Standard & Poor’s Research Insight North America

Data Guide
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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, Columbine 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 COMPSTAT 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
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:

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

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

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

| Ticker | B | D | E | F | P | P | P | S | C | Consti- | Mark- |
|--------|---|---|---|---|---|---|---|---|---|Sent - | nings |
| M      | S | M | M | M | M | M | M | M | M | Ticker |ings |

- American Stock Exchange: 0004
- Amex – Biotechnology Indexes: 0041
- Amex – Computer Technology: 0042
- Amex Intl Market Index – ADR: 0034
- Amex Reduced Value Pharm: 0116
- Dow Jones Industrials – 30: 0005
- Dow Jones Transportation – 20: 0006
- Dow Jones Utilities – 15: 0007
- JP Morgan Hambrecht & Quist Computr Soft: 0044
- Ishares Index DJ US Financial: 0072
- Ishares Index DJ US Internet: 0077
- Ishares Index DJ US Tech Sec: 0076
- Ishares Index DJ US Telecomm: 0071
- Ishares Index Russell 1000: 0075
- Ishares Index Russell 1000 Growth: 0067
- Ishares Index Russell 1000 Value: 0080
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Sources of Data

Standard & Poor’s uses a variety of sources to update the COMPSTAT 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.
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<th>Company contacts</th>
<th>Standard &amp; 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.</th>
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<tr>
<td>Computershare Analytics N.A, Inc.</td>
<td>Institutional Ownership data.</td>
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<td>Data Resources, Inc.</td>
<td>Canadian prices, dividends, shares-traded and adjustment factor data for U.S. industrial and non-industrial companies.</td>
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<tr>
<td>FT Interactive</td>
<td>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.</td>
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<tr>
<td>NASDAQ</td>
<td>Market data on major National Association of Securities Dealers Automated Quotients system companies.</td>
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<tr>
<td>Uniform Statistical Reports</td>
<td>Detailed financial information on electric, utility and gas companies and is often used in conjunction with the shareholders’ reports.</td>
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<td>Standard &amp; Poor's Publications</td>
<td>Standard &amp; Poor’s uses several Standard &amp; Poor’s publications in conjunction with shareholders’ report, including Corporation Stock Guide, Dividend Records and Corporation Records. The S&amp;P Corporation Stock Guide provides market information for certain NASDAQ and listed companies. The S&amp;P Dividend Records are used to collect information about stock splits and dividends. The S&amp;P Corporation Records provide additional information about companies.</td>
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<td>Fortune</td>
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<td>Source for ratings changes and new issue ratings on senior bonds, subordinated bonds and commercial paper.</td>
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<td>Source for finding which companies are the constituents of the S&amp;P 100, S&amp;P MidCap 400, S&amp;P SmallCap 600 and S&amp;P 500 indexes, as well as an industry breakdown.</td>
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<td>S&amp;P Comstock</td>
<td>An on-line information service used to obtain updates on mergers and acquisitions.</td>
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<td>S&amp;P CUSIP</td>
<td>Provides CUSIP numbers for companies on the database.</td>
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<td>Washington Services Association</td>
<td>Insider Trading data.</td>
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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

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## Line of Business and Geographic Segments

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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.

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

Codes 10 through 27 available from 1988 forward.
Chapter 2  Company Specifics

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>AUOP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data availability</td>
<td>1975</td>
</tr>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

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

The codes used are as follows:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Unaudited</td>
</tr>
<tr>
<td>1</td>
<td>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.</td>
</tr>
<tr>
<td>2</td>
<td>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 &amp; 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.</td>
</tr>
<tr>
<td>3</td>
<td>No Opinion. Auditor refuses to express an opinion regarding the company's ability to sustain operations as a going concern.</td>
</tr>
<tr>
<td>4</td>
<td>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.</td>
</tr>
<tr>
<td>5</td>
<td>Adverse Opinion. Auditor has expressed an adverse opinion regarding the financial statements of the company.</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SEGNUM</th>
</tr>
</thead>
</table>

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Company Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>TL</td>
<td>Company in bankruptcy or liquidation</td>
</tr>
<tr>
<td>TO</td>
<td>Company has undergone a leveraged buyout</td>
</tr>
</tbody>
</table>

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.
Chapter 2  Company Specifics

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

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.
Chapter 2  Company Specifics

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.
<table>
<thead>
<tr>
<th>Code</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>AA</td>
<td>Data reflects merger or acquisition</td>
</tr>
<tr>
<td>AB</td>
<td>Data reflects major merger resulting in the formation of a new company</td>
</tr>
<tr>
<td>AC</td>
<td>Data reflects an accounting change</td>
</tr>
<tr>
<td>AR</td>
<td>Combination of AA and AZ</td>
</tr>
<tr>
<td>AS</td>
<td>Combination of AA and AC</td>
</tr>
<tr>
<td>AT</td>
<td>Combination of AZ and AC</td>
</tr>
<tr>
<td>AZ</td>
<td>Data excludes discontinued operations</td>
</tr>
<tr>
<td>DB</td>
<td>Some or all data is not available due to a fiscal year change</td>
</tr>
<tr>
<td>DZ</td>
<td>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</td>
</tr>
</tbody>
</table>

**Date - Day**

Mnemonic: DATEDAY

Concept Calculation: @DAY(0D)

This concept returns the calendar day of the period. The date is formatted as DDMMMYY, 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.

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

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 Cyclicals 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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>EIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Text</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>EMP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A29</td>
</tr>
<tr>
<td>Units</td>
<td>Thousands</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IE</td>
<td>Includes seasonal or part-time employees</td>
</tr>
</tbody>
</table>

**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) ...

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>Data Year</th>
<th>Data Quarter</th>
<th>Fiscal Year Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 1998</td>
<td>98</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>July 1998</td>
<td>98</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>October 1998</td>
<td>98</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>January 1999</td>
<td>98</td>
<td>4</td>
<td>1</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>Data Year</th>
<th>Data Quarter</th>
<th>Fiscal Year Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 1998</td>
<td>99</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>December 1998</td>
<td>99</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td>March 1999</td>
<td>99</td>
<td>3</td>
<td>6</td>
</tr>
<tr>
<td>June 1999</td>
<td>99</td>
<td>4</td>
<td>6</td>
</tr>
</tbody>
</table>
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) ...

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>Data Year</th>
<th>Data Quarter</th>
<th>Fiscal Year Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 1998</td>
<td>98</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>July 1998</td>
<td>98</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>October 1998</td>
<td>98</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>January 1999</td>
<td>98</td>
<td>4</td>
<td>1</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>Data Year</th>
<th>Data Quarter</th>
<th>Fiscal Year Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 1998</td>
<td>99</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>December 1998</td>
<td>99</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td>March 1999</td>
<td>99</td>
<td>3</td>
<td>6</td>
</tr>
<tr>
<td>June 1999</td>
<td>99</td>
<td>4</td>
<td>6</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>FIC</th>
<th>Country of Incorporation</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>United States</td>
</tr>
<tr>
<td>9</td>
<td>Canada</td>
</tr>
<tr>
<td>10</td>
<td>Belize</td>
</tr>
</tbody>
</table>
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
30

Republic of Ireland
Israel
Italy
Jordan
Japan
Cyprus
Antigua
Kenya
South Korea
Kuwait
Lebanon
Luxembourg
Liberia
Malaysia
Liechtenstein
Mexico
Monaco
Morocco
Netherlands Antilles
Netherlands
New Zealand
Norway
Nigeria
Pakistan
Papua New Guinea
Panama
Peru
Philippines
Portugal
Puerto Rico
Zimbabwe
Saudi Arabia
Poland
Marshall Islands
Singapore
South Africa
Spain
To include a description of the code in a report, use the @DESC function. For example, enter @DESC(FIC).

**Format Code**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SCF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows/Statement of Changes</td>
</tr>
<tr>
<td>Annual Data Item Number</td>
<td>A318</td>
</tr>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

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).

<table>
<thead>
<tr>
<th>Code</th>
<th>Format Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Working Capital Statement</td>
</tr>
<tr>
<td>2</td>
<td>Cash Statement by Source and Use of Funds</td>
</tr>
<tr>
<td>3</td>
<td>Cash Statement by Activity</td>
</tr>
<tr>
<td>4</td>
<td>Other</td>
</tr>
<tr>
<td>5</td>
<td>Net Liquid Funds/Net Funds by Source &amp; Use</td>
</tr>
<tr>
<td>7</td>
<td>Statement of Cash Flows</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Format Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Working Capital Statement</td>
</tr>
<tr>
<td>2</td>
<td>Cash Statement by Source and Use of Funds</td>
</tr>
<tr>
<td>3</td>
<td>Cash Statement by Activity</td>
</tr>
<tr>
<td>4</td>
<td>Other</td>
</tr>
<tr>
<td>7</td>
<td>Statement of Cash Flows</td>
</tr>
</tbody>
</table>

Fortune Industry Code

Mnemonic: FORI

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

10 - Fortune 500
40 - Transportation
49 - Utilities
53 - Retailing
60 - Commercial Banking
61 - Diversified Financial (1984 and prior years)
61 - Diversified Financial (from 1985 - 1993)

1994 Forward Industry Code and Description

10 - Fortune 500 (Industrial and Service companies)
Chapter 2  Company Specifics

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FORRK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A279</td>
</tr>
<tr>
<td>Units</td>
<td>Integer</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GSECTOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@LEFT(SPGICX,2)</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GGROUP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@LEFT(SPGICX,4)</td>
</tr>
</tbody>
</table>

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
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 in 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
UPDDTS=@DATE(96,12,5)

Use this formula to screen the database for scalar items updated since 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.

\[ \text{UPDDTD} = \text{@DATE}(96, 12, 5) \]

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:

\[ \text{@DAY(UPDDTM)} > 5 \text{dec} 96 \]

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

\[ \text{UPDDTM} = \text{@DATE}(96, 12, 5) \]

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:

\[ \text{@DAY(UPDDTW)} > 5 \text{dec} 96 \]

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

\[ \text{UPDDTW} = \text{@DATE}(96, 12, 5) \]

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:

\[ \text{@DAY(UPDDTQ)} > 5 \text{dec} 96 \]

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

\[ \text{UPDDTQ} = \text{@DATE}(96, 12, 5) \]

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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>No Inventory</td>
</tr>
<tr>
<td>1</td>
<td>First In, First Out (FIFO)</td>
</tr>
<tr>
<td>2</td>
<td>Last In, First Out (LIFO)</td>
</tr>
<tr>
<td>3</td>
<td>Specific Identification</td>
</tr>
<tr>
<td>4</td>
<td>Average Cost</td>
</tr>
<tr>
<td>5</td>
<td>Retail Method</td>
</tr>
<tr>
<td>6</td>
<td>Standard Cost</td>
</tr>
<tr>
<td>7</td>
<td>Current or Replacement Cost</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Index Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>S&amp;P 500</td>
</tr>
<tr>
<td>02</td>
<td>S&amp;P MidCap 400</td>
</tr>
<tr>
<td>03</td>
<td>S&amp;P SmallCap 600</td>
</tr>
<tr>
<td>81</td>
<td>TSE 300</td>
</tr>
<tr>
<td>(blank)</td>
<td>not in a major S&amp;P Index</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Index Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>S&amp;P 500 (S&amp;P Industrials prior to 12/31/1994)*</td>
</tr>
<tr>
<td>91</td>
<td>S&amp;P MidCap 400</td>
</tr>
<tr>
<td>92</td>
<td>S&amp;P SmallCap 600</td>
</tr>
<tr>
<td>(blank)</td>
<td>not in a subset S&amp;P Index</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Index Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>S&amp;P 100</td>
</tr>
<tr>
<td>(blank)</td>
<td>not in S&amp;P 100</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Index Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>S&amp;P 500</td>
</tr>
<tr>
<td>02</td>
<td>S&amp;P MidCap 400</td>
</tr>
<tr>
<td>03</td>
<td>S&amp;P SmallCap 600</td>
</tr>
<tr>
<td>81</td>
<td>TSE 300</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Index Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>S&amp;P 500 (S&amp;P Industrials prior to 12/31/1994)*</td>
</tr>
<tr>
<td>40*</td>
<td>S&amp;P Transportation*</td>
</tr>
<tr>
<td>49*</td>
<td>S&amp;P Utilities*</td>
</tr>
<tr>
<td>60*</td>
<td>S&amp;P Financial*</td>
</tr>
<tr>
<td>91</td>
<td>S&amp;P MidCap 400</td>
</tr>
<tr>
<td>92</td>
<td>S&amp;P SmallCap 600</td>
</tr>
<tr>
<td>(blank)</td>
<td>not in a subset S&amp;P Index</td>
</tr>
</tbody>
</table>

*This code discontinued after 12/31/93.

**NASDAQ NMS Identification Code**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mnemonic</td>
<td>NASDAQ</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>NAICS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>NAICSH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

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

Example of the NAICS code hierarchy:

<table>
<thead>
<tr>
<th>Sector</th>
<th>Code</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsector</td>
<td>51</td>
<td>Information</td>
</tr>
<tr>
<td>Industry Group</td>
<td>5133</td>
<td>Broadcasting &amp; Telecommunications</td>
</tr>
<tr>
<td>NAICS Industry</td>
<td>51332</td>
<td>Wireless Telecommunications Carriers except Satellite</td>
</tr>
<tr>
<td>National</td>
<td>513321</td>
<td>Paging</td>
</tr>
</tbody>
</table>

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

**Officer Code(s)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>OFCD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Text</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>AS</td>
<td>Assistant Secretary</td>
</tr>
<tr>
<td>AT</td>
<td>Assistant Treasurer</td>
</tr>
<tr>
<td>CB</td>
<td>Chairman</td>
</tr>
<tr>
<td>CE</td>
<td>Chief Executive</td>
</tr>
<tr>
<td>CF</td>
<td>Chief Finance Officer</td>
</tr>
<tr>
<td>CK</td>
<td>Clerk</td>
</tr>
<tr>
<td>CM</td>
<td>Comptroller</td>
</tr>
<tr>
<td>CO</td>
<td>Chief Operating Officer</td>
</tr>
<tr>
<td>CR</td>
<td>Controller</td>
</tr>
<tr>
<td>DI</td>
<td>Director</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>TIMEQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@IF(@OR(@AND(UPDQ=3,@NOT(@ISNA(0PIQ))),@AND(@PERIOD(0Q)=4,@VALUE(U PD[@YR(0Q)],1)&gt;=2)),@QTR(0Q),@QTR(-1Q))</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PHONE</th>
</tr>
</thead>
<tbody>
<tr>
<td>This item represents the area code and phone number for a company. The maximum number of characters available in this item field is 14.</td>
<td></td>
</tr>
</tbody>
</table>

**Primary SIC Code**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SIC</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>
Chapter 2  Company Specifics

- 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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SPGICX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
<tr>
<td>Data Availability</td>
<td>Current (latest available)</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DLRSN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Reason for Deletion</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Acquisition or merger</td>
</tr>
<tr>
<td>2</td>
<td>Bankruptcy</td>
</tr>
<tr>
<td>3</td>
<td>Liquidation</td>
</tr>
<tr>
<td>4</td>
<td>Reverse acquisition (1983 forward)</td>
</tr>
<tr>
<td>5</td>
<td>No longer fits original format (1978 forward)</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Reason for Deletion</th>
<th>Date of Deletion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acquisition/Merger</td>
<td>Date of the transaction</td>
</tr>
<tr>
<td>Bankruptcy</td>
<td>Date the company is deleted from the active database</td>
</tr>
<tr>
<td>Liquidation</td>
<td>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)</td>
</tr>
<tr>
<td>Reverse acquisition</td>
<td>Date of the transaction</td>
</tr>
<tr>
<td>No longer fits original format</td>
<td>Date the company is deleted from the active database (Company is deleted approximately 27 months after receipt of the last annual source document)</td>
</tr>
<tr>
<td>Leveraged Buyout</td>
<td>Date of the transaction</td>
</tr>
<tr>
<td>Now a private company</td>
<td>Date of the transaction</td>
</tr>
<tr>
<td>Other (no long files with SEC)</td>
<td>Date the company is deleted from the active database (Company is deleted approximately 27 months after receipt of the last annual source document)</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Code</th>
<th>Rating</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101</td>
<td>A1+</td>
<td>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.</td>
</tr>
<tr>
<td>102</td>
<td>A1</td>
<td>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.</td>
</tr>
<tr>
<td>103</td>
<td>A2</td>
<td>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.</td>
</tr>
<tr>
<td>104</td>
<td>A3</td>
<td>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.</td>
</tr>
<tr>
<td>105</td>
<td>B</td>
<td>Currently vulnerable to nonpayment and is dependent upon favorable business, financial, and economic conditions for the obligor to meet its financial commitments.</td>
</tr>
</tbody>
</table>
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 SICH[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

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

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:

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

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:

<table>
<thead>
<tr>
<th>Quarterly Code</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>No Source document</td>
</tr>
<tr>
<td>2</td>
<td>Wall Street Journal</td>
</tr>
</tbody>
</table>
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 |
Chapter 2  Company Specifics

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SPDRC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

**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.)
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.)


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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SPMIX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

The following codes identify the corresponding index constituents:

<table>
<thead>
<tr>
<th>Code</th>
<th>Index Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>S&amp;P 500 (S&amp;P Industrials prior to 1/1/2002)</td>
</tr>
<tr>
<td>91</td>
<td>S&amp;P MidCap 400</td>
</tr>
<tr>
<td>92</td>
<td>S&amp;P SmallCap 600</td>
</tr>
<tr>
<td>(blank)</td>
<td>not in a subset S&amp;P Index</td>
</tr>
</tbody>
</table>

### S&P Index Code - Historical

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SPMI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Index Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>S&amp;P 500 (S&amp;P Industrials prior to 1/1/2002)</td>
</tr>
<tr>
<td>40**</td>
<td>S&amp;P Transportation</td>
</tr>
<tr>
<td>49**</td>
<td>S&amp;P Utilities</td>
</tr>
<tr>
<td>60**</td>
<td>S&amp;P Financial</td>
</tr>
<tr>
<td>90**</td>
<td>S&amp;P 500 Supplementary</td>
</tr>
<tr>
<td>91</td>
<td>S&amp;P MidCap 400</td>
</tr>
<tr>
<td>92</td>
<td>S&amp;P SmallCap 600</td>
</tr>
<tr>
<td>(blank)</td>
<td>not in a subset S&amp;P Index</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Index Name</th>
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</thead>
<tbody>
<tr>
<td>10</td>
<td>S&amp;P 500 (S&amp;P Industrials prior to 1/1/2002)</td>
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<tr>
<td>40**</td>
<td>S&amp;P Transportation</td>
</tr>
<tr>
<td>49**</td>
<td>S&amp;P Utilities</td>
</tr>
<tr>
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<td>S&amp;P Financial</td>
</tr>
<tr>
<td>91</td>
<td>S&amp;P MidCap 400</td>
</tr>
<tr>
<td>92</td>
<td>S&amp;P SmallCap 600</td>
</tr>
<tr>
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<td>not in a subset S&amp;P Index</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SPIII</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item</td>
<td>277</td>
</tr>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SPIIM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

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 |
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 cyclicality. 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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Ranking</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Highest</td>
<td>A+</td>
</tr>
<tr>
<td>8</td>
<td>High</td>
<td>A</td>
</tr>
<tr>
<td>9</td>
<td>Above Average</td>
<td>A-</td>
</tr>
<tr>
<td>16</td>
<td>Average</td>
<td>B+</td>
</tr>
<tr>
<td>17</td>
<td>Below Average</td>
<td>B</td>
</tr>
<tr>
<td>18</td>
<td>Lower</td>
<td>B-</td>
</tr>
<tr>
<td>21</td>
<td>Lowest</td>
<td>C</td>
</tr>
<tr>
<td>22</td>
<td>In Reorganization</td>
<td>D</td>
</tr>
<tr>
<td>99</td>
<td>Liquidation</td>
<td>LIQ</td>
</tr>
</tbody>
</table>

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:

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

"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.

"BB" indicates less near-term vulnerability to default that 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.

"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.

"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.

Unassigned
"CC" is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC" rating.

"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.

"CI" is reserved for income bonds on which no interest is being paid.

"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.

S&P suspended the bond rating on a class of debt.

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

S&P suspended the bond rating on a class of debt.
Chapter 2    Company Specifics

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>GQ</td>
<td>The latest available S&amp;P Senior Debt Rating is implied even though the company does not actually have outstanding senior debt issues.</td>
</tr>
</tbody>
</table>

**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.)


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:
<table>
<thead>
<tr>
<th>Code</th>
<th>Rating</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Unassigned</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>AAA</td>
<td>&quot;AAA&quot; indicates the highest rating assigned by Standard &amp; Poor's. Capacity to pay interest and repay principal is extremely strong.</td>
</tr>
<tr>
<td>3</td>
<td>Unassigned</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>AA+</td>
<td>&quot;AA&quot; indicates a very strong capacity to pay interest and repay, and differs from the higher rated issues only in small degree.</td>
</tr>
<tr>
<td>5</td>
<td>AA</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>AA-</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>A+</td>
<td>&quot;A&quot; 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.</td>
</tr>
<tr>
<td>8</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>A-</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>BBB+</td>
<td>&quot;BBB&quot; indicates an adequate capacity to pay interest and repay principal.</td>
</tr>
<tr>
<td>11</td>
<td>BBB</td>
<td>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.</td>
</tr>
<tr>
<td>12</td>
<td>BBB-</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>BB+</td>
<td>&quot;BB&quot; indicates less near-term vulnerability to default that 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&amp;P also uses the &quot;BB&quot; rating category for debt subordinated to senior debt that is assigned an actual or implied &quot;BBB-&quot; rating.</td>
</tr>
<tr>
<td>14</td>
<td>BB</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>BB-</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>B+</td>
<td>&quot;B&quot; 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&amp;P also uses the &quot;B&quot; rating category to debt subordinated to senior debt that is assigned an actual or implied &quot;BB&quot; or &quot;BB-&quot; rating.</td>
</tr>
<tr>
<td>17</td>
<td>B</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>B-</td>
<td></td>
</tr>
</tbody>
</table>
"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.

"CC" is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC" rating.

"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.

"CI" is reserved for income bonds on which no interest is being paid.

"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.

Selective Default

S&P suspended the bond rating on a class of debt.

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SPSDRC</th>
</tr>
</thead>
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<tr>
<td>Units</td>
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</table>
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.

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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.)


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.

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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:

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<tr>
<td>3</td>
<td>Unassigned</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>AA+</td>
<td>&quot;AA&quot; indicates a very strong capacity to pay interest and repay, and differs from the higher rated issues only in small degree.</td>
</tr>
<tr>
<td>5</td>
<td>AA</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>AA-</td>
<td></td>
</tr>
<tr>
<td>Rating</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>-------------</td>
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</tr>
<tr>
<td>A+</td>
<td>&quot;A&quot; 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.</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>&quot;A&quot; 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.</td>
<td></td>
</tr>
<tr>
<td>A-</td>
<td>&quot;BBB&quot; indicates less near-term vulnerability to default that 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&amp;P also uses the &quot;BB&quot; rating category for debt subordinated to senior debt that is assigned an actual or implied &quot;BBB-&quot; rating.</td>
<td></td>
</tr>
<tr>
<td>BB+</td>
<td>&quot;BB&quot; 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&amp;P also uses the &quot;B&quot; rating category to debt subordinated to senior debt that is assigned an actual or implied &quot;BBB&quot; or &quot;BBB-&quot; rating.</td>
<td></td>
</tr>
<tr>
<td>BB</td>
<td>&quot;B&quot; 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&amp;P also assigns the &quot;CCC&quot; rating category to debt subordinated to senior debt that is assigned an actual or implied &quot;BB&quot; or &quot;BB-&quot; rating.</td>
<td></td>
</tr>
<tr>
<td>B+</td>
<td>&quot;BB&quot; 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.</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>&quot;BBB&quot; 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.</td>
<td></td>
</tr>
<tr>
<td>BB+</td>
<td>&quot;BB&quot; indicates less near-term vulnerability to default that 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&amp;P also uses the &quot;BBB-&quot; rating category for debt subordinated to senior debt that is assigned an actual or implied &quot;BBB-&quot; rating.</td>
<td></td>
</tr>
<tr>
<td>BB</td>
<td>&quot;BB&quot; 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.</td>
<td></td>
</tr>
<tr>
<td>BB-</td>
<td>&quot;BB&quot; indicates less near-term vulnerability to default that 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&amp;P also uses the &quot;BBB-&quot; rating category for debt subordinated to senior debt that is assigned an actual or implied &quot;BBB-&quot; rating.</td>
<td></td>
</tr>
<tr>
<td>B+</td>
<td>&quot;BB&quot; 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&amp;P also uses the &quot;B&quot; rating category to debt subordinated to senior debt that is assigned an actual or implied &quot;BBB&quot; or &quot;BBB-&quot; rating.</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>&quot;BBB&quot; 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.</td>
<td></td>
</tr>
<tr>
<td>BB-</td>
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</table>
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"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.

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S&P suspended the bond rating on a class of debt.

State Incorporation Code

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

The codes and their meanings are as follows:

<table>
<thead>
<tr>
<th>Code</th>
<th>State</th>
<th>Postal Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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</tr>
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<td>2</td>
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</tr>
<tr>
<td>4</td>
<td>Arizona</td>
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</tr>
<tr>
<td>5</td>
<td>Arkansas</td>
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</tr>
<tr>
<td>6</td>
<td>California</td>
<td>CA</td>
</tr>
<tr>
<td>8</td>
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<td>CO</td>
</tr>
<tr>
<td>9</td>
<td>Connecticut</td>
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</tr>
<tr>
<td>10</td>
<td>Delaware</td>
<td>DE</td>
</tr>
<tr>
<td></td>
<td>State</td>
<td>Abbreviation</td>
</tr>
<tr>
<td>---</td>
<td>-----------------------</td>
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</tr>
<tr>
<td>11</td>
<td>District of Columbia</td>
<td>DC</td>
</tr>
<tr>
<td>12</td>
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</tr>
<tr>
<td>13</td>
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</tr>
<tr>
<td>15</td>
<td>Hawaii</td>
<td>HI</td>
</tr>
<tr>
<td>16</td>
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</tr>
<tr>
<td>17</td>
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<td>IL</td>
</tr>
<tr>
<td>18</td>
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<td>IN</td>
</tr>
<tr>
<td>19</td>
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<td>IA</td>
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<tr>
<td>20</td>
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<tr>
<td>21</td>
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<td>KY</td>
</tr>
<tr>
<td>22</td>
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<tr>
<td>23</td>
<td>Maine</td>
<td>ME</td>
</tr>
<tr>
<td>24</td>
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<td>25</td>
<td>Massachusetts</td>
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<tr>
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<td>42</td>
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<td>44</td>
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</tr>
<tr>
<td>45</td>
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<td>SC</td>
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<td>48</td>
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<tr>
<td>49</td>
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</table>
State - Primary Location

<table>
<thead>
<tr>
<th>Code</th>
<th>State</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Alabama</td>
</tr>
<tr>
<td>2</td>
<td>Alaska</td>
</tr>
<tr>
<td>4</td>
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<td>8</td>
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<tr>
<td>9</td>
<td>Connecticut</td>
</tr>
<tr>
<td>10</td>
<td>Delaware</td>
</tr>
<tr>
<td>11</td>
<td>District of Columbia</td>
</tr>
<tr>
<td>12</td>
<td>Florida</td>
</tr>
<tr>
<td>13</td>
<td>Georgia</td>
</tr>
</tbody>
</table>

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:

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Stock Exchange</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>New York Stock Exchange</td>
</tr>
<tr>
<td>2</td>
<td>American Stock Exchange</td>
</tr>
<tr>
<td>3</td>
<td>NASDAQ, including NMS</td>
</tr>
<tr>
<td>4</td>
<td>Regional Stock Exchange</td>
</tr>
<tr>
<td>5</td>
<td>LBO, Subsidiary or Other</td>
</tr>
<tr>
<td>6</td>
<td>Toronto Exchange</td>
</tr>
<tr>
<td>7</td>
<td>Montreal Exchange</td>
</tr>
<tr>
<td>8</td>
<td>Canadian Venture Exchange</td>
</tr>
<tr>
<td>9</td>
<td>Not on Major Exchange (Canadian only)</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Stock Ownership</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Publicly traded company</td>
</tr>
</tbody>
</table>
Chapter 2  Company Specifics

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.)

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.

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

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.

<table>
<thead>
<tr>
<th>Code</th>
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</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Company has not been updated for that year or quarter but may have market-related data available such as prices</td>
</tr>
<tr>
<td>1</td>
<td>Companies may have an adjustment figure other than 1.000000</td>
</tr>
<tr>
<td>2</td>
<td>Data is preliminary for that year or quarter</td>
</tr>
<tr>
<td>3</td>
<td>Data is final for that year or quarter</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>0</td>
<td>Value</td>
</tr>
<tr>
<td>1</td>
<td>Growth</td>
</tr>
</tbody>
</table>
# 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

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

- AOX ... 91

**Assets - Total**

- AT ... 92
- ATQ ... 93

---

**Liabilities**

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BK</td>
<td>includes other expenses</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Data Item Number</th>
<th>Units</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>APQ</td>
<td>Q46</td>
<td>Millions of dollars</td>
<td>This item represents only trade obligations due within one year or the normal operating cycle of the company.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BK</td>
<td>Includes other expenses</td>
</tr>
</tbody>
</table>

78
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  

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TB</td>
<td>Combination of TC and TS</td>
</tr>
<tr>
<td>TC</td>
<td>Computed using accelerated method</td>
</tr>
<tr>
<td>TS</td>
<td>Computed using straight-line method</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ER</td>
<td>Does not reflect exact amount of depreciation and amortization</td>
</tr>
<tr>
<td>TB</td>
<td>Combination of TC and TS</td>
</tr>
<tr>
<td>TC</td>
<td>Computed using accelerated method</td>
</tr>
<tr>
<td>TS</td>
<td>Computed using straight-line method</td>
</tr>
<tr>
<td>TU</td>
<td>Combination of ER and TB</td>
</tr>
<tr>
<td>TV</td>
<td>Combination of ER and TC</td>
</tr>
<tr>
<td>TX</td>
<td>Combination of ER and TS</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>AO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Item Number</td>
<td>A69</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>AOQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Item Number</td>
<td>Q43</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>AOX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Item Number</td>
<td>A205</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>AT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Item Number</td>
<td>A6</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AG</td>
<td>Reflects post Chapter 11 adoption of fresh-start accounting</td>
</tr>
</tbody>
</table>
Chapter 3    Balance Sheet

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

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CAPS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Item Number</td>
<td>A210</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>JD</td>
<td>Reflects adjustments for stock splits or dividends</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>JD</td>
<td>Reflects adjustments for stock splits or dividends</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CEQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A60</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CEQQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q59</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CSTK</th>
</tr>
</thead>
</table>
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

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

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

**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: \( @\text{VALUE(DLTTQ+DLCQ, (DLTTQ+DLCQ)[-1])} \)  
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>XN</td>
<td>Excludes short-term borrowings (notes are presented with accounts payable)</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BH</td>
<td>Includes other taxes</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BH</td>
<td>Includes other taxes</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>INVT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A3</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>LT</th>
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<tbody>
<tr>
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<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>LTQ</th>
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</thead>
<tbody>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q54</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
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</tbody>
</table>
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
Long-Term Debt - Total - Quarterly

Mnemonic | DLTQ
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

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ES</td>
<td>Includes current portion of Long-Term Debt</td>
</tr>
</tbody>
</table>

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
Chapter 3    Balance Sheet

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ET</td>
<td>Includes dividends in arrears</td>
</tr>
</tbody>
</table>

**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      PSTKRN  
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PPEGT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A7</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
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<th>Mnemonic</th>
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<tbody>
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<td>Annual Data Item Number</td>
<td>A8</td>
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<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>TG</td>
<td>Company uses successful efforts method of accounting</td>
</tr>
<tr>
<td>TH</td>
<td>Company uses full-cost method of accounting</td>
</tr>
</tbody>
</table>

**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. Unexpensed 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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>RET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Balance Sheet</td>
</tr>
<tr>
<td>Annual Data Item Number</td>
<td>A391</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>RETQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
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</tbody>
</table>

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 item 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**

<table>
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<th>RECCO</th>
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<td>A194</td>
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<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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</thead>
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<tr>
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<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>JD</td>
<td>Reflects adjustment for stock splits or dividends</td>
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</table>

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

MnemonicREQF

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>JD</td>
<td>Reflects adjustment for stock splits or dividends</td>
</tr>
</tbody>
</table>

Short-Term Investments

MnemonicIVST

Annual Data Item NumberA193

UnitsMillions 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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>TSTK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A88</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>TSTKQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q98</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
<th>Annual Page</th>
<th>Quarterly Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADR Ratio</td>
<td>ADRR</td>
<td>DPACREQ</td>
<td>151</td>
<td>151</td>
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<tr>
<td>Accumulated Depreciation of Real Estate Property</td>
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<td>DPACREQ</td>
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<td>Assets - Long Term - Other</td>
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<td>ALTOQ</td>
<td>153</td>
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<td>Assets - Other - Excluding Discontinued Operations</td>
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<td>AODO</td>
<td>153</td>
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<td>Average Collection Period</td>
<td>COLLECT</td>
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<td>Book Value per Share - Average 3 Yr</td>
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<td>Book Value per Share - Average 5 Yr</td>
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<td>Book Value per Share - Average 10 Yr</td>
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<td>Common Shares Outstanding - Company</td>
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<td>Convertible Debt and Preferred Stock</td>
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<td>Current Assets - Discontinued Operations</td>
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<td>Current Assets - Other - Excl. Discontinued Operations</td>
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<td>Debt - Consolidated Subsidiary</td>
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<td>Debt - Finance Subsidiary</td>
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<td>Debt - Mortgage and Other Secured</td>
<td>DM</td>
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<td>Debt - Notes</td>
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<td>Debt - Senior Convertible</td>
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<td>DUDD</td>
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<tr>
<td>Deferred Revenue - Current</td>
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<td>Earnings Assets - Total</td>
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<td>Goodwill</td>
<td>GDWL</td>
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<td>Intangibles - Other</td>
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<td>INTC</td>
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<td>Inventories - Finished Goods</td>
<td>INVFG</td>
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<td>Inventories - Other</td>
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<td>Inventories - Raw Materials</td>
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<td>Long-Term Assets of Discontinued Operations - Other</td>
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<tr>
<td>Long-Term Debt - Tied to Prime</td>
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<td>Long-Term Deferred Revenue</td>
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<tr>
<td>Long-Term Investments - Total - Quarterly</td>
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<tr>
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<td>Preferred Dividends in Arrears</td>
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<td>Rental Commitments - Minimum (4th Year)</td>
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<td>Rental Commitments - Minimum (5th Year)</td>
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<td>Rent Commitments - Thereafter</td>
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<td>Retained Earnings - Unrestricted</td>
<td>REUNR</td>
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<td>REA</td>
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<td>Short-Term Borrowings - Average Interest Rate</td>
<td>BASTR</td>
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<td>Treasury Stock - Dollar Amount - Common</td>
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<td></td>
</tr>
<tr>
<td>Treasury Stock - Dollar Amount - Preferred</td>
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<td></td>
</tr>
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<td>Treasury Stock - Memo Entry</td>
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<td>Treasury Stock - Number of Common Shares</td>
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<td></td>
</tr>
<tr>
<td>Working Capital (Balance Sheet)</td>
<td>WCAP</td>
<td>191</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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 item includes:
1. Accumulated depreciation and amortization of Real Estate Properties
2. Accumulated Depreciation of Rental Properties

This item 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 item includes:
1. Accumulated depreciation and amortization of Real Estate Properties
2. Accumulated Depreciation of Rental Properties

This item 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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ADRRQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Ratio</td>
</tr>
<tr>
<td>Data Item Number</td>
<td>Q273</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>BAST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Item Number</td>
<td>A104</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>BASTR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Item Number</td>
<td>A105</td>
</tr>
<tr>
<td>Units</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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

**Common Equity - Liquidation Value**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CEQL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A235</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>JI</td>
<td>Reflects current shares outstanding from FT Interactive Data</td>
</tr>
<tr>
<td>JQ</td>
<td>Report date differs from balance sheet date</td>
</tr>
<tr>
<td>ZF</td>
<td>Shares carried forward from previous quarter</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ER</td>
<td>Does not represent an exact amount</td>
</tr>
</tbody>
</table>

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
\[ \text{AP} / \left( (\text{INV} + \text{COGS} + \text{DP} - \text{INV}[-1] - \text{DP}[-1]) / 360 \right) \]

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: \[ \text{APQ} / \left( (\text{INVQ} + \text{COGS}12 + \text{DP}12 - \text{INVQ}[-1] - \text{DP}12[-1]) / 360 \right) \]

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: \[ @\text{PAVG(INVT,}-1,0)/\left(\text{COGS}/360\right) \]

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: \[ @\text{PAVG(INVTQ,}-3,0)/\left(\text{COGS}12/360\right) \]

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects retroactive adoption of FASB 13</td>
</tr>
<tr>
<td>IB</td>
<td>Combination of IC and ID</td>
</tr>
<tr>
<td>IC</td>
<td>Components of Long-Term Debt include current portion of Long-Term Debt</td>
</tr>
<tr>
<td>ID</td>
<td>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</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ER</td>
<td>Does not represent an exact amount</td>
</tr>
<tr>
<td>QE</td>
<td>Net of eliminations</td>
</tr>
</tbody>
</table>
**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 item includes:

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>EA</td>
<td>Debt commitments include interest on capitalized leases</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ER</td>
<td>Does not represent an exact amount</td>
</tr>
<tr>
<td>QE</td>
<td>Net of eliminations</td>
</tr>
<tr>
<td>QI</td>
<td>Combination ER and QE</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IB</td>
<td>Combination of IC and ID</td>
</tr>
<tr>
<td>IC</td>
<td>Components of Long-Term Debt include current portion of Long-Term Debt</td>
</tr>
<tr>
<td>ID</td>
<td>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</td>
</tr>
</tbody>
</table>

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 item 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IB</td>
<td>Combination of IC and ID</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>INTC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A147</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>No Inventory</td>
</tr>
<tr>
<td>1</td>
<td>First In, First Out (FIFO)</td>
</tr>
<tr>
<td>2</td>
<td>Last In, First Out (LIFO)</td>
</tr>
<tr>
<td>3</td>
<td>Specific Identification</td>
</tr>
<tr>
<td>4</td>
<td>Average Cost</td>
</tr>
<tr>
<td>5</td>
<td>Retail Method</td>
</tr>
<tr>
<td>6</td>
<td>Standard Cost</td>
</tr>
<tr>
<td>7</td>
<td>Current or Replacement Cost</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>LIFR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A240</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ALDO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Balance Sheet</td>
</tr>
<tr>
<td>Data Item Number</td>
<td>A353</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DLTP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A148</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DRLT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Item Number</td>
<td>A397</td>
</tr>
</tbody>
</table>
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
Chapter 4  Supplemental Balance Sheet

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QH</td>
<td>Net of rental income</td>
</tr>
</tbody>
</table>

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)
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>JD</td>
<td>Reflects adjustment for stock split or dividend</td>
</tr>
</tbody>
</table>

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           SEQQOQ
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TR</td>
<td>Company uses retirement method to account for common treasury stock</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>TSTKN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A87</td>
</tr>
<tr>
<td>Units</td>
<td>Millions</td>
</tr>
</tbody>
</table>

