Exp) - Excl Interest	NOPIX . . . 234		
Interest Income	IINT . . . 230		
Special Items	SPI . . . 247	SPIQ . . . 249	
Pretax Income	PI . . . 238	PIQ . . . 238	PI12 . . . 239
Pretax Income - Domestic	PIDOM . . . 281		
Pretax Income - Foreign	PIFO . . . 281		
Income Taxes - Total	TXT . . . 225	TXTQ . . . 226	
Deferred Taxes	TXDI . . . 109	TXDIQ . . . 882	
Deferred Taxes - Federal	TXDFED . . . 207		
Deferred Taxes - Foreign	TXDFO . . . 207		
Deferred Taxes - State	TXDS . . . 207		
Income Taxes - Federal	TXFED . . . 223		
Income Taxes - Foreign	TXFO . . . 223		
Income Taxes - State	TXS . . . 225		

Income Taxes - Other	TXO ... 224		
Minority Interest	MII ... 122	MIIQ ... 122	
Income Before Extraordinary Items	IB ... 217	IBQ ... 217	IB12 ... 218
Cash Dividends - Preferred	DVP ... 199	DVPQ ... 200	
Income Before Extra. Items Available for Common	IBCOM ... 221	IBCOMQ ... 222	IBCOM12 ... 222
Common Stock Equivalents - Dollar Savings	CSTKE ... 202	CSTKEQ ... 202	
Income Before Extra. Items - Adjusted for Common Stock Equivalents	IBADJ ... 219	IBADJQ ... 220	IBADJ12 ... 221
Extraordinary Items and Disc. Ops.	XIDO ... 214	XIDOQ ... 215	
Extraordinary Items	XI ... 213	XIQ ... 214	
Discontinued Operations	DO ... 212	DOQ ... 213	
Net Income Adjusted for Common Stock Equivalents	NIADJ ... 231		
Net Income (Loss)	NI ... 231	NIQ ... 232	NI12 ... 232

EPS and Common Shares Used to Calculate EPS

Data Item	Annual Mnemonic ... page	Quarterly Mnemonic ... page	12 Month Moving Mnemonic ... page
Common Shares for 12MM EPS			CSH12Q ... 200
Common Shares for Basic EPS	CSHPRI ... 200	CSHPRQ ... 201	
Common Shares for Diluted EPS	CSHFD ... 201	CSHFDQ ... 202	
EPS 12 Months Moving Historical - Canada			EPSH12 ... 315
EPS Basic Excluding Extraordinary Items	EPSPX ... 685	EPSPXQ ... 686	EPSX12 ... 687
EPS Basic Including Extraordinary Items	EPSPI ... 687	EPSPIQ ... 688	
EPS Basic from Operations	OPEPS ... 689	OPEPSQ ... 689	OEPS12 ... 690
EPS Diluted Excluding Extraordinary Items	EPSFX ... 691	EPSFXQ ... 691	EPSF12 ... 692
EPS Diluted Including Extraordinary Items	EPSFI ... 694	EPSFIQ ... 695	
EPS Diluted from Operations	OPEPSX ... 693	OEPSXQ ... 693	OEPF12 ... 693

Data Definitions

Amortization of Intangibles

Mnemonic	AM
Data Item Number	A65
Units	Millions of dollars

This item represents a non-cash charge for the systematic write-off of the cost of intangible assets over the period for which there is an economic benefit.

This item excludes

1. Amortization of deferred charges
2. Amortization of goodwill on unconsolidated subsidiaries
3. Amortization on discontinued operations
4. Special write-offs of intangibles

This item is not available for banks.

Cash Dividends - Preferred

Mnemonic	DVP
Data Item Number	A19
Units	Millions of dollars

This item represents the total amount of the preferred dividend requirement on cumulative preferred stock and dividends paid on noncumulative preferred stock of the company during the year.

This item includes

1. The amount of dividend requirements used by the company in calculating *Available for Common*
2. Preferred dividends of a merged company accounted for by the pooling of interest method are included for the year of the merger, unless the preferred stock was exchanged for common stock of the acquiring company (included in *Cash Dividends - Common*)

Utility companies' subsidiary preferred dividends are included.

This item excludes

1. Preferred dividends deducted only for that portion of the year the stock was outstanding, if an entire issuance of convertible preferred stock is converted into common during the year
2. The dividends on the old preferred stock treated as common dividends, if common stock is issued by the company in exchange for preferred stock of another company
3. Subsidiary preferred dividends (included in *Minority Interest*)

Cash Dividends - Preferred - Quarterly

Mnemonic	DVPQ
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Data Item Number Q24

Units Millions of dollars

This item represents the total amount of the preferred dividend requirement on cumulative preferred stock and dividends paid on noncumulative preferred stock of the company during the year.

This item includes

1. The amount of dividend requirements used by the company in calculating *Available for Common*
2. Preferred dividends of a merged company accounted for by the pooling of interest method are included for the year of the merger, unless the preferred stock was exchanged for common stock of the acquiring company (included in *Cash Dividends - Common*)

Utility companies' subsidiary preferred dividends are included.

This item excludes

1. Preferred dividends deducted only for that portion of the year the stock was outstanding, if an entire issuance of convertible preferred stock is converted into common during the year
2. The dividends on the old preferred stock treated as common dividends, if common stock is issued by the company in exchange for preferred stock of another company
3. Subsidiary preferred dividends (included in *Minority Interest*)

Common Shares for 12-Months Moving Earnings Per Share

Mnemonic CSH12Q

Quarterly Data Item Number Q28

Units Millions

This item is derived by dividing the sum of four quarters of quarterly shares used to calculate earnings per share by four.

This will be the same (at fiscal yearend) as the shares used to calculate earnings per share given in the annual report.

Common Shares for Basic Earnings Per Share

Mnemonic CSHPRI

Annual Data Item Number A54

Units Millions

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings Per Share, replacing Primary and Fully Diluted Earnings Per Share. The change will affect financial statements issued after this date.

Prior to the adoption of SFAS #128, this item represented the average or actual number of common shares outstanding, adjusted for conversion of convertible preferred stock, convertible debentures, and options and warrants which have been identified as common stock equivalents according to Accounting Principles Board Opinion No. 15.

After the adoption of SFAS #128, this item represents the average or actual number of common shares outstanding, excluding dilution (conversion of convertible preferred stock, convertible debentures, options and warrants).

Standard & Poor's calculated this item (when sufficient information was not reported) by *dividing* Income Before Extraordinary Items - Adjusted for Common Stock Equivalents, by Earnings per Share (Basic) - Excluding Extraordinary Items.

Common Shares for Basic Earnings Per Share - Quarterly

Mnemonic	CSHPRQ
Quarterly Data Item Number	Q15
Units	Millions

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings Per Share, replacing Primary and Fully Diluted Earnings Per Share. The change will affect financial statements issued after this date.

Prior to the adoption of SFAS #128, this item represented the average or actual number of common shares outstanding, adjusted for conversion of convertible preferred stock, convertible debentures, and options and warrants which have been identified as common stock equivalents according to Accounting Principles Board Opinion No. 15.

After the adoption of SFAS #128, this item represents the average or actual number of common shares outstanding, excluding dilution (conversion of convertible preferred stock, convertible debentures, options and warrants).

This item is calculated by *dividing* Income Before Extraordinary Items - Adjusted for Common Stock Equivalents, by Earnings Per Share Basic - Excluding Extraordinary Items.

The shares used for quarterly Basic earnings per share will not be the same as shares used for 12-months moving earnings per share ending in the same period unless the company uses actual shares or there has been no change in Basic shares in the last year.

This item is always brought forward into the most recent fiscal quarter with prices available (and adjusted for subsequent stock splits and dividends) from the most recent fiscal quarter reported. This allows for easy estimation of total market value of shares outstanding based on the most recent monthly price.

Common Shares for Diluted Earnings Per Share

Mnemonic	CSHFD
Annual Data Item Number	A171
Units	Millions

This item represents the number of common shares used by the company to calculate diluted earnings per share. This figure reflects the potential dilution that could occur if debt, stocks, options and/or warrants were exercised or converted into common stock or resulted in the issuance of common stock that then shared in earnings in equity.

This item will not be available when the company reports the calculation of diluted earnings per share as anti-dilutive.

Common Shares for Diluted EPS - Quarterly

Mnemonic	CSHFDQ
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Units

Millions

This item is the shares used to calculate Basic Earnings Per Share plus additional shares that would be outstanding if dilutive debt, stocks, options and warrants were converted.

Common Stock Equivalents - Dollar Savings

Mnemonic

CSTKE

Annual Data Item Number

A191

Units

Millions of dollars

This item represents the dollar savings associated with the theoretical conversion of all options and warrants, and any convertible debt and convertible preferred stock designated by the company as common stock equivalents at the time of their issuance.

Expenses included are ...

1. Preferred dividends on convertible preferred stock identified as common stock equivalents
2. Interest expense (after application of the tax rate) paid on convertible debt
3. Interest (after application of the tax rate) saved from retirement of debt or earned from investments made with proceeds from conversion of options and warrants

Common Stock Equivalents - Dollar Savings - Quarterly

Mnemonic

CSTKEQ

Units

Millions of dollars

This item represents the dollar savings associated with the theoretical conversion of all options and warrants, and any convertible debt and convertible preferred stock designated by the company as common stock equivalents at the time of their issuance.

Expenses included are ...

1. Preferred dividends on convertible preferred stock identified as common stock equivalents
2. Interest expense (after application of the tax rate) paid on convertible debt
3. Interest (after application of the tax rate) saved from retirement of debt or earned from investments made with proceeds from conversion of options and warrants

Cost of Goods Sold

Mnemonic

COGS

Annual Data Item

A41

Units

Millions of dollars

This item represents all costs directly allocated by the company to production, such as material, labor and overhead.

The total operating costs for non-manufacturing companies are considered as cost of goods sold if a breakdown is not available.

This item includes the following expenses when broken out separately. However, if a company allocates any of these items to selling, general and administrative expenses, Standard & Poor's will not include them in *Cost of Goods Sold*.

1. Agricultural, aircraft, automotive, radio and television manufacturers' amortization of tools and dies
2. Airlines' mutual aid agreements
3. Amortization of deferred costs (for example, start-up costs)
4. Amortization of tools and dies where the useful life is two years or less
5. Cooperatives' patronage dividends
6. Direct costs - when a separate selling, general and administrative expenses figure is reported
7. Direct labor
8. Expenses associated with sales-related income from software development
9. Extractive industries' lease and mineral rights charged off and development costs written off
10. Freight-in
11. Heat, light and power
12. Improvements to leased properties
13. Insurance and safety
14. Land developers' investment real estate expense
15. Licenses
16. Maintenance and repairs
17. Motion picture industries' amortization of film expense
18. Operating expenses
19. Pension, retirement, profit sharing, provision for bonus and stock options, and other employee benefits (for manufacturing companies). For non-manufacturing companies, this expense goes into *Selling, General, and Administrative Expenses*
20. Real estate investment trusts' advisory fees
21. Rent and royalty
22. Salary expense
23. Supplies
24. Taxes, other than income taxes
25. Terminals and traffic
26. Transportation
27. Warehouse expense
28. Writedowns of oil and gas properties

This item excludes

1. Amortization of intangibles (included in *Depreciation*)
2. Amortization of negative intangibles (included in *Nonoperating Income/Expense*)
3. Depreciation allocated to cost of goods sold (included in *Depreciation*)
4. Excise taxes

- This item is not available for utilities.

Mnemonic COGSF

Mnemonic

COGSF

Cost of Goods Sold - Quarterly

Mnemonic

COGSQ

Quarterly Data Item

Q30

Units

Millions of dollars

This item represents all costs directly allocated by the company to production, such as material, labor and overhead

The total operating costs for non-manufacturing companies are considered as cost of goods sold if a breakdown is not available.

This item includes the following expenses when broken out separately. However, if a company allocates any of these items to selling, general and administrative expenses, Standard & Poor's will not include them in *Cost of Goods Sold*.

1. Agricultural, aircraft, automotive, radio and television manufacturers' amortization of tools and dies
2. Airlines' mutual aid agreements
3. Amortization of deferred costs (for example, start-up costs)
4. Amortization of tools and dies where the useful life is two years or less
5. Cooperatives' patronage dividends
6. Direct costs - when a separate selling, general and administrative expenses figure is reported

7. Direct labor
8. Expenses associated with sales-related income from software development
9. Extractive industries' lease and mineral rights charged off and development costs written off
10. Freight-in
11. Heat, light and power
12. Improvements to leased properties
13. Insurance and safety
14. Land developers' investment real estate expense
15. Licenses
16. Maintenance and repairs
17. Motion picture industries' amortization of film expense
18. Operating expenses
19. Pension, retirement, profit sharing, provision for bonus and stock options, and other employee benefits (for manufacturing companies). For non-manufacturing companies, this expense goes into *Selling, General, and Administrative Expenses*
20. Real estate investment trusts' advisory fees
21. Rent and royalty
22. Salary expense
23. Supplies
24. Taxes, other than income taxes
25. Terminals and traffic
26. Transportation
27. Warehouse expense
28. Writedowns of oil and gas properties

This item excludes

1. Amortization of intangibles (included in *Depreciation*)
2. Amortization of negative intangibles (included in *Nonoperating Income/Expense*)
3. Depreciation allocated to cost of goods sold (included in *Depreciation*)
4. Excise taxes
5. Foreign exchange adjustments above this line (included in *Nonoperating Income/Expense*)
6. Idle plant expense (included in *Nonoperating Income/Expense*)
7. Miscellaneous expense (included in *Nonoperating Income/Expense*)
8. Moving expense (included in *Nonoperating Income/Expense*)
9. Operating expenses when no selling, general, and administrative expenses figure is reported but a cost of goods sold figure is reported
10. Purchase discounts (netted against *Cost of Goods Sold*)

This item is not available for utilities.

Cost of Goods Sold - Quarterly - Note

Mnemonic COGSQF

Code	Description
AC	Reflects an accounting change
BD	Reduced by an amount of depreciation which should be allocated to Selling, General, and Administrative Expenses
FI	Combination of AC and BD

Cost of Goods Sold - 12-Months Moving

Mnemonic COGS12
Concept Calculation $\text{COGSQ} + \text{COGSQ}[-1] + \text{COGSQ}[-2] + \text{COGSQ}[-3]$
Units Millions of dollars

This concept is the *sum of* Cost of Goods Sold for the current quarter and the three previous quarters. Cost of Goods Sold is defined as all costs directly allocated by the company to production, such as material, labor and overhead.

Deferred Taxes - Federal

Mnemonic TXDFED
Annual Data Item Number A269
Units Millions of dollars

This item represents the deferred amount of income taxes allocated to a company's domestic government.

This item includes

1. Domestic International Sales Corporation (DISC) taxes (when included with deferred income taxes)
2. Effects of flow-through investment tax credits
3. Net investment tax credit calculated by the amortized method
4. This item excludes net amortized investment tax credits of foreign companies (included in Deferred Taxes - Foreign)

This item is not available for banks.

Deferred Taxes - Foreign

Mnemonic TXDFO

Annual Data Item Number A270

Units Millions of dollars

This item represents the deferred amount of income taxes allocated to governments outside a company's country of incorporation.

For foreign companies, this item includes deferred income taxes payable to governments outside their country.

This item is not available for banks.

Deferred Taxes - State

Mnemonic TXDS

Annual Data Item Number A271

Units Millions of dollars

This item represents the deferred amount of income taxes allocated to state and local governments.

This item includes

1. Deferred local taxes
2. Deferred state and other taxes when reported together

This item excludes

1. Deferred state income taxes classified as part of Cost of Goods Sold or Selling, General and Administrative Expense
2. Other deferred income taxes when presented separately

This item is not available for banks.

Deferred Taxes (Income Account)

Mnemonic TXDI

Annual Data Item Number A50

Units Millions of dollars

This item represents the net tax deferrals (current year's deferrals less the amortization of prior year's deferrals) due to timing differences between the reporting of revenues and expenses for financial statements and tax forms.

This item includes

1. All deferred taxes that are included in income taxes
2. Deferred investment tax credit (net)
3. Prepaid taxes included in income taxes

This item excludes

1. Amortization of deferred investment tax credit (included in Investment Tax Credit [Income Account])
2. Deferred taxes associated with discontinued operations or extraordinary items

This item is not available for banks.

Deferred Taxes (Income Account) - Quarterly

Mnemonic	TXDIQ
Quarterly Data Item Number	Q35
Units	Millions of dollars

This item represents the net tax deferrals (current year's deferrals less the amortization of prior year's deferrals) due to timing differences between the reporting of revenues and expenses for financial statements and tax forms.

This item includes

1. All deferred taxes that are included in income taxes
2. Deferred investment tax credit (net)
3. Prepaid taxes included in income taxes

This item excludes

1. Amortization of deferred investment tax credit (included in Investment Tax Credit [Income Account])
2. Deferred taxes associated with discontinued operations or extraordinary items

This item is not available for banks.

Depreciation and Amortization

Mnemonic	DP
Annual Data Item Number	A14
Units	Millions of dollars

This item represents non-cash charges for obsolescence of and wear and tear on property, allocation of the current portion of capitalized expenditures, and depletion charges.

This item includes

1. Amortization of patents, trademarks, and other intangibles
2. Amortization of book plates
3. Amortization of capitalized leases
4. Amortization of leasehold improvements
5. Amortization of tools and dies
6. Depletion charges
7. Real estate companies' amortization of development and production expense if not part of property, plant and equipment
8. Airlines' provision for obsolescence of materials and supplies even if the associated item is a current asset
9. Extractive industries' abandonments, retirements, intangible drilling costs and dry-hole expense for companies using the full-cost method of accounting for oil assets.
10. Motion picture industries' amortization of film costs

11. Utilities' amortization charges to operation

This item excludes dry-hole expense for companies using the successful-efforts method of accounting for oil assets (included in *Selling, General, and Administrative Expenses*). When dry-hole expense is combined with an item properly classified as depreciation (for example, dry holes and abandonments), Standard & Poor's will determine whether dry holes or abandonments constitute the greater figure and the Combined Figure data code (@CF) will be placed in either *Depreciation and Amortization* or included in the calculation for *Selling, General and Administrative Expenses*.

This item also excludes

1. Amortization of debt discount or premium (included in *Interest Expense*)
2. Amortization of deferred cost (included in *Cost of Goods Sold*)
3. Amortization of deferred investment tax credits
4. Amortization of negative intangibles (included in *Nonoperating Income [Expense]*)
5. Amortization of research and development expenses (included in *Selling, General, and Administrative Expenses*)
6. Amortization of software costs (included in *Selling, General, and Administrative Expenses*)
7. Depreciation on discontinued operations (included in *Special Items* or *Extraordinary Items* when presented below taxes)
8. Depreciation on property, plant, and equipment not used in operations
9. Depreciation and amortization of unconsolidated subsidiaries (included in *Nonoperating Income [Expense]*)
10. Telephone industries' depreciation charged to clearing accounts (included in *Selling, General, and Administrative Expenses*)
11. Writedowns of oil and gas properties (included in *Cost of Goods Sold*)
12. Accretion (from 11/01 forward)

This item contains a Combined Figure data code (@CF) when combined with accretion.

Depreciation and Amortization - Note

Mnemonic DPF

Code	Description
AC	Reflects an accounting change
ER	Does not reflect exact amount
LR	Combination of AC and ER

Depreciation and Amortization - Quarterly - Note

Mnemonic DPQF

Code	Description
AC	Reflects an accounting change
ER	Does not reflect an exact amount
LR	Combination of AC and ER

Depreciation and Amortization - Quarterly

Mnemonic	DPQ
Quarterly Data Item Number	Q5
Units	Millions of dollars

This item represents non-cash charges for obsolescence of and wear and tear on property, allocation of the current portion of capitalized expenditures, and depletion charges.

This item includes

1. Amortization of patents, trademarks, and other intangibles
2. Amortization of book plates
3. Amortization of capitalized leases
4. Amortization of leasehold improvements
5. Amortization of tools and dies
6. Depletion charges
7. Real estate companies' amortization of development and production expense if not part of property, plant, and equipment
8. Airlines' provision for obsolescence of materials and supplies even if the associated item is a current asset
9. Extractive industries' abandonments, retirements, intangible drilling costs and dry-hole expense for companies using the full-cost method of accounting for oil assets.
10. Motion picture industries' amortization of film costs
11. Utilities' amortization charges to operation

This item excludes dry-hole expense for companies using the successful-efforts method of accounting for oil assets (included in *Selling, General, and Administrative Expenses*). When dry-hole expense is combined with an item properly classified as depreciation (for example, dry holes and abandonments), Standard & Poor's will determine whether dry holes or abandonments constitute the greater figure and the Combined Figure data code (@CF) will be placed in either *Depreciation and Amortization* or included in the calculation for *Selling, General and Administrative Expenses*.

This item also excludes

1. Amortization of debt discount or premium (included in *Interest Expense*)
2. Amortization of deferred cost (included in *Cost of Goods Sold*)
3. Amortization of deferred investment tax credits
4. Amortization of negative intangibles (included in *Nonoperating Income [Expense]*)
5. Amortization of research and development expenses (included in *Selling, General, and Administrative Expenses*)

6. Amortization of software costs (included in *Selling, General, and Administrative Expenses*)
7. Depreciation on discontinued operations (included in *Special Items* or *Extraordinary Items* when presented below taxes)
8. Depreciation on property, plant, and equipment not used in operations
9. Depreciation and amortization of unconsolidated subsidiaries (included in *Nonoperating Income [Expense]*)
10. Telephone industries' depreciation charged to clearing accounts (included in *Selling, General, and Administrative Expenses*)
11. Writedowns of oil and gas properties (included in *Cost of Goods Sold*)
12. Accretion (from 11/01 forward)

This item contains a Combined Figure data code (@CF) when combined with accretion.

Depreciation and Amortization - 12-Months Moving

Mnemonic	DP12
Concept Calculation	DPQ+DPQ[-1]+DPQ[-2]+DPQ[-3]
Units	Millions of dollars

This item represents the total portion of asset cost written off by periodic depreciation charges since the assets were acquired.

This item includes

1. Amortization of tangible assets
2. Amortization of tools and dies
3. Depletion
4. Depreciation
5. Reserve for possible future loss on disposals (when included in depreciation and amortization)

This item is not available for banks.

This concept is the *sum of* Depreciation and Amortization for the current quarter and the three previous quarters. Depreciation and Amortization is defined as non-cash charges for obsolescence of and wear and tear on property, allocation of the current portion of capitalized expenditures, and depletion charges.

Discontinued Operations

Mnemonic	DO
Annual Data Item Number	A66
Units	Millions of dollars

This item represents the total of the income/loss from operations of the discontinued division and the gain/loss on the disposal of the division.

This item includes

1. All discontinued operations reported after continuing income and before extraordinary items

2. Discontinued operations for which separate taxes are not reported (one tax figure is given for both discontinued operations and extraordinary items)

This item excludes

1. Additional expense/gain associated with the current year's discontinued operations shown as an extraordinary item by the company (included in *Extraordinary Items*)
2. Additional gain/loss from a preceding year's discontinued operations (included in *Extraordinary Items*)
3. Discontinued operations reported in the body of the income statement with continuing operations (included in *Special Items*)

This item is not available for banks or utilities.

Discontinued Operations - Quarterly

Mnemonic	DOQ
Quarterly Data Item Number	Q33
Units	Millions of dollars

This item represents the total of the income/loss from operations of the discontinued division and the gain/loss on the disposal of the division.

This item includes

1. All discontinued operations reported after continuing income and before extraordinary items
2. Discontinued operations for which separate taxes are not reported (one tax figure is given for both discontinued operations and extraordinary items)

This item excludes

1. Additional expense/gain associated with the current year's discontinued operations shown as an extraordinary item by the company (included in *Extraordinary Items*)
2. Additional gain/loss from a preceding year's discontinued operations (included in *Extraordinary Items*)
3. Discontinued operations reported in the body of the income statement with continuing operations (included in *Special Items*)

This item is not available for banks or utilities.

Extraordinary Items

Mnemonic	XI
Annual Data Item Number	A192
Units	Millions of dollars

This item represents unusual items designated by the company as extraordinary and presented after net income from continuing operations and discontinued operations.

An item must be both unusual in nature and occur infrequently to qualify as extraordinary.

Any item that could be classified as an extraordinary item can also be shown before taxes and would be included in *Special Items*.

This item includes

1. Flood losses, fire losses, etc.
2. Profit or loss on repurchase of debentures
3. Adjustments applicable to prior years
4. Tax carry-forwards and carry-backs

This item excludes

1. Amortization of intangibles (included in *Depreciation and Amortization*)
2. After-tax adjustments to net income for the purchase portion of net income of partly pooled companies
3. Shipping firms' prior years operating differential subsidies and estimated profit adjustments; prior years' operating differential subsidies are treated as *Nonoperating Income (Expense)*; the current year's operating differential subsidy is included in *Sales (Net)*; adjustments to estimated profits by shipping companies reporting by this method are ignored
4. Operations labeled as discontinued and reported as a separate item by the company
5. Equity in earnings of an unconsolidated subsidiary (included in *Nonoperating Income [Expense]*)
6. Gain or loss on securities when they are a regular part of a company's operations.

This item is not available for banks or utilities.

Extraordinary Items - Quarterly

Mnemonic

XIQ

Units

Millions of dollars

This item represents unusual items designated by the company as extraordinary and presented after net income from continuing operations and discontinued operations.

An item must be both unusual in nature and occur infrequently to qualify as extraordinary.

Any item that could be classified as an extraordinary item can also be shown before taxes and would be included in *Special Items*.

This item includes

1. Flood losses, fire losses, etc.
2. Profit or loss on repurchase of debentures
3. Adjustments applicable to prior years
4. Tax carry-forwards and carry-backs

This item excludes

1. Amortization of intangibles (included in *Depreciation and Amortization*)
2. After-tax adjustments to net income for the purchase portion of net income of partly pooled companies
3. Shipping firms' prior years operating differential subsidies and estimated profit adjustments; prior years' operating differential subsidies are treated as *Nonoperating Income (Expense)*; the current year's operating differential subsidy is included in *Sales (Net)*; adjustments to estimated profits by shipping companies reporting by this method are ignored
4. Operations labeled as discontinued and reported as a separate item by the company
5. Equity in earnings of an unconsolidated subsidiary (included in *Nonoperating Income [Expense]*)
6. Gain or loss on securities when they are a regular part of a company's operations.

This item is not available for banks or utilities.

Extraordinary Items and Discontinued Operations

Mnemonic	XIDO
Annual Data Item Number	A48
Units	Millions of dollars

This item represents extraordinary items and/or discontinued operations.

This item includes

1. Income or loss from operations of a discontinued division
2. Profit or loss on the disposal of a division
3. Adjustments applicable to prior years
4. Flood losses, fire losses, etc.
5. Tax carry-forwards and carry-backs
6. Profit or loss on repurchase of debentures

This item excludes

1. Special items (unusual and/or non-recurring items considered special items by the company)
2. Amortization of intangibles (included in *Depreciation and Amortization*)
3. Equity in earnings of an unconsolidated subsidiary (included in *Nonoperating Income [Expense]*)
4. Gain or loss on securities when they are a regular part of a company's operation
5. After-tax adjustments to net income for the purchase portion of net income of partly pooled companies.
6. Shipping firms' prior years operating differential subsidies that are treated as *Nonoperating Income (Expense)*. The current year's operating differential subsidy is included in *Sales-Net*. Shipping companies' adjustments to estimated profits reported by this method are ignored.

Extraordinary Items and Discontinued Operations - Quarterly

Mnemonic	XIDOQ
Quarterly Data Item Number	Q26
Units	Millions of dollars

This item represents extraordinary items and/or discontinued operations.

This item includes

1. Income or loss from operations of a discontinued division
2. Profit or loss on the disposal of a division
3. Adjustments applicable to prior years
4. Flood losses, fire losses, etc.

5. Tax carry-forwards and carry-backs
6. Profit or loss on repurchase of debentures

This item excludes

1. Special items (unusual and/or non-recurring items considered special items by the company)
2. Amortization of intangibles (included in *Depreciation and Amortization*)
3. Equity in earnings of an unconsolidated subsidiary (included in *Nonoperating Income [Expense]*)
4. Gain or loss on securities when they are a regular part of a company's operation
5. After-tax adjustments to net income for the purchase portion of net income of partly pooled companies.
6. Shipping firms' prior years operating differential subsidies that are treated as *Nonoperating Income (Expense)*. The current year's operating differential subsidy is included in *Sales-Net*. Shipping companies' adjustments to estimated profits reported by this method are ignored.

Gain/Loss on Sale of Real Estate

Mnemonic	SRET
Statement	Income Statement
Data Item Number	A392

This item represents the gain or loss on a sale of property reported on a company's Income Statement.

This items includes

1. Gain and loss on sale of Real Estate
2. Gain or Loss on sale of Property (other than Personal property)
3. Gain or Loss on disposition of Real Estate and Real Estate Investments
4. Gain on Sale of Investment Properties

This items excludes

1. Gain/Loss on sale of personal property or PPE
2. Gain/Loss on Sale of Securities Available
3. Gain/Loss on marketable securities
4. Gain/Loss on sale of other assets
5. Gain/Loss on discontinued operations

This item is available for Real Estate & Investment Trust companies, only.

Gain/Loss on Sale of Real Estate - Quarterly

Mnemonic	SRETQ
Statement	Income Statement
Data Item Number	Q271

This item represents the gain or loss on a sale of property reported on a company's Income Statement.

This items includes

1. Gain and loss on sale of Real Estate
2. Gain or Loss on sale of Property (other than Personal property)
3. Gain or Loss on disposition of Real Estate and Real Estate Investments
4. Gain on Sale of Investment Properties

This items excludes

1. Gain/Loss on sale of personal property or PPE
2. Gain/Loss on Sale of Securities Available
3. Gain/Loss on marketable securities
4. Gain/Loss on sale of other assets
5. Gain/Loss on discontinued operations

This item is available for Real Estate & Investment Trust companies, only.

Income Before Extraordinary Items

Mnemonic	IB
Annual Data Item Number	A18
Units	Millions of dollars

This item represents the income of a company after all expenses, including special items, income taxes, and minority interest - but before provisions for common and/or preferred dividends. This item does not reflect discontinued operations (appearing below taxes) or extraordinary items.

This item includes (when reported below taxes):

1. Amortization of intangibles
2. Equity in earnings of unconsolidated subsidiaries
3. Gain or loss on the sale of securities when they are a regular part of a company's operations
4. Shipping companies' operating differential subsidies (current and prior years)

This item, for banks, includes net after-tax and after-minority interest profit or loss on securities sold or redeemed.

Income Before Extraordinary Items - Quarterly

Mnemonic	IBQ
Quarterly Data Item Number	Q8
Units	Millions of dollars

This item represents the income of a company after all expenses, including special items, income taxes, and minority interest - but before provisions for common and/or preferred dividends. This item does not reflect discontinued operations (appearing below taxes) or extraordinary items.

This item includes (when reported below taxes):

1. Amortization of intangibles
2. Equity in earnings of unconsolidated subsidiaries
3. Gain or loss on the sale of securities when they are a regular part of a company's operations
4. Shipping companies' operating differential subsidies (current and prior years)

This item, for banks, includes net after-tax and after-minority interest profit or loss on securities sold or redeemed.

Income Before Extraordinary Items - Quarterly - Note

Mnemonic

IBQF

Code	Description
AC	Reflects an accounting change
AU	Combination of AC and US, GP and US, or GI and US (for companies in the \$T set).
GI	Combination of AC and GP
GP	Some or all data is pro forma
US	Company reports in U.S. dollars (for companies in the \$T set).

Income Before Extraordinary Items - 12-Months Moving

Mnemonic

IB12

Concept Calculation

$IBQ + IBQ[-1] + IBQ[-2] + IBQ[-3]$

Units

Millions of dollars

Income Before Extraordinary Items - 12-Months Moving is the *sum* of Income Before Extraordinary Items for the current quarter and the three previous quarters. Income Before Extraordinary Items is defined as income before extraordinary items and discontinued operations.

Income Before Extraordinary Items - Adjst. for Common Stock Equivalents

Mnemonic

IBADJ

Annual Data Item Number

A20

Units

Millions of dollars

This item represents income before extraordinary items and discontinued operations less preferred dividend requirements and is adjusted for the additional dollar savings due to common stock equivalents as outlined in Accounting Principles Board Opinion No. 15.

The preferred dividend requirements used in this calculation will normally be the same as the preferred dividends declared.

1. If more or less than four quarterly preferred dividends are declared in one year (where preferred dividends are normally declared quarterly), then either preferred dividend requirements or actual preferred dividends paid will be used, depending on the method used by the company in reporting.
2. If all convertible preferred stock is converted into common during the year, preferred dividends are deducted only for that portion of the year in which the stock was outstanding.

The adjustments for additional dollar savings due to common stock equivalents include ...

1. Preferred dividends on convertible preferred stock identified as common stock equivalents
2. Interest expense (after application of the tax rate) paid on convertible debt identified as common stock equivalents
3. Interest (after application of the tax rate) saved from retirement of debt or earned from investments made with the proceeds from conversion of options and warrants identified as common stock equivalents

Income Before Extraordinary Items - Adjst. for Common Stock Equivalents - Note

Mnemonic

IBADJF

Code	Description
BZ	Includes effect of conversion of preferred stock and/or convertible debt

Income Before Extraordinary Items - Adjst. for Common Stock Equivalents - Quarterly

Mnemonic

IBADJQ

Quarterly Data Item Number

Q10

Units

Millions of dollars

This item represents income before extraordinary items and discontinued operations less preferred dividend requirements and is adjusted for the additional dollar savings due to common stock equivalents as outlined in Accounting Principles Board Opinion No. 15.

The preferred dividend requirements used in this calculation will normally be the same as the preferred dividends declared.

1. If more or less than four quarterly preferred dividends are declared in one year (where preferred dividends are normally declared quarterly), then either preferred dividend requirements or actual preferred dividends paid will be used, depending on the method used by the company in reporting.
2. If all convertible preferred stock is converted into common during the year, preferred dividends are deducted only for that portion of the year in which the stock was outstanding.

The adjustments for additional dollar savings due to common stock equivalents include ...

1. Preferred dividends on convertible preferred stock identified as common stock equivalents
2. Interest expense (after application of the tax rate) paid on convertible debt identified as common stock equivalents
3. Interest (after application of the tax rate) saved from retirement of debt or earned from investments made with the proceeds from conversion of options and warrants identified as common stock equivalents

This item, on a preliminary basis, may be obtained by multiplying per-share earnings as reported by the number of shares as reported (which may be average shares).

Income Before Extraordinary Items - Adjst. for Common Stock Equivalents - Qtly Note

Mnemonic

IBADQF

Code	Description
BZ	Includes effect of conversion of preferred stock and/or convertible debt

Income Before Extraordinary Items - Adjusted for Common Stock Equivalents - 12MM

Mnemonic

IBADJ12

Units

Millions of dollars

This item represents income before extraordinary items and discontinued operations less preferred dividend requirements and is adjusted for the additional dollar savings due to common stock equivalents as outlined in Accounting Principles Board Opinion No. 15. The 12 Month-Moving value is the current quarter plus the three previous quarters.

The preferred dividend requirements used in this calculation will normally be the same as the preferred dividends declared.

1. If more or less than four quarterly preferred dividends are declared in one year (where preferred dividends are normally declared quarterly), then either preferred dividend requirements or actual preferred dividends paid will be used, depending on the method used by the company in reporting.
2. If all convertible preferred stock is converted into common during the year, preferred dividends are deducted only for that portion of the year in which the stock was outstanding.

The adjustments for additional dollar savings due to common stock equivalents include:

1. Preferred dividends on convertible preferred stock identified as common stock equivalents
2. Interest expense (after application of the tax rate) paid on convertible debt identified as common stock equivalents

Interest (after application of the tax rate) saved from retirement of debt or earned from investments made with the proceeds from conversion of options and warrants identified as common stock equivalents

Income Before Extraordinary Items - Available for Common

Mnemonic	IBCOM
Annual Data Item Number	A237
Units	Millions of dollars

This item represents income before extraordinary items and discontinued operations less preferred dividend requirements, but before adding savings due to common stock equivalents.

The preferred dividend requirements used in this calculation will normally be the same as the preferred dividends declared.

1. If more or less than one quarterly preferred dividend is declared in one quarter (where preferred dividends are normally declared quarterly), then either preferred dividend requirements or actual preferred dividends paid will be used, depending on the method used by the company in reporting
2. If all convertible preferred stock is converted into common during the year, preferred dividends are deducted only for that portion of the year in which the stock was outstanding
3. If the pooling of interest method was used to account for a merger, preferred dividends of the acquired company are included. If preferred stock was exchanged for common stock of the acquiring company, preferred dividends of the merger company are treated as common dividends

On a preliminary basis, this item may be obtained by subtracting the latest reported dividend requirements on preferred shares outstanding from net income.

Income Before Extraordinary Items - Available for Common - Quarterly

Mnemonic	IBCOMQ
Quarterly Data Item Number	Q25
Units	Millions of dollars

This item represents income before extraordinary items and discontinued operations less preferred dividend requirements, but before adding savings due to common stock equivalents.

The preferred dividend requirements used in this calculation will normally be the same as the preferred dividends declared.

1. If more or less than one quarterly preferred dividend is declared in one quarter (where preferred dividends are normally declared quarterly), then either preferred dividend requirements or actual preferred dividends paid will be used, depending on the method used by the company in reporting

2. If all convertible preferred stock is converted into common during the year, preferred dividends are deducted only for that portion of the year in which the stock was outstanding
3. If the pooling of interest method was used to account for a merger, preferred dividends of the acquired company are included. If preferred stock was exchanged for common stock of the acquiring company, preferred dividends of the merger company are treated as common dividends

On a preliminary basis, this item may be obtained by subtracting the latest reported dividend requirements on preferred shares outstanding from net income.

Income Before Extraordinary Items - Available for Common - 12 Months Moving

Mnemonic	IBCOM12
Concept Calculation	IBCOMQ+IBCOMQ[-1]+IBCOMQ[-2] +IBCOMQ[-3]
Units	Millions of dollars

This concept is the sum of Income Before Extraordinary Items - Available for Common for the current quarter and the three previous quarters.

Income Taxes - Note

Mnemonic	TXF
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Code	Description
TN	Federal, State and Foreign Income taxes not classified by current and deferred

Income Taxes - Federal

Mnemonic	TXFED
Annual Data Item Number	A63
Units	Millions of dollars

This item represents the current amount of taxes payable to the federal government and is net of investment tax credits.

This items includes

1. DISC (Domestic International Sales Corporation) taxes (when included with income taxes)
2. Effect of flow-through investment tax credit
3. Foreign companies' taxes payable to their governments
4. Investment tax credit recapture (when presented separately)
5. Territorial income taxes (for example, Puerto Rico)

This item excludes

1. Any federal tax provision that is clearly not current or deferred (included in Income Taxes – Other)
2. Net investment tax credit (when the amortized method is used)

For non-U.S. companies, this item represents taxes payable to their government.

This item is not available for banks.

Income Taxes - Foreign

Mnemonic	TXFO
Annual Data Item Number	A64
Units	Millions of dollars

This item represents the current amount of income taxes payable to foreign governments.

This item excludes deferred taxes.

For non-U.S. companies, this item represents taxes payable to governments outside their country.

This item is not available for banks.

Income Taxes - Other

Mnemonic	TXO
Annual Data Item Number	A211
Units	Millions of dollars

This item presents the residual effects of adjustments to current and deferred local, state, federal, and foreign income tax components.

This item includes

1. Provision for income taxes applicable to a carry forward tax loss for companies that have not adopted FASB #96
2. Provision for taxes relating to minority interest
3. Provision for taxes that are neither current nor deferred
4. Tax benefit of stock options reported separately

For shipping companies, this item includes the tax benefit of Safe Harbor leases (unless specifically included in deferred taxes by the company).

This item excludes

1. Investment tax credits
2. Income taxes from discontinued operations
3. Provision for income taxes applicable to a carry forward tax loss for companies that have adopted FASB #96
4. Residuals due to rounding

This item is not available for banks.

Income Taxes - State

Mnemonic	TXS
Annual Data Item Number	A173
Units	Millions of dollars

This item represents the current amount of taxes payable to state and local governments (included in income taxes by the company).

This item is not broken out separately for banks, utilities or property and casualty companies, but is included in *Income Taxes - Total*.

Income Taxes - Total

Mnemonic	TXT
Annual Data Item Number	A16
Units	Millions of dollars

This item represents all income taxes imposed by federal, state and foreign governments.

This item includes

1. Charges equivalent to investment tax credit
2. Charges in lieu of income taxes
3. Deferred income taxes
4. Federal income taxes
5. Foreign income taxes
6. Income taxes on dividends or earnings of unconsolidated subsidiaries
7. Other income taxes
8. State income taxes
9. Territorial income taxes

This item excludes

1. Franchise taxes (included in *Cost of Goods Sold*)

2. Other taxes (included in *Cost of Goods Sold*)
3. Prior year's tax adjustments (included in *Special Items*)
4. Tax carry-backs and tax carry-forwards appearing after income before extraordinary items (included in *Extraordinary Items*)

Income Taxes - Total - Note

Mnemonic

TXTF

Code	Description
AC	Reflects an accounting change
BH	Includes other taxes
FP	Combination of AC and BH

Income Taxes - Total - Quarterly

Mnemonic

TXTQ

Quarterly Data Item Number

Q6

Units

Millions of dollars

This item represents all income taxes imposed by federal, state, and foreign governments.

This item includes

1. Charges equivalent to investment tax credit
2. Charges in lieu of income taxes
3. Deferred income taxes
4. Federal income taxes
5. Foreign income taxes
6. Income taxes on dividends or earnings of unconsolidated subsidiaries
7. Other income taxes
8. State income taxes
9. Territorial income taxes

This item excludes

1. Franchise taxes (included in *Cost of Goods Sold*)
2. Other taxes (included in *Cost of Goods Sold*)
3. Prior year's tax adjustments (included in *Special Items*)
4. Tax carry-backs and tax carry-forwards appearing after income before extraordinary items (included in *Extraordinary Items*)

A tax included in the first three quarters of income taxes, which should be excluded by definition (for example, it is included because its amount cannot be identified) is also included in fourth quarter. All four quarters will be footnoted.

Income Taxes - Total - Quarterly - Note

Mnemonic

TXTQF

Code	Description
AC	Reflects an accounting change
BH	Includes other taxes
FP	Combination of AC and BH

Interest Expense

Mnemonic

XINT

Annual Data Item Number

A15

Units

Millions of dollars

This item represents the periodic expense to the company of securing short- and long-term debt. Where possible, this item is collected as a gross figure (for example, if interest expense is reported net by the company, interest income and/or interest capitalized will be added back to arrive at a gross figure).

This item includes

1. Amortization of debt discount or premium
2. Amortization of deferred financing costs
3. Discount on the sale of receivables of a finance subsidiary
4. Dividends/interest expense on securities of Subsidiary Trusts
5. Expenses related to the issuance of debt (such as, underwriting fees, brokerage costs, advertising costs, etc.)
6. Factoring charges (unless included in *Cost of Goods Sold* or *Selling, General, and Administrative Expenses*)
7. Financing charges
8. Interest expense net of income of unconsolidated finance subsidiaries for Retail companies
9. Interest expense on both short- and long-term debt
10. Interest expense on deferred compensation
11. Interest on tax settlements, when included with other interest expense
12. Non-debt interest expense, when it is not a Special Item
13. Underwriting fees

This item excludes

1. Interest expense on deposits for Savings and Loan companies (include in Cost of Goods Sold)
2. Interest income
3. Interest on tax settlements, when reported as a separate line item (include in Special Items)

This item may be estimated if not reported.

Interest Expense - Note

Mnemonic XINTF

Code	Description
AC	Reflects an accounting change
GA	Estimated (beginning with 1973, Standard & Poor's no longer estimates interest expense)
QA	Net of either interest income, interest capitalized, or both
WA	Combination of AC and QA

Interest Expense - 12-Months Moving

Mnemonic XINT12

Concept Calculation $XINTQ + XINTQ[-1] + XINTQ[-2] + XINTQ[-3]$

Units Millions of dollars

Interest Expense - 12-Months Moving is the *sum of* Interest Expense for the current quarter and the three previous quarters. Interest Expense is defined as the periodic expense to the company of securing short- and long-term debt.

Interest Expense - Quarterly

Mnemonic XINTQ

Quarterly Data Item Number Q22

Units Millions of dollars

This item represents the periodic expense to the company of securing short- and long-term debt. Where possible, this item is collected as a gross figure (for example, if interest expense is reported net by the company, interest income and/or interest capitalized will be added back to arrive at a gross figure).

This item includes

1. Amortization of debt discount or premium
2. Amortization of deferred financing costs

3. Discount on the sale of receivables of a finance subsidiary
4. Dividends/interest expense on securities of Subsidiary Trusts
5. Expenses related to the issuance of debt (such as, underwriting fees, brokerage costs, advertising costs, etc.)
6. Factoring charges (unless included in *Cost of Goods Sold* or *Selling, General, and Administrative Expenses*)
7. Financing charges
8. Interest expense net of income of unconsolidated finance subsidiaries for Retail companies
9. Interest expense on both short- and long-term debt
10. Interest expense on deferred compensation
11. Interest on tax settlements, when included with other interest expense
12. Non-debt interest expense, when it is not a Special Item
13. Underwriting fees

This item excludes

1. Interest expense on deposits for Savings and Loan companies (include in Cost of Goods Sold)
2. Interest income
3. Interest on tax settlements, when reported as a separate line item (include in Special Items)

This item may be estimated if not reported.

Interest expense is net of interest income for those companies which do not report interest expense separately on a quarterly basis (all four quarters will be handled consistently and footnoted).

Interest Expense - Quarterly - Note

Mnemonic

XINTQF

Code	Description
AC	Reflects an accounting change
GA	Estimated (beginning with 1973, Standard & Poor's no longer estimates interest expense)
QA	Net of either interest income, interest capitalized, or both
WA	Combination of AC and QA

Interest Income

Mnemonic

IINT

Annual Data Item Number

A62

Units Millions of dollars

This item represents the revenue received from interest-bearing obligations held by the company (included in *Nonoperating Income [Expense]*).

This item excludes

1. Capitalized interest
2. Dividend income
3. The interest charged to construction (utilities)

Minority Interest (Income Account)

Mnemonic MII

Annual Data Item Number A49

Units Millions of dollars

This item represents the portion of the consolidated subsidiary income applicable to common stock not owned by the parent company. A negative number in this item increases *Net Income (Loss)* and a positive number decreases *Net Income (Loss)*.

This item includes subsidiary preferred dividends.

Participating departments are included for life insurance companies.

Subsidiary preferred dividends are excluded for utility companies (included in *Cash Dividends - Preferred*).

A Combined Figure data code (@CF) is entered in the income statement data item if minority interest appears on the Balance Sheet and an amount cannot be identified on the Income Statement.

Minority Interest (Income Account) - Quarterly

Mnemonic MIIQ

Quarterly Data Item Number Q3

Units Millions of dollars

This item represents the portion of the consolidated subsidiary income applicable to common stock not owned by the parent company. A negative number in this item increases *Net Income (Loss)* and a positive number decreases *Net Income (Loss)*.

This item includes subsidiary preferred dividends.

Participating departments are included for life insurance companies.

Subsidiary preferred dividends are excluded for utility companies (included in *Cash Dividends - Preferred*).

A Combined Figure data code (@CF) is entered in the income statement data item if minority interest appears on the Balance Sheet and an amount cannot be identified on the Income Statement.

Net Income Adjusted for Common Stock Equivalents

Mnemonic	NIADJ
Annual Data Item Number	A258
Units	Millions of dollars

This item represents the company's net income available to common shareholders after preferred dividend requirements have been met.

This item includes

1. Effect of savings due to common stock equivalents
2. Discontinued operations
3. Extraordinary items

This item is not available for banks or utilities.

Net Income (Loss)

Mnemonic	NI
Annual Data Item Number	A172
Units	Millions of dollars

This item represents the income or loss reported by a company after expenses and losses have been subtracted from all revenues and gains for the fiscal period including extraordinary items and discontinued operations.

This item, for banks, includes securities gains and losses.

Net Income (Loss) - Note

Mnemonic	NIF
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Code	Description
AC	Reflects an accounting change
GI	Combination of AC and GP
GP	Some data is pro forma

Net Income (Loss) - Quarterly

Mnemonic	NIQ
Quarterly Data Item Number	Q69
Units	Millions of dollars

This item represents the income or loss reported by a company after expenses and losses have been subtracted from all revenues and gains for the fiscal period including extraordinary items and discontinued operations.

This item, for banks, includes securities gains and losses.

Net Income (Loss) - 12-Months Moving

Mnemonic	NI12
Concept Calculation	$NIQ + NIQ[-1] + NIQ[-2] + NIQ[-3]$
Units	Millions of dollars

Net Income (Loss) - 12-Months Moving is the *sum of* Net Income (Loss) for the current quarter and the three previous quarters. Net Income (Loss) is defined as the income or loss reported by a company after expenses and losses have been subtracted from all revenues and gains for the fiscal period including extraordinary items and discontinued operations.

Nonoperating Income (Expense)

Mnemonic	NOPI
Annual Data Item Number	A61
Units	Millions of dollars

This item represents any income or expense items resulting from secondary business-related activities, excluding those considered part of the normal operations of the business. Nonoperating income and expense will be reported as a net figure with nonoperating income treated as a positive number and nonoperating expense treated as a negative number.

This item includes

1. Income
 - Discount on debt reacquired
 - Dividend income
 - Equity in earnings of a nonconsolidated subsidiary
 - Franchise income when corresponding expenses are not included in the Income Statement
 - Interest charged to construction (interest capitalized)
 - Leased department income when corresponding expenses are not included in the Income Statement
 - Other income
 - Rental income
 - Royalty income
 - Interest income
2. Expense
 - Amortization of deferred credit
 - Amortization of negative intangibles

- Foreign exchange adjustments
- Idle plant expense
- Miscellaneous expense
- Moving expense
- Other expense

Nonoperating Income (Expense) - Quarterly

Mnemonic	NOPIQ
Quarterly Data Item Number	Q31
Units	Millions of dollars

This item represents any income or expense items resulting from secondary business-related activities, excluding those considered part of the normal operations of the business. Nonoperating income and expense will be reported as a net figure with nonoperating income treated as a positive number and nonoperating expense treated as a negative number.

This item includes

1. Income

- Discount on debt reacquired
- Dividend income
- Equity in earnings of a nonconsolidated subsidiary
- Franchise income when corresponding expenses are not included in the Income Statement
- Interest charged to construction (interest capitalized)
- Leased department income when corresponding expenses are not included in the Income Statement
- Other income
- Rental income
- Royalty income
- Interest income

2. Expense

- Amortization of deferred credit
- Amortization of negative intangibles
- Foreign exchange adjustments
- Idle plant expense
- Miscellaneous expense
- Moving expense
- Other expense

Nonoperating Income (Expense) - Excluding Interest Income

Mnemonic	NOPIX
Annual Data Item Number	A190
Units	Millions of dollars

This item represents any income or expense items resulting from secondary business-related activities, excluding those activities considered a normal part of company operations.

This item excludes interest income.

This item is not available for banks or utilities.

Operating Income After Depreciation

Mnemonic	OIADP
Annual Data Item Number	A178
Units	Millions of dollars

This item represents the operating income of a company after deducting expenses for cost of goods sold, selling, general, and administrative expenses, and depreciation.

This item is not available for utilities.

Operating Income After Depreciation - Note

Mnemonic	OIADPF
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Code	Description
AC	Reflects an accounting change
ER	Does not reflect exact amount of depreciation and amortization
LR	Combination of AC and ER

Operating Income After Depreciation - Quarterly

Mnemonic	OIADPQ
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Concept Calculation @VALUE(@IF(@ISNA(OIBDPQ),
SALEQ-COGSQ-@IF(@ISCF
(XSGAQ),.0,XSGAQ),OIBDPQ)-
@IF(@ISCF(DPQ),.0,DPQ),(@IF
(@ISNA(OIBDPQ),SALEQ-COGSQ-
@IF(@ISCF(XSGAQ),.0,XSGAQ),
OIBDPQ)-@IF(@ISCF(DPQ),
.0,DPQ))[-1])

Units Millions of dollars

This concept is Sales (Net) - Quarterly *minus* Cost of Goods Sold - Quarterly *minus* Selling, General, and Administrative Expenses - Quarterly *minus* Depreciation, Depletion, and Amortization - Quarterly. (If Sales (Net), Cost of Goods Sold, Selling, General, and Administrative Expenses, and Depreciation, Depletion, and Amortization for the current quarter are not available, the values for the previous quarter will be used.

Operating Income After Depreciation - 12-Months Moving

Mnemonic OIAD12

Concept Calculation OIADPQ+OIADPQ[-1]+
OIADPQ[-2]+OIADPQ[-3]

Units Millions of dollars

This item is the *sum of* Operating Income After Depreciation for the current quarter and the three previous quarters. Operating Income After Depreciation is defined as Net Sales *less* Cost of Goods Sold and Selling, General, and Administrative Expenses after deducting Depreciation, Depletion and Amortization.

Operating Income Before Depreciation

Mnemonic OIBDP

Annual Data Item Number A13

Units Millions of dollars

This item represents Net Sales less Cost of Goods Sold and Selling, General, and Administrative Expenses before deducting Depreciation, Depletion and Amortization.

This item includes the effects of adjustments for *Cost of Goods Sold* and *Selling, General, and Administrative Expenses*. A partial listing of items which comprise *Cost of Goods Sold* and *Selling, General, And Administrative Expenses* is as follows:

1. Cost of Goods Sold
 - Rent and royalty expense
 - General taxes (other than income taxes)
 - Profit sharing contributions
 - Pension costs, including past service pension costs (except when written off in one year)
 - Motion picture and entertainment companies' amortization of film costs
2. Selling, General, and Administrative Expenses
 - Research and development expense

- Strike expense
- Bad debt expense (provisions for doubtful accounts)
- Exploration expense
- Parent company charges for administrative service

The following items, when separately listed, are treated as *Nonoperating Income (Expense)* rather than as operating expenses:

1. Moving expenses
2. Recurring foreign exchange adjustments
3. Idle plant expenses
4. Profit on sales of properties (except for securities, etc.) for the companies in the oil, coal, airline, and other industries where these transactions are considered a normal part of doing business
5. Amortization of negative intangibles

Finance companies' operating income is stated after deducting additions to reserves for losses.

The current year's results of discontinued operations are not considered operating expenses and are shown as an extraordinary item.

Operating Income Before Depreciation - 12-Months Moving

Mnemonic	OIBD12
Concept Calculation	OIBDPQ+OIBDPQ[-1]+ OIBDPQ[-2]+OIBDPQ[-3]
Units	Millions of dollars

Operating Income Before Depreciation - 12-Months Moving is the *sum of* Operating Income Before Depreciation for the current quarter and the three previous quarters. Operating Income Before Depreciation is defined as Net Sales *less* Cost of Goods Sold and Selling, General, and Administrative Expenses before *deducting* Depreciation, Depletion, and Amortization.

Operating Income Before Depreciation - Quarterly

Mnemonic	OIBDPQ
Quarterly Data Item Number	Q21
Units	Millions of dollars

This item represents Net Sales less Cost of Goods Sold and Selling, General, and Administrative Expenses before deducting Depreciation, Depletion, and Amortization.

This item includes the effects of adjustments for *Cost of Goods Sold* and *Selling, General, and Administrative Expenses*. A partial listing of items which comprise *Cost of Goods Sold* and *Selling, General, And Administrative Expenses* is as follows:

1. Cost of Goods Sold
 - Rent and royalty expense
 - General taxes (other than income taxes)

- Profit sharing contributions
 - Pension costs, including past service pension costs (except when written off in one year)
 - Motion picture and entertainment companies' amortization of film costs
2. Selling, General, and Administrative Expenses
- Research and development expense
 - Strike expense
 - Bad debt expense (provisions for doubtful accounts)
 - Exploration expense
 - Parent company charges for administrative service

The following items, when separately listed, are treated as *Nonoperating Income (Expense)* rather than as operating expenses:

1. Moving expenses
2. Recurring foreign exchange adjustments
3. Idle plant expenses
4. Profit on sales of properties (except for securities, etc.) for the companies in the oil, coal, airline, and other industries where these transactions are considered a normal part of doing business
5. Amortization of negative intangibles

Finance companies' operating income is stated after deducting additions to reserves for losses.

The current year's results of discontinued operations are not considered operating expenses and are shown as an extraordinary item.

This item is not available for banks.

Pretax Income

Mnemonic	PI
Annual Data Item Number	A170
Units	Millions of dollars

This item represents operating and nonoperating income before provisions for income taxes and minority interest.

This item specifically excludes

1. Extraordinary items
2. Discontinued operations

Pretax Income - Note

Mnemonic	PIF
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Code	Description
JJ	The sum of Domestic Pretax Income and Foreign Pretax Income differs from Pretax Income on the Income Statement

Pretax Income - Quarterly

Mnemonic	PIQ
Quarterly Data Item Number	Q23
Units	Millions of dollars

This item represents operating and nonoperating income before provisions for income taxes and minority interest.

This item specifically excludes

1. Extraordinary items
2. Discontinued operations

For banks, this item includes net pretax profit or loss on securities sold or redeemed.

Pretax income will be reported after deduction of minority interest when minority interest is not known and is included in nonoperating expense. If this is the case in the first three quarters, the fourth quarter will also be handled this way for consistency.

Pretax Income - 12-Months Moving

Mnemonic	PI12
Concept Calculation	$PIQ + PIQ[-1] + PIQ[-2] + PIQ[-3]$
Units	Millions of dollars

Pretax Income - 12-Months Moving is the *sum of* Pretax Income for the current quarter and the three previous quarters. Pretax Income is defined as operating and nonoperating income before provisions for income taxes and minority interest.

Sales (Net)

Mnemonic	SALE
Annual Data Item Number	A12
Units	Millions of dollars

This item represents gross sales (the amount of actual billings to customers for regular sales completed during the period) reduced by cash discounts, trade discounts, and returned sales and allowances for which credit is given to customers.

This item is scaled in millions. For example the 1999 annual sales for GM is 173215.000 (or 173 billion, 215 million dollars).

This item includes

1. Any revenue source that is expected to continue for the life of the company
2. Other operating revenue
3. Installment sales
4. Franchise sales (when corresponding expenses are available)

Special cases (by industry) include ...

1. Royalty income when considered operating income (such as, oil companies, extractive industries, publishing companies, etc.)
2. Retail companies' sales of leased departments when corresponding costs are available and included in expenses (if costs are not available, the net figure is included in *Nonoperating Income [Expense]*)
3. Shipping companies' operating differential subsidies and income on reserve fund securities when shown separately
4. Finance companies' earned insurance premiums and interest income for finance companies, the sales are counted only after net losses on factored receivables purchased
5. Airline companies, net mutual aid assistance and federal subsidies
6. Cigar, cigarette, oil, rubber, and liquor companies' net sales are after deducting excise taxes
7. Income derived from equipment rental is considered part of operating revenue
8. Utilities' net sales are total current operating revenue
9. For banks, this item includes total current operating revenue and net pretax profit or loss on securities sold or redeemed
10. Life insurance, and property and casualty companies' net sales are total income
11. Advertising companies' net sales are commissions earned, not gross billings
12. Franchise operations' franchise and license fees
13. Leasing companies' rental or leased income
14. Hospitals' sales net of provision for contractual allowances (will sometimes include doubtful accounts)
15. Security brokers' other income

This item excludes

1. Nonoperating income
2. Interest income (included in *Nonoperating Income [Expense]*)
3. Equity in earnings of unconsolidated subsidiaries (included in *Nonoperating Income [Expense]*)
4. Other income (included in *Nonoperating Income [Expense]*)
5. Rental income (included in *Nonoperating Income [Expense]*)
6. Gain on sale of securities or fixed assets (included in *Special Items*)
7. Discontinued operations (included in *Special Items*)
8. Excise taxes (excluded from sales and also deducted from *Cost of Goods Sold*)
9. Royalty income (included in *Nonoperating Income [Expense]*)

Sales (Net) - Note

Mnemonic

SALEF

Code	Description
AA	This year's data reflects a merger or acquisition
AB	This year's data reflects a significant merger/acquisition whereby the effects on the prior year's sales constitute 50% or more of the reported sales for that year
AC	This year's data reflects an accounting change
AG	Reflects post Chapter 11 adoption of fresh-start accounting
AR	Combination of AA and AZ
AS	Combination of AA and AC
AT	Combination of AZ and AC
AZ	Data excludes discontinued operations
BA	Includes excise taxes
BB	Includes other income/excludes some operating revenues
BC	Includes sale of leased departments
BS	Combination of BA and BB
BT	Combination of BB and BC
DB	Data deleted because of a fiscal year change
DZ	Some or all data is not available because the company has been in operation less than one year or presents more than or less than 12 months of data in their statements. If presented, data represents either 9-11 months or 13-15 months of information
FA	Combination of AA and BA
FB	Combination of AA and BB
FC	Combination of AA and BC
FD	Combination of AB and BA
FE	Combination of AB and BB
FF	Combination of AB and BC
FG	Combination of AC and BA
FH	Combination of AC and BB
FJ	Combination of AC and BC
FK	Combination of AC and BS

FL	Combination of AZ and BS
FW	Combination of AR and BB
FX	Combination of AZ and BA
FY	Combination of AZ and BB
FZ	Combination of AZ and BC

Sales (Net) - Quarterly

Mnemonic	SALEQ
Quarterly Data Item Number	Q2
Units	Millions of dollars

This item represents gross sales (the amount of actual billings to customers for regular sales completed during the period) reduced by cash discounts, trade discounts, and returned sales and allowances for which credit is given to customers.

This item includes

1. Any revenue source that is expected to continue for the life of the company
2. Other operating revenue
3. Installment sales
4. Franchise sales (when corresponding expenses are available)

Special cases (by industry) include ...

1. Royalty income when considered operating income (such as, oil companies, extractive industries, publishing companies)
2. Retail companies' sales of leased departments when corresponding costs are available and included in expenses (if costs are not available, the net figure is included in *Nonoperating Income [Expense]*)
3. Shipping companies' operating differential subsidies and income on reserve fund securities when shown separately
4. Finance companies' earned insurance premiums and interest income for finance companies, the sales are counted only after net losses on factored receivables purchased
5. Airline companies, net mutual aid assistance and federal subsidies
6. Cigar, cigarette, oil, rubber, and liquor companies' net sales are after deducting excise taxes
7. Income derived from equipment rental is considered part of operating revenue
8. Utilities' net sales are total current operating revenue
9. For banks, this item includes total current operating revenue and net pretax profit or loss on securities sold or redeemed
10. Life insurance, and property and casualty companies' net sales are total income
11. Advertising companies' net sales are commissions earned, not gross billings
12. Franchise operations' franchise and license fees
13. Leasing companies' rental or leased income
14. Hospitals' sales net of provision for contractual allowances (will sometimes include doubtful accounts)

15. Security brokers' other income

This item excludes

1. Nonoperating income
2. Interest income (included in *Nonoperating Income [Expense]*)
3. Equity in earnings of unconsolidated subsidiaries (included in *Nonoperating Income [Expense]*)
4. Other income (included in *Nonoperating Income [Expense]*)
5. Rental income (included in *Nonoperating Income [Expense]*)
6. Gain on sale of securities or fixed assets (included in *Special Items*)
7. Discontinued operations (included in *Special Items*)
8. Excise taxes (excluded from sales and also deducted from *Cost of Goods Sold*)
9. Royalty income (included in *Nonoperating Income [Expense]*)

Sales (Net) includes other income for those companies which do not report other income separately on a quarterly basis (all four quarters are handled consistently and footnoted).

Sales (Net) includes excise taxes for those companies which do not report excise taxes separately on a quarterly basis (all four quarters are handled consistently and footnoted).

Sales (Net) - Quarterly - Note

Mnemonic

SALEQF

Code	Description
AA	This year's data reflects a merger or acquisition
AB	This year's data reflects a significant merger/acquisition whereby the effects on the prior year's sales constitute 50% or more of the reported sales for that year
AC	This year's data reflects an accounting change
AG	Reflects post Chapter 11 adoption of fresh-start accounting
AR	Combination of AA and AZ
AS	Combination of AA and AC
AT	Combination of AZ and AC
AZ	Data excludes discontinued operations
BA	Includes excise taxes
BB	Includes other income/excludes some operating revenues
BC	Includes sale of leased departments
BS	Combination of BA and BB
BT	Combination of BB and BC

CA	Includes 6 months of a merger or acquisition
CB	Includes 9 months of a merger or acquisition
CC	Includes 12 months of a merger or acquisition
CE	Excludes 6 months of discontinued operations
CF	Excludes 9 months of discontinued operations
CG	Excludes 12 months of discontinued operations
DB	Data deleted because of a fiscal year change
DZ	Some or all data is not available because the company has been in operation less than one year or presents more than or less than 12 months of data in their statements. If presented, data represents either 9-11 months or 13-15 months of information
FA	Combination of AA and BA
FB	Combination of AA and BB
FC	Combination of AA and BC
FD	Combination of AB and BA
FE	Combination of AB and BB
FF	Combination of AB and BC
FG	Combination of AC and BA
FH	Combination of AC and BB
FJ	Combination of AC and BC
FK	Combination of AC and BS
FL	Combination of AZ and BS
FW	Combination of AR and BB
FX	Combination of AZ and BA
FY	Combination of AZ and BB
FZ	Combination of AZ and BC
KA	Combination of BA and CA
KB	Combination of BA and CB
KC	Combination of BA and CC
KD	Combination of BB and CA
KE	Combination of BB and CB
KF	Combination of BB and CC
KG	Combination of BC and CA
KH	Combination of BC and CB
KJ	Combination of BC and CC
KL	Combination of BA and CE
KM	Combination of BA and CF
KN	Combination of BA and CG
KO	Combination of BB and CE
KP	Combination of BB and CF
KR	Combination of BB and CG

KS	Combination of BC and CE
KT	Combination of BC and CF
KU	Combination of BC and CG

Sales (Net) - 12-Months Moving

Mnemonic	SALE12
Concept Calculation	SALEQ+SALEQ[-1]+ SALEQ[-2]+SALEQ[-3]
Units	Millions of dollars

This item is the *sum of* Net Sales for the current quarter and the three previous quarters. Net Sales is defined as gross sales (the amount of actual billings to customers for regular sales completed during the period) reduced by cash discounts, trade discounts, and returned sales and allowances for which credit is given to customers.

Selling, General, and Administrative Expenses

Mnemonic	XSGA
Annual Data Item Number	A189
Units	Millions of dollars

This item represents all commercial expenses of operation (such as, expenses not directly related to product production) incurred in the regular course of business pertaining to the securing of operating income.

This item includes the following expenses when broken out separately. However, if a company allocates any of these expenses to cost of goods sold, Standard & Poor's will not include them in *Selling, General, and Administrative Expenses*.

1. Advertising expense
2. Amortization of research and development costs (including software costs)
3. Bad debt expense (provision for doubtful accounts)
4. Commissions
5. Directors' fees and remuneration
6. Engineering expense
7. Foreign currency adjustments when included by the company
8. Freight-out expense
9. Indirect costs when a separate cost of goods sold figure is given
10. Lease expense
11. Marketing expense
12. Operating expenses when a separate cost of goods sold figure is given and there is no selling, general, and administrative expenses
13. Parent company charges for administrative services

14. Pension, retirement, profit sharing, provision of bonus and stock options, employee insurance, and other employee benefit expenses (for non-manufacturing companies)
15. Research and development expenses (unless included in cost of goods sold by the company)
16. Research revenue that is less than 50% of total revenues for 2 years
17. Software expense
18. Strike expense
19. Extractive industries' lease rentals or expense, exploration expense, research and development expense, and geological and geophysical expenses

This item includes the related expenses of sales from companies with software development operations.

This item also includes dry-hole expenses for those companies using the successful-efforts method of accounting for oil assets. However, when dry-hole expense is combined with another item properly classified as depreciation (such as, abandonments and dry holes), Standard & Poor's will determine whether abandonment or dry holes constitutes the more significant figure and the Combined Figure data code (@CF) will be placed in either *Depreciation* or included in the calculation for *Selling, General, and Administrative Expenses*.

This item excludes depreciation allocated to *Selling, General, and Administrative Expenses* (included in *Depreciation*).

This item is not available for banks or utilities.

Selling, General, and Administrative Expenses - Note

Mnemonic

XSGAF

Code	Description
AC	This year's data reflects an accounting change

Selling, General, and Administrative Expenses - Quarterly

Mnemonic

XSGAQ

Quarterly Data Item Number

Q1

Units

Millions of dollars

This item represents all commercial expenses of operation (such as, expenses not directly related to product production) incurred in the regular course of business pertaining to the securing of operating income.

This item includes the following expenses when broken out separately. However, if a company allocates any of these expenses to cost of goods sold, Standard & Poor's will not include them in *Selling, General, and Administrative Expenses*.

1. Advertising expense
2. Amortization of research and development costs (including software costs)
3. Bad debt expense (provision for doubtful accounts)

4. Commissions
5. Directors' fees and remuneration
6. Engineering expense
7. Foreign currency adjustments when included by the company
8. Freight-out expense
9. Indirect costs when a separate cost of goods sold figure is given
10. Lease expense
11. Marketing expense
12. Operating expenses when a separate cost of goods sold figure is given and there is no selling, general, and administrative expenses
13. Parent company charges for administrative services
14. Pension, retirement, profit sharing, provision of bonus and stock options, employee insurance, and other employee benefit expenses (for non-manufacturing companies)
15. Research and development expenses (unless included in cost of goods sold by the company)
16. Research revenue that is less than 50% of total revenues for 2 years
17. Software expense
18. Strike expense
19. Extractive industries' lease rentals or expense, exploration expense, research and development expense, and geological and geophysical expenses

This item includes the related expenses of sales from companies with software development operations.

This item also includes dry-hole expenses for those companies using the successful-efforts method of accounting for oil assets. However, when dry-hole expense is combined with another item properly classified as depreciation (such as, abandonments and dry holes), Standard & Poor's will determine whether abandonment or dry holes constitutes the more significant figure and the Combined Figure data code (@CF) will be placed in either *Depreciation* or included in the calculation for *Selling, General, and Administrative Expenses*.

This item excludes depreciation allocated to *Selling, General, and Administrative Expenses* (included in *Depreciation*).

This item is not available for banks or utilities.

Selling, General, and Administrative Expenses - Quarterly - Note

Mnemonic

XSGAQF

Code	Description
AC	This year's data reflects an accounting change

Selling, General, and Administrative Expenses - 12-Months Moving

Mnemonic	XSGA12
Concept calculation	XSGAQ+XSGAQ[-1]+ XSGAQ[-2]+XSGAQ[-3]
Units	Millions of dollars

This item is the *sum of* Selling, General, and Administrative Expense for the current quarter and the three previous quarters. Selling, General, and Administrative Expense is defined as all commercial expenses of operation (such as, expenses not directly related to product production) incurred in the regular course of business pertaining to the securing of operating income.

Special Items

Mnemonic	SPI
Annual Data Item Number	A17
Units	Millions of dollars

This item represents unusual or nonrecurring items presented above taxes by the company.

This item (when reported above taxes) includes

1. Adjustments applicable to prior years (except recurring prior year income tax adjustments)
2. After-tax adjustments to net income for the purchase portion of net income of partly pooled companies when the adjustment is carried over to retained earnings
3. Any significant nonrecurring items
4. Current year's results of discontinued operations and operations to be discontinued
5. Flood, fire, and other natural disaster losses
6. Interest on tax settlements (when reported separately from other interest expense)
7. Inventory writedowns when reported separately or called "nonrecurring"
8. Nonrecurring profit or loss on the sale of assets, investments, securities, among others
9. Profit or loss on the repurchase of debentures
10. Purchased research and development
11. Relocation and moving expense
12. Reserve for litigation
13. Restructuring charges
14. Severance pay when reported separately on the Income Statement
15. Special allowances for facilities under construction
16. Transfers from reserves provided for in prior years
17. Write-down of assets
18. Write-downs or write-offs of receivables, intangibles, among others
19. Write-offs of capitalized computer software costs
20. Year 2000 expenses

This item excludes

1. Any special item listed above as "include" that appears every year for the last three years, unless it has specifically been called Restructuring, Special or Non-recurring. (Additionally, this does not apply to Year 2000 Expenses, Impairment of Goodwill, Extinguishment of Debt, Settlements, In Process R&D or Purchased R&D.)
2. Foreign exchange (currency) adjustments (included in *Nonoperating Income [Expense]*)
3. Gain/Loss on Sale of Marketable Securities for companies that have adopted SFAS #115
4. Idle plant expense (included in *Nonoperating Income [Expense]*)
5. Interest on tax settlements, when included by the company with other interest expense (included in Interest Expense)
6. Milestone Payments or One-Time Contract Reimbursements for R&D companies
7. Nonrecurring items that are included in equity in earnings
8. Profit or loss on sale of properties (except for securities, etc.) for the companies in the oil, coal, transportation, and other industries where these transactions are considered a normal part of doing business (included in *Nonoperating Income [Expense]*)
9. Shipping firms' operating differential subsidies and estimated profit adjustments for preceding years. Prior years' operating differential subsidies are included in *Nonoperating Income (Expense)*. Current year operating differential subsidy is included in sales. Adjustments by shipping companies to estimated profits reported by this method are ignored

Special Items - Quarterly

Mnemonic	SPIQ
Quarterly Data Item Number	Q32
Units	Millions of dollars

This item represents unusual or nonrecurring items presented above taxes by the company.

This item (when reported above taxes) includes ...

1. Adjustments applicable to prior years (except recurring prior year income tax adjustments)
2. After-tax adjustments to net income for the purchase portion of net income of partly pooled companies when the adjustment is carried over to retained earnings
3. Current year's results of discontinued operations and operations to be discontinued
4. Flood, fire, and other natural disaster losses
5. Any significant nonrecurring items
6. Nonrecurring profit or loss on the sale of assets, investments, securities, among others
7. Profit or loss on the repurchase of debentures
8. Special allowance for facilities under construction
9. Transfers from reserves provided for in prior years
10. Write-downs or write-offs of receivables, intangibles, among others
11. Write-offs of capitalized computer software costs

This item excludes

1. Recurring foreign exchange (currency) adjustments (included in *Nonoperating Income [Expense]*)

2. Profit or loss on sale of properties (except for securities, etc.) for the companies in the oil, coal, transportation, and other industries where these transactions are considered a normal part of doing business (included in *Nonoperating Income [Expense]*)
3. Shipping firms' operating differential subsidies and estimated profit adjustments for preceding years. Prior years' operating differential subsidies are included in *Nonoperating Income (Expense)*. Current year operating differential subsidy is included in sales. Adjustments by shipping companies to estimated profits reported by this method are ignored
4. Idle plant expense (included in *Nonoperating Income [Expense]*)

CHAPTER 6

Supplemental Income Statement

This chapter contains supplemental income statement items collected from companies' notes to the financial statements.

Supplemental Income Statement Items

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Acquisition/Merger Basic EPS Effect	AQEPS . . . 259	AQEPSQ . . . 259	
Acquisition/Merger Diluted EPS Effect	AQD . . . 260	AQDQ . . . 260	
Acquisition/Merger Pretax	AQP . . . 260	APQP . . . 260	
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Data Definitions

Accounting Changes - Cumulative Effect

Mnemonic	ACCHG
Data item number	A183
Units	Millions of dollars

This item represents the cumulative effect of company adjustments due to accounting changes on prior period earnings. The item reflects adjustments during the period(s) in which an accounting change occurs.

This item includes

1. Cumulative effect of accounting changes (when reported after net income)
2. Cumulative effects reported as expense or within income taxes
3. Extraordinary items specifically reported as the cumulative effect of an accounting change
4. Prior year accounting change adjustments

This item excludes

1. Discontinued operations
2. Extraordinary items not specifically identified as the result of the cumulative effect of accounting changes
3. Prior period adjustments not specifically identified as the result of the cumulative effect of accounting changes
4. Tax loss carry forwards

Accounting Changes - Cumulative Effect - Note

Annual Footnote Mnemonic	Data item	Units
ACCHGF	AF49	Code

Code	Description
TY	FASB #106 transition obligation amortized
TZ	FASB #106 transition obligation not amortized

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of the footnote, type @DESC (ACCHGF).

Accounting Changes - Cumulative Effect - Quarterly

Mnemonic	ACCHGQ
Data item number	Q117
Units	Millions of dollars

This item represents the cumulative effect of company adjustments due to accounting changes on prior period earnings. The item reflects adjustments during the period(s) in which an accounting change occurs.

This item includes

1. Cumulative effect of accounting changes (when reported after net income)
2. Cumulative effects reported as expense or within income taxes
3. Extraordinary items specifically reported as the cumulative effect of an accounting change
4. Prior year accounting change adjustments

This item excludes

1. Discontinued operations
2. Extraordinary items not specifically identified as the result of the cumulative effect of accounting changes
3. Prior period adjustments not specifically identified as the result of the cumulative effect of accounting changes
4. Tax loss carry forwards

Accounting Changes - Cumulative Effect - Note - Quarterly

Quarterly

Footnote

Quarterly Footnote Mnemonic	Data item	Units
ACCGQF	QF23	Code

Code	Description
TY	FASB #106 transition obligation amortized
TZ	FASB #106 transition obligation not amortized

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of the footnote, type @DESC (ACCGQF).

Acquisition/Merger After-Tax

Mnemonic	AQA
Statement	Income Statement
Data Item number	A361

This item is the sum of all special items after taxes that correspond to Acquisition/Merger.

This item contains a Combined Figure data code (@CF) if any of the Acquisition/Merger After-tax special items contains a Combined Figure (@CF) data code.

Acquisition/Merger After-Tax - Quarterly

Mnemonic	AQAAQ
Statement	Income Statement
Data Item number	Q242

This item is the sum of all special items after taxes that correspond to Acquisition/Merger.

This item contains a Combined Figure data code (@CF) if any of the Acquisition/Merger After-tax special items contains a Combined Figure (@CF) data code.

Acquisition/Merger Basic EPS Effect

Mnemonic	AQEPS
Statement	Income Statement
Data Item number	A362

This item is the sum of all basic EPS effect items for all Acquisition/Merger items.

This item contains a Combined Figure data code (@CF) if any of the Acquisition/Merger Basic EPS Effect items contains a Combined Figure (@CF) data code.

Acquisition/Merger Basic EPS Effect - Quarterly

Mnemonic	AQEPSQ
Statement	Income Statement
Data Item number	Q243

This item is the sum of all basic EPS effect items for all Acquisition/Merger items.

This item contains a Combined Figure data code (@CF) if any of the Acquisition/Merger Basic EPS Effect items contains a Combined Figure (@CF) data code.

Acquisition/Merger Diluted EPS Effect

Mnemonic	AQD
Statement	Income Statement
Data Item number	A363

This item is the sum of all diluted EPS effect items for all Acquisition/Merger items.

This item contains a Combined Figure data code (@CF) if any of the Acquisition/Merger Diluted EPS Effect items contains a Combined Figure (@CF) data code.

Acquisition/Merger Diluted EPS Effect - Quarterly

Mnemonic	AQDQ
Statement	Income Statement
Data Item number	Q244

This item is the sum of all diluted EPS effect items for all Acquisition/Merger items.

This item contains a Combined Figure data code (@CF) if any of the Acquisition/Merger Diluted EPS Effect items contains a Combined Figure (@CF) data code.

Acquisition/Merger Pretax

Mnemonic	AQP
Statement	Income Statement
Data Item number	A360

This item is the *sum* of all Acquisition/Merger special items reported before taxes.

This item contains a Combined Figure data code (@CF) if any Acquisition/Merger Pretax special items is not reported or contains a Combined Figure (@CF) data code.

Acquisition/Merger Pretax - Quarterly

Mnemonic	AQPQ
Statement	Income Statement
Data Item number	Q241

This item is the sum of all Acquisition/Merger special items reported before taxes.

This item contains a Combined Figure data code (@CF) if any of the Acquisition/Merger Pretax special items is not reported or contains a Combined Figure data code.

Acquisitions - Income Contribution

Mnemonic	AQI
Data item number	A248
Units	Millions of dollars

This item represents the effect of a purchase or pooling of interest acquisition in the current year on a company's income for the prior year.

This item excludes

1. Discontinued operations
2. Extraordinary items

This item is not available for banks.

Acquisitions - Sales Contribution

Mnemonic	AQS
Data Item Number	A249
Units	Millions of dollars

This item represents the effect upon the prior year's sales of all acquisitions (either purchase and/or pooling of interest) that occurred in and/or were accounted for in the current year.

This item includes

1. Acquisition of a majority-owned consolidated subsidiary (not additional ownership)
2. Consolidation of a subsidiary previously carried at cost

This item excludes

1. Acquisition of additional ownership in a consolidated subsidiary, not 100% owned
2. Acquisition of assets of a company without the liabilities
3. Acquisitions carried at equity (not consolidated)
4. Consolidation of a subsidiary previously carried at equity

This item is not available for banks.

Acquisitions - Sales Contribution - Note

Mnemonic	AQSF
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Code	Description
AE	Combination of purchase method and pooling of interest method
AI	Pooling of interest method of acquisition
AP	Purchase method acquisition
RP	Reverse purchase method acquisition
RO	Combination of reverse purchase method and pooling of interest method acquisition
RU	Combination of reverse purchase method and purchase method acquisition
RW	Combination AE and RP

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of this footnote, type @DESC (AQSF).

Advertising Expense

Mnemonic	XAD
Data Item Number	A45
Units	Millions of dollars

This item represents the cost of advertising media (such as, radio, television, and periodicals) and promotional expenses.

This item is not available for banks.

Cash Dividends - Common

Mnemonic	DVC
Data Item Number	A21
Units	Millions of dollars

This item represents the total dollar amount of dividends (other than stock dividends) declared on the common stock of the company during the year.

This item includes

1. Cash paid in lieu of fractional shares
2. Dividends declared by a pooled company prior to acquisition in the year of the merger, including dividends on preferred stock of a merged company which was exchanged for common stock
3. Cash dividends to all classes of common stock by companies with more than one class of common stock
4. Other cash distributions to stockholders

This item excludes

1. Consolidated subsidiary dividends
2. Dividends declared in stock of other companies
3. Dollar value of stock dividends

This item is common dividends paid for life insurance companies.

Depreciation and Amortization of Real Estate Property

Mnemonic	DPRET
Statement	Income Statement
Data Item Number	A393

This item represent the depreciation and amortization of Real Estate reported on a company's Income Statement.

This items includes

1. Depreciation and amortization of real estate related property

2. Depreciation of leasing costs
3. Amortization of deferred tenant costs
4. Amortization of lease costs
5. Depreciation related to wholly owned and consolidated partnerships
6. Depreciation and amortization of property and improvements

This items excludes

1. Amortization of deferred charges
2. Depreciation of personal property
3. Amortization of debt
4. Depreciation of Securities available
5. Amortization of Loan costs
6. Amortization of Intangibles
7. Operating Covenant Amortization
8. Corporate Depreciation
9. Depreciation of unconsolidated subs/affiliates

This item is available for Real Estate & Investment Trust companies, only.

Depreciation and Amortization of Real Estate Property - Quarterly

Mnemonic	DPRETQ
Statement	Income Statement
Data Item Number	Q272

This item represent the depreciation and amortization of Real Estate reported on a company's Income Statement.

This items includes

1. Depreciation and amortization of real estate related property
2. Depreciation of leasing costs
3. Amortization of deferred tenant costs
4. Amortization of lease costs
5. Depreciation related to wholly owned and consolidated partnerships
6. Depreciation and amortization of property and improvements

This items excludes

1. Amortization of deferred charges
2. Depreciation of personal property
3. Amortization of debt
4. Depreciation of Securities available
5. Amortization of Loan costs
6. Amortization of Intangibles

7. Operating Covenant Amortization
8. Corporate Depreciation
9. Depreciation of unconsolidated subs/affiliates

This item is available for Real Estate & Investment Trust companies, only.

Dilution Adjustment

Mnemonic	DILADJ
Units	Millions of dollars

These are the total adjustments added to the company's Net Income used for Basic EPS, in order to determine the Net Income used to calculate Diluted EPS.

This item includes

1. Savings from convertible preferred dividends
2. Savings from after-tax amount of interest recognized in the period associated with any convertible debt
3. Other adjustments to net income/loss as reported by the company

Dilution Adjustment - Quarterly

Mnemonic	DILADQ
Units	Millions of dollars

These are the total adjustments added to the company's Net Income used for Basic EPS, in order to determine the Net Income used to calculate Diluted EPS.

This item includes

1. Savings from convertible preferred dividends
2. Savings from after-tax amount of interest recognized in the period associated with any convertible debt
3. Other adjustments to net income/loss as reported by the company

Dilution Available - Excluding Extraordinary Items

Mnemonic	DILAVX
Units	Millions of dollars

This is the net income used by the company to calculate Diluted Earnings per Share – Excluding Extraordinary Items.

Dilution Available - Excluding Extraordinary Items - Quarterly

Mnemonic	DILAVQ
Units	Millions of dollars

This is the net income used by the company to calculate Diluted Earnings per Share – Excluding Extraordinary Items.

Equity in Earnings - Unconsolidated Subsidiary

Mnemonic ESUB
 Annual Data Item Number A55
 Units Millions of dollars

This item represents the parent company's portion of unremitted earnings from an unconsolidated subsidiary.

This item includes

1. Dividends in excess of equity in earnings
2. Equity in earnings of a subsidiary sold during the year
3. Amortization of goodwill on unconsolidated subsidiaries

This item excludes ...

1. Undistributed earnings
2. Equity in earnings shown as an extraordinary item
3. Equity in earnings presented as discontinued operations

This item is not available for banks or utilities.

Equity in Earnings - Unconsolidated Subsidiary - Note

Mnemonic ESUBF

Code	Description
AC	Reflects an accounting change for adoption of FASB #94
LL	Combination AC and TE
TE	Equity is reported below taxes (used only when the majority of the equity figure is reported below taxes)

Excise Taxes

Mnemonic TXE
 Annual Data Item Number A102
 Units Millions of dollars

This item represents the amount of excise tax collected by the company for the period. It is a government-levied tax on the manufacture, sale or consumption of a commodity (for example, liquor, tobacco, rubber, oil) and is included in the sales price, collected by the seller and remitted to the government. This tax is applicable to companies engaged in the manufacture, sale or consumption of the commodities listed above.

Foreign Currency Adjustment

Mnemonic	FCA
Annual Data Item Number	A150
Units	Millions of dollars

This item represents the realized and unrealized foreign exchange gains and/or losses included in the determination of income for the period.

This item is not available for banks or utilities.

Foreign Currency Adjustment - Note

Mnemonic	FCAF
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Code	Description
AC	Reflects an accounting change

Foreign Currency Adjustment - Quarterly

Mnemonic	FCAQ
Quarterly Data Item Number	Q34
Units	Millions of dollars

This item represents the realized and unrealized foreign exchange gains and/or losses included in the determination of income for the period.

This item is not available for banks or utilities.

Foreign Currency Adjustment - Quarterly - Note

Mnemonic	FCAQF
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Code	Description
AC	Reflects an accounting change

Gain/Loss After-Tax

Mnemonic	GLA
Statement	Income Statement
Data Item Number	A365

This item is the sum of all after-tax special items associated with gain/loss.

This item contains a Combined Figure data code (@CF) if any of the Gain/Loss After-Tax Items contains a Combined Figure (@CF) data code.

Gain/Loss After-Tax - Quarterly

Mnemonic	GLAQ
Statement	Income Statement
Data Item Number	Q246

This item is the sum of all after-tax special items associated with gain/loss.

This item contains a Combined Figure data code (@CF) if any of the Gain/Loss After-Tax Items is not reported or contains a Combined Figure (@CF) data code.

Gain/Loss Basic EPS Effect

Mnemonic	GLEPS
Statement	Income Statement
Data Item Number	A366

This item is the sum of all basic EPS effect for special items that have gain/loss reported.

This item contains a Combined Figure data code (@CF) if any of the Gain/Loss basic EPS items contains a Combined Figure (@CF) data code.

Gain/Loss Basic EPS Effect - Quarterly

Mnemonic	GLEPSQ
Statement	Income Statement
Data Item Number	Q248

This item is the sum of all basic EPS effect for special items that have gain/loss reported.

This item contains a Combined Figure data code (@CF) if any of the Gain/Loss basic EPS items contains a Combined Figure (@CF) data code.

Gain/Loss Diluted EPS Effect

Mnemonic	GLD
Statement	Income Statement
Data Item Number	A367

This item is the sum of all diluted EPS effect for special items that have gain/loss reported.

This item contains a Combined Figure data code (@CF) if any of the Gain/Loss Diluted EPS Effect items contains a Combined Figure (@CF) data code.

Gain/Loss Diluted EPS Effect - Quarterly

Mnemonic	GLDQ
Statement	Income Statement
Data Item Number	Q249

This item is the sum of all diluted EPS effect for special items that have gain/loss reported.

This item contains a Combined Figure data code (@CF) if any of the Gain/Loss Diluted EPS Effect items contains a Combined Figure (@CF) data code.

Gain/Loss Pretax

Mnemonic	GLP
Statement	Income Statement
Data Item Number	A364

This item is the sum of all pretax special items associated with gain/loss.

This item contains a Combined Figure data code (@CF) if any of the Gain/Loss Pretax Items is not reported or contains a Combined Figure (@CF) data code.

Gain/Loss Pretax - Quarterly

Mnemonic	GLPQ
Statement	Income Statement
Data Item Number	Q245

This item is the sum of all pretax special items associated with gain/loss.

This item contains a Combined Figure data code (@CF) if any of the Gain/Loss Pretax Items is not reported or contains a Combined Figure (@CF) data code.

Goodwill Amortization

Mnemonic	GDWLAM
Statement	Income Statement
Data Item Number	A394

This item is the amount of goodwill and other intangible amortization that is added back to net income in the prior year to make it consistent with how the company is reporting it in the year that it adopts SFAS #142.

Goodwill Amortization - Note

Mnemonic	GDWLAMF
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Code	Description
GZ	Gross amount of amortization of goodwill collected

Goodwill Amortization - Quarterly

Mnemonic	GDWLAMQ
Statement	Income Statement
Data Item Number	Q275

This item is the adjustment to goodwill and other intangible amortization reported by the company that will make the Goodwill Amortization figure consistent with how they reported it in the year that it adopts SFAS #142.

Goodwill Amortization - Note - Quarterly

Mnemonic	GDWLAMQF
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Code	Description
GZ	Gross amount of amortization of goodwill collected

Impairments of Goodwill After-Tax

Mnemonic	GDWLIA
Statement	Income Statement
Data Item Number	A369

This item is the sum of all Impairment of Goodwill special items reported after taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Impairment of Goodwill After-Tax Items contains a Combined Figure (@CF) data code.

Impairments of Goodwill After Tax Footnote

Mnemonic	GDWLIAF
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Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.

NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.
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Impairments of Goodwill After-Tax - Quarterly

Mnemonic	GDWLIAQ
Statement	Income Statement
Data Item Number	Q250

This item is the sum of all Impairment of Goodwill special items reported after taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Impairment of Goodwill After-Tax Items contains a Combined Figure (@CF) data code.

Impairments of Goodwill After Tax Quarterly Footnote

Mnemonic	GDWLIAQF
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Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Impairments of Goodwill After Tax 12MM

Mnemonic	GDWLIA12
Units	Millions of dollars

This item is the sum of all Impairment of Goodwill special items reported after taxes.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes

Write off of goodwill

Impairment of goodwill and other intangibles when combined

Impairment of unamortized intangibles

Positive impairments of goodwill and/or unamortized intangibles that indicate company is reversing part of a previous charge.

This item contains the Combined Figure data code if any of the Impairment of Goodwill After-Tax Items contains the Combined Figure data code.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Impairments of Goodwill After Tax 12MM Footnote

Mnemonic GDWLIA12F

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Impairments of Goodwill Basic EPS Effect

Mnemonic GDWLEPS
Statement Income Statement
Data Item Number A370

This item is the sum of all basic EPS effect special items that correspond to impairments of goodwill.

This item contains a Combined Figure data code (@CF) if an amount for any of the Impairment of Goodwill Basic EPS Effect items contains a Combined Figure (@CF) data code.

Impairments of Goodwill Basic EPS Effect Footnote

Mnemonic GDWLIBF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Impairments of Goodwill Basic EPS Effect - Quarterly

Mnemonic GDWLEPSQ
Statement Income Statement
Data Item Number Q251

This item is the sum of all basic EPS effect special items that correspond to impairments of goodwill.

This item contains a Combined Figure data code (@CF) if an amount for any of the Impairment of Goodwill Basic EPS Effect items contains a Combined Figure (@CF) data code.

Impairments of Goodwill Basic EPS Effect Quarterly Footnote

Mnemonic GDWLIBQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Impairments of Goodwill Basic EPS Effect 12MM

Mnemonic GDWLIB12
Units Dollars and cents

This item is the sum of all basic EPS effect special items that correspond to Impairments of Goodwill.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

This item contains a Combined Figure data code (@CF) if an amount for any of the Impairment of Goodwill Basic EPS Effect items contains a Combined Figure (@CF) data code.

Impairments of Goodwill Basic EPS Effect 12MM Footnote

Mnemonic GDWLIB12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Impairments of Goodwill Diluted EPS Effect

Mnemonic GDWLID
Statement Income Statement
Data Item Number A371

This item is the sum of all Impairment of Goodwill Diluted EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Impairment of Goodwill Diluted EPS Effect items contains a Combined Figure (@CF) data code.

Impairments of Goodwill Diluted EPS Effect Footnote

Mnemonic GDWLIDF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Impairments of Goodwill Diluted EPS Effect - Quarterly

Mnemonic GDWLIDQ
Statement Income Statement
Data Item Number Q252

This item is the sum of all Impairment of Goodwill Diluted EPS effect items reported.

Impairments of Goodwill Diluted EPS Effect Quarterly Footnote

Mnemonic GDWLIDQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Impairments of Goodwill Diluted EPS Effect 12MM

Mnemonic GDWLID12
Units Dollars and cents

This item is the sum of all Impairments of Goodwill Diluted EPS effect items reported.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

This item contains a Combined Figure data code (@CF) if an amount for any of the Impairment of Goodwill Diluted EPS Effect items contains a Combined Figure (@CF) data code.

Impairments of Goodwill Diluted EPS Effect 12MM Footnote

Mnemonic GDWLID12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Impairments of Goodwill Pretax

Mnemonic GDWLIP
Statement Income Statement
Data Item Number A368

This item is the sum of all Impairment of Goodwill special items reported before taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Impairment of Goodwill Pretax Items is not reported or contains a Combined Figure (@CF) data code.

Impairments of Goodwill Pretax - Quarterly

Mnemonic GDWLIPQ
Statement Income Statement
Data Item Number Q249

This item is the sum of all Impairment of Goodwill special items reported before taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Impairment of Goodwill Pretax Items is not reported or contains a Combined Figure (@CF) data code.

Implied Option Expense

Mnemonic XINTOPT
Data Item Number A399
Units Millions of dollars

This item represents the decrease in net income attributed to the added expense of stock based compensation, such as stock options, restricted stock, stock appreciation rights, and stock purchase plans, that are not fully recognized on the Income Statement. Implied Option Expense is an after-tax value.

Stock options granted with a strike price greater than or equal to the current stock price are not recognized as a current period expense using the "intrinsic value" methodology for GAAP. Companies that do not record an options expense based on this methodology also report pro-forma earnings accounting for options as a period expense using the "fair value" method (based on Black-Scholes) footnoted in the annual report. Implied Option Expense = Pro Forma Net Income – Net Income. Implied Option Expense represents an amount that is not expensed. But, the amount would have been reflected if the company had reported under the fair value method.

Implied Option Expense Footnote

Mnemonic XINTOPTF

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.

In Process Research & Development

Mnemonic RDIP

This item represents the portion of R&D considered to be "purchased" and written off immediately upon acquisition if the R&D items are deemed not to have an alternative use.

In Process Research & Development - Quarterly

Mnemonic RDIPQ
 Data Item Number Q274
 Data Availability Back to 1990

This item represents the portion of R&D considered to be "purchased" and written off immediately upon acquisition if the R&D items are deemed not to have an alternative use.

Interest Capitalized

Mnemonic INTC
 Annual Data Item Number A147
 Units Millions of dollars

This item represents interest charges deferred to the company's property, plant and equipment account, amortized over the life of related assets.

This item is not available for banks or utilities.

Interest Expense on Long-Term Debt

Mnemonic XINTD
 Annual Data Item Number A101
 Units Millions of dollars

This item represents the amount of interest expense specifically applicable to long-term debt.

This item includes

1. Amortization of debt discount or premium
2. Long-term debt issuance expense
3. Financing charges on long-term debt
4. Interest expense on refinanced short-term debt
5. Underwriting fees on long-term debt

This item excludes interest reported as being "principally" on long-term debt.

Investment Tax Credit (Income Account)

Mnemonic ITCI

Annual Data Item Number A51

Units Millions of dollars

This item represents the amortized portion of tax savings (brought about by the purchase of machinery and equipment, and/or the creation of new jobs) that reduces the current year's tax liability. If investment credit is not deferred, then the amount flowed-through is included.

This item is not available for banks.

Investment Tax Credit (Income Account) - Note

Mnemonic ITCIF

Code	Description
TA	Computed using amortized method or cost reduction basis method
TF	Computed using flow-through method

Labor and Related Expenses

Mnemonic XLR

Annual Data Item Number A42

Units Millions of dollars

This item represents salaries, wages, pension costs, profit sharing and incentive compensation, payroll taxes and other employee benefits.

This item excludes commissions.

Labor and Related Expenses - Note

Mnemonic XLRF

Code	Description
XB	Excludes employee benefits

Net Income Effect Capitalized Interest

Mnemonic NIECI
 Annual Data Item Number A239
 Units Millions of dollars

This item represents the effect of capitalized interest on net income.

This item includes the effects on net income of ...

1. Capitalized interest for the current year
2. Amortization of capitalized interest for prior years

This item is not available for banks or utilities.

Pension and Retirement Expense

Mnemonic XPR
 Annual Data Item Number A43
 Units Millions of dollars

This item represents the pension and retirement expense included as an expense in the Income Statement. For defined benefit pension plans, this item represents either pension expense (pre-FASB #87) or net periodic pension cost (post-FASB #87).

Pension expense and net periodic pension cost differ significantly in content and may invalidate comparisons of values for this item. This holds true both for intra-company and inter-company comparisons prior to and following adoption of FASB #87.

If a company reports pension expense for defined benefit pension plans (pre-FASB #87), then the following data items will contain data ...

1. Pension Costs - Unfunded Vested Benefits
2. Pension Costs - Unfunded Past Service
3. Pension Benefits - Present Value Vested
4. Pension Costs - Present Value Nonvested
5. Pension Benefits - Assumed Rate of Return
6. Pension Benefits - Information Date

If a company adopts FASB #87, then the following data items will contain data ...

1. Pension - Vested Benefit Obligation (Overfunded)
2. Pension - Vested Benefit Obligation (Underfunded)
3. Pension - Accumulated Benefit Obligation (Overfunded)
4. Pension - Accumulated Benefit Obligation (Underfunded)
5. Pension - Projected Benefit Obligation (Overfunded)
6. Pension - Projected Benefit Obligation (Underfunded)
7. Pension Plan Assets (Overfunded)
8. Pension Plan Assets (Underfunded)
9. Pension - Unrecognized Prior Service Cost (Overfunded)
10. Pension - Unrecognized Prior Service Cost (Underfunded)
11. Pension - Other Adjustments (Overfunded)
12. Pension - Other Adjustments (Underfunded)
13. Pension - Prepaid/Accrued Cost (Overfunded)
14. Pension - Prepaid/Accrued Cost (Underfunded)
15. Pension - Additional Minimum Liability (Underfunded)

For nondefined benefit pension plans and defined benefit pension plans prior to FASB #87, this item includes

1. Service cost
2. Interest cost
3. Amortization of prior service cost

In addition to the above components, post-FASB #87 defined benefit pension plans include

1. Actual return on assets
2. Amortization of net gains and losses
3. Amortization of net assets or obligations arising at transition

This item also encompasses

1. Profit-sharing retirement plans
2. Pension and retirement cost of consolidated subsidiaries

This item excludes

1. Employee benefit plans
2. Straight profit-sharing plans

Pretax Income - Domestic

Mnemonic	PIDOM
Annual Data Item Number	A272
Units	Millions of dollars

This item represents the income of a company's domestic operations before taxes.

This item includes minority interest reported above taxes.

This item excludes equity in earnings reported below taxes.

This item is not available for banks or utilities.

Pretax Income - Foreign

Mnemonic PIFO

Annual Data Item Number A273

Units Millions of dollars

This item represents the income of a company's foreign operations before taxes as reported by the company.

This item includes minority interest reported above taxes.

This item excludes equity in earnings reported below taxes.

This item is not available for banks or utilities.

Rental Expense

Mnemonic XRENT

Annual Data Item Number A47

Units Millions of dollars

This item represents all costs charged to operations for the rental of space and/or equipment. If only rental and royalty expenses are reported, then this figure will be used.

This item includes contingent rentals associated with capitalized lease obligations.

This item excludes principal lease or rental payments under capitalized lease obligations.

For banks, this figure is net of rental income.

For airlines, this item includes landing fees.

For oil and gas companies, this item excludes delay rentals (included in *Selling, General, and Administrative Expenses*)

Rental Expense - Note

Mnemonic XRENTF

Code	Description
BR	Includes royalties

QH	Net of rental income
RH	Combination of BR and QH

Rental Income

Mnemonic	IRENT
Annual Data Item Number	A163
Units	Millions of dollars

This item represents the amount of income generated from the rental of property, plant, and equipment.

This item excludes rental income that is part of sales.

Research and Development Expense

Mnemonic	XRD
Annual Data Item Number	A46
Units	Millions of dollars

This item represents all costs incurred during the year that relate to the development of new products or services. This amount is only the company's contribution.

This item includes

1. Software expenses
2. Amortization of software costs
3. In Process Research & Development when reported by the company

This item excludes

1. Customer or government-sponsored research and development (including reimbursable indirect costs)
2. Extractive industry activities, such as prospecting, acquisition of mineral rights, drilling, mining, etc.
3. Engineering expense - routine, ongoing efforts to define, enrich, or improve the qualities of existing products
4. Inventory royalties
5. Market research and testing

This item is not available for banks or utilities.

Research and Development Expense - Note

Mnemonic	XRDF
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Code	Description
BF	Includes customer or government sponsored research and development

BG	Includes engineering expense
BW	Includes in-process, acquired or purchased research and development
BV	Combination BW and BF or BW and BG

Research and Development Expense - Quarterly

Mnemonic	XRDQ
Quarterly Data Item Number	Q4
Units	Millions of dollars

This item represents all costs incurred during the year that relate to the development of new products or services. This amount is only the company's contribution.

This item includes

1. Software expenses
2. Amortization of software costs
3. In Process Research & Development when reported by the company

This item excludes

1. Customer or government-sponsored research and development (including reimbursable indirect costs)
2. Extractive industry activities, such as prospecting, acquisition of mineral rights, drilling, mining, etc.
3. Engineering expense - routine, ongoing efforts to define, enrich, or improve the qualities of existing products
4. Inventory royalties
5. Market research and testing

This item is not available for banks or utilities.

Research and Development Expense - Quarterly - Note

Mnemonic	XRDQF
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Code	Description
BF	Includes customer or government sponsored research and development
BG	Includes engineering expense
BW	Includes in-process, acquired or purchased research and development
BV	Combination BW and BF or BW and BG

Restructuring Costs After-Tax

Mnemonic	RCA
Statement	Income Statement
Data Item Number	A377

This item is the sum of all Restructuring special items reported after taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Restructuring After-tax special items contains a Combined Figure (@CF) data code.

This item is available from 2001 forward, when reported. This item contains a zero only when the company specifically reports the item amount as zero. If the company does not mention restructuring costs after-tax, this item contains an @NA (Not Available) data code.

Restructuring Costs After-Tax - Quarterly

Mnemonic	RCAQ
Statement	Income Statement
Data Item Number	Q258

This item is the sum of all Restructuring special items reported after taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Restructuring After-tax special items contains a Combined Figure (@CF) data code.

Restructuring Costs Basic EPS Effect

Mnemonic	RCEPS
Statement	Income Statement
Data Item Number	A378

This item is the sum of all Restructuring Basic EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Restructuring Basic EPS Effect special items contains a Combined Figure (@CF) data code.

Restructuring Costs Basic EPS Effect - Quarterly

Mnemonic	RCEPSQ
Statement	Income Statement
Data Item Number	Q259

This item is the sum of all Restructuring Basic EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Restructuring Basic EPS Effect special items contains a Combined Figure (@CF) data code.

Restructuring Costs Diluted EPS Effect

Mnemonic	RCD
Statement	Income Statement
Data Item Number	A379

This item is the sum of all Restructuring Diluted EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Restructuring Diluted EPS Effect special items contains a Combined Figure (@CF) data code.

Restructuring Costs Diluted EPS Effect - Quarterly

Mnemonic	RCDQ
Statement	Income Statement
Data Item Number	Q260

This item is the sum of all Restructuring Diluted EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Restructuring Diluted EPS Effect special items contains a Combined Figure (@CF) data code.

Restructuring Costs Pretax

Mnemonic	RCP
Statement	Income Statement
Data Item Number	A376

This item is the sum of all Restructuring special items reported before taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Restructuring Pretax special items is not reported or contains a Combined Figure (@CF) data code.

Restructuring Costs Pretax - Quarterly

Mnemonic	RCPQ
Statement	Income Statement
Data Item Number	Q258

This item is the sum of all Restructuring special items reported before taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Restructuring Pretax special items is not reported or contains a Combined Figure (@CF) data code.

Settlement After-Tax

Mnemonic	SETA
Statement	Income Statement
Data Item Number	A373

This item is the sum of all Settlement special items reported after taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Settlement After-tax special items contains a Combined Figure (@CF) data code.

Settlement After-Tax - Quarterly

Mnemonic	SETAQ
Statement	Income Statement
Data Item Number	Q254

This item is the sum of all Settlement special items reported after taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Settlement After-tax special items contains a Combined Figure (@CF) data code.

Settlement Basic EPS Effect

Mnemonic	SETEPS
Statement	Income Statement
Data Item Number	A374

This item is the sum of all Settlement Basic EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Settlement Basic EPS Effect special items contains a Combined Figure (@CF) data code.

Settlement Basic EPS Effect - Quarterly

Mnemonic	SETEPSQ
Statement	Income Statement
Data Item Number	Q255

This item is the sum of all Settlement Basic EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Settlement Basic EPS Effect special items contains a Combined Figure (@CF) data code.

Settlement Diluted EPS Effect

Mnemonic	SETD
Statement	Income Statement
Data Item Number	A375

This item is the sum of all Settlement Diluted EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Settlement Diluted EPS Effect special items contains a Combined Figure (@CF) data code.

Settlement Diluted EPS Effect - Quarterly

Mnemonic	SETDQ
Statement	Income Statement
Data Item Number	Q256

This item is the sum of all Settlement Diluted EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Settlement Diluted EPS Effect special items contains a Combined Figure (@CF) data code.

Settlement Pretax

Mnemonic	SETP
Statement	Income Statement
Data Item Number	A372

This item is the sum of all Settlement special items reported before taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Settlement Pretax special items is not reported or contains a Combined Figure (@CF) data code.

Settlement Pretax - Quarterly

Mnemonic	SETPQ
Statement	Income Statement
Data Item Number	Q253

This item is the sum of all Settlement special items reported before taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Settlement Pretax special items is not reported or contains a Combined Figure (@CF) data code.

Special Items After-Tax - Other

Mnemonic	SPIOA
Statement	Income Statement
Data Item Number	A385

This item is the sum of all other Special items reported after taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Other After-tax special items contains a Combined Figure (@CF) data code.

Special Items After-Tax - Other - Quarterly

Mnemonic	SPIOAQ
Statement	Income Statement
Data Item Number	Q266

This item is the sum of all other Special items reported after taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Other After-tax special items contains a Combined Figure (@CF) data code.

Special Items Basic EPS Effect - Other

Mnemonic	SPIEPS
Statement	Income Statement
Data Item Number	A386

This item is the sum of all other Basic EPS effect special items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Other Basic EPS Effect special items contains a Combined Figure (@CF) data code.

Special Items Basic EPS Effect - Other - Quarterly

Mnemonic	SPIEPSQ
Statement	Income Statement
Data Item Number	Q267

This item is the sum of all other Basic EPS effect special items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Other Basic EPS Effect special items contains a Combined Figure (@CF) data code.

Special Items Diluted EPS Effect - Other

Mnemonic	SPID
Statement	Income Statement
Data Item Number	A387

This item is the sum of all other Diluted EPS effect special items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Other Diluted EPS Effect special items contains a Combined Figure (@CF) data code.

Special Items Diluted EPS Effect - Other - Quarterly

Mnemonic	SPIDQ
Statement	Income Statement
Data Item Number	Q268

This item is the sum of all other Diluted EPS effect special items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Other Diluted EPS Effect special items contains a Combined Figure (@CF) data code.

Special Items Pretax - Other

Mnemonic	SPIOP
Statement	Income Statement
Data Item Number	A384

This item is the sum of all other Special items reported before taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Other Pretax special items is not reported or contains a Combined Figure (@CF) data code.

Special Items Pretax - Other - Quarterly

Mnemonic	SPIOPQ
Statement	Income Statement
Data Item Number	Q265

This item is the sum of all other Special items reported before taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Pretax special items is not reported or contains a Combined Figure (@CF) data code.

Stock Compensation Expense

Mnemonic	STKCO
Statement	Income Statement
Data Item Number	A398

This item represents compensation to employees/executives in the form of company stock.

This item includes

1. Stock Bonus
2. Deferred Compensation
3. Amortization of Deferred Compensation
4. Non-cash compensation expense that is expensed in the current period.

This item can also include options given to consultants in addition to other stock based compensation that a company voluntarily elects to expense.

Stock Compensation Expense - Quarterly

Mnemonic	STKCOQ
Statement	Income Statement
Data Item Number	Q278

This item represents compensation to employees/executives in the form of company stock.

This item includes

1. Stock Bonus
2. Deferred Compensation
3. Amortization of Deferred Compensation
4. Non-cash compensation expense that is expensed in the current period.

This item can also include options given to consultants in addition to other stock based compensation that a company voluntarily elects to expense.

Writedowns After-Tax

Mnemonic	WDA
Statement	Income Statement
Data Item Number	A381

This item is the sum of all Writedown special items reported after taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Writedown After-tax special items contains a Combined Figure (@CF) data code.

Writedowns After-Tax - Quarterly

Mnemonic	WDAQ
Statement	Income Statement
Data Item Number	Q262

This item is the sum of all Writedown special items reported after taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Writedown After-tax special items contains a Combined Figure (@CF) data code.

Writedowns Basic EPS Effect

Mnemonic	WDEPS
Statement	Income Statement
Data Item Number	A382

This item is the sum of all Writedown Basic EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Writedown Basic EPS Effect special items contains a Combined Figure (@CF) data code.

Writedowns Basic EPS Effect - Quarterly

Mnemonic	WDEPSQ
Statement	Income Statement
Data Item Number	Q263

This item is the sum of all Writedown Basic EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Writedown Basic EPS Effect special items contains a Combined Figure (@CF) data code.

Writedowns Diluted EPS Effect

Mnemonic	WDD
Statement	Income Statement
Data Item Number	A383

This item is the sum of all Writedown Diluted EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Writedown Diluted EPS Effect special items contains a Combined Figure (@CF) data code.

Writedowns Diluted EPS Effect - Quarterly

Mnemonic	WDDQ
Statement	Income Statement
Data Item Number	Q264

This item is the sum of all Writedown Diluted EPS effect items reported.

This item contains a Combined Figure data code (@CF) if an amount for any of the Writedown Diluted EPS Effect special items contains a Combined Figure (@CF) data code.

Writedowns Pretax

Mnemonic	WDP
Statement	Income Statement
Data Item Number	A380

This item is the sum of all Writedown special items reported before taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Writedown Pretax special items is not reported or contains a Combined Figure (@CF) data code.

Writedowns Pretax - Quarterly

Mnemonic	WDPQ
Statement	Income Statement
Data Item #	Q261

This item is the sum of all Writedown special items reported before taxes.

This item contains a Combined Figure data code (@CF) if an amount for any of the Writedown Pretax special items is not reported or contains a Combined Figure (@CF) data code.

CHAPTER 7

Business Segment

A business segment is an industry segment or product line reported by a company.

Business Segment Items

Data Item	Mnemonic . . . page
Availability Code	AVLS . . . 297
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Data Definitions

Availability Codes - Segment

Mnemonic AVLS

Units Code

This code indicates the status of a business for a company. A code of 1 indicates that information is available for the specified time period. The available codes are:

Code	Description
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0	Not a reporting category
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1	Available
---	-----------

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of the availability code, type @DESC (AVLS).

For user-created data the appropriate availability code will be set to 1.

Business Segment Name

Mnemonic SNMS

This is the name that the company gives to describe a particular industry segment. The industry segment name is assigned as it is reported by the company, unless the company uses a subsidiary name or a brand name. In those cases, a generic name is used for the industry segment name.

Business Segments - Actual Number

Mnemonic SEGNUM

This two-digit number indicates how many industry segments collected by Standard & Poor's are available for the company in the given data year. Since each company may have up to 10 industry segments per year, the *SEGNUM* variable will contain values from 01 to 10. If, for example, ABC Corporation reports three industry segments for fiscal year 1987, *SEGNUM* will carry a value of 3.

Capital Expenditures (Business Segment)

Mnemonic CAPXS

Units Millions of dollars

This item represents the funds used for additions to the industry segment's property, plant and equipment, excluding amounts arising from acquisitions (for example, fixed assets of purchased companies).

Capital Expenditures (Business Segment) - Note

Mnemonic CAPXFF

Code	Description
QB	Net of current year's retirements and disposals

Customer Name(s) - Primary (Business Segment)

Mnemonic CNMS

This item is a four-element group item containing the names of up to four principal customers to which the company sold goods or services from this industry segment during the year.

Up to four customers can be available for each of up to 10 industry segments reported each year.

If a company derives 10 percent or more of its revenue from a single customer, the customer's name must be reported by the company.

The order in which customers are listed is random and does not necessarily correspond to the relative importance of the customers.

Depreciation, Depletion, and Amortization (Business Segment)

Mnemonic DPS

Units Millions of dollars

This item represents non-cash charges for obsolescence and wear and tear on property, allocation of the current portion of capitalized expenditures and depletion charges for the industry segment.

Employees (Business Segment)

Mnemonic EMPS

Units Actual

This item represents the actual number of people employed by the identified industry segments reported by the company.

Employees (Business Segment) - Note

Mnemonic EMPSFF

Code	Description
LD	Includes significant seasonal or part-time employees

Equity in Earnings - Unconsolidated Subsidiaries (Business Segment)

Mnemonic ESUBS

Units Millions of dollars

This item represents the consolidated company's equity in the net income of unconsolidated subsidiaries and affiliates, carried at equity in the consolidated financial statements, whose operations are vertically integrated with the reported industry segment.

Equity in Earnings - Unconsolidated Subsidiaries (Business Segment) - Note

Mnemonic ESUBSF

Code	Description
TE	Equity reported after taxes

Foreign Governments (Business Segment)

Mnemonic FGOVS

This is the name(s) of the foreign government(s) to which the company has sold products or services in the past year. If no specific country or region is mentioned by the company, this item will contain "FOREIGN GOVT."

Identifiable Assets - Business Segment

Mnemonic IAS

Units Millions of dollars

Identifiable Assets are the tangible and intangible assets that are used by, or directly associated with, each business segment.

Identification Codes - Segment

Mnemonic SID

This code identifies the segment for a company or industry for a country.

This item is not editable. For user-created entities, the system will determine the Identification Code based on the entity ticker, using the following scheme.

Entity Ticker	Identification Code
IBMS99	SID = 99

Investments at Equity (Business Segment)

Mnemonic IVEQS
Units Millions of dollars

This item represents the consolidated company's ownership interest in the net assets of unconsolidated subsidiaries and affiliates, carried at equity in the consolidated financial statements, whose operations are integral to the reported industry segment.

Operating Profit (Business Segment)

Mnemonic OPS
Units Millions of dollars

Operating Profit is sales of the identified industry segment minus its allocated share of operating costs and expenses (such as, cost of goods sold, selling, general, and administrative expenses and depreciation, depletion and amortization).

Differences which exist between the data as reported by the company and the Compustat® definitions will be indicated by a footnote.

Operating Profit (Business Segment) - Note

Mnemonic OPSF

Code	Description
MA	Net of income taxes
MB	Pretax income
MC	Net Income/Loss
MD	Operating Profit/Loss After Depreciation
ME	Operating Profit/Loss Before Depreciation

Order Backlog (Business Segment)

Mnemonic OBS
Units Millions of dollars

Order Backlog is the dollar amount of orders believed to be firm for the industry segment as of the company's fiscal yearend.

Principle Product Names (Business Segment)

Mnemonic PNMS

This four-element group item contains up to four 20-character names which identify the principal products of the industry segment, with any unused elements being blank.

If a company derives 10 percent or more of consolidated revenue (15 percent or more if revenue did not exceed \$50,000,000 during the fiscal year) from any class of similar products or services in an industry segment, this data must be reported by the company. The *Principal Product Name(s)* are assigned as they are reported by the company, except as follows:

1. If a company reports a subsidiary name or a brand name, a generic name is assigned to the PNMS
2. If a company reports more than four principal products for the industry segment, the three largest, by sales, are assigned to the PNMS (1) through PNMS (3), and PNMS (4) will contain "OTHER"

"OTHER" may also be assigned to any element of the PNMS variable if:

1. A company specifically reports products or services for the industry segment which are identified as "OTHER"
2. If the sum of the sales for the principal products of the industry segment which are reported by the company do not equal the total sales for the industry segment, the residual amount will be classified by Standard & Poor's as "OTHER"

Principle Product(s) SIC(s) (Business Segment)

Mnemonic SICPS

Units Code

This item represents the *Standard Industrial Classification (SIC) Code* which best describes the corresponding principal product of the industry segment. The *Principal Product SIC Codes* are assigned by Standard & Poor's. The current Standard Industrial Classification Manual, which defines industries in accordance with the composition and structure of the economy and covers the entire field of economic activities, is the reference source for most SIC code assignments. The *Principal Product SIC Code* is assigned based on the description of the product which is reported in the company's Annual Report or 10-K. This code will be the most specific of the SICs on file. For the principal product with the largest sales, this item will match the first two digits of one of the *Primary SIC Codes* for the corresponding industry segment.