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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>WCAP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A179</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
<th>12 Month Moving Mnemonic</th>
</tr>
</thead>
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<td>Sales (Net)</td>
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<td>SALEQ . . . 241</td>
<td>SALE12 . . . 244</td>
</tr>
<tr>
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<td>COGS . . . 203</td>
<td>COGSQ . . . 205</td>
<td>COGS12 . . . 206</td>
</tr>
<tr>
<td>Selling, General and Admin. Exp.</td>
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<td>XSGAQ . . . 246</td>
<td>XSGA12 . . . 247</td>
</tr>
<tr>
<td>Operating Income Before Depreciation (EBITDA)</td>
<td>OIBDP . . . 235</td>
<td>OIBDPQ . . . 237</td>
<td>OIBDP12 . . . 236</td>
</tr>
<tr>
<td>Depreciation and Amortization</td>
<td>DP . . . 209</td>
<td>DPQ . . . 210</td>
<td>DP12 . . . 212</td>
</tr>
<tr>
<td>Amortization of Intangibles</td>
<td>AM . . . 199</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation Expense (Sched VI)</td>
<td>XDP . . . 738</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depletion Expense (Sched VI)</td>
<td>XDEPL . . . 737</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Income After Depreciation</td>
<td>OIADP . . . 234</td>
<td>OIADPQ . . . 235</td>
<td>OIADP12 . . . 235</td>
</tr>
<tr>
<td>Interest Expense</td>
<td>XINT . . . 227</td>
<td>XINTQ . . . 228</td>
<td>XINT12 . . . 228</td>
</tr>
<tr>
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<td>NOPIQ . . . 233</td>
<td></td>
</tr>
<tr>
<td>Nonop. Income (Exp) - Excl Interest</td>
<td>NOPIX . . . 234</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Income</td>
<td>IINT . . . 230</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Items</td>
<td>SPI . . . 247</td>
<td>SPIQ . . . 249</td>
<td></td>
</tr>
<tr>
<td>Pretax Income</td>
<td>PI . . . 238</td>
<td>PIQ . . . 238</td>
<td>PI12 . . . 239</td>
</tr>
<tr>
<td>Pretax Income - Domestic</td>
<td>PIDOM . . . 281</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pretax Income - Foreign</td>
<td>PIFO . . . 281</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Taxes - Total</td>
<td>TXT . . . 225</td>
<td>TXTQ . . . 226</td>
<td></td>
</tr>
<tr>
<td>Deferred Taxes</td>
<td>TXDI . . . 109</td>
<td>TXDIQ . . . 882</td>
<td></td>
</tr>
<tr>
<td>Deferred Taxes - Federal</td>
<td>TXDFED . . . 207</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred Taxes - Foreign</td>
<td>TXDF0 . . . 207</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred Taxes - State</td>
<td>TXDS . . . 207</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Taxes - Federal</td>
<td>TXFED . . . 223</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Taxes - Foreign</td>
<td>TXFO . . . 223</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Taxes - State</td>
<td>TXS . . . 225</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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Net Income (Loss)  NI . . . 231  NIQ . . . 232  NI12 . . . 232

**EPS and Common Shares Used to Calculate EPS**

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Annual Mnemonic . . . page</th>
<th>Quarterly Mnemonic . . . page</th>
<th>12 Month Moving Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common Shares for 12MM EPS</td>
<td></td>
<td></td>
<td>CSH12Q . . . 200</td>
</tr>
<tr>
<td>Common Shares for Basic EPS</td>
<td>CSHPRI . . . 200</td>
<td>CSHPRQ . . . 201</td>
<td></td>
</tr>
<tr>
<td>Common Shares for Diluted EPS</td>
<td>CSHFD . . . 201</td>
<td>CSHFDQ . . . 202</td>
<td></td>
</tr>
<tr>
<td>EPS 12 Months Moving Historical - Canada</td>
<td></td>
<td></td>
<td>EPSH12 . . . 315</td>
</tr>
<tr>
<td>EPS Basic Excluding Extraordinary Items</td>
<td>EPSPX . . . 685</td>
<td>EPSPXQ . . . 686</td>
<td>EPSX12 . . . 687</td>
</tr>
<tr>
<td>EPS Basic Including Extraordinary Items</td>
<td>EPSPI . . . 687</td>
<td>EPSPIQ . . . 688</td>
<td></td>
</tr>
<tr>
<td>EPS Basic from Operations</td>
<td>OPEPS . . . 689</td>
<td>OPEPSQ . . . 689</td>
<td>OEPS12 . . . 690</td>
</tr>
<tr>
<td>EPS Diluted Excluding Extraordinary Items</td>
<td>EPSFX . . . 691</td>
<td>EPSFXQ . . . 691</td>
<td>EPSF12 . . . 692</td>
</tr>
<tr>
<td>EPS Diluted Including Extraordinary Items</td>
<td>EPSFI . . . 694</td>
<td>EPSFIQ . . . 695</td>
<td></td>
</tr>
<tr>
<td>EPS Diluted from Operations</td>
<td>OPEPSX . . . 693</td>
<td>OEPSXQ . . . 693</td>
<td>OEPF12 . . . 693</td>
</tr>
</tbody>
</table>
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
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CSHPRQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q15</td>
</tr>
<tr>
<td>Units</td>
<td>Millions</td>
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</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CSHFD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A171</td>
</tr>
<tr>
<td>Units</td>
<td>Millions</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CSHFDQ</th>
</tr>
</thead>
</table>
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
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 - Note

Mnemonic COGSF

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>BD</td>
<td>Reduced by an amount of depreciation which should be allocated to Selling, General, and Administrative Expenses</td>
</tr>
<tr>
<td>FI</td>
<td>Combination of AC and BD</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>BD</td>
<td>Reduced by an amount of depreciation which should be allocated to Selling, General, and Administrative Expenses</td>
</tr>
<tr>
<td>FI</td>
<td>Combination of AC and BD</td>
</tr>
</tbody>
</table>

Cost of Goods Sold - 12-Months Moving

Mnemonic COGS12

Concept Calculation COGSQ+COGSQ[-1]+COGSQ[-2]+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
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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>ER</td>
<td>Does not reflect exact amount</td>
</tr>
<tr>
<td>LR</td>
<td>Combination of AC and ER</td>
</tr>
</tbody>
</table>

### Depreciation and Amortization - Quarterly - Note

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>DPQF</td>
<td></td>
</tr>
</tbody>
</table>
### 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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DP12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>DPQ+DPQ[-1]+DPQ[-2]+DPQ[-3]</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A66</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>XIQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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
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This item excludes
1. Amortization of intangibles (included in *Depreciation and Amortization*)
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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 item 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 item 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**: 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>AU</td>
<td>Combination of AC and US, GP and US, or GI and US (for companies in the $T set).</td>
</tr>
<tr>
<td>GI</td>
<td>Combination of AC and GP</td>
</tr>
<tr>
<td>GP</td>
<td>Some or all data is pro forma</td>
</tr>
<tr>
<td>US</td>
<td>Company reports in U.S. dollars (for companies in the $T set).</td>
</tr>
</tbody>
</table>

**Income Before Extraordinary Items - 12-Months Moving**

Mnemonic IB12

Concept Calculation $\text{IBQ} + \text{IBQ}[-1] + \text{IBQ}[-2] + \text{IBQ}[-3]$

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
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</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>BZ</td>
<td>Includes effect of conversion of preferred stock and/or convertible debt</td>
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### Income Before Extraordinary Items - Adjst. for Common Stock Equivalents - Quarterly

<table>
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<tr>
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</table>

<table>
<thead>
<tr>
<th>Quarterly Data Item Number</th>
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</table>

<table>
<thead>
<tr>
<th>Units</th>
<th>Millions of dollars</th>
</tr>
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</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BZ</td>
<td>Includes effect of conversion of preferred stock and/or convertible debt</td>
</tr>
</tbody>
</table>

### 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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IBCOM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A237</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IBCOMQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q25</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IBCOM12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>IBCOMQ+IBCOMQ[-1]+IBCOMQ[-2] +IBCOMQ[-3]</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>TXF</th>
</tr>
</thead>
</table>

**Code** | **Description**
---|---
TN | Federal, State and Foreign Income taxes not classified by current and deferred

**Income Taxes - Federal**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>TXFED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A63</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>BH</td>
<td>Includes other taxes</td>
</tr>
<tr>
<td>FP</td>
<td>Combination of AC and BH</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>BH</td>
<td>Includes other taxes</td>
</tr>
<tr>
<td>FP</td>
<td>Combination of AC and BH</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>GA</td>
<td>Estimated (beginning with 1973, Standard &amp; Poor's no longer estimates interest expense)</td>
</tr>
<tr>
<td>QA</td>
<td>Net of either interest income, interest capitalized, or both</td>
</tr>
<tr>
<td>WA</td>
<td>Combination of AC and QA</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>GA</td>
<td>Estimated (beginning with 1973, Standard &amp; Poor's no longer estimates interest expense)</td>
</tr>
<tr>
<td>QA</td>
<td>Net of either interest income, interest capitalized, or both</td>
</tr>
<tr>
<td>WA</td>
<td>Combination of AC and QA</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>GI</td>
<td>Combination of AC and GP</td>
</tr>
<tr>
<td>GP</td>
<td>Some data is pro forma</td>
</tr>
</tbody>
</table>

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
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>ER</td>
<td>Does not reflect exact amount of depreciation and amortization</td>
</tr>
<tr>
<td>LR</td>
<td>Combination of AC and ER</td>
</tr>
</tbody>
</table>

Operating Income After Depreciation - Quarterly

Mnemonic: OIADPQ
Chapter 5  Income Statement

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A170</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<p>| Mnemonic | PIF |</p>
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>JJ</td>
<td>The sum of Domestic Pretax Income and Foreign Pretax Income differs from Pretax Income on the Income Statement</td>
</tr>
</tbody>
</table>

### 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

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<tr>
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<tr>
<td>AG</td>
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<td>Combination of AA and AZ</td>
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<td>BB</td>
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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
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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
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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

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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 that 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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>XSGAF</th>
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</thead>
</table>

**Code** | **Description** |
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AC | This year's data reflects an accounting change |

**Selling, General, and Administrative Expenses - Quarterly**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>XSGAQ</th>
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</thead>
</table>

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

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<tr>
<td>AC</td>
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</table>
Chapter 5  Income Statement

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 \textit{Nonoperating Income [Expense]})

3. Gain/Loss on Sale of Marketable Securities for companies that have adopted SFAS #115

4. Idle plant expense (included in \textit{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 \textit{Nonoperating Income [Expense]})

9. Shipping firms' operating differential subsidies and estimated profit adjustments for preceding years. Prior years' operating differential subsidies are included in \textit{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

\textbf{Special Items - Quarterly}

\begin{tabular}{ll}
Mnemonic & SPIQ \\
Quarterly Data Item Number & Q32 \\
Units & Millions of dollars \\
\end{tabular}

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 \textit{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])
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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<thead>
<tr>
<th>Data Item Name</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
<th>12-Month Moving Mnemonic</th>
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<td>DPRETQ . . 264</td>
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<td>Rental Income</td>
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<tr>
<td>Research and Development Expense</td>
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<td>Restructuring Costs After-Tax</td>
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<td>RCAQ</td>
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<td>Restructuring Costs Basic EPS Effect</td>
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<td>Restructuring Costs Diluted EPS Effect</td>
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<td>Restructuring Costs Pretax</td>
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<td>Settlement After-Tax</td>
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<td>Settlement Pretax</td>
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<td>Special Items After-Tax - Other</td>
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<td>Special Items Basic EPS Effect - Other</td>
<td>SPIEPS</td>
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<td>290</td>
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<tr>
<td>Special Items Diluted EPS Effect - Other</td>
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<td>SPIDQ</td>
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<td>Special Items Pretax - Other</td>
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<td>SPIOPQ</td>
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<tr>
<td>Stock Compensation Expense</td>
<td>STKCO</td>
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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

<table>
<thead>
<tr>
<th>Annual Footnote Mnemonic</th>
<th>Data item</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCHGF</td>
<td>AF49</td>
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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TY</td>
<td>FASB #106 transition obligation amortized</td>
</tr>
<tr>
<td>TZ</td>
<td>FASB #106 transition obligation not amortized</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Quarterly Footnote Mnemonic</th>
<th>Data item</th>
<th>Units</th>
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<tbody>
<tr>
<td>ACCGQF</td>
<td>QF23</td>
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<tbody>
<tr>
<td>TY</td>
<td>FASB #106 transition obligation amortized</td>
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<tr>
<td>TZ</td>
<td>FASB #106 transition obligation not amortized</td>
</tr>
</tbody>
</table>

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: AQAQ
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<td>Income Statement</td>
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<tr>
<td>Data Item number</td>
<td>Q244</td>
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</tbody>
</table>

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**

<table>
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<tbody>
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<td>Income Statement</td>
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<td>A360</td>
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</tbody>
</table>

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**

<table>
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<tr>
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<tbody>
<tr>
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<td>Income Statement</td>
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<td>Data Item number</td>
<td>Q241</td>
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</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Data item number</td>
<td>A248</td>
</tr>
</tbody>
</table>

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
---|---

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tr>
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<td>Combination of purchase method and pooling of interest method</td>
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<td>AI</td>
<td>Pooling of interest method of acquisition</td>
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<tr>
<td>AP</td>
<td>Purchase method acquisition</td>
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<tr>
<td>RP</td>
<td>Reverse purchase method acquisition</td>
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<tr>
<td>RO</td>
<td>Combination of reverse purchase method and pooling of interest method acquisition</td>
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<tr>
<td>RU</td>
<td>Combination of reverse purchase method and purchase method acquisition</td>
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<td>RW</td>
<td>Combination AE and RP</td>
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</table>

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 (AQS).

241
**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change for adoption of FASB #94</td>
</tr>
<tr>
<td>LL</td>
<td>Combination AC and TE</td>
</tr>
<tr>
<td>TE</td>
<td>Equity is reported below taxes (used only when the majority of the equity figure is reported below taxes)</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
</tbody>
</table>
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
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

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

Code | Description
---|---
GZ | Gross amount of amortization of goodwill collected

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 - 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>This is a Standard &amp; Poor’s calculation and may disagree with company reports.</td>
</tr>
<tr>
<td>NR</td>
<td>This is a Standard &amp; Poor’s calculation and may disagree with company reports. Statutory rate (35%) used in calculation.</td>
</tr>
</tbody>
</table>

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.
Chapter 6  Supplemental Income Statement

Impairments of Goodwill After Tax 12MM Footnote
Mnemonic GDLWIA12F

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>This is a Standard &amp; Poor’s calculation and may disagree with company reports.</td>
</tr>
<tr>
<td>NR</td>
<td>This is a Standard &amp; Poor’s calculation and may disagree with company reports. Statutory rate (35%) used in calculation.</td>
</tr>
</tbody>
</table>

Impairments of Goodwill Basic EPS Effect
Mnemonic GDWLIBPS
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor’s calculation and may disagree with company reports.</td>
</tr>
<tr>
<td>NR</td>
<td>This is a Standard &amp; Poor’s calculation and may disagree with company reports. Statutory rate (35%) used in calculation.</td>
</tr>
</tbody>
</table>

Impairments of Goodwill Basic EPS Effect - Quarterly
Mnemonic GDWLIBPSQ
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GDWLIBQF</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor’s calculation and may disagree with company reports.</td>
</tr>
<tr>
<td>NR</td>
<td>This is a Standard &amp; Poor’s calculation and may disagree with company reports. Statutory rate (35%) used in calculation.</td>
</tr>
</tbody>
</table>

**Impairments of Goodwill Basic EPS Effect 12MM**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GDWLIB12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GDWLIB12F</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
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<tr>
<td>NR</td>
<td>This is a Standard &amp; Poor’s calculation and may disagree with company reports. Statutory rate (35%) used in calculation.</td>
</tr>
</tbody>
</table>

**Impairments of Goodwill Diluted EPS Effect**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GDWLID</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Income Statement</td>
</tr>
<tr>
<td>Data Item Number</td>
<td>A371</td>
</tr>
</tbody>
</table>
Chapter 6  Supplemental Income Statement

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor’s calculation and may disagree with company reports.</td>
</tr>
<tr>
<td>NR</td>
<td>This is a Standard &amp; Poor’s calculation and may disagree with company reports. Statutory rate (35%) used in calculation.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor’s calculation and may disagree with company reports.</td>
</tr>
<tr>
<td>NR</td>
<td>This is a Standard &amp; Poor’s calculation and may disagree with company reports. Statutory rate (35%) used in calculation.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor’s calculation and may disagree with company reports.</td>
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<tr>
<td>NR</td>
<td>This is a Standard &amp; Poor’s calculation and may disagree with company reports. Statutory rate (35%) used in calculation.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>This is a Standard &amp; Poor's calculation and may disagree with company reports.</td>
</tr>
</tbody>
</table>

### In Process Research & Development

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>RDIP</td>
<td>This item represents the portion of R&amp;D considered to be &quot;purchased&quot; and written off immediately upon acquisition if the R&amp;D items are deemed not to have an alternative use.</td>
</tr>
</tbody>
</table>

### In Process Research & Development - Quarterly

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>RDIPQ</td>
<td>This item represents the portion of R&amp;D considered to be &quot;purchased&quot; and written off immediately upon acquisition if the R&amp;D items are deemed not to have an alternative use.</td>
</tr>
</tbody>
</table>

### Interest Capitalized

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTC</td>
<td>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.</td>
</tr>
</tbody>
</table>

### Interest Expense on Long-Term Debt

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>XINTD</td>
<td>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.</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TA</td>
<td>Computed using amortized method or cost reduction basis method</td>
</tr>
<tr>
<td>TF</td>
<td>Computed using flow-through method</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>XB</td>
<td>Excludes employee benefits</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PIDOM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A272</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BR</td>
<td>Includes royalties</td>
</tr>
</tbody>
</table>
**Rental Income**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IRENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A163</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>XRD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A46</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>XRDF</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BF</td>
<td>Includes customer or government sponsored research and development</td>
</tr>
</tbody>
</table>
Chapter 6    Supplemental Income Statement

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BG</td>
<td>Includes engineering expense</td>
</tr>
<tr>
<td>BW</td>
<td>Includes in-process, acquired or purchased research and development</td>
</tr>
<tr>
<td>BV</td>
<td>Combination BW and BF or BW and BG</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BF</td>
<td>Includes customer or government sponsored research and development</td>
</tr>
<tr>
<td>BG</td>
<td>Includes engineering expense</td>
</tr>
<tr>
<td>BW</td>
<td>Includes in-process, acquired or purchased research and development</td>
</tr>
<tr>
<td>BV</td>
<td>Combination BW and BF or BW and BG</td>
</tr>
</tbody>
</table>
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.
A business segment is an industry segment or product line reported by a company.

**Business Segment Items**

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Mnemonic...page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Availability Code</td>
<td>AVLS . . 297</td>
</tr>
<tr>
<td>Business Segment Name</td>
<td>SNMS . . 297</td>
</tr>
<tr>
<td>Business Segment - Actual Number</td>
<td>SEGNUM . . 22</td>
</tr>
<tr>
<td>Capital Expenditures</td>
<td>CAPXS . . 297</td>
</tr>
<tr>
<td>Customer Name - Primary Business Segment</td>
<td>CNMS . . 298</td>
</tr>
<tr>
<td>Depreciation, Depletion and Amortization</td>
<td>DPS . . 298</td>
</tr>
<tr>
<td>Employees</td>
<td>EMPS . . 298</td>
</tr>
<tr>
<td>Equity in Earnings - Unconsolidated Subsidiary</td>
<td>ESUBS . . 299</td>
</tr>
<tr>
<td>Foreign Governments</td>
<td>FGOVS . . 299</td>
</tr>
<tr>
<td>Identifiable Assets</td>
<td>IAS . . 300</td>
</tr>
<tr>
<td>Identification Code</td>
<td>SID . . 300</td>
</tr>
<tr>
<td>Investments at Equity</td>
<td>IVEQS . . 300</td>
</tr>
<tr>
<td>Operating Profit</td>
<td>OPS . . 300</td>
</tr>
<tr>
<td>Order Backlog</td>
<td>OBS . . 301</td>
</tr>
<tr>
<td>Principal Product Name</td>
<td>PNMS . . 301</td>
</tr>
<tr>
<td>Principal Product SIC</td>
<td>SICPS . . 302</td>
</tr>
<tr>
<td>Research and Development - Company Sponsored</td>
<td>RDCS . . 302</td>
</tr>
<tr>
<td>Research and Development - Customer Sponsored</td>
<td>RDS . . 302</td>
</tr>
<tr>
<td>Sales (Net)</td>
<td>SALES . . 303</td>
</tr>
<tr>
<td>Sales of the Principal Product</td>
<td>SALEPS . . 303</td>
</tr>
<tr>
<td>Sales to Domestic Government</td>
<td>SALEDS . . 305</td>
</tr>
<tr>
<td>Sales to Foreign Government</td>
<td>SALEFS . . 305</td>
</tr>
<tr>
<td>Sales to Principal Customer</td>
<td>SALECS . . 305</td>
</tr>
<tr>
<td>SIC Codes (Primary and Secondary)</td>
<td>SICS . . 50</td>
</tr>
<tr>
<td>Source Code</td>
<td>SRCS . . 51</td>
</tr>
<tr>
<td>Update Code</td>
<td>UPDS . . 76</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Not a reporting category</td>
</tr>
<tr>
<td>1</td>
<td>Available</td>
</tr>
</tbody>
</table>

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
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QB</td>
<td>Net of current year's retirements and disposals</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>LD</td>
<td>Includes significant seasonal or part-time employees</td>
</tr>
</tbody>
</table>

**Equity in Earnings - Unconsolidated Subsidiaries (Business Segment)**

Mnemonic: ESUBS
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TE</td>
<td>Equity reported after taxes</td>
</tr>
</tbody>
</table>

**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

**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.

<table>
<thead>
<tr>
<th>Entity Ticker</th>
<th>Identification Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBM\S99</td>
<td>SID = 99</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>MA</td>
<td>Net of income taxes</td>
</tr>
<tr>
<td>MB</td>
<td>Pretax income</td>
</tr>
<tr>
<td>MC</td>
<td>Net Income/Loss</td>
</tr>
<tr>
<td>MD</td>
<td>Operating Profit/Loss After Depreciation</td>
</tr>
<tr>
<td>ME</td>
<td>Operating Profit/Loss Before Depreciation</td>
</tr>
</tbody>
</table>

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.
Chapter 7  Business Segment

**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
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BG</td>
<td>Includes engineering expense</td>
</tr>
</tbody>
</table>

**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  

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA</td>
<td>Includes excise taxes</td>
</tr>
<tr>
<td>BB</td>
<td>Includes other income/excludes some operating revenues</td>
</tr>
</tbody>
</table>
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
This four-element group item identifies up to four principal customers for each industry segment. In most cases, this item represents the portion of the industry segment’s net sales which was derived from products or services sold to the identified principal customers. In some cases, however, the company will report a breakdown of sales to their principal customers which only applied to their entire company as opposed to each industry segment. In those cases, each industry segment for the given year will contain the aggregate data for all industry segments.

**Combined Data Items**

A Combined Figure data code (@CF) in an item indicates that the item has been reported by the company combined into, or as a part of, one or more data items, making it impossible to break the item out separately.

The following indicates items which may contain a Combined Figure data code (@CF) and the item or items with which they may be combined:

<table>
<thead>
<tr>
<th>If Combined Figure ...</th>
<th>Combined with ...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research and Development - Customer Sponsored</td>
<td>Research and Development - Company Sponsored</td>
</tr>
<tr>
<td>Sales to Foreign Government</td>
<td>Sales to Domestic Government</td>
</tr>
<tr>
<td>Sales to Principal Customer #2</td>
<td>Sales to Principal Customer #1</td>
</tr>
<tr>
<td>Sales to Principal Customer #3</td>
<td>Sales to Principal Customer #1 or #2</td>
</tr>
<tr>
<td>Sales to Principal Customer #4</td>
<td>Sales to Principal Customer #1, #2, or #3</td>
</tr>
</tbody>
</table>

**Sales to Principal Customer(s) (Business Segment) - Note**

Mnemonic: SALECF

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>MC</td>
<td>Sales to the Domestic Government represents an aggregate of all industry segments</td>
</tr>
<tr>
<td>MD</td>
<td>Sales to Foreign Government(s) represents an aggregate of all industry segments</td>
</tr>
<tr>
<td>ME</td>
<td>Sales to Principal Customers(s) represents an aggregate of all industry segments</td>
</tr>
<tr>
<td>MG</td>
<td>Combination of MC and ME</td>
</tr>
<tr>
<td>MH</td>
<td>Combination of MD and ME</td>
</tr>
<tr>
<td>MI</td>
<td>Combination of MC, MD, and ME</td>
</tr>
</tbody>
</table>

**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

**Source Code - Business Segment**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SRCS</th>
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<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Annual Report/Auditor's Report</td>
</tr>
<tr>
<td>4</td>
<td>Uniform Statistical Report (USR)</td>
</tr>
<tr>
<td>5</td>
<td>10-K/20-F</td>
</tr>
<tr>
<td>9</td>
<td>Annual Report (Summary Annual Report)</td>
</tr>
<tr>
<td>13</td>
<td>Annual Report + Statistical Supplement</td>
</tr>
<tr>
<td>14</td>
<td>10-K + Statistical Supplement</td>
</tr>
<tr>
<td>15</td>
<td>Annual Report + 10-K + Statistical Supplement</td>
</tr>
<tr>
<td>37</td>
<td>Prospectus</td>
</tr>
<tr>
<td>43</td>
<td>Annual Report + USR</td>
</tr>
<tr>
<td>53</td>
<td>Annual Report + 10-K</td>
</tr>
<tr>
<td>54</td>
<td>10-K + USR</td>
</tr>
<tr>
<td>55</td>
<td>Annual Report + 10-K + USR</td>
</tr>
<tr>
<td>56</td>
<td>Annual Report + 10-K + USR + Statistical Supplement</td>
</tr>
</tbody>
</table>

**Update Code - Business Segment**

<table>
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</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

An *Update Code* is provided for each industry segment and geographic segment and may be either 1, 2, or 3.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Data is not yet available for the year because the company has changed its fiscal year end</td>
</tr>
<tr>
<td>2</td>
<td>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</td>
</tr>
<tr>
<td>3</td>
<td>Data has been updated from the final source or sources and no further data will be available for that year</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Mnemonic</th>
<th>page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consumer Price Index - All Items</td>
<td>CCPI</td>
<td>311</td>
</tr>
<tr>
<td>Employment</td>
<td>CEMPLOY</td>
<td>311</td>
</tr>
<tr>
<td>Government Bonds - 10 Years and over</td>
<td>CBOND10YR</td>
<td>311</td>
</tr>
<tr>
<td>Government Bonds - 30 Year</td>
<td>CBOND30YR</td>
<td>311</td>
</tr>
<tr>
<td>Government Notes - 5 Year</td>
<td>CNOTE5YR</td>
<td>312</td>
</tr>
<tr>
<td>Government Notes - 10 Year</td>
<td>CNOTE10YR</td>
<td>312</td>
</tr>
<tr>
<td>Gross Domestic Product</td>
<td>CGDP</td>
<td>312</td>
</tr>
<tr>
<td>Housing Starts Units</td>
<td>CHOUSE</td>
<td>312</td>
</tr>
<tr>
<td>Industrial Product Price Index</td>
<td>CIPPI</td>
<td>313</td>
</tr>
<tr>
<td>Prime Interest Rate</td>
<td>CPRIME</td>
<td>313</td>
</tr>
<tr>
<td>Raw Material Price Index</td>
<td>CRAWMAT</td>
<td>313</td>
</tr>
<tr>
<td>Retail Sales - Total</td>
<td>CRTLSALES</td>
<td>313</td>
</tr>
<tr>
<td>Sale of Passenger Cars</td>
<td>CAUTO</td>
<td>313</td>
</tr>
<tr>
<td>Treasury Bill - 3 Month</td>
<td>CTBILL3M</td>
<td>314</td>
</tr>
<tr>
<td>Treasury Bill - 12 Month</td>
<td>CTBILL12M</td>
<td>314</td>
</tr>
<tr>
<td>Unemployment Rate</td>
<td>CUNEMP</td>
<td>314</td>
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</table>

Additional Canadian Data Items

<table>
<thead>
<tr>
<th>Data Item</th>
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</tr>
</thead>
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<tr>
<td>Common Stock Float Shares</td>
<td>CSFSM</td>
<td>314</td>
</tr>
<tr>
<td>EPS - 12-Month Moving Historical</td>
<td>EPSH12</td>
<td>315</td>
</tr>
<tr>
<td>Market Float Value</td>
<td>MKFVAL</td>
<td>315</td>
</tr>
<tr>
<td>Market Float Value - Monthly</td>
<td>MKFVLM</td>
<td>315</td>
</tr>
<tr>
<td>Price to Historical Earnings Per Share</td>
<td>PEH</td>
<td>315</td>
</tr>
</tbody>
</table>
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.
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**: PRCCM/@VALUE(EPSH12[@QTR(-3M)],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.
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

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Mnemonic . . . page</th>
<th>Periodicity</th>
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</thead>
<tbody>
<tr>
<td>Columbine Alpha - Decile</td>
<td>ALPHA . . . 322</td>
<td>Weekly</td>
</tr>
<tr>
<td>Columbine Alpha - Score</td>
<td>ALPHAS . . . 322</td>
<td>Weekly</td>
</tr>
<tr>
<td>Columbline/First Call - Decile</td>
<td>EXP . . . 322</td>
<td>Daily</td>
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<td>Combo Model - Decile</td>
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<tr>
<td>Small-Cap Model - Decile</td>
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## Small-Cap Model - Score

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## Valuation Model - Decile

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## Valuation Model - Score

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## Value Model - Decile

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## Value Model - Score

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## Columbine Factor Items

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<tr>
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<td>321</td>
<td>Weekly</td>
</tr>
<tr>
<td>Book Value - Decile</td>
<td>BOOKV</td>
<td>321</td>
<td>Weekly</td>
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<td>321</td>
<td>Weekly</td>
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<tr>
<td>Dividend Yield - Decile</td>
<td>DY</td>
<td>325</td>
<td>Weekly</td>
</tr>
<tr>
<td>Earnings Change - Decile</td>
<td>ECHG</td>
<td>325</td>
<td>Weekly</td>
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<td>Earnings Growth - Decile</td>
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<td>Weekly</td>
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<td>Earnings Surprise - Decile</td>
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<td>Weekly</td>
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<td>326</td>
<td>Weekly</td>
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<td>326</td>
<td>Weekly</td>
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<tr>
<td>Market Liquidity - Decile</td>
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<td>Reported Earnings Yield - Decile</td>
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# Data Definitions

## Beta (Columbine Capital Services)

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<tbody>
<tr>
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<tr>
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</tbody>
</table>

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)

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<tbody>
<tr>
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<tr>
<td>Units</td>
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</tbody>
</table>

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)

<table>
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<th>Mnemonic</th>
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</thead>
<tbody>
<tr>
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<td>Decile</td>
</tr>
<tr>
<td>Units</td>
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</tbody>
</table>

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

<table>
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<tr>
<th>Mnemonic</th>
<th>ALPHA</th>
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</thead>
<tbody>
<tr>
<td>Units</td>
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</table>
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.

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**Columbine Alpha - Score**

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</thead>
<tbody>
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<td>Number</td>
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**Columbine/First Call - Decile**

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<thead>
<tr>
<th>Mnemonic</th>
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</thead>
<tbody>
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</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<tbody>
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**Combo Model - Decile**

Combo Model - Decile

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<tbody>
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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.

**Columbine Sector Model - Decile**

<table>
<thead>
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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.

**Combo Model - Score**

<table>
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**Columbine Sector Model - Percentile**

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**Core Model - Decile**

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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**

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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.
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

Mnemonic: 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.
Chapter 9    Columbine Capital Data

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**

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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**

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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*.

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**Income Model - Score**

<table>
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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**

<table>
<thead>
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<td>Data Availability</td>
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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**

<table>
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<th>Mnemonic</th>
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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**

<table>
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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**

<table>
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<tr>
<th>Mnemonic</th>
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<tbody>
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<td>Units</td>
<td>Decile</td>
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</table>

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.*

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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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*Format Code* . . . 34

*Date Company first time on database* . . . 338

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Date Company First Time on Compustat Database

Mnemonic \hspace{2cm} START
Data Availability \hspace{2cm} 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.
# Financial Ratios

This chapter presents fundamental ratios, statistics and growth rates.

## Liquidity and Capital Structure

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<th>Quarterly Mnemonic</th>
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<td>AFIQ . . . 347</td>
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<td>Book Value per Share</td>
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<td>Book Value per Share - Average - 3 Year</td>
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<td>EAT . . . 170</td>
<td>EATQ . . . 171</td>
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<td>Earnings Before Interest and Taxes Margin</td>
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<td>Earnings Retention Rate - Average - 3 Year</td>
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<td>Earnings Retention Rate - Average - 5 Year</td>
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<td>Equity Growth Rate - Average - 3 Year</td>
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<tr>
<td>Equity Growth Rate - Average - 5 Year</td>
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<td>Equity Growth Rate - Average - 10 Year</td>
<td>EQGROW10</td>
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<td>Reinvestment Rate - Average 10 Year</td>
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<td>Return on Assets</td>
<td>ROA</td>
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<tr>
<td>Return on Average Assets</td>
<td>ROAA</td>
<td>397</td>
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<tr>
<td>Return on Average Equity</td>
<td>ROAE</td>
<td>398</td>
</tr>
<tr>
<td>Return on Average Investment</td>
<td>ROAI</td>
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<tr>
<td>Return on Equity</td>
<td>ROE</td>
<td>399</td>
</tr>
<tr>
<td>Return on Investment</td>
<td>ROI</td>
<td>400</td>
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<tr>
<td>Sales Percentage Change - 1 Year</td>
<td>SALECHG1</td>
<td>400</td>
</tr>
<tr>
<td>Sales Percentage Change - 3 Year</td>
<td>SALECHG3</td>
<td>400</td>
</tr>
<tr>
<td>Sales Percentage Change - 5 Year</td>
<td>SALECHG5</td>
<td>401</td>
</tr>
<tr>
<td>Sales Percentage Change - 10 Year</td>
<td>SALECHG10</td>
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</tr>
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<td>Short-Term Debt as a Percentage of Total Debt</td>
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<tr>
<td>Total Asset Turnover</td>
<td>ATT</td>
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### Total Assets as a Percentage of Common Equity

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Assets as a Percentage of Common Equity</td>
<td>ATCEQ . . . 404</td>
<td>ATCEQQ . . . 404</td>
</tr>
</tbody>
</table>

### Total Assets as a Percentage of Total Equity

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Assets as a Percentage of Total Equity</td>
<td>ATSEQ . . . 404</td>
<td>ATSEQQ . . . 404</td>
</tr>
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</table>

### Total Debt to Tangible Assets

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Debt to Tangible Assets</td>
<td>DTAT . . . 404</td>
<td></td>
</tr>
</tbody>
</table>

### Total Debt to Total Assets

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Debt to Total Assets</td>
<td>DAT . . . 405</td>
<td>DATQ . . . 405</td>
</tr>
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### Total Debt to Total Capital

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
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<tbody>
<tr>
<td>Total Debt to Total Capital</td>
<td>DTCAP . . . 405</td>
<td>DTCAPQ . . . 405</td>
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### Total Debt to Total Equity

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
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<tbody>
<tr>
<td>Total Debt to Total Equity</td>
<td>DTEQ . . . 405</td>
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<table>
<thead>
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<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
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<tbody>
<tr>
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<tr>
<td>Cash Flow Margin (Alternate Definition)</td>
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<td>CEQT0Q . . . 358</td>
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<td>Foreign Sales - Total as a Percentage of Sales (Net)</td>
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<td>Gross Profit Margin</td>
<td>GPM . . . 369</td>
<td>GPMQ . . . 369</td>
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<td>Gross Profit Margin - 12 Months Moving</td>
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<td>Income Percentage Change - 1 Year</td>
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<tr>
<td>Income Percentage Change - 3 Year</td>
<td>IBCHG3 . . . 370</td>
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<td>Income Percentage Change - 5 Year</td>
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<tr>
<td>Income Percentage Change - 10 Year</td>
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<td></td>
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<td>Symbol</td>
<td>Page</td>
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<td>Nonoperating Income (Expense) as a Percentage of Net Interest Income</td>
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<tr>
<td>Operating Margin Before Depreciation</td>
<td>OMBD</td>
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<td>Pretax Profit Margin</td>
<td>PPM</td>
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<td>Pretax Return on Fixed Assets</td>
<td>PROAF</td>
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<td>Pretax Return on Assets</td>
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<td>Pretax Return on Average Assets - Fixed</td>
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<td>Pretax Return on Average Assets - Total</td>
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<td>Pretax Return on Average Equity</td>
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<td>391</td>
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<tr>
<td>Pretax Return on Average Investment</td>
<td>PROAI</td>
<td>391</td>
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<tr>
<td>Pretax Return on Equity</td>
<td>PROE</td>
<td>392</td>
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<td>Pretax Return on Investment</td>
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<td>Reinvestment Rate - Average - 3 Year</td>
<td>RVSTR3</td>
<td>395</td>
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<tr>
<td>Reinvestment Rate - Average - 5 Year</td>
<td>RVSTR5</td>
<td>395</td>
</tr>
<tr>
<td>Reinvestment Rate - Average - 10 Year</td>
<td>RVSTR10</td>
<td>396</td>
</tr>
<tr>
<td>Return on Assets</td>
<td>ROA</td>
<td>397</td>
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<tr>
<td>Return on Average Assets</td>
<td>ROAA</td>
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</tr>
<tr>
<td>Return on Average Equity</td>
<td>ROAE</td>
<td>398</td>
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<tr>
<td>Return on Average Investment</td>
<td>ROAI</td>
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</tr>
<tr>
<td>Return on Equity</td>
<td>ROE</td>
<td>399</td>
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<tr>
<td>Return on Investment</td>
<td>ROI</td>
<td>400</td>
</tr>
<tr>
<td>Sales Percentage Change - 1 Year</td>
<td>SALECHG1</td>
<td>400</td>
</tr>
<tr>
<td>Sales Percentage Change - 3 Year</td>
<td>SALECHG3</td>
<td>400</td>
</tr>
<tr>
<td>Sales Percentage Change - 5 Year</td>
<td>SALECHG5</td>
<td>401</td>
</tr>
<tr>
<td>Sales Percentage Change - 10 Year</td>
<td>SALECHG10</td>
<td>401</td>
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<tr>
<td>Total Equity Turnover</td>
<td>SEQTO</td>
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<tr>
<td></td>
<td>SEQTOQ</td>
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</tbody>
</table>
Data Definitions

**Assets for Sale to Assets**

<table>
<thead>
<tr>
<th>Metric</th>
<th>Mnemonic</th>
<th>Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual mnemonic</td>
<td>AHSA</td>
<td>INVT/AT*100</td>
<td>Percentage</td>
</tr>
<tr>
<td>Quarterly mnemonic</td>
<td>AHSAQ</td>
<td>INVTQ/ATQ*100</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Metric</th>
<th>Mnemonic</th>
<th>Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>AFI</td>
<td>PI+XINT</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Metric</th>
<th>Mnemonic</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>AFIQ</td>
<td>@VALUE(PIQ,PIQ[-1])+</td>
</tr>
<tr>
<td></td>
<td></td>
<td>@VALUE(XINTQ,XINTQ[-1])</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Metric</th>
<th>Mnemonic</th>
<th>Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>COLLECT</td>
<td>@PAVG(RECT,-1,0)/(SALE/360)</td>
<td>Integer</td>
</tr>
</tbody>
</table>

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
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.
Chapter 11  Financial Ratios

**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 \( \text{SALE12/PAVG(CHEQ,-3,0)} \)

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 \( \text{RCF3} \)

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 \( \text{RCF5} \)

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 \( \text{RCF10} \)

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 \( \text{RBV3} \)

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
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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

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**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

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**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

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Coefficient of Determination - Restated Sales - 10 Year

Mnemonic RSALR10

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**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.
Chapter 11    Financial Ratios

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: \(@\text{VALUE}(\text{ACTQ}/\text{LCTQ},(\text{ACTQ}/\text{LCTQ})[-1])\)

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**: \(\text{AP}/((\text{INVT}+\text{COGS}+\text{DP}-\text{INVT}[-1]-\text{DP}[-1])/360)\)

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**: \(\text{APQ}/((\text{INVTQ}+\text{COGS12}+\text{DP12}-\text{INVTQ}[-1]-\text{DP12}[-1])/360)\)

This concept is Accounts Payable - Quarterly divided by the sum of Inventories - Total 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**: \(@\text{PAVG}(\text{INVT},-1,0)/(\text{COGS}/360)\)

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**: \(@\text{PAVG}(\text{INVTQ},-3,0)/(\text{COGS12}/360)\)

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: \( \frac{(IBQ-@IF(@PERIOD(0Q)=1,DVQ,DVQ-DVQ[-1]))}{IBQ}*100 \)

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**

<table>
<thead>
<tr>
<th></th>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>EBITM</td>
<td>OIADP/SALE *100</td>
<td>Percentage</td>
</tr>
<tr>
<td>Quarterly</td>
<td>EBITMQ</td>
<td>EBITQ/SALEQ *100</td>
<td>Percentage</td>
</tr>
<tr>
<td>12 Month Moving</td>
<td>EBITM12</td>
<td>EBIT12/SALE12*100</td>
<td>Percentage</td>
</tr>
</tbody>
</table>
This concept is Operating Income After Depreciation Annual, Quarterly, or 12-month moving \( \text{(Sales/(Net) less Cost of Goods Sold and Selling, General, and Administrative Expense before deducting Depreciation, Depletion, and Amortization)} \) divided by Net Sales Annual, Quarterly, or 12-month moving. This total is then multiplied by 100.

### EBITDA Margin

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>EBITDAM ( \frac{\text{EBITDA}}{\text{SALE}} \times 100 )</td>
<td>Percentage</td>
</tr>
<tr>
<td>Quarterly</td>
<td>EBITDAMQ ( \frac{\text{EBITDAQ}}{\text{SALEQ}} \times 100 )</td>
<td>Percentage</td>
</tr>
<tr>
<td>12MM</td>
<td>EBITDAM12 ( \frac{\text{EBITDA12}}{\text{SALE12}} \times 100 )</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

This concept is Earnings Before Interest and Taxes and Depreciation Annual, Quarterly, or 12-month moving \( \text{(Sales (Net) less Cost of Goods Sold and Selling, General, and Administrative Expense before deducting Depreciation, Depletion, and Amortization)} \) divided by Net Sales Annual, Quarterly, or 12-month moving. This total is then multiplied by 100.

### Equity Growth Rate

Mnemonic \( \text{EQGROW} \)

Concept Calculation
\[
\@IF(@PAVG(CEQ,-1,0)>0,((IB-DV)/@PAVG(CEQ,-1,0))*100,1/0)
\]

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 \( \text{EQGROWQ} \)

Concept Calculation
\[
(\text{IB12}-\@IF(@PERIOD(0Q)=4,\text{DVQ},
(\text{DVQ}+\text{DVQ[@QTR(0Q)-@PERIOD(0Q)]-DVQ[-4]}))/\@VALUE(@PAVG(CEQQ,-1,0),\@PAVG(CEQQ,-1,0)[-1]))*100
\]

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 \( \text{EQGROW3} \)
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 @IF(@PERIOD(0Q)=1,OANCFQ-DVQ-CAPXQ,(OANCFQ-DVQ-CAPXQ)-(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 (OANCFQ-DVQ-CAPXQ)+@IF(@PERIOD(0Q)=4,0,(OANCFQ-DVQ-CAPXQ)[@QTR(0Q)-@PERIOD(0Q)]-(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 (OANCF-DV-CAPX)/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 @IF(@PERIOD(0Q)=1,(OANCFQ-DVQ-CAPXQ)/CSHOQ,((OANCFQ-DVQ-CAPXQ)-(OANCFQ-DVQ-CAPXQ)[-1])/CHOQ)
Chapter 11  Financial Ratios

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>AT+(PPEGT-PPENT)</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GAQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@VALUE(ATQ+DPACTQ, (ATQ+DPACTQ)[-1])</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GPM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>(SALE-COGS)/SALE*100</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GPMQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>(SALEQ-@VALUE(COGSQ,COGSQ[-1]))/SALEQ*100</td>
</tr>
</tbody>
</table>

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: 
\[
\frac{(\text{SALE12}-\text{VALUE(COGS12, COGS12[-1])})}{\text{SALE12}} \times 100
\]

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: \( \frac{\text{IB} + \text{XINT}}{\text{XINT}} \)

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: \( \frac{\text{IBQ} + \text{XINTQ}}{\text{XINTQ}} \)

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: \( \frac{\text{ICBTX}}{\text{AFI/XINT}} \)

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: \( \frac{\text{ICBTXQ} + \text{XINTQ}}{\text{XINTQ}} \)

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*100
Quarterly concept calculation ((TIEQ+TIEQ[-1]+TIEQ[-2]+TIEQ[-3])/LTQ*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)*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])*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 INXVQ
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 
\[
\frac{(\text{COLLECT} \times \text{RECT}) + (\text{SELLINV} \times \text{INVT})}{\text{ACT}}
\]

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 
\[
\frac{(\text{COLLECTQ} \times \text{RECTQ}) + (\text{SELLINVQ} \times \text{INVTQ})}{\text{ACTQ}}
\]

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*(DLTT/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 @VALUE(DLTTQ/CEQQ,(DLTTQ/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

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Least Squares Growth Rate - Cash Flow

Mnemonic: GCF3
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

**Mnemonic:** GCF5  
**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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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.

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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 - 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.

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Least Squares Growth Rate - Dividends Per Share by Ex-Date

Mnemonic | GDV5
Units | Percentage

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Least Squares Growth Rate - Dividends Per Share by Ex-Date - 10 Year

Mnemonic | GDV10
Units | Percentage

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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

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**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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>GNI3</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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### Least Squares Growth Rate - Income Before Extra. Items - 5 Year

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
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</thead>
<tbody>
<tr>
<td>GNI5</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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### Least Squares Growth Rate - Income Before Extra. Items - 10 Year

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>GNI10</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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 - Restated EPS Primary - Excl. - 3 Year

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>GEPSR3</td>
<td>Percentage</td>
</tr>
</tbody>
</table>
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
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**Least Squares Growth Rate - Restated EPS Primary - Excl. - 5 Year**

Mnemonic: GEPSR5  
Units: Percentage

**Least Squares Growth Rate - Restated EPS Primary - Excl. - 10 Year**

Mnemonic: GEPS10  
Units: Percentage

**Least Squares Growth Rate - Restated Sales - 5 Year**

Mnemonic: GSALR5  
Units: Percentage
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

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**Least Squares Growth Rate - Sales - 3 Year**

Mnemonic: GSALE3
Units: Percentage

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**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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Least Squares Growth Rate - Sales - 10 Year

Mnemonic: GSAL10
Units: Percentage

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Long-Term Debt/Shareholder's Equity

Mnemonic: DSE
Concept Calculation: 100*DLTT/(CEQ+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: @VALUE(DLTTQ/SEQQ,(DLTTQ/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: DLTT/(AT-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: LTDCAP
Concept Calculation: \( \text{DLTT/ICAPT} \times 100 \)
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**: \( @\text{VALUE(DLTTQ/ICAPTQ,(DLTTQ/ICAPTQ)[-1])} \times 100 \)
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 \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 Margin

**Annual mnemonic**: NIM  
**Quarterly mnemonic**: NIMQ  
**Annual data item number**: A344  
**Quarterly data item number**: Q173
Chapter 11    Financial Ratios

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**

<table>
<thead>
<tr>
<th>Units</th>
<th>Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual mnemonic</td>
<td>NLA</td>
</tr>
<tr>
<td>Quarterly mnemonic</td>
<td>NLAQ</td>
</tr>
<tr>
<td>Annual concept calculation</td>
<td>RECT/AT*100</td>
</tr>
<tr>
<td>Quarterly concept calculation</td>
<td>RECTQ/ATQ*100</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Units</th>
<th>Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual mnemonic</td>
<td>NLD</td>
</tr>
<tr>
<td>Quarterly mnemonic</td>
<td>NLDQ</td>
</tr>
<tr>
<td>Annual concept calculation</td>
<td>RECT/AP*100</td>
</tr>
<tr>
<td>Quarterly concept calculation</td>
<td>RECTQ/APQ*100</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Units</th>
<th>Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mnemonic</td>
<td>NOA</td>
</tr>
<tr>
<td>Concept Calculation</td>
<td>PPENT+ACT-LCT</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

*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**

<table>
<thead>
<tr>
<th>Units</th>
<th>Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mnemonic</td>
<td>NOAQ</td>
</tr>
<tr>
<td>Concept Calculation</td>
<td>@VALUE(PPENTQ+ACTQ-LCTQ, (PPENTQ+ACTQ-LCTQ)[-1])</td>
</tr>
</tbody>
</table>
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: \((IB/SALE)\times 100\)  
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: \(@VALUE(IBQ,IBQ[-1])/VALUE(SALEQ,SALEQ[-1])\times 100\)  
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

<table>
<thead>
<tr>
<th></th>
<th>Annual mnemonic</th>
<th>Quarterly mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual concept</td>
<td>NOPI/NIIT*100</td>
<td>NOPIQ/NIITQ*100</td>
</tr>
<tr>
<td>Quarterly concept</td>
<td>NOPIQQ/NIITQ*100</td>
<td></td>
</tr>
</tbody>
</table>

The annual concept is Nonoperating Income (Expenses) divided by 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

<table>
<thead>
<tr>
<th></th>
<th>Annual mnemonic</th>
<th>Quarterly mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual concept</td>
<td>NPAT/AT*100</td>
<td>NPATQ/ATQ*100</td>
</tr>
<tr>
<td>Quarterly concept</td>
<td>NPATQ/ATQ*100</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Annual mnemonic</th>
<th>Quarterly mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual concept</td>
<td>NPAT/CEQ*100</td>
<td>NPATQ/CEQQ*100</td>
</tr>
<tr>
<td>Quarterly concept</td>
<td>NPATQ/CEQQ*100</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>OBVD</td>
<td>@PSUM(@IF(PRCCD&gt;PRCCD[-1],1<em>CSHTRD,@IF(PRCCD&lt;PRCCD[-1],-1</em>CSHTRD,0)*CSHTRD),-49,0)</td>
<td>Millions</td>
</tr>
</tbody>
</table>
*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*((OIBDP-DP)/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(OIBDPQ-DPQ, (OIBDPQ-DPQ)[-1])/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*(OIBDP/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: @VALUE(OIBDPQ,OIBDPQ[-1])/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*(PI/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: @VALUE(PIQ,PIQ[-1])/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: PI/AT*100

This concept is Pretax Income divided by Assets - Total and multiplied by 100.
Pretax Return on Assets - Quarterly

Mnemonic       PROAQ
Concept Calculation @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 @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
@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
@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: \[ \frac{\text{VALUE(PI12,PI12[-1])}}{\text{VALUE(CEQQ,CEQQ[-1])}} \times 100 \]

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: \[ \frac{\text{PI}}{\text{PPENT}} \times 100 \]

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: \[ \frac{\text{VALUE(PI12,PI12[-1])}}{\text{VALUE(PPENTQ,PPENTQ[-1])}} \times 100 \]

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: \[ \frac{\text{PI}}{\text{ICAPT}} \times 100 \]

This concept is Pretax Income divided by Invested Capital - Total, multiplied by 100.

**Pretax Return on Investment - Quarterly**

Mnemonic: PROIQ  
Concept Calculation: \[ \frac{\text{VALUE(PI12,PI12[-1])}}{\text{VALUE(ICAPTQ,ICAPTQ[-1])}} \times 100 \]

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*100
Quarterly concept calculation (PLLQ+PLLQ[-1]+PLLQ[-2]+PLLQ[-3])/ATQ*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((CHE+RECTQ)/LCTQ, ((CHE+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*100
- **Quarterly concept calculation** RLLQ/ATQ*100

The annual concept is Reserve for Loan/Asset Losses divided by Assets 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)*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])*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
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 @VALUE(IBCOM12,IBCOM12[-1])/@PAVG(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 (IBCOM/@PAVG(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 @VALUE((IBCOM12),(IBCOM12)[-1])/@PAVG(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 (IBCOM/@PAVG(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: \( \frac{\text{VALUE}(\text{IBCOM12,IBCOM12[-1]})}{\text{PAVG}(\text{ICAPTQ,-3,0})} \times 100 \)  
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: \( \frac{\text{IBCOM}}{\text{CEQ}} \times 100 \)  
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: \( \frac{\text{VALUE}(\text{IBCOM12,IBCOM12[-1]})}{\text{VALUE}(\text{CEQQ,CEQQ[-1]})} \times 100 \)  
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: \( \frac{\text{IBCOM}}{\text{ICAPT}} \times 100 \)  
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 @VALUE(IBCOM12,IBCOM12[-1])/@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 ((SALE/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 ((SALE/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 ((SALE/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 ((SALE/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
### Chapter 11   Financial Ratios

<table>
<thead>
<tr>
<th>Units</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.)</td>
<td></td>
</tr>
</tbody>
</table>

### Tax Retention Rate

**Mnemonic** | TRR  
**Concept calculation** | IB/PI*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])*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)*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)*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)*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 @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 DT/(AT-INTAN)*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 (DT/AT)*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 @VALUE(DTQ/ATQ,(DTQ/ATQ)[-1])*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 (DT/ICAPT)*100
This concept is Debt - Total divided by Invested Capital - Total, and multiplied by 100.

**Total Debt/Total Capital - Quarterly**

Mnemonic DTCAPQ
Concept calculation @VALUE(DTQ/ICAPTQ,(DTQ/ICAPTQ)[-1])*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.
Chapter 11    Financial Ratios

**Working Capital Per Share**

Mnemonic       WCAPPS
Concept Calculation  \( \frac{\text{ACT-LCT}}{\text{CSHO}} \)

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  \( \frac{\text{ACTQ-LCTQ}}{\text{CSHOQ}} \)

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  \( \frac{\text{SALE}}{\text{PAVG}(\text{ACT-LCT},-1,0)} \)

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  \( \frac{\text{SALE12}}{\text{PAVG}(\text{ACTQ-LCTQ},-3,0)} \)

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  
\[
1.2\left(\frac{\text{WCAP}}{\text{AT}}\right) + 1.4\left(\frac{\text{RE}}{\text{AT}}\right) + 
3.3\left(\frac{\text{EBIT}}{\text{AT}}\right) + 
0.6\left(\frac{\text{VALUE}}{(\text{PRCCF}\times\text{CSHO},\text{CEQ})+\text{PSTK}}\right)/
\left(\text{AT-CEQ-PSTK}+0.999\times(\text{SALE}/\text{AT})\right)
\]

This concept is a bankruptcy prediction model developed by Edward Altman at New York University.

- If a value less than 1.81 is returned, than there is a high probability of bankruptcy.
- If a value greater than 3.0 is returned, than there is a low probability of bankruptcy.

This item is designed to forecast failure in the short-term (up to two years).
# 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

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<th>Data Item</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
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</thead>
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<td>NCOQ . . 384</td>
</tr>
<tr>
<td>Non-performing Assets - Total</td>
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<td>NPATQ . . 178</td>
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<tr>
<td>Reserve for Loan/Asset Losses</td>
<td>RLL . . 396</td>
<td>RLLQ . . 396</td>
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## Financial Services Income Statement Items

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<th>Quarterly Mnemonic</th>
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<tr>
<td>Interest Expense - Total (FS)</td>
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<td>TIEQ . . 413</td>
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<tr>
<td>Net Interest Income</td>
<td>NIINT . . 415</td>
<td>NIINTQ . . 415</td>
</tr>
<tr>
<td>Interest Income - Total (FS)</td>
<td>TII . . 414</td>
<td>TIIQ . . 414</td>
</tr>
<tr>
<td>Net Interest Income (Tax Equivalent)</td>
<td>NIIT . . 415</td>
<td>NIITQ . . 415</td>
</tr>
<tr>
<td>Provision for Loan/Asset Losses</td>
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<td>PLLQ . . 393</td>
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<tr>
<td>Tax Equivalent Adjustment</td>
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<td>TEAQ . . 421</td>
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</table>

## Financial Services Ratios

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<td>Assets for Sale/Total Assets</td>
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<td>Net Charge-Offs/Net Income</td>
<td>NCON . . 384</td>
<td>NCONQ . . 384</td>
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<tr>
<td>Net Loans/Total Assets</td>
<td>NLA . . 385</td>
<td>NLAQ . . 385</td>
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<tr>
<td>Nonoperating Income (Exp)/Net Interest Income</td>
<td>NOPN . . 387</td>
<td>NOPNQ . . 387</td>
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<tr>
<td>Non-performing Assets/Total Assets</td>
<td>NPAA . . 387</td>
<td>NPAAQ . . 387</td>
</tr>
<tr>
<td>Provision for Loan/Asset Losses/Total Assets</td>
<td>PLLA . . 394</td>
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<td>Assets</td>
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<tr>
<td>Reserve for Loan/Asset Losses/Total Assets</td>
<td>RL LA</td>
<td>397</td>
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<tr>
<td>Securities/Total Assets</td>
<td>SA</td>
<td>401</td>
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<tr>
<td>Other</td>
<td></td>
<td></td>
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<tr>
<td>Interest Expense/Total Liabilities</td>
<td>T I E D</td>
<td>371</td>
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<tr>
<td>Net Interest Margin</td>
<td>N I M</td>
<td>384</td>
</tr>
<tr>
<td>Net Loans/Total Deposits</td>
<td>N L D</td>
<td>385</td>
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<tr>
<td>Nonperforming Assets/Common Equity</td>
<td>N P A E</td>
<td>387</td>
</tr>
<tr>
<td>Reserve for Loan/Asset Losses/Nonperforming</td>
<td>R L L N A</td>
<td>396</td>
</tr>
<tr>
<td>Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Risk-Adjusted Capital Ratio - Total</td>
<td>C A P R T</td>
<td>420</td>
</tr>
<tr>
<td>Risk-Adjusted Capital Ratio - Tier 1</td>
<td>C A P R 1</td>
<td>419</td>
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<tr>
<td>Risk-Adjusted Capital Ratio - Tier 2</td>
<td>C A P R 2</td>
<td>420</td>
</tr>
</tbody>
</table>
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*100
Quarterly concept calculation (TIEQ+TIEQ[-1]+TIEQ[-2]+TIEQ[-3])/LTQ*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:

\[
@\text{VALUE}((\text{CAPX12}/(\text{REQ+DP12})), (\text{CAPX12}/(\text{REQ+DP12})[-1])*100
\]
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
Chapter 12    Financial Services

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 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*100
Quarterly concept calculation RECTQ/ATQ*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*100
Quarterly concept calculation RECTQ/APQ*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*100
Quarterly concept calculation NOPIQ/NIITQ*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*100  
**Quarterly concept calculation**  NPATQ/ATQ*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*100  
**Quarterly concept calculation**  NPATQ/CEQQ*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

<table>
<thead>
<tr>
<th>Annual mnemonic</th>
<th>PLLA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly mnemonic</td>
<td>PLLAQ</td>
</tr>
<tr>
<td>Annual concept calculation</td>
<td>PLL/AT*100</td>
</tr>
<tr>
<td>Quarterly concept calculation</td>
<td>(PLLQ+PLLQ[-1]+PLLQ[-2]+PLLQ[-3])/ATQ*100</td>
</tr>
</tbody>
</table>

The annual concept is Provision for Loan/Asset Losses \(\text{divided by} \) Assets - Total \(\text{multiplied by} \) 100. The quarterly concept is the sum of the most recent four quarters Provision for Loan/Asset Losses - Quarterly \(\text{divided by} \) Assets - Total - Quarterly. This sum is then \(\text{multiplied by} \) 100.

Reserve for Loan/Asset Losses

<table>
<thead>
<tr>
<th>Annual mnemonic</th>
<th>RLL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly mnemonic</td>
<td>RLLQ</td>
</tr>
<tr>
<td>Annual data item number</td>
<td>A343</td>
</tr>
<tr>
<td>Quarterly data item number</td>
<td>Q172</td>
</tr>
<tr>
<td>Units</td>
<td>Millions</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Annual mnemonic</th>
<th>RLLA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly mnemonic</td>
<td>RLLAQ</td>
</tr>
<tr>
<td>Annual concept calculation</td>
<td>RLL/AT*100</td>
</tr>
<tr>
<td>Quarterly concept calculation</td>
<td>RLLQ/ATQ*100</td>
</tr>
</tbody>
</table>

The annual concept is Reserve for Loan/Asset Losses \(\text{divided by} \) Assets - Total \(\text{multiplied by} \) 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**

<table>
<thead>
<tr>
<th>Annual mnemonic</th>
<th>RLLNA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly mnemonic</td>
<td>RLLNAQ</td>
</tr>
<tr>
<td>Annual concept calculation</td>
<td>RLL/NPAT*100</td>
</tr>
<tr>
<td>Quarterly concept calculation</td>
<td>RLLQ/NPATQ*100</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Annual mnemonic</th>
<th>CAPR1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly mnemonic</td>
<td>CAPR1Q</td>
</tr>
<tr>
<td>Annual data item number</td>
<td>A337</td>
</tr>
<tr>
<td>Quarterly data item number</td>
<td>Q174</td>
</tr>
<tr>
<td>Units</td>
<td>Ratio</td>
</tr>
</tbody>
</table>

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:**

<table>
<thead>
<tr>
<th></th>
<th>1990</th>
<th>1992</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier I</td>
<td>3.625%</td>
<td>4.000%</td>
</tr>
</tbody>
</table>

Note: Referred to as Core Capital by Savings and Loans with a regulatory minimum of 3%.

**Risk-Adjusted Capital Ratio - Tier 2**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CAPR2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>CAPRT-CAPR1</td>
</tr>
</tbody>
</table>

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:** \( \frac{\text{IVA/OAT}}{\text{Assets - Total}} \times 100 \)

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.
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.

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<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Page</th>
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</thead>
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<tr>
<td>@NATIVE</td>
<td>Display data in native currency</td>
<td>452</td>
</tr>
<tr>
<td>@SCALE</td>
<td>Return data in millions</td>
<td>465</td>
</tr>
</tbody>
</table>

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].

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<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Page</th>
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<tr>
<td>@DB</td>
<td>Returns data from specified database layer</td>
<td>441</td>
</tr>
<tr>
<td>@EXCLUDEDB</td>
<td>Excludes specified database layer</td>
<td>442</td>
</tr>
</tbody>
</table>

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

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<th>Function</th>
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<td>@EXPSMOOTH</td>
<td>443</td>
</tr>
<tr>
<td>@PAVG</td>
<td>453</td>
</tr>
<tr>
<td>@PCOR</td>
<td>455</td>
</tr>
<tr>
<td>@PCOUNT</td>
<td>455</td>
</tr>
<tr>
<td>@PDEC</td>
<td>455</td>
</tr>
<tr>
<td>@PFIRST</td>
<td>456</td>
</tr>
<tr>
<td>@PFSTPD</td>
<td>457</td>
</tr>
<tr>
<td>@PGMN</td>
<td>459</td>
</tr>
<tr>
<td>@PINC</td>
<td>460</td>
</tr>
<tr>
<td>@PLAST</td>
<td>457</td>
</tr>
<tr>
<td>@PLASTPD</td>
<td>458</td>
</tr>
<tr>
<td>@PMAX</td>
<td>461</td>
</tr>
<tr>
<td>@PMAXPD</td>
<td>461</td>
</tr>
<tr>
<td>@PMED</td>
<td>461</td>
</tr>
<tr>
<td>@PMEDPD</td>
<td>462</td>
</tr>
<tr>
<td>@PMIN</td>
<td>462</td>
</tr>
<tr>
<td>@PMINPD</td>
<td>463</td>
</tr>
<tr>
<td>@PPROD</td>
<td>463</td>
</tr>
<tr>
<td>@PSTD</td>
<td>463</td>
</tr>
<tr>
<td>@PSUM</td>
<td>464</td>
</tr>
<tr>
<td>@PWAVG</td>
<td>464</td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>Function . . . page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>@ALPHA</td>
<td>Returns the intercept of the y axis</td>
</tr>
<tr>
<td>@BETA</td>
<td>Returns the slope of the line</td>
</tr>
<tr>
<td>@CORR</td>
<td>Returns the R2 of the correlation coefficient</td>
</tr>
<tr>
<td>@FORECAST</td>
<td>Returns a predicted value</td>
</tr>
<tr>
<td>@MRALPHA</td>
<td>Returns the intercept of the y axis in the multiple regression equation</td>
</tr>
<tr>
<td>@MRBETA</td>
<td>Returns the slope of the line for the specified variable</td>
</tr>
<tr>
<td>@MRCORR</td>
<td>Calculates the coefficient of multiple determination</td>
</tr>
<tr>
<td>@MRFSTAT</td>
<td>Determines the f-statistic in the multiple regression equation</td>
</tr>
<tr>
<td>@MRSTDErr</td>
<td>Calculates the standard error of the independent variable (y) in the multiple regression equation</td>
</tr>
<tr>
<td>@PCGR</td>
<td>Calculates compound growth rate</td>
</tr>
</tbody>
</table>
Information Functions

Information functions perform tasks that return data for a specific element of a group item or generalize data.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>@DATE . . . 440</td>
<td>Inserts calendar date</td>
<td></td>
</tr>
<tr>
<td>@ELEMENT . . . 442</td>
<td>Specifies group element</td>
<td></td>
</tr>
<tr>
<td>@PARM . . . 453</td>
<td>Displays currency description</td>
<td></td>
</tr>
<tr>
<td>@SIC2 and @SIC3 . . . 466</td>
<td>Generalize SIC codes</td>
<td></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>@AND . . . 433</td>
<td>Logical AND</td>
<td></td>
</tr>
<tr>
<td>@IF . . . 445</td>
<td>Returns a value when conditions are met</td>
<td></td>
</tr>
<tr>
<td>@INRANGE . . . 446</td>
<td>Determines membership in a range</td>
<td></td>
</tr>
<tr>
<td>@ISAF . . . 446</td>
<td>Determines annual figure data code</td>
<td></td>
</tr>
<tr>
<td>@ISCF . . . 446</td>
<td>Determines combined figure data code</td>
<td></td>
</tr>
<tr>
<td>@ISIF . . . 447</td>
<td>Determines insignificant figure data code</td>
<td></td>
</tr>
<tr>
<td>@ISNA . . . 447</td>
<td>Determines not available data code</td>
<td></td>
</tr>
<tr>
<td>@ISNC . . . 447</td>
<td>Determines not calculable data code</td>
<td></td>
</tr>
<tr>
<td>@ISNM . . . 447</td>
<td>Determines not meaningful data code</td>
<td></td>
</tr>
<tr>
<td>@ISSF . . . 448</td>
<td>Determines semiannual figure data code</td>
<td></td>
</tr>
<tr>
<td>@ISVALUE . . . 448</td>
<td>Determines existence of data</td>
<td></td>
</tr>
<tr>
<td>@NOT . . . 452</td>
<td>Logical NOT</td>
<td></td>
</tr>
<tr>
<td>@OR . . . 453</td>
<td>Logical OR</td>
<td></td>
</tr>
<tr>
<td>@VALUE . . . 468</td>
<td>Generates a data value</td>
<td></td>
</tr>
</tbody>
</table>
Mathematical Functions

Mathematical functions perform many of the same calculations available on your pocket calculator, such as logarithm, square root and exponent.

<table>
<thead>
<tr>
<th>Function . . . page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>@ABS ... 432</td>
<td>Absolute value</td>
</tr>
<tr>
<td>@EXP ... 442</td>
<td>Exponent</td>
</tr>
<tr>
<td>@INT ... 446</td>
<td>Integer</td>
</tr>
<tr>
<td>@LN ... 449</td>
<td>Natural log</td>
</tr>
<tr>
<td>@LOG ... 449</td>
<td>Log</td>
</tr>
<tr>
<td>@PERCENTILE ... 456</td>
<td>Determines the value at the break point</td>
</tr>
<tr>
<td>@RND ... 465</td>
<td>Round</td>
</tr>
<tr>
<td>@SQRT ... 467</td>
<td>Square root</td>
</tr>
</tbody>
</table>

Reference Functions

Reference functions return data for specified segments and issues.

<table>
<thead>
<tr>
<th>Function . . . page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>@GEO ... 445</td>
<td>Returns geographic segment data</td>
</tr>
<tr>
<td>@ISS ... 447</td>
<td>Returns issue data</td>
</tr>
<tr>
<td>@SEG ... 466</td>
<td>Returns business segment data</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Function . . . page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>@DAY ... 440</td>
<td>Identify period day</td>
</tr>
<tr>
<td>@MNT ... 450</td>
<td>Identify period month</td>
</tr>
<tr>
<td>@PERIOD ... 456</td>
<td>Display period number</td>
</tr>
<tr>
<td>@QTR ... 464</td>
<td>Identify fiscal period quarter</td>
</tr>
<tr>
<td>@WK ... 468</td>
<td>Identify period week</td>
</tr>
<tr>
<td>@YR ... 469</td>
<td>Identify fiscal period year</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Function . . . page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>@CHGCO . . . 435</td>
<td>Company transformation</td>
</tr>
<tr>
<td>@CHGSET . . . 435</td>
<td>Set transformation</td>
</tr>
<tr>
<td>@ISMEMBER . . . 445</td>
<td>Identifies members of a set</td>
</tr>
<tr>
<td>@SET . . . 466</td>
<td>Select companies based on condition</td>
</tr>
<tr>
<td>@TRIMPCT . . . 467</td>
<td>Trim outlying values (percent)</td>
</tr>
<tr>
<td>@TRIMSTD . . . 468</td>
<td>Trim outlying values (standard deviation)</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Function . . . page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>@CAVG . . . 433</td>
<td>Average across a set</td>
</tr>
<tr>
<td>@CCOR . . . 434</td>
<td>Correlation coefficient across a set</td>
</tr>
<tr>
<td>@CCOUNT . . . 434</td>
<td>Count companies containing data in a set</td>
</tr>
<tr>
<td>@CGMN . . . 434</td>
<td>Geometric mean across a set</td>
</tr>
<tr>
<td>@CMAX . . . 436</td>
<td>Maximum value across a set</td>
</tr>
<tr>
<td>@CMED . . . 436</td>
<td>Median value across a set</td>
</tr>
<tr>
<td>@CMIN . . . 437</td>
<td>Minimum value across a set</td>
</tr>
<tr>
<td>@CPROD . . . 438</td>
<td>Multiplication across a set</td>
</tr>
<tr>
<td>@CSIZE . . . 438</td>
<td>Count companies in a set</td>
</tr>
<tr>
<td>@CSTD . . . 438</td>
<td>Standard deviation across a set</td>
</tr>
<tr>
<td>@CSUM . . . 439</td>
<td>Sum across a set</td>
</tr>
<tr>
<td>@CWAVG . . . 439</td>
<td>Weighted average across a set</td>
</tr>
<tr>
<td>@STDS . . . 467</td>
<td>Standard deviation for a sample of a population</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Function . . . page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>@FRAC . . . 444</td>
<td>Measure relative standing within a set</td>
</tr>
</tbody>
</table>
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@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.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>@CONCATENATE</td>
<td>Combines text strings</td>
</tr>
<tr>
<td>437</td>
<td></td>
</tr>
<tr>
<td>@DESC</td>
<td>Display descriptions</td>
</tr>
<tr>
<td>441</td>
<td></td>
</tr>
<tr>
<td>@FIND</td>
<td>Find a specific value in a text string</td>
</tr>
<tr>
<td>443</td>
<td></td>
</tr>
<tr>
<td>@LEFT</td>
<td>Return the leftmost characters in text string</td>
</tr>
<tr>
<td>449</td>
<td></td>
</tr>
<tr>
<td>@MID</td>
<td>Return the middle characters in a text string</td>
</tr>
<tr>
<td>449</td>
<td></td>
</tr>
<tr>
<td>@RIGHT</td>
<td>Return the rightmost characters in a text string</td>
</tr>
<tr>
<td>465</td>
<td></td>
</tr>
<tr>
<td>@TEXT</td>
<td>Return a string of characters</td>
</tr>
<tr>
<td>467</td>
<td></td>
</tr>
</tbody>
</table>

@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 $A = \left(\frac{\sum Y}{n}\right) - (B \times \frac{\sum X}{n})$ 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 >= 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 >= 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:
\[ n / 2 + \frac{1}{2} \]
\[ n = \text{number of observations} \]
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.

<table>
<thead>
<tr>
<th>Sample 1</th>
<th>Sample 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>9</td>
<td>7</td>
</tr>
</tbody>
</table>

\[ N = \]
\[ \text{Median Position} = \]
\[ \text{Median Value} = \]
\[ 5 \]
\[ 3 \]
\[ 4 \]
@CMED returns a value if the following is true:

Number of data values >= 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.

@CPRD - Multiplication across a set
@CPRD(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:
@CPRD(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 >= 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.
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@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 >= 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: \( @\text{EXP} \) is the reverse of \( @\text{LN} \).

Examples:

\( @\text{EXP}(1) \)
Returns \( 2.718^1 \)

\( @\text{EXP}(10) \)
Returns \( 2.718^{10} \)

\( @\text{EXP(SALE)} \)
Returns \( 2.718^{\text{Sale}} \)

\( @\text{EXPSMOOTH} \) - Exponentially Weighted Average

\( @\text{EXPSMOOTH}(\text{formula}, \text{weight}, \text{period1}, \text{period2}) \) - Calculates an exponentially weighted average. This function allows you to apply greater weight to more recent values.

Example:

\( @\text{EXPSMOOTH}(@\text{SALE}, .9,-4,0) \)

Returns the exponential average sales for 5 years.

The table illustrates how this example is calculated.

<table>
<thead>
<tr>
<th>Sales</th>
<th>Weighting</th>
<th>Factor</th>
<th>Sales*Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y96</td>
<td>8671</td>
<td>1</td>
<td>8671</td>
</tr>
<tr>
<td>Y95</td>
<td>5937</td>
<td>1*.9</td>
<td>5343.3</td>
</tr>
<tr>
<td>Y94</td>
<td>4649</td>
<td>1*.9*.9</td>
<td>3765.69</td>
</tr>
<tr>
<td>Y93</td>
<td>3753</td>
<td>1*.9*.9*.9</td>
<td>2735.937</td>
</tr>
<tr>
<td>Y92</td>
<td>2759</td>
<td>1*.9*.9*.9</td>
<td>1810</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>4.0951</td>
<td>22325.93</td>
</tr>
</tbody>
</table>

<p>|                      | exponential avg. avg. | 5451.864 |</p>
<table>
<thead>
<tr>
<th></th>
<th>Factor</th>
<th>Sales*Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.6561</td>
<td>1810</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5154</td>
</tr>
</tbody>
</table>

\( @\text{FIND} \) - Finds a specific value in a text string

\( @\text{FIND}(\text{find\_text}, \text{within\_text}, \text{start\_at}) \) - 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(EPSX, -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 is 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/SAL)
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)\[24\text{MAR}01\]
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 + b1x1 + b2x2 + bnxn . . .

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: \( y=a + b_1x_1 + b_2x_2 + b_nx_n \ldots \)

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.

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**@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: \( y=a + b_1x_1 + b_2x_2 + b_nx_n \ldots \)

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: \( y=a + b_1x_1 + b_2x_2 + b_nx_n . . . \)

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: \( y=a + b_1x_1 + b_2x_2 + b_nx_n . . . \)

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 >= \( n/2 \)
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 >= 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(EPSXQ,DVPSXQ,Q1Y92,Q4Y94)
Calculates the correlation coefficient of quarterly net earnings and quarterly dividends over the 12 fiscal

@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 >= 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(MKKBK,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)

@PLSG(SALEQ,Q4Y88,Q4Y94,4)

@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)

**@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.

**@P MAXPD - Period for maximum value**

@P MAXPD(formula, period1, period2) - Period for maximum value across time
Returns the period for the largest value of a formula over time.
Examples:

@P MAXPD(ROEQ,-7,0)
Identifies the period in which the highest quarterly return on equity occurs over the last eight quarters.

@P MAXPD(SALE,Y89,Y94)
Returns the year in which the largest value for sales occurs between 1989 and 1994.

**@PMED - Median value across time**

@P MED (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:

\[
n / 2 + \frac{1}{2}
\]

\[n = \text{number of observations}\]

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.

<table>
<thead>
<tr>
<th>Sample 1</th>
<th>Sample 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>4</td>
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<tr>
<td>5</td>
<td>5</td>
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<tr>
<td>9</td>
<td>7</td>
</tr>
<tr>
<td>9</td>
<td></td>
</tr>
</tbody>
</table>

\[N = 5\]
\[\text{Median Position} = 3, 3.5\]
\[\text{Median Value} = 4, 4.5\]
@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:
Returns the month in which the smallest market to book ratio occurs between September 1993 and September 1994.