This item will be available for all company segments for the last seven years.

R&D - Company Sponsored (Business Segment)

Mnemonic RDCS

Units Millions of dollars

This item represents the estimated costs incurred during the year, by the industry segment, for the development of new products or services which were paid by the company and were not reimbursed by a customer.

R&D - Company Sponsored (Business Segment) - Note

Mnemonic RDCSF

Code	Description
BG	Includes engineering expense

R&D - Customer Sponsored (Business Segment)

Mnemonic	RDS
Units	Millions of dollars

This item represents the estimated costs incurred during the year, by the industry segment, for the development of new products or services, which were subsequently paid by a customer or a government agency. If this item is combined with company-sponsored research and development, a Combined Figure data code (@CF) will appear.

Sales of Principle Product(s) (Business Segment)

Mnemonic	SALEPS
Units	Millions of dollars

This item represents the contribution of the identified principal products to the industry segment's revenue. Up to four principal products will be identified for the industry segment's revenue.

Sales (Net) (Business Segment)

Mnemonic	SALES
Units	Millions of dollars

This item consists of the industry segment's gross sales (the amount of actual billings to customers for regular sales completed during the period) reduced by cash discounts, trade discounts, and returned sales and allowances for which credit is given to customers.

Differences which exist between the data as reported by the company and the Compustat® definition will be indicated by a footnote.

This item includes ...

1. Any revenue source that is expected to continue for the life of the company
2. Other operating revenue
3. Installment sales
4. Franchise sales (when corresponding expenses are available)

This item excludes ...

1. Inter-company sales
2. Nonoperating income
3. Interest income
4. Equity in earnings of unconsolidated subsidiaries

5. Other income
6. Rental income
7. Gain on sale of securities or fixed assets
8. Discontinued operations
9. Excise taxes
10. Royalty income

Special cases (by industry) ...

1. Oil and extractive companies:
 - Mineral royalty income is included in Sales (Net)
 - Sales (Net) is after deducting excise taxes
2. Retail companies: *Sales (Net)* includes sales of leased departments, when the corresponding costs are available and are included in operating expenses which are reported by the company
3. Shipping companies:
 - Includes income on reserve fund securities, when it is reported as a separate item in the company's financial statements
 - Includes operating differential subsidies
4. Finance companies:
 - *Sales (Net)* is after deducting net losses on factored receivables purchased
 - Includes earned insurance premiums
 - Includes interest income
5. Airline companies: Includes net mutual aid assistance and federal subsidies
6. Insurance companies: *Sales (Net)* is total income
7. Advertising companies: *Sales (Net)* are commissions earned, not gross billings
8. Leasing companies: Includes rental or lease income
9. Security brokers: Includes other income
10. Franchise companies: Includes franchise and license fees
11. Hospitals: *Sales (Net)* is net of provision for contractual allowance (will sometimes include doubtful accounts)
12. Cigar, cigarette, rubber and liquor companies: Excludes excise taxes

Sales (Net) (Business Segment) - Note

Mnemonic

SALESF

Code	Description
BA	Includes excise taxes
BB	Includes other income/excludes some operating revenues

BS	Combination of BA and BB
DB	Some or all data is Not Available due to a fiscal year change
EN	Includes inter-company sales
HG	Excludes other operating income
HH	Includes unconsolidated subsidiaries
HK	Unaudited data
UA	Combination of EN and BA
UB	Combination of BB and EN
YA	Combination of HK and BB
YB	Combination of HK and HG
YC	Combination of HK and EN
YD	Combination of HK and BA
YE	Combination of HK and BS
YF	Combination of HK and UA
YG	Combination of HK and UB

Sales to Domestic Government (Business Segment)

Mnemonic	SALEDS
Units	Millions of dollars

This item represents the amount of revenue derived from sales to the domestic government of the company. For example, a Swedish company's sales to the Swedish government would be considered the company's domestic sales.

This item includes sales to Federal, state and municipal agencies, and may include indirect sales (for example, sales to subcontractors or sales for government end-use). If the domestic and foreign government sales are combined, the total will be reported in *Sales to Domestic Government*. A Combined Figure data code (@CF) will subsequently appear in *Sales to Foreign Government*.

Sales to Foreign Government (Business Segment)

Mnemonic	SALEFS
Units	Millions of dollars

This item represents the amount of revenue derived from sales to individual foreign government agencies. The name of the specific government(s) will be given when available; otherwise, they will appear as "FOREIGN GOVT." If foreign and domestic government sales are combined, a Combined Figure data code (@CF) will appear in *Sales to Foreign Government*, with the total appearing in *Sales to Domestic Government*.

Sales to Principal Customer(s) (Business Segment)

Mnemonic	SALECS
Units	Millions of dollars

If Combined Figure ...	Combined with ...
Research and Development - Customer Sponsored	Research and Development - Company Sponsored
Sales to Foreign Government	Sales to Domestic Government
Sales to Principal Customer #2	Sales to Principal Customer #1
Sales to Principal Customer #3	Sales to Principal Customer #1 or #2
Sales to Principal Customer #4	Sales to Principal Customer #1, #2, or #3

Code	Description
MC	Sales to the Domestic Government represents an aggregate of all industry segments
MD	Sales to Foreign Government(s) represents an aggregate of all industry segments
ME	Sales to Principal Customers(s) represents an aggregate of all industry segments
MG	Combination of MC and ME
MH	Combination of MD and ME
MI	Combination of MC, MD, and ME

Standard & Poor's will attempt to assign both a primary and secondary SIC code for each industry segment. However, either one or both SIC items will be zero in some cases:

- Only one SIC category's operations of an industry segment is reported by the company
- Only a general description of an industry segment's activities is reported by the company

Mnemonic	SRCS
Units	Code

The codes are as follows:

Code	Source
3	Annual Report/Auditor's Report
4	Uniform Statistical Report (USR)
5	10-K/20-F
9	Annual Report (Summary Annual Report)
13	Annual Report + Statistical Supplement
14	10-K + Statistical Supplement
15	Annual Report + 10-K + Statistical Supplement
37	Prospectus
43	Annual Report + USR
53	Annual Report + 10-K
54	10-K + USR
55	Annual Report + 10-K + USR
56	Annual Report + 10-K + USR + Statistical Supplement

Mnemonic	UPDS
Units	Code

An *Update Code* is provided for each industry segment and geographic segment and may be either 1, 2, or 3.

Code	Description
1	Data is not yet available for the year because the company has changed its fiscal year end
2	Data has been updated from a preliminary source, but some data is still Not Available that is expected to become available or has historically been available
3	Data has been updated from the final source or sources and no further data will be available for that year

CHAPTER 8

Canadian Data

Research Insight offers the same data items for Canadian companies (\$T set) as for Active North American companies (\$C set). In addition, certain share and per share items specifically pertain to Canadian companies.

Canadian Economic Data Items

Data Item	Mnemonic . . . page
Consumer Price Index - All Items	CCPI . . . 311
Employment	CEMPLOY . . . 311
Government Bonds - 10 Years and over	CBOND10YR . . . 311
Government Bonds - 30 Year	CBOND30YR . . . 311
Government Notes - 5 Year	CNOTE5YR . . . 312
Government Notes - 10 Year	CNOTE10YR . . . 312
Gross Domestic Product	CGDP . . . 312
Housing Starts Units	CHOUSE . . . 312
Industrial Product Price Index	CIPPI . . . 313
Prime Interest Rate	CPRIME . . . 313
Raw Material Price Index	CRAWMAT . . . 313
Retail Sales - Total	CRTLSALES . . . 313
Sale of Passenger Cars	CAUTO . . . 313
Treasury Bill - 3 Month	CTBILL3M . . . 314
Treasury Bill - 12 Month	CTBILL12M . . . 314
Unemployment Rate	CUNEMP . . . 314

Additional Canadian Data Items

Data Item	Mnemonic . . . page
Common Stock Float Shares	CSFSM . . . 314
EPS - 12-Month Moving Historical	EPSH12 . . . 315
Market Float Value	MKFVAL . . . 315
Market Float Value - Monthly	MKFVLM . . . 315
Price to Historical Earnings Per Share	PEH . . . 315

Data Definitions

Consumer Price Index - All Items - Canada

Mnemonic	CCPI
Units	Millions of 1992 Canadian Dollars

This item is the monthly Consumer Price Index for All Items as determined by Statistics Canada via Dow Jones. The Index base is 1.0, and the current index period is 1990 - 1997. A monthly index of 1.155 after 1997 would indicate a Consumer Price Index that is 15.5 higher than the base period.

Employment - Canada

Mnemonic	CEMPLOY
Units	Thousands of persons

This monthly item is seasonally adjusted and represents employed persons over fifteen in thousands of persons. It is provided by the "Monthly Labour Force Data" through Statistics Canada.

Government Bonds 10 Year and Over - Canada

Mnemonic	CBOND10YR
Units	Percentage

The 10 year and over government bonds represent the percent per-annum available for the last Wednesday of the month. These percentages are Canada Government Issue as reported by Statistics Canada, *Bank of Canada Review*, Reuters America Inc. and MMS International.

Government Bonds - 30 Year - Canada

Mnemonic	CBOND30YR
Units	Percentage

These percentages are Canada Government Issue as reported by Statistics Canada, *Bank of Canada Review*, Reuters America Inc. and MMS International.

Government Notes - 5 Year - Canada

Mnemonic	CNOTE5YR
Units	Percentage

These percentages are Canada Government Issue as reported by Reuters America Incorporated and MMS International.

Government Notes - 10 Year - Canada

Mnemonic CNOTE10YR

Units Percentage

These percentages are Canada Government Issue as reported by Reuters America Incorporated and MMS International.

Gross Domestic Product - Canada

Mnemonic CGDP

Units Millions of 1992 Canadian Dollars

This item is the monthly Canadian Gross Domestic Product (CGDP) as determined by Statistics Canada, Industry Measures and Analysis Division. The CGDP is adjusted seasonally at annual rates and is represented in millions of 1992 dollars.

Housing Starts (Units) - Canada

Mnemonic CHOUSE

Units Thousands of units

This item is the monthly dwelling starts for all areas in Canada as determined by Statistics Canada and Canada Mortgage & Housing Corporation adjusted seasonally at annual rates.

Industrial Product Price Index - Canada

Mnemonic CIPPI

Units Index Points

This item is the Industrial Product Price Index for manufacturing industries as determined by Statistics Canada Prices Division and is not adjusted seasonally. The index base is 1.0 and the current index period is 1990 - 1997.

Prime Interest Rate - Canada

Mnemonic CPRIME

Units	Percentage
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This item is the Canadian Prime Interest Rate as reported by Reuters America, Incorporated.

Raw Material Price Index - Canada

Mnemonic	CRAWMAT
Units	Index Points

This item is the Canadian Raw Materials Price Index as determined by Statistics Canada Prices Division. The index base is 1.0, and the current index period is 1992 - 1997.

Retail Sales - Total - Canada

Mnemonic	CRTLSALES
Units	Millions of Canadian Dollars

This is the total retail sales of all Canadian stores as determined by Statistics Canada via Dow Jones. This item is not seasonally adjusted and is represented in millions of Canadian dollars.

Sale of Passenger Cars - Canada

Mnemonic	CAUTO
Units	Millions of Canadian dollars

This item is the total sales of passenger cars for Canada as determined by Statistics Canada, not seasonally adjusted.

Treasury Bill - 3 Month - Canada

Mnemonic	CTBILL3M
Units	Percentage

These percentages are Canada Government Issue as reported by Bank of Canada.

The 3 month Treasury Bill is based on a percent per-annum average yield at auction on the last Tuesday of the month.

Treasury Bill - 12 Month - Canada

Mnemonic	CTBILL12M
Units	Percentage

These percentages are Canada Government Issue as reported by Bank of Canada.

Unemployment Rate - Canada

Mnemonic	CUNEMP
Units	Thousands of persons

These percentages are based on the total monthly unemployment for Canada as determined by Statistics Canada via Dow Jones and is not seasonally adjusted.

Common Stock Float Shares - Canada

Mnemonic	CSFSM
Units	Millions

Common Stock Float Shares represent all common shares outstanding less controlled block shares as of month end.

This item is available only for Canadian (*T) S&P/TSX companies.

EPS - 12-Month Moving Historical - Canada

Mnemonic	EPSH12
Units	Dollars and cents

This item represents Basic earnings per share applicable to the last 12-month period for Canadian companies (*T).

Standard & Poor's presents earnings per share as originally reported (not restated).

This item takes into account the effects of extraordinary items and discontinued operations.

Standard & Poor's presents only consolidated earnings per share on a fiscal year or interim quarter basis.

Market Float Value - Canada

Mnemonic	MKFVAL
Concept Calculation	PRCCM*@VALUE (CSFSM,CSFSM[-1])
Units	Millions of dollars

Market Float Value-Canada is the Close Price for the month multiplied by the company's Common Stock Float Shares. (If the most recent monthly float shares are not available, multiply by the previous month's Common Stock Float Shares.)

This concept is available only for Canadian (*T) companies.

Market Float Value - Monthly - Canada

Mnemonic MKFVLM

Units Millions of dollars

This item is available on a monthly basis beginning in 1982. For each month, the month end close price is multiplied by the company's Common Stock Float Shares.

This item is available only for Canadian (*T) companies.

Price to Historical Earnings Per Share - Canada

Mnemonic PEH

Concept Calculation $\text{PRCCM}/@VALUE(\text{EPSH12} \\ [@QTR(-3M)], \text{EPSH12} \\ [@QTR(-3M)-1])$

Units Decimal

Price to Historical Earnings per Share-Canada is the Price-Close Monthly divided by 12-Months Moving Historical Earnings Per Share. (If the most recent earnings are not available, divide by the previous quarter's 12-Months Moving Historical Earnings Per Share.)

This concept is available only for Canadian (\$T) companies.

CHAPTER 9

Columbine Capital Data

Columbine Capital Services, Inc. provides quantitative equity analysis services, specializing in the development of quantitative models of expected excess return. Columbine analyzes stocks on a series of individual return and risk factors and combines those factor measures according to proprietary weighting structures creating multi-factor-forecasting models.

Each week Columbine Capital Services analyzes over 12,000 stocks on a series of individual return and risk factors and assigns rankings from 1 (best) through 10 (worst) for each factor. Using a particular multifactor model's proprietary weighting structure, Columbine combines these individual factor rankings to compute raw model scores. The stocks in that model's universe are then sorted from most-to-least attractive by the raw scores and divided into deciles (equal 10% groupings). Issues ranked 1 (1st decile) are most likely to outperform the universe; those ranked 10 (10th decile) are most likely to underperform.

Multifactor Models (Combo, Growth, Income, Value, Small-Cap, and Core Models) rankings are predictive throughout their range (i.e. 2's are likely to outperform 3's and so on down the rankings).

Component Models (Momentum, Valuation, Columbine Alpha, and Columbine/First Call Expectational Models) are predictive only in the top and bottom 20%; those ranked 1 and 2 tend to outperform the market, while those ranked 9 or 10 tend to underperform. The middle ranks (3 through 8) have only modest forecasting ability.

These items require a separate subscription.

Columbine Model Items

Data Item	Mnemonic . . . page	Periodicity
Columbine Alpha - Decile	ALPHA . . . 322	Weekly
Columbine Alpha - Score	ALPHAS . . . 322	Weekly
Columbine/First Call - Decile	EXP . . . 322	Daily
Columbine/First Call - Score	EXPS . . . 323	Daily
Combo Model - Decile	COMBO . . . 323	Weekly
Combo Model - Score	COMBOS . . . 324	Weekly
Core Model - Decile	CORE . . . 324	Weekly
Core Model - Score	CORES . . . 324	Weekly
Growth Model - Decile	GROW . . . 327	Weekly
Growth Model - Score	GROWS . . . 327	Weekly
Income Model - Decile	INCOME . . . 327	Weekly
Income Model - Score	INCOMES . . . 327	Weekly
Momentum Model - Score	MMTM . . . 328	Weekly
Momentum Model - Score	MMTMS . . . 328	Weekly
Small-Cap Model - Decile	SMCAP . . . 329	Weekly

Small-Cap Model - Score	SMCAPS . . . 329	Weekly
Valuation Model - Decile	VALUTN . . . 330	Weekly
Valuation Model - Score	VALUTNS . . . 329	Weekly
Value Model - Decile	VALUE . . . 330	Weekly
Value Model - Score	VALUES . . . 330	Weekly

Columbine Factor Items

Data Item	Mnemonic . . . page	Periodicity
Beta - Decile	BETAD . . . 321	Weekly
Book Value - Decile	BOOKV . . . 321	Weekly
Cash Flow - Decile	CFD . . . 321	Weekly
Dividend Yield - Decile	DY . . . 325	Weekly
Earnings Change - Decile	ECHG . . . 325	Weekly
Earnings Growth - Decile	EGRO . . . 325	Weekly
Earnings Surprise - Decile	ESPRS . . . 326	Weekly
Earnings Volatility - Decile	EVOLAT . . . 326	Weekly
Estimate Revision - Decile	ER . . . 326	Weekly
Estimated Earnings Yield - Decile	EEY . . . 326	Weekly
Market Liquidity - Decile	MKTLQD . . . 328	Weekly
Reported Earnings Yield - Decile	REY . . . 329	Weekly

Data Definitions

Beta (Columbine Capital Services)

Mnemonic	BETAD
Data Type	Decile
Units	Integer

This item is the standard measure of a stock's market risk. Columbine Capital Services' beta rankings are based on the past three years of stock prices and market returns. Stocks ranked 1 have the lowest beta.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Book Value (Columbine Capital Services)

Mnemonic	BOOKV
Data Type	Decile
Units	Integer

This item is updated weekly and is a variant on the book value to price ratio. Stocks ranked 1 are high book value to price.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Cash Flow (Columbine Capital Services)

Mnemonic	CFD
Data Type	Decile
Units	Integer

This item is a relative value measure based on the company's reported earnings for the past twelve months net of dividends paid, with depreciation added back in. Stocks ranked 1 have a high cash flow relative to their current share price. This item is updated weekly.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Columbine Alpha - Decile

Mnemonic	ALPHA
Units	Integer

This item is Columbine Capital Services' objective measure of each stock's market behavior. Based on a volatility and risk-adjusted model of equity price momentum, the Columbine Alpha Factor uses stock price and market data for the past year to forecast each issue's probable performance over the next six to twelve months. Only the extremes of the Columbine Alpha rankings display significant predictive power.

This ranking is updated weekly and is relative to the *Columbine Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Columbine Alpha - Score

Mnemonic ALPHAS

Units Number

This item is Columbine Capital Services' objective measure of each stock's market behavior. Based on a volatility and risk-adjusted model of equity price momentum, the Columbine Alpha Factor uses stock price and market data for the past year to forecast each issue's probable performance over the next six to twelve months. Only the extremes of the Columbine Alpha rankings display significant predictive power.

This ranking is updated weekly and is relative to the *Columbine Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Columbine/First Call - Decile

Mnemonic EXP

Units Integer

The Columbine/First Call Expectational Model distills the raw data of analyst earnings estimates and their revisions down to an objective, single-number measure of the impact those expectations are likely to have on a stock's future performance. This it is updated daily.

This item is relative to the *Columbine 1500 Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Columbine/First Call - Score

Mnemonic EXPS

Units Number

The Columbine/First Call Expectational Model distills the raw data of analyst earnings estimates and their revisions down to an objective, single-number measure of the impact those expectations are likely to have on a stock's future performance. This it is updated daily.

This item is relative to the *Columbine 1500 Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Combo Model - Decile

Combo Model - Decile

Mnemonic	COMBO
Units	Integer

The Combo Model is intended for use as a style-diversified or general purpose stock selection tool. This item maintains a balance between value-oriented and growth-oriented input factors and is designed to be effective in both large and small-cap stocks.

These rankings are updated weekly and are relative to the *Columbine Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Columbine Sector Model - Decile

Mnemonic	SECTORRNK
Units	Integer

The Sector Model is intended for use as a style-diversified or general purpose stock selection tool. The model capitalizes on the observed fact that companies in different economic sectors often have very different characteristics and need to be judged by different standards. The Sector Model accomplishes this by identifying each sector's distinctive response to momentum and valuation forces in the markets, and using that information to forecast each individual stock's probable active return (alpha) for the next 1-3 years.

These rankings are updated weekly and are relative to the *Columbine Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Combo Model - Score

Mnemonic	COMBOS
Units	Number

The Combo Model is intended for use as a style-diversified or general purpose stock selection tool. This item maintains a balance between value-oriented and growth-oriented input factors and is designed to be effective in both large and small-cap stocks.

These rankings are updated weekly and are relative to the *Columbine Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Columbine Sector Model - Percentile

Mnemonic SECTORPCT

Units Percent

The Sector Model is intended for use as a style-diversified or general purpose stock selection tool. The model capitalizes on the observed fact that companies in different economic sectors often have very different characteristics and need to be judged by different standards. The Sector Model accomplishes this by identifying each sector's distinctive response to momentum and valuation forces in the markets, and using that information to forecast each individual stock's probable active return (alpha) for the next 1-3 years.

These rankings are updated weekly and are relative to the *Columbine Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Core Model - Decile

Mnemonic CORE

Units Integer

The Core Model is designed for use with big-cap, highly liquid securities. It is designed to help managers who run large, diversified portfolios that serve as the foundation or central "core" of active equity management.

These rankings are updated weekly and are relative to the *Columbine Big-Cap Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Core Model - Score

Mnemonic CORES

Units Number

The Core Model is designed for use with big-cap, highly liquid securities. It is designed to help managers who run large, diversified portfolios that serve as the foundation or central "core" of active equity management.

These rankings are updated weekly and are relative to the *Columbine Big-Cap Universe*.

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Dividend Yield (Columbine Capital Services)

Mnemonic	DY
Units	Decile

This item is the ratio of a stock's dividends paid during the past year to its current price. Stocks ranked 1 have the highest dividend yields. This item is updated weekly.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Earnings Change

Mnemonic	ECHG
Units	Decile

This item is updated weekly and is a price-relative comparison of the latest reported earnings (trailing 12 months) with last quarter's figure.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Earnings Growth

Mnemonic	EGRO
Units	Decile

This item represents growth (or decline) in earnings at a price. The factor uses reported earnings over the past three years. Stocks ranked 1 had a large positive growth in their earnings for a given stock price.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Earnings Surprise

2037Mnemonic	ESPRS
Units	Decile

This item compares a company's reported earnings to the latest First Call median estimate. Stocks ranked 1 had the largest positive earnings surprises; those ranked 10 have had the largest negative surprises.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Earnings Volatility

Mnemonic	EVOLAT
Units	Decile

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Estimate Revision

Mnemonic	ER
Units	Decile

This item is a multifaceted measure of earnings estimate revision. The analysis included the number of positive and negative revisions, the highest and lowest estimates and the change in the First Call median estimate. Stocks ranked 1 have had large positive revisions.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Estimated Earnings Yield

Mnemonic	EEY
Units	Decile

This item is an earnings yield based on the First Call median estimated earnings figures. Stocks ranked 1 have high estimated earnings yields, making them estimated low P/E issues.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Growth Model - Decile

Mnemonic	GROW
Units	Decile

The Growth Model is optimized to maximize forecasting power among stocks that display strong growth characteristics, regardless of their cap size.

These rankings are updated weekly and are relative to the *Columbine Growth Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Growth Model - Score

Mnemonic	GROWS
Units	Decile

The Growth Model is optimized to maximize forecasting power among stocks that display strong growth characteristics, regardless of their cap size.

These rankings are updated weekly and are relative to the *Columbine Growth*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Income Model - Decile

Mnemonic	INCOME
Units	Decile

The Income Model is designed to operate among stocks with high dividend yields.

These rankings are updated weekly and are relative to the *Columbine Income Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Income Model - Score

Mnemonic	INCOMES
Units	Decile

The Income Model is designed to operate among stocks with high dividend yields.

These rankings are updated weekly and are relative to the *Columbine Income Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Market Liquidity

Mnemonic	MKTLQD
Units	Decile
Data Availability	March 1998

This item is a measure of the difficulty in trading a given stock. The factor is based on the number of days needed to establish a fixed dollar position in a stock given its average daily dollar volume over the past month. Stocks ranked 1 are the most liquid.

These rankings are updated weekly and are relative to the *Columbine 1500 Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Momentum Model - Decile

Mnemonic	MMTM
Units	Decile

The Momentum Model is a multifaceted measure of equity dynamics that combines diverse expressions of earnings and price momentum into a single predictor of future stock return.

These rankings are updated weekly and are relative to the *Columbine 1500 Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Momentum Model - Score

Mnemonic	MMTMS
Units	Number

The Momentum Model is a multifaceted measure of equity dynamics that combines diverse expressions of earnings and price momentum into a single predictor of future stock return.

These rankings are updated weekly and are relative to the *Columbine 1500 Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Reported Earnings Yield

Mnemonic	REY
Units	Decile

This measure uses trailing 12 month reported earnings *divided by* the current stock price. Stocks ranked 1 have high earnings yields that make them low price to earnings issues.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Small-Cap Model - Decile

Mnemonic	SMCAP
Units	Decile

The Small-Cap Model is optimized for use with the often illiquid stocks of smaller companies.

These rankings are updated weekly and are relative to the *Columbine Small-Cap Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Small-Cap Model - Score

Mnemonic	SMCAPS
Units	Score

The Small-Cap Model is optimized for use with the often illiquid stocks of smaller companies.

These rankings are updated weekly and are relative to the *Columbine Small-Cap Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Valuation Model - Score

Mnemonic	VALUTNS
Units	Score

The Valuation Model is a multifaceted evaluation of equity value that compares diverse expressions of intrinsic value with current price to arrive at a single predictor of future stock return.

These rankings are updated weekly and are relative to the *Columbine 1500 Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Valuation Model - Decile

Mnemonic	VALUTN
Units	Decile

The Valuation Model is a multifaceted evaluation of equity value that compares diverse expressions of intrinsic value with current price to arrive at a single predictor of future stock return.

These rankings are updated weekly and are relative to the *Columbine 1500 Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Value Model - Decile

Mnemonic VALUE

Units Decile

The Value Model is intended for use with stocks of any size that display strong value characteristics.

These rankings are updated weekly and are relative to the *Columbine Value Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

Value Model - Score

Mnemonic VALUES

Units Score

The Value Model is intended for use with stocks of any size that display strong value characteristics.

These rankings are updated weekly and are relative to the *Columbine Value Universe*.

The Columbine Capital items are available with a separate subscription from Columbine Capital Services, Inc. For more information see Columbine Capital Forecasting models under the Help menu/Reference Tables or call (719) 635-5174.

CHAPTER 10

Compustat Classic Data

Population and Coverage

Standard & Poor's Compustat Classic provides you with 48 quarters of non-restated historical quarterly data for more than 20,400 U.S. and Canadian companies. The data described here is available through Standard and Poor's Research Insight with a separate subscription.

Compustat Classic includes:

- More than 10,000 U.S. Active Companies
- More than 9,400 U.S. Inactive Companies
- More than 1,000 Canadian Companies
- Items are updated monthly through an Internet download

Quarterly Restatements vs. Non-Restated Data

The Compustat core database provides quarterly data on a restated basis. Data may be restated due to mergers, acquisitions, discontinued operations or accounting changes. Restated data is valuable for determining financial trends, growth rates and year-to-year changes using comparable data.

In contrast, the Compustat Classic database contains non-restated quarterly data. The Classic database gives you a true picture of the market's past by filtering out the influences of subsequent mergers and acquisitions, survivorship bias, etc. Therefore the Classic database is particularly suited to the needs of quantitative analysts concerned with building accurate historical models.

Excel Templates for Backtesting

For backtesting your investment theories over time, Research Insight also provides two Excel templates that you can use in conjunction with Compustat Classic data items, Backtest Model Basic – Quarterly (mnemonic basicqtr.xls) and Backtest Model Summary – Quarterly (mnemonic summqtr.xls). These spreadsheets are available through Excel, in the C:/Program Files/Research Insight/Excel/Excel 8/Classic folder (in the directory where you have Research Insight installed).

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Update Code . . . 77

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. . . 338

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Date Company First Time on Compustat Database

Mnemonic START

Data Availability 1987 forward

This item shows the production date of the core database when a company first appeared in Compustat North America. You can use this item to avoid backfilled data from company additions. This item is only available in the Compustat Classic database.

CHAPTER 11

Financial Ratios

This chapter presents fundamental ratios, statistics and growth rates.

Liquidity and Capital Structure

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Return on Investment	ROI . . . 400	ROIQ . . . 400
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Data Item	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page
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Data Item	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page
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Reinvestment Rate	RVSTR . . . 395	RVSTRQ . . . 395
Reinvestment Rate - Average - 3 Year	RVSTR3 . . . 395	
Reinvestment Rate - Average - 5 Year	RVSTR5 . . . 395	
Reinvestment Rate - Average - 10 Year	RVSTR10 . . . 396	
Return on Assets	ROA . . . 397	ROAQ . . . 397
Return on Average Assets	ROAA . . . 397	ROAAQ . . . 398
Return on Average Equity	ROAE . . . 398	ROAEQ . . . 398
Return on Average Investment	ROAI . . . 398	ROAIQ . . . 399
Return on Equity	ROE . . . 399	ROEQ . . . 399
Return on Investment	ROI . . . 400	ROIQ . . . 400
Sales Percentage Change - 1 Year	SALECHG1 . . . 400	
Sales Percentage Change - 3 Year	SALECHG3 . . . 400	
Sales Percentage Change - 5 Year	SALECHG5 . . . 401	
Sales Percentage Change - 10 Year	SALECHG10 . . . 401	
Total Equity Turnover	SEQTO . . . 406	SEQTOQ . . . 406

Data Definitions

Assets for Sale to Assets

Annual mnemonic	AHSA
Quarterly mnemonic	AHSAQ
Annual concept calculation	$\text{INVT}/\text{AT} \times 100$
Quarterly concept calculation	$\text{INVTQ}/\text{ATQ} \times 100$
Units	Percentage

The annual concept is Inventories - Total *divided by* Assets - Total *multiplied by* 100.

The quarterly concept is Inventories - Total - Quarterly *divided by* Assets - Total - Quarterly *multiplied by* 100.

Available for Interest

Mnemonic	AFI
Concept calculation	$\text{PI} + \text{XINT}$
Units	Millions of dollars

The annual concept is the *sum* of Pretax Income, which is operating and nonoperating income before provisions for income taxes and minority interest, *plus* Interest Expense, or the periodic expense to the company of securing short- and long-term debt.

Available for Interest - Quarterly

Mnemonic	AFIQ
Concept calculation	$\text{@VALUE}(\text{PIQ}, \text{PIQ}[-1]) + \text{@VALUE}(\text{XINTQ}, \text{XINTQ}[-1])$
Units	Millions of dollars

The quarterly concept is the *sum* of Pretax Income – Quarterly, which is operating and nonoperating income before provisions for income taxes and minority interest, *plus* Interest Expense – Quarterly, or the periodic expense to the company of securing short- and long-term debt. (If Pretax Income and Interest Expense for the current quarter are not available, the values for the previous quarter will be used.)

Average Collection Period

Mnemonic	COLLECT
Concept calculation	$\text{@PAVG}(\text{RECT}, -1, 0) / (\text{SALE} / 360)$
Units	Integer

The annual concept is the average of the most recent two years of Receivables – Total *divided by* the *sum* of Sales (Net) *divided by* 360.

Average Collection Period - Quarterly

Mnemonic	COLLECTQ
Concept calculation	@PAVG(RECTQ,-3,0)/(SALE12/360)
Units	Integer

The quarterly concept is the average of the most recent four quarters of Receivables – Total – Quarterly *divided by* the *sum* of Sales (Net) – 12 Months Moving *divided by* 360.

Bad Debt Reserve Ratio

Mnemonic	RECDR
Concept calculation	RECD/(RECT+RECD)*100

This concept is Receivables - Estimated Doubtful, *divided by* the *sum* of Receivables - Total *plus* Receivables - Estimated Doubtful. This total is *multiplied by* 100.

Berry Ratio

Annual Concept	BERRY	(SALE-COGS)/XSGA
Quarterly Concept	BERRYQ	(SALEQ-COGSQ)/XSGAQ
12MM Concept	BERRY12	(SALE12-COGS12)/XSGA12
Units	Dollars and cents	

The annual concept is Sales *minus* Cost of Goods Sold *divided by* Selling, General and Administrative Expenses.

The quarterly concept is Sales quarterly *minus* Cost of Goods Sold quarterly *divided by* Selling, General and Administrative Expenses quarterly.

The 12-month moving concept is Sales 12-month moving *minus* Cost of Goods Sold 12-month moving *divided by* Selling, General, and Administrative Expenses 12-month moving.

Cash Flow

Mnemonic	CFL
Concept calculation	IB+DP
Units	Millions of dollars

This concept includes Income Before Extraordinary Items, which represents the income of a company after all expenses except provisions for common and or preferred dividends, *plus* Depreciation and Amortization, which is the non-cash charges for obsolescence of and wear and tear on property.

Cash Flow - Alternate Definition

Mnemonic	CFL1
Concept calculation	IBC+DPC+TXDC+ESUBC+XIDOC+MII
Units	Millions of dollars

An alternate definition for *Cash Flow* is the *sum* of the following items: Income Before Extraordinary Items (Statement of Changes); Depreciation and Amortization (Statement of Changes); Deferred Taxes (Statement of Changes); Equity in Earnings of Unconsolidated Subsidiaries (Statement of Changes); Extraordinary Items and Discontinued Operations (Statement of Changes); and Minority Interest.

Cash Flow Quarterly

Mnemonic	CFLQ
Concept calculation	@VALUE(IBQ,IBQ[-1])+ @VALUE(DPQ,DPQ[-1])
Units	Millions of dollars

This concept is the *sum* of Income Before Extraordinary Items - Quarterly, which represents the income of a company after all expenses except provisions for common and or preferred dividends, *plus* Depreciation and Amortization - Quarterly, which is the non-cash charges for obsolescence of wear and tear on property. (If Income Before Extraordinary Items and Depreciation and Amortization for the current quarter are not available, the values for the previous quarter will be used.)

Cash Flow Margin

Mnemonic	CFLM
Concept calculation	100*(CFL/SALE)
Units	Percentage

This concept is Cash Flow, which is the *sum* of Income Before Extraordinary Items and Depreciation and Amortization, *divided by* Net Sales. This is then *multiplied by* 100.

Cash Flow Margin - Quarterly

Mnemonic	CFLMQ
Concept calculation	@VALUE(CFLQ,CFLQ[-1])/@VALUE(SALEQ,SALEQ[-1])*100
Units	Percentage

This concept is Cash Flow - Quarterly *divided by* Sales (Net) - Quarterly. The result is *multiplied by* 100. (If Cash Flow and Sales (Net) for the current quarter are not available, the values for the previous quarter will be used.)

Cash Flow Margin - Alternate Definition

Mnemonic	CFLM1
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Concept Calculation $100 * (CFL1 / SALE)$

Units Percentage

An alternate definition of *Cash Flow Margin* is Cash Flow - Alternate Definition *divided by* Net Sales. This is then *multiplied by* 100.

Cash Flow per Share

Mnemonic CFLPS

Concept Calculation $CFL / CSHO$

This concept is Cash Flow *divided by* Common Shares Outstanding - Company.

Cash Flow per Share - Quarterly

Mnemonic CFLPSQ

Concept Calculation $@VALUE(CFLQ / CSHOQ, (CFLQ / CSHOQ)[-1])$

This concept is Cash Flow - Quarterly *divided by* Common Shares Outstanding - Company - Quarterly. (If Cash Flow and Common Shares Outstanding - Company for the current quarter are not available, the values for the previous quarter will be used.)

Cash to Current Assets

Mnemonic CHEACT

Concept Calculation $CHE / ACT * 100$

This concept is Cash and Equivalents *divided by* Current Assets - Total, *multiplied by* 100.

Cash to Current Assets - Quarterly

Mnemonic CHEACTQ

Concept Calculation $@VALUE(CHEQ / ACTQ, (CHEQ / ACTQ)[-1]) * 100$

This concept is Cash and Equivalents - Quarterly *divided by* Current Assets - Total - Quarterly *multiplied by* 100. (If Cash and Equivalents and Current Assets - Total for the current quarter are not available, the values for the previous quarter will be used.)

Cash to Current Liabilities

Mnemonic CHELCT

Concept Calculation $CHE / LCT * 100$

This concept is Cash and Equivalents *divided by* Current Liabilities - Total, *multiplied by* 100.

Cash to Current Liabilities - Quarterly

Mnemonic CHELCTQ

Concept Calculation $@VALUE(CHEQ/LCTQ,(CHEQ/LCTQ)[-1])*100$

This concept is Cash and Equivalents - Quarterly *divided by* Current Liabilities - Total - Quarterly *multiplied by* 100. (If Cash and Equivalents and Current Liabilities - Total for the current quarter are not available, the values for the previous quarter will be used.)

Cash Reinvestment Ratio

Mnemonic CHRR

Concept Calculation $(OANCF-DV)/(PPEGT+@VALUE(IVAEQ,0)+@VALUE(IVAO,0)+@VALUE(INTAN,0)+AO+ACT-LCT)*100$

This concept is the Operating Activities - Net Cash Flow *minus* Cash Dividends. This is *divided by* the *sum* of Property Plant, and Equipment (Gross) Total *plus* Investments and Advances - Equity Method *plus* Investments and Advances - Other *plus* Intangibles *plus* Assets - Other *plus* Current Assets - Total *less* Current Liabilities - Total. This total is *multiplied by* 100.

Cash Reinvestment Ratio - Quarterly

Mnemonic CHRRQ

Concept Calculation $@VALUE((OANCFQ-DVQ)/(PPEGTQ+AOQ+ACTQ-LCTQ),((OANCFQ-DVQ)/(PPEGTQ+ACTQ-LCTQ))[-1])*100$

This concept is the *difference* of Operating Activities - Net Cash Flow - Quarterly *less* Cash Dividends - Quarterly. This is *divided by* the *sum* of Property, Plant and Equipment (Gross) Total - Quarterly *plus* Assets - Other - Quarterly *plus* Current Assets - Total - Quarterly *less* Current Liabilities - Total - Quarterly. This total is *multiplied by* 100.

Cash Turnover

Mnemonic CHETO

Concept Calculation $SALE/@PAVG(CHE,-1,0)$

This concept is Sales (Net) *divided by* the average of the most current two years of Cash and Equivalents.

Cash Turnover - Quarterly

Mnemonic CHETOQ

Concept Calculation

SALE12/@PAVG(CHEQ,-3,0)

This concept is Sales (Net) - 12-Months Moving *divided by* the average of the most current four quarters of Cash and Equivalents - Quarterly.

Coefficient of Determination - Cash Flow - 3 Year

Mnemonic

RCF3

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Calculated by adding Income Before Extraordinary Items (Statement of Changes) *plus* Depreciation and Amortization (Statement of Changes). If either of these items is a code, then the sum for that year will also be a code.

Coefficient of Determination - Cash Flow - 5 Year

Mnemonic

RCF5

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Calculated by adding Income Before Extraordinary Items (Statement of Changes) *plus* Depreciation and Amortization (Statement of Changes). If either of these items is a code, then the sum for that year will also be a code.

Coefficient of Determination - Cash Flow - 10 Year

Mnemonic

RCF10

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line, or trend.

Calculated by adding Income Before Extraordinary Items (Statement of Changes) *plus* Depreciation and Amortization (Statement of Changes). If either of these items is a code, then the sum for that year will also be a code.

Coefficient of Determination - Common Equity (Book Value) - 3 Year

Mnemonic

RBV3

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Common Equity (Book Value) - 5 Year

Mnemonic RBV5

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Common Equity (Book Value) - 10 Year

Mnemonic RBV10

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Dividends per Share by Ex-Date - 3 Year

Mnemonic RDV3

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Dividends per Share by Ex-Date - 5 Year

Mnemonic RDV5

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Dividends per Share by Ex-Date - 10 Year

Mnemonic RDV10

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - EPS Basic - Excluding - 3 Year

Mnemonic REPS3

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - EPS Basic - Excluding - 5 Year

Mnemonic

REPS5

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - EPS Basic - Excluding - 10 Year

Mnemonic

REPS10

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Income Before Extra Items - 3 Year

Mnemonic

RNI3

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Income Before Extra Items - 5 Year

Mnemonic

RNI5

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Income Before Extra Items - 10 Year

Mnemonic

RNI10

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Restated EPS Basic - Excluding - 3 Year

Mnemonic

REPSR3

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Restated EPS Basic - Excluding - 5 Year

Mnemonic

REPSR5

The *Coefficient of Determination* measures the stability of the 3 and 5 year least squares growth rates of each observation. Often referred to as R², this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Restated EPS Basic - Excluding - 10 Year

Mnemonic

REPSR10

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R², this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Restated Sales - 3 Year

Mnemonic

RSALR3

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R², this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Restated Sales - 5 Year

Mnemonic

RSALR5

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R², this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Restated Sales - 10 Year

Mnemonic

RSALR10

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R², this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Sales - 3 Year

Mnemonic

RSALR3

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Sales - 5 Year

Mnemonic RSALE5

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Sales - 10 Year

Mnemonic RSAL10

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Common Equity Turnover

Mnemonic CEQTO

Concept Calculation SALE/@PAVG(CEQ,-1,0)

This concept is Sales (Net) *divided by* the average of the most current two years of Common Equity - Total.

Common Equity Turnover - Quarterly

Mnemonic CEQTOQ

Concept Calculation SALE12/@PAVG(CEQQ,-3,0)

This concept is Sales (Net) - 12-Months Moving *divided by* the average of the most current four quarters of Common Equity - Total - Quarterly.

Compound Growth Rate - Five Year - Sales - Net

Mnemonic CSALE5

Units Percentage

Units Percentage

A Compound Growth Rate is an average growth that calculates the rate of movement between the first observation and the last observation and then compounds this rate over five years. Any observation between these two points is not taken into consideration.

To calculate, the first and last observations must be positive.

Compound Growth Rate - Five Year - Dividends Per Share by Ex-Date

Mnemonic CDV5

Units Percentage

A Compound Growth Rate is an average growth that calculates the rate of movement between the first observation and the last observation and then compounds this rate over five years. Any observation between these two points is not taken into consideration.

To calculate, the first and last observations must be positive.

Compound Growth Rate - Five Year - EPS Basic - Excluding

Mnemonic CEPS5

Units Percentage

A Compound Growth Rate is an average growth that calculates the rate of movement between the first observation and the last observation and then compounds this rate over five years. Any observation between these two points is not taken into consideration.

To calculate, the first and last observations must be positive.

Compound Growth Rate - Five Year - Income Before Extraordinary Items

Mnemonic CNI5

A Compound Growth Rate is an average growth that calculates the rate of movement between the first observation and the last observation and then compounds this rate over five years. Any observation between these two points is not taken into consideration.

To calculate, the first and last observations must be positive.

Current Ratio

Mnemonic CR

Concept Calculation ACT/LCT

Units Ratio

This concept is Current Assets - Total, which represents cash and other assets that in the next 12 months are expected to be realized or used in the production of revenue, *divided by* Current Liabilities - Total, which represents liabilities due within one year, including the current portion of long term debt.

Current Ratio - Quarterly

Mnemonic CRQ

Concept Calculation @VALUE(ACTQ/LCTQ,(ACTQ/LCTQ)[-1])

Units Ratio

This concept is Current Assets - Total - Quarterly *divided by* Current Liabilities - Total - Quarterly. (If Current Assets - Total and Current Liabilities - Total for the current quarter are not available, the values for the previous quarter will be used.)

Days to Pay Accounts Payable

Mnemonic PAYAP

Concept Calculation $AP/((INVT+COGS+DP-INVT[-1]-DP[-1])/360)$

This concept is Accounts Payable *divided by* the *sum* of Inventories - Total *plus* Cost of Goods Sold *plus* Depreciation and Amortization *minus* the previous value for Inventories - Total *minus* the previous value for Depreciation and Amortization. This total is *divided by* 360.

Days to Pay Accounts Payable - Quarterly

Mnemonic PAYAPQ

Concept Calculation $APQ/((INVTQ+COGS12+DP12-INVTQ[-1]-DP12[-1])/360)$

This concept is Accounts Payable - Quarterly *divided by* the *sum* of Inventories - Total - Quarterly *plus* Cost of Goods Sold - 12-Months Moving *plus* Depreciation & Amortization – 12 Months Moving *minus* the previous value for Inventories - Total – Quarterly *minus* the previous value for Depreciation & Amortization – 12 Months Moving. This total is *divided by* 360.

Days to Sell Inventory

Mnemonic SELLINV

Concept Calculation @PAVG(INVT,-1,0)/(COGS/360)

This concept is the average of the most current two years of Inventories - Total. This is *divided by* the *sum* of Cost of Goods Sold *divided by* 360.

Days to Sell Inventory - Quarterly

Mnemonic SELLINVQ

Concept Calculation @PAVG(INVTQ,-3,0)/(COGS12/360)

This concept is the average of the most recent four quarters of Inventories - Total - Quarterly. This is *divided by* the *sum* of Cost of Goods Sold - 12-Months Moving *divided by* 360.

Earning Assets - Total

Mnemonic	EAT
Concept Calculation	PPENT+ACT
Units	Millions of dollars

Earning Assets - Total is the *sum* of Property, Plant, and Equipment (Net) and Total Current Assets, which represent cash and other assets which, in the next 12 months, are expected to be realized in cash or used in the production of revenue.

Earning Assets - Total - Quarterly

Mnemonic	EATQ
Concept Calculation	@VALUE(PPENTQ+ACTQ, (PPENTQ+ACTQ) [-1])
Units	Millions of dollars

This concept is the sum of Property, Plant and Equipment (Net) - Quarterly and Total Current Assets - Quarterly. (If Property, Plant, and Equipment (Net) and Total Current Assets for the current quarter are not available, the values for the previous quarter will be used.)

Earnings Predictability

Mnemonic	EPSPRED
Concept Calculation	@ABS(@PSTD((EPSPXQ-EPSPXQ [-4])/@ABS(EPSPXQ[-4]),-19,0)/@PAVG((EPSPXQ-EPSPXQ[-4])/@ABS(EPSPXQ[-4]),-19,0))

This concept is a relative measure of earnings dispersion, which is calculated by taking the absolute of a company's Standard Deviation for 4 quarter percentage change for EPS Basic Quarterly (EPSPXQ) over 20 quarters and dividing it by the Company's average 4 quarter percentage change for 20 quarters.

Earnings Predictability can also be used to predict how accurate an earnings forecast will be. The formula is a variation of the standard Coefficient of Variation formula. It is based on the stability of year-to-year earnings comparisons. The closer the Earnings Predictability value is to zero, the more reliable an earnings forecast will be.

Earnings Retention Rate

Mnemonic	IBRR
Concept Calculation	(IB-DV)/IB*100

This concept is Income Before Extraordinary Items *minus* Cash Dividends. This total is *divided by* Income Before Extraordinary Items and then *multiplied by* 100.

Earnings Retention Rate - Quarterly

Mnemonic

IBRRQ

Concept Calculation

$$(IBQ - @IF(@PERIOD(0Q)=1, DVQ, DVQ - DVQ[-1])) / IBQ * 100$$

This concept is Income Before Extraordinary Items - Quarterly *minus* Cash Dividends - Quarterly *divided by* Income Before Extraordinary Items - Quarterly. This total is *multiplied by* 100. (If Cash Dividends for the current quarter is not available, the value for the previous quarter will be used.)

Earnings Retention Rate - 3 Year Average

Mnemonic

IBRR3

Concept Calculation

$$@PAVG((IB - DV) / IB, -2, 0) * 100$$

This concept is the average of Income Before Extraordinary Items *minus* Cash Dividends. This total is *divided by* the most recent three years of Income Before Extraordinary Items, and then *multiplied by* 100.

Earnings Retention Rate - 5 Year Average

Mnemonic

IBRR5

Concept Calculation

$$@PAVG((IB - DV) / IB, -4, 0) * 100$$

This concept is the average of Income Before Extraordinary Items *minus* Cash Dividends. This total is *divided by* the most recent five years of Income Before Extraordinary Items, and then *multiplied by* 100.

Earnings Retention Rate - 10 Year Average

Mnemonic

IBRR10

Concept Calculation

$$@PAVG((IB - DV) / IB, -9, 0) * 100$$

This concept is the average of Income Before Extraordinary Items *minus* Cash Dividends. This total is *divided by* the most recent 10 years of Income Before Extraordinary Items, and then *multiplied by* 100.

Earnings Before Taxes and Interest Margin

	Mnemonic	Concept Calculation	Units
Annual	EBITM	OIADP/SALE *100	Percentage
Quarterly	EBITMQ	EBITQ/SALEQ *100	Percentage
12 Month Moving	EBITM12	EBIT12/SALE12*100	Percentage

This concept is Operating Income After Depreciation Annual, Quarterly, or 12-month moving (Sales/(Net) less Cost of Goods Sold and Selling, General, and Administrative Expense before deducting Depreciation, Depletion, and Amortization) *divided by* Net Sales Annual, Quarterly, or 12-month moving. This total is then *multiplied by* 100.

EBITDA Margin

	Mnemonic	Concept Calculation	Units
Annual	EBITDAM	EBITDA/SALE*100	Percentage
Quarterly	EBITDAMQ	EBITDAQ/SALEQ*100	Percentage
12MM	EBITDAM12	EBITDA12/SALE12*100	Percentage

This concept is Earnings Before Interest and Taxes and Depreciation Annual, Quarterly, or 12-month moving (Sales (Net) less Cost of Goods Sold and Selling, General, and Administrative Expense before deducting Depreciation, Depletion, and Amortization) *divided by* Net Sales Annual, Quarterly, or 12-month moving. This total is then *multiplied by* 100.

Equity Growth Rate

Mnemonic	EQGROW
Concept Calculation	<code>@IF(@PAVG(CEQ,-1,0)>0,((IB-DV)/@PAVG(CEQ,-1,0))*100,1/0)</code>

This concept is Income Before Extraordinary Items less Cash Dividends; the difference is then divided by the average Common Equity Quarterly for the current and prior quarters. The resulting quotient is multiplied by 100.

Equity Growth Rate - Quarterly

Mnemonic	EQGROWQ
Concept Calculation	<code>(IB12-@IF(@PERIOD(0Q)=4,DVQ,(DVQ+DVQ[@QTR(0Q)-@PERIOD(0Q)]-DVQ[-4])) / @VALUE(@PAVG(CEQQ,-1,0),@PAVG(CEQQ,-1,0)[-1])*100</code>

This concept is Income Before Extraordinary Items - 12-Months Moving *minus* Cash Dividends - Quarterly. This is *divided by* the average of the most current quarter of Common Equity - Total - Quarterly and *multiplied by* 100. (If Cash Dividends and Common Equity - Total for the current quarter are not available, the values for the previous quarter will be used.)

Equity Growth Rate - 3 Year Average

Mnemonic	EQGROW3
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Concept Calculation @PAVG(EQGROW,-2,0)

This concept is the average Equity Growth Rate for the last three years, *multiplied by 100*.

Equity Growth Rate - 5 Year Average

Mnemonic EQGROW5

Concept Calculation @PAVG(EQGROW,-4,0)

This concept is the average Equity Growth Rate for the last five years, *multiplied by 100*.

Equity Growth Rate - 10 Year Average

Mnemonic EQGROW10

Concept Calculation @PAVG(EQGROW,-9,0)

This concept is the average Equity Growth Rate for the last 10 years, *multiplied by 100*.

Financial Leverage Index

Mnemonic LEVIDX

Concept Calculation ROAE/ROAA

This concept is Return on Average Equity *divided by* Return on Average Assets.

Financial Leverage Index - Quarterly

Mnemonic LEVIDXQ

Concept Calculation ROAEQ/ROAAQ

This concept is Return on Average Equity - Quarterly *divided by* Return on Average Assets - Quarterly.

Fixed Assets/Common Equity

Mnemonic FXACEQ

Concept Calculation PPENT/CEQ

This concept is Property, Plant and Equipment (Net) - Total *divided by* Common Equity - Total.

Fixed Assets/Common Equity - Quarterly

Mnemonic FXACEQQ

Concept Calculation @VALUE(PPENTQ/CEQQ,(PPENTQ/CEQQ)[-1])

This concept is Property, Plant, and Equipment (Net) - Total - Quarterly *divided by* Common Equity - Total - Quarterly. (If Property, Plant and Equipment (Net) - Total and Common Equity - Total for the current quarter are not available, the values for the previous quarter will be used.)

Fixed Assets/Total Equity

Mnemonic FXASEQ

Concept Calculation PPENT/SEQ

This concept is Property, Plant and Equipment (Net) - Total *divided by* Stockholders' Equity.

Fixed Assets/Total Equity - Quarterly

Mnemonic FXASEQQ

Concept Calculation @VALUE(PPENTQ/SEQQ,(PPENTQ/SEQQ)[-1])

This concept is Property, Plant, and Equipment (Net) - Total - Quarterly *divided by* Stockholders' Equity - Quarterly. (If Property, Plant and Equipment (Net) - Total and Stockholders' Equity for the current quarter are not available, the values for the previous quarter will be used.)

Fixed Assets Turnover

Mnemonic FXATO

Concept Calculation SALE/@PAVG(PPENT,-1,0)

This concept is Sales (Net) divided by the average of the most current two years of Property, Plant and Equipment (Net) - Total

Fixed Assets Turnover - Quarterly

Mnemonic FXATOQ

Concept Calculation SALE12/@PAVG(PPENTQ,-3,0)

This concept is Sales (Net) - 12-Months Moving divided by the average of the most recent quarters of Property, Plant and Equipment (Net) - Total - Quarterly

Foreign Sales - Total as a Percentage of Sales

Mnemonic TFSALEP

Concept Calculation @CSUM(SALEG,@SET(@CHGCO
(GEO),GAREAG=98))/SALE*100

This concept *sums* Net Geographic Sales for the set of all geographic segments with a Geographic Segment Area Code of 98 (all foreign segments), and *divides* it by Net Sales. This result is then *multiplied* by 100.

Free Cash Flow

Mnemonic	FREECFL
Concept Calculation	OANCF-DV-CAPX

This concept is Operating Activities - Net Cash Flow *minus* Cash Dividends *minus* Capital Expenditures.

Free Cash Flow - Quarterly

Mnemonic	FREECFLQ
Concept Calculation	$\text{@IF}(\text{@PERIOD}(0\text{Q})=1, \text{OANCFQ-DVQ-CAPXQ}, (\text{OANCFQ-DVQ-CAPXQ}) - (\text{OANCFQ-DVQ-CAPXQ})[-1])$

This concept is Operating Activities - Net Cash Flow - Quarterly *minus* Cash Dividends - Quarterly *minus* Capital Expenditures - Quarterly. (If Operating Activities - Net Cash Flow, Cash Dividends and Capital Expenditures for the current quarter are not available, the values for the previous quarter will be used.)

Free Cash Flow - 12 Months Moving

Mnemonic	FREECF12
Concept Calculation	$(\text{OANCFQ-DVQ-CAPXQ}) + \text{@IF}(\text{@PERIOD}(0\text{Q})=4, 0, (\text{OANCFQ-DVQ-CAPXQ})[\text{@QTR}(0\text{Q})-\text{@PERIOD}(0\text{Q})] - (\text{OANCFQ-DVQ-CAPXQ})[-4])$

This concept is Operating Activities - Net Cash Flow - 12 Months Moving *minus* Cash Dividends - 12 Months Moving *minus* Capital Expenditures - 12 Months Moving.

Free Cash Flow Per Share

Mnemonic	FCFLPS
Concept Calculation	$(\text{OANCF-DV-CAPX})/\text{CSHO}$

This concept is Operating Activities - Net Cash Flow *minus* Cash Dividends *minus* Capital Expenditures. This is *divided by* Common Shares Outstanding - Company.

Free Cash Flow Per Share - Quarterly

Mnemonic	FCFLPSQ
Concept Calculation	$\text{@IF}(\text{@PERIOD}(0\text{Q})=1, (\text{OANCFQ-DVQ-CAPXQ})/\text{CSHOQ}, ((\text{OANCFQ-DVQ-CAPXQ}) - (\text{OANCFQ-DVQ-CAPXQ})[-1])/\text{CHOQ})$

This concept is Operating Activities - Net Cash Flow - Quarterly *minus* Cash Dividends - Quarterly *minus* Capital Expenditures - Quarterly. This is *divided by* Common Shares Outstanding - Company - Quarterly. (If Operating Activities - Net Cash Flow, Cash Dividends, Capital Expenditures and Common Shares Outstanding - Company for the current quarter are not available, the values for the previous quarter will be used.)

Free Cash Flow Per Share - 12 Months Moving

Mnemonic

FCFLPS12

Concept Calculation

((OANCFQ-DVQ-CAPXQ)+@IF(@PERIOD(0Q)=4,0,(OANCFQ-DVQ-CAPXQ)[@QTR(0Q)-@PERIOD(0Q)]-(OANCFQ-DVQ-CAPXQ)[-4]))/CSHOQ

This concept is Operating Activities - Net Cash Flow - 12 Months Moving *minus* Cash Dividends - 12 Months Moving *minus* Capital Expenditures - 12 Months Moving. This is *divided by* Current Common Shares Outstanding - Company.

Funds Flow Adequacy Ratio

Mnemonic

FFAR

Concept Calculation

OANCF/(CAPX+INVCH+DV)

This concept is Operating Activities - Net Cash Flow *divided by* the *sum* of Capital Expenditures *plus* Inventory - Decrease (Increase) *plus* Cash Dividends.

Funds Flow Adequacy Ratio - Quarterly

Mnemonic

FFARQ

Concept Calculation

@VALUE(OANCFQ/(CAPXQ+INVCHQ+DVQ),(OANCFQ/(CAPXQ+INVCHQ+DVQ))[-1])

This concept is Operating Activities - Net Cash Flow - Quarterly *divided by* the *sum* of Capital Expenditures - Quarterly *plus* Inventory - Decrease (Increase) - Quarterly *plus* Cash Dividends - Quarterly. (If Operating Activities - Net Cash Flow, Capital Expenditures, Inventory - Decrease (Increase), and Cash Dividends for the current quarter are not available, the values for the previous quarter will be used.)

Funds Flow Adequacy Ratio 12MM

Mnemonic

FFAR12

Concept calculation

@VALUE((OANCF12/(CAPX12+INVCH12+DV12)),(OANCF12/(CAPX12+INVCH12+DV12))[-1])

Units

Millions of dollars

This concept is Operating Activities - Net Cash Flow 12-Month Moving *divided by* the *sum* of Capital Expenditures 12-Month Moving *plus* Inventory - Decrease (Increase) 12-Month Moving *plus* Cash Dividends 12-Month Moving. If a value for the current period is not available, this concept will be calculated using values from the prior period.

Gross Assets

Mnemonic	GA
Concept Calculation	AT+(PPEGT-PPENT)
Units	Millions of dollars

Gross Assets is Property, Plant and Equipment (Gross) *minus* Property, Plant and Equipment (Net) *plus* Total Assets, which are defined as the *sum of* current assets, net plant, and other non-current assets (intangible assets, deferred assets, and investments and advances).

Gross Assets - Quarterly

Mnemonic	GAQ
Concept Calculation	@VALUE(ATQ+DPACTQ, (ATQ+DPACTQ)[-1])
Units	Millions of dollars

This concept is Gross Assets - Quarterly *plus* Accumulated Depreciation, Depletion, and Amortization - Total - Quarterly. (If Gross Assets and Accumulated Depreciation, Depletion, and Amortization - Total for the current quarter are not available, the values for the previous quarter will be used.)

Gross Profit Margin

Mnemonic	GPM
Concept Calculation	(SALE-COGS)/SALE*100

This concept is Sales (Net) *minus* Cost of Goods Sold. This total is *divided by* Sales (Net) and *multiplied by* 100.

Gross Profit Margin - Quarterly

Mnemonic	GPMQ
Concept Calculation	(SALEQ-@VALUE(COGSQ,COGSQ)[-1])) /SALEQ*100

This concept is Sales (Net) - Quarterly *minus* Cost of Goods Sold - Quarterly. This total is *divided by* Sales (Net) - Quarterly and *multiplied by* 100. (If Cost of Goods Sold for the current quarter is not available, the value for the previous quarter will be used.)

Gross Profit Margin - 12-Months Moving

Mnemonic

GPM12

Concept Calculation

$$\frac{(\text{SALE12} - \text{VALUE}(\text{COGS12}, \text{COGS12}[-1]))}{\text{SALE12}} \times 100$$

This concept is Sales (Net) - 12-Months Moving *minus* Cost of Goods Sold - 12-Months Moving. This total is *divided by* Sales (Net) - 12-Months Moving and *multiplied by* 100. (If Cost of Goods Sold for the current quarter is not available, the value for the previous quarter will be used.)

Income Percentage Change - 1-Year

Mnemonic

IBCHG1

Concept Calculation

$$\frac{(\text{IB} - \text{IB}[-1])}{\text{ABS}(\text{IB}[-1])} \times 100$$

This concept is Income Before Extraordinary Items *minus* the previous value of Income Before Extraordinary Items *divided by* the absolute value of the previous value of Income Before Extraordinary Items. This total is *multiplied by* 100.

Income Percentage Change - 3-Year

Mnemonic

IBCHG3

Concept Calculation

$$\frac{(\text{IB} - \text{IB}[-3])}{\text{ABS}(\text{IB}[-3])} \times 100$$

This concept is Income Before Extraordinary Items *minus* the previous three year values of Income Before Extraordinary Items *divided by* the absolute value of the previous three year values of Income Before Extraordinary Items. This total is *multiplied by* 100.

Income Percentage Change - 5-Year

Mnemonic

IBCHG5

Concept Calculation

$$\frac{(\text{IB} - \text{IB}[-5])}{\text{ABS}(\text{IB}[-5])} \times 100$$

This concept is Income Before Extraordinary Items *minus* the previous five year values of Income Before Extraordinary Items *divided by* the absolute value of the previous five year values of Income Before Extraordinary Items. This total is *multiplied by* 100.

Income Percentage Change - 10-Year

Mnemonic

IBCHG10

Concept Calculation

$$\frac{(\text{IB} - \text{IB}[-10])}{\text{ABS}(\text{IB}[-10])} \times 100$$

This concept is Income Before Extraordinary Items *minus* the previous ten year values of Income Before Extraordinary Items *divided by* the absolute value of the previous ten year values of Income Before Extraordinary Items. This total is *multiplied by* 100.

Interest Coverage After Tax

Mnemonic

IC

Concept Calculation @VALUE(IB+XINT)/XINT

Units Decimal

Interest Coverage After Tax is Income Before Extraordinary Items, which is the income of a company after all expenses, but before provisions for common and/or preferred dividends *plus* Interest Expense, *divided by* Interest Expense, which is defined as the periodic expense to the company of securing short- and long-term debt.

Interest Coverage After Tax - Quarterly

Mnemonic ICQ

Concept Calculation ($\text{@VALUE}(\text{IBQ}, \text{IBQ}[-1]) + \text{@VALUE}(\text{XINTQ}, \text{XINTQ}[-1])) / \text{@VALUE}(\text{XINTQ}, \text{XINTQ}[-1])$)

Units Decimal

This concept is Income Before Extraordinary Items - Quarterly *plus* Interest Expense - Quarterly *divided by* Interest Expense - Quarterly. (If Income Before Extraordinary Items and Interest Expense for the current quarter are not available, the values for the previous quarter will be used.)

Interest Coverage Before Tax

Mnemonic ICBT

Concept Calculation @VALUE(ICBTX,(AFI/XINT))

Units Decimal

Interest Coverage Before Tax is Pretax Income, defined as operating and non-operating income before provisions for income taxes and minority interest, *plus* Interest Expense, defined as the periodic expense to the company of securing short- and long-term debt, *divided by* Interest Expense.

Interest Coverage Before Tax - Quarterly

Mnemonic ICBTQ

Concept Calculation ($\text{@VALUE}(\text{ICBTXQ}, (\text{@VALUE}(\text{PIQ}, \text{PIQ}[-1]) + \text{@VALUE}(\text{XINTQ}, \text{XINTQ}[-1])) / \text{@VALUE}(\text{XINTQ}, \text{XINTQ}[-1]))$)

Units Decimal

This concept is Pretax Income - Quarterly *plus* Interest Expense - Quarterly *divided by* Interest Expense - Quarterly. (If Pretax Income and Interest Expense for the current quarter are not available, the values for the previous quarter will be used.)

Interest Expense (FS) % of Liabilities

Annual mnemonic	TIED
Quarterly mnemonic	TIEDQ
Annual concept calculation	$TIE/LT \times 100$
Quarterly concept calculation	$(TIEQ + TIEQ[-1] + TIEQ[-2] + TIEQ[-3]) / LTQ \times 100$

The annual concept is Interest Expense - Total (FS) *divided by* Liabilities - Total *multiplied by* 100.

The quarterly concept is the sum of the most recent four quarters of Interest Expense - Total (FS) - Quarterly *divided by* Liabilities - Total - Quarterly. This sum is then *multiplied by* 100.

Internal Funding of Capital Expenditures

Mnemonic	IFCAPX
Concept Calculation	$CAPX / (RE + DP) \times 100$

This concept is Capital Expenditures *divided by* the *sum* of Retained Earnings *plus* Depreciation and Amortization. This total is *multiplied by* 100.

Internal Funding of Capital Expenditures - Quarterly

Mnemonic	IFCAPXQ
Concept Calculation	$@VALUE(CAPXQ / (REQ + DP12), (CAPXQ / (REQ + DP12))[-1]) \times 100$

This concept is Capital Expenditures - Quarterly *divided by* the *sum* of Retained Earnings - Quarterly *plus* Depreciation and Amortization - 12-Months Moving. This total is *multiplied by* 100. (If Capital Expenditures, Retained Earnings, and Depreciation and Amortization for the current quarter are not available, the values for the previous quarter will be used.)

Inventory Turnover

Mnemonic	INVX
Concept Calculation	$COGS / @PAVG(INVT, -1, 0)$
Units	Ratio

Inventory Turnover is Cost of Goods Sold *divided by* the average of the current year's Total Inventories and the prior year's Total Inventories.

Inventory Turnover - Quarterly

Mnemonic	INVXQ
Concept Calculation	$@VALUE(COGS12, COGS12[-1]) / @PAVG(INVTQ, -3, 0)$

Units

Ratio

This concept is Cost of Goods Sold - 12-Months Moving *divided by* the average of the most recent quarters' of Inventories - Total -Quarterly.

Invested Capital - Total

Mnemonic

ICAPT

Annual Data Item Number

A37

Units

Millions of dollars

This item represents the sum of these data items ...

1. Long-Term Debt - Total
2. Preferred Stock - Carrying Value
3. Minority Interest (Balance Sheet)
4. Common Equity - Total

This item may include the current portion of long-term debt when long-term debt is footnoted indicating long-term debt includes the current portion.

This item excludes

1. Deferred income tax reserve
2. Investment tax credit

Invested Capital - Total - Quarterly

Mnemonic

ICAPTQ

Quarterly Data Item Number

Q62

Units

Millions of dollars

Invested Capital - Total - Quarterly represents the sum of these data items:

1. Long-Term Debt - Total
2. Preferred Stock - Carrying Value
3. Minority Interest (Balance Sheet)
4. Common Equity - Total

This item excludes

1. Deferred income taxes
2. Investment tax credit

Leased Asset Turnover

Mnemonic

LATTO

Concept Calculation

SALE/@PAVG(DCLO,-1,0)

This concept is Sales (Net) *divided by* the average of the most recent two years of Debt - Capitalized Lease Obligations.

Liquidity Index

Mnemonic	LIQIDX
Concept Calculation	$((\text{COLLECT} * \text{RECT}) + (\text{SELLINV} * \text{INVT})) / \text{ACT}$

This concept is Average Collection Period *multiplied by* Receivables - Total *plus* the total of Days to Sell Inventory *multiplied by* Inventories - Total. This total is *divided by* Current Assets - Total.

Liquidity Index - Quarterly

Mnemonic	LIQIDXQ
Concept Calculation	$((\text{COLLECTQ} * \text{RECTQ}) + (\text{SELLINVQ} * \text{INVTQ})) / \text{ACTQ}$

This concept is Average Collection Period - Quarterly *multiplied by* Receivables - Total - Quarterly *plus* the total of Days to Sell Inventory - Quarterly *multiplied by* Inventories - Total - Quarterly. This total is *divided by* Current Assets - Total - Quarterly.

Long-Term Debt - Common Equity

Mnemonic	DCE
Concept Calculation	$100 * (\text{DLTT} / \text{CEQ})$
Units	Percentage

Long-Term Debt/Common Equity is Total Long-Term Debt, or debt obligations due more than one year from the company's balance sheet date, *divided by* Common Equity as reported, which represents the common shareholders' interest in the company. This is then *multiplied by* 100.

Long-Term Debt - Common Equity - Quarterly

Mnemonic	DCEQ
Concept Calculation	$@\text{VALUE}(\text{DLTTQ} / \text{CEQQ}, (\text{DLTTQ} / \text{CEQQ})[-1]) * 100$
Units	Percentage

This concept is Long-Term Debt - Total - Quarterly *divided by* Common Equity - Total - Quarterly, and then *multiplied by* 100. (If Long-Term Debt - Total and Common Equity - Total for the current quarter are not available, the values for the previous quarter will be used.)

Least Squares Growth Rate - Book Value (Common Equity) - 3 Year

Mnemonic GBV3

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60% of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Book Value (Common Equity) - 5 Year

Mnemonic GBV5

Units Percentage

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Least Squares Growth Rate - Book Value (Common Equity)

Mnemonic GBV10

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

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Least Squares Growth Rate - Cash Flow

Mnemonic GCF3

Units Percentage

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1. At least 60% of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Cash Flow is calculated by adding *Income Before Extraordinary Items (Statement of Changes)* plus *Depreciation and Amortization (Statement of Changes)*. If either of these items is a data code, then the sum for that year will also be a data code.

Least Squares Growth Rate - Cash Flow

Mnemonic	GCF5
Units	Percentage

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Cash Flow is calculated by adding *Income Before Extraordinary Items (Statement of Changes)* plus *Depreciation and Amortization (Statement of Changes)*. If either of these items is a data code, then the sum for that year will also be a data code.

Least Squares Growth Rate - Cash Flow - 10 Year

Mnemonic	GCF10
Units	Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

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2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Cash Flow is calculated by adding *Income Before Extraordinary Items (Statement of Changes)* plus *Depreciation and Amortization (Statement of Changes)*. If either of these items is a data code, then the sum for that year will also be a data code.

Least Squares Growth Rate - Dividends Per Share by Ex-Date - 3 Year

Mnemonic GDV3

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60% of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Dividends Per Share by Ex-Date

Mnemonic GDV5

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

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2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Dividends Per Share by Ex-Date - 10 Year

Mnemonic GDV10

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

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Least Squares Growth Rate - Earnings per Share Diluted/ 3 Yr.

Mnemonic GDEPS3

Concept Calculation @PLSG(OPEPSX,-3,0)

This concept is the Least Square Growth Rate of EPS from Operations Diluted over the last 3 years.

Least Squares Growth Rate - EPS Primary - Excl. - 3 Year

Mnemonic GEPS3

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

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Least Squares Growth Rate - EPS Primary - Excl. - 5 Year

Mnemonic GEPS5

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

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2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - EPS Primary - Excl. - 10 Year

Mnemonic GEPS10

Units Percentage

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Least Squares Growth Rate - Income Before Extra. Items - 3 Year

Mnemonic GNI3
Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

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2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Income Before Extra. Items - 5 Year

Mnemonic GNI5
Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

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2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Income Before Extra. Items - 10 Year

Mnemonic GNI10
Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

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2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Restated EPS Primary - Excl. - 3 Year

Mnemonic GEPSR3
Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60% of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Restated EPS Primary - Excl. - 5 Year

Mnemonic GEPSR5

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

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2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Restated EPS Primary - Excl. - 10 Year

Mnemonic GEPS10

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

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2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Restated Sales - 5 Year

Mnemonic GSALR5

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60% of the observations must be available and positive

2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Restated Sales - 3 Year

Mnemonic GSALR3
Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60% of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Sales - 3 Year

Mnemonic GSALE3
Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

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2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Sales - 5 Year

Mnemonic GSALE5
Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

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2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Sales - 10 Year

Mnemonic	GSAL10
Units	Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60% of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Long-Term Debt/Shareholder's Equity

Mnemonic	DSE
Concept Calculation	$100 * \text{DLTT} / (\text{CEQ} + \text{PSTK})$
Units	Percentage

Long-Term Debt/Shareholders' Equity is Total Long-Term Debt, or debt obligations due more than one year from the company's balance sheet date, *divided by* the sum of Common Equity as Reported, or the common shareholders' interest in the company, *plus* Preferred Stock, or the net number of preferred shares at yearend *multiplied by* the par or stated value per share. The ratio is *multiplied by* 100.

Long-Term Debt/Shareholder's Equity - Quarterly

Mnemonic	DSEQ
Concept Calculation	$@\text{VALUE}(\text{DLTTQ} / \text{SEQQ}, (\text{DLTTQ} / \text{SEQQ})[-1]) * 100$
Units	Percentage

This concept is Long-Term Debt - Total - Quarterly *divided by* Stockholders' Equity - Quarterly, and then *multiplied by* 100. (If Long-Term Debt - Total and Stockholders' Equity for the current quarter are not available, the values for the previous quarter will be used.)

Long-Term Debt/Tangible Assets

Mnemonic	LTDTAT
Concept Calculation	$\text{DLTT} / (\text{AT} - \text{INTAN}) * 100$

This concept is Long-Term Debt - Total *divided by* the *difference* of Assets - Total *minus* Intangibles, and *multiplied by* 100.

Long-Term Debt/Total Capital

Mnemonic	LTD CAP
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Concept Calculation DLTT/ICAPT*100

This concept is Long-Term Debt - Total *divided by* Invested Capital - Total, and *multiplied by* 100.

Long-Term Debt/Total Capital - Quarterly

Mnemonic LTDCAPQ

Concept Calculation $\frac{@VALUE(DLTTQ/ICAPTQ,(DLTTQ/ICAPTQ)[-1])}{100}$

This concept is Long-Term Debt - Total - Quarterly *divided by* Invested Capital - Total - Quarterly, and *multiplied by* 100. (If Long-Term Debt - Total and Invested Capital - Total for the current quarter are not available, the values for the previous quarter will be used.)

Net Charge-Offs

Annual mnemonic NCO

Quarterly mnemonic NCOQ

Annual data item number A349

Quarterly data item number Q176

Units Millions

This item represents the reported amount of asset write-downs minus recoveries of previous write downs. If losses exceed recoveries, this value is shown as a negative amount.

Net Charge-Offs % of Net Income

Annual mnemonic NCON

Quarterly mnemonic NCONQ

Annual concept calculation $NCO/IB*100$

Quarterly concept calculation $NCOQ/IBQ*100$

The annual concept is Net Charge-Offs *divided by* Income Before Extraordinary Items *multiplied by* 100.

The quarterly concept is Net Charge-Offs - Quarterly *divided by* Income Before Extraordinary Items - Quarterly *multiplied by* 100.

Net Interest Margin

Annual mnemonic NIM

Quarterly mnemonic NIMQ

Annual data item number A344

Quarterly data item number Q173

Units	Ratio
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This item is a reported ratio consisting of net interest income on a tax equivalent basis as a percent of average earning assets. This item represents the measure of how effectively the bank is utilizing its interest earning assets in relationship to the interest cost of funding them. Net interest margin is computed by dividing net tax equivalent interest income by average interest earning assets.

Net Loans Percentage of Assets

Annual mnemonic	NLA
Quarterly mnemonic	NLAQ
Annual concept calculation	$\text{RECT}/\text{AT} \times 100$
Quarterly concept calculation	$\text{RECTQ}/\text{ATQ} \times 100$

The annual concept is Receivables - Total *divided by* Assets - Total *multiplied by* 100.

The quarterly concept is Receivables - Total - Quarterly *divided by* Assets - Total - Quarterly *multiplied by* 100.

Net Loans Percentage of Deposits

Annual mnemonic	NLD
Quarterly mnemonic	NLDQ
Annual concept calculation	$\text{RECT}/\text{AP} \times 100$
Quarterly concept calculation	$\text{RECTQ}/\text{APQ} \times 100$

The annual concept is Receivables - Total *divided by* Accounts Payable *multiplied by* 100.

The quarterly concept is Receivables - Total - Quarterly *divided by* Accounts Payable - Quarterly *multiplied by* 100.

Net Operating Assets

Mnemonic	NOA
Concept Calculation	$\text{PPENT} + \text{ACT} - \text{LCT}$
Units	Millions of dollars

Net Operating Assets is the *sum of* Property, Plant, and Equipment (Net) *plus* Total Current Assets, which represent cash and other assets expected to be realized in cash within one year, *less* Total Current Liabilities, which are liabilities due within one year.

Net Operating Assets - Quarterly

Mnemonic	NOAQ
Concept Calculation	$\text{@VALUE}(\text{PPENTQ} + \text{ACTQ} - \text{LCTQ}, (\text{PPENTQ} + \text{ACTQ} - \text{LCTQ})[-1])$

Units Millions of dollars

This concept is Property, Plant, and Equipment (Net) - Total - Quarterly *plus* Current Assets - Total - Quarterly *minus* Current Liabilities - Total - Quarterly. (If Property, Plant and Equipment (Net) - Total, Current Assets - Total, and Current Liabilities - Total for the current quarter are not available, the values for the previous quarter will be used.)

Net Profit Margin

Mnemonic NPM

Concept Calculation $(IB/SALE)*100$

Units Percentage

Net Profit Margin is Income before Extraordinary Items, which represents income of a company after all expenses but before provisions for common and/or preferred dividends, *divided by* Net Sales. This is then *multiplied by* 100.

Net Profit Margin - Quarterly

Mnemonic NPMQ

Concept Calculation $@VALUE(IBQ,IBQ[-1])/ @VALUE(SALEQ,SALEQ[-1])*100$

Units Percentage

This concept is Income Before Extraordinary Items - Quarterly *divided by* Sales (Net) - Quarterly, and then *multiplied by* 100. (If Income Before Extraordinary Items and Sales (Net) for the current quarter are not available, the values for the previous quarter will be used.)

Net Trade Cycle - Quarterly

Mnemonic TRCYCLEQ

Concept Calculation $SELLINVQ+COLLECTQ-PAYAPQ$

This concept is Days to Sell Inventory - Quarterly *plus* Average Collection Period - Quarterly *minus* Days to Accounts Payable - Quarterly.

Net Trade Cycle

Mnemonic TRCYCLE

Concept Calculation $SELLINV+COLLECT-PAYAP$

This concept is Days to Sell Inventory *plus* Average Collection Period *minus* Days to Accounts Payable.

Nonoperating Income (Expenses) % of Net Interest Income

Annual mnemonic NOPN

Quarterly mnemonic NOPNQ

Annual concept calculation $\text{NOPI}/\text{NIIT} \times 100$

Quarterly concept calculation $\text{NOPIQ}/\text{NIITQ} \times 100$

The annual concept is Nonoperating Income (Expenses) *divided* Net Interest Income (Tax Equivalent) *multiplied by* 100.

The quarterly concept is Nonoperating Income (Expenses) - Quarterly *divided by* Net Interest Income (Tax Equivalent) - Quarterly *multiplied by* 100.

Nonperforming Assets % of Assets - Total

Annual mnemonic NPAA

Quarterly mnemonic NPAAQ

Annual concept calculation $\text{NPAT}/\text{AT} \times 100$

Quarterly concept calculation $\text{NPATQ}/\text{ATQ} \times 100$

The annual concept is Nonperforming Assets - Total *divided by* Assets - Total *multiplied by* 100.

The quarterly concept is Nonperforming Assets - Total - Quarterly *divided by* Assets - Total - Quarterly *multiplied by* 100.

Nonperforming Assets % of Common Equity

Annual mnemonic NPAE

Quarterly mnemonic NPAEQ

Annual concept calculation $\text{NPAT}/\text{CEQ} \times 100$

Quarterly concept calculation $\text{NPATQ}/\text{CEQQ} \times 100$

The annual concept is Nonperforming Assets - Total *divided by* Common Equity - Total *multiplied by* 100.

The quarterly concept is Nonperforming Assets - Total - Quarterly *divided by* Common Equity - Total - Quarterly *multiplied by* 100.

On-Balance-Volume

Mnemonic OBVD

Concept Calculation $\text{@PSUM}(\text{@IF}(\text{PRCCD} > \text{PRCCD}[-1], 1 * \text{CSHTRD}, \text{@IF}(\text{PRCCD} < \text{PRCCD}[-1], -1 * \text{CSHTRD}, 0 * \text{CSHTRD})), -49, 0)$

Units Millions

On-Balance-Volume is 50-day sum of Common Shares Traded based on the following set of rules:
 if price > previous day's price - Shares Traded are added.
 if price < previous day's price - Shares Traded are subtracted.
 if price = previous day's price - Shares Traded are not included.

Operating Cycle

Mnemonic OPCYCLE
 Concept Calculation SELLINV+COLLECT
 This concept is Days to Sell Inventory *plus* Average Collection Period.

Operating Cycle - Quarterly

Mnemonic OPCYCLEQ
 Concept Calculation SELLINVQ+COLLECTQ
 This concept is Days to Sell Inventory - Quarterly *plus* Average Collection Period - Quarterly.

Operating Margin After Depreciation

Mnemonic OMAD
 Concept Calculation $100 * ((\text{OIBDPQ} - \text{DP}) / \text{SALE})$
 Units Percentage
Operating Margin After Depreciation is Operating Income Before Depreciation *minus* Depreciation, Depletion, and Amortization *divided by* Net Sales. This is then *multiplied by* 100.

Operating Margin After Depreciation - Quarterly

Mnemonic OMADQ
 Concept Calculation $(@VALUE(\text{OIBDPQ} - \text{DPQ}, (\text{OIBDPQ} - \text{DPQ})[-1])) / \text{SALEQ} * 100$
 Units Percentage
 This concept is Operating Income Before Depreciation - Quarterly *minus* Depreciation, Depletion, and Amortization - Quarterly *divided by* Sales (Net) - Quarterly, and *multiplied by* 100. (If Operating Income Before Depreciation and Depreciation, Depletion, and Amortization for the current quarter are not available, the values for the previous quarter will be used.

Operating Margin Before Depreciation

Mnemonic	OMBD
Concept Calculation	$100 * (\text{OIBDP} / \text{SALE})$
Units	Percentage

Operating Margin Before Depreciation is Operating Income Before Depreciation *divided by* Net Sales. This is then *multiplied by* 100.

Operating Margin Before Depreciation - Quarterly

Mnemonic	OMBDQ
Concept Calculation	$@\text{VALUE}(\text{OIBDPQ}, \text{OIBDPQ}[-1]) / \text{SALEQ} * 100$
Units	Percentage

This concept is Operating Income Before Depreciation - Quarterly *divided by* Sales (Net) - Quarterly, and *multiplied by* 100. (If Operating Income Before Depreciation for the current quarter is not available, the value for the previous quarter will be used.)

Pretax Profit Margin

Mnemonic	PPM
Concept Calculation	$100 * (\text{PI} / \text{SALE})$
Units	Percentage

Pretax Profit Margin is Pretax Income, which is operating and nonoperating income before taxes and minority interest, *divided by* Net Sales. This is then *multiplied by* 100.

Pretax Profit Margin - Quarterly

Mnemonic	PPMQ
Concept Calculation	$@\text{VALUE}(\text{PIQ}, \text{PIQ}[-1]) / \text{SALEQ} * 100$
Units	Percentage

This concept is Pretax Income - Quarterly *divided by* Sales (Net) - Quarterly, and *multiplied by* 100. (If Pretax Income for the current quarter is not available, the value for the previous quarter will be used.)

Pretax Return on Assets

Mnemonic	PROA
Concept Calculation	$\text{PI} / \text{AT} * 100$

This concept is Pretax Income *divided by* Assets - Total and *multiplied by* 100.

Pretax Return on Assets - Quarterly

Mnemonic

PROAQ

Concept Calculation

$$\frac{@VALUE(PI12,PI12[-1])}{@VALUE(ATQ,ATQ[-1])} * 100$$

This concept is Pretax Income - 12-Months Moving *divided by* Assets - Total - Quarterly, and *multiplied by* 100. (If Pretax Income and Assets - Total for the current quarter are not available, the values for the previous quarter will be used.)

Pretax Return on Average Assets - Fixed

Mnemonic

PROAAF

Concept Calculation

$$PI / @PAVG(PPENT, -1, 0) * 100$$

This concept is Pretax Income *divided by* the average of the most recent two years' of Property, Plant, and Equipment (Net) - Total, *multiplied by* 100.

Pretax Return on Average Assets - Fixed - Quarterly

Mnemonic

PROAAFQ

Concept Calculation

$$\frac{@VALUE(PI12,PI12[-1])}{@VALUE(@PAVG(PPENTQ, -1, 0), @PAVG(PPENTQ, -1, 0)[-1])} * 100$$

This concept is Pretax Income - 12-Months Moving *divided by* the average of the most recent two quarters' of Property, Plant, and Equipment (Net) - Total - Quarterly, *multiplied by* 100. (If Pretax Income - 12-Months Moving and Property, Plant, and Equipment (Net) - Total for the current quarter are not available, the values for the previous quarter will be used.)

Pretax Return on Average Assets - Total

Mnemonic

PROAA

Concept Calculation

$$PI / @PAVG(AT, -1, 0) * 100$$

This concept is Pretax Income *divided by* the average of the most recent two years' of Assets - Total, *multiplied by* 100.

Pretax Return on Average Assets - Total - Quarterly

Mnemonic

PROAAQ

Concept Calculation

$$PI12 / @PAVG(ATQ, -1, 0) * 100$$

This concept is Pretax Income - 12-Months Moving *divided by* the average of the most recent two quarters' of Assets - Total - Quarterly, *multiplied by* 100.

Pretax Return on Average Equity

Mnemonic	PROAE
Concept Calculation	$PI / @PAVG(CEQ, -1, 0) * 100$

This concept is Pretax Income *divided by* the average of the most recent two years' of Common Equity - Total, *multiplied by* 100.

Pretax Return on Average Equity - Quarterly

Mnemonic	PROAEQ
Concept Calculation	$\frac{@VALUE(PI12, PI12[-1])}{@VALUE(@PAVG(CEQQ, -1, 0), @PAVG(CEQQ, -1, 0)[-1])} * 100$

This concept is Pretax Income - 12-Months Moving *divided by* the average of the most recent two years' of Common Equity - Total - Quarterly, *multiplied by* 100. (If Pretax Income - 12-Months Moving and Common Equity - Total for the current quarter are not available, the values for the previous quarter will be used.)

Pretax Return on Average Investment

Mnemonic	PROAI
Concept Calculation	$PI / @PAVG(ICAPT, -1, 0) * 100$

This concept is Pretax Income *divided by* the average of the most recent two years of Invested Capital - Total, *multiplied by* 100.

Pretax Return on Average Investment - Quarterly

Mnemonic	PROAIQ
Concept Calculation	$\frac{@VALUE(PI12, PI12[-1])}{@VALUE(@PAVG(ICAPTQ, -1, 0), @PAVG(ICAPTQ, -1, 0)[-1])} * 100$

This concept is Pretax Income - 12-Months Moving *divided by* the average of the most recent two quarters' of Invested Capital - Total - Quarterly, *multiplied by* 100. (If Pretax Income - 12-Months Moving and Invested Capital - Total for the current quarter are not available, the values for the previous quarter will be used.)

Pretax Return on Equity

Mnemonic	PROE
Concept Calculation	$PI / CEQ * 100$

This concept is Pretax Income *divided by* Common Equity - Total, *multiplied by* 100.

Pretax Return on Equity - Quarterly

Mnemonic

PROEQ

Concept Calculation

@VALUE(PI12,PI12[-1])/ @VALUE(CEQQ,CEQQ[-1])*100

This concept is Pretax Income - 12-Months Moving *divided by* Common Equity - Total - Quarterly, *multiplied by* 100. (If Pretax Income - 12-Months Moving and Common Equity - Total for the current quarter are not available, the values for the previous quarter will be used.)

Pretax Return on Fixed Assets

Mnemonic

PROAF

Concept Calculation

PI/PPENT*100

This concept is Pretax Income *divided by* Property, Plant, and Equipment (Net) - Total, *multiplied by* 100.

Pretax Return on Fixed Assets - Quarterly

Mnemonic

PROAFQ

Concept Calculation

@VALUE(PI12,PI12[-1])/ @VALUE(PPENTQ,PPENTQ[-1])*100

This concept is Pretax Income - 12-Months Moving *divided by* Property, Plant, and Equipment (Net) - Total - Quarterly, *multiplied by* 100.

Pretax Return on Investment

Mnemonic

PROI

Concept Calculation

PI/ICAPT*100

This concept is Pretax Income *divided by* Invested Capital - Total, *multiplied by* 100.

Pretax Return on Investment - Quarterly

Mnemonic

PROIQ

Concept Calculation

@VALUE(PI12,PI12[-1])/ @VALUE(ICAPTQ,ICAPTQ[-1])*100

This concept is Pretax Income -12-Months Moving *divided by* Invested Capital - Total - Quarterly, *multiplied by* 100. (If Pretax Income - 12-Months Moving and Invested Capital - Total for the current quarter are not available, the values for the previous quarter will be used.)

Provision for Loan/Asset Losses

Annual mnemonic	PLL
Quarterly mnemonic	PLLQ
Annual data item number	A342
Quarterly data item number	Q171
Units	Millions of dollars

This item represents an expense charged to earnings which increases the allowance for possible losses on assets owned due to the decline in value of collateralized assets or foreclosed assets. This item includes

1. Provision for loan losses
2. Provision for other real estate owned losses
3. Specific and general provision for other real estate owned losses
4. Provision for loss on assets held for sale

Provision for Loan/Asset Losses % of Assets

Annual mnemonic	PLLA
Quarterly mnemonic	PLLAQ
Annual concept calculation	$PLL/AT \times 100$
Quarterly concept calculation	$(PLLQ + PLLQ[-1] + PLLQ[-2] + PLLQ[-3])/ATQ \times 100$

The annual concept is Provision for Loan/Asset Losses *divided by* Assets - Total *multiplied by* 100.

The quarterly concept is the sum of the most recent four quarters Provision for Loan/Asset Losses - Quarterly *divided by* Assets - Total - Quarterly. This sum is then *multiplied by* 100.

Quick Ratio

Mnemonic	QR
Concept Calculation	$(CHE + RECT)/LCT$
Units	Ratio

Quick Ratio is the *sum of* Cash and Equivalents, which represent cash and all securities readily transferable to cash, *plus* Total Receivables, which are claims against other collectible in money (within one year), *divided by* Total Current Liabilities, which are liabilities due within one year.

Quick Ratio - Quarterly

Mnemonic	QRQ
Concept Calculation	$@VALUE((CHEQ + RECTQ)/LCTQ, ((CHEQ + RECTQ)/LCTQ)[-1])$
Units	Ratio

This concept is Cash and Equivalents - Quarterly *plus* Receivables - Total - Quarterly *divided by* Current Liabilities - Total - Quarterly. (If Cash and Equivalents, Receivables - Total, and Current Liabilities - Total for the current quarter are not available, the values for the previous quarter will be used.)

Receivables Turnover

Mnemonic	RECX
Concept Calculation	SALE/@PAVG(RECT,-1,0)
Units	Ratio

Receivables Turnover is Net Sales, *divided by* the average of the current year's Total Receivables, and the prior year's Total Receivables.

Receivables Turnover - Quarterly

Mnemonic	RECXQ
Concept Calculation	SALE12/@PAVG(RECTQ,-3,0)
Units	Ratio

Receivables Turnover Quarterly is the *sum of* the four most current quarters of Sales *divided by* the average of the most current four quarters of Total Receivables.

Reinvestment Rate

Mnemonic	RVSTR
Concept Calculation	(IB-DV)/SEQ*100

This concept is Income Before Extraordinary Items *minus* Cash Dividends, and *divided by* Stockholders' Equity. This quantity is *multiplied by* 100.

Reinvestment Rate - Quarterly

Mnemonic	RVSTRQ
Concept Calculation	(IB12-@VALUE (DVQ,DVQ[-1]))/@VALUE (SEQQ,SEQQ[-1])*100

This concept is Income Before Extraordinary Items - 12-Months Moving *minus* Cash Dividends - Quarterly *divided by* Stockholders' Equity - Quarterly. This quantity is *multiplied by* 100. (If Cash Dividends and Stockholders' Equity for the current quarter are not available, the values for the previous quarter will be used.)

Reinvestment Rate - 3-Year Average

Mnemonic RVSTR3

Concept Calculation $@PAVG((IB-DV)/SEQ,-2,0)*100$

This concept is the average of the most recent three years of Income Before Extraordinary Items *minus* Cash Dividends *divided by* Stockholders' Equity. This quantity is *multiplied by* 100.

Reinvestment Rate - 5-Year Average

Mnemonic RVSTR5

Concept Calculation $@PAVG((IB-DV)/SEQ,-4,0)*100$

This concept is the average of the most recent five years of Income Before Extraordinary Items *minus* Cash Dividends *divided by* Stockholders' Equity. This quantity is *multiplied by* 100.

Reinvestment Rate - 10-Year Average

Mnemonic RVSTR10

Concept Calculation $@PAVG((IB-DV)/SEQ,-9,0)*100$

This concept is the average of the most recent 10 years of Income Before Extraordinary Items *minus* Cash Dividends *divided by* Stockholders' Equity. This quantity is *multiplied by* 100.

Reserve for Loan/Asset Losses % of Nonperf. Assets

Annual mnemonic RLLNA

Quarterly mnemonic RLLNAQ

Annual concept calculation $RLL/NPAT*100$

Quarterly concept calculation $RLLQ/NPATQ*100$

The annual concept is Reserve for Loan/Asset Losses *divided by* Nonperforming Assets - Total *multiplied by* 100.

The quarterly concept is Reserve for Loan/Asset Losses - Total - Quarterly *divided by* Nonperforming Assets - Total - Quarterly *multiplied by* 100.

Reserve for Loan/Asset Losses

Annual mnemonic RLL

Quarterly mnemonic RLLQ

Annual data item number A343

Quarterly data item number Q172

Units Millions

This item represents all value adjustment reserves.

This item includes

1. Allowance for Loan Losses
2. Other real estate owned reserves
3. Other real estate owned held for sale reserves
4. Real estate investment allowance reserves
5. Securities held for sale valuation allowance reserves

Reserve for Loan/Asset Losses % of Assets

Annual mnemonic	RLLA
Quarterly mnemonic	RLLAQ
Annual concept calculation	$RLL/AT \times 100$
Quarterly concept calculation	$RLLQ/ATQ \times 100$

The annual concept is Reserve for Loan/Asset Losses *divided by* Assets - Total *multiplied by* 100.

The quarterly concept is Reserve for Loan/Asset Losses - Total - Quarterly *divided by* Assets - Total - Quarterly *multiplied by* 100.

Return on Assets

Mnemonic	ROA
Concept Calculation	$(IBCOM/AT) \times 100$
Units	Percentage

Return on Assets is Income Before Extraordinary Items - Available for Common, *divided by* Total Assets, which is defined as the sum of current assets, net property, plant, and equipment, and other noncurrent assets. This is then *multiplied by* 100.

Return on Assets - Quarterly

Mnemonic	ROAQ
Concept Calculation	$@VALUE(IBCOM12, IBCOM12[-1]) / @VALUE(ATQ, ATQ[-1]) \times 100$
Units	Percentage

This concept is Income Before Extraordinary Items - Available for Common - 12 Months Moving *divided by* Assets - Total - Quarterly, and *multiplied by* 100. (If Income Before Extraordinary Items - Available for Common - 12-Months Moving and Assets - Total for the current quarter are not available, the values for the previous quarter will be used.)

Return on Average Assets

Mnemonic	ROAA
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Concept Calculation $(\text{IBCOM}/\text{@PAVG(AT,-1,0)}) * 100$

Units Percentage

Return on Average Assets is Income Before Extraordinary Items - Available for Common, *divided by* the average of the current year's Total Assets and the prior year's Total Assets. This is then *multiplied by* 100.

Return on Average Assets - Quarterly

Mnemonic ROAAQ

Concept Calculation $\text{@VALUE}(\text{IBCOM12}, \text{IBCOM12}[-1]) / \text{@PAVG}(\text{ATQ}, -3, 0) * 100$

Units Percentage

This concept is Income Before Extraordinary Items - Available for Common - 12-Months Moving *divided by* the average of the most recent four quarters of Assets - Total - Quarterly, and *multiplied by* 100. (If Income Before Extraordinary Items - Available for Common - 12-Months Moving for the current quarter is not available, the value for the previous quarter will be used.)

Return on Average Equity

Mnemonic ROAE

Concept Calculation $(\text{IBCOM}/\text{@PAVG}(\text{CEQ}, -1, 0)) * 100$

Units Percentage

Return on Average Equity is Income Before Extraordinary Items - Available for Common, *divided by* the average of the most current year's Common Equity as Reported and the prior year's Common Equity as Reported. This is then *multiplied by* 100.

Return on Average Equity - Quarterly

Mnemonic ROAEQ

Concept Calculation $\text{@VALUE}((\text{IBCOM12}), (\text{IBCOM12})[-1]) / \text{@PAVG}(\text{CEQQ}, -3, 0) * 100$

Units Percentage

This concept is Income Before Extraordinary Items - Available for Common - 12-Months Moving *divided by* the average of the most recent four quarters of Common Equity - Total - Quarterly, and *multiplied by* 100. (If Income Before Extraordinary Items - Available for Common - 12-Months Moving for the current quarter is not available, the value for the previous quarter will be used.)

Return on Average Investment

Mnemonic ROAI

Concept Calculation $(\text{IBCOM}/\text{@PAVG}(\text{ICAPT}, -1, 0)) * 100$

Units Percentage

Return on Average Investment is Income Before Extraordinary Items - Available for Common, *divided by* the average of the most current year's Total Invested Capital and the prior year's Total Invested Capital. This is then *multiplied by* 100.

Return on Average Investment - Quarterly

Mnemonic	ROAIQ
Concept Calculation	@VALUE(IBCOM12,IBCOM12[-1])/@PAVG(ICAPTQ,-3,0)*100
Units	Percentage

This concept is Income Before Extraordinary Items - Available for Common - 12-Months Moving *divided by* the average of the most recent four quarters' of Invested Capital - Total - Quarterly, and *multiplied by* 100. (If Income Before Extraordinary Items - Available for Common - 12-Months Moving for the current quarter is not available, the value for the previous quarter will be used.)

Return on Equity

Mnemonic	ROE
Concept Calculation	(IBCOM/CEQ)*100
Units	Percentage

Return on Equity is Income Before Extraordinary Items - Available for Common, which is defined as income before extraordinary items and discontinued operations less preferred dividend requirements, but before adding savings due to common stock equivalents, *divided by* Common Equity as Reported, which is defined as the common shareholders' interest in the company. This is then *multiplied by* 100.

Return on Equity - Quarterly

Mnemonic	ROEQ
Concept Calculation	@VALUE(IBCOM12,IBCOM12[-1])/@VALUE(CEQQ,CEQQ[-1])*100
Units	Percentage

This concept is Income Before Extraordinary Items - Available for Common - 12-Months Moving *divided by* Common Equity - Total - Quarterly, and *multiplied by* 100. (If Income Before Extraordinary Items - Available for Common - 12-Months Moving and Common Equity for the current quarter are not available, the values for the previous quarter will be used.)

Return on Investment

Mnemonic	ROI
Concept Calculation	(IBCOM/ICAPT)*100
Units	Percentage

Return on Investment is Income Before Extraordinary Items - Available for Common, *divided by* Total Invested Capital, which is the *sum of* the following items: Total Long-Term Debt; Preferred Stock; Minority Interest; and Total Common Equity. This is then *multiplied by* 100.

Return on Investment - Quarterly

Mnemonic	ROIQ
Concept Calculation	$\text{@VALUE(IBCOT12,IBCOT12[-1])}/\text{@VALUE(ICAPTQ,ICAPTQ[-1])}*100$
Units	Percentage

This concept is Income Before Extraordinary Items - Available for Common - 12-Months Moving *divided by* Invested Capital - Total - Quarterly, and *multiplied by* 100. (If Income Before Extraordinary Items - Available for Common - 12-Months Moving and Invested Capital - Total for the current quarter are not available, the values for the previous quarter will be used.)

Sales Percentage Change - 1-Year

Mnemonic	SALECHG1
Concept Calculation	$((\text{SALE}/\text{SALE}[-1])-1)*100$

This concept is Sales (Net) *divided by* the previous year value of Sales (Net) *minus one* (1). This total is *multiplied by* 100.

Sales Percentage Change - 3-Year

Mnemonic	SALECHG3
Concept Calculation	$((\text{SALE}/\text{SALE}[-3])-1)*100$

This concept is Sales (Net) *divided by* the value from three years ago of Sales (Net) *minus one* (1). This total is *multiplied by* 100.

Sales Percentage Change - 5-Year

Mnemonic	SALECHG5
Concept Calculation	$((\text{SALE}/\text{SALE}[-5])-1)*100$

This concept is Sales (Net) *divided by* the value from five years ago of Sales (Net) *minus one* (1). This total is *multiplied by* 100.

Sales Percentage Change - 10-Year

Mnemonic	SALECHG10
Concept Calculation	$((\text{SALE}/\text{SALE}[-10])-1)*100$

This concept is Sales (Net) *divided by* the value from 10 years ago of Sales (Net) *minus one* (1). This total is *multiplied by* 100.

Securities Percentage of Assets

Mnemonic SA

Concept calculation $IVAO/AT*100$

This concept is Investments and Assets - Other *divided by* Assets - Total *multiplied by* 100.

Short-Term Debt as a Percentage of Total Debt

Mnemonic STDLTD

Concept calculation $DLC/DT*100$

This concept is Debt in Current Liabilities *divided by* Debt - Total.

Short-Term Debt as a Percentage of Total Debt - Quarterly

Mnemonic STDLTDQ

Concept calculation $@VALUE(DLCQ/DTQ,(DLCQ/DTQ)[-1])*100$

This concept is Debt in Current Liabilities - Quarterly *divided by* Debt - Total - Quarterly, and *multiplied by* 100. (If Debt in Current Liabilities and Debt - Total for the current quarter are not available, the values for the previous quarter will be used.)

Tax Rate

Mnemonic TR

Concept Calculation $100*(TXT/PI)$

Units Percentage

This item is Total Income Taxes, which include income taxes imposed by federal, state, and foreign governments, *divided by* Pretax Income, which is operating and nonoperating income before provisions for income taxes and minority interest. This is then *multiplied by* 100.

Tax Rate - Quarterly

Mnemonic TRQ

Concept calculation $@VALUE(TXTQ,TXTQ[-1])/@VALUE(PIQ,PIQ[-1])*100$

Units Percentage

This concept is Income Taxes - Total - Quarterly *divided by* Pretax Income - Quarterly, and *multiplied by* 100. (If Income Taxes - Total and Pretax Income for the current quarter are not available, the values for the previous quarter will be used.)

Tax Retention Rate

Mnemonic TRR

Concept calculation $IB/PI \times 100$

This concept is Income Before Extraordinary Items *divided by* Pretax Income, and *multiplied by* 100.

Tax Retention Rate - Quarterly

Mnemonic TRRQ

Concept calculation $IBQ/@VALUE(PIQ,PIQ[-1]) \times 100$

This concept is Income Before Extraordinary Items - Quarterly *divided by* Pretax Income - Quarterly, and *multiplied by* 100. (If Pretax Income for the current quarter is not available, the value for the previous quarter will be used.)

Tax Retention Rate - 3-Year Average

Mnemonic TRR3

Concept calculation $@PAVG(IB/PI,-2,0) \times 100$

This concept is the average of the most recent three years of Income Before Extraordinary Items *divided by* Pretax Income. This quantity is *multiplied by* 100.

Tax Retention Rate - 5-Year Average

Mnemonic TRR5

Concept calculation $@PAVG(IB/PI,-4,0) \times 100$

This concept is the average of the most recent five years of Income Before Extraordinary Items *divided by* Pretax Income. This quantity is *multiplied by* 100.

Tax Retention Rate - 10-Year Average

Mnemonic TRR10

Concept calculation $@PAVG(IB/PI,-9,0) \times 100$

This concept is the average of the most recent 10 years of Income Before Extraordinary Items *divided by* Pretax Income. This quantity is *multiplied by* 100.

Total Asset Turnover

Mnemonic	ATT
Concept calculation	SALE/@PAVG(AT,-1,0)
Units	Ratio

This item is Net Sales *divided by* the average of the current year's Total Assets and prior year's Total Assets.

Total Asset Turnover - Quarterly

Mnemonic	ATTQ
Concept calculation	SALE12/@PAVG(ATQ,-3,0)
Units	Ratio

This item is the *sum of* the four most current quarters of Net Sales, *divided by* the average of the four most current quarters of Total Assets.

Total Assets/Common Equity

Mnemonic	ATCEQ
Concept calculation	AT/CEQ

This concept is Assets - Total *divided by* Common Equity - Total.

Total Assets/Common Equity - Quarterly

Mnemonic	ATCEQQ
Concept calculation	@VALUE(ATQ/CEQQ,(ATQ/CEQQ)[-1])

This concept is Assets - Total - Quarterly *divided by* Common Equity - Total - Quarterly. (If Assets - Total and Common Equity for the current quarter are not available, the values for the previous quarter will be used.)

Total Assets/Total Equity

Mnemonic	ATSEQ
Concept calculation	AT/SEQ

This concept is Assets - Total *divided by* Stockholders' Equity.

Total Assets/Total Equity - Quarterly

Mnemonic	ATSEQQ
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Concept calculation $\text{@VALUE(ATQ/SEQQ,(AT/SEQQ)[-1])}$

This concept is Assets - Total - Quarterly *divided by* Stockholders' Equity - Quarterly. (If Assets - Total and Stockholders' Equity for the current quarter are not available, the values for the previous quarter will be used.)

Total Debt/Tangible Assets

Mnemonic DTAT

Concept calculation $\text{DT}/(\text{AT}-\text{INTAN}) \times 100$

This concept is Debt - Total *divided by* Assets - Total *minus* Intangibles. This quantity is *multiplied by* 100.

Total Debt/Total Assets

Mnemonic DAT

Concept calculation $(\text{DT}/\text{AT}) \times 100$

Units Percentage

This item is defined as the *sum of* Long-Term Debt and Debt in Current Liabilities, *divided by* Total Assets, which represent the *sum of* current assets, net plant, and other noncurrent assets. This is then *multiplied by* 100.

Total Debt/Total Assets - Quarterly

Mnemonic DATQ

Concept calculation $\text{@VALUE}(\text{DTQ}/\text{ATQ},(\text{DTQ}/\text{ATQ})[-1]) \times 100$

Units Percentage

This concept is Debt - Total - Quarterly *divided by* Assets - Total - Quarterly, and *multiplied by* 100. (If Debt - Total and Assets - Total for the current quarter are not available, the values for the previous quarter will be used.)

Total Debt/Total Capital

Mnemonic DTCAP

Concept calculation $(\text{DT}/\text{ICAPT}) \times 100$

This concept is Debt - Total *divided by* Invested Capital - Total, and *multiplied by* 100.

Total Debt/Total Capital - Quarterly

Mnemonic DTCAPQ

Concept calculation $\text{@VALUE}(\text{DTQ}/\text{ICAPTQ},(\text{DTQ}/\text{ICAPTQ})[-1]) \times 100$

This concept is Debt - Total - Quarterly *divided by* Invested Capital - Quarterly, and *multiplied by* 100. (If Debt - Total and Invested Capital for the current quarter are not available, the values for the previous quarter will be used.)

Total Debt/Total Equity

Mnemonic DTEQ

Concept calculation $(DT/SEQ)*100$

This concept is Debt - Total *divided by* Stockholders' Equity, and *multiplied by* 100.

Total Debt/Total Equity - Quarterly

Mnemonic DTEQQ

Concept calculation $@VALUE(DTQ/SEQQ,(DTQ/SEQQ)[-1])*100$

This concept is Debt - Total - Quarterly *divided by* Stockholders' Equity - Quarterly, and *multiplied by* 100. (If Debt - Total and Stockholders' Equity for the current quarter are not available, the values for the previous quarter will be used.)

Total Equity Turnover

Mnemonic SEQTO

Concept calculation $SALE/@PAVG(SEQ,-1,0)$

This concept is Sales (Net) *divided by* the average of the most recent two years of Stockholders' Equity.

Total Equity Turnover - Quarterly

Mnemonic SEQTOQ

Concept calculation $SALE12/@PAVG(SEQQ,-3,0)$

This concept is Sales (Net) - 12-Months Moving *divided by* the average of the most recent four quarters of Stockholders' Equity.

Working Capital (Balance Sheet)

Mnemonic WCAP

Annual Data Item Number A179

Units Millions of dollars

This item represents the difference between total current assets minus total current liabilities as reported on a company's Balance Sheet.

This item is not available for banks or utilities.

Working Capital Per Share

Mnemonic

WCAPPS

Concept Calculation

 $(\text{ACT}-\text{LCT})/\text{CSHO}$

This concept is Current Assets - Total *minus* Current Liabilities - Total *divided by* Common Shares Outstanding - Company.

Working Capital Per Share - Quarterly

Mnemonic

WCAPPSQ

Concept Calculation

$$\text{@VALUE}((\text{ACTQ}-\text{LCTQ})/\text{CSHOQ}, ((\text{ACTQ}-\text{LCTQ})/\text{CSHOQ})[-1])$$

This concept is Current Assets - Total - Quarterly *minus* Current Liabilities - Total - Quarterly *divided by* Common Shares Outstanding - Company - Quarterly. (If Current Assets - Total, Current Liabilities - Total, and Common Shares Outstanding - Company for the current quarter are not available, the values for the previous quarter will be used.)

Working Capital Turnover

Mnemonic

WCAPTO

Concept Calculation

 $\text{SALE}/\text{@PAVG}(\text{ACT}-\text{LCT}, -1, 0)$

This concept is Sales (Net) *divided by* the average of the most recent two years of Current Assets - Total *minus* Current Liabilities - Total.

Working Capital Turnover - Quarterly

Mnemonic

WCAPTOQ

Concept Calculation

 $\text{SALE12}/\text{@PAVG}(\text{ACTQ}-\text{LCTQ}, -3, 0)$

This concept is Sales (Net) - 12-Months Moving *divided by* the average of the most recent four quarters of Current Assets - Total - Quarterly *minus* Current Liabilities - Total - Quarterly.

Z Score - Measure of Bankruptcy

Mnemonic

ZSCORE

Concept Calculation

$$1.2*(\text{WCAP}/\text{AT})+1.4*(\text{RE}/\text{AT})+3.3*(\text{EBIT}/\text{AT})+.6*(\text{@VALUE}(\text{PRCCF}*\text{CSHO}, \text{CEQ})+\text{PSTK})/(\text{AT}-\text{CEQ}-\text{PSTK})+.999*(\text{SALE}/\text{AT})$$

This concept is a bankruptcy prediction model developed by Edward Altman at New York University.

- If a value less than 1.81 is returned, then there is a high probability of bankruptcy.
- If a value greater than 3.0 is returned, then there is a low probability of bankruptcy.

This item is designed to forecast failure in the short-term (up to two years).

CHAPTER 12

Financial Services

This chapter contains definitions for industry-specific financial services data, primarily for banks and savings and loans. Net Asset Value is available for closed-end funds.

Financial Services Balance Sheet Items

Data Item	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page
Net Charge-Offs	<i>NCO</i> . . . 384	<i>NCOQ</i> . . . 384
Non-performing Assets - Total	<i>NPAT</i> . . . 178	<i>NPATQ</i> . . . 178
Reserve for Loan/Asset Losses	<i>RLL</i> . . . 396	<i>RLLQ</i> . . . 396

Financial Services Income Statement Items

Data Item	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page
Interest Expense - Total (FS)	<i>TIE</i> . . . 413	<i>TIEQ</i> . . . 413
Net Interest Income	<i>NIINT</i> . . . 415	<i>NIINTQ</i> . . . 415
Interest Income - Total (FS)	<i>TII</i> . . . 414	<i>TIIQ</i> . . . 414
Net Interest Income (Tax Equivalent)	<i>NIIT</i> . . . 415	<i>NIITQ</i> . . . 415
Provision for Loan/Asset Losses	<i>PLL</i> . . . 393	<i>PLLQ</i> . . . 393
Tax Equivalent Adjustment	<i>TEA</i> . . . 421	<i>TEAQ</i> . . . 421

Financial Services Ratios

Data Item	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page
Percentage of Total Assets		
Assets for Sale/Total Assets	<i>AHSA</i> . . . 347	<i>AHSAQ</i> . . . 347
Net Charge-Offs/Net Income	<i>NCON</i> . . . 384	<i>NCONQ</i> . . . 384
Net Loans/Total Assets	<i>NLA</i> . . . 385	<i>NLAQ</i> . . . 385
Nonoperating Income (Exp)/Net Interest Income	<i>NOPN</i> . . . 387	<i>NOPNQ</i> . . . 387
Non-performing Assets/Total Assets	<i>NPAA</i> . . . 387	<i>NPAAQ</i> . . . 387
Provision for Loan/Asset Losses/Total Assets	<i>PLLA</i> . . . 394	<i>PLLAQ</i> . . . 394

Assets		
Reserve for Loan/Asset Losses/Total Assets	<i>RLLA</i> . . . 397	<i>RLLAQ</i> . . . 397
Securities/Total Assets	<i>SA</i> . . . 401	
Other		
Interest Expense/Total Liabilities	<i>TIED</i> . . . 371	<i>TIEDQ</i> . . . 371
Net Interest Margin	<i>NIM</i> . . . 384	<i>NIMQ</i> . . . 384
Net Loans/Total Deposits	<i>NLD</i> . . . 385	<i>NLDQ</i> . . . 385
Nonperforming Assets/Common Equity	<i>NPAE</i> . . . 387	<i>NPAEQ</i> . . . 387
Reserve for Loan/Asset Losses/Nonperforming Assets	<i>RLLNA</i> . . . 396	<i>RLLNAQ</i> . . . 396
Risk-Adjusted Capital Ratio - Total	<i>CAPRT</i> . . . 420	<i>CAPRTQ</i> . . . 420
Risk-Adjusted Capital Ratio - Tier 1	<i>CAPR1</i> . . . 419	<i>CAPR1Q</i> . . . 419
Risk-Adjusted Capital Ratio - Tier 2	<i>CAPR2</i> . . . 420	

Data Definitions

Interest Expense - Total (FS)

Annual mnemonic	TIE
Quarterly mnemonic	TIEQ
Annual data item number	A339
Quarterly data item number	Q70
Units	Millions

This item represents the interest expense on deposits, long-term debt, and all other borrowings.

This item includes

1. Amortization of debt discount or premium
2. Debt issuance expense (such as underwriting fees, brokerage costs, and advertising costs)
3. Discount on the sale of receivables
4. Finance charges relating to finance leases
5. Financing charges
6. Interest on customer advances
7. Total interest and related expense

This item excludes

1. Interest and related income
2. Interest capitalized

Interest Expense (FS) % of Liabilities

Annual mnemonic	TIED
Quarterly mnemonic	TIEDQ
Annual concept calculation	$TIE/LT \times 100$
Quarterly concept calculation	$(TIEQ + TIEQ[-1] + TIEQ[-2] + TIEQ[-3])/LTQ \times 100$

The annual concept is Interest Expense - Total (FS) *divided by* Liabilities - Total *multiplied by* 100.

The quarterly concept is the sum of the most recent four quarters of Interest Expense - Total (FS) - Quarterly *divided by* Liabilities - Total - Quarterly. This sum is then *multiplied by* 100.

Interest Income - Total (FS)

Annual mnemonic	TII
Quarterly mnemonic	TIIQ
Annual data item number	A321

Quarterly data item number Q29

Units Millions

This item represents the revenue received from all earning assets.

This item includes interest and dividends from earning assets.

This item excludes interest and dividend income from unconsolidated subsidiary/affiliate.

Internal Funding of Capital Expenditures 12 MM

Mnemonic IFCAPX12

Concept calculation $@VALUE((CAPX12/(REQ+DP12)), (CAPX12/(REQ+DP12))[-1])*100$

Units Millions of dollars

This concept is Capital Expenditures - 12-Month Moving *divided by* the *sum* of Retained Earnings -12-Month Moving *plus* Depreciation and Amortization - 12-Month Moving. This total is *multiplied by* 100. If a value is not available for the current period, this concept will be calculated using data from the prior period.

Net Asset Value

Mnemonic NAVM

This item applies to closed-end funds only. It is the market value of the fund's assets minus liabilities divided by the shares outstanding.

This is a monthly item from the Prices, Dividends and Earnings file.

Net Charge-Offs

Annual mnemonic NCO

Quarterly mnemonic NCOQ

Annual data item number A349

Quarterly data item number Q176

Units Millions

This item represents the reported amount of asset write-downs minus recoveries of previous write downs. If losses exceed recoveries, this value is shown as a negative amount.

Net Charge-Offs % of Net Income

Annual mnemonic NCON

Quarterly mnemonic NCONQ

Annual concept calculation $NCO/IB \times 100$

Quarterly concept calculation $NCOQ/IBQ \times 100$

The annual concept is Net Charge-Offs *divided by* Income Before Extraordinary Items *multiplied by* 100.

The quarterly concept is Net Charge-Offs - Quarterly *divided by* Income Before Extraordinary Items - Quarterly *multiplied by* 100.

Net Interest Income

Annual mnemonic NIINT

Quarterly mnemonic NIINTQ

Annual concept calculation TII-TIE

Quarterly concept calculation TIIQ-TIEQ

The annual concept is Interest Income - Total (FS) *minus* Interest Expense - Total (FS).

The quarterly concept is Interest Income - Total (FS) - Quarterly *minus* Interest Expense - Total (FS) - Quarterly.

Net Interest Income (Tax Equivalent)

Annual mnemonic NIIT

Quarterly mnemonic NIITQ

Annual data item number A340

Quarterly data item number Q97

Units Millions

This item represents net interest income with the interest income on non-taxable securities adjusted to a taxable equivalent amount. The difference between net interest income on a Tax Equivalent basis and total interest income less total interest expense is the Tax Equivalent Adjustment.

Net Interest Margin

Annual mnemonic NIM

Quarterly mnemonic NIMQ

Annual data item number A344

Quarterly data item number Q173

Units Ratio

This item is a reported ratio consisting of net interest income on a tax equivalent basis as a percent of average earning assets. This item represents the measure of how effectively the bank is utilizing its interest earning assets in relationship to the interest cost of funding them. Net interest margin is computed by dividing net tax equivalent interest income by average interest earning assets.