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 >= 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 >=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,COSQQ,-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)
@TRIMPCT(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  
\(\Sigma\) = sum

**Calculation of Standard Deviation for a Sample of the Population**

$$\sqrt{\frac{\sum x^2 - (\frac{\sum x}{N})^2}{N-1}}$$

X = 1st variable  
N = number of observations  
\(\Sigma\) = Sum

**Compound Growth Rate Calculation**

$$\left[ \left( \frac{X_N}{X_1} \right)^\frac{P}{\Delta*(N-1)} \right] - 1 \right] * 100$$

X = 1st variable
Chapter 13  Functions

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**

\[
\frac{\sum XY - \frac{\sum X \times \sum Y}{N}}{\sqrt{\sum Y^2 - \left(\frac{\sum Y^2}{N}\right) \times \sum X^2 - \left(\frac{\sum X^2}{N}\right)}}
\]

X = 1st variable
Y = 2nd variable
N = number of observations
Σ = sum

**Fit of Least Squares Growth Rate Calculation**

\[
\frac{\left(\Sigma (T \times \text{LOG}(X)) - \left(\frac{\Sigma T \times \Sigma \text{LOG}(X)}{N}\right)\right)^2}{\left(\Sigma T^2 - \left(\frac{\Sigma T^2}{N}\right)\right) \times \left(\Sigma \text{LOG}(X)^2 - \left(\frac{\Sigma \text{LOG}(X)^2}{N}\right)\right)}
\]

X = 1st variable
N = number of observations
T = time
Σ = sum

**Forecast Calculation**

Forecast=a+bx where:
\[ a = \bar{Y} \cdot b \bar{X} \]

and:

\[ b = \frac{n\sum xy - (\sum x)(\sum y)}{n\sum x^2 - (\sum x)^2} \]

\[ x = \text{1st variable} \]
\[ y = \text{2nd variable} \]
\[ n = \text{number of observations} \]
\[ \Sigma = \text{Sum} \]

\section*{Geometric Mean Calculation}

\textbf{Actual Calculation Performed:} Can also be calculated as:

\[ \text{ANTILOG} \left( \frac{\Sigma \log(X)}{N} \right) \]

\[ \sqrt[N]{X_1 \times X_2 \times X_3 \ldots X_N} \]

\[ X = \text{1st variable} \]
\[ N = \text{number of observations} \]
\[ \Sigma = \text{sum} \]

\textbf{Note:} The antilog of a number, using base 10 logs, is \(10^{\text{number}}\)

\section*{Least Squares Growth Rate Calculation}

\[ B = \frac{\Sigma(T \times \log(X)) - \left( \frac{\Sigma T \times \Sigma \log(X)}{N} \right)}{\Sigma T^2 - \left( \frac{\Sigma T}{N} \right)^2} \]
GROWTH RATE = \left( \text{ANTILOG} \ \left( \frac{B \cdot P}{\Delta} \right) - 1 \right) \times 100

X = 1st variable
N = number of observations
\Sigma = 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 \text{^number}

**Multiple Regression Alpha Calculation**

\[ a = \bar{Y} - b_1 \bar{X}_1 - b_2 \bar{X}_2 \]

X<sub>1</sub>, X<sub>2</sub> Observed values of the two independent variables (for a multiple regression equation with two independent variables)
Y Observed value of the dependent variable
B<sub>1</sub>, B<sub>2</sub> Multiple Regression Beta Calculation

**Multiple Regression Beta Calculation**

\[ b_1 = \frac{\left( \Sigma X_2^2 - n \overline{X}_2^2 \right) \left[ \Sigma X_1Y - n \overline{X}_1 \overline{Y} \right] - \left( \Sigma X_1X_2 - n \overline{X}_1 \overline{X}_2 \right) \left( \Sigma X_2Y - n \overline{X}_2 \overline{Y} \right)}{\left( \Sigma X_1^2 - n \overline{X}_1^2 \right) \left[ \Sigma X_2^2 - n \overline{X}_2^2 \right] - \left( \Sigma X_1 \overline{X}_2 - n \overline{X}_1 \overline{X}_2 \right)^2} \]

\[ b_2 = \frac{\left( \Sigma X_1^2 - n \overline{X}_1^2 \right) \left[ \Sigma X_2Y - n \overline{X}_2 \overline{Y} \right] - \left( \Sigma X_1X_2 - n \overline{X}_1 \overline{X}_2 \right) \left( \Sigma X_1Y - n \overline{X}_1 \overline{Y} \right)}{\left( \Sigma X_1^2 - n \overline{X}_1^2 \right) \left[ \Sigma X_2^2 - n \overline{X}_2^2 \right] - \left( \Sigma X_1 \overline{X}_2 - n \overline{X}_1 \overline{X}_2 \right)^2} \]

X<sub>1</sub>, X<sub>2</sub> Observed values of the two independent variables (for a multiple regression equation with two independent variables)
Y Associated observed values of the dependent variable
\overline{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
- \(\Sigma\) = Sum
Standard Deviation Calculation

\[ \sqrt{\frac{\sum x^2 - \left(\frac{\sum x}{N}\right)^2}{N}} \]

\( X \) = 1st variable
\( N \) = number of observations
\( \Sigma \) = Sum

Weighted Average Calculation

\[ \frac{\sum XY}{\sum Y} \]

\( X \) = 1st variable
\( Y \) = 2nd variable
\( \Sigma \) = 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

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Mnemonic . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Availability Code</td>
<td>AVLG . . 479</td>
</tr>
<tr>
<td>Capital Expenditures</td>
<td>CAPXG . . 479</td>
</tr>
<tr>
<td>Depreciation, Depletion and Amortization</td>
<td>DPG . . 480</td>
</tr>
<tr>
<td>Foreign Sales - Total as % of Sales</td>
<td>TFSALEP . . 366</td>
</tr>
<tr>
<td>Foreign Sales - Total</td>
<td>TFSALE . . 480</td>
</tr>
<tr>
<td>Geographic Area Code</td>
<td>GAREAG . . 481</td>
</tr>
<tr>
<td>Geographic Segments - Actual Number</td>
<td>GEONUM . . 481</td>
</tr>
<tr>
<td>Identifiable Assets</td>
<td>IAG . . 483</td>
</tr>
<tr>
<td>Identification Code</td>
<td>GID . . 480</td>
</tr>
<tr>
<td>Operating Profit</td>
<td>OPG . . 483</td>
</tr>
<tr>
<td>Sale - Aggregate Export</td>
<td>SALEXG . . 484</td>
</tr>
<tr>
<td>Sales (Net)</td>
<td>SALEG . . 485</td>
</tr>
<tr>
<td>Source Code</td>
<td>SRCG . . 487</td>
</tr>
<tr>
<td>Update Code</td>
<td>UPDG . . 487</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Not a reporting category</td>
</tr>
<tr>
<td>1</td>
<td>Available</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QB</td>
<td>Net of current year's retirements and disposals</td>
</tr>
<tr>
<td>CH</td>
<td>Includes acquisitions amounts</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Company Ticker</th>
<th>Identification Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>SLE\G07</td>
<td>GID = 07</td>
</tr>
</tbody>
</table>

**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
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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Geographic Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Africa</td>
</tr>
<tr>
<td>11</td>
<td>South Africa</td>
</tr>
<tr>
<td>20</td>
<td>Asia</td>
</tr>
<tr>
<td>21</td>
<td>Japan</td>
</tr>
<tr>
<td>22</td>
<td>Philippines</td>
</tr>
<tr>
<td>23</td>
<td>Middle East</td>
</tr>
<tr>
<td>30</td>
<td>Europe</td>
</tr>
<tr>
<td>31</td>
<td>Great Britain</td>
</tr>
<tr>
<td>32</td>
<td>France</td>
</tr>
<tr>
<td>33</td>
<td>Germany</td>
</tr>
<tr>
<td>40</td>
<td>Pacific</td>
</tr>
<tr>
<td>41</td>
<td>Australia</td>
</tr>
<tr>
<td>50</td>
<td>South America</td>
</tr>
<tr>
<td>51</td>
<td>Brazil</td>
</tr>
<tr>
<td>60</td>
<td>North America</td>
</tr>
<tr>
<td>61</td>
<td>United States</td>
</tr>
<tr>
<td>62</td>
<td>Canada</td>
</tr>
<tr>
<td>63</td>
<td>Mexico</td>
</tr>
<tr>
<td>70</td>
<td>Domestic</td>
</tr>
<tr>
<td>80</td>
<td>Foreign Countries</td>
</tr>
<tr>
<td>98</td>
<td>Total Foreign (applies to the first element of the last geographic segment for any year)</td>
</tr>
<tr>
<td>99</td>
<td>Foreign</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Segment 1 As Reported</th>
<th>GAREAG Element</th>
<th>GAREAG Code</th>
<th>GAREAG Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Operations</td>
<td>1</td>
<td>70</td>
<td>Domestic</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>5</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Segment 2 As Reported</th>
<th>GAREAG Element</th>
<th>GAREAG Code</th>
<th>GAREAG Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>England and Italy</td>
<td>1</td>
<td>70</td>
<td>Great Britain</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>30</td>
<td>Europe</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>5</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Segment 3 As Reported</th>
<th>GAREAG Element</th>
<th>GAREAG Code</th>
<th>GAREAG Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Foreign Countries</td>
<td>1</td>
<td>80</td>
<td>Foreign Countries</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>MA</td>
<td>Net of income taxes</td>
</tr>
<tr>
<td>MB</td>
<td>Pretax income</td>
</tr>
</tbody>
</table>

**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
## Source Code - Geographic Segment

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA</td>
<td>Includes excise taxes</td>
</tr>
<tr>
<td>BB</td>
<td>Includes other income/excludes some operating revenues</td>
</tr>
<tr>
<td>BS</td>
<td>Combination of BA and BB</td>
</tr>
<tr>
<td>DB</td>
<td>Some or all data is Not Available due to a fiscal year change</td>
</tr>
<tr>
<td>EN</td>
<td>Includes inter-company sales</td>
</tr>
<tr>
<td>HG</td>
<td>Excludes other operating income</td>
</tr>
<tr>
<td>HH</td>
<td>Includes unconsolidated subsidiaries</td>
</tr>
<tr>
<td>HK</td>
<td>Unaudited data</td>
</tr>
<tr>
<td>HL</td>
<td>Geographic areas are based on market locations</td>
</tr>
<tr>
<td>HM</td>
<td>Combination of EN and HL</td>
</tr>
<tr>
<td>UA</td>
<td>Combination of EN and BA</td>
</tr>
<tr>
<td>UB</td>
<td>Combination of BB and EN</td>
</tr>
<tr>
<td>YA</td>
<td>Combination of HK and BB</td>
</tr>
<tr>
<td>YB</td>
<td>Combination of HK and HG</td>
</tr>
<tr>
<td>YC</td>
<td>Combination of HK and EN</td>
</tr>
<tr>
<td>YD</td>
<td>Combination of HK and BA</td>
</tr>
<tr>
<td>YE</td>
<td>Combination of HK and BS</td>
</tr>
<tr>
<td>YF</td>
<td>Combination of HK and UA</td>
</tr>
<tr>
<td>YG</td>
<td>Combination of HK and UB</td>
</tr>
</tbody>
</table>

### 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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Annual Report/Auditor's Report</td>
</tr>
<tr>
<td>4</td>
<td>Uniform Statistical Report (USR)</td>
</tr>
<tr>
<td>5</td>
<td>10-K/20-F</td>
</tr>
<tr>
<td>9</td>
<td>Annual Report (Summary Annual Report)</td>
</tr>
<tr>
<td>13</td>
<td>Annual Report + Statistical Supplement</td>
</tr>
<tr>
<td>14</td>
<td>10-K + Statistical Supplement</td>
</tr>
<tr>
<td>15</td>
<td>Annual Report + 10-K + Statistical Supplement</td>
</tr>
<tr>
<td>37</td>
<td>Prospectus</td>
</tr>
</tbody>
</table>
Update Code - Geographic Segment

An Update Code is provided for each industry segment and geographic segment and may be either 1, 2, or 3.

<table>
<thead>
<tr>
<th>Code</th>
<th>Update</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Data is not yet available for the year because the company has changed its fiscal year end</td>
</tr>
<tr>
<td>2</td>
<td>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</td>
</tr>
<tr>
<td>3</td>
<td>Data has been updated from the final source or sources and no further data will be available for that year</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Balance Sheet</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Data Item</strong></td>
</tr>
<tr>
<td>Cash Equivalents - Annual</td>
</tr>
<tr>
<td>Cash Equivalents - Quarterly</td>
</tr>
<tr>
<td>Total Receivables - Annual</td>
</tr>
<tr>
<td>Total Receivables - Quarterly</td>
</tr>
<tr>
<td>Inventories - Annual</td>
</tr>
<tr>
<td>Inventories - Quarterly</td>
</tr>
<tr>
<td>Other Current Assets - Annual</td>
</tr>
<tr>
<td>Other Current Assets - Quarterly</td>
</tr>
<tr>
<td>Total Current Assets - Annual</td>
</tr>
<tr>
<td>Total Current Assets - Quarterly</td>
</tr>
<tr>
<td>Income Tax Refund - Annual</td>
</tr>
<tr>
<td>Net PP&amp;E - Annual</td>
</tr>
<tr>
<td>Net PP&amp;E - Quarterly</td>
</tr>
<tr>
<td>Investments &amp; Advancements to Uncons. Subs. - Annual</td>
</tr>
<tr>
<td>Intangibles - Annual</td>
</tr>
<tr>
<td>Description</td>
</tr>
<tr>
<td>-------------------------------------------------</td>
</tr>
<tr>
<td>Other Assets - Annual</td>
</tr>
<tr>
<td>Other Assets - Quarterly</td>
</tr>
<tr>
<td>Total Assets - Annual</td>
</tr>
<tr>
<td>Total Assets - Quarterly</td>
</tr>
<tr>
<td>Adjustment Factor - Annual</td>
</tr>
<tr>
<td>Adjustment Factor - Quarterly</td>
</tr>
<tr>
<td>Current Portion of LTD - Annual</td>
</tr>
<tr>
<td>Current Portion of LTD - Quarterly</td>
</tr>
<tr>
<td>Debt Due in One Year Current Portion of LTD</td>
</tr>
<tr>
<td>Notes Payable - Annual</td>
</tr>
<tr>
<td>Accounts Payable - Annual</td>
</tr>
<tr>
<td>Accounts Payable - Quarterly</td>
</tr>
<tr>
<td>Income Tax Payable - Annual</td>
</tr>
<tr>
<td>Income Tax Payable - Quarterly</td>
</tr>
<tr>
<td>Accrued Expense - Annual</td>
</tr>
<tr>
<td>Other Current Liabilities - Annual</td>
</tr>
<tr>
<td>Other Current Liabilities - Quarterly</td>
</tr>
<tr>
<td>Total Current Liabilities - Annual</td>
</tr>
<tr>
<td>Total Current Liabilities - Quarterly</td>
</tr>
<tr>
<td>Long Term Debt - Annual</td>
</tr>
<tr>
<td>Long Term Debt - Quarterly</td>
</tr>
<tr>
<td>Deferred Income Tax - Annual</td>
</tr>
<tr>
<td>Deferred Income Taxes &amp; Investment Tax Credit</td>
</tr>
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<td>Deferred Income Tax &amp; Investment Tax Credit - Quarterly</td>
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<td>Investment Tax Credit - Annual</td>
</tr>
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<td>Minority Interest - Quarterly</td>
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<td>Other Liabilities - Annual</td>
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<tr>
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</tr>
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<tr>
<td>Total Liabilities - Quarterly</td>
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<tr>
<td>Total Preferred Stock - Annual</td>
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<td>Total Preferred Stock - Quarterly</td>
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## Chapter 15  Index Fundamentals

<table>
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<th>Common Stock - Annual</th>
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<td>Common Equity - Annual</td>
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### Income Statement

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<td>Cost of Goods Sold - Annual</td>
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<td>Net Income - Annual</td>
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<td>Income Before Extraordinary Items - Quarterly</td>
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<td>Preferred Dividends - Annual</td>
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<td>Income Available for Common - Annual</td>
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<td>Pretax Income - Annual</td>
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<td>Income Before Extraordinary Items &amp; Discontinued Operations - Adjusted for CSE - Annual</td>
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<tr>
<td>Income Before Extraordinary Items &amp; Discontinued Operations - Adjusted for CSE - Quarterly</td>
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<td>Earnings Per Share (Basic) Excluding Extra Items - Annual</td>
<td>EPSPX</td>
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<td>Earnings Per Share (Basic) Excluding Extra Items-Quarterly</td>
<td>EPSPXQ</td>
<td>Per-Share Item</td>
</tr>
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<td>Earnings Per Share (Basic) Including Extra Items - Annual</td>
<td>EPSPI</td>
<td>Per-Share Item</td>
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<td>Earnings Per Share (Basic) Including Extra Items -Quarterly</td>
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<tr>
<td>Earnings Per Share (Basic) from Operations - Annual</td>
<td>OPEPS</td>
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</tr>
<tr>
<td>Earnings Per Share (Basic) from Operations - Quarterly</td>
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<td>Per-Share Item</td>
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<tr>
<td>Earnings Per Share (Diluted) Excluding Extra Items - Annual</td>
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<tr>
<td>Earnings Per Share (Diluted) Excluding Extra Items-Quarterly</td>
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<td>Per-Share Item</td>
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<td>Earnings Per Share (Diluted) Including Extra Items - Annual</td>
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<td>Earnings Per Share (Diluted) Including Extra Items-Quarterly</td>
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<td>Earnings Per Share (Diluted) from Operations - Annual</td>
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<td>Per-Share Item</td>
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<tr>
<td>Earnings Per Share (Diluted) from Operations - Quarterly</td>
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<td>Per-Share Item</td>
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### Cash Flow

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<tr>
<th>Data Item</th>
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<th>Type of Calculation</th>
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<tr>
<td>Capital Expenditures - Annual</td>
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<td>Capital Expenditures - Quarterly</td>
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<td>Non-Share Item</td>
</tr>
<tr>
<td>Depreciation and Amortization - Annual</td>
<td>DPC</td>
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</tr>
<tr>
<td>Operating Activities - Net Cash Flow - Annual</td>
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<td>Non-Share Item</td>
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<tr>
<td>Investing Activities - Net Cash Flow - Annual</td>
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</tr>
<tr>
<td>Financing Activities - Net Cash Flow - Annual</td>
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<td>Non-Share Item</td>
</tr>
<tr>
<td>Sale of Property, Plant, and Equipment - Annual</td>
<td>SPPE</td>
<td>Non-Share Item</td>
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<tr>
<td>Cash Dividends - Annual</td>
<td>DV</td>
<td>Non-Share Item</td>
</tr>
<tr>
<td>Sale of common and Preferred Stock - Annual</td>
<td>SSTK</td>
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### Miscellaneous

<table>
<thead>
<tr>
<th>Data Item</th>
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<tbody>
<tr>
<td>S&amp;P Index - Number of Companies Annually</td>
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</tr>
<tr>
<td>S&amp;P Index - Number of Companies Quarterly</td>
<td>SPNOQ</td>
<td>N/A</td>
</tr>
<tr>
<td>S&amp;P Index - Percentage of Equity Updated Annually</td>
<td>SPEQA</td>
<td>Weighted Average Ratio</td>
</tr>
</tbody>
</table>
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:

\[
\frac{\sum X}{D}
\]

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:

\[
\frac{\sum (X \times S)}{D}
\]

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:

\[
\frac{\sum(R \times W)}{\sum W}
\]

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.
Chapter 15  Index Fundamentals

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>SPEQA Percentage</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly</td>
<td>SPEQQ Percentage</td>
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</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>SPNOA</td>
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</tbody>
</table>

The annual figure represents the total number of companies in the index for the period.

**S&P Index - Number of Companies Quarterly**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly</td>
<td>SPNOQ</td>
</tr>
</tbody>
</table>

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

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<tr>
<td>Insider Beginning Price - Top Ten Buys</td>
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<tr>
<td>Insider Ending Date - Top Ten Buys</td>
<td>ITB#EDTE . . 523</td>
</tr>
<tr>
<td>Insider Ending Price - Top Ten Buys</td>
<td>ITB#HPRC . . 523</td>
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<td>Insider Name - Top Ten Buys</td>
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<td>Insider Relation - Top Ten Buys</td>
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<td>Insider Share Holdings - Top Ten Buys</td>
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<td>Insider Shares Executed - Top Ten Buys</td>
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<td>Insider Transaction Value - Top Ten Buys</td>
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<td>Insider Top 10 Shares Held - Buys</td>
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<td>Insider Number of Buys in Latest Month</td>
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### Sells

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<tr>
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<td>Insider Ending Price - Top Ten Sells</td>
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<td>Insider Net Transactions</td>
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<tr>
<td>Insider Total Shares Held - Common % of Shares Outstanding</td>
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<td>Insider Total Shares Held - Date</td>
<td>ITTLDTE . . . 547</td>
</tr>
<tr>
<td>Insider Total Shares Held - Diluted</td>
<td>ITTLSHRD . . . 547</td>
</tr>
<tr>
<td>Insider Total Shares Held - Diluted % of Shares Outstanding</td>
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</tr>
<tr>
<td>Insider Total Shares Held - Options</td>
<td>ITTLSHRO . . . 547</td>
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### Float Shares

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<tr>
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</tr>
<tr>
<td>Common Shares Insider Ownership Float Adjustment - Current</td>
<td>CSHFLC . . . 510</td>
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<tr>
<td>Float Common</td>
<td>FLOATC . . . 510</td>
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<tr>
<td>Float Common - Current Company Level</td>
<td>FLOATCCC . . . 511</td>
</tr>
<tr>
<td>Float Common - Current Issue</td>
<td>FLOATCCC . . . 511</td>
</tr>
<tr>
<td>Description</td>
<td>Code</td>
</tr>
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<td>----------</td>
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<td>Float Common % of Shares Outstanding</td>
<td>FLTCS</td>
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<td>Float Common % Of Shares Outstanding - Current Company Level</td>
<td>FLTCSCC</td>
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<td>Float Diluted</td>
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<tr>
<td>Float Diluted - Current Company Level</td>
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</tr>
<tr>
<td>Float Diluted - Current Issue</td>
<td>FLOATDC</td>
</tr>
<tr>
<td>Float Diluted % of Shares Outstanding</td>
<td>FLTDS</td>
</tr>
<tr>
<td>Float Diluted % of Shares Outstanding - Current Company Level</td>
<td>FLTDSCC</td>
</tr>
<tr>
<td>Float Diluted % of Shares Outstanding - Current Issue</td>
<td>FLTDS</td>
</tr>
<tr>
<td>Float Management Common</td>
<td>FLOATMC</td>
</tr>
<tr>
<td>Float Management Common - Current Company Level</td>
<td>FLOATMCCC</td>
</tr>
<tr>
<td>Float Management Common - Current Issue</td>
<td>FLOATMC</td>
</tr>
<tr>
<td>Float Management Common % of Shares Outstanding</td>
<td>FLTMC</td>
</tr>
<tr>
<td>Float Management Common % of Shares Outstanding - Current Company Level</td>
<td>FLTMCSC</td>
</tr>
<tr>
<td>Float Management Common % of Shares Outstanding - Current Issue</td>
<td>FLTMCSC</td>
</tr>
<tr>
<td>Float Management Diluted</td>
<td>FLOATMD</td>
</tr>
<tr>
<td>Float Management Diluted - Current Company Level</td>
<td>FLOATMDC</td>
</tr>
<tr>
<td>Float Management Diluted - Current Issue</td>
<td>FLOATMDC</td>
</tr>
<tr>
<td>Float Management Diluted % of Shares Outstanding</td>
<td>FLTMD</td>
</tr>
<tr>
<td>Float Management Diluted % of Shares Outstanding - Current Company Level</td>
<td>FLTMDCC</td>
</tr>
<tr>
<td>Float Management Diluted % of Shares Outstanding - Current Issue</td>
<td>FLTMDSC</td>
</tr>
<tr>
<td>Market Float Management Value Common</td>
<td>MKFMVC</td>
</tr>
<tr>
<td>Market Float Management Value Common - Current Company Level</td>
<td>MKFMVCCC</td>
</tr>
<tr>
<td>Market Float Management Value Common - Current Issue</td>
<td>MKFMVCC</td>
</tr>
<tr>
<td>Market Float Management Value Diluted</td>
<td>MKFMVD</td>
</tr>
<tr>
<td>Market Float Management Value Diluted - Current Company Level</td>
<td>MKFMVDC</td>
</tr>
<tr>
<td>Market Float Management Value Diluted - Current Issue</td>
<td>MKFMVDC</td>
</tr>
<tr>
<td>Market Float Value Common</td>
<td>MKFVC</td>
</tr>
<tr>
<td>Market Float Value Common - Current Company Level</td>
<td>MKFVCCC</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FLOATNOTE</th>
</tr>
</thead>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CSHDFLC</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Units</th>
<th>Millions</th>
</tr>
</thead>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CSHFLC</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Units</th>
<th>Millions</th>
</tr>
</thead>
</table>

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,CSH50FLC)),@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,CSH50FLC)),@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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FLOATCC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>CSHOC - (CSHFLC+@IF(@ISNA(CSH5OFLC),0, CSH5OFLC))</td>
</tr>
<tr>
<td>Units</td>
<td>Millions</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FLTCS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>(FLOATC/ @VALUE(CSHOQ[@QTR (FLOATDTEC)],CSHOQ[@QTR(FLOATDTEC)-1],CSHOQ[@QTR(FLOATDTEC)-2]))*100</td>
</tr>
<tr>
<td>Units</td>
<td>Percent</td>
</tr>
</tbody>
</table>

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 \((\frac{\text{FLOATCCC}}{\text{CSHOC}}) \times \text{@SET}(\text{TPCI}=0)) \times 100\)  
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 \((\frac{\text{FLOATCC}}{\text{CSHOC}}) \times 100\)  
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 \((\text{@VALUE(\text{CSHOQ}_{\text{QTR}(\text{FLOATDTEC})}}, \text{CSHOQ}_{\text{QTR}(\text{FLOATDTEC})-1}, \text{CSHOQ}_{\text{QTR}(\text{FLOATDTEC})-2}})-\text{@CSUM((\text{CSHDFLC}+\text{@IF}(\text{@ISNA(\text{CSH5OFLC}}),0,\text{CSH5OFLC}))\text{,}\text{@SET}(\text{TPCI}=0)))}\)  
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-FLOATMDCC.
**Float Diluted % of Shares Outstanding**

**Mnemonic**  
FLTDS

**Concept calculation**  
\[
(FLOATD/@value(CSHOQ[@QTR (FLOATDTEC)],CSHOQ[@QTR(FLOATDTEC)-1],CSHOQ[@QTR(FLOATDTEC)-2]))*100
\]

**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**  
\[
(FLOATDCC/@CSUM(CSHOC,@SET(@CHGCO(ISSUE),TPCI=0)))*100
\]

**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** \((\text{FLOATDC}/\text{CSHOC})\times 100\)  
**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**  
\[\text{FLOATMC} = @\text{VALUE(CSHOQ[@QTR(ITTLDTE)],CSHOQ[@QTR(ITTLDTE)-1],CSHOQ[@QTR(ITTLDTE)-2])} - @\text{CSUM(ITTLSHRC,@SET(@CHGCO(ISSUE),TPCI=0))}}\]  
**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**  
\[\text{FLOATMCCC} = @\text{CSUM(CSHOC-ITTLSHRC,@SET(@CHGCO(ISSUE),TPCI=0))}\]  
**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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FLOATMCC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>CSHOC-ITTLSSHRC</td>
</tr>
<tr>
<td>Units</td>
<td>Millions</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FLTMCSCC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>(FLOATMC/@VALUE(CSHOQ[@QTR (ITTLDTE),CSHOQ[@QTR(ITTLDTE)-1],CSHOQ[@QTR(ITTLDTE)-2])*100</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FLTMCSCC</th>
</tr>
</thead>
</table>

Chapter 16 Insider Trading Data

Concept calculation

\[(\text{FLOATMCCC}/\text{CSHOC}) \times \text{@SET}(@\text{CHGCO (ISSUE)}, \text{TPCI}=0)) \times 100\]

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 FLTMSC

Concept calculation \( ((\text{FLOATMCC}/\text{CSHOC}) \times 100 \)

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

\( (@\text{VALUE(CSHOQ[@QTR(ITTLDTE)]}, \text{CSHOQ[@QTR(ITTLDTE)-1]}, \text{CSHOQ[@QTR(ITTLDTE)-2])}) - @\text{CSUM(ITTLSHRD, @SET(@\text{CHGCO (ISSUE)}, \text{TPCI}=0))} \)

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: 
\((FLOATMD@VALUE(CSHOQ[@QTR(ITTLDTE)],CSHOQ[@QTR(ITTLDTE)-1],CSHOQ[@QTR(ITTLDTE)-2]))*100\)

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: 

\[(\text{FLOATMDCC}@\text{CSUM(CSHOC,}@\text{SET}@\text{CHGCO(}\text{ISSUE},\text{TPCI}=0)))*100\]

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: 

@\text{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: 

@\text{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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITB1BDTE</td>
<td>1</td>
</tr>
<tr>
<td>ITB2BDTE</td>
<td>2</td>
</tr>
<tr>
<td>ITB3BDTE</td>
<td>3</td>
</tr>
<tr>
<td>ITB4BDTE</td>
<td>4</td>
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<tr>
<td>ITB5BDTE</td>
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<td>ITB6BDTE</td>
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</tr>
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<td>ITB7BDTE</td>
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<tr>
<td>ITB8BDTE</td>
<td>8</td>
</tr>
<tr>
<td>ITB9BDTE</td>
<td>9</td>
</tr>
<tr>
<td>ITB10BDTE</td>
<td>10</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITB1LPRC</td>
<td>1</td>
</tr>
<tr>
<td>ITB2LPRC</td>
<td>2</td>
</tr>
<tr>
<td>ITB3LPRC</td>
<td>3</td>
</tr>
<tr>
<td>ITB4LPRC</td>
<td>4</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITB1EDTE</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ITB2EDTE</td>
<td>Rank 2</td>
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<tr>
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<td>ITB3EDTE</td>
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<tr>
<td></td>
<td>ITB4EDTE</td>
<td>Rank 4</td>
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<tr>
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<td>ITB5EDTE</td>
<td>Rank 5</td>
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<tr>
<td></td>
<td>ITB6EDTE</td>
<td>Rank 6</td>
</tr>
<tr>
<td></td>
<td>ITB7EDTE</td>
<td>Rank 7</td>
</tr>
<tr>
<td></td>
<td>ITB8EDTE</td>
<td>Rank 8</td>
</tr>
<tr>
<td></td>
<td>ITB9EDTE</td>
<td>Rank 9</td>
</tr>
<tr>
<td></td>
<td>ITB10EDTE</td>
<td>Rank 10</td>
</tr>
</tbody>
</table>
Research Insight North America Data Guide

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITB1NAME</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ITB2NAME</td>
<td>Rank 2</td>
</tr>
<tr>
<td></td>
<td>ITB3NAME</td>
<td>Rank 3</td>
</tr>
<tr>
<td></td>
<td>ITB4NAME</td>
<td>Rank 4</td>
</tr>
<tr>
<td></td>
<td>ITB5NAME</td>
<td>Rank 5</td>
</tr>
<tr>
<td></td>
<td>ITB6NAME</td>
<td>Rank 6</td>
</tr>
<tr>
<td></td>
<td>ITB7NAME</td>
<td>Rank 7</td>
</tr>
<tr>
<td></td>
<td>ITB8NAME</td>
<td>Rank 8</td>
</tr>
<tr>
<td></td>
<td>ITB9NAME</td>
<td>Rank 9</td>
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<tr>
<td></td>
<td>ITB10NAME</td>
<td>Rank 10</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITB1RANK</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ITB2RANK</td>
<td>Rank 2</td>
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<tr>
<td></td>
<td>ITB3RANK</td>
<td>Rank 3</td>
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<tr>
<td></td>
<td>ITB4RANK</td>
<td>Rank 4</td>
</tr>
<tr>
<td></td>
<td>ITB5RANK</td>
<td>Rank 5</td>
</tr>
<tr>
<td></td>
<td>ITB6RANK</td>
<td>Rank 6</td>
</tr>
<tr>
<td></td>
<td>ITB7RANK</td>
<td>Rank 7</td>
</tr>
<tr>
<td></td>
<td>ITB8RANK</td>
<td>Rank 8</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITB1RLTN</td>
<td>1</td>
</tr>
<tr>
<td>ITB2RLTN</td>
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<tr>
<td>ITB3RLTN</td>
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<tr>
<td>ITB4RLTN</td>
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<tr>
<td>ITB5RLTN</td>
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<td>ITB6RLTN</td>
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<tr>
<td>ITB7RLTN</td>
<td>7</td>
</tr>
<tr>
<td>ITB8RLTN</td>
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<tr>
<td>ITB9RLTN</td>
<td>9</td>
</tr>
<tr>
<td>ITB10RLTN</td>
<td>10</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AF</td>
<td>Affiliated Person</td>
</tr>
<tr>
<td>AI</td>
<td>Affiliate of Investment Advisor</td>
</tr>
<tr>
<td>B</td>
<td>Beneficial Owner of more than 10% of a class of a company’s equity security</td>
</tr>
<tr>
<td>BC</td>
<td>Beneficial Owner as Custodian</td>
</tr>
<tr>
<td>BT</td>
<td>Beneficial Owner as Trustee</td>
</tr>
<tr>
<td>CB</td>
<td>Chairman of the Board</td>
</tr>
<tr>
<td>CE</td>
<td>Chief Executive Officer</td>
</tr>
<tr>
<td>CF</td>
<td>Chief Financial Officer</td>
</tr>
<tr>
<td>CO</td>
<td>Chief Operating Officer</td>
</tr>
<tr>
<td>CP</td>
<td>Controlling Person</td>
</tr>
<tr>
<td>D</td>
<td>Director</td>
</tr>
<tr>
<td>DO</td>
<td>Director and Beneficial Owner</td>
</tr>
<tr>
<td>GP</td>
<td>General Partner</td>
</tr>
<tr>
<td>H</td>
<td>Officer, Director and Beneficial Owner</td>
</tr>
<tr>
<td>IA</td>
<td>Investment Advisor</td>
</tr>
<tr>
<td>IS</td>
<td>Indirect Shareholder</td>
</tr>
<tr>
<td>LP</td>
<td>Limited Partner</td>
</tr>
<tr>
<td>MC</td>
<td>Member of Committee or Advisory Board</td>
</tr>
<tr>
<td>N</td>
<td>None</td>
</tr>
<tr>
<td>O</td>
<td>Officer</td>
</tr>
<tr>
<td>OB</td>
<td>Officer and Beneficial Owner</td>
</tr>
<tr>
<td>OD</td>
<td>Officer and Director</td>
</tr>
<tr>
<td>OS</td>
<td>Officer of a Subsidiary</td>
</tr>
<tr>
<td>OT</td>
<td>Officer and Treasurer</td>
</tr>
<tr>
<td>OX</td>
<td>Divisional Officer</td>
</tr>
<tr>
<td>P</td>
<td>President</td>
</tr>
<tr>
<td>SH</td>
<td>Shareholder</td>
</tr>
<tr>
<td>TR</td>
<td>Treasurer</td>
</tr>
<tr>
<td>TT</td>
<td>Trustee</td>
</tr>
<tr>
<td>UK</td>
<td>Unknown</td>
</tr>
<tr>
<td>VP</td>
<td>Vice President</td>
</tr>
<tr>
<td>VT</td>
<td>Voting Trustee</td>
</tr>
</tbody>
</table>
### Insider Share Holdings - Top Ten Buys

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITB1HLDG</td>
<td>1</td>
</tr>
<tr>
<td>ITB2HLDG</td>
<td>2</td>
</tr>
<tr>
<td>ITB3HLDG</td>
<td>3</td>
</tr>
<tr>
<td>ITB4HLDG</td>
<td>4</td>
</tr>
<tr>
<td>ITB5HLDG</td>
<td>5</td>
</tr>
<tr>
<td>ITB6HLDG</td>
<td>6</td>
</tr>
<tr>
<td>ITB7HLDG</td>
<td>7</td>
</tr>
<tr>
<td>ITB8HLDG</td>
<td>8</td>
</tr>
<tr>
<td>ITB9HLDG</td>
<td>9</td>
</tr>
<tr>
<td>ITB10HLDG</td>
<td>10</td>
</tr>
</tbody>
</table>

- **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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITB1SHRS</td>
<td>1</td>
</tr>
<tr>
<td>ITB2SHRS</td>
<td>2</td>
</tr>
<tr>
<td>ITB3SHRS</td>
<td>3</td>
</tr>
<tr>
<td>ITB4SHRS</td>
<td>4</td>
</tr>
<tr>
<td>ITB5SHRS</td>
<td>5</td>
</tr>
<tr>
<td>ITB6SHRS</td>
<td>6</td>
</tr>
</tbody>
</table>

- **Data Availability**: 13 months
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.
Research Insight North America Data Guide

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Amended filing</td>
</tr>
</tbody>
</table>

**Insider Transaction Value - Top Ten Buys**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
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<tr>
<td>ITB2VAL</td>
<td>Rank 2</td>
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<td>ITB3VAL</td>
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<td>ITB9VAL</td>
<td>Rank 9</td>
</tr>
<tr>
<td>ITB10VAL</td>
<td>Rank 10</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITS1BDTE</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ITS2DBTE</td>
<td>Rank 2</td>
</tr>
<tr>
<td></td>
<td>ITS3BDTE</td>
<td>Rank 3</td>
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<tr>
<td></td>
<td>ITS4BDTE</td>
<td>Rank 4</td>
</tr>
<tr>
<td></td>
<td>ITS5BDTE</td>
<td>Rank 5</td>
</tr>
<tr>
<td></td>
<td>ITS6BDTE</td>
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<tr>
<td></td>
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<td></td>
<td>ITS9BDTE</td>
<td>Rank 9</td>
</tr>
<tr>
<td></td>
<td>ITS10BDTE</td>
<td>Rank 10</td>
</tr>
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</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITS1LPRC</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ITS2LPRC</td>
<td>Rank 2</td>
</tr>
<tr>
<td></td>
<td>ITS3LPRC</td>
<td>Rank 3</td>
</tr>
<tr>
<td></td>
<td>ITS4LPRC</td>
<td>Rank 4</td>
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<tr>
<td></td>
<td>ITS5LPRC</td>
<td>Rank 5</td>
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<td>ITS6LPRC</td>
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<td>ITS7LPRC</td>
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<tr>
<td></td>
<td>ITS8LPRC</td>
<td>Rank 8</td>
</tr>
</tbody>
</table>
Insider Ending Date - Top Ten Sells

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITS1EDTE</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ITS2EDTE</td>
<td>Rank 2</td>
</tr>
<tr>
<td></td>
<td>ITS3EDTE</td>
<td>Rank 3</td>
</tr>
<tr>
<td></td>
<td>ITS4EDTE</td>
<td>Rank 4</td>
</tr>
<tr>
<td></td>
<td>ITS5EDTE</td>
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<tr>
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<td>ITS8EDTE</td>
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</tr>
<tr>
<td></td>
<td>ITS9EDTE</td>
<td>Rank 9</td>
</tr>
<tr>
<td></td>
<td>ITS10EDTE</td>
<td>Rank 10</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITS1HPRC</td>
<td>1</td>
</tr>
<tr>
<td>ITS2HPRC</td>
<td>2</td>
</tr>
<tr>
<td>ITS3HPRC</td>
<td>3</td>
</tr>
<tr>
<td>ITS4HPRC</td>
<td>4</td>
</tr>
<tr>
<td>ITS5HPRC</td>
<td>5</td>
</tr>
<tr>
<td>ITS6HPRC</td>
<td>6</td>
</tr>
<tr>
<td>ITS7HPRC</td>
<td>7</td>
</tr>
<tr>
<td>ITS8HPRC</td>
<td>8</td>
</tr>
<tr>
<td>ITS9HPRC</td>
<td>9</td>
</tr>
<tr>
<td>ITS10HPRC</td>
<td>10</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITS1NAME</td>
<td>1</td>
</tr>
<tr>
<td>ITS2NAME</td>
<td>2</td>
</tr>
<tr>
<td>ITS3NAME</td>
<td>3</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITS1RANK</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITS2RANK</td>
<td>Rank 2</td>
<td></td>
</tr>
<tr>
<td>ITS3RANK</td>
<td>Rank 3</td>
<td></td>
</tr>
<tr>
<td>ITS4RANK</td>
<td>Rank 4</td>
<td></td>
</tr>
<tr>
<td>ITS5RANK</td>
<td>Rank 5</td>
<td></td>
</tr>
<tr>
<td>ITS6RANK</td>
<td>Rank 6</td>
<td></td>
</tr>
<tr>
<td>ITS7RANK</td>
<td>Rank 7</td>
<td></td>
</tr>
<tr>
<td>ITS8RANK</td>
<td>Rank 8</td>
<td></td>
</tr>
<tr>
<td>ITS9RANK</td>
<td>Rank 9</td>
<td></td>
</tr>
<tr>
<td>ITS10RANK</td>
<td>Rank 10</td>
<td></td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITS1RLTN</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ITS2RLTN</td>
<td>Rank 2</td>
</tr>
<tr>
<td></td>
<td>ITS3RLTN</td>
<td>Rank 3</td>
</tr>
<tr>
<td></td>
<td>ITS4RLTN</td>
<td>Rank 4</td>
</tr>
<tr>
<td></td>
<td>ITS5RLTN</td>
<td>Rank 5</td>
</tr>
<tr>
<td></td>
<td>ITS6RLTN</td>
<td>Rank 6</td>
</tr>
<tr>
<td></td>
<td>ITS7RLTN</td>
<td>Rank 7</td>
</tr>
<tr>
<td></td>
<td>ITS8RLTN</td>
<td>Rank 8</td>
</tr>
<tr>
<td></td>
<td>ITS9RLTN</td>
<td>Rank 9</td>
</tr>
<tr>
<td></td>
<td>ITS10RLTN</td>
<td>Rank 10</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AF</td>
<td>Affiliated Person</td>
</tr>
<tr>
<td>AI</td>
<td>Affiliate of Investment Advisor</td>
</tr>
<tr>
<td>B</td>
<td>Beneficial Owner of more than 10% of a class of a company's equity security</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITS1HLDG</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ITS2HLDG</td>
<td></td>
</tr>
</tbody>
</table>
Chapter 16 Insider Trading Data

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITS1SHRS</td>
<td>Rank 1</td>
</tr>
<tr>
<td>ITS2SHRS</td>
<td>Rank 2</td>
</tr>
<tr>
<td>ITS3SHRS</td>
<td>Rank 3</td>
</tr>
<tr>
<td>ITS4SHRS</td>
<td>Rank 4</td>
</tr>
<tr>
<td>ITS5SHRS</td>
<td>Rank 5</td>
</tr>
<tr>
<td>ITS6SHRS</td>
<td>Rank 6</td>
</tr>
<tr>
<td>ITS7SHRS</td>
<td>Rank 7</td>
</tr>
<tr>
<td>ITS8SHRS</td>
<td>Rank 8</td>
</tr>
<tr>
<td>ITS9SHRS</td>
<td>Rank 9</td>
</tr>
<tr>
<td>ITS10SHRS</td>
<td>Rank 10</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Code</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITS1NOTE</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>ITS2NOTE</td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>ITS3NOTE</td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>ITS4NOTE</td>
<td></td>
<td>4</td>
</tr>
<tr>
<td>ITS5NOTE</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>ITS6NOTE</td>
<td></td>
<td>6</td>
</tr>
<tr>
<td>ITS7NOTE</td>
<td></td>
<td>7</td>
</tr>
<tr>
<td>ITS8NOTE</td>
<td></td>
<td>8</td>
</tr>
<tr>
<td>ITS9NOTE</td>
<td></td>
<td>9</td>
</tr>
<tr>
<td>ITS10NOTE</td>
<td></td>
<td>10</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>O</td>
<td>Option-related sale</td>
</tr>
<tr>
<td>A</td>
<td>Amended filing</td>
</tr>
<tr>
<td>C</td>
<td>Combination O &amp; A</td>
</tr>
</tbody>
</table>
Insider Transaction Value - Top Ten Sells

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITS1VAL</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ITS2VAL</td>
<td>Rank 2</td>
</tr>
<tr>
<td></td>
<td>ITS3VAL</td>
<td>Rank 3</td>
</tr>
<tr>
<td></td>
<td>ITS4VAL</td>
<td>Rank 4</td>
</tr>
<tr>
<td></td>
<td>ITS5VAL</td>
<td>Rank 5</td>
</tr>
<tr>
<td></td>
<td>ITS6VAL</td>
<td>Rank 6</td>
</tr>
<tr>
<td></td>
<td>ITS7VAL</td>
<td>Rank 7</td>
</tr>
<tr>
<td></td>
<td>ITS8VAL</td>
<td>Rank 8</td>
</tr>
<tr>
<td></td>
<td>ITS9VAL</td>
<td>Rank 9</td>
</tr>
<tr>
<td></td>
<td>ITS10VAL</td>
<td>Rank 10</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITBYSHR3</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ITBYSHR6</td>
</tr>
<tr>
<td></td>
<td>ITBYSHR12</td>
</tr>
</tbody>
</table>

Units Integer

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
Chapter 16 Insider Trading Data

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
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 calculation @value(itb1hdlg,0)+@value(itb2hdlg,0)+@value(itb3hdlg,0)+@value(itb4hdlg,0)+@value(itb5hdlg,0)+@value(itb6hdlg,0)+@value(itb7hdlg,0)+@value(itb8hdlg,0)+@value(itb9hdlg,0)+@value(itb10hdlg,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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITBTSHRS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept</td>
<td>@value(itb1shrs,0)+@value(itb2shrs,0)+</td>
</tr>
<tr>
<td>Calculation</td>
<td>@value(itb3shrs,0)+@value(itb4shrs,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(itb5shrs,0)+@value(itb6shrs,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(itb7shrs,0)+@value(itb8shrs,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(itb9shrs,0)+@value(itb10shrs,0)</td>
</tr>
<tr>
<td></td>
<td>[@mnt(0m)]</td>
</tr>
<tr>
<td>Data Availability</td>
<td>13 months</td>
</tr>
</tbody>
</table>

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:
ITBTSHTHS[-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.