Net Loans Percentage of Assets

Annual mnemonic	NLA
Quarterly mnemonic	NLAQ
Annual concept calculation	$RECT/AT \times 100$
Quarterly concept calculation	$RECTQ/ATQ \times 100$

The annual concept is Receivables - Total *divided by* Assets - Total *multiplied by* 100.

The quarterly concept is Receivables - Total - Quarterly *divided by* Assets - Total - Quarterly *multiplied by* 100.

Net Loans Percentage of Deposits

Annual mnemonic	NLD
Quarterly mnemonic	NLDQ
Annual concept calculation	$RECT/AP \times 100$
Quarterly concept calculation	$RECTQ/APQ \times 100$

The annual concept is Receivables - Total *divided by* Accounts Payable *multiplied by* 100.

The quarterly concept is Receivables - Total - Quarterly *divided by* Accounts Payable - Quarterly *multiplied by* 100.

Nonoperating Income (Expenses) % of Net Interest Income

Annual mnemonic	NOPN
Quarterly mnemonic	NOPNQ
Annual concept calculation	$NOPI/NIIT \times 100$
Quarterly concept calculation	$NOPIQ/NIITQ \times 100$

The annual concept is Nonoperating Income (Expenses) *divided* Net Interest Income (Tax Equivalent) *multiplied by* 100.

The quarterly concept is Nonoperating Income (Expenses) - Quarterly *divided by* Net Interest Income (Tax Equivalent) - Quarterly *multiplied by* 100.

Nonperforming Assets - Total

Annual mnemonic	NPAT
Quarterly mnemonic	NPATQ
Annual Data Item Number	A341
Quarterly Data Item Number	Q99
Units (companies)	Millions

This item represents the reported amount of assets that are considered nonperforming. This item includes

1. Loans and leases carried on a non-accrual basis
2. Loans which are 90 days past due both accruing and nonaccruing
3. Renegotiated loans
4. Real estate acquired through foreclosure
5. Repossessed movable property

This item excludes past due loans not yet placed on non-accrual status (unless specifically included in nonperforming assets by the bank).

Nonperforming Assets % of Assets - Total

Annual mnemonic	NPAA
Quarterly mnemonic	NPAAQ
Annual concept calculation	$NPAT/AT \times 100$
Quarterly concept calculation	$NPATQ/ATQ \times 100$

The annual concept is Nonperforming Assets - Total *divided by* Assets - Total *multiplied by* 100.

The quarterly concept is Nonperforming Assets - Total - Quarterly *divided by* Assets - Total - Quarterly *multiplied by* 100.

Nonperforming Assets % of Common Equity

Annual mnemonic	NPAE
Quarterly mnemonic	NPAEQ
Annual concept calculation	$NPAT/CEQ \times 100$
Quarterly concept calculation	$NPATQ/CEQQ \times 100$

The annual concept is Nonperforming Assets - Total *divided by* Common Equity - Total *multiplied by* 100.

The quarterly concept is Nonperforming Assets - Total - Quarterly *divided by* Common Equity - Total - Quarterly *multiplied by* 100.

Provision for Loan/Asset Losses

Annual mnemonic	PLL
Quarterly mnemonic	PLLQ
Annual data item number	A342
Quarterly data item number	Q171
Units	Millions of dollars

This item represents an expense charged to earnings which increases the allowance for possible losses on assets owned due to the decline in value of collateralized assets or foreclosed assets. This item includes

1. Provision for loan losses
2. Provision for other real estate owned losses
3. Specific and general provision for other real estate owned losses
4. Provision for loss on assets held for sale

Provision for Loan/Asset Losses % of Assets

Annual mnemonic	PLLA
Quarterly mnemonic	PLLAQ
Annual concept calculation	$PLL/AT \times 100$
Quarterly concept calculation	$(PLLQ + PLLQ[-1] + PLLQ[-2] + PLLQ[-3]) / ATQ \times 100$

The annual concept is Provision for Loan/Asset Losses *divided by* Assets - Total *multiplied by* 100.

The quarterly concept is the sum of the most recent four quarters Provision for Loan/Asset Losses - Quarterly *divided by* Assets - Total - Quarterly. This sum is then *multiplied by* 100.

Reserve for Loan/Asset Losses

Annual mnemonic	RLL
Quarterly mnemonic	RLLQ
Annual data item number	A343
Quarterly data item number	Q172
Units	Millions

This item represents all value adjustment reserves.

This item includes

1. Allowance for Loan Losses
2. Other real estate owned reserves
3. Other real estate owned held for sale reserves
4. Real estate investment allowance reserves
5. Securities held for sale valuation allowance reserves

Reserve for Loan/Asset Losses % of Assets

Annual mnemonic	RLLA
Quarterly mnemonic	RLLAQ
Annual concept calculation	$RLL/AT \times 100$
Quarterly concept calculation	$RLLQ/ATQ \times 100$

The annual concept is Reserve for Loan/Asset Losses *divided by* Assets - Total *multiplied by* 100.

The quarterly concept is Reserve for Loan/Asset Losses - Total - Quarterly *divided by* Assets - Total - Quarterly *multiplied by* 100.

Reserve for Loan/Asset Losses % of Nonperf. Assets

Annual mnemonic	RLLNA
Quarterly mnemonic	RLLNAQ
Annual concept calculation	$RLL/NPAT \times 100$
Quarterly concept calculation	$RLLQ/NPATQ \times 100$

The annual concept is Reserve for Loan/Asset Losses *divided by* Nonperforming Assets - Total *multiplied by* 100.

The quarterly concept is Reserve for Loan/Asset Losses - Total - Quarterly *divided by* Nonperforming Assets - Total - Quarterly *multiplied by* 100.

Risk-Adjusted Capital Ratio - Tier 1

Annual mnemonic	CAPR1
Quarterly mnemonic	CAPR1Q
Annual data item number	A337
Quarterly data item number	Q174
Units	Ratio

This item represents the core capital ratio calculation established for banks by the 1988 Basle Accord for reporting risk-adjusted capital adequacy. Interim calculation guidelines have been established effective for 1990, which are less stringent than the final guidelines effective for 1992. The ratio based on 1992 criteria is collected in this item when reported. This item represents data collected as an actual percentage, as reported by the company.

Tier 1 Capital Definition:

Equity capital plus minority interests less portion of perpetual preferred stock and goodwill as a percent of adjusted risk-weighted assets. Regulatory minimum is 4%.

Minimum Interim and Final Ratio Targets:

	1990	1992
Tier I	3.625%	4.000%

Note: Referred to as Core Capital by Savings and Loans with a regulatory minimum of 3%.

Risk-Adjusted Capital Ratio - Tier 2

Mnemonic	CAPR2
Concept calculation	$CAPRT - CAPR1$

This concept is Risk-Adjusted Capital Ratio - Total *minus* Risk-Adjusted Capital Ratio - Tier 1.

Risk-Adjusted Capital Ratio - Total

Annual mnemonic	CAPRT
Quarterly mnemonic	CAPRTQ
Annual data item number	A348
Quarterly data item number	Q175
Units	Ratio

This item represents the combined core and supplementary capital ratio calculation established for banks by the 1988 Basle Accord for reporting risk-adjusted capital adequacy. The purpose of risk-adjusted guidelines was to establish minimum capital standards for multi-national banks and to incorporate risk adjusted assets into the calculation of capital adequacy. These guidelines assign risk to bank assets and off-balance sheet items for the purpose of calculating capital ratios. Interim calculation guidelines have been established effective for 1990, which are less stringent than the final guidelines effective for 1992. The ratio based on 1992 criteria is collected in this item when reported. This item represents data collected as an actual percentage, as reported by the company.

Securities Percentage of Assets

Mnemonic	SA
Concept calculation	$IVAO/AT \times 100$

This concept is Investments and Assets - Other *divided by* Assets - Total *multiplied by* 100.

Tax Equivalent Adjustment

Annual mnemonic	TEA
Quarterly mnemonic	TEAQ
Annual concept calculation	NIIT-NIINT
Quarterly concept calculation	NIITQ-NIINTQ

The annual concept is Net Interest Income (Tax Equivalent) *minus* Net Interest Income.

The quarterly concept is Net Interest Income (Tax Equivalent) - Quarterly *minus* Net Interest Income - Quarterly.

CHAPTER 13

Functions

Functions are predefined calculation tools you can use to perform numerous tasks, from something as simple as averaging data for an industry, to more sophisticated analyses using fractiles. You can use functions in your screening, reporting, spreadsheet and concept formulas individually, or combine them for more complex analysis.

Every function begins with @, followed by a short name, such as CAVG. Additionally, each function requires instructions for what you want evaluated. We refer to these instructions as arguments and they are always enclosed in parenthesis following the function name.

Research Insight categorizes functions by the particular type of analysis you want to perform. Functions are listed by category in the Look Up List under the Functions tab.

Currency Functions

Currency functions allow you to display data in its native currency and to change units of representation.

For example, the @NATIVE function allows you to display data in its native currency, alongside the same data that has been translated in the same report.

Use the @SCALE function to change values in any currency to millions, regardless of their units of representation. This applies to those currencies that have characteristically large currency units, such as the Japanese Yen and Italian Lira.

Function . . . page	Description
@NATIVE . . . 452	Display data in native currency
@SCALE . . . 465	Return data in millions

Database Control Functions

Database Control functions enable you to target or exclude a specific database layer so you can specify the type of data Research Insight will return [i.e., data from the Compustat database, or Compustat Classic data].

Function . . . page	Description
@DB . . . 441	Returns data from specified database layer
@EXCLUDEDB . . . 442	Excludes specified database layer

Historical Analysis Functions

Historical Analysis functions can be used to evaluate data over a period of time. For example, you can calculate 5-year average sales, or find out how many times a company increased its dividend over time.

Function . . . page	Description
@EXPSMOOTH . . . 443	Calculates exponentially weighted average
@PAVG . . . 453	Calculates average across time
@PCOR . . . 455	Calculates correlation Coefficient
@PCOUNT . . . 455	Counts Periods
@PDEC . . . 455	Decrease across time
@PFIRST . . . 456	Locates first occurrence of data
@PFSTPD . . . 457	Locates first time period occurrence of data
@PGMN . . . 459	Calculates geometric mean across time
@PINC . . . 460	Increase across time
@PLAST . . . 457	Locates last occurrence of data
@PLASTPD . . . 458	Locates last time period occurrence of data
@PMAX . . . 461	Calculates maximum value across time
@PMAXPD . . . 461	Returns period for maximum value
@PMED . . . 461	Calculates median value across time
@PMEDPD . . . 462	Returns period for median value
@PMIN . . . 462	Calculates minimum value across time
@PMINPD . . . 463	Returns period for minimum value
@PPROD . . . 463	Multiplication across time
@PSTD . . . 463	Calculates standard deviation
@PSUM . . . 464	Sum across time
@PWAVG . . . 464	Calculates weighted average across time

Growth Functions

Growth functions can be used to measure growth of an item over time. Research Insight contains several different growth functions to help you in your financial analysis.

Function . . . page	Description
@ALPHA . . . 432	Returns the intercept of the y axis
@BETA . . . 433	Returns the slope of the line
@CORR . . . 438	Returns the R2 of the correlation coefficient
@FORECAST . . . 444	Returns a predicted value
@MRALPHA . . . 450	Returns the intercept of the y axis in the multiple regression equation
@MRBETA . . . 450	Returns the slope of the line for the specified variable
@MRCORR . . . 451	Calculates the coefficient of multiple determination
@MRFSTAT . . . 451	Determines the f-statistic in the multiple regression equation
@MRSTDERR . . . 452	Calculates the standard error of the independent variable (y) in the multiple regression equation
@PCGR . . . 454	Calculates compound growth rate

@PLSG . . . 460	Calculates least squares growth rate
@PLSGR . . . 460	Calculates fit of least squares growth rate

Information Functions

Information functions perform tasks that return data for a specific element of a group item or generalize data.

Function . . . page	Description
@DATE . . . 440	Inserts calendar date
@ELEMENT . . . 442	Specifies group element
@PARM . . . 453	Displays currency description
@SIC2 and @SIC3 . . . 466	Generalize SIC codes

Logical Functions

Logical functions test items and formulas to determine whether or not they meet selected conditions.

This category of functions is called logical because they evaluate a condition to be true or false, and return data depending on specified conditions. Use these functions in screening as well as financial models you create in reports or spreadsheets. As with any function, you can combine them with other functions for more complex formulas.

Function . . . page	Description
@AND . . . 433	Logical AND
@IF . . . 445	Returns a value when conditions are met
@INRANGE . . . 446	Determines membership in a range
@ISAF . . . 446	Determines annual figure data code
@ISCF . . . 446	Determines combined figure data code
@ISIF . . . 447	Determines insignificant figure data code
@ISNA . . . 447	Determines not available data code
@ISNC . . . 447	Determines not calculable data code
@ISNM . . . 447	Determines not meaningful data code
@ISSF . . . 448	Determines semiannual figure data code
@ISVALUE . . . 448	Determines existence of data
@NOT . . . 452	Logical NOT
@OR . . . 453	Logical OR
@VALUE . . . 468	Generates a data value

Mathematical Functions

Mathematical functions perform many of the same calculations available on your pocket calculator, such as logarithm, square root and exponent.

Function . . . page	Description
@ABS . . . 432	Absolute value
@EXP . . . 442	Exponent
@INT . . . 446	Integer
@LN . . . 449	Natural log
@LOG . . . 449	Log
@PERCENTILE . . . 456	Determines the value at the break point
@RND . . . 465	Round
@SQRT . . . 467	Square root

Reference Functions

Reference functions return data for specified segments and issues.

Function . . . page	Description
@GEO . . . 445	Returns geographic segment data
@ISS . . . 447	Returns issue data
@SEG . . . 466	Returns business segment data

Period Reference Functions

Period Reference functions allow you to specify the time period for which you want to evaluate data. If you do not specify a time period, the default is the current time period.

Another important feature of period reference functions is the ability to change the time period associated with an item. For example, you can change the time reference for a monthly item to a quarterly time period using the **@MNT** function. See also *Mixing Time Periods*.

Function . . . page	Description
@DAY . . . 440	Identify period day
@MNT . . . 450	Identify period month
@PERIOD . . . 456	Display period number
@QTR . . . 464	Identify fiscal period quarter
@WK . . . 468	Identify period week
@YR . . . 469	Identify fiscal period year

Screening Functions

Screening functions create a set of companies, and can be used within set analysis functions, the Base Set column of screen criteria, and in Set Builder to create a new set. Certain screening functions also change the company or set type from company to respective business segments, geographic segments and common stock issues, and from segment or issue to respective companies.

Function . . . page	Description
@CHGCO . . . 435	Company transformation
@CHGSET . . . 435	Set transformation
@ISMEMBER . . . 445	Identifies members of a set
@SET . . . 466	Select companies based on condition
@TRIMPCT . . . 467	Trim outlying values (percent)
@TRIMSTD . . . 468	Trim outlying values (standard deviation)

Set Analysis Functions

Set Analysis Functions perform a variety of calculations that simplify your analysis using data results for a set of companies. You can save time using these functions in your set analysis for industry studies. The set functions return the same value for each company in the set evaluated.

Function . . . page	Description
@CAVG . . . 433	Average across a set
@CCOR . . . 434	Correlation coefficient across a set
@CCOUNT . . . 434	Count companies containing data in a set
@CGMN . . . 434	Geometric mean across a set
@CMAX . . . 436	Maximum value across a set
@CMED . . . 436	Median value across a set
@CMIN . . . 437	Minimum value across a set
@CPROD . . . 438	Multiplication across a set
@CSIZE . . . 438	Count companies in a set
@CSTD . . . 438	Standard deviation across a set
@CSUM . . . 439	Sum across a set
@CWAVG . . . 439	Weighted average across a set
@STDS . . . 467	Standard deviation for a sample of a population

Statistical Functions

Statistical Functions provide you with the tools you need to generate statistical measures such as least squares growth rate, the fit of least squares growth, and relative standing of companies within a set.

Function . . . page	Description
@FRAC . . . 444	Measure relative standing within a set

@RANK . . . 465	Rank order within a set
@NTILE . . . 453	Creates fractiles within a set
@PFRAC . . . 456	Measures relative standing over time
@PNTILE . . . 459	Creates fractiles over time
@PRANK . . . 459	Calculates relative rank over time

Text Functions

Text functions return the value of a formula as a character string (textual data). For example, you can display the description of an SIC Code or S&P Bond Rating in a report.

Function . . . page	Description
@CONCATENATE . . . 437	Combines text strings
@DESC . . . 441	Display descriptions
@FIND . . . 443	Find a specific value in a text string
@LEFT . . . 449	Return the leftmost characters in text string
@MID . . . 449	Return the middle characters in a text string
@RIGHT . . . 465	Return the rightmost characters in a text string
@TEXT . . . 467	Return a string of characters

@ABS - Absolute value

@ABS(formula) - Absolute value

Calculates the absolute value of any numerical formula.

Example:

@ABS(PI)-DVP

Calculates the dollar amount difference between pretax income and dividends paid.

@ALPHA - Returns the intercept of the Y axis

@ALPHA(formula1, period1, period2, [formula2]) - Returns the intercept of the Y axis.

Calculates A in the equation $A = (\sum Y/n) - (B * (\sum X/n))$ where:

A = The Y-Intercept (also stated as the estimated value of Y where the regression line crosses the Y-axis when X is 0)

Y = The value of the independent variable

B = The slope (BETA)

X = The value of the dependent variable

n = The number of periods

Example:

@ALPHA(PRCCM/PRCCM[-1], -59, 0, "I0003":(PRCCM/PRCCM[-1]))

Returns the difference between a company's return and the fluctuation of the Standard & Poor's 500 Index over the last 60 months.

@AND- Logical AND

@AND(logical, logical) - Logical AND

Returns true if each argument is true, but false if one or more arguments are false. Therefore, if each argument is true a value of 1 will be returned and if one or more arguments are false a value of 0 will be returned. This function can contain up to 30 logical conditions.

Example:

@AND(SALE>500,SIC=2834)

This formula finds all companies with sales greater than \$500 million with an SIC Code of 2834.

@BETA - Returns the slope of the line

@BETA(formula1, period1, period2, [formula2]) - Returns the slope of the line.

Calculates B in the equation $Y = A + B(X)$, the equation for a straight line. B is the slope of the line.

Example:

@BETA(PRCCM/PRCCM[-1], -59, 0, "I0003":(PRCCM/PRCCM[-1]))

@CAVG - Average across a set

@CAVG(formula, set, [match_formula]) - Average across a set

Calculates the average value of a formula across a set. This function returns a decimal.

@CAVG returns a value if the following is true:

Number of data values $> n/2$

where n = the number of companies in the set [if the match formula is used n = the number of companies in the set that met the match criterion].

If this criterion is not met, @NC is returned.

Examples:

@CAVG(ROA,\$MYSET)

Calculates the average return on assets for the companies in the set MYSET.

SALE>@CAVG(SALE,@SET(\$C,SIC=2800))

Finds the set of companies in the chemicals industry and calculates the average sales for the set.

Identifies companies in the database with sales greater than the average sales for the chemicals industry.

@CAVG (ROE,\$MYSET,SECTOR)

Calculates the average return on equity for the companies in \$MYSET that are in the same sector as your target company.

@CCOR - Correlation coefficient across a set

@CCOR(formulaX, formulaY, set, [match_formula]) - Correlation coefficient across a set

Calculates the correlation coefficient between two formulas within a set. This returns a decimal between -1.0 and 1.0, such as .98. A return of 0 to 1.0 indicates a positive correlation; a return of -1.0 to 0 indicates an inverse correlation.

@CCOR returns a value if the following is true:

Number of companies for which both X and Y have a data value $\geq n/2$

where n = the number of companies in the set [if the match formula is used n = the number of companies in the set that met the match criterion].

If this criterion is not met, @NC is returned

Examples:

@CCOR(SALE,PI,\$C)

Calculates the correlation coefficient of sales and pretax income for all active companies.

@CCOR(INVX,PI,@SET(\$C,SPMIX<60))

Calculates the correlation coefficient of inventory turnover and pretax income for companies in the S&P 500.

@CCOUNT - Counts companies containing data in a set

@CCOUNT(formula, set, [match_formula]) - Counts companies containing data in a set

Counts the number of companies in a set with data for an item. This function returns an integer.

Examples:

@CCOUNT(EPSPXQ[Q3Y94],\$C)

Counts the number of active companies with a value for earnings per share for 3rd quarter, 1994.

@CCOUNT(XRD,@SET(\$C,SPMIX=91))

Counts the number of companies in the S&P MidCap 400 that have a value for R&D expense in the current year.

@CGMN - Geometric mean across a set

@CGMN(formula, set, [match_formula]) - Geometric mean across a set

Calculates the geometric mean of a formula across a set. This function returns a decimal.

@CGMN returns a value if the following is true:

Number of data values $\geq n/2$

where n = the number of companies in the set [if the match formula is used n = the number of companies in the set that met the match criterion] being evaluated.

If this criterion is not met, @NC is returned.

Examples:

@CGMN(TRT5Y,\$TOP20)

Calculates the geometric mean of the 5-year total return for the set TOP20.

@CGMN(DVPSXQ[Q4Y94],\$MYSET)

Calculates the geometric mean of dividends per share for the set MYSET for the 4th quarter of 1994.

@CGMN(PEM,\$LOWCAP)

Calculates the geometric mean of the price to earnings ratio for the companies in the set LOWCAP.

@CHGCO - Company transformation

@CHGCO(co_type) - Company transformation

Changes a company to its respective business segments, geographic segments or issues. You can also change a business segment, geographic segment or issue to the respective company.

The valid arguments for **co_type** are:

- BUS (business segment)
- GEO (geographic segment)
- ISSUE (issue segment)
- COMPANY

Examples:

ROE>=@CAVG(ROE,@SET(\$C,SIC=@CHGCO(COMPANY):SIC))

Evaluates Return on Equity for a company and compares it to the average Return on Equity for all companies with the same SIC Code.

@CMAX(SALES,@CHGCO(BUS))

Evaluates all business segments of the company and returns the largest sales figures.

@CHGSET - Set transformation

@CHGSET(set, set_type) - Set transformation

Changes set of companies to business segments, geographic segments or issues. You can also change a set of business segments, geographic segments or issues to companies.

The valid arguments for **set_type** are:

- BUS (business segment)
- GEO (geographic segment)
- ISSUE (issue segment)
- COMPANY

Example:

@CHGSET(\$MYSET,ISSUE)

Changes the company set (\$MYSET) to a set of issues.

@CMAX - Maximum value across a set

@CMAX(formula, set, [match_formula]) - Maximum value across a set

Extracts the largest value of a formula across a set.

If there is no value for any of the companies in the set, @NC is returned.

Examples:

@CMAX(SALE,\$CGloss_C.314.5)

Finds the largest value for sales across all active companies.

@CMAX(SALE/EMP,\$C)

Finds the largest value of sales to employees in the active company set.

@CMED - Median value across a set

@CMED(formula, set, [match_formula]) - Median value across a set

Extracts the median value of a formula across a set.

Returns the median value of a formula across a set. To find the median value you must first array the values in ascending or descending order. To find the position of the median value, apply the formula below:

$$n / 2 + \frac{1}{2}$$

n = number of observations

With an even number of observations, the formula will return a result with a fractional remainder. This indicates that the median lies between two values. In this case a median can be calculated. In Sample 2, the median is at position 3.5, or between the values 4 and 5. When this occurs, the median can be calculated by averaging the two middle observations.

	Sample 1	Sample 2
	1	1
	3	3
	4	4
	5	5
	9	7
	9	
N =	5	6
Median Position =	3	3.5
Median Value =	4	4.5

@CMED returns a value if the following is true:

Number of data values $\geq n/2$

where n = the number of companies in the set being evaluated [if the match formula is used n = the number of companies in the set that met the match criterion].

If this criterion is not met, @NC is returned.

Examples:

@CMED(SALE,\$C)

Finds the median value for sales across all active companies.

@CMED(PEM,\$SP_500)

Finds the median value for monthly price to earnings ratio for the companies in the set SP500.

@CMIN - Minimum value across a set

@CMIN(formula, set, [match_formula]) - Minimum value across a set

Extracts the smallest value of a formula across a set.

If there is no value for any of the companies in the set, @NC is returned.

Examples:

@CMIN(SALE,\$C)

Finds the minimum value for sales across the set of active companies.

@CMIN(@PAVG(ROI,-4,0),\$MYSET)

Calculates the lowest average return on investment in the last five years for the companies in the set MYSET.

@CONCATENATE Combines text strings

@CONCATENATE(text1,text2) Combines multiple text strings into one string.

Example:

@CONCATENATE("GICS:",SPGICX)

Returns the title "GICS:" followed by the current company GICS code.

@CORR - Returns the R2 of the correlation coefficient

@CORR(formula1, period1, period2, [formula2]) - Returns the R2 of the correlation coefficient.

Calculates the coefficient of determination, which is the portion of the variability of the dependent variable that is explained by the variability of the independent variable. This returns a decimal between 0 and 1.0, such as .74. A value of .74 would indicate that 74% of the variable in the dependent variable is explained by variability of the independent variable.

Example:

@CORR(SALE, -4, 0, EPSPX)

Returns the variability in sales that is explained by the variability in earnings per share over a five-year period.

@CPROD - Multiplication across a set

@CPROD(formula, set, [match_formula]) - Multiplication across a set

Calculates the product of a formula across a set. This function returns a decimal.

If there is no value for any of the companies in the set, the function returns a "1".

Examples:

@CPROD(ROA,\$TOP10)

Multiplies return on assets for all companies in the set TOP10.

@CSIZE - Counts companies in a set

@CSIZE(set, [match_formula]) - Counts companies in a set

Returns the total number of companies in a set [if the match formula is used, returns the number of companies in set that met the match criterion]. This function returns 0 or a positive integer.

Examples:

@CSIZE(\$MYSET)

Counts the number of companies in the set MYSET.

@CSIZE(\$R)

Counts the number of companies in the Research Insight \$R set (Research Companies).

@CSTD - Standard deviation across a set

@CSTD(formula, set, [match_formula]) - Standard deviation across a set

Calculates standard deviation for formula values across a set. This function returns a decimal.

@CSTD returns a value if the following is true:

Number of data values $\geq n/2$

where n = the number of companies in the set being evaluated [if the match formula is used n = the number of companies in the set that met the match criterion].

If this criterion is not met, @NC is returned.

Examples:

@CSTD(SALE/SALE[-1],\$MYSET)

Calculates the standard deviation of sales growth for companies in the set MYSET.

@CSTD(PIQ[Q1Y95],\$MYSET)

Calculates the standard deviation of pretax income for the 1st quarter of 1995 for the companies in the set MYSET.

@CSUM - Sum across a set

@CSUM(formula, set, [match_formula]) - Sum across a set

Sums the value of a formula across a set. This function returns a decimal.

Examples:

@CSUM(SALE,\$MYSET)

Sums the annual sales for the companies in the set MYSET.

@CSUM(SALE,@SET(\$C,SALE>500))

Sums the sales of companies in the active set with annual sales greater than \$500 million.

@CWAvg - Weighted average across a set

@CWAvg(formulaX, formulaY, set, [match_formula]) - Weighted average across a set

Calculates a weighted (scaled) average of a formula across a set; formulaX is weighted by formulaY. The importance of each set member depends on the value of formulaY, which is used to determine weighting.

@CWAvg returns a value if the following is true:

Number of companies for which both X and Y have a data value $\geq n/2$

where n = the number of companies in the set being evaluated [if the match formula is used n = the number of companies in the set that met the match criterion].

If this criterion is not met, @NC is returned.

Examples:

@CWAvg(PRCCM,MKVALM,\$MYSET)

Calculates the average price weighted by market value for the set MYSET.

@CWAvg(PI,CSHO,\$MYSET)

Calculates the average pretax income weighted by common shares outstanding for the set MYSET.

@DATE - Inserts calendar date

@DATE (YY,MM,DD) - Inserts calendar date

Inserts a calendar date into a report. Months, days, and years that are a single digit can be expressed as @DATE(95,4,17) or @DATE(95,04,17).

Example:

@DATE(94,12,24)

Returns the date 12/24/94.

@SET(\$C,RDQ=@DATE(94,12,24))

Returns companies with a quarterly report date of 12/24/94.

@DAY - Identifies period day

@DAY(period, fiscal year) - Identifies calendar date within period

Returns the last calendar day of the time period. "Calendar day" within Research Insight refers to a Monday through Friday date. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter that overrides the company's fiscal year. It is possible to obtain a day that falls on the same date as a holiday in which the markets are closed, such as 1Jan00. In this case, corresponding trading data would be unavailable or @NM (not meaningful).

Examples:

@DAY(CPDQ)

Returns the last business day of the current fiscal quarter.

@DAY(0Y)

Returns the last business day of the fiscal year, 0Y.

@DB Return formula from the specified layer

@DB(database group layer, formula) Returns the formula from the specified layer of the active database group. Use this function when you know which layer you want to retrieve the formula from.

Important:

- We recommend that you use this function to target the COMPUSTATDB (core database) database layer. Specifying a database layer other than the COMPUSTATDB layer may cause adjustment factors to be dropped and may also cause problems with current period alignments.
- We also recommend that you use absolute time referencing with this function since daily downloads of quarterly items will affect the current period used in relative time referencing.

Example:

@DB(COMPUSTATDB,SALE[Y99])

Returns the value for SALE from the core database for 1999.

@DESC - Displays descriptions

@DESC(value, dict_key,expression) - Displays descriptions

Displays the definition of a code, footnote, or SIC Code in reporting applications.

The following rules apply to the arguments:

- **value** is the item that contains a code value; value must be a single mnemonic and cannot contain other formula components
- **dict_key** is optional and is used to specify a particular element for group items
- **expression** is optional; if **expression** is blank, **value** and **expression** are assumed to be the same

Examples:

@DESC(SALEF,2)

Displays the description of the second element of the footnote, SALEF.

@DESC(SIC)

Displays the description of the SIC Code.

@DESC(EXCHG)

Displays the description of the stock exchange of a company (for example, New York Stock Exchange).

@DESC(SPDRM)

Displays the description for the S&P Bond Rating code.

@ELEMENT - Specifies Group Item

@ELEMENT(item, element) - Specifies group item

Directs a group item to a specific element. This function returns the value of the specified element.

Example:

@ELEMENT(INVVAL,1)

Returns the inventory valuation code for the first element. Inventory valuation is a group item containing four codes that correspond to accounting methods.

@ELEMENT(SICALL,2)=1311

Returns the segment SIC code for the second element if the SIC is equal to 1311.

@EXCLUDEDB Exclude Specified Database Layer

@EXCLUDEDB(database group layer, formula) Returns the formula from whichever database layer it is found in, but not from the specified layer. Use this function when you're not sure in which layer the data you want to retrieve is contained.

Important: We recommend that you do not use this function to exclude the COMPUSTATDB (core) database layer. Excluding the COMPUSTATDB layer may cause adjustment factors to be dropped and may also cause problems with current period alignments.

We suggest that you use this function to exclude either the CSUSER, the CLASSIC or the CSPRICE database layer, as in the following example.

Example:

@EXCLUDEDB(CLASSIC,GPMQ[Q2Y99])

Returns the gross profit margin - quarterly item from the first database layer it is found in, excluding the Classic layer, for the second quarter of 1999. Research Insight reads sequentially through the database layers, and it will retrieve a value for GPMQ from the first layer where it finds a value for the specified item.

Note: A time reference is required in order for Research Insight to retrieve the correct data.

@EXP - Exponent

@EXP(formula) - Exponent

Calculates the number 2.718 raised to the power specified. This can be any decimal or integer. The result is a decimal. To raise a formula to a power (n), use the mathematical operator "[^]", such as X [^] n. Note that the operation X [^] n is not a function.

@EXP returns "e" raised to the power of the formula. The number 2.718 is an approximation of "e" which is the base of the natural log.

Note: @EXP is the reverse of @LN.

Examples:

@EXP(1)

Returns 2.718^1

@EXP(10)

Returns 2.718^10

@EXP(SALE)

Returns 2.718^Sale

@EXPSMOOTH - Exponentially Weighted Average

@EXPSMOOTH(formula, weight, period1, period2) - Calculates an exponentially weighted average.

This function allows you to apply greater weight to more recent values.

Example:

@EXPSMOOTH(SALE, .9,-4,0)

Returns the exponential average sales for 5 years.

The table illustrates how this example is calculated.

	Sales	Weighting	Factor	Sales*Factor
Y96	8671	1	1	8671
Y95	5937	1*.9	0.9	5343.3
Y94	4649	1*.9*.9	0.81	3765.69
Y93	3753	1*.9*.9*.9	0.729	2735.937
Y92	2759	1*.9*.9*.9	0.6561	1810
Total			4.0951	22325.93
			exponential avg. average	5451.864 5154

@FIND - Finds a specific value in a text string

@FIND(find_text, within_text, start_at) - Finds a specific value in a text string

Searches a textual item beginning at the indicated starting character (start_at) for a specific value. In a screen formula this function returns a company. In a report this function returns the position of the beginning character of the search text.

The following rules apply to the arguments:

- The **find_text** argument must be enclosed in quotes; it will return both upper and lower case instances of the text string.
- The **within_text** argument must be a formula that returns a textual value, such as the mnemonic CONM for company name.
- The **start_at** argument is optional; the default is 1.

Example:

@FIND("CHEM",CONM)

In screening criteria, this returns companies with the characters CHEM anywhere in the company name. In a report formula, this returns a number representing the beginning character position.

For example, in a screen the company Biochem International Inc. would be included in the passed set. The same formula in a report would return the number 4.

@FRAC - Measures relative standing within a set

@FRAC(formula, set) - Measures relative standing within a set

Measures the relative standing of a company for a formula in a set as a percentile. This function returns a decimal.

Example:

@FRAC(PI/SALE,\$C)>.75

Identifies the companies in the database for which pretax income to sales ratio ranks in the top 25%.

@FORECAST- Returns a predicted value

@FORECAST(formula1, period1, period2, period3, [formula2]) - Returns a predicted value.

Calculates a predicted future value based on linear regression of an item's past values, or based on a linear regression between the two items. You can use this function to predict future sales, inventory requirements or consumer trends.

Example:

@FORECAST(SALE, -11, 0, 1)

Returns next year's sales based on sales from the last 12 years.

@FORECAST(EPSPX, -11, 0, XRD*1.05, XRD[-1])

Returns forecasted earnings per share when research and development is 5% greater than the current research and development figure. This is based on the relationship between the current earnings per share and research and development expense from one year ago.

@GEO - Returns geographic segment data

@GEO(formula,reference) - Returns geographic segment data

Returns data for the referenced geographic segment. For example, for a company that has multiple geographic segments, the reference argument specifies the geographic segment to which the formula applies.

The following rules apply:

- reference is optional; the default is 1.
- If you do not specify a geographic segment reference, then the formula value for the first geographic segment is returned.

Example:

@GEO(SALEG,3)

Returns geographic sales for the third geographic segment of a company.

@GEO(SALEG,3)[Y98]

Returns geographic sales for fiscal 1998 for a company's third geographic segment.

@ISMEMBER - Identifies Members of a Set

@ISMEMBER(set_formula) - Identifies companies that are members of the specified set.

With this function you can, for example, run a report for the S&P 100 and flag the companies that are also in your portfolio.

Example:

@IF(@ISMEMBER(\$SP_500), "*", "")

In a table report, will print an "*" next to each company that is a member of the S&P 500.

@IF - Returns a value when conditions are met

@IF(condition, then_formula, else_formula) - Returns a value when conditions are met.

Provides two data values for an operation with a condition for choosing between them. If the condition is true, then Research Insight uses the first choice; otherwise Research Insight uses the second choice.

Examples:

@IF(SALE<1,0,SALE)

If sales are less than \$1 million, returns a 0. If sales are greater than or equal to \$1 million, then returns sales.

@IF(PEM<=6,PEM,0)

If the price to earnings ratio is less than or equal to six, returns the PE ratio; otherwise returns a zero.

@IF(SEQQ>SEQQ[-1],"UP",@IF(SEQQ<SEQQ[-1],"DOWN","NO CHANGE"))

Compares the current quarter's stockholders' equity to the previous quarter and will return the word UP if there is an increase, or the word DOWN if a decrease; otherwise returns NO CHANGE. If stockholders' equity is not available for either quarter, the formula cannot be evaluated and Research Insight will display a Not Available Code (@NA) in the report cell.

PIQ[@IF(UPDQ=3,0,@IF(UPDQ[-1]=3,-1,-2))]

Returns the current quarter's pretax income if the update code for the quarter indicates that the update is final (3). If not, checks the previous quarter's update code and returns that quarter's pretax income if the update is final; otherwise returns the pretax income from two quarters prior.

@INRANGE - Determines membership in a range

@INRANGE(formula, value1, value2) - Determines membership in a range

Determines whether a formula value is within a range of two other values. This function returns a 1 for true or a 0 for false.

Examples:

@INRANGE(MKBK,1.0,2.0)

Finds those companies with a market to book ratio between 1.0 and 2.0, (inclusive).

@INRANGE(SALE[Y94],500,1000)

Returns a 1 if 1994 sales were between \$500 million and \$1 billion, (inclusive).

@INT - Integer

@INT(formula) - Integer

Identifies the digits to the left of the decimal in a numerical formula.

Example:

@INT(CHE)

This example returns the value of cash and cash equivalents as an integer. For example, if CHE=113.235, then this function returns 113.

@ISAF - Determines annual figure data code

@ISAF(formula) - Determines annual figure data code

Determine if a formula is an annual figure data code (**@AF**).

Example:

@ISAF(DPQ)

Returns a 1 if quarterly depreciation is an **@AF** data code.

@ISCF - Determine combined figure data code

@ISCF(formula) - Determines combined figure data code

Determines if a formula is a combined figure data code (**@CF**).

Examples:

@ISCF(DPQ)

Returns a 1 if quarterly depreciation is an **@CF** data code.

@IF(@ISCF(DPQ),"COMBINED FIGURE",DPQ)

If quarterly depreciation is an **@CF** data code, this function returns the text COMBINED FIGURE; otherwise this function returns the depreciation value.

@ISIF - Determines insignificant figure data code

@ISIF(formula) - Determines insignificant figure data code

Determine if a formula is an insignificant figure data code (**@IF**).

Example:

@ISIF(XRD)

Returns a 1 if research and development is an **@IF** data code.

@ISNA - Determines not available figure data code

@ISNA(formula) - Determines not available data code

Determine if a formula is a not available data code (**@NA**).

Example:

@ISNA(EMP)

Returns a 1 if the employees is an **@NA** data code.

@ISNC - Determines not calculable data code

@ISNC(formula) - Determines not calculable data code

Determine if a formula is a not calculable data code (@NC).

Example:

@ISNC(CFL/SALE)

Returns a 1 if the cash flow margin is an @NC data code.

@ISNM - Determines not meaningful data code

@ISNM(formula) - Determines not meaningful data code

Determine if a formula is a not meaningful data code (@NM).

Example:

@ISNM(CEPS5)

Returns a 1 if the 5-year compound growth rate for primary earnings per share is an @NM data code.

@ISS - Returns issue data

@ISS(item,reference) - Returns issue data for an item

Returns data for the referenced issue. For example, for a company that has multiple issues of common stock, the reference argument specifies the common stock issue to which the formula applies.

The following rules apply:

- reference is optional; the default is 1.
- If you do not specify an issue reference, then the formula value for the first issue is returned.

Example:

@ISS(DSCI,2)

Returns the issue description and par value for the second common stock issue of a company.

@ISS(PRCCD,2)[24MAR01]

Returns the issue Price-Close Daily for March 24, 2001 of the second common stock issue of a company.

@ISSF - Determines semiannual figure data code

@ISSF(formula) - Determines semiannual figure data code

Determine if a formula is a semiannual figure data code (@SF).

Example:

@ISSF(COGSQ[Q1Y95])

Returns a 1 if quarterly cost of goods sold for 1st quarter 1995 is an @SF data code.

@ISVALUE - Determines existence of data

@ISVALUE(formula) - Determines the existence of data

Determine whether data exists for a formula.

Example:

@ISVALUE(CAPX)

Returns a 1 if the item, capital expenditures, contains a value.

@ISXE - Determines not available currency data code

@ISXE(formula) - Determines not available currency data code

This function determines when the exchange rate is *not available*. If the currency exchange rate is *not available* the function returns a 1.

This function allows you to distinguish between data availability and currency translation availability. When data is not available, the specific item contains a Not Available data code (@NA). When the data cannot be evaluated because the currency translation is unavailable, the specific item returns a Currency Translation Not Available data code (@XE).

Example:

@ISXE(REVT)

Returns a 1 if the currency exchange rate is not available to translate Revenue - Total into the target currency.

@LEFT - Returns the leftmost characters in a text string

@LEFT(formula, num_count) - Returns the leftmost characters in a text string

Displays the results of a search using the leftmost characters as the criteria of the search. For example, you could search for a company by specifying the first three letters (num_count) of its name. All companies beginning with those three letters will be displayed. This function is not case sensitive.

Example:

@LEFT(CONM,2)="AM"

In a screen, this returns all companies that contain AM in the 2 leftmost characters of the company name.

@SET(\$I,@LEFT(CONM,3)="S&P")

In a set formula, this returns indexes that contain **S&P** in the 3 leftmost characters of the index name.

@LN - Natural log

@LN(formula) - Natural log

Calculates the natural log (base e) of any positive numerical formula.

Example:

@LN(PRCCM)

Calculates the natural logarithm of monthly closing price.

@LOG - Log

@LOG(formula) - Log

Calculates the log (base 10) of any positive numerical formula.

Example:

@LOG(SALE)

Calculates the common logarithm of sales.

@MID - Returns the middle characters in a text string

@MID(formula, start_at, num_count) - Returns the middle characters in a text string

Displays the results of a search using characters within a search string as the criteria of the search.

The following rules apply to the arguments:

- The **start_at** argument refers to the character at which to begin the search, such as 3 for the third character.
- The **num_count** argument specifies the number of characters to include in your search. If **num_count** is larger than the text returned in the formula value, then the entire text string is evaluated.

An example using this function formula is: @MID(cusip,4,2)="99". This formula looks for any company with the digits 99 in the 4th and 5th position in the CUSIP.

@MNT - Identifies period month

@MNT(period, fiscal year) - Identifies period month

Returns the last calendar month of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter that overrides the company's fiscal year.

Examples:

@MNT(Q3Y94)

Returns the last month of the third fiscal 1994 quarter.

@MNT(0Q)

Returns the last month of the fiscal quarter, 0Q.

@MNT(0Y,6)

Returns June as the last month of a company's fiscal year regardless of the company's original fiscal year.

@MRALPHA Returns the intercept of the y axis in the multiple regression equation

@MRALPHA(period1,period2,formula1[formulaN]...) Returns the intercept of the y axis in the multiple regression equation.

Calculates the value of a in the multiple regression equation: $y = a + b_1x_1 + b_2x_2 + b_nx_n \dots$

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRALPHA(-5,0,PRCCM,CPI,HOUSE,MKBK)

Returns the stock price for a company that results from the multiple regression of the variables Consumer Price Index, Housing Starts, and Price to Book value.

@MRALPHA(-5,0,PRCCM,SALE,COGS,EPSPX)

Returns the stock price for a company that results from the multiple regression of the variables Sales, Cost of Goods Sold, and Earnings per Share.

@MRBETA Returns the slope of the line for the specified variable

@MRBETA(period1,period2,variable-num,formula1[formulaN]...) Returns the slope of the line for the specified variable in the multiple regression equation.

Calculates the value of b for the specified variable in the multiple regression equation: $y = a + b_1x_1 + b_2x_2 + b_nx_n \dots$

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRBETA(-14,0,1,PRCCM,CPI,HOUSE,MKBK)

Returns the stock price for a company that results from the multiple regression of the variables Consumer Price Index, Housing Starts, and Price to Book value.

@MRBETA(-14,0,1,PRCCM,SALE,COGS,EPSPX)

Returns the stock price for a company that results from the multiple regression of the variables Sales, Cost of Goods Sold, and Earnings per Share.

@MRCORR Calculates the coefficient of multiple determination (R2) between 3 or more items from a multiple regression equation

@MRCORR(period1,period2,variable-num,formula1[formulaN]...) Calculates the coefficient of determination between 3 or more items in the multiple regression equation

Returns the coefficient of determination (R2) of the multiple correlation analysis. In other words, this function calculates how much of the variation in y is explained by the combination of all the independent variables in the multiple regression equation: $y = a + b_1x_1 + b_2x_2 + b_nx_n \dots$

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRCORR(-14,0,PRCCM,CPI,HOUSE,MKBK)

Indicates how much of the variation in the stock price (PRCCM) is accounted for by the combination of the effect of Consumer Price Index (CPI), Housing Starts (House), and Market to Book (MKBK).

@MRCORR(-14,0,1,PRCCM,SALE,COGS,EPSPX)

Indicates how much of the variation in the stock price (PRCCM) is accounted for by the combination of the company's Net Sales (SALE), Cost of Goods Sold (COGS), and Earnings per Share (EPSPX).

@MRFSTAT Determines the f-statistic in the multiple regression equation

@MRFSTAT(period1,period2,formula1[formulaN]...) Determines the f statistic or the f observed value in the multiple regression equation

Use the f statistic to determine whether the observed relationship between the dependent and independent variables occurs by chance in the multiple regression equation: $y=a + b_1x_1 + b_2x_2 + b_nx_n \dots$

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRFSTAT(-5,0,PRCCM,CPI,HOUSE,MKBK)

Indicates whether the observed relationship between Price – Close – Monthly and the independent variables (CPI, HOUSE, MKBK) occurs by chance.

@MRFSTAT(-5,0,PRCCM,SALE,COGS,EPSPX)

Indicates whether the observed relationship between Price – Close – Monthly and the independent variables (SALE, COGS, EPSPX) occurs by chance.

@MRSTDERR Calculates the standard error of the y (independent variable) in the multiple regression equation

@MRSTDERR(period1,period2,formula1[formulaN]...) Calculates the standard error of the y (independent variable) in the multiple regression equation

Evaluates the quality of the estimated regression equation by measuring the dispersion of observed y values about the regression plane in the multiple regression equation: $y=a + b_1x_1 + b_2x_2 + b_nx_n \dots$

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRSTDERR(-5,0,PRCCM,CPI,HOUSE,MKBK)

Calculates the variation between the predicted Price – Close – Monthly (PRCCM), resulting from the multiple regression equation, and the actual Price – Close – Monthly.

@NATIVE - Displays data in native currency

@NATIVE(formula) - Displays data in native currency

Displays data in native currency, even if you have already selected a currency for translating data using the Currency Translation Command from the Options menu.

Example:

@NATIVE(PRCCM)

Displays the monthly closing price in native currency, instead of the currency selected.

@NOT - Logical NOT

@NOT(logical) - Logical NOT

Determines whether the reverse of the condition is true. Returns a 1 if the condition is true, or 0 if false.

Example:

@NOT(STATE=36)

This formula finds all companies except those located in New York.

@NTILE - Creates fractiles within a set

@NTILE(formula, num_fractiles, set) - Creates fractiles within a set

Divides your frequency distributions into deciles, quartiles, quintiles or a setting that you specify and returns the number of the fractile in which the value for each member of the set lies.

Example:

@NTILE(SALE, 4, \$SET1)

Creates four fractiles, evaluates the item SALE for every company in the set, and returns a value of "1" for the top quarter companies in the set, a value of 2 for the next quarter, etc.

For quartiles, the 4th quartile range is <25%, the 3rd quartile range is =>25% and <50%, the 2nd quartile range is >=50% and <75%, and the 1st quartile range is >=75%.

@OR - Logical OR

@OR(logical, logical) - Logical OR

Determines if either of the logical arguments is true. Returns a 1 if the condition is true, or 0 if false. This function can contain up to 30 logical conditions.

Example:

@OR(SIC=2911,ROA>5)

This formula finds all companies with an SIC Code of 2911 or a return on assets greater than 5%.

@PARM - Displays currency description

@PARM() - Displays currency description

Displays the currency in which data is displayed in your report. You choose whether to translate data, and if so, into which currency using the Currency Translation Command from the Options menu. If you choose not to translate currency, this function returns "In Native Currency." If you choose to translate data, then that currency description is displayed, such as "In Millions of HONG KONG DOLLARS."

This function has no arguments.

Example:

@PARM()

Displays the description of the currency you are using to translate data in your report.

@PAVG - Average across time

@PAVG(formula, period1, period2) - Average across time

Calculates the average value of a formula over time using those time periods for which data exists. This function returns a decimal.

@PAVG returns a value if the following is true:

Number of data values $> n/2$
where n = the number of time periods being evaluated.

If this criterion is not met, @NC is returned.

Examples:

@PAVG(XRD/SALE,Y85,Y94)

Calculates the 10-year average R&D to sales ratio.

@PAVG(ROE,-9,0)

Calculates the average return on equity over a 10-year period.

@PAVG(SALEQ,IV89,IV94,4)

Calculates the average 4th quarter sales from 4th calendar quarter 1989 through 4th calendar quarter 1994. This application might be used to measure performance of a seasonal business, such as retail. Only the 4th calendar quarter of each year will be used in the calculation of average quarterly sales.

@PCGR - Compound growth rate

@PCGR(formula, period1, period2) - Compound growth rate

Calculates compound growth rate as the percent change in a formula over a period of time (P1,P2). This function returns a percent.

This calculation returns an annualized number. For example, if you perform a quarter-over-quarter sales percent change, the result will be compounded for 4 quarters.

@PCGR returns a value if the following is true:

Number of data values $\geq n/2$
where n = the number of time periods being evaluated.

If the first or last period have no data available, computes the compound growth rate over the period from the first time for which data is available to the last time for which data is available.

If this criterion is not met, @NC is returned. If the first and last values have opposite signs an @NC is returned.

Examples:

@PCGR(SALEQ,-3,0)

Calculates sales growth for the last three quarters.

@PCGR(IB/SALE,Y88,Y94)

Calculates a 6-year compound growth rate in net profit margin from 1988 to 1994.

@PCGR((PRCC/PRCC[-1])-1,Y90,Y94)

Calculates the compound growth rate of the change in calendar year close price from 1990 to 1994.

@PCOR - Correlation Coefficient Over Time

@PCOR(formulaX, formulaY, period1, period2) - Correlation Coefficient over time

Measures the relationship between 2 formulas over time using a correlation coefficient. This returns a decimal between -1.0 and 1.0, such as .98. A return between 0 and 1.0 indicates a positive correlation; a return between -1.0 and 0 indicates an inverse correlation.

@PCOR returns a value if the following is true:

Number of time periods for which both X and Y have a data value $\geq n/2$
where n = the number of time periods being evaluated.

If this criterion is not met, @NC is returned.

Examples:

@PCOR(SALE,PI,-9,0)

Calculates the correlation coefficient of sales and pretax income over the last 10 years.

@PCOR(PI,PRCCF,-9,0)

Calculates the correlation coefficient of pretax income and fiscal year-end price over the last 10 years.

@PCOR(EPSPXQ,DVPSXQ,Q1Y92,Q4Y94)

Calculates the correlation coefficient of quarterly net earnings and quarterly dividends over the 12 fiscal quarters from 1st quarter 1992 to 4th quarter 1994.

@PCOUNT - Count Periods

@PCOUNT(formula, period1, period2) - Count periods

Counts the number of periods that contain data for an item over a period of time. This function cannot evaluate an equation, so must be a single item or concept. This function returns an integer.

Examples:

@PCOUNT(DVQ,-11,0)

Calculates the number of quarters with a data value for cash dividends paid over the last 12 quarters.

SALE[-@PCOUNT(SALE,-9,0)+1]

Counts the number of years sales is available over the last 10 years and returns the oldest number available. If eight years are available, Research Insight counts SALE[-(8)+1] or SALE[-7].

@PDEC - Decrease across time

@PDEC(formula, period1, period2) - Decrease across time

Determines the number of occurrences over time where the value of a formula goes down from the immediately previous period. This function returns an integer.

If there are no two consecutive periods with values the function returns a "0".

Examples:

@PDEC(EMP,-6,0)

Counts the times the number of employees has decreased from the previous year during the last seven years. This returns a number between zero and six.

@PDEC(EPSPX,-9,0)

Returns the number of times primary earnings per share excluding extraordinary items has decreased from the previous year over the last 10 years. This returns a number between zero and nine.

@PDEC(SALE/SALE[-1],-9,0)

Returns the number of times the annual sales growth decreased from the previous year over the last 10 years. This returns a number between zero and nine.

@PERCENTILE Determines the Value at a Break Point

@PERCENTILE (formula, set, breakpoint) Determines the value at a break point

Returns the data value that lies at a specified break point. If no value lies exactly at the indicated break point, a value is extrapolated.

Example:

@PERCENTILE(PEM,\$SP_500,.75)

Returns the Price/Earnings-Monthly for the S&P 500 that lies at the 75th percentile.

@PERIOD - Displays period number

@PERIOD(period, fiscal year) - Displays period number

Returns an integer representing the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter that overrides the company's fiscal year.

Examples:

@PERIOD(@QTR(0M))

Returns the digit of the quarter in which the month, 0M, falls.

@PERIOD(CPDM)

Returns the digit for the most current month on a fiscal year end basis. For a December fiscal year-end company, returns 5 when the current month is May; for an April fiscal year-end company, returns 1 when the current month is May.

@PFIRST Locates First Occurrence of Data

@PFIRST (formula, period1, period2) Locates first occurrence of data

Returns the first occurrence of a non-zero data value in a specified time series.

Example:

@PFIRST(SALE,-19,0)

Returns the first net sales figure reported by a company in the last 20 years.

@PFIRST(DVPSXM,-240,0)

Returns the first amount of dividends paid.

@PFRAC Measures Relative Standing Over Time

@PFRAC (formula, period1, period2[, target period]) Measures relative standing over time

Measures relative standing of an item for a company over time as a percentile. This function returns a decimal. "Target period" is optional. If no target period is specified, Research Insight uses the last available period.

Example:

@PFRAC(CHE,-19,0,0)

Shows the relative standing of a company's current cash and equivalents compared to the past 20 years.

@PFRAC(PRSALEM,-60,0,0)

Shows the relative standing of a company's current price to sales per share – monthly compared to the past 5 years.

@PFSTPD Locates First Time Period Occurrence of Data

@PFSTPD (formula, period1, period2) Locates first time period occurrence of data

Returns the first time period that a non-zero data value occurs in a time series.

Example:

@PFSTPD(DVPSXM>0,-239,0)

Returns the first time period in the last 20 years that a company's dividend was greater than zero. Since DVPSXM is a monthly item, this function returns a monthly time period.

@PFSTPD(@ISVALUE(DVPSXM),-239,0)

This example identifies the first time period in the last 20 years that any dividend value is reported, including both zero and non-zero values.

@PLAST Locates Last Occurrence of Data

@PLAST (formula, period1, period2) Locates last occurrence of data

Returns the last occurrence of a non-zero data value in a specified time series.

Example:

@PLAST(SALE,-19,0)

Returns the last net sales figure reported by a company in the last 20 years.

@PLAST(DVPSXM,-240,0)

Returns the last amount of dividends paid.

@PLASTPD Locates Last Time Period Occurrence of Data

@PLASTPD (formula, period1, period2) Locates last time period occurrence of data

Returns the last time period that a non-zero data value occurs in a time series.

Example:

@PLASTPD(DVPSXM>0,-239,0)

Returns the last time period in the last 20 years that a company's dividend was greater than zero. Since DVPSXM is a monthly item, this function returns a monthly time period.

@PNTILE Creates Fractiles Over Time

@PNTILE (formula, tiles, period1, period2[, target period]) Creates Fractiles Over Time

Determines what fractile an item is in for a specified time period. "Target period" is optional. If no target period is specified, Research Insight uses the last available period.

Example:

@PNTILE(PEM,10,-59,0,0)

Determines which decile a company's current price/earnings ratio is in compared to the past 5 years.

@PRANK Calculates Relative Rank Over Time

@PRANK (formula, period1, period2[, target period]) Calculates relative rank over time

Determines the relative rank of an item for one company over a specified time period. "Target period" is optional. If no target period is specified, Research Insight uses the last available period.

Example:

@PRANK(IB,-19,0,0)

Ranks a company's current income before extraordinary items compared to the past 20 years.

@PGMN - Geometric mean across time

@PGMN(formula, period1, period2) - Geometric mean across time

Calculates the geometric mean of a formula value over time. This function returns a decimal.

@PGMN returns a value if the following is true:

Number of data values $\geq n/2$
where n = the number of time periods being evaluated.

If this criterion is not met, @NC is returned.

Examples:

@PGMN(SALEQ,I93,IV94)

Calculates the geometric mean sales across eight calendar quarters.

SALE>@PGMN(SALE,Y90,Y94)*1.10

If you use this formula in a screening criterion, Research Insight finds all companies whose current annual sales is 10% greater than its geometric mean of sales from 1990 to 1994.

@PINC - Increase across time

@PINC(formula, period1, period2) - Increase across time

Determines the number of occurrences over time where the value of a formula goes up from the immediately previous period. This function returns an integer.

If there are no two consecutive periods with values the function returns a "0".

Examples:

@PINC(SALE,-5,0)

Counts the number of times sales has increased from the previous year during the last six years. This returns a number between zero and five because there is a maximum of five intervals in six years.

@PINC(MKBK,JUN90,DEC94)

Counts the number of times the monthly market to book ratio increased from June 1990 through December 1994.

@PINC(CEQQ,-7,0)

Counts the number of times quarterly common equity increased in the last eight quarters. This returns a number between zero and seven. If you use this formula in a screening criterion, type 7 in the minimum column to find companies that had seven increases in eight quarters.

@PLSG - Least squares growth rate

@PLSG(formula, period1, period2) - Least squares growth rate

Calculates the percent change in a formula over time (P1,P2), using a least squares regression line. This function returns a percent.

Examples:

@PLSG(SALEQ,Q4Y92,Q4Y94)

Calculates quarterly sales growth for the seven quarterly periods between 4th quarter 1992 and 4th quarter 1994.

@PLSG(SALEQ,Q4Y88,Q4Y94,4)

Calculates sales growth every 4th quarter from 4th quarter 1988 to 4th quarter 1994.

@PLSG(EPSPX,-3,0)

Calculates earnings per share growth for the last three years.

@PLSGR - Fit of least squares growth rate

@PLSGR(formula, period1, period2) - Fit of least squares growth rate (R-squared, coefficient of determination)

Returns the fit of the least squares regression line to a formula over time (P1,P2). This function returns a decimal between 0 and 1.0.

Examples:

@PLSGR(SALE,-3,0)

Calculates fit of sales growth for three years.

@PLSGR(SALEQ,Q4Y92,Q4Y94)

Calculates fit of sales growth for seven quarterly periods from 4th quarter of 1992 to 4th quarter of 1994.

@PMAx - Maximum value across time

@PMAx(formula, period1, period2) - Maximum value across time

Determines the largest value of a formula over time. This function returns a decimal.

Examples:

@PMAX(CFL/CSHO,Y87,Y94)

Finds the largest value of cash flow per share over the 8-year period from 1987 to 1994.

@PMAX(PEM,-11,0)

Finds the largest value for monthly price to earnings ratio for the last 12 months.

@PMAXPD - Period for maximum value

@PMAXPD(formula, period1, period2) - Period for maximum value across time

Returns the period for the largest value of a formula over time.

Examples:

@PMAXPD(ROEQ,-7,0)

Identifies the period in which the highest quarterly return on equity occurs over the last eight quarters.

@PMAXPD(SALE,Y89,Y94)

Returns the year in which the largest value for sales occurs between 1989 and 1994.

@PMED - Median value across time

@PMED (formula, beginning period, ending period) - Median value across time

Returns the median value of a formula over time. To find the median value you must first array the values in ascending or descending order. To find the position of the median value, apply the formula below:

$$n / 2 + \frac{1}{2}$$

n = number of observations

With an even number of observations, the formula will return a result with a fractional remainder. This indicates that the median lies between two values. In this case a median can be calculated. In Sample 2, the median is at position 3.5, or between the values 4 and 5. When this occurs, the median can be calculated by averaging the two middle observations.

	Sample 1	Sample 2
	1	1
	3	3
	4	4
	5	5
	9	7
	9	
N =	5	6
Median Position =	3	3.5
Median Value =	4	4.5

@PMED returns a value if the following is true:

Number of data values $>n/2$
where n = the number of time periods being evaluated.

If this criterion is not met, @NC is returned.

Example:

@PMED (PRCCM,-239,0)

Returns the median monthly close price over 20 years.

@PMEDPD - Period for median value

@PMEDPD (formula, beginning period, ending period) - Period for median value

Returns the time period associated with the middle value in an array of numbers. For information on how to calculate the median, see @PMED - Middle value across time.

The periodicity is based on the item being evaluated in the formula. If there are an even number of observations, @PMEDPD will return the time period associated with the higher of the two middle values.

@PMEDPD returns a value if the following is true:

Number of data values $>n/2$
where n = the number of time periods being evaluated.

If this criterion is not met, @NA is returned.

Example:

@PMEDPD (PRCCD,-150,0)

Returns the date associated with the median value for Daily Close Price.

@PMIN - Minimum value across time

@PMIN(formula, period1, period2) - Minimum value across time

Determines the smallest value of a formula over time.

Examples:

@PMIN(ROA,-4,0)

Returns the smallest value of return on assets for the last five fiscal years.

@PMIN(PRCLM,OCT93,SEP94)

Finds the lowest monthly closing price for October 1993 through September 1994.

@PMIN(PRCCM/EPSX12[@QTR(-2M)],-23,0,3)

Calculates the minimum value of price to earnings ratio for the first month of each quarter over the last 24 months. The monthly price to earnings ratio from every 3rd month will be evaluated in the identification of the minimum value over a 2-year period.

@PMINPD - Period for minimum value

@PMINPD(formula, period1, period2) - Period for minimum value across time

Returns the period for the smallest value of a formula over time.

Examples:

@PMINPD(MKBK,SEP93,SEP94)

Returns the month in which the smallest market to book ratio occurs between September 1993 and September 1994.

@PMINPD(SALE,-4,0)

Returns the year in which the smallest sales occurs in the past five years.

@PPROD - Multiplication across time

@PPROD(formula, period1, period2) - Multiplication across time

Calculates the product of a formula multiplied over time. This function returns a decimal.

If no values are found for any period, the function returns a "1".

Example:

@PPROD(EPSPXQ,Q1Y94,Q1Y95)

Multiplies earnings per share quarterly from 1st quarter of 1994 to 1st quarter of 1995.

@PSTD - Standard deviation

@PSTD(formula, period1, period2) - Standard deviation

Measures the standard deviation of a formula value over time. This function returns a decimal.

@PSTD returns a value if the following is true:

Number of data values $\geq n/2$

where n = the number of time periods being evaluated.

If this criterion is not met, **@NC** is returned.

Examples:

@PSTD(XRD/SALE,Y85,Y94)

Calculates the standard deviation of R&D to sales from 1985 to 1994.

@PSTD(ROE,-4,0)

Calculates the standard deviation of return on equity over the last five years.

@PSTD(SALEQ,I92,IV94)

Calculates the standard deviation of quarterly sales from the 1st calendar quarter of 1992 to the 4th calendar quarter of 1994.

@PSUM - Sum across time

@PSUM(formula, period1, period2) - Sum across time

Sums the value of a formula over time. Items containing a data code for a period are excluded from the calculation.

Examples:

@PSUM(DVC,Y83,Y94)

Calculates total common dividends paid from 1983 to 1994.

@PSUM(@IF((SALE/SALE[-1])>1.1,1,0),-5,0)

Calculates the number of times sales increased by more than 10% in the last six years. This returns a number between zero and six.

@PSUM(IBQ+DPQ,-3,0)

Calculates cash flow over the most recent four quarters.

@PWAvg - Weighted average across time

@PWAvg(formulaX, formulaY, period1, period2) - Weighted average across time

Calculates a weighted average of a formula across time. The importance given to each period depends on the value of another formula (Y). This function returns a decimal.

@PWAvg returns a value if the following is true:

Number of periods for which both X and Y have a data value $\geq n/2$
where n = the number of time periods being evaluated.

If this criterion is not met, @NC is returned.

Examples:

@PWAvg(XRD/SALE, SALE, Y85, Y94)

Calculates the 10-year average R&D to sales ratio from 1985 to 1994 weighted by annual sales.

@PWAvg(SALEQ, COGSQ, -7, 0)

Calculates the 2-year average quarterly sales weighted by quarterly cost of goods sold.

@PWAvg(PRCCM, MKVALM, -11, 0)

Calculates the average monthly close price over the last year weighted by market value.

@QTR - Identifies fiscal period quarter

@QTR(period, fiscal year) - Identifies fiscal period quarter

Returns the last fiscal quarter of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter that overrides the company's fiscal year.

Examples:

@QTR(11NOV94)

Returns the quarter in which November 11, 1994 falls.

@QTR(-2M)

Returns the quarter in which the month, -2M, falls.

@RANK - Ranks order within a set

@RANK(formula, set) - Ranks order within a set

Determines the relative rank of a company for a formula within a set. Companies are ranked in descending order with data codes placed at the end. This function returns an integer. @RANK screening results return in alphabetical order of the companies.

Examples:

@RANK(MKVAL, \$SP_500)

Ranks companies in the \$SP 500 based on market value.

@RANK(CSHO*-1,\$C)<=100

Ranks all companies in the database based on common shares outstanding and returns the bottom 100 companies. (Multiplying shares outstanding by -1 reverses the order of the CSHO values, bringing the lowest ranked companies to the top of the list.)

@RIGHT - Returns the rightmost characters in a text string

@RIGHT(formula, num_count) - Returns the rightmost characters in a text string

Displays the results of a search using the rightmost characters as the criteria of the search. For example, you could search for a company by specifying the last three letters (num_count) of its name. All companies ending with those three letters will be displayed. This function is not case sensitive.

Example:

@RIGHT(CONM,3)="ADR"

In screening criteria, this returns companies with the letters ADR appearing in the rightmost characters of the company name.

@RND - Round

@RND(formula) - Round

Rounds to the nearest whole number of a formula.

Examples:

@RND(SALE)

Rounds sales to the nearest whole number.

@RND(CSHOQ*PRCCM)

Rounds the product of quarterly common shares outstanding and monthly price to the nearest whole number.

@RND(452.5)

Rounds the number to the nearest whole number, 453.

@SCALE - Returns data in millions

@SCALE(formula) - Returns data in millions

Returns units of representation for data in millions. This function is useful for scaling those currencies presented in Research Insight in billions of currency units, such as the Japanese Yen or Italian Lira. Most other currencies are already presented in millions of currency units.

Example:

@SCALE(CEQ)/CSHO

Changes common equity to millions, then divides it by shares outstanding which is already in millions. If data for the company is already presented in millions of currency units, then the currency units remain in millions.

@SEG - Returns business segment data

@SEG(formula,reference) - Returns business segment data

Returns the data for the referenced business segment. For example, for a company that has multiple business segments, the reference argument specifies the business segment to which the formula applies.

The following rules apply:

- reference is optional; the default is 1.
- If you do not specify a business segment reference, then the formula value for the first business segment is returned.

Example:

@SEG(SALES,4)

Returns business segment sales for the fourth business segment of a company.

@SEG(SALES,4)[Y98]

Returns business segment sales for fiscal 1998 for a company's fourth business segment.

@SET - Selects companies based on condition

@SET(base_set, logical) - Selects companies based on condition

Creates a temporary set by evaluating the base set for the condition. This function is commonly used with Set Analysis functions.

Examples:

ROE>=@CAVG(ROE,@SET(\$C,SIC=@CHGCO(COMPANY):SIC))

Evaluates Return on Equity for a company and compares it to the average Return on Equity for all companies with the same SIC Code.

@SET(\$C,@AND(BETA<1,SALE>200))

Creates a set of companies with a Beta less than 1 and annual sales greater than \$200 million.

@SIC2 and @SIC3 - Generalize SIC codes

@SIC2(sic_code) and **@SIC3(sic_code)** - Generalize SIC codes

Provides progressively more general SIC categories. For example, **@SIC2** generalizes the SIC code of 2834 to the first 2 digits, or 2800. These functions return a set of companies in screening, and an SIC code or an integer in reporting applications.

Examples:

@SIC2(SIC)=3500

If you use this formula in a screening criterion, it identifies companies with 35 as the 1st two digits in their SIC Code.

@SET(\$C,@SIC3(SIC)=@SIC3("MSFT":SIC))

Identifies all companies with the same 1st three digits in their SIC Codes as Microsoft Corp.

@SQRT - Square root

@SQRT(formula) - Square root

Calculates the square root of any positive numerical formula.

Example:

@SQRT(144)

Calculates the square root of 144; the result is 12.

@STDS Standard Deviation for a Sample of a Population

@STDS(formula, set, [match_formula]) Standard deviation for a sample of a population

Calculates the standard deviation for a sample set of the entire population.

Example:

@STDS(SALE, \$MYSET)

Calculates the standard deviation for net sales for \$MYSET, when \$MYSET is a subset of the whole population.

@TEXT - Returns a string of characters

@TEXT(formula, format, width) -Returns a string of characters

Returns the value of an expression as a character string. The format argument is optional; you can specify standard formats such as ###0.000.

Example:

@TEXT(SALE, "###0.00", 12)

Evaluates a string of up to 12 characters (including placeholders such as commas and periods) and returns a company's sales in the format specified.

@TRIMPCT - Trim Outlying Values (Percent)

@TRIM%(formula, percentage) - Trims outlying values based on a percentage.

This function helps prevent outlying values from distorting an average.

Example:

@CAVG(PEM, @SET(\$SP_500, @TRIMPCT(PEM, 5)))

Returns average Price/Earnings ratio for the S&P 500, excluding values for companies that are within the top or bottom 5 percent.

@CAVG(ROE, @SET(\$SP_Super, @TRIMPCT(ROE, 1)))

For example, say that the average ROE for the S&P Supercomposite is 9.4. This average is distorted by a few outlying values; one company's ROE is over 4000 and another company's ROE is below -7000. By trimming off just 1% of the values, the average ROE for the S&P Supercomposite is 11.5.

@TRIMSTD - Trim Outlying Values (Standard Deviation)

@TRIMSTD(formula, trim_factor) - Trims outlying values based on standard deviation.

This function helps prevent outlying values from distorting an average.

Example:

@IF(@TRIMSTD(ROE, 2), " ", "**")

Returns a "**" for each company whose Return on Equity is more than 2 standard deviations away from the base set's mean. The "**" lets you identify the outliers.

@CAVG(PEM, @SET(\$SP_500, @TRIMSTD(PEM, 3)))

Returns the average Price/Earnings ratio for the S&P 500, excluding values for companies that are more than 3 standard deviations away from the base set's mean.

@VALUE - Generates a data value

@VALUE(formula1, formula2) - Generates a data value

Returns a value for formula1. If there is no value for formula1, then returns the value for formula2.

Examples:

@VALUE(PRCCD,PRCCM)/EPSX12

Divides daily closing price by 12-months moving earnings per share. If daily closing price is not available, divides monthly close price by 12-months moving earnings per share.

@VALUE(DPQ,DPQ[-1],DPQ[-2],DP)

Returns the most recent Depreciation and Amortization - Quarterly from the last 3 quarters; if no quarterly figure is available, returns the annual figure for Depreciation and Amortization.

@WK - Identifies period week

@WK(period, fiscal year) - Identifies period week

Returns the last calendar week of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter that overrides the company's fiscal year.

Examples:

@WK(11NOV94)

Returns the week in which November 11, 1994 falls.

@WK(0Q)

Returns the week of the quarter, 0Q.

@YR-Identifies Fiscal Period Year

@YR(period, fiscal year) - Identifies fiscal period year

Returns the fiscal year of the time period. The time period can be an absolute or relative day, week, month, quarter or year. Fiscal Year is an optional parameter that overrides the company's fiscal year.

Examples:

@YR(OCT94)

Returns the fiscal year in which October 1994 falls.

@YR(-3M)

Returns the fiscal year in which the month, -3M, falls.

ALPHA Calculation

$$\bar{Y} - b \bar{X}$$

Y = 1st variable
 X = 2nd variable
 b = **Beta** (slope)

BETA Calculation

$$\frac{n \sum xy - (\sum x)(\sum y)}{n \sum x^2 - (\sum x)^2}$$

x = 1st variable
 y = 2nd variable
 n = number of observations
 Σ = sum

Calculation of Standard Deviation for a Sample of the Population

$$\sqrt{\frac{\sum x^2 - \frac{(\sum X)^2}{N}}{N - 1}}$$

X = 1st variable
 N = number of observations
 Σ = Sum

Compound Growth Rate Calculation

$$\left[\left(\left(\frac{X_N}{X_1} \right)^{\left(\frac{P}{\Delta * (N-1)} \right)} - 1 \right) * 100 \right]$$

X = 1st variable

P = periodicity (12 for monthly, 4 for quarterly, and 1 for annual)
 N = number of observations
 Δ = time counter, i.e., @PCGR(SALE,-11,0,4) = 4

Correlation Coefficient Calculation

$$\frac{\Sigma XY - \frac{\Sigma X * \Sigma Y}{N}}{\sqrt{\Sigma Y^2 - \frac{(\Sigma Y)^2}{N} * \Sigma X^2 - \frac{(\Sigma X)^2}{N}}}$$

X = 1st variable
 Y = 2nd variable
 N = number of observations
 Σ = sum

Fit of Least Squares Growth Rate Calculation

$$\frac{\left(\Sigma(T * \text{LOG}(X)) - \frac{(\Sigma T * \Sigma \text{LOG}(X))}{N} \right)^2}{\left(\Sigma T^2 - \frac{(\Sigma T)^2}{N} \right) * \left(\Sigma \text{LOG}(X)^2 - \frac{(\Sigma \text{LOG}(X))^2}{N} \right)}$$

X = 1st variable
 N = number of observations
 T = time
 Σ = sum

Forecast Calculation

Forecast=a+bx where:

$$a = \bar{Y} - b \bar{X}$$

and:

$$b = \frac{n \sum xy - (\sum x)(\sum y)}{n \sum x^2 - (\sum x)^2}$$

x = 1st variable

y = 2nd variable

n = number of observations

Σ = Sum

Geometric Mean Calculation

Actual Calculation Performed:

Can also be calculated as:

$$\text{ANTILOG} \left(\frac{\sum \text{LOG}(X)}{N} \right) \quad \sqrt[N]{X_1 * X_2 * X_3 \dots X_N}$$

X = 1st variable

N = number of observations

Σ = sum

Note: The antilog of a number, using base 10 logs, is 10^number

Least Squares Growth Rate Calculation

$$B = \frac{\sum(T * \text{LOG}(X)) - \frac{(\sum T * \sum \text{LOG}(X))}{N}}{\sum T^2 - \frac{(\sum T)^2}{N}}$$

$$\text{GROWTH RATE} = \left(\left(\text{ANTILOG } \frac{B * P}{\Delta} - 1 \right) * 100 \right)$$

X =	1st variable
N =	number of observations
Σ =	Sum
P =	periodicity (12 for monthly, 4 for quarterly, and 1 for annual)
B =	Beta (slope)
T =	time counter

Note: The antilog of a number, using base 10 logs, is 10^{number}

Multiple Regression Alpha Calculation

$$a = \bar{Y} - b_1 \bar{X}_1 - b_2 \bar{X}_2$$

X_1, X_2	Observed values of the two independent variables (for a multiple regression equation with two independent variables)
Y	Observed value of the dependent variable
B_1, B_2	Multiple Regression Beta Calculation

Multiple Regression Beta Calculation

$$b_1 = \frac{[\sum X_2^2 - n\bar{X}_2^2][\sum X_1Y - n\bar{X}_1\bar{Y}] - [\sum X_1X_2 - n\bar{X}_1\bar{X}_2](\sum X_2Y - n\bar{X}_2\bar{Y})}{[\sum X_1^2 - n\bar{X}_1^2][\sum X_2^2 - n\bar{X}_2^2] - [\sum X_1X_2 - n\bar{X}_1\bar{X}_2]^2}$$

$$b_2 = \frac{[\sum X_1^2 - n\bar{X}_1^2][\sum X_2Y - n\bar{X}_2\bar{Y}] - [\sum X_1X_2 - n\bar{X}_1\bar{X}_2](\sum X_1Y - n\bar{X}_1\bar{Y})}{[\sum X_1^2 - n\bar{X}_1^2][\sum X_2^2 - n\bar{X}_2^2] - [\sum X_1X_2 - n\bar{X}_1\bar{X}_2]^2}$$

X_1, X_2	Observed values of the two independent variables (for a multiple regression equation with two independent variables)
Y	Associated observed values of the dependent variable
\bar{Y}	Average value of the dependent variable
N	Number of observations

Multiple Regression Standard Error Calculation

$$\text{standard error} = \sqrt{\frac{\sum (Y - \hat{Y})^2}{n - K'}}$$

Y	Observed value of the dependent variable
\hat{Y}	Predicted value of the dependent variable
K	Number of independent variables
N	Number of observations

R² Coefficient of Multiple Determination Calculation

$$R^2 = \frac{\sum (\hat{Y} - \bar{Y})^2}{\sum (Y - \bar{Y})^2}$$

Y	Observed value of the dependent variable
\hat{Y}	Predicted value of the dependent variable
\bar{Y}	Average value of the dependent variable

R² Correlation Coefficient

$$r = \frac{n(\sum XY) - (\sum X)(\sum Y)}{\sqrt{[n \sum X^2 - (\sum X)^2][n \sum Y^2 - (\sum Y)^2]}}$$

x =	1st variable
y =	2nd variable
n =	number of observations
Σ =	Sum

Standard Deviation Calculation

$$\sqrt{\frac{\sum x^2 - \frac{(\sum x)^2}{N}}{N}}$$

X = 1st variable

N = number of observations

Σ = Sum

Weighted Average Calculation

$$\frac{\sum XY}{\sum Y}$$

X = 1st variable

Y = 2nd variable

Σ = sum

CHAPTER 14

Geographic Areas

A geographic segment is a defined region, territory or area for which a company reports financial results.

Geographic Segment Items

Data Item	Mnemonic . . . page
Availability Code	AVLG . . . 479
Capital Expenditures	CAPXG . . . 479
Depreciation, Depletion and Amortization	DPG . . . 480
Foreign Sales - Total as % of Sales	TFSALEP . . . 366
Foreign Sales - Total	TFSALE . . . 480
Geographic Area Code	GAREAG . . . 481
Geographic Segments - Actual Number	GEONUM . . . 481
Identifiable Assets	IAG . . . 483
Identification Code	GID . . . 480
Operating Profit	OPG . . . 483
Sale - Aggregate Export	SALEXG . . . 484
Sales (Net)	SALEG . . . 485
Source Code	SRCG . . . 487
Update Code	UPDG . . . 487

Data Definitions

Availability Codes - Geographic

Mnemonic AVLG

Units Code

This code indicates the status of a geographic segment for a company. A code of 1 indicates that information is available for the specified time period. The available codes are:

Code	Description
0	Not a reporting category
1	Available

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of the availability code, type @DESC (AVLG).

For user-created data the appropriate availability code will be set to 1.

Capital Expenditures - Geographic Segment

Mnemonic CAPXG

Units Millions of dollars

This item represents the funds used for additions to the geographic segment's property, plant and equipment, excluding amounts arising from acquisitions (for example, fixed assets of purchased companies).

Capital Expenditures - Geographic Segment - Note

Mnemonic CAPXGF

Code	Description
QB	Net of current year's retirements and disposals
CH	Includes acquisition amounts

Depreciation, Depletion, and Amortization - Geographic Segment

Mnemonic DPG

Units Millions of dollars

This item represents non-cash charges for obsolescence and wear and tear on property, allocation of the current portion of capitalized expenditures, and depletion charges for the geographic segment.

Foreign Sales - Total

Mnemonic TFSALE
 Concept Calculation @CSUM(SALEG,@SET(@CHGCO(GEO),GAREAG=98))

This concept *sums* Net Geographic Sales for the set of all geographic segments with a Geographic Segment Area Code of 98, or all foreign segments.

Foreign Sales - Total as a Percentage of Sales

Mnemonic TFSALEP
 Concept Calculation @CSUM(SALEG,@SET(@CHGCO(GEO),GAREAG=98))/SALE*100

This concept *sums* Net Geographic Sales for the set of all geographic segments with a Geographic Segment Area Code of 98 (all foreign segments), and *divides* it by Net Sales. This result is then *multiplied* by 100.

Identification Codes - Geographic

Mnemonic GID

This code identifies the company or industry's geographic segment. This item cannot be edited.

If you add a geographic area for a company, Research Insight will assign the Identification Code based on the company ticker. For example:

Company Ticker	Identification Code
SLE\G07	GID = 07

Geographic Segments - Actual Number

Mnemonic GEONUM

This two-digit code indicates how many geographic segments collected by Standard & Poor's are available for the company in the given data year. Since each company may have up to five geographic segments per year, the GEONUM variable will contain values from 1 to 5.

Geographic Segment Area Code(s)

Mnemonic GAREAG

Units

Code

This five-element group item contains up to five geographic area codes for each of up to five geographic segments for any year. These codes represent geographic regions in which a company has foreign operations and/or significant sales/service offices. The regions are those reported by the company. The codes are:

Code	Geographic Area
10	Africa
11	South Africa
20	Asia
21	Japan
22	Philippines
23	Middle East
30	Europe
31	Great Britain
32	France
33	Germany
40	Pacific
41	Australia
50	South America
51	Brazil
60	North America
61	United States
62	Canada
63	Mexico
70	Domestic
80	Foreign Countries
98	Total Foreign (applies to the first element of the last geographic segment for any year)
99	Foreign

Special Codes

70	Represents the domestic operations of a company Note: Domestic operations are defined as operations located in the country of incorporation.
80	Assigned to a geographic area that is identified by the company only as Other Foreign operations. For example if a company reports data for Domestic, Europe and Other Foreign, the Other Foreign data is assigned an 80 code.

98 The sum of all foreign operations is provided in the first element of the last geographic segment for any year. If reported domestic operations include any foreign operations, this sum will not be calculated.

99 Assigned to a geographic area that is identified by the company as the only foreign operation. For example, if a company reports data for Domestic and Foreign, the Foreign data is assigned a 99 code.

Note: Data for this region will be identical to data in the last segment for that year (code 98).

Combined Geographic Regions-some companies report data for a geographic segment comprised of several geographic regions. In those cases, Standard & Poor's will assign up to five regional codes that represent the segment as reported by the company.

Example: A company incorporated in the U.S. reports three geographic segments:

Segment 1 As Reported	GAREAG Element	GAREAG Code	GAREAG Description
U.S. Operations	1	70	Domestic
	2		
	3		
	4		
	5		
Segment 2 As Reported	GAREAG Element	GAREAG Code	GAREAG Description
England and Italy	1	70	Great Britain
	2	30	Europe
	3		
	4		
	5		
Segment 3 As Reported	GAREAG Element	GAREAG Code	GAREAG Description
Other Foreign Countries	1	80	Foreign Countries
	2	30	
	3		
	4		

5

Segment 4 Provided by S&P	GAREAG Element	GAREAG Code	GAREAG Description
England and Italy	1	98	Total Foreign
	2		
	3		
	4		
	5		

In Segment 2, Standard & Poor's assigns a 30 combination code (Europe) since the geographic area as reported contains more than one specific area (both England and Italy).

Identifiable Assets - Geographic Segment

Mnemonic

IAG

Units

Millions of dollars

Identifiable Assets are the tangible and intangible assets that are used by, or directly associated with, each geographic segment.

Operating Profit - Geographic Segment

Mnemonic

OPG

Units

Millions of dollars

Operating Profit is sales of the identified geographic area segment minus its allocated share of operating costs and expenses, such as, cost of goods sold; selling, general, and administrative expenses, and depreciation, depletion and amortization.

This item excludes ...

1. Revenues which are earned at the corporate level and are not derived from the operations of any geographic segment
2. General corporate expenses
3. Interest expense
4. Domestic and foreign income taxes
5. Equity in income or loss from unconsolidated subsidiaries
6. Gain or loss on discontinued operations
7. Extraordinary items
8. Minority interest
9. The cumulative effect of a change in accounting principles

Differences which exist between the data as reported by the company and the Compustat® definition will be indicated by a footnote.

Operating Profit - Geographic Segment - Note

Mnemonic OPGF

Code	Description
MA	Net of income taxes
MB	Pretax income

Sale - Aggregate Export - Geographic Segment

Mnemonic SALEXG

Units Millions of dollars

This item represents the revenue generated by the export of domestically produced goods and/or services provided by domestic offices for companies, export sales represent sales to customers from outside of its home country.

Sales (Net) - Geographic Segment

Mnemonic SALEG

Units Millions of dollars

This item consists of the geographic segments gross sales (the amount of actual billings to customers for regular sales completed during the period) reduced by cash discounts, trade discounts, and returned sales and allowances for which credit is given to customers. *Sales - Aggregate Export* are included in the domestic sales figure.

Differences which exist between the data as reported by the company and the Compustat® definition will be indicated by a footnote.

This item includes ...

1. Any revenue source that is expected to continue for the life of the company
2. Other operating revenue
3. Installment sales
4. Franchise sales (when corresponding expenses are available)

This item excludes ...

1. Nonoperating income
2. Interest income
3. Equity in earnings of unconsolidated subsidiaries

4. Other income
5. Rental income
6. Gain on sale of securities of fixed assets
7. Discontinued operations
8. Excise taxes
9. Royalty Income

Special cases (by industry) ...

1. Oil and extractive companies:
 - Mineral royalty income is included in sales
 - *Sales (Net)* are after deducting excise taxes
2. Retail companies: *Sales (Net)* includes sales of leased departments, when corresponding costs are available and are included in operating expenses which are reported by the company.
3. Shipping companies:
 - Includes income on reserve fund securities, when it is reported as a separate item in the company's financial statements
 - Includes operating differential subsidies
4. Finance companies:
 - Sales is after deducting net losses on factored receivables purchased
 - Includes earned insurance premiums and interest income
 - Includes interest income
5. Airline companies: Includes net mutual aid assistance and federal subsidies
6. Insurance companies: *Sales (Net)* is total income
7. Advertising companies: *Sales (Net)* are commissions earned, not gross billings
8. Leasing companies: Includes rental or leasing income

10. Security brokers: Includes other income
11. Franchise companies: Includes franchising and licensing fees
12. Hospitals: Sales is net of provision of contractual allowances (will sometimes include doubtful accounts)
13. Cigar, cigarette, rubber and liquor companies: Excludes excise taxes

Sales (Net) - Geographic Segment - Note

Mnemonic

SALEGF

Code	Description
BA	Includes excise taxes
BB	Includes other income/excludes some operating revenues
BS	Combination of BA and BB
DB	Some or all data is Not Available due to a fiscal year change
EN	Includes inter-company sales
HG	Excludes other operating income
HH	Includes unconsolidated subsidiaries
HK	Unaudited data
HL	Geographic areas are based on market locations
HM	Combination of EN and HL
UA	Combination of EN and BA
UB	Combination of BB and EN
YA	Combination of HK and BB
YB	Combination of HK and HG
YC	Combination of HK and EN
YD	Combination of HK and BA
YE	Combination of HK and BS
YF	Combination of HK and UA
YG	Combination of HK and UB

Source Code - Geographic Segment

Mnemonic	SRCG
Units	Code

This item is a two-digit code which indicates the most recent source, or combination of sources, from which Standard & Poor's obtained this data.

The codes are as follows:

Code	Source
3	Annual Report/Auditor's Report
4	Uniform Statistical Report (USR)
5	10-K/20-F
9	Annual Report (Summary Annual Report)
13	Annual Report + Statistical Supplement
14	10-K + Statistical Supplement
15	Annual Report + 10-K + Statistical Supplement
37	Prospectus

43	Annual Report + USR
53	Annual Report + 10-K
54	10-K + USR
55	Annual Report + 10-K + USR
56	Annual Report + 10-K + USR + Statistical Supplement

Update Code - Geographic Segment

Mnemonic UPDG

Units Code

An *Update Code* is provided for each industry segment and geographic segment and may be either 1, 2, or 3.

Code	Update
1	Data is not yet available for the year because the company has changed its fiscal year end
2	Data has been updated from a preliminary source, but some data is still Not Available that is expected to become available or has historically been available
3	Data has been updated from the final source or sources and no further data will be available for that year

CHAPTER 15

Index Fundamentals

Index Fundamentals integrates S&P Index data with Research Insight, allowing you to create benchmarks to compare to your target companies and to search out industries that are high performers. Index Fundamental data provides you with fundamental financial data (i.e. Sales, Cost of Goods Sold, etc.), per share data and ratios for the S&P Indexes. Index Fundamental Data is information that is calculated by taking an item for each of the companies in an S&P Major Index or S&P Industry Index, summing that value and dividing this number by S&P's base Divisor. All these values have been pre-calculated for quicker access and easier use.

For example, to generate an Index Sales number for the Auto Parts & Equipment Industry Index, the 1996 Sales for the companies in the group would be summed and then divided by S&P's base divisor for the Auto Parts & Equipment Index.

Index Fundamental Data Items

Index Fundamental data is calculated for the S&P 500, S&P MidCap 400, S&P SmallCap 600, and S&P 1500 Super Composite, and all available S&P Industry Indexes for the following data items:

Balance Sheet

Data Item	Mnemonic	Type of Calculation
Cash Equivalents - Annual	CHE	Non-Share Item
Cash Equivalents - Quarterly	CHEQ	Non-Share Item
Total Receivables - Annual	RECT	Non-Share Item
Total Receivables - Quarterly	RECTQ	Non-Share Item
Inventories - Annual	INVT	Non-Share Item
Inventories - Quarterly	INVTQ	Non-Share Item
Other Current Assets - Annual	ACO	Non-Share Item
Other Current Assets - Quarterly	ACQ	Non-Share Item
Total Current Assets - Annual	ACT	Non-Share Item
Total Current Assets - Quarterly	ACTQ	Non-Share Item
Income Tax Refund - Annual	TXR	Non-Share Item
Net PP&E - Annual	PPENT	Non-Share Item
Net PP&E - Quarterly	PPENTQ	Non-Share Item
Investments & Advancements to Uncons. Subs. - Annual	IVAEQ	Non-Share Item
Intangibles - Annual	INTAN	Non-Share Item

Other Assets - Annual	AO	Non-Share Item
Other Assets - Quarterly	AOQ	Non-Share Item
Total Assets - Annual	AT	Non-Share Item
Total Assets - Quarterly	ATQ	Non-Share Item
Adjustment Factor - Annual	AJEX	Per-Share Item *
Adjustment Factor - Quarterly	AJEXQ	Per-Share Item *
Current Portion of LTD - Annual	DLC	Non-Share Item
Current Portion of LTD - Quarterly	DLCQ	Non-Share Item
Debt Due in One Year Current Portion of LTD	DD1	Non-Share Item
Notes Payable - Annual	NP	Non-Share Item
Accounts Payable - Annual	AP	Non-Share Item
Accounts Payable - Quarterly	APQ	Non-Share Item
Income Tax Payable - Annual	TXP	Non-Share Item
Income Tax Payable - Quarterly	TXPQ	Non-Share Item
Accrued Expense - Annual	XACC	Non-Share Item
Other Current Liabilities - Annual	LCO	Non-Share Item
Other Current Liabilities - Quarterly	LCOQ	Non-Share Item
Total Current Liabilities - Annual	LCT	Non-Share Item
Total Current Liabilities - Quarterly	LCTQ	Non-Share Item
Long Term Debt - Annual	DLTT	Non-Share Item
Long Term Debt - Quarterly	DLTTQ	Non-Share Item
Deferred Income Tax - Annual	TXDB	Non-Share Item
Deferred Income Taxes & Investment Tax Credit	TXDITC	Non-Share Item
Deferred Income Tax & Investment Tax Credit - Quarterly	TXDITQ	Non-Share Item
Investment Tax Credit - Annual	ITCB	Non-Share Item
Minority Interest - Annual	MIB	Non-Share Item
Minority Interest - Quarterly	MIBQ	Non-Share Item
Other Liabilities - Annual	LO	Non-Share Item
Other Liabilities - Quarterly	LOQ	Non-Share Item
Total Liabilities - Annual	LT	Non-Share Item
Total Liabilities - Quarterly	LTD	Non-Share Item
Total Preferred Stock - Annual	PSTK	Non-Share Item
Total Preferred Stock - Quarterly	PSTKQ	Non-Share Item

Common Stock - Annual	CSTK	Non-Share Item
Common Stock - Quarterly	CSTKQ	Non-Share Item
Capital Surplus - Annual	CAPS	Non-Share Item
Capital Surplus - Quarterly	CAPSQ	Non-Share Item
Retained Earnings - Annual	RE	Non-Share Item
Retained Earnings - Quarterly	REQ	Non-Share Item
Less Treasury Stock - Annual	TSTK	Non-Share Item
Less Treasury Stock - Quarterly	TSTKQ	Non-Share Item
Common Equity - Annual	CEQ	Non-Share Item
Common Equity - Quarterly	CEQQ	Non-Share Item
Stockholders Equity - Annual	SEQ	Non-Share Item
Stockholders Equity - Quarterly	SEQQ	Non-Share Item
Invested Capital - Annual	ICAPT	Non-Share Item
Invested Capital - Quarterly	ICAPTQ	Non-Share Item
Shares Outstanding - Annual	CSHO	Per-Share Item *
Shares Outstanding - Quarterly	CSHOQ	Per-Share Item *

Income Statement

Data Item	Mnemonic	Type of Calculation
Sales - Annual	SALE	Non-Share Item
Sales - Quarterly	SALEQ	Non-Share Item
Cost of Goods Sold - Annual	COGS	Non-Share Item
Cost of Goods Sold - Quarterly	COGSQ	Non-Share Item
Selling, General, & Administrative Expense - Annual	XSGA	Non-Share Item
Selling, General, & Administrative Expense - Quarterly	XSGAQ	Non-Share Item
Operating Income Before Depreciation - Annual	OIBDP	Non-Share Item
Operating Income Before Depreciation - Quarterly	OIBDPQ	Non-Share Item
Depreciation - Annual	DP	Non-Share Item
Depreciation - Quarterly	DPQ	Non-Share Item
Operating Profit - Annual	OIADP	Non-Share Item
Interest Expense - Annual	XINT	Non-Share Item
Interest Expense - Quarterly	XINTQ	Non-Share Item
Nonoperating Expense - Annual	NOPI	Non-Share Item

Nonoperating Expense - Quarterly	NOPIQ	Non-Share Item
Special Items - Annual	SPI	Non-Share Item
Special Items - Quarterly	SPIQ	Non-Share Item
Income Taxes - Annual	TXT	Non-Share Item
Income Taxes - Annual	TXT	Non-Share Item
Minority Interest - Annual	MII	Non-Share Item
Minority Interest - Quarterly	MIIQ	Non-Share Item
Net Income - Annual	NI	Non-Share Item
Net Income - Quarterly	NIQ	Non-Share Item
Income Before Extraordinary Items - Annual	IB	Non-Share Item
Income Before Extraordinary Items - Quarterly	IBQ	Non-Share Item
Preferred Dividends - Annual	DVP	Non-Share Item
Preferred Dividends - Quarterly	DVPQ	Non-Share Item
\$ Savings-Common Stock Equivalents - Annual	CSTKE	Non-Share Item
\$ Savings-Common Stock Equivalents - Quarterly	CSTKEQ	Non-Share Item
Income Available for Common - Annual	IBCOM	Non-Share Item
Income Available for Common - Quarterly	IBCOMQ	Non-Share Item
Pretax Income - Annual	PI	Non-Share Item
Pretax Income - Quarterly	PIQ	Non-Share Item
Income Before Extraordinary Items & Discontinued Operations - Adjusted for CSE - Annual	IBADJ	Non-Share Item
Income Before Extraordinary Items & Discontinued Operations - Adjusted for CSE - Quarterly	IBADJQ	Non-Share Item
Earnings Per Share (Basic) Excluding Extra Items - Annual	EPSPX	Per-Share Item
Earnings Per Share (Basic) Excluding Extra Items-Quarterly	EPSPXQ	Per-Share Item
Earnings Per Share (Basic) Including Extra Items - Annual	EPSPI	Per-Share Item
Earnings Per Share (Basic) Including Extra Items -Quarterly	EPSPIQ	Per-Share Item
Earnings Per Share (Basic) from Operations - Annual	OPEPS	Per-Share Item

Earnings Per Share (Basic) from Operations - Quarterly	OPEPSQ	Per-Share Item
Earnings Per Share (Diluted) Excluding Extra Items - Annual	EPSFX	Per-Share Item
Earnings Per Share (Diluted) Excluding Extra Items-Quarterly	EPSFXQ	Per-Share Item
Earnings Per Share (Diluted) Including Extra Items - Annual	EPSFI	Per-Share Item
Earnings Per Share (Diluted) Including Extra Items -Quarterly	EPSFIQ	Per-Share Item
Earnings Per Share (Diluted) from Operations - Annual	OPEPSX	Per-Share Item
Earnings Per Share (Diluted) from Operations - Quarterly	OEPSXQ	Per-Share Item

Cash Flow

Data Item	Mnemonic	Type of Calculation
Capital Expenditures - Annual	CAPX	Non-Share Item
Capital Expenditures - Quarterly	CAPXQX	Non-Share Item
Depreciation and Amortization - Annual	DPC	Non-Share Item
Operating Activities - Net Cash Flow - Annual	OANCF	Non-Share Item
Investing Activities - Net Cash Flow - Annual	IVNCF	Non-Share Item
Financing Activities - Net Cash Flow - Annual	FINCF	Non-Share Item
Sale of Property, Plant, and Equipment - Annual	SPPE	Non-Share Item
Cash Dividends - Annual	DV	Non-Share Item
Sale of common and Preferred Stock - Annual	SSTK	Non-Share Item

Miscellaneous

Data Item	Mnemonic	Type of Calculation
S&P Index - Number of Companies Annually	SPNOA	N/A
S&P Index - Number of Companies Quarterly	SPNOQ	N/A
S&P Index - Percentage of Equity Updated Annually	SPEQA	Weighted Average Ratio

S&P Index - Percentage of Equity Updated Quarterly	SPEQQ	Weighted Average Ratio
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*This value is set to 1.0000 for all records; all index items are on a per share basis. As a result, this item is being set to 1.0000 for per share concepts in Research Insight.

Index Fundamental Calculation Criteria

Index Fundamentals are calculated in one of three ways.

Non-Share Items

1. Non-share Items

The following is the calculation for all non-share items:

$$\frac{\Sigma X}{D}$$

where: X = company data item value

D = S&P index base divisor

Example:

Automobiles Group 1996 Sales

Sum fiscal 1996 Sales for all companies included in the Automobiles group as of December.

This number would then be divided by the Automobiles group December 1996 base divisor to derive the 1996 indexed Sales number.

Per Share Items

The following is the calculation for all per share items:

$$\frac{\Sigma (X * S)}{D}$$

where: X = company data item value

S = S&P company shares outstanding

D = S&P index base divisor

Example:

Automobiles Group 1996 EPS

Each company's fiscal 1996 shares outstanding is multiplied by the company's fiscal year EPS and then summed together for all companies included in the Automobiles group as of December 1996. This number would then be divided by the Automobiles group December 1996 base divisor to derive the 1996 indexed EPS number.

Weighted Average Ratios

The following is the calculation for all weighted average ratios:

$$\frac{\Sigma(R * W)}{\Sigma W}$$

where: R = company ratio value

W = S&P company weighting (percent of equity)

Example:

Automobiles Group 1996 Current Ratio

Each company's fiscal 1996 current ratio is multiplied by the company's year-end weighting and then summed together for all companies included in the Automobiles group as of December 1996. This number would then be divided by the sum of all weightings for the Automobiles group as of December 1996 to derive the 1996 weighted average Current Ratio.

Index Fundamentals Periodicities

The Index Fundamentals are being provided in two periodicities, annual and quarterly.

Annual Periodicity

The annual number is calculated on a fiscal year basis. This means that the annual data used in the index fundamental calculation for a particular year must come from the corresponding fiscal year of the company. The fiscal policy being used is the same as the Standard & Poor's Compustat standard method. For example, if the data year is 1996, the data selected will be pulled for the periods June 1996, through May 1997. The data is presented in the regular annual item field, as is currently the case for company level information.

For example, in order to calculate the index fundamental value of sales for the 1996 Auto Parts & Equipment Industry Index, only the sales values for fiscal year 1996 for the constituents of this index will be included in the final calculation. Standard & Poor's has provided an item, Annual Percent of Equity (**SPEQA**), which will let you monitor the percentage of equity that has been reported for each specific index.

Quarterly Periodicity

Quarterly figures will be calculated on a calendar basis. The calculation for the quarterly Income Statement and Balance Sheet data items reflect pure quarterly figures. Cash Flow data items are represented as 12 Month Moving values. The 12MM method is used to minimize the inclusion of restatements that take place during the last 12 months.

Standard & Poor's has provided the Quarterly Percent of Equity (**SPEQQ**) item, which will let you monitor the percentage of equity that has been reported for each specific index on a quarterly basis.

Data Definitions

Capital Expenditures - Quarterly - Index Fundamental

Mnemonic CAPXQX

Units Millions

This item represents cash outflow or the funds used for additions to the company's property, plant and equipment during the quarter. This item is a true quarterly value containing three months of data as opposed to company level quarterly cash flow data items which contain period data. (Company-level period data items contain 3-, 6-, 9-, and 12-month values for 1st, 2nd, 3rd and 4th quarters, respectively).

See also: the company-level **Capital Expenditures** item.

S&P Index - Percentage of Equity Updated Annually

	Mnemonic	Units
Annual	SPEQA	Percentage

The calculation of the S&P Index - Percentage of Equity Reported is separated into two components, the percent of equity for each index holding for a period, and the percent of total index equity reported for a period.

The percent of equity for each index holding for a period is the market capitalization of the holding *divided* by the *sum* of the market capitalization for all holdings.

The percent of total index equity reported for a period is the *sum* of the percent of equity for each reported holding in the index *divided* by the sum of the percent of equity for each holding in the index.

The annual concept is calculated on a fiscal year basis. The annual data used in the index fundamental calculation must correspond with the fiscal year of the company.

S&P Index - Percentage of Equity Updated Quarterly

	Mnemonic	Units
Quarterly	SPEQQ	Percentage

The calculation of the S&P Index - Percentage of Equity Reported is separated into two components, the percent of equity for each index holding for a period, and the percent of total index equity reported for a period.

The percent of equity for each index holding for a period is the market capitalization of the holding *divided* by the *sum* of the market capitalization for all holdings.

The percent of total index equity reported for a period is the *sum* of the percent of equity for each reported holding in the index *divided* by the sum of the percent of equity for each holding in the index.

The quarterly concept is calculated on a calendar basis and represents a 12 Month Moving value. Quarterly Index Fundamentals are set on a calendar quarterly basis and do not change with a company's fiscal period. This data is calculated for the last *two quarters* and accumulates up to 12 years.

This concept will always equal 100% for the current quarter and the prior quarter unless a new company, which hasn't yet reported financial statements, is added to the index.

S&P Index - Number of Companies Annually

	<u>Mnemonic</u>	<u>Units</u>
Annual	SPNOA	Integer

The annual figure represents the total number of companies in the index for the period.

S&P Index - Number of Companies Quarterly

	Mnemonic	Units
Quarterly	SPNOQ	Integer

The quarterly figure represents the total number of companies in the index for the period.

CHAPTER 16

Insider Trading Data

An insider is a director or an officer who has a policy-making role or a person who is directly or indirectly the beneficial owner of more than 10% of a certain company's stock. An insider may be either an individual or a corporation.

Insiders are required to disclose their purchase/sale transactions to the SEC in which a change in beneficial ownership has occurred. The filings must be submitted before the end of the second business day following the day on which the transaction had been executed (a new change in filing frequently went into effect August 29, 2002).

Insider Trading Data is provided by Washington Services Association (WSA).

Insider Trading data features

- **Detail Top Ten Buys and Top Ten Sells**
- **Aggregated Summary** – Multiple buy transactions on the same Form 4 are aggregated into one transaction; likewise, multiple sell transactions on a Form 4 are also aggregated.
- **Open market transactions of 100 or more shares**
- **History** – Total of 13 months; current month data is preliminary, plus a rolling 13 months of history. Data is updated monthly.
- **Issue-level data**
- **Data in Actual Numbers** – Actual share and dollar values are reported, since transactions frequently fall below the 1,000 share mark.
- **Amended data** – Reported as a separate record at the detail level. The ITS#NOTE footnote indicates that the data was amended.

Insider Trading Summary data has not been adjusted for stock splits and dividends. Top 10 Detail data can be adjusted or unadjusted at the user's preference.

Current month information is based on the most recent Form 4s filed. Data may in a preliminary stage.

Insider Trading Items

Buys

Data Item Name	Mnemonic . . . page
Insider Beginning Date - Top Ten Buys	<i>ITB#BDTE</i> . . . 521
Insider Beginning Price - Top Ten Buys	<i>ITB#LPRC</i> . . . 522
Insider Ending Date - Top Ten Buys	<i>ITB#EDTE</i> . . . 523
Insider Ending Price - Top Ten Buys	<i>ITB#HPRC</i> . . . 523
Insider Name - Top Ten Buys	<i>ITB#NAME</i> . . . 524
Insider Rank - Top Ten Buys	<i>ITB#RANK</i> . . . 525
Insider Relation - Top Ten Buys	<i>ITB#RLTN</i> . . . 526
Insider Share Holdings - Top Ten Buys	<i>ITB#HLDG</i> . . . 527
Insider Shares Executed - Top Ten Buys	<i>ITB#SHRS</i> . . . 528
Insider Transaction Value - Top Ten Buys	<i>ITB#VAL</i> . . . 529
Insider Top 10 Shares Held - Buys	<i>ITBTHLDG</i> . . . 543
Insider Top 10 Transaction Value - Buys	<i>ITBTVAL</i> . . . 544
Insider Top 10 Shares Executed - Buys	<i>ITBTSHRS</i> . . . 543
Insider Number of Buys in Latest Month	<i>ITBRANK</i> . . . 541

Sells

Data Item Name	Mnemonic . . . page
Insider Beginning Date - Top Ten Sells	<i>ITS1BDTE</i> . . . 530
Insider Beginning Price - Top Ten Sells	<i>ITS1LPRC</i> . . . 531
Insider Ending Date - Top Ten Sells	<i>ITS1EDTE</i> . . . 532
Insider Ending Price - Top Ten Sells	<i>ITS1HPRC</i> . . . 533
Insider Name - Top Ten Sells	<i>ITS1NAME</i> . . . 534
Insider Rank - Top Ten Sells	<i>ITS1RANK</i> . . . 534
Insider Relation - Top Ten Sells	<i>ITS1RLTN</i> . . . 535
Insider Share Holdings - Top Ten Sells	<i>ITS1HLDG</i> . . . 537
Insider Shares Executed - Top Ten Sells	<i>ITS1SHRS</i> . . . 537
Insider Transaction Value - Top Ten Sells	<i>ITS1VAL</i> . . . 539
Insider Top 10 Shares Held - Sells	<i>ITSTHLDG</i> . . . 545
Insider Top 10 Transaction Value - Sells	<i>ITSTVAL</i> . . . 546

Insider Top 10 Shares Executed - Sells	<i>ITSTSHRS</i> . . . 545
Insider Number of Sells in Latest Month	<i>ITSRANK</i> . . . 542

Summary Data

Data Item Name	Mnemonic . . . page
Insider Buys Shares	<i>ITBYSHR#</i> . . . 540
Insider Buys Transactions	<i>ITBUYS#</i> . . . 540
Insider Net Shares	<i>ITNTSHR#</i> . . . 540
Insider Net Transactions	<i>ITNET#</i> . . . 541
Insider Sells Shares	<i>ITSLSHR#</i> . . . 540
Insider Sells Transactions	<i>ITSELLS#</i> . . . 541

Total Shares Held

Data Item Name	Mnemonic . . . page
Insider Total Shares Held - Common	<i>ITTLSHRC</i> . . . 546
Insider Total Shares Held - Common % of Shares Outstanding	<i>ITTLSHRCS</i> . . . 548
Insider Total Shares Held - Date	<i>ITTLDTE</i> . . . 547
Insider Total Shares Held - Diluted	<i>ITTLSHRD</i> . . . 547
Insider Total Shares Held - Diluted % of Shares Outstanding	<i>ITTLSHRDS</i> . . . 549
Insider Total Shares Held - Options	<i>ITTLSHRO</i> . . . 547

Float Shares

Data Item Name	Mnemonic . . . page
Common Shares 5% Ownership Float Adjustment - Current	<i>CSH5OFLC</i> . . . 508
Common Shares Float Date Adjustment - Current	<i>FLOATDTEC</i> . . . 509
Common Shares Insider Ownership Diluted Float Adjustment - Current	<i>CSHDFLC</i> . . . 509
Common Shares Insider Ownership Float Adjustment - Current	<i>CSHFLC</i> . . . 510
Float Common	<i>FLOATC</i> . . . 510
Float Common - Current Company Level	<i>FLOATCCC</i> . . . 511
Float Common - Current Issue	<i>FLOATCC</i> . . . 511

Float Common % of Shares Outstanding	FLTCS . . . 512
Float Common % Of Shares Outstanding - Current Company Level	FLTCSCC . . . 512
Float Common % of Shares Outstanding - Current Issue	FLTCSC . . . 512
Float Diluted	FLOATD . . . 513
Float Diluted - Current Company Level	FLOATDCC . . . 513
Float Diluted - Current Issue	FLOATDC . . . 514
Float Diluted % of Shares Outstanding	FLTDS . . . 514
Float Diluted % of Shares Outstanding - Current Company Level	FLTDSCC . . . 514
Float Diluted % Shares Outstanding - Current Issue	FLTDSC . . . 515
Float Management Common	FLOATMC . . . 516
Float Management Common - Current Company Level	FLOATMCCC . . . 516
Float Management Common - Current Issue	FLOATMCC . . . 517
Float Management Common % of Shares Outstanding	FLTMCS . . . 517
Float Management Common % of Shares Outstanding - Current Company Level	FLTMCSCC . . . 518
Float Management Common % of Shares Outstanding - Current Issue	FLTMCSC . . . 518
Float Management Diluted	FLOATMD . . . 518
Float Management Diluted - Current Company Level	FLOATMDCC . . . 519
Float Management Diluted - Current Issue	FLOATMDC . . . 519
Float Management Diluted % of Shares Outstanding	FLTMDS . . . 520
Float Management Diluted % of Shares Outstanding - Current Company Level	FLTMDSCC . . . 520
Float Management Diluted % of Shares Outstanding - Current Issue	FLTMDSC . . . 520
Market Float Management Value Common	MKFMVC . . . 550
Market Float Management Value Common - Current Company Level	MKFMVCCC . . . 550
Market Float Management Value Common - Current Issue	MKFMVCC . . . 550
Market Float Management Value Diluted	MKFMVD . . . 552
Market Float Management Value Diluted - Current Company Level	MKFMVDCC . . . 553
Market Float Management Value Diluted - Current Issue	MKFMVDC . . . 551
Market Float Value Common	MKFVC . . . 551
Market Float Value Common - Current Company Level	MKFVCCC . . . 552

Market Float Value Common - Current Issue	MKJVCC . . . 552
Market Float Value Diluted	MKFVD . . . 552
Market Float Value Diluted - Current Company Level	MKFVDC . . . 553
Market Float Value Diluted - Current Issue	MKFVDC . . . 553

Summarized Transactions

Each insider's **sale** transactions from the Form 4 filings reported during a particular month have been added together to give an aggregate figure for that reporting month. Likewise, each insider's **purchase** transaction has been added together to give an aggregate figure for that reporting month.

Form 4

The Form 4 is the Statement of Changes of Beneficial Ownership of Securities form insiders are required to file with the SEC when they buy or sell company stock, or exercise options.

Common Shares 5% Ownership Float Adjustment - Current

Mnemonic	CSH5OFLC
Units	Millions

This is the underlying data that is used in calculating the various company float formulas.

It represents the total number of shares held by any 5% beneficial owner in the company's outstanding common stock per the 13D, 13G or 14D SEC filings. Shares for any individual or group that may exist in more than one of these filings are only counted once, using whichever shares exist in the most recent filing.

This item is reported for each issue for any company reporting more than one class of common stock which trade.

Common Shares Float Date Adjustment - Current

Mnemonic	FLOATDTEC
Units	MM/DD/YY

This date item reflects the date of the most recent SEC filing from either the: DEF 14A- Definitive Proxy Statement, 13D, 13G, or 13F Form filings and corresponds to the public float concepts.

To search for the Date item for the public *management* float concepts, refer to Insider Total Shares Held-Date, ITTLDTE.

Common Shares Float Note

Mnemonic FLOATNOTE

This note is used to explain any additional insight or unusual cases in the collection of the underlying data* that is used in calculating the various company float formulas.

For some companies, the notes will represent cases where multiple shares exist and they are included with the primary issue of traded stock.

*The Common Shares Float Note applies to the following data items:

CSHFLC: Common Shares Insider Ownership Float Adjustment – Current

CSHDFLC: Common Shares Insider Ownership Diluted Float Adjustment - Current

Common Shares Insider Ownership Diluted Float Adjustment - Current

Mnemonic CSHDFLC

Units Millions

This is the underlying data that is used in calculating the various company float formulas.

It represents the diluted total number of shares held by management and any 5% beneficial owners in the company's outstanding common stock per the DEF 14A, Definitive Proxy Statement that may be adjusted for any subsequent 13D, 13G, or 13F Form filings that have been submitted to the SEC after the DEF14A Proxy filing. This will apply when there may be an individual or group that exists in more than one of these filings, including the DEF14A.

It *includes* stock options exercised.

This item is reported for each issue for any company reporting more than one class of common stock which trade. For multiple issues that do not trade, they are aggregated with the primary trading issue. Refer to Common Shares Float Note - FLOATNOTE for additional comments.

Common Shares Insider Ownership Float Adjustment - Current

Mnemonic CSHFLC

Units Millions

This is the underlying data that is used in calculating the various company float formulas.

It represents the total number of shares held by management and any 5% beneficial owners in the company's outstanding common stock per the DEF 14A, Definitive Proxy Statement that may be adjusted for any subsequent 13D, 13G, or 13F Form filings that have been submitted to the SEC after the DEF14A Proxy filing. This will apply when there may be an individual or group that exists in more than one of these filings, including the DEF14A.

It *excludes* stock options exercised.

This item is reported for each issue for any company reporting more than one class of common stock which trade. For multiple issues that do not trade, they are aggregated with the primary trading issue. Refer to Common Shares Float Note - FLOATNOTE for additional comments.

Float Common

Mnemonic	FLOATC
Concept calculation	(@VALUE(CSHOQ[@QTR(FLOATDTEC)],CSHOQ[@QTR(FLOATDTEC)-1],CSHOQ[@QTR(FLOATDTEC)-2])) - @CSUM((CSHFLC+@IF(@ISNA(CSH5OFLC),0,CSH5OFLC)),@SET(@CHGCO(ISSUE),TPCI=0))
Units	Millions

This concept is company level public float using quarterly shares closest to the latest SEC filing date*. For any companies reporting more than one class of common stock, each issue will be aggregated. To search for an issue level public float, refer to Float Common-Current Issue – FLOATCC .

It *excludes* stock options exercised.

It is taking Common Shares Outstanding - Company – Quarterly *less* the aggregated Common Shares Insider Ownership Float Adjustment –Current *less* the aggregated Common Shares 5% Ownership Float Adjustment –Current.

Common Shares Outstanding is aligned to the latest Common Shares Float Date Adjustment –Current date. If that shares outstanding is not available, the value for the previous quarter will be used. This calculation will search up to 2 prior quarters. If a company's CSHOQ is not available for any of these time periods, no float will appear.

For this float calculation, the Insider Ownership & 5% Ownership utilizes the latest SEC filings*: DEF 14A-Definitive Proxy Statement , 13D, 13G, or 13F Form filings taking into account occurrences where an individual or group might exist in more than one of these filings and are adjusted accordingly. To search for float shares that are more of a point in time using the DEF 14A only, then refer to Float Management Common-Current Company Level-FLOATMCCC.

Float Common - Current Company Level

Mnemonic	FLOATCCC
Concept calculation	@CSUM(CSHOC –(CSHFLC+@IF(@ISNA(CSH5OFLC),0,CSH5OFLC)),@SET(@CHGCO(ISSUE),TPCI=0))
Units	Millions

This concept is the **latest available** company level public float. For any companies reporting more than one class of common stock, each issue will be aggregated. To search an issue level public float, refer to Float Common-Current Issue – FLOATCC .

It *excludes* stock options exercised.

It is taking aggregated Current Common Shares Outstanding *less* the aggregated Common Shares Insider Ownership Float Adjustment –Current *less* the aggregated Common Shares 5% Ownership Float Adjustment –Current.

For this float calculation, the Insider Ownership & 5% Ownership utilizes the latest SEC filings: DEF 14A-Definitive Proxy Statement, 13D, 13G, or 13F Form filings taking into account occurrences where an individual or group might exist in more than one of these filings and are adjusted accordingly. To search for float shares that are more of a point in time using the DEF 14A only, then refer to Float Management Common-Current Company Level-FLOATMCCC.

Float Common - Current Issue

Mnemonic	FLOATCC
Concept calculation	CSHOC - (CSHFLC+@IF(@ISNA(CSH5OFLC),0,CSH5OFLC))
Units	Millions

This concept is the **latest available** issue level public float. For any companies reporting more than one class of common stock which trade, each issue will be broken out. To search for a company level public float, refer to Float Common-Current Company Level – FLOATCCC.

It *excludes* stock options exercised.

It is taking Current Common Shares Outstanding *less* Common Shares Insider Ownership Float Adjustment –Current *less* Common Shares 5% Ownership Float Adjustment –Current

For this float calculation, the Insider Ownership & 5% Ownership utilizes the latest SEC filings: DEF 14A-Definitive Proxy Statement, 13D, 13G, or 13F Form filings taking into account occurrences where an individual or group might exist in more than one of these filings and are adjusted accordingly. To search for float shares that are more of a point in time using the DEF 14A only, then refer to Float Management Common-Current Issue-FLOATMCC.

Float Common % of Shares Outstanding

Mnemonic	FLTCS
Concept calculation	(FLOATC/ @VALUE(CSHOQ[@QTR(FLOATDTEC)],CSHOQ[@QTR(FLOATDTEC)-1],CSHOQ[@QTR(FLOATDTEC)-2]))*100
Units	Percent

This *company* level concept *divides* Float Common by the company's Common Shares Outstanding - Company – Quarterly and multiplies by 100.

Common Shares Outstanding is aligned to the latest Common Shares Float Date Adjustment –Current date. If that shares outstanding is not available, the value for the previous quarter will be used. This calculation will search up to 2 prior quarters. If a company's CSHOQ is not available for any of these time periods, no float will appear.

Float Common % of Shares Outstanding - Current Company Level

Mnemonic	FLTCSCC
Concept calculation	$(\text{FLOATCCC} / @CSUM(\text{CSHOC}, @SET(@CHGCO(\text{ISSUE}), \text{TPCI}=0))) * 100$
Units	Percent

This *company* level concept *divides* Float Common-Current Company Level by the company's aggregated Current Common Shares Outstanding and multiplies by 100.

Float Common % of Shares Outstanding - Current Issue

Mnemonic	FLTCSC
Concept calculation	$((\text{FLOATCC} / \text{CSHOC})) * 100$
Units	Percent

This *issue* level concept *divides* Float Common-Current Issue by the company's Current Common Shares Outstanding and multiplies by 100.

Float Diluted

Mnemonic	FLOATD
Concept calculation	$(@VALUE(\text{CSHOQ}[@QTR(\text{FLOATDTEC})], \text{CSHOQ}[@QTR(\text{FLOATDTEC})-1], \text{CSHOQ}[@QTR(\text{FLOATDTEC})-2])) - @CSUM((\text{CSHDFLC} + @IF(@ISNA(\text{CSH5OFLC}), 0, \text{CSH5OFLC})), @SET(@CHGCO(\text{ISSUE}), \text{TPCI}=0))$
Units	Millions

This concept is company level public float on a diluted basis using quarterly shares closest to the SEC filing date*. For any companies reporting more than one class of common stock, each issue will be aggregated. To search for an issue level public float, refer to Float Diluted-Current Issue – FLOATDC .

It *includes* stock options exercised.

It is taking Common Shares Outstanding - Company – Quarterly *less* the aggregated Common Shares Insider Ownership Diluted Float Adjustment –Current *less* the aggregated Common Shares 5% Ownership Float Adjustment –Current.

Common Shares Outstanding is aligned to the latest Common Shares Float Date Adjustment –Current date. If that shares outstanding is not available, the value for the previous quarter will be used. This calculation will search up to 2 prior quarters. If a company's CSHOQ is not available for any of these time periods, no float will appear.

For this float calculation, the Insider Ownership & 5% Ownership utilizes the latest SEC filings*: DEF 14A-Definitive Proxy Statement, 13D, 13G, or 13F Form filings taking into account occurrences where an individual or group might exist in more than one of these filings and are adjusted accordingly. To search for float shares that are more of a point in time using the DEF 14A only, then refer to Float Management Diluted-Current Company Level-FLOATMDCC.

Float Diluted - Current Company Level

Mnemonic	FLOATDCC
Concept calculation	@CSUM(CSHOC- (CSHDFLC+@IF(@ISNA(CSH5OFLC),0,CSH5OFLC)),@SET(@CHGCO(ISSUE),TPCI=0))
Units	Millions

This concept is the **latest available** company level public float on a diluted basis. For any companies reporting more than one class of common stock, each issue will be aggregated. To search for an issue level public float, refer to Float Diluted-Current Issue – FLOATDC.

It *includes* stock options exercised.

It is taking aggregated Current Common Shares Outstanding *less* the aggregated Common Shares Insider Ownership Diluted Float Adjustment –Current *less* the aggregated Common Shares 5% Ownership Float Adjustment –Current.

For this float calculation, the Insider Ownership & 5% Ownership utilizes the latest SEC filings: DEF 14A-Definitive Proxy Statement, 13D, 13G, or 13F Form filings taking into account occurrences where an individual or group might exist in more than one of these filings and are adjusted accordingly. To search for float shares that are more of a point in time using the DEF 14A only, then refer to Float Management Diluted-Current Company Level-FLOATMDCC.

Float Diluted - Current Issue

Mnemonic	FLOATDC
Concept calculation	CSHOC - (CSHDFLC+@IF(@ISNA(CSH5OFLC),0,CSH5OFLC))
Units	Millions

This concept is the **latest available** issue level public float on a diluted basis. For any companies reporting more than one class of common stock which trade, each issue will be broken out. To search for a company level public float, refer to Float Diluted-Current Company Level – FLOATDCC.

It *includes* stock options exercised.

It is taking Current Common Shares Outstanding *less* Common Shares Insider Ownership Diluted Float Adjustment –Current *less* Common Shares 5% Ownership Float Adjustment –Current.

For this float calculation, the Insider Ownership & 5% Ownership utilizes the latest SEC filings: DEF 14A-Definitive Proxy Statement, 13D, 13G, or 13F Form filings taking into account occurrences where an individual or group might exist in more than one of these filings and are adjusted accordingly. To search for float shares that are more of a point in time using the DEF 14A only, then refer to Float Management Diluted-Current Issue-FLOATMDC.

Float Diluted % of Shares Outstanding

Mnemonic	FLTDS
Concept calculation	$(\text{FLOATD}/@value(\text{CSHOQ}[@QTR(\text{FLOATDTEC})], \text{CSHOQ}[@QTR(\text{FLOATDTEC})-1], \text{CSHOQ}[@QTR(\text{FLOATDTEC})-2]))*100$
Units	Percent

This *company* level concept *divides* Float Diluted by the company's Common Shares Outstanding - Company – Quarterly and multiplies by 100.

Common Shares Outstanding is aligned to the latest Common Shares Float Date Adjustment –Current date. If that shares outstanding is not available, the value for the previous quarter will be used. This calculation will search up to 2 prior quarters. If a company's CSHOQ is not available for any of these time periods, no float will appear.

Float Diluted % of Shares Outstanding - Current Company Level

Mnemonic	FLTDSCC
Concept calculation	$(\text{FLOATDCC}/@CSUM(\text{CSHOC}, @SET(@CHGCO(\text{ISSUE}), \text{TPCI}=0)))*100$
Units	Percent

This *company* level concept *divides* Float Diluted-Current Company Level by the company's aggregated Current Common Shares Outstanding and multiplies by 100.

Float Diluted % Shares Outstanding - Current Issue

Mnemonic	FLTDSC
Concept calculation	$((\text{FLOATDC}/\text{CSHOC}))*100$
Units	Percent

This *issue* level concept *divides* Float Common-Diluted Issue by the company's Current Common Shares Outstanding and multiplies by 100.

Float Management Common

Mnemonic	FLOATMC
Concept calculation	$(@VALUE(\text{CSHOQ}[@QTR(\text{ITTLDE})], \text{CSHOQ} [@QTR(\text{ITTLDE})-1], \text{CSHOQ} [@QTR(\text{ITTLDE})-2])) - @CSUM(\text{ITTLSHRC}, @SET(@CHGCO (\text{ISSUE}), \text{TPCI}=0))$
Units	Millions

This concept is a company level public float. For any companies reporting more than one class of common stock, each issue will be aggregated. To search for an issue level public float, refer to Float Management Common-Current Issue – FLOATMCC .

It excludes stock options exercised.

It is aligning the Common Shares Outstanding - Company – Quarterly shares to the DEF 14A, Definitive Proxy Statement latest filing and subtracting an aggregated Insider Total Shares Held-Common that is taken from the latest DEF 14A, Definitive Proxy Statement only.

If Common Shares Outstanding for the current quarter is not available, the value for the previous quarter will be used. This calculation will search up to 2 prior quarters. If a company's CSHOQ is not available for any of these time periods, no float will appear.

For this float calculation, the Insider Total Shares used is a point in time. To search for latest available float shares instead, then refer to Float Common-FLOATC.

It is based on the total number of shares held by management in the company's outstanding common stock per the DEF 14A, Definitive Proxy Statement.

Float Management Common - Current Company Level

Mnemonic	FLOATMCCC
Concept calculation	$@CSUM(\text{CSHOC}-\text{ITTLSHRC}, @SET (@CHGCO(\text{ISSUE}), \text{TPCI}=0))$
Units	Millions

This concept is a company level public float. For any companies reporting more than one class of common stock, each issue will be aggregated. To search for an issue level public float, refer to Float Management Common-Current Issue – FLOATMCC .

It *excludes* stock options exercised.

It is taking an aggregated Current Common Shares Outstanding *less* the aggregated Insider Total Shares Held-Common that is taken from the latest DEF 14A, Definitive Proxy Statement only.

For this float calculation, the Insider Total Shares used is a point in time. To search for latest available float shares instead, then refer to Float Common-Current Company Level-FLOATCCC.

It is based on the total number of shares held by management in the company's outstanding common stock per the DEF 14A, Definitive Proxy Statement.

Float Management Common - Current Issue

Mnemonic	FLOATMCC
Concept calculation	CSHOC-ITTLSHRC
Units	Millions

This concept is an issue level public float. For any companies reporting more than one class of common stock which trade, each issue will be broken out. To search for a company level public float, refer to Float Management Common-Current Company Level – FLOATMCCC.

It *excludes* stock options exercised.

It is taking Current Common Shares Outstanding *less* Insider Total Shares Held-Common that is taken from the latest DEF 14A, Definitive Proxy Statement only.

For this float calculation, the Insider Total Shares used is a point in time. To search for latest available float shares instead, then refer to Float Common-Current Issue-FLOATCC.

It is based on the total number of shares held by management in the company's outstanding common stock per the DEF 14A, Definitive Proxy Statement.

Float Management Common % of Shares Outstanding

Mnemonic	FLTMCS
Concept calculation	$(\text{FLOATMC}/\text{VALUE}(\text{CSHOQ}[\text{QTR}(\text{ITLDT})], \text{CSHOQ}[\text{QTR}(\text{ITLDT})-1], \text{CSHOQ}[\text{QTR}(\text{ITLDT})-2])) * 100$
Units	Percent

This *company* level concept *divides* Float Management Common by the company's Common Shares Outstanding - Company – Quarterly and multiplies by 100.

Common Shares Outstanding is aligned to the latest Insider Total Shares Held-Date. If that shares outstanding is not available, the value for the previous quarter will be used. This calculation will search up to 2 prior quarters. If a company's CSHOQ is not available for any of these time periods, no float will appear.

Float Management Common % of Shares Outstanding - Current Company Level

Mnemonic	FLTMSCC
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Concept calculation (FLOATMCCC/CSUM(CSHOC,@SET(@CHGCO
(ISSUE),TPCI=0)))*100

Units Percent

This *company* level concept *divides* Float Management Common-Current Company Level by the company's aggregated Current Common Shares Outstanding and multiplies by 100.

Float Management Common % of Shares Outstanding - Current Issue

Mnemonic FLTMCS

Concept calculation ((FLOATMCC/CSHOC))*100

Units Percent

This *issue* level concept *divides* Float Management Common-Current Issue by the company's Current Common Shares Outstanding and multiplies by 100.

Float Management Diluted

Mnemonic FLOATMD

Concept calculation (@VALUE(CSHOQ[@QTR(ITTLDTE)],CSHOQ
[@QTR(ITTLDTE)-1],CSHOQ[@QTR(ITTLDTE)-
2]))-@CSUM(ITTLSHRD,@SET(@CHGCO
(ISSUE),TPCI=0))

Units Millions

This concept is a company level public float on a diluted basis. For any companies reporting more than one class of common stock, each issue will be aggregated. To search for an issue level public float, refer to Float Management Diluted-Current Issue – FLOATMDC .

It *includes* stock options exercised.

It is aligning the Common Shares Outstanding - Company – Quarterly shares to the DEF 14A, Definitive Proxy Statement latest filing and subtracting an aggregated Insider Total Shares Held-Diluted that is taken from the latest DEF 14A, Definitive Proxy Statement only.

If Common Shares Outstanding for the current quarter is not available, the value for the previous quarter will be used. This calculation will search up to 2 prior quarters. If a company's CSHOQ is not available for any of these time periods, no float will appear.

For this float calculation, the Insider Total Shares used is a point in time. To search for latest available float shares instead, then refer to Float Diluted-FLOATD.

It is based on the total number of shares held by management in the company's outstanding common stock per the DEF 14A, Definitive Proxy Statement.

Float Management Diluted - Current Company Level

Mnemonic FLOATMDCC

Concept calculation @CSUM(CSHOC-ITTLSHRD,@SET
 (@CHGCO(ISSUE),TPCI=0))

Units Millions

This concept is company level public float on a diluted basis. For any companies reporting more than one class of common stock, each issue will be aggregated. To search for an issue level public float, refer to Float Management Diluted-Current Issue – FLOATMDC .

It *includes* stock options exercised.

It is taking an aggregated Current Common Shares Outstanding *less* the aggregated Insider Total Shares Held-Diluted that is taken from the latest DEF 14A, Definitive Proxy Statement only.

For this float calculation, the Insider Total Shares used is a point in time. To search for latest available float shares instead, then refer to Float Diluted-Current Company Level-FLOATDCC.

It is based on the total number of shares held by management in the company's outstanding common stock per the DEF 14A, Definitive Proxy Statement.

Float Management Diluted - Current Issue

Mnemonic FLOATMDC

Concept calculation CSHOC-ITTLSHRD

Units Millions

This concept is an issue level public float on a diluted basis. For any companies reporting more than one class of common stock which trade, each issue will be broken out. To search for a company level public float, refer to Float Management Diluted-Current Company Level – FLOATMDCC.

It *includes* stock options exercised.

It is taking Current Common Shares Outstanding *less* Insider Total Shares Held-Diluted that is taken from the latest DEF 14A, Definitive Proxy Statement only.

For this float calculation, the Insider Total Shares used is a point in time. To search for latest available float shares instead, then refer to Float Diluted-Current Issue-FLOATDC.

It is based on the total number of shares held by management in the company's outstanding common stock per the DEF 14A, Definitive Proxy Statement.

Float Management Diluted % of Shares Outstanding

Mnemonic FLTMDS

Concept calculation (FLOATMD/@VALUE(CSHOQ[@QTR
(ITTLDE)],CSHOQ[@QTR(ITTLDE)-
1],CSHOQ[@QTR(ITTLDE)-2]))*100

Units Percent

This *company* level concept *divides* Float Management Diluted by the company's Common Shares Outstanding - Company – Quarterly and multiplies by 100.

Common Shares Outstanding is aligned to the latest Insider Total Shares Held-Date. If that shares outstanding is not available, the value for the previous quarter will be used. This calculation will search up to 2 prior quarters. If a company's CSHOQ is not available for any of these time periods, no float will appear.

Float Management Diluted % of Shares Outstanding - Current Company Level

Mnemonic	FLTMDSCC
Concept calculation	$(\text{FLOATMDCC}/@CSUM(\text{CSHOC},@SET(@CHGCO(\text{ISSUE}),\text{TPCI}=0)))*100$
Units	Percent

This *company* level concept *divides* Float Management Diluted-Current Company Level by the company's aggregated Current Common Shares Outstanding and multiplies by 100.

Float Management Diluted % of Shares Outstanding - Current Issue

Mnemonic	FLTMDSC
Concept calculation	$(\text{FLOATMDC}/\text{CSHOC})*100$
Units	Percent

This *issue* level concept *divides* Float Management Common-Diluted Issue by the company's Current Common Shares Outstanding and multiplies by 100.

Insider Amend Sells Note Available

Mnemonic	ITSANOTE
Concept calculation	$@OR(\text{ITS1NOTE}="A",\text{ITS2NOTE}="A",\text{ITS3NOTE}="A",\text{ITS4NOTE}="A",\text{ITS5NOTE}="A",\text{ITS6NOTE}="A",\text{ITS7NOTE}="A",\text{ITS8NOTE}="A",\text{ITS9NOTE}="A",\text{ITS10NOTE}="A")$
Data Availability	13 months

Insider Comb Sells Note Available

Mnemonic	ITSCNOTE
Concept calculation	$@or(\text{ITS1NOTE}="C",\text{ITS2NOTE}="C",\text{ITS3NOTE}="C",\text{ITS4NOTE}="C",\text{ITS5NOTE}="C",\text{ITS6NOTE}="C",\text{ITS7NOTE}="C",\text{ITS8NOTE}="C",\text{ITS9NOTE}="C",\text{ITS10NOTE}="C")$
Data Availability	13 months

Insider Beginning Date - Top Ten Buys

Mnemonic	ITB1BDTE	Rank 1
	ITB2BDTE	Rank 2
	ITB3BDTE	Rank 3
	ITB4BDTE	Rank 4
	ITB5BDTE	Rank 5
	ITB6BDTE	Rank 6
	ITB7BDTE	Rank 7
	ITB8BDTE	Rank 8
	ITB9BDTE	Rank 9
	ITB10BDTE	Rank 10

Units MM/DD/YY

Data Availability 13 months

This is the first day on which part of a **summarized purchase transaction** occurred as reported on any **Form 4's** filed during a particular month. For example, if the insider made more than one purchase transaction within a certain month, each of the Form 4 filings are taken into consideration for that entire month. This item is the date of when the first purchase transaction occurred for that particular month.

Insiders are ranked by number of shares purchased. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Beginning Price - Top Ten Buys

Mnemonic	ITB1LPRC	Rank 1
	ITB2LPRC	Rank 2
	ITB3LPRC	Rank 3
	ITB4LPRC	Rank 4

ITB5LPRC	Rank 5
ITB6LPRC	Rank 6
ITB7LPRC	Rank 7
ITB8LPRC	Rank 8
ITB9LPRC	Rank 9
ITB10LPRC	Rank 10

Units Dollars and cents
Data Availability 13 months

This is the lowest price at which part of a **summarized purchase transaction** occurred as reported on any **Form 4's** filed during a particular month. For example, if the insider made more than one purchase transaction within a certain month, each of the Form 4 filings are taken into consideration for that entire month. This item is the lowest price of when any purchase transactions occurred for that particular month.

Insiders are ranked by number of shares purchased. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Ending Date - Top Ten Buys

Mnemonic	ITB1EDTE	Rank 1
	ITB2EDTE	Rank 2
	ITB3EDTE	Rank 3
	ITB4EDTE	Rank 4
	ITB5EDTE	Rank 5
	ITB6EDTE	Rank 6
	ITB7EDTE	Rank 7
	ITB8EDTE	Rank 8
	ITB9EDTE	Rank 9
	ITB10EDTE	Rank 10

Units	MM/DD/YY
Data Availability	13 months

This is the last day on which part of a **summarized purchase transaction** occurred as reported on any **Form 4's** filed during a particular month. For example, if the insider made more than one purchase transaction within a certain month, each of the Form 4 filings are taken into consideration for that entire month. This item is the date of when the last purchase transaction occurred for that particular month.

Insiders are ranked by number of shares purchased. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Ending Price - Top Ten Buys

Mnemonic	ITB1HPRC	Rank 1
	ITB2HPRC	Rank 2
	ITB3HPRC	Rank 3
	ITB4HPRC	Rank 4
	ITB5HPRC	Rank 5
	ITB6HPRC	Rank 6
	ITB7HPRC	Rank 7
	ITB8HPRC	Rank 8
	ITB9HPRC	Rank 9
	ITB10HPRC	Rank 10

Units	Dollars and cents
Data Availability	13 months

This is the highest price at which part of a **summarized purchase transaction** occurred as reported on any **Form 4's** filed during a particular month. For example, if the insider made more than one purchase transaction within a certain month, each of the Form 4 filings are taken into consideration for that entire month. This item is the highest price of when any purchase transaction occurred for that particular month.

Insiders are ranked by number of shares purchased. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Name - Top Ten Buys

Mnemonic	ITB1NAME	Rank 1
	ITB2NAME	Rank 2
	ITB3NAME	Rank 3
	ITB4NAME	Rank 4
	ITB5NAME	Rank 5
	ITB6NAME	Rank 6
	ITB7NAME	Rank 7
	ITB8NAME	Rank 8
	ITB9NAME	Rank 9
	ITB10NAME	Rank 10

Units	Text
Data Availability	13 months

This is the name of the individual reporting the purchase of shares on the **Form 4**.

Insiders are ranked by number of shares purchased. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Rank - Top Ten Buys

Mnemonic	ITB1RANK	Rank 1
	ITB2RANK	Rank 2
	ITB3RANK	Rank 3
	ITB4RANK	Rank 4
	ITB5RANK	Rank 5
	ITB6RANK	Rank 6
	ITB7RANK	Rank 7
	ITB8RANK	Rank 8

ITB9RANK	Rank 9
ITB10RANK	Rank 10

Units	Integer
Data Availability	13 months

This item ranks insiders by number of shares purchased, from the highest number of shares to the lowest number, as reported on the **Form 4**. This item is reported for up to 10 individuals having an insider relationship with a company.

If the number of shares purchased is equal to any other insider, then additional ranking criteria are applied in the following hierarchy:

1. Number of Share Holdings (highest to lowest)
2. Insider Ending Date (earliest to latest)
3. Insider Name (in reverse alphabetical order, Z to A)

Insider Relation - Top Ten Buys

Mnemonic	ITB1RLTN	Rank 1
	ITB2RLTN	Rank 2
	ITB3RLTN	Rank 3
	ITB4RLTN	Rank 4
	ITB5RLTN	Rank 5
	ITB6RLTN	Rank 6
	ITB7RLTN	Rank 7
	ITB8RLTN	Rank 8
	ITB9RLTN	Rank 9
	ITB10RLTN	Rank 10

Units	Text
Data Availability	13 months

This item describes the individual's position in the company or relationship to the company. Insiders are ranked by number of shares purchased. This item is reported for up to 10 individuals having an insider relationship with a company.

The codes are as follows:

Code	Description
AF	Affiliated Person
AI	Affiliate of Investment Advisor
B	Beneficial Owner of more than 10% of a class of a company's equity security
BC	Beneficial Owner as Custodian
BT	Beneficial Owner as Trustee
CB	Chairman of the Board
CE	Chief Executive Officer
CF	Chief Financial Officer
CO	Chief Operating Officer
CP	Controlling Person
D	Director
DO	Director and Beneficial Owner
GP	General Partner
H	Officer, Director and Beneficial Owner
IA	Investment Advisor
IS	Indirect Shareholder
LP	Limited Partner
MC	Member of Committee or Advisory Board
N	None
O	Officer
OB	Officer and Beneficial Owner
OD	Officer and Director
OS	Officer of a Subsidiary
OT	Officer and Treasurer
OX	Divisional Officer
P	President
SH	Shareholder
TR	Treasurer
TT	Trustee
UK	Unknown
VP	Vice President
VT	Voting Trustee

Insider Share Holdings - Top Ten Buys

Mnemonic	ITB1HLDG	Rank 1
	ITB2HLDG	Rank 2
	ITB3HLDG	Rank 3
	ITB4HLDG	Rank 4
	ITB5HLDG	Rank 5
	ITB6HLDG	Rank 6
	ITB7HLDG	Rank 7
	ITB8HLDG	Rank 8
	ITB9HLDG	Rank 9
	ITB10HLDG	Rank 10

Units	Actual
Data Availability	13 months

This is the remaining shares held, both directly and indirectly, by an insider after taking into account all purchase transactions reported on any **Form 4's** filed during a particular month. It is an as reported number.

Insiders are ranked by number of shares purchased. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Shares Executed - Top Ten Buys

Mnemonic	ITB1SHRS	Rank 1
	ITB2SHRS	Rank 2
	ITB3SHRS	Rank 3
	ITB4SHRS	Rank 4
	ITB5SHRS	Rank 5
	ITB6SHRS	Rank 6

ITB7SHRS	Rank 7
ITB8SHRS	Rank 8
ITB9SHRS	Rank 9
ITB10SHRS	Rank 10

Units Actual
Data Availability 13 months

This is the **aggregate number** of shares purchased for each insider as reported on any **Form 4's** filed during a particular month.

Insiders are ranked by number of shares purchased. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Transaction Note - Top Ten Buys

Mnemonic	ITB1NOTE	RANK 1
	ITB2NOTE	RANK 2
	ITB3NOTE	RANK 3
	ITB4NOTE	RANK 4
	ITB5NOTE	RANK 5
	ITB6NOTE	RANK 6
	ITB7NOTE	RANK 7
	ITB8NOTE	RANK 8
	ITB9NOTE	RANK 9
	ITB10NOTE	RANK 10

Units Code
Data Availability 13 months

This is a footnote indicating that the transaction was an amended filing. Insiders are ranked by number of shares purchased. This item is reported for up to 10 individuals having an insider relationship with a company.

Code	Description
A	Amended filing

Insider Transaction Value - Top Ten Buys

Mnemonic	ITB1VAL	Rank 1
	ITB2VAL	Rank 2
	ITB3VAL	Rank 3
	ITB4VAL	Rank 4
	ITB5VAL	Rank 5
	ITB6VAL	Rank 6
	ITB7VAL	Rank 7
	ITB8VAL	Rank 8
	ITB9VAL	Rank 9
	ITB10VAL	Rank 10

Units	Actual
Data Availability	13 months

This is the total value of all purchase transactions by an insider after taking into account all transactions reported on any **Form 4's** filed during a particular month. This item is calculated by multiplying the number of shares purchased by the price on the transaction date for each transaction, and then aggregating the results.

Insiders are ranked by number of shares purchased. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Beginning Date - Top Ten Sells

Mnemonic	ITS1BDTE	Rank 1
	ITS2DBTE	Rank 2
	ITS3BDTE	Rank 3
	ITS4BDTE	Rank 4
	ITS5BDTE	Rank 5
	ITS6BDTE	Rank 6
	ITS7BDTE	Rank 7
	ITS8BDTE	Rank 8
	ITS9BDTE	Rank 9
	ITS10BDTE	Rank 10

Units MM/DD/YY

Data Availability 13 months

This is the first day on which part of a **summarized sale transaction** occurred as reported on any **Form 4's** filed during a particular month. For example, if the insider made more than one sale transaction within a certain month, each of the Form 4 filings are taken into consideration for that entire month. This item is the date of when the first sale transaction occurred for that particular month.

Insiders are ranked by number of shares sold. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Beginning Price - Top Ten Sells

Mnemonic	ITS1LPRC	Rank 1
	ITS2LPRC	Rank 2
	ITS3LPRC	Rank 3
	ITS4LPRC	Rank 4
	ITS5LPRC	Rank 5
	ITS6LPRC	Rank 6
	ITS7LPRC	Rank 7
	ITS8LPRC	Rank 8

ITS9LPRC	Rank 9
ITS10LPRC	Rank 10

Units	Dollars and cents
Data Availability	13 months

This is the lowest price at which part of a **summarized sale transaction** occurred as reported on any **Form 4's** filed during a particular month. For example, if the insider made more than one sale transaction within a certain month, each of the Form 4 filings are taken into consideration for that entire month. This is the lowest price of when any sale transactions occurred for that particular month.

Insiders are ranked by number of shares sold. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Ending Date - Top Ten Sells

Mnemonic	ITS1EDTE	Rank 1
	ITS2EDTE	Rank 2
	ITS3EDTE	Rank 3
	ITS4EDTE	Rank 4
	ITS5EDTE	Rank 5
	ITS6EDTE	Rank 6
	ITS7EDTE	Rank 7
	ITS8EDTE	Rank 8
	ITS9EDTE	Rank 9
	ITS10EDTE	Rank 10

Units	MM/DD/YY
Data Availability	13 months

This is the last day on which part of a **summarized sale transaction** occurred as reported on any **Form 4's** filed during a particular month. For example, if the insider made more than one sale transaction within a certain month, each of the Form 4 filings are taken into consideration for that entire month. This item is the date of when the last sale transaction occurred for that particular month.

Insiders are ranked by number of shares sold. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Ending Price - Top Ten Sells

Mnemonic	ITS1HPRC	Rank 1
	ITS2HPRC	Rank 2
	ITS3HPRC	Rank 3
	ITS4HPRC	Rank 4
	ITS5HPRC	Rank 5
	ITS6HPRC	Rank 6
	ITS7HPRC	Rank 7
	ITS8HPRC	Rank 8
	ITS9HPRC	Rank 9
	ITS10HPRC	Rank 10

Units	Dollars and cents
Data Availability	13 months

This is the highest price at which part of a **summarized sale transaction** occurred as reported on any **Form 4's** filed during a particular month. For example, if the insider made more than one sale transaction within a certain month, each of the Form 4 filings are taken into consideration for that entire month. This item is the highest price of when any sale transactions occurred for that particular month.

Insiders are ranked by number of shares sold. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Name - Top Ten Sells

Mnemonic	ITS1NAME	Rank 1
	ITS2NAME	Rank 2
	ITS3NAME	Rank 3

ITS4NAME	Rank 4
ITS5NAME	Rank 5
ITS6NAME	Rank 6
ITS7NAME	Rank 7
ITS8NAME	Rank 8
ITS9NAME	Rank 9
ITS10NAME	Rank 10

Units	Text
Data Availability	13 months

This is the name of the individual reporting the sale of shares on the **Form 4**.

Insiders are ranked by number of shares sold. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Rank - Top Ten Sells

Mnemonic	ITS1RANK	Rank 1
	ITS2RANK	Rank 2
	ITS3RANK	Rank 3
	ITS4RANK	Rank 4
	ITS5RANK	Rank 5
	ITS6RANK	Rank 6
	ITS7RANK	Rank 7
	ITS8RANK	Rank 8
	ITS9RANK	Rank 9
	ITS10RANK	Rank 10

Units	Integer
Data Availability	13 months

This item ranks insiders by number of shares sold, from the highest number of shares to the lowest number, as reported on the **Form 4**.

If the number of shares sold is equal to any other insider, then additional ranking criteria are applied in the following hierarchy:

1. Number of Share Holdings (highest to lowest)
2. Insider Ending Date (earliest to latest)
3. Insider Name (in reverse alphabetical order, Z to A)

Insider Relation - Top Ten Sells

Mnemonic	ITS1RLTN	Rank 1
	ITS2RLTN	Rank 2
	ITS3RLTN	Rank 3
	ITS4RLTN	Rank 4
	ITS5RLTN	Rank 5
	ITS6RLTN	Rank 6
	ITS7RLTN	Rank 7
	ITS8RLTN	Rank 8
	ITS9RLTN	Rank 9
	ITS10RLTN	Rank 10

Units	Code
Data Availability	13 months

This item describes the individual's position in the company or relationship to the company. Insiders are ranked by number of shares sold. This item is reported for up to 10 individuals having an insider relationship with a company.

The codes are as follows:

Code	Description
AF	Affiliated Person
AI	Affiliate of Investment Advisor
B	Beneficial Owner of more than 10% of a class of a company's equity security

BC	Beneficial Owner as Custodian
BT	Beneficial Owner as Trustee
CB	Chairman of the Board
CE	Chief Executive Officer
CF	Chief Financial Officer
CO	Chief Operating Officer
CP	Controlling Person
D	Director
DO	Director and Beneficial Owner
GP	General Partner
H	Officer, Director and Beneficial Owner
IA	Investment Advisor
IS	Indirect Shareholder
LP	Limited Partner
MC	Member of Committee or Advisory Board
N	None
O	Officer
OB	Officer and Beneficial Owner
OD	Officer and Director
OS	Officer of a Subsidiary
OT	Officer and Treasurer
OX	Divisional Officer
P	President
SH	Shareholder
TR	Treasurer
TT	Trustee
UK	Unknown
VP	Vice President
VT	Voting Trustee

Insider Share Holdings - Top Ten Sells

Mnemonic	ITS1HLDG	Rank 1
	ITS2HLDG	Rank 2

ITS3HLDG	Rank 3
ITS4HLDG	Rank 4
ITS5HLDG	Rank 5
ITS6HLDG	Rank 6
ITS7HLDG	Rank 7
ITS8HLDG	Rank 8
ITS9HLDG	Rank 9
ITS10HLDG	Rank 10

Units	Actual
Data Availability	13 months

This is the remaining shares held, both directly and indirectly, by an insider after taking into account all sale transactions reported on any **Form 4's** filed during a particular month. It is an as reported number.

Insiders are ranked by number of shares sold. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Shares Executed - Top Ten Sells

Mnemonic	ITS1SHRS	Rank 1
	ITS2SHRS	Rank 2
	ITS3SHRS	Rank 3
	ITS4SHRS	Rank 4
	ITS5SHRS	Rank 5
	ITS6SHRS	Rank 6
	ITS7SHRS	Rank 7
	ITS8SHRS	Rank 8
	ITS9SHRS	Rank 9
	ITS10SHRS	Rank 10

Units	Actual
Data Availability	13 months

This is the **aggregate number** of shares sold for each insider as reported on any **Form 4's** filed during a particular month.

Insiders are ranked by number of shares sold. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Transaction Note - Top Ten Sells

Mnemonic	ITS1NOTE	Rank 1
	ITS2NOTE	Rank 2
	ITS3NOTE	Rank 3
	ITS4NOTE	Rank 4
	ITS5NOTE	Rank 5
	ITS6NOTE	Rank 6
	ITS7NOTE	Rank 7
	ITS8NOTE	Rank 8
	ITS9NOTE	Rank 9
	ITS10NOTE	Rank 10

Units	Code
Data Availability	13 months

This is a footnote indicating either that the transaction was an option-related sale or is an amended filing. Insiders are ranked by number of shares sold. This item is reported for up to 10 individuals having an insider relationship with a company.

Code	Description
O	Option-related sale
A	Amended filing
C	Combination O & A

Insider Transaction Value - Top Ten Sells

Mnemonic	ITS1VAL	Rank 1
	ITS2VAL	Rank 2
	ITS3VAL	Rank 3
	ITS4VAL	Rank 4
	ITS5VAL	Rank 5
	ITS6VAL	Rank 6
	ITS7VAL	Rank 7
	ITS8VAL	Rank 8
	ITS9VAL	Rank 9
	ITS10VAL	Rank 10

Units	Actual
Data Availability	13 months

This is the total value of all sale transactions by an insider after taking into account all transactions reported on any **Form 4's** filed during a particular month. This item is calculated by multiplying the number of shares sold by the price on the transaction date for each transaction, and then aggregating the results.

Insiders are ranked by number of shares sold. This item is reported for up to 10 individuals having an insider relationship with a company.

Insider Buys Shares - Summary Data

Mnemonic	ITBYSHR3
	ITBYSHR6
	ITBYSHR12

Units	Integer
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This is the total number of shares purchased during the latest 3-month, 6-month or 12-month period. This item includes all purchases over 100 shares and is an actual figure.

Insider Sells Shares - Summary Data

Mnemonic	ITSLSHR3
	ITSLSHR6
	ITSLSHR12
Units	Integer

This is the total number of shares sold during the latest 3-month, 6-month or 12-month period. This item includes all sales over 100 shares and is an actual figure.

Insider Net Shares - Summary Data

Mnemonic	ITNTSHR3
	ITNTSHR6
	ITNTSHR12
Units	Integer

This is the total net number of shares purchased minus shares sold during the latest 3-month, 6-month or 12-month period. This item includes all sales over 100 shares and is an actual figure. The aggregate-level data is based on all of the shareholders for which data is available, not just the top 10.

Insider Buys Transactions - Summary Data

Mnemonic	ITBUYS3
	ITBUYS6
	ITBUYS12
Units	Integer

This is the total number of buy transactions during the latest 3-month, 6-month or 12-month period. This item includes all transactions over 100 shares and is an actual figure.

Insider Sells Transactions - Summary Data

Mnemonic	ITSELLS3
	ITSELLS6
	ITSELLS12

Units Integer

This is the total number of sell transactions during the latest 3-month, 6-month or 12-month period. This item includes all transactions over 100 shares and is an actual figure.

Insider Net Transactions - Summary Data

Mnemonic ITNET3
ITNET6
ITNET12

Units Integer

This is the total net number of buy transactions minus sell transactions during the latest 3-month, 6-month or 12-month period. This item includes all transactions over 100 shares and is an actual figure.

Insider Number of Buys Latest Month

Mnemonic ITBRANK

Concept @isvalue(itb1rank)+@isvalue(itb2rank)+
Calculation @isvalue(itb3rank)+@isvalue(itb4rank)+
@isvalue(itb5rank)+@isvalue(itb6rank)+
@isvalue(itb7rank)+@isvalue(itb8rank)+
@isvalue(itb9rank)+@isvalue(itb10rank)

Data Availability 13 months

This concept returns the total number of insiders having a position in a company for the latest month or can be used to go back in time.

For example, if this concept returns a value of "7" for a company at a particular time period, then there are a total of seven insiders having a stake in the company.

Examples:

ITBRANK[-13]

will return the total number of insiders a year ago from the current monthly period (CPDM) for actively traded companies.

ITBRANK[sep02]

will return the total number of insiders September 2002.

Insider Number of Sells Latest Month

Mnemonic ITSRANK

Concept	@isvalue(its1rank)+@isvalue(its2rank)+
Calculation	@isvalue(its3rank)+@isvalue(its4rank)+ @isvalue(its5rank)+@isvalue(its6rank)+ @isvalue(its7rank)+@isvalue(its8rank)+ @isvalue(its9rank)+@isvalue(its10rank)
Data Availability	13 months

This concept returns the total number of insiders having a position in a company for the latest month or can be used to go back in time.

For example, if this concept returns a value of "7" for a company at a particular time period, then there are a total of seven insiders having a stake in the company.

Examples:

ITSRANK[-13]

will return the total number of insiders a year ago from the current monthly period (CPDM) for actively traded companies.

ITSRANK[Sep02]

will return the total number of insiders September 2002.

Insider Top 10 Buys - Note Avail

Mnemonic	ITBTNOTE
Concept calculation	@VALUE(ITB1NOTE,ITB2NOTE,ITB3NOTE, ITB4NOTE,ITB5NOTE,ITB6NOTE,ITB7NOTE, ITB8NOTE,ITB9NOTE,ITB10NOTE)
Data Availability	13 months

This concept checks to see if a footnote exists in any of the Insider Transaction Note - Top Ten Buys in the current month or can be used to go back in time.

It is used in other Insider Top 10 concepts for additional data checks.

Insider Top 10 Shares Held - Buys

Mnemonic	ITBTHLDG
Concept	@value(itb1hldg,0)+@value(itb2hldg,0)
Calculation	+@value(itb3hldg,0)+@value(itb4hldg,0) +@value(itb5hldg,0)+@value(itb6hldg,0) +@value(itb7hldg,0)+@value(itb8hldg,0) +@value(itb9hldg,0)+@value(itb10hldg,0) [@mnt(0m)]
Data Availability	13 months

This concept gives the aggregate number of remaining shares held, of the Top 10 Insider Buyers for the current month or can be used to go back in time.

Examples:

ITBTHLDG[-13]

will return the total aggregated Top 10 remaining shares held a year ago from the current monthly period (CPDM) for actively traded companies.

ITBTHLDG[Sep02]

will return the total aggregated Top 10 remaining shares held for September 2002.

Insider Top 10 Shares Executed - Buys

Mnemonic	ITBTSHRS
Concept	@value(itb1shrs,0)+@value(itb2shrs,0)+
Calculation	@value(itb3shrs,0)+@value(itb4shrs,0)+ @value(itb5shrs,0)+@value(itb6shrs,0)+ @value(itb7shrs,0)+@value(itb8shrs,0)+ @value(itb9shrs,0)+@value(itb10shrs,0) [@mnt(0m)]
Data Availability	13 months

This concept gives the aggregate number of insider shares executed by the Top 10 Insider Buyers for the current month or can be used to go back in time.

Examples:

ITBTSHRS[-13]

will return the total aggregated shares purchased of all Top 10 insiders a year ago from the current monthly period (CPDM) for actively traded companies.

ITBTSHRS[Sep02]

will return the total aggregated shares purchased of all Top 10 insiders for September 2002.

Insider Top 10 Transaction Value - Buys

Mnemonic	ITBTVAL
Concept	@value(itb1val,0)+@value(itb2val,0)+
Calculation	@value(itb3val,0)+@value(itb4val,0)+ @value(itb5val,0)+@value(itb6val,0)+ @value(itb7val,0)+@value(itb8val,0)+ @value(itb9val,0)+@value(itb10val,0) [@mnt(0m)]
Data Availability	13 months

This concept gives the aggregate total value of purchase transactions made by the top 10 Insider Buyers for the current month or can be used to go back in time.

Examples:

ITBTVAL[-13]

will return the total aggregated value of share transactions of all Top 10 insiders a year ago from the current monthly period (CPDM) for actively traded companies.

ITBTVAL[Sep02]

will return the total aggregated value of share purchased of all Top 10 insiders for September 2002.

Insider Top 10 Shares Held - Sells

Mnemonic ITSTHLDG

Concept @value(its1hldg,0)+@value(its2hldg,0)+
Calculation @value(its3hldg,0)+@value(its4hldg,0)+
@value(its5hldg,0)+@value(its6hldg,0)+
@value(its7hldg,0)+@value(its8hldg,0)+
@value(its9hldg,0)+@value(its10hldg,0)
[@mnt(0m)]

Data Availability 13 months

This concept gives the aggregate number of remaining shares held, of the Top 10 Insider Sellers for the current month or can be used to go back in time.

Examples:

ITSTHLDG[-13]

will return the total aggregated Top 10 remaining shares held a year ago from the current monthly period (CPDM) for actively traded companies.

ITSTHLDG[Sep02]

will return the total aggregated Top 10 remaining shares held for September 2002.

Insider Top 10 Shares Executed - Sells

Mnemonic ITSTSHRS

Concept @value(its1shrs,0)+@value(its2shrs,0)+
Calculation @value(its3shrs,0)+@value(its4shrs,0)+
@value(its5shrs,0)+@value(its6shrs,0)+
@value(its7shrs,0)+@value(its8shrs,0)+
@value(its9shrs,0)+@value(its10shrs,0)
[@mnt(0m)]

Data Availability 13 months

This concept gives the aggregate number of insider shares executed by the Top 10 Insider Sellers for the current month or can be used to go back in time.

Examples:

ITSTSHRS[-13]

will return the total aggregated shares sold of all Top 10 insiders a year ago from the current monthly period (CPDM) for actively traded companies.

ITSTSHRS[Sep02]

will return the total aggregated shares sold of all Top 10 insiders for September 2002.

Insider Top 10 Transaction Value - Sells

Mnemonic	ITSTVAL
Concept Calculation	@value(its1val,0)+@value(its2val,0)+ @value(its3val,0)+@value(its4val,0)+ @value(its5val,0)+@value(its6val,0)+ @value(its7val,0)+@value(its8val,0)+ @value(its9val,0)+@value(its10val,0) [@mnt(0m)]
Data Availability	13 months

This concept gives the aggregate total value of sale transactions made by the top 10 Insider Sellers for the current month or can be used to go back in time.

Examples:

ITSTVAL[-13]

will return the total aggregated value of all share transactions of all Top 10 insiders a year ago from the current monthly period (CPDM) for actively traded companies.

ITSTVAL[Sep02]

will return the total aggregated value of all the shares sold of all Top 10 insiders for September 2002.

Insider Top 10 Sells - Note Available

Mnemonic	ITSTNOTE
Concept calculation	@VALUE(@OR(ITSANOTE,ITSCNOTE),0)
Data Availability	13 months

This concept checks to see if a footnote exists in any of the Insider Transaction Note - Top Ten Sells in the current month or can be used to go back in time.

It is used in other Insider Top 10 concepts for additional data checks.

Insider Total Shares Held - Common

Mnemonic ITTLSHRC

Units Millions

This item is the total number of shares held by management in the company's outstanding common stock per the DEF 14A, Definitive Proxy Statement.

It *excludes* stock options exercised.

Data is as of the latest DEF14A – Insider Total Shares Held-Date, ITTLDTE.

This item is reported for each issue for any company reporting more than one class of common stock which trade. For multiple issues that do not trade, they are aggregated with the primary trading issue. Refer to Insider Total Shares Held Note - ITTLNOTE for additional comments.

Insider Total Shares Held - Date

Mnemonic ITTLDTE

Units MM/DD/YY

Data related to this date item is the Insider Total Shares Held data (ITTLSHRC, ITTLSHRD, and ITTLSHRO). This data is collected from the DEF 14A, Definitive Proxy Statement.

This item is the beneficial ownership date from the latest DEF 14A Proxy and corresponds to the related data, Insider Total Shares Held.

Note: If the as-reported Proxy beneficial ownership date falls on a weekend, then this date will be adjusted and reset to the previous weekday (Friday).

Insider Total Shares Held - Diluted

Mnemonic ITTLSHRD

Units Millions

This item is the total number of shares held by management in the company's outstanding common stock per the DEF 14A, Definitive Proxy Statement.

It *includes* stock options exercised.

Data is as of the latest DEF14A – Insider Total Shares Held-Date, ITTLDTE.

This item is reported for each issue for any company reporting more than one class of common stock which trade. For multiple issues that do not trade, they are aggregated with the primary trading issue. Refer to Insider Total Shares Held Note - ITTLNOTE for additional comments.

Insider Total Shares Held - Options

Mnemonic	ITTLSHRO
Concept calculation	ittlshrd - ittleshrc
Units	Millions

This item is the total number of stock options held by management in the company's outstanding common stock per the DEF 14A, Definitive Proxy Statement.

Data is as of the latest DEF14A – Insider Total Shares Held-Date, ITTLDTE.

This item is reported for each issue for any company reporting more than one class of common stock which trade. For multiple issues that do not trade, they are aggregated with the primary trading issue. Refer to Insider Total Shares Held Note - ITTLNOTE for additional comments.

Insider Total Shares Held Note

Mnemonic	ITTLNOTE
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This is used to explain any additional insight or unusual cases in the collection of the number of shares held by management* that is used in calculating the various company float formulas or the Total Insider Shares Held data.

For some companies, the notes will represent cases where multiple shares exist and they are included with the primary traded stock.

*The Insider Total Shares Held Note applies to the following data items:

ITTLSHRC: Insider Total Shares Held – Common
ITTLSHRD: Insider Total Shares Held – Diluted
ITTLSHRO: Insider Total Shares Held – Options

Insider Total Shares Held - Common % of Shares Outstanding

Mnemonic	ITTLSHRCS
Concept calculation	$(ITTLSHRC/CSHOC)*100$
Units	Percent

This concept is Insider Total Shares Held-Common divided by Common Shares Outstanding - Current Issue *multiplied* by 100.

It *excludes* stock options exercised.

Insider Total Shares Held - Diluted % of Shares Outstanding

Mnemonic	ITTLSHRDS
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Concept calculation (ITTLSHRD/CSHOC)*100

Units Percent

This concept is Insider Total Shares Held-Diluted divided by Common Shares Outstanding - Current Issue *multiplied* by 100.

It *includes* stock options exercised.

Insider Transaction Note - Top Ten Buys

Mnemonic	ITB1NOTE	Rank 1
	ITB2NOTE	Rank 2
	ITB3NOTE	Rank 3
	ITB4NOTE	Rank 4
	ITB5NOTE	Rank 5
	ITB6NOTE	Rank 6
	ITB7NOTE	Rank 7
	ITB8NOTE	Rank 8
	ITB9NOTE	Rank 9
	ITB10NOTE	Rank 10

Units	Code
Data Availability	13 months

This is a footnote indicating that the transaction was an amended filing. Insiders are ranked by number of shares purchased. This item is reported for up to 10 individuals having an insider relationship with a company.

Code	Description
A	Amended filing

Market Float Management Value Common

Mnemonic	MKFMVC
Concept calculation	PRCCM[@MNT(ITTLDTE)]*FLOATMC

Units Millions

This *company* level concept *multiplies* monthly close price aligned to the latest DEF 14A, Definitive Proxy Statement SEC filing by the company's Float Management Common Shares.

Market Float Management Value Common - Current Company Level

Mnemonic MKFMVCCC

Concept calculation @CSUM(PRCCD*(CSHOC-ITTLSHRC),@SET
(@CHGCO(ISSUE),TPCI=0))

Units Millions

This *company* level concept *multiplies* daily close price by the company's Float Management Common-Current Issue-FLOATMCC.

For any companies reporting more than one class of common stock which trade, each issue will be aggregated.

Market Float Management Value Common - Current Issue

Mnemonic MKFMVCC

Concept calculation PRCCD*FLOATMCC

Units Millions

This *issue* level concept *multiplies* daily close price by the company's Float Management Common-Current Issue.

Market Float Management Value Diluted

Mnemonic MKFMVD

Concept calculation PRCCM[@MNT(ITTLDTE)]*FLOATMD

Units Millions

This *company* level concept *multiplies* monthly close price aligned to the latest DEF 14A, Definitive Proxy Statement SEC filing by the company's Float Management Diluted Shares.

Market Float Management Value Diluted - Current Company Level

Mnemonic MKFMVDCC

Concept calculation @CSUM(PRCCD*(CSHOC- ITTLSHRD),@SET
(@CHGCO(ISSUE),TPCI=0))

Units Millions

This *company* level concept *multiplies* daily close price by the company's Float Management Diluted-Current Issue-FLOATMDC.

For any companies reporting more than one class of common stock which trade, each issue will be aggregated.

Market Float Management Value Diluted - Current Issue

Mnemonic MKFMVDC

Concept calculation $PRCCD * FLOATMDC$

Units Millions

This *issue* level concept *multiplies* daily close price by the company's Float Management Diluted-Current Issue.

Market Float Value Common

Mnemonic MKFVC

Concept calculation $PRCCM[@MNT(FLOATDTEC)] * FLOATC$

Units Millions

This *company* level concept *multiplies* monthly close price aligned to the either of these latest SEC filings: DEF 14A, Definitive Proxy Statement, 13D, 13G, or 13F Form by the company's Float Common Shares.

Market Float Value Common - Current Company Level

Mnemonic MKFVCCC

Concept calculation $@CSUM(PRCCD * (CSHOC - (CSHFLC + @IF(@ISNA(CSH5OFLC), 0, CSH5OFLC))), @SET(@CHGCO(ISSUE), TPCI=0))$

Units Millions

This *company* level concept *multiplies* daily close price by the company's Float Common-Current Issue-FLOATCC.

For any companies reporting more than one class of common stock that trades, each issue will be aggregated.

Market Float Value Common - Current Issue

Mnemonic	MKFVCC
Concept calculation	PRCCD*FLOATDC
Units	Millions

This *issue* level concept *multiplies* daily close price by the company's Float Common-Current Issue.

Market Float Value Diluted

Mnemonic	MKFVD
Concept calculation	PRCCM[@MNT(FLOATDTEC)]*FLOATD
Units	Millions

This *company* level concept *multiplies* monthly close price aligned to the either of these latest SEC filings: DEF 14A, Definitive Proxy Statement, 13D, 13G, or 13F Form by the company's Float Diluted Shares.

Market Float Value Diluted - Current Company Level

Mnemonic	MKFVDCC
Concept calculation	@CSUM(PRCCD*(CSHOC - (CSHDFLC+@IF (@ISNA(CSH5OFLC),0, CSH5OFLC))),@SET (@CHGCO(ISSUE),TPCI=0))
Units	Millions

This *company* level concept *multiplies* daily close price by the company's Float Diluted-Current Issue-FLOATDC.

For any companies reporting more than one class of common stock which trade, each issue will be aggregated.

Market Float Value Diluted - Current Issue

Mnemonic	MKFVDC
Concept calculation	(PRCCD*FLOATDC)
Units	Millions

This *issue* level concept *multiplies* daily close price by the company's Float Diluted-Current Issue.

CHAPTER 17

Institutional Ownership Data

Institutional holders are those investment managers having a fair market value of equity assets under management of \$100 million or more. Certain banks, insurance companies, investment advisers, investment companies, foundations and pension funds are included in this category. Institutional managers are required to disclose their holdings and submit their 13F filings with the SEC quarterly.

Institutional Data in Research Insight is provided by Computershare Analytics, N.A., Inc., which collects and adds value to a vast amount of proprietary financial data and distributes that data through subscriptions and partnerships with internet financial networks and leading data providers.

Institutional data features:

- Detail Top Ten Buys, Top Ten Sells, Top Ten Changes and Top Ten Holders
- Aggregate Summary data
- 5 quarters of data stored as monthly items; updated weekly
- Issue-level data
- Data in Actual Numbers
- Available through Internet daily download

Institutional Ownership Summary data has been adjusted for stock splits and dividends. Top 10 Detail data can be adjusted or unadjusted at the user's preference.

Current quarter information is based on the most recent 13Fs filed. Data may be in a preliminary stage until the 8th week after the calendar quarter ending period.

Concepts

Data Item Name	Mnemonic . . . page
Institutional Owner Percent Total Shares Outstanding - Current Quarter	IOTSHR0 . . . 563
Institutional Owner Percent Total Shares Outstanding - Quarter minus 1	IOTSHR1 . . . 563
Institutional Owner Percent Total Shares Outstanding - Quarter minus 2	IOTSHR2 . . . 563
Institutional Owner Percent Total Shares Outstanding - Quarter minus 3	IOTSHR3 . . . 564
Institutional Owner Percent Total Shares Outstanding - Quarter minus 4	IOTSHR4 . . . 565
Institutional Top 10 Share Holdings - Sells	IOTSHLD . . . 587

Institutional Top 10 Share Holdings - Buys	IOBTHLD . . . 586
Institutional Top 10 Share Holdings - Changes	IOCTHLD . . . 586
Institutional Top 10 Share Holdings - Holdings	IOHTHLD . . . 587
Institutional Top 10 Share Holdings - Previous - Sells	IOSTHLDP . . . 590
Institutional Top 10 Share Holdings - Previous - Buys	IOBTHLDP . . . 588
Institutional Top 10 Share Holdings - Previous - Changes	IOCTHLDP . . . 589
Institutional Top 10 Share Holdings - Previous - Holdings	IOHTHLDP . . . 590
Institutional Top 10 Shares Executed - Sells	IOSTSHRS . . . 592
Institutional Top 10 Shares Executed - Buys	IOBTSHRS . . . 591
Institutional Top 10 Shares Executed - Changes	IOCTSHRS . . . 592
Institutional Total Percent Change in Shares - Sells	IOSTCHLD . . . 594
Institutional Total Percent Change in Shares - Buys	IOBTCHLD . . . 593
Institutional Total Percent Change in Shares - Changes	IOCTCHLD . . . 593
Institutional Total Percent Change in Shares – Holdings	IOHTCHLD . . . 594
Institutions Buying	INSTBUY . . . 600
Institutions Selling	INSTSELL . . . 600
Last Calendar Quarter End Month	CALQTR . . . 600

Top Ten Sell Transactions

Data Item Name	Mnemonic . . . page
Closed Position Indicator	IOS#POS . . . 580
Institution Name	IOS#NAME . . . 581
Institution Rank	IOS#RANK . . . 581
Period End Date	IOS#PDT . . . 582
Previous Period End Date	IOS#PPDT . . . 583
Share Holdings	IOS#HLD . . . 584
Share Holdings – Previous	IOS#HLDP . . . 584
Shares Executed	IOS#SHRS . . . 585

Top Ten Buy Transactions

Data Item Name	Mnemonic . . . page
New Position Indicator	<i>IOB#POS</i> . . . 566
Institution Name	<i>IOB#NAME</i> . . . 565
Institution Rank	<i>IOB#RANK</i> . . . 564
Period End Date	<i>IOB#PDT</i> . . . 567
Previous Period End Date	<i>IOB#PPDT</i> . . . 567
Share Holdings	<i>IOB#HLD</i> . . . 568
Share Holdings - Previous	<i>IOB#HLDP</i> . . . 569
Shares Executed	<i>IOB#SHRS</i> . . . 570

Top Ten Changes in Shares Held

Data Item Name	Mnemonic . . . page
Institution Name	<i>IOC#NAME</i> . . . 570
Institution Rank	<i>IOC#RANK</i> . . . 571
Period End Date	<i>IOC#PDT</i> . . . 572
Previous Period End Date	<i>IOC#PPDT</i> . . . 572
Share Holdings	<i>IOC#HLD</i> . . . 573
Share Holdings - Previous	<i>IOC#HLDP</i> . . . 574
Shares Executed	<i>IOC#SHRS</i> . . . 575

Top Ten Holdings

Data Item Name	Mnemonic . . . page
Institution Name	<i>IOH#NAME</i> . . . 575
Institution Rank	<i>IOH#RANK</i> . . . 576
Period End Date	<i>IOH#PDT</i> . . . 577
Previous Period End Date	<i>IOH#PPDT</i> . . . 578
Share Holdings	<i>IOH#HLD</i> . . . 579
Share Holdings - Previous	<i>IOH#HLDP</i> . . . 578

Summary Items

Data Item Name	Mnemonic . . . page
Institutional Closed Positions	<i>IOCLPOSN#</i> . . . 595
Institutional New IO Buyers	<i>IONWHLDR#</i> . . . 596

Institutional Total IO Buyers	<i>IOTLBYS#</i> . . . 597
Institutional Total IO Holders	<i>IOTLHLDR#</i> . . . 598
Institutional Total IO Sellers	<i>IOTLSLS#</i> . . . 598
Institutional Total Shares Held	<i>IOTLSHR#</i> . . . 599
Institutional Buys Shares	<i>IOBYSHR#</i> . . . 595
Institutional Sells Shares	<i>IOSLSHR#</i> . . . 599
Institutional Net Shares	<i>IONTSHR#</i> . . . 596
Institutional Percent Change from Prior Quarter	<i>IOSHRCHG#</i> . . . 597

Data Definitions

13F Form

13F Form quarterly filings are required to be submitted by institutional investment managers who exercise investment discretion of exchange-traded or NASDAQ-quoted equity securities while having, in the aggregate, a fair market value of these equity assets under management of \$100 million or more.

Institutional Owner Percent Total Shares Outstanding - Current Quarter

Mnemonic	IOTSHR0
Concept Calculation	$((\text{IOTLSHR0}/1000000)/\text{@VALUE}(\text{CSHOQ}, \text{CSHOC}))*100$
Data Availability	5 Quarters (as Monthly Time Series)

This concept is the percent of a company's aggregate number of shares held by institutions to common shares outstanding for the latest available calendar quarter.

Institutional Owner Percent Total Shares Outstanding - Qtr minus 1

Mnemonic	IOTSHR1
Concept Calculation	$((\text{IOTLSHR1}/1000000)/\text{CSHOQ}[-1])*100$
Data Availability	5 Quarters (as Monthly Time Series)

This concept is the percent of a company's aggregate number of shares held by institutions to common shares outstanding for the time period that is one calendar quarter prior to the latest available calendar quarter .

Institutional Owner Percent Total Shares Outstanding - Qtr minus 2

Mnemonic	IOTSHR2
Concept Calculation	$((\text{IOTLSHR2}/1000000)/\text{CSHOQ}[-2])*100$
Data Availability	5 Quarters (as Monthly Time Series)

This concept is the percent of a company's aggregate number of shares held by institutions to common shares outstanding for the time period that is two calendar quarters prior to the latest available calendar quarter.

Institutional Owner Percent Total Shares Outstanding - Qtr minus 3

Mnemonic	IOTSHR3
Concept	
Calculation	$((\text{IOTLSHR3}/1000000)/\text{CSHOQ}[-3])*100$
Data Availability	5 Quarters (as Monthly Time Series)

This concept is the percent of a company's aggregate number of shares held by institutions to common shares outstanding .

for the time period that is three calendar quarters prior to the latest available calendar quarter.

Institutional Owner Percent Total Shares Outstanding - Qtr minus 4

Mnemonic	IOTSHR4 **
Concept	
Calculation	$((\text{IOTLSHR4}/1000000)/\text{CSHOQ}[-4])*100$
Data Availability	5 Quarters (as Monthly Time Series)

This concept is the percent of a company's aggregate number of shares held by institutions to common shares outstanding for the time period that is four calendar quarters prior to the latest available calendar quarter.

* IOTSHR4 concept will be available with next release; only detail data for this time period is available.

Institutional Ownership Institution Rank - Top Ten Buys

Mnemonic	IOB1RANK	Rank 1
	IOB2RANK	Rank 2
	IOB3RANK	Rank 3
	IOB4RANK	Rank 4
	IOB5RANK	Rank 5
	IOB6RANK	Rank 6
	IOB7RANK	Rank 7
	IOB8RANK	Rank 8
	IOB9RANK	Rank 9
	IOB10RANK	Rank 10

Units	Integer
Data Availability	5 Quarters (as Monthly Time Series)

The numerical ranking of institutions is based on the top purchases as determined by the total number of net shares purchased by an institution as of the Period End Date.

Institutional Ownership Institution Name - Top Ten Buys

Mnemonic	IOB1NAME	Rank 1
	IOB2NAME	Rank 2
	IOB3NAME	Rank 3
	IOB4NAME	Rank 4
	IOB5NAME	Rank 5
	IOB6NAME	Rank 6
	IOB7NAME	Rank 7
	IOB8NAME	Rank 8
	IOB9NAME	Rank 9
	IOB10NAME	Rank 10

Units	Text
Data Availability	5 Quarters (as Monthly Time Series)

This item is the name of the institutional investment manager reporting its portfolio with the SEC in the **13F Form**.

This item is reported for up to 10 institutions, ranked by the total number of net shares purchased, from highest to lowest, as of the Period End Date.

Institutional Ownership New Position Indicator - Top Ten Buys

Mnemonic	IOB1POS	Rank 1
	IOB2POS	Rank 2
	IOB3POS	Rank 3
	IOB4POS	Rank 4
	IOB5POS	Rank 5
	IOB6POS	Rank 6
	IOB7POS	Rank 7
	IOB8POS	Rank 8
	IOB9POS	Rank 9
	IOB10POS	Rank 10

Units	Code
Data Availability	5 Quarters (as Monthly Time Series)

This item reflects a new position when a value of '1' exists in the field. It is when an institutional investment manager has purchased their first share holdings.

This item is reported for up to 10 institutions, ranked by the total number of net shares purchased, from highest to lowest, as of the Period End Date.

Institutional Ownership Period End Date - Top Ten Buys

Mnemonic	IOB1PDT	Rank 1
	IOB2PDT	Rank 2
	IOB3PDT	Rank 3
	IOB4PDT	Rank 4
	IOB5PDT	Rank 5
	IOB6PDT	Rank 6

IOB7PDT	Rank 7
IOB8PDT	Rank 8
IOB9PDT	Rank 9
IOB10PDT	Rank 10

Units	MM/DD/YY
Data Availability	5 Quarters (as Monthly Time Series)

This item is the last day of the calendar quarter, which is the date of an institution's institution's holdings. It is reported for up to 10 institutions. The institutions are ranked by the total number of net shares purchased, from highest to lowest, as of the Period End Date.

Institutional Ownership Previous Period End Date - Top Ten Buys

Mnemonic	IOB1PPDT	Rank 1
	IOB2PPDT	Rank 2
	IOB3PPDT	Rank 3
	IOB4PPDT	Rank 4
	IOB5PPDT	Rank 5
	IOB6PPDT	Rank 6
	IOB7PPDT	Rank 7
	IOB8PPDT	Rank 8
	IOB9PPDT	Rank 9
	IOB10PPDT	Rank 10

Units	MM/DD/YY
Data Availability	5 Quarters (as Monthly Time Series)

This item is the previous calendar quarter end date for which an institution's shareholdings are reported. It is reported for up to 10 institutions. The institutions are ranked by the total number of net shares purchased, from highest to lowest, as of the Period End Date.

Institutional Ownership Share Holdings - Top Ten Buys

Mnemonic	IOB1HLD	Rank 1
	IOB2HLD	Rank 2
	IOB3HLD	Rank 3
	IOB4HLD	Rank 4
	IOB5HLD	Rank 5
	IOB6HLD	Rank 6
	IOB7HLD	Rank 7
	IOB8HLD	Rank 8
	IOB9HLD	Rank 9
	IOB10HLD	Rank 10

Units	Actual
Data Availability	5 Quarters (as Monthly Time Series)

This item is the total number of shares held by an institution as of the Period End Date.

This item is reported for up to 10 institutions, ranked by the total number of net shares purchased, from highest to lowest, as of the Period End Date.

Institutional Ownership Share Holdings - Previous - Top Ten Buys

Mnemonic	IOB1HLDP	Rank 1
	IOB2HLDP	Rank 2
	IOB3HLDP	Rank 3
	IOB4HLDP	Rank 4
	IOB5HLDP	Rank 5

IOB6HLDP	Rank 6
IOB7HLDP	Rank 7
IOB8HLDP	Rank 8
IOB9HLDP	Rank 9
IOB10HLDP	Rank 10

Units	Actual
Data Availability	5 Quarters (as Monthly Time Series)

This item is the total number of shares held by an institution as of a Previous Period End Date.

This item is reported for up to 10 institutions, ranked by the total number of net shares purchased, from highest to lowest, as of the Period End Date.

Institutional Ownership Shares Executed - Top Ten Buys

Mnemonic	Concept Calculation	Rank
IOB1SHRS	$(IOB1HLD - (IOB1HLDP * AJEXMI[-3]))$	Rank 1
IOB2SHRS	$(IOB2HLD - (IOB2HLDP * AJEXMI[-3]))$	Rank 2
IOB3SHRS	$(IOB3HLD - (IOB3HLDP * AJEXMI[-3]))$	Rank 3
IOB4SHRS	$(IOB4HLD - (IOB4HLDP * AJEXMI[-3]))$	Rank 4
IOB5SHRS	$(IOB5HLD - (IOB5HLDP * AJEXMI[-3]))$	Rank 5
IOB6SHRS	$(IOB6HLD - (IOB6HLDP * AJEXMI[-3]))$	Rank 6
IOB7SHRS	$(IOB7HLD - (IOB7HLDP * AJEXMI[-3]))$	Rank 7
IOB8SHRS	$(IOB8HLD - (IOB8HLDP * AJEXMI[-3]))$	Rank 8
IOB9SHRS	$(IOB9HLD - (IOB9HLDP * AJEXMI[-3]))$	Rank 9
IOB10SHRS	$(IOB10HLD - (IOB10HLDP * AJEXMI[-3]))$	Rank 10

Units	Actual
Data Availability	5 Quarters (as Monthly Time Series)

This item is the total number of net shares purchased by an institution as of the Period End Date.

This item is reported for up to 10 institutions, ranked by the total number of net shares purchased, from highest to lowest, as of the Period End Date.

Institutional Ownership Institution Name - Top Ten Changes in Shares Held

Mnemonic	IOC1NAME	Rank 1
	IOC2NAME	Rank 2
	IOC3NAME	Rank 3
	IOC4NAME	Rank 4
	IOC5NAME	Rank 5
	IOC6NAME	Rank 6
	IOC7NAME	Rank 7
	IOC8NAME	Rank 8
	IOC9NAME	Rank 9
	IOC10NAME	Rank 10

Units	Text
Data Availability	5 Quarters (as Monthly Time Series)

This item is the name of the institutional investment manager reporting its portfolio with the SEC in the **13F Form**.

This item is reported for up to 10 institutions, ranked by the absolute number of shares transacted by an institution, from highest to lowest, as of the Period End Date.

Institutional Ownership Institution Rank - Top Ten Changes in Shares Held

Mnemonic	IOC1RANK	Rank 1
	IOC2RANK	Rank 2
	IOC3RANK	Rank 3

IOC4RANK	Rank 4
IOC5RANK	Rank 5
IOC6RANK	Rank 6
IOC7RANK	Rank 7
IOC8RANK	Rank 8
IOC9RANK	Rank 9
IOC10RANK	Rank 10

Units	Integer
Data Availability	5 Quarters (as Monthly Time Series)

This item ranks institutions by the absolute number of shares transacted by an institution as of the Period End Date. This item is reported for up to 10 institutions.

Institutional Ownership Period End Date - Top Ten Changes in Shares Held

Mnemonic	IOC1PDT	Rank 1
	IOC2PDT	Rank 2
	IOC3PDT	Rank 3
	IOC4PDT	Rank 4
	IOC5PDT	Rank 5
	IOC6PDT	Rank 6
	IOC7PDT	Rank 7
	IOC8PDT	Rank 8
	IOC9PDT	Rank 9
	IOC10PDT	Rank 10

Units	MM/DD/YY
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Data Availability 5 Quarters (as
Monthly Time
Series)

This item is the last day of the calendar quarter, which is the date of an institution's holdings. It is reported for up to 10 institutions. The institutions are ranked by the absolute number of shares transacted, from highest to lowest, as of the Period End Date.

Institutional Ownership Previous Period End Date - Top Ten Changes in Shares Held

Mnemonic	IOC1PPDT	Rank 1
	IOC2PPDT	Rank 2
	IOC3PPDT	Rank 3
	IOC4PPDT	Rank 4
	IOC5PPDT	Rank 5
	IOC6PPDT	Rank 6
	IOC7PPDT	Rank 7
	IOC8PPDT	Rank 8
	IOC9PPDT	Rank 9
	IOC10PPDT	Rank 10

Units MM/DD/YY

Data Availability 5 Quarters (as
Monthly Time
Series)

This item is the previous calendar quarter end date for which an institution's shareholdings are reported. It is reported for up to 10 institutions. The institutions are ranked by the absolute number of shares transacted, from highest to lowest, as of the Period End Date.

Institutional Ownership Share Holdings - Top Ten Changes in Shares Held

Mnemonic	IOC1HLD	Rank 1
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IOC2HLD	Rank 2
IOC3HLD	Rank 3
IOC4HLD	Rank 4
IOC5HLD	Rank 5
IOC6HLD	Rank 6
IOC7HLD	Rank 7
IOC8HLD	Rank 8
IOC9HLD	Rank 9
IOC10HLD	Rank 10

Units	Actual
Data Availability	5 Quarters (as Monthly Time Series)

This item is the total number of shares held by an institution as of the Period End Date.

This item is reported for up to 10 institutions, ranked by the absolute number of shares transacted by an institution, from highest to lowest, as of the Period End Date.

Institutional Ownership Share Holdings - Previous - Top Ten Changes in Shares Held

Mnemonic	IOC1HLDP	Rank 1
	IOC2HLDP	Rank 2
	IOC3HLDP	Rank 3
	IOC4HLDP	Rank 4
	IOC5HLDP	Rank 5
	IOC6HLDP	Rank 6
	IOC7HLDP	Rank 7
	IOC8HLDP	Rank 8
	IOC9HLDP	Rank 9

	IOC10HLDP	Rank 10
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Units	Actual
Data Availability	5 Quarters (as Monthly Time Series)

This item is the total number of shares held by an institution as of the Previous Period End Date.

This item is reported for up to 10 institutions, ranked by the absolute number of shares transacted by an institution, from highest to lowest, as of the Period End Date.

Institutional Ownership Shares Executed - Top Ten Changes in Shares Held

Mnemonic	IOC1SHRS	Rank 1
	IOC2SHRS	Rank 2
	IOC3SHRS	Rank 3
	IOC4SHRS	Rank 4
	IOC5SHRS	Rank 5
	IOC6SHRS	Rank 6
	IOC7SHRS	Rank 7
	IOC8SHRS	Rank 8
	IOC9SHRS	Rank 9
	IOC10SHRS	Rank 10

Units	Actual
Data Availability	5 Quarters (as Monthly Time Series)

This item is the quarterly "absolute" change in the number of shares held by an institution.

This item is reported for up to 10 institutions, ranked by the absolute number of shares transacted by an institution, from highest to lowest, as of the Period End Date.

Institutional Ownership Institution Name - Top Ten Holdings

Mnemonic	IOH1NAME	Rank 1
	IOH2NAME	Rank 2
	IOH3NAME	Rank 3
	IOH4NAME	Rank 4
	IOH5NAME	Rank 5
	IOH6NAME	Rank 6
	IOH7NAME	Rank 7
	IOH8NAME	Rank 8
	IOH9NAME	Rank 9
	IOH10NAME	Rank 10

Units	Text
Data Availability	5 Quarters (as Monthly Time Series)

This item is the name of the institutional investment manager reporting its portfolio with the SEC in the **13F Form**.

This item is reported for up to 10 institutions, ranked by the total number of shares of a particular company's stock held by an institution as of the Period End Date.

Institutional Ownership Institution Rank - Top Ten Holdings

Mnemonic	IOH1RANK	Rank 1
	IOH2RANK	Rank 2
	IOH3RANK	Rank 3
	IOH4RANK	Rank 4
	IOH5RANK	Rank 5

IOH6RANK	Rank 6
IOH7RANK	Rank 7
IOH8RANK	Rank 8
IOH9RANK	Rank 9
IOH10RANK	Rank 10

Units	Integer
Data Availability	5 Quarters (as Monthly Time Series)

This item ranks institutions by the number of shares of a particular company's stock, from highest to lowest, as of the Period End Date. This item is reported for up to ten institutions.

Institutional Ownership Period End Date - Top Ten Holdings

Mnemonic	IOH1PDT	Rank 1
	IOH2PDT	Rank 2
	IOH3PDT	Rank 3
	IOH4PDT	Rank 4
	IOH5PDT	Rank 5
	IOH6PDT	Rank 6
	IOH7PDT	Rank 7
	IOH8PDT	Rank 8
	IOH9PDT	Rank 9
	IOH10PDT	Rank 10

Units	MM/DD/YY
Data Availability	5 Quarters (as Monthly Time Series)

This item is the last day of the calendar quarter, which is the date of an institution's holdings. It is reported for up to 10 institutions. The institutions are ranked by the total number of shares of a particular company's stock held.

Institutional Ownership Previous Period End Date - Top Ten Holdings

Mnemonic	IOH1PPDT	Rank 1
	IOH2PPDT	Rank 2
	IOH3PPDT	Rank 3
	IOH4PPDT	Rank 4
	IOH5PPDT	Rank 5
	IOH6PPDT	Rank 6
	IOH7PPDT	Rank 7
	IOH8PPDT	Rank 8
	IOH9PPDT	Rank 9
	IOH10PPDT	Rank 10

Units	MM/DD/YY
Data Availability	5 Quarters (as Monthly Time Series)

This item is the previous calendar quarter end date for which an institution's shareholdings are reported. It is reported for up to 10 institutions. The institutions are ranked by the total number of shares of a particular company's stock held as of the Period End Date.

Institutional Ownership Share Holdings - Previous - Top Ten Holdings

Mnemonic	IOH1HLDP	Rank 1
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IOH2HLDP	Rank 2
IOH3HLDP	Rank 3
IOH4HLDP	Rank 4
IOH5HLDP	Rank 5
IOH6HLDP	Rank 6
IOH7HLDP	Rank 7
IOH8HLDP	Rank 8
IOH9HLDP	Rank 9
IOH10HLDP	Rank 10

Units	Actual
Data Availability	5 Quarters (as Monthly Time Series)

This item is the total number of shares held by an institution as of a Previous Period End Date.

This item is reported for up to 10 institutions, ranked by the total number of shares of a particular company's stock held by an institution as of the Period End Date.

Institutional Ownership Share Holdings - Top Ten Holdings

Mnemonic	IOH1HLD	Rank 1
	IOH2HLD	Rank 2
	IOH3HLD	Rank 3
	IOH4HLD	Rank 4
	IOH5HLD	Rank 5
	IOH6HLD	Rank 6
	IOH7HLD	Rank 7
	IOH8HLD	Rank 8
	IOH9HLD	Rank 9
	IOH10HLD	Rank 10

Units	Actual
Data Availability	5 Quarters (as Monthly Time Series)

This item is the total number of shares held by an institution as of the Period End Date.

This item is reported for up to 10 institutions, ranked by the total number of shares of a particular company's stock held by an institution.

Institutional Ownership Closed Position Indicator - Top Ten Sells

Mnemonic	IOS1POS	Rank 1
	IOS2POS	Rank 2
	IOS3POS	Rank 3
	IOS4POS	Rank 4
	IOS5POS	Rank 5
	IOS6POS	Rank 6
	IOS7POS	Rank 7
	IOS8POS	Rank 8
	IOS9POS	Rank 9
	IOS10POS	Rank 10

Units	Code
Data Availability	5 Quarters (as Monthly Time Series)

This item reflects a closed position when a value of '1' exists in the field. It is when an institutional investment manager has sold all their share holdings.

This item is reported for up to 10 institutions, ranked by the total number of net shares sold, from highest to lowest, as of the Period End Date.

Institutional Ownership Institution Name - Top Ten Sells

Mnemonic	IOS1NAME	Rank 1
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IOS2NAME	Rank 2
IOS3NAME	Rank 3
IOS4NAME	Rank 4
IOS5NAME	Rank 5
IOS6NAME	Rank 6
IOS7NAME	Rank 7
IOS8NAME	Rank 8
IOS9NAME	Rank 9
IOS10NAME	Rank 10

Units	Text
Data Availability	5 Quarters (as Monthly Time Series)

This item is the name of the institutional investment manager reporting its portfolio with the SEC in the **13F Form**.

This item is reported for up to 10 institutions, ranked by the total number of net shares sold, from highest to lowest, as of the Period End Date.

Institutional Ownership Institution Rank - Top Ten Sells

Mnemonic	IOS1RANK	Rank 1
	IOS2RANK	Rank 2
	IOS3RANK	Rank 3
	IOS4RANK	Rank 4
	IOS5RANK	Rank 5
	IOS6RANK	Rank 6
	IOS7RANK	Rank 7
	IOS8RANK	Rank 8
	IOS9RANK	Rank 9

	IOS10RANK	Rank 10
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Units	Integer
Data Availability	5 Quarters (as Monthly Time Series)

This item ranks institutions by the total number of net shares sold, from highest to lowest, as of the Period End Date. This item is reported for up to 10 institutions.

Institutional Ownership Period End Date - Top Ten Sells

Mnemonic	IOS1PDT	Rank 1
	IOS2PDT	Rank 2
	IOS3PDT	Rank 3
	IOS4PDT	Rank 4
	IOS5PDT	Rank 5
	IOS6PDT	Rank 6
	IOS7PDT	Rank 7
	IOS8PDT	Rank 8
	IOS9PDT	Rank 9
	IOS10PDT	Rank 10

Units	MM/DD/YY
Data Availability	5 Quarters (as Monthly Time Series)

This item is the last day of the calendar quarter, which is the date of an institution's holdings. It is reported for up to 10 institutions. The institutions are ranked by the total number of net shares sold, from highest to lowest, as of the Period End Date.

Institutional Ownership Previous Period End Date - Top Ten Sells

Mnemonic	IOS1PPDT	Rank 1
	IOS2PPDT	Rank 2
	IOS3PPDT	Rank 3
	IOS4PPDT	Rank 4
	IOS5PPDT	Rank 5
	IOS6PPDT	Rank 6
	IOS7PPDT	Rank 7
	IOS8PPDT	Rank 8
	IOS9PPDT	Rank 9
	IOS10PPDT	Rank 10

Units	MM/DD/YY
Data Availability	5 Quarters (as Monthly Time Series)

This item is the previous calendar quarter end date for which an institution's shareholdings are reported. It is reported for up to 10 institutions. The institutions are ranked by the total number of net shares sold, from highest to lowest, as of the Period End Date.

Institutional Ownership Share Holdings - Previous - Top Ten Sells

Mnemonic	IOS1HLDP	Rank 1
	IOS2HLDP	Rank 2
	IOS3HLDP	Rank 3
	IOS4HLDP	Rank 4
	IOS5HLDP	Rank 5
	IOS6HLDP	Rank 6
	IOS7HLDP	Rank 7

IOS8HLDP	Rank 8
IOS9HLDP	Rank 9
IOS10HLDP	Rank 10

Units	Actual
Data Availability	5 Quarters (as Monthly Time Series)

This item is the total number of shares held by an institution as of the Previous Period End Date.

This item is reported for up to 10 institutions, ranked by the total number of net shares sold, from highest to lowest, as of the Period End Date.

Institutional Ownership Share Holdings - Top Ten Sells

Mnemonic	IOS1HLD	Rank 1
	IOS2HLD	Rank 2
	IOS3HLD	Rank 3
	IOS4HLD	Rank 4
	IOS5HLD	Rank 5
	IOS6HLD	Rank 6
	IOS7HLD	Rank 7
	IOS8HLD	Rank 8
	IOS9HLD	Rank 9
	IOS10HLD	Rank 10

Units	Actual
Data Availability	5 Quarters (as Monthly Time Series)

This item is the total number of shares held by an institution as of the Period End Date. This item is reported for up to 10 institutions, ranked by the total number of net shares sold, from highest to lowest, as of the Period End Date.

Institutional Ownership Shares Executed - Top Ten Sells

Mnemonic	Concept Calculation	Rank
IOS1SHRS	((IOS1HLDP*AJEXMI[-3])-IOS1HLD)	Rank 1
IOS2SHRS	((IOS2HLDP*AJEXMI[-3])-IOS2HLD)	Rank 2
IOS3SHRS	((IOS3HLDP*AJEXMI[-3])-IOS3HLD)	Rank 3
IOS4SHRS	((IOS4HLDP*AJEXMI[-3])-IOS4HLD)	Rank 4
IOS5SHRS	((IOS5HLDP*AJEXMI[-3])-IOS5HLD)	Rank 5
IOS6SHRS	((IOS6HLDP*AJEXMI[-3])-IOS6HLD)	Rank 6
IOS7SHRS	((IOS7HLDP*AJEXMI[-3])-IOS7HLD)	Rank 7
IOS8SHRS	((IOS8HLDP*AJEXMI[-3])-IOS8HLD)	Rank 8
IOS9SHRS	((IOS9HLDP*AJEXMI[-3])-IOS9HLD)	Rank 9
IOS10SHRS	((IOS10HLDP*AJEXMI[-3])-IOS10HLD)	Rank 10

Units	Actual
Data Availability	5 Quarters (as Monthly Time Series)

This item is the total number of net shares sold by an institution as of the Period End Date.

This item is reported for up to 10 institutions, ranked by the total number of net shares sold, from highest to lowest, as of the Period End Date.

Institutional Top 10 Share Holdings - Buys

Mnemonic	IOBTHLD
Concept Calculation	(@value(iob1hld,0)+@value(iob2hld,0)+@value(iob3hld,0)+@value(iob4hld,0)+@value(iob5hld,0)+@value(iob6hld,0)+@value(iob7hld,0)+@value(iob8hld,0)+@value(iob9hld,0)+@value(iob10hld,0))
Data Availability	5 Quarters (as Monthly Time Series)

This concept returns the aggregate number of total share holdings of the Top Ten Institutional Buyers for the latest available calendar quarter or can be used to go back in time. Examples:

IOBTHLD [CALQTR]

Will return the total aggregated Top 10 shares held a year ago from the latest available calendar quarter institutional data.

IOBTHLD [Sep02]

will return the total aggregated Top 10 shares held that for September 2002.

Institutional Top 10 Share Holdings - Changes

Mnemonic	IOCTHLD
Concept	(@value(ioc1hld,0)+@value
Calculation	(ioc2hld,0)+@value(ioc3hld,0)+ @value(ioc4hld,0)+@value (ioc5hld,0)+@value(ioc6hld,0)+ @value(ioc7hld,0)+@value (ioc8hld,0)+@value(ioc9hld,0)+ @value(ioc10hld,0))
Data Availability	5 Quarters (as Monthly Time Series)

This concept returns the aggregate number of total share holdings of the institutions with the Top Ten Changes in Shares Held for the latest available calendar quarter or can be used to go back in time.

Examples:

IOCTHLD [CALQTR]

Will return the total aggregated Top 10 Changes in shares held a year ago from the latest available calendar quarter institutional data.

IOCTHLD [Sep02]

will return the total aggregated Top 10 Changes in shares held for September 2002.

Institutional Top 10 Share Holdings - Holdings

Mnemonic	IOHTHLD
----------	---------

Concept	
Calculation	(@value(ioh1hld,0)+@value(ioh2hld,0)+@value(ioh3hld,0)+@value(ioh4hld,0)+@value(ioh5hld,0)+@value(ioh6hld,0)+@value(ioh7hld,0)+@value(ioh8hld,0)+@value(ioh9hld,0)+@value(ioh10hld,0))

Data Availability 5 Quarters (as Monthly Time Series)

This concept returns the aggregate number of total share holdings for the institutions with the Top Ten Holdings for thefor latest available calendar quarter or can be used to go back in time.

Examples:

IOHTHLD [CALQTR]

Will return the total aggregated Top 10 shares held a year ago from the latest available calendar quarter institutional data.

IOHTHLD [Sep02]

will return the total aggregated Top 10 shares held for September 2002.

Institutional Top 10 Share Holdings - Sells

Mnemonic	IOSTHLD
Concept	
Calculation	(@value(ios1hld,0)+@value(ios2hld,0)+@value(ios3hld,0)+@value(ios4hld,0)+@value(ios5hld,0)+@value(ios6hld,0)+@value(ios7hld,0)+@value(ios8hld,0)+@value(ios9hld,0)+@value(ios10hld,0))

Data Availability 5 Quarters (as Monthly Time Series)

This concept returns the aggregate number of total share holdings of the Top Ten Institutional Sellers for the latest available calendar quarter or can be used to go back in time.

Examples:

IOSTHLD [CALQTR]

Will return the total aggregated Top 10 shares held a year ago from the latest available calendar quarter institutional data.

IOSTHLD [Sep02]

will return the total aggregated Top 10 shares held that for September 2002.

Institutional Top 10 Share Holdings - Previous - Buys

Mnemonic	IOBTHLDP
Concept	(@value(iob1hldp,0)+@value
Calculation	(iob2hldp,0)+@value(iob3hldp,0) +@value(iob4hldp,0)+Value (iob5hldp,0)+@value(iob6hldp,0) +@value(iob7hldp,0)+@value (iob8hldp,0)+@value(iob9hldp,0)+ @value(iob10hldp,0))
Data Availability	5 Quarters (as Monthly Time Series)

This concept returns the aggregate number of total share holdings of the Top Ten Institutional Buyers for the Previous calendar quarter from the latest available calendar quarter or can be used to go back in time.

Examples:

IOBTHLDP [CALQTR]

Will return the total aggregated Top 10 shares held a year ago for the Previous calendar quarter based from the latest available calendar quarter institutional data .

IOBTHLDP [Sep02]

will return the total aggregated Top 10 shares held for the Previous calendar quarter from September 2002.

Institutional Top 10 Share Holdings - Previous - Changes

Mnemonic	IOCTHLDP
Concept	(@value(ioc1hldp,0)+@value
Calculation	(ioc2hldp,0)+@value(ioc3hldp,0)+ @value(ioc4hldp,0)+@value (ioc5hldp,0)+@value(ioc6hldp,0)+ @value(ioc7hldp,0)+@value (ioc8hldp,0)+@value(ioc9hldp,0)+ @value(ioc10hldp,0))

Data Availability 5 Quarters (as Monthly Time Series)

This concept returns the aggregate number of total share holdings of the of the institutions with the Top Ten Changes in Shares Held for the Previous calendar quarter from the latest available calendar quarter or can be used to go back in time.

Examples:

IOCTHLDP [CALQTR]

Will return the total aggregated Top 10 Changes in shares held from a year ago for the Previous calendar quarter based from the latest available calendar quarter institutional data .

IOCTHLDP [Sep02]

will return the total aggregated Top 10 Changes in shares held for the Previous calendar quarter from September 2002.

Institutional Top 10 Share Holdings - Previous - Holdings

Mnemonic	IOHTHLDP
Concept	(@value(ioh1hldp,0)+@value
Calculation	(ioh2hldp,0)+@value(ioh3hldp,0)+ @value(ioh4hldp,0)+@value (ioh5hldp,0)+@value(ioh6hldp,0)+ @value(ioh7hldp,0)+@value (ioh8hldp,0)+@value(ioh9hldp,0)+ @value(ioh10hldp,0))

Data Availability 5 Quarters (as Monthly Time Series)

This concept returns the aggregate number of total share holdings for the institutions with the Top Ten Holdings for the previous calendar quarter from the latest available calendar quarter or can be used to go back in time.

Examples:

IOHTHLDP [CALQTR]

Will return the total aggregated Top 10 shares held a year ago for the Previous calendar quarter based from the latest available calendar quarter institutional data.

IOHTHLDP [Sep02]

will return the total aggregated Top 10 shares held for the Previous calendar quarter from September 2002.

Institutional Top 10 Share Holdings - Previous - Sells

Mnemonic	IOSTHLDP
Concept	(@value(ios1hldp,0)+@value
Calculation	(ios2hldp,0)+@value(ios3hldp,0)+ @value(ios4hldp,0)+@value (ios5hldp,0)+@value(ios6hldp,0) +@value(ios7hldp,0)+@value (ios8hldp,0)+@value(ios9hldp,0) +@value(ios10hldp,0))[@mnt(0q)]
Data Availability	5 Quarters (as Monthly Time Series)

This concept returns the aggregate number of total share holdings of the Top Ten Institutional Sellers for the Previous calendar quarter from the latest available calendar quarter or can be used to go back in time.

Examples:

IOSTHLDP [CALQTR]

Will return the total aggregated Top 10 shares held a year ago for the Previous calendar quarter based from the latest available calendar quarter institutional data .

IOSTHLDP [Sep02]

will return the total aggregated Top 10 shares held for the Previous calendar quarter from September 2002.

Institutional Top 10 Shares Executed - Buys

Mnemonic	IOBTSHRS
Concept	(@value(iob1shrs,0)+@value
Calculation	(iob2shrs,0)+@value(iob3shrs,0)+@value(i ob4shrs,0)+@value (iob5shrs,0)+@value(iob6shrs,0) +@value(iob7shrs,0)+@value (iob8shrs,0)+@value(iob9shrs,0) +@value(iob10shrs,0))

Data Availability	5 Quarters (as Monthly Time Series)
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This concept returns the Top Ten Institutional Buyers as an aggregated number of total shares that were purchased for the latest available calendar quarter or can be used to go back in time.

Examples:

IOBTSHRS [CALQTR]

Will return the total aggregated Top 10 shares purchased a year ago from the latest available calendar quarter institutional data.

IOBTSHRS [Sep02]

will return the total aggregated Top 10 shares purchased for September 2002.

Institutional Top 10 Shares Executed - Changes

Mnemonic	IOCTSHRS
Concept	(@value(ioc1shrs,0)+@value
Calculation	(ioc2shrs,0)+@value(iobcshrs,0)+ @value(ioc4shrs,0)+@value (ioc5shrs,0)+@value(ioc6shrs,0)+ @value(ioc7shrs,0)+@value (ioc8shrs,0)+@value(ioc9shrs,0)+ @value(ioc10shrs,0))
Data Availability	5 Quarters (as Monthly Time Series)

This concept returns the Top Ten Institutional "absolute" changes as an aggregated number of total shares that were executed for the latest available calendar quarter or can be used to go back in time.

Examples:

IOCTSHRS [CALQTR]

Will return the total aggregated Top 10 Changes in shares executed a year ago from the latest available calendar quarter institutional data.

IOCTSHRS [Sep02]

will return the total aggregated Top 10 Changes in shares executed for September 2002.

Institutional Top 10 Shares Executed - Sells

Mnemonic	IOSTSHRS
Concept	(@value(ios1shrs,0)+@value
Calculation	(ios2shrs,0)+@value(ios3shrs,0)+ @value(ios4shrs,0)+@value (ios5shrs,0)+@value(ios6shrs,0) +@value(ios7shrs,0)+@value (ios8shrs,0)+@value(ios9shrs,0) +@value(ios10shrs,0))
Data Availability	5 Quarters (as Monthly Time Series)

This concept returns the Top Ten Institutional Sellers as an aggregated number of total shares that were sold for the latest available calendar quarter or can be used to go back in time.

Examples:

IOSTSHRS [CALQTR]

Will return the total aggregated Top 10 shares sold a year ago from the latest available calendar quarter institutional data.

IOSTSHRS [Sep02]

will return the total aggregated Top 10 shares sold for September 2002.

Institutional Total Percent Change in Shares - Buys

Mnemonic	IOBTCHLD
Concept	
Calculation	((IOBTHLD-IOBTHLDP)/@ABS(IOBTHLDP))*100
Data Availability	5 Quarters (as Monthly Time Series)

This concept is the percent change in share holdings from the previous quarter to the current quarter, for the Top Ten Institutional Buyers.

Institutional Total Percent Change in Shares - Changes

Mnemonic	IOCTCHLD
Concept	
Calculation	$((\text{IOCTHLD} - \text{IOCTHLDP}) / @\text{ABS}(\text{IOCTHLDP})) * 100$
Data Availability	5 Quarters (as Monthly Time Series)

This concept is the percent change in share holdings from the previous quarter to the current quarter for the institutions with the Top Ten Changes in Shares Held.

Institutional Total Percent Change in Shares - Holdings

Mnemonic	IOHTCHLD
Concept	
Calculation	$((\text{IOHTHLD} - \text{IOHTHLDP}) / @\text{ABS}(\text{IOHTHLDP})) * 100$
Data Availability	5 Quarters (as Monthly Time Series)

This concept is the percent change in share holdings from the previous quarter to the current quarter for the institutions with the Top Ten Holdings.

Institutional Total Percent Change in Shares - Sells

Mnemonic	IOSTCHLD
Concept	
Calculation	$((\text{IOSTHLD} - \text{IOSTHLDP}) / @\text{ABS}(\text{IOSTHLDP})) * 100$
Data Availability	5 Quarters (as Monthly Time Series)

This concept is the percent change in share holdings from the previous month to the current month for the institutions with the Top Ten Sells.

Institutional Buys Shares - Summary Data

Mnemonic	IOBYSHR0	(Current Quarter)
	IOBYSHR1	(Current Quarter minus 1)

	IOBYSHR2	(Current Quarter minus 2)
	IOBYSHR3	(Current Quarter minus 3)
	IOBYSHR4*	(Current Quarter minus 4)
Units	Actual	
Data Availability	Current	

This item is the aggregate number of net shares purchased by institutions during the latest available calendar quarter (or for time periods: one/two/three/four calendar quarters prior to the latest available calendar quarter.)

* IOBYSHR4 aggregate data will be available with next release; only detail data for this time period is available.

Institutional Closed Positions - Summary Data

Mnemonic	IOCLPOSN0	(Current Quarter)
	IOCLPOSN1	(Current Quarter minus 1)
	IOCLPOSN2	(Current Quarter minus 2)
	IOCLPOSN3	(Current Quarter minus 3)
	IOCLPOSN4*	(Current Quarter minus 4)
Units	Integer	
Data Availability	Current	

This item is the aggregate number of institutions that do not report an investment position in the company's stock at the end of the latest available calendar quarter (or for time periods: one/two/three/four calendar quarters prior to the latest available calendar quarter;)

* IOCLPOSN4 aggregate data will be available with next release; only detail data for this time period is available.

Institutional Net Shares - Summary Data

Mnemonic	IONTSHR0	(Current Quarter)
	IONTSHR1	(Current Quarter minus 1)
	IONTSHR2	(Current Quarter minus 2)
	IONTSHR3	(Current Quarter minus 3)

	IONTSHR4*	(Current Quarter minus 4)
Units	Actual	
Data Availability	Current	

This item is the net difference between the sum of shares purchased by institutions and the sum of shares sold by institutions for the latest available calendar quarter (or for time periods:

one/two/three/four calendar quarters prior to the latest available calendar quarter;)

* IONTSHR4 aggregate data will be available with next release; only detail data for this time period is available.

Institutional New IO Buyers - Summary Data

Mnemonic	IONWHLDR0	(Current Quarter)
	IONWHLDR1	(Current Quarter minus 1)
	IONWHLDR2	(Current Quarter minus 2)
	IONWHLDR3	(Current Quarter minus 3)
	IONWHLDR4*	(Current Quarter minus 4)
Units	Integer	
Data Availability	Current	

This item is the aggregate number of institutions that reported an investment position in the company's stock at the end the latest available calendar quarter (or for time periods:

one/two/three/four calendar quarters prior to the latest available calendar quarter;)but did not hold shares at the end of the previous quarter.

* IONWHLDR4 aggregate data will be available with next release; only detail data for this time period is available.

Institutional Percent Change from Prior Quarter - Summary Data

Mnemonic	IOSHRCHG0	(Current Quarter)
	IOSHRCHG1	(Current Quarter minus 1)
	IOSHRCHG2	(Current Quarter minus 2)
	IOSHRCHG3	(Current Quarter minus 3)
	IOSHRCHG4*	(Current Quarter minus 4)

Units	Actual
Data Availability	Current

This item is the quarterly percent change in the aggregate number of shares held by institutions for the latest available calendar quarter (or for time periods:

one/two/three/four calendar quarters prior to the latest available calendar quarter;)

* IOSHRCHG4 aggregate data will be available with next release; only detail data for this time period is available.

Institutional Total IO Buyers - Summary Data

Mnemonic	IOTLBYS0	(Current Quarter)
	IOTLBYS1	(Current Quarter minus 1)
	IOTLBYS2	(Current Quarter minus 2)
	IOTLBYS3	(Current Quarter minus 3)
	IOTLBYS4*	(Current Quarter minus 4)

Units	Integer
Data Availability	Current

This item is the aggregate number of institutions purchasing shares of the stock for the latest available calendar quarter (or for time periods:

one/two/three/four calendar quarters prior to the latest available calendar quarter;)

* IOTLBYS4 aggregate data will be available with next release; only detail data for this time period is available.

Institutional Total IO Holders - Summary Data

Mnemonic	IOTLHLDR0	(Current Quarter)
	IOTLHLDR1	(Current Quarter minus 1)
	IOTLHLDR2	(Current Quarter minus 2)
	IOTLHLDR3	(Current Quarter minus 3)

	IOTLHLDR4*	(Current Quarter minus 4)
Units	Integer	
Data Availability	Current	

This item is the aggregate number of institutions that report an investment position in the company's stock for the latest available calendar quarter (or for time periods:

one/two/three/four calendar quarters prior to the latest available calendar quarter;)

* IOTLHLDR4 aggregate data will be available with next release; only detail data for this time period is available.

Institutional Total IO Sellers - Summary Data

Mnemonic	IOTLSLS0	(Current Quarter)
	IOTLSLS1	(Current Quarter minus 1)
	IOTLSLS2	(Current Quarter minus 2)
	IOTLSLS3	(Current Quarter minus 3)
	IOTLSLS4*	(Current Quarter minus 4)
Units	Integer	
Data Availability	Current	

This item is the aggregate number of institutions selling shares of the stock for the latest available calendar quarter (or for time periods:

one/two/three/four calendar quarters prior to the latest available calendar quarter;)

* IOTLSLS4 aggregate data will be available with next release; only detail data for this time period is available.

Institutional Sells Shares - Summary Data

Mnemonic	IOSLSHR0	(Current Quarter)
	IOSLSHR1	(Current Quarter minus 1)
	IOSLSHR2	(Current Quarter minus 2)
	IOSLSHR3	(Current Quarter minus 3)
	IOSLSHR4*	(Current Quarter minus 4)
Units	Actual	

Data Availability Current

This item is the aggregate number of net shares sold by institutions during the latest available calendar quarter (or for time periods:

one/two/three/four calendar quarters prior to the latest available calendar quarter;)

* IOSLSHR4 aggregate data will be available with next release; only detail data for this time period is available.

Institutional Total Shares Held - Summary Data

Mnemonic	IOTLSHR0	(Current Quarter)
	IOTLSHR1	(Current Quarter minus 1)
	IOTLSHR2	(Current Quarter minus 2)
	IOTLSHR3	(Current Quarter minus 3)
	IOTLSHR4*	(Current Quarter minus 4)
Units	Actual	
Data Availability	Current	

This item is the aggregate number of shares held by institutions that report their holdings to the SEC for the latest available calendar quarter (or for time periods:

one/two/three/four calendar quarters prior to the latest available calendar quarter;)

*IOTLSHR4 aggregate data will be available with next release; only detail data for this time period is available.

Institutions Buying

Mnemonic	INSTBUY
Concept	@value(iob1pos,0)+@value(iob2pos,0)+
Calculation	@value(iob3pos,0)+@value(iob4pos,0)+
	@value(iob5pos,0)+@value(iob6pos,0)+
	@value(iob7pos,0)+@value(iob8pos,0)+
	@value(iob9pos,0)+@value(iob10pos,0)

This concept is the number of institutions taking a new position in a company. For example, if this concept returns "6", then 6 of the Top Ten Institutional Buyers have taken a new position in the company.

Institutions Selling

Mnemonic	INSTSELL
Concept	@value(ios1pos,0)+@value(ios2pos,0)+
Calculation	@value(ios3pos,0)+@value(ios4pos,0)+
	@value(ios5pos,0)+@value(ios6pos,0)+
	@value(ios7pos,0)+@value(ios8pos,0)+
	@value(ios9pos,0)+@value(ios10pos,0)

This concept is the number of institutions selling all of their shares in a company. For example, if this concept returns "4", then 4 of the Top Ten Institutional Sellers have closed out their position in a company.

Last Calendar Quarter End Month

Mnemonic	CALQTR
Concept	
Calculation	@PLASTPD(IOH1PDT,-12,0)

This concept returns the latest calendar quarter month end for institutional data.

CHAPTER 18

Issue Data - Daily Prices

This chapter presents issue data definitions for Daily prices such as dividends, volume traded, price ratios, and total returns. Unlike monthly prices, dividends and earnings data, Issue data allows you to evaluate multiple issue of stock for a company. (Monthly market data is available for the primary issue only.)

Issue Data - Daily Price Items

Issue Specifics

Data Item	Current mnemonic . . . page
Availability Code	AVLI . . . 610
Identification Code	IID . . . 617
Issue CUSIP Number	CUSIPI . . . 618
Issue Description	DSCI . . . 618
Issue Trading Exchange	EXCHGI . . . 619
Issue Trading Status Code	TSCI . . . 620
Issue Trading Ticker Symbol	TICI . . . 620
Issue Type Code	TPCI . . . 621
Margin Requirement Code	MARGNI . . . 621
Previous Issue CUSIP	PCUSPI . . . 622

Data Item	Weekly mnemonic . . . page	Daily mnemonic . . . page	Current mnemonic . . . page
Adjustment Factor (Company) - Cumulative by Ex-Date	AJEXW . . . 605	AJEXD . . . 672	AFEX . . . 671
Adjustment Factor (Company) - Cumulative by Payable Date	AJPW . . . 675	AJPD . . . 674	AFP . . . 674
Adjustment Factor (Company) - Current Date Daily			AFDTE . . . 676
Adjustment Factor (Issue) - Cumulative by Ex-Date	AJEXWI . . . 608	AJEXDI . . . 607	AFEXD . . . 607
Adjustment Factor (Issue) - Cumulative by Payable Date	AJPWI . . . 610	AJPD . . . 609	AFPD . . . 608

Adjustment Factor (Issue) -
Current Date Daily

AFDTED . . . 610

Prices

Data Item	Daily mnemonic . . . page	Current mnemonic . . . page
Momentum	MMNTMD . . . 641	
Price - Average Moving - 10 Day	MAP10D . . . 611	
Price - Average Moving - 50 Day	MAP50D . . . 611	
Price - Average Moving - 200 Day	MAP200 . . . 611	
Price - Current		PRCCUR . . . 623
Price - Daily - 1 Year - Low	PRCLD1 . . . 621	
Price - Daily - 1 Year - High	PRCHD1 . . . 617	
Price - Daily - Close	PRCCD . . . 622	same as daily
Price - Daily - High	PRCHD . . . 622	same as daily
Price - Daily - Low	PRCLD . . . 623	same as daily
Price Status Code	PRCSTD . . . 623	
Price to Cash Flow per Share	PRCFD . . . 645	
Price to Earnings Ratio	PED . . . 649	PECUR . . . 649
Price to Free Cash Flow per Share	PRFCFD . . . 646	
Price to Sales per Share	PRSALED . . . 646	
Relative Price - S&P 500	PR500D . . . 654	
Relative Price - S&P Industrials	PRINDD . . . 654	
Relative Price - S&P MidCap	PRMIDD . . . 654	
Volatility	VOLTD . . . 662	

Dividends

Data Item	Daily mnemonic . . . page	Current mnemonic . . . page
Dividend Distribution Type - Daily (Issue) by Ex-Date	DVDIXD . . . 612	same as daily
Dividend Distribution Type - Daily (Issue) by Payable Date	DVDIPD . . . 613	same as daily
Dividend Payment Method - Daily (Issue) by Ex-Date	DVMEXD . . . 613	same as daily

Dividend Payment Method - Daily (Issue) by Payable Date	DVMEPD . . . 614	same as daily
Dividend Yield - Daily (Issue)	DVYD . . . 615	
Dividends per Share by Ex-Date (Issue)	DVPSXD . . . 615	same as daily
Dividends per Share by Payable Date - Daily (Issue)	DVPSPD . . . 615	same as daily
Indicated Annual Dividends - Current		DVI . . . 617

Earnings per Share

Data Item	Daily mnemonic . . . page	Current mnemonic . . . page
Earnings per Share - Current (Issue)		EPS . . . 616
Earnings Yield	EPSYRDD . . . 617	

Share Data Items

Data Item	Daily mnemonic . . . page	Current mnemonic . . . page
Common Shares Outstanding - Current (Issue)		CSHOC . . . 612
On-Balance Volume	OBVD . . . 387	
Average Trading Volume - 1 Year	CSHTRD1 . . . 611	
Trading Volume (Issue)	CSHTRD . . . 624	CSHCUR . . . 624

Market value and market returns

Data Item	Daily mnemonic . . . page	Current mnemonic . . . page
Market Return by Ex-Date	MKRTXD . . . 636	
Market Return by Payable Date	MKRTPD . . . 638	
Market Value	MKVALD . . . 639	MKVALC . . . 639
Price to Book Ratio		MKBKF . . . 645
Total Return Daily	TRT6MD . . . 658	
Total Return Factor	TRFD . . . 660	

Data Definitions

Adjustment Factor (Issue) - Cumulative by Ex-Date - Annual

Mnemonic AJEXI

This item is identical to **Adjustment Factor (Company) - Cumulative by Ex-Date** with the exception that factors are for company issues and are available only to On-line subscribers.

This item cannot be modified.

Adjustment Factor (Issue) - Cumulative by Ex-Date - Current

Mnemonic AFEXD

This item is identical to **Adjustment Factor (Company) - Cumulative by Ex-Date - Current** with the exception that factors are for company issues and are available only to On-line subscribers.

This item cannot be modified.

AFEXD is only available for On-line subscribers.

Adjustment Factor (Issue) - Cumulative by Ex-Date - Daily

Mnemonic AJEXDI

This item is identical to **Adjustment Factor (Company) - Cumulative by Ex-Date** with the exception that factors are for company issues and are available only to On-line subscribers.

This item cannot be modified.

Adjustment Factor (Issue) - Cumulative by Ex-Date - Monthly

Mnemonic AJEXMI

This item is identical to **Adjustment Factor (Company) - Cumulative by Ex-Date** with the exception that factors are for company issues and are available only to On-line subscribers.

This item cannot be modified.

Adjustment Factor (Issue) - Cumulative by Ex-Date - Quarterly

Mnemonic AJEXQI

This item is identical to **Adjustment Factor (Company) - Cumulative by Ex-Date** with the exception that factors are for company issues and are available only to On-line subscribers.

This item cannot be modified.

Adjustment Factor (Issue) - Cumulative by Ex-Date - Weekly

Mnemonic

AJEXWI

This item is identical to **Adjustment Factor (Company) - Cumulative by Ex-Date** with the exception that factors are for company issues and are available only to On-line subscribers.

This item cannot be modified.

Adjustment Factor (Issue) - Cumulative by Payable Date - Annual

Mnemonic

AJPI

This item is identical to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

- Factors are for company issues and are available only to On-line subscribers.
- The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends Per Share by Payable Date – Daily (Issue).
- Dividends per Share by Payable Date – Daily (Issue) is the only item to which the factor is applied.

This item cannot be modified.

Adjustment Factor (Issue) - Cumulative by Payable Date - Current

Mnemonic

AFPD

This item is identical to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

- Factors are for company issues and are available only to On-line subscribers.
- The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends Per Share by Payable Date – Daily (Issue).
- Dividends per Share by Payable Date – Daily (Issue) is the only item to which the factor is applied.

This item cannot be modified.

Adjustment Factor (Issue) - Cumulative by Payable Date - Daily

Mnemonic

AJPD

This item is identical to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

- Factors are for company issues and are available only to On-line subscribers.
- The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends Per Share by Payable Date – Daily (Issue).
- Dividends per Share by Payable Date – Daily (Issue) is the only item to which the factor is applied.

This item cannot be modified.

Adjustment Factor (Issue) - Cumulative by Payable Date - Monthly

Mnemonic AJPMI

This item is identical to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

- Factors are for company issues and are available only to On-line subscribers.
- The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends Per Share by Payable Date – Daily (Issue).
- Dividends per Share by Payable Date – Daily (Issue) is the only item to which the factor is applied.

This item cannot be modified.

Adjustment Factor (Issue) - Cumulative by Payable Date - Quarterly

Mnemonic AJPQI

This item is identical to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

- Factors are for company issues and are available only to On-line subscribers.
- The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends Per Share by Payable Date – Daily (Issue).
- Dividends per Share by Payable Date – Daily (Issue) is the only item to which the factor is applied.

This item cannot be modified.

Adjustment Factor (Issue) - Cumulative by Payable Date - Weekly

Mnemonic AJPWI

This item is identical to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

- Factors are for company issues and are available only to On-line subscribers.
- The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends Per Share by Payable Date – Daily (Issue).
- Dividends per Share by Payable Date – Daily (Issue) is the only item to which the factor is applied.

This item cannot be modified.

Adjustment Factor (Issue) - Current Date Daily

Mnemonic AFDTED

This item represents the date for current prices. It is presented as mm/dd/yy (for example, 12/20/96).

This item cannot be modified.

Availability Codes - Issue

Mnemonic AVLI

Units Code

This code indicates the status of a business segment, geographic segment or issue for a company or industry for a country. A code of 1 indicates that information is available for the specified time period. The available codes are:

Code	Description
------	-------------

0	Not a reporting category
---	--------------------------

1	Available
---	-----------

The descriptions for these codes can be viewed by choosing the Databases » Descriptions command from the menu bar and entering the mnemonic in the Item text box. To include a textual description of a code in a report, you can use the @DESC function. For example, to include a description of the availability code, type @DESC (AVLI).

For user-created data the appropriate availability code will be set to 1.

Average Price - 10-Day Moving

Mnemonic MAP10D

Concept calculation @PAVG (PRCCD,-9,0)

Units Decimal

This concept is 10-day average of Daily Close Prices.

Average Price - 50-Day Moving

Mnemonic MAP50D

Concept calculation @PAVG (PRCCD,-49,0)

Units Decimal

This concept is 50-day average of Daily Close Prices.

Average Price - 200-Day Moving

Mnemonic MAP200

Concept calculation @PAVG (PRCCD,-199,0)

Units Decimal

This concept is 200-day average of Daily Close Prices.

Average Trading Volume - 1 Year

Mnemonic CSHTRD1

Concept calculation @PAVG(CSHTRD,-262,0)

This concept is the average of the Common Shares Traded - Daily (Issue) for the last year.

Common Shares Outstanding - Current Issue

Mnemonic CSHOC

Units Millions

This item represents the total number of common shares outstanding for the issue. It is net of treasury stock. It is adjusted for stock splits.

This item is a scalar variable. It is only available to users who subscribe to Daily Prices.

Notes:

- This item may differ from Common Shares Outstanding – Company (CSHO) and Common Shares Outstanding – Company – Quarterly (CSHOQ) for ADR companies. This item is collected as reported in the source, and *is not* adjusted for the ADR ratio, while CSHO and CSHOQ *are* adjusted for the ADR ratio.
- This item is not available for \$R (Research) companies which are no longer pricing.
- This item is available for \$R (Research) companies with bid/ask prices.

Common Shares Outstanding - Current Issue - Note

Mnemonic CSHOCF

-
- | | |
|---|-------------------------------------|
| 1 | Giving effect to new financing |
| 2 | Includes two or more capital issues |
| 3 | Pro-forma |

Dividend Distribution Type - Daily (Issue) - Ex-Date

Mnemonic DVDIXD

Units Code

This code identifies the type of dividend payment distribution for Dividends per Share-Daily. The codes used are as follows:

Code	Method
1	Cash Dividend
2	Cash Equivalent
3	Stock Dividend
4	Stock Split
7	Combination cash
8	Cash and stock
9	Combination stock

This item is only available to users who subscribe to Daily Prices.

Dividend Distribution Type - Daily (Issue) - Payable Date

Mnemonic DVDIPD

Units Code

This code identifies the type of dividend payment distribution for Dividends per Share-Daily. The codes used are as follows:

Code	Method
1	Cash Dividend
2	Cash Equivalent
3	Stock Dividend
4	Stock Split
7	Combination cash
8	Cash and stock
9	Combination stock

This item is only available to users who subscribe to Daily Prices.

Dividend Payment Method - Daily (Issue) - Ex-Date

Mnemonic DVMEXD

Units Code

This code identifies the type of dividend payment for Dividends per Share-Daily. The codes used are as follows:

Code	Method
0	Not Available
1	Payable in U.S. currency

2	Payable in Canadian currency
3	Payable in other currency
4	Optional dividend; rate given in cash
5	Stock Dividend
6	Stock Split
7	Payable in stock of another issuer
8	Payable by exchange of stock
9	Optional dividend; rate given is in stock
10	Rights
11	Warrants
12	Dividend omitted
20	Combination cash
21	Combination stock
22	Combination cash and stock
99	Converted to U.S./Canadian currency

This item is only available to users who subscribe to Daily Prices.

Dividend Payment Method - Daily (Issue) - Payable Date

Mnemonic DVMEPD

Units Code

This code identifies the type of dividend payment for Dividends per Share-Daily. The codes used are as follows:

Code	Method
0	Not Available
1	Payable in U.S. currency
2	Payable in Canadian currency
3	Payable in other currency
4	Optional dividend; rate given in cash
5	Stock Dividend
6	Stock Split
7	Payable in stock of another issuer
8	Payable by exchange of stock
9	Optional dividend; rate given is in stock
10	Rights
11	Warrants
12	Dividend omitted

20	Combination cash
21	Combination stock
22	Combination cash and stock
99	Converted to U.S./Canadian currency

This item is only available to users who subscribe to Daily Prices.

Dividend Yield - Daily (Issue)

Mnemonic	DVYD
Concept Calculation	$(DVI/PRCCD)*100$
Units	Percentage

This concept is the Current Dividend Rate *divided by* Close Price at the end of the day, and the result is then multiplied by 100.

Dividends per Share by Ex-Date - Daily (Issue)

Mnemonic	DVPSXD
Units	Dollars and cents

This item represents the amount of cash or cash-equivalent dividend payment, or the ratio of a stock split or stock dividend.

Dividend Payment Method - Daily and Dividend Distribution Type - Daily can be accessed to determine the type of dividend payment.

This item includes special dividends, spin-offs, among others.

This item is gross of tax.

Dividends will be zero for days when no dividends are paid.

This item is only available to users who subscribe to Daily Prices.

Dividends per Share by Payable Date - Daily (Issue)

Mnemonic	DVSPSD
Units	Dollars and cents

This item represents the amount of cash or cash-equivalent dividend payment, or the ratio of a stock split or stock dividend.

Dividend Payment Method - Daily and Dividend Distribution Type - Daily can be accessed to determine the type of dividend payment.

This item includes special dividends, spin-offs, among others.

This item is gross of tax.

Dividends will be zero for days when no dividends are paid.

This item is only available to users who subscribe to Daily Prices.

EPS - Current (Issue)

Mnemonic EPS

Units Dollars and cents

This item is the most recent four-quarter moving Earnings Per Share. It is calculated quarterly by adding the most recent fiscal yearend EPS and all subsequent quarterly EPS and subtracting quarterly EPS prior to the most recent four quarters.

This item is automatically adjusted for stock splits.

This item is supplied by FT Interactive Data for domestic financial services companies and by Standard & Poor's for all other companies.

This item is a scalar variable. It is only available to users who subscribe to Daily Prices.

Earnings Per Share - Current (Issue) - Note

Mnemonic EPSF

Code	Description
1	Basic EPS (Company reported)
2	Diluted EPS
4	Preliminary
5	Estimate
6	Pro-forma statement of earnings
7	Net investment income
8	Company only
9	Deficit
10	Currency of country of origin
11	Comparison of second year with first
12	Interim not comparable with annual earnings
13	Net asset value
14	Combined various classes
15	Before tax loss carry forward
16	Partial year
17	Net gain from operations
18	Excluding extraordinary income
19	Including extraordinary income
20	Excluding extraordinary charge
21	Including extraordinary charge
22	Before depletion

Earnings Yield - Daily

Mnemonic	EPSYLDD
Concept Calculation	@VALUE(EPSX12[@QTR (@MNT(0D)-3)],EPSX12[@QTR (@MNT(0D)-3)-1])/PRCCD*100

This concept is the most recent daily Earnings per Share Basic - Excluding Extraordinary Items (12-Months Moving) *minus* one. This total is *divided by* Price - Daily - Close, and then *multiplied by* 100.

High Price - Daily - 1 Year

Mnemonic	PRCHD1
Concept Calculation	@IF(@PMAX(PRCHD,-22,0)> @PMAX(PRCHM,-11,0),@PMAX (PRCHD,-22,0),@PMAX (PRCHM,-11,0))

This concept is the largest value of Price - Daily - High in the last year.

Identification Codes - Issue

Mnemonic	IID
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This code identifies the issue for a company or industry for a country.

This item is not editable. For user-created entities, the system will determine the Identification Code based on the entity ticker, using the following scheme.

Entity Ticker	Identification Code
MYL\I09	IID = 09

Indicated Annual Dividend - Current

Mnemonic	DVI
Units	Dollars and cents

This item reflects the projected annual dividends per share. It is calculated by multiplying the latest dividend paid per share by the number of times it is paid per year. This item is updated whenever a new dividend is announced or recorded.

Special or irregular dividends are included by accumulating 12 months and then adding to regular distributions.

This item is also known as ADR (annualized dividend rate).

This item is a scalar variable. It is only available to users who subscribe to Daily Prices.

Indicated Annual Dividend - Current - Note

Mnemonic	DVIF
1	Regular Rate
2	Includes extra, special, or additional dividends
3	12 months of irregular dividends, including Extras
4	Stock dividends only
5	12 months of irregular dividends, including Extras but excluding capital gains
6	Excludes Extras
7	Dividends from capital gains included
8	Dividends from capital gains excluded
9	Not available.

Issue CUSIP Number

Mnemonic	CUSIP
----------	-------

This item is a unique identifier for each issue on Compustat®. It is an eight-digit code: the first six digits identify the issuer the seventh and eighth digits identify the issue.

If you are using ISSUE CUSIP in place of a ticker symbol, you need to input all eight digits.

Issue Description

Mnemonic	DSCI
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Issue Description identifies an issue and its par value. All issues have an Issue Description.