ITBTSHTHS[Sep02]
will return the total aggregated shares purchased of all Top 10 insiders for September 2002.

**Insider Top 10 Transaction Value - Buys**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITBTVAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept</td>
<td>@value(itb1val,0)+@value(itb2val,0)+</td>
</tr>
<tr>
<td>Calculation</td>
<td>@value(itb3val,0)+@value(itb4val,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(itb5val,0)+@value(itb6val,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(itb7val,0)+@value(itb8val,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(itb9val,0)+@value(itb10val,0)</td>
</tr>
<tr>
<td></td>
<td>[@mnt(0m)]</td>
</tr>
<tr>
<td>Data Availability</td>
<td>13 months</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITSTHLDG</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept</td>
<td>@value(its1hldg,0)+@value(its2hldg,0)+</td>
</tr>
<tr>
<td>Calculation</td>
<td>@value(its3hldg,0)+@value(its4hldg,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(its5hldg,0)+@value(its6hldg,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(its7hldg,0)+@value(its8hldg,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(its9hldg,0)+@value(its10hldg,0)</td>
</tr>
<tr>
<td></td>
<td>[@mnt(0m)]</td>
</tr>
<tr>
<td>Data Availability</td>
<td>13 months</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ITSTSHRS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept</td>
<td>@value(its1shrs,0)+@value(its2shrs,0)+</td>
</tr>
<tr>
<td>Calculation</td>
<td>@value(its3shrs,0)+@value(its4shrs,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(its5shrs,0)+@value(its6shrs,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(its7shrs,0)+@value(its8shrs,0)+</td>
</tr>
<tr>
<td></td>
<td>@value(its9shrs,0)+@value(its10shrs,0)</td>
</tr>
<tr>
<td></td>
<td>[@mnt(0m)]</td>
</tr>
<tr>
<td>Data Availability</td>
<td>13 months</td>
</tr>
</tbody>
</table>

488
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 | ittshrd - ittshrc
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
---|---

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
---|---
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
Chapter 16 Insider Trading Data

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))
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>MKFMVDC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>PRCCD*FLOATMDC</td>
</tr>
</tbody>
</table>

This issue level concept multiplies daily close price by the company's Float Management Diluted-Current Issue.

**Market Float Value Common**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>MKFVC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>PRCCM[@MNT(FLOATDTEC)]*FLOATC</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>MKFVCCC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>@CSUM(PRCCD*(CSHOC - (CSHFLC+@IF (@ISNA(CSH5OFLC),0,CSH5OFLC))), @SET(@CHGCO(ISSUE),TPCI=0))</td>
</tr>
</tbody>
</table>

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.
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

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institutional Owner Percent Total Shares Outstanding - Current Quarter</td>
<td>IOTSHR0 . . . 563</td>
</tr>
<tr>
<td>Institutional Owner Percent Total Shares Outstanding - Quarter minus 1</td>
<td>IOTSHR1 . . . 563</td>
</tr>
<tr>
<td>Institutional Owner Percent Total Shares Outstanding - Quarter minus 2</td>
<td>IOTSHR2 . . . 563</td>
</tr>
<tr>
<td>Institutional Owner Percent Total Shares Outstanding - Quarter minus 3</td>
<td>IOTSHR3 . . . 564</td>
</tr>
<tr>
<td>Institutional Owner Percent Total Shares Outstanding - Quarter minus 4</td>
<td>IOTSHR4 . . . 565</td>
</tr>
<tr>
<td>Institutional Top 10 Share Holdings - Sells</td>
<td>IOSTHLD . . . 587</td>
</tr>
</tbody>
</table>
Institutional Top 10 Share Holdings - Buys
Institutional Top 10 Share Holdings - Changes
Institutional Top 10 Share Holdings - Holdings
Institutional Top 10 Share Holdings - Previous - Sells
Institutional Top 10 Share Holdings - Previous - Buys
Institutional Top 10 Share Holdings - Previous - Changes
Institutional Top 10 Share Holdings - Previous - Holdings
Institutional Top 10 Shares Executed - Sells
Institutional Top 10 Shares Executed - Buys
Institutional Top 10 Shares Executed - Changes
Institutional Total Percent Change in Shares - Sells
Institutional Total Percent Change in Shares - Buys
Institutional Total Percent Change in Shares - Changes
Institutional Total Percent Change in Shares – Holdings
Institutions Buying
Institutions Selling
Last Calendar Quarter End Month

Top Ten Sell Transactions

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Closed Position Indicator</td>
<td>IOS#POS . . . 580</td>
</tr>
<tr>
<td>Institution Name</td>
<td>IOS#NAME . . . 581</td>
</tr>
<tr>
<td>Institution Rank</td>
<td>IOS#RANK . . . 581</td>
</tr>
<tr>
<td>Period End Date</td>
<td>IOS#PDT . . . 582</td>
</tr>
<tr>
<td>Previous Period End Date</td>
<td>IOS#PPDT . . . 583</td>
</tr>
<tr>
<td>Share Holdings</td>
<td>IOS#HLD . . . 584</td>
</tr>
<tr>
<td>Share Holdings – Previous</td>
<td>IOS#HLDP . . . 584</td>
</tr>
<tr>
<td>Shares Executed</td>
<td>IOS#SHRS . . . 585</td>
</tr>
</tbody>
</table>
### Top Ten Buy Transactions

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Position Indicator</td>
<td>IOB#POS . . . 566</td>
</tr>
<tr>
<td>Institution Name</td>
<td>IOB#NAME . . . 565</td>
</tr>
<tr>
<td>Institution Rank</td>
<td>IOB#RANK . . . 564</td>
</tr>
<tr>
<td>Period End Date</td>
<td>IOB#PDT . . . 567</td>
</tr>
<tr>
<td>Previous Period End Date</td>
<td>IOB#PPDT . . . 567</td>
</tr>
<tr>
<td>Share Holdings</td>
<td>IOB#HLD . . . 568</td>
</tr>
<tr>
<td>Share Holdings - Previous</td>
<td>IOB#HLDP . . . 569</td>
</tr>
<tr>
<td>Shares Executed</td>
<td>IOB#SHRS . . . 570</td>
</tr>
</tbody>
</table>

### Top Ten Changes in Shares Held

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institution Name</td>
<td>IOC#NAME . . . 570</td>
</tr>
<tr>
<td>Institution Rank</td>
<td>IOC#RANK . . . 571</td>
</tr>
<tr>
<td>Period End Date</td>
<td>IOC#PDT . . . 572</td>
</tr>
<tr>
<td>Previous Period End Date</td>
<td>IOC#PPDT . . . 572</td>
</tr>
<tr>
<td>Share Holdings</td>
<td>IOC#HLD . . . 573</td>
</tr>
<tr>
<td>Share Holdings - Previous</td>
<td>IOC#HLDP . . . 574</td>
</tr>
<tr>
<td>Shares Executed</td>
<td>IOC#SHRS . . . 575</td>
</tr>
</tbody>
</table>

### Top Ten Holdings

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institution Name</td>
<td>IOH#NAME . . . 575</td>
</tr>
<tr>
<td>Institution Rank</td>
<td>IOH#RANK . . . 576</td>
</tr>
<tr>
<td>Period End Date</td>
<td>IOH#PDT . . . 577</td>
</tr>
<tr>
<td>Previous Period End Date</td>
<td>IOH#PPDT . . . 578</td>
</tr>
<tr>
<td>Share Holdings</td>
<td>IOH#HLD . . . 579</td>
</tr>
<tr>
<td>Share Holdings - Previous</td>
<td>IOH#HLDP . . . 578</td>
</tr>
</tbody>
</table>

### Summary Items

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institutional Closed Positions</td>
<td>IOCLPOSN# . . . 595</td>
</tr>
<tr>
<td>Institutional New IO Buyers</td>
<td>IONWHLDR# . . . 596</td>
</tr>
<tr>
<td>Institutional Total IO Buyers</td>
<td>IOTLBYS# ... 597</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>Institutional Total IO Holders</td>
<td>IOTLHLDR# ... 598</td>
</tr>
<tr>
<td>Institutional Total IO Sellers</td>
<td>IOTLSLS# ... 598</td>
</tr>
<tr>
<td>Institutional Total Shares Held</td>
<td>IOTLSHR# ... 599</td>
</tr>
<tr>
<td>Institutional Buys Shares</td>
<td>IOBYSHR# ... 595</td>
</tr>
<tr>
<td>Institutional Sells Shares</td>
<td>IOSLSHR# ... 599</td>
</tr>
<tr>
<td>Institutional Net Shares</td>
<td>IONTSHR# ... 596</td>
</tr>
<tr>
<td>Institutional Percent Change from Prior Quarter</td>
<td>IOSHRCHG# ... 597</td>
</tr>
</tbody>
</table>
# 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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOTSHR0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept</td>
<td>(((IOTLSHR0/1000000)/@VALUE(CSHOQ, CSHOC))*100</td>
</tr>
<tr>
<td>Calculation</td>
<td></td>
</tr>
<tr>
<td>Data Availability</td>
<td>5 Quarters (as Monthly Time Series)</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOTSHR1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept</td>
<td>(((IOTLSHR1/1000000)/CSHOQ[-1])*100</td>
</tr>
<tr>
<td>Calculation</td>
<td></td>
</tr>
<tr>
<td>Data Availability</td>
<td>5 Quarters (as Monthly Time Series)</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOTSHR2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept</td>
<td>(((IOTLSHR2/1000000)/CSHOQ[-2])*100</td>
</tr>
<tr>
<td>Calculation</td>
<td></td>
</tr>
<tr>
<td>Data Availability</td>
<td>5 Quarters (as Monthly Time Series)</td>
</tr>
</tbody>
</table>

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
Calculation: \( \left( \frac{\text{IOTLSHR3}}{1000000} \right) \div \text{CSHOQ[-3]} \times 100 \)
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 **
Calculation: \( \left( \frac{\text{IOTLSHR4}}{1000000} \right) \div \text{CSHOQ[-4]} \times 100 \)
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOB1NAME</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>IOB2NAME</td>
<td>Rank 2</td>
</tr>
<tr>
<td></td>
<td>IOB3NAME</td>
<td>Rank 3</td>
</tr>
<tr>
<td></td>
<td>IOB4NAME</td>
<td>Rank 4</td>
</tr>
<tr>
<td></td>
<td>IOB5NAME</td>
<td>Rank 5</td>
</tr>
<tr>
<td></td>
<td>IOB6NAME</td>
<td>Rank 6</td>
</tr>
<tr>
<td></td>
<td>IOB7NAME</td>
<td>Rank 7</td>
</tr>
<tr>
<td></td>
<td>IOB8NAME</td>
<td>Rank 8</td>
</tr>
<tr>
<td></td>
<td>IOB9NAME</td>
<td>Rank 9</td>
</tr>
<tr>
<td></td>
<td>IOB10NAME</td>
<td>Rank 10</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOB1POS</td>
<td>1</td>
</tr>
<tr>
<td>IOB2POS</td>
<td>2</td>
</tr>
<tr>
<td>IOB3POS</td>
<td>3</td>
</tr>
<tr>
<td>IOB4POS</td>
<td>4</td>
</tr>
<tr>
<td>IOB5POS</td>
<td>5</td>
</tr>
<tr>
<td>IOB6POS</td>
<td>6</td>
</tr>
<tr>
<td>IOB7POS</td>
<td>7</td>
</tr>
<tr>
<td>IOB8POS</td>
<td>8</td>
</tr>
<tr>
<td>IOB9POS</td>
<td>9</td>
</tr>
<tr>
<td>IOB10POS</td>
<td>10</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOB1PDT</td>
<td>1</td>
</tr>
<tr>
<td>IOB2PDT</td>
<td>2</td>
</tr>
<tr>
<td>IOB3PDT</td>
<td>3</td>
</tr>
<tr>
<td>IOB4PDT</td>
<td>4</td>
</tr>
<tr>
<td>IOB5PDT</td>
<td>5</td>
</tr>
<tr>
<td>IOB6PDT</td>
<td>6</td>
</tr>
</tbody>
</table>
Chapter 17  Institutional Ownership Data

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 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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOB1HLD</td>
<td>Rank 1</td>
</tr>
<tr>
<td>IOB2HLD</td>
<td>Rank 2</td>
</tr>
<tr>
<td>IOB3HLD</td>
<td>Rank 3</td>
</tr>
<tr>
<td>IOB4HLD</td>
<td>Rank 4</td>
</tr>
<tr>
<td>IOB5HLD</td>
<td>Rank 5</td>
</tr>
<tr>
<td>IOB6HLD</td>
<td>Rank 6</td>
</tr>
<tr>
<td>IOB7HLD</td>
<td>Rank 7</td>
</tr>
<tr>
<td>IOB8HLD</td>
<td>Rank 8</td>
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<tr>
<td>IOB9HLD</td>
<td>Rank 9</td>
</tr>
<tr>
<td>IOB10HLD</td>
<td>Rank 10</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOB1HLDP</td>
<td>Rank 1</td>
</tr>
<tr>
<td>IOB2HLDP</td>
<td>Rank 2</td>
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<tr>
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<td>Rank 4</td>
</tr>
<tr>
<td>IOB5HLDP</td>
<td>Rank 5</td>
</tr>
</tbody>
</table>
### Institutional Ownership Shares Executed - Top Ten Buys

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<th>Rank</th>
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<tbody>
<tr>
<td>IOB1SHRS</td>
<td>(IOB1HLD – (IOB1HLDP*AJEXMI[-3]))</td>
<td>Rank 1</td>
</tr>
<tr>
<td>IOB2SHRS</td>
<td>(IOB2HLD – (IOB2HLDP*AJEXMI[-3]))</td>
<td>Rank 2</td>
</tr>
<tr>
<td>IOB3SHRS</td>
<td>(IOB3HLD – (IOB3HLDP*AJEXMI[-3]))</td>
<td>Rank 3</td>
</tr>
<tr>
<td>IOB4SHRS</td>
<td>(IOB4HLD – (IOB4HLDP*AJEXMI[-3]))</td>
<td>Rank 4</td>
</tr>
<tr>
<td>IOB5SHRS</td>
<td>(IOB5HLD – (IOB5HLDP*AJEXMI[-3]))</td>
<td>Rank 5</td>
</tr>
<tr>
<td>IOB6SHRS</td>
<td>(IOB6HLD – (IOB6HLDP*AJEXMI[-3]))</td>
<td>Rank 6</td>
</tr>
<tr>
<td>IOB7SHRS</td>
<td>(IOB7HLD – (IOB7HLDP*AJEXMI[-3]))</td>
<td>Rank 7</td>
</tr>
<tr>
<td>IOB8SHRS</td>
<td>(IOB8HLD – (IOB8HLDP*AJEXMI[-3]))</td>
<td>Rank 8</td>
</tr>
<tr>
<td>IOB9SHRS</td>
<td>(IOB9HLD – (IOB9HLDP*AJEXMI[-3]))</td>
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<td>IOB10SHRS</td>
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<td>Rank 10</td>
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</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOC1NAME</th>
<th>Rank 1</th>
</tr>
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<tbody>
<tr>
<td>IOC2NAME</td>
<td></td>
<td>Rank 2</td>
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<td>Rank 4</td>
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<tr>
<td>IOC5NAME</td>
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<tr>
<td>IOC6NAME</td>
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<td>IOC7NAME</td>
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<td>IOC8NAME</td>
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</table>

**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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOC1RANK</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOC2RANK</td>
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<tr>
<td>IOC3RANK</td>
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**Units:** Text

**Data Availability:** 5 Quarters (as Monthly Time Series)
Chapter 17  Institutional Ownership Data

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
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOC1PPDT</th>
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<tr>
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<td>Rank 10</td>
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**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**

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</thead>
</table>

**Units** MM/DD/YY  
**Data Availability** 5 Quarters (as Monthly Time Series)
Institutional Ownership Data

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

<table>
<thead>
<tr>
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<td>Rank 6</td>
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<tr>
<td>IOC7HLDP</td>
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</table>
### Institutional Ownership Shares Executed - Top Ten Changes in Shares Held

<table>
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**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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOH1NAME</th>
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<td>Rank 10</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOH1RANK</th>
<th>Rank 1</th>
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</thead>
<tbody>
<tr>
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<tr>
<td>IOH10RANK</td>
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</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<tr>
<td>IOH10PDT</td>
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</table>
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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOH1PPDT</th>
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</thead>
<tbody>
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<tr>
<td></td>
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<td>Rank 10</td>
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</table>

**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

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<th>Rank 1</th>
</tr>
</thead>
</table>

515
### Unit or 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

<table>
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<tr>
<th>Mnemonic</th>
<th>Rank</th>
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<td>IOH8HLD</td>
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<td>Rank 9</td>
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<tr>
<td>IOH10HLD</td>
<td>Rank 10</td>
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</tbody>
</table>
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
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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOS1RANK</th>
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</tr>
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<tbody>
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</table>
### Institutional Ownership Data

**Chapter 17**

**IOS10RANK**  
Rank 10

**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

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<tbody>
<tr>
<td>IOS1PDT</td>
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<tr>
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**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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOS1PPDT</th>
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<tbody>
<tr>
<td></td>
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<td></td>
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#### 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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOS1HLDP</th>
<th>Rank 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>IOS2HLDP</td>
<td>Rank 2</td>
</tr>
<tr>
<td></td>
<td>IOS3HLDP</td>
<td>Rank 3</td>
</tr>
<tr>
<td></td>
<td>IOS4HLDP</td>
<td>Rank 4</td>
</tr>
<tr>
<td></td>
<td>IOS5HLDP</td>
<td>Rank 5</td>
</tr>
<tr>
<td></td>
<td>IOS6HLDP</td>
<td>Rank 6</td>
</tr>
<tr>
<td></td>
<td>IOS7HLDP</td>
<td>Rank 7</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOS1HLD</td>
<td>Rank 1</td>
</tr>
<tr>
<td>IOS2HLD</td>
<td>Rank 2</td>
</tr>
<tr>
<td>IOS3HLD</td>
<td>Rank 3</td>
</tr>
<tr>
<td>IOS4HLD</td>
<td>Rank 4</td>
</tr>
<tr>
<td>IOS5HLD</td>
<td>Rank 5</td>
</tr>
<tr>
<td>IOS6HLD</td>
<td>Rank 6</td>
</tr>
<tr>
<td>IOS7HLD</td>
<td>Rank 7</td>
</tr>
<tr>
<td>IOS8HLD</td>
<td>Rank 8</td>
</tr>
<tr>
<td>IOS9HLD</td>
<td>Rank 9</td>
</tr>
<tr>
<td>IOS10HLD</td>
<td>Rank 10</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOCTHLD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept</td>
<td>(@value(ioc1hld,0)+@value(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))</td>
</tr>
<tr>
<td>Calculation</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOHTHLD</th>
</tr>
</thead>
</table>

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.
Concept       (@value(ioh1hld,0)+@value
Calculation   (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 the 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       (@value(ios1hld,0)+@value
Calculation   (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.
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IOSTHLD [Sep02]
will return the total aggregated Top 10 shares held that for September 2002.

**Institutional Top 10 Share Holdings - Previous - Buys**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOBTHLDP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept</td>
<td>(@value(iob1hldp,0)+@value(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))</td>
</tr>
<tr>
<td>Calculation</td>
<td>(@value(iob1hldp,0)+@value(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))</td>
</tr>
<tr>
<td>Data Availability</td>
<td>5 Quarters (as Monthly Time Series)</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOCTHLDLP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept</td>
<td>(@value(ioc1hldp,0)+@value(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))</td>
</tr>
<tr>
<td>Calculation</td>
<td>(@value(ioc1hldp,0)+@value(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))</td>
</tr>
</tbody>
</table>
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 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(ioh2hldp,0)+@value(ioh3hldp,0)+
Calculation  @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(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)]
Calculation 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(iob2shrs,0)+@value(iob3shrs,0)+@value(iob4shrs,0)+@value(iob5shrs,0)+@value(iob6shrs,0)+@value(iob7shrs,0)+@value(iob8shrs,0)+@value(iob9shrs,0)+@value(iob10shrs,0))
Calculation 5 Quarters (as Monthly Time Series)
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:

IOBTSRHS [CALQTR]
Will return the total aggregated Top 10 shares purchased a year ago from the latest available calendar quarter institutional data.

IOBTSRHS [Sep02]
will return the total aggregated Top 10 shares purchased for September 2002.

Institutional Top 10 Shares Executed - Changes

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IOCTSHRS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept</td>
<td>(@value(ioc1shrs,0)+@value(ioc2shrs,0)+@value(ioc3shrs,0)+@value(ioc4shrs,0)+@value(ioc5shrs,0)+@value(ioc6shrs,0)+@value(ioc7shrs,0)+@value(ioc8shrs,0)+@value(ioc9shrs,0)+@value(ioc10shrs,0))</td>
</tr>
<tr>
<td>Calculation</td>
<td>(@value(ioc1shrs,0)+@value(ioc2shrs,0)+@value(ioc3shrs,0)+@value(ioc4shrs,0)+@value(ioc5shrs,0)+@value(ioc6shrs,0)+@value(ioc7shrs,0)+@value(ioc8shrs,0)+@value(ioc9shrs,0)+@value(ioc10shrs,0))</td>
</tr>
<tr>
<td>Data Availability</td>
<td>5 Quarters (as Monthly Time Series)</td>
</tr>
</tbody>
</table>

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       ((IOBTHLD-IOBTHLDP)/@ABS(IOBTHLDP))*100
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: 
\[ \left( \frac{IOCTHLD - IOCTHLDP}{\text{ABS}(IOCTHLDP)} \right) \times 100 \]

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: 
\[ \left( \frac{IOHTHLD - IOHTHLDP}{\text{ABS}(IOHTHLDP)} \right) \times 100 \]

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: 
\[ \left( \frac{IOSTHLD - IOSTHLDP}{\text{ABS}(IOSTHLDP)} \right) \times 100 \]

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)

Mnemonic: 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)  

... (remaining content truncated)
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)
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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)
### Institutional Total IO Sellers - Summary Data

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOTLSLS0</td>
<td>(Current Quarter)</td>
</tr>
<tr>
<td>IOTLSLS1</td>
<td>(Current Quarter minus 1)</td>
</tr>
<tr>
<td>IOTLSLS2</td>
<td>(Current Quarter minus 2)</td>
</tr>
<tr>
<td>IOTLSLS3</td>
<td>(Current Quarter minus 3)</td>
</tr>
<tr>
<td>IOTLSLS4*</td>
<td>(Current Quarter minus 4)</td>
</tr>
</tbody>
</table>

- **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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOSLSHR0</td>
<td>(Current Quarter)</td>
</tr>
<tr>
<td>IOSLSHR1</td>
<td>(Current Quarter minus 1)</td>
</tr>
<tr>
<td>IOSLSHR2</td>
<td>(Current Quarter minus 2)</td>
</tr>
<tr>
<td>IOSLSHR3</td>
<td>(Current Quarter minus 3)</td>
</tr>
<tr>
<td>IOSLSHR4*</td>
<td>(Current Quarter minus 4)</td>
</tr>
</tbody>
</table>

- **Units**: Actual
Chapter 17  Institutional Ownership Data

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      @PLASTPD(IOH1PDT,-12,0)
Calculation  @PLASTPD(IOH1PDT,-12,0)

This concept returns the latest calendar quarter month end for institutional data.
## 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

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Current mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Availability Code</td>
<td>AVLI . . . 610</td>
</tr>
<tr>
<td>Identification Code</td>
<td>IID . . . 617</td>
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<tr>
<td>Issue CUSIP Number</td>
<td>CUSIPI . . . 618</td>
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<tr>
<td>Issue Description</td>
<td>DSCI . . . 618</td>
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<tr>
<td>Issue Trading Exchange</td>
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<tr>
<td>Issue Trading Status Code</td>
<td>TSCI . . . 620</td>
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<tr>
<td>Issue Trading Ticker Symbol</td>
<td>TICI . . . 620</td>
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<tr>
<td>Issue Type Code</td>
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</tr>
<tr>
<td>Margin Requirement Code</td>
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<tr>
<td>Previous Issue CUSIP</td>
<td>PCUSPI . . . 622</td>
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<table>
<thead>
<tr>
<th>Data Item</th>
<th>Weekly mnemonic . . . page</th>
<th>Daily mnemonic . . . page</th>
<th>Current mnemonic . . . page</th>
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<tbody>
<tr>
<td>Adjustment Factor (Company) -</td>
<td>AJEXW . . . 605</td>
<td>AJEXD . . . 672</td>
<td>AFEX . . . 671</td>
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<tr>
<td>Cumulative by Ex-Date</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustment Factor (Company) -</td>
<td>AJPW . . . 675</td>
<td>AJPD . . . 674</td>
<td>AFP . . . 674</td>
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<tr>
<td>Cumulative by Payable Date</td>
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<td></td>
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<tr>
<td>Adjustment Factor (Company) -</td>
<td>AJEXWI . . . 608</td>
<td>AJEXDI . . . 607</td>
<td>AFEXD . . . 607</td>
</tr>
<tr>
<td>Current Date Daily</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustment Factor (Issue) -</td>
<td>AJPWI . . . 610</td>
<td>AJPDI . . . 609</td>
<td>AFPD . . . 608</td>
</tr>
<tr>
<td>Cumulative by Ex-Date</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustment Factor (Issue) -</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cumulative by Payable Date</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>
Adjustment Factor (Issue) -
Current Date Daily

**Prices**

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Daily mnemonic . . . page</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Momentum</td>
<td>MMNTMD . . . 641</td>
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<tr>
<td>Price - Average Moving - 10 Day</td>
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<tr>
<td>Price - Average Moving - 50 Day</td>
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<tr>
<td>Price - Average Moving - 200 Day</td>
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<tr>
<td>Price - Current</td>
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</tr>
<tr>
<td>Price - Daily - 1 Year - Low</td>
<td>PRCLD1 . . . 621</td>
<td></td>
</tr>
<tr>
<td>Price - Daily - 1 Year - High</td>
<td>PRCHD1 . . . 617</td>
<td></td>
</tr>
<tr>
<td>Price - Daily - Close</td>
<td>PRCCD . . . 622</td>
<td>same as daily</td>
</tr>
<tr>
<td>Price - Daily - High</td>
<td>PRCHD . . . 622</td>
<td>same as daily</td>
</tr>
<tr>
<td>Price - Daily - Low</td>
<td>PRCLD . . . 623</td>
<td>same as daily</td>
</tr>
<tr>
<td>Price Status Code</td>
<td>PRCSTD . . . 623</td>
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<tr>
<td>Price to Cash Flow per Share</td>
<td>PRCFD . . . 645</td>
<td></td>
</tr>
<tr>
<td>Price to Earnings Ratio</td>
<td>PDE . . . 649</td>
<td></td>
</tr>
<tr>
<td>Price to Free Cash Flow per Share</td>
<td>PRFCFD . . . 646</td>
<td></td>
</tr>
<tr>
<td>Price to Sales per Share</td>
<td>PRSALED . . . 646</td>
<td></td>
</tr>
<tr>
<td>Relative Price - S&amp;P 500</td>
<td>PR500D . . . 654</td>
<td></td>
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<tr>
<td>Relative Price - S&amp;P Industrials</td>
<td>PRINDD . . . 654</td>
<td></td>
</tr>
<tr>
<td>Relative Price - S&amp;P MidCap</td>
<td>PRMIDD . . . 654</td>
<td></td>
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<tr>
<td>Volatility</td>
<td>VOLTD . . . 662</td>
<td></td>
</tr>
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</table>

**Dividends**

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Daily mnemonic . . . page</th>
<th>Current mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dividend Distribution Type - Daily (Issue) by Ex-Date</td>
<td>DVDIXD . . . 612</td>
<td>same as daily</td>
</tr>
<tr>
<td>Dividend Distribution Type - Daily (Issue) by Payable Date</td>
<td>DVDIPD . . . 613</td>
<td>same as daily</td>
</tr>
<tr>
<td>Dividend Payment Method - Daily (Issue) by Ex-Date</td>
<td>DVMEXD . . . 613</td>
<td>same as daily</td>
</tr>
</tbody>
</table>
Dividend Payment Method - Daily (Issue) by Payable Date

\[ \text{DVMEPD} \quad \ldots \quad 614 \quad \text{same as daily} \]

Dividend Yield - Daily (Issue)

\[ \text{DVYD} \quad \ldots \quad 615 \]

Dividends per Share by Ex-Date (Issue)

\[ \text{DVPSXD} \quad \ldots \quad 615 \quad \text{same as daily} \]

Dividends per Share by Payable Date - Daily (Issue)

\[ \text{DVPSPD} \quad \ldots \quad 615 \quad \text{same as daily} \]

Indicated Annual Dividends - Current

\[ \text{DVI} \quad \ldots \quad 617 \]

### Earnings per Share

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Daily mnemonic</th>
<th>Current mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Earnings per Share - Current (Issue)</td>
<td>[ \text{EPS} \quad \ldots \quad 616 ]</td>
<td></td>
</tr>
<tr>
<td>Earnings Yield</td>
<td>[ \text{EPSYLDD} \quad \ldots \quad 617 ]</td>
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</tr>
</tbody>
</table>

### Share Data Items

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Daily mnemonic</th>
<th>Current mnemonic</th>
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</thead>
<tbody>
<tr>
<td>Common Shares Outstanding - Current (Issue)</td>
<td>[ \text{CSHOC} \quad \ldots \quad 612 ]</td>
<td></td>
</tr>
<tr>
<td>On-Balance Volume</td>
<td>[ \text{OBVD} \quad \ldots \quad 387 ]</td>
<td></td>
</tr>
<tr>
<td>Average Trading Volume - 1 Year</td>
<td>[ \text{CSHTRD1} \quad \ldots \quad 611 ]</td>
<td></td>
</tr>
<tr>
<td>Trading Volume (Issue)</td>
<td>[ \text{CSHTRD} \quad \ldots \quad 624 \quad \text{CSHCUR} \quad \ldots \quad 624 ]</td>
<td></td>
</tr>
</tbody>
</table>

### Market value and market returns

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Daily mnemonic</th>
<th>Current mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market Return by Ex-Date</td>
<td>[ \text{MKRTXD} \quad \ldots \quad 636 ]</td>
<td></td>
</tr>
<tr>
<td>Market Return by Payable Date</td>
<td>[ \text{MKRTPD} \quad \ldots \quad 638 ]</td>
<td></td>
</tr>
<tr>
<td>Market Value</td>
<td>[ \text{MKVALD} \quad \ldots \quad 639 \quad \text{MKVALC} \quad \ldots \quad 639 ]</td>
<td></td>
</tr>
<tr>
<td>Price to Book Ratio</td>
<td>[ \text{MKBKF} \quad \ldots \quad 645 ]</td>
<td></td>
</tr>
<tr>
<td>Total Return Daily</td>
<td>[ \text{TRT6MD} \quad \ldots \quad 658 ]</td>
<td></td>
</tr>
<tr>
<td>Total Return Factor</td>
<td>[ \text{TRFD} \quad \ldots \quad 660 ]</td>
<td></td>
</tr>
</tbody>
</table>
**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 AJPDI
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.
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 Online 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 Online 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 Online 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

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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Not a reporting category</td>
</tr>
<tr>
<td>1</td>
<td>Available</td>
</tr>
</tbody>
</table>

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
Chapter 18    Issue Data - Daily Prices

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

<table>
<thead>
<tr>
<th>1</th>
<th>Giving effect to new financing</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Includes two or more capital issues</td>
</tr>
<tr>
<td>3</td>
<td>Pro-forma</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash Dividend</td>
</tr>
<tr>
<td>2</td>
<td>Cash Equivalent</td>
</tr>
<tr>
<td>3</td>
<td>Stock Dividend</td>
</tr>
<tr>
<td>4</td>
<td>Stock Split</td>
</tr>
<tr>
<td>7</td>
<td>Combination cash</td>
</tr>
<tr>
<td>8</td>
<td>Cash and stock</td>
</tr>
<tr>
<td>9</td>
<td>Combination stock</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash Dividend</td>
</tr>
<tr>
<td>2</td>
<td>Cash Equivalent</td>
</tr>
<tr>
<td>3</td>
<td>Stock Dividend</td>
</tr>
<tr>
<td>4</td>
<td>Stock Split</td>
</tr>
<tr>
<td>7</td>
<td>Combination cash</td>
</tr>
<tr>
<td>8</td>
<td>Cash and stock</td>
</tr>
<tr>
<td>9</td>
<td>Combination stock</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Not Available</td>
</tr>
<tr>
<td>1</td>
<td>Payable in U.S. currency</td>
</tr>
</tbody>
</table>
Payable in Canadian currency
Payable in other currency
Optional dividend; rate given in cash
Stock Dividend
Stock Split
Payable in stock of another issuer
Payable by exchange of stock
Optional dividend; rate given is in stock
Rights
Warrants
Dividend omitted
Combination cash
Combination stock
Combination cash and stock
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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Not Available</td>
</tr>
<tr>
<td>1</td>
<td>Payable in U.S. currency</td>
</tr>
<tr>
<td>2</td>
<td>Payable in Canadian currency</td>
</tr>
<tr>
<td>3</td>
<td>Payable in other currency</td>
</tr>
<tr>
<td>4</td>
<td>Optional dividend; rate given in cash</td>
</tr>
<tr>
<td>5</td>
<td>Stock Dividend</td>
</tr>
<tr>
<td>6</td>
<td>Stock Split</td>
</tr>
<tr>
<td>7</td>
<td>Payable in stock of another issuer</td>
</tr>
<tr>
<td>8</td>
<td>Payable by exchange of stock</td>
</tr>
<tr>
<td>9</td>
<td>Optional dividend; rate given is in stock</td>
</tr>
<tr>
<td>10</td>
<td>Rights</td>
</tr>
<tr>
<td>11</td>
<td>Warrants</td>
</tr>
<tr>
<td>12</td>
<td>Dividend omitted</td>
</tr>
</tbody>
</table>
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** \[(DVI/PRCCD)\times100\]
**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** DVPSPD
**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  

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Basic EPS (Company reported)</td>
</tr>
<tr>
<td>2</td>
<td>Diluted EPS</td>
</tr>
<tr>
<td>4</td>
<td>Preliminary</td>
</tr>
<tr>
<td>5</td>
<td>Estimate</td>
</tr>
<tr>
<td>6</td>
<td>Pro-forma statement of earnings</td>
</tr>
<tr>
<td>7</td>
<td>Net investment income</td>
</tr>
<tr>
<td>8</td>
<td>Company only</td>
</tr>
<tr>
<td>9</td>
<td>Deficit</td>
</tr>
<tr>
<td>10</td>
<td>Currency of country of origin</td>
</tr>
<tr>
<td>11</td>
<td>Comparison of second year with first</td>
</tr>
<tr>
<td>12</td>
<td>Interim not comparable with annual earnings</td>
</tr>
<tr>
<td>13</td>
<td>Net asset value</td>
</tr>
<tr>
<td>14</td>
<td>Combined various classes</td>
</tr>
<tr>
<td>15</td>
<td>Before tax loss carry forward</td>
</tr>
<tr>
<td>16</td>
<td>Partial year</td>
</tr>
<tr>
<td>17</td>
<td>Net gain from operations</td>
</tr>
<tr>
<td>18</td>
<td>Excluding extraordinary income</td>
</tr>
<tr>
<td>19</td>
<td>Including extraordinary income</td>
</tr>
<tr>
<td>20</td>
<td>Excluding extraordinary charge</td>
</tr>
<tr>
<td>21</td>
<td>Including extraordinary charge</td>
</tr>
<tr>
<td>22</td>
<td>Before depletion</td>
</tr>
</tbody>
</table>
**Earnings Yield - Daily**

Mnemonic: EPSYLDD

Concept Calculation: $
\frac{\text{@VALUE}(\text{EPSX12}[\text{QTR}(@\text{MNT}(0D)-3)], \text{EPSX12}[\text{QTR}(@\text{MNT}(0D)-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.