The following lists the Issue Description codes:

Code	Description
ADR	American Depositary Receipts
ADS	American Depositary Shares
BD	Bonds
CAP	Capital
CL	Class
COM	Common
CNV	Convertible
CVTG	Cumulative Voting
DEP	Depository
EXCH	Exchange
GDR	Global Depositary Receipts
LVTG	Limited Voting
LP	Limited Partnership

MVTG	Multiple Voting
NPV	No Par Value
NON CNV	Nonconvertible
NVTG	Nonvoting
ORD	Ordinary
PTG	Participating
PFD	Preferred
RCPT	Receipts
RED	Redeemable
REGD	Registered
RES	Restricted
SER	Series
SHS	Shares
SPL	Special
SPON	Sponsored
SVTG	Sub Voting
TR	Trust
UNTS	Units
VTG	Voting

The following lists the ISO codes:

Code	Description
CAD	Canadian Dollar
USD	U.S. Dollar

Issue Trading Exchange

Mnemonic	EXCHGI
Units	Code

This code identifies the major trading exchange for an issue.

Code	Stock Exchange
1	New York Stock Exchange
2	American Stock Exchange
3	NASDAQ, including NMS
4	Regional Stock Exchange
5	LBO or Subsidiary
6	Toronto Exchange

7	Montreal Exchange
8	Canadian Venture Exchange
9	Not on Major Exchange (Canadian only)
10	NASD OTC Bul/Brd/Pink Sheet

Issue Trading Status Code

Mnemonic TSCI

Units Code

This code identifies the trading status of the issue.

Code	Status
0	Active
1	Inactive-Trading, suspended or halted
2	Inactive-Called, expired or matured
3	Inactive-Merger
4	Inactive-Acquisition
5	Inactive-Untraded or unquoted
6	Inactive-Delisted
7	Active-New security, not yet trading
8	Active-Call has been scheduled
9	Active- In bankruptcy, receivership, reorganization, or a bond is trading flat
10	Active- A partial call has been scheduled

Issue Trading Symbol

Mnemonic TICI

This is a unique symbol which identifies the issue.

Issue Type Code

Mnemonic TPCI

Units Code

This code identifies the category of an issue.

Code	Category
0	Common, ordinary
1	Preferred, preference, etc.

2	Warrant or right
3	Convertible bond
4	Unit
5	Municipal bond
6	Corporate debt issue
7	Mutual fund
8	Certificate
9	Index
10	Put option
11	Call option
12	When option
13	Convertible preferred
14	U.S. Government or agency debt issue
15	Bond Evaluation data only

Low Price - Daily 1-Year

Mnemonic	PRCLD1
Concept Calculation	@IF(@PMIN(PRCLD,-22,0)<@PMIN(PRCLM,-11,0),@PMIN(PRCLD,-22,0),@PMIN(PRCLM,-11,0))

This concept is the lowest value of Price - Daily - Low in the last year.

Margin Requirement Code

Mnemonic	MARGNI
Units	Code

This code identifies the marginability status of an issue. Margin requirements are set by the Federal Reserve Board.

Code	Requirement
0	No special status
1	Not marginable (NYSE or AMEX)
2	Marginable (OTC equity)

Previous Issue CUSIP

Mnemonic PCUSPI

This is the previously-assigned CUSIP for an issue before a name change or reclassification caused a change.

Price - Daily - Close

Mnemonic PRCCD

Units Dollars and cents

These items represent either the high, low and close prices of the day, or the ask, bid or average of ask/bid prices. Pricing Status Code - Daily can be accessed to determine the form in which prices are available.

If the high price is asking price, it is generally the last asking price by prospective sellers prior to market close.

If the low price is bid price, it is generally the last bid by prospective buyers prior to market close.

If the close price is the average price, it is the average of the bid and ask prices.

These items are updated daily.

These items are issue-level items.

These items are only available to users who subscribe to Daily Prices.

The default presentation of this data is for it to be adjusted. You can choose to have pricing data presented as adjusted or unadjusted by defining your criteria under Tools/Options and then select the Adjustment Factors tab. Check the Apply Current Adjustment Factor box to ensure that data is presented as adjusted.

Price - Daily - High

Mnemonic PRCHD

Units Dollars and cents

These items represent either the high, low, and close prices of the day, or the ask, bid, or average of ask/bid prices. Pricing Status Code - Daily can be accessed to determine the form in which prices are available.

If the high price is asking price, it is generally the last asking price by prospective sellers prior to market close.

If the low price is bid price, it is generally the last bid by prospective buyers prior to market close.

If the close price is the average price, it is the average of the bid and ask prices.

These items are updated daily for company issues and weekly for index issues.

These items are only available to users who subscribe to Daily Prices.

Price - Daily - Low

Mnemonic PRCLD
Units Dollars and cents

These items represent either the high, low, and close prices of the day, or the ask, bid, or average of ask/bid prices. Pricing Status Code - Daily can be accessed to determine the form in which prices are available.

If the high price is asking price, it is generally the last asking price by prospective sellers prior to market close.

If the low price is bid price, it is generally the last bid by prospective buyers prior to market close.

If the close price is the average price, it is the average of the bid and ask prices.

These items are updated daily for company issues and weekly for index issues.

These items are only available to users who subscribe to Daily Prices.

Price - Current Company

Mnemonic PRCCUR

This item is an adjusted closing price on the most recent trading day prior to the day of the last online download.

This item is company-level scalar data.

Data for this item will be available only to online subscribers.

Price Status Code - Daily

Mnemonic PRCSTD
Units Code

This code describes the form in which prices are available.

Codes are available for each trading day of the month.

Data is supplied by Merrill Lynch Pierce Fenner & Smith.

This item is only available to users who subscribe to Daily Prices.

Code	Status
1	Holiday
2	No prices available
3	High, low, and close
4	Ask, bid, average
5	Prices "filled" from a previous date

Trading Volume - Current

Mnemonic CSHCUR
Units Thousands

This is the volume of shares traded on the same day as *Price-Current* (*PRCCUR*).

Data for this item will be available only to on-line subscribers.

Trading Volume - Daily

Mnemonic CSHTRD
Units Thousands

This item represents the number of shares traded for companies listed on national stock exchanges and over-the-counter companies in the NASDAQ system. This item includes the composite volume across all exchanges. This item is available only to on-line subscribers. When a company trades stock on more than one exchange, the shares traded are added together and Standard & Poor's presents the composite figure. Standard & Poor's does not make any additional adjustments to the data to account for American Depositary Receipts (ADR); however, it may be further adjusted for stock splits.

The shares traded will be reported even if only a partial period is available (such as, a company goes public in the middle of the year, quarter, or month).

When a company is not traded in a given period, the price figures and shares traded contain a Not Available data code (@NA).

For some companies, there will be gaps in the data series, or periods where price figures and shares traded are not available. Generally, these will be periods in which earnings per share and other fundamental data have been restated due to a major merger involving companies of similar size. Since the major merger fundamentally changes the nature of the company, the original price, shares traded, and dividend data are not comparable to the earnings per share and other fundamental data. Therefore, the price, dividend, and shares traded are removed.

CHAPTER 19

Market Ratios

This chapter presents definitions for market ratios used for analysis of common stock issues, such as beta, dividend yields, prices, total returns and indexed total returns plus relative calculations for much of the same data for S&P Indexes.

Basic Market Ratios

Data Item	Daily Mnemonic . . . page	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page
Beta			
Dividend Payout			DVPOR . . . 634
Dividend Payout - Average - 3 Year		DVPOR3 . . . 634	
Dividend Payout - Average - 5 Year		DVPOR5 . . . 634	
Dividend Payout - Average - 10 Year		DVPOR10 . . . 634	
Dividend Yield	DVYD . . . 615	DVYDF . . . 635	
Dividend Yield - Current	DVYDC . . . 635		
Dividend Yield - Current Price (Company)	DVYDCR . . . 635		
Dividends per Share by Ex- Date		DVPSX . . . 681	DVPSXQ . . . 682
EPS Basic - Excl. Extraordinary Items		EPSPX . . . 685	EPSPXQ . . . 686
EPS Basic - Excl Extraordinary Items 12 MM			EPSX12 . . . 687
EPS Basic - Incl Extraordinary Items		EPSPI . . . 687	EPSPIQ . . . 688
EPS Diluted - Excl Extraordinary Items		EPSFX . . . 691	EPSFXQ . . . 691
EPS Diluted - Incl Extraordinary Items		EPSFI . . . 694	EPSFIQ . . . 695
Earnings Yield	EPSYLD . . . 617		
Enterprise Value			ENTVALUE . . . 636
Market Value	MKVALD . . . 639	MKVAL . . . 638	MKVALQ . . . 641
Market Value - Fiscal Year End		MKVALF . . . 640	
Net Asset Value			

Price as % of Net Asset Value			
Price to Book Ratio	MKBKD . . . 647	MKBKF . . . 648	MKBKCR . . . 645
Price to EPS from Operations			
Price to Earnings	PED . . . 649	PE . . . 648	
Price to Earnings - Current	PECUR . . . 649		

Data Item	Monthly Mnemonic . . . page
Beta	BETA . . . 633
Dividends per Share by Ex-Date	DVPSXM . . . 681
Earnings Yield	EPSYLDM . . . 636
Enterprise Value	
Market Value	MKVALM . . . 640
Net Asset Value	NAVM . . . 414
Price as % of Net Asset Value	PNAV . . . 650
Price to Book Ratio	MKBK . . . 647
Price to EPS from Operations	OPPE . . . 650
Price to Earnings	PEM . . . 649

Returns

Data Item	Daily/Current Mnemonic . . . page	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page
Indexed Total Return - 1 Year			
Indexed Total Return - 3 Year			
Indexed Total Return - 5 Year			
Indexed Total Return - 10 Year			
Market Return by Ex-Date	MKRTXD . . . 636	MKRTX . . . 637	MKRTXQ . . . 637
Market Return by Payable Date	MKRTPD . . . 638	MKRTP . . . 638	MKRTPQ . . . 637
Relative Total Return - S&P 500 - 5 Year			
Relative Total Return - S&P 500 - 10 Year			
Relative Total Return - S&P Industrials - 5 Year			

Relative Total Return - S&P Industrials - 10 Year			
Relative Total Return - S&P MidCap - 5 Year			
Relative Total Return - S&P MidCap - 10 Year			
Relative Total Return - S&P Sector - 5 Year			
Relative Total Return - S&P Sector - 10 Year			
Total Return - 6 Month - Daily	TRT6MD	... 658	
Total Return - 6 Month - Online	TRT6M1	... 659	
Total Return - 1 Year			
Total Return - 3 Year			
Total Return - 5 Year			
Total Return - 10 Year			
Total Return Factor Current	TRFDAT	... 660	
Total Return Factor	TRFD	... 660	
Total Return Factor Online	TRFD1	... 661	
Total Return to Date		TRTYTD ... 662	TRTQTD ... 661

Data Item	Monthly Mnemonic ... page
Indexed Total Return - 1 Year	IDRT1Y ... 657
Indexed Total Return - 3 Year	IDRT3Y ... 657
Indexed Total Return - 5 Year	IDRT5Y ... 658
Indexed Total Return - 10 Year	IDRT10Y ... 658
Market Return by Ex-Date	MKRTXM ... 637
Relative Total Return - S&P 500 - 5 Year	TRT5Y500 ... 655
Relative Total Return - S&P 500 - 10 Year	TRT10Y500 ... 655
Relative Total Return - S&P Industrials - 5 Year	TRT5YIND ... 655
Relative Total Return - S&P Industrials - 10 Year	TRT10YIND ... 656
Relative Total Return - S&P MidCap - 5 Year	TRT5YMID ... 656

Relative Total Return - S&P MidCap - 10 Year	TRT10YMID . . . 656
Relative Total Return - S&P Sector - 5 Year	TRT5YIDX . . . 656
Relative Total Return - S&P Sector - 10 Year	TRT10YIDX . . . 657
Total Return - 1 Year	TRT1Y . . . 659
Total Return - 3 Year	TRT3Y . . . 659
Total Return - 5 Year	TRT5Y . . . 659
Total Return - 10 Year	TRT10Y . . . 660
Total Return Factor	TRFM . . . 661
Total Return to Date	TRTMTD . . . 661

Relatives

Data Item	Daily Mnemonic . . . page	Annual Mnemonic . . . page	Monthly Mnemonic . . . page
Relative Dividend Yield - S&P 500		DVYLD500 . . . 651	
Relative Dividend Yield - S&P Industrials		DVYLDIND . . . 651	
Relative Dividend Yield - S&P MidCap		DVYLDMID . . . 651	
Relative Dividend Yield - S&P Sector		DVYLDIDX . . . 652	
Relative Price - S&P 500	PR500D . . . 654		PR500M . . . 654
Relative Price - S&P Industrials	PRINDD . . . 654		PRINDM . . . 654
Relative Price - S&P MidCap	PRMIDD . . . 654		PRMIDM . . . 655
Relative Price - S&P Sector			PRIDX . . . 655
Relative Price to Book - S&P 500		MKBK500 . . . 652	
Relative Price to Book - S&P Industrials		MKBKIND . . . 652	
Relative Price to Book - S&P Sector		MKBKIDX . . . 652	
Relative Price to Earnings - S&P 500			PE500 . . . 653
Relative Price to Earnings - S&P Indls.			PEIND . . . 653
Relative Price to Earnings - S&P MidCap			PEMID . . . 653
Relative Price to Earnings - S&P Sector			PEIDX . . . 653

Percentage Change

Data Item	Monthly Mnemonic . . . page
Price Percentage Change - Close - 1 Year	<i>PCCHG1</i> . . . 642
Price Percentage Change - Close - 3 Year	<i>PCCHG3</i> . . . 643
Price Percentage Change - Close - 5 Year	<i>PCCHG5</i> . . . 643
Price Percentage Change - Close - 10 Year	<i>PCCHG10</i> . . . 643
Price Percentage Change - High - 1 Year	<i>PCHG1</i> . . . 644
Price Percentage Change - High - 3 Year	<i>PCHG3</i> . . . 644
Price Percentage Change - High - 5 Year	<i>PCHG5</i> . . . 644
Price Percentage Change - High - 10 Year	<i>PCHG10</i> . . . 645
Price Percentage Change - Low - 1 Year	<i>PLCHG1</i> . . . 643
Price Percentage Change - Low - 3 Year	<i>PLCHG3</i> . . . 643
Price Percentage Change - Low - 5 Year	<i>PLCHG5</i> . . . 644
Price Percentage Change - Low - 10 Year	<i>PLCHG10</i> . . . 644

Data Definitions

Beta

Mnemonic	BETA
Units	Decimal

The monthly fundamental beta is a measurement of the sensitivity of a company's stock price to the overall fluctuation in the Standard & Poor's 500 (S&P 500) Index Price for U.S. Companies, or the S&P/TSX Composite Index (formerly TSE 300 Index) Price for Canadian Companies. For example, a beta of 1.5 indicates that a company's stock price tends to rise (or fall) 1.5%, with a 1% rise (or fall) in the index price. Beta is an historical slope.

Beta is calculated for a 5-year (60-month) time period. If less than 60 months of data is available, *Beta* will be calculated for as few as 24 months. Month end closing prices (including dividends) are used in the calculation.

Book Value per Share - 3 Year Average

Mnemonic	BKVLPS3
Concept calculation	@PAVG(CEQ/CSHO,-2,0)

This concept is the average of Common Equity - Total *divided by* the Common Shares Outstanding - Company for the most recent three years.

Book Value per Share - 5 Year Average

Mnemonic	BKVLPS5
Concept calculation	@PAVG(CEQ/CSHO,-4,0)

This concept is the average of Common Equity - Total *divided by* the Common Shares Outstanding - Company for the most recent five years.

Book Value per Share - 10 Year Average

Mnemonic	BKVLPS10
Concept calculation	@PAVG(CEQ/CSHO,-9,0)

This concept is the average of Common Equity - Total *divided by* the Common Shares Outstanding - Company for the most recent 10 years.

Book Value per Share - Year-End

Mnemonic	BKVLPS
Units	Dollars and cents

For companies, Book Value Per Share is based on fiscal yearend data and represents Common Equity - Liquidation Value (CEQL) *divided by* Common Shares Outstanding (CSHO)

For indexes, Book Value Per Share is an annual figure calculated from the calendar yearend index data. This item is carried on an annual basis and is obtained from the Standard & Poor's *Analyst's Handbook* and *Barron's*.

Dividend Payout

Mnemonic	DVPOR
Concept Calculation	$(DVC/IBADJ)*100$
Units	Percentage

This concept is Cash Dividends-Common, defined as the total dollar amount of dividends (other than stock dividends) declared on the common stock, *divided by* Income Before Extraordinary Items - Adjusted For Common Stock Equivalents, which represents income before extraordinary items and discontinued operations *less* preferred dividend requirements (adjusted for common stock equivalents). This figure is then *multiplied by* 100.

Dividend Payout - 3 Year Average

Mnemonic	DVPOR3
Concept Calculation	@PAVG(DVPOR,-2,0)

This concept is the average of Dividend Payout for the last three years.

Dividend Payout - 5 Year Average

Mnemonic	DVPOR5
Concept Calculation	@PAVG(DVPOR,-4,0)

This concept is the average of Dividend Payout for the last five years.

Dividend Payout - 10 Year Average

Mnemonic	DVPOR10
Concept Calculation	@PAVG(DVPOR,-9,0)

This concept is the average of Dividend Payout for the last 10 years.

Dividend Yield - Current

Mnemonic	DVYDC
Concept Calculation	$100*(DVRATE/PRCCM)$
Units	Percentage

This concept represents the Current Annual Dividend Rate, which is determined by multiplying the latest dividend paid per share by the number of times it is paid during the year, *divided by* the Current Monthly Close Price. This figure is then *multiplied by* 100.

Dividend Yield - Current Price (Company)

Mnemonic	DVYDCR
Concept Calculation	$100 * (\text{DVRATE} / @\text{VALUE}(\text{PRCCUR}, \text{PRCCM}))$
Units	Percentage

This concept is the Current Dividend Rate *divided by* the Current Price *multiplied by* 100. (If the Current Price is not available, the Dividend Rate will be divided by the Price - Close Monthly.)

Dividend Yield - Daily (Issue)

Mnemonic	DVYD
Concept Calculation	$(\text{DVI} / \text{PRCCD}) * 100$
Units	Percentage

This concept is the Current Dividend Rate *divided by* Close Price at the end of the day, and the result is then *multiplied by* 100.

Dividend Yield - Fiscal Year-End (Company)

Mnemonic	DVYDF
Concept Calculation	$100 * (\text{DVPSX} / \text{PRCCF})$
Units	Percentage

This concept is the Dividend Per Share By Ex-Date, defined as the cash dividends per share for which the ex-dividend dates occurred during the reporting period, *divided by* the company's close price for the fiscal year. This figure is then *multiplied by* 100.

Earnings Yield - Daily

Mnemonic	EPSYLDD
Concept Calculation	$@\text{VALUE}(\text{EPSX12}[@\text{QTR}(\text{@MNT}(0\text{D})-3)], \text{EPSX12}[@\text{QTR}(\text{@MNT}(0\text{D})-3)-1]) / \text{PRCCD} * 100$

This concept is the most recent daily Earnings per Share Basic - Excluding Extraordinary Items (12-Months Moving) *minus* one. This total is *divided by* Price - Daily - Close, and then *multiplied by* 100.

Earnings Yield - Monthly

Mnemonic	EPSYLDM
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Concept Calculation	@VALUE(EPSX12[@QTR(-3M)], EPSX12[@QTR(-3M)-1])/PRCCM*100
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This concept is the most recent monthly Earnings per Share Basic - Excluding Extraordinary Items (12-Months Moving) *divided by* Price - Monthly - Close, and then *multiplied by* 100.

Enterprise Value

Mnemonic	ENTVALUE
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Concept Calculation	MKVALM+@VALUE((DTQ+@VALUE(PSTKQ,0)- CHEQ)[@QTR(-3M)],(DTQ+ @VALUE (PSTKQ,0)- CHEQ)[@QTR(-3M)-1])
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Units	Millions of dollars
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This item represents the Market Value - Monthly *plus* the *sum* of the set of Debt Total - Quarterly and Current Preferred Stock Quarterly *minus* Cash and Equivalents Quarterly.

Market Return by Ex-Date - Daily

Mnemonic	MKRTXD
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Calculation	((PRCCD+DVPSXD)/PRCCD[-1])-1)*100
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Units	Percentage
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Market Return by Ex-Date - Daily is the Close Price at the end of the day *plus* Daily Dividends per Share Ex-Date, *divided by* the prior day's Close Price. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Market Return by Ex-Date - Fiscal

Mnemonic	MKRTX
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Concept Calculation	((PRCCF+DVPSX+@VALUE (@PSUM(CHEQVM,-11,0) [@MNT(0Y)],0))/PRCCF[-1])-1)*100
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Units	Percentage
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This concept is Price - Fiscal Year - Close *plus* Dividends per Share by Ex-Date *plus* Cash Equivalent Distributions per Share by Ex-Date *divided by* Price - Fiscal Year - Close. One (1) is *subtracted from* this quantity and the result is *multiplied by* 100.

Market Return by Ex-Date - Monthly

Mnemonic	MKRTXM
Concept Calculation	$\frac{(((PRCCM + DVPSXM + @VALUE(CHEQVM, 0)) / PRCCM[-1]) - 1) * 100}{}$
Units	Percentage

Market Return by Ex-Date Monthly is the Close Price at the end of the calendar month *plus* Dividends Per Share by Ex-Date, *divided by* the prior month's Close Price. One (1) is *subtracted from* this quantity, and the result is then *multiplied by* 100.

Market Return by Ex-Date - Quarterly

Mnemonic	MKRTXQ
Concept Calculation	$\frac{(((PRCCM[@MNT(0Q)] + DVPSXQ + @VALUE(@PSUM(CHEQVM, -2, 0)[@MNT(0Q)], 0)) / PRCCM[@MNT(-1Q)]) - 1) * 100}{}$
Units	Percentage

This concept is Price - Fiscal Year - Close *plus* Dividends per Share by Ex-Date - Quarterly *divided by* Price - Monthly - Close. One (1) is *subtracted from* this quantity and the result is *multiplied by* 100.

Market Return by Payable Date - Daily

Mnemonic	MKRTPD
Concept Calculation	$\frac{(((PRCCD + DVPSPD) / PRCCD[-1]) - 1) * 100}{}$
Units	Percentage

Market Return by Payable Date - Daily is the Close Price at the end of the day *plus* Daily Dividends per Share Payable Date, *divided by* the prior day's Close Price. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Market Return by Payable Date - Fiscal

Mnemonic	MK RTP
Concept Calculation	$\frac{(((PRCCF + DVPSP + @VALUE(@PSUM(CHEQVM, -11, 0)[@MNT(0Y)], 0)) / PRCCF[-1]) - 1) * 100}{}$
Units	Percentage

This concept is Price - Fiscal Year - Close *plus* Dividends per Share by Payable Date *plus* Cash Equivalent Distributions *divided by* Price - Fiscal Year - Close. One (1) is *subtracted from* this quantity and the result is *multiplied by* 100.

Market Return by Payable Date - Quarterly

Mnemonic	MKRTPQ
Concept Calculation	$\frac{(((PRCCM[@MNT(0Q)] + DVPSPQ + @VALUE(@PSUM(CHEQVM, -2, 0) [@MNT(0Q), 0]) / PRCCM[@MNT(-1Q)]) - 1) * 100}{1}$
Units	Percentage

This concept is Price - Monthly - Close *plus* Dividends per Share by Payable Date - Quarterly *plus* Cash Equivalent Distributions per Share by Ex-Date *divided by* Price - Monthly - Close. One (1) is *subtracted from* this quantity and the result is *multiplied by* 100.

Market Value

Mnemonic	MKVAL
Concept Calculation	$PRCCM * @VALUE(CSHOQ[@QTR(-3M)], CSHOQ[@QTR(-3M)-1])$
Units	Millions of dollars

Market Value is the Monthly Close Price *multiplied by* the Quarterly Common Shares Outstanding.

The MKVAL *concept* provides company-level information based upon the monthly close price (PRCCM) for the company's primary trading issue and multiplies it by the company's shares outstanding. The common shares outstanding used in this calculation are those collected by Standard & Poor's from the company quarterly reports. [It is also important to notice that a 3-month reporting lag on shares outstanding has been built into this concept, whereas the shares used in the calculation are the ones for the fiscal quarter in effect 3-months prior to the monthly price used. If shares outstanding are not available for that quarter, the previous quarter figure will be used.] This concept is accessed using a company-level key (Ex: IBM).

If Common Shares Outstanding for the current quarter is not available, the value for the previous quarter will be used. This calculation will search up to 2 prior quarters. If a company's CSHOQ is not available for any of these time periods, no market value will appear.

To search for more than 2 prior quarters, use MKVALM.

Note: MKVAL and MKVALM are both monthly market calculations, but MKVAL uses CSHOQ and MKVALM uses CSHOC. It is because two different data items are used between the two market value calculations that there could potentially be different values reported. For example, if a company has multiple issues of common stock, there can be a difference in the value obtained by these calculations. If an issue isn't actively traded daily, that issue's outstanding shares will not be included in the CSHOC value. If only the CI A issue is actively traded, the value for CSHOC will reflect the CI A issue only. By contrast, CSHOQ will include the sum of all outstanding common stock whether it is actively traded or not. In this case, MKVAL will differ from MKVALM. However, if the company actively trades both CI A and CI B, CSHOC will include both values, in which case, MKVAL and MKVALM will have the same value.

Market Value - Current

Mnemonic	MKVALC
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Concept Calculation @CSUM(CSHOC*PRCCD,@SET
 (@CHGCO(ISSUE),tpci=0))

Units Millions of dollars

This concept calculates the sum of the market value of all trading classes of common ordinary shares outstanding for a company. The current or most up-to-date number of shares outstanding for a specific issue is multiplied by its latest daily price. This concept is accessed using a company-level key. A special consideration should be given to the calculation time of this concept when run on a large set.

Market Value - Daily

Mnemonic MKVALD

Concept Calculation PRCCD*CSHOC

Units Millions of dollars

This concept calculates the market value for a specific issue by multiplying the Close Price at the end of the day by the Current Common Shares Outstanding for that issue. This concept requires an issue-level key (ex: RNT\I02).

Market Value - Fiscal Year-End

Mnemonic MKVALF

Concept Calculation mkvalm[@mnt(0y)]

Units Millions of dollars

This concept returns the market value as of the company's fiscal year end.

Note: MKVAL and MKVALM are both monthly market calculations, but MKVAL uses CSHOQ and MKVALM uses CSHOC. It is because two different data items are used between the two market value calculations that there could potentially be different values reported. For example, if a company has multiple issues of common stock, there can be a difference in the value obtained by these calculations. If an issue isn't actively traded daily, that issue's outstanding shares will not be included in the CSHOC value. If only the CI A issue is actively traded, the value for CSHOC will reflect the CI A issue only. By contrast, CSHOQ will include the sum of all outstanding common stock whether it is actively traded or not. In this case, MKVAL will differ from MKVALM. However, if the company actively trades both CI A and CI B, CSHOC will include both values, in which case, MKVAL and MKVALM will have the same value.

Market Value - Monthly

Mnemonic MKVALM

Units Millions of dollars

This *data item* provides a pre-calculated company-level market value based upon the sum of all the company's trading issues multiplied by their respective monthly closing price (PRCCM). This item is available on a monthly basis for up to 20 years.

If a company has multiple issues of stock, all actively traded issues for the company are factored into the calculation. For example, if a company has two classes of issues, A & B, that are actively traded, the company market value will be calculated as follows:

$$\text{MKVALM} = [(\text{Price CI A} * \text{CSHOC CI A}) + (\text{Price CI B} * \text{CSHOC CI B})]$$

From April 1998 forward, Market Value - Monthly is based upon the month-end close price multiplied by the Common Shares Outstanding – Current Issue (CSHOC) as provided by FT Interactive Data. (If the current Common Shares Outstanding value is not available, the most recent quarterly value during the last four quarters is used. If no value exists in any of the previous four quarters, then the value for annual shares outstanding is used.)

Prior to April 1998, for each month, the month-end close price is *multiplied by* the appropriate current value for common shares outstanding. (If the most recent current *Common Shares Outstanding* is not available, then the next current value during the last four quarters is used. If no value exists in any of the previous four quarters, then the value for annual shares outstanding is used.)

Note: MKVALM and MKVAL are both monthly market calculations, but MKVALM uses CSHOC and MKVAL uses CSHOQ. It is because two different data items are used between the two market value calculations that there could potentially be different values reported. For example, if a company has multiple issues of common stock, there can be a difference in the value obtained by these calculations. If an issue isn't actively traded daily, that issue's outstanding shares will not be included in the CSHOC value. If only the CI A issue is actively traded, the value for CSHOC will reflect the CI A issue only. By contrast, CSHOQ will include the sum of all outstanding common stock whether it is actively traded or not. In this case, MKVAL will differ from MKVALM. However, if the company actively trades both CI A and CI B, CSHOC will include both values, in which case, MKVAL and MKVALM will have the same value.

ADR Companies:

The Market Value – Monthly calculation will apply the ADR ratio to CSHOC as a third factor in the market value formula. The ADR ratios are provided by Standard & Poor's. $\text{MKVALM} = [(\text{Price CI A} * (\text{CSHOC CI A} / \text{ADRR CI A})) + (\text{Price CI B} * \text{CSHOC CI B} / \text{ADRR CI B})]$

Market Value - Quarterly

Mnemonic MKVALQ

Concept Calculation MKVALM[@MNT(0Q)]

This concept returns the market value (MKVALM) as of the end of the fiscal quarter. Just like MKVALM, this concept uses a company-level key but needs to be referenced using the appropriate periodicity. For example, to get the market value at the end of IBM's second fiscal quarter 2000, you should use MKVALQ[Q2Y00] which is the equivalent to MKVALM[JUN00].

Note: MKVAL and MKVALM are both monthly market calculations, but MKVAL uses CSHOQ and MKVALM uses CSHOC. It is because two different data items are used between the two market value calculations that there could potentially be different values reported. For example, if a company has multiple issues of common stock, there can be a difference in the value obtained by these calculations. If an issue isn't actively traded daily, that issue's outstanding shares will not be included in the CSHOC value. If only the CI A issue is actively traded, the value for CSHOC will reflect the CI A issue only. By contrast, CSHOQ will include the sum of all outstanding common stock whether it is actively traded or not. In this case, MKVAL will differ from MKVALM. However, if the company actively trades both CI A and CI B, CSHOC will include both values, in which case, MKVAL and MKVALM will have the same value.

Momentum

Mnemonic	MMNTMD
Concept Calculation	PRCCD/PRCCD[-10]
Units	Decimal

Momentum is the Current Daily Closing Price *divided by* the Closing Daily Price from 11 days ago.

Net Asset Value

Mnemonic	NAVM
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This item applies to closed-end funds only. It is the market value of the fund's assets minus liabilities divided by the shares outstanding.

This is a monthly item from the Prices, Dividends and Earnings file.

On-Balance-Volume

Mnemonic	OBVD
Concept Calculation	@PSUM(@IF(PRCCD> PRCCD[-1],1*CSHTRD,@IF (PRCCD<PRCCD[-1],-1* CSHTRD,0*CSHTRD)),-49,0)
Units	Millions

On-Balance-Volume is 50-day sum of Common Shares Traded based on the following set of rules:

if price > previous day's price - Shares Traded are added.

if price < previous day's price - Shares Traded are subtracted.

if price = previous day's price - Shares Traded are not included.

Price Percentage Change - 1-Year Close

Mnemonic	PCCHG1
Concept Calculation	((PRCCM/PRCCM[-12])-1)*100

This concept is Price - Monthly - Close *divided by* the previous year value of Price - Monthly - Close. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Percentage Change - 3-Year Close

Mnemonic	PCCHG3
Concept Calculation	((PRCCM/PRCCM[-36])-1)*100

This concept is Price - Monthly - Close *divided by* the value three years ago of Price - Monthly - Close. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Percentage Change - 5-Year Close

Mnemonic PCCHG5

Concept Calculation $((PRCCM/PRCCM[-60])-1)*100$

This concept is Price - Monthly - Close *divided by* the value five years ago of Price - Monthly - Close. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Percentage Change - 10-Year Close

Mnemonic PCCHG10

Concept Calculation $((PRCCM/PRCCM[-120])-1)*100$

This concept is Price - Monthly - Close *divided by* the value 10 years ago of Price - Monthly - Close. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Percentage Change - 1-Year Low

Mnemonic PLCHG1

Concept Calculation $((PRCLM/PRCLM[-12])-1)*100$

This concept is Price - Monthly - Low *divided by* the previous year value of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Percentage Change - 3-Year Low

Mnemonic PLCHG3

Concept Calculation $((PRCLM/PRCLM[-36])-1)*100$

This concept is Price - Monthly - Low *divided by* the value three years ago of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Percentage Change - 5-Year Low

Mnemonic PLCHG5

Concept Calculation $((PRCLM/PRCLM[-60])-1)*100$

This concept is Price - Monthly - Low *divided by* the value five years ago of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Percentage Change - 10-Year Low

Mnemonic PLCHG10

Concept Calculation $((PRCLM/PRCLM[-120])-1)*100$

This concept is Price - Monthly - Low *divided by* the value 10 years ago of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Percentage Change - 1-Year High

Mnemonic PHCHG1

Concept Calculation $((PRCHM/PRCHM[-12])-1)*100$

This concept is Price - Monthly - High *divided by* the previous year value of Price - Monthly - High. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Percentage Change - 3-Year High

Mnemonic PHCHG3

Concept Calculation $((PRCHM/PRCHM[-36])-1)*100$

This concept is Price - Monthly - High *divided by* the value three years ago of Price - Monthly - High. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Percentage Change - 5-Year High

Mnemonic PHCHG5

Concept Calculation $((PRCHM/PRCHM[-60])-1)*100$

This concept is Price - Monthly - High *divided by* the value five years ago of Price - Monthly - High. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price Percentage Change - 10-Year High

Mnemonic PHCHG10

Concept Calculation $((PRCHM/PRCHM[-120])-1)*100$

This concept is Price - Monthly - High *divided by* the value 10 years ago of Price - Monthly - High. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

Price to Book Ratio - Current

Mnemonic MKBKCR

Concept Calculation @VALUE(PRCCUR,PRCCM)*
 (@VALUE(CSHOQ/CEQQ,
 CSHOQ[-1]/CEQQ[-1]))

Units Percentage

Price to Book Ratio - Current is Common Shares Outstanding for the current quarter *divided by* the Common Equity - As Reported for the current quarter *multiplied by* the Current Price. (If the Common Shares Outstanding and the Common Equity - As Reported for the current quarter are not available, the values for the previous quarter will be used. If the current price is not available, the Price-Close Monthly will be used.)

Price/EPS Diluted from Operations

Mnemonic OPDPE

Concept Calculation PRCCM/@VALUE(OEPF12[@QTR
 (-3M)],OEPF12[@QTR(-3M)-1])

This concept is Price – Monthly Close divided by Earnings per Share Diluted from Operations – 12 MM.

Price/Cash Flow Per Share - Daily

Mnemonic PRCFD

Concept Calculation PRCCD/((@VALUE(IB12,IB12[-1])+@VALUE
 (DP12,DP12[-1]))/@VALUE(CSHOQ,CSHOQ
 [-1]))[@QTR(@MNT(0D)-3])

This concept is Price - Daily - Close *divided by* Cash Flow per Share - Quarterly.

Price/Cash Flow Per Share - Monthly

Mnemonic PRCFM

Concept Calculation PRCCM/((@VALUE(IB12,IB12[-1])+@VALUE
 (DP12,DP12[-1]))/@VALUE(CSHOQ,CSHOQ
 [-1]))[@QTR(-3M)]

This concept is Price - Monthly - Close *divided by* Cash Flow per Share - Quarterly. (If Cash Flow per Share for the current quarter is not available, the value for the previous quarter will be used.)

Price/Earnings - Quarterly

Mnemonic PEQ

Concept Calculation @VALUE(PEXQ,PEM[@MNT(0Q)])

This concept is the Price to Earnings Ratio at the month-end of the quarter.

Price/Free Cash Flow Per Share - Daily

Mnemonic	PRFCFD
Concept Calculation	PRCCD/(@VALUE(FCFLPSQ [@QTR(@MNT(0D)-3)], FCFLPSQ[@QTR(@MNT(0D)-3)-1]))

This concept is Price - Daily - Close *divided by* Free Cash Flow per Share - Quarterly.

Price/Free Cash Flow Per Share - Monthly

Mnemonic	PRFCFM
Concept Calculation	PRCCM/(@VALUE(FCFLPSQ [@QTR(-3M)],FCFLPSQ[@QTR (-3M)-1]))

This concept is Price - Monthly - Close *divided by* Free Cash Flow per Share - Quarterly. (If Free Cash Flow per Share for the current quarter is not available, the value for the previous quarter will be used.)

Price/Sales Per Share - Daily

Mnemonic	PRSALED
Concept Calculation	PRCCD/((@VALUE(SALE12 [@QTR(@MNT(0D)-3)], SALE12[@QTR (@MNT(0D)-3)-1]))/@VALUE (CSHOQ[@QTR (@MNT(0D)-3)],CSHOQ[@QTR (@MNT(0D)-3)-1]))

This concept is Price - Daily - Close *divided by* Sales (Net) - 12-Months Moving, and *divided by* Common Shares Outstanding - Company - Quarterly. (If Sales (Net) - 12-Months Moving and Common Shares Outstanding - Company for the current quarter are not available, the values for the previous quarter will be used.)

Price/Sales Per Share - Monthly

Mnemonic	PRSALEM
Concept Calculation	PRCCM/((@VALUE (SALE12[@QTR(-3M)], SALE12[@QTR(-3M)-1]))/ @VALUE(CSHOQ[@QTR (-3M)],CSHOQ[@QTR(-3M)-1]))

This concept is Price - Monthly - Close *divided by* Sales (Net) - 12-Months Moving, and *divided by* Common Shares Outstanding - Company - Quarterly. (If Sales (Net) - 12-Months Moving and Common Shares Outstanding - Company for the current quarter are not available, the values for the previous quarter will be used.)

Price to Book Ratio

Mnemonic	MKBK
Concept Calculation	$\text{mkvalm}/@value(\text{ceqq}[@qtr(-3m)], \text{ceqq}[@qtr(-3m)-1])$
Units	Percentage

Price to Book Ratio is defined as Market Value - Monthly *divided by* Quarterly Common Equity - Total, which represents the common shareholder's interest in the company, including common stock, capital surplus, retained earnings and treasury stock adjustments. (If Common Equity for the current quarter is not available, the values for the previous quarter will be used.)

Price to Book Ratio - Daily

Mnemonic	MKBKD
Concept Calculation	$\text{PRCCD}/@VALUE((\text{CEQQ}/\text{CSHOQ})[@QTR(@MNT(0D)-3)], (\text{CEQQ}/\text{CSHOQ})[@QTR(@MNT(0D)-3)-1])$
Units	Percentage

Price to Book - Daily is the Close Price at the end of the day *divided by* Quarterly Common Equity, *divided by* Quarterly Common Shares Outstanding. (If Common Equity and Common Shares Outstanding for the current quarter are not available, the values for the previous quarter will be used.)

Price to Book Ratio - Fiscal Year-End

Mnemonic	MKBKF
Concept Calculation	MKVALF/CEQ
Units	Percentage

Price to Book Ratio - Fiscal Year-End is Market Value - Fiscal Year-End (or the close price for the fiscal year) *multiplied by* the company's common shares outstanding, *divided by* Common Equity as Reported, which represents the common shareholders' interest in the company.

Price to Earnings Ratio

Mnemonic	PE
Concept Calculation	PRCCM/@VALUE (EPSX12[@QTR(-3M)], EPSX12[@QTR(-3M)-1])
Units	Decimal

Price to Earnings Ratio is the Price-Close Monthly *divided by* 12-Months Moving Earnings Per Share. (If the most recent earnings are not available, *divide* by the previous quarter's 12-Months Moving Earnings Per Share.)

Price to Earnings Ratio - Current

Mnemonic	PECUR
Concept Calculation	@VALUE(PRCCUR,PRCCM)/EPSX12
Units	Decimal

Price to Earnings Ratio - Current is the Current Price *divided by* 12-Months Moving Earnings Per Share. (If Current Price is not available, *divide* Close Price by 12-Months Moving Earnings Per Share. If the most recent earnings are not available, *divide* by the previous quarter's 12-Months Moving Earnings Per Share.)

Price to Earnings Ratio - Daily

Mnemonic	PED
Concept Calculation	PRCCD/EPS
Units	Decimal

Price to Earnings - Daily is the Close Price at the end of the day *divided by* Current 12-Months Moving Earnings per Share.

Price to Earnings Ratio Monthly

Mnemonic	PEM
Units	Decimal

This item is available on a monthly basis for up to 20 years. For each month, the month-end close price is divided by the appropriate 12-Months Moving Earnings Per Share. If the most recent Earnings Per Share figure is not available, the Close Price will be divided by the *sum of* the previous quarter's value of 12-Months Moving Earnings per Share. If Earnings per Share is less than or equal to zero, a "Not Meaningful" data code (@NM) will be returned.

Price to EPS From Operations

Mnemonic	OPPE
Concept calculation	PRCCM/@VALUE(OEPS12[@QTR(-3M)],OEPS12[@QTR(-3M)-1])

This concept is Price - Monthly - Close *divided by* Earnings per Share from Operations - 12MM.

If Earnings per Share from Operations - 12MM for the current quarter is not available, the value for the previous quarter will be used.

Price to Historical Earnings Per Share - Canada

Mnemonic	PEH
Concept Calculation	PRCCM/@VALUE(EP SH12 [@QTR(-3M)],EP SH12 [@QTR(-3M)-1])

Units	Decimal
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Price to Historical Earnings per Share-Canada is the Price-Close Monthly divided by 12-Months Moving Historical Earnings Per Share. (If the most recent earnings are not available, divide by the previous quarter's 12-Months Moving Historical Earnings Per Share.)

This concept is available only for Canadian (\$T) companies.

Price to Historical Earnings Per Share - Monthly - Canada

Mnemonic	PEHM
Data Availability	1982
Units	Decimal

For each month, the month-end close price is divided by the appropriate 12-Months Moving Historical Earnings Per Share. If the most recent Earnings Per Share figure is not available, the month-end close price will be divided by the *sum* of the previous quarter's value of 12-Months Moving Earnings Per Share. If Earnings Per Share is less than or equal to zero, a "Not Meaningful" data code (@NM) will be returned.

This item is available only for Canadian (\$T) companies.

Price to Net Asset Value

Mnemonic	PNAV
Concept calculation	PRCCM/NAVM

This concept is Price - Monthly - Close *divided by* Net Asset Value.

Relative Dividend Yield - S&P500

Mnemonic	DVYLD500
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Concept Calculation
$$\frac{(DVIQ[@QTR(-3M)]/PRCCM)/(@VALUE("I0010":(((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)[@MNT(0Q)])[@QTR(-3M)],"I0010":(((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)[@MNT(0Q)])[@QTR(-4M)]))/"I0010":PRCCM)*100}$$

This concept takes the Dividend Yield for a company and *divides* it by the Dividend Yield for the S&P 500. This total is then *multiplied by* 100.

Relative Dividend Yield - S&P Industrials

Mnemonic DVYLDIND

Concept Calculation
$$\frac{(DVIQ[@QTR(-3M)]/PRCCM)/(@VALUE("I0001":(((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)[@MNT(0Q)])[@QTR(-3M)],"I0001":(((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)[@MNT(0Q)])[@QTR(-4M)]))/"I0001":PRCCM)*100}$$

This concept takes Dividend Yield for a company and *divides* it by the Dividend Yield for the S&P Industrials. This total is then *multiplied by* 100.

Please note that pricing on the S&P Industrials stopped effective 12/31/01 and this concept should not be used for data after this date.

Relative Dividend Yield - S&P MidCap

Mnemonic DVYLDMID

Concept Calculation
$$\frac{(DVIQ[@QTR(-3M)]/PRCCM)/(@VALUE("I0016":(((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)[@MNT(0Q)])[@QTR(-3M)],"I0016":(((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)[@MNT(0Q)])[@QTR(-4M)]))/"I0016":PRCCM)*100}$$

This concept takes the Dividend Yield for a company and *divides* it by the Dividend Yield for the S&P MidCap. This total is then *multiplied by* 100.

Relative Dividend Yield - S&P Sector

Mnemonic DVYLDIDX

Concept Calculation	(DVIQ[@QTR(-3M)]/prccm)/ @csum((@value(dvpsxm+ dvpsxm[-1]+dvpsxm[-2],dvpsxm [-1]+dvpsxm[-2]+dvpsxm[-3]) [@mnt(@qtr(-2m))]*)4)/prccm, @SET(\$I,@and(gsubind=@chgco (company):gsubind,@right (conm,3)="SI",@mid(@right (tic,3),2,1)="I")))*100
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This concept takes the Dividend Yield for a company and divides it by the Dividend Yield for the GICS Sub-Industry of which the company is a member. This total is then multiplied by 100.

Relative Price to Book - S&P500

Mnemonic	MKBBK500
Concept Calculation	MKBBK/"I0010":(PRCCM/@VALUE(BKVLPS, BKVLPS[-1],BKVLPS[-2])[@YR(-11m)]*100

This concept is Market to Book Ratio *divided by* the total of Price - Monthly - Close *divided by* Book Value per Share - Year-End for the S&P 500. This total is then *multiplied by* 100. This calculation will return data for the most current month-end.

Relative Price to Book - S&P Industrials

Mnemonic	MKBBKIND
Concept Calculation	MKBBK/"I0001":(PRCCM/BKVLPS [@YR(-11M)]*100

This concept is Market to Book Ratio *divided by* the total of Price - Monthly - Close *divided by* Book Value per Share - Year-End for the S&P Industrials. This total is then *multiplied by* 100.

Relative Price to Book - S&P Sector

Mnemonic	MKBBKIDX
Concept Calculation	MKBBK/@CSUM(PRCCM/@VALUE(CEQQ,CEQQ [-1],CEQQ[-2])[@QTR(-3M)],@SET(\$I, @AND(GSUBIND=@CHGCO(COMPANY): GSUBIND,@RIGHT(CONM,3)="SI",@MID (@RIGHT(TIC,3),2,1)="I")))*100

This concept is Market to Book Ratio divided by the total of Price - Monthly - Close divided by Common Equity – Total – Quarterly for the GICS Sub-Industry Index that the company is a member of. This total is then multiplied by 100.

Relative Price to Earnings - S&P 500

Mnemonic	PE500
Concept Calculation	PEM/"I0010":PEM*100

This concept is Price to Earnings Ratio Monthly for a company *divided by* the Price to Earnings Ratio Monthly for the S&P 500. This total is then *multiplied by* 100.

Relative Price To Earnings - S&P MidCap

Mnemonic PEMID

Concept Calculation $PEM / "I0016":PEM * 100$

This concept is Price to Earnings Ratio Monthly for a company *divided by* the Price to Earnings Ratio Monthly for the S&P MidCap. This total is then *multiplied by* 100.

Relative Price to Earnings - S&P Industrials

Mnemonic PEIND

Concept Calculation $PEM / "I0010":PEM * 100$

This concept is Price to Earnings Ratio Monthly *divided by* the Price to Earnings Ratio Monthly for the S&P Industrials. This total is then *multiplied by* 100.

Relative Price to Earnings - S&P Sector

Mnemonic PEIDX

Concept Calculation $PEM / @CSUM(PEM, @SET ($I, @and((SIC=@CHGCO(COMPANY): SPIIM), @find("500", conm)))) * 100$

This concept is Price to Earnings Ratio Monthly for a company *divided by* the Price to Earnings Ratio Monthly for the S&P Industry Index that the company is a member of. This total is then *multiplied by* 100.

Relative Price - S&P 500 Daily

Mnemonic PR500D

Concept Calculation $PRCCD / "I0010\I01":PRCCD * 100$

This concept is Price - Daily - Close *divided by* the Price - Daily - Close for the S&P 500, and the result is *multiplied by* 100.

Relative Price - S&P 500 Monthly

Mnemonic PR500M

Concept Calculation $PRCCM / "I0010":PRCCM * 100$

This concept is Price - Monthly - Close *divided by* the Price - Monthly - Close for the S&P 500, and the result is *multiplied by* 100.

Relative Price - S&P Industrials - Daily

Mnemonic

PRINDD

Concept Calculation

PRCCD/"I0001\I01":PRCCD*100

This concept is Price - Daily - Close *divided by* the Price - Daily - Close for the S&P Industrials, and the result is *multiplied by* 100.

Relative Price - S&P Industrials - Monthly

Mnemonic

PRINDM

Concept Calculation

PRCCM/"I0001":PRCCM*100

This concept is Price - Monthly - Close *divided by* the Price - Monthly - Close for the S&P Industrials, and the result is *multiplied by* 100.

Relative Price - S&P MidCap - Daily

Mnemonic

PRMIDD

Concept Calculation

PRCCD/"I0016/I01":PRCCD*100

This concept is Price - Daily - Close *divided by* the Price - Daily - Close for the S&P MidCap, and the result is *multiplied by* 100.

Relative Price - S&P MidCap - Monthly

Mnemonic

PRMIDM

Concept Calculation

PRCCM/"I0016":PRCCM*100

This concept is Price - Monthly - Close *divided by* the Price - Monthly - Close for the S&P MidCap, and the result is *multiplied by* 100.

Relative Price - S&P Sector

Mnemonic

PRIDX

Concept Calculation

PRCCM/@CSUM(PRCCM,@SET(\$I,@AND(GSUBIND
=
@CHGCO(COMPANY):GSUBIND,@RIGHT(CONM,3)=
".SI",@MID(@RIGHT(TIC,3),2,1)="I")))*100

Units

Percentage

This concept is the Price - Monthly - Close for a company divided by the Price - Monthly - Close for the GICS Sub-Industry of which the company is a member. This total is then multiplied by 100.

Relative 5 YR Total Return - S&P 500

Mnemonic TRT5Y500

Concept calculation $(\text{TRT5Y}/\text{TRT5Y500}) * 100$

This concept is the 5 Year Total Return *divided by* the 5 Year Total Return for the S&P 500. This total is then *multiplied by* 100.

Relative 10 YR Total Return - S&P 500

Mnemonic TRT10Y500

Concept calculation $(\text{TRT10Y}/\text{TRT10Y500}) * 100$

This concept is the 10 Year Total Return *divided by* the 10 Year Total Return for the S&P 500. This total is then *multiplied by* 100.

Relative 5 YR Total Return - S&P Industrials

Mnemonic TRT5YIND

Concept calculation $(\text{TRT5Y}/\text{TRT5YIND}) * 100$

This concept is the 5 Year Total Return *divided by* the 5 Year Total Return for the S&P Industrials. This total is then *multiplied by* 100.

Relative 10 YR Total Return - S&P Industrials

Mnemonic TRT10YIND

Concept calculation $(\text{TRT10Y}/\text{TRT10YIND}) * 100$

This concept is the 10 Year Total Return *divided by* the 10 Year Total Return for the S&P Industrials. This total is then *multiplied by* 100.

Relative 5 YR Total Return - S&P MidCap

Mnemonic TRT5YMID

Concept calculation $(\text{TRT5Y}/\text{TRT5YMID}) * 100$

This concept is the 5 Year Total Return *divided by* the 5 Year Total Return for the S&P MidCap. This total is then *multiplied by* 100.

Relative 10 YR Total Return - S&P MidCap

Mnemonic TRT10YMID

Concept calculation $(\text{TRT10Y}/\text{TRT10YMID}) * 100$

This concept is the 10 Year Total Return *divided by* the 10 Year Total Return for the S&P MidCap. This total is then *multiplied by* 100.

Relative 5 YR Total Return - S&P Sector

Mnemonic	TRT5YIDX
Concept calculation	$(TRT5Y / @CSUM(TRT5Y, @SET($I, @AND(GSUBIND=@CHGCO(COMPANY):GSUBIND, @RIGHT(CONM, 3)="SI", @MID(@RIGHT(TIC, 3), 2, 1)="i")))) * 100)$

This concept is the 5 Year Total Return *divided by* the 5 Year Total Return for the S&P Industry Index that the company is a member of. This total is then *multiplied by* 100.

Relative 10 YR Total Return - S&P Sector

Mnemonic	TRT10YIDX
Concept calculation	$(TRT10Y / @CSUM(TRT10Y, @SET($I, @AND(GSUBIND=@CHGCO(COMPANY):GSUBIND, @RIGHT(CONM, 3)="SI", @MID(@RIGHT(TIC, 3), 2, 1)="i")))) * 100)$ $:SPIIM, @find("500", conm))) * 100$

This concept is the 10 Year Total Return *divided by* the 10 Year Total Return for the S&P Industry Index that the company is a member of. This total is then *multiplied by* 100.

1 Year Indexed Total Return

Mnemonic	IDRT1Y
Concept calculation	$(PRCCM * TRFM) / (PRCCM * TRFM)[-12] * 100$
Units	Percentage

The Total Return concepts are annualized rates of return reflecting monthly price appreciation plus reinvestment of monthly dividends and the compounding effect of dividends paid on reinvested dividends.

The 1 Year Indexed Total Return concept is a monthly indexed value that reflects the percentage change of the value 12 months previous (base period). The value of the base period is equal to 100 percent.

Total returns on the S&P Indexes that have been calculated using Research Insight may differ from the total returns on the S&P Indexes calculated by Standard & Poor's.

3 Year Indexed Total Return

Mnemonic	IDRT3Y
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Concept calculation
$$\frac{((PRCCM*TRFM)/ (PRCCM*TRFM)[-36])}{100}$$

Units Percentage

The Total Return concepts are annualized rates of return reflecting monthly price appreciation plus reinvestment of monthly dividends and the compounding effect of dividends paid on reinvested dividends.

The 3 Year Indexed Total Return concept is a monthly indexed value that reflects the percentage change of the value 36 months previous (base period). The value of the base period is equal to 100 percent.

Total returns on the S&P Indexes that have been calculated using Research Insight may differ from the total returns on the S&P Indexes calculated by Standard & Poor's.

5 Year Indexed Total Return

Mnemonic IDRT5Y

Concept calculation
$$\frac{((PRCCM*TRFM)/ (PRCCM*TRFM)[-60])}{100}$$

Units Percentage

The Total Return concepts are annualized rates of return reflecting monthly price appreciation plus reinvestment of monthly dividends and the compounding effect of dividends paid on reinvested dividends.

The 5 Year Indexed Total Return concept is a monthly indexed value that reflects the percentage change of the value 60 months previous (base period). The value of the base period is equal to 100 percent.

Total returns on the S&P Indexes that have been calculated using Research Insight may differ from the total returns on the S&P Indexes calculated by Standard & Poor's.

10 Year Indexed Total Return

Mnemonic IDRT10

Concept calculation
$$\frac{((PRCCM*TRFM)/ (PRCCM*TRFM)[-120])}{100}$$

Units Percentage

The Total Return concepts are annualized rates of return reflecting monthly price appreciation plus reinvestment of monthly dividends and the compounding effect of dividends paid on reinvested dividends.

The 10 Year Indexed Total Return concept is a monthly indexed value that reflects the percentage change of the value 120 months previous (base period). The value of the base period is equal to 100 percent.

Total returns on the S&P Indexes that have been calculated using Research Insight may differ from the total returns on the S&P Indexes calculated by Standard & Poor's.

6 Month Total Return Daily

Mnemonic	TRT6MD
Concept Calculation	$\frac{(((PRCCD * TRFD) / (PRCCD * TRFD) [-131])^{2.0} - 1) * 100}{100}$
Units	Percentage

This concept represents the annualized rate of return reflecting daily price appreciation plus reinvestment of daily dividends and the compounding effect of dividends paid on reinvested dividends.

6 Month Total Return - On-line

Mnemonic	TRT6M1
Concept calculation	$\frac{(((PRCCD * TRFD1) / (PRCCD * TRFD) [-131])^{2.0} - 1) * 100}{100}$
Units	Percentage

This concept represents the annualized rate of return reflecting price appreciation plus reinvestment of dividends and the compounding effect of dividends paid on reinvestment dividends, using the most current downloaded pricing information.

1 Year Total Return

Mnemonic	TRT1Y
Concept calculation	$\frac{(((PRCCM * TRFM) / (PRCCM * TRFM) [-12]) - 1) * 100}{100}$
Units	Percentage

The Total Return concepts are annualized rates of return reflecting price appreciation plus reinvestment of monthly dividends and the compounding effect of dividends paid on reinvested dividends.

Total returns on the S&P Indexes that have been calculated using Research Insight may differ from the total returns on the S&P Indexes calculated by Standard & Poor's.

3 Year Total Return

Mnemonic	TRT3Y
Concept calculation	$\frac{(((PRCCM * TRFM) / (PRCCM * TRFM) [-36])^{(1.0/3.0)} - 1) * 100}{100}$
Units	Percentage

The Total Return concepts are annualized rates of return reflecting monthly price appreciation plus reinvestment of monthly dividends and the compounding effect of dividends paid on reinvested dividends.

The Indexed Total Return concepts are an indexed number that represents a comparison between a present measurement and a measurement at some previous point in time (base period). The base period is equal to 100.

Total returns on the S&P Indexes that have been calculated using Research Insight may differ from the total returns on the S&P Indexes calculated by Standard & Poor's.

5 Year Total Return

Mnemonic	TRT5Y
Concept calculation	$\frac{(((PRCCM * TRFM) / (PRCCM * TRFM)[-60]))^{(1.0/5.0)} - 1}{1} * 100$
Units	Percentage

The Total Return concepts are annualized rates of return reflecting monthly price appreciation plus reinvestment of monthly dividends and the compounding effect of dividends paid on reinvested dividends.

The Indexed Total Return concepts are an indexed number that represents a comparison between a present measurement and a measurement at some previous point in time (base period). The base period is equal to 100.

Total returns on the S&P Indexes that have been calculated using Research Insight may differ from the total returns on the S&P Indexes calculated by Standard & Poor's.

10 Year Total Return

Mnemonic	TRT10Y
Concept calculation	$\frac{(((PRCCM * TRFM) / (PRCCM * TRFM)[-120]))^{(1.0/10.0)} - 1}{1} * 100$
Units	Percentage

The Total Return concepts are annualized rates of return reflecting monthly price appreciation plus reinvestment of monthly dividends and the compounding effect of dividends paid on reinvested dividends.

The Indexed Total Return concepts are an indexed number that represents a comparison between a present measurement and a measurement at some previous point in time (base period). The base period is equal to 100.

Total returns on the S&P Indexes that have been calculated using Research Insight may differ from the total returns on the S&P Indexes calculated by Standard & Poor's.

Total Return Factor - Current Date

Mnemonic	TRFDAT
Concept calculation	$@IF(@ISNA(TRFD[1]), @PMAXPD(@AND(@ISVALUE(TRFD), @ISNA(TRFD[1])), -14, 0), @DAY(0D))$

This concepts returns the date of the most recent Total Return Factor - Daily.

Total Return Factor - Daily

Mnemonic TRFD

Units Percentage

This item represents the multiplication factor for calculating the total return to shareholders of any time period.

Includes Cash Equivalent Distributions along with reinvestment of dividends and the compounding effect of dividends paid on reinvested dividends.

Total Return Factor - Monthly

Mnemonic TRFM

Units Percentage

This item represents the multiplication factor for calculating the total return to shareholders of any time period.

Includes Cash Equivalent Distributions along with reinvestment of dividends and the compounding effect of dividends paid on reinvested dividends.

Total returns on the S&P Indexes that have been calculated using Research Insight may differ from the total returns on the S&P Indexes calculated by Standard & Poor's.

Total Return Factor - On-line

Mnemonic TRFD1

Concept calculation $\text{TRFD}[\text{TRFDAT}] + @PSUM(@IF(@ISNA(\text{TRFD}), \text{DVPSXD} * (\text{TRFD}[\text{TRFDAT}] / \text{PRCCD}), 0), -14, 0)$

This item represents the multiplication factor for calculating the total return to shareholders of any time period.

Includes Cash Equivalent Distributions along with price appreciation plus reinvestment of dividends and the compounding effect of dividends paid on reinvested dividends.

Total Return - Month to Date

Mnemonic TRTMTD

Concept calculation $(\text{prccd} * \text{trfd1}) / (\text{prccd} * @value(\text{trfd}, \text{trfd1})) [@day(@mnt(0d, 12) - 1, 12)] - 1$

The Total Return concepts are annualized rates of return reflecting price appreciation plus reinvestment of monthly dividends and the compounding effect of dividends paid on reinvested dividends.

Total Return - Quarter to Date

Mnemonic	TRTQTD
Concept calculation	$\frac{(\text{prccd} * \text{trfd1})}{(\text{prccd} * @value(\text{trfd}, \text{trfd1}))[@day(@qtr(0d,12)-1,12)]} - 1$

The Total Return concepts are annualized rates of return reflecting price appreciation plus reinvestment of monthly dividends and the compounding effect of dividends paid on reinvested dividends.

Total Return - Year to Date

Mnemonic	TRTYTD
Concept calculation	$\frac{(\text{prccd} * \text{trfd1})}{(\text{prccd} * @value(\text{trfd}, \text{trfd1}))[@day(@yr(0d,12)-1,12)]} - 1$

The Total Return concepts are annualized rates of return reflecting price appreciation plus reinvestment of monthly dividends and the compounding effect of dividends paid on reinvested dividends.

Volatility

Mnemonic	VOLTD
Concept Calculation	$((@PAVG(\text{PRCHD}-\text{PRCLD}, -9,0)/@PAVG(\text{PRCHD}-\text{PRCLD}, -19,-10)) - 1) * 100$

Units	Percentage
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This item is 10-day average Daily High Price *minus* Daily Low Price, *divided by* the previous 10-day average Daily High Price *minus* Daily Low Price. One (1) is *subtracted* from this quantity, and the result is *multiplied by* 100.

CHAPTER 20

Prices, Dividends, Earnings and Shares

This chapter presents data definitions for prices, dividends, earnings and share items. This chapter includes monthly, quarterly, fiscal year and calendar year market data. Monthly market data is available only for the primary issue of company stock.

Prices, Dividends, Earnings and Shares Items

Adjustment Factors

Data Item	Annual mnemonic . . . page	Quarterly mnemonic . . . page	Monthly mnemonic . . . page
Adjustment Factor (Company) - Cumulative by Payable Date	AJP . . . 674	AJPQ . . . 675	AJPM . . . 675
Adjustment Factor (Company) - Cumulative by Ex Date	AJEX . . . 671	AJEXQ . . . 673	AJEXM . . . 672

Data Item	Weekly mnemonic . . . page	Daily mnemonic . . . page	Current mnemonic . . . page
Adjustment Factor (Company) - Cumulative by Payable Date	AJPW . . . 675	AJPD . . . 674	AFP . . . 674
Adjustment Factor (Company) - Cumulative by Ex Date	AJEXW . . . 605	AJEXD . . . 672	AFEX . . . 671

Prices

Data Item	Annual mnemonic . . . page	Monthly mnemonic . . . page
Daily High Price	PRCHD . . . 622	
Daily Low Price	PRCLD . . . 623	
Daily Close Price	PRCCD . . . 622	
Fiscal Year Price - High	PRCHF . . . 700	
Fiscal Year Price - Low	PRCLF . . . 700	
Fiscal Year Price - Close	PRCCF . . . 701	
High Price - 3 Year Average		PRCH3 . . . 697
High Price - 5 Year Average		PRCH5 . . . 698
High Price - 10 Year Average		PRCH10 . . . 698
Low Price - 3 Year Average		PRCL3 . . . 697

Low Price - 5 Year Average		PRCL5 . . . 697
Low Price - 10 Year Average		PRCL10 . . . 697
Price - Calendar Year - Close	PRCC . . . 699	
Price - Calendar Year - High	PRCH . . . 699	
Price - Calendar Year - Low	PRCL . . . 698	
Price - Fiscal Year - Close	PRCCF . . . 701	
Price - Fiscal Year - High	PRCHF . . . 700	
Price - Fiscal Year - Low	PRCLF . . . 700	
Price - Monthly - Close		PRCCM . . . 702
Price - Monthly - High		PRCHM . . . 701
Price - Monthly - High 12MM		PRCHM12 . . . 698
Price - Monthly - Low		PRCLM . . . 702
Price - Monthly - Low 12MM		PRCLM12 . . . 697
Price - Weekly - Close		PRCCW . . . 703

Dividends

Data Item	Annual mnemonic . . . page	Quarterly/Weekly mnemonic . . . page	Monthly mnemonic . . . page
Cash Dividends - Common	DVC . . . 262		
Cash Dividends - Preferred	DVP . . . 199		
Cash Equivalent Distributions per Share	CHEQVM . . . 677		
Dividend Payout	DVPOR . . . 634		
Dividend Payout - Average - 3 Year	DVPOR3 . . . 634		
Dividend Payout - Average - 5 Year	DVPOR5 . . . 634		
Dividend Payout - Average - 10 Year	DVPOR10 . . . 634		
Dividend Rate - Current	DVRATE . . . 680		
Dividend Yield - Current			DVYDC . . . 635
Dividend Yield - Fiscal Year-end			DVYDF . . . 635
Dividends per Share by Ex-Date	DVPSX . . . 681	DVPSXQ . . . 682	DVPSXM . . . 681
Dividends per Share by Payable Date	DVPSP . . . 683	DVPSPQ . . . 683	
Indicated Annual Dividends - Quarterly		DVIQ . . . 696	
Relative Dividend Yield - S&P500			DVYLD500 . . . 651
Relative Dividend Yield - S&P Industrials			DVYLDIND . . . 651

Relative Dividend Yield - S&P
Midcap**DVYLDMID** . . . 651Relative Dividend Yield - S&P
Sector**DVYLDIDX** . . . 652

Earnings per Share

Data Item	Annual mnemonic . . . page	Quarterly mnemonic . . . page
EPS Basic - Excl. Extraordinary Items	EPSPX . . . 685	EPSPXQ . . . 686
EPS Basic - Excl. Extra. Items - 12MM		EPSX12 . . . 687
EPS Basic - Incl. Extraordinary Items	EPSPI . . . 687	EPSPIQ . . . 688
EPS Basic from Operations	OPEPS . . . 689	OPEPSQ . . . 689
EPS Diluted - Excl. Extraordinary Items	EPSFX . . . 691	EPSFXQ . . . 691
EPS Diluted - Excl. Extra. Items 12MM		EPSF12 . . . 692
EPS Diluted - Incl. Extraordinary Items	EPSFI . . . 694	EPSFIQ . . . 695
EPS from Operations - 12MM		OEPS12 . . . 690
EPS Percentage Change - 1 Year	EPSCHG1 . . . 695	
EPS Percentage Change - 3 Year	EPSCHG3 . . . 695	
EPS Percentage Change - 5 Year	EPSCHG5 . . . 696	
EPS Percentage Change - 10 Year	EPSCHG10 . . . 696	
Earnings Predictability	EPSPRED . . . 361	

Share Data Items

Data Item	Annual mnemonic . . . page	Quarterly mnemonic . . . page	Monthly/Weekly mnemonic . . . page
Common Shares for 12MM EPS		CSH12Q . . . 200	
Common Shares for Basic EPS	CSHPRI . . . 200	CSHPRQ . . . 201	
Common Shares for Diluted EPS	CSHFD . . . 201	CSHFDQ . . . 202	
Common Shares Outstanding - Company	CSHO . . . 156	CSHOQ . . . 156	
Common Shares Reserved for Conversion - Convertible Debt	CSHRC . . . 678		
Common Shares Reserved for Conversion - Preferred Stock	CSHRP . . . 678		

Common Shares Reserved for Conversion - Stock Options	CSHRSO . . . 679		
Common Shares Reserved for Conversion - Total	CSHRT . . . 679		
Common Shares Reserved for Conversion - Warrants and Others	CSHRW . . . 679		
Common Stock Float Shares - Canada			CSFSM . . . 314
Trading Volume	CSHTR . . . 704	CSHTRQ . . . 706	CSHTRM . . . 706 CSHTRW . . . 707
Trading Volume - Fiscal Year	CSHTRF . . . 705		
Trading Volume - Average - 1 Year			CSHTR1 . . . 611
Trading Volume - Average - 3 Year			CSHTR3 . . . 676
Trading Volume - Average - 5 Year			CSHTR5 . . . 676
Trading Volume - Average - 10 Year			CSHTR10 . . . 676
Treasury Stock - Number of Common Shares	TSTKN . . . 191		

Data Definitions

Adjustment Factor (Company) - Cumulative by Ex-date

Mnemonic	AJEX
Data item number	A27
Units	Ratio

This item represents a ratio that enables you to adjust per-share data (such as, price, earnings per share, and dividends per share), as well as share data (such as, shares outstanding and shares traded) for all stock splits and stock dividends that occur subsequent to the end of a given period. By default, Research Insight adjusts all data for stock splits. The default can be changed using the Options » Adjustment Factors command from the menu bar.

The cumulative adjustment factors for all periods are changed whenever a stock split or stock dividend occurs. The change will be reflected when you receive your next CD or when you download current prices.

The factors are carried to six decimal places to minimize rounding errors. If for example, a two-for-one split occurred in fiscal 1994, the adjustment factor for 1993 would be indicated as 2.000000. If, in addition, a 2 percent stock dividend occurred in 1993, the adjustment factor for 1992 would be indicated as cumulative adjustment, 2.040000 (2.000000 X 1.020000).

The adjustment factors are indicated as 1.000000 when no changes in capitalization have occurred due to splits and dividends.

The ex-dividend date is used to determine the adjustment of per-share data.

This item cannot be modified.

Adjustment Factor (Company) - Cumulative by Ex-date - Current

Mnemonic	AFEX
Units	Ratio

This item represents a ratio, which enables you to adjust per-share data (such as, price, earnings per share, and dividends per share), as well as share data (such as, shares outstanding and shares traded) for all stock splits and stock dividends that occur subsequent to the end of a given period. By default, Research Insight adjusts all data for stock splits. The default can be changed using the Options » Adjustment Factors command from the menu bar.

The cumulative adjustment factors for all periods are changed whenever a stock split or stock dividend occurs. The change will be reflected when you receive your next CD or when you download current prices.

The factors are carried to six decimal places to minimize rounding errors. If for example, a two-for-one split occurred in fiscal 1994, the adjustment factor for 1993 would be indicated as 2.000000. If, in addition, a 2 percent stock dividend occurred in 1993, the adjustment factor for 1992 would be indicated as cumulative adjustment, 2.040000 (2.000000 X 1.020000).

The adjustment factors are indicated as 1.000000 when no changes in capitalization have occurred due to splits and dividends.

The ex-dividend date is used to determine the adjustment of per-share data.

AFEX will be available only to On-line subscribers.

This item cannot be modified.

Adjustment Factor (Company) - Cumulative by Ex-date - Daily

Mnemonic AJEXD

Units Ratio

This item represents a ratio, which enables you to adjust per-share data (such as, price, earnings per share, and dividends per share), as well as share data (such as, shares outstanding and shares traded) for all stock splits and stock dividends that occur subsequent to the end of a given period. By default, Research Insight adjusts all data for stock splits. The default can be changed using the Options » Adjustment Factors command from the menu bar.

The cumulative adjustment factors for all periods are changed whenever a stock split or stock dividend occurs. The change will be reflected when you receive your next CD or when you download current prices.

The factors are carried to six decimal places to minimize rounding errors. If for example, a two-for-one split occurred in fiscal 1994, the adjustment factor for 1993 would be indicated as 2.000000. If, in addition, a 2 percent stock dividend occurred in 1993, the adjustment factor for 1992 would be indicated as cumulative adjustment, 2.040000 (2.000000 X 1.020000).

The adjustment factors are indicated as 1.000000 when no changes in capitalization have occurred due to splits and dividends.

The ex-dividend date is used to determine the adjustment of per-share data.

This item cannot be modified.

Adjustment Factor (Company) - Cumulative by Ex-date - Monthly

Mnemonic AJEXM

Units Ratio

This item represents a ratio, which enables you to adjust per-share data (such as, price, earnings per share, and dividends per share), as well as share data (such as, shares outstanding and shares traded) for all stock splits and stock dividends that occur subsequent to the end of a given period. By default, Research Insight adjusts all data for stock splits. The default can be changed using the Options » Adjustment Factors command from the menu bar.

The cumulative adjustment factors for all periods are changed whenever a stock split or stock dividend occurs. The change will be reflected when you receive your next CD or when you download current prices.

The factors are carried to six decimal places to minimize rounding errors. If for example, a two-for-one split occurred in fiscal 1994, the adjustment factor for 1993 would be indicated as 2.000000. If, in addition, a 2 percent stock dividend occurred in 1993, the adjustment factor for 1992 would be indicated as cumulative adjustment, 2.040000 (2.000000 X 1.020000).

The adjustment factors are indicated as 1.000000 when no changes in capitalization have occurred due to splits and dividends.

The ex-dividend date is used to determine the adjustment of per-share data.

This item cannot be modified.

Adjustment Factor (Company) - Cumulative by Ex-date - Weekly

Mnemonic AJEXW

Units Ratio

This item will be blank, but is available for user input.

Adjustment Factor (Company) - Cumulative by Ex-date - Quarterly

Mnemonic AJEXQ

Data item number Q17

Units Ratio

This item represents a ratio, which enables you to adjust per-share data (such as, price, earnings per share, and dividends per share), as well as share data (such as, shares outstanding and shares traded) for all stock splits and stock dividends that occur subsequent to the end of a given period. By default, Research Insight adjusts all data for stock splits. The default can be changed using the Options » Adjustment Factors command from the menu bar.

The cumulative adjustment factors for all periods are changed whenever a stock split or stock dividend occurs. The change will be reflected when you receive your next CD or when you download current prices.

The factors are carried to six decimal places to minimize rounding errors. If for example, a two-for-one split occurred in fiscal 1994, the adjustment factor for 1993 would be indicated as 2.000000. If, in addition, a 2 percent stock dividend occurred in 1993, the adjustment factor for 1992 would be indicated as cumulative adjustment, 2.040000 (2.000000 X 1.020000).

The adjustment factors are indicated as 1.000000 when no changes in capitalization have occurred due to splits and dividends.

The ex-dividend date is used to determine the adjustment of per-share data.

This item cannot be modified.

Adjustment Factor (Company) - Cumulative by Payable Date - Annual

Mnemonic AJP

Data item number A202

Units Ratio

This item is identical in definition to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

1. The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends per Share by Payable Date
2. Dividends per Share by Payable Date is the only item to which the Adjustment Factor – Cumulative by Payable Date is applied

This item cannot be modified.

Adjustment Factor (Company) - Cumulative by Payable Date - Current

Mnemonic AFP

Units Ratio

This item is identical in definition to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

- The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends per Share by Payable Date
- Dividends per Share by Payable Date is the only item to which the Adjustment Factor – Cumulative by Payable Date is applied
- AFP will be available only to On-line subscribers.

This item cannot be modified.

Adjustment Factor (Company) - Cumulative by Payable Date - Daily

Mnemonic AJPD

Units Ratio

This item is identical in definition to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

1. The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends per Share by Payable Date
2. Dividends per Share by Payable Date is the only item to which the Adjustment Factor – Cumulative by Payable Date is applied

This item cannot be modified.

Adjustment Factor (Company) - Cumulative by Payable Date - Monthly

Mnemonic AJPM

Units Ratio

This item is identical in definition to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

1. The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends per Share by Payable Date
2. Dividends per Share by Payable Date is the only item to which the Adjustment Factor – Cumulative by Payable Date is applied

This item cannot be modified.

Adjustment Factor (Company) - Cumulative by Payable Date - Quarterly

Mnemonic	AJPQ
Data item number	Q100
Units	Ratio

This item is identical in definition to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

1. The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends per Share by Payable Date
2. Dividends per Share by Payable Date is the only item to which the Adjustment Factor – Cumulative by Payable Date is applied

This item cannot be modified.

Adjustment Factor (Company) - Cumulative by Payable Date - Weekly

Mnemonic	AJPW
Units	Ratio

This item is identical in definition to Adjustment Factor (Company) - Cumulative by Ex-Date with the following exceptions:

1. The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends per Share by Payable Date
2. Dividends per Share by Payable Date is the only item to which the Adjustment Factor – Cumulative by Payable Date is applied

This item cannot be modified.

Adjustment Factor (Company) - Current Date Daily

Mnemonic	AFDTE
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This item represents the date for current prices. It is presented as mm/dd/yy (for example, 12/20/96).

This item cannot be modified.

Average Trading Volume - 10 Year

Mnemonic	CSHTR10
Concept calculation	@PAVG(CSHTRM,-119,0)

This concept is the average of the Common Shares Traded - Monthly (Company) for the last 10 years.

Average Trading Volume - 3 Year

Mnemonic CSHTR3
 Concept calculation @PAVG(CSHTRM,-35,0)

This concept is the average of the Common Shares Traded - Monthly (Company) for the last three years.

Average Trading Volume - 5 Year

Mnemonic CSHTR5
 Concept calculation @PAVG(CSHTRM,-59,0)

This concept is the average of the Common Shares Traded - Monthly (Company) for the last five years.

Cash Equivalent Distributions Per Share by Ex-Date

Mnemonic CHEQVM
 Units Dollars and cents

This item represents a per share stock distribution in stock of another company. This may reflect a stock distribution in warrants, debentures or rights.

This figure is fully adjustable for all stock splits and stock dividends occurring during that month.

Distributions are presented in the same currency as prices. If necessary, a distribution is converted into the same currency as the price.

Distributions are zero in months when no distribution is paid.

Common Shares Outstanding - Company

Mnemonic CSHO
 Annual Data Item Number A25
 Units Millions

This item represents the net number of all common shares outstanding at yearend, excluding treasury shares and scrip.

Common treasury shares carried on the asset side of the balance sheet are netted against the number of common shares issued.

Common shares paid in stock dividends are included when the ex-dividend date falls within the year and the payment date the next year.

Common Shares Outstanding will not be the same as *Common Shares for Basic Earnings per Share* when the company reports earnings per share based on average shares, when there has been a change in the shares over the year, when more than one class of common stock is outstanding or when the company reports earnings per share based on common stock equivalents.

Common shares will be excluded when a company nets shares held by a consolidated subsidiary against the capital account.

Common Shares Outstanding - Company - Quarterly

Mnemonic CSHOQ

Quarterly Data Item Number Q61

Units Millions

This item represents the net number of all common shares outstanding at the end of the quarter, excluding treasury shares and scrip.

Common treasury shares carried on the asset side of the balance sheet are netted against the number of common shares issued.

Common shares paid in stock dividends are included when the ex-dividend date falls within the year and the payment date the next year.

Common Shares Outstanding will not be the same as *Common Shares for Basic Earnings per Share* when the company reports earnings per share based on average shares, when there has been a change in the shares over the year, when more than one class of common stock is outstanding or when the company reports earnings per share based on common stock equivalents.

Common shares will be excluded when a company nets shares held by a consolidated subsidiary against the capital account.

Common Shares Outstanding - Company - Quarterly - Note

Mnemonic CSHOQF

Code	Description
J1	Reflects current shares outstanding from FT Interactive Data
JQ	Report date differs from balance sheet date
ZF	Shares carried forward from previous quarter

Common Shares Reserved for Conversion - Convertible Debt

Mnemonic CSHRC

Annual Data Item Number A200

Units Millions

This item is no longer collected as of August 22, 1996.

This item represents the maximum number of common shares available at year-end that would be issued by the company if all debt with conversion privileges were converted into common stock.

This item is not available for banks or utilities.

Common Shares Reserved for Conversion - Preferred Stock

Mnemonic	CSHRP
Annual Data Item Number	A203
Units	Millions

This item is no longer collected as of August 22, 1996.

This item represents the maximum number of common shares at yearend that would be issued by the company if all preferred stock with conversion privileges was converted into common stock.

This item is not available for banks or utilities.

Common Shares Reserved for Conversion - Stock Options

Mnemonic	CSHRSO
Annual Data Item Number	A215
Units	Millions

This item is no longer collected as of August 22, 1996.

This item represents shares reserved for stock options outstanding as of year-end *plus* options that are available for future grants.

Prior to August 22, 1996, this item included:

1. Shares subject to shareholder approval
2. Stock appreciation rights attached to or associated with stock options

This item excludes plans contingent on shareholder approval unless specifically included by the company in a total shares reserved figure.

This item is not available for banks or utilities.

Common Shares Reserved for Conversion - Total

Mnemonic	CSHRT
Annual Data Item Number	A40
Units	Millions

This item is no longer collected as of August 22, 1996.

This item represents the maximum number of common shares required if all the outstanding convertible debt and preferred stock with conversion privileges were converted into common shares; if all stock options, warrants and rights were exercised, and if contingently issuable shares were issued.

This item is not available for property and casualty companies.

Common Shares Reserved for Conversion - Warrants and Other

Mnemonic	CSHRW
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Annual Data Item Number A229

Units Millions

This item is no longer collected as of August 22, 1996.

This item represents all common shares reserved for warrants and other shares reserved not included elsewhere.

This item includes

1. Warrants and rights
2. Stock purchase contracts
3. Stock subscription agreements
4. Contingent issue agreements

This item excludes

1. Subsidiary stock reserved for conversion
2. Employee Stock Ownership Plans (ESOP)
3. Stock appreciation rights

This item is not available for banks or utilities.

Dividend Rate - Current

Mnemonic DVRATE

Units Dollars and cents

The dividend rate reflected by this item depends upon the manner in which the company reports its dividend information. If a company reports its dividends on a consistent basis (i.e., it always reports a 12 cent dividend), then this data item is determined by multiplying the latest dividend paid per share by the number of times it is paid during the year. In most cases the dividend is paid quarterly, and is therefore, multiplied by four. If the company subsequently changes its dividend amount (i.e., from 12 cents to 15 cents), the annual rate will be *projected* by multiplying the new amount by the number of times paid during the year, rather than wait until 12 months have passed to confirm that the company did indeed report the new rate each quarter. The Dividend Rate – Current also includes any consistent extra or special year-end dividends. An extra is considered to be consistent when it is paid for two consecutive time periods. The extra is not included the first time it is paid.

If a company does not report its dividends on a consistent basis (i.e., the dividends are always different each quarter), then the dividends are added together to get the exact sum of the past 12 months.

The Dividend Rate - Current is carried in dollars and cents. For example, a one dollar and 32^{1/2} cent dividend would be carried as 1.325. This figure is fully adjusted for all stock splits and stock dividends subsequent to the last dividend paid. The Cumulative Adjustment Factor can be used to unadjust this item to its originally reported state.

For indexes, the figure carried in this file identifies the anticipated annual dividend rate. Dividends are collected on a monthly basis. The applicable quarterly dividend is obtained by adding the monthly dividends for the three months making up the calendar quarter (i.e., January, February and March for the first calendar quarter; April, May and June for the second calendar quarter, etc.). This quarterly dividend is multiplied by four to get the anticipated annual dividend rate. The annualized dividend figures are entered in the quarter-end months (March, June, September and December) and are brought forward into the succeeding months. For example, the same annualized dividend entered for March is also entered for April and May, until it is recalculated based upon the end of the second calendar quarter in June.

Dividends per Share by Ex-Date

Mnemonic	DVPSX
Annual Data Item Number	A26
Units	Dollars and cents

This item represents the cash dividends per share for which the ex-dividend dates occurred during the reporting period, adjusted for all stock splits and stock dividends that occurred during the period. This item, unlike *Common Dividends*, excludes payments in preferred stock in lieu of cash, spin-offs and stock of other corporations.

The ex-dividend date of the cash dividend is, in all cases, used to determine the reporting period in which the dividend is included. In cases where dividends are normally paid quarterly, but the ex-dividend dates of two dividend payments fall in the same quarter, both dividends will be included in that quarter.

Any extra dividend whose ex-dividend date occurred during the period will be included in this item.

Common Dividends is the sum of all classes outstanding when there is more than one class of common stock outstanding, but dividends per share is the major class outstanding.

The dividends are adjusted by the *Adjustment Factor - Cumulative by Ex-Date* that appears for that year or quarter.

This data item is updated the week after the fiscal yearend.

The dividends per share for companies having more than one class of common stock outstanding will be based on the stock class that is most widely traded (based on volume of shares traded).

The current sources for this data item are FT Interactive Data and Standard & Poor's *Dividend Record*.

Dividends will always be zero until a company goes public.

This item is gross of tax.

Dividends per Share by Ex-Date - Monthly

Mnemonic	DVPSXM
Units	Dollars and cents

Dividends per Share by Ex-Date represents the cash dividends per share for which the ex-dividend dates occurred during the month, adjusted for all stock splits and stock dividends that occurred during the month. This item excludes payments in preferred stock in lieu of cash, spin-offs and stock of other corporations.

The ex-dividend date of the cash dividends is used to determine the month in which the dividend is included. In cases where the ex-dividend dates of two dividend payments fall in the same month, both dividends are included in that month.

Any extra dividend whose ex-dividend date occurred during the month are included in dividends per share.

Dividends per share for companies having more than one class of common stock outstanding are based on the class of stock most widely traded (based on volume of shares traded).

Dividends are always zero until a company goes public or for months when no dividend is paid.

Sources for this data are FT Interactive Data and Standard & Poor's Dividend Record.

For some companies, there will be gaps in the dividend series. Generally, these will be periods in which earnings per share and other fundamental data have been restated due to a major merger. Since the major merger fundamentally changes the nature of the company, the original price, shares traded and dividend data are not comparable to earnings per share and other fundamental data and are removed from the database.

For foreign Active Industrial companies (*C) and Research Industrial companies (*R), dividends are stated in U.S. dollars and cents. For Canadian companies (*T), dividends are stated in Canadian dollars and cents. This item is gross of tax.

Dividends per Share by Ex-Date - Quarterly

Mnemonic	DVPSXQ
Quarterly Data Item Number	Q16
Units	Dollars and cents

This item represents the cash dividends per share for which the ex-dividend dates occurred during the reporting period, adjusted for all stock splits and stock dividends that occurred during the period. This item, unlike *Common Dividends*, excludes payments in preferred stock in lieu of cash, spin-offs and stock of other corporations.

The ex-dividend date of the cash dividend is, in all cases, used to determine the reporting period in which the dividend is included. In cases where dividends are normally paid quarterly, but the ex-dividend dates of two dividend payments fall in the same quarter, both dividends will be included in that quarter.

Any extra dividend whose ex-dividend date occurred during the period will be included in this item.

Common Dividends is the sum of all classes outstanding when there is more than one class of common stock outstanding, but dividends per share is the major class outstanding.

The dividends are adjusted by the *Adjustment Factor - Cumulative by Ex-Date* that appears for that year or quarter.

The dividends per share for companies having more than one class of common stock outstanding will be based on the stock class that is most widely traded (based on volume of shares traded).

The current sources for this data item are FT Interactive Data and Standard & Poor's *Dividend Record*.

Dividends will always be zero until a company goes public.

This item is updated the week after the end of the month.

This item will be available regardless of whether or not the quarter has been updated.

This item is always presented on a historical basis.

This item is gross of tax.

Dividends per Share by Payable Date

Mnemonic	DVPSP
Annual Data Item Number	A201
Units	Dollars and cents

This item represents the cash dividends per share for which the payable dates occurred during the reporting period, adjusted for all stock splits and stock dividends that occurred during the period. This item, unlike *Common Dividends*, excludes payments in preferred stock in lieu of cash, spin-offs and stock of other corporations.

Any extra dividend whose payable date occurred during the period will be included in this data item.

Common Dividends is the sum of all classes of stock outstanding when there is more than one class of common stock outstanding. *Dividends per Share by Payable Date* for companies having more than one class of common stock outstanding will be based upon the class of stock that is most widely traded (based on volume of shares traded).

The current sources of information for this data item are Interactive Data Services, Inc. and Standard & Poor's *Dividend Record*.

Dividends per Share by Payable Date will always be zero until a company goes public.

The dividends per share by payable date are adjusted by the *Adjustment Factor - Cumulative by Payable Date* for that period.

This item is gross of tax.

Dividends per Share by Payable Date - Quarterly

Mnemonic	DVPSPQ
Quarterly Data Item Number	Q72
Units	Dollars and cents

This item represents the cash dividends per share for which the payable dates occurred during the reporting period, adjusted for all stock splits and stock dividends that occurred during the period. This item, unlike *Common Dividends*, excludes payments in preferred stock in lieu of cash, spin-offs and stock of other corporations.

Any extra dividend whose payable date occurred during the period will be included in this data item.

Common Dividends is the sum of all classes of stock outstanding when there is more than one class of common stock outstanding. *Dividends per Share by Payable Date* for companies having more than one class of common stock outstanding will be based upon the class of stock that is most widely traded (based on volume of shares traded).

The current sources of information for this data item are Interactive Data Services, Inc. and Standard & Poor's *Dividend Record*.

Dividends per Share by Payable Date will always be zero until a company goes public.

The dividends per share by payable date are adjusted by the *Adjustment Factor - Cumulative by Payable Date* for that period.

The payable date of the cash dividend is used to determine the reporting period in which the dividend is included. If the payable dates of more than one dividend payment fall in the same quarter, all dividends will be included in that quarter.

This item includes all dividends paid to date for the quarter and will be available regardless of whether or not the quarter has reported.

This item is gross of tax.

Earnings Before Depreciation

	Mnemonic	Concept Calculation	Units
Annual	EBITDA	OIBDP	Millions of Dollars
Quarterly	EBITDAQ	@VALUE(OIBDPQ,OIBDPQ[-1])	Millions of Dollars
12 Month Moving	EBITDA12	@VALUE(OIBD12,OIBD12[-1])	Millions of Dollars

This item represents Operating Income Before Depreciation Annual, Quarterly, or 12-months moving. (If the current quarter or 12-months is not available, the values from the previous quarter or 12 months will be used.)

Earnings Before Interest and Taxes

	Mnemonic	Concept Calculation	Units
Annual	EBIT	OIADP	Millions of Dollars
Quarterly	EBITQ	@VALUE(OIADPQ,OIADPQ[-1])	Millions of Dollars
12 Month Moving	EBIT12	@VALUE(OIAD12,OIAD12[-1])	Millions of Dollars

This concept is Operating Income After Depreciation - Annual, Quarterly, or 12-months moving. (If Operating Income After Depreciation for the current quarter or current 12 months is not available, the values for the previous quarter or previous 12 months will be used.)

EPS - 12-Month Moving Historical - Canada

Mnemonic	EPSH12
Units	Dollars and cents

This item represents Basic earnings per share applicable to the last 12-month period for Canadian companies (*T).

Standard & Poor's presents earnings per share as originally reported (not restated).

This item takes into account the effects of extraordinary items and discontinued operations.

Standard & Poor's presents only consolidated earnings per share on a fiscal year or interim quarter basis.

EPS Basic - Excl. Extra. Items

Mnemonic	EPSPX
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Annual Data Item Number A58

Units Dollars and cents

This item represents Basic earnings per share before extraordinary items and discontinued operations.

The Basic earnings figures should be reported by the company (as outlined in Accounting Principles Board Opinion No. 15) after the effect of conversion of convertible preferred, convertible debentures, and options and warrants which have been identified as common stock equivalents and before extraordinary items.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

This figure may differ from company reports in the following instances ...

1. Company reports include extraordinary items and/or discontinued operations
2. Company reports before the equity in earnings of nonconsolidated subsidiaries

The historical earnings per share are adjusted by the *Adjustment Factor - Cumulative by Ex-Date* for that year or quarter.

EPS Basic - Excl. Extra. Items - Note

Mnemonic EPSPF

Code	Description
AC	Reflects an accounting change
BJ	Includes equity in earnings of nonconsolidated subsidiaries
NB	Combination of NC and BJ
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports
NQ	Combination of NC and QJ
NS	Combination of NC and RA
QJ	Earnings per Share is based on the effect of common stock equivalents
RA	Combination of BJ and QJ

EPS Basic - Excl. Extra. Items - Quarterly

Mnemonic EPSPXQ

Quarterly Data Item Number Q19

Units Dollars and cents

This item represents Basic earnings per share before extraordinary items and discontinued operations.

The Basic earnings figures should be reported by the company (as outlined in Accounting Principles Board Opinion No. 15) after the effect of conversion of convertible preferred, convertible debentures, and options and warrants which have been identified as common stock equivalents and before extraordinary items.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

This figure may differ from company reports in the following instances ...

1. Company reports include extraordinary items and/or discontinued operations
2. Company reports before the equity in earnings of nonconsolidated subsidiaries

The historical earnings per share are adjusted by the *Adjustment Factor - Cumulative by Ex-Date* for that year or quarter.

The quarterly earnings are available for up to 80 quarters for active (*C) and Research (*R) companies.

EPS Basic - Excl. Extra. Items - Quarterly - Note

Mnemonic

EPSPQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports
NL	Combination of NC and QL
NQ	Combination of NC and QJ
QJ	Earnings per Share is based on the effect of common stock equivalents
QL	Earnings per Share is net of all dilution as the company reports only Diluted earnings per share

EPS Basic - Excl. Extra. Items (12-Months Moving)

Mnemonic

EPSX12

Quarterly Data Item Number

Q27

Units

Dollars and cents

This item represents Basic earnings per share applicable to the last 12-month period.

This figure is calculated by adding four quarters of available for common and dividing by the 12-months moving share figure.

1. At year end, this will be the same as the annual earnings figure reported to shareholders
2. In interim quarters, this figure will equal (within four cents deviation) the sum of four quarters of *Earnings per share Basic - Excluding Extraordinary Items* adjusted for subsequent stock splits and dividends

For utility companies, this figure is as reported by the company.

EPS Basic - Incl. Extra. Items

Mnemonic	EPSPI
Annual Data Item Number	A53
Units	Dollars and cents

This item represents Basic earnings per share including all extraordinary items and discontinued operations *as reported* by the company.

The Basic earnings figures should be reported by the company (as outlined in Accounting Principles Board Opinion No. 15) after the effect of conversion of convertible preferred stock, convertible debt and options and warrants that have been identified as common stock equivalents.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

This item, for banks, includes securities gains and losses.

EPS Basic - Incl. Extra. Items - Note

Mnemonic	EPSPF
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Code	Description
AC	Reflects an accounting change
BJ	Includes equity in earnings of nonconsolidated subsidiaries
NB	Combination of NC and BJ
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports
NQ	Combination of NC and QJ
NS	Combination of NC and RA
QJ	Earnings per Share is based on the effect of common stock equivalents
RA	Combination of BJ and QJ

EPS Basic - Incl. Extra. Items - Quarterly

Mnemonic	EPSPIQ
Quarterly Data Item Number	Q11
Units	Dollars and cents

This item represents Basic earnings per share including all extraordinary items and discontinued operations *as reported* by the company.

The Basic earnings figures should be reported by the company (as outlined in Accounting Principles Board Opinion No. 15) after the effect of conversion of convertible preferred stock, convertible debt and options and warrants that have been identified as common stock equivalents.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

This item, for banks, includes securities gains and losses.

EPS Basic - Incl. Extra. Items - Quarterly - Note

Mnemonic

EPSPQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports
NL	Combination of NC and QL
NQ	Combination of NC and QJ
NS	Combination of NC and RA
QJ	Earnings per Share is based on the effect of common stock equivalents
QL	Earnings per Share is net of all dilution as the company reports only Diluted earnings per share

EPS Basic - Incl. Extra. Items (Restated)

Mnemonic

EPSPIR

Annual Data Item Number

A137

Units

Dollars and cents

This item represents *Earnings per Share Basic - Including Extraordinary Items* restated up to ten years for acquisitions, accounting changes, discontinued operations, and/or stock splits/dividends occurring through the end of the current fiscal year. Restated data is collected from summary presentations and is *as reported* by the company.

Due to the adoption of FASB 128 accounting standards, this item represents historical Earnings per Share Basic – Excluding Extraordinary Items.

This item is not available for banks or utilities.

EPS Basic from Operations

Annual mnemonic

OPEPS

Quarterly mnemonic

OPEPSQ

Annual data item number	A233
Quarterly data item number	Q177
Units	Dollars

This item represents Basic Earnings per Share adjusted to remove the effect of all Special Items from the calculation. This item reflects an Earnings per Share figure which excludes the effect of all nonrecurring events.

This item excludes:

1. Cumulative effect of accounting change
2. Discontinued operations
3. Extraordinary items
4. Special items
5. One-time income tax expenses/benefits

EPS Basic from Operations - Note

Mnemonic OPEPSF

Code	Description
ER	Not a total amount
NC	Earnings per Share is an Standard & Poor's calculation and may disagree with company reports
NR	Statutory rate used in calculation
RC	Combination of NC and NR
RD	Combination of NC and ER
RE	Combination of NR and ER
RF	Combination of NC, ER, and NR

EPS Basic From Operations - Quarterly - Note

Mnemonic OEPSQF

Code	Description
ER	Not a total amount
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports
NR	Statutory rate used in calculation
RC	Combination of NC and NR

RD	Combination of NC and ER
RE	Combination of NR and ER
RF	Combination of NC, ER, and NR

EPS From Operations - 12 MM

Quarterly mnemonic	OEPS12
Quarterly data item number	Q178
Units	Dollars

This item represents Basic earnings per share applicable to the last 12-month period.

This item represents Basic Earnings per Share adjusted to remove the effect of all Special Items from the calculation. This item reflects an Earnings per Share which excludes the effect of all nonrecurring events.

This item excludes:

1. Cumulative effect of accounting change
2. Discontinued operations
3. Extraordinary items
4. Special items

EPS Diluted - Excl. Extra. Items

Mnemonic	EPSFX
Annual Data Item Number	A57
Units	Dollars and cents

This item represents earnings per share after allowing for the conversion of convertible senior stock and debt, and the exercise of warrants, options outstanding, and agreements for issuance of common shares upon satisfaction of certain conditions. This item is calculated in accordance with Accounting Principles Board Opinion No. 15.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

The figure is reported the same as Basic earnings per share if dilution is immaterial (less than 3%).

The figure will always be presented if a diluted earnings per share is reported by the company.

This item excludes

1. Extraordinary items
2. Discontinued operations

The anti-diluted earnings per share for fiscal periods 1997 and forward will be presented if reported by the company. When a company reports that the calculation of dilutive earnings per share results in anti-dilution, but does not report the anti-dilutive earnings per share, the Earnings Per-Share Basic will be carried down into Earnings Per-Share Diluted. Prior to 1997, anti-diluted earnings are not presented.

The historical earnings per share are adjusted by the *Adjustment Factor (Cumulative) Ex-Date* for that year or quarter.

EPS Diluted - Excl. Extra. Items Quarterly

Mnemonic	EPSFXQ
Quarterly Data Item Number	Q9
Units	Dollars and cents

This item represents earnings per share for common shares after allowing for the conversion of convertible senior stock and debt, and the exercise of warrants, options outstanding, and agreements for issuance of common shares upon satisfaction of certain conditions. This item is calculated in accordance with Accounting Principles Board Opinion No. 15.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

The figure is reported the same as Basic earnings per share if dilution is immaterial (less than 3%).

The figure will always be presented if a diluted earnings per share is reported by the company.

This item excludes

1. Extraordinary items
2. Discontinued operations
3. Preferred dividends

The anti-diluted earnings per share for fiscal periods 1997 and forward will be presented if reported by the company. When a company reports that the calculation of dilutive earnings per share results in anti-dilution, but does not report the anti-dilutive earnings per share, the Earnings Per-Share Basic will be carried down into Earnings Per-Share Diluted. Prior to 1997, anti-diluted earnings are not presented.

The historical earnings per share are adjusted by the *Adjustment Factor (Cumulative) Ex-Date* for that year or quarter.

EPS Diluted - Excl. Extra. Items - 12 MM

Mnemonic	EPSF12
Units	Dollars and cents

This item represents earnings per share after allowing for the conversion of convertible senior stock and debt, and the exercise of warrants, options outstanding and agreements for issuance of common shares upon satisfaction of certain conditions. This item is calculated in accordance with Accounting Principles Board Opinion No. 15.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

The figure is reported the same as Basic earnings per share if dilution is immaterial (less than 3%).

The figure will always be presented if a diluted earnings per share is reported by the company.

This item represents Diluted Earnings Per Share excluding extraordinary items applicable to the last 12-month period.

This item excludes

1. Extraordinary items

2. Discontinued operations
3. Preferred dividends

The anti-diluted earnings per share for fiscal periods 1997 and forward will be presented if reported by the company. When a company reports that the calculation of dilutive earnings per share results in anti-dilution, but does not report the anti-dilutive earnings per share, the Earnings Per-Share Basic will be carried down into Earnings Per-Share Diluted. Prior to 1997, anti-diluted earnings are not presented.

The historical earnings per share are adjusted by the *Adjustment Factor (Cumulative) Ex-Date* for that year or quarter.

EPS Diluted from Operations

Mnemonic	OPEPSX
Units	Dollars and cents

This item represents Diluted Earnings per Share excluding extra items and adjusted to remove the effect of all Special Items from the calculation. The effects of all nonrecurring events are excluded from the calculation.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

This item excludes

1. Cumulative effect of accounting change
2. Discontinued operations
3. Extraordinary items
4. Special items

EPS Diluted from Operations - Quarterly

Mnemonic	OEPSXQ
Units	Dollars and cents

This item represents Diluted Earnings per Share excluding extra items and adjusted to remove the effect of all Special Items from the calculation. The effects of all nonrecurring events are excluded from the calculation.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

This item excludes:

1. Cumulative effect of accounting change
2. Discontinued operations
3. Extraordinary items
4. Special items

EPS Diluted from Operations - 12 MM

Mnemonic OEPP12

Units Dollars and cents

This item represents Diluted Earnings per Share excluding extra items and adjusted to remove the effect of all Special Items from the calculation. The effects of all nonrecurring events are excluded from the calculation.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

This item represents Diluted Earnings per Share applicable to the last 12-month period.

This item excludes:

1. Cumulative effect of accounting change
2. Discontinued operations
3. Extraordinary items
4. Special items

EPS Diluted - Incl. Extra. Items

Mnemonic EPSFI

Annual Data Item Number A169

Units Dollars and cents

This item represents earnings per share after allowing for the conversion of convertible senior stock and debt, and the exercise of warrants, options and agreements for issuance of common shares upon satisfaction of certain conditions. This item is calculated in accordance with Accounting Principles Board Opinion No. 15.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

The figure is reported the same as Basic earnings per share including extraordinary items and discontinued operations if dilution is immaterial (less than 3%).

The figure will always be presented if a diluted earnings per share is reported by the company.

This item includes

1. Extraordinary items

2. Discontinued operations

The anti-diluted earnings per share for fiscal periods 1997 and forward will be presented if reported by the company. When a company reports that the calculation of dilutive earnings per share results in anti-dilution, but does not report the anti-dilutive earnings per share, the Earnings Per-Share Basic will be carried down into Earnings Per-Share Diluted. Prior to 1997, anti-diluted earnings are not presented.

The historical earnings per share items are adjusted by the *Adjustment Factor (Cumulative) - Ex-Date* for that year or quarter.

EPS Diluted - Incl. Extra. Items - Quarterly

Mnemonic	EPSFIQ
Quarterly Data Item Number	Q7
Units	Dollars and cents

This item represents earnings per share after allowing for the conversion of convertible senior stock and debt, and the exercise of warrants, options, and agreements for issuance of common shares upon satisfaction of certain conditions. This item is calculated in accordance with Accounting Principles Board Opinion No. 15.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

The figure is reported the same as Basic earnings per share including extraordinary items and discontinued operations if dilution is immaterial (less than 3%).

The figure will always be presented if a diluted earnings per share is reported by the company.

This item includes

1. Extraordinary items
2. Discontinued operations

The anti-diluted earnings per share for fiscal periods 1997 and forward will be presented if reported by the company. When a company reports that the calculation of dilutive earnings per share results in anti-dilution, but does not report the anti-dilutive earnings per share, the Earnings Per-Share Basic will be carried down into Earnings Per-Share Diluted. Prior to 1997, anti-diluted earnings are not presented.

The historical earnings per share items are adjusted by the *Adjustment Factor (Cumulative) - Ex-Date* for that year or quarter.

EPS Percentage Change - 1 Year

Mnemonic	EPSCHG1
Concept Calculation	$((\text{EPSPX} - \text{EPSPX}[-1]) / \text{ABS}(\text{EPSPX}[-1])) * 100$

This concept is Earnings per Share Basic Excluding Extraordinary Items *minus* the previous year's values of Earnings per Share Basic Excluding Extraordinary Items *divided by* the absolute value of the previous year's values of Earnings per Share Basic - Excluding Extraordinary Items. The figure is then *multiplied by* 100.

EPS Percentage Change - 3 Year

Mnemonic	EPSCHG3
Concept Calculation	$\frac{((\text{EPSPX} - \text{EPSPX}[-3]))}{@ABS(\text{EPSPX}[-3])} * 100$

This concept is Earnings per Share Basic Excluding Extraordinary Items *minus* the previous three year's values of Earnings per Share Basic Excluding Extraordinary Items *divided by* the absolute value of the previous three year's values of Earnings per Share Basic - Excluding Extraordinary Items. The figure is then *multiplied by* 100.

EPS Percentage Change - 5 Year

Mnemonic	EPSCHG5
Concept Calculation	$\frac{((\text{EPSPX} - \text{EPSPX}[-5]))}{@ABS(\text{EPSPX}[-5])} * 100$

This concept is Earnings per Share Basic Excluding Extraordinary Items *minus* the previous five year's values of Earnings per Share Basic Excluding Extraordinary Items *divided by* the absolute value of the previous five year's values of Earnings per Share Basic - Excluding Extraordinary Items. The figure is then *multiplied by* 100.

EPS Percentage Change - 10 Year

Mnemonic	EPSCHG10
Concept Calculation	$\frac{((\text{EPSPX} - \text{EPSPX}[-10]))}{@ABS(\text{EPSPX}[-10])} * 100$

This concept is Earnings per Share Basic Excluding Extraordinary Items *minus* the previous ten year's values of Earnings per Share Basic Excluding Extraordinary Items *divided by* the absolute value of the previous ten year's values of Earnings per Share Basic - Excluding Extraordinary Items. The figure is then *multiplied by* 100.

Indicated Annual Dividends - Quarterly

Mnemonic	DVIQ
Quarterly Data Item Number	Q20
Units	Dollars and cents

This item represents the applicable dividend, multiplied by the number of times dividends were paid during the year. In most cases, the dividend is paid quarterly and is, therefore, multiplied by 4.

Only consistent extra or special year-end dividends are included.

This item will be based on the major class of common stock outstanding when there is more than one class of common stock outstanding.

For foreign companies not reporting dividends per share on a quarterly basis, the *Indicated Annual Dividend* will be a 12-months moving average.

Low Price - 3-Year Average

Mnemonic PRCL3

Concept Calculation @PAVG(PRCLM,-35,0)

This concept is the average of Price - Monthly - Low in the last three years.

Low Price - 5-Year Average

Mnemonic PRCL5

Concept Calculation @PAVG(PRCLM,-59,0)

This concept is the average of Price - Monthly -Low in the last five years.

Low Price - 10-Year Average

Mnemonic PRCL10

Concept Calculation @PAVG(PRCLM,-119,0)

This concept is the average of Price - Monthly -Low in the last 10 years.

Low Price - 12-Month Moving

Mnemonic PRCLM12

Concept Calculation @PMIN(PRCLM,-11,0)

This concept is the lowest value of Price -Monthly -Low in the last year.

High Price - 3-Year Average

Mnemonic PRCH3

Concept Calculation @PAVG (PRCHM,-35,0)

This concept is the average of Price - Monthly - High in the last three years.

High Price - 5-Year Average

Mnemonic PRCH5

Concept Calculation @PAVG(PRCHM,-59,0)

This concept is the average of Price - Monthly - High in the last five years.

High Price - 10-Year Average

Mnemonic PRCH10
 Concept Calculation @PAVG(PRCHM,-119,0)

This concept is the average of Price - Monthly - High for the last 10 years.

High Price - 12-Months Moving

Mnemonic PRCHM12
 Concept Calculation @PMAV(PRCHM,-11,0)

This concept returns the highest Price – Monthly – High (PRCHM) value from the past rolling 12 month period.

Price - Calendar Year - Low

Mnemonic PRCL
 Annual Data Item Number A23
 Units Dollars and cents

This item represents the absolute low transactions during the year for companies on national stock exchanges and bid prices for over-the-counter issues.

Prices are reported on a calendar-year basis.

Prices are adjusted for all stock splits and stock dividends that occurred in the calendar year, except for 06-11 fiscal year companies which have declared stock splits and stock dividends between the end of their fiscal year and the end of the calendar year. In those instances, the stated prices are not adjusted. When a 01-05 fiscal year company has a stock split or a stock dividend after the calendar yearend but before the fiscal yearend, prices will be adjusted.

Prices are reported as a Not Available data code (@NA) for those periods in which a major merger of companies of similar size occurs. This handling of the merging companies is necessary because the prices of one company will not be representative of the newly formed company.

If a company suspends trading, the close price of the stock will be presented as of the last trading day.

Price - Calendar Year - High

Mnemonic PRCH
 Annual Data Item Number A22
 Units Dollars and cents

This item represents the absolute high transactions during the year for companies on national stock exchanges and bid prices for over-the-counter issues.

Prices are reported on a calendar-year basis.

Prices are adjusted for all stock splits and stock dividends that occurred in the calendar year, except for 06-11 fiscal year companies which have declared stock splits and stock dividends between the end of their fiscal year and the end of the calendar year. In those instances, the stated prices are not adjusted. When a 01-05 fiscal year company has a stock split or a stock dividend after the calendar yearend but before the fiscal yearend, prices will be adjusted.

Prices are reported as a Not Available data code (@NA) for those periods in which a major merger of companies of similar size occurs. This handling of the merging companies is necessary because the prices of one company will not be representative of the newly formed company.

If a company suspends trading, the close price of the stock will be presented as of the last trading day.

Price - Calendar Year - Close

Mnemonic	PRCC
Annual Data Item Number	A24
Units	Dollars and cents

This item represents the absolute close transactions during the year for companies on national stock exchanges and bid prices for over-the-counter issues.

Prices are reported on a calendar-year basis.

Prices are adjusted for all stock splits and stock dividends that occurred in the fiscal year, except for 06-11 fiscal year companies which have declared stock splits and stock dividends between the end of their fiscal year and the end of the calendar year. In those instances, the stated prices are not adjusted. When a 01-05 fiscal year company has a stock split or a stock dividend after the calendar yearend but before the fiscal year-end, prices will be adjusted.

Prices are reported as a Not Available data code (@NA) for those periods in which a major merger of companies of similar size occurs. This handling of the merging companies is necessary because the prices of one company will not be representative of the newly formed company.

If a company suspends trading, the close price of the stock will be presented as of the last trading day.

Price - Fiscal Year - High

Mnemonic	PRCHF
Annual Data Item Number	A197
Units	Dollars and cents

This item represents the absolute high market prices for the company's fiscal year. Bid prices are reported for over-the-counter issues that are not traded on NASDAQ National Market System.

Prices are reported as of a company's fiscal year-end and are adjusted for all stock splits and stock dividends occurring during the fiscal year.

Prices are carried in dollars and cents. The following table indicates the method used:

Exchange Stock Price	Standard & Poor's Stock Price
20	20.000
20 1/8	20.125
20 1/4	20.250

20 3/8	20.375
20 1/2	20.500
20 5/8	20.625
20 3/4	20.750
20 7/8	20.875

Prices for Canadian companies (\$T) are presented in Canadian dollars and cents.

If a company suspends trading, the high prices will be presented as of the last trading day.

Price - Fiscal Year - Low

Mnemonic	PRCLF
Annual Data Item Number	A198
Units	Dollars and cents

This item represents the absolute low market prices for the company's fiscal year. Bid prices are reported for over-the-counter issues that are not traded on NASDAQ National Market System.

Prices are reported as of a company's fiscal year-end and are adjusted for all stock splits and stock dividends occurring during the fiscal year.

Prices are carried in dollars and cents. The following table indicates the method used:

Exchange Stock Price	Standard & Poor's Stock Price
20	20.000
20 1/8	20.125
20 1/4	20.250
20 3/8	20.375
20 1/2	20.500
20 5/8	20.625
20 3/4	20.750
20 7/8	20.875

Prices for Canadian companies (\$T) are presented in Canadian dollars and cents.

If a company suspends trading, the low prices will be presented as of the last trading day.

Price - Fiscal Year - Close

Mnemonic	PRCCF
Annual Data Item Number	A199
Units	Dollars and cents

This item represents the actual fiscal year-end close price for a company's stock. Bid prices are reported for over-the-counter issues that are not traded on NASDAQ National Market System.

Prices are reported as of a company's fiscal year-end and are adjusted for all stock splits and stock dividends occurring during the fiscal year.

Prices are carried in dollars and cents. The following table indicates the method used:

Exchange Stock Price	Standard & Poor's Stock Price
20	20.000
20 1/8	20.125
20 1/4	20.250
20 3/8	20.375
20 1/2	20.500
20 5/8	20.625
20 3/4	20.750
20 7/8	20.875

Prices for Canadian companies (\$T) are presented in Canadian dollars and cents.

If a company suspends trading, the close price of the stock will be presented as of the close prices of the last trading day.

Price - Monthly - High

Mnemonic

PRCHM

Units

Dollars and cents

This item contains the absolute high market prices for each calendar month. Bid prices are reported for over-the-counter issues which are not traded on NASDAQ National Market System. (Generally, only the close price is available for over-the-counter companies prior to 1971.)

Prices are carried in dollars and cents. The following table indicates the method used:

Exchange Stock Price	Standard & Poor's Stock Price
20	20.000
20 1/8	20.125
20 1/4	20.250
20 3/8	20.375
20 1/2	20.500
20 5/8	20.625
20 3/4	20.750
20 7/8	20.875

Standard & Poor's presents prices for Canadian companies (\$T) in Canadian dollars and cents.

When a company is not traded in a given month or months, the price figures appear as Not Available (@NA).

Price - Monthly - Low

Mnemonic

PRCLM

Units

Dollars and cents

This item contains the absolute low market prices for each calendar month. Bid prices are reported for over-the-counter issues which are not traded on NASDAQ National Market System. (Generally, only the close price is available for over-the-counter companies prior to 1971.)

Prices are carried in dollars and cents. The following table indicates the method used:

Exchange Stock Price	Standard & Poor's Stock Price
20	20.000
20 1/8	20.125
20 1/4	20.250
20 3/8	20.375
20 1/2	20.500
20 5/8	20.625
20 3/4	20.750
20 7/8	20.875

Standard & Poor's presents prices for Canadian companies (\$T) in Canadian dollars and cents.

When a company is not traded in a given month or months, the price figures appear as Not Available (@NA).

Price - Monthly - Close

Mnemonic

PRCCM

Units

Dollars and cents

This item contains the absolute close market prices for each calendar month. Bid prices are reported for over-the-counter issues which are not traded on NASDAQ National Market System. (Generally, only the close price is available for over-the-counter companies prior to 1971.)

Prices are carried in dollars and cents. The following table indicates the method used:

Exchange Stock Price	Standard & Poor's Stock Price
20	20.000
20 1/8	20.125
20 1/4	20.250
20 3/8	20.375
20 1/2	20.500
20 5/8	20.625
20 3/4	20.750
20 7/8	20.875

Standard & Poor's presents prices for Canadian companies (\$T) in Canadian dollars and cents.

When a company is not traded in a given month or months, the price figures appear as Not Available (@NA).

Price - Weekly

Mnemonic	PRCCW
Concept Calculation	PRCCD[@DAY(0W)]
Units	Dollars and cents

This item contains the absolute close market prices for each calendar week. Bid prices are reported for over-the-counter issues which are not traded on NASDAQ National Market System.

Prices are carried in dollars and cents. The following table indicates the method used:

Exchange Stock Price	Standard & Poor's Stock Price
20	20.00
20 1/8	20.125
20 1/4	20.250
20 3/8	20.375
20 1/2	20.500
20 5/8	20.625
20 3/4	20.750
20 7/8	20.875

When a company is not traded in a given week or weeks, the price figures contain a Not Available data code (@NA).

Reported Date of Quarterly Earnings Per Share

Mnemonic	RDQ
Units	MM/DD/YY

This item represents the date on which quarterly earnings per share is first publicly reported in the various news media (such as the *Wall Street Journal* or the Dow Jones News Service). This date is carried in the form MM/DD/YY, representing the year and cumulative day of the year.

Shares Held Portfolio

Mnemonic 1	HOLD1
Mnemonic 2	HOLD2

These are placeholder items used for importing portfolio share holdings.

Short Interest

Mnemonic	SHORTINT
Units	Thousands
Periodicity	Monthly
Data Availability	13 months

This item represents the total amount of shares of stock that have been sold short and have not yet been repurchased to close out short positions. All trades are reported based on short positions as of the close of business on the settlement date closest to the 15th of the month.

This item is provided by FT Interactive. Population coverage includes the New York Stock Exchange, American Stock Exchange, and NASDAQ. Data for this item will be available the 4th week of every month.

*NASDAQ's data availability begins in July 2003.

Trading Volume - Annual (Calendar Year)

Mnemonic	CSHTR
Annual Data Item Number	A28
Units	Millions

This item represents the annual number of shares traded for companies listed on national stock exchanges and over-the-counter companies in the NASDAQ system on a calendar year basis. When a company trades stock on more than one exchange, the shares traded are added together and Standard & Poor's presents the composite figure.

The shares traded will be reported even if only a partial period is available (such as, a company goes public in the middle of the year, quarter, or month).

When a company is not traded in a given period, the price figures and shares traded contain a Not Available data code (@NA).

For some companies, there will be gaps in the data series, or periods where price figures and shares traded are not available. Generally, these will be periods in which earnings per share and other fundamental data have been restated due to a major merger involving companies of similar size. Since the major merger fundamentally changes the nature of the company, the original price, shares traded, and dividend data are not comparable to the earnings per share and other fundamental data. Therefore, the price, dividend, and shares traded are removed.

Trading Volume - Annual (Fiscal Year)

Mnemonic	CSHTRF
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Units Millions

Standard & Poor's does not make any additional adjustments to the data to account for American Depositary Receipts (ADR); however, it may be further adjusted for stock splits.

Mnemonic	CSHCUR
Units	Thousands

Data for this item will be available only to on-line subscribers.

Mnemonic	CSHTRD
Units	Thousands

The shares traded will be reported even if only a partial period is available (such as, a company goes public in the middle of the year, quarter, or month).

For some companies, there will be gaps in the data series, or periods where price figures and shares traded are not available. Generally, these will be periods in which earnings per share and other fundamental data have been restated due to a major merger involving companies of similar size. Since the major merger fundamentally changes the nature of the company, the original price, shares traded, and dividend data are not comparable to the earnings per share and other fundamental data. Therefore, the price, dividend, and shares traded are removed.

Mnemonic	CSHTRM
Units	Thousands

This item represents the monthly number of shares traded for companies listed on national stock exchanges and over-the-counter companies in the NASDAQ system. When a company trades stock on more than one exchange, the shares traded are added together and Standard & Poor's presents the composite figure. Standard & Poor's does not make any additional adjustments to the data to account for American Depositary Receipts (ADR); however, it may be further adjusted for stock splits.

The shares traded will be reported even if only a partial period is available (such as, a company goes public in the middle of the year, quarter, or month).

When a company is not traded in a given period, the price figures and shares traded contain a Not Available data code (@NA).

For some companies, there will be gaps in the data series, or periods where price figures and shares traded are not available. Generally, these will be periods in which earnings per share and other fundamental data have been restated due to a major merger involving companies of similar size. Since the major merger fundamentally changes the nature of the company, the original price, shares traded, and dividend data are not comparable to the earnings per share and other fundamental data. Therefore, the price, dividend, and shares traded are removed.

Trading Volume - Quarterly

Mnemonic	CSHTRQ
Quarterly Data Item Number	Q18
Units	Millions

This item represents the quarterly number of shares traded for companies listed on national stock exchanges and over-the-counter companies in the NASDAQ system on a fiscal rather than calendar-quarter basis. When a company trades stock on more than one exchange, the shares traded are added together and Standard & Poor's presents the composite figure. Standard & Poor's does not make any additional adjustments to the data to account for American Depositary Receipts (ADR); however, it may be further adjusted for stock splits.

The shares traded will be reported even if only a partial period is available (such as, a company goes public in the middle of the year, quarter, or month).

When a company is not traded in a given period, the price figures and shares traded contain a Not Available data code (@NA).

For some companies, there will be gaps in the data series, or periods where price figures and shares traded are not available. Generally, these will be periods in which earnings per share and other fundamental data have been restated due to a major merger involving companies of similar size. Since the major merger fundamentally changes the nature of the company, the original price, shares traded, and dividend data are not comparable to the earnings per share and other fundamental data. Therefore, the price, dividend, and shares traded are removed.

Trading Volume - Weekly

Mnemonic	CSHTRW
Units	Thousands

This item returns the Trading Volume – Daily (CSHTRD) figure from the Friday of the corresponding week. This item is available only to On-line subscribers. When a company trades stock on more than one exchange, the shares traded are added together and Standard & Poor's presents the composite figure.

The shares traded will be reported even if only a partial period is available (such as, a company goes public in the middle of the year, quarter, or month).

When a company is not traded in a given period, the price figures and shares traded contain a Not Available data code (@NA).

For some companies, there will be gaps in the data series, or periods where price figures and shares traded are not available. Generally, these will be periods in which earnings per share and other fundamental data have been restated due to a major merger involving companies of similar size. Since the major merger fundamentally changes the nature of the company, the original price, shares traded, and dividend data are not comparable to the earnings per share and other fundamental data. Therefore, the price, dividend, and shares traded are removed.

CHAPTER 21

Pension Data

This chapter presents various pension components and related pension data. Data items are obtained from the companies' financial statements and notes to the financial statements.

Defined benefit pension plans

Financial Accounting Standards Board (FASB) #87 established new disclosure requirements for companies with defined benefit pension plans and is effective for fiscal years beginning after December 15, 1986, (December 15, 1988, for plans outside the United States and for plans with less than 100 participants).

This statement supersedes previous standards for employers accounting for pension. It recognizes the compensation cost of an employee's pension over that employee's approximate service period (accrual accounting).

Pension Items

Defined Benefit Plan - after SFAS #132

Description	Mnemonic . . . page
Status of Pension Plans	
Pension - Vested Benefit Obligation	PBVNO . . . 719
Pension - Accumulated Benefit Obligation	PBACO . . . 713
Pension - Projected Benefit Obligation	PBPRO . . . 717
Pension Plan Assets	PPLAO . . . 723
Over/Underfunded Assets	PPLAO . . . 723 <i>minus</i> PBPRO . . . 723
Pension - Unrecognized Prior Service Cost	PCUPSO . . . 717
Pension - Other Adjustments	POAJO . . . 714
Pension - Prepaid/Accrued Cost	PCPPAO . . . 716
Assumptions Used for Pension Plans	
Pension Benefits - Discount Rate (Assumed Rate of Return)	PBARR . . . 720
Pension Plans - Rate of Compensation Increase	PPRCI . . . 725
Anticipated Long-Term Rate of Return	PPROR . . . 723
Net Pension Cost (Credit)	
Pension Plans - Service Cost	PPSC . . . 725

Pension Plans - Interest Cost	PPIC . . . 724
Pension Plans - Expected Return on Plan Assets	PPRPA . . . 724
Pension Plans - Other Periodic Costs	PPOPCC . . . 724
Periodic Pension Cost (Credit)	PPC . . . 726
Other	
Pension Benefits - Information Date	PBID . . . 721
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* SFAS #132, effective for fiscal years beginning after December 15, 1997. Companies were no longer required to break out overfunded vs. underfunded pension data.

Defined Benefit Plan - before SFAS #87*

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*SFAS #87 was effective for fiscal years beginning after December 15, 1986.

Data Definitions

Pension - Accumulated Benefit Obligation

Mnemonic	PBACO
Annual Data Item Number	A285
Units	Millions of dollars

Prior to January 1999, this item was called Pension – Accumulated Benefit Obligation (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents the actuarial present value of vested and nonvested benefits earned by employees for services rendered to date of pension plan report.

Amount of benefits is determined by a plan's pension benefit formula which establishes payments participants are entitled to receive. Measurement of the accumulated benefit obligation is based on current and past compensation levels.

Pension - Accumulated Benefit Obligation (Underfunded)

Mnemonic	PBACU
Annual Data Item Number	A293
Units	Millions of dollars

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents the actuarial present value of vested and nonvested benefits earned by employees for services rendered to date of pension plan report.

Amount of benefits is determined by a plan's pension benefit formula which establishes payments participants are entitled to receive. Measurement of the accumulated benefit obligation is based on current and past compensation levels.

Pension - Additional Minimum Liability (Underfunded)

Mnemonic	PADDML
Annual Data Item Number	A298
Units	Millions of dollars

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents the minimum amount of additional liability necessary for pension liability on the Balance Sheet to at least equal the unfunded accumulated benefit obligation.

This item is available in the following situations ...

1. Prepaid pension cost is recognized as an asset. In this instance, additional minimum liability equals the sum of the unfunded accumulated benefit obligation plus prepaid pension cost.
2. Unfunded accrued pension cost as a liability is less than the unfunded accumulated benefit obligation. In this instance, additional minimum liability equals the difference between the unfunded accumulated benefit obligation and the unfunded accrued pension cost.
3. There is no accrued or prepaid pension cost. In this instance, additional minimum liability equals the unfunded accumulated benefit obligation.

Pension - Other Adjustments

Mnemonic	POAJO
Annual Data Item Number	A289
Units	Millions of dollars

Prior to January 1999, this item was called Pension – Other Adjustments (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents all other adjustments to prepaid/accrued pension cost which are not included in other pension data items.

This item includes

1. Unrecognized net gains (losses) including those from experience different from the assumed and from changes in assumptions.
2. Unrecognized asset gains (losses) including those from difference between the actual return on assets and the assumed return on assets.
3. Unrecognized net obligation (asset) existing at date of initial pension plan application.
4. Additional liability from early retirement termination benefits.

This item excludes

1. Unrecognized prior service cost (included in either Pension - Unrecognized Prior Service Cost (Overfunded) or Pension - Unrecognized Prior Service Cost (Underfunded)).
2. Adjustments to recognize minimum liability (included in *Pension - Additional Minimum Liability (Underfunded)*).

Net gains/assets will appear as negative numbers.

Net losses/obligation will appear as positive numbers.

Pension - Other Adjustments (Underfunded)

Mnemonic	POAJU
Annual Data Item Number	A299
Units	Millions of dollars

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents all other adjustments to prepaid/accrued pension cost which are not included in other pension data items.

This item includes

1. Unrecognized net gains (losses) including those from experience different from the assumed and from changes in assumptions.
2. Unrecognized asset gains (losses) including those from difference between the actual return on assets and the assumed return on assets.
3. Unrecognized net obligation (asset) existing at date of initial pension plan application.
4. Additional liability from early retirement termination benefits.

This item excludes

1. Unrecognized prior service cost (included in either Pension - Unrecognized Prior Service Cost (Overfunded) or Pension - Unrecognized Prior Service Cost (Underfunded)).
2. Adjustments to recognize minimum liability (included in *Pension - Additional Minimum Liability (Underfunded)*).

Net gains/assets will appear as negative numbers.

Net losses/obligation will appear as positive numbers.

Pension - Prepaid/Accrued Cost

Mnemonic	PCPPAO
Annual Data Item Number	A290
Units	Millions of dollars

Prior to January 1999, this item was called Pension – Prepaid/Accrued Cost (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

Prepaid pension cost represents cumulative employer contributions in excess of accrued net pension cost and is equal to the difference between plan assets and the projected benefit obligation. It is adjusted for unrecognized net gains and losses, unrecognized net assets, and obligations, among others.

Prepaid pension cost is an asset on the Balance Sheet and appears as a positive number.

Accrued pension cost represents cumulative net pension cost in excess of the employer's contributions and is equal to the excess of the projected benefit obligation over the plan assets. It is adjusted for unrecognized prior service cost, unrecognized net gains and losses, unrecognized net assets, and obligations, etc.

Accrued pension cost is a liability on the Balance Sheet and appears as a negative number.

Pension - Prepaid/Accrued Cost - Note

Mnemonic	PCPAOF
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Code	Description
AC	Reflects the adoption of SFAS 132
IK	Includes foreign plans as reported by the company or as calculated by Standard & Poor's.

Pension - Prepaid/Accrued Cost (Underfunded)

Mnemonic	PCPPAU
Annual Data Item Number	A300

Units Millions of dollars

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

Prepaid pension cost represents cumulative employer contributions in excess of accrued net pension cost and is equal to the difference between plan assets and the projected benefit obligation. It is adjusted for unrecognized net gains and losses, unrecognized net assets, and obligations, among others.

Prepaid pension cost is an asset on the Balance Sheet and appears as a positive number.

Accrued pension cost represents cumulative net pension cost in excess of the employer's contributions and is equal to the excess of the projected benefit obligation over the plan assets. It is adjusted for unrecognized prior service cost, unrecognized net gains and losses, unrecognized net assets, and obligations, etc.

Accrued pension cost is a liability on the Balance Sheet and appears as a negative number.

Pension - Prepaid/Accrued Cost (Underfunded) - Note

Mnemonic PCPAUF

Code	Description
IK	Includes foreign plans as reported by the company or as calculated by Standard & Poor's.

This item is no longer collected as of January 1999 due to SFAS 132.

Pension - Projected Benefit Obligation

Mnemonic PBPRO
 Annual Data Item Number A286
 Units Millions of dollars

Prior to January 1999, this item was called Pension – Projected Benefit Obligation (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

These items represent actuarial present value of all benefits earned by an employee as of a specified date for service rendered prior to that date plus projected benefits attributable to future salary increases.

If the pension benefit formula is based on future compensation levels, the projected benefit obligation includes assumption as to future increases in those levels.

If the pension benefit formula is not based on future compensation levels, the projected benefit obligation includes assumption as to future increases in those levels.

Pension - Projected Benefit Obligation (Underfunded)

Mnemonic	PBPRU
Annual Data Item Number	A294
Units	Millions of dollars

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

These items represent actuarial present value of all benefits earned by an employee as of a specified date for service rendered prior to that date plus projected benefits attributable to future salary increases.

If the pension benefit formula is based on future compensation levels, the projected benefit obligation includes assumption as to future increases in those levels.

If the pension benefit formula is not based on future compensation levels, the projected benefit obligation includes assumption as to future increases in those levels.

Pension - Unrecognized Prior Service Cost

Mnemonic	PCUPSO
Annual Data Item Number	A288
Units	Millions of dollars

Prior to January 1999, this item was called Pension – Unrecognized Prior Service Cost (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

These items represent the amount of prior service cost not yet recognized as part of net periodic pension cost.

These items exclude unrecognized net gain (loss) from past experience different from that assumed.

Pension - Unrecognized Prior Service Cost (Underfunded)

Mnemonic	PCUPSU
Annual Data Item Number	A297
Units	Millions of dollars

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

These items represent the amount of prior service cost not yet recognized as part of net periodic pension cost.

These items exclude unrecognized net gain (loss) from past experience different from that assumed.

Pension - Vested Benefit Obligation

Mnemonic	PBVNO
Annual Data Item Number	A284
Units	Millions of dollars

Prior to January 1999, this item was called Pension – Vested Benefit Obligation (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents the actuarial present value of the vested portion of the accumulated benefit obligation.

This item includes

1. Accumulated benefit obligation when fully vested.
2. Accumulated benefit obligation when substantially vested.

Pension - Vested Benefit Obligation (Underfunded)

Mnemonic	PBVNU
Annual Data Item Number	A291
Units	Millions of dollars

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents the actuarial present value of the vested portion of the accumulated benefit obligation.

This item includes

1. Accumulated benefit obligation when fully vested.
2. Accumulated benefit obligation when substantially vested.

Pension Benefits - Discount Rate (Assumed Rate of Return)

Mnemonic	PBARR
Annual Data Item Number	A246
Units	Percentage

Before the adoption of Financial Accounting Standards Board Statement #87 (1980-1990), this item represents the assumed rate of return used to determine the actuarial present value of accumulated pension plan benefits.

Accumulated pension plan benefits are reflected at present value to remain on a comparable basis with plan assets. The assumed rate of return on assets is the discount rate used to arrive at the present value of plan benefits.

After adoption of Financial Accounting Standards Board Statement #87 (1991 forward), this item represents a weighted average assumed discount rate. It is an estimated rate used to determine the present value at which the projected benefit obligation could be effectively settled. The discount rate is also referred to as the settlement rate.

This item includes

1. Discount rate or settlement rate (for years 1991 forward)
2. Projected benefit obligation discount rate (for years 1991 forward)

This item excludes

1. Weighted average expected long-term rate of return on pension plan assets
2. Rate of compensation increase

Pension Benefits - Information Date

Mnemonic PBID

Annual Data Item Number A247

Units Date

Before adoption of Financial Accounting Standards Board Statement #87 (1980-1990), this item represents the actuarial valuation data as of which benefit information was determined.

After adoption of Financial Accounting Standards Board Statement #87 (1991 forward) this item represents the date at which pension plan assets and obligations are measured.

This date appears as MMDDYY (representing the calendar month, day, and year).

Pension Benefits - Net Assets Available

Mnemonic PBNAA

Annual Data Item Number A245

Units Millions of dollars

This item represents a pension plan's assets (as of the benefit information date) available to pay benefits when due.

This item is not available for banks or utilities.

Pension Benefits - Present Value Nonvested

Mnemonic PBPVN

Annual Data Item Number A244

Units Millions of dollars

This item represents future pension benefits, based on employees' service rendered to date, contingent upon employees' obligation to fulfill a specified future service requirement.

This item is not available for banks or utilities.

Pension Benefits - Present Value Vested

Mnemonic PBNVV

Annual Data Item Number A243

Units Millions of dollars

This item represents future pension benefit payments to legally entitled plan beneficiaries, based on employees' service rendered to date.

Vested benefits are not contingent on an employees' future service.

This item is not available for banks or utilities.

Pension Costs - Unfunded Past Service

Mnemonic PCUP

Annual Data Item Number A90

Units Millions of dollars

This item represents the unfunded portion of a company's pension plan generated from employee service before the plan was started, change since actuarial assumptions, changes in plan benefits, and changes in market values.

This item is not available for banks or utilities.

Pension Costs - Unfunded Vested Benefits

Mnemonic PCUV

Annual Data Item Number A89

Units Millions of dollars

This item represents the unfunded portion of vested benefits of a company's pension plan.

This item is not available for banks or utilities.

Pension Plan Assets

Mnemonic PPLAO

Annual Data Item Number A287

Units Millions of dollars

Prior to January 1999, this item was called Pension Plan Assets (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents the fair value of a pension plan's assets (stocks, bonds and other investments). Such assets are normally set aside and restricted in a trust to pay benefits when due.

Pension Plan Assets (Underfunded)

Mnemonic	PPLAU
Annual Data Item Number	A296
Units	Millions of dollars

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies whose fiscal years began after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and underfunded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents the fair value of a pension plan's assets (stocks, bonds, and other investments). Such assets are normally set aside and restricted in a trust to pay benefits when due.

Pension Plans - Anticipated Long-Term Rate of Return on Plan Assets

Mnemonic	PPROR
Annual Data Item Number	A336
Units	Percentage

This item represents a company's assumptions about anticipated interest rates earned by pension plan assets. Companies compute this rate using both current and projected rates of return for different types of investments. Companies use this rate to estimate the value of pension plan assets in future years.

This item includes domestic and foreign plans.

Pension Plans - Expected Return on Plan Assets

Mnemonic	PPRPA
Annual Data Item Number	A333
Units	Millions of dollars

This item represents the expected change in market value of pension plan assets, excluding contributions to the plan or payments by the plan. It is the expected return on plan assets.

This item is a component of Periodic Pension Cost.

This item includes

1. Expected/estimated return on pension assets after the adoption of SFAS 132
2. Realized and unrealized losses (gains) on plan assets
3. Return on assets for domestic and foreign plans

This item excludes

1. Losses (gains) not specifically related to plan assets

2. Deferred Return on Plan Assets

Pension Plans - Interest Cost

Mnemonic	PPIC
Annual Data Item Number	A332
Units	Millions of dollars

This item represents the accrual of interest for the year on the projected pension benefit obligation. The interest cost reflects the effect of the passage of time on the present value of the obligation.

This item is a component of Periodic Pension Cost.

This item includes interest cost for domestic and foreign pension plans.

Pension Plans - Other Periodic Costs

Mnemonic	PPOPCC
Annual Data Item Number	A334
Units	Millions of dollars

This item represents any additional components of Periodic Pension Cost other than Pension Plans - Interest Cost, Pension Plans - Service Cost, and Pension Plans - Return on Plan Assets.

This item includes

1. Amortization of unrecognized prior service cost.
2. Amortization of unrecognized transition assets (liabilities).
3. Changes in the projected benefit obligation (when included in net periodic pension cost, but not reported as interest cost).
4. Domestic and foreign amounts.
5. Gains and losses not reported as part of *Pension Plans - Return on Plan Assets*
6. Gains and losses (when not included in actual return on plan assets).
7. Net amortization and deferrals.
8. Net periodic pension cost for foreign plans.

After the adoption of SFAS 132, this item no longer includes Deferred Return on Pension Assets.

Pension Plans - Rate of Compensation Increase

Mnemonic	PPRCI
Annual Data Item Number	A335
Units	Percentage

This item represents the company's estimates concerning future increases in employees' salaries which will affect future pension plan payments to employees. FASB #87 requires companies to report this rate if they have pay-related pension plans. Companies use this rate to calculate the projected benefit obligation.

This item includes both domestic and foreign plans.

Pension Plans - Service Cost

Mnemonic	PPSC
Annual Data Item Number	A331
Units	Millions of dollars

This item represents the present value of expected future pension payments attributed to employee services performed during the current year.

This item is a component of Periodic Pension Cost.

This item includes

1. Benefits earned during the year
2. Service cost for domestic and foreign plans

This item excludes amortization of unrecognized prior service cost.

Periodic Pension Cost

Mnemonic	PPC
Annual Data Item Number	A295
Units	Millions of dollars

This item represents the cost of all pension plans covered by SFAS #87 as reflected in the financial statements. SFAS #132 does not affect this data item.

This item includes periodic pension cost for domestic and foreign plans.

This item excludes

1. Pension cost for any plans to which SFAS #87 does not apply.
2. Net periodic postretirement benefit cost.

Note: This item is an expense/cost. If a negative number is returned, the figure represents income/positive value.

Periodic Postretirement Benefit Cost

Mnemonic	PPRBC
Annual Data Item Number	A292
Units	Millions of dollars

This item represents the company's cost of postretirement benefit plans that is recognized on the Income Statement. Postretirement benefits include all benefits other than pensions paid to retirees.

This item includes subsidiary postretirement benefit cost.

This item excludes pensions paid to retirees.

Postretirement Benefit Asset

Mnemonic PRBA

Annual Data Item Number A330

Units Millions of dollars

This item represents the company's prepaid cost or obligation for postretirement benefits that is recognized on the Balance Sheet.

This item includes

1. Accrued postretirement benefit cost.
2. Current and long-term amounts of unpaid premiums.

CHAPTER 22

Property, Plant and Equipment

This chapter presents definitions for property, plant and equipment components depreciation and depletion of property, plant and equipment. This section represents data formerly required by the SEC to be reported in Schedules V and VI (data no longer collected by Standard & Poor's after 01/27/97)

Property, Plant and Equipment Items

Net Components of Property Plant and Equipment

Description	Mnemonic . . . page
Property, Plant and Equipment (Net)	
Property, Plant and Equipment (Net) - Buildings	PPENB . . . 742
Property, Plant and Equipment (Net) - Construction in Progress	PPENC . . . 743
Property, Plant and Equipment (Net) - Land and Improvements	PPENLI . . . 743
Property, Plant and Equipment (Net) - Leases	PPENLS . . . 743
Property, Plant and Equipment (Net) - Machinery and Equipment	PPENME . . . 744
Property, Plant and Equipment (Net) - Natural Resources	PPENNR . . . 745
Property, Plant and Equipment (Net) - Other	PPENO . . . 745

Gross Property, Plant and Equipment (formerly Schedule V)

Description	Mnemonic . . . page
Property, Plant and Equipment	
Property, Plant and Equipment - Beginning Balance	PPEVBB . . . 741
Property, Plant and Equipment - Capital Expenditures	CAPXV . . . 741
Property, Plant and Equipment - Retirements	PPEVR . . . 742
Property, Plant and Equipment - Other Changes	PPEVO . . . 742
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Property, Plant and Equipment (at Cost)	
Property, Plant and Equipment (at Cost) - Buildings	PPECB . . . 738
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Property, Plant and Equipment (at Cost) - Land and Improvements	PPECLI . . . 739
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Property, Plant and Equipment (at Cost) - Machinery and Equipment	PPECME . . . 739
Property, Plant and Equipment (at Cost) - Natural Resources	PPECNR . . . 740
Property, Plant and Equipment (at Cost) - Other	PPECO . . . 740

Depreciation and Depletion of Property, Plant and Equipment (formerly Schedule VI)

Description	Mnemonic . . . page
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Depreciation (Accumulated) - (Schedule VI) Beginning Balance	DPVIBB . . . 733
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Accumulated Depreciation on Components of Property, Plant and Equipment	
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Depreciation (Accumulated) - (Schedule VI) Land and Improvements	DPACLI . . . 734
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Depreciation (Accumulated) - (Schedule VI) Machinery and Equipment	DPACME . . . 735
Depreciation (Accumulated) - (Schedule VI) Natural Resources	DPACNR . . . 736
Depreciation (Accumulated) - (Schedule VI) Other	DPACO . . . 736

Data Definitions

Accumulated Depreciation - (Schedule VI) Beginning Balance

Mnemonic	DPVIBB
Statement	Schedule VI
Data item number	A220
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the beginning balance of a company's accumulated depreciation account as reported on Schedule VI. This item includes the effect of *pooling of interest* acquisitions.

This item is not available for banks.

Accumulated Depreciation - (Schedule VI) Buildings

Mnemonic	DPACB
Data item number	A253
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the accumulated depreciation of buildings used in company operations and reported on Schedule VI.

This item includes:

1. Depreciation on buildings used to house the activities of people and equipment for continuing operations
2. Storage buildings
3. Improvements, leases, and leasehold improvements (when classified with buildings)
4. Parking structures that do not generate revenue

This item is not available for banks.

Accumulated Depreciation - (Schedule VI) Construction in Progress

Mnemonic	DPACC
Data item number	A256
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the accumulated depreciation on the capitalized amount of incomplete construction of plant and equipment as reported on Schedule VI.

This item includes depreciation on funds for construction.

This item excludes depreciation on property held for future use.

A Combined Figure data code (@CF) is entered if this item is combined with one or more of the following data items:

- Depreciation (Accumulated) – (Schedule VI) Buildings (DPACB)
- Depreciation (Accumulated) – (Schedule VI) Land and Improvements (DPACLI)
- Depreciation (Accumulated) – (Schedule VI) Leases (DPACLS)
- Depreciation (Accumulated) – (Schedule VI) Machinery and Equipment (DPACME)
- Depreciation (Accumulated) – (Schedule VI) Natural Resources (DPACNR)

This item is not available for banks.

Accumulated Depreciation - (Schedule VI) Ending Balance

Mnemonic	DPVIEB
Statement	Schedule VI
Data item number	A223
Units	Millions of dollars

This item represents the ending balance of the accumulated depreciation account.

This item is not available for banks.

Accumulated Depreciation - (Schedule VI) Land and Improvements

Mnemonic	DPACLI
Data item number	A251
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the amount of depreciation on land as reported on Schedule VI. Since land does not generally depreciate, this item represents a combination of depreciation on both land and other assets such as natural resources.

This item includes:

1. Land improvements (including roads)
2. Land combined with natural resources

This item is not available for banks.

Accumulated Depreciation - (Schedule VI) Leases

Mnemonic	DPACLS
Data item number	A255
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the accumulated depreciation on the capitalized value of leases and leasehold improvements as reported on Schedule VI.

A Combined Figure data code (@CF) is entered if this item is combined with one or more of the following Annual data items:

- Depreciation (Accumulated) – (Schedule VI) Buildings (DPACB)
- Depreciation (Accumulated) – (Schedule VI) Construction in Progress (DPACC)
- Depreciation (Accumulated) – (Schedule VI) Land and Improvements (DPACLI)
- Depreciation (Accumulated) – (Schedule VI) Machinery and Equipment (DPACME)
- Depreciation (Accumulated) – (Schedule VI) Natural Resources (DPACNR)

This item is not available for banks.

Accumulated Depreciation - (Schedule VI) Machinery and Equipment

Mnemonic	DPACME
Data item number	A254
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the accumulated depreciation on the capitalized amount of equipment used in the production of revenue and reported on Schedule VI.

This item includes depreciation on:

1. Bottles, kegs and containers.
2. Equipment leased to others (when included in property, plant, and equipment on the schedules)
3. Furniture and fixtures
4. Industrial and office machinery
5. Tools, dies, patterns, and bookplates
6. Transportation equipment - trucks and aircraft

A Combined Figure data code (@CF) is entered if this item is combined with Depreciation (Accumulated) – (Schedule VI) Building (DPACB).

This item is not available for banks.

Accumulated Depreciation - (Schedule VI) Natural Resources

Mnemonic	DPACNR
Data item number	A252
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents accumulated depreciation on natural resources as reported on Schedule VI.

This item includes accumulated depreciation on:

1. Natural resources extracted from either open pit or shaft mines, including metals such as copper, iron, lead, silver, and gold, and minerals such as coal, salt, potash, and limestone
2. Oil and gas reserves from wells drilled below the earth's surface
3. Timberlands

A Combined Figure data code (@CF) is entered if this item is combined with Depreciation (Accumulated) – (Schedule VI) Land and Improvements (DPACLI).

This item is not available for banks.

Accumulated Depreciation - (Schedule VI) Other

Mnemonic	DPACO
Data item number	A257
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents accumulated depreciation on other property, plant and equipment that is not classified as land, natural resources, buildings, machinery and equipment, leases or construction in progress. The amount of depreciation is collected from Schedule VI.

This item includes depreciation on:

1. Golf courses
2. Intangibles
3. Property held for future use
4. Property to be discontinued
5. Rental properties
6. Revenue-producing parking lots

This item excludes accumulated depreciation on investment tax credits.

This item is not available for banks.

Accumulated Depreciation - (Schedule VI) Other Changes

Mnemonic	DPVIO
Statement	Schedule VI
Data item number	A222
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents changes to accumulated depreciation not classified elsewhere on Schedule VI.

This item is not available for banks.

Accumulated Depreciation - (Schedule VI) Retirements

Mnemonic	DPVIR
Statement	Schedule VI
Data item number	A221
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents a deduction in accumulated depreciation due to the retirement of property, plant and equipment.

This item is not available for banks.

Depletion Expense (Schedule VI)

Mnemonic	XDEPL
Statement	Schedule VI
Annual Data Item Number	A174
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the non-cash charge for the removal, extinguishment or exhaustion of natural resources from producing properties.

A Combined Figure data code (@CF) is entered if this item is combined with Depreciation Expense (Schedule VI) (XDP).

This item is not available for banks or utilities.

Depreciation Expense (Schedule VI)

Mnemonic	XDP
Statement	Schedule VI
Annual Data Item Number	A103
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the amount of depreciation charged to the accumulated depreciation account by the company.

This item excludes any depreciation charged to the asset account.

This item is not available for banks or utilities.

PP&E (At Cost) - Buildings

Mnemonic	PPECB
Annual Data Item Number	A263

Units Millions of dollars

This item represents the cost of all buildings included in a company's property, plant, and equipment account. The first year of data availability is 1984.

This item includes

1. Improvements, leaseholds and leasehold improvements when classified with buildings
2. Parking structures that do not generate revenue

This item is not available for banks or utilities.

PP&E (At Cost) - Construction in Progress

Mnemonic PPECC

Annual Data Item Number A266

Units Millions of dollars

This item represents the capitalized amount of plant and equipment construction which has not been completed.

This item includes funds for construction.

This item excludes property held for future use (included in *Property, Plant, and Equipment - Other*)

Utility companies' net construction in progress is available.

This item is not available for banks or property and casualty companies.

PP&E (At Cost) - Land and Improvements

Mnemonic PPECLI

Annual Data Item Number A260

Units Millions of dollars

This item represents the cost of land used in the production of revenue.

This item includes:

1. Land and improvements (including roads)
2. Leases and leasehold improvements (when classified with land)
3. Parking lots that do not generate revenue

This item is not available for banks, property and casualty, or utilities companies.

PP&E (At Cost) - Leases

Mnemonic PPECLS

Annual Data Item Number A265

Units Millions of dollars

This item represents the capitalized value of leases and leasehold improvements included in property, plant, and equipment.

This item includes leases and leasehold improvements when classified separately.

This item excludes equipment leased to others (included in *Property, Plant, and Equipment - Machinery and Equipment*)

This item is not available for banks or utilities.

PP&E (At Cost) - Machinery and Equipment

Mnemonic	PPECME
Annual Data Item Number	A264
Units	Millions of dollars

This item represents the capitalized cost of machinery used to generate revenue.

This item includes

1. Bottles, kegs, containers
2. Equipment leased to others
3. Furniture and fixtures
4. Industrial and office machinery
5. Tools, dies, patterns, bookplates, etc.
6. Transportation equipment - trucks, aircraft, etc.

This item is not available for banks or utilities.

PP&E (At Cost) - Natural Resources

Mnemonic	PPECNR
Annual Data Item Number	A261
Units	Millions of dollars

This item represents the cost of irreplaceable natural resources. The first year of data availability is 1984.

This item includes

1. Mining properties
2. Oil fields
3. Timberlands

This item is not available for banks or utilities.

PP&E (At Cost) - Other

Mnemonic	PPECO
Annual Data Item Number	A267

Units Millions of dollars

This item represents other components of property, plant, and equipment which cannot be categorized as land, natural resources, buildings, machinery and equipment, leases, or construction in progress.

This item includes

1. Other property (if less than 10% of the total property, plant, and equipment account)
2. Golf courses
3. Tangibles
4. Property held for future use
5. Property to be discontinued
6. Rental properties
7. Revenue producing parking lots
8. Software costs from software developed or purchased for future internal use

This item excludes investment tax credits.

This item is not available for banks or utilities.

PP&E - Beginning Balance (Schedule V)

Mnemonic PPEVBB
 Statement Schedule V
 Annual Data Item Number A182
 Units Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the beginning balance of a company's property, plant, and equipment account as reported on Schedule V. Adjustments for acquisitions (pooling of interest) are also included.

This item includes assets of recently consolidated subsidiaries previously carried as unconsolidated when a company uses the "pooling of interest" acquisition method.

This item is not available for banks or utilities.

PP&E - Capital Expenditures (Schedule V)

Mnemonic CAPXV
 Statement Schedule V
 Annual Data Item Number A30
 Units Millions of dollars

This item represents funds used for the construction and/or acquisition of property, plant, and equipment.

This item includes

1. Capital expenditures of pooled companies
2. Property, plant, and equipment of purchased companies

3. Assets of recently consolidated subsidiaries previously carried as unconsolidated when a company uses the "pooling of interest" acquisition method

The sources of data for this item are ...

1. Preliminary - Annual Report (Statement of Cash Flows/Statement of Changes)

NOTE: This figure will not include amounts arising from acquisitions (such as, property, plant, and equipment of a purchased company)

2. Final - 10-K (Schedule V, Column C - Additions At Cost)

NOTE: Preliminary or final update can be determined by the *Update Code*

Utility companies' fixed assets acquired through merger or acquisition are included.

This item is not available for banks or property and casualty companies.

PP&E - Ending Balance

Mnemonic	PPEVEB
Statement	Schedule V
Annual Data Item Number	A187
Units	Millions of dollars

This item represents the ending balance of a company's property, plant, and equipment account.

This item is not available for banks, utilities, property and casualty, or savings and loan companies.

PP&E - Other Changes

Mnemonic	PPEVO
Statement	Schedule V
Annual Data Item Number	A185
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents changes to the property, plant, and equipment account not elsewhere classified on Schedule V.

This item is not available for banks or utilities.

PP&E - Retirements

Mnemonic	PPEVR
Statement	Schedule V
Annual Data Item Number	A184
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents a deduction from a company's property, plant, and equipment account resulting from the retirement of obsolete or damaged goods and/or physical structures.

This item is not available for banks or utilities.

PP&E (Net) - Buildings

Mnemonic	PPENB
Annual Data Item Number	A155
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the cost, minus accumulated depreciation, of all buildings included in a company's property, plant, and equipment account.

This item includes

1. Improvements, leaseholds, and leasehold improvements when classified with buildings
2. Parking structures that do not generate revenue

This item is not available for banks, utilities, property and casualty, or REIT companies.

PP&E (Net) - Construction in Progress

Mnemonic	PPENC
Annual Data Item Number	A73
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the capitalized amount of plant and equipment construction, less accumulated depreciation, which has not been completed.

This item includes funds for construction.

This item excludes property held for future use (included in *Property, Plant, and Equipment - Other*).

Utility companies' net construction in progress is available.

A Combined Figure data code (@CF) is entered if this item is combined with one or more of the following Annual data items:

- Property, Plant and Equipment (Net) – Buildings (PPENB)
- Property, Plant and Equipment (Net) – Land and improvements (PPENL)
- Property, Plant and Equipment (Net) – Leases (PPENLS)
- Property, Plant and Equipment (Net) – Machinery and Equipment (PPENME)
- Property, Plant and Equipment (Net) – Natural Resources (PPENNR)

This item is not available for banks or property and casualty companies.

PP&E (Net) - Land and Improvements

Mnemonic	PPENLI
Annual Data Item Number	A158
Units	Millions of dollars

This item represents the cost of land, less accumulated depreciation, used in the production of revenue.

This item includes

1. Land and improvements (including roads)
2. Leases and leasehold improvements (when classified with land)
3. Parking lots that do not generate revenue

This item is not available for banks or utilities.

PP&E (Net) - Leases

Mnemonic	PPENLS
Annual Data Item Number	A159
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the capitalized value of leases and leasehold improvements, less accumulated depreciation, included in property, plant, and equipment.

This item includes leases and leasehold improvements when classified separately.

This item excludes equipment leased to others (included in *Property, Plant, and Equipment - Machinery and Equipment*)

A Combined Figure data code (@CF) is entered if this item is combined with one or more of the following Annual data items:

- Property, Plant and Equipment (Net) – Building (PPENB)
- Property, Plant and Equipment (Net) – Construction in Progress (PPENC)
- Property, Plant and Equipment (Net) – Land and Improvements (PPENL)
- Property, Plant and Equipment (Net) – Machinery and Equipment (PPENME)
- Property, Plant and Equipment (Net) – Natural Resources (PPENNR)

This item is not available for banks or utilities.

PP&E (Net) - Machinery and Equipment

Mnemonic	PPENME
Annual Data Item Number	A156
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the capitalized cost, less accumulated depreciation, of machinery and equipment used to generate revenue.

This item includes

1. Bottles, kegs, and containers
2. Equipment leased to others
3. Furniture and fixtures
4. Industrial and office machinery
5. Tools, dies, patterns, bookplates, etc.
6. Transportation equipment - trucks, aircraft, etc.

A Combined Figure data code (@CF) is entered if this item is combined with Property, Plant and Equipment (Net) – Land and Improvements (PPENLI)

This item is not available for banks or utilities.

PP&E (Net) - Natural Resources

Mnemonic	PPENNR
Annual Data Item Number	A157
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents the cost of irreplaceable assets created by the work of nature (e.g. products that are extracted or removed directly from the earth or sea) less accumulated depreciation.

This item includes

1. Extraction through mining from either open-pit or shaft mines (metals: copper, iron, gold, silver, etc.; minerals: coal, salt, limestone, etc.)
2. Harvesting of growing products (e.g. timberlands)
3. Mining properties
4. Oil fields
3. Production through wells drilled below the earth's surface (i.e., oil and gas)

A Combined Figure data code (@CF) is entered if this item is combined with Property, Plant and Equipment (Net) – Land and Improvements (PPENLI).

This item is not available for banks or utilities.

PP&E (Net) - Other

Mnemonic	PPENO
Annual Data Item Number	A250
Units	Millions of dollars

This item is no longer collected as of January 21, 1997.

This item represents other components of property, plant, and equipment, less accumulated depreciation, which cannot be categorized as land, natural resources, buildings, machinery and equipment, leases, or construction in progress.

This item includes

1. Other property (if less than 10% of the total property, plant, and equipment account)
2. Golf courses
3. Intangibles
4. Property held for future use
5. Property to be discontinued
6. Rental properties
7. Revenue producing parking lots
8. Software costs from software developed or purchased for future internal use.

This item excludes investment tax credits.

This item is not available for banks or utilities.

CHAPTER 23

Restated

Restated annual data items are presented on a current-year basis. Since companies may restate data for acquisitions, accounting changes, and/or discontinued operations, all years of restated data are presented on a basis comparable to the current year.

Restated data may not be strictly comparable to historical data. Although Standard & Poor's Compustat applies the same definitional standards to restated data collection as it does to historical, exceptions can occur. Every effort is made to collect restated and historical data on a consistent basis.

Read the restated data item definition in conjunction with the historical definition for the same item. Deviations from the historical definition are specifically noted in the restated definition.

Restated Data Items

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Data Definitions

Assets - Total (Restated)

Mnemonic	ATR
Annual Data Item Number	A120
Units	Millions of dollars

This item represents Assets – Total restated up to 10 years for acquisitions, accounting changes and/or discontinued operations. Restated data is collected from summary presentations and is *as reported* by the company.

Due to company presentation, this item may differ from the historical Assets – Total.

For banks, this is an average figure restated up to six years for banks.

Coefficient of Determination - Restated Sales - 10 Year

Mnemonic	RSALR10
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The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Capital Expenditures (Restated)

Mnemonic	CAPXR
Data item number	A145
Units	Millions of dollars

This item represents *Capital Expenditures* restated up to ten years for acquisitions, accounting changes and/or discontinued operations. Restated data is collected from summary presentations and is *as reported* by the company.

Due to company presentation, this item may differ from the historical *Capital Expenditures*.

This item is not available for banks or utilities.

Coefficient of Determination - Restated EPS Basic - Excluding - 3 Year

Mnemonic	REPSR3
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The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Restated EPS Basic - Excluding - 5 Year

Mnemonic REPSR5

The *Coefficient of Determination* measures the stability of the 3 and 5 year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Restated EPS Basic - Excluding - 10 Year

Mnemonic REPSR10

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Restated Sales - 3 Year

Mnemonic RSALR3

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Coefficient of Determination - Restated Sales - 5 Year

Mnemonic RSALR5

The *Coefficient of Determination* measures the stability of the 3-, 5-, and 10-year least squares growth rates of each observation. Often referred to as R2, this measure of correlation measures the "goodness of fit" of the plotted points about the regression line or trend.

Common Shares for Basic Earnings Per Share (Restated)

Mnemonic CSHPRR

Annual Data Item Number A138

Units Millions

This item represents *Common Shares for Basic Earnings Per Share* restated up to 10 years for acquisitions and/or accounting changes.

This item is not available for utilities.

Cost of Goods Sold (Restated)

Mnemonic	COGSR
Annual Data Item	131
Units	Millions of dollars

This item represents *Cost Of Goods Sold* restated up to 10 years for acquisitions, accounting changes and/or discontinued operations. Restated data is collected from summary presentations and is *as reported* by the company.

Due to company presentation, this item may differ from the historical *Cost Of Goods Sold*.

This item may include ...

1. Depreciation
2. Interest expense
3. Selling, general, and administrative expenses

This item is not available for banks or utilities.

Depreciation and Amortization (Restated)

Mnemonic	DPR
Annual Data Item Number	A133
Units	Millions of dollars

This item represents *Depreciation and Amortization* restated up to 10 years for acquisitions, accounting changes and/or discontinued operations. Restated data is collected from summary presentations and is *as reported* by the company.

Due to company presentation, this item may differ from the historical *Depreciation and Amortization*.

This item is not available for banks or utilities.

EPS Basic - Excl. Extra. Items (Restated)

Mnemonic	EPSPXR
Annual Data Item Number	A119
Units	Dollars and cents

This item represents *Earnings per Share Basic - Excluding Extraordinary Items* restated up to ten years for acquisitions, accounting changes, discontinued operations and/or stock splits/dividends occurring through the end of the current fiscal year. Restated data is collected from summary presentations and is *as reported* by the company.

Due to the adoption of FASB 128 accounting standards, this item represents historical Earnings per Share Basic – Excluding Extraordinary Items.

The item represents, for banks, net current operating earnings per share excluding extraordinary items restated up to five years and includes net after-tax and after minority interest profit or loss on securities sold or redeemed.

This item is not available for utilities.

EPS Basic - Incl. Extra. Items (Restated)

Mnemonic	EPSPIR
Annual Data Item Number	A137
Units	Dollars and cents

This item represents *Earnings per Share Basic - Including Extraordinary Items* restated up to ten years for acquisitions, accounting changes, discontinued operations, and/or stock splits/dividends occurring through the end of the current fiscal year. Restated data is collected from summary presentations and is *as reported* by the company.

Due to the adoption of FASB 128 accounting standards, this item represents historical Earnings per Share Basic – Excluding Extraordinary Items.

This item is not available for banks or utilities.

EPS Diluted - Excl. Extra. Items (Restated)

Mnemonic	EPSFXR
Annual Data Item Number	A139
Units	Dollars and cents

This item represents Earnings Per Share Diluted - Excluding Extraordinary Items restated up to 10 years for acquisitions, accounting changes, discontinued operations and/or stock splits/dividends occurring through the end of the current fiscal year.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

Due to the adoption of FASB 128 accounting standards, this item represents historical Earnings per Share Basic – Excluding Extraordinary Items.

If the company reports no dilution or immaterial dilution, and the historical figure represents less than 3% of Basic earnings per share, the restated figure will represent Basic earnings per share.

This item is not available for banks or utilities.

EPS Diluted - Incl. Extra. Items (Restated)

Mnemonic	EPSFIR
Annual Data Item Number	A140
Units	Dollars and cents

This item represents *Earnings per Share Diluted - Including Extraordinary Items*, restated up to 10 years for acquisitions, accounting changes, discontinued operations and/or stock splits/dividends occurring through the end of the current fiscal year. Restated data is collected from summary presentations and is *as reported* by the company.

Effective December 15, 1997, Federal Accounting Standards Board (FASB) rule 128 requires companies to report Basic and Diluted EPS, replacing Primary and Fully Diluted EPS. The change will affect financial statements issued after this date.

Due to the adoption of FASB 128 accounting standards, this item represents historical Earnings per Share Basic – Excluding Extraordinary Items.

If the company reports no dilution or immaterial dilution, and the historical figure represents less than 3% of Basic earnings per share, the restated figure will represent Basic earnings per share.

This item is not available for banks or utilities.

Employees (Restated)

Mnemonic EMPR

Annual Data Item Number A146

Units Actual

This item represents *Employees* restated up to 10 years for acquisitions, accounting changes and/or discontinued operations. Restated data is collected from summary presentations and is *as reported* by the company.

Due to company presentation, this item may differ from the historical *Employees* item.

If the reporting differences between historical and restated figures exceed 10% in the current year, this item will be a Not Available data code (@NA).

Employees (Restated) may represent an average for the year, or may exclude part-time or seasonal employees.

This item is not available for utilities.

Extra. Items and Discontinued Operations (Restated)

Mnemonic XIDOR

Annual Data Item Number A136

Units Millions of dollars

This item represents *Extraordinary Items and Discontinued Operations* restated up to 10 years for acquisitions and/or accounting changes.

This item is not available for banks or utilities.

Income Before Extraordinary Items (Restated)

Mnemonic IBR

Annual Data Item Number A118

Units Millions of dollars

This item represents *Income Before Extraordinary Items* restated up to 10 years for acquisitions and/or accounting changes and is *as reported* by the company.

This item, for banks, includes net after-tax and after-minority interest profit or loss on securities sold or redeemed.

This item is not available for utilities.

Income Taxes - Total (Restated)

Mnemonic	TXTR
Annual Data Item Number	A135
Units	Millions of dollars

This item represents *Income Taxes - Total* restated up to 10 years for acquisitions and/or accounting changes.

This item is not available for utilities.

Interest Expense (Restated)

Mnemonic	XINTR
Annual Data Item Number	A134
Units	Millions of dollars

This item represents *Interest Expense* restated up to 10 years for acquisitions, accounting changes and/or discontinued operations. Restated data is collected from summary presentations and is *as reported* by the company.

Due to company presentation, this item may differ from the historical *Interest Expense*.

Interest Expense (Restated) may be reported net of interest income or net of interest capitalized.

This item is not available for utilities.

Least Squares Growth Rate - Restated EPS Primary - Excl. - 3 Year

Mnemonic	GEPSR3
Units	Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60% of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Restated EPS Primary - Excl. - 5 Year

Mnemonic GEPSR5

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60% of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Restated EPS Primary - Excl. - 10 Year

Mnemonic GEPS10

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60% of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Restated Sales - 3 Year

Mnemonic GSALR3

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60% of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Least Squares Growth Rate - Restated Sales - 5 Year

Mnemonic GSALR5

Units Percentage

A *Least Squares Growth Rate* is an average annual growth rate that takes into consideration each observation over a three-, five-, or 10-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a *Least Squares Growth Rate* is calculated:

1. At least 60% of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.

Long-Term Debt - Total (Restated)

Mnemonic	DLTTR
Annual Data Item Number	A142
Units	Millions of dollars

This item represents *Long-Term Debt - Total* restated up to 10 years for acquisitions, accounting changes and/or discontinued operations. Restated data is collected from summary presentations and is *as reported* by the company.

Due to company presentation, this item may differ from the historical *Long-Term Debt - Total*.

If the reporting differences between historical and restated figures exceed 10% in the current year, this item will contain a Not Available data code (@NA).

Long-Term Debt - Total Restated may exclude types of long-term debt that are not reported by the company, such as capitalized leases.

This data item does not include short-term debt or the current portion of long-term debt.

This is an average figure restated up to six years for banks.

This item is not available for utilities.

Minority Interest (Income Account) (Restated)

Mnemonic	MIIR
Annual Data Item Number	A225
Units	Millions of dollars

This item represents *Minority Interest (Income Account)* restated for up to 10 years for acquisition and/or accounting changes. A negative number in this item increases *Net Income (Loss)* and a positive number decreases *Net Income (Loss)*.

This item is not available for utilities.

Net Income (Loss) - Restated

Mnemonic	NIR
Annual Data Item Number	A177
Units	Millions of dollars

This item represents *Net Income (Loss)* restated for up to 10 years for acquisitions and/or accounting changes.

This item is not available for utilities.

Nonoperating Income (Expense) - (Restated)

Mnemonic	NOPIR
Annual Data Item Number	A224
Units	Millions of dollars

This item represents *Nonoperating Income (Expense)* restated up to 10 years for acquisitions, accounting changes and/or discontinued operations. Restated data is collected from summary presentations and is *as reported* by the company.

Due to company presentation, this item may differ from the historical *Nonoperating Income (Expense)*.

This item may include

1. Interest expense, if combined with *Nonoperating Income (Expense)*, or if net interest is positive in one or more years
2. Minority interest
3. Special Items when not combined with another item

This item may exclude

1. Interest income when combined with interest expense
2. Interest capitalized when combined with interest expense
3. Other income when combined with sales
4. Special items when combined with sales, with costs of goods sold, or with selling, general, and administrative expenses

This item is not available for banks or utilities.

Pretax Income (Restated)

Mnemonic	PIR
Annual Data Item Number	A122
Units	Millions of dollars

This item represents *Pretax Income* restated up to 10 years for acquisitions and/or accounting changes and is *as reported* by the company.

This item, for banks, is restated up to five years and includes the net after-tax and after-minority interest profit or loss on securities sold or redeemed.

This item is not available for utilities.

PP&E (Net) - Total (Restated)

Mnemonic	PPENTR
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Annual Data Item Number A141

Units Millions of dollars

This item represents *Property, Plant, and Equipment (Net) - Total* restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is collected from summary presentations and is *as reported* by the company.

Due to company presentation, this item may differ from the historical *Property, Plant, and Equipment (Net) - Total*.

If the reporting differences between historical and restated figures exceed 10% in the current year, this item will be a Not Available data code (@NA).

Property, Plant, and Equipment (Net) - Total (Restated) may exclude items included in the historical definition which the company does not report, such as timberlands, rental properties, or funds for construction.

This item is not available for banks or utilities.

Retained Earnings (Restated)

Mnemonic RER

Annual Data Item Number A143

Units Millions of dollars

This item represents *Retained Earnings* restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is collected from summary presentations in the most current source, and is *as reported* by the company.

Retained Earnings (Restated) may differ from the historical *Retained Earnings* by excluding some or all of the adjustments to retained earnings noted in the historical definition.

Restated figures will not be readjusted due to stock splits/dividends which occur after the current yearend.

This item is not available for banks or utilities.

Sales (Net) (Restated)

Mnemonic SALER

Annual Data Item Number A117

Units Millions of dollars

This item represents *Sales (Net)* restated up to 10 years for acquisitions and/or accounting changes.

This item will be *as reported* by the company and may include other items (such as, other income or excise taxes).

This item, for banks, is the total current operating revenue restated up to five years plus the net after tax and after minority interest profit or loss on securities sold or redeemed.

This item is not available for banks or utilities.

Selling, General and Administrative Expenses (Restated)

Mnemonic	XSGAR
Annual Data Item Number	A132
Units	Millions of dollars

This item represents *Selling, General, and Administrative Expenses* restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is collected from summary presentations and is *as reported* by the company.

Due to company presentation, this item may differ from the historical *Selling, General, and Administrative Expenses* (XSGA, item 189).

This item is not available for banks or utilities.

Stockholders' Equity (Restated)

Mnemonic	SEQR
Annual Data Item Number	A144
Units	Millions of dollars

This item represents *Stockholders' Equity* restated up to 10 years for acquisitions and/or accounting changes.

This is an average figure restated up to six years for banks.

This item is not available for utilities.

Working Capital (Restated)

Mnemonic	WCAPR
Annual Data Item Number	A121
Units	Millions of dollars

This item represents *Working Capital* restated up to 10 years for acquisitions and/or accounting changes and is *as reported* by the company.

This item is not available for banks or utilities.

CHAPTER 24

Standard & Poor's Core Earnings

Standard & Poor's Core Earnings™ is a uniform methodology for calculating operating earnings that allows clients to identify the true earnings power of a company. Standard & Poor's Core Earnings is the after-tax earnings generated from a corporation's principal business(es).

Standard & Poor's Core Earnings values, and their accompanying adjustments, are now available for the S&P 400, S&P 500, S&P 600 and the Russell 3000 for the period beginning 1st quarter 2001 and forward. For all other U.S. companies in the Standard & Poor's Compustat databases, values will be available for 2003 as they are reported. The Standard & Poor's Core Earnings values are available simultaneously with the companies' 10K and 10Q updates in the Compustat databases.

Standard & Poor's Core Earnings methodology includes and excludes the following data:

Included in Standard & Poor's Core Earnings	Excluded in Standard & Poor's Core Earnings
Employee stock option grant expense	Goodwill impairment charges
Restructuring charges from ongoing operations	Gains/losses from asset sales
Write-downs of depreciable or amortizable operating assets	Pension gains and Post-retirement benefit gains
Pension costs	Litigation or insurance settlements and proceeds
Purchased research & development expenses	Reversal of prior-year charges and provisions
Merger/acquisition related expenses	
Unrealized gains/losses from hedging activities	

Some companies have volunteered to expense their stock options on their income statements; therefore, there is no option adjustment in the Core Earnings calculation because the expense was already taken out of the company's net income. To identify the option expense, you would need to utilize the Stock Compensation Expense (STKCO), a pre-tax value reported by the company that includes both options given to employees and consultants.

Another important item to note in the Standard & Poor's Core Earnings calculation is the Pension Cost adjustment. The Pension Cost adjustment is comprised of two items: Pension Interest Cost and Pension without Interest. Interest cost represents the increase in the value of the benefit obligation as time passes and benefit payment times get closer. To the extent that the interest cost is covered by the actual returns generated by the pension fund, interest costs will not be considered an adjustment to Core Earnings. However, if the actual returns fall short of the interest costs, the difference will be charged against Core Earnings. The Pension without Interest adjustment represents the reversal of any pension gain (or loss) that is booked on the income statement. As a company's pension gain/loss does not relate to a company's primary business, the value is negated from a company's net income.

Pension Cost components are not reported by the companies on a quarterly basis. Standard & Poor's creates a preliminary value by taking the company's most recent fiscal year values divided by 4.

For more information regarding the Standard & Poor's Core Earnings methodology and related research and data, please visit <http://www.coreearnings.standardandpoors.com>.

Standard & Poor's Core Earnings Items

Annual S&P Core Earnings and EPS Adjustments

Description	Earnings Mnemonic ... page	EPS Basic Mnemonic ... page	EPS Diluted Mnemonic ... page
Adjusted Net Income Before Extraordinary Items	IBADJ ... 219	EPSPX ... 685	EPSFX ... 691
S&P Core Earnings Adjustments:			
Option Expense	COREOPTX ... 776	COREOPTB ... 775	COREOPTD ... 775
Gain/Loss	CEGLA ... 267	CEGLB ... 268	CEGLD ... 268
Impairment of Goodwill	GDWLIA ... 270	GDWLEPS ... 272	GDWLID ... 274
Settlement	SETA ... 286	SETEPS ... 287	SETD ... 287
Reversals for Provisions	RRR ... 823	RRB ... 825	RRD ... 826
Postretirement Cost	CEPRA ... 799	CEPRAB ... 801	CEPRAD ... 804
Pension Cost	CEPNA ... 778	CEPNAB ... 780	CEPNAD ... 783
Pension Interest Cost	CEPNIA ... 786	CEPNIB ... 787	CEPNID ... 789
Pension w/o Interest	CEPNWIA ... 792	CEPNWIB ... 794	CEPNWID ... 796
Standard & Poor's Core Earnings - Annual	COREEARN ... 833	COREEPSB ... 837	COREEPSD ... 841

Quarterly S&P Core Earnings and EPS Adjustments Preliminary

Description	Earnings Mnemonic ... page	EPS Basic Mnemonic ... page	EPS Diluted Mnemonic ... page
Adjusted Net Income Before Extraordinary Items - Quarterly	IBADJQ ... 220	EPSPXQ ... 686	EPSFXQ ... 691
S&P Core Earnings Adjustments:			
Option Expense	XOPTQP ... 814	XOPTBQP ... 816	XOPTDQP ... 819
Gain/Loss	CEGLAQ ... 808	CEGLBQ ... 268	CEGLDQ ... 269
Impairment of Goodwill	GDWLIQ ... 271	GDWLEPSQ ... 273	GDWLIDQ ... 274
Settlement	SETAQ ... 287	SETEPSQ ... 287	SETDQ ... 288
Reversals for Provisions	RRAQ ... 824	RRBQ ... 826	RRDQ ... 827
Postretirement Cost	CEPRQP ... 801	CEPRBQP ... 804	CEPRPDQ ... 806
Pension Cost	CEPNQP ... 779	CEPNBQP ... 782	CEPNIDQ ... 785
Pension Interest Cost	CEPNIAQP ... 787	CEPNIBQP ... 789	CEPNIDQP ... 790

Pension w/o Interest	CPNWIAQP . . . 794	CPNWIEQP . . . 795	CPNWIDQP . . . 797
Standard & Poor's Core Earnings - Quarterly	COREEARNQP . . . 837	COREEPSBQP . . . 841	COREEPSDQP . . . 845

Companies do not always report quarterly figures, including those affecting Core Earnings. Consequently, in order for Standard & Poor's to provide quarterly Standard & Poor's Core Earnings data for the current time periods, preliminary data items were created. These preliminary values represent items (such as pension adjustments) that are not reported by a company on a quarterly basis. The preliminary values are calculated by dividing the most recent final annual value by 4. When the current year's 10-K report is released, the actual quarterly value is calculated by dividing the current annual value for the data item(s) by 4 and backfilling in the previous quarters.

Research Insight clients can use the Preliminary Quarterly Core Earnings & EPS Adjustments reports for all four quarters of a company's current fiscal year and the Actual Quarterly Core Earnings & EPS Adjustments reports for periods prior to the current fiscal year for their Core Earnings analysis. Following is an example of the Preliminary Quarterly Core Earnings report for IBM for first quarter 2003:

Quarterly S&P Core Earnings and EPS Adjustments Actual

Description	Earnings Mnemonic . . . page	EPS Basic Mnemonic . . . page	EPS Diluted Mnemonic . . . page
Adjusted Net Income Before Extraordinary Items - Quarterly	IBADJQ . . . 220	EPSPXQ . . . 686	EPSFXQ . . . 691
S&P Core Earnings Adjustments:			
Option Expense	COREOPTXQ . . . 777	COREOPTBQ . . . 775	COREOPTDQ . . . 776
Gain/Loss	CEGLAQ . . . 808	CEGLBQ . . . 810	CEGLDQ . . . 812
Impairment of Goodwill	GDWLIQ . . . 271	GDWLEPSQ . . . 273	GDWLIDQ . . . 274
Settlement	SETAQ . . . 287	SETEPSQ . . . 287	SETDQ . . . 288
Reversals for Provisions	RRAQ . . . 824	RRBQ . . . 826	RRDQ . . . 827
Post-Retirement Cost	CEPRQ . . . 800	CEPRBQ . . . 803	CEPRDQ . . . 805
Pension Cost	CEPNQ . . . 779	CEPNBQ . . . 782	CEPNDQ . . . 785
Pension Interest Cost	CEPNIAQ . . . 786	CEPNIBQ . . . 790	CEPNIDQ . . . 790
Pension w/o Interest	CPNWIAQ . . . 793	CPNWIBQ . . . 795	CPNWIDQ . . . 796
Standard & Poor's Core Earnings - Quarterly	COREEARNQ . . . 835	COREEPSBQ . . . 839	COREEPSDQ . . . 843

12-Month Moving S&P Core Earnings and EPS Adjustments Preliminary

Description	Earnings Mnemonic . . . page	EPS Basic Mnemonic . . . page	EPS Diluted Mnemonic . . . page
Adjusted Net Income Before Extraordinary Items - 12MM	IBADJ12 . . . 221	*	*
S&P Core Earnings Adjustments:			
Option Expense	*	XOPTBP12 . . . 817	XOPTD12P . . . 819

Gain/Loss	CEGLA12 ... 808	CEGLB12 ... 810	CEGLD12 ... 811
Impairment of Goodwill	GDWLIA12 ... 271	GDWLIB12 ... 273	GDWLID12 ... 275
Settlement	SETA12 ... 829	SETB12 ... 830	SETD12 ... 832
Reversals for Provisions	RAA12 ... 824	RRB12 ... 825	RRD12 ... 827
Post-Retirement Cost	*	CEPRB12P ... 802	CEPRPD12 ... 807
Pension Cost	*	CEPNB12P ... 781	CEPND12P ... 784
Standard & Poor's Core Earnings - Quarterly	COREEARN12P ... 836	COREEPSB12P ... 839	COREEPSD12P ... 844

*Available as a formula calculation.

12-Month Moving S&P Core Earnings and EPS Adjustments Final

Description	Earnings Mnemonic ... page	EPS Basic Mnemonic ... page	EPS Diluted Mnemonic ... page
Adjusted Net Income Before Extraordinary Items - Quarterly	IBADJ12 ... 221	*	*
S&P Core Earnings Adjustments:			
Option Expense	COREOPTX12 ... 777	COREOPTB12 ... 775	COREOPTD12 ... 776
Gain/Loss	CEGLA12 ... 808	CEGLB12 ... 808	CEGLD12 ... 811
Impairment of Goodwill	GDWLIA12 ... 271	GDWLIB12 ... 273	GDWLID12 ... 275
Settlement	SETA12 ... 829	SETB12 ... 830	SETD12 ... 832
Reversals for Provisions	RAA12 ... 824	RRB12 ... 825	RRD12 ... 827
Post-Retirement Cost	CEPR12 ... 800	CEPRB12 ... 802	CEPRD12 ... 805
Pension Cost	CEPN12 ... 778	CEPNB12 ... 780	CEPND12 ... 783
Standard & Poor's Core Earnings - Quarterly	COREEARN12 ... 834	COREEPSB12 ... 838	COREEPSD12 ... 842

*Available as a formula calculation.

As-Reported S&P Core Earnings

Description	Earnings Mnemonic ... page	EPS Basic Mnemonic ... page	EPS Diluted Mnemonic ... page
As-Reported S&P Core Earnings	CEAR ... 771	CEARB ... 772	CEARD ... 773
As-Reported S&P Core Earnings After-Tax Quarterly	CEARQ ... 771	CEARBQ ... 773	CEARDQ ... 774
As-Reported S&P Core Earnings After-Tax 12MM		CEARB12 ... 772	CEARD12 ... 774

Data Definitions

As Reported Core After Tax

Mnemonic CEAR
Units Millions of dollars

This item represents the value calculated and reported by the company as their core earnings after-tax figure, which may not be the same as the Standard & Poor's Core Earnings after-tax figure.

As Reported Core After Tax Footnote

Mnemonic CEARF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
SP	Standard & Poor's Core Earnings methodology
SQ	Combination of NC and SP

As Reported Core After Tax Quarterly

Mnemonic CEARQ
Units Millions of dollars

This item represents the value calculated and reported by the company as their quarterly core earnings after-tax figure, which may not be the same as the Standard & Poor's Core Earnings after-tax figure.

As Reported Core After Tax Quarterly Footnote

Mnemonic CEARQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

As Reported Core Basic EPS Effect

Mnemonic CEARB
Units Dollars and cents

This item represents the value calculated and reported by the company as their core earnings basic earnings per share figure, which may not be the same as the Standard & Poor's Core Earnings basic earnings per share figure.

As Reported Core Basic EPS Effect Footnote

Mnemonic

CEARBF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports

As Reported Core Basic EPS Effect 12MM

Mnemonic

CEARB12

Units

Dollars and cents

This item represents the value calculated and reported by the company as their core earnings basic earnings per share figure, which may not be the same as the Standard & Poor's Core Earnings basic earnings per share figure.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

As Reported Core Basic EPS Effect 12MM Footnote

Mnemonic

CEARB12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports

As Reported Core Basic EPS Effect Quarterly

Mnemonic

CEARBQ

Units

Dollars and cents

This item represents the value calculated and reported by the company as their quarterly core earnings basic earnings per share figure, which may not be the same as the Standard & Poor's Core Earnings basic earnings per share figure.

As Reported Core Basic EPS Effect Quarterly Footnote

Mnemonic CEARBQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

As Reported Core Diluted EPS Effect

Mnemonic CEARD
Units Dollars and cents

This item represents the value calculated and reported by the company as their core earnings diluted earnings per share figure, which may not be the same as the Standard & Poor's Core Earnings diluted earnings per share figure.

As Reported Core Diluted EPS Effect Footnote

Mnemonic CEARDF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

As Reported Core Diluted EPS Effect 12MM

Mnemonic CEARD12
Units Dollars and cents

This item represents the value calculated and reported by the company as their core earnings diluted earnings per share figure, which may not be the same as the Standard & Poor's Core Earnings diluted earnings per share figure.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

As Reported Core Diluted EPS Effect 12MM Footnote

Mnemonic CEARD12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

As Reported Core Diluted EPS Effect Quarterly

Mnemonic	CEARDQ
Units	Dollars and cents

This item represents the value calculated and reported by the company as their quarterly core earnings diluted earnings per share figure, which may not be the same as the Standard & Poor's Core Earnings diluted earnings per share figure.

As Reported Core Diluted EPS Effect Quarterly Footnote

Mnemonic	CEARDQF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

Core Implied Option EPS Basic

Mnemonic	COREOPTB
Concept calculation	@IF(XOPTB>0,XOPTB,0)
Units	Dollars and cents

If Implied Option EPS Basic (XOPTB) is a gain instead of an expense, then this concept returns a zero for Core Implied Option EPS Basic.

Core Implied Option EPS Basic 12MM

Mnemonic	COREOPTB12
Concept calculation	@IF(XOPTB12>0,XOPTB12,0)
Units	Dollars and cents

If Implied Option EPS Basic 12MM (XOPTB12) is a gain instead of an expense, then this concept returns a zero for Core Implied Option EPS Basic 12MM.

Core Implied Option EPS Basic Quarterly

Mnemonic	COREOPTBQ
Concept calculation	@IF(XOPTBQ>0,XOPTBQ,0)
Units	Dollars and cents

If Implied Option EPS Basic Quarterly (XOPTBQ) is a gain instead of an expense, then this concept returns a zero for Core Implied Option EPS Basic Quarterly

Core Implied Option EPS Diluted

Mnemonic	COREOPTD
Concept calculation	@IF(XOPTD>0,XOPTD,0)
Units	Dollars and cents

If Implied Option EPS Diluted (XOPTD) is a gain instead of an expense, then this concept returns a zero for Core Implied Option EPS Diluted.

Core Implied Option EPS Diluted 12MM

Mnemonic	COREOPTD12
Concept calculation	@IF(XOPTD12>0,XOPTD12,0)
Units	Dollars and cents

If Implied Option EPS Diluted 12MM (XOPTD12) is a gain instead of an expense, then this concept returns a zero for Core Implied Option EPS Diluted 12MM.

Core Implied Option EPS Diluted Quarterly

Mnemonic	COREOPTDQ
Concept calculation	@IF(XOPTDQ>0,XOPTDQ,0)
Units	Dollars and cents

If Implied Option EPS Diluted Quarterly (XOPTDQ) is a gain instead of an expense, then this concept returns a zero for Core Implied Option EPS Diluted Quarterly

Core Implied Option Expense

Mnemonic	COREOPTX
Concept calculation	@IF(XINTOPT>0,XINTOPT,0)
Units	Millions of dollars

If Implied Option Expense (XINTOPT) is a gain instead of an expense, then this concept returns a zero for Core Implied Option Expense.

Implied Option Expense Footnote

Mnemonic XINTOPTF

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.

Core Implied Option Expense Quarterly

Mnemonic COREOPTXQ
Concept calculation @IF(XOPTQ>0,XOPTQ,0)
Units Millions of dollars

If Implied Option Expense Quarterly (XOPTQ) is a gain instead of an expense, then this concept returns a zero for Core Implied Option Expense Quarterly.

Implied Option Expense Quarterly Footnote

Mnemonic XOPTQF

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.

Core Implied Option Expense 12MM

Mnemonic COREOPTX12
Concept calculation @IF(XOPT12>0,XOPT12,0)
Units Millions of dollars

If Implied Option Expense 12MM (XOPT12) is a gain instead of an expense, then this concept returns a zero for Core Implied Option Expense 12MM.

Implied Option Expense 12MM Footnote

Mnemonic XOPT12F

This footnote is not currently populated.

Core Pension Adjustment

Mnemonic CEPNA

Units Millions of dollars

This item represents the after-tax adjustment to net income for the company's Standard & Poor's Core Earnings calculation. The Quarterly Core Pension Adjustment is calculated by using the Core Pension Adjustment for that reported year *divided by 4*. A negative value indicates a negative adjustment to core earnings.

This item includes:

actual pension w/o interest adjustment – after-tax

actual pension interest adjustment – after-tax

Core Pension Adjustment Footnote

Mnemonic CEPNAF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment 12MM

Mnemonic CEPN12

Units Millions of dollars

This item represents the after-tax adjustment to net income for the company's Standard & Poors Core Earnings calculation. The Quarterly Core Pension Adjustment is calculated by using the Core Pension Adjustment for that reported year *divided by 4*. A negative value indicates a negative adjustment to core earnings.

This item includes:

actual pension w/o interest adjustment – after-tax

actual pension interest adjustment – after-tax

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Core Pension Adjustment 12MM Footnote

Mnemonic CEPN12F

This footnote is not currently populated.

Core Pension Adjustment Quarterly

Mnemonic CEPNQ

Units Millions of dollars

This item represents the after-tax adjustment to net income for the company's Standard & Poor's Core Earnings calculation. The Quarterly Core Pension Adjustment is the annual figure *divided by 4*. A negative value indicates a negative adjustment to core earnings.

Core Pension Adjustment Quarterly Footnote

Mnemonic CEPNQF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment Preliminary

Mnemonic CEPNQP

Units Millions of dollars

This item represents the prior year annual amount for Core Pension Adjustment *divided by 4*, which provides a preliminary number that can be used for the current quarters' estimated adjustment. This adjustment is used to calculate the Standard & Poor's Core Earnings Preliminary figure. A negative value indicates a negative adjustment to core earnings.

Core Pension Adjustment Preliminary Footnote

Mnemonic CEPNQPF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment Basic EPS Effect

Mnemonic	CEPNAB
Units	Dollars and cents

This item represents Core Pension Adjustment *divided by* Shares Used for Basic EPS to calculate the annual figure. The quarterly figure is calculated by dividing Core Pension Adjustment Quarterly *divided by* Shares Used for Basic EPS Quarterly. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Adjustment Basic EPS Effect Footnote

Mnemonic	CEPNABF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment Basic EPS 12MM

Mnemonic	CEPNB12
Units	Dollars and cents

This item represents Core Pension Adjustment divided by Shares Used for Basic EPS to calculate the annual figure. The quarterly figure is calculated by dividing Core Pension Adjustment Quarterly divided by Shares Used for Basic EPS Quarterly. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Core Pension Adjustment Basic EPS 12MM Footnote

Mnemonic	CEPNB12F
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment Basic EPS 12MM Preliminary

Mnemonic	CEPNB12P
Units	Dollars and cents

This item represents Core Pension Adjustment Preliminary divided by Shares Used for Basic EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. This adjustment is used to calculate the Standard & Poor's Core Earnings Basic EPS- Preliminary figure. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Adjustment Basic EPS 12MM Preliminary Footnote

Mnemonic	CEPNB12PF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment Basic EPS Quarterly

Mnemonic	CEPNBQ
Units	Dollars and cents

This item represents Core Pension Adjustment *divided by* Shares Used for Basic EPS to calculate the annual figure. The quarterly figure is calculated by dividing Core Pension Adjustment Quarterly *divided by* Shares Used for Basic EPS Quarterly. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Adjustment Basic EPS Footnote

Mnemonic	CEPNBQF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment Basic EPS Preliminary

Mnemonic	CEPNBQP
Units	Dollars and cents

This item represents Core Pension Adjustment Preliminary *divided by* Shares Used for Basic EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. This adjustment is used to calculate the Standard & Poor's Core Earnings Basic EPS- Preliminary figure. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Adjustment Basic EPS Preliminary Footnote

Mnemonic	CEPNBQPF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment Diluted EPS Effect

Mnemonic	CEPNAD
Units	Dollars and cents

This item represents Core Pension Adjustment *divided by* Shares Used for Diluted EPS to calculate the annual figure. The quarterly figure is calculated by dividing Core Pension Adjustment Quarterly by Shares Used for Diluted EPS Quarterly. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Adjustment Diluted EPS Effect Footnote

Mnemonic	CEPNADF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment Diluted EPS 12MM

Mnemonic	CEPND12
Units	Dollars and cents

This item represents Core Pension Adjustment divided by Shares Used for Diluted EPS to calculate the annual figure. The quarterly figure is calculated by dividing Core Pension Adjustment Quarterly by Shares Used for Diluted EPS Quarterly. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Core Pension Adjustment Diluted EPS 12MM Footnote

Mnemonic	CEPND12F
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment Diluted EPS 12MM Preliminary

Mnemonic	CEPND12P
Units	Dollars and cents

This item represents Core Pension Adjustment Preliminary divided by Shares Used for Diluted EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. This adjustment is used to calculate the Standard & Poor's Core Earnings Diluted EPS- Preliminary figure. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Adjustment Diluted EPS 12MM Preliminary Footnote

Mnemonic CEPND12PF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment Diluted EPS Effect Quarterly

Mnemonic CEPNDQ
Units Dollars and cents

This item represents Core Pension Adjustment *divided by* Shares Used for Diluted EPS to calculate the annual figure. The quarterly figure is calculated by dividing Core Pension Adjustment Quarterly by Shares Used for Diluted EPS Quarterly. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Adjustment Diluted EPS Effect Quarterly Footnote

Mnemonic CEPNDQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Adjustment Diluted EPS Effect Quarterly Preliminary

Mnemonic CEPNDQP
Units Dollars and cents

This item represents Core Pension Adjustment Preliminary *divided by* Shares Used for Diluted EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. This adjustment is used to calculate the Standard & Poor's Core Earnings Diluted EPS- Preliminary figure. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Adjustment Diluted EPS Effect Quarterly Preliminary Footnote

Mnemonic CEPNDQPF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Interest Adjustment After Tax

Mnemonic CEPNIA
Units Millions of dollars

This item represents the amount of after-tax interest cost that is not covered by the actual return on plan assets. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Interest Adjustment After Tax Footnote

Mnemonic CEPNIAF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Interest Adjustment After Tax Quarterly

Mnemonic CEPNIAQ
Units Millions of dollars

This item represents the amount of after-tax interest cost that is not covered by the actual return on plan assets. The quarterly after-tax interest cost is the annual Core Pension Interest Adjustment After Tax *divided by 4*. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings

Core Pension Interest Adjustment After Tax Quarterly Footnote

Mnemonic CEPNIAQF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Interest Adjustment After Tax Preliminary

Mnemonic	CEPNIAQP
Units	Millions of dollars

This item represents the prior year annual amount for Core Pension Interest Adjustment After-Tax *divided by 4*, which provides a preliminary number that can be used for the current quarters' estimated adjustment. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Interest Adjustment After Tax Preliminary Footnote

Mnemonic	CEPNIAQPF
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Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Interest Adjustment Basic EPS Effect

Mnemonic	CEPNIB
Units	Dollars and cents

This item represents Core Pension Interest Adjustment *divided by* Shares Used for Basic EPS for the annual calculation. The quarterly calculation is Core Pension Interest Adjustment Basic EPS Effect *divided by* Shares Used for Basic. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Interest Adjustment Basic EPS Effect Footnote

Mnemonic	CEPNIBF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Interest Adjustment Basic EPS Effect Quarterly

Mnemonic	CEPNIBQ
Units	Dollars and cents

This item represents Core Pension Interest Adjustment *divided by* Shares Used for Basic EPS for the annual calculation. The quarterly calculation is Core Pension Interest Adjustment Basic EPS Effect *divided by* Shares Used for Basic. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Interest Adjustment Basic EPS Effect Quarterly Footnote

Mnemonic	CEPNIBQF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Interest Adjustment Basic EPS Effect Preliminary

Mnemonic	CEPNIBQP
Units	Dollars and cents

This item represents Core Pension Interest Adjustment After-Tax Preliminary *divided by* Shares Used for Basic EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Interest Adjustment Basic EPS Effect Preliminary Footnote

Mnemonic	CEPNIBQPF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Interest Adjustment Diluted EPS Effect

Mnemonic	CEPNID
Units	Millions of dollars

This item represents Core Pension Interest Adjustment *divided by* Shares Used for Diluted EPS for the annual calculation. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Interest Adjustment Diluted EPS Effect Footnote

Mnemonic	CEPNIDF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Interest Adjustment Diluted EPS Effect Quarterly

Mnemonic	CEPNIDQ
Units	Dollars and cents

The quarterly calculation is annual Core Pension Interest Adjustment After-Tax *divided by* Shares Used for Diluted EPS, divided by four. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Interest Adjustment Diluted EPS Effect Quarterly Footnote

Mnemonic	CEPNIDQF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Interest Adjustment Diluted EPS Effect Preliminary

Mnemonic	CEPNIDQP
Units	Dollars and cents

This item represents Core Pension Interest Adjustment After-Tax Preliminary *divided by* Shares Used for Diluted EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Interest Adjustment Diluted EPS Effect Preliminary Footnote

Mnemonic	CEPNIDQPF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension Interest Adjustment Pretax

Mnemonic	CEPNIP
Units	Millions of dollars

This item represents the amount of interest cost that is not covered by the actual return on plan assets. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Interest Adjustment Pretax Footnote

Mnemonic	CEPNIPF
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This footnote is not currently populated.

Core Pension Interest Adjustment Pretax Quarterly

Mnemonic CEPNIPQ
Units Millions of dollars

This item represents the amount of interest cost that is not covered by the actual return on plan assets. The quarterly item is the annual calculation *divided by* four. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Interest Adjustment Pretax Quarterly Footnote

Mnemonic CEPNIPQF

This footnote is not currently populated.

Core Pension Interest Adjustment Pretax Preliminary

Mnemonic CEPNIPPQ
Units Millions of dollars

This item represents the prior year annual amount for Core Pension Interest Adjustment Pretax *divided by* 4, which provides a preliminary number that can be used for the current quarters' estimated adjustment. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Pension Interest Adjustment Pretax Preliminary Footnote

Mnemonic CEPNIPPQF

This footnote is not currently populated.

Core Pension W/O Interest Adjustment After Tax

Mnemonic CEPNWIA
Units Millions of dollars

This item represents the amount of all pension charges/credits that were included in net income other than service cost. A negative value represents income.

This item includes:

Interest cost

Expected return

Other non-operating adjustments included in net periodic costs

Core Pension W/O Interest Adjustment After Tax Footnote

Mnemonic CEPNWIAF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension W/O Interest Adjustment After Tax Quarterly

Mnemonic CPNWIAQ

Units Millions of dollars

This item represents the amount of all pension charges/credits that were included in net income other than service cost. A negative value represents income.

This item includes:

Interest cost

Expected return

Other non-operating adjustments included in net periodic costs

Core Pension W/O Interest Adjustment After Tax Quarterly Footnote

Mnemonic CPNWIAQF

Units Millions of dollars

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension W/O Interest Adjustment After Tax Quarterly Preliminary

Mnemonic CPNWIAQP
Units Millions of dollars

This item represents the prior year annual amount for Core Pension w/o Interest Adjustment After-Tax *divided by 4*, which provides a preliminary number that can be used for the current quarters' estimated adjustment. A negative value represents income.

Core Pension W/O Interest Adjustment After Tax Quarterly Preliminary Footnote

Mnemonic CPNWIAQPF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension W/O Interest Adjustment Basic EPS Effect

Mnemonic CEPNWIB
Units Dollars and cents

This item represents Core Pension w/o Interest Adjustment *divided by* Shares Used for Basic EPS to arrive at the annual value. This is a Standard & Poor's Core Earnings item.

Core Pension W/O Interest Adjustment Basic EPS Effect Footnote

Mnemonic CEPNWIBF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension W/O Interest Adjustment Basic EPS Effect Quarterly

Mnemonic CPNWIBQ

Units

Dollars and cents

This item represents annual Core Pension w/o Interest Adjustment *divided by* Shares Used for Basic EPS, divided by four. This is a Standard & Poor's Core Earnings item.

Core Pension W/O Interest Adjustment Basic EPS Effect Quarterly Footnote

Mnemonic

CPNWIBQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension W/O Interest Adjustment Basic EPS Quarterly Preliminary

Mnemonic

CPNWIEQP

Units

Dollars and cents

This item represents Core Pension w/o Interest Adjustment After-Tax Preliminary *divided by* Shares Used for Basic EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment.

Core Pension W/O Interest Adjustment Basic EPS Quarterly Preliminary Footnote

Mnemonic

CPNWIEQPF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension W/O Interest Adjustment Diluted EPS Effect

Mnemonic CEPNWID
Units Dollars and cents

This item represents Core Pension w/o Interest Adjustment *divided by* Shares Used for Diluted EPS.

Core Pension W/O Interest Adjustment Diluted EPS Effect Footnote

Mnemonic CEPNWIDF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension W/O Interest Adjustment Diluted EPS Effect Quarterly

Mnemonic CPNWIDQ
Units Dollars and cents

This item represents annual Core Pension w/o Interest Adjustment *divided by* Shares Used for Diluted EPS, divided by four.

Core Pension W/O Interest Adjustment Diluted EPS Effect Quarterly Footnote

Mnemonic CPNWIDQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Pension W/O Interest Adjustment Diluted EPS Effect Quarterly Preliminary

Mnemonic CPNWIDQP

Units Millions of dollars

This item represents Core Pension w/o Interest Adjustment After-Tax Preliminary *divided by* Shares Used for Diluted EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment.

Core Pension W/O Interest Adjustment Diluted EPS Effect Quarterly Preliminary Footnote

Mnemonic CPNWIDQPF

Code	Description
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This footnote is not currently populated.

Core Pension W/O Interest Adjustment Pretax

Mnemonic CEPNWIP

Units Millions of dollars

This item represents the amount of all pension charges/credits that were included in pretax income other than service cost. A negative value represents income.

This item includes:

Interest cost

Expected return

Other non-operating adjustments included in net periodic costs

Core Pension W/O Interest Adjustment Pretax Footnote

Mnemonic CEPNWIPF

This footnote is not currently populated.

Core Pension W/O Interest Adjustment Pretax Quarterly

Mnemonic CPNWIPQ

Units Millions of dollars

This item represents the amount of all pension charges/credits that were included in pretax income other than service cost. A negative value represents income.

This item includes:

Interest cost

Expected return

Other non-operating adjustments included in net periodic costs

Core Pension W/O Interest Adjustment Pretax Quarterly Footnote

Mnemonic CPNWIPQF

This footnote is not currently populated.

Core Pension W/O Interest Adjustment Pretax Preliminary

Mnemonic CPNWIPQP

Units Millions of dollars

This item represents the prior year annual amount for Core Pension w/o Interest Adjustment Pretax *divided by 4*, which provides a preliminary number that can be used for the current quarters' estimated adjustment.

Core Pension W/O Interest Adjustment Pretax Preliminary Footnote

Mnemonic CPNWIPQPF

This footnote is not currently populated.

Core Postretirement Adjustment

Mnemonic CEPRA

Units Millions of dollars

This item represents the adjustment to eliminate the inclusion of all postretirement charges/credits that are part of net periodic postretirement cost other than service cost and interest cost not covered by actual return. A negative value indicates the adjustment is a reduction to the Standard & Poor's Core Earnings value.

Core Postretirement Adjustment Footnote

Mnemonic CEPRAF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Postretirement Adjustment 12MM

Mnemonic CEPR12
Units Millions of dollars

This item represents the adjustment to eliminate the inclusion of all postretirement charges/credits that are part of net periodic postretirement cost other than service cost and interest cost not covered by actual return. The quarterly calculation is the annual figure divided by four. A negative value indicates the adjustment is a reduction to the Standard & Poor's Core Earnings value.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Core Postretirement Adjustment 12MM Footnote

Mnemonic

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Postretirement Adjustment Quarterly

Mnemonic CEPRQ
Units Millions of dollars

This item represents the adjustment to eliminate the inclusion of all postretirement charges/credits that are part of net periodic postretirement cost other than service cost and interest cost not covered by actual return. The quarterly calculation is the current year Core Postretirement Adjustment *divided by* four. A negative value indicates the adjustment is a reduction to the Standard & Poor's Core Earnings value.

Core Postretirement Adjustment Quarterly Footnote

Mnemonic CEPRQF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Postretirement Adjustment Preliminary

Mnemonic CEPRQP
Units Millions of dollars

This item represents the prior year annual amount for Core Post Retirement Adjustment *divided by* 4, which provides a preliminary number that can be used for the current quarters' estimated adjustment. A negative value represents income.

Core Postretirement Adjustment Preliminary Footnote

Mnemonic CEPRQPF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Postretirement Adjustment Basic EPS Effect

Mnemonic CEPBAB
Units Dollars and cents

This item represents Core Postretirement Adjustment *divided by* Shares Used for Basic EPS in order to calculate the annual value. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Postretirement Adjustment Basic EPS Effect Footnote

Mnemonic CEPBABF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Postretirement Adjustment 12MM Basic EPS Effect

Mnemonic CEPB12
Units Dollars and cents

This item represents Core Postretirement Adjustment *divided by* Shares Used for Basic EPS in order to calculate the annual value. The quarterly value is Core Postretirement Adjustment *divided by* the shares used to calculate Basic EPS. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Core Postretirement Adjustment 12MM Basic EPS Effect Footnote

Mnemonic CEPRB12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Postretirement Adjustment 12MM Basic EPS Effect Preliminary

Mnemonic CEPRB12P

Units Dollars and cents

This item represents Core Postretirement Adjustment Preliminary *divided by* Shares Used for Basic EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Core Postretirement Adjustment 12MM Basic EPS Effect Preliminary Footnote

Mnemonic CEPRB12PF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Postretirement Adjustment Basic EPS Effect Quarterly

Mnemonic CEPRBQ

Units Dollars and cents

This item represents Core Postretirement Adjustment *divided by* Shares Used for Basic EPS in order to calculate the annual value. The quarterly value is Core Postretirement Adjustment *divided by* the shares used to calculate Basic EPS. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Postretirement Adjustment Basic EPS Effect Quarterly Footnote

Mnemonic CEPRBQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Postretirement Adjustment Basic EPS Effect Preliminary

Mnemonic CEPRBQP
Units Dollars and cents

This item represents Core Postretirement Adjustment Preliminary *divided by* Shares Used for Basic EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Postretirement Adjustment Basic EPS Effect Preliminary Footnote

Mnemonic CEPRBQPF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Postretirement Adjustment Diluted EPS Effect

Mnemonic CEPRAD

Units

Dollars and cents

This item represents Core Postretirement Adjustment *divided by* Shares Used for Diluted EPS to calculate the annual value. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

Core Postretirement Adjustment Diluted EPS Effect Footnote

Mnemonic

CEPRADF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Postretirement Adjustment Diluted EPS Effect 12MM

Mnemonic

CEPRD12

Units

Dollars and cents

This item represents Core Postretirement Adjustment divided by Shares Used for Diluted EPS to calculate the annual value. The quarterly value Core Postretirement Adjustment Quarterly divided by the shares used to calculate diluted EPS. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Core Postretirement Adjustment Diluted EPS Effect 12MM Footnote

Mnemonic

CEPRD12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Core Postretirement Adjustment Diluted EPS Effect Quarterly

Mnemonic

CEPRDQ

Dollars and cents

Core Postretirement Adjustment Diluted EPS Effect Quarterly Footnote

CEPRDQF

Core Postretirement Adjustment Diluted EPS Effect Preliminary

CEPRPDQ

Dollars and cents

This item represents Core Postretirement Adjustment Preliminary *divided by* Shares Used for Diluted EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

CEPRPDQF

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Core Postretirement Adjustment 12MM Diluted EPS Effect Preliminary

Mnemonic CEPRPD12

Units Dollars and cents

This item represents Core Postretirement Adjustment Preliminary *divided by* Shares Used for Diluted EPS, which provides a preliminary number that can be used for the current quarters' estimated adjustment. A negative value indicates a negative adjustment to Standard & Poor's Core Earnings.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Core Postretirement Adjustment 12MM Diluted EPS Effect Preliminary Footnote

Mnemonic CEPRPD12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Gain/Loss on Sale After Tax

Mnemonic CEGLA

Units Millions of dollars

This item represents the after-tax gain or loss on a sale that is excluded from the Standard & Poor's Core Earnings calculation. This represents all gains/losses that a company incurs that are not part of its core operations. This item includes write-downs and impairment of investments in addition to gains and losses on sales.

Gain/Loss on Sale After Tax Footnote

Mnemonic CEGLAF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.
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Gain/Loss on Sale After Tax 12MM

Mnemonic	CEGLA12
Units	Millions of dollars

This item represents the after-tax gain or loss on a sale that is excluded from the Standard & Poor's Core Earnings calculation. This represents all gains/losses that a company incurs that are not part of its core operations. This item includes write-downs and impairment of investments in addition to gains and losses on sales.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Gain/Loss on Sale After Tax 12MM Footnote

Mnemonic	CEGLA12F
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Gain/Loss on Sale After Tax - Quarterly

Mnemonic	CEGLAQ
Units	Millions of dollars

This item represents the quarterly after-tax gain or loss on a sale that is excluded from the Standard & Poor's Core Earnings calculation. This represents all gains/losses that a company incurs that are not part of its core operations for the quarter. This item includes write-downs and impairment of investments in addition to gains and losses on sales.

Gain/Loss on Sale After Tax Quarterly Footnote

Mnemonic	CEGLAQF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Gain/Loss on Sale Basic EPS Effect

Mnemonic	CEGLB
Units	Dollars and cents

This item represents the Basic EPS after-tax value for a gain or loss on a sale that is excluded from the Standard & Poor's Core Earnings calculation. This represents all gains/losses that a company incurs that are not part of its core operations. This item includes write-downs and impairment of investments in addition to gains and losses on sales.

Gain/Loss on Sale Basic EPS Effect Footnote

Mnemonic	CEGLBF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Gain/Loss on Sale Basic EPS Effect 12MM

Mnemonic	CEGLB12
Units	Dollars and cents

This item represents the Basic EPS after-tax value for a gain or loss on a sale that is excluded from the Standard & Poor's Core Earnings calculation. This represents all gains/losses that a company incurs that are not part of its core operations. This item includes write-downs and impairment of investments in addition to gains and losses on sales.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Gain/Loss on Sale Basic EPS Effect 12MM Footnote

Mnemonic CEGLB12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Gain/Loss on Sale Basic EPS Effect - Quarterly

Mnemonic CEGLBQ
Units Dollars and cents

This item represents the quarterly Basic EPS after-tax value for a gain or loss on a sale that is excluded from the Standard & Poor's Core Earnings calculation. This represents all gains/losses that a company incurs that are not part of its core operations for the quarter. This item includes write-downs and impairment of investments in addition to gains and losses on sales.

Gain/Loss on Sale Basic EPS Effect Quarterly Footnote

Mnemonic CEGLBQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Gain/Loss on Sale Diluted EPS Effect

Mnemonic CEGLD
Units Dollars and cents

This item represents the Diluted EPS after-tax value for a gain or loss on a sale that is excluded from the Standard & Poor's Core Earnings calculation. This represents all gains/losses that a company incurs that are not part of its core operations. This item includes write-downs and impairment of investments in addition to gains and losses on sales.

Gain/Loss on Sale Diluted EPS Effect Footnote

Mnemonic CEGLDF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Gain/Loss on Sale Diluted EPS Effect 12MM

Mnemonic CEGLD12

Units Dollars and cents

This item represents the Diluted EPS after-tax value for a gain or loss on a sale that is excluded from the Standard & Poor's Core Earnings calculation. This represents all gains/losses that a company incurs that are not part of its core operations. This item includes write-downs and impairment of investments in addition to gains and losses on sales.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Gain/Loss on Sale Diluted EPS Effect 12MM Footnote

Mnemonic CEGLD12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Gain/Loss on Sale Diluted EPS Effect - Quarterly

Mnemonic CEGLDQ

Units Dollars and cents

This item represents the quarterly Diluted EPS after-tax value for a gain or loss on a sale that is excluded from the Standard & Poor's Core Earnings calculation. This represents all gains/losses that a company incurs that are not part of its core operations for the quarter. This item includes write-downs and impairment of investments in addition to gains and losses on sales.

Gain/Loss on Sale Diluted EPS Effect Quarterly Footnote

Mnemonic

CEGLDQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Gain/Loss on Sale Pretax

Mnemonic

CEGLP

Units

Millions of dollars

This item represents the Pretax value for a gain or loss on a sale that is excluded from the Standard & Poor's Core Earnings calculation. This represents all gains/losses that a company incurs that are not part of its core operations. This item includes write-downs and impairment of investments in addition to gains and losses on sales.

Gain/Loss on Sale Pretax Footnote

Mnemonic

CEGLPF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Gain/Loss on Sale Pretax - Quarterly

Mnemonic

CEGLPQ

Units

Millions of dollars

This quarterly item represents the Pretax value for a gain or loss on a sale that is excluded from the Standard & Poor's Core Earnings calculation. This represents all gains/losses that a company incurs that are not part of its core operations. This item includes write-downs and impairment of investments in addition to gains and losses on sales.

Gain/Loss on Sale Pretax Quarterly Footnote

Mnemonic CEGLPQF

Code	Description
AC	Reflects an accounting change
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Implied Option Expense Preliminary

Mnemonic XOPTQP
Units Millions of dollars

This item represents the prior year annual amount for Implied Option Expense *divided by 4*, which provides a preliminary number that can be used for the current quarters' estimated quarterly adjustment.

Implied Option Expense Preliminary Footnote

Mnemonic XOPTQPF

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.

Implied Option EPS Basic

Mnemonic XOPTB
Units Dollars and cents

This item represents the diluted per share effect of implied option expense.

Implied Option EPS Basic Footnote

Mnemonic

XOPTBF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

Implied Option EPS Basic 12MM

Mnemonic

XOPTB12

Units

Dollars and cents

This item represents the diluted per share effect of implied option expense.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Implied Option EPS Basic 12MM Footnote

Mnemonic XOPTB12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

Implied Option EPS Basic Quarterly

Mnemonic XOPTBQ

Units Dollars and cents

This item represents the diluted per share effect of implied option expense for the quarter.

Implied Option EPS Basic Quarterly Footnote

Mnemonic XOPTBQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

Implied Option EPS Basic Preliminary

Mnemonic XOPTBQP

Units Dollars and cents

This item represents the prior year annual amount for Implied Option Expense Preliminary *divided by* Shares Used for Basic EPS, which provides a preliminary number that can be used for the current quarters' estimated quarterly adjustment.

Implied Option EPS Basic Preliminary Footnote

Mnemonic XOPTBQPF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

Implied Option 12MM EPS Basic Preliminary

Mnemonic	XOPTBP12
Units	Dollars and cents

This item represents the prior year annual amount for Implied Option Expense Preliminary divided by Shares Used for Basic EPS, which provides a preliminary number that can be used for the current quarters' estimated quarterly adjustment.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Implied Option 12MM EPS Basic Preliminary Footnote

Mnemonic	XOPTBP12F
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

Implied Option EPS Diluted

Mnemonic	XOPTD
Units	Dollars and cents

This item represents the diluted per share effect of implied option expense.

Implied Option EPS Diluted Footnote

Mnemonic	XOPTDF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

Implied Option EPS Diluted 12MM

Mnemonic XOPTD12
Units Dollars and cents

This item represents the diluted per share effect of implied option expense.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Implied Option EPS Diluted 12MM Footnote

Mnemonic XOPTD12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

Implied Option EPS Diluted Quarterly

Mnemonic XOPTDQ
Units Dollars and cents

This item represents the diluted per share effect of implied option expense for the quarter.

Implied Option EPS Diluted Quarterly Footnote

Mnemonic XOPTDQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

Implied Option EPS Diluted 12MM Preliminary

Mnemonic XOPTD12P
Units Dollars and cents

This item represents the prior year annual amount for Implied Option Expense Preliminary *divided by* Shares Used for Diluted EPS, which provides a preliminary number that can be used for the current quarters' estimated quarterly adjustment.

Implied Option EPS Diluted 12MM Preliminary Footnote

Mnemonic XOPTD12PF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

Implied Option EPS Diluted Quarterly Preliminary

Mnemonic XOPTDQP
Units Dollars and cents

This item represents the prior year annual amount for Implied Option Expense Preliminary *divided by* Shares Used for Diluted EPS, which provides a preliminary number that can be used for the current quarters' estimated quarterly adjustment.

Implied Option EPS Diluted Preliminary Footnote

Mnemonic XOPTDQPF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

Pension Actual Return on Plan Assets

Mnemonic PBARAT
Units Millions of dollars

This item represents the change in the market value of the pension plan assets during the year, excluding contributions to the plan and payments by the plan.

This item includes:

Realized and unrealized gains and losses
Return on assets for domestic and foreign plans

Estimated Return on Assets which includes a deferred portion.

This item excludes:

Gains and losses not specifically described as applying to plan assets

Deferred Return on Plan Assets

Pension Actual Return on Plan Assets Footnote

Mnemonic PBARATF

This footnote is not currently populated.

Periodic Pension Cost (Net) Footnote

Mnemonic PPCF

This footnote is not currently populated.

Pension Plans Interest Cost Footnote

Mnemonic PPICF

This footnote is not currently populated.

Pension Plans Return on Plan Assets (Expected) Footnote

Mnemonic PPRPAF

This footnote is not currently populated.

Pension Plans Service Cost Footnote

Mnemonic PPSCF

This footnote is not currently populated.

Periodic Postretirement Benefit Costs Footnote

Mnemonic PPRBCF

This footnote is not currently populated.

Postretirement Actual Return on Plan Assets

Mnemonic PRARAT

Units Millions of dollars

This item represents the change during the year in the value of the assets designated for postretirement benefit plan(s).

This item is a component of Net Periodic Postretirement Benefit Cost.

This item excludes Deferred Return on Plan Assets.

Postretirement Actual Return on Plan Assets Footnote

Mnemonic PRARATF

This footnote is not currently populated.

Postretirement Benefit Asset (Liability) (Net) Footnote

Mnemonic PRBAF

This footnote is not currently populated.

Postretirement Expected Return on Plan Assets

Mnemonic PRRPE

Units Millions of dollars

This item represents the change during the year in the value of the assets designated for postretirement benefit plan(s). It is a component of Net Periodic Postretirement Benefit Cost.

This item can be either income or expense.

Postretirement Expected Return on Plan Assets Footnote

Mnemonic PRRPEF

This footnote is not currently populated.

Postretirement Interest Cost

Mnemonic PRIC

Units Millions of dollars

This item represents the accrual of interest for the year on the postretirement benefit obligation

This item is a component of Net Periodic Postretirement Benefit Cost.

This item includes Interest Costs on projected benefit obligations.

Postretirement Interest Cost Footnote

Mnemonic PRICF

This footnote is not currently populated.

Postretirement Service Cost

Mnemonic PRSC

Units Millions of dollars

This item represents the expected future postretirement benefits attributed to employee services performed during the current year.

This item is a component of Net Periodic Postretirement Benefit Cost.

This item includes:

Service Costs of Health Care Benefits

Service Costs of Life Insurance Benefits

Service Costs of Deferred Compensation

This item includes Amortization of unrecognized prior service costs.

Postretirement Service Cost Footnote

Mnemonic PRSCF

This footnote is not currently populated.

Reversal - Restructuring/Acquisition After Tax

Mnemonic RRA

Units Millions of dollars

This item represents the reversals of restructuring, acquisitions, and/or divestitures after-tax value.

Reversal - Restructuring/Acquisition After Tax Footnote

Mnemonic RRAF

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Reversal - Restructuring/Acquisition After Tax 12MM

Mnemonic	RRA12
Units	Millions of dollars

This item represents the reversals of restructuring, acquisitions, and/or divestitures after-tax value.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Reversal - Restructuring/Acquisition After Tax 12MM Footnote

Mnemonic	RRA12F
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Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Reversal - Restructuring/Acquisition After Tax Quarterly

Mnemonic	RRAQ
Units	Millions of dollars

This item represents the reversals of restructuring, acquisitions, and/or divestitures after-tax quarterly value.

Reversal - Restructuring/Acquisition After Tax Qtly Footnote

Mnemonic	RRAQF
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Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.

NR This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Reversal - Restructuring/Acquisition Basic EPS Effect

Mnemonic RRB
Units Dollars and cents

This item represents the reversals of restructuring, acquisitions, and/or divestitures basic EPS value.

Reversal - Restructuring/Acquisition Basic EPS Footnote

Mnemonic RRBf

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Reversal - Restructuring/Acquisition Basic EPS 12MM

Mnemonic RRB12
Units Dollars and cents

This item represents the reversals of restructuring, acquisitions, and/or divestitures basic EPS value.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Reversal - Restructuring/Acquisition Basic EPS 12MM Footnote

Mnemonic RRB12f

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Reversal - Restructuring/Acquisition Basic EPS Effect Qtly

Mnemonic RRBQ

Units Dollars and cents

This item represents the reversals of restructuring, acquisitions, and/or divestitures quarterly basic EPS value.

Reversal - Restructuring/Acquisition Basic EPS Effect Qtly Footnote

Mnemonic RRBQF

Code	Description
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NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
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NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.
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Reversal - Restructuring/Acquisition Diluted EPS Effect

Mnemonic RRD

Units Dollars and cents

This item represents the reversals of restructuring, acquisitions, and/or divestitures diluted EPS value.

Reversal - Restructuring/Acquisition Diluted EPS Footnote

Mnemonic RRDQF

Code	Description
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NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
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NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.
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Reversal - Restructuring/Acquisition Diluted EPS 12MM

Mnemonic RRD12

Units Dollars and cents

This item represents the reversals of restructuring, acquisitions, and/or divestitures diluted EPS value.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Reversal - Restructuring/Acquisition Diluted EPS 12MM Footnote

Mnemonic RRD12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Reversal - Restructuring/Acquisition Diluted EPS Effect Quarterly

Mnemonic RRDQ
Units Dollars and cents

This item represents the reversals of restructuring, acquisitions, and/or divestitures quarterly diluted EPS value.

Reversal - Restructuring/Acquisition Diluted EPS Effect Quarterly Footnote

Mnemonic RRDF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Reversal - Restructuring/Acquisition Pretax

Mnemonic RRP
Units Millions of dollars

This item represents the reversals of restructuring, acquisitions, and/or divestitures pretax value.

Reversal - Restructuring/Acquisition Pretax Footnote

Mnemonic RRPF

Code	Description
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Reversal - Restructuring/Acquisition Pretax Quarterly

Mnemonic RRPQ
Units Millions of dollars

This item represents the reversals of restructuring, acquisitions, and/or divestitures quarterly pretax value.

Reversal - Restructuring/Acquisition Pretax Quarterly Footnote

Mnemonic RRPQF

Code	Description
AC	Reflects an accounting change

Settlement (Litigation/Insurance) After Tax 12MM

Mnemonic SETA12
Units Millions of dollars

This item is the sum of all Settlement special items reported after taxes.

Special Items represent unusual and/or non-recurring items reported by the company above taxes. This item is a net figure. Special income/gains are positive and special expense/losses are negative.

This item includes:

Provisions to boost reserves for litigation and settlements

Insurance recovery/proceeds

Reversal of reserve for litigation/settlements

This item excludes settlements relating to pension plans.

This item contains the Combined Figure data code if any of the Settlement After-tax special items contains the Combined Figure data code.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Settlement (Litigation/Insurance) After Tax 12MM Footnote

Mnemonic SETA12F

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Settlement (Litigation/Insurance) After Tax Footnote

Mnemonic SETAF

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Settlement (Litigation/Insurance) After Tax Quarterly Footnote

Mnemonic SETAQF

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Settlement (Litigation/Insurance) Basic EPS 12MM

Mnemonic SETB12

Units Millions of dollars

This item is the sum of all Settlement Basic EPS effect items reported.

Special Items represent unusual and/or non-recurring items reported by the company above taxes. This item is a net figure. Special income/gains are positive and special expense/losses are negative.

This item includes:

Provisions to boost reserves for litigation and settlements

Insurance recovery/proceeds

Reversal of reserve for litigation/settlements

This item excludes settlements relating to pension plans.

This item contains the Combined Figure data code if any of the Settlement Basic EPS Effect special items contains the Combined Figure data code.

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Settlement (Litigation/Insurance) Basic EPS 12MM Footnote

Mnemonic

SETB12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Settlement (Litigation/Insurance) Basic EPS Footnote

Mnemonic

SETBF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Settlement (Litigation/Insurance) Basic EPS Quarterly Footnote

Mnemonic

SETBQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Settlement (Litigation/Insurance) Diluted EPS 12MM

Mnemonic	SETD12
Units	Millions of dollars

This item is the sum of all Settlement Diluted EPS effect items reported for the current quarter plus the three previous quarters.

This item contains the Combined Figure data code if any of the Settlement Basic EPS Effect special items contains the Combined Figure data code.

Settlement (Litigation/Insurance) Diluted EPS 12MM Footnote

Mnemonic	SETD12F
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Settlement (Litigation/Insurance) Diluted EPS Footnote

Mnemonic	SETDF
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Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Settlement (Litigation/Insurance) Diluted EPS Quarterly Footnote

Mnemonic SETDQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core Earnings - Annual

Mnemonic COREEARN

Units Millions

Standard & Poor's Core Earnings' methodology has been revised following its introduction on May 14, 2002 based on additional feedback Standard & Poor's received from the financial and investment communities. Included in the revised definition of Standard & Poor's Core Earnings are employee stock option grant expenses, pension costs, restructuring charges from on-going operations, write downs of depreciable or amortizable operating assets, purchased research and development, M&A related expenses, and unrealized gains/losses from hedging activities. Excluded from this definition are pension gains, impairment of goodwill charges, gains or losses from asset sales, reversal of prior-year charges and provisions and litigation or insurance settlements. For further detail regarding the definition and methodology, please see the Technical Bulletin on www.coreearnings.com.

This data item is:

Income Before Extraordinary Items – Adjusted for Common Stock Equivalents

- Implied Option Expense
- Gain/Loss After-tax
- Impairments of Goodwill After-tax:
- Settlement (Litigation/Insurance) After-tax
- Reversal of Restructuring Plans
- + Post retirement Gains
- + Periodic Pension Costs

S&P Core Earnings

Standard & Poor's Core Earnings Footnote

Mnemonic CSPF

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core Earnings 12MM

Mnemonic	COREEARN12
Units	Millions of dollars
This item is Standard & Poor's actual core earnings value.	
This item includes:	
Net Income Adjusted Available for Common – Excluding <i>minus</i>	
Impairment of Goodwill After-Tax <i>minus</i>	
Settlements (Litigation/Insurance) After-Tax <i>minus</i>	
Implied Option Expense After-Tax <i>minus</i>	
Gain/Loss on Sale After-Tax <i>minus</i>	
Reversal – Restructuring/Acquisition After-Tax <i>plus</i>	
Core Pension Adjustment After-Tax <i>plus</i>	
Core Post Retirement Adjustment After-Tax	

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Standard & Poor's Core Earnings 12MM Footnote

Mnemonic	CSP12F
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Code	Description
AC	Reflects an accounting change
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.

NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.
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Standard & Poor's Core Earnings - Quarterly

Mnemonic COREEARNQ

Units Millions

This item represents the calculation of Standard & Poor's Core Earnings EPS Basic on a quarterly basis, taking into account that not all components are reported by companies on a quarterly basis. This item adjusts Income Before Extraordinary Items – Adjusted for Common Stock Equivalents – Quarterly with the following components:

Gain/Loss After-tax – Quarterly

Impairments of Goodwill After-tax – Quarterly

Settlement (Litigation/Insurance) After-tax – Quarterly

Adjustment for reversal of Restructuring Plans

Additionally, this item includes

1. adjustment for pension gains from the most recent year end or if not available, pension gains from the prior year, divided by 4
2. adjustment for post-retirement benefits from the most recent year end or if not available, post-retirement benefits from the prior year, divided by 4
3. implied stock options reported at the most recent quarter end, or if not available, stock options from the prior year, divided by 4.

Standard & Poor's Core Earnings Preliminary Footnote

Mnemonic CSPQPF

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core Earnings 12MM Preliminary

Mnemonic COREEARN12P

Units Millions of dollars

This item is the Standard & Poor's Core Earnings preliminary value. For more information on the operating methodology created by Standard & Poor's, please visit www.coreearnings.standardandpoors.com

This item includes:

Net Income Adjusted Available for Common – Excluding
minus

Impairment of Goodwill After-Tax
minus

Settlements (Litigation/Insurance) After-Tax
minus

Implied Option Expense Preliminary
minus

Gain/Loss on Sale After-Tax
minus

Reversal – Restructuring/Acquisition After-Tax
plus

Core Pension Adjustment Preliminary
plus

Core Post Retirement Adjustment Preliminary

Standard & Poor's Core Earnings 12MM Preliminary Footnote

Mnemonic

CSPP12F

Code	Description
NC	This is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core Earnings - Quarterly - Preliminary

Mnemonic

COREEARNQP

Units

Millions

Standard & Poor's Core Earnings is calculated on an *actual* or "all available data" basis; however, we understand that the market reacts to data as it is reported. Standard & Poor's Core Earnings – Quarterly – Preliminary is based on *projected* data that is used to calculate the quarterly core earnings until the next year's annual data is reported.

This item calculates quarterly Standard & Poor's Core Earnings using annual data for Pension and Post Retirement data from the prior year, or on a projected basis. Additionally, in years prior to Fiscal 2002, Stock Option Expense may not be reported on a quarterly basis. In these cases, we use the prior years' reported annual stock option expense to project into the next year what the new years' quarterly option expense will be.

Standard & Poor's Core EPS - Annual Basic

Mnemonic

COREEPSB

Units

Dollars and cents

This item represents basic earnings per share when Standard & Poor's Core Earnings – Annual (COREEARN) is used in the calculation.

This data item is:

EPS Basic Excluding Extraordinary Items

- Implied Option Expense – Basic EPS Effect
- Gain/Loss After-tax – Basic EPS Effect
- Impairments of Goodwill After-tax: – Basic EPS Effect
- Settlement (Litigation/Insurance) After-tax – Basic EPS Effect
- Reversal of Restructuring Plans– Basic EPS Effect
- + Post retirement Gains– Basic EPS Effect
- + Periodic Pension Costs– Basic EPS Effect

S&P Core Earnings EPS Basic

Standard & Poor's Core Earnings EPS Basic Footnote

Mnemonic

CSPBF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core Earnings EPS Basic 12MM

Mnemonic

COREEPSB12

Units

Dollars and cents

This item is the Standard & Poor's Core Earnings EPS basic value. For more information on the operating methodology created by Standard & Poor's, please visit www.coreearnings.standardandpoors.com

This item includes:

Basic EPS – Excluding
minus

Impairment of Goodwill Basic EPS Effect
minus

Settlements (Litigation/Insurance) Basic EPS Effect
minus

Implied Option Expense Basic EPS Effect
minus

Gain/Loss on Sale Basic EPS Effect
minus

Reversal – Restructuring/Acquisition Basic EPS Effect
plus

Core Pension Adjustment Basic EPS Effect
plus

Core Post Retirement Adjustment Diluted EPS Effect

Standard & Poor's Core Earnings EPS Basic 12MM Footnote

Mnemonic CSPB12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core EPS - Basic - Quarterly

Mnemonic COREEPSBQ

Units Dollars and cents

This item represents the calculation of Standard & Poor's Core Earnings on a quarterly basis, taking into account that not all components are reported by companies on a quarterly basis. This item adjusts EPS Basic Excluding Extraordinary Items – Quarterly with the following components:

Gain/Loss After-tax – Quarterly Basic EPS Effect

Impairments of Goodwill After-tax – Quarterly Basic EPS Effect

Settlement (Litigation/Insurance) After-tax – Quarterly Basic EPS Effect

Adjustment for reversal of Restructuring Plans Basic EPS Effect

Additionally, this item includes

1. adjustment for pension gains from the most recent year end or if not available, pension gains from the prior year, divided by 4, Basic EPS Effect
2. adjustment for post-retirement benefits from the most recent year end or if not available, post-retirement benefits from the prior year, divided by 4, Basic EPS Effect
3. implied stock options reported at the most recent quarter end, or if not available, stock options from the prior year, divided by 4, Basic EPS Effect.

Standard & Poor's Core Earnings EPS Basic Quarterly Footnote

Mnemonic CSPBQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core Earnings EPS Basic 12MM Preliminary

Mnemonic COREEPSB12P

Units Dollars and cents

This item is the Standard & Poor's Core Earnings EPS basic value. For more information on the operating methodology created by Standard & Poor's, please visit www.coreearnings.standardandpoors.com

This item includes:

Basic EPS – Excluding
minus

Impairment of Goodwill Basic EPS Effect
minus

Settlements (Litigation/Insurance) Basic EPS Effect
minus

Implied Option Expense Basic EPS Effect Preliminary
minus

Gain/Loss on Sale Basic EPS Effect
minus

Reversal – Restructuring/Acquisition Basic EPS Effect
plus

Core Pension Adjustment Basic EPS Effect Preliminary
plus

Core Post Retirement Adjustment Diluted EPS Effect Preliminary

Standard & Poor's Core Earnings EPS Basic 12MM Preliminary Footnote

Mnemonic CSPBS12PF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core Earnings EPS Basic Preliminary Footnote

Mnemonic CSPBPQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core EPS - Basic - Quarterly - Preliminary

Mnemonic COREEPSBQP

Units Dollars and cents

This item uses the Standard & Poor's Core Earnings – Quarterly – Preliminary figure (COREEARNQP) to calculate projected Standard & Poor's Core Earnings basic earnings per share.

Standard & Poor's Core Earnings – Quarterly – Preliminary is based on *projected* data that is used to calculate the quarterly core earnings until the next year's annual data is reported. It calculates quarterly Standard & Poor's Core Earnings using annual data for Pension and Post Retirement data from the prior year, or on a projected basis. Additionally, in years prior to Fiscal 2002, Stock Option Expense may not be reported on a quarterly basis. In these cases, the prior years' reported annual stock option expense is used to project into the next year what the new years' quarterly option expense will be. Therefore, in addition to components reported at quarter end, this item includes

1. adjustment for pension gains from the prior year divided by 4
2. adjustment for post-retirement benefits from prior year divided by 4
3. implied stock options reported at the most recent quarter end, or if not available, stock options from the prior year 10K, divided by 4.

Standard & Poor's Core EPS - Annual Diluted

Mnemonic COREEPSD

Units Dollars and cents

This item uses Standard & Poor's Core Earnings – Annual (COREEARN) in the calculation of Standard & Poor's Core Earnings diluted earnings per share.

This data item is:

EPS Diluted Excluding Extraordinary Items

- Implied Option Expense – Diluted EPS Effect
- Gain/Loss After-tax – Diluted EPS Effect
- Impairments of Goodwill After-tax – Diluted EPS Effect
- Settlement (Litigation/Insurance) After-tax – Diluted EPS Effect
- Reversal of Restructuring Plans– Diluted EPS Effect
- + Post retirement Gains– Diluted EPS Effect
- + Periodic Pension Costs– Diluted EPS Effect

S&P Core Earnings EPS Basic

Standard & Poor's Core Earnings EPS Diluted Footnote

Mnemonic

CSPDF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core Earnings EPS Diluted 12MM

Mnemonic

COREEPSD12

Units

Dollars and cents

This item is the Standard & Poor's Core Earnings EPS diluted value. For more information on the operating methodology created by Standard & Poor's, please visit www.coreearnings.standardandpoors.com

This item includes:

Diluted EPS – Excluding
minus

Impairment of Goodwill Diluted EPS Effect
minus

Settlements (Litigation/Insurance) Diluted EPS Effect
minus

Implied Option Expense Diluted EPS Effect
minus

Gain/Loss on Sale Diluted EPS Effect
minus

Reversal – Restructuring/Acquisition Diluted EPS Effect
plus
 Core Pension Adjustment Diluted EPS Effect
plus
 Core Post Retirement Adjustment Diluted EPS Effect

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Standard & Poor's Core Earnings EPS Diluted 12MM Footnote

Mnemonic CSPD12F

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core EPS - Diluted - Quarterly

Mnemonic COREEPSDQ
 Units Dollars and cents

This item represents the calculation of Standard & Poor's Core Earnings on a quarterly basis, taking into account that not all components are reported by companies on a quarterly basis. This item adjusts EPS Diluted Excluding Extraordinary Items – Quarterly with the following components:

Gain/Loss After-tax – Quarterly Diluted EPS Effect
 Impairments of Goodwill After-tax – Quarterly Diluted EPS Effect
 Settlement (Litigation/Insurance) After-tax – Quarterly Diluted EPS Effect
 Adjustment for reversal of Restructuring Plans - Diluted EPS Effect

Additionally, this item includes

1. adjustment for pension gains from the most recent year end or if not available, pension gains from the prior year, divided by 4, Diluted EPS Effect
2. adjustment for post-retirement benefits from the most recent year end or if not available, post-retirement benefits from the prior year, divided by 4, Diluted EPS Effect
3. implied stock options reported at the most recent quarter end, or if not available, stock options from the prior year, divided by 4, Diluted EPS Effect.

Standard & Poor's Core Earnings EPS Diluted Quarterly Footnote

Mnemonic CSPDQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core Earnings EPS Diluted 12MM Preliminary

Mnemonic COREEPSD12P

Units Dollars and cents

This item is the Standard & Poor's Core Earnings EPS diluted value. For more information on the operating methodology created by Standard & Poor's, please visit www.coreearnings.standardandpoors.com

This item includes:

Diluted EPS – Excluding
minus

Impairment of Goodwill Diluted EPS Effect
minus

Settlements (Litigation/Insurance) Diluted EPS Effect
minus

Implied Option Expense Diluted EPS Effect Preliminary
minus

Gain/Loss on Sale Diluted EPS Effect
minus

Reversal – Restructuring/Acquisition Diluted EPS Effect
plus

Core Pension Adjustment Diluted EPS Effect Preliminary
plus

Core Post Retirement Adjustment Diluted EPS Effect Preliminary

The 12-Month Moving figure is equal to the current quarter plus the three previous quarters.

Standard & Poor's Core EPS - Diluted - Quarterly - Preliminary

Mnemonic COREEPSDQP

Units Dollars and cents

This item uses the Standard & Poor's Core Earnings – Quarterly – Preliminary figure (COREEARNQP) to calculate projected Standard & Poor's Core Earnings diluted earnings per share.