**High Price - Daily - 1 Year**

Mnemonic: PRCHD1

Concept Calculation: $
\text{@IF}(\text{@PMAX}(\text{PRCHD}, -22, 0) > \text{@PMAX}(\text{PRCHM}, -11, 0), \text{@PMAX}(\text{PRCHD}, -22, 0), \text{@PMAX}(\text{PRCHM}, -11, 0))
$

This concept is the largest value of Price - Daily - High in the last year.

**Identification Codes - Issue**

Mnemonic: IID

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.

<table>
<thead>
<tr>
<th>Entity Ticker</th>
<th>Identification Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>MYL|I09</td>
<td>IID = 09</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regular Rate</td>
</tr>
<tr>
<td>2</td>
<td>Includes extra, special, or additional dividends</td>
</tr>
<tr>
<td>3</td>
<td>12 months of irregular dividends, including Extras</td>
</tr>
<tr>
<td>4</td>
<td>Stock dividends only</td>
</tr>
<tr>
<td>5</td>
<td>12 months of irregular dividends, including Extras but excluding capital gains</td>
</tr>
<tr>
<td>6</td>
<td>Excludes Extras</td>
</tr>
<tr>
<td>7</td>
<td>Dividends from capital gains included</td>
</tr>
<tr>
<td>8</td>
<td>Dividends from capital gains excluded</td>
</tr>
<tr>
<td>9</td>
<td>Not available.</td>
</tr>
</tbody>
</table>

**Issue CUSIP Number**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CUSIP</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DSCI</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Issue Description identifies an issue and its par value. All issues have an Issue Description.

The following lists the Issue Description codes:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADR</td>
<td>American Depository Receipts</td>
</tr>
<tr>
<td>ADS</td>
<td>American Depository Shares</td>
</tr>
<tr>
<td>BD</td>
<td>Bonds</td>
</tr>
<tr>
<td>CAP</td>
<td>Capital</td>
</tr>
<tr>
<td>CL</td>
<td>Class</td>
</tr>
<tr>
<td>COM</td>
<td>Common</td>
</tr>
<tr>
<td>CNV</td>
<td>Convertible</td>
</tr>
<tr>
<td>CVTG</td>
<td>Cumulative Voting</td>
</tr>
<tr>
<td>DEP</td>
<td>Depository</td>
</tr>
<tr>
<td>EXCH</td>
<td>Exchange</td>
</tr>
<tr>
<td>GDR</td>
<td>Global Depository Receipts</td>
</tr>
<tr>
<td>LVTG</td>
<td>Limited Voting</td>
</tr>
<tr>
<td>LP</td>
<td>Limited Partnership</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAD</td>
<td>Canadian Dollar</td>
</tr>
<tr>
<td>USD</td>
<td>U.S. Dollar</td>
</tr>
</tbody>
</table>

**Issue Trading Exchange**

Mnemonic  EXCHGI
Units  Code

This code identifies the major trading exchange for an issue.

<table>
<thead>
<tr>
<th>Code</th>
<th>Stock Exchange</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>New York Stock Exchange</td>
</tr>
<tr>
<td>2</td>
<td>American Stock Exchange</td>
</tr>
<tr>
<td>3</td>
<td>NASDAQ, including NMS</td>
</tr>
<tr>
<td>4</td>
<td>Regional Stock Exchange</td>
</tr>
<tr>
<td>5</td>
<td>LBO or Subsidiary</td>
</tr>
<tr>
<td>6</td>
<td>Toronto Exchange</td>
</tr>
</tbody>
</table>
Chapter 18  Issue Data - Daily Prices

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Active</td>
</tr>
<tr>
<td>1</td>
<td>Inactive-Trading, suspended or halted</td>
</tr>
<tr>
<td>2</td>
<td>Inactive-Called, expired or matured</td>
</tr>
<tr>
<td>3</td>
<td>Inactive-Merger</td>
</tr>
<tr>
<td>4</td>
<td>Inactive-Acquisition</td>
</tr>
<tr>
<td>5</td>
<td>Inactive-Untraded or unquoted</td>
</tr>
<tr>
<td>6</td>
<td>Inactive-Delisted</td>
</tr>
<tr>
<td>7</td>
<td>Active-New security, not yet trading</td>
</tr>
<tr>
<td>8</td>
<td>Active-Call has been scheduled</td>
</tr>
<tr>
<td>9</td>
<td>Active- In bankruptcy, receivership, reorganization, or a bond is trading flat</td>
</tr>
<tr>
<td>10</td>
<td>Active- A partial call has been scheduled</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Common, ordinary</td>
</tr>
<tr>
<td>1</td>
<td>Preferred, preference, etc.</td>
</tr>
</tbody>
</table>
Warrant or right
Convertible bond
Unit
Municipal bond
Corporate debt issue
Mutual fund
Certificate
Index
Put option
Call option
When option
Convertible preferred
U.S. Government or agency debt issue
Bond Evaluation data only

**Low Price - Daily 1-Year**

Mnemonic: PRCLD1
Concept Calculation:

\[
\text{@IF}(\text{@PMIN}(\text{PRCLD},-22,0)<\text{@PMIN}(\text{PRCLM},-11,0),\text{@PMIN}(\text{PRCLD},-22,0),\text{@PMIN}(\text{PRCLM},-11,0))
\]

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>No special status</td>
</tr>
<tr>
<td>1</td>
<td>Not marginable (NYSE or AMEX)</td>
</tr>
<tr>
<td>2</td>
<td>Marginable (OTC equity)</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Holiday</td>
</tr>
<tr>
<td>2</td>
<td>No prices available</td>
</tr>
<tr>
<td>3</td>
<td>High, low, and close</td>
</tr>
<tr>
<td>4</td>
<td>Ask, bid, average</td>
</tr>
<tr>
<td>5</td>
<td>Prices “filled” from a previous date</td>
</tr>
</tbody>
</table>
Chapter 18  Issue Data - Daily Prices

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.
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

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Daily Mnemonic . . . page</th>
<th>Annual Mnemonic . . . page</th>
<th>Quarterly Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beta</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dividend Payout</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dividend Payout - Average - 3 Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dividend Payout - Average - 5 Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dividend Payout - Average - 10 Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dividend Yield</td>
<td>DVYD . . . 615</td>
<td>DVYDF . . . 635</td>
<td></td>
</tr>
<tr>
<td>Dividend Yield - Current</td>
<td>DVYDC . . . 635</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dividend Yield - Current Price (Company)</td>
<td>DVYDCR . . . 635</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dividends per Share by Ex-Date</td>
<td>DVPSX . . . 681</td>
<td>DVPSXQ . . . 682</td>
<td></td>
</tr>
<tr>
<td>EPS Basic - Excl. Extraordinary Items</td>
<td>EPSX . . . 685</td>
<td>EPSXQ . . . 686</td>
<td></td>
</tr>
<tr>
<td>EPS Basic - Excl Extraordinary Items 12 MM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EPS Basic - Incl Extraordinary Items</td>
<td>EPSI . . . 687</td>
<td>EPSIQ . . . 688</td>
<td></td>
</tr>
<tr>
<td>EPS Diluted - Excl Extraordinary Items</td>
<td>EPSFX . . . 691</td>
<td>EPSFXQ . . . 691</td>
<td></td>
</tr>
<tr>
<td>EPS Diluted - Incl Extraordinary Items</td>
<td>EPSFI . . . 694</td>
<td>EPSFIQ . . . 695</td>
<td></td>
</tr>
<tr>
<td>Earnings Yield</td>
<td>EPSYLDD . . . 617</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enterprise Value</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Market Value</td>
<td>MKVALD . . . 639</td>
<td>MKVAL . . . 638</td>
<td>MKVALQ . . . 641</td>
</tr>
<tr>
<td>Market Value - Fiscal Year End</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Asset Value</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Data Item

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Monthly Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beta</td>
<td><em>BETA</em> . . . 633</td>
</tr>
<tr>
<td>Dividends per Share by Ex-Date</td>
<td><em>DVPSXM</em> . . . 681</td>
</tr>
<tr>
<td>Earnings Yield</td>
<td><em>EPSYLDMD</em> . . . 636</td>
</tr>
<tr>
<td>Enterprise Value</td>
<td></td>
</tr>
<tr>
<td>Market Value</td>
<td><em>MKVALMD</em> . . . 640</td>
</tr>
<tr>
<td>Net Asset Value</td>
<td><em>NAVM</em> . . . 414</td>
</tr>
<tr>
<td>Price as % of Net Asset Value</td>
<td><em>PNAV</em> . . . 650</td>
</tr>
<tr>
<td>Price to Book Ratio</td>
<td><em>MKBK</em> . . . 647</td>
</tr>
<tr>
<td>Price to EPS from Operations</td>
<td><em>OPPE</em> . . . 650</td>
</tr>
<tr>
<td>Price to Earnings</td>
<td><em>PEM</em> . . . 649</td>
</tr>
</tbody>
</table>

### Returns

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Daily/Current Mnemonic . . . page</th>
<th>Annual Mnemonic . . . page</th>
<th>Quarterly Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indexed Total Return - 1 Year</td>
<td><em>MKRTXD</em> . . . 636</td>
<td><em>MKRTX</em> . . . 637</td>
<td><em>MKRTXQ</em> . . . 637</td>
</tr>
<tr>
<td>Indexed Total Return - 3 Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indexed Total Return - 5 Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indexed Total Return - 10 Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Market Return by Ex-Date</td>
<td><em>MKRTXD</em> . . . 636</td>
<td><em>MKRTX</em> . . . 637</td>
<td><em>MKRTXQ</em> . . . 637</td>
</tr>
<tr>
<td>Market Return by Payable Date</td>
<td><em>MKRTPD</em> . . . 638</td>
<td><em>MKRTP</em> . . . 638</td>
<td><em>MKRTPQ</em> . . . 637</td>
</tr>
<tr>
<td>Relative Total Return - S&amp;P 500 - 5 Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Relative Total Return - S&amp;P 500 - 10 Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Relative Total Return - S&amp;P Industrials - 5 Year</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Chapter 19  Market Ratios

<table>
<thead>
<tr>
<th>Data Item</th>
<th>Monthly Mnemonic</th>
<th>... page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indexed Total Return - 1 Year</td>
<td><strong>IDRT1Y</strong></td>
<td>657</td>
</tr>
<tr>
<td>Indexed Total Return - 3 Year</td>
<td><strong>IDRT3Y</strong></td>
<td>657</td>
</tr>
<tr>
<td>Indexed Total Return - 5 Year</td>
<td><strong>IDRT5Y</strong></td>
<td>658</td>
</tr>
<tr>
<td>Indexed Total Return - 10 Year</td>
<td><strong>IDRT10Y</strong></td>
<td>658</td>
</tr>
<tr>
<td>Market Return by Ex-Date</td>
<td><strong>MKRTXM</strong></td>
<td>637</td>
</tr>
<tr>
<td>Relative Total Return - S&amp;P 500 - 5 Year</td>
<td><strong>TRT5Y500</strong></td>
<td>655</td>
</tr>
<tr>
<td>Relative Total Return - S&amp;P 500 - 10 Year</td>
<td><strong>TRT10Y500</strong></td>
<td>655</td>
</tr>
<tr>
<td>Relative Total Return - S&amp;P Industrials - 5 Year</td>
<td><strong>TRT5YIND</strong></td>
<td>655</td>
</tr>
<tr>
<td>Relative Total Return - S&amp;P Industrials - 10 Year</td>
<td><strong>TRT10YIND</strong></td>
<td>656</td>
</tr>
<tr>
<td>Relative Total Return - S&amp;P MidCap - 5 Year</td>
<td><strong>TRT5YMID</strong></td>
<td>656</td>
</tr>
</tbody>
</table>
### Relative Total Return - S&P
- MidCap - 10 Year: TRT10YMID . . . 656
- Sector - 5 Year: TRT5YIDX . . . 656
- 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

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<td>Industrials</td>
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<td>Relative Dividend Yield - S&amp;P</td>
<td>DVYLDIDX . . . 652</td>
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<td>Relative Price - S&amp;P 500</td>
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<td>Relative Price - S&amp;P MidCap</td>
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<td>Relative Price - S&amp;P Sector</td>
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<tr>
<td>Relative Price to Book - S&amp;P 500</td>
<td>MKBK500 . . . 652</td>
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<tr>
<td>Sector</td>
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<tr>
<td>Relative Price to Earnings - S&amp;P</td>
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<tr>
<td>Sector</td>
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### Percentage Change

<table>
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<tr>
<th>Data Item</th>
<th>Monthly Mnemonic</th>
<th>page</th>
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</thead>
<tbody>
<tr>
<td>Price Percentage Change - Close - 1 Year</td>
<td>PCCHG1</td>
<td>642</td>
</tr>
<tr>
<td>Price Percentage Change - Close - 3 Year</td>
<td>PCCHG3</td>
<td>643</td>
</tr>
<tr>
<td>Price Percentage Change - Close - 5 Year</td>
<td>PCCHG5</td>
<td>643</td>
</tr>
<tr>
<td>Price Percentage Change - Close - 10 Year</td>
<td>PCCHG10</td>
<td>643</td>
</tr>
<tr>
<td>Price Percentage Change - High - 1 Year</td>
<td>PCHG1</td>
<td>644</td>
</tr>
<tr>
<td>Price Percentage Change - High - 3 Year</td>
<td>PCHG3</td>
<td>644</td>
</tr>
<tr>
<td>Price Percentage Change - High - 5 Year</td>
<td>PCHG5</td>
<td>644</td>
</tr>
<tr>
<td>Price Percentage Change - High - 10 Year</td>
<td>PCHG10</td>
<td>645</td>
</tr>
<tr>
<td>Price Percentage Change - Low - 1 Year</td>
<td>PLCHG1</td>
<td>643</td>
</tr>
<tr>
<td>Price Percentage Change - Low - 3 Year</td>
<td>PLCHG3</td>
<td>643</td>
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<tr>
<td>Price Percentage Change - Low - 5 Year</td>
<td>PLCHG5</td>
<td>644</td>
</tr>
<tr>
<td>Price Percentage Change - Low - 10 Year</td>
<td>PLCHG10</td>
<td>644</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>DVPOR</td>
<td>(DVC/IBADJ)*100</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>DVPOR3</td>
<td>@PAVG(DVPOR,-2,0)</td>
</tr>
</tbody>
</table>

This concept is the average of Dividend Payout for the last three years.

**Dividend Payout - 5 Year Average**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>DVPOR5</td>
<td>@PAVG(DVPOR,-4,0)</td>
</tr>
</tbody>
</table>

This concept is the average of Dividend Payout for the last five years.

**Dividend Payout - 10 Year Average**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>DVPOR10</td>
<td>@PAVG(DVPOR,-9,0)</td>
</tr>
</tbody>
</table>

This concept is the average of Dividend Payout for the last 10 years.

**Dividend Yield - Current**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>DVYDC</td>
<td>100*(DVRATE/PRCCM)</td>
<td>Percentage</td>
</tr>
</tbody>
</table>
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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DVYDCR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>100*(DVRATE/@VALUE(PRCCUR,PRCCM))</td>
</tr>
<tr>
<td>Units</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DVYD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>(DVI/PRCCD)*100</td>
</tr>
<tr>
<td>Units</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DVYDF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>100*(DVPSX/PRCCF)</td>
</tr>
<tr>
<td>Units</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>EPSYLDD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@VALUE(EPSX12[@QTR (@MNT(0D)-3)],EPSX12[@QTR (@MNT(0D)-3)-1])/PRCCD*100</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>EPSYLDM</th>
</tr>
</thead>
</table>
Concept Calculation

\@VALUE(EPSX12[@QTR(-3M)],
EPSX12[@QTR(-3M)-1])/
PRCCM*100

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

Concept Calculation MKVALM+\@VALUE((DTQ+\@VALUE(PSTKQ,0)-CHEQ)[@QTR(-3M)],(DTQ+\@VALUE(PSTKQ,0)-CHEQ)[@QTR(-3M)-1])

Units Millions of dollars

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

Calculation (((PRCCD+DVPSXD)/PRCCD[-1])-1)*100

Units Percentage

*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

Concept Calculation (((PRCCF+DVPSX+\@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 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 \( \text{MKRTXM} \)

Concept Calculation \(((\text{PRCCM}+\text{DVPSXM}+\text{VALUE}(@\text{CHEQVM},0))/\text{PRCCM}[[-1]])-1\)*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 \( \text{MKRTXQ} \)

Concept Calculation \(((\text{PRCCM}[\text{MNT}(0Q)]+\text{DVPSXQ}+\text{VALUE}(@\text{PSUM}(@\text{CHEQVM},-2,0)[\text{MNT}(0Q)],0))/\text{PRCCM}[\text{MNT}(-1Q)])-1\)*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 \( \text{MKRTPD} \)

Concept Calculation \(((\text{PRCCD}+\text{DVPSPD})/\text{PRCCD}[-1])-1\)*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 \( \text{MKRTP} \)

Concept Calculation \(((\text{PRCCF}+\text{DVPSP}+\text{VALUE}(@\text{PSUM}(@\text{CHEQVM},-11,0)[\text{MNT}(0Y)],0))/\text{PRCCF}[-1])-1\)*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: MKRTQPQ

Concept Calculation:

\[
\left(\frac{((PRCCM[@MNT(0Q)] + DVPSPQ + @VALUE(@PSUM(CHEQVM,-2,0) [@MNT(0Q)],0))/PRCCM[@MNT(-1Q)])-1}{100}
\]

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 Cl A issue is actively traded, the value for CSHOC will reflect the Cl 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 Cl A and Cl B, CSHOC will include both values, in which case, MKVAL and MKVALM will have the same value.

**Market Value - Current**

Mnemonic: MKVALC
### 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 Cl A issue is actively traded, the value for CSHOC will reflect the Cl 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 Cl A and Cl 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:

---

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.

---

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MKVALM = (Price Cl A * CSHOC Cl A) + (Price Cl B * CSHOC Cl 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 Cl A issue is actively traded, the value for CSHOC will reflect the Cl 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 Cl A and Cl 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. MKVALM = (Price Cl A * (CSHOC Cl A/ADRRC Cl A)) + (Price Cl B * CSHOC Cl B/ADRRC Cl 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 Cl A issue is actively traded, the value for CSHOC will reflect the Cl 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 Cl A and Cl 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  
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: \(((\text{PRCCM}/\text{PRCCM}[-60])-1)\times100\)  
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: \(((\text{PRCCM}/\text{PRCCM}[-120])-1)\times100\)  
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: \(((\text{PRCLM}/\text{PRCLM}[-12])-1)\times100\)  
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: \(((\text{PRCLM}/\text{PRCLM}[-36])-1)\times100\)  
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: \(((\text{PRCLM}/\text{PRCLM}[-60])-1)\times100\)  
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.
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**Price Percentage Change - 10-Year Low**

Mnemonic        PLCHG10
Concept Calculation  \(((\text{PRCLM}/\text{PRCLM}\mathbf{[-120]})-1)*100\)

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  \(((\text{PRCHM}/\text{PRCHM}\mathbf{[-12]})-1)*100\)

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  \(((\text{PRCHM}/\text{PRCHM}\mathbf{[-36]})-1)*100\)

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  \(((\text{PRCHM}/\text{PRCHM}\mathbf{[-60]})-1)*100\)

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  \(((\text{PRCHM}/\text{PRCHM}\mathbf{[-120]})-1)*100\)

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
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.
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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  mkvalm/@value(ceqq[@qtr(-3m)],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  PRCCD/@VALUE((CEQQ/CSHOQ)[@QTR(@MNT(0D)-3)],(CEQQ/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
(Expected12[@QTR(-3M)],
EPX12[@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 Ratio - 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(EPSH12[@QTR(-3M)],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.

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
Concept Calculation: 

\[
\text{DVIQ[@QTR(-3M)]/PRCCM(/(@VALUE} \\
\text{("I0010":(((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)} \\
\text{[@MNT(0Q)])}@QTR(-3M)],"I0010":(((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)} \\
\text{[@MNT(0Q)])}@QTR(-4M))} /\text{"I0010":PRCCM)*100}
\]

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:

\[
\text{DVIQ[@QTR(-3M)]/PRCCM/} \\
\text{(@VALUE("I001":(((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)} \\
\text{[@MNT(0Q)])}@QTR(-3M)],"I001":((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)} \\
\text{[@MNT(0Q)])}@QTR(-4M))} /\text{"I001":PRCCM)*100}
\]

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: DVYLDMDID

Concept Calculation:

\[
\text{DVIQ[@QTR(-3M)]/PRCCM/} \\
\text{(@VALUE("I0016":(((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)} \\
\text{[@MNT(0Q)])}@QTR(-3M)],"I0016":(((DVPSXM+DVPSXM[-1]+DVPSXM[-2])*4)} \\
\text{[@MNT(0Q)])}@QTR(-4M))} /\text{"I0016":PRCCM)*100}
\]

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

\[
\frac{(\text{DVIQ}[\text{QTR}(-3\text{M})]/\text{prccm})/\text{csum}((\text{dvpsxm}+\text{dvpsxm}[-1]+\text{dvpsxm}[-2]+\text{dvpsxm}[-3])[@\text{mnt}(\text{QTR}(-2\text{M})))^4]/\text{prccm},\text{SET}($I, @\text{and}(\text{gsubind}=@\text{chgco}\text{company});\text{gsubind}, @\text{right}\text{conm}, 3)=".SI", @\text{mid}(\text{right}(\text{tic}, 3), 2, 1)="I")) \times 100}
\]

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**

MKBK500

**Concept Calculation**

MKBK"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**

MKBKIND

**Concept Calculation**

MKBK"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**

MKBKIDX

**Concept Calculation**

MKBK/@CSUM(PRCCM/@VALUE(CEQQ, CEQQ[-1], CEQQ[-2])[@QTR(-3M)], @SET($I, @\text{and}(\text{gsubind}=@\text{chgco}\text{company}); \text{gsubind}, @\text{right}\text{conm}, 3)=".SI", @\text{mid}(\text{right}\text{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: \[
\frac{PEM}{100}\times PEM \times 100
\]

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: \[
\frac{PEM}{100}\times PEM \times 100
\]

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: \[
\frac{PEM}{\text{CSUM}(PEM, \text{SET} \text{SIC} = \text{CHGCO(COMPANY): SPIIM}, \text{find("500",conm))))} \times 100
\]

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: \[
\frac{PRCCD}{100}\times PRCCD \times 100
\]

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: \[
\frac{PRCCM}{100}\times PRCCM \times 100
\]

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\01":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\01":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 (TRT5Y/"I0010":TRT5Y)*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 (TRT10Y/"I0010":TRT10Y)*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 (TRT5Y/"I0001":TRT5Y)*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 (TRT10Y/"I0001":TRT10Y)*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 (TRT5Y/"I0016":TRT5Y)*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 (TRT10Y/"I0016":TRT10Y)*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:

\[
\text{TRT5YIDX} = \left( \frac{\text{TRT5Y} \times \text{CSUM(\text{TRT5Y}, \text{SET(I, AND(\text{GSUBIND,\text{CHGCO(COMPANY):GSUBIND,\text{RIGHT(CONM,3):=".SI",\text{MID(@RIGHT(TIC,3),2,1):="i"):SPIIM),\text{find("500",conm))}})\times 100)}}}{\text{PRCCM} \times \text{TRFM}} \right) \times 100
\]

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:

\[
\text{TRT10YIDX} = \left( \frac{\text{TRT10Y} \times \text{CSUM(\text{TRT10Y}, \text{SET(I, AND(\text{GSUBIND,\text{CHGCO(COMPANY):GSUBIND,\text{RIGHT(CONM,3):=".SI",\text{MID(@RIGHT(TIC,3),2,1):="i":SPIIM),\text{find("500",conm))}})\times 100)}}}{\text{PRCCM} \times \text{TRFM}} \right) \times 100
\]

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:

\[
\text{IDRT1Y} = \left( \frac{\text{PRCCM} \times \text{TRFM}}{\text{PRCCM} \times \text{TRFM}[-12]} \right) \times 100
\]

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 \times TRFM)}{(PRCCM \times TRFM)\[-36\]} \times 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.

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5 Year Indexed Total Return

Mnemonic  IDRT5Y

Concept calculation

\[
\frac{(PRCCM \times TRFM)}{(PRCCM \times TRFM)\[-60\]} \times 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.

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10 Year Indexed Total Return

Mnemonic  IDRT10

Concept calculation

\[
\frac{(PRCCM \times TRFM)}{(PRCCM \times TRFM)\[-120\]} \times 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

\[((PRCCD*TRFD)/(PRCCD*TRFD)\[\text{-131}\])^{2.0}-1\)*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

\[((PRCCD * TRFD1) / (PRCCD * TRFD)\[\text{-131}\])^{2.0}-1\)*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

\[((PRCCM*TRFM)/(PRCCM*TRFM)\[\text{-12}\])^{1.0/3.0}-1\)*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

\[((PRCCM*TRFM)/(PRCCM*TRFM)\[\text{-36}\])^{1.0/3.0)}-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.

5 Year Total Return

Mnemonic: TRT5Y

Concept calculation: 
\[ (((PRCCM \times TRFM) / (PRCCM \times TRFM)[-60]))^{(1.0/5.0))} - 1 \times 100 \]

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: 
\[ (((PRCCM \times TRFM) / (PRCCM \times TRFM)[-120]))^{(1.0/10.0))} - 1 \times 100 \]

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 concept 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 TRFD[TRFDAT] + @PSUM(@IF(@ISNA(TRFD), DVPSXD * (TRFD[TRFDAT] / 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 (prccd*trfd1)/(prccd*@value(trfd, 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: 
\[
\frac{(\text{prccd} \times \text{trfd1})}{\text{value}(	ext{trfd}, \text{trfd1})}\left[\text{day}\left(\text{qtr}(0d,12)-1,12\right)\right]-1
\]

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: 
\[
\frac{(\text{prccd} \times \text{trfd1})}{\text{value}(	ext{trfd}, \text{trfd1})}\left[\text{day}\left(\text{yr}(0d,12)-1,12\right)\right]-1
\]

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: 
\[
\left(\frac{\text{PAVG}((\text{PRCHD}-\text{PRCLD},-9,0)/\text{PAVG}((\text{PRCHD}-\text{PRCLD},-19,-10))-1)\times 100}{100}\right)
\]

Units: Percentage  

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.
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

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<th>Data Item</th>
<th>Annual mnemonic</th>
<th>Quarterly mnemonic</th>
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</thead>
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<tr>
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<td>AJP . . 674</td>
<td>AJPQ . . 675</td>
<td>AJPM . . 675</td>
</tr>
<tr>
<td>Adjustment Factor (Company) - Cumulative by Ex Date</td>
<td>AJEX . . 671</td>
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<tr>
<td>Adjustment Factor (Company) - Cumulative by Ex Date</td>
<td>AJEXW . . 605</td>
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<td>Daily High Price</td>
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<td>Fiscal Year Price - High</td>
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## Earnings per Share

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<td>Common Shares for Basic EPS</td>
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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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>AJEXD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Ratio</td>
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</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>AJEXM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Ratio</td>
</tr>
</tbody>
</table>

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

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**
---|---
JI | 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
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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>EBITDA</td>
<td>OIBDP</td>
</tr>
<tr>
<td>Quarterly</td>
<td>EBITDAQ</td>
<td>@VALUE(OIBDPQ,OIBDPQ[-1])</td>
</tr>
<tr>
<td>12 Month Moving</td>
<td>EBITDA12</td>
<td>@VALUE(OIBD12,OIBD12[-1])</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>EBIT</td>
<td>OIADP</td>
</tr>
<tr>
<td>Quarterly</td>
<td>EBITQ</td>
<td>@VALUE(OIADPQ,OIADPQ[-1])</td>
</tr>
<tr>
<td>12 Month Moving</td>
<td>EBIT12</td>
<td>@VALUE(OIAD12,OIAD12[-1])</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>EPSH12</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>EPSPX</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>BJ</td>
<td>Includes equity in earnings of nonconsolidated subsidiaries</td>
</tr>
<tr>
<td>NB</td>
<td>Combination of NC and BJ</td>
</tr>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor's calculation and may disagree with company reports</td>
</tr>
<tr>
<td>NQ</td>
<td>Combination of NC and QJ</td>
</tr>
<tr>
<td>NS</td>
<td>Combination of NC and RA</td>
</tr>
<tr>
<td>QJ</td>
<td>Earnings per Share is based on the effect of common stock equivalents</td>
</tr>
<tr>
<td>RA</td>
<td>Combination of BJ and QJ</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor's calculation and may disagree with company reports</td>
</tr>
<tr>
<td>NL</td>
<td>Combination of NC and QL</td>
</tr>
<tr>
<td>NQ</td>
<td>Combination of NC and QJ</td>
</tr>
<tr>
<td>QJ</td>
<td>Earnings per Share is based on the effect of common stock equivalents</td>
</tr>
<tr>
<td>QL</td>
<td>Earnings per Share is net of all dilution as the company reports only Diluted earnings per share</td>
</tr>
</tbody>
</table>

### 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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>EPSPI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A53</td>
</tr>
<tr>
<td>Units</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>BJ</td>
<td>Includes equity in earnings of nonconsolidated subsidiaries</td>
</tr>
<tr>
<td>NB</td>
<td>Combination of NC and BJ</td>
</tr>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor's calculation and may disagree with company reports</td>
</tr>
<tr>
<td>NQ</td>
<td>Combination of NC and QJ</td>
</tr>
<tr>
<td>NS</td>
<td>Combination of NC and RA</td>
</tr>
<tr>
<td>QJ</td>
<td>Earnings per Share is based on the effect of common stock equivalents</td>
</tr>
<tr>
<td>RA</td>
<td>Combination of BJ and QJ</td>
</tr>
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</table>

**EPS Basic - Incl. Extra. Items - Quarterly**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>EPSPIQ</th>
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</thead>
<tbody>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q11</td>
</tr>
<tr>
<td>Units</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor's calculation and may disagree with company reports</td>
</tr>
<tr>
<td>NL</td>
<td>Combination of NC and QL</td>
</tr>
<tr>
<td>NQ</td>
<td>Combination of NC and QJ</td>
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<tr>
<td>NS</td>
<td>Combination of NC and RA</td>
</tr>
<tr>
<td>QJ</td>
<td>Earnings per Share is based on the effect of common stock equivalents</td>
</tr>
<tr>
<td>QL</td>
<td>Earnings per Share is net of all dilution as the company reports only Diluted earnings per share</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ER</td>
<td>Not a total amount</td>
</tr>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor's calculation and may disagree with company reports</td>
</tr>
<tr>
<td>NR</td>
<td>Statutory rate used in calculation</td>
</tr>
<tr>
<td>RC</td>
<td>Combination of NC and NR</td>
</tr>
<tr>
<td>RD</td>
<td>Combination of NC and ER</td>
</tr>
<tr>
<td>RE</td>
<td>Combination of NR and ER</td>
</tr>
<tr>
<td>RF</td>
<td>Combination of NC, ER, and NR</td>
</tr>
</tbody>
</table>

**EPS Basic From Operations - Quarterly - Note**

Mnemonic OEPSQF

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>ER</td>
<td>Not a total amount</td>
</tr>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor’s calculation and may disagree with company reports</td>
</tr>
<tr>
<td>NR</td>
<td>Statutory rate used in calculation</td>
</tr>
<tr>
<td>RC</td>
<td>Combination of NC and NR</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>EPSFXQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q9</td>
</tr>
<tr>
<td>Units</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>EPSF12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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: OEPF12

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>EPSFIQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q7</td>
</tr>
<tr>
<td>Units</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>EPSCHG1</th>
</tr>
</thead>
</table>

Concept Calculation

\[
\frac{((EPSPX-EPSPX[-1]))}{@ABS(EPSPX[-1]))} * 100
\]

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: 
\[
\frac{(\text{EPSPX} - \text{EPSPX}[-3])}{\text{ABS}(\text{EPSPX}[-3])} \times 100
\]

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: 
\[
\frac{(\text{EPSPX} - \text{EPSPX}[-5])}{\text{ABS}(\text{EPSPX}[-5])} \times 100
\]

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: 
\[
\frac{(\text{EPSPX} - \text{EPSPX}[-10])}{\text{ABS}(\text{EPSPX}[-10])} \times 100
\]

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 @PMAX(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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PRCC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A24</td>
</tr>
<tr>
<td>Units</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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 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 - Fiscal Year - High**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PRCHF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A197</td>
</tr>
<tr>
<td>Units</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Exchange Stock Price</th>
<th>Standard &amp; Poor's Stock Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>20.000</td>
</tr>
<tr>
<td>20 1/8</td>
<td>20.125</td>
</tr>
<tr>
<td>20 1/4</td>
<td>20.250</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Exchange Stock Price</th>
<th>Standard &amp; Poor's Stock Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 3/8</td>
<td>20.375</td>
</tr>
<tr>
<td>20 1/2</td>
<td>20.500</td>
</tr>
<tr>
<td>20 5/8</td>
<td>20.625</td>
</tr>
<tr>
<td>20 3/4</td>
<td>20.750</td>
</tr>
<tr>
<td>20 7/8</td>
<td>20.875</td>
</tr>
</tbody>
</table>

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:

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

<table>
<thead>
<tr>
<th>Exchange Stock Price</th>
<th>Standard &amp; Poor's Stock Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 1/8</td>
<td>20.000</td>
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<td>20.625</td>
</tr>
<tr>
<td>20 3/4</td>
<td>20.750</td>
</tr>
<tr>
<td>20 7/8</td>
<td>20.875</td>
</tr>
</tbody>
</table>

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:

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</tr>
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</table>

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:

<table>
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<tr>
<th>Exchange Stock Price</th>
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<td>20.750</td>
</tr>
<tr>
<td>20 7/8</td>
<td>20.875</td>
</tr>
</tbody>
</table>

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:

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</tr>
<tr>
<td>20 7/8</td>
<td>20.875</td>
</tr>
</tbody>
</table>

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:

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</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Exchange Stock Price</th>
<th>Standard &amp; Poor's Stock Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
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<td>20.750</td>
</tr>
<tr>
<td>20 7/8</td>
<td>20.875</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SHORTINT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Thousands</td>
</tr>
<tr>
<td>Periodicity</td>
<td>Monthly</td>
</tr>
<tr>
<td>Data Availability</td>
<td>13 months</td>
</tr>
</tbody>
</table>

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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CSHTR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A28</td>
</tr>
<tr>
<td>Units</td>
<td>Millions</td>
</tr>
</tbody>
</table>

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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CSHTRF</th>
</tr>
</thead>
</table>
Concept calculation

\[ (@psum(cshtrm,-11,0) [@mnt(0y)]) / 1000 \]

Units

Millions

This concept sums the monthly number of shares traded for companies listed on national stock exchanges and over-the-counter companies in the NASDAQ system for 12 months from the company’s fiscal year end.

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.

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.

Trading Volume - Monthly

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

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<thead>
<tr>
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<td>Q18</td>
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<tr>
<td>Units</td>
<td>Millions</td>
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</table>

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

<table>
<thead>
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<th>Mnemonic</th>
<th>CSHTRW</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Thousands</td>
</tr>
</tbody>
</table>

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.
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

<table>
<thead>
<tr>
<th>Description</th>
<th>Mnemonic</th>
<th>page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Status of Pension Plans</td>
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<td></td>
</tr>
<tr>
<td>Pension - Vested Benefit Obligation</td>
<td>PBVNO</td>
<td>719</td>
</tr>
<tr>
<td>Pension - Accumulated Benefit Obligation</td>
<td>PBACO</td>
<td>713</td>
</tr>
<tr>
<td>Pension - Projected Benefit Obligation</td>
<td>PBPRO</td>
<td>717</td>
</tr>
<tr>
<td>Pension Plan Assets</td>
<td>PPLAO</td>
<td>723</td>
</tr>
<tr>
<td>Over/Underfunded Assets</td>
<td>PPLAO</td>
<td>723  minus</td>
</tr>
<tr>
<td>Pension - Unrecognized Prior Service Cost</td>
<td>PCUPSO</td>
<td>717</td>
</tr>
<tr>
<td>Pension - Other Adjustments</td>
<td>POAJO</td>
<td>714</td>
</tr>
<tr>
<td>Pension - Prepaid/Accrued Cost</td>
<td>PCPPAO</td>
<td>716</td>
</tr>
<tr>
<td>Assumptions Used for Pension Plans</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension Benefits - Discount Rate (Assumed Rate of Return)</td>
<td>PBARR</td>
<td>720</td>
</tr>
<tr>
<td>Pension Plans - Rate of Compensation Increase</td>
<td>PPRCI</td>
<td>725</td>
</tr>
<tr>
<td>Anticipated Long-Term Rate of Return</td>
<td>PPROR</td>
<td>723</td>
</tr>
<tr>
<td>Net Pension Cost (Credit)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension Plans - Service Cost</td>
<td>PPSC</td>
<td>725</td>
</tr>
</tbody>
</table>
Pension Plans - Interest Cost  \( \text{PPIC} \ldots 724 \)
Pension Plans - Expected Return on Plan Assets  \( \text{PPRPA} \ldots 724 \)
Pension Plans - Other Periodic Costs  \( \text{PPOPCC} \ldots 724 \)
Periodic Pension Cost (Credit)  \( \text{PPC} \ldots 726 \)

Other
Pension Benefits - Information Date  \( \text{PBID} \ldots 721 \)
Pension and Retirement Expense  \( \text{XPR} \ldots 279 \)

Postretirement health care and other benefits

<table>
<thead>
<tr>
<th>Description</th>
<th>Mnemonic \ldots page</th>
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</thead>
<tbody>
<tr>
<td>Periodic Postretirement Benefit Cost</td>
<td>( \text{PPRBC} \ldots 726 )</td>
</tr>
<tr>
<td>Postretirement Benefit Asset (Liability)</td>
<td>( \text{PRBA} \ldots 726 )</td>
</tr>
</tbody>
</table>

Defined Benefit Plan - before SFAS #132*

<table>
<thead>
<tr>
<th>Description</th>
<th>Mnemonic \ldots page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension - Accumulated Benefit Obligation - Underfunded</td>
<td>( \text{PBACU} \ldots 713 )</td>
</tr>
<tr>
<td>Pension - Additional Minimum Liability - Underfunded</td>
<td>( \text{PADDML} \ldots 714 )</td>
</tr>
<tr>
<td>Pension - Other Adjustments - Underfunded</td>
<td>( \text{POAJU} \ldots 715 )</td>
</tr>
<tr>
<td>Pension - Prepaid/Accrued Cost - Underfunded</td>
<td>( \text{PCPPAU} \ldots 717 )</td>
</tr>
<tr>
<td>Pension - Projected Benefit Obligation - Underfunded</td>
<td>( \text{PBPRU} \ldots 718 )</td>
</tr>
<tr>
<td>Pension - Unrecognized Prior Service Cost - Underfunded</td>
<td>( \text{PCUPSU} \ldots 719 )</td>
</tr>
<tr>
<td>Pension - Vested Benefit Obligation - Underfunded</td>
<td>( \text{PBVNU} \ldots 719 )</td>
</tr>
<tr>
<td>Pension Plan Assets - Underfunded</td>
<td>( \text{PPLAU} \ldots 723 )</td>
</tr>
</tbody>
</table>

* 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*

<table>
<thead>
<tr>
<th>Description</th>
<th>Mnemonic \ldots page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension Benefits - Net Assets Available</td>
<td>( \text{PBNAA} \ldots 721 )</td>
</tr>
<tr>
<td>Pension Benefits - Present Value Nonvested</td>
<td>( \text{PBPVN} \ldots 722 )</td>
</tr>
<tr>
<td>Pension Benefits - Present Value Vested</td>
<td>( \text{PBNVV} \ldots 722 )</td>
</tr>
<tr>
<td>Pension Costs - Unfunded Prior Service</td>
<td>( \text{PCUP} \ldots 722 )</td>
</tr>
<tr>
<td>Pension Costs - Unfunded Vested Benefits</td>
<td>( \text{PCUV} \ldots 722 )</td>
</tr>
</tbody>
</table>
Pension Benefits - Discount Rate (Assumed Rate of Return)  PBARR . . . 720
Pension Benefits - Information Date  PBID . . . 721

*SFAS #87 was effective for fiscal years beginning after December 15, 1986.
# Data Definitions

## Pension - Accumulated Benefit Obligation

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PBACO</th>
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</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A285</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PBACU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A293</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

*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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>POAJU</th>
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<tr>
<td>Annual Data Item Number</td>
<td>A299</td>
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<tr>
<td>Units</td>
<td>Millions of dollars</td>
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</tbody>
</table>

*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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects the adoption of SFAS 132</td>
</tr>
<tr>
<td>IK</td>
<td>Includes foreign plans as reported by the company or as calculated by Standard &amp; Poor’s.</td>
</tr>
</tbody>
</table>

**Pension - Prepaid/Accrued Cost (Underfunded)**

Mnemonic: PCPPAU
Annual Data Item Number: A300
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IK</td>
<td>Includes foreign plans as reported by the company or as calculated by Standard &amp; Poor’s.</td>
</tr>
</tbody>
</table>

*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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<tr>
<td>Annual Data Item Number</td>
<td>A294</td>
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*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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A288</td>
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<tr>
<td>Units</td>
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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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PCUPSU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
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</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
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</tbody>
</table>

*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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PBVNO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A284</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PBID</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A247</td>
</tr>
<tr>
<td>Units</td>
<td>Date</td>
</tr>
</tbody>
</table>

*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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PBNAA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A245</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PBPVN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A244</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PBNVV</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A243</td>
</tr>
</tbody>
</table>
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.
Chapter 21  Pension Data

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.  

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
Chapter 21    Pension Data

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>PRBA</th>
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</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A330</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property, Plant and Equipment (Net)</td>
<td>PPEN</td>
</tr>
<tr>
<td>Property, Plant and Equipment (Net) - Buildings</td>
<td>PPENB . . . 742</td>
</tr>
<tr>
<td>Property, Plant and Equipment (Net) - Construction in Progress</td>
<td>PPENC . . . 743</td>
</tr>
<tr>
<td>Property, Plant and Equipment (Net) - Land and Improvements</td>
<td>PPENLI . . . 743</td>
</tr>
<tr>
<td>Property, Plant and Equipment (Net) - Leases</td>
<td>PPENLS . . . 743</td>
</tr>
<tr>
<td>Property, Plant and Equipment (Net) - Machinery and Equipment</td>
<td>PPENME . . . 744</td>
</tr>
<tr>
<td>Property, Plant and Equipment (Net) - Natural Resources</td>
<td>PPENNR . . . 745</td>
</tr>
<tr>
<td>Property, Plant and Equipment (Net) - Other</td>
<td>PPENO . . . 745</td>
</tr>
</tbody>
</table>

Gross Property, Plant and Equipment (formerly Schedule V)

<table>
<thead>
<tr>
<th>Description</th>
<th>Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property, Plant and Equipment</td>
<td></td>
</tr>
<tr>
<td>Property, Plant and Equipment - Beginning Balance</td>
<td>PPEVBB . . . 741</td>
</tr>
<tr>
<td>Property, Plant and Equipment - Capital Expenditures</td>
<td>CAPXV . . . 741</td>
</tr>
<tr>
<td>Property, Plant and Equipment - Retirements</td>
<td>PPEVR . . . 742</td>
</tr>
<tr>
<td>Property, Plant and Equipment - Other Changes</td>
<td>PPEVO . . . 742</td>
</tr>
<tr>
<td>Property, Plant and Equipment - Ending Balance</td>
<td>PPEVEB . . . 741</td>
</tr>
<tr>
<td>Property, Plant and Equipment (at Cost)</td>
<td></td>
</tr>
<tr>
<td>Property, Plant and Equipment (at Cost) - Buildings</td>
<td>PPECB . . . 738</td>
</tr>
<tr>
<td>Property, Plant and Equipment (at Cost) - Construction in Progress</td>
<td>PECC . . . 738</td>
</tr>
</tbody>
</table>
### Property, Plant and Equipment (at Cost) - Land and Improvements
- **PPECLI** . . . 739

### Property, Plant and Equipment (at Cost) - Leases
- **PPECLS** . . . 739

### 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)

<table>
<thead>
<tr>
<th>Description</th>
<th>Mnemonic</th>
<th>page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accumulated Depreciation on Property, Plant and Equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation (Accumulated) - (Schedule VI) Beginning Balance</td>
<td><strong>DPVIBB</strong></td>
<td>733</td>
</tr>
<tr>
<td>Depreciation Expense (Schedule VI)</td>
<td><strong>XDP</strong></td>
<td>738</td>
</tr>
<tr>
<td>Depletion Expense (Schedule VI)</td>
<td><strong>XDEPL</strong></td>
<td>737</td>
</tr>
<tr>
<td>Depreciation (Accumulated) - (Schedule VI) Retirements</td>
<td><strong>DPVIR</strong></td>
<td>737</td>
</tr>
<tr>
<td>Depreciation (Accumulated) - (Schedule VI) Other Changes</td>
<td><strong>DPVIO</strong></td>
<td>737</td>
</tr>
<tr>
<td>Depreciation (Accumulated) - (Schedule VI) Ending Balance</td>
<td><strong>DPVIEB</strong></td>
<td>734</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Accumulated Depreciation on Components of Property, Plant and Equipment</th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation (Accumulated) - (Schedule VI) Buildings</td>
<td><strong>DPACB</strong></td>
<td>733</td>
</tr>
<tr>
<td>Depreciation (Accumulated) - (Schedule VI) Construction in Progress</td>
<td><strong>DPACC</strong></td>
<td>733</td>
</tr>
<tr>
<td>Depreciation (Accumulated) - (Schedule VI) Land and Improvements</td>
<td><strong>DPACL1</strong></td>
<td>734</td>
</tr>
<tr>
<td>Depreciation (Accumulated) - (Schedule VI) Leases</td>
<td><strong>DPACLS</strong></td>
<td>735</td>
</tr>
<tr>
<td>Depreciation (Accumulated) - (Schedule VI) Machinery and Equipment</td>
<td><strong>DPACME</strong></td>
<td>735</td>
</tr>
<tr>
<td>Depreciation (Accumulated) - (Schedule VI) Natural Resources</td>
<td><strong>DPACNR</strong></td>
<td>736</td>
</tr>
<tr>
<td>Depreciation (Accumulated) - (Schedule VI) Other</td>
<td><strong>DPACO</strong></td>
<td>736</td>
</tr>
</tbody>
</table>
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.*
Chapter 22  Property, Plant and Equipment

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 deprecation 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 ...

   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
5. 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**

**Balance Sheet Restated**

<table>
<thead>
<tr>
<th>Description</th>
<th>Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets - Total</td>
<td>ATR . . . 751</td>
</tr>
<tr>
<td>Long-Term Debt - Total</td>
<td>DLTR . . . 758</td>
</tr>
<tr>
<td>Property, Plant and Equipment (Net) - Total</td>
<td>PPENTRY . . . 760</td>
</tr>
<tr>
<td>Retained Earnings</td>
<td>RER . . . 761</td>
</tr>
<tr>
<td>Stockholders' Equity</td>
<td>SEQR . . . 762</td>
</tr>
<tr>
<td>Working Capital</td>
<td>WCAPR . . . 762</td>
</tr>
</tbody>
</table>

**Income Statement Restated**

<table>
<thead>
<tr>
<th>Description</th>
<th>Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of Goods Sold</td>
<td>COGSR . . . 753</td>
</tr>
<tr>
<td>Depreciation and Amortization</td>
<td>DPR . . . 753</td>
</tr>
<tr>
<td>Operating Income Before Depreciation</td>
<td></td>
</tr>
<tr>
<td>Sales</td>
<td>SALES . . . 761</td>
</tr>
<tr>
<td>Selling, General and Administrative Expense</td>
<td>XSGAR . . . 761</td>
</tr>
<tr>
<td>Extraordinary Items and Discontinued Operations</td>
<td>XIDOR . . . 755</td>
</tr>
<tr>
<td>Income Before Extraordinary Items</td>
<td>IBIR . . . 756</td>
</tr>
<tr>
<td>Income Taxes</td>
<td>TXTR . . . 756</td>
</tr>
<tr>
<td>Interest Expense</td>
<td>XINTR . . . 756</td>
</tr>
<tr>
<td>Minority Interest (Income Account)</td>
<td>MIIR . . . 759</td>
</tr>
<tr>
<td>Nonoperating Income (Expense)</td>
<td>NOIPR . . . 759</td>
</tr>
</tbody>
</table>
Pretax Income \( PIR \) . . . 760
Net Income (Loss) \( NIR \) . . . 759

### Earnings per Share and Common Shares Used - Restated

<table>
<thead>
<tr>
<th>Description</th>
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<th>page</th>
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</thead>
<tbody>
<tr>
<td>Common Shares Used to Calculate EPS (Basic)</td>
<td>( CSHPRR )</td>
<td>752</td>
</tr>
<tr>
<td>EPS Basic - Excluding Extraordinary Items</td>
<td>( EPSPXR )</td>
<td>753</td>
</tr>
<tr>
<td>EPS Basic - Including Extraordinary Items</td>
<td>( EPSPIR )</td>
<td>689</td>
</tr>
<tr>
<td>EPS Diluted - Excluding Extraordinary Items</td>
<td>( EPSFXR )</td>
<td>754</td>
</tr>
<tr>
<td>EPS Diluted - Including Extraordinary Items</td>
<td>( EPSFIR )</td>
<td>755</td>
</tr>
</tbody>
</table>

### Supplementary Items - Restated

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<th>Description</th>
<th>Mnemonic</th>
<th>page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Expenditures</td>
<td>( CAPXR )</td>
<td>751</td>
</tr>
<tr>
<td>Employees</td>
<td>( EMPR )</td>
<td>755</td>
</tr>
</tbody>
</table>

### Growth Rate - Restated

<table>
<thead>
<tr>
<th>Description</th>
<th>Mnemonic</th>
<th>page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coefficient of Determination - EPS Basic - 3 Year</td>
<td>( REPSR3 )</td>
<td>354</td>
</tr>
<tr>
<td>Coefficient of Determination - EPS Basic - 5 Year</td>
<td>( REPSR5 )</td>
<td>354</td>
</tr>
<tr>
<td>Coefficient of Determination - EPS Basic - 10 Year</td>
<td>( REPSR10 )</td>
<td>355</td>
</tr>
<tr>
<td>Coefficient of Determination - Sales - 3 Year</td>
<td>( RSALR3 )</td>
<td>356</td>
</tr>
<tr>
<td>Coefficient of Determination - Sales - 5 Year</td>
<td>( RSALR5 )</td>
<td>356</td>
</tr>
<tr>
<td>Coefficient of Determination - Sales - 10 Year</td>
<td>( RSALR10 )</td>
<td>357</td>
</tr>
<tr>
<td>Least Squares Growth Rate - EPS Primary Excl - 3 Year</td>
<td>( GEPSR3 )</td>
<td>380</td>
</tr>
<tr>
<td>Least Squares Growth Rate - EPS Primary Excl - 5 Year</td>
<td>( GEPSR5 )</td>
<td>380</td>
</tr>
<tr>
<td>Least Squares Growth Rate - EPS Primary Excl - 10 Year</td>
<td>( GEPSR10 )</td>
<td>380</td>
</tr>
<tr>
<td>Least Squares Growth Rate - Sales - 3 Year</td>
<td>( GSALR3 )</td>
<td>381</td>
</tr>
<tr>
<td>Least Squares Growth Rate - Sales - 5 Year</td>
<td>( GSALR5 )</td>
<td>381</td>
</tr>
</tbody>
</table>
Chapter 23    Restated

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

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
Annual 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

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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>EMPR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A146</td>
</tr>
<tr>
<td>Units</td>
<td>Actual</td>
</tr>
</tbody>
</table>

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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>XIDOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A136</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>IBR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A118</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DLTTR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A142</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>MIIR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A225</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>NIR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Data Item Number</td>
<td>A177</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>
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
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    SALES
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.
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:

<table>
<thead>
<tr>
<th>Included in Standard &amp; Poor's Core Earnings</th>
<th>Excluded in Standard &amp; Poor's Core Earnings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee stock option grant expense</td>
<td>Goodwill impairment charges</td>
</tr>
<tr>
<td>Restructuring charges from ongoing operations</td>
<td>Gains/losses from asset sales</td>
</tr>
<tr>
<td>Write-downs of depreciable or amortizable operating assets</td>
<td>Pension gains and Post-retirement benefit gains</td>
</tr>
<tr>
<td>Pension costs</td>
<td>Litigation or insurance settlements and proceeds</td>
</tr>
<tr>
<td>Purchased research &amp; development expenses</td>
<td>Reversal of prior-year charges and provisions</td>
</tr>
<tr>
<td>Merger/acquisition related expenses</td>
<td></td>
</tr>
<tr>
<td>Unrealized gains/losses from hedging activities</td>
<td></td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Description</th>
<th>Earnings Mnemonic</th>
<th>EPS Basic Mnemonic</th>
<th>EPS Diluted Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjusted Net Income Before Extraordinary Items</td>
<td>IBADJ . . . 219</td>
<td>EPSPX . . . 685</td>
<td>EPSFX . . . 691</td>
</tr>
<tr>
<td>S&amp;P Core Earnings Adjustments:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Option Expense</td>
<td>COREOPTX . . . 776</td>
<td>COREOPTB . . . 775</td>
<td>COREOPTD . . . 775</td>
</tr>
<tr>
<td>Gain/Loss</td>
<td>CEGLA . . . 267</td>
<td>CEGLB . . . 268</td>
<td>CEGLD . . . 268</td>
</tr>
<tr>
<td>Impairment of Goodwill</td>
<td>GDWLLIA . . . 270</td>
<td>GDWLIEPS . . . 272</td>
<td>GDWLID . . . 274</td>
</tr>
<tr>
<td>Settlement</td>
<td>SETA . . . 286</td>
<td>SETEPS . . . 287</td>
<td>SETD . . . 287</td>
</tr>
<tr>
<td>Reversals for Provisions</td>
<td>RRA . . . 823</td>
<td>RRB . . . 825</td>
<td>RRD . . . 826</td>
</tr>
<tr>
<td>Postretirement Cost</td>
<td>CEPRRA . . . 799</td>
<td>CEPRAB . . . 801</td>
<td>CEPRAD . . . 804</td>
</tr>
<tr>
<td>Pension Cost</td>
<td>CEPRNA . . . 786</td>
<td>CEPRNAB . . . 780</td>
<td>CEPRNAD . . . 783</td>
</tr>
<tr>
<td>Pension Interest Cost</td>
<td>CEPRNIA . . . 786</td>
<td>CEPRNIB . . . 787</td>
<td>CEPRNID . . . 789</td>
</tr>
<tr>
<td>Pension w/o Interest</td>
<td>CEPRNWIA . . . 792</td>
<td>CEPRBWIB . . . 794</td>
<td>CEPRNWID . . . 796</td>
</tr>
<tr>
<td>Standard &amp; Poor's Core Earnings - Annual</td>
<td>COREEARN . . . 833</td>
<td>COREEPSB . . . 837</td>
<td>COREEPSD . . . 841</td>
</tr>
</tbody>
</table>

**Quarterly S&P Core Earnings and EPS Adjustments Preliminary**

<table>
<thead>
<tr>
<th>Description</th>
<th>Earnings Mnemonic</th>
<th>EPS Basic Mnemonic</th>
<th>EPS Diluted Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjusted Net Income Before Extraordinary Items</td>
<td>IBADJQ . . . 220</td>
<td>EPSPXQ . . . 686</td>
<td>EPSFXQ . . . 691</td>
</tr>
<tr>
<td>S&amp;P Core Earnings Adjustments:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Option Expense</td>
<td>XOPTQP . . . 814</td>
<td>XOPTBQP . . . 816</td>
<td>XOPTDQP . . . 819</td>
</tr>
<tr>
<td>Gain/Loss</td>
<td>CEGLAQ . . . 808</td>
<td>CEGLBQ . . . 268</td>
<td>CEGLDQ . . . 269</td>
</tr>
<tr>
<td>Impairment of Goodwill</td>
<td>GDWLLIAQ . . . 271</td>
<td>GDWLIEPSQ . . . 273</td>
<td>GDWLIDQ . . . 274</td>
</tr>
<tr>
<td>Settlement</td>
<td>SETAQ . . . 287</td>
<td>SETEPSQ . . . 287</td>
<td>SETDQ . . . 288</td>
</tr>
<tr>
<td>Reversals for Provisions</td>
<td>RRAQ . . . 824</td>
<td>RRBQ . . . 826</td>
<td>RRDQ . . . 827</td>
</tr>
<tr>
<td>Postretirement Cost</td>
<td>CEPRRQP . . . 801</td>
<td>CEPRBQP . . . 804</td>
<td>CEPRPDQ . . . 806</td>
</tr>
<tr>
<td>Pension Cost</td>
<td>CEPNQP . . . 779</td>
<td>CEPNBPQ . . . 782</td>
<td>CEPNDPQ . . . 785</td>
</tr>
<tr>
<td>Pension Interest Cost</td>
<td>CEPNIAQP . . . 787</td>
<td>CEPNIBQP . . . 789</td>
<td>CEPNIDQP . . . 790</td>
</tr>
</tbody>
</table>
Companhies 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

<table>
<thead>
<tr>
<th>Description</th>
<th>Earnings Mnemonic</th>
<th>EPS Basic Mnemonic</th>
<th>EPS Diluted Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjusted Net Income Before Extraordinary Items - Quarterly</td>
<td>IBADJQ . . . 220</td>
<td>EPSPXQ . . . 686</td>
<td>EPSFXQ . . . 691</td>
</tr>
<tr>
<td>S&amp;P Core Earnings Adjustments:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Option Expense</td>
<td>COREOPTXQ . . . 777</td>
<td>COREOPTBQ . . . 775</td>
<td>COREOPTDQ . . . 776</td>
</tr>
<tr>
<td>Gain/Loss</td>
<td>CEGLAQ . . . 808</td>
<td>CEGLBQ . . . 810</td>
<td>CEGLDQ . . . 812</td>
</tr>
<tr>
<td>Impairment of Goodwill</td>
<td>GDWLIAQ . . . 271</td>
<td>GDWLIEPSQ . . . 273</td>
<td>GDWLIDQ . . . 274</td>
</tr>
<tr>
<td>Settlement</td>
<td>SETAQ . . . 287</td>
<td>SETEPSQ . . . 287</td>
<td>SETDQ . . . 288</td>
</tr>
<tr>
<td>Reversals for Provisions</td>
<td>RRAQ . . . 824</td>
<td>RRBQ . . . 826</td>
<td>RRDQ . . . 827</td>
</tr>
<tr>
<td>Post-Retirement Cost</td>
<td>CEPRQ . . . 800</td>
<td>CEPRBQ . . . 803</td>
<td>CEPRDQ . . . 805</td>
</tr>
<tr>
<td>Pension Cost</td>
<td>CEPNQ . . . 779</td>
<td>CEPNBQ . . . 782</td>
<td>CEPNDQ . . . 785</td>
</tr>
<tr>
<td>Pension Interest Cost</td>
<td>CEPNIAQ . . . 786</td>
<td>CEPNIBQ . . . 790</td>
<td>CEPNIDQ . . . 790</td>
</tr>
<tr>
<td>Pension w/o Interest</td>
<td>CPNWIAQ . . . 793</td>
<td>CPNWIBQ . . . 795</td>
<td>CPNWIDQ . . . 796</td>
</tr>
</tbody>
</table>

### 12-Month Moving S&P Core Earnings and EPS Adjustments Preliminary

<table>
<thead>
<tr>
<th>Description</th>
<th>Earnings Mnemonic</th>
<th>EPS Basic Mnemonic</th>
<th>EPS Diluted Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjusted Net Income Before Extraordinary Items - 12MM</td>
<td>IBADJ12 . . . 221</td>
<td>*</td>
<td>*</td>
</tr>
<tr>
<td>S&amp;P Core Earnings Adjustments:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Option Expense</td>
<td>*</td>
<td>XOPTBP12 . . . 817</td>
<td>XOPTD12P . . . 819</td>
</tr>
</tbody>
</table>

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### 12-Month Moving S&P Core Earnings and EPS Adjustments Final

<table>
<thead>
<tr>
<th>Description</th>
<th>Earnings Mnemonic . . . page</th>
<th>EPS Basic Mnemonic . . . page</th>
<th>EPS Diluted Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjusted Net Income Before Extraordinary Items - Quarterly</td>
<td>IBADJ12 . . . 221</td>
<td>*</td>
<td>*</td>
</tr>
<tr>
<td>S&amp;P Core Earnings Adjustments:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Option Expense</td>
<td>COREOPTX12 . . . 777</td>
<td>COREOPTB12 . . . 775</td>
<td>COREOPTD12 . . . 776</td>
</tr>
<tr>
<td>Gain/Loss</td>
<td>CEGL12 . . . 808</td>
<td>CEGLB12 . . . 808</td>
<td>CEGLD12 . . . 811</td>
</tr>
<tr>
<td>Impairment of Goodwill</td>
<td>GDWLIA12 . . . 271</td>
<td>GDWLIB12 . . . 273</td>
<td>GDWLID12 . . . 275</td>
</tr>
<tr>
<td>Settlement</td>
<td>SETA12 . . . 829</td>
<td>SETB12 . . . 830</td>
<td>SETD12 . . . 832</td>
</tr>
<tr>
<td>Reversals for Provisions</td>
<td>RRA12 . . . 824</td>
<td>RRB12 . . . 825</td>
<td>RRD12 . . . 827</td>
</tr>
<tr>
<td>Post-Retirement Cost</td>
<td>*</td>
<td>CEPRB12P . . . 802</td>
<td>CEPRPD12 . . . 807</td>
</tr>
<tr>
<td>Pension Cost</td>
<td>*</td>
<td>CEPNB12P . . . 781</td>
<td>CEPND12P . . . 784</td>
</tr>
<tr>
<td>Standard &amp; Poor's Core Earnings - Quarterly</td>
<td>COREEARN12P . . . 836</td>
<td>COREEPSB12P . . . 839</td>
<td>COREEPSD12P . . . 842</td>
</tr>
</tbody>
</table>

*Available as a formula calculation.

### As-Reported S&P Core Earnings

<table>
<thead>
<tr>
<th>Description</th>
<th>Earnings Mnemonic . . . page</th>
<th>EPS Basic Mnemonic . . . page</th>
<th>EPS Diluted Mnemonic . . . page</th>
</tr>
</thead>
<tbody>
<tr>
<td>As-Reported S&amp;P Core Earnings</td>
<td>CEAR . . . 771</td>
<td>CEARB . . . 772</td>
<td>CEARD . . . 773</td>
</tr>
<tr>
<td>As-Reported S&amp;P Core Earnings After-Tax Quarterly</td>
<td>CEARQ . . . 771</td>
<td>CEARBQ . . . 773</td>
<td>CEARDQ . . . 774</td>
</tr>
<tr>
<td>As-Reported S&amp;P Core Earnings After-Tax 12MM</td>
<td>CEARB12 . . . 772</td>
<td></td>
<td>CEARD12 . . . 774</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor’s calculation and may disagree with company reports.</td>
</tr>
<tr>
<td>SP</td>
<td>Standard &amp; Poor’s Core Earnings methodology</td>
</tr>
<tr>
<td>SQ</td>
<td>Combination of NC and SP</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor’s calculation and may disagree with company reports.</td>
</tr>
</tbody>
</table>

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 |

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor’s calculation and may disagree with company reports.</td>
</tr>
</tbody>
</table>

**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 |

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC</td>
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</tr>
</tbody>
</table>

**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

<table>
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</table>

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

<table>
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</table>

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
**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.

**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.
Chapter 24    Standard & Poor's Core Earnings

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

<table>
<thead>
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<tr>
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</table>

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

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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

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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

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</table>

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

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</table>
Core Pension Adjustment Basic EPS Effect

Mnemonic: CEPNAB
Units: Dollars and cents

This item represents Core Pension Adjustment \( \text{divided by} \) Shares Used for Basic EPS to calculate the annual figure. The quarterly figure is calculated by dividing Core Pension Adjustment Quarterly \( \text{divided by} \) 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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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
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

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
Chapter 24  Standard & Poor’s Core Earnings

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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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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
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

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

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<tr>
<th>Mnemonic</th>
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</table>

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## Core Pension Adjustment Diluted EPS Effect Quarterly

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<tr>
<th>Mnemonic</th>
<th>CEPNDQ</th>
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<tbody>
<tr>
<td>Units</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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

<table>
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<th>Mnemonic</th>
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## Core Pension Adjustment Diluted EPS Effect Quarterly Preliminary

<table>
<thead>
<tr>
<th>Mnemonic</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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

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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

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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
### 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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</table>

### 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
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 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 Diluted EPS Effect

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<tr>
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<tr>
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**Core Pension Interest Adjustment Diluted EPS Effect Footnote**

<table>
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### Core Pension Interest Adjustment Diluted EPS Effect Quarterly

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**Core Pension Interest Adjustment Diluted EPS Effect Quarterly Footnote**

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<th>CEPNIDQF</th>
</tr>
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</table>

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 Preliminary

<table>
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<tr>
<td>Dollars and cents</td>
<td>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 &amp; Poor’s Core Earnings.</td>
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</table>

### Core Pension Interest Adjustment Diluted EPS Effect Preliminary Footnote

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### Core Pension Interest Adjustment Pretax

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<td>CEPNIP</td>
<td>Core Pension Interest Adjustment Pretax</td>
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<table>
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<tr>
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<tbody>
<tr>
<td>Millions of dollars</td>
<td>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 &amp; Poor’s Core Earnings.</td>
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### Core Pension Interest Adjustment Pretax Footnote

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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

<table>
<thead>
<tr>
<th>Mnemonic</th>
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### Core Pension W/O Interest Adjustment After Tax Quarterly

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<tr>
<td>Units</td>
<td>Millions of dollars</td>
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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

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</table>
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

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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

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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

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**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

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</table>
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

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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

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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

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**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

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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

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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

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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

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**Core Postretirement Adjustment Basic EPS Effect**

Mnemonic: CEPRAB

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: CEPRABF

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**Core Postretirement Adjustment 12MM Basic EPS Effect**

Mnemonic: CEPRB12

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

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### 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

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### 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

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### Core Postretirement Adjustment Basic EPS Effect Preliminary

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<tbody>
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#### 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

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### Core Postretirement Adjustment Diluted EPS Effect

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<tbody>
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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

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### 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 calculated 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

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### Core Postretirement Adjustment Diluted EPS Effect Quarterly

**Mnemonic**
CEPRDQ
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 is Core Postretirement Adjustment Quarterly divided by the shares used to calculated diluted EPS. A negative value indicates a negative adjustment to Standard & Poor’s Core Earnings.

Core Postretirement Adjustment Diluted EPS Effect Quarterly
Footnote

Mnemonic CEPRDQF

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Core Postretirement Adjustment Diluted EPS Effect Preliminary

Mnemonic CEPRPDQ
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.

Core Postretirement Adjustment Diluted EPS Effect Preliminary
Footnote

Mnemonic 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

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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

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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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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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**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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**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

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# Gain/Loss on Sale Basic EPS Effect - Quarterly

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<tbody>
<tr>
<td>Units</td>
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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

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# Gain/Loss on Sale Diluted EPS Effect

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<thead>
<tr>
<th>Mnemonic</th>
<th>CEGLD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Dollars and cents</td>
</tr>
</tbody>
</table>

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

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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

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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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CEGLDQF</th>
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**Gain/Loss on Sale Pretax**

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<tr>
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<th>CEGLP</th>
</tr>
</thead>
</table>

**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**

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**Code** | **Description**
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**Gain/Loss on Sale Pretax - Quarterly**

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<th>CEGLPQ</th>
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</table>

**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
---|---

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**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
---|---

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**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

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**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

<table>
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### 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

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### 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
Chapter 24  Standard & Poor’s Core Earnings

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**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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**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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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

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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

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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

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**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

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**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
### Reversal - Restructuring/Acquisition After Tax 12MM

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**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 |

### Reversal - Restructuring/Acquisition After Tax Quarterly

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**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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**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

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**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

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**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

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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

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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

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**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

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**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

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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

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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

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### Settlement (Litigation/Insurance) Basic EPS Footnote

**Mnemonic**  SETBF

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</table>

### Settlement (Litigation/Insurance) Basic EPS Quarterly Footnote

**Mnemonic**  SETBQF
<table>
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**Settlement (Litigation/Insurance) Diluted EPS 12MM**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SETD12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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 |

<table>
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**Settlement (Litigation/Insurance) Diluted EPS Footnote**

| Mnemonic | SETDF |

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Chapter 24  Standard & Poor's Core Earnings

Settlement (Litigation/Insurance) Diluted EPS Quarterly Footnote

Mnemonic SETDQF

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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
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</tbody>
</table>

**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  
\[ \text{minus} \]  
Impairment of Goodwill After-Tax  
\[ \text{minus} \]  
Settlements (Litigation/Insurance) After-Tax  
\[ \text{minus} \]  
Implied Option Expense After-Tax  
\[ \text{minus} \]  
Gain/Loss on Sale After-Tax  
\[ \text{minus} \]  
Reversal – Restructuring/Acquisition After-Tax  
\[ \text{plus} \]  
Core Pension Adjustment After-Tax  
\[ \text{plus} \]  
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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<thead>
<tr>
<th>Code</th>
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<td>Reflects an accounting change</td>
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<td>NC</td>
<td>Earnings per Share is a Standard &amp; Poor’s calculation and may disagree with company reports.</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
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</tr>
</tbody>
</table>

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

<table>
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</table>

**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

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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
\[ \text{minus} \]
Impairment of Goodwill Basic EPS Effect
\[ \text{minus} \]
Settlements (Litigation/Insurance) Basic EPS Effect
\[ \text{minus} \]
Implied Option Expense Basic EPS Effect

Gain/Loss on Sale Basic EPS Effect

Reversal – Restructuring/Acquisition Basic EPS Effect

Core Pension Adjustment Basic EPS Effect

Core Post Retirement Adjustment Diluted EPS Effect

**Standard & Poor's Core Earnings EPS Basic 12MM Footnote**

**Mnemonic** CSPB12F

<table>
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</table>

**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

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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
- Impairment of Goodwill Basic EPS Effect
- Settlements (Litigation/Insurance) Basic EPS Effect
- Implied Option Expense Basic EPS Effect Preliminary
- Gain/Loss on Sale Basic EPS Effect
- Reversal – Restructuring/Acquisition Basic EPS Effect
- Core Pension Adjustment Basic EPS Effect Preliminary
- Core Post Retirement Adjustment Diluted EPS Effect Preliminary

Standard & Poor's Core Earnings EPS Basic 12MM Preliminary Footnote

Mnemonic CSPBS12PF
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**Standard & Poor’s Core Earnings EPS Basic Preliminary Footnote**

Mnemonic | CSPBPQF
---|---

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**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.
Chapter 24  Standard & Poor's Core Earnings

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**

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**Standard & Poor's Core Earnings EPS Diluted 12MM**

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<td></td>
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<tr>
<td>Units</td>
<td>Dollars and cents</td>
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</table>

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**

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**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

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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 (COREEARNQJP) 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

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### Standard & Poor's Core Earnings EPS Diluted 12MM Preliminary Footnote

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### Stock Compensation Expense

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<tr>
<td>STKCO</td>
<td>Income Statement</td>
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<table>
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<th>Data Item Number</th>
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<tbody>
<tr>
<td>Income Statement</td>
<td>A398</td>
</tr>
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</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>OE</td>
<td>Company expenses employee options and other stock compensation using fair value method.</td>
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</table>

**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

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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>OE</td>
<td>Company expenses employee options and other stock compensation using fair value method.</td>
</tr>
<tr>
<td>OP</td>
<td>Prospective Transition method for expensing options</td>
</tr>
<tr>
<td>OR</td>
<td>Retroactive Restatement Transition method for expensing options</td>
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</table>
OQ  Modified Prospective Transition method for expensing options

Standard & Poor's Core Earnings - Profit Margin
Mnemonic  COREPM
Concept calculation  (COREEARN/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  (COREEARN/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
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:

<table>
<thead>
<tr>
<th>Format Code</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Working Capital Statement</td>
</tr>
<tr>
<td>2</td>
<td>Cash Statement by Source and Use of Funds</td>
</tr>
<tr>
<td>3</td>
<td>Cash Statement by Activity</td>
</tr>
<tr>
<td>5</td>
<td>Net Liquid Funds/Net Funds Classified by Source and Use of Funds (Canadian File Only)</td>
</tr>
<tr>
<td>7</td>
<td>Statement of Cash Flows</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Format Code</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Working Capital Statement</td>
</tr>
<tr>
<td>2</td>
<td>Cash Statement by Source and Use of Funds</td>
</tr>
<tr>
<td>3</td>
<td>Cash Statement by Activity</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Format Code</td>
<td>SCF . . . 34</td>
<td>SCFQ . . . 34</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Annual mnemonic</th>
<th>Quarterly mnemonic</th>
<th>12-Month Moving mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Indirect Operating Activities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Before Extraordinary Items</td>
<td>IBC . . . 217</td>
<td>IBCQ . . . 217</td>
<td>IBC12 . . . 218</td>
</tr>
<tr>
<td>Depreciation and Amortization</td>
<td>DPC . . . 883</td>
<td>DPCQ . . . 884</td>
<td>DPC12 . . . 885</td>
</tr>
<tr>
<td>Extraordinary Items and Discontinued Operations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred Taxes</td>
<td>TXDC . . . 882</td>
<td>TXDCQ . . . 882</td>
<td>TXDC12 . . . 883</td>
</tr>
<tr>
<td>Equity in Net Loss (Earnings)</td>
<td>ESUBC . . . 886</td>
<td>ESUBCQ . . . 886</td>
<td>ESUBC12 . . . 887</td>
</tr>
<tr>
<td>Sale of Property, Plant and Equipment and Sale of Investments - Loss (Gain)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds from Operations - Other</td>
<td>FOPO . . . 897</td>
<td>FOPOQ . . . 897</td>
<td>FOPO12 . . . 898</td>
</tr>
<tr>
<td>Accounts Receivable - Decrease (Increase)</td>
<td>RECCH . . . 927</td>
<td>RECCHQ . . . 928</td>
<td>RECCH12 . . . 929</td>
</tr>
<tr>
<td>Inventory - Decrease (Increase)</td>
<td>INVCH . . . 910</td>
<td>INVCHQ . . . 910</td>
<td>INVCH12 . . . 911</td>
</tr>
<tr>
<td>Accounts Payable and Accrued Liabilities - Increase (Decrease)</td>
<td>APALCH . . . 863</td>
<td>APALCQ . . . 864</td>
<td>APALC12 . . . 865</td>
</tr>
<tr>
<td>Income Taxes - Accrued - Increase (Decrease)</td>
<td>TXACH . . . 902</td>
<td>TXACHQ . . . 903</td>
<td>TXACH12 . . . 904</td>
</tr>
<tr>
<td>Assets and Liabilities - Other (Net Change)</td>
<td>AOLOCH . . . 868</td>
<td>AOLOCQ . . . 869</td>
<td>AOLOC12 . . . 870</td>
</tr>
<tr>
<td>Operating Activities - Net Cash Flow</td>
<td>OANCF . . . 923</td>
<td>OANCFQ . . . 924</td>
<td>OANCF12 . . . 924</td>
</tr>
</tbody>
</table>

| 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 |
Chapter 25    Statement of Cash Flows/Statement of Changes

Investing Activities - Other  \( IVACO \ldots 914 \)  \( IVACOQ \ldots 914 \)  \( IVACO12 \ldots 915 \)
Investing Activities - Net Cash Flow  \( IVNCF \ldots 912 \)  \( I VNCFQ \ldots 913 \)  \( I VNCF12 \ldots 913 \)

Financing Activities

Sale of Common and Preferred Stock  \( SSTK \ldots 930 \)  \( SSTKQ \ldots 931 \)  \( SSTK12 \ldots 932 \)
Purchase of Common and Preferred Stock  \( PRSTKC \ldots 925 \)  \( PRSTKQ \ldots 926 \)  \( PRSTK12 \ldots 926 \)
Cash Dividends  \( DV \ldots 877 \)  \( DVQ \ldots 877 \)  \( DV12 \ldots 878 \)
Debt (Long-Term) - Issuance  \( DLTIS \ldots 918 \)  \( DLTISQ \ldots 919 \)  \( DLTIS12 \ldots 920 \)
Debt (Long-Term) - Reduction  \( DLTR \ldots 920 \)  \( DLTRQ \ldots 921 \)  \( DLTR12 \ldots 922 \)
Current Debt - Changes  \( DLCCH \ldots 879 \)  \( DLCCHQ \ldots 880 \)  \( DLCCH12 \ldots 881 \)
Financing Activities - Other  \( FIAO \ldots 893 \)  \( FIAOQ \ldots 894 \)  \( FIAO12 \ldots 895 \)
Financing Activities - Net Cash Flow  \( FINCF \ldots 891 \)  \( FINCFQ \ldots 892 \)  \( FINCF12 \ldots 892 \)
Exchange Rate Effect  \( EXRE \ldots 888 \)  \( EXREQ \ldots 888 \)  \( EXRE12 \ldots 889 \)
Cash and Cash Equivalents - Increase (Decrease)  \( CHECH \ldots 875 \)  \( CHECHQ \ldots 875 \)  \( CHECH12 \ldots 876 \)

Direct Operating Activities

Income Taxes Paid  \( TXPD \ldots 905 \)  \( TXPDQ \ldots 906 \)  \( TXPD12 \ldots 907 \)
Interest Paid - Net  \( INTPN \ldots 908 \)  \( INTPNQ \ldots 908 \)  \( INTPN12 \ldots 909 \)

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.