Standard & Poor's Core Earnings – Quarterly – Preliminary is based on *projected* data that is used to calculate the quarterly core earnings until the next year's annual data is reported. It calculates quarterly Standard & Poor's Core Earnings using annual data for Pension and Post Retirement data from the prior year, or on a projected basis. Additionally, in years prior to Fiscal 2002, Stock Option Expense may not be reported on a quarterly basis. In these cases, the prior years' reported annual stock option expense is used to project into the next year what the new years' quarterly option expense will be. Therefore, in addition to components reported at quarter end, this item includes

- adjustment for pension gains from the prior year divided by 4
- adjustment for post-retirement benefits from prior year divided by 4
- implied stock options reported at the most recent quarter end, or if not available, stock options from the prior year 10K, divided by 4.

Standard & Poor's Core Earnings EPS Diluted Preliminary Footnote

Mnemonic

CSPDPQF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Standard & Poor's Core Earnings EPS Diluted 12MM Preliminary Footnote

Mnemonic

CSPD12PF

Code	Description
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports.
NR	This is a Standard & Poor's calculation and may disagree with company reports. Statutory rate (35%) used in calculation.

Stock Compensation Expense

Mnemonic

STKCO

Statement

Income Statement

Data Item Number

A398

This item represents compensation to employees/executives in the form of company stock.

This item includes

1. Stock Bonus
2. Deferred Compensation
3. Amortization of Deferred Compensation
4. Non-cash compensation expense that is expensed in the current period.

This item can also include options given to consultants in addition to other stock based compensation that a company voluntarily elects to expense.

Stock Compensation Expense Footnote

Mnemonic STKCOF

Code	Description
OE	Company expenses employee options and other stock compensation using fair value method.

Stock Compensation Expense - Quarterly

Mnemonic STKCOQ
Statement Income Statement
Data Item Number Q278

This item represents compensation to employees/executives in the form of company stock.

This item includes

1. Stock Bonus
2. Deferred Compensation
3. Amortization of Deferred Compensation
4. Non-cash compensation expense that is expensed in the current period.

This item can also include options given to consultants in addition to other stock based compensation that a company voluntarily elects to expense.

Stock Compensation Expense Quarterly Footnote

Mnemonic STKCOQF

Code	Description
OE	Company expenses employee options and other stock compensation using fair value method.
OP	Prospective Transition method for expensing options
OR	Retroactive Restatement Transition method for expensing options

OQ	Modified Prospective Transition method for expensing options
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Standard & Poor's Core Earnings - Profit Margin

Mnemonic	COREPM
Concept calculation	$(\text{COREEARN}/\text{SALE}) * 100$
Units	Millions

This concept is the quotient of the Standard & Poor's Core Earnings – Annual (COREEARN) *divided by* the Sales-Net value, *multiplied by* 100

Standard & Poor's Core Earnings Return on Equity

Mnemonic	COREROE
Concept calculation	$(\text{COREEARN}/\text{CEQ}) * 100$
Units	Millions

This concept is the quotient of the Standard & Poor's Core Earnings – Annual (COREEARN) *divided by* Common Equity – Total, *multiplied by* 100

CHAPTER 25

Statement of Cash Flows/Statement of Changes

When you evaluate Statement of Cash Flows or Changes in Financial Position for any company, first consider the Format Code. This is important because the Format Code directs you to the data that will be available for your particular company. Prior to the adoption of SFAS #95 for U.S. companies and currently on foreign companies, the Format Code may change from one year to the next, depending on how a company reports its data.

The following reporting formats are provided:

Format Code	Statement
1	Working Capital Statement
2	Cash Statement by Source and Use of Funds
3	Cash Statement by Activity
5	Net Liquid Funds/Net Funds Classified by Source and Use of Funds (Canadian File Only)
7	Statement of Cash Flows

Effective for fiscal years ending after July 15, 1988 the Financial Accounting Standards Board #95 (FASB #95) requires U. S. companies to report the Statement of Cash Flows (format code = 7). Prior to adoption of FASB #95, companies may have reported one of the following statements:

Format Code	Statement
1	Working Capital Statement
2	Cash Statement by Source and Use of Funds
3	Cash Statement by Activity

For Canadian companies, the Net Liquid Funds/Net Funds Statement Classified by Source of Use of Funds (format code = 5) is often reported.

This section presents each statement along with the balancing models.

Format Code

Data Item Name	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page
Format Code	SCF . . . 34	SCFQ . . . 34

Statement of Cash Flows Items

Format Code (SCF) = 7

The sources and uses of funds in the following statement are grouped by type of financial activity. The sum of the net cash flow items equals the change in cash and equivalents.

Data Item Name	Annual mnemonic . . . page	Quarterly mnemonic . . . page	12-Month Moving mnemonic . . . page
Indirect Operating Activities			
Income Before Extraordinary Items	IBC . . . 217	IBCQ . . . 217	IBC12 . . . 218
Depreciation and Amortization	DPC . . . 883	DPCQ . . . 884	DPC12 . . . 885
Extraordinary Items and Discontinued Operations	XIDOC . . . 891	XIDOCQ . . . 890	XIDOC12 . . . 891
Deferred Taxes	TXDC . . . 882	TXDCQ . . . 882	TXDC12 . . . 883
Equity in Net Loss (Earnings)	ESUBC . . . 886	ESUBCQ . . . 886	ESUBC12 . . . 887
Sale of Property, Plant and Equipment and Sale of Investments - Loss (Gain)	SPPIV . . . 938	SPPIVQ . . . 939	SPPIV12 . . . 937
Funds from Operations - Other	FOPO . . . 897	FOPOQ . . . 897	FOPO12 . . . 898
Accounts Receivable - Decrease (Increase)	RECCH . . . 927	RECCHQ . . . 928	RECCH12 . . . 929
Inventory - Decrease (Increase)	INVCH . . . 910	INVCHQ . . . 910	INVCH12 . . . 911
Accounts Payable and Accrued Liabilities - Increase (Decrease)	APALCH . . . 863	APALCQ . . . 864	APALC12 . . . 865
Income Taxes - Accrued - Increase (Decrease)	TXACH . . . 902	TXACHQ . . . 903	TXACH12 . . . 904
Assets and Liabilities - Other (Net Change)	AOLOCH . . . 868	AOLOCQ . . . 869	AOLOC12 . . . 870
Operating Activities - Net Cash Flow	OANCF . . . 923	OANCFQ . . . 924	OANCF12 . . . 924
Investing Activities			
Increase in Investments	IVCH . . . 916	IVCHQ . . . 917	IVCH12 . . . 917
Sale of Investments	SIV . . . 933	SIVQ . . . 933	SIV12 . . . 934
Short-Term Investments - Change	IVSTCH . . . 941	IVSTCQ . . . 942	IVSTC12 . . . 943
Capital Expenditures	CAPX . . . 871	CAPXQ . . . 872	CAPX12 . . . 873
Sale of Property, Plant and Equipment	SPPE . . . 935	SPPEQ . . . 936	SPPE12 . . . 937
Acquisitions	AQC . . . 866	AQCQ . . . 866	AQC12 . . . 867

Investing Activities - Other	IVACO . . . 914	IVACOQ . . . 914	IVACO12 . . . 915
Investing Activities - Net Cash Flow	IVNCF . . . 912	IVNCFQ . . . 913	IVNCF12 . . . 913

Financing Activities

Sale of Common and Preferred Stock	SSTK . . . 930	SSTKQ . . . 931	SSTK12 . . . 932
Purchase of Common and Preferred Stock	PRSTKC . . . 925	PRSTKQ . . . 926	PRSTK12 . . . 926
Cash Dividends	DV . . . 877	DVQ . . . 877	DV12 . . . 878
Debt (Long-Term) - Issuance	DLTIS . . . 918	DLTISQ . . . 919	DLTIS12 . . . 920
Debt (Long-Term) - Reduction	DLTR . . . 920	DLTRQ . . . 921	DLTR12 . . . 922
Current Debt - Changes	DLCCH . . . 879	DLCCHQ . . . 880	DLCCH12 . . . 881
Financing Activities - Other	FIAO . . . 893	FIAOQ . . . 894	FIAO12 . . . 895
Financing Activities - Net Cash Flow	FINCF . . . 891	FINCFQ . . . 892	FINCF12 . . . 892
Exchange Rate Effect	EXRE . . . 888	EXREQ . . . 888	EXRE12 . . . 889
Cash and Cash Equivalents - Increase (Decrease)	CHECH . . . 875	CHECHQ . . . 875	CHECH12 . . . 876

Direct Operating Activities

Income Taxes Paid	TXPD . . . 905	TXPDQ . . . 906	TXPD12 . . . 907
Interest Paid - Net	INTPN . . . 908	INTPNQ . . . 908	INTPN12 . . . 909

Working Capital Statement

Format Code (SCF) = 1

The Working Capital statement shows the sources and uses of funds pertaining to the company's current cash, assets and liabilities.

Data Item Name	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page	12MM Mnemonic . . . page
Sources of Working Capital			
Income Before Extra. Items	IBC . . . 217	IBCQ . . . 217	IB12 . . . 218
Depreciation and Amortization	DPC . . . 883	DPCQ . . . 884	DPC12 . . . 885
Extra. Items and Disc. Operations	XIDOC . . . 890	XIDOCQ . . . 890	XIDOC12 . . . 891
Deferred Taxes	TXDC . . . 882	TXDCQ . . . 882	TXDC12 . . . 883
Equity in Net Loss (Earnings)	ESUBC . . . 886	ESUBCQ . . . 886	ESUBC12 . . . 887

Sale of PP&E and Sale of Investments - Loss (Gain)	SPPIV . . . 938	SPPIVQ . . . 939	SPPIV12 . . . 940
Funds from Operations - Other	FOPO . . . 897	FOPOQ . . . 897	FOPO12 . . . 898
Funds from Operations - Total	FOPT . . . 899	FOPTQ . . . 900	FOPT12 . . . 900
Sale of Property, Plant and Equip.	SPPE . . . 935	SPPEQ . . . 936	SPPE12 . . . 937
Sale of Common and Pfd. Stock	SSTK . . . 930	SSTKQ . . . 931	SSTK12 . . . 932
Sale of Investments	SIV . . . 933	SIVQ . . . 933	SIV12 . . . 934
Debt (Long-Term) - Issuance	DLTIS . . . 918	DLTISQ . . . 919	DLTIS12 . . . 920
Sources of Funds - Other	FSRCO . . . 944	FSRCOQ . . . 944	FSRCO12 . . . 945
Sources of Funds - Total	FSRCT . . . 946	FSRCTQ . . . 946	FSRCT12 . . . 947

Uses of Working Capital

Cash Dividends	DV . . . 877	DVQ . . . 877	DV12 . . . 878
Capital Expenditures	CAPX . . . 871	CAPXQ . . . 872	CAPX12 . . . 873
Increase in Investments	IVCH . . . 916	IVCHQ . . . 917	IVCH12 . . . 917
Debt (Long-Term) - Reduction	DLTR . . . 920	DLTRQ . . . 921	DLTR12 . . . 922
Purchase of Com. and Pfd. Stock	PRSTKC . . . 925	PRSTKQ . . . 926	PRSTK12 . . . 926
Acquisitions	AQC . . . 866	AQCQ . . . 866	AQC12 . . . 867
Uses of Funds - Other	FUSEO . . . 947	FUSEOQ . . . 948	FUSEO12 . . . 949
Uses of Funds - Total	FUSET . . . 949	FUSETQ . . . 950	FUSET12 . . . 951

Working Capital Changes - Total	WCAPCH . . . 953	WCAPTQ . . . 953	
Working Capital Changes - Other - Increase (Decrease)	WCAPC . . . 951	WCAPCQ . . . 952	WCAPC12 . . . 952
Cash and Cash Equivalents - Increase (Decrease)	CHECH . . . 875	CHECHQ . . . 875	CHECH12 . . . 876
Current Debt - Changes	DLCCH . . . 879	DLCCHQ . . . 880	DLCCH12 . . . 881

Cash Statement by Source and Use of Funds

Format Code (SCF) = 2

This statement shows cash flow by sources and uses of funds, excluding changes in cash and current debt and other working capital changes.

Data Item Name	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page	12-Month Moving Mnemonic . . . page
Sources of Funds			
Income Before Extra. Items	IBC . . . 217	IBCQ . . . 217	IB12 . . . 218
Depreciation and Amortization	DPC . . . 883	DPCQ . . . 884	DPC12 . . . 885
Extra. Items and Disc. Operations	XIDOC . . . 890	XIDOCQ . . . 890	XIDOC12 . . . 891
Deferred Taxes	TXDC . . . 882	TXDCQ . . . 882	TXDC12 . . . 883
Equity in Net Loss (Earnings)	ESUBC . . . 886	ESUBCQ . . . 886	ESUBC12 . . . 887
Sale of PP&E and Sale of Investments - Loss (Gain)	SPPIV . . . 938	SPPIVQ . . . 939	SPPIV12 . . . 940
Funds from Operations - Other	FOPO . . . 897	FOPOQ . . . 897	FOPO12 . . . 898
Funds from Operations - Total	FOPT . . . 899	FOPTQ . . . 900	FOPT12 . . . 900
Sale of Property, Plant and Equip.	SPPE . . . 935	SPPEQ . . . 936	SPPE12 . . . 937
Sale of Common and Pfd. Stock	SSTK . . . 930	SSTKQ . . . 931	SSTK12 . . . 932
Sale of Investments	SIV . . . 933	SIVQ . . . 933	SIV12 . . . 934
Debt (Long-Term) - Issuance	DLTIS . . . 918	DLTISQ . . . 919	DLTIS12 . . . 920
Sources of Funds - Other	FSRCO . . . 944	FSRCOQ . . . 944	FSRCO12 . . . 945
Sources of Funds - Total	FSRCT . . . 946	FSRCTQ . . . 946	FSRCT12 . . . 947
Uses of Funds			
Cash Dividends	DV . . . 877	DVQ . . . 877	DV12 . . . 878
Capital Expenditures	CAPX . . . 871	CAPXQ . . . 872	CAPX12 . . . 873
Increase in Investments	IVCH . . . 916	IVCHQ . . . 917	IVCH12 . . . 917
Debt (Long-Term) - Reduction	DLTR . . . 920	DLTRQ . . . 921	DLTR12 . . . 922

Purchase of Com. and Pfd. Stock	PRSTKC . . . 925	PRSTKQ . . . 926	PRSTK12 . . . 926
Acquisitions	AQC . . . 866	AQCQ . . . 866	AQC12 . . . 867
Uses of Funds - Other	FUSEO . . . 947	FUSEOQ . . . 948	FUSEO12 . . . 949
Uses of Funds - Total	FUSET . . . 949	FUSETQ . . . 950	FUSET12 . . . 951
Working Capital Changes - Other - Increase (Decrease)	WCAPC . . . 951	WCAPCQ . . . 952	WCAPC12 . . . 952
Cash and Cash Equivalents - Increase (Decrease)	CHECH . . . 875	CHECHQ . . . 875	CHECH12 . . . 876
Current Debt - Changes	DLCCH . . . 879	DLCCHQ . . . 880	DLCCH12 . . . 881

Cash Statement by Activity

Format Code (SCF) = 3

The sources and uses of funds in the following statement are grouped by type of financial activity.

Data Item Name	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page	12-Month Moving Mnemonic . . . page
Operations			
Income Before Extra. Items	IBC . . . 217	IBCQ . . . 217	IB12 . . . 218
Depreciation and Amortization	DPC . . . 883	DPCQ . . . 884	DPC12 . . . 885
Extra. Items and Disc. Operations	XIDOC . . . 890	XIDOCQ . . . 890	XIDOC12 . . . 891
Deferred Taxes	TXDC . . . 882	TXDCQ . . . 882	TXDC12 . . . 883
Equity in Net Loss (Earnings)	ESUBC . . . 886	ESUBCQ . . . 886	ESUBC12 . . . 887
Sale of PP&E and Sale of Investments - Loss (Gain)	SPPIV . . . 938	SPPIVQ . . . 939	SPPIV12 . . . 940
Funds from Operations - Other	FOPO . . . 897	FOPOQ . . . 897	FOPO12 . . . 898
Funds from Operations - Total	FOPT . . . 899	FOPTQ . . . 900	FOPT12 . . . 900
Cash Dividends	DV . . . 877	DVQ . . . 877	DV12 . . . 878
Working Capital Changes - Other - Increase (Decrease)	WCAPC . . . 951	WCAPCQ . . . 952	WCAPC12 . . . 952

Investments

Capital Expenditures	CAPX . . . 871	CAPXQ . . . 872	CAPX12 . . . 873
Sale of Property, Plant and Equipment	SPPE . . . 935	SPPEQ . . . 936	SPPE12 . . . 937
Acquisitions	AQC . . . 866	AQCQ . . . 866	AQC12 . . . 867
Increase in Investments	IVCH . . . 916	IVCHQ . . . 917	IVCH12 . . . 917
Sale of Investments	SIV . . . 933	SIVQ . . . 933	SIV12 . . . 934

Financing

Changes in Current Debt	DLCCH . . . 879	DLCCHQ . . . 880	DLCCH12 . . . 881
Debt (Long-Term) - Issuance	DLTIS . . . 918	DLTISQ . . . 919	DLTIS12 . . . 920
Debt (Long-Term) - Reduction	DLTR . . . 920	DLTRQ . . . 921	DLTR12 . . . 922
Sale of Common and Pfd. Stock	SSTK . . . 930	SSTKQ . . . 931	SSTK12 . . . 932
Purchase of Com. and Pfd. Stock	PRSTKC . . . 925	PRSTKQ . . . 926	PRSTK12 . . . 926

Current Activities

Sources of Funds - Other	FSRCO . . . 944	FSRCOQ . . . 944	FSRCO12 . . . 945
Uses of Funds - Other	FUSEO . . . 947	FUSEOQ . . . 948	FUSEO12 . . . 949
Cash and Cash Equiv. - Changes	CHECH . . . 875	CHECHQ . . . 875	CHECH12 . . . 876

Net Liquid Funds/Net Funds Statement Classified by Source and Use of Funds

Format Code (SCF) = 5

The sources and uses of funds in the following statement of changes are grouped according to liquidity. This format is available for Canadian companies.

Data Item Name	Annual Mnemonic . . . page	Quarterly Mnemonic . . . page	12MM Mnemonic . . . page
Sources of Funds			

Income Before Extra. Items	IBC . . . 217	IBCQ . . . 217	IB12 . . . 218
Depreciation and Amortization	DPC . . . 883	DPCQ . . . 884	DPC12 . . . 885
Extraordinary Items and Disc. Ops	XIDOC . . . 890	XIDOCQ . . . 890	XIDOC12 . . . 891
Deferred Taxes	TXDC . . . 882	TXDCQ . . . 882	TXDC12 . . . 883
Equity in Net Loss (Earnings)	ESUBC . . . 886	ESUBCQ . . . 886	ESUBC12 . . . 887
Sale of PP&E and Sale of Investments - Loss (Gain)	SPPIV . . . 938	SPPIVQ . . . 939	SPPIV12 . . . 940
Funds from Operations - Other	FOPO . . . 897	FOPOQ . . . 897	FOPO12 . . . 898
Funds from Operations - Total	FOPT . . . 899	FOPTQ . . . 900	FOPT12 . . . 900
Sale of Property, Plant and Equip.	SPPE . . . 935	SPPEQ . . . 936	SPPE12 . . . 937
Sale of Common and Pfd. Stock	SSTK . . . 930	SSTKQ . . . 931	SSTK12 . . . 932
Sale of Investments	SIV . . . 933	SIVQ . . . 933	SIV12 . . . 934
Debt (Long-Term) - Issuance	DLTIS . . . 918	DLTISQ . . . 919	DLTIS12 . . . 920
Sources of Funds - Other	FSRCO . . . 944	FSRCOQ . . . 944	FSRCO12 . . . 945
Sources of Funds - Total	FSRCT . . . 946	FSRCTQ . . . 946	FSRCT12 . . . 947
Uses of Funds			
Cash Dividends	DV . . . 877	DVQ . . . 877	DV12 . . . 878
Capital Expenditures	CAPX . . . 871	CAPXQ . . . 872	CAPX12 . . . 873
Increase in Investments	IVCH . . . 916	IVCHQ . . . 917	IVCH12 . . . 917
Debt (Long-Term) - Reduction	DLTR . . . 920	DLTRQ . . . 921	DLTR12 . . . 922
Purchase of Com. and Pfd. Stock	PRSTKC . . . 925	PRSTKQ . . . 926	PRSTK12 . . . 926
Acquisitions	AQC . . . 866	AQCQ . . . 866	AQC12 . . . 867
Uses of Funds - Other	FUSEO . . . 947	FUSEOQ . . . 948	FUSEO12 . . . 949
Uses of Funds - Total	FUSET . . . 949	FUSETQ . . . 950	FUSET12 . . . 951
Working Capital Changes - Other - Increase (Decrease)	WCAPC . . . 951	WCAPCQ . . . 952	WCAPC12 . . . 952

Current Debt - Changes	<i>DLCCH</i> . . . 879	<i>DLCCHQ</i> . . . 880	<i>DLCCH12</i> . . . 881
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Data Definitions

Accounts Payable and Accrued Liabilities - Increase (Decrease)

Mnemonic	APALCH
Statement	Statement of Cash Flows/Statement of Changes
Data item number	A304
Units	Millions of dollars

This item represents increases or decreases in accounts payable and accrued liabilities *as reported* in the Operating Activities section of a statement of cash flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a working capital statement (Format Code = 2) or a cash statement by activity (Format Code = 3).

This item includes increases (decreases) in:

1. Accounts payable when reported separately and no changes in accrued expenses are reported in the Operating Activities section
2. Accrued expenses when reported separately and no changes in accounts payable are reported in the Operating Activities section
3. Accrued taxes when the increase (decrease) in income taxes is reported separately
4. Current liabilities when reported as trade accounts payable or accrued liabilities

This item excludes increases (decreases) in:

1. Accruals when not included in accrued expenses on the balance sheet
2. Accrued income taxes
3. Accrued taxes when the increase (decrease) in income taxes is not reported separately
4. Payables when not included in accounts payable on the balance sheet

This item contains a Combined Figure data code (@CF) when:

1. Accounts payable and accrued expenses are reported outside the Operating Activities section
2. Changes in accounts payable and accrued expenses are not reported on the statement of cash flows but the balance sheet shows a change between the current and prior year
3. Accounts payable or accrued expenses is included with another item

Increases in accounts payable and accrued liabilities are presented as positive numbers. Decreases are presented as negative numbers.

This item may be combined with another item on the statement of cash flows.

This item is not available for banks.

Accounts Payable and Accrued Liabilities - Increase (Decrease) - Quarterly

Mnemonic	APALCQ
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Statement	Statement of Cash Flows/Statement of Changes
Data item number	Q105
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents increases or decreases in accounts payable and accrued liabilities as reported in the Operating Activities section of a statement of cash flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a working capital statement (Format Code = 2) or a cash statement by activity (Format Code = 3).

This item includes increases (decreases) in:

1. Accounts payable when reported separately and no changes in accrued expenses are reported in the Operating Activities section
2. Accrued expenses when reported separately and no changes in accounts payable are reported in the Operating Activities section
3. Accrued taxes when the increase (decrease) in income taxes is reported separately
4. Current liabilities when reported as trade accounts payable or accrued liabilities

This item excludes increases (decreases) in:

1. Accruals when not included in accrued expenses on the balance sheet
2. Accrued income taxes
3. Accrued taxes when the increase (decrease) in income taxes is not reported separately
4. Payables when not included in accounts payable on the balance sheet

This item contains a Combined Figure data code (@CF) when:

1. Accounts payable and accrued expenses are reported outside the Operating Activities section
2. Changes in accounts payable and accrued expenses are not reported on the statement of cash flows but the balance sheet shows a change between the current and prior year
3. Accounts payable or accrued expenses is included with another item

Increases in accounts payable and accrued liabilities are presented as positive numbers. Decreases are presented as negative numbers.

This item may be combined with another item on the statement of cash flows.

This item is not available for banks.

Accounts Payable and Accrued Liabilities - Increase (Decrease) - 12MM

Mnemonic APALC12

Concept calculation $(@IF(@PERIOD(0Q)=4,APALCQ,(APALCQ+APALCQ[@QTR(0Q)-@PERIOD(0Q)]-APALCQ[-4])))$

Units Millions of dollars

This item represents increases or decreases in accounts payable and accrued liabilities *as reported* in the Operating Activities section of a statement of cash flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a working capital statement (Format Code = 2) or a cash statement by activity (Format Code = 3).

This item includes increases (decreases) in:

1. Accounts payable when reported separately and no changes in accrued expenses are reported in the Operating Activities section
2. Accrued expenses when reported separately and no changes in accounts payable are reported in the Operating Activities section
3. Accrued taxes when the increase (decrease) in income taxes is reported separately
4. Current liabilities when reported as trade accounts payable or accrued liabilities
5. This item excludes increases (decreases) in:
6. Accruals when not included in accrued expenses on the balance sheet
7. Accrued income taxes
8. Accrued taxes when the increase (decrease) in income taxes is not reported separately
9. Payables when not included in accounts payable on the balance sheet

This item contains a Combined Figure data code (@CF) when:

Accounts payable and accrued expenses are reported outside the Operating Activities section

Changes in accounts payable and accrued expenses are not reported on the statement of cash flows but the balance sheet shows a change between the current and prior year

Accounts payable or accrued expenses is included with another item

Increases in accounts payable and accrued liabilities are presented as positive numbers. Decreases are presented as negative numbers.

This item may be combined with another item on the statement of cash flows.

This item is not available for banks.

12-Month Moving

When the 4th quarter is the current period, this concept returns Accounts Payable and Accrued Liabilities - Increase (Decrease) – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Acquisitions

Mnemonic	AQC
Statement	Statement of Cash Flows/Statement of Changes
Data item number	A129
Units	Millions of dollars

This item represents cash outflow of funds used for and/or the costs relating to acquisition of a company in the current year or effects of an acquisition in a prior year carried over to the current year.

This item includes:

1. Acquisition of additional ownership (such as, decrease in minority interest)
2. Additional investment in a company if the company is consolidated
3. Costs in excess of net assets of businesses acquired (goodwill)
4. Long-term debt assumed in an acquisition
5. Net assets of businesses acquired
6. Property, plant, and equipment of acquired companies

This item contains a Combined Figure data code (@CF) when:

- Acquisitions are combined with another item within the Investing Activities section on a statement of cash flows (Format Code = 7)
- Acquisitions are reported outside the Investing Activities section on a statement of cash flows (Format Code = 7)
- No figure is reported on the face of the statement but an acquisition is discussed in the notes to the statements
- Stock is issued or debt is assumed for an acquisition and no figure appears in the Use section on either a working capital statement (Format Code = 1) or a cash by source and use of funds statement (Format Code = 2)

This item is not available for banks.

Acquisitions - Quarterly

Mnemonic	AQCQ
Statement	Statement of Cash Flows/Statement of Changes
Data item number	Q94
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents cash outflow of funds used for and/or the costs relating to acquisition of a company in the current year or effects of an acquisition in a prior year carried over to the current year.

This item includes:

1. Acquisition of additional ownership (such as, decrease in minority interest)
2. Additional investment in a company if the company is consolidated
3. Costs in excess of net assets of businesses acquired (goodwill)
4. Long-term debt assumed in an acquisition
5. Net assets of businesses acquired
6. Property, plant, and equipment of acquired companies

This item contains a Combined Figure data code (@CF) when:

- Acquisitions are combined with another item within the Investing Activities section on a statement of cash flows (Format Code = 7)
- Acquisitions are reported outside the Investing Activities section on a statement of cash flows (Format Code = 7)
- No figure is reported on the face of the statement but an acquisition is discussed in the notes to the statements
- Stock is issued or debt is assumed for an acquisition and no figure appears in the Use section on either a working capital statement (Format Code = 1) or a cash by source and use of funds statement (Format Code = 2)

This item is not available for banks.

Data reflects year-to-date figures for each quarter.

This item may be combined with another item on the statement of cash flows.

Acquisitions 12MM

Mnemonic

AQC12

Concept calculation

(@IF(@PERIOD(0Q)=4,AQCQ,(AQCQ+AQCQ
[@QTR(0Q)-@PERIOD(0Q)]-AQCQ[-4])))

Units

Millions of dollars

This item represents cash outflow of funds used for and/or the costs relating to acquisition of a company in the current year or effects of an acquisition in a prior year carried over to the current year.

This item includes:

1. Acquisition of additional ownership (such as, decrease in minority interest)
 2. Additional investment in a company if the company is consolidated
 3. Costs in excess of net assets of businesses acquired (goodwill)
 4. Long-term debt assumed in an acquisition
-

5. Net assets of businesses acquired
6. Property, plant, and equipment of acquired companies

This item contains a Combined Figure data code (@CF) when:

Acquisitions are combined with another item within the Investing Activities section on a statement of cash flows (Format Code = 7)

Acquisitions are reported outside the Investing Activities section on a statement of cash flows (Format Code = 7)

No figure is reported on the face of the statement but an acquisition is discussed in the notes to the statements

Stock is issued or debt is assumed for an acquisition and no figure appears in the Use section on either a working capital statement (Format Code = 1) or a cash by source and use of funds statement (Format Code = 2)

This item is not available for banks.

Data reflects year-to-date figures for each quarter.

This item may be combined with another item on the statement of cash flows.

12-Month Moving

When the 4th quarter is the current period, this concept returns Acquisitions - Source and Use – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Assets and Liabilities - Other (Net Change)

Mnemonic	AOLOCH
Statement	Statement of Cash Flows/Statement of Changes
Data item number	A307
Units	Millions of dollars

This item represents the dollar amount of miscellaneous changes in balance sheet accounts *as reported* within the Operating Activities section on a statement of cash flows (Format Code = 7).

This item is not available for companies reporting a working capital statement (Format Code = 1), a cash by source and use of funds statement (Format Code = 2), or a cash statement by activity (Format Code = 3).

This item includes increases or decreases in:

1. Assets and liabilities reported as an entity

2. Changes in current deferred taxes
3. Other asset and liability accounts
4. Other balance sheet items reported in the Operating Activities section which are combined

This item excludes:

5. Accrued taxes
6. Any expense or income item
7. Any item not clearly designated as a change in assets or liabilities
8. Asset or liability changes not reported in the Operating Activities section
9. Miscellaneous items not clearly designated as changes in other assets and liabilities
10. Provision for losses on accounts receivable
11. Miscellaneous changes increasing cash are presented as positive numbers. Changes decreasing cash appear as negative numbers.

This item may be combined with another item on the statement of cash flows.

This item is not available for banks.

Assets and Liabilities - Other (Net Change) - Quarterly

Mnemonic	AOLOCQ
Statement	Statement of Cash Flows/Statement of Changes
Data item number	Q107
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents the dollar amount of miscellaneous changes in balance sheet accounts as reported within the Operating Activities section on a statement of cash flows (Format Code = 7).

This item is not available for companies reporting a working capital statement (Format Code = 1), a cash by source and use of funds statement (Format Code = 2), or a cash statement by activity (Format Code = 3).

This item includes increases or decreases in:

1. Assets and liabilities reported as an entity
2. Changes in current deferred taxes
3. Other asset and liability accounts
4. Other balance sheet items reported in the Operating Activities section which are combined

This item excludes:

1. Accrued taxes
2. Any expense or income item

3. Any item not clearly designated as a change in assets or liabilities
4. Asset or liability changes not reported in the Operating Activities section
5. Miscellaneous items not clearly designated as changes in other assets and liabilities
6. Provision for losses on accounts receivable
7. Miscellaneous changes increasing cash are presented as positive numbers. Changes decreasing cash appear as negative numbers.

This item may be combined with another item on the statement of cash flows.

This item is not available for banks.

Data reflects year-to-date figures for each quarter.

Assets and Liabilities - Other Net Change - 12MM

Mnemonic

AOLOC12

Concept calculation

(@IF(@PERIOD(0Q)=4,AOLOCQ,(AOLOCQ+
AOLOCQ[@QTR(0Q)-@PERIOD(0Q)]-AOLOCQ
[-4])))

Units

Millions of dollars

This item represents the dollar amount of miscellaneous changes in balance sheet accounts *as reported* within the Operating Activities section on a statement of cash flows (Format Code = 7).

This item is not available for companies reporting a working capital statement (Format Code = 1), a cash by source and use of funds statement (Format Code = 2), or a cash statement by activity (Format Code = 3).

This item includes increases or decreases in:

1. Assets and liabilities reported as an entity
2. Changes in current deferred taxes
3. Other asset and liability accounts
4. Other balance sheet items reported in the Operating Activities section which are combined

This item excludes:

1. Accrued taxes
2. Any expense or income item
3. Any item not clearly designated as a change in assets or liabilities
4. Asset or liability changes not reported in the Operating Activities section
5. Miscellaneous items not clearly designated as changes in other assets and liabilities
6. Provision for losses on accounts receivable
7. Miscellaneous changes increasing cash are presented as positive numbers. Changes decreasing cash appear as negative numbers.

This item may be combined with another item on the statement of cash flows.

This item is not available for banks.

12-Month Moving

When the 4th quarter is the current period, this concept returns Assets and Liabilities – Other Net Change – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Capital Expenditures

Mnemonic	CAPX
Statement	Statement of Cash Flows/Statement of Changes
Data item number	A128
Units	Millions of dollars

This item represents cash outflow or the funds used for additions to the company's property, plant and equipment.

This item includes:

1. Expenditures for capital leases
2. Increase in funds for construction
3. Reclassification of inventory to property, plant and equipment

This item excludes:

1. Capital expenditures of discontinued operations
2. Changes in property, plant and equipment resulting from foreign currency fluctuations when listed separately
3. Decrease in funds for construction presented as a use of funds
4. Property, plant and equipment of acquired companies

This item contains a Combined Figure data code (@CF) when:

- Capital expenditures are reported in a section other than Investing Activities on Statement of Cash Flows (Format Code = 7)
- Capital expenditures are combined with another item in the Investing Activities section on a Statement of Cash Flows (Format Code = 7)
- Capital expenditures are reported net of the sale of property, plant and equipment and the resulting figure is negative. For companies reporting either a Working Capital Statement (Format Code = 1) or Cash by Source and Use of Funds (Format Code = 2), the negative figure is included in *Uses of Funds - Other*. For companies reporting either a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7), the negative figure is included in *Sale of Property, Plant and Equipment*.

- Capital Expenditures are combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Statement of Cash Flows (Format Code = 7)

This item is not available for banks.

Capital Expenditures - Note

Mnemonic

CAPXF

Code	Description
QB	Net of current year's sales, retirements, and/or disposals of Property, Plant and Equipment

Capital Expenditures - Quarterly

Mnemonic

CAPXQ

Statement

Statement of Cash Flows/Statement of Changes

Data item number

Q90

Units

Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents cash outflow or the funds used for additions to the company's property, plant and equipment.

This item includes:

1. Expenditures for capital leases
2. Increase in funds for construction
3. Reclassification of inventory to property, plant, and equipment

This item excludes:

1. Capital expenditures of discontinued operations
2. Changes in property, plant, and equipment resulting from foreign currency fluctuations when listed separately
3. Decrease in funds for construction presented as a use of funds
4. Property, plant, and equipment of acquired companies

This item contains a Combined Figure data code (@CF) when ...

- Capital expenditures are reported in a section other than Investing Activities on Statement of Cash Flows (Format Code = 7)
- Capital expenditures are combined with another item in the Investing Activities section on a Statement of Cash Flows (Format Code = 7)
- Capital expenditures are reported net of the sale of property, plant and equipment and the resulting figure is negative. For companies reporting either a Working Capital Statement (Format Code = 1) or Cash by Source and Use of Funds (Format Code = 2), the negative figure is included in Uses of Funds - Other. For companies reporting either a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7), the negative figure is included in Sale of Property, Plant and Equipment.
- Capital Expenditures are combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Statement of Cash Flows (Format Code = 7)

This item is not available for banks or insurance companies.

Capital Expenditures - Quarterly - Note

Mnemonic

CAPXQF

Code	Description
QB	Net of current year's sales, retirements, and/or disposals of Property, Plant and Equipment

Capital Expenditures 12MM

Mnemonic

CAPX12

Concept calculation

(@IF(@PERIOD(0Q)=4,CAPXQ,(CAPXQ+CAPXQ
[@QTR(0Q)-@PERIOD(0Q)]-CAPXQ[-4])))

Units

Millions of dollars

This item represents cash outflow or the funds used for additions to the company's property, plant and equipment.

This item includes:

1. Expenditures for capital leases
2. Increase in funds for construction
3. Reclassification of inventory to property, plant and equipment

This item excludes:

1. Capital expenditures of discontinued operations
2. Changes in property, plant and equipment resulting from foreign currency fluctuations when listed separately
3. Decrease in funds for construction presented as a use of funds

4. Property, plant and equipment of acquired companies

This item contains a Combined Figure data code (@CF) when:

1. Capital expenditures are reported in a section other than Investing Activities on Statement of Cash Flows (Format Code = 7)
2. Capital expenditures are combined with another item in the Investing Activities section on a Statement of Cash Flows (Format Code = 7)
3. Capital expenditures are reported net of the sale of property, plant and equipment and the resulting figure is negative. For companies reporting either a Working Capital Statement (Format Code = 1) or Cash by Source and Use of Funds (Format Code = 2), the negative figure is included in *Uses of Funds - Other*. For companies reporting either a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7), the negative figure is included in *Sale of Property, Plant and Equipment*.
4. Capital Expenditures are combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Statement of Cash Flows (Format Code = 7)

This item is not available for banks.

12-Month Moving

When the 4th quarter is the current period, this concept returns Capital Expenditures – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Capital Expenditures 12MM Note

Mnemonic

CAPX12F

Concept calculation

(@IF(@PERIOD(0Q)=4,CAPXQF,(@IF(@ISVALUE(CAPXQF),CAPXQF,@IF(@ISVALUE(CAPXQF[-1]),CAPXQF[-1],@IF(@ISVALUE(CAPXQF[-2]),CAPXQF[-2],CAPXQF[-3]))))))

Code

QB

Description

Net of current year's sales, retirements, and/or disposals of Property, Plant and Equipment

Cash and Equivalents - Changes

Mnemonic

CHECH

Statement	Statement of Cash Flows/Statement of Changes
Data item number	A274
Units	Millions of dollars

This item represents the net change in cash and cash equivalents as reported by the company.

This item represents the net change in cash presented separately from cash equivalents for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item excludes changes in cash equivalents presented within the body of the statement for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format code = 3), or a Statement of Cash Flows (Format Code = 7).

Increases in cash and equivalents are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks or utilities.

This item contains a Combined Figure data code (@CF) from 1971-1983 for companies reporting a Working Capital Statement (Format Code = 1).

Cash and Equivalents - Changes - Quarterly

Mnemonic	CHECHQ
Statement	Statement of Cash Flows/Statement of Changes
Data item number	Q74
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents the net change in cash and cash equivalents as reported by the company.

This item represents the net change in cash presented separately from cash equivalents for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item excludes changes in cash equivalents presented within the body of the statement for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format code = 3), or a Statement of Cash Flows (Format Code = 7).

Increases in cash and equivalents are presented as positive numbers. Decreases are presented as negative numbers.

This item contains a Combined Figure data code (@CF) from 1971-1983 for companies reporting a Working Capital Statement (Format Code = 1).

Data is presented on a historical basis.

This item is available for Industrial companies, only. It is not available for Banks or Utility companies.

Cash and Equivalents - Changes - 12MM

Mnemonic	CHECH12
Concept calculation	(@IF(@PERIOD(0Q)=4,CHECHQ,(CHECHQ+ CHECHQ[@QTR(0Q)-@PERIOD(0Q)]-CHECHQ [-4])))
Units	Millions of dollars

This item represents the net change in cash and cash equivalents as reported by the company.

This item represents the net change in cash presented separately from cash equivalents for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item excludes changes in cash equivalents presented within the body of the statement for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format code = 3), or a Statement of Cash Flows (Format Code = 7).

Increases in cash and equivalents are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks or utilities.

This item contains a Combined Figure data code (@CF) from 1971-1983 for companies reporting a Working Capital Statement (Format Code = 1).

12-Month Moving

When the 4th quarter is the current period, this concept returns Change in Cash and Equivalents – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Cash Dividends

Mnemonic	DV
Statement	Statement of Cash Flows/Statement of Changes
Data item number	A127
Units	Millions of dollars

This item represents the total amount of cash dividends for both common and preferred stock.

This item includes:

1. Arrearages from prior years paid in the current year

2. Cash paid in lieu of fractional shares
3. Dividends paid by companies acquired using the pooling of interest method
4. Liquidating dividends or distributions
5. Partnership distributions
6. Subchapter S distributions

This item excludes:

1. Cash value of stock dividends
2. Dividends in kind (other than cash)
3. Minority shareholders' dividends
4. Patronage dividends
5. Preferred dividend requirement paid in common stock

This item contains a Combined Figure data code (@CF) when the retained earnings schedule on the Balance Sheet presents an amount for cash dividends but no payments are represented on either the Source and Use of Funds Statement or Statement of Cash Flows or the Statement of Changes.

This item is not available for banks or utilities.

Cash Dividends - Quarterly

Mnemonic	DVQ
Statement	Statement of Cash Flows/Statement of Changes
Data item number	Q89
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents the total amount of cash dividends for both common and preferred stock.

This item includes:

1. Arrearages from prior years paid in the current year
2. Cash paid in lieu of fractional shares
3. Dividends paid by companies acquired using the pooling of interest method
4. Liquidating dividends or distributions
5. Partnership distributions
6. Subchapter S distributions

This item excludes:

1. Cash value of stock dividends
2. Dividends in kind (other than cash)

3. Minority shareholders' dividends
4. Patronage dividends
5. Preferred dividend requirement paid in common stock

This item contains a Combined Figure data code (@CF) when the retained earnings schedule on the Balance Sheet presents an amount for cash dividends but no payments are represented on either the Source and Use of Funds Statement or Statement of Cash Flows or the Statement of Changes.

This item is not available for banks or utilities.

Data is presented on an historical period basis.

Cash Dividends 12MM

Mnemonic DV12

Concept calculation $(@IF(@PERIOD(0Q)=4,DVQ,(DVQ+DVQ[@QTR(0Q)-@PERIOD(0Q)]-DVQ[-4])))$

Units Millions of dollars

This item represents the total amount of cash dividends for both common and preferred stock.

This item includes:

1. Arrearages from prior years paid in the current year
2. Cash paid in lieu of fractional shares
3. Dividends paid by companies acquired using the pooling of interest method
4. Liquidating dividends or distributions
5. Partnership distributions
6. Subchapter S distributions

This item excludes:

1. Cash value of stock dividends
2. Dividends in kind (other than cash)
3. Minority shareholders' dividends
4. Patronage dividends
5. Preferred dividend requirement paid in common stock

This item contains a Combined Figure data code (@CF) when the retained earnings schedule on the Balance Sheet presents an amount for cash dividends but no payments are represented on either the Source and Use of Funds Statement or Statement of Cash Flows or the Statement of Changes.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Cash Dividends – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Cash Reinvestment Ratio 12MM

Mnemonic	CHRR12
Concept calculation	@VALUE((OANCF12-DV12)/ (PPEGTQ+AOQ+ACTQ-LCTQ),((OANCF12 -DV12)/(PPEGTQ+AOQ+ACTQ-LCTQ))[-1])
Units	Millions of dollars

This concept is the Operating Activities - Net Cash Flow 12-Month Moving *minus* Cash Dividends 12-Month Moving. This is *divided by* the *sum* of Property Plant, and Equipment (Gross) Total Quarterly *plus* Assets – Other - Quarterly *plus* Current Assets – Total – Quarterly *minus* Current Liabilities – Total – Quarterly. If a value is not available for the current quarter, a value will be calculated using data from the prior quarter.

Current Debt - Changes

Mnemonic	DLCCH
Statement	Statement of Cash Flows/Statement of Changes
Annual Data Item Number	A301
Units	Millions of dollars

This item represents the net change in short-term borrowings and/or current maturities of long-term debt.

This item includes

1. Changes in current debt increasing or decreasing working capital for a company reporting a Working Capital Statement (Format Code = 1)
2. Changes in current debt providing a source or detailing a use of funds for a company reporting a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3)
3. Changes in current debt presented separately within the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7)

This item contains a Combined Figure data code (@CF) when ...

1. Current debt changes are combined with another data item within the Financing Activities Section of a Cash Flows Statement (Format Code = 7)
2. Current debt changes are reported outside the Financing Activities section on a Statement of Cash Flows (Format Code = 7)
3. No breakout of increase (decrease) in working capital changes is presented for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by activity (Format Code = 3)

This item is not available for banks or utilities.

Current Debt - Changes - Quarterly

Mnemonic	DLCCHQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q75
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents the net change in short-term borrowings and/or current maturities of long-term debt.

This item includes

1. Changes in current debt increasing or decreasing working capital for a company reporting a Working Capital Statement (Format Code = 1)
2. Changes in current debt providing a source or detailing a use of funds for a company reporting a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3)
3. Changes in current debt presented separately within the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7)

This item contains a Combined Figure data code (@CF) when ...

1. Current debt changes are combined with another data item within the Financing Activities Section of a Cash Flows Statement (Format Code = 7)
2. Current debt changes are reported outside the Financing Activities section on a Statement of Cash Flows (Format Code = 7)
3. No breakout of increase (decrease) in working capital changes is presented for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by activity (Format Code = 3)

This item is not available for banks or utilities.

Data is presented on a historical basis.

Current Debt - Changes -12MM

Mnemonic	DLCCH12
Concept calculation	(@IF(@PERIOD(0Q)=4,DLCCHQ,(DLCCHQ+DLCCHQ[@QTR(0Q)-@PERIOD(0Q)]-DLCCHQ[-4])))
Units	Millions of dollars

This item represents the net change in short-term borrowings and/or current maturities of long-term debt.

This item includes

1. Changes in current debt increasing or decreasing working capital for a company reporting a Working Capital Statement (Format Code = 1)
2. Changes in current debt providing a source or detailing a use of funds for a company reporting a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3)
3. Changes in current debt presented separately within the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7)

This item contains a Combined Figure data code (@CF) when ...

1. Current debt changes are combined with another data item within the Financing Activities Section of a Cash Flows Statement (Format Code = 7)
2. Current debt changes are reported outside the Financing Activities section on a Statement of Cash Flows (Format Code = 7)
3. No breakout of increase (decrease) in working capital changes is presented for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by activity (Format Code = 3)

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Change in Current Debt – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Deferred Taxes

Mnemonic	TXDC
Statement	Statement of Cash Flows/Statement of Changes
Annual Data Item Number	A126
Units	Millions of dollars

This item represents deferred income tax expense reported in either the Operating Activities section or Funds from Operations section.

This item includes investment tax credit.

This item may include current deferred income taxes if not separable from long-term deferred income taxes on a statement of cash flows (Format Code = 7).

This item contains a Combined Figure data code (@CF) when:

- Deferred taxes are combined with another item in the Funds from Operations or Operating Activities section
- Deferred taxes are reported outside the Funds from Operations section

This item is not available for banks.

Deferred Taxes - Quarterly

Mnemonic	TXDCQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q79
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents deferred income tax expense reported in either the Operating Activities section or Funds from Operations section.

This item includes investment tax credit.

This item may include current deferred income taxes if not separable from long-term deferred income taxes on a statement of cash flows (Format Code = 7).

This item contains a Combined Figure data code (@CF) when:

- Deferred taxes are combined with another item in the Funds from Operations or Operating Activities section
- Deferred taxes are reported outside the Funds from Operations section

This item is not available for banks.

Data is presented on a historical basis.

Deferred Taxes - 12MM

Mnemonic	TXDC12
Concept calculation	(@IF(@PERIOD(0Q)=4, TXDCQ, (TXDCQ+TXDCQ [@QTR(0Q)-@PERIOD(0Q)]-TXDCQ[-4])))
Units	Millions of dollars

This item represents deferred income tax expense reported in either the Operating Activities section or Funds from Operations section.

This item includes investment tax credit.

This item may include current deferred income taxes if not separable from long-term deferred income taxes on a statement of cash flows (Format Code = 7).

This item contains a Combined Figure data code (@CF) when:

Deferred taxes are combined with another item in the Funds from Operations or Operating Activities section

Deferred taxes are reported outside the Funds from Operations section

This item is not available for banks.

12-Month Moving

When the 4th quarter is the current period, this concept returns Deferred Taxes - Source & Use – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Depreciation and Amortization

Mnemonic	DPC
Statement	Statement of Cash Flows/Statement of Changes
Annual Data Item Number	A125
Units	Millions of dollars

This item represents non-cash charges for obsolescence and wear and tear on property, allocation of the current portion of capitalized expenditures, and depletion charges.

This item includes

1. Amortization of patents, trademarks, and other intangibles
2. Amortization of deferred charges
3. Amortization of tools and dies

This item excludes

1. Amortization of negative intangibles
2. Amortization of liability intangibles
3. Amortization of goodwill on unconsolidated subsidiaries

This item is not available for banks or utilities.

Depreciation and Amortization - Quarterly

Mnemonic	DPCQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q77
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents non-cash charges for obsolescence and wear and tear on property, allocation of the current portion of capitalized expenditures, and depletion charges.

This item includes

1. Amortization of patents, trademarks, and other intangibles
2. Amortization of deferred charges
3. Amortization of tools and dies

This item excludes

1. Amortization of negative intangibles
2. Amortization of liability intangibles
3. Amortization of goodwill on unconsolidated subsidiaries

This item is not available for banks or utilities.

Data is presented on an historical period basis.

Depreciation - 12MM

Mnemonic	DPC12
Concept calculation	(@IF(@PERIOD(0Q)=4,DPCQ,(DPCQ+DPCQ [@QTR(0Q)-@PERIOD(0Q)]-DPCQ[-4])))
Units	Millions of dollars

This item represents non-cash charges for obsolescence and wear and tear on property, allocation of the current portion of capitalized expenditures, and depletion charges.

This item includes

1. Amortization of patents, trademarks, and other intangibles
2. Amortization of deferred charges
3. Amortization of tools and dies

This item excludes

1. Amortization of negative intangibles

2. Amortization of liability intangibles
3. Amortization of goodwill on unconsolidated subsidiaries

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Depreciation - Source and Use – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Equity in Net Loss (Earnings)

Mnemonic	ESUBC
Statement	Statement of Cash Flows/Statement of Changes
Annual Data Item Number	A106
Units	Millions of dollars

This item represents an adjustment to income before extraordinary items and discontinued operations. It reflects the unremitted portion of an unconsolidated subsidiary's earnings included in the Income Statement. This adjustment usually decreases since that item includes an amount that does not produce any funds.

This income is stated as a negative number and a loss is stated as a positive number.

This item is net of dividends in excess of equity in earnings.

If dividends from unconsolidated subsidiaries appear after the Operations section, Standard & Poor's adjusts this item and total operations to include dividends for companies reporting a Working Capital Statement (Format Code = 1) or a Cash by Source and Use of Funds Statement (Format Code = 2). If dividends from unconsolidated subsidiaries appear after the Operations section, Standard & Poor's will net them against the equity figure and adjust total operations (Format Code = 7).

This item is not available for banks or utilities.

Equity in Net Loss (Earnings) - Quarterly

Mnemonic	ESUBCQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q80
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents an adjustment to income before extraordinary items and discontinued operations. It reflects the unremitted portion of an unconsolidated subsidiary's earnings included in the Income Statement. This adjustment usually decreases since that item includes an amount that does not produce any funds.

This income is stated as a negative number and a loss is stated as a positive number.

This item is net of dividends in excess of equity in earnings.

If dividends from unconsolidated subsidiaries appear after the Operations section, Standard & Poor's adjusts this item and total operations to include dividends for companies reporting a Working Capital Statement (Format Code = 1) or a Cash by Source and Use of Funds Statement (Format Code = 2).

This item is not available for banks or utilities.

Data is presented on an historical period basis.

Equity in Net Loss (Earnings) 12MM

Mnemonic

ESUBC12

Concept calculation

(@IF(@PERIOD(0Q)=4,ESUBCQ,(ESUBCQ+
ESUBCQ[@QTR(0Q)-@PERIOD(0Q)]-ESUBCQ
[-4])))

Units

Millions of dollars

This item represents an adjustment to income before extraordinary items and discontinued operations. It reflects the unremitted portion of an unconsolidated subsidiary's earnings included in the Income Statement. This adjustment usually decreases since that item includes an amount that does not produce any funds.

This income is stated as a negative number and a loss is stated as a positive number.

This item is net of dividends in excess of equity in earnings.

If dividends from unconsolidated subsidiaries appear after the Operations section, Standard & Poor's adjusts this item and total operations to include dividends for companies reporting a Working Capital Statement (Format Code = 1) or a Cash by Source and Use of Funds Statement (Format Code = 2). If dividends from unconsolidated subsidiaries appear after the Operations section, Standard & Poor's will net them against the equity figure and adjust total operations (Format Code = 7).

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Equity in Net Loss (Earnings) – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Exchange Rate Effect

Mnemonic	EXRE
Statement	Statement of Cash Flows
Annual Data Item Number	A314
Units	Dollars and cents

This item represents the net effect of foreign currency exchange rates on cash balances held by the company as reported on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies in which Format Code = 1, 2, or 3.

This item includes foreign currency translation effects presented outside the Operating Activities, Investing Activities and Financing Activities sections.

This item excludes

1. Exchange adjustments applicable to the Stockholders' Equity section on the Balance Sheet.
2. Exchange effects shown in the Operating, Investing or Financing Activities section.

This item contains a Combined Figure data code (@CF) if foreign currency exchange rate effects are combined in the Operating, Investing or Financing Activities section.

Exchange effects increasing net cash flow are presented as positive numbers. Exchange effects decreasing net cash flow are negative.

Exchange Rate Effect - Quarterly

Mnemonic	EXREQ
Statement	Statement of Cash Flows
Quarterly Data Item Number	Q114
Units	Dollars and cents

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents the net effect of foreign currency exchange rates on cash balances held by the company as reported on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies in which Format Code = 1, 2, or 3.

This item includes foreign currency translation effects presented outside the Operating Activities, Investing Activities and Financing Activities sections.

This item excludes

1. Exchange adjustments applicable to the Stockholders' Equity section on the Balance Sheet.
2. Exchange effects shown in the Operating, Investing or Financing Activities section.

This item contains a Combined Figure data code (@CF) if foreign currency exchange rate effects are combined in the Operating, Investing or Financing Activities section.

Exchange effects increasing net cash flow are presented as positive numbers. Exchange effects decreasing net cash flow are negative.

Exchange Rate Effect 12MM

Mnemonic EXRE12

Concept calculation $(@IF(@PERIOD(0Q)=4, EXREQ, (EXREQ + EXREQ [@QTR(0Q) - @PERIOD(0Q)] - EXREQ[-4])))$

Units Millions of dollars

This item represents the net effect of foreign currency exchange rates on cash balances held by the company as reported on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies in which Format Code = 1, 2, or 3.

This item includes foreign currency translation effects presented outside the Operating Activities, Investing Activities and Financing Activities sections.

This item excludes

1. Exchange adjustments applicable to the Stockholders' Equity section on the Balance Sheet.
2. Exchange effects shown in the Operating, Investing or Financing Activities section.

This item contains a Combined Figure data code (@CF) if foreign currency exchange rate effects are combined in the Operating, Investing or Financing Activities section.

Exchange effects increasing net cash flow are presented as positive numbers. Exchange effects decreasing net cash flow are negative.

12-Month Moving

When the 4th quarter is the current period, this concept returns Exchange Rate Effect – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Extra. Items and Discontinued Operations

Mnemonic XIDOC

Statement	Statement of Cash Flows/Statement of Changes
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Annual Data Item Number	A124
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Units	Millions of dollars
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This item includes discontinued operations.

This item excludes special items.

This item contains a Combined Figure data code (@CF) when ...

1. Extraordinary items and discontinued operations are combined with another data item either within or outside the Operating Activities section for companies reporting a Statement of Cash Flows (Format Code = 7)
2. Extraordinary items and discontinued operations are presented in the Use section for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)

This item is not available for banks or utilities.

Extra. Items and Discontinued Operations - Quarterly

Mnemonic	XIDOCQ
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Statement	Statement of Cash Flows/Statement of Changes
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Quarterly Data Item Number	Q78
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Units	Millions of dollars
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Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item includes discontinued operations.

This item excludes special items.

This item contains a Combined Figure data code (@CF) when ...

1. Extraordinary items and discontinued operations are combined with another data item either within or outside the Operating Activities section for companies reporting a Statement of Cash Flows (Format Code = 7)
2. Extraordinary items and discontinued operations are presented in the Use section for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)

This item is not available for banks or utilities.

Data is presented on a historical basis.

Extraordinary Items and Discontinued Operations - 12MM

Mnemonic	XIDOC12
Concept calculation	(@IF(@PERIOD(0Q)=4,XIDOCQ,(XIDOCQ+XIDOCQ[@QTR(0Q)-@PERIOD(0Q)]-XIDOCQ[-4])))
Units	Millions of dollars

This item includes discontinued operations.

This item excludes special items.

This item contains a Combined Figure data code (@CF) when ...

1. Extraordinary items and discontinued operations are combined with another data item either within or outside the Operating Activities section for companies reporting a Statement of Cash Flows (Format Code = 7)
2. Extraordinary items and discontinued operations are presented in the Use section for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Extraordinary Items and Discontinued Operations - Source & Use – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Financing Activities - Net Cash Flow

Mnemonic	FINCF
Statement	Statement of Cash Flows
Annual Data Item Number	A313
Units	Millions of dollars

This item represents cash paid or received for all transactions classified as Financing Activities on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

Increases in cash from financing activities are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks or utilities.

Financing Activities - Net Cash Flow - Quarterly

Mnemonic	FINCFQ
Statement	Statement of Cash Flows
Quarterly Data Item Number	Q113
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents cash paid or received for all transactions classified as Financing Activities on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

Increases in cash from financing activities are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks or utilities.

Data is presented on a historical basis.

Financing Activities - Net Cash Flow 12MM

Mnemonic	FINCF12
Concept calculation	(@IF(@PERIOD(0Q)=4,FINCFQ,(FINCFQ+FINCFQ [@QTR(0Q)-@PERIOD(0Q)]-FINCFQ[-4])))
Units	Millions of dollars

This item represents cash paid or received for all transactions classified as Financing Activities on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

Increases in cash from financing activities are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Financing Activities - Net Cash Flow – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Financing Activities - Other

Mnemonic	FIAO
Statement	Statement of Cash Flows
Annual Data Item Number	A312
Units	Millions of dollars

This item represents data within the Financing Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes

1. Adjustments relating to capital surplus or retained earnings presented apart from capital stock changes
2. Extraordinary items presented in the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7)
3. Combined components presented within the Financing Activities section except for net items listed under exclusion
4. Foreign currency exchange effects reported in the Financing Activities for a company reporting a Statement of Cash Flows (Format Code = 7)

This items excludes

1. Miscellaneous changes presented outside the Financing Activities section
2. Net change in debt
3. Net change in stock
4. Long-term and short-term debt combined

Increases in cash are presented as positive numbers. Decreases are negative.

This item is not available for banks or utilities.

Financing Activities - Other - Quarterly

Mnemonic	FIAOQ
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Statement	Statement of Cash Flows
Quarterly Data Item Number	Q112
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents data within the Financing Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes

1. Adjustments relating to capital surplus or retained earnings presented apart from capital stock changes
2. Extraordinary items presented in the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7)
3. Combined components presented within the Financing Activities section except for net items listed under exclusion
4. Foreign currency exchange effects reported in the Financing Activities for a company reporting a Statement of Cash Flows (Format Code = 7)

This item excludes

1. Miscellaneous changes presented outside the Financing Activities section
2. Net change in debt
3. Net change in stock
4. Long-term and short-term debt combined

Increases in cash are presented as positive numbers. Decreases are negative.

This item is not available for banks or utilities.

Data is presented on a historical basis.

Financing Activities - Other 12MM

Mnemonic	FIAO12
Concept calculation	(@IF(@PERIOD(0Q)=4,FIAOQ,(FIAOQ+FIAOQ [@QTR(0Q)-@PERIOD(0Q)]-FIAOQ[-4])))
Units	Millions of dollars

This item represents data within the Financing Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes

1. Adjustments relating to capital surplus or retained earnings presented apart from capital stock changes
2. Extraordinary items presented in the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7)
3. Combined components presented within the Financing Activities section except for net items listed under exclusion
4. Foreign currency exchange effects reported in the Financing Activities for a company reporting a Statement of Cash Flows (Format Code = 7)

This item excludes

1. Miscellaneous changes presented outside the Financing Activities section
2. Net change in debt
3. Net change in stock
4. Long-term and short-term debt combined

Increases in cash are presented as positive numbers. Decreases are negative.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Financing Activities – Other - Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Format Code

Mnemonic	SCF
Statement	Statement of Cash Flows/Statement of Changes
Annual Data Item Number	A318
Units	Code

This code represents the format used by a company to report either its Statement of Changes or Statement of Cash Flows.

This item contains a Not Available data code (@NA) if a company does not report a Statement of Changes or Statement of Cash Flows.

This item is available from 1971 forward for companies in which Format Code = 1 or 2. It is available from 1984 or 1987 forward for companies reporting a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7) respectively.

Prior to 1984, a Cash Statement by Activity (Format Code = 3) will be coded as a Cash by Source and Use of Funds (Format Code = 2) since the differentiation in cash formats was not broken out until 1984.

All Canadian companies began reporting a Statement of Cash Flows (Format Code = 7) in the first quarter of 1999 to comply with standards set by the Canadian Institute of Chartered Accountants' (CICA).

Code	Format Code
1	Working Capital Statement
2	Cash Statement by Source and Use of Funds
3	Cash Statement by Activity
4	Other
5	Net Liquid Funds/Net Funds by Source & Use
7	Statement of Cash Flows

Format Code - Quarterly

Mnemonic	SCFQ
Statement	Statement of Cash Flows/Statement of Changes
Units	Code

This code represents the format used by a company to report either its Statement of Changes or Statement of Cash Flows.

This item contains a Not Available data code (@NA) if a company does not report a Statement of Changes or Statement of Cash Flows.

This item is available from 1971 forward for companies in which Format Code = 1 or 2. It is available from 1984 or 1987 forward for companies reporting a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7) respectively.

Prior to 1984, a Cash Statement by Activity (Format Code = 3) will be coded as a Cash by Source and Use of Funds (Format Code = 2) as the differentiation in cash formats was not broken out until 1984.

Code	Format Code
1	Working Capital Statement
2	Cash Statement by Source and Use of Funds
3	Cash Statement by Activity
4	Other
7	Statement of Cash Flows

Funds From Operations - Other

Mnemonic	FOPO
Annual Data Item Number	A217
Units	Millions of dollars

This item represents items not specifically included in another category within the Operations section of a Working Capital Statement (Format Code = 7), a Cash by Source and Use of Funds Statement (Format Code = 2), or within the Operating Activities section on a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item includes

1. Amortization of negative intangibles
2. Minority interest (reported in operations)
3. Special items
4. Amortization of goodwill on unconsolidated subsidiaries
5. Provision for losses on accounts receivable
6. Unrealized gains/losses on sale of property, plant and equipment

This item excludes

1. Cash dividends
2. Changes in operating asset/liability accounts on a Statement of Cash Flows (Format Code = 7)
3. Realized gains/losses on sale of property, plant and equipment

This item is not available for banks or utilities.

Funds From Operations - Other - Quarterly

Mnemonic	FOPOQ
Quarterly Data Item Number	Q81
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents items not specifically included in another category within the Operations section of a Working Capital Statement (Format Code = 7), a Cash by Source and Use of Funds Statement (Format Code = 2), or within the Operating Activities section on a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item includes

1. Amortization of negative intangibles
2. Minority interest (reported in operations)
3. Special items

4. Amortization of goodwill on unconsolidated subsidiaries
5. Provision for losses on accounts receivable
6. Unrealized gains/losses on sale of property, plant, and equipment

This item excludes

1. Cash dividends
2. Changes in operating asset/liability accounts on a Statement of Cash Flows (Format Code = 7)
3. Realized gains/losses on sale of property, plant, and equipment

This item is not available for banks or utilities.

Data is presented on a historical basis.

Funds from Operations - Other 12MM

Mnemonic

FOPO12

Concept calculation

(@IF(@PERIOD(0Q)=4,FOPOQ,(FOPOQ+FOPOQ
[@QTR(0Q)-@PERIOD(0Q)]-FOPOQ[-4])))

Units

Millions of dollars

This item represents items not specifically included in another category within the Operations section of a Working Capital Statement (Format Code = 7), a Cash by Source and Use of Funds Statement (Format Code = 2), or within the Operating Activities section on a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item includes

1. Amortization of negative intangibles
2. Minority interest (reported in operations)
3. Special items
4. Amortization of goodwill on unconsolidated subsidiaries
5. Provision for losses on accounts receivable
6. Unrealized gains/losses on sale of property, plant and equipment

This item excludes

1. Cash dividends
2. Changes in operating asset/liability accounts on a Statement of Cash Flows (Format Code = 7)
3. Realized gains/losses on sale of property, plant and equipment

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Funds from Operations - Other – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Funds From Operations - Total

Mnemonic	FOPT
Statement	Statement of Cash Flows/Statement of Changes
Annual Data Item Number	A110
Units	Millions of dollars

This item represents adjusted funds received from operations and includes extraordinary items and discontinued operations reported as a source of funds for statements in which the Format Code = 1, 2, or 3.

This item contains a Not Available data code (@NA) for a company reporting a Statement of Cash Flows (Format Code = 7).

This item includes

1. Extraordinary items and discontinued operations reported as a source of funds
2. Components of the change in working capital reported in the operations section when not grouped together or reported as one total

This item excludes changes in working capital items when reported either as one total or when grouped together on either a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks or utilities.

Funds From Operations - Total - Quarterly

Mnemonic	FOPTQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q82
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents adjusted funds received from operations and includes extraordinary items and discontinued operations reported as a source of funds for statements in which the Format Code = 1, 2, or 3.

This item contains a Not Available data code (@NA) for a company reporting a Statement of Cash Flows (Format Code = 7).

This item includes

1. Extraordinary items and discontinued operations reported as a source of funds
2. Components of the change in working capital reported in the operations section when not grouped together or reported as one total

This item excludes changes in working capital items when reported either as one total or when grouped together on either a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks or utilities.

Data is presented on a historical basis.

Funds from Operations - Total 12MM

Mnemonic

FOPT12

Concept calculation

(@IF(@PERIOD(0Q)=4,FOPTQ,(FOPTQ+FOPTQ
[@QTR(0Q)-@PERIOD(0Q)]-FOPTQ[-4])))

Units

Millions of dollars

This item represents adjusted funds received from operations and includes extraordinary items and discontinued operations reported as a source of funds for statements in which the Format Code = 1, 2, or 3.

This item contains a Not Available data code (@NA) for a company reporting a Statement of Cash Flows (Format Code = 7).

This item includes

1. Extraordinary items and discontinued operations reported as a source of funds
2. Components of the change in working capital reported in the operations section when not grouped together or reported as one total

This item excludes changes in working capital items when reported either as one total or when grouped together on either a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Funds from Operations - Total – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Income Before Extraordinary Items

Mnemonic	IBC
Statement	Statement of Cash Flows/Statement of Changes
Annual Data Item Number	A123
Units	Millions of dollars

This item represents the income of a company after all expenses - including special items, income taxes, and minority interest but before provisions for either common and/or preferred dividends and before extraordinary items and discontinued operations.

This item excludes the effect of extraordinary items and/or discontinued operations.

This item is not available for banks or utilities.

Income Before Extraordinary Items - Quarterly

Mnemonic	IBCQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q76
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents the income of a company after all expenses - including special items, income taxes, and minority interest but before provisions for either common and/or preferred dividends and before extraordinary items and discontinued operations.

This item excludes the effect of extraordinary items and/or discontinued operations.

This item is not available for banks or utilities.

Data is presented on a historical basis.

Income Before Extraordinary Items - 12MM

Mnemonic	IBC12
Concept calculation	(@IF(@PERIOD(0Q)=4,IBCQ,(IBCQ+IBCQ[@QTR(0Q)-@PERIOD(0Q)]-IBCQ[-4])))
Units	Millions of dollars

This item represents the income of a company after all expenses - including special items, income taxes, and minority interest but before provisions for either common and/or preferred dividends and before extraordinary items and discontinued operations.

This item excludes the effect of extraordinary items and/or discontinued operations.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Income Before Extraordinary Items - Source & Use – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Income Taxes - Accrued - Increase (Decrease)

Mnemonic	TXACH
Statement	Statement of Cash Flows
Annual Data Item Number	A305
Units	Millions of dollars

This item represents increases or decreases in accrued income taxes as reported in the Indirect Operating Activities section on a statement of cash flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a working capital statement (Format Code = 1), a cash by source and use of funds statement (Format Code = 2), or a cash statement by activity (Format Code = 3).

This item includes increase (decrease) in:

1. Items included by Standard & Poor's in the balance sheet data item, Income Taxes Payable
2. Long-term income taxes payable
3. Taxes not classified by type

This item excludes increase (decrease) in:

1. Accrued taxes (when a separate accrued income tax number is reported)
2. Deferred taxes (current or long-term unless the deferred portion cannot be separated from taxes payable in the current year)
3. Income tax expense (benefit)
4. Income taxes paid

This item contains a Combined Figure data code (@CF) when:

1. Accrued income taxes are reported outside the Indirect Operating Activities section

2. Changes in accrued income taxes are not reported on the statement of cash flows but the balance sheet shows change between the current and prior year
3. Some or all changes in accrued income taxes are combined with another asset or liability changes within the Indirect Operating Activities section

Increases in accrued income taxes are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks.

Income Taxes - Accrued - Increase (Decrease) - Quarterly

Mnemonic	TXACHQ
Statement	Statement of Cash Flows
Quarterly Data Item Number	Q106
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents increases or decreases in accrued income taxes as reported in the Indirect Operating Activities section on a statement of cash flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a working capital statement (Format Code = 1), a cash by source and use of funds statement (Format Code = 2), or a cash statement by activity (Format Code = 3).

This item includes increase (decrease) in:

1. Items included by Standard & Poor's in the balance sheet data item, Income Taxes Payable
2. Long-term income taxes payable
3. Taxes not classified by type

This item excludes increase (decrease) in:

1. Accrued taxes (when a separate accrued income tax number is reported)
2. Deferred taxes (current or long-term unless the deferred portion cannot be separated from taxes payable in the current year)
3. Income tax expense (benefit)
4. Income taxes paid

This item contains a Combined Figure data code (@CF) when:

1. Accrued income taxes are reported outside the Indirect Operating Activities section
2. Changes in accrued income taxes are not reported on the statement of cash flows but the balance sheet shows change between the current and prior year
3. Some or all changes in accrued income taxes are combined with another asset or liability changes within the Indirect Operating Activities section

Increases in accrued income taxes are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks.

Data is presented on a historical basis.

Income Tax - Accrued - Increase (Decrease) 12MM

Mnemonic

TXACH12

Concept calculation

(@IF(@PERIOD(0Q)=4, TXACHQ, (TXACHQ+
TXACHQ[@QTR(0Q)-@PERIOD(0Q)]-TXACHQ
[-4])))

Units

Millions of dollars

This item represents increases or decreases in accrued income taxes as reported in the Indirect Operating Activities section on a statement of cash flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a working capital statement (Format Code = 1), a cash by source and use of funds statement (Format Code = 2), or a cash statement by activity (Format Code = 3).

This item includes increase (decrease) in:

1. Items included by Standard & Poor's in the balance sheet data item, Income Taxes Payable
2. Long-term income taxes payable
3. Taxes not classified by type

This item excludes increase (decrease) in:

1. Accrued taxes (when a separate accrued income tax number is reported)
2. Deferred taxes (current or long-term unless the deferred portion cannot be separated from taxes payable in the current year)
3. Income tax expense (benefit)
4. Income taxes paid

This item contains a Combined Figure data code (@CF) when:

Accrued income taxes are reported outside the Indirect Operating Activities section

Changes in accrued income taxes are not reported on the statement of cash flows but the balance sheet shows change between the current and prior year

Some or all changes in accrued income taxes are combined with another asset or liability changes within the Indirect Operating Activities section

Increases in accrued income taxes are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks.

12-Month Moving

When the 4th quarter is the current period, this concept returns Income Tax - Accrued - Increase (Decrease) – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Income Taxes Paid

Mnemonic	TXPD
Statement	Statement of Cash Flows
Annual Data Item Number	A317
Units	Millions of dollars

This item represents cash payments for income taxes to federal, state, local and foreign governments as reported by a company that has adopted FASB #95.

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes

1. Cash paid for income taxes applicable to both current and prior years
2. Net income taxes paid

This item excludes

1. Changes in deferred taxes reported on the Income Statement or Balance Sheet
2. Income tax expense
3. Tax refunds reported separately

This item contains a Combined Figure data code (@CF) when ...

1. A company uses the Direct Method for reporting its Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not presented on the face of the statement or in a note

This item contains a Not Available data code (@NA) on a Statement of Cash Flows when income taxes paid are not presented on the face of the statement or in the notes.

Income Taxes Paid - Quarterly

Mnemonic	TXPDQ
Statement	Statement of Cash Flows
Quarterly Data Item Number	Q116
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents cash payments for income taxes to federal, state, local, and foreign governments as reported by a company that has adopted FASB #95.

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes

1. Cash paid for income taxes applicable to both current and prior years
2. Net income taxes paid

This item excludes

1. Changes in deferred taxes reported on the Income Statement or Balance Sheet
2. Income tax expense
3. Tax refunds reported separately

This item contains a Combined Figure data code (@CF) when ...

1. A company uses the Direct Method for reporting its Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not presented on the face of the statement or in a note

This item contains a Not Available data code (@NA) on a Statement of Cash Flows when income taxes paid are not presented on the face of the statement or in the notes.

Data is presented on a historical basis.

Income Taxes Paid 12MM

Mnemonic

TXPD12

Concept calculation

(@IF(@PERIOD(0Q)=4, TXPDQ, (TXPDQ+TXPDQ
[@QTR(0Q)-@PERIOD(0Q)]-TXPDQ[-4])))

Units

Millions of dollars

This item represents cash payments for income taxes to federal, state, local and foreign governments as reported by a company that has adopted FASB #95.

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes

1. Cash paid for income taxes applicable to both current and prior years
2. Net income taxes paid

This item excludes

1. Changes in deferred taxes reported on the Income Statement or Balance Sheet

2. Income tax expense
3. Tax refunds reported separately

This item contains a Combined Figure data code (@CF) when ...

1. A company uses the Direct Method for reporting its Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not presented on the face of the statement or in a note

This item contains a Not Available data code (@NA) on a Statement of Cash Flows when income taxes paid are not presented on the face of the statement or in the notes.

12-Month Moving

When the 4th quarter is the current period, this concept returns Income Taxes Paid – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Interest Paid - Net of Capitalized Interest

Mnemonic	INTPN
Statement	Statement of Cash Flows
Annual Data Item Number	A315
Units	Millions of dollars

This item represents cash payments by the company to finance short- and long-term debt as represented by a company that has adopted FASB #95.

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item excludes

1. Accrued interest
2. Capitalized interest
3. Interest expense
4. Interest received

This item contains a Not Available data code (@NA) on a Statement of Cash Flows (Format Code = 7) when net interest is not presented on the face of the statement or in the notes.

1. A company uses the Direct Method for reporting its Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not presented on the face of the statement or in the notes

Interest Paid - Net of Capitalized Interest - Quarterly

Mnemonic	INTPNQ
Statement	Statement of Cash Flows
Quarterly Data Item Number	Q115
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents cash payments by the company to finance short- and long-term debt as represented by a company that has adopted FASB #95.

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item excludes

1. Accrued interest
2. Capitalized interest
3. Interest expense
4. Interest received

This item contains a Not Available data code (@NA) on a Statement of Cash Flows (Format Code = 7) when net interest is not presented on the face of the statement or in the notes.

1. A company uses the Direct Method for reporting its Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not presented on the face of the statement or in the notes

Interest Paid - Net Capitalized Interest 12MM

Mnemonic	INTPN12
Concept calculation	(@IF(@PERIOD(0Q)=4,INTPNQ,(INTPNQ+INTPNQ[@QTR(0Q)-@PERIOD(0Q)]-INTPNQ[-4])))
Units	Millions of dollars

This item represents cash payments by the company to finance short- and long-term debt as represented by a company that has adopted FASB #95.

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item excludes

1. Accrued interest

2. Capitalized interest
3. Interest expense
4. Interest received

This item contains a Not Available data code (@NA) on a Statement of Cash Flows (Format Code = 7) when net interest is not presented on the face of the statement or in the notes.

1. A company uses the Direct Method for reporting its Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not presented on the face of the statement or in the notes

12-Month Moving

When the 4th quarter is the current period, this concept returns Interest Paid Net Capitalized Interest – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Inventory - Decrease (Increase)

Mnemonic	INVCH
Statement	Statement of Cash Flows
Annual Data Item Number	A303
Units	Millions of dollars

This item represents increases or decreases in inventories as reported in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes increases and decreases in ...

1. All current assets classified by Standard & Poor's as inventories
2. Contracts in progress and costs in excess of related billings when included by Standard & Poor's in inventories on the Balance Sheet
3. Long-term inventories when included by the company in the Operating Activities section

This item excludes increases and decreases in long-term inventories when included by the company in the Investing Activities section.

This item contains a Combined Figure data code (@CF) when ...

1. This item is combined with another asset or liability in the Operating Activities section (included in *Assets and Liabilities - Other - Net Change*)

2. The change in inventories is reported outside the Operating Activities section
3. Changes in inventory are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year

Increases in inventories are presented as negative numbers. Decreases are positive numbers.

This item is not available for banks or utilities.

Inventory - Decrease (Increase)

Mnemonic	INVCHQ
Statement	Statement of Cash Flows
Quarterly Data Item Number	Q104
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents increases or decreases in inventories as reported in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes increases and decreases in ...

1. All current assets classified by Standard & Poor's as inventories
2. Contracts in progress and costs in excess of related billings when included by Standard & Poor's in inventories on the Balance Sheet
3. Long-term inventories when included by the company in the Operating Activities section

This item excludes increases and decreases in long-term inventories when included by the company in the Investing Activities section.

This item contains a Combined Figure data code (@CF) when ...

1. This item is combined with another asset or liability in the Operating Activities section (included in Assets and Liabilities - Other - Net Change)
2. The change in inventories is reported outside the Operating Activities section
3. Changes in inventory are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year

Increases in inventories are presented as negative numbers. Decreases are positive numbers.

This item is not available for banks or utilities.

Data is presented on a historical basis.

Inventory Decrease (Increase) 12MM

Mnemonic	INVCH12
Concept calculation	(@IF(@PERIOD(0Q)=4,INVCHQ,(INVCHQ+ INVCHQ[@QTR(0Q)-@PERIOD(0Q)]-INVCHQ [-4])))
Units	Millions of dollars

This item represents increases or decreases in inventories as reported in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes increases and decreases in ...

1. All current assets classified by Standard & Poor's as inventories
2. Contracts in progress and costs in excess of related billings when included by Standard & Poor's in inventories on the Balance Sheet
3. Long-term inventories when included by the company in the Operating Activities section

This item excludes increases and decreases in long-term inventories when included by the company in the Investing Activities section.

This item contains a Combined Figure data code (@CF) when ...

1. This item is combined with another asset or liability in the Operating Activities section (included in *Assets and Liabilities - Other - Net Change*)
2. The change in inventories is reported outside the Operating Activities section
3. Changes in inventory are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year

Increases in inventories are presented as negative numbers. Decreases are positive numbers.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Inventory Decrease (Increase) – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Investing Activities - Net Cash Flow 12MM

Mnemonic	IVNCF
Statement	Statement of Cash Flows
Annual Data Item Number	A311
Units	Millions of dollars

This item represents net cash received or paid for all transactions classified as investing activities on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

Increases in cash are presented as positive numbers. Decreases in cash are reported as negative numbers.

This item is not available for banks or utilities.

Investing Activities - Net Cash Flow 12MM

Mnemonic	IVNCFQ
Statement	Statement of Cash Flows
Quarterly Data Item Number	Q111
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents net cash received or paid for all transactions classified as investing activities on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

Increases in cash are presented as positive numbers. Decreases in cash are reported as negative numbers.

This item is not available for banks or utilities.

Data is presented on a historical basis.

Investing Activities - Net Cash Flow 12MM

Mnemonic	IVNCF12
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Concept calculation (@IF(@PERIOD(0Q)=4,IVNCFQ,(IVNCFQ+IVNCFQ[@QTR(0Q)-@PERIOD(0Q)]-IVNCFQ[-4])))

Units Millions of dollars

This item represents net cash received or paid for all transactions classified as investing activities on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

Increases in cash are presented as positive numbers. Decreases in cash are reported as negative numbers.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Investing Activities - Net Cash Flow – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Investing Activities - Other

Mnemonic IVACO

Statement Statement of Cash Flows

Annual Data Item Number A310

Units Millions of dollars

This item represents miscellaneous items within the Investing Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes

1. Combined investing activities
2. Foreign currency exchange effects within the Investing Activities section
3. Proceeds from sale of assets other than fixed assets or investments

This item excludes

1. Changes in investing activities reported outside the Investing Activities section
2. Change in investments

3. Change in property, plant, and equipment

Increases in investing activities will be presented as positive numbers. Decreases will be presented as negative numbers.

This item is not available for banks or utilities.

Investing Activities - Other - Quarterly

Mnemonic	IVACOQ
Statement	Statement of Cash Flows
Quarterly Data Item Number	Q110
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents miscellaneous items within the Investing Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes

1. Combined investing activities
2. Foreign currency exchange effects within the Investing Activities section
3. Proceeds from sale of assets other than fixed assets or investments

This item excludes

1. Changes in investing activities reported outside the Investing Activities section
2. Change in investments
3. Change in property, plant, and equipment

Increases in investing activities will be presented as positive numbers. Decreases will be presented as negative numbers.

This item is not available for banks or utilities.

Data is presented on a historical basis.

Investing Activities - Other - 12MM

Mnemonic	IVACO12
Concept calculation	(@IF(@PERIOD(0Q)=4,IVACOQ,(IVACOQ+IVACOQ[@QTR(0Q)-@PERIOD(0Q)]-IVACOQ[-4])))

Units Millions of dollars

This item represents miscellaneous items within the Investing Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes

1. Combined investing activities
2. Foreign currency exchange effects within the Investing Activities section
3. Proceeds from sale of assets other than fixed assets or investments

This item excludes

1. Changes in investing activities reported outside the Investing Activities section
2. Change in investments
3. Change in property, plant, and equipment

Increases in investing activities will be presented as positive numbers. Decreases will be presented as negative numbers.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Investing Activities - Other – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Investments - Increase

Mnemonic IVCH
Annual Data Item Number A113
Units Millions of dollars

This item represents funds used to increase a company's long-term investments.

This item includes

1. Increase in long-term receivables
2. Increase in investments in unconsolidated subsidiaries
3. Long-term investments combined with short-term investments

This item excludes

1. Additional investment in a company if the company is consolidated
2. Changes in notes receivable relating to Shareholders' Equity

This item contains a Combined Figure data code (@CF) when:

1. Decrease in investments is reported net of increase in investments
2. Increase in investments is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
3. *Investments - Increase* is combined with another item either within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

This item may include current receivables when a company reports an unclassified Balance Sheet.

This item is not available for banks or utilities.

Investments - Increase - Quarterly

Mnemonic	IVCHQ
Quarterly Data Item Number	Q91
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents funds used to increase a company's long-term investments.

This item includes

1. Increase in long-term receivables
2. Increase in investments in unconsolidated subsidiaries
3. Long-term investments combined with short-term investments

This item excludes

1. Additional investment in a company if the company is consolidated
2. Changes in notes receivable relating to Shareholders' Equity

This item contains a Combined Figure data code (@CF) when:

1. Decrease in investments is reported net of increase in investments
2. Increase in investments is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
3. Investments - Increase is combined with another item either within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

This *item may include* current receivables when a company reports an unclassified Balance Sheet.

This item is not available for banks or utilities.

Data is presented on a historical basis.

Investments - Increase - 12MM

Mnemonic	IVCH12
Concept calculation	(@IF(@PERIOD(0Q)=4,IVCHQ,(IVCHQ+IVCHQ [@QTR(0Q)-@PERIOD(0Q)]-IVCHQ[-4])))
Units	Millions of dollars

This item represents funds used to increase a company's long-term investments.

This item includes

1. Increase in long-term receivables
2. Increase in investments in unconsolidated subsidiaries
3. Long-term investments combined with short-term investments

This item excludes

1. Additional investment in a company if the company is consolidated
2. Changes in notes receivable relating to Shareholders' Equity

This item contains a Combined Figure data code (@CF) when:

1. Decrease in investments is reported net of increase in investments
2. Increase in investments is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
3. *Investments - Increase* is combined with another item either within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

This item may include current receivables when a company reports an unclassified Balance Sheet.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Increase in Investments – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Issuance of Long-Term Debt

Mnemonic	DLTIS
Annual Data Item Number	A111
Units	Millions of dollars

This item represents the amount of funds generated from issuance of long-term debt.

This item includes

1. Increase in long-term and short-term debt when combined
2. Long-term debt issued for or assumed in an acquisition
3. Proceeds from bonds, capitalized lease obligations, or note obligations
4. Reclassification of current debt to long-term debt

This item excludes changes in current debt when reported separately.

This item contains a Combined Figure data code (@CF) when ...

1. *Long-Term Debt - Reduction* is reported net of the reduction of long-term debt
2. *Issuance of Long-Term Debt* is combined with another item within the Financing Activities section on a Statement of Cash Flows (Format Code = 7)
3. *Issuance of Long-Term Debt* reported outside the Financing Activities section on a Statement of Cash Flows (Format Code = 7)

This item is not available for banks or utilities.

Issuance of Long-Term Debt - Quarterly

Mnemonic	DLTISQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q86
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents the amount of funds generated from issuance of long-term debt.

This item includes

1. Increase in long-term and short-term debt when combined
2. Long-term debt issued for or assumed in an acquisition
3. Proceeds from bonds, capitalized lease obligations, or note obligations
4. Reclassification of current debt to long-term debt

This item excludes changes in current debt when reported separately.

This item contains a Combined Figure data code (@CF) when ...

1. Long-Term Debt - Reduction is reported net of the reduction of long-term debt
2. *Issuance of Long-Term Debt* is combined with another item within the Financing Activities section on a Statement of Cash Flows (Format Code = 7)
3. *Issuance of Long-Term Debt* reported outside the Financing Activities section on a Statement of Cash Flows (Format Code = 7)

This item is not available for banks or utilities.

This item includes changes in debt not classified into current and long-term debt on a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash by Activity Statement (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

Data is presented on a historical basis.

Issuance of Long Term Debt 12MM

Mnemonic	DLTIS12
Concept calculation	(@IF(@PERIOD(0Q)=4,DLTISQ,(DLTISQ+DLTISQ [@QTR(0Q)-@PERIOD(0Q)]-DLTISQ[-4])))
Units	Millions of dollars

This item represents the amount of funds generated from issuance of long-term debt.

This item includes

1. Increase in long-term and short-term debt when combined
2. Long-term debt issued for or assumed in an acquisition
3. Proceeds from bonds, capitalized lease obligations, or note obligations
4. Reclassification of current debt to long-term debt

This item excludes changes in current debt when reported separately.

This item contains a Combined Figure data code (@CF) when ...

1. *Long-Term Debt - Reduction* is reported net of the reduction of long-term debt
2. *Issuance of Long-Term Debt* is combined with another item within the Financing Activities section on a Statement of Cash Flows (Format Code = 7)
3. *Issuance of Long-Term Debt* reported outside the Financing Activities section on a Statement of Cash Flows (Format Code = 7)

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Issuance of Long Term Debt – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Long-Term Debt - Reduction

Mnemonic	DLTR
Annual Data Item Number	A114
Units	Millions of dollars

This item represents a reduction in long-term debt caused by long-term debt maturing (being classified as a current maturity), payments of long-term debt and the conversion of debt to stock.

This item includes

1. Conversion of debt to common stock
2. Change in debt not classified into current and long-term debt on a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7)
3. Change in long-term debt combined with change in current debt
4. Current maturities of long-term debt for companies reporting a Working Capital Statement (Format Code = 1)
5. Reclassification of long-term debt due to Chapter 11
6. Transfers or reclassifications of long-term debt to current liabilities

This item excludes change in current debt reported separately on a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item contains a Combined Figure data code (@CF) when ...

1. *Issuance of Long-Term Debt* is reported net of debt retired
2. *Reduction of Long-Term Debt* is reported outside the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7)
3. *Reduction of Long-Term Debt* is combined with another item within the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7) (included in *Financing Activities - Other*)
4. *Reduction of Long-Term Debt* is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)

This item is not available for banks or utilities.

Long-Term Debt - Reduction - Quarterly

Mnemonic	DLTRQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q92
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents a reduction in long-term debt caused by long-term debt maturing (being classified as a current maturity), payments of long-term debt and the conversion of debt to stock.

This item includes

1. Conversion of debt to common stock
2. Change in debt not classified into current and long-term debt on a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7)
3. Change in long-term debt combined with change in current debt
4. Current maturities of long-term debt for companies reporting a Working Capital Statement (Format Code = 1)
5. Reclassification of long-term debt due to Chapter 11
6. Transfers or reclassifications of long-term debt to current liabilities

This item excludes change in current debt reported separately on a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item contains a Combined Figure data code (@CF) when ...

1. Issuance of Long-Term Debt is reported net of debt retired
2. *Reduction of Long-Term Debt* is reported outside the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7)
3. *Reduction of Long-Term Debt* is combined with another item within the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7) (included in *Financing Activities - Other*)
4. *Reduction of Long-Term Debt* is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)

This item is not available for banks or utilities.

Data is presented on a historical basis.

Long Term Debt - Reduction - 12MM

Mnemonic

DLTR12

Concept calculation

(@IF(@PERIOD(0Q)=4,DLTISQ,(DLTISQ+DLTISQ
[@QTR(0Q)-@PERIOD(0Q)]-DLTISQ[-4])))

Units

Millions of dollars

This item represents a reduction in long-term debt caused by long-term debt maturing (being classified as a current maturity), payments of long-term debt and the conversion of debt to stock.

This item includes

1. Conversion of debt to common stock

2. Change in debt not classified into current and long-term debt on a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7)
3. Change in long-term debt combined with change in current debt
4. Current maturities of long-term debt for companies reporting a Working Capital Statement (Format Code = 1)
5. Reclassification of long-term debt due to Chapter 11
6. Transfers or reclassifications of long-term debt to current liabilities

This item excludes change in current debt reported separately on a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item contains a Combined Figure data code (@CF) when ...

1. *Issuance of Long-Term Debt* is reported net of debt retired
2. *Reduction of Long-Term Debt* is reported outside the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7)
3. *Reduction of Long-Term Debt* is combined with another item within the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7) (included in *Financing Activities - Other*)
4. *Reduction of Long-Term Debt* is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Reduction in Long Term Debt – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Operating Activities - Net Cash Flow

Mnemonic	OANCF
Annual Data Item Number	A308
Units	Millions of dollars

This item represents the net change in cash from all items classified in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes changes in operating assets and liabilities.

Increases in cash are presented as positive numbers. Decreases appear as negative numbers.

This item is not available for banks.

Operating Activities - Net Cash Flow - Quarterly

Mnemonic	OANCFQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q108
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents the net change in cash from all items classified in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes changes in operating assets and liabilities.

Increases in cash are presented as positive numbers. Decreases appear as negative numbers.

This item is not available for banks.

Operating Activities Net Cash Flow 12MM

Mnemonic	OANCF12
Concept calculation	(@IF(@PERIOD(0Q)=4,OANCFQ,(OANCFQ+OANCFQ[@QTR(0Q)-@PERIOD(0Q)]-OANCFQ[-4])))
Units	Millions of dollars

This item represents the net change in cash from all items classified in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes changes in operating assets and liabilities.

Increases in cash are presented as positive numbers. Decreases appear as negative numbers.

This item is not available for banks.

12-Month Moving

When the 4th quarter is the current period, this concept returns Operating Activities Net Cash Flow – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Purchase of Common and Preferred Stock

Mnemonic	PRSTKC
Annual Data Item Number	A115
Units	Millions of dollars

This item represents any use of funds which decreases common and/or preferred stock.

This item includes

1. Conversion of Class A, Class B, special stock, and others, into common stock
2. Conversion of preferred stock into common stock
3. Purchase of treasury stock
4. Retirement or redemption of common/ordinary stock
5. Retirement or redemption of preferred stock
6. Retirement or redemption of redeemable preferred stock

This item excludes

1. Purchase of warrants
2. Reduction in stocks of a subsidiary

This item contains a Combined Figure data code (@CF) when ...

1. Sale of Common and Preferred Stock is reported net of purchase
2. *Purchase of Common and Preferred Stock* is combined with another item on a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
3. *Purchase of Common and Preferred Stock* is combined with another item either outside or within the Financing Activities section on a Statement of Cash Flows Format Code = 7)

This item is not available for banks or utilities.

Purchase of Common and Preferred Stock - Quarterly

Mnemonic	PRSTKQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q93
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents any use of funds which decreases common and/or preferred stock.

This item includes

1. Conversion of Class A, Class B, special stock, and others, into common stock
2. Conversion of preferred stock into common stock
3. Purchase of treasury stock
4. Retirement or redemption of common/ordinary stock
5. Retirement or redemption of preferred stock
6. Retirement or redemption of redeemable preferred stock

This item excludes

1. Purchase of warrants
2. Reduction in stocks of a subsidiary

This item contains a Combined Figure data code (@CF) when ...

1. Sale of Common and Preferred Stock is reported net of purchase
2. *Purchase of Common and Preferred Stock* is combined with another item on a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
3. *Purchase of Common and Preferred Stock* is combined with another item either outside or within the Financing Activities section on a Statement of Cash Flows Format Code = 7)

This item is not available for banks or utilities.

Data is presented on a historical basis.

Purchase of Common and Preferred Stock 12MM

Mnemonic	PRSTK12
Concept calculation	(@IF(@PERIOD(0Q)=4,PRSTKQ,(PRSTKQ+PRSTKQ[@QTR(0Q)-@PERIOD(0Q)]-PRSTKQ[-4])))
Units	Millions of dollars

This item represents any use of funds which decreases common and/or preferred stock.

This item includes

1. Conversion of Class A, Class B, special stock, and others, into common stock
2. Conversion of preferred stock into common stock
3. Purchase of treasury stock
4. Retirement or redemption of common/ordinary stock
5. Retirement or redemption of preferred stock
6. Retirement or redemption of redeemable preferred stock

This item excludes

1. Purchase of warrants
2. Reduction in stocks of a subsidiary

This item contains a Combined Figure data code (@CF) when ...

1. Sale of Common and Preferred Stock is reported net of purchase
2. *Purchase of Common and Preferred Stock* is combined with another item on a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
3. *Purchase of Common and Preferred Stock* is combined with another item either outside or within the Financing Activities section on a Statement of Cash Flows Format Code = 7)

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Purchase of Common and Preferred Stock – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Receivables - Decrease (Increase)

Mnemonic	RECCH
Annual Data Item Number	A302
Units	Millions of dollars

This item represents increases or decreases in accounts receivable as reported in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available date code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes increases and decreases in ...

1. All current assets classified by Standard & Poor's as receivables when reported in the Operating Activities section
2. Contracts in progress and costs in excess of related billings when included by Standard & Poor's in *Receivables - Total*
3. Long-term receivables included by the company in the Operating Activities section

This item excludes increases and decreases in ...

1. Current and long-term receivables when included by the company in the Investing Activities section
2. Income taxes receivable
3. Provisions for losses on receivables

This item contains a Combined Figure data code (@CF) when ...

1. Decrease (Increase) in some or all receivables is combined with a change in another asset or liability (included in *Other Assets and Liabilities - Net Change*)
2. Receivables are reported outside the Operating Activities section
3. Changes in current receivables are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year

Increases in receivables are presented as negative numbers. Decreases are positive numbers.

This item is not available for banks or utilities.

Receivables - Decrease (Increase) - Quarterly

Mnemonic	RECCHQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q103
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents increases or decreases in accounts receivable as reported in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available date code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes increases and decreases in ...

1. All current assets classified by Standard & Poor's as receivables when reported in the Operating Activities section
2. Contracts in progress and costs in excess of related billings when included by Standard & Poor's in *Receivables - Total*

3. Long-term receivables included by the company in the Operating Activities section

This item excludes increases and decreases in ...

1. Current and long-term receivables when included by the company in the Investing Activities section
2. Income taxes receivable
3. Provisions for losses on receivables

This item contains a Combined Figure data code (@CF) when ...

1. Decrease (Increase) in some or all receivables is combined with a change in another asset or liability (included in *Other Assets and Liabilities - Net Change*)
2. Receivables are reported outside the Operating Activities section
3. Changes in current receivables are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year

Increases in receivables are presented as negative numbers. Decreases are positive numbers.

This item is not available for banks or utilities.

Receivables Decrease (Increase) 12MM

Mnemonic

RECCH12

Concept calculation

(@IF(@PERIOD(0Q)=4,RECCHQ,(RECCHQ+
RECCHQ[@QTR(0Q)-@PERIOD(0Q)]-RECCHQ
[-4])))

Units

Millions of dollars

This item represents increases or decreases in accounts receivable as reported in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a Not Available date code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes increases and decreases in ...

1. All current assets classified by Standard & Poor's as receivables when reported in the Operating Activities section
2. Contracts in progress and costs in excess of related billings when included by Standard & Poor's in *Receivables - Total*
3. Long-term receivables included by the company in the Operating Activities section

This item excludes increases and decreases in ...

1. Current and long-term receivables when included by the company in the Investing Activities section
2. Income taxes receivable
3. Provisions for losses on receivables

This item contains a Combined Figure data code (@CF) when ...

1. Decrease (Increase) in some or all receivables is combined with a change in another asset or liability (included in *Other Assets and Liabilities - Net Change*)
2. Receivables are reported outside the Operating Activities section

3. Changes in current receivables are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year

Increases in receivables are presented as negative numbers. Decreases are positive numbers.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Receivables Decrease (Increase) – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Sale of Common and Preferred Stock

Mnemonic	SSTK
Statement	Statement of Changes
Annual Data Item Number	A108
Units	Millions of dollars

This item represents funds received from issuance of common and preferred stock.

This item includes

1. Conversion of Class A, Class B, special stock, etc., into common stock
2. Conversion of preferred stock and/or debt into common stock
3. Exercise of stock options and/or warrants
4. Increase in capital surplus due to stock issuance
5. Related tax benefits due to issuance of common and/or preferred stock
6. Sale of common stock
7. Sale of preferred stock
8. Sale of redeemable preferred stock
9. Sale of stock
10. Stock issued for an acquisition

This item excludes

1. Issuance of warrants
2. Stock of subsidiary company

This item contains a Combined Figure data code (@CF) when ...

1. Purchase of Common and Preferred Stock is reported net of sale
2. A figure for *Sale of Common and Preferred Stock* is presented outside the Financing Activities section on a Statement of Cash Flows

This item is not available for banks or utilities.

Sale of Common and Preferred Stock - Quarterly

Mnemonic	SSTKQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q84
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents funds received from issuance of common and preferred stock.

This item includes

1. Conversion of Class A, Class B, special stock, etc., into common stock
2. Conversion of preferred stock and/or debt into common stock
3. Exercise of stock options and/or warrants
4. Increase in capital surplus due to stock issuance
5. Related tax benefits due to issuance of common and/or preferred stock
6. Sale of common stock
7. Sale of preferred stock
8. Sale of redeemable preferred stock
9. Sale of stock
10. Stock issued for an acquisition

This item excludes

1. Issuance of warrants
2. Stock of subsidiary company

This item contains a Combined Figure data code (@CF) when ...

1. Purchase of Common and Preferred Stock is reported net of sale
2. A figure for *Sale of Common and Preferred Stock* is presented outside the Financing Activities section on a Statement of Cash Flows

This item is not available for banks or utilities.

Data is presented on a historical basis.

Sale of Common and Preferred Stock 12MM

Mnemonic	SSTK12
Concept calculation	(@IF(@PERIOD(0Q)=4,SSTKQ,(SSTKQ+SSTKQ [@QTR(0Q)-@PERIOD(0Q)]-SSTKQ[-4])))
Units	Millions of dollars

This item represents funds received from issuance of common and preferred stock.

This item includes

1. Conversion of Class A, Class B, special stock, etc., into common stock
2. Conversion of preferred stock and/or debt into common stock
3. Exercise of stock options and/or warrants
4. Increase in capital surplus due to stock issuance
5. Related tax benefits due to issuance of common and/or preferred stock
6. Sale of common stock
7. Sale of preferred stock
8. Sale of redeemable preferred stock
9. Sale of stock
10. Stock issued for an acquisition

This item excludes

1. Issuance of warrants
2. Stock of subsidiary company

This item contains a Combined Figure data code (@CF) when ...

1. Purchase of Common and Preferred Stock is reported net of sale
2. A figure for *Sale of Common and Preferred Stock* is presented outside the Financing Activities section on a Statement of Cash Flows

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Sale of Common and Preferred Stock – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Sale of Investments

Mnemonic	SIV
Statement	Statement of Changes
Annual Data Item Number	A109
Units	Millions of dollars

This item represents a source of funds from the sale of investments.

This item includes

1. Decrease in long-term investments when combined with a decrease in short-term investments on a Cash by Source and Use (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format = 7)
2. Decrease in long-term receivables
3. Reclassification of long-term investments to current
4. Sale of investments in unconsolidated subsidiaries

This item excludes

1. Additional investment in a company if the company is already consolidated
2. Change in notes receivable relating to shareholders' equity

This item contains a Combined Figure data code (@CF) when ...

1. *Increase in Investments* is reported net of Decreases in Investments
2. *Sale of Investments* is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
3. *Sale of Investments* is combined with another item either within or outside the Investing Activities section on the Statement of Cash Flows (Format Code = 7).

This item may include current receivables if the company reports an unclassified Balance Sheet.

This item is not available for banks or utilities.

Sale of Investments - Quarterly

Mnemonic	SIVQ
Statement	Statement of Cash Flows/Statement of Changes
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents a source of funds from the sale of investments.

This item includes

1. Decrease in long-term investments when combined with a decrease in short-term investments on a Cash by Source and Use (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format = 7)
2. Decrease in long-term receivables
3. Reclassification of long-term investments to current
4. Sale of investments in unconsolidated subsidiaries

This item excludes

1. Additional investment in a company if the company is already consolidated
2. Change in notes receivable relating to shareholders' equity

This item contains a Combined Figure data code (@CF) when ...

1. *Increase in Investments* is reported net of Decreases in Investments
2. *Sale of Investments* is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
3. *Sale of Investments* is combined with another item either within or outside the Investing Activities section on the Statement of Cash Flows (Format Code = 7).

This item may include current receivables if the company reports an unclassified Balance Sheet.

This item is not available for banks or utilities.

Data is presented on a historical basis.

Sale of Investments 12MM

Mnemonic SIV12

Concept calculation $(@IF(@PERIOD(0Q)=4,SIVQ,(SIVQ+SIVQ[@QTR(0Q)-@PERIOD(0Q)]-SIVQ[-4])))$

Units Millions of dollars

This item represents a source of funds from the sale of investments.

This item includes

1. Decrease in long-term investments when combined with a decrease in short-term investments on a Cash by Source and Use (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format = 7)
2. Decrease in long-term receivables
3. Reclassification of long-term investments to current
4. Sale of investments in unconsolidated subsidiaries

This item excludes

1. Additional investment in a company if the company is already consolidated
2. Change in notes receivable relating to shareholders' equity

This item contains a Combined Figure data code (@CF) when ...

1. *Increase in Investments* is reported net of Decreases in Investments

2. *Sale of Investments* is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
3. *Sale of Investments* is combined with another item either within or outside the Investing Activities section on the Statement of Cash Flows (Format Code = 7).

This item may include current receivables if the company reports an unclassified Balance Sheet.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Sale of Investments – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Sale of Property, Plant, and Equipment

Mnemonic	SPPE
Statement	Statement of Changes
Annual Data Item Number	A107
Units	Millions of dollars

This item represents funds received or cash in flows from the sale of property, plant, and equipment.

This item includes

1. Book value of the following when presented outside the Operating Activities section
2. Decrease in funds for construction
3. Disposal of fixed assets from discontinued operations if presented after *Funds from Operations - Total*
4. Gain or loss on disposition of property, plant, and equipment appearing after *Funds from Operations - Total*
5. Sale and/or retirement of fixed assets
6. Transfer of property, plant, and equipment to inventory accounts

This item contains a Combined Figure data code (@CF) when ...

1. Capital expenditures are reported net of the sale of property, plant, and equipment and/or the figure for sale of property, plant, and equipment is presented in the Uses of Funds or Operations sections
2. Sale of assets is reported but no separate figure is given for sale of property, plant, and equipment.

3. Sale of consolidated subsidiary is reported with no separate figure for sale of property, plant, and equipment
4. *Sale of Property, Plant, and Equipment* is combined with another item for a company reporting a Working Capital Statement (Format Code = 1) a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
5. *Sale of Property, Plant, and Equipment* is combined with another item either within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

This item is not available for banks or utilities.

Sale of Property, Plant, and Equipment - Quarterly

Mnemonic	SPPEQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q83
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents funds received or cash in flows from the sale of property, plant, and equipment.

This item includes

1. Book value of the following when presented outside the Operating Activities section
2. Decrease in funds for construction
3. Disposal of fixed assets from discontinued operations if presented after *Funds from Operations - Total*
4. Gain or loss on disposition of property, plant, and equipment appearing after *Funds from Operations - Total*
5. Sale and/or retirement of fixed assets
6. Transfer of property, plant, and equipment to inventory accounts

This item contains a Combined Figure data code (@CF) when ...

1. Capital expenditures are reported net of the sale of property, plant, and equipment and/or the figure for sale of property, plant, and equipment is presented in the Uses of Funds or Operations sections
2. Sale of assets is reported but no separate figure is given for sale of property, plant, and equipment.
3. Sale of consolidated subsidiary is reported with no separate figure for sale of property, plant, and equipment
4. *Sale of Property, Plant, and Equipment* is combined with another item for a company reporting a Working Capital Statement (Format Code = 1) a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)

5. *Sale of Property, Plant, and Equipment* is combined with another item either within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

This item is not available for banks or utilities.

Data is presented on a historical basis.

Sale of Property, Plant and Equipment - 12MM

Mnemonic

SPPE12

Concept calculation

(@IF(@PERIOD(0Q)=4,SPPEQ,(SPPEQ+SPPEQ
[@QTR(0Q)-@PERIOD(0Q)]-SPPEQ[-4])))

Units

Millions of dollars

This item represents funds received or cash in flows from the sale of property, plant, and equipment.

This item includes

1. Book value of the following when presented outside the Operating Activities section
2. Decrease in funds for construction
3. Disposal of fixed assets from discontinued operations if presented after *Funds from Operations - Total*
4. Gain or loss on disposition of property, plant, and equipment appearing after *Funds from Operations - Total*
5. Sale and/or retirement of fixed assets
6. Transfer of property, plant, and equipment to inventory accounts

This item contains a Combined Figure data code (@CF) when ...

1. Capital expenditures are reported net of the sale of property, plant, and equipment and/or the figure for sale of property, plant, and equipment is presented in the Uses of Funds or Operations sections
2. Sale of assets is reported but no separate figure is given for sale of property, plant, and equipment.
3. Sale of consolidated subsidiary is reported with no separate figure for sale of property, plant, and equipment
4. *Sale of Property, Plant, and Equipment* is combined with another item for a company reporting a Working Capital Statement (Format Code = 1) a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
5. *Sale of Property, Plant, and Equipment* is combined with another item either within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Sale of PP&E – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Sale of PPE and Investments - Loss (Gain)

Mnemonic	SPPIV
Statement	Statement of Changes
Annual Data Item Number	A213
Units	Millions of dollars

This item represents gains and losses resulting from the sale or disposal of assets.

This item is only available for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3) if a company has been updated for fiscal year 1988. Prior to 1987, this item was included in *Funds From Operations - Other* on a Working Capital Statement (Format = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item is available from 1987 for companies reporting a Statement of Cash Flows (Format Code = 7).

This item includes the following when presented in an Operating Activities section ...

1. Realized losses (gains) on sale of property, plant, and equipment
2. Losses (gains) on sale of long-term and short-term investments
3. Losses (gains) on sale of all other assets
4. Losses (gains) on sale or disposal of businesses' subsidiaries, or divisions when not specifically labeled as discontinued operations
5. Losses (gains) on sale of minority interest

This item excludes

1. Earnings (losses) of unconsolidated subsidiaries
2. Gains (losses) resulting from extraordinary items or discontinued operations
3. Income (loss) allocated to minority interest
4. Items other than gains or losses
5. Provisions for losses on accounts receivable
6. Provisions to reduce the carrying value of assets
7. Unrealized losses (gains) on sale of property, plant, and equipment
8. Write-downs, write-offs, or impairments in value of assets

This item contains a Combined Figure data code (@CF) when ...

1. Gain (loss) on sale of assets relating to continuing operations is combined with gain (loss) applying to discontinued operations

2. Gain (loss) on sale of assets is combined with other items within the Operating Activities or Operations section
3. Gain (loss) on sale of assets is not reported in the Operating Activities or Operations section, but is reported in another section

Losses are considered positive numbers. Gains are reported as negative numbers.

This item is not available for banks or utilities.

Sale of PPE and Investments - Loss (Gain) - Quarterly

Mnemonic	SPPIVQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q102
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents gains and losses resulting from the sale or disposal of assets.

This item is only available for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3) if a company has been updated for fiscal year 1988. Prior to 1987, this item was included in *Funds From Operations - Other* on a Working Capital Statement (Format = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item is available from 1987 for companies reporting a Statement of Cash Flows (Format Code = 7).

This item includes the following when presented in an Operating Activities section ...

1. Realized losses (gains) on sale of property, plant, and equipment
2. Losses (gains) on sale of long-term and short-term investments
3. Losses (gains) on sale of all other assets
4. Losses (gains) on sale or disposal of businesses' subsidiaries, or divisions when not specifically labeled as discontinued operations
5. Losses (gains) on sale of minority interest

This item excludes

1. Earnings (losses) of unconsolidated subsidiaries
2. Gains (losses) resulting from extraordinary items or discontinued operations
3. Income (loss) allocated to minority interest
4. Items other than gains or losses
5. Provisions for losses on accounts receivable
6. Provisions to reduce the carrying value of assets

7. Unrealized losses (gains) on sale of property, plant, and equipment
8. Write-downs, write-offs, or impairments in value of assets

This item contains a Combined Figure data code (@CF) when ...

1. Gain (loss) on sale of assets relating to continuing operations is combined with gain (loss) applying to discontinued operations
2. Gain (loss) on sale of assets is combined with other items within the Operating Activities or Operations section
3. Gain (loss) on sale of assets is not reported in the Operating Activities or Operations section, but is reported in another section

Losses are considered positive numbers. Gains are reported as negative numbers.

This item is not available for banks or utilities.

Sale of PP&E and Investments - Loss (Gain) 12MM

Mnemonic SPPIV12

Concept calculation $(@IF(@PERIOD(0Q)=4, SPPIVQ, (SPPIVQ + SPPIVQ[@QTR(0Q) - @PERIOD(0Q)] - SPPIVQ[-4])))$

Units Millions of dollars

This item represents gains and losses resulting from the sale or disposal of assets.

This item is only available for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3) if a company has been updated for fiscal year 1988. Prior to 1987, this item was included in *Funds From Operations - Other* on a Working Capital Statement (Format = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item is available from 1987 for companies reporting a Statement of Cash Flows (Format Code = 7).

This item includes the following when presented in an Operating Activities section ...

1. Realized losses (gains) on sale of property, plant, and equipment
2. Losses (gains) on sale of long-term and short-term investments
3. Losses (gains) on sale of all other assets
4. Losses (gains) on sale or disposal of businesses' subsidiaries, or divisions when not specifically labeled as discontinued operations
5. Losses (gains) on sale of minority interest

This item excludes

1. Earnings (losses) of unconsolidated subsidiaries
2. Gains (losses) resulting from extraordinary items or discontinued operations
3. Income (loss) allocated to minority interest
4. Items other than gains or losses
5. Provisions for losses on accounts receivable
6. Provisions to reduce the carrying value of assets

7. Unrealized losses (gains) on sale of property, plant, and equipment
8. Write-downs, write-offs, or impairments in value of assets

This item contains a Combined Figure data code (@CF) when ...

1. Gain (loss) on sale of assets relating to continuing operations is combined with gain (loss) applying to discontinued operations
2. Gain (loss) on sale of assets is combined with other items within the Operating Activities or Operations section
3. Gain (loss) on sale of assets is not reported in the Operating Activities or Operations section, but is reported in another section

Losses are considered positive numbers. Gains are reported as negative numbers.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Sale of PP&E and Investments - Loss (Gain) – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Short-Term Investments - Change

Mnemonic	IVSTCH
Statement	Statement of Cash Flows/Statement of Changes
Annual Data Item Number	A309
Units	Millions of dollars

This item represents changes in marketable securities and cash equivalents reported in the Investing Activities section on a Statement of Cash Flows (Format Code = 7).

This item presents a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes

1. Cash equivalents not included in Cash and Cash Equivalents - Increase (Decrease)
2. Short-term marketable securities

This item excludes

1. Current receivables on classified and unclassified Balance Sheets
2. Long-term investments

This item contains a Combined Figure data code (@CF) when ...

1. Some or all short-term investments are combined with another item in the Investing Activities section
2. Short-term investments are reported only in the Financing or Indirect Operating Activities section

Changes in short-term investments which increase cash are presented as positive numbers. Changes decreasing cash appear as negative numbers.

This item is not available for banks or utilities.

Short-Term Investments - Change - Quarterly

Mnemonic	IVSTCQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q109
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents changes in marketable securities and cash equivalents reported in the Investing Activities section on a Statement of Cash Flows (Format Code = 7).

This item presents a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code =3).

This item includes

1. Cash equivalents not included in Cash and Cash Equivalents - Increase (Decrease)
2. Short-term marketable securities

This item excludes

1. Current receivables on classified and unclassified Balance Sheets
2. Long-term investments

This item contains a Combined Figure data code (@CF) when ...

1. Some or all short-term investments are combined with another item in the Investing Activities section
2. Short-term investments are reported only in the Financing or Indirect Operating Activities section

Changes in short-term investments which increase cash are presented as positive numbers. Changes decreasing cash appear as negative numbers.

This item is not available for banks or utilities.

Short Term Investments - Change - 12MM

Mnemonic	IVSTC12
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Concept calculation $(@IF(@PERIOD(0Q)=4,IVSTCQ,(IVSTCQ+IVSTCQ[@QTR(0Q)-@PERIOD(0Q)]-IVSTCQ[-4])))$

Units Millions of dollars

This item represents changes in marketable securities and cash equivalents reported in the Investing Activities section on a Statement of Cash Flows (Format Code = 7).

This item presents a Not Available data code (@NA) for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes

1. Cash equivalents not included in Cash and Cash Equivalents - Increase (Decrease)
2. Short-term marketable securities

This item excludes

1. Current receivables on classified and unclassified Balance Sheets
2. Long-term investments

This item contains a Combined Figure data code (@CF) when ...

1. Some or all short-term investments are combined with another item in the Investing Activities section
2. Short-term investments are reported only in the Financing or Indirect Operating Activities section

Changes in short-term investments which increase cash are presented as positive numbers. Changes decreasing cash appear as negative numbers.

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Change in Short Term Investments – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Sources of Funds - Other

Mnemonic FSRCO

Statement Statement of Cash Flows/Statement of Changes

Annual Data Item Number A218

Units Millions of dollars

This item represents all sources of funds not classified elsewhere on a Statement of Changes prior to adoption of FASB #95.

This item contains a Not Available data code (@NA) if a company reports a Statement of Cash Flows (Format Code = 7).

This item includes

1. Changes due to foreign currency exchange adjustments when shown separately as a use of funds
2. Working capital changes increasing cash for a company reporting a Cash Statement by Activity (Format Code = 3)
3. Working capital changes not clearly reported as one total and/or not distinctly grouped together in one section within Sources for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within Sources for a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks or utilities.

Sources of Funds - Other - Quarterly

Mnemonic	FSRCOQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q87
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents all sources of funds not classified elsewhere on a Statement of Changes prior to adoption of FASB #95.

This item contains a Not Available data code (@NA) if a company reports a Statement of Cash Flows (Format Code = 7).

This item includes

1. Changes due to foreign currency exchange adjustments when shown separately as a use of funds
2. Working capital changes increasing cash for a company reporting a Cash Statement by Activity (Format Code = 3)
3. Working capital changes not clearly reported as one total and/or not distinctly grouped together in one section within Sources for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within Sources for a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks or utilities.

Data is presented on a historical basis.

Sources of Funds - Other 12MM

Mnemonic	FSRCO12
Concept calculation	(@IF(@PERIOD(0Q)=4,FSRCOQ,(FSRCOQ+FSRCOQ[@QTR(0Q)-@PERIOD(0Q)]-FSRCOQ[-4])))
Units	Millions of dollars

This item represents all sources of funds not classified elsewhere on a Statement of Changes prior to adoption of FASB #95.

This item contains a Not Available data code (@NA) if a company reports a Statement of Cash Flows (Format Code = 7).

This item includes

1. Changes due to foreign currency exchange adjustments when shown separately as a use of funds
2. Working capital changes increasing cash for a company reporting a Cash Statement by Activity (Format Code = 3)
3. Working capital changes not clearly reported as one total and/or not distinctly grouped together in one section within Sources for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within Sources for a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Sources of Funds - Other – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Sources of Funds - Total

Mnemonic	FSRCT
Statement	Statement of Cash Flows/Statement of Changes
Annual Data Item Number	A112
Units	Millions of dollars

This item represents the total sources of funds reported by a company reporting either a Working Capital Statement (Format Code = 1) or Cash by Source and Use of Funds Statement (Format Code = 2).

This item contains a Not Available data code (@NA) for a company reporting either a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7).

This item excludes increase (decrease) in working capital for a company reporting a Working Capital Statement (Format Code = 1).

This item is not available for banks or utilities.

Sources of Funds - Total - Quarterly

Mnemonic	FSRCTQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q88
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents the total sources of funds reported by a company reporting either a Working Capital Statement (Format Code = 1) or Cash by Source and Use of Funds Statement (Format Code = 2).

This item contains a Not Available data code (@NA) for a company reporting either a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7).

This item excludes increase (decrease) in working capital for a company reporting a Working Capital Statement (Format Code = 1).

This item is not available for banks or utilities.

Data is presented on a historical basis.

The first quarter of data availability is 1984, first quarter.