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
<th>12MM Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sources of Working Capital</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Before Extra. Items</td>
<td>( IBC \ldots 217 )</td>
<td>( IBCQ \ldots 217 )</td>
<td>( IB12 \ldots 218 )</td>
</tr>
<tr>
<td>Depreciation and Amortization</td>
<td>( DPC \ldots 883 )</td>
<td>( DPCQ \ldots 884 )</td>
<td>( DPC12 \ldots 885 )</td>
</tr>
<tr>
<td>Extra. Items and Disc. Operations</td>
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<td>( XIDOCQ \ldots 890 )</td>
<td>( XIDOC12 \ldots 891 )</td>
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<tr>
<td>Deferred Taxes</td>
<td>( TXDC \ldots 882 )</td>
<td>( TXDCQ \ldots 882 )</td>
<td>( TXDC12 \ldots 883 )</td>
</tr>
<tr>
<td>Equity in Net Loss (Earnings)</td>
<td>( ESUBC \ldots 886 )</td>
<td>( ESUBCQ \ldots 886 )</td>
<td>( ESUBC12 \ldots 887 )</td>
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<td>Category</td>
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<td></td>
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<tr>
<td>Sale of PP&amp;E and Sale of Investments - Loss (Gain)</td>
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<td>SPPIQ</td>
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<td>Sale of Property, Plant and Equip.</td>
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<td>Sale of Common and Pfd. Stock</td>
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<td>DLTISQ</td>
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<td>DLTIS12</td>
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<td>FSRCOQ</td>
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<td>Uses of Working Capital</td>
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<td>Debt (Long-Term) - Reduction</td>
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<td>Purchase of Com. and Pfd. Stock</td>
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<td>WCAPTQ</td>
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<td>Working Capital Changes - Other - Increase (Decrease)</td>
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<td>WCAPCQ</td>
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<td>Cash and Cash Equivalents - Increase (Decrease)</td>
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<td>Current Debt - Changes</td>
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<td>DLCCHQ</td>
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<tr>
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<td>DLCCH12</td>
<td>881</td>
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</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
<th>12-Month Moving Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sources of Funds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Before Extra. Items</td>
<td>IBC . . . 217</td>
<td>IBCQ . . . 217</td>
<td>IB12 . . . 218</td>
</tr>
<tr>
<td>Depreciation and Amortization</td>
<td>DPC . . . 883</td>
<td>DPCQ . . . 884</td>
<td>DPC12 . . . 885</td>
</tr>
<tr>
<td>Deferred Taxes</td>
<td>TXDC . . . 882</td>
<td>TXDCQ . . . 882</td>
<td>TXDC12 . . . 883</td>
</tr>
<tr>
<td>Equity in Net Loss (Earnings)</td>
<td>ESUBC . . . 886</td>
<td>ESUBCQ . . . 886</td>
<td>ESUBC12 . . . 887</td>
</tr>
<tr>
<td>Sale of PP&amp;E and Sale of Investments - Loss (Gain)</td>
<td>SPPIV . . . 938</td>
<td>SPPIVQ . . . 939</td>
<td>SPPIV12 . . . 940</td>
</tr>
<tr>
<td>Funds from Operations - Other</td>
<td>FOPO . . . 897</td>
<td>FOPOQ . . . 897</td>
<td>FOPO12 . . . 898</td>
</tr>
<tr>
<td>Funds from Operations - Total</td>
<td>FOPT . . . 899</td>
<td>FOPTQ . . . 900</td>
<td>FOPT12 . . . 900</td>
</tr>
<tr>
<td>Sale of Property, Plant and Equip.</td>
<td>SPPE . . . 935</td>
<td>SPPEQ . . . 936</td>
<td>SPPE12 . . . 937</td>
</tr>
<tr>
<td>Sale of Common and Pfd. Stock</td>
<td>SSTK . . . 930</td>
<td>SSTKQ . . . 931</td>
<td>SSTK12 . . . 932</td>
</tr>
<tr>
<td>Sale of Investments</td>
<td>SIV . . . 933</td>
<td>SIVQ . . . 933</td>
<td>SIV12 . . . 934</td>
</tr>
<tr>
<td>Debt (Long-Term) - Issuance</td>
<td>DLTIS . . . 918</td>
<td>DLTISQ . . . 919</td>
<td>DLTIS12 . . . 920</td>
</tr>
<tr>
<td>Sources of Funds - Other</td>
<td>FSRCO . . . 944</td>
<td>FSRCOQ . . . 944</td>
<td>FSRCO12 . . . 945</td>
</tr>
<tr>
<td>Sources of Funds - Total</td>
<td>FSRCT . . . 946</td>
<td>FSRCTQ . . . 946</td>
<td>FSRCT12 . . . 947</td>
</tr>
</tbody>
</table>

| 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         |
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.

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
<th>12-Month Moving Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Before Extra. Items</td>
<td>IBC . . . 217</td>
<td>IBCQ . . . 217</td>
<td>IB12 . . . 218</td>
</tr>
<tr>
<td>Depreciation and Amortization</td>
<td>DPC . . . 883</td>
<td>DPCQ . . . 884</td>
<td>DPC12 . . . 885</td>
</tr>
<tr>
<td>Deferred Taxes</td>
<td>TXDC . . . 882</td>
<td>TXDCQ . . . 882</td>
<td>TXDC12 . . . 883</td>
</tr>
<tr>
<td>Equity in Net Loss (Earnings)</td>
<td>ESUBC . . . 886</td>
<td>ESUBCQ . . . 886</td>
<td>ESUBC12 . . . 887</td>
</tr>
<tr>
<td>Sale of PP&amp;E and Sale of Investments - Loss (Gain)</td>
<td>SPPIV . . . 938</td>
<td>SPPIVQ . . . 939</td>
<td>SPPIV12 . . . 940</td>
</tr>
<tr>
<td>Funds from Operations - Other</td>
<td>FOPO . . . 897</td>
<td>FOPOQ . . . 897</td>
<td>FOPO12 . . . 898</td>
</tr>
<tr>
<td>Funds from Operations - Total</td>
<td>FOPT . . . 899</td>
<td>FOPTQ . . . 900</td>
<td>FOPT12 . . . 900</td>
</tr>
<tr>
<td>Cash Dividends</td>
<td>DV . . . 877</td>
<td>DVQ . . . 877</td>
<td>DV12 . . . 878</td>
</tr>
<tr>
<td>Working Capital Changes - Other - Increase (Decrease)</td>
<td>WCAPC . . . 951</td>
<td>WCAPCQ . . . 952</td>
<td>WCAPC12 . . . 952</td>
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</tbody>
</table>
## Chapter 25  Statement of Cash Flows/Statement of Changes

### Investments

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
<th>12MM Mnemonic</th>
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</thead>
<tbody>
<tr>
<td>Capital Expenditures</td>
<td>CAPX . . . 871</td>
<td>CAPXQ . . . 872</td>
<td>CAPX12 . . . 873</td>
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<tr>
<td>Sale of Property, Plant and Equipment Acquisitions</td>
<td>SPPE . . . 935</td>
<td>SPPEQ . . . 936</td>
<td>SPPE12 . . . 937</td>
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<tr>
<td>Increase in Investments</td>
<td>IVCH . . . 916</td>
<td>IVCHQ . . . 917</td>
<td>IVCH12 . . . 917</td>
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<tr>
<td>Sale of Investments</td>
<td>SIV . . . 933</td>
<td>SIVQ . . . 933</td>
<td>SIV12 . . . 934</td>
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### Financing

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Annual Mnemonic</th>
<th>Quarterly Mnemonic</th>
<th>12MM Mnemonic</th>
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</thead>
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<tr>
<td>Changes in Current Debt</td>
<td>DLCCH . . . 879</td>
<td>DLCCHQ . . . 880</td>
<td>DLCCH12 . . . 881</td>
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<tr>
<td>Debt (Long-Term) - Issuance</td>
<td>DLTIS . . . 918</td>
<td>DLTISQ . . . 919</td>
<td>DLTIS12 . . . 920</td>
</tr>
<tr>
<td>Debt (Long-Term) - Reduction</td>
<td>DLTR . . . 920</td>
<td>DLTRQ . . . 921</td>
<td>DLTR12 . . . 922</td>
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<tr>
<td>Sale of Common and Pfd. Stock</td>
<td>SSTK . . . 930</td>
<td>SSTKQ . . . 931</td>
<td>SSTK12 . . . 932</td>
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<tr>
<td>Purchase of Com. and Pfd. Stock</td>
<td>PRSTKC . . . 925</td>
<td>PRSTKQ . . . 926</td>
<td>PRSTK12 . . . 926</td>
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### Current Activities

<table>
<thead>
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<th>12MM Mnemonic</th>
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<tr>
<td>Sources of Funds - Other</td>
<td>FSRCO . . . 944</td>
<td>FSRCOQ . . . 944</td>
<td>FSRCO12 . . . 945</td>
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<tr>
<td>Uses of Funds - Other</td>
<td>FUSEO . . . 947</td>
<td>FUSEOQ . . . 948</td>
<td>FUSEO12 . . . 949</td>
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<tr>
<td>Cash and Cash Equiv. - Changes</td>
<td>CHECH . . . 875</td>
<td>CHECHQ . . . 875</td>
<td>CHECH12 . . . 876</td>
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### 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.
<table>
<thead>
<tr>
<th>Financial Category</th>
<th>Code</th>
<th>Year</th>
<th>Year</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Before Extra. Items</td>
<td>IBC</td>
<td>217</td>
<td>IBCQ</td>
<td>IB12</td>
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<tr>
<td>Depreciation and Amortization</td>
<td>DPC</td>
<td>883</td>
<td>DPCQ</td>
<td>DPC12</td>
</tr>
<tr>
<td>Extraordinary Items and Disc. Ops</td>
<td>XIDOC</td>
<td>890</td>
<td>XIDOCQ</td>
<td>XIDOC12</td>
</tr>
<tr>
<td>Deferred Taxes</td>
<td>TXDC</td>
<td>882</td>
<td>TXDCQ</td>
<td>TXDC12</td>
</tr>
<tr>
<td>Equity in Net Loss (Earnings)</td>
<td>ESUBC</td>
<td>886</td>
<td>ESUBCQ</td>
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<tr>
<td>Sale of PP&amp;E and Sale of Investments - Loss (Gain)</td>
<td>SPPIV</td>
<td>938</td>
<td>SPPIVQ</td>
<td>SPPIV12</td>
</tr>
<tr>
<td>Funds from Operations - Other</td>
<td>FOPO</td>
<td>897</td>
<td>FOPOQ</td>
<td>FOP12</td>
</tr>
<tr>
<td>Funds from Operations - Total</td>
<td>FOPT</td>
<td>899</td>
<td>FOPTQ</td>
<td>FOPT12</td>
</tr>
<tr>
<td>Sale of Property, Plant and Equip.</td>
<td>SPPE</td>
<td>935</td>
<td>SPPEQ</td>
<td>SPPE12</td>
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<tr>
<td>Sale of Common and Pfd. Stock</td>
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<td>930</td>
<td>SSTKQ</td>
<td>SSTK12</td>
</tr>
<tr>
<td>Sale of Investments</td>
<td>SIV</td>
<td>933</td>
<td>SIVQ</td>
<td>SIV12</td>
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<tr>
<td>Debt (Long-Term) - Issuance</td>
<td>DLTIS</td>
<td>918</td>
<td>DLTISQ</td>
<td>DLTIS12</td>
</tr>
<tr>
<td>Sources of Funds - Other</td>
<td>FSRCO</td>
<td>944</td>
<td>FSRCOQ</td>
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</tr>
<tr>
<td>Sources of Funds - Total</td>
<td>FSRCT</td>
<td>946</td>
<td>FSRCTQ</td>
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</table>

**Uses of Funds**

<table>
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<tr>
<th>Financial Category</th>
<th>Code</th>
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<th>Year</th>
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<tbody>
<tr>
<td>Cash Dividends</td>
<td>DV</td>
<td>877</td>
<td>DVQ</td>
<td>DV12</td>
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<tr>
<td>Capital Expenditures</td>
<td>CAPX</td>
<td>871</td>
<td>CAPXQ</td>
<td>CAPX12</td>
</tr>
<tr>
<td>Increase in Investments</td>
<td>IVCH</td>
<td>916</td>
<td>IVCHQ</td>
<td>IVCH12</td>
</tr>
<tr>
<td>Debt (Long-Term) - Reduction</td>
<td>DLTR</td>
<td>920</td>
<td>DLTTRQ</td>
<td>DLTTR12</td>
</tr>
<tr>
<td>Purchase of Com. and Pfd. Stock</td>
<td>PRSTKC</td>
<td>925</td>
<td>PRSTKQ</td>
<td>PRSTK12</td>
</tr>
<tr>
<td>Acquisitions</td>
<td>AQC</td>
<td>866</td>
<td>AQCQ</td>
<td>AQC12</td>
</tr>
<tr>
<td>Uses of Funds - Other</td>
<td>FUSEO</td>
<td>947</td>
<td>FUSEOQ</td>
<td>FUSEO12</td>
</tr>
<tr>
<td>Uses of Funds - Total</td>
<td>FUSET</td>
<td>949</td>
<td>FUSETQ</td>
<td>FUSET12</td>
</tr>
<tr>
<td>Working Capital Changes - Other - Increase (Decrease)</td>
<td>WCAPC</td>
<td>951</td>
<td>WCAPCQ</td>
<td>WCAPC12</td>
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</table>
### Current Debt - Changes

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td><em>DLCC</em></td>
<td>. . .</td>
<td>879</td>
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<tr>
<td><em>DLCCHQ</em></td>
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</tr>
<tr>
<td><em>DLCC12</em></td>
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<td>881</td>
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</tbody>
</table>
**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
**Accounts Payable and Accrued Liabilities - Increase (Decrease) - 12MM**

Mnemonic APALC12
Chapter 25  Statement of Cash Flows/Statement of Changes

Concept calculation  

\[ \text{@IF}(@\text{PERIOD}(0Q)=4, \text{APALCQ}, \text{APALCQ}+ \text{APALCQ}[@\text{QTR}(0Q)-@\text{PERIOD}(0Q)]-\text{APALCQ}-4)) \]

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>AOLOCQ</th>
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</thead>
<tbody>
<tr>
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<td>Statement of Cash Flows/Statement of Changes</td>
</tr>
<tr>
<td>Data item number</td>
<td>Q107</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
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</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>AOLOC12</th>
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<tbody>
<tr>
<td>Concept calculation</td>
<td>(@IF(@PERIOD(0Q)=4,AOLOCQ,(AOLOCQ+(AOLOCQ[@QTR(0Q)-@PERIOD(0Q)]-AOLOCQ[-4]))))</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QB</td>
<td>Net of current year's sales, retirements, and/or disposals of Property, Plant and Equipment</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QB</td>
<td>Net of current year’s sales, retirements, and/or disposals of Property, Plant and Equipment</td>
</tr>
</tbody>
</table>

### 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]))))))

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QB</td>
<td>Net of current year's sales, retirements, and/or disposals of Property, Plant and Equipment</td>
</tr>
</tbody>
</table>

Cash and Equivalents - Changes

Mnemonic: CHECH
### Cash and Equivalents - Changes - Quarterly

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>CHECHQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows/Statement of Changes</td>
</tr>
<tr>
<td>Data item number</td>
<td>Q74</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

**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: 
\[ (\text{IF}(\text{PERIOD}(0Q)=4, \text{CHECHQ}, \text{CHECHQ}+\text{CHECHQ}[@QTR(0Q)-\text{PERIOD}(0Q)]-\text{CHECHQ}[-4]))) \]

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DVQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows/Statement of Changes</td>
</tr>
<tr>
<td>Data item number</td>
<td>Q89</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

**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: 

\[ \frac{(OANCF12-DV12)}{(PPEGTQ+AOQ+ACTQ-LCTQ)} \]

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,DLCHQQ,(DLCHQ+DLCHQ[@QTR(0Q)-@PERIOD(0Q)]-DLCHQ[-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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>ESUBC12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>(@IF(@PERIOD(0Q)=4,ESUBCQ,(ESUBCQ+ESUBCQ[@QTR(0Q)-@PERIOD(0Q)]-ESUBCQ[-4])))</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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
Chapter 25  Statement of Cash Flows/Statement of Changes

Statement  Statement of Cash Flows/Statement of Changes

Annual Data Item Number  A124
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.

Extra. Items and Discontinued Operations - Quarterly

Mnemonic  XIDOCQ
Statement  Statement of Cash Flows/Statement of Changes
Quarterly Data Item Number  Q78
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 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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FINCFQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows</td>
</tr>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q113</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FINCF12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>(@IF(@PERIOD(0Q)=4,FINCFQ,(FINCFQ+FINCFQ[@QTR(0Q)-@PERIOD(0Q)]-FINCFQ[-4])))</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FIAO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows</td>
</tr>
<tr>
<td>Annual Data Item Number</td>
<td>A312</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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 |
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 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.

Data is presented on a historical basis.

### Financing Activities - Other 12MM

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FIAO12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>(@IF(@PERIOD(0Q)=4,FIAOQ,(FIAOQ+FIAOQ[@QTR(0Q)-@PERIOD(0Q)])[FIAOQ[-4]]))</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SCF</th>
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</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows/Statement of Changes</td>
</tr>
<tr>
<td>Annual Data Item Number</td>
<td>A318</td>
</tr>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
</tbody>
</table>

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).

<table>
<thead>
<tr>
<th>Code</th>
<th>Format Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Working Capital Statement</td>
</tr>
<tr>
<td>2</td>
<td>Cash Statement by Source and Use of Funds</td>
</tr>
<tr>
<td>3</td>
<td>Cash Statement by Activity</td>
</tr>
<tr>
<td>4</td>
<td>Other</td>
</tr>
<tr>
<td>5</td>
<td>Net Liquid Funds/Net Funds by Source &amp; Use</td>
</tr>
<tr>
<td>7</td>
<td>Statement of Cash Flows</td>
</tr>
</tbody>
</table>

**Format Code - Quarterly**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Statement Statement of Cash Flows/Statement of Changes</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCFQ</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Units Code</th>
<th>Code</th>
<th></th>
</tr>
</thead>
</table>

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.

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<th>Code</th>
<th>Format Code</th>
</tr>
</thead>
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<tr>
<td>1</td>
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<td>2</td>
<td>Cash Statement by Source and Use of Funds</td>
</tr>
<tr>
<td>3</td>
<td>Cash Statement by Activity</td>
</tr>
<tr>
<td>4</td>
<td>Other</td>
</tr>
<tr>
<td>7</td>
<td>Statement of Cash Flows</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FOPT12</th>
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</thead>
<tbody>
<tr>
<td>Concept calculation</td>
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</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>TXACHQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows</td>
</tr>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q106</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**: 
  \[ \text{(@IF(}@PERIOD(0Q)=4,\text{TXACHQ},(\text{TXACHQ}+\text{TXACHQ}[@QTR(0Q)-@PERIOD(0Q)]-\text{TXACHQ}[-4])))} \]
- **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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>TXPD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows</td>
</tr>
<tr>
<td>Annual Data Item Number</td>
<td>A317</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>TXPDQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows</td>
</tr>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q116</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>TXPD12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>(@IF(@PERIOD(0Q)=4,TXPDQ,(TXPDQ+TXPDQ[@QTR(0Q)-@PERIOD(0Q)]=4]))</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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 INVCCH
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

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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 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).
Chapter 25  Statement of Cash Flows/Statement of Changes

Investing Activities - Net Cash Flow 12MM

Mnemonic  I VNCF
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.

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Investing Activities - Net Cash Flow 12MM

Mnemonic  I VNCFQ
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.

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Investing Activities - Net Cash Flow 12MM

Mnemonic  I VNCF12
Concept calculation

\[
\text{Concept calculation} = \begin{cases} 
\text{IF}(\text{PERIOD}(0Q)=4,\text{IVNCFQ}+(\text{IVNCFQ}+\text{IVNCFQ}[@QTR(0Q)-\text{PERIOD}(0Q)]-\text{IVNCFQ}[-4])), \\
\end{cases}
\]

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 4\textsuperscript{th} 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 1\textsuperscript{st}-3\textsuperscript{rd} quarters, this concept calculates a 12-month moving figure by adding:

+ the quarterly figure in the current quarter
+ the 4\textsuperscript{th} quarter figure from the prior year
– the quarterly figure from 4 quarters ago.

For example, when the current period is 3\textsuperscript{rd} quarter this concept adds 9 months of period data in 3\textsuperscript{rd} quarter of the current year, plus 12 months of period data from 4\textsuperscript{th} 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

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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 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])))
```
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>DLTISQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows/Statement of Changes</td>
</tr>
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<td>Quarterly Data Item Number</td>
<td>Q86</td>
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<tr>
<td>Units</td>
<td>Millions of dollars</td>
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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 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**

\[ \text{IF}(\text{PERIOD(0Q)}=4, \text{DLTISQ}+(\text{DLTISQ}+\text{DLTISQ}[@QTR(0Q)-\text{PERIOD(0Q)}]-\text{DLTISQ}[{-4}]))) \]

**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+[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  

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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 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.

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**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.
Chapter 25  Statement of Cash Flows/Statement of Changes

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 RECCCH
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**

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<th>Mnemonic</th>
<th>RECCHQ</th>
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</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows/Statement of Changes</td>
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<td>Quarterly Data Item Number</td>
<td>Q103</td>
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<td>Units</td>
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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 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 RECCCH12

Concept calculation

```plaintext
@if(@PERIOD(0Q)=4,RECCCHQ,(RECCCHQ+RECCCHQ[@QTR(0Q)-@PERIOD(0Q)]-RECCCHQ[-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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SSTKQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows/Statement of Changes</td>
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<td>Units</td>
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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 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
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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

<table>
<thead>
<tr>
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<td>Statement</td>
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<tr>
<td>Quarterly Data Item Number</td>
<td>Q83</td>
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<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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: 
\[
(\text{SPPEQ}, \text{SPPEQ}+\text{SPPEQ} @QTR(0Q)-@PERIOD(0Q)}-\text{SPPEQ[-4]})\]

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**

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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 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+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**

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<tr>
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<tr>
<td>Annual Data Item Number</td>
<td>A309</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

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
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.
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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FSRCTQ</th>
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</thead>
<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows/Statement of Changes</td>
</tr>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q88</td>
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<tr>
<td>Units</td>
<td>Millions of dollars</td>
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</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<tbody>
<tr>
<td>Concept calculation</td>
<td>(@IF(@PERIOD(0Q)=4,FSRCTQ,(FSRCTQ+FSRCTQ[@QTR(0Q)-@PERIOD(0Q)]-FSRCTQ[-4])))</td>
</tr>
<tr>
<td>Units</td>
<td>Millions of dollars</td>
</tr>
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</table>

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
**Uses of Funds - Other 12MM**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<tr>
<td>Concept calculation</td>
<td>( @IF(@PERIOD(0Q)=4, FUSEOQ, (FUSEOQ + FUSEOQ[@QTR(0Q)-@PERIOD(0Q)]-FUSEOQ[-4])) )</td>
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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.

Data is presented on a historical basis.
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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</thead>
<tbody>
<tr>
<td>Concept calculation</td>
<td>(@IF(@PERIOD(0Q)=4,FUSETQ,(FUSETQ+FUSETQ[@QTR(0Q)-@PERIOD(0Q)]-FUSETQ[-4])))</td>
</tr>
</tbody>
</table>

| 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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>WCAPTQ</th>
</tr>
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<tbody>
<tr>
<td>Statement</td>
<td>Statement of Cash Flows/Statement of Changes</td>
</tr>
<tr>
<td>Quarterly Data Item Number</td>
<td>Q101</td>
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</table>

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).
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

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<th>EPS Estimates Mnemonic . . . page</th>
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<tbody>
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<td>FCCONREC . . . 1014</td>
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<tr>
<td>FIRST CALL Last Revision Date</td>
<td>FCLRC . . . 971</td>
<td>FCLR . . . 1013</td>
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<tr>
<td>FIRST CALL Latest Report Date</td>
<td>FCLRDC . . . 972</td>
<td>FCLRD . . . 1014</td>
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<td>FIRST CALL Median Long-Term Growth Rate</td>
<td>FCSGRMDC . . . 982</td>
<td>FCSGRMD . . . 995</td>
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<td>FIRST CALL Momentum Revision Date</td>
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Growth Rates

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<th>Cash Flow Estimates Mnemonic . . . page</th>
<th>EPS Estimates Mnemonic . . . page</th>
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<tr>
<td>FIRST CALL Growth Rate - High</td>
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<td>FIRST CALL Growth Rate - Number of Analysts</td>
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<td>FCSGRAE . . . 994</td>
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### Fiscal year current estimates and items

<table>
<thead>
<tr>
<th>Data Item Name</th>
<th>Cash Flow Estimates Mnemonic . . . page</th>
<th>EPS Estimates Mnemonic . . . page</th>
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</thead>
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### Fiscal year 1 estimates and items

<table>
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<tr>
<th>Data Item Name</th>
<th>Cash Flow Estimates Mnemonic . . . page</th>
<th>EPS Estimates Mnemonic . . . page</th>
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<td>FCF17D . . . 996</td>
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<tr>
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<td>FCF17AC . . . 973</td>
<td>FCF17A . . . 996</td>
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<td>7 Day Revisions Up</td>
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<tr>
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<td>FCF130D . . . 996</td>
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<tr>
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<td>FCF130A . . . 996</td>
</tr>
<tr>
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<tr>
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<tr>
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<td>Low Estimate</td>
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<tr>
<td>Mean Estimate</td>
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### Fiscal year 2 estimates and items

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<td>90 Day Revisions Mean</td>
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<td>90 Day Revisions Up</td>
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<td>Median Estimate</td>
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<td>FCF2MD . . . 1003</td>
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<tr>
<td>Number of Analyst Estimates</td>
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<td>FCF2AEST . . . 1003</td>
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<tr>
<td>Standard Deviation</td>
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<td>FCF2SD . . . 1003</td>
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### Fiscal quarter current estimates and items

<table>
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<tr>
<th>Data Item Name</th>
<th>Cash Flow Estimates Mnemonic</th>
<th>EPS Estimates Mnemonic</th>
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</thead>
<tbody>
<tr>
<td>7 Day Revisions Mean</td>
<td>FCQ07AC . . . 982</td>
<td>FCQ07A . . . 1004</td>
</tr>
<tr>
<td>30 Day Revisions Mean</td>
<td>FCQ030AC . . . 982</td>
<td>FCQ030A . . . 1004</td>
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<td>60 Day Revisions Mean</td>
<td>FCQ060AC . . . 982</td>
<td>FCQ060A . . . 982</td>
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<tr>
<td>90 Day Revisions Mean</td>
<td>FCQ090AC . . . 982</td>
<td>FCQ090A . . . 1004</td>
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<tr>
<td>Surprise</td>
<td>FCQ0SPRSC . . . 983</td>
<td>FCQ0SPRS . . . 1005</td>
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<tr>
<td>Latest Actual per Share</td>
<td>FCQ0AC . . . 983</td>
<td>FCQ0A . . . 1004</td>
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<tr>
<td>Previous Mean Estimate</td>
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<td>FCQ0PEAV . . . 1005</td>
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### Fiscal quarter 1 estimates and items

<table>
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<th>Data Item Name</th>
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<tr>
<td>7 Day Revisions Down</td>
<td>FCQ17DC . . . 983</td>
<td>FCQ17D . . . 1005</td>
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<tr>
<td>7 Day Revisions Mean</td>
<td>FCQ17AC . . . 983</td>
<td>FCQ17A . . . 1005</td>
</tr>
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<td>7 Day Revisions Up</td>
<td>FCQ17UC . . . 984</td>
<td>FCQ17U . . . 1006</td>
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<tr>
<td>30 Day Revisions Down</td>
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<td>FCQ130D . . . 1006</td>
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<td>30 Day Revisions Mean</td>
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<td>FCQ130A . . . 1006</td>
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<tr>
<td>30 Day Revisions Up</td>
<td>FCQ130UC . . . 984</td>
<td>FCQ130U . . . 1006</td>
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<tr>
<td>60 Day Revisions Down</td>
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<td>FCQ160D . . . 1006</td>
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<td>60 Day Revisions Mean</td>
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<td>FCQ160A . . . 1007</td>
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<td>Coefficient of Variation</td>
<td>FCQ1CVC . . . 986</td>
<td>FCQ1CV . . . 1008</td>
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<td>1 Year Ago Cash Flow and EPS</td>
<td>FCQ1CFL . . . 991</td>
<td>FCQ1EPS . . . 1012</td>
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<td>12 Months Moving</td>
<td>FCQ112MMC . . . 986</td>
<td>FCQ112MM . . . 1005</td>
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<td>Implied Price/Cash Flow</td>
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<td>Implied Price/Earnings</td>
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<td>Low Estimate</td>
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<td>FCQ1LO . . . 1016</td>
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<tr>
<td>Mean Estimate</td>
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### Fiscal quarter 2 estimates and items

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<th>Data Item Name</th>
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<th>EPS Estimates Mnemonic</th>
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<tr>
<td>7 Day Revisions Down</td>
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<td>FCQ27D . . . 1008</td>
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<tr>
<td>7 Day Revisions Mean</td>
<td>FCQ27AC . . . 987</td>
<td>FCQ27A . . . 1008</td>
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<td>7 Day Revisions Up</td>
<td>FCQ27UC . . . 987</td>
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<td>30 Day Revisions Down</td>
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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

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<td>Median Estimate</td>
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<td>Number of Analyst Estimates</td>
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<td>Standard Deviation</td>
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<td>FCQ3SD ... 1016</td>
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<td>1 Year Ago Cash Flow and EPS</td>
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Fiscal quarter 4 estimates and items

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<td>FCQ4AERD ... 1015</td>
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<td>Low Estimate</td>
<td>FCQ4LOC ... 992</td>
<td>FCQ4LO ... 1016</td>
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<td>Mean Estimate</td>
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857
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<th>Research Insight North America Data Guide</th>
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<tr>
<td>Standard Deviation</td>
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<td>FCQ4SD . . . 1016</td>
</tr>
<tr>
<td>1 Year Ago Cash Flow and EPS</td>
<td>FCQ4CFL . . . 991</td>
<td>FCQ4EPS . . . 1012</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Scale</th>
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</thead>
<tbody>
<tr>
<td>Buy</td>
<td>1</td>
</tr>
<tr>
<td>Buy/Hold</td>
<td>2</td>
</tr>
<tr>
<td>Hold</td>
<td>3</td>
</tr>
<tr>
<td>Hold/Sell</td>
<td>4</td>
</tr>
<tr>
<td>Sell</td>
<td>5</td>
</tr>
</tbody>
</table>

**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: \[
\frac{(FCF0AC - FCF0PEAVC)}{\text{ABS}(FCF0PEAVC)} \times 100
\]

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: \[
\frac{FCF1SDC}{FCF1AVC} \times 100
\]

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 \[(\text{FCQ0QAC} - \text{FCQ0PEAVC}) / \text{ABS}(\text{FCQ0PEAVC}) \times 100\]

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.
Chapter 26  Thomson First Call Estimates

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: FCQ30DC

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: FCQ30AC

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 \(\frac{(FCQ0CFL - FCQ0PCFL)}{ABS(FCQ0PCFL)}*100\)

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 \(\frac{(FCQ1CFL - FCQ1PCFL)}{ABS(FCQ1PCFL)}*100\)

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 \(\frac{(FCQ2CFL - FCQ2PCFL)}{ABS(FCQ2PCFL)}*100\)

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 \(\frac{(FCQ3CFL - FCQ3PCFL)}{ABS(FCQ3PCFL)}*100\)
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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Time Period Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FCQ0PCFL</td>
<td>Current Quarter minus 4</td>
</tr>
<tr>
<td>FCQ1PCFL</td>
<td>Current Quarter minus 3</td>
</tr>
<tr>
<td>FCQ2PCFL</td>
<td>Current Quarter minus 2</td>
</tr>
<tr>
<td>FCQ3PCFL</td>
<td>Current Quarter minus 1</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Time Period Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FCQ0CFL</td>
<td>Current Quarter minus 4</td>
</tr>
<tr>
<td>FCQ1CFL</td>
<td>Current Quarter minus 3</td>
</tr>
<tr>
<td>FCQ2CFL</td>
<td>Current Quarter minus 2</td>
</tr>
<tr>
<td>FCQ3CFL</td>
<td>Current Quarter minus 1</td>
</tr>
<tr>
<td>FCQ4CFL</td>
<td>Current Quarter - Latest Actual</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>FCQ1ERDC</td>
</tr>
<tr>
<td>FCQ2ERDC</td>
</tr>
<tr>
<td>FCQ3ERDC</td>
</tr>
<tr>
<td>FCQ4ERDC</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter 1</td>
<td>FCQ1ERDFC</td>
</tr>
<tr>
<td>Quarter 2</td>
<td>FCQ2ERDFC</td>
</tr>
<tr>
<td>Quarter 3</td>
<td>FCQ3ERDFC</td>
</tr>
<tr>
<td>Quarter 4</td>
<td>FCQ4ERDFC</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Blank</td>
<td>The company is expected to report earnings on the date indicated in the Expected Report Date item.</td>
</tr>
<tr>
<td>W</td>
<td>The company is expected to report earnings in the week of the date indicated in the Expected Report Date item.</td>
</tr>
</tbody>
</table>

### Thomson First Call High Estimate - Cash Flow

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter 1</td>
<td>FCQ1HIC</td>
</tr>
<tr>
<td>Quarter 2</td>
<td>FCQ2HIC</td>
</tr>
<tr>
<td>Quarter 3</td>
<td>FCQ3HIC</td>
</tr>
<tr>
<td>Quarter 4</td>
<td>FCQ4HIC</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter 1</td>
<td>FCQ1LOC</td>
</tr>
<tr>
<td>Quarter 2</td>
<td>FCQ2LOC</td>
</tr>
<tr>
<td>Quarter 3</td>
<td>FCQ3LOC</td>
</tr>
<tr>
<td>Quarter 4</td>
<td>FCQ4LOC</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>FCQ1AVC</td>
</tr>
<tr>
<td>2</td>
<td>FCQ2AVC</td>
</tr>
<tr>
<td>3</td>
<td>FCQ3AVC</td>
</tr>
<tr>
<td>4</td>
<td>FCQ4AVC</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>FCQ1MDC</td>
</tr>
<tr>
<td>2</td>
<td>FCQ2MDC</td>
</tr>
<tr>
<td>3</td>
<td>FCQ3MDC</td>
</tr>
<tr>
<td>4</td>
<td>FCQ4MDC</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>FCQ1AESTC</td>
</tr>
<tr>
<td>2</td>
<td>FCQ2AESTC</td>
</tr>
<tr>
<td>3</td>
<td>FCQ3AESTC</td>
</tr>
<tr>
<td>4</td>
<td>FCQ4AESTC</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>FCQ1SDC</td>
</tr>
<tr>
<td>2</td>
<td>FCQ2SDC</td>
</tr>
<tr>
<td>3</td>
<td>FCQ3SDC</td>
</tr>
<tr>
<td>4</td>
<td>FCQ4SDC</td>
</tr>
</tbody>
</table>
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 Thomson's 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: 
\[
\frac{(FCF0A - FCF0PEAV)}{\text{ABS}(FCF0PEAV)} \times 100
\]

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FCF1CV</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>FCF1SD/FCF1AV*100</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FCF1DATE</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FCF1HI</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FCF1PE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@VALUE(PRCCUR,PRCCM)/FCF1AV</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FCF1LO</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FCF1AV</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>FCF1MD</th>
</tr>
</thead>
</table>
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.
<table>
<thead>
<tr>
<th>Thomson First Call Fiscal Year 2 - Mean Estimate - Earnings Per Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mnemonic FCF2AV</td>
</tr>
<tr>
<td>This item represents the arithmetic mean of all current estimates received from analysts for the current fiscal year plus two.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Thomson First Call Fiscal Year 2 - Median Estimate - Earnings Per Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mnemonic FCF2MD</td>
</tr>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Thomson First Call Fiscal Year 2 - Number of Analyst Estimates - Earnings Per Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mnemonic FCF2AEST</td>
</tr>
<tr>
<td>This item represents the total number of analysts with estimates for the current fiscal year plus two.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Thomson First Call Fiscal Year 2 - Standard Deviation - Earnings Per Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mnemonic FCF2SD</td>
</tr>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Thomson First Call Current Quarter - 7 Day Revisions Mean - Earnings Per Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mnemonic FCQ07A</td>
</tr>
<tr>
<td>This item represents the arithmetic mean as of 7 days ago for a given company for the most recently reported quarter.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Thomson First Call Current Quarter - 30 Day Revisions Mean - Earnings Per Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mnemonic FCQ030A</td>
</tr>
<tr>
<td>This item represents the arithmetic mean as of 30 days ago for a given company for the most recently reported quarter.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Thomson First Call Current Quarter - 60 Day Revisions Mean - Earnings Per Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mnemonic FCQ060A</td>
</tr>
</tbody>
</table>
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 \( \frac{(FCQ0QA - FCQ0PEAV)}{\text{ABS}(FCQ0PEAV)} \times 100 \)
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: \((\text{FCQ1EPS}-\text{FCQ1PEPS})/\text{ABS}(\text{FCQ1PEPS})\times 100\)

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: \((\text{FCQ2EPS}-\text{FCQ2PEPS})/\text{ABS}(\text{FCQ2PEPS})\times 100\)

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: \((\text{FCQ3EPS}-\text{FCQ3PEPS})/\text{ABS}(\text{FCQ3PEPS})\times 100\)

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Time Period Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter 0</td>
<td>FCQ0EPS</td>
</tr>
<tr>
<td>Quarter 1</td>
<td>FCQ1EPS</td>
</tr>
<tr>
<td>Quarter 2</td>
<td>FCQ2EPS</td>
</tr>
<tr>
<td>Quarter 3</td>
<td>FCQ3EPS</td>
</tr>
<tr>
<td>Quarter 4</td>
<td>FCQ4EPS</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Time Period Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter 0</td>
<td>FCQ0PEPS</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Mnemonic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarter 1</td>
<td>FCQ1ERDF</td>
</tr>
<tr>
<td>Quarter 2</td>
<td>FCQ2ERDF</td>
</tr>
<tr>
<td>Quarter 3</td>
<td>FCQ3ERDF</td>
</tr>
<tr>
<td>Quarter 4</td>
<td>FCQ4ERDF</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>Thomson First Call Earnings Estimate data reflects the exclusion of amortization of goodwill.</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buy</td>
<td>1</td>
</tr>
<tr>
<td>Buy/Hold</td>
<td>2</td>
</tr>
<tr>
<td>Hold</td>
<td>3</td>
</tr>
<tr>
<td>Hold/Sell</td>
<td>4</td>
</tr>
<tr>
<td>Sell</td>
<td>5</td>
</tr>
</tbody