Sources of Funds - Total 12MM

Mnemonic	FSRCT12
Concept calculation	(@IF(@PERIOD(0Q)=4,FSRCTQ,(FSRCTQ+ FSRCTQ[@QTR(0Q)-@PERIOD(0Q)]-FSRCTQ [-4])))
Units	Millions of dollars

This item represents the total sources of funds reported by a company reporting either a Working Capital Statement (Format Code = 1) or Cash by Source and Use of Funds Statement (Format Code = 2).

This item contains a Not Available data code (@NA) for a company reporting either a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7).

This item excludes increase (decrease) in working capital for a company reporting a Working Capital Statement (Format Code = 1).

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Sources of Funds - Total – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Uses of Funds - Other

Mnemonic	FUSEO
Statement	Statement of Changes
Annual Data Item Number	A219
Units	Millions of dollars

This item represents uses of funds not classified elsewhere on a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item contains a Not Available data code (@NA) for a company reporting a Statement of Cash Flows (Format Code = 7).

This item includes

1. Changes due to foreign currency exchange adjustments shown separately
2. Working capital changes not clearly reported as one total and/or not distinctly grouped together in one section within Uses for either a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity Format (Code = 3)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within Uses for either a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks or utilities.

Uses of Funds - Other - Quarterly

Mnemonic	FUSEOQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q95

Units

Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents uses of funds not classified elsewhere on a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item contains a Not Available data code (@NA) for a company reporting a Statement of Cash Flows (Format Code = 7).

This item includes

1. Changes due to foreign currency exchange adjustments shown separately
2. Working capital changes not clearly reported as one total and/or not distinctly grouped together in one section within Uses for either a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity Format (Code = 3)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within Uses for either a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks or utilities.

Data is presented on a historical basis.

Uses of Funds - Other 12MM

Mnemonic

FUSEO12

Concept calculation

$$(@IF(@PERIOD(0Q)=4,FUSEOQ,(FUSEOQ+FUSEOQ[@QTR(0Q)-@PERIOD(0Q)]-FUSEOQ[-4])))$$

Units

Millions of dollars

This item represents uses of funds not classified elsewhere on a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item contains a Not Available data code (@NA) for a company reporting a Statement of Cash Flows (Format Code = 7).

This item includes

1. Changes due to foreign currency exchange adjustments shown separately
2. Working capital changes not clearly reported as one total and/or not distinctly grouped together in one section within Uses for either a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity Format (Code = 3)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within Uses for either a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Uses of Funds - Other – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Use of Funds - Total

Mnemonic	FUSET
Statement	Statement of Changes
Annual Data Item Number	A116
Units	Millions of dollars

This item represents total uses of funds as reported by a company reporting either a Working Capital Statement (Format Code = 1) or a Cash by Source and Use of Funds Statement (Format Code = 2).

This item contains a Not Available data code (@NA) for a company reporting a Cash Statement by Activity Statement (Format Code = 3) or a Statement of Cash Flows (Format Code = 7).

This item includes

1. Changes due to foreign currency exchange adjustments shown separately
2. Working capital changes presented in the Uses section on a Cash by Source and Use of Funds Statement (Format Code = 2)
3. Working capital changes presented as uses of funds which decrease cash on a Cash Statement by Activity (Format Code = 3)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within Uses for either a Cash by Source and Use of Funds Statement (Format Code = 2).

This item is not available for banks or utilities.

Use of Funds - Total - Quarterly

Mnemonic	FUSETQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q96
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents total uses of funds as reported by a company reporting either a Working Capital Statement (Format Code = 1) or a Cash by Source and Use of Funds Statement (Format Code = 2).

This item contains a Not Available data code (@NA) for a company reporting a Cash Statement by Activity Statement (Format Code = 3) or a Statement of Cash Flows (Format Code = 7).

This item includes

1. Changes due to foreign currency exchange adjustments shown separately
2. Working capital changes presented in the Uses section on a Cash by Source and Use of Funds Statement (Format Code = 2)
3. Working capital changes presented as uses of funds which decrease cash on a Cash Statement by Activity (Format Code = 3)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within Uses for either a Cash by Source and Use of Funds Statement (Format Code = 2).

This item is not available for banks or utilities.

Data is presented on a historical basis.

Uses of Funds - Total 12MM

Mnemonic

FUSET12

Concept calculation

(@IF(@PERIOD(0Q)=4,FUSETQ,(FUSETQ+FUSETQ[@QTR(0Q)-@PERIOD(0Q)]-FUSETQ[-4])))

Units

Millions of dollars

This item represents total uses of funds as reported by a company reporting either a Working Capital Statement (Format Code = 1) or a Cash by Source and Use of Funds Statement (Format Code = 2).

This item contains a Not Available data code (@NA) for a company reporting a Cash Statement by Activity Statement (Format Code = 3) or a Statement of Cash Flows (Format Code = 7).

This item includes

1. Changes due to foreign currency exchange adjustments shown separately
2. Working capital changes presented in the Uses section on a Cash by Source and Use of Funds Statement (Format Code = 2)
3. Working capital changes presented as uses of funds which decrease cash on a Cash Statement by Activity (Format Code = 3)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within Uses for either a Cash by Source and Use of Funds Statement (Format Code = 2).

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Uses of Funds - Total – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Working Capital Changes - Other - Increase (Decrease)

Mnemonic	WCAPC
Annual Data Item Number	A236
Units	Millions of dollars

This item represents working capital changes other than changes in cash and cash equivalents and changes in current debt.

This item contains a Not Available data code (@NA) for companies reporting a Statement of Cash Flows (Format Code = 7).

Changes in working capital which provide a source of funds or serve to increase working capital are presented as positive numbers. Changes in working capital which use funds or decrease working capital are negative.

For the period 1971 - 1983, this item contains a Combined Figure data code (@CF) for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2).

This item is not available for banks or utilities.

Working Capital Changes - Other - Increase (Decrease) - Quarterly

Mnemonic	WCAPCQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q73
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents the difference between total current assets minus total current liabilities as reported on a company's Balance Sheet.

This item is not available for banks or utilities.

Working Capital - Change - Other Increase (Decrease) 12MM

Mnemonic WCAPC12

Concept calculation $(@IF(@PERIOD(0Q)=4,WCAPCQ,(WCAPCQ+WCAPCQ[@QTR(0Q)-@PERIOD(0Q)]-WCAPCQ[-4])))$

Units Millions of dollars

This item represents working capital changes other than changes in cash and cash equivalents and changes in current debt.

This item contains a Not Available data code (@NA) for companies reporting a Statement of Cash Flows (Format Code = 7).

Changes in working capital which provide a source of funds or serve to increase working capital are presented as positive numbers. Changes in working capital which use funds or decrease working capital are negative.

For the period 1971 - 1983, this item contains a Combined Figure data code (@CF) for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2).

This item is not available for banks or utilities.

12-Month Moving

When the 4th quarter is the current period, this concept returns Change in Working Capital - Other Increase (Decrease) – Quarterly, which contains 12 months of period data from the Statement of Cash Flows.

In the 1st-3rd quarters, this concept calculates a 12-month moving figure by adding:

- + the quarterly figure in the current quarter
- + the 4th quarter figure from the prior year
- the quarterly figure from 4 quarters ago .

For example, when the current period is 3rd quarter this concept adds 9 months of period data in 3rd quarter of the current year, plus 12 months of period data from 4th quarter last year, minus 9 months of period data from 3rd quarter last year, which equals 12 months of data (9 months from the current year plus 3 months from the prior year).

Working Capital Changes - Total

Mnemonic WCAPCH

Statement Statement of Cash Flows/Statement of Changes

Annual Data Item Number A180

Units Millions of dollars

This item represents the difference between total sources and total uses *as reported* on a Working Capital Statement (Format Code = 1).

This item includes changes in current debt.

This item presents a Not Available data code (@NA) for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item is not available for banks or utilities.

Working Capital Changes - Total - Quarterly

Mnemonic	WCAPTQ
Statement	Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number	Q101
Units	Millions of dollars

Important! Statement of Cash Flow quarterly items contain period data. If you're looking at data for the 1st quarter of a company, you're seeing 3 months of information. If you're looking at the 2nd quarter, you're seeing 6 months of information. The 3rd quarter contains 9 months of information and the 4th quarter contains 12 months of information.

This item represents the difference between total sources and total uses *as reported* on a Working Capital Statement (Format Code = 1).

This item includes changes in current debt.

This item presents a Not Available data code (@NA) for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item is not available for banks or utilities.

The quarterly item is available only when a company uses a Working Capital Statement (Format Code = 1).

CHAPTER 26

Thomson First Call Estimates

Thomson Financial's First Call database of global analyst estimates contains consensus earnings estimates, analysts' recommendations and related investment information from more than 170 contributing firms. This database is available with a separate subscription agreement.

Estimates are provided for two quarters and two fiscal years of consensus earnings estimate data, expected report dates, consensus recommendations, future growth rates, earnings surprise data, operating actual earnings, and P/E ratios. The database also contains earnings estimate consensus trends and estimate revision momentum data to help you compare recent performance to expected performance.

Reference Items

Data Item Name	Cash Flow Estimates Mnemonic . . . page	EPS Estimates Mnemonic . . . page
FIRST CALL Consensus Recommendation	<i>FCCONRECC</i> . . . 971	<i>FCCONREC</i> . . . 1014
FIRST CALL Last Revision Date	<i>FCLRC</i> . . . 971	<i>FCLR</i> . . . 1013
FIRST CALL Latest Report Date	<i>FCLRDC</i> . . . 972	<i>FCLR</i> . . . 1014
FIRST CALL Median Long-Term Growth Rate	<i>FCSGRMDC</i> . . . 982	<i>FCSGRMD</i> . . . 995
FIRST CALL Momentum Revision Date	<i>FCMODTEC</i> . . . 971	<i>FCMODTE</i> . . . 1013
Peg Ratio with Thomson FIRST CALL Estimate	<i>PEGFCC</i> . . . 971	<i>PEGFC</i> . . . 995

Growth Rates

Data Item Name	Cash Flow Estimates Mnemonic . . . page	EPS Estimates Mnemonic . . . page
FIRST CALL Growth Rate - High	<i>FCSGRHIC</i> . . . 980	<i>FCSGRHI</i> . . . 993
FIRST CALL Growth Rate - Low	<i>FCSGRLOC</i> . . . 981	<i>FCSGRLO</i> . . . 994
FIRST CALL Growth Rate - Number of Analysts	<i>FCSGRAEC</i> . . . 981	<i>FCSGRAE</i> . . . 994
FIRST CALL Growth Rate - Standard Deviation	<i>FCSGRSDC</i> . . . 981	<i>FCSGRSD</i> . . . 994
FIRST CALL Growth Rate - Variance	<i>FCSGRVRC</i> . . . 981	<i>FCSGRVR</i> . . . 994
FIRST CALL Mean Growth Rate	<i>FCSGRAVC</i> . . . 981	<i>FCSGRAV</i> . . . 994
FIRST CALL Median Long-Term Growth Rate	<i>FCSGRMDC</i> . . . 982	<i>FCSGRMD</i> . . . 995

Fiscal year current estimates and items

Data Item Name	Cash Flow Estimates Mnemonic . . . page	EPS Estimates Mnemonic . . . page
FIRST CALL Fiscal Year Current - Surprise	FCF0SPRSC . . . 972	FCF0SPRS . . . 995
FIRST CALL Fiscal Year Current - Latest Actual	FCF0AC . . . 972	FCF0A . . . 995
FIRST CALL Fiscal Year Current - Previous Mean Estimate	FCF0PEAVC . . . 972	FCF0PEAV . . . 995

Fiscal year 1 estimates and items

Data Item Name	Cash Flow Estimates Mnemonic . . . page	EPS Estimates Mnemonic . . . page
7 Day Revisions Down	FCF17DC . . . 973	FCF17D . . . 996
7 Day Revisions Mean	FCF17AC . . . 973	FCF17A . . . 996
7 Day Revisions Up	FCF17UC . . . 973	FCF17U . . . 996
30 Day Revisions Down	FCF130DC . . . 973	FCF130D . . . 996
30 Day Revisions Mean	FCF130AC . . . 974	FCF130A . . . 996
30 Day Revisions Up	FCF130UC . . . 974	FCF130U . . . 997
60 Day Revisions Down	FCF160DC . . . 974	FCF160D . . . 997
60 Day Revisions Mean	FCF160AC . . . 974	FCF160A . . . 997
60 Day Revisions Up	FCF160UC . . . 975	FCF160U . . . 997
90 Day Revisions Down	FCF190DC . . . 975	FCF190D . . . 997
90 Day Revisions Mean	FCF190AC . . . 975	FCF190A . . . 998
90 Day Revisions Up	FCF190UC . . . 975	FCF190U . . . 998
Coefficient of Variation	FCF1CVC . . . 972	FCF1CV . . . 998
Fiscal Year	FCF1DATEC . . . 973	FCF1DATE . . . 998
High Estimate	FCF1HIC . . . 976	FCF1HI . . . 999
Implied Price/Earnings		FCFIPE . . . 999
Implied Price/Cash Flow	FCFIPEC . . . 975	
Low Estimate	FCF1LOC . . . 976	FCF1LO . . . 999
Mean Estimate	FCF1AVC . . . 976	FCF1AV . . . 999
Median Estimate	FCF1MDC . . . 976	FCF1MD . . . 999
Number of Analyst Estimates	FCF1AESTC . . . 976	FCF1AEST . . . 1000
Standard Deviation	FCF1SDC . . . 977	FCF1SD . . . 1000

Fiscal year 2 estimates and items

Data Item Name	Cash Flow Estimates Mnemonic . . . page	EPS Estimates Mnemonic . . . page
7 Day Revisions Down	<i>FCF27DC</i> . . . 977	<i>FCF27D</i> . . . 1000
7 Day Revisions Mean	<i>FCF27AC</i> . . . 977	<i>FCF27A</i> . . . 1000
7 Day Revisions Up	<i>FCF27UC</i> . . . 977	<i>FCF27U</i> . . . 1000
30 Day Revisions Down	<i>FCF230DC</i> . . . 977	<i>FCF230D</i> . . . 1001
30 Day Revisions Mean	<i>FCF230AC</i> . . . 978	<i>FCF230A</i> . . . 1001
30 Day Revisions Up	<i>FCF230UC</i> . . . 978	<i>FCF230U</i> . . . 1001
60 Day Revisions Down	<i>FCF260DC</i> . . . 978	<i>FCF260D</i> . . . 1001
60 Day Revisions Mean	<i>FCF260AC</i> . . . 978	<i>FCF260A</i> . . . 1001
60 Day Revisions Up	<i>FCF260UC</i> . . . 979	<i>FCF260U</i> . . . 1002
90 Day Revisions Down	<i>FCF290DC</i> . . . 979	<i>FCF290D</i> . . . 1002
90 Day Revisions Mean	<i>FCF290AC</i> . . . 979	<i>FCF290A</i> . . . 1002
90 Day Revisions Up	<i>FCF290UC</i> . . . 979	<i>FCF290U</i> . . . 1002
High Estimate	<i>FCF2HIC</i> . . . 979	<i>FCF2HI</i> . . . 1003
Low Estimate	<i>FCF2LOC</i> . . . 980	<i>FCF2LO</i> . . . 1003
Mean Estimate	<i>FCF2AVC</i> . . . 980	<i>FCF2AV</i> . . . 1003
Median Estimate	<i>FCF2MDC</i> . . . 980	<i>FCF2MD</i> . . . 1003
Number of Analyst Estimates	<i>FCF2AESTC</i> . . . 980	<i>FCF2AEST</i> . . . 1003
Standard Deviation	<i>FCF2SDC</i> . . . 980	<i>FCF2SD</i> . . . 1003

Fiscal quarter current estimates and items

Data Item Name	Cash Flow Estimates Mnemonic . . . page	EPS Estimates Mnemonic . . . page
7 Day Revisions Mean	<i>FCQ07AC</i> . . . 982	<i>FCQ07A</i> . . . 1004
30 Day Revisions Mean	<i>FCQ030AC</i> . . . 982	<i>FCQ030A</i> . . . 1004
60 Day Revisions Mean	<i>FCQ060AC</i> . . . 982	<i>FCQ060A</i> . . . 982
90 Day Revisions Mean	<i>FCQ090AC</i> . . . 982	<i>FCQ090A</i> . . . 1004
Surprise	<i>FCQ0SPRSC</i> . . . 983	<i>FCQ0SPRS</i> . . . 1005
Latest Actual per Share	<i>FCQ0AC</i> . . . 983	<i>FCQ0A</i> . . . 1004
Previous Mean Estimate	<i>FCQ0PEAVC</i> . . . 983	<i>FCQ0PEAV</i> . . . 1005

Fiscal quarter 1 estimates and items

Data Item Name	Cash Flow Estimates Mnemonic . . . page	EPS Estimates Mnemonic . . . page
7 Day Revisions Down	<i>FCQ17DC</i> . . . 983	<i>FCQ17D</i> . . . 1005
7 Day Revisions Mean	<i>FCQ17AC</i> . . . 983	<i>FCQ17A</i> . . . 1005
7 Day Revisions Up	<i>FCQ17UC</i> . . . 984	<i>FCQ17U</i> . . . 1006
30 Day Revisions Down	<i>FCQ130DC</i> . . . 984	<i>FCQ130D</i> . . . 1006
30 Day Revisions Mean	<i>FCQ130AC</i> . . . 984	<i>FCQ130A</i> . . . 1006
30 Day Revisions Up	<i>FCQ130UC</i> . . . 984	<i>FCQ130U</i> . . . 1006
60 Day Revisions Down	<i>FCQ160DC</i> . . . 984	<i>FCQ160D</i> . . . 1006
60 Day Revisions Mean	<i>FCQ160AC</i> . . . 985	<i>FCQ160A</i> . . . 1007
60 Day Revisions Up	<i>FCQ160UC</i> . . . 985	<i>FCQ160U</i> . . . 1007
90 Day Revisions Down	<i>FCQ190DC</i> . . . 985	<i>FCQ190D</i> . . . 1007
90 Day Revisions Mean	<i>FCQ190AC</i> . . . 985	<i>FCQ190A</i> . . . 1007
90 Day Revisions Up	<i>FCQ190UC</i> . . . 985	<i>FCQ190U</i> . . . 1007
Coefficient of Variation	<i>FCQ1CVC</i> . . . 986	<i>FCQ1CV</i> . . . 1008
1 Year Ago Cash Flow and EPS	<i>FCQ1CFL</i> . . . 991	<i>FCQ1EPS</i> . . . 1012
12 Months Moving	<i>FCQ112MMC</i> . . . 986	<i>FCQ112MM</i> . . . 1005
Implied Price/Cash Flow	<i>FCQIPEC</i> . . . 986	
Implied Price/Earnings		<i>FCQIPE</i> . . . 1008
High Estimate	<i>FCQ1HIC</i> . . . 992	<i>FCQ1HI</i> . . . 1014
Low Estimate	<i>FCQ1LOC</i> . . . 992	<i>FCQ1LO</i> . . . 1016
Mean Estimate	<i>FCQ1AVC</i> . . . 992	<i>FCQ1AV</i> . . . 1016
Median Estimate	<i>FCQ1MDC</i> . . . 993	<i>FCQ1MD</i> . . . 1015
Number of Analyst Estimates	<i>FCQ1AESTC</i> . . . 993	<i>FCQ1AEST</i> . . . 1015
Quarter and Fiscal Year	<i>FCA1DATEC</i> . . . 986	<i>FCA1DATE</i> . . . 1008
Standard Deviation	<i>FCQ1SDC</i> . . . 993	<i>FCQ1SD</i> . . . 1016

Fiscal quarter 2 estimates and items

Data Item Name	Cash Flow Estimates Mnemonic . . . page	EPS Estimates Mnemonic . . . page
7 Day Revisions Down	<i>FCQ27DC</i> . . . 986	<i>FCQ27D</i> . . . 1008
7 Day Revisions Mean	<i>FCQ27AC</i> . . . 987	<i>FCQ27A</i> . . . 1008
7 Day Revisions Up	<i>FCQ27UC</i> . . . 987	<i>FCQ27U</i> . . . 1009
30 Day Revisions Down	<i>FCQ230DC</i> . . . 987	<i>FCQ230D</i> . . . 1009

30 Day Revisions Mean	FCQ230AC . . . 987	FCQ230A . . . 1009
30 Day Revisions Up	FCQ230UC . . . 987	FCQ230U . . . 1009
60 Day Revisions Down	FCQ260DC . . . 988	FCQ260D . . . 1009
60 Day Revisions Mean	FCQ260AC . . . 988	FCQ260A . . . 1010
60 Day Revisions Up	FCQ260UC . . . 988	FCQ260U . . . 1010
90 Day Revisions Down	FCQ290DC . . . 1010	FCQ290D . . . 1010
90 Day Revisions Mean	FCQ290AC . . . 989	FCQ290A . . . 1010
90 Day Revisions Up	FCQ290UC . . . 989	FCQ290U . . . 1010
1 Year Ago Cash Flow and EPS	FCQ2CFL . . . 991	FCQ2EPS . . . 1012
Expected Report Date	FCQ2ERDC . . . 991	FCQ2ERD . . . 1015
High Estimate	FCQ2HIC . . . 992	FCQ2HI . . . 1014
Low Estimate	FCQ2LOC . . . 992	FCQ2LO . . . 1016
Mean Estimate	FCQ2AVC . . . 992	FCQ2AV . . . 1016
Median Estimate	FCQ2MDC . . . 993	FCQ2MD . . . 1015
Number of Analyst Estimates	FCQ2AESTC . . . 993	FCQ2AEST . . . 1015
Standard Deviation	FCQ2SDC . . . 993	FCQ2SD . . . 1016

Fiscal quarter 3 estimates and items

Data Item Name	Cash Flow Estimates Mnemonic . . . page	EPS Estimates Mnemonic . . . page
Expected Report Date	FCQ3AERDC . . . 991	FCQ3AERD . . . 1015
High Estimate	FCQ3HIC . . . 992	FCQ3HI . . . 1014
Low Estimate	FCQ3LOC . . . 992	FCQ3LO . . . 1016
Mean Estimate	FCQ3AVC . . . 992	FCQ3AV . . . 1016
Median Estimate	FCQ3MDC . . . 993	FCQ3MD . . . 1015
Number of Analyst Estimates	FCQ3AESTC . . . 993	FCQ3AEST . . . 1015
Standard Deviation	FCQ3SDC . . . 993	FCQ3SD . . . 1016
1 Year Ago Cash Flow and EPS	FCQ3CFL . . . 991	FCQ3EPS . . . 1012

Fiscal quarter 4 estimates and items

Data Item Name	Cash Flow Estimates Mnemonic . . . page	EPS Estimates Mnemonic . . . page
Expected Report Date	FCQ4AERDC . . . 991	FCQ4AERD . . . 1015
High Estimate	FCQ4HIC . . . 992	FCQ4HI . . . 1014
Low Estimate	FCQ4LOC . . . 992	FCQ4LO . . . 1016
Mean Estimate	FCQ4AVC . . . 992	FCQ4AV . . . 1016
Median Estimate	FCQ4MDC . . . 993	FCQ4MD . . . 1015

Number of Analyst Estimates	<i>FCQ4AESTC</i> . . . 993	<i>FCQ4AEST</i> . . . 1015
Standard Deviation	<i>FCQ4SDC</i> . . . 993	<i>FCQ4SD</i> . . . 1016
1 Year Ago Cash Flow and EPS	<i>FCQ4CFL</i> . . . 991	<i>FCQ4EPS</i> . . . 1012

Data Definitions

Peg Ratio with Thomson First Call Estimate - Cash Flow

Mnemonic PEGFCC

Concept Calculation $FCF1PEC/FCSGRMDC$

This concept calculates a Price to Cash Flow ratio by dividing FIRST CALL F1-Implied Price/Cash Flow by the FIRST CALL LT Md Growth Rate.

Thomson First Call Last Revision Date - Cash Flow

Mnemonic FCLRC

This item represents the date of the last revision of cash flow data received from an analyst for a given company (reported in MM/DD/YY format).

Thomson First Call Consensus Recommendation - Cash Flow

Mnemonic FCCONRECC

This item represents the mean of all analysts' current recommendations with regard to cash flow data. Recommendations are a translation of a specific analyst's recommendation to the Thomson First Call recommendation scale, which ranges from 1 to 5 as follows:

Recommendation	Scale
Buy	1
Buy/Hold	2
Hold	3
Hold/Sell	4
Sell	5

Thomson First Call Momentum Revisions Date - Cash Flow

Mnemonic FCMODTEC

This item represents the latest process date for the earnings estimate Revisions Momentum Data.

For example, Thomson First Call Quarter 1 - 7 Days Revisions Up - Cash Flow (FCQ17UC), a Revisions Momentum data item, is an upward revision item based on FCMODTEC and going back 7 days (based on the 5-day business work week).

Thomson First Call Latest Report Date - Cash Flow

Mnemonic FCLRDC

This item represents the date which earnings per share are first publicly reported for a given company (in MM/DD/YY format).

Thomson First Call Fiscal Year Current - Surprise - Cash Flow

Mnemonic FCF0SPRSC
Concept Calculation $(FCF0AC - FCF0PEAVC) / @ABS(FCF0PEAVC) * 100$

This concept represents the percentage change between actual earnings per share and mean earnings per share estimate for the most recently reported fiscal year.

Thomson First Call Fiscal Year Current - Previous Mean Estimate - Cash Flow

Mnemonic FCF0PEAVC

This item represents the latest mean or arithmetic average of the annual cash flow estimate for the most recently reported fiscal year.

Thomson First Call Fiscal Year Current - Latest Actual - Cash Flow

Mnemonic FCF0AC

This item represents the actual cash flow figure for the most recently reported fiscal year.

Thomson First Call Fiscal Year 1 - Coefficient of Variation - Cash Flow

Mnemonic FCF1CVC
Concept Calculation $FCF1SDC/FCF1AVC*100$

This concept represents the percentage range within which two-thirds of all estimates fall for the current fiscal year plus 1.

Thomson First Call Fiscal Year 1 - Fiscal Year - Cash Flow

Mnemonic FCF1DATEC

This item represents the fiscal year for the current year plus 1 (in the Yyy format, for example Y95).

Thomson First Call Fiscal Year 1 - 7 Day Revisions Down - Cash Flow

Mnemonic FCF17DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 7 Day Revisions Mean - Cash Flow

Mnemonic FCF17AC

This item represents the arithmetic mean based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 7 Day Revisions Up - Cash Flow

Mnemonic FCF17UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 30 Day Revisions Down - Cash Flow

Mnemonic FCF130DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 30 Day Revisions Mean - Cash Flow

Mnemonic FCF130AC

This item represents the arithmetic mean based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 30 Day Revisions Up - Cash Flow

Mnemonic FCF130UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 60 Day Revisions Down - Cash Flow

Mnemonic FCF160DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 60 Day Revisions Mean - Cash Flow

Mnemonic FCF160AC

This item represents the arithmetic mean based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 60 Day Revisions Up - Cash Flow

Mnemonic FCF160UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 90 Day Revisions Down - Cash Flow

Mnemonic FCF190DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 90 Day Revisions Mean - Cash Flow

Mnemonic FCF190AC

This item represents the arithmetic mean based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 90 Day Revisions Up - Cash Flow

Mnemonic FCF190UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - Implied Price/Cash Flow

Mnemonic FCF1PEC

Concept Calculation @VALUE(PRCCUR,PRCCM)/FCF1AVC

This concept represents the current price divided by the cash flow estimate one year out from the actual.

Thomson First Call Fiscal Year 1 - High Estimate - Cash Flow

Mnemonic FCF1HIC

This item represents the highest of all current individual estimates for the current fiscal year plus 1.

Thomson First Call Fiscal Year 1 - Low Estimate - Cash Flow

Mnemonic FCF1LOC

This item represents the lowest of all current individual estimates for the current fiscal year plus 1.

Thomson First Call Fiscal Year 1 - Mean Estimate - Cash Flow

Mnemonic FCF1AVC

This item represents the arithmetic mean of all current estimates received from analysts for the current fiscal year plus 1.

Thomson First Call Fiscal Year 1 - Median Estimate - Cash Flow

Mnemonic FCF1MDC

This item represents the middle estimate of all individual analyst estimates for the current fiscal year plus 1. When placed in ordinal rank if there is an even number of estimates, the median is calculated as the mid-point between the two middle estimates.

Thomson First Call Fiscal Year 1 - Number of Analyst Estimates - Cash Flow

Mnemonic FCF1AESTC

This item represents the total number of analysts with estimates for the specified fiscal year or quarter.

Thomson First Call Fiscal Year 1 - Standard Deviation - Cash Flow

Mnemonic FCF1SDC

This item represents the positive square root of the variance of the individual analyst estimates for the current fiscal year plus 1. Variance is a measure of dispersion or variability of estimates about the mean. It is defined as the average of the square of the deviations of the estimates about the mean.

Thomson First Call Fiscal Year 2 - 7 Day Revisions Down - Cash Flow

Mnemonic FCF27DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 7 Day Revisions Mean - Cash Flow

Mnemonic FCF27AC

This item represents the arithmetic mean based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 7 Day Revisions Up - Cash Flow

Mnemonic FCF27UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 30 Day Revisions Down - Cash Flow

Mnemonic FCF230DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 30 Day Revisions Mean - Cash Flow

Mnemonic FCF230AC

This item represents the arithmetic mean based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 30 Day Revisions Up - Cash Flow

Mnemonic FCF230UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 60 Day Revisions Down - Cash Flow

Mnemonic FCF260DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 60 Day Revisions Mean - Cash Flow

Mnemonic FCF260AC

This item represents the arithmetic mean based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 60 Day Revisions Up - Cash Flow

Mnemonic FCF260UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 90 Day Revisions Down - Cash Flow

Mnemonic FCF290DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 90 Day Revisions Mean - Cash Flow

Mnemonic FCF290AC

This item represents the arithmetic mean based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 90 Day Revisions Up - Cash Flow

Mnemonic FCF290UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - High Estimate - Cash Flow

Mnemonic FCF2HIC

This item represents the highest of all current individual estimates for the current fiscal year plus two.

Thomson First Call Fiscal Year 2 - Median Estimate - Cash Flow

Mnemonic FCF2MDC

This item represents the middle estimate of all individual analyst estimates for the current fiscal year plus two. When placed in ordinal rank, if there is an even number of estimates, the median is calculated as the mid-point between the two middle estimates.

Thomson First Call Fiscal Year 2 - Low Estimate - Cash Flow

Mnemonic FCF2LOC

This item represents the lowest of all current individual estimates for the current fiscal year plus two.

Thomson First Call Fiscal Year 2 - Mean Estimate - Cash Flow

Mnemonic FCF2AVC

This item represents the arithmetic mean of all current estimates received from analysts for the current fiscal year plus two.

Thomson First Call Fiscal Year 2 - Number of Analyst Estimates - Cash Flow

Mnemonic FCF2AESTC

This item represents the total number of analysts with estimates for the current fiscal year plus two.

Thomson First Call Fiscal Year 2 - Standard Deviation - Cash Flow

Mnemonic FCF2SDC

This item represents the positive square root of the variance of the individual analyst estimates for the current fiscal year plus two. Variance is a measure of dispersion or variability of estimates about the mean. It is defined as the average of the square of the deviations of the estimates about the mean.

Thomson First Call Growth Rate - High - Cash Flow

Mnemonic FCSGRHIC

This item represents latest available highest of all the individual analyst annual growth rate estimates.

Thomson First Call Growth Rate - Low - Cash Flow

Mnemonic FCSGRLOC

This item represents latest available lowest of all the individual analyst annual growth rate estimates.

Thomson First Call Growth Rate - Number of Analysts - Cash Flow

Mnemonic FCSGRAEC

This item represents the total number of analysts reporting latest available annual growth rate.

Thomson First Call Growth Rate - Standard Deviation - Cash Flow

Mnemonic FCSGRSDC

This item represents latest available positive square root of the variance of the individual analyst annual growth rate estimates. Variance is a measure of dispersion or variability of estimates about the mean. It is defined as the average of the square of the deviations of the estimates about the mean.

Thomson First Call Growth Rate - Variance - Cash Flow

Mnemonic FCSGRVRC

This item represents latest available variance of the individual analyst annual growth rate estimates. Variance is a measure of dispersion or variability of estimates about the mean. It is defined as the average of the square of the deviations of the estimates about the mean.

Thomson First Call Mean Growth Rate - Cash Flow

Mnemonic FCSGRAVC

This item represents latest available mean annual growth rate of all individual analyst growth rates.

Thomson First Call Median Long-Term Growth Rate - Cash Flow

Mnemonic FCSGRMDC

This item represents the middle long-term growth rate of all individual analyst growth rates. When placed in ordinal rank, if there is an even number of growth rates, the median is calculated as the mid-point between the two middle values.

Thomson First Call Current Quarter - 7 Day Revisions Mean - Cash Flow

Mnemonic FCQ07AC

This item represents the arithmetic mean as of 7 days ago for a given company for the most recently reported quarter.

Thomson First Call Current Quarter - 30 Day Revisions Mean - Cash Flow

Mnemonic FCQ030AC

This item represents the arithmetic mean as of 30 days ago for a given company for the most recently reported quarter.

Thomson First Call Current Quarter - 60 Day Revisions Mean - Cash Flow

Mnemonic FCQ060AC

This item represents the arithmetic mean as of 60 days ago for a given company for the most recently reported quarter.

Thomson First Call Current Quarter - 90 Day Revisions Mean - Cash Flow

Mnemonic FCQ090AC

This item represents the arithmetic mean as of 90 days ago for a given company for the most recently reported quarter.

Thomson First Call Current Quarter - Latest Actual Per Share - Cash Flow

Mnemonic FCQ0AC

This item represents the actual cash flow figure for the most recently reported fiscal quarter.

Thomson First Call Current Quarter - Previous Mean Estimate - Cash Flow

Mnemonic FCQ0PEAVC

This item represents the latest mean or arithmetic average of the quarterly estimates for the most recently reported quarter.

Thomson First Call Current Quarter - Surprise - Cash Flow

Mnemonic FCQ0SPRSC

Concept Calculation
$$\frac{(FCQ0QAC - FCQ0PEAVC)}{(FCQ0PEAVC)} \div @ABS \times 100$$

This concept represents the percentage change between cash flow estimate and mean cash flow estimate for the most recently reported quarter.

Thomson First Call Quarter 1 - 7 Day Revisions Down - Cash Flow

Mnemonic FCQ17DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 7 Day Revisions Mean - Cash Flow

Mnemonic FCQ17AC

This item represents the arithmetic mean based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 7 Day Revisions Up - Cash Flow

Mnemonic FCQ17UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 30 Day Revisions Down - Cash Flow

Mnemonic FCQ130DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 30 Day Revisions Mean - Cash Flow

Mnemonic FCQ130AC

This item represents the arithmetic mean based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 30 Day Revisions Up - Cash Flow

Mnemonic FCQ130UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 60 Day Revisions Down - Cash Flow

Mnemonic FCQ160DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 60 Day Revisions Mean - Cash Flow

Mnemonic FCQ160AC

This item represents the arithmetic mean based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 60 Day Revisions Up - Cash Flow

Mnemonic FCQ160UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 90 Day Revisions Down - Cash Flow

Mnemonic FCQ190DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 90 Day Revisions Mean - Cash Flow

Mnemonic FCQ190AC

This item represents the arithmetic mean based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 90 Day Revisions Up - Cash Flow

Mnemonic FCQ190UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 12 Months Moving - Cash Flow

Mnemonic FCQ112MMC

Concept Calculation $FCQ1CFL + FCQ2CFL + FCQ3CFL + FCQ4CFL$

This item represents the sum of the cash flow figure for the current quarter latest actual and the three previous actual quarterly cash flow figures.

Thomson First Call Quarter 1 - Coefficient of Variation - Cash Flow

Mnemonic FCQ1CVC

Concept Calculation $FCQ1SDC/FCQ1AVC*100$

This concept represents the percentage range within which two-thirds of all estimates fall for the current quarter plus 1.

Thomson First Call Quarter 1 - Quarter & Fiscal Year - Cash Flow

Mnemonic FCQ1DATEC

This item represents the quarter and fiscal year for the current quarter plus 1 (in Qq/Yyy format, for example Q4Y99).

Thomson First Call Quarter 1 - Implied Price/Cash Flow

Mnemonic FCQ1PEC

Concept Calculation @VALUE(PRCCUR,PRCCM)/FCQ12MMC

This concept represents the current price divided by the 12 months moving earnings per share estimate.

Thomson First Call Quarter 2 - 7 Day Revisions Down - Cash Flow

Mnemonic FCQ27DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 7 Day Revisions Mean - Cash Flow

Mnemonic FCQ27AC

This item represents the arithmetic mean based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 7 Day Revisions Up - Cash Flow

Mnemonic FCQ27UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 30 Day Revisions Down - Cash Flow

Mnemonic FCQ230DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 30 Day Revisions Mean - Cash Flow

Mnemonic FCQ230AC

This item represents the arithmetic mean based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 30 Day Revisions Up - Cash Flow

Mnemonic FCQ230UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 60 Day Revisions Down - Cash Flow

Mnemonic FCQ260DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 60 Day Revisions Mean - Cash Flow

Mnemonic FCQ260AC

This item represents the arithmetic mean based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 60 Day Revisions Up - Cash Flow

Mnemonic FCQ260UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 90 Day Revisions Down - Cash Flow

Mnemonic FCQ290DC

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 90 Day Revisions Mean - Cash Flow

Mnemonic FCQ290AC

This item represents the arithmetic mean based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 90 Day Revisions Up - Cash Flow

Mnemonic FCQ290UC

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 4 - 12 Months Moving - Cash Flow

Mnemonic FCQ412MMC

This item represents a four-quarter summation of the cash flow figure 1 Year Ago from the Current Quarter - Latest Actual as reported by First Call.

It is the aggregation of FCQ0CFL and its three previous actual quarterly cash flow figures.

Example:

If Current Quarter – Latest Actual were Q4Y02, then this 12-Months Moving figure would be the sum of the cash flow amounts from the following time periods:

Q1Y01
+ Q2Y01
+ Q3Y01
+ Q4Y01

Thomson First Call Previous - 1 Year Ago - Surprise 0B - Cash Flow

Mnemonic FCQSPRS0C

Concept Calculation $(FCQ0CFL - FCQ0PCFL) / @ABS(FCQ0PCFL) * 100$

This concept represents the percentage change between actual cash flow and mean cash flow estimate for the period that is four quarters prior to the current quarter.

Thomson First Call Previous - 1 Year Ago - Surprise 1B - Cash Flow

Mnemonic FCQSPRS1C

Concept Calculation $(FCQ1CFL - FCQ1PCFL) / @ABS(FCQ1PCFL) * 100$

This concept represents the percentage change between actual cash flow and mean cash flow estimate for the period that is three quarters prior to the current quarter.

Thomson First Call Previous - 1 Year Ago - Surprise 2B - Cash Flow

Mnemonic FCQSPRS2C

Concept Calculation $(FCQ2CFL - FCQ2PCFL) / @ABS(FCQ2PCFL) * 100$

This concept represents the percentage change between actual cash flow and mean cash flow estimate for the period that is two quarters prior to the current quarter.

Thomson First Call Previous - 1 Year Ago - Surprise 3B - Cash Flow

Mnemonic FCQSPRS3C

Concept Calculation $(FCQ3CFL - FCQ3PCFL) / @ABS(FCQ3PCFL) * 100$

This concept represents the percentage change between actual cash flow and mean cash flow estimate for the period that is one quarter prior to the current quarter.

Thomson First Call Previous - 1 Year Ago - Cash Flow

	Mnemonic	Time Period Description
Quarter 0	FCQ0PCFL	Current Quarter minus 4
Quarter 1	FCQ1PCFL	Current Quarter minus 3
Quarter 2	FCQ2PCFL	Current Quarter minus 2
Quarter 3	FCQ3PCFL	Current Quarter minus 1

This item represents the latest mean or arithmetic average of the quarterly cash flow estimates.

Quarter 3 is one quarter prior to the Latest Actual

Quarter 2 is two quarters prior to the Latest Actual

Quarter 1 is three quarters prior to the Latest Actual

Quarter 0 is four quarters prior to the Latest Actual (1 year ago)

Thomson First Call 1 Year Ago - Cash Flow

	Mnemonic	Time Period Description
Quarter 0	FCQ0CFL	Current Quarter minus 4
Quarter 1	FCQ1CFL	Current Quarter minus 3
Quarter 2	FCQ2CFL	Current Quarter minus 2
Quarter 3	FCQ3CFL	Current Quarter minus 1
Quarter 4	FCQ4CFL	Current Quarter - Latest Actual

This item represents the actual cash flow figure as reported by First Call.

Quarter 4 is the most recently reported actual cash flow – the current Latest Actual

Quarter 3 is one quarter prior to the Latest Actual

Quarter 2 is two quarters prior to the Latest Actual

Quarter 1 is three quarters prior to the Latest Actual

Quarter 0 is four quarters prior to the Latest Actual (1 year ago)

Thomson First Call Expected Report Date - Cash Flow

	Mnemonic
Quarter 1	FCQ1ERDC
Quarter 2	FCQ2ERDC
Quarter 3	FCQ3ERDC
Quarter 4	FCQ4ERDC

This item represents the expected earnings announcement date for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4) in MM/DD/YY format.

Thomson First Call Expected Report Date - Footnotes - Cash Flow

	Mnemonic
Quarter 1	FCQ1ERDFC
Quarter 2	FCQ2ERDFC
Quarter 3	FCQ3ERDFC
Quarter 4	FCQ4ERDFC

Code	Description
Blank	The company is expected to report earnings on the date indicated in the Expected Report Date item.
W	The company is expected to report earnings in the week of the date indicated in the Expected Report Date item.

Thomson First Call High Estimate - Cash Flow

	Mnemonic
Quarter 1	FCQ1HIC
Quarter 2	FCQ2HIC
Quarter 3	FCQ3HIC
Quarter 4	FCQ4HIC

This item represents the highest of all current individual estimates for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4).

Thomson First Call Low Estimate - Cash Flow

	Mnemonic
Quarter 1	FCQ1LOC
Quarter 2	FCQ2LOC
Quarter 3	FCQ3LOC
Quarter 4	FCQ4LOC

This item represents the lowest of all current individual estimates for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4).

Thomson First Call Mean Estimate - Cash Flow

	Mnemonic
Quarter 1	FCQ1AVC
Quarter 2	FCQ2AVC
Quarter 3	FCQ3AVC
Quarter 4	FCQ4AVC

This item represents the arithmetic mean of all current estimates received from analysts for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4).

Thomson First Call Median Estimate - Cash Flow

	Mnemonic
Quarter 1	FCQ1MDC
Quarter 2	FCQ2MDC
Quarter 3	FCQ3MDC
Quarter 4	FCQ4MDC

This item represents the middle estimate of all individual analyst estimates for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4). When placed in ordinal rank, if there is an even number of estimates, the median is calculated as the mid-point between the two middle estimates.

Thomson First Call Number of Analyst Estimates - Cash Flow

	Mnemonic
Quarter 1	FCQ1AESTC
Quarter 2	FCQ2AESTC
Quarter 3	FCQ3AESTC
Quarter 4	FCQ4AESTC

This item represents the total number of analysts with estimates for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4).

Thomson First Call Standard Deviation - Cash Flow

	Mnemonic
Quarter 1	FCQ1SDC
Quarter 2	FCQ2SDC
Quarter 3	FCQ3SDC
Quarter 4	FCQ4SDC

This item represents the positive square root of the variance of the individual analyst estimates for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4). Variance is a measure of dispersion or variability of estimates about the mean. It is defined as the average of the square of the deviations of the estimates about the mean.

Thomson First Call High - Growth Rate

Mnemonic FCSGRHI

This item represents latest available highest of all the individual analyst annual growth rate estimates.

Thomson First Call Low - Growth Rate

Mnemonic FCSGRLO

This item represents latest available lowest of all the individual analyst annual growth rate estimates.

Thomson First Call Variance - Growth Rate

Mnemonic FCSGRVR

This item represents the latest available variance of the individual analyst annual growth rate estimates. Variance is a measure of dispersion or variability of estimates about the mean. It is defined as the average of the square of the deviations of the estimates about the mean.

Thomson First Call Number of Analysts - Growth Rate

Mnemonic FCSGRAE

This item represents the total number of analysts reporting latest available annual growth rate.

Thomson First Call Standard Deviation - Growth Rate

Mnemonic FCSGRSD

This item represents latest available positive square root of the variance of the individual analyst annual growth rate estimates. Variance is a measure of dispersion or variability of estimates about the mean. It is defined as the average of the square of the deviations of the estimates about the mean.

Thomson First Call Mean - Growth Rate

Mnemonic FCSGRAV

This item represents the latest available mean annual growth rate of all individual analyst growth rates.

Thomson First Call Median Long-Term - Growth Rate

Mnemonic FCSGRMD

This item represents the middle long-term growth rate of all individual analyst growth rates. When placed in ordinal rank, if there is an even number of growth rates, the median is calculated as the mid-point between the two middle values.

Peg Ratio with Thomson First Call Estimate

Mnemonic PEGFC

Concept Calculation $FCF1PE / FCSGRMD$

This concept calculates the Peg ratio by dividing Thomsons First Call F1-Implied P/E by Thomson First Call LT Md Growth Rate.

Thomson First Call Fiscal Year Current - Latest Actual - Earnings Per Share

Mnemonic FCF0A

This item represents the actual earnings per share figure for the most recently reported fiscal year.

Thomson First Call Fiscal Year Current - Previous Mean Estimate - Earnings Per Share

Mnemonic FCF0PEAV

This item represents the latest mean or arithmetic average of the annual earnings per share estimates for the most recently reported fiscal year.

Thomson First Call Fiscal Year Current - Surprise - Earnings Per Share

Mnemonic FCF0SPRS

Concept Calculation
$$\frac{(FCF0A - FCF0PEAV)}{(FCF0PEAV)} \div @ABS$$

$$(FCF0PEAV) * 100$$

This concept represents the percentage change between actual earnings per share and mean earnings per share estimate for the most recently reported fiscal year.

Thomson First Call Fiscal Year 1 - 7 Day Revisions Down - Earnings Per Share

Mnemonic FCF17D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 7 Day Revisions Mean - Earnings Per Share

Mnemonic

FCF17A

This item represents the arithmetic mean based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 7 Day Revisions Up - Earnings Per Share

Mnemonic

FCF17U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 30 Day Revisions Down - Earnings Per Share

Mnemonic

FCF130D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 30 Day Revisions Mean - Earnings Per Share

Mnemonic

FCF130A

This item represents the arithmetic mean based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 30 Day Revisions Up - Earnings Per Share

Mnemonic

FCF130U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 60 Day Revisions Down - Earnings Per Share

Mnemonic

FCF160D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 60 Day Revisions Mean - Earnings Per Share

Mnemonic

FCF160A

This item represents the arithmetic mean based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 60 Day Revisions Up - Earnings Per Share

Mnemonic

FCF160U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 90 Day Revisions Down - Earnings Per Share

Mnemonic

FCF190D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 90 Day Revisions Mean - Earnings Per Share

Mnemonic

FCF190A

This item represents the arithmetic mean based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - 90 Day Revisions Up - Earnings Per Share

Mnemonic

FCF190U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 1 - Coefficient of Variation - Earnings Per Share

Mnemonic FCF1CV

Concept Calculation $FCF1SD/FCF1AV*100$

This concept represents the percentage range within which two-thirds of all estimates fall for the current fiscal year plus 1.

Thomson First Call Fiscal Year 1 - Fiscal Year - Earnings Per Share

Mnemonic FCF1DATE

This item represents the fiscal year for the current year plus 1 (in the Yyy format, for example Y95).

Thomson First Call Fiscal Year 1 - High Estimate - Earnings Per Share

Mnemonic FCF1HI

This item represents the highest of all current individual estimates for the current fiscal year plus 1.

Thomson First Call Fiscal Year 1 - Implied Price/Earnings - Earnings Per Share

Mnemonic FCF1PE

Concept Calculation $@VALUE(PRCCUR,PRCCM)/FCF1AV$

This concept represents the current price divided by the fiscal year plus 1 mean earnings per share estimate.

Thomson First Call Fiscal Year 1 - Low Estimate - Earnings Per Share

Mnemonic FCF1LO

This item represents the lowest of all current individual estimates for the current fiscal year plus 1.

Thomson First Call Fiscal Year 1 - Mean Estimate - Earnings Per Share

Mnemonic FCF1AV

This item represents the arithmetic mean of all current estimates received from analysts for the current fiscal year plus 1.

Thomson First Call Fiscal Year 1 - Median Estimate - Earnings Per Share

Mnemonic FCF1MD

This item represents the middle estimate of all individual analyst estimates for the current fiscal year plus 1. When placed in ordinal rank if there is an even number of estimates, the median is calculated as the mid-point between the two middle estimates.

Thomson First Call Fiscal Year 1 - Number of Analyst Estimates - Earnings Per Share

Mnemonic FCF1AEST

This item represents the total number of analysts with estimates for the specified fiscal year or quarter.

Thomson First Call Fiscal Year 1 - Standard Deviation - Earnings Per Share

Mnemonic FCF1SD

This item represents the positive square root of the variance of the individual analyst estimates for the current fiscal year plus 1. Variance is a measure of dispersion or variability of estimates about the mean. It is defined as the average of the square of the deviations of the estimates about the mean.

Thomson First Call Fiscal Year 2 - 7 Day Revisions Down - Earnings Per Share

Mnemonic FCF27D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 7 Day Revisions Mean - Earnings Per Share

Mnemonic FCF27A

This item represents the arithmetic mean based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 7 Day Revisions Up - Earnings Per Share

Mnemonic FCF27U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 30 Day Revisions Down - Earnings Per Share

Mnemonic

FCF230D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 30 Day Revisions Mean - Earnings Per Share

Mnemonic

FCF230A

This item represents the arithmetic mean based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 30 Day Revisions Up - Earnings Per Share

Mnemonic

FCF230U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 60 Day Revisions Down - Earnings Per Share

Mnemonic

FCF260D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 60 Day Revisions Mean - Earnings Per Share

Mnemonic

FCF260A

This item represents the arithmetic mean based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 60 Day Revisions Up - Earnings Per Share

Mnemonic

FCF260U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 90 Day Revisions Down - Earnings Per Share

Mnemonic

FCF290D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 90 Day Revisions Mean - Earnings Per Share

Mnemonic

FCF290A

This item represents the arithmetic mean based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - 90 Day Revisions Up - Earnings Per Share

Mnemonic

FCF290U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current fiscal year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Fiscal Year 2 - High Estimate - Earnings Per Share

Mnemonic

FCF2HI

This item represents the highest of all current individual estimates for the current fiscal year plus two.

Thomson First Call Fiscal Year 2 - Low Estimate - Earnings Per Share

Mnemonic

FCF2LO

This item represents the lowest of all current individual estimates for the current fiscal year plus two.

Thomson First Call Fiscal Year 2 - Mean Estimate - Earnings Per Share

Mnemonic FCF2AV

This item represents the arithmetic mean of all current estimates received from analysts for the current fiscal year plus two.

Thomson First Call Fiscal Year 2 - Median Estimate - Earnings Per Share

Mnemonic FCF2MD

This item represents the middle estimate of all individual analyst estimates for the current fiscal year plus two. When placed in ordinal rank, if there is an even number of estimates, the median is calculated as the mid-point between the two middle estimates.

Thomson First Call Fiscal Year 2 - Number of Analyst Estimates - Earnings Per Share

Mnemonic FCF2AEST

This item represents the total number of analysts with estimates for the current fiscal year plus two.

Thomson First Call Fiscal Year 2 - Standard Deviation - Earnings Per Share

Mnemonic FCF2SD

This item represents the positive square root of the variance of the individual analyst estimates for the current fiscal year plus two. Variance is a measure of dispersion or variability of estimates about the mean. It is defined as the average of the square of the deviations of the estimates about the mean.

Thomson First Call Current Quarter - 7 Day Revisions Mean - Earnings Per Share

Mnemonic FCQ07A

This item represents the arithmetic mean as of 7 days ago for a given company for the most recently reported quarter.

Thomson First Call Current Quarter - 30 Day Revisions Mean - Earnings Per Share

Mnemonic FCQ030A

This item represents the arithmetic mean as of 30 days ago for a given company for the most recently reported quarter.

Thomson First Call Current Quarter - 60 Day Revisions Mean - Earnings Per Share

Mnemonic FCQ060A

This item represents the arithmetic mean as of 60 days ago for a given company for the most recently reported quarter.

Thomson First Call Current Quarter - 90 Day Revisions Mean - Earnings Per Share

Mnemonic FCQ090A

This item represents the arithmetic mean as of 90 days ago for a given company for the most recently reported quarter.

Thomson First Call Current Quarter - Latest Actual - Earnings Per Share

Mnemonic FCQ0A

This item represents the actual earnings per share figure for the most recently reported fiscal quarter.

Thomson First Call Current Quarter - Previous Mean Estimate - Earnings Per Share

Mnemonic FCQ0PEAV

This item represents the latest mean or arithmetic average of the quarterly estimates for the most recently reported quarter.

Thomson First Call Current Quarter - Surprise - Earnings Per Share

Mnemonic FCQ0SPRS

Concept Calculation $(FCQ0QA - FCQ0PEAV) / @ABS(FCQ0PEAV) * 100$

This concept represents the percentage change between actual earnings per share and mean earnings per share estimate for the most recently reported quarter.

Thomson First Call Quarter 1 - 12 Months Moving - Earnings Per Share

Mnemonic FCQ112MM

Concept Calculation $FCQ1EPS + FCQ2EPS + FCQ3EPS + FCQ4EPS$

This item represents the sum of the earnings per share figure for the current quarter latest actual and the three previous actual quarterly earnings per share figures.

Thomson First Call Quarter 1 - 7 Day Revisions Down - Earnings Per Share

Mnemonic FCQ17D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 7 Day Revisions Mean - Earnings Per Share

Mnemonic

FCQ17A

This item represents the arithmetic mean based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 7 Day Revisions Up - Earnings Per Share

Mnemonic

FCQ17U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 30 Day Revisions Down - Earnings Per Share

Mnemonic

FCQ130D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 30 Day Revisions Mean - Earnings Per Share

Mnemonic

FCQ130A

This item represents the arithmetic mean based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 30 Day Revisions Up - Earnings Per Share

Mnemonic

FCQ130U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 60 Day Revisions Down - Earnings Per Share

Mnemonic

FCQ160D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 60 Day Revisions Mean - Earnings Per Share

Mnemonic

FCQ160A

This item represents the arithmetic mean based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 60 Day Revisions Up - Earnings Per Share

Mnemonic

FCQ160U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 90 Day Revisions Down - Earnings Per Share

Mnemonic

FCQ190D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 90 Day Revisions Mean - Earnings Per Share

Mnemonic

FCQ190A

This item represents the arithmetic mean based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - 90 Day Revisions Up - Earnings Per Share

Mnemonic

FCQ190U

This item represents the total number of upward revisions received within the last 90 days for a given company for the current quarter plus 1.

Thomson First Call Quarter 1 - Coefficient of Variation - Earnings Per Share

Mnemonic

FCQ1CV

Concept Calculation

$FCQ1SD/FCQ1AV*100$

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 1. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 1 - Implied Price/Earnings - Earnings Per Share

Mnemonic FCQ1PE

Concept Calculation @VALUE(PRCCUR,PRCCM)/FCQ12MM

This concept represents the current price divided by the 12 months moving earnings per share estimate.

Thomson First Call Quarter 1 - Quarter & Fiscal Year - Earnings Per Share

Mnemonic FCQ1DATE

This item represents the quarter and fiscal year for the current quarter plus 1 (in Qq/Yyy format, for example Q4Y99).

Thomson First Call Quarter 2 - 7 Day Revisions Down - Earnings Per Share

Mnemonic FCQ27D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 7 Day Revisions Mean - Earnings Per Share

Mnemonic FCQ27A

This item represents the arithmetic mean based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 7 Day Revisions Up - Earnings Per Share

Mnemonic FCQ27U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 7 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 30 Day Revisions Down - Earnings Per Share

Mnemonic

FCQ230D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 30 Day Revisions Mean - Earnings Per Share

Mnemonic

FCQ230A

This item represents the arithmetic mean based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 30 Day Revisions Up - Earnings Per Share

Mnemonic

FCQ230U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 30 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 60 Day Revisions Down - Earnings Per Share

Mnemonic

FCQ260D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 60 Day Revisions Mean - Earnings Per Share

Mnemonic

FCQ260A

This item represents the arithmetic mean based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 60 Day Revisions Up - Earnings Per Share

Mnemonic

FCQ260U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 60 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 90 Day Revisions Down - Earnings Per Share

Mnemonic FCQ290D

This item represents the total number of Brokers that have submitted a downward (downgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 90 Day Revisions Mean - Earnings Per Share

Mnemonic FCQ290A

This item represents the arithmetic mean based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the current quarter plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 2 - 90 Day Revisions Up - Earnings Per Share

Mnemonic FCQ290U

This item represents the total number of Brokers that have submitted an upward (upgrade) revision estimate based on 90 days ago from the Thomson First Call Momentum Revisions Date for a given company for the quarter year plus 2. This number is a "point in time" and not a cumulative calculation.

Thomson First Call Quarter 4 - 12 Months Moving - Earnings Per Share

Mnemonic FCQ412MM

This item represents a four-quarter summation of the earnings per share figure 1 year ago from the Current Quarter - Latest Actual as reported by First Call. It is the aggregation of FCQ0EPS and its three previous actual quarterly earnings per share figures.

For example, if Current Quarter - Latest Actual were Q4Y02, then this 12-month moving figure would add the following time periods:

Q1Y01 + Q2Y01 + Q3Y01 + Q4Y01

Thomson First Call Previous - 1 Year Ago - Surprise 0B - Earnings Per Share

Mnemonic FCQSPRS0

Concept Calculation $(FCQ0EPS - FCQ0PEPS) / @ABS(FCQ0PEPS) * 100$

This concept represents the percentage change between actual earnings and mean earnings estimate for the period that is four quarters prior to the current quarter.

Thomson First Call Previous - 1 Year Ago - Surprise 1B - Earnings Per Share

Mnemonic FCQSPRS1

Concept Calculation $(FCQ1EPS - FCQ1PEPS) / @ABS(FCQ1PEPS) * 100$

This concept represents the percentage change between actual earnings and mean earnings estimate for the period that is three quarters prior to the current quarter.

Thomson First Call Previous - 1 Year Ago - Surprise 2B - Earnings Per Share

Mnemonic FCQSPRS2

Concept Calculation $(FCQ2EPS - FCQ2PEPS) / @ABS(FCQ2PEPS) * 100$

This concept represents the percentage change between actual earnings and mean earnings estimate for the period that is two quarters prior to the current quarter.

Thomson First Call Previous - 1 Year Ago - Surprise 3B - Earnings Per Share

Mnemonic FCQSPRS3

Concept Calculation $(FCQ3EPS - FCQ3PEPS) / @ABS(FCQ3PEPS) * 100$

This concept represents the percentage change between actual earnings and mean earnings estimate for the period that is one quarter prior to the current quarter.

Thomson First Call 1 Year Ago - Earnings Per Share

	Mnemonic	Time Period Description
Quarter 0	FCQ0EPS	Current Quarter minus 4
Quarter 1	FCQ1EPS	Current Quarter minus 3
Quarter 2	FCQ2EPS	Current Quarter minus 2
Quarter 3	FCQ3EPS	Current Quarter minus 1
Quarter 4	FCQ4EPS	Current Quarter (Latest Actual)

This item represents the actual earnings per share figure as reported by First Call.

Quarter 4 is the most recently reported actual earnings – the current Latest Actual

Quarter 3 is one quarter prior to the Latest Actual

Quarter 2 is two quarters prior to the Latest Actual

Quarter 1 is three quarters prior to the Latest Actual

Quarter 0 is four quarters prior to the Latest Actual (1 year ago)

Thomson First Call Previous - 1 Year Ago - Earnings Per Share

	Mnemonic	Time Period Description
Quarter 0	FCQ0PEPS	Current Quarter minus 4

Quarter 1	FCQ1PEPS	Current Quarter minus 3
Quarter 2	FCQ2PEPS	Current Quarter minus 2
Quarter 3	FCQ3PEPS	Current Quarter minus 1

This item represents the latest mean or arithmetic average of the quarterly estimates.

Quarter 3 is one quarter prior to the current Latest Actual.

Quarter 2 is one quarter prior to the current Latest Actual.

Quarter 1 is one quarter prior to the current Latest Actual.

Quarter 0 is one quarter prior to the current Latest Actual (1 Year Ago).

Thomson First Call Expected Report Date - Footnotes - Earnings Per Share

	Mnemonic
Quarter 1	FCQ1ERDF
Quarter 2	FCQ2ERDF
Quarter 3	FCQ3ERDF
Quarter 4	FCQ4ERDF

Code	Description
Blank	The company is expected to report earnings on the date indicated in the Expected Report Date item.
W	The company is expected to report earnings in the week of the date indicated in the Expected Report Date item.

Thomson First Call Last Revision Date - Earnings Per Share

Mnemonic FCLR

This item represents the date of the last revision for earnings per share data received from an analyst for a given company (reported in MM/DD/YY format).

Thomson First Call Momentum Revisions Date - Earnings Per Share

Mnemonic FCMODTE

This item represents the latest process date for the earnings estimate Revisions Momentum Data.

For example, Thomson First Call Quarter 1 - 7 Days Revisions Up - Earnings Per Share (FCQ17U), a Revisions Momentum data item, is an upward revision item based on FCMODTE and going back 7 days (based on the 5-day business work week).

Thomson First Call Latest Report Date - Earnings Per Share

Mnemonic FCLRD

This item represents the date which earnings per share are first publicly reported for a given company (in MM/DD/YY format).

Thomson First Call Note - Earnings Per Share

Code	Description
X	Thomson First Call Earnings Estimate data reflects the exclusion of amortization of goodwill.

Thomson First Call Consensus Recommendation - Earnings Per Share

Mnemonic FCCONREC

This item represents the mean of all analysts' current recommendations with regards to earnings per share data. Recommendations are a translation of a specific analyst's recommendation to the Thomson First Call recommendation scale, which ranges from 1 to 5 as follows:

Recommendation	Scale
Buy	1
Buy/Hold	2
Hold	3
Hold/Sell	4
Sell	5

Thomson First Call High Estimate - Earnings Per Share

	Mnemonic
Quarter 1	FCQ1HI
Quarter 2	FCQ2HI
Quarter 3	FCQ3HI
Quarter 4	FCQ4HI

This item represents the highest of all current individual estimates for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4).

Thomson First Call Expected Report Date - Earnings Per Share

	Mnemonic
Quarter 1	FCQ1ERD
Quarter 2	FCQ2ERD
Quarter 3	FCQ3ERD
Quarter 4	FCQ4ERD

This item represents the expected earnings announcement date for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4) in MM/DD/YY format.

Thomson First Call Median Estimate - Earnings Per Share

	Mnemonic
Quarter 1	FCQ1MD
Quarter 2	FCQ2MD
Quarter 3	FCQ3MD
Quarter 4	FCQ4MD

This item represents the middle estimate of all individual analyst estimates for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4). When placed in ordinal rank, if there is an even number of estimates, the median is calculated as the mid-point between the two middle estimates.

Thomson First Call Number of Analyst Estimates - Earnings Per Share

	Mnemonic
Quarter 1	FCQ1AEST
Quarter 2	FCQ2AEST
Quarter 3	FCQ3AEST
Quarter 4	FCQ4AEST

This item represents the total number of analysts with estimates for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4).

Thomson First Call Mean Estimate - Earnings Per Share

	Mnemonic
Quarter 1	FCQ1AV
Quarter 2	FCQ2AV
Quarter 3	FCQ3AV
Quarter 4	FCQ4AV

This item represents the arithmetic mean of all current estimates received from analysts for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4).

Thomson First Call Standard Deviation - Earnings Per Share

	Mnemonic
Quarter 1	FCQ1SD
Quarter 2	FCQ2SD
Quarter 3	FCQ3SD
Quarter 4	FCQ4SD

This item represents the positive square root of the variance of the individual analyst estimates for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4). Variance is a measure of dispersion or variability of estimates about the mean. It is defined as the average of the square of the deviations of the estimates about the mean.

Thomson First Call Low Estimate - Earnings Per Share

	Mnemonic
Quarter 1	FCQ1LO
Quarter 2	FCQ2LO
Quarter 3	FCQ3LO
Quarter 4	FCQ4LO

This item represents the lowest of all current individual estimates for the current quarter plus 1 (for Quarter 1), two (for Quarter 2), three (for Quarter 3) or four (for Quarter 4).

CHAPTER 27

Thomson I/B/E/S Estimates

The Institutional Brokers Estimate System (I/B/E/S) from Thomson Financial is a database of earnings expectations data obtained from more than 2,500 security analysts. The consensus earnings estimates for more than 3,000 companies are immediately available on Research Insight with a separate subscription agreement.

Earnings forecast information is received continuously from contributing research departments worldwide. Thomson I/B/E/S data researchers review the data and subject it to rigorous validity controls before it is allowed to be entered into the database.

Current estimates are updated on a weekly basis and are the most recent information available. Monthly estimates are updated the third week of the month. The data is available on Research Insight as of the subsequent month-end production. Estimates from each of the previous six months are presented for current year, next year, current quarter and next quarter.

Thomson I/B/E/S Estimates are available with a separate subscription.

Date of I/B/E/S estimates

Data Item Name	Current Mnemonic . . . page	Monthly Mnemonic . . . page
I/B/E/S Estimates Date	IBDTEC	IBDTE

Fiscal year 1 estimates

Data Item Name	Current Mnemonic . . . page	Monthly Mnemonic . . . page
I/B/E/S Average Estimate	IBF1AC . . . 1027	IBF1AV . . . 1027
I/B/E/S Forecast	IBF1PC . . . 1028	IBF1P . . . 1028
I/B/E/S High Estimate	IBF1HC . . . 1029	IBF1HI . . . 1029
I/B/E/S Low Estimate	IBF1LC . . . 1029	IBF1LO . . . 1030
I/B/E/S Median Estimate	IBF1MC . . . 1030	IBF1MD . . . 1030
I/B/E/S Number of Estimates	IBF1NC . . . 1040	IBF1N . . . 1030
I/B/E/S Number of Estimates Down	IBF1DC . . . 1031	IBF1DN . . . 1031
I/B/E/S Number of Estimates Up	IBF1UC . . . 1031	IBF1UP . . . 1031
I/B/E/S Standard Deviation of Estimates	IBF1SC . . . 1028	IBF1SD . . . 1028

Fiscal year 2 estimates

Data Item Name	Current Mnemonic . . . page	Monthly Mnemonic . . . page
I/B/E/S Average Estimate	IBF2AC . . . 1031	IBF2AV . . . 1032
I/B/E/S High Estimate	IBF2HC . . . 1033	IBF2HI . . . 1033
I/B/E/S Low Estimate	IBF2LC . . . 1034	IBF2LO . . . 1034
I/B/E/S Median Estimate	IBF2MC . . . 1034	IBF2MD . . . 1034
I/B/E/S Number of Estimates	IBF2NC . . . 1034	IBF2N . . . 1035
I/B/E/S Number of Estimates Down	IBF2DC . . . 1035	IBF2DN . . . 1035
I/B/E/S Number of Estimates Up	IBF2UC . . . 1035	IBF2UP . . . 1035
I/B/E/S Standard Deviation of Estimate	IBF2SC . . . 1032	IBF2SD . . . 1032

Fiscal quarter 1 estimates

Data Item Name	Current Mnemonic . . . page	Monthly Mnemonic . . . page
I/B/E/S Average Estimate	IBQ1AC . . . 1038	IBQ1AV . . . 1038
I/B/E/S Forecast	IBQ1PC . . . 1039	IBQ1P . . . 1039
I/B/E/S High Estimate	IBQ1HC . . . 1039	IBQ1HI . . . 1039
I/B/E/S Low Estimate	IBQ1LC . . . 1039	IBQ1LO . . . 1040
I/B/E/S Median Estimate	IBQ1MC . . . 1040	IBQ1MD . . . 1040
I/B/E/S Number of Estimates	IBQ1NC . . . 1040	IBQ1N . . . 1040
I/B/E/S Number of Estimates Down	IBQ1DC . . . 1041	IBQ1DN . . . 1041
I/B/E/S Number of Estimates Up	IBQ1UC . . . 1041	IBQ1UP . . . 1041
I/B/E/S Standard Deviation of Estimate	IBQ1SC . . . 1038	IBQ1SD . . . 1038

Fiscal quarter 2 estimates

Data Item Name	Current Mnemonic . . . page	Monthly Mnemonic . . . page
I/B/E/S Average Estimate - Quarter 2	IBQ2AC . . . 1041	IBQ2AV . . . 1042
I/B/E/S High Estimate - Quarter 2	IBQ2HC . . . 1042	IBQ2HI . . . 1042
I/B/E/S Low Estimate - Quarter 2	IBQ2LC . . . 1043	IBQ2LO . . . 1043
I/B/E/S Median Estimate Quarter 2	IBQ2MC . . . 1043	IBQ2MD . . . 1043
I/B/E/S Number of Estimates - Quarter 2	IBQ2NC . . . 1043	IBQ2N . . . 1044
I/B/E/S Number of Estimates Down - Quarter 2	IBQ2DC . . . 1044	IBQ2DN . . . 1044
I/B/E/S Number of Estimates Up - Quarter 2	IBQ2UC . . . 1044	IBQ2UP . . . 1044

I/B/E/S Standard Deviation of Estimate - Quarter 2	IBQ2SC . . . 1042	IBQ2SD . . . 1042
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Growth rate estimates

Data Item Name	Current Mnemonic . . . page	Monthly Mnemonic . . . page
I/B/E/S Long-Term Growth - Average Estimate	IBLGAC . . . 1036	IBLGAV . . . 1036
I/B/E/S Long-Term Growth - High Estimate	IBLGHC . . . 1036	IBLGHI . . . 1037
I/B/E/S Long-Term Growth - Low Estimate	IBLGLC . . . 1037	IBLGLO . . . 1037
I/B/E/S Long-Term Growth - Median Estimate	IBLGMC . . . 1037	IBLGMD . . . 1037
I/B/E/S Long-Term Growth -Number of Estimates	IBLGNC . . . 1038	IBLGN . . . 1038
I/B/E/S Long-Term Growth - Standard Deviation of Estimates	IBLGSC . . . 1036	IBLGSD . . . 1036

Earnings per share

Data Item Name	Current Mnemonic . . . page
I/B/E/S EPS - Actual Quarterly Average Estimate	IBQAV . . . 1025
I/B/E/S EPS - Actual Quarterly Number of Estimates	IBAQN . . . 1026
I/B/E/S EPS - Actual Quarterly Standard Deviation of Estimates	IBQSD . . . 1026
I/B/E/S EPS - Last Four Quarters Actual	IBX12 . . . 1026
I/B/E/S EPS - Latest Actual	IBA . . . 1026
I/B/E/S EPS (Quarterly) - Latest Actual	IBAQ . . . 1026
I/B/E/S Estimates Currency	IBCURR . . . 1025
I/B/E/S Estimates Currency - Current	IBCURC . . . 1025

Other estimates statistics

Data Item Name	Current Mnemonic . . . page	Monthly Mnemonic . . . page
I/B/E/S Percentage of Unexpected Earnings		IBPUE . . . 1045
I/B/E/S Standard Unexpected Earnings		IBSUE . . . 1045
I/B/E/S Year 1 - Coefficient of Variation	IBF1CC . . . 1027	IBF1CV . . . 1028
I/B/E/S Year 1 - Implied Price to Earnings	IBF1EC . . . 1029	IBF1PE . . . 1029

I/B/E/S Year 2 - Coefficient of Variation	<i>IBF2CC</i> . . . 1032	<i>IBF2CV</i> . . . 1032
I/B/E/S Year 2 - Implied Price to Earnings	<i>IBF2EC</i> . . . 1033	<i>IBF2PE</i> . . . 1033

Data Definitions

Currency for IBES Estimates

Mnemonic IBCURR

Units Code

This item is a code that shows you which currency the estimates are for:

Codes are:

- 1 In U.S. dollars
- 2 In Canadian dollars

Currency for IBES Estimates - Current

Mnemonic IBCURC

Units Code

This items is a code that shows you which currency the estimates are for:

Codes are:

- 1 In U.S. dollars
- 2 In Canadian dollars

Peg Ratio with IBES Estimate

Mnemonic PEGIBES

Concept Calculation IBF1EC/IBLGMC

This concept calculates the Peg ratio by dividing I/B/E/S Yr 1-Implied P/E Current by I/B/E/S 5 Yr Gr-Med Est-Current.

Thomson I/B/E/S EPS Actual Quarterly Average Estimate

Mnemonic IBAQAV

This item represents the latest mean or arithmetic average of the quarterly estimates for the most recently reported quarter.

Thomson I/B/E/S EPS Actual Quarterly Est. Standard Dev.

Mnemonic IBAQSD

This item represents the standard deviation of the estimates for the most recently reported fiscal quarter.

Standard Deviation is a measure of dispersion - in this case, of earnings forecasts. Approximately two-thirds of the estimates fall within plus or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion is of the estimates. There are no norms for standard deviation.

Thomson I/B/E/S EPS Actual Quarterly Number of Estimates

Mnemonic IBAQN

This item represents the number of earnings estimates for the most recently reported fiscal quarter, for each company, respectively.

Thomson I/B/E/S EPS - Last 4 Quarters Actual

Mnemonic IBX12

This item represents the total actual earnings per share for the last four reported quarters. It is a scalar variable item.

Thomson I/B/E/S EPS - Latest Actual

Mnemonic IBA

This item represents the actual earnings per share figure for the most recently reported fiscal year.

Thomson I/B/E/S EPS - Latest Actual - Quarterly

Mnemonic IBAQ

This item represents the actual earnings per share figure for the most recently reported quarter.

Thomson I/B/E/S Estimated Date - Monthly

Mnemonic IBDTE

This item represents the cutoff date for the monthly Thomson I/B/E/S information. This date takes the form MMDDYY.

Thomson I/B/E/S Estimated Date - Current

Mnemonic IBDTEC

This item represents the cutoff date for the current Thomson I/B/E/S information. This date takes the form MMDDYY.

Thomson I/B/E/S 1 Year Average Estimated - Current

Mnemonic IBF1AC

This item represents the latest weekly mean or arithmetic average earnings estimate for the current fiscal year.

Thomson I/B/E/S 1 Year Average Estimated

Mnemonic IBF1AV

This item represents the latest monthly mean or arithmetic average earnings estimate for the current fiscal year. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Year - Coefficient of Variation - Current

Mnemonic IBF1CC

Concept Calculation $(IBF1SC/IBF1AC)*100$

This concept is Year 1 - Standard Deviation of Estimates divided by Year 1 - Mean Estimate. This result is then multiplied by 100. Coefficient of Variation indicates the percentage range within which two-thirds of all Year 1 estimates fall.

Thomson I/B/E/S 1 Year - Coefficient of Variation

Mnemonic IBF1CV

Concept Calculation $(IBF1SD/IBF1AV)*100$

This concept is Year 1 - Standard Deviation of Estimates divided by Year 1 - Mean Estimate. This result is then multiplied by 100. Coefficient of Variation indicates the percentage range within which two-thirds of all Year 1 estimates fall.

Thomson I/B/E/S 1 Year Est. Standard Dev. - Current

Mnemonic IBF1SC

This item represents the standard deviation of the estimates for the next fiscal year as of the current monthly report cycle.

Standard Deviation is a measure of dispersion - in this case, of earnings forecasts. Approximately two-thirds of the estimates fall within plus or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion is of the estimates. There are no norms for standard deviation.

Thomson I/B/E/S 1 Year Est. Standard Dev.

Mnemonic IBF1SD

This item represents the standard deviation of the estimates for the next fiscal year as of the current monthly report cycle. Data is maintained on a rolling 6-month basis.

Standard Deviation is a measure of dispersion - in this case, of earnings forecasts. Approximately two-thirds of the estimates fall within plus or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion is of the estimates. There are no norms for standard deviation.

Thomson I/B/E/S 1 Year Forecast

Mnemonic IBF1P

This item represents the end date of the current fiscal year for each company. This date takes the form YY. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Year Forecast - Current

Mnemonic IBF1PC

This item represents the end date of the current fiscal year for each company. This date takes the form YY.

Thomson I/B/E/S 1 Year High Estimated - Current

Mnemonic IBF1HC

This item represents the highest current earnings estimate for the current fiscal year. Used in conjunction with the lowest current earnings estimate (IBF1LO), this item provides the range of estimates from all brokers covering the company.

Thomson I/B/E/S 1 Year High Estimated

Mnemonic IBF1HI

This item represents the highest current earnings estimate for the current fiscal year. Used in conjunction with the lowest current earnings estimate (IBF1LO), this item provides the range of estimates from all brokers covering the company. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Year - Implied P/E - Current

Mnemonic IBF1EC

Concept Calculation PRCCM/IBF1AC

This concept is the monthly Close Price divided by the Year 1 - Average Estimate. This is the measure the market has placed on the anticipated 1-year earnings growth for each company.

Thomson I/B/E/S 1 Year - Implied P/E

Mnemonic	IBF1PE
Concept Calculation	PRCCM/IBF1AV

This concept is the monthly Close Price divided by the Year 1 - Average Estimate. This is the measure the market has placed on the anticipated 1-year earnings growth for each company.

Thomson I/B/E/S 1 Year Low Estimated - Current

Mnemonic	IBF1LC
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This item represents the lowest current earnings estimate for the current fiscal year. Used in conjunction with the highest current earnings estimate (IBF1HI), this item provides the range of estimates from all brokers covering the company.

Thomson I/B/E/S 1 Year Low Estimated

Mnemonic	IBF1LO
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This item represents the lowest current earnings estimate for the current fiscal year. Used in conjunction with the highest current earnings estimate (IBF1HI), this item provides the range of estimates from all brokers covering the company. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Year Median Estimated - Current

Mnemonic	IBF1MC
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This item represents the midpoint of all the earnings estimates for the current fiscal year. For example, if all the earnings estimates were ranked from highest to lowest, this item would represent the midpoint of the range of estimates.

Thomson I/B/E/S 1 Year Median Estimated

Mnemonic	IBF1MD
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This item represents the midpoint of all the earnings estimates for the current fiscal year. For example, if all the earnings estimates were ranked from highest to lowest, this item would represent the midpoint of the range of estimates. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Year Number of Estimates - Current

Mnemonic	IBF1NC
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This item represents the number of earnings estimates for the current fiscal year for each company, respectively. Since virtually all institutional research firms are contributors to Thomson I/B/E/S, this number is a good representation of the total number of sell-side analysts covering each company.

Thomson I/B/E/S 1 Year Number of Estimates

Mnemonic IBF1N

This item represents the number of earnings estimates for the current fiscal year for each company, respectively. Since virtually all institutional research firms are contributors to Thomson I/B/E/S, this number is a good representation of the total number of sell-side analysts covering each company. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Year Number of Est. Down - Current

Mnemonic IBF1DC

This item represents the number of earnings estimates for the current fiscal year that have been lowered from the prior month to the current month.

Thomson I/B/E/S 1 Year Number of Est. Down

Mnemonic IBF1DN

This item represents the number of earnings estimates for the current fiscal year that have been lowered from the prior month to the current month. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Year Number of Estimates Up - Current

Mnemonic IBF1UC

This item represents the number of earnings estimates for the current fiscal year that have been increased from the prior month to the latest month.

Thomson I/B/E/S 1 Year Number of Estimates Up

Mnemonic IBF1UP

This item represents the number of earnings estimates for the current fiscal year that have been increased from the prior month to the latest month. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Year Average Estimated - Current

Mnemonic IBF2AC

This item represents the latest weekly mean or arithmetic average earnings estimate for the next fiscal year.

Thomson I/B/E/S 2 Year Average Estimated

Mnemonic IBF2AV

This item represents the latest monthly mean or arithmetic average earnings estimate for the next fiscal year. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Year - Coefficient of Variation - Current

Mnemonic IBF2CC

Concept Calculation $(IBF2SC/IBF2AC)*100$

This concept is Year 2 - Standard Deviation of Estimates divided by Year 2 - Mean Estimate. This result is then multiplied by 100. Coefficient of Variation indicates the percentage range within which two-thirds of all Year 2 estimates fall.

Thomson I/B/E/S 2 Year - Coefficient of Variation

Mnemonic IBF2CV

Concept Calculation $(IBF2SD/IBF2AV)*100$

This concept is Year 2 - Standard Deviation of Estimates divided by Year 2 - Mean Estimate. This result is then multiplied by 100. Coefficient of Variation indicates the percentage range within which two-thirds of all Year 2 estimates fall.

Thomson I/B/E/S 2 Year Est. Standard Dev. - Current

Mnemonic IBF2SC

This item represents the standard deviation of the estimates for the next fiscal year, as of the current monthly report cycle. It is a scalar variable.

Standard Deviation is a measure of dispersion - in this case, of earnings forecasts. Approximately two-thirds of the estimates fall within plus or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion is of the estimates. There are no norms for standard deviation.

Thomson I/B/E/S 2 Year Est. Standard Dev.

Mnemonic IBF2SD

This item represents the standard deviation of the estimates for the next fiscal year, as of the current monthly report cycle. It is a scalar variable. Data is maintained on a rolling 6-month basis.

Standard Deviation is a measure of dispersion - in this case, of earnings forecasts. Approximately two-thirds of the estimates fall within plus or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion is of the estimates. There are no norms for standard deviation.

Thomson I/B/E/S 2 Year High Estimated - Current

Mnemonic IBF2HC

This item represents the highest current earnings estimate for the next fiscal year. Used in conjunction with the lowest current earnings estimate (IBF2LO), this item provides the range of estimates from all brokers covering the company.

Thomson I/B/E/S 2 Year High Estimated

Mnemonic IBF2HI

This item represents the highest current earnings estimate for the next fiscal year. Used in conjunction with the lowest current earnings estimate (IBF2LO), this item provides the range of estimates from all brokers covering the company. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Year - Implied P/E - Current

Mnemonic IBF2EC

Concept Calculation PRCCM/IBF2AC

This concept is the monthly Close Price divided by the Year 2 - Average Estimate. This is the measure the market has placed on the anticipated 2-year earnings growth for each company.

Thomson I/B/E/S 2 Year - Implied P/E

Mnemonic IBF2PE

Concept Calculation PRCCM/IBF2AV

This concept is the monthly Close Price divided by the Year 2 - Average Estimate. This is the measure the market has placed on the anticipated 2-year earnings growth for each company.

Thomson I/B/E/S 2 Year Low Estimated - Current

Mnemonic IBF2LC

This item represents the lowest current earnings estimate for the next fiscal year. Used in conjunction with the highest current earnings estimate (IBF2HI), this item provides the range of estimates from all brokers covering the company.

Thomson I/B/E/S 2 Year Low Estimated

Mnemonic IBF2LO

This item represents the lowest current earnings estimate for the next fiscal year. Used in conjunction with the highest current earnings estimate (IBF2HI), this item provides the range of estimates from all brokers covering the company. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Year Median Estimated - Current

Mnemonic IBF2MC

This item represents the midpoint of all the earnings estimates for the next fiscal year. It is a scalar variable. For example, if 100 earnings estimates were ranked from highest to lowest, the median would be the 50th estimate.

Thomson I/B/E/S 2 Year Median Estimated

Mnemonic IBF2MD

This item represents the midpoint of all the earnings estimates for the next fiscal year. It is a scalar variable. For example, if 100 earnings estimates were ranked from highest to lowest, the median would be the 50th estimate. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Year Number of Estimates - Current

Mnemonic IBF2NC

This item represents the number of earnings estimates for the next fiscal year for each company, respectively. It is a scalar variable. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Year Number of Estimates

Mnemonic IBF2N

This item represents the number of earnings estimates for the next fiscal year for each company, respectively. It is a scalar variable. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Year Number of Est. Down - Current

Mnemonic IBF2DC

This item represents the number of earnings estimates for the next fiscal year that have been lowered from the prior month to the current month.

Thomson I/B/E/S 2 Year Number of Est. Down

Mnemonic IBF2DN

This item represents the number of earnings estimates for the next fiscal year that have been lowered from the prior month to the current month. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Year Number of Estimates Up - Current

Mnemonic IBF2UC

This item represents the number of earnings estimates for the next fiscal year that have been increased from the prior month to the latest month. It is a scalar variable.

Thomson I/B/E/S 2 Year Number of Estimates Up

Mnemonic IBF2UP

This item represents the number of earnings estimates for the next fiscal year that have been increased from the prior month to the latest month. It is a scalar variable. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 5 Year Growth Avg. Est. - Current

Mnemonic IBLGAC

This item represents the latest mean or arithmetic average estimate of long-term (5-year) growth for the current fiscal year. It is expressed as an annual growth rate.

Thomson I/B/E/S 5 Year Growth Avg. Est.

Mnemonic IBLGAV

This item represents the latest mean or arithmetic average estimate of long-term (5-year) growth for the current fiscal year. It is expressed as an annual growth rate. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 5 Year Growth - Est. Std. Dev. - Current

Mnemonic IBLGSC

This item represents the standard deviation of the estimates for long-term (5-year) growth.

Standard Deviation is a measure of dispersion - in this case, of earnings growth forecasts. Approximately two-thirds of the estimates fall within plus or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion is of the estimates. There are no norms for standard deviation

Thomson I/B/E/S 5 Year Growth - Est. Std. Dev.

Mnemonic IBLGSD

This item represents the standard deviation of the estimates for long-term (5-year) growth. Data is maintained on a rolling 6-month basis.

Standard Deviation is a measure of dispersion - in this case, of earnings growth forecasts. Approximately two-thirds of the estimates fall within plus or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion is of the estimates. There are no norms for standard deviation

Thomson I/B/E/S 5 Year Growth - High Est. - Current

Mnemonic

IBLGHC

This item represents the highest current long-term (5-year) growth estimate for each company, respectively. Used in conjunction with the lowest current growth estimate (IBLGLO), this item provides the range of growth expectations from virtually all sell-side analysts covering the company.

Thomson I/B/E/S 5 Year Growth - High Est.

Mnemonic

IBLGHI

This item represents the highest current long-term (5-year) growth estimate for each company, respectively. Used in conjunction with the lowest current growth estimate (IBLGLO), this item provides the range of growth expectations from virtually all sell-side analysts covering the company. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 5 Year Growth - Low Est. - Current

Mnemonic

IBGLGC

This item represents the lowest current long-term (5-year) growth estimate for each company, respectively. Used in conjunction with the highest current growth estimate (IBLGHI), this item provides the range of growth expectations from virtually all sell-side analysts covering the company.

Thomson I/B/E/S 5 Year Growth - Low Est.

Mnemonic

IBLGLO

This item represents the lowest current long-term (5-year) growth estimate for each company, respectively. Used in conjunction with the highest current growth estimate (IBLGHI), this item provides the range of growth expectations from virtually all sell-side analysts covering the company. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 5 Year Growth - Median Est. - Current

Mnemonic

IBLGMC

This item represents the median (mid-point or most central) estimate of expected long-term (5-year) growth. It is expressed as an annual growth rate.

Thomson I/B/E/S 5 Year Growth - Median Est.

Mnemonic IBLGMD

This item represents the median (mid-point or most central) estimate of expected long-term (5-year) growth. It is expressed as an annual growth rate. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 5 Year Growth - Number of Estimates

Mnemonic IBLGN

This item represents the number of long-term (5-year) growth estimates for each company, respectively.

Thomson I/B/E/S 5 Year Growth - Number of Estimates - Current

Mnemonic IBLGNC

This item represents the number of long-term (5-year) growth estimates for each company, respectively.

Thomson I/B/E/S 1 Quarter - Average Est. - Current

Mnemonic IBQ1AC

This item represents the latest mean or arithmetic average earnings estimate for the current fiscal quarter.

Thomson I/B/E/S 1 Quarter - Average Est.

Mnemonic IBQ1AV

This item represents the latest mean or arithmetic average earnings estimate for the current fiscal quarter. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Quarter - Est. Std. Dev. - Current

Mnemonic IBQ1SC

This item represents the standard deviation of the estimates for the current fiscal quarter, as of the current monthly report cycle.

Standard Deviation is a measure of dispersion - in this case, of earnings forecasts. Approximately two-thirds of the estimates fall within plus or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion is of the estimates. There are no norms for standard deviation.

Thomson I/B/E/S 1 Quarter - Est. Std. Dev.

Mnemonic IBQ1SD

This item represents the standard deviation of the estimates for the current fiscal quarter, as of the current monthly report cycle. Data is maintained on a rolling 6-month basis.

Standard Deviation is a measure of dispersion - in this case, of earnings forecasts. Approximately two-thirds of the estimates fall within plus or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion is of the estimates. There are no norms for standard deviation.

Thomson I/B/E/S 1 Quarter Forecast

Mnemonic IBQ1P

This item represents the end date of the current fiscal quarter for each company. This date takes the form QnYnn (for example, Q1Y90).

Thomson I/B/E/S 1 Quarter Forecast - Current

Mnemonic IBQ1PC

This item represents the end date of the current fiscal quarter for each company. This date takes the form QnYnn (for example, Q1Y90).

Thomson I/B/E/S 1 Quarter - High Est. - Current

Mnemonic IBQ1HC

This item represents the highest current earnings estimate for the current fiscal quarter. Used in conjunction with the lowest current earnings estimate (IBQ1LO), this item provides the range of estimates from all brokers covering the company.

Thomson I/B/E/S 1 Quarter - High Est.

Mnemonic IBQ1HI

This item represents the highest current earnings estimate for the current fiscal quarter. Used in conjunction with the lowest current earnings estimate (IBQ1LO), this item provides the range of estimates from all brokers covering the company. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Quarter - Low Est. - Current

Mnemonic IBQ1LC

This item represents the lowest current earnings estimate for the current fiscal quarter. Used in conjunction with the highest current earnings estimate (IBQ1HI), this item provides the range of estimates from all brokers covering the company.

Thomson I/B/E/S 1 Quarter - Low Est.

Mnemonic IBQ1LO

This item represents the lowest current earnings estimate for the current fiscal quarter. Used in conjunction with the highest current earnings estimate (IBQ1HI), this item provides the range of estimates from all brokers covering the company. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Quarter - Median Est. - Current

Mnemonic IBQ1MC

This item represents the midpoint of all the earnings estimates for the current fiscal quarter. For example, if all the earnings estimates were ranked from highest to lowest estimate, this item would represent the midpoint of the range of estimates.

Thomson I/B/E/S 1 Quarter - Median Est.

Mnemonic IBQ1MD

This item represents the midpoint of all the earnings estimates for the current fiscal quarter. For example, if all the earnings estimates were ranked from highest to lowest estimate, this item would represent the midpoint of the range of estimates. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Quarter - Number of Estimates - Current

Mnemonic IBQ1NC

This item represents the number of earnings estimates for the current fiscal quarter for each company respectively.

Thomson I/B/E/S 1 Quarter - Number of Estimates

Mnemonic IBQ1N

This item represents the number of earnings estimates for the current fiscal quarter for each company respectively. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Quarter - Number of Estimates Down - Current

Mnemonic IBQ1DC

This item represents the number of earnings estimates for the current fiscal quarter that have been lowered from the prior month to the current month.

Thomson I/B/E/S 1 Quarter - Number of Estimates Down

Mnemonic IBQ1DN

This item represents the number of earnings estimates for the current fiscal quarter that have been lowered from the prior month to the current month. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 1 Quarter - Number of Estimates Up - Current

Mnemonic IBQ1UC

This item represents the number of earnings estimates for the next fiscal quarter that have been increased from the prior month to the current month.

Thomson I/B/E/S 1 Quarter - Number of Estimates Up

Mnemonic IBQ1UP

This item represents the number of earnings estimates for the next fiscal quarter that have been increased from the prior month to the current month. This item is a scalar variable. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Quarters - Average Est. - Current

Mnemonic IBQ2AC

This item represents the latest mean or arithmetic average earnings estimate for the next fiscal quarter. This item is a scalar variable.

Thomson I/B/E/S 2 Quarters - Average Est.

Mnemonic IBQ2AV

This item represents the latest mean or arithmetic average earnings estimate for the next fiscal quarter. This item is a scalar variable. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Quarters - Est. Std. Dev. - Current

Mnemonic IBQ2SC

This item represents the standard deviation of the estimates for the next fiscal quarter as of the current monthly report cycle.

Standard Deviation is a measure of dispersion - in this case, of earnings forecasts. Approximately two-thirds of the estimates fall within plus or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion is of the estimates. There are no norms for standard deviation.

Thomson I/B/E/S 2 Quarters - Est. Std. Dev.

Mnemonic IBQ2SD

This item represents the standard deviation of the estimates for the next fiscal quarter, as of the current monthly report cycle. Data is maintained on a rolling 6-month basis.

Standard Deviation is a measure of dispersion - in this case, of earnings forecasts. Approximately two-thirds of the estimates fall within plus or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion is of the estimates. There are no norms for standard deviation.

Thomson I/B/E/S 2 Quarters - High Est. - Current

Mnemonic IBQ2HC

This item represents the highest current earnings estimate for the next fiscal quarter. Used in conjunction with the lowest current earnings estimate (IBQ2LO), this item provides the range of estimates from all brokers covering the company.

Thomson I/B/E/S 2 Quarters - High Est.

Mnemonic IBQ2HI

This item represents the highest current earnings estimate for the next fiscal quarter. Used in conjunction with the lowest current earnings estimate (IBQ2LO), this item provides the range of estimates from all brokers covering the company. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Quarters - Low Est. - Current

Mnemonic IBQ2LC

This item represents the lowest current earnings estimate for the next fiscal quarter. Used in conjunction with the highest current earnings estimate (IBQ2HI), this item provides the range of estimates from all brokers covering the company.

Thomson I/B/E/S 2 Quarters - Low Est.

Mnemonic IBQ2LO

This item represents the lowest current earnings estimate for the next fiscal quarter. Used in conjunction with the highest current earnings estimate (IBQ2HI), this item provides the range of estimates from all brokers covering the company. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Quarters - Median Est. - Current

Mnemonic IBQ2MC

This item represents the midpoint of all the earnings estimates for the next fiscal quarter. For example, if all the earnings estimates were ranked from highest to lowest, this item would represent the midpoint of the range of estimates.

Thomson I/B/E/S 2 Quarters - Median Est.

Mnemonic IBQ2MD

This item represents the midpoint of all the earnings estimates for the next fiscal quarter. For example, if all the earnings estimates were ranked from highest to lowest, this item would represent the midpoint of the range of estimates. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Quarters - Number of Estimates - Current

Mnemonic IBQ2NC

This item represents the number of earnings estimates for the next fiscal quarter for each company respectively. This item is a scalar variable.

Thomson I/B/E/S 2 Quarters - Number of Estimates

Mnemonic IBQ2N

This item represents the number of earnings estimates for the next fiscal quarter for each company, respectively. This item is a scalar variable. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Quarters - Number of Estimates Down - Current

Mnemonic IBQ2DC

This item represents the number of earnings estimates for the next fiscal quarter that have been lowered from the prior month to the current month. This item is a scalar variable.

Thomson I/B/E/S 2 Quarters - Number of Estimates Down

Mnemonic IBQ2DN

This item represents the number of earnings estimates for the next fiscal quarter that have been lowered from the prior month to the current month. This item is a scalar variable. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S 2 Quarters - Number of Estimates Up - Current

Mnemonic IBQ2UC

This item represents the number of earnings estimates for the next fiscal quarter that have been increased from the prior month to the current month. It is a scalar variable item.

Thomson I/B/E/S 2 Quarters - Number of Estimates Up

Mnemonic IBQ2UP

This item represents the number of earnings estimates for the next fiscal quarter that have been increased from the prior month to the current month. It is a scalar variable item. Data is maintained on a rolling 6-month basis.

Thomson I/B/E/S Percentage of Unexpected Earnings

Mnemonic IBPUE

Concept Calculation $100 * ((\text{IBAQ} - \text{IBQAV}) / \text{ABS}(\text{IBQAV}))$

This concept is the difference between Latest Actual Quarter EPS and Actual Quarter Average Estimate, divided by the absolute value of the Latest Actual Earnings Per Share (Quarterly). This concept is a measure of how accurately reported quarterly earnings were anticipated by investors, represented as a percentage of actual earnings. A positive percentage indicates the company performed better than anticipated by investors. A negative percentage indicates the company performed worse than anticipated by investors.

Thomson I/B/E/S Standard Unexpected Earnings

Mnemonic IBSUE

Concept Calculation $(\text{IBAQ} - \text{IBQAV}) / \text{IBQSD}$

This concept is the difference between Latest Actual Quarter EPS and Actual Quarter Average Estimate, divided by Actual Quarter Standard Deviation of Estimates. This concept indicates how many standard deviations the reported earnings are from the expectations for those earnings. It measures whether reported earnings were accurately anticipated by investors or whether reported quarterly earnings were outside the range of expectation.

CHAPTER 28

U.S. Economic Data

Economic data includes economic indicators and macroeconomic statistics.

All economic concepts are presented as monthly figures for up to 20 years. These concepts or their components are provided by DRI•WEFA. As the respective government agencies revise historical statistics, revisions are also made to Research Insight.

U.S. Economic Data Items

Concept Name	Mnemonic . . . page
Capital Asset Pricing Model	CAPAPM . . . 1049
Consumer Price Index - All Urban - All Items	CPI . . . 1049
Employment - Nonfarm	EMPLOY . . . 1049
Federal Funds Rate	FEDFUNDS . . . 1050
Government Bonds	BOND . . . 1050
Government Notes	NOTE . . . 1051
Gross Domestic Product	GDP . . . 1051
Housing Starts	HOUSE . . . 1052
Inflation Rate	INFLATN . . . 1052
LIBOR - 1 Month	LIBOR1M . . . 1052
LIBOR - 2 Month	LIBOR2M . . . 1052
Market Indicator	MKTIND . . . 1053
Money Supply - M1	M1 . . . 1053
Money Supply - M2	M2 . . . 1053
Prime Interest Rate	PRIME . . . 1053
Producer Price Index - Finished Goods - All Items	PPI . . . 1054
Retail Sales - Total	RTLSALES . . . 1054
Sale of Passenger Cars	AUTO . . . 1055
Treasury Bills	TBILL . . . 1055
Unemployment Rate	UNEMP . . . 1056

Data Definitions

Capital Asset Pricing Model

Mnemonic	CAPAPM
Concept Calculation	$TBILL3M + (BETA * ("I0010":TRT10Y - TBILL3M))$
Units	Percentage

CAPAPM is a method of determining the expected rate of return for an asset at a given level of risk. Essentially, the Cost of Capital is based on:

Risk Free Rate + Beta (Market Risk Premium)

where:

Risk Free Rate = 3 Month Treasury Bill Rate (TBILL3M)

Market Risk Premium = Difference between Expected Return on the Market ("I0010":TRT10Y) and the Risk Free Rate (TBILL3M)

Consumer Price Index - All Urban - All Items

Mnemonic	CPI
Units	Index Points

This item is the monthly Consumer Price Index for All Urban Consumers as determined by the U. S. Department of Labor, Bureau of Labor Statistics. The index base is 1.0 and the current index base period is 1982 - 1984. A monthly index of 1.494 after 1984 would indicate a CPI which is 49.4% higher than the base period.

CPI is an average change in the prices paid by urban consumers for a fixed market basket of goods and services compared to an earlier base year. Price change is measured by repricing essentially the same market basket of goods and services at regular intervals and comparing aggregate costs with the costs of the same market basket in a selected base period.

This item is seasonally adjusted.

This index takes into account the buying patterns of professional, managerial and technical workers, short-term workers, the self-employed, clerical workers, wage earners, the unemployed, retired people and others not in the labor force. This representative market basket is based on a sample of prices of food, clothing, shelter, utilities, medical services, transportation, entertainment and other goods and services that people buy for day-to-day living. CPI does not measure the change in income required to maintain the base-period living standard; thus, the index includes the effects of changes in sales taxes and other indirect taxes, but is not affected by changes in income taxes.

Employment - Nonfarm

Mnemonic	EMPLOY
Units	Millions of Persons

This monthly item is seasonally adjusted and is represented in millions of persons. It is provided by the U. S. Department of Labor, Bureau of Labor Statistics (BLS).

Employment is the total number of persons employed in the U. S. by nonfarm establishments during a specified payroll period, including part-time and temporary employees. In general, data refer to persons who worked during, or received pay for, any part of the pay period that includes the 12th of the month; figures for U. S. federal government establishments, however, represent the number of persons who were paid for the last full pay period of the calendar month.

While BLS cooperates with state employment security agencies in the Current Employment Statistics survey to collect employment data each month, the sum of the state figures will differ from the official U. S. national totals because of timing differences of benchmark adjustments. Each year, monthly state employment estimates are prepared using regression models and are adjusted, or benchmarked, to the annual average Current Population Survey (CPS) state estimates of employment. The benchmarking process involves adjusting the time series of monthly estimates so that their annual average equals that of the CPS.

Federal Funds Rate

Mnemonic FEDFUNDS

Units Percentage

This item is the daily U. S. overnight effective rate of Federal Funds and is provided by the Dow Jones Telerate. This monthly item represents the last daily rate available for the month.

The Federal Funds Rate is the interest rate charged by banks with excess reserves at a Federal Reserve district bank to banks needing overnight loans to meet reserve requirements. This rate is the most sensitive indicator of the direction of interest rates, since it is set daily by the market, as opposed to the prime rate and discount rate that are periodically changed by banks and by the Federal Reserve Board, respectively.

Government Bonds

Mnemonic	Units	Concept Calculation	Data Availability
BOND20YR	Percentage	@VALUE("I0010":E19,"I0003":E19)	20 Years
BOND30YR	Percentage	@VALUE("I0010":E20,"I0003":E20)	20 Years

These percentages are the U.S. Government Issue constant maturity bond yields as determined by the Federal Reserve Board of Governors. These monthly items represent the last daily percentage rates available for the month.

Government, or Treasury, bonds are long-term debt instruments with maturities of 10 years or longer. They are issued in denominations of \$1,000, \$5,000, \$10,000, \$100,000 and \$1 million. Interdealer trades in bonds are usually for \$500,000 or more. Many government bond issues are callable. Generally the call date is five years before maturity. On old low-coupon issues, the call provision is of small importance, but new high-coupon issues might conceivably be called someday.

These debt obligations of the U.S. government are secured by its full faith and credit. The income from Treasury securities is exempt from state and local, but not federal, taxes.

* There is a gap from January 1987 to August 1993 for 20-year bond data. The U.S. Treasury did not report yields during this period.

Government Notes

Monthly Mnemonic	Units	Concept Calculation	Data Availability
NOTE2YR	Percentage	@VALUE("I0010":E14,"I0003":E14)	20 Years
NOTE3YR	Percentage	@VALUE("I0010":E15,"I0003":E15)	20 Years
NOTE5YR	Percentage	@VALUE("I0010":E16,"I0003":E16)	20 Years
NOTE7YR	Percentage	@VALUE("I0010":E17,"I0003":E17)	20 Years
NOTE10YR	Percentage	@VALUE("I0010":E18,"I0003":E18)	20 Years

These percentages are the U. S. Government Issue constant maturity note yields as determined by the Federal Reserve Board of Governors.

These monthly items represent the last daily percentage rates available for the month. Government, or Treasury, notes are intermediate securities with maturities of 2 to 10 years. The notes are sold by cash subscription, in exchange for outstanding or maturing government issues, or at auction. When the Treasury wants to encourage individuals to invest in a new note issue, it sets the minimum denomination at \$1,000. At other times it sets it at \$5,000. Notes are also available in \$10,000, \$100,000 and \$1 million denominations. In the interdealer market for notes, \$1 million is a round lot, and trades for \$5 million or more occur routinely.

These debt obligations of the U. S. government are secured by its full faith and credit. The income from Treasury securities is exempt from state and local, but not federal, taxes.

Gross Domestic Product

Mnemonic	GDP
Units	Billions of U.S. Dollars

This item is the monthly Gross Domestic Product (GDP) as determined by the U. S. Department of Commerce, Bureau of Economic Analysis, adjusted seasonally and is represented in billions of U. S. dollars. GDP is a quarterly item and is duplicated in the three appropriate months of the quarter.

GDP is simply Gross National Product less "rest-of-world" output, that is, less net factor payments to domestic owners of factors of production located outside the United States.

The major components of Gross Domestic Product are as follows:

Personal consumption expenditures

- Durable goods
- Nondurable goods
- Services

Gross private domestic investments

- Fixed investment
 - Nonresidential
 - Structures
 - Producers' durable equipment
 - Residential
- Change in business inventories
 - Nonfarm
 - Farm

Net exports of goods and servicesExports
Imports**Government purchases**Federal
 National defense
 Nondefense
State and local

Housing Starts

Mnemonic	HOUSE
Units	Millions of Units

This item represents the total housing starts, private including farms, as determined by the U.S. Department of Commerce, Bureau of the Census, and is seasonally adjusted at annual rates.

Inflation Rate

Mnemonic	INFLATN
Concept Calculation	$((\text{CPI}/\text{CPI}[-12]) - 1) * 100$
Units	Percentage

Inflation is a rise in the general price of the goods and services that we buy. The consumer price index (CPI) is the most common means of measuring inflation. CPI benchmarks what it costs to buy a typical market basket of goods and services chosen by an urban family of four. As the prices of these goods and services bought by the average family rise, it will become more expensive to purchase this same market basket. If purchasing this market basket costs 5% more this year in comparison with last year, the annual inflation rate is 5%.

LIBOR - 1 Month

Mnemonic	LIBOR1M
Concept Calculation	@VALUE("I0010":E24,"I0003":E24)
Units	Percentage

This percentage represents the London Interbank Offering Rate for one month rates and is updated daily.

LIBOR - 2 Month

Mnemonic	LIBOR2M
Concept Calculation	@VALUE("I0010":E25,"I0003":E25)

Units Percentage

This percentage represents the London Interbank Offering Rate for two month rates and is updated daily.

Market Indicator

Mnemonic MKTIND

Concept Calculation "I0010":PEM/(1/BOND30YR)

Units Ratio

This overall market indicator is the ratio between the Monthly Price to Earnings ratio for the S&P 500 index and the inverse of the 30 year bond yield. This is a general valuation of the stock market. It is best to evaluate this item over time and consider a current ratio relative to its history. As the gap widens, the market is said to be "overvalued."

As a rule of thumb, high numbers indicate an overvalued stock market relative to bonds.

Money Supply - M1

Mnemonic M1

Concept Calculation @VALUE("I0010":E26,"I0003":E26)

Units Billions of Current Dollars

This item represents billions of current U.S. dollars, seasonally adjusted, as determined by the Federal Reserve Board of Governors.

M1 is calculated by *summing* the set of currency (in circulation), demand deposits, other checkable deposits and travelers checks.

Money Supply - M2

Mnemonic M2

Concept Calculation @VALUE("I0010":E27,"I0003":E27)

Units Billions of Current Dollars

This item represents billions of current U.S. dollars, seasonally adjusted, as determined by the Federal Reserve Board of Governors.

M2 is calculated by *summing* the set of M1, savings deposits, time deposits, money market mutual funds, money market deposits accounts, overnight repurchase agreements and Eurodollar deposits.

Prime Interest Rate

Mnemonic PRIME

Units

Percentage

This monthly item is the U. S. close rate provided by the Federal Reserve Bank of New York. It represents the monthly average of the daily close rates for the month.

The prime rate is the interest rate banks charge to their most creditworthy customers. The rate is determined by the market forces affecting a bank's cost of funds and the rates that borrowers will accept. The prime rate tends to become standard across the banking industry when a major bank moves its prime rate up or down. The rate is a key interest rate, since loans to less creditworthy customers are often tied to the prime rate.

Producer Price Index - Finished Goods - All Items

Mnemonic

PPI

Units

Index Points

This item is the monthly Producer Price Index for Finished Goods as determined by the U. S. Department of Labor, Bureau of Labor Statistics, adjusted seasonally. The index, set at 1.0, has a current base period of 1982. A monthly index of 1.252 after 1982 would indicate a PPI which is 25.2% higher than the base period.

Producer Price Index, formerly known as the *Wholesale Price Index*, measures the average changes in prices received by domestic producers of commodities in all stages of processing. The consumer equivalent of this index is the Consumer Price Index.

The Producer Price Index family consists of several major classification systems. The three most important classification structures are: (1) industry, (2) commodity, and (3) stage of processing.

Commodity-based stage-of-processing indexes are currently the central classification structure used by the Bureau of Labor Statistics for analyzing price trends in the general economy. In particular, since 1978 the Finished Goods Price Index has been stressed by the Bureau as the single most important index. This index measures inflation in consumer and capital goods, upon which demand for materials and other inputs depends.

Finished goods are defined as commodities that are ready for sale to the final-demand user, either an individual consumer or a business firm. Within the Finished Goods Price Index, the consumer foods category includes processed and unprocessed foods; the finished energy goods component includes those types of energy to be sold to households; the category for consumer goods other than foods and energy includes durables such as passenger cars and non-durables such as apparel.

Retail Sales - Total

Mnemonic

RTLSALES

Units

Billions of Current Dollars

This item is the monthly Total Retail Sales figure as determined by the U. S. Department of Commerce, Bureau of the Census, adjusted seasonally, and is represented in billions of current dollars.

Sales includes the following: merchandise sold for cash or credit at retail and wholesale by establishments primarily engaged in retail trade; amounts received from customers for layaway purchases; receipts from rental or leasing of vehicles, equipment, instruments, tools, etc.; receipts for delivery, installation, maintenance, repair, alteration, storage, and other services; and receipts from gasoline, liquor, tobacco, and other excise taxes which are paid by the manufacturer or wholesaler and passed along to the retailer.

Sales are net after deductions for refunds and allowances for merchandise returned by customers. Trade-in allowances and manufacturers' rebates are not deducted from total sales, however, rebates offered by the retailer are deducted. Total sales do not include commissions from vending machine operators or nonoperating income from such sources as investments and rental or sales of real estate. Sales excludes sales and excise taxes collected directly from customers and paid directly to a local, state, or federal tax agency.

Retail trade, defined as SIC groups 5200 - 5999, includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of those goods. Exceptions to this general rule are made necessary by trade practices. For example, lumber yards are included in retail trade if they sell to the general public, even if a higher proportion of their sales is made to contractors. Lumber yards that sell exclusively to business establishments, institutional and industrial users, or contractors are classified as wholesale trade.

Sale of Passenger Cars

Mnemonic AUTO
Units Millions of Units

This item is the total monthly retail unit sales of new passenger cars as determined by the U.S. Department of Commerce, Bureau of Economic Analysis, not adjusted seasonally at monthly rates, and is represented in millions of units.

Treasury Bills

	Mnemonic	Units
1 Month *	TBILL1M	Percentage
2 Month *	TBILL2M	Percentage
3 Month	TBILL3M	Percentage
6 Month	TBILL6M	Percentage
12 Month **	TBILL12M	Percentage

These percentages are the U. S. close quotes, constant maturity Treasury Bill rates provided by Bank of America, San Francisco. These monthly items represents the last daily percentage rates available for the month.

Treasury bills are short-term non-interest bearing securities currently issued in various maturities. Bills are always issued at a discount from face value, and the amount of the discount is determined in bill auctions held by the Federal Reserve each time the Treasury issues new bills. At maturity, bills are redeemed by the Treasury for full face value. Thus, investors in bills earn returns because they receive more for the bills at maturity than they paid for them at issue. Treasury bills are issued in minimum denominations of \$10,000, with \$5,000 increments above \$10,000.

The yields are watched closely in the money markets for signs of interest rate trends. Many floating-rate loans and variable-rate mortgages have interest rates tied to these bills. T-bills are the primary instrument used by the Federal Reserve in its regulation of money supply through open market operations.

These debt obligations of the U.S. government are secured by its full faith and credit. The income from Treasury securities is exempt from state and local, but not federal, taxes.

* These series have been discontinued by the Federal Reserve on 6/30/99.

** These series has been discontinued by the Federal Reserve on 9/30/01.

Unemployment Rate

Mnemonic	UNEMP
Units	Percentage

This item is the monthly civilian unemployment rate as determined by the U. S. Department of Labor, Bureau of Labor Statistics, adjusted seasonally.

The unemployment rate represents the number of unemployed as a percent of the civilian labor force. The reasons for unemployment are divided into five major groups:

1. Job losers are persons whose employment ended involuntarily and who immediately began looking for work. This category also includes persons on temporary layoff, who have been given a date to return to work or who expect to return within 6 months.
2. Job leavers are persons who quit or otherwise terminated their employment voluntarily and immediately began looking for work.
3. Persons who completed temporary jobs and who began looking for work after their jobs ended.
4. Reentrants are persons who previously worked at a full-time job lasting two weeks or longer but who were out of the labor force prior to beginning their job search.
5. New entrants are persons who never worked at a full-time job lasting two weeks or longer.

Each of these five categories of the unemployed can be expressed as a proportion of the entire civilian force; the sum of the 5 rates thus equals the unemployment rate for all civilian workers.

Glossary of Terms

\$C

The predefined Research Insight set that contains publicly held U.S. corporations that trade common stock and wholly-owned subsidiaries that issue preferred stock or public debt.

\$I

The predefined Research Insight set of indexes. Indexes are weighted industry composites.

\$R

The predefined Research Insight set of companies that no longer trade stock due to a merger, acquisition, bankruptcy, liquidation or other reason.

\$Sets

Categories or groupings within the database. Each category (company, issue, currency, index) belongs to a different \$Set in the database. For example, \$C category contains all active companies in the database.

\$T

The predefined Research Insight set of Canadian companies.

Argument

An argument is a component that is included in the parenthesis of a function. A function may contain more than one argument. Multiple arguments are separated by commas. For example, in the formula @PAVG(SALE,-4Y,0Y) there are three arguments:

- SALE
- -4Y
- 0Y

Base Set

The population to which you apply your screening criteria. When you create a new screen, you can use the predefined set \$C to screen the Compustat North America database, \$G + \$F to screen the Compustat Global database, or you can choose another predefined or user-defined set.

Business Segment

A business segment is a division, subsidiary, or other part of a company that reports financial results such as sales, operating income, and assets. Many companies report basic financial information by operating segments in the notes to their financial statements. For example, GE generates revenue from lines of business including aircraft engines, major appliances and broadcasting.

Calendar Year

A period of one year beginning with January 1 and ending with December 31.

Cell

The basic unit of a report or spreadsheet. In a free-form report, cells can appear anywhere within the report; in a spreadsheet, cells are formed by the intersection of every row and column.

Combined Figure Date Code

Indicates that data for an item is combined with another data item.

Concepts

Mathematical or logical combinations of items such as growth rates, ratios and market returns.

Entity

An entity may be a company, business or geographic segment of a company, issue of a company, index, aggregate or currency. Each belongs to a predefined \$ set in Research Insight.

FASB

Acronym for Financial Accounting Standards Board. Compustat North America data definitions may often refer to particular statements issued by FASB that may affect reporting of certain items.

Fiscal Year

An accounting period of 12 months. Fiscal years do not necessarily correspond to calendar years.

Footnotes

The footnote system for the Compustat North America database supplies supplemental information to the financial data of specific companies. Two-character footnote codes indicate that the data for a fiscal year reflects a change from previous years' data due to an accounting change, discontinued operations and/or an acquisition, that a particular data item is inconsistent with the Standard & Poor's definition due to the company's method of reporting, or the accounting method used by companies in calculating certain key items such as accumulated depreciation, inventories and earnings per share for the financial statements.

Form 4

The Form 4 is the Statement of Changes of Beneficial Ownership of Securities form insiders are required to file with the SEC when they buy or sell company stock, or exercise options.

Geographic Segment

A geographic segment is a division, subsidiary or other part of a company that reports financial information by geographic operating units in the notes to their financial statements. For example, Coca-Cola generates revenue in the geographic regions of Asia, Canada, Pacific and United States.

Geometric Mean

The n th root of the product arrived at by multiplying the values in the distribution by each other. It is an alternative measure of central tendency and is characteristically lower than an arithmetic mean.

GICS

Acronym for Global Industry Classification Standard codes. These codes are a result of a collaboration between Standard & Poor's and Morgan Stanley Capital International.* GICS are based upon a classification of economic sectors which are further divided into a hierarchy of industry groups, industries and sub-industries. Economic sectors have a two-digit identification code; industry groups have a four-digit identification code; industries have a six-digit identification code; and sub-industries have an eight-digit identification code.

*GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

Index

Indexes are weighted industry composites. Company data provided for indexes generally includes: Adjustment Factors, Book Value per Share, Dividends per Share, Annualized Dividend Rate, Earnings per Share, High Price, Low Price, Close Price, and Common Shares Traded.

Industry

The business group, such as automobile manufacturing, in which a company operates.

ISO Codes

Codes developed by the International Standards Organization (ISO) to label currencies. The software uses these codes to identify both the currencies and the currency translation rate items available in the database.

Issue

An issue is stock sold by a company. Issue data allows you to evaluate daily market data such as prices, dividends and shares traded for multiple issues of common stock.

Look Up List

In Research Insight, from the menu bar select Tools > Look Up to open the Look Up List, where you can view a list of companies, items and concepts, functions, or sets. Prefix searching and full text searching are available from within the Look Up list.

Mnemonic

An abbreviated name that consists of alphanumeric characters. Research Insight assigns mnemonics to items and concepts.

NAICS

Acronym for North American Industrial Classification System. These 6-digit codes identify company economic activity, sub sector and industry information.

Research Companies

Data is no longer collected for these companies for reasons such as merger, acquisition, bankruptcy, etc.

SFAS

Acronym for Statement of Financial Accounting Standards. Ruling(s) issued by the Financial Accounting Standards Board (FASB).

SIC

Acronym for Standard Industrial Classification. These four-digit codes identify the principal products manufactured or major services provided by each company.

Standardization

Compustat data is standardized to ensure consistency and accurate comparisons of information across companies and across time. For example, comparing sales figures published in annual reports can be misleading if some companies report sales figures that include excise taxes and others that exclude taxes. In Compustat, "Sales" always excludes excise taxes so that you accurately compare data that is undistorted by different reporting methods.

Summarized Transactions

Each insider's **sale** transactions from the Form 4 filings reported during a particular month have been added together to give an aggregate figure for that reporting month. Likewise, each insider's **purchase** transaction has been added together to give an aggregate figure for that reporting month.

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@AND- Logical AND • 389, 393
@BETA - Returns the slope of the line • 388, 393
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@CCOUNT - Counts companies containing data in a set • 391, 394
@CGMN - Geometric mean across a set • 391, 394
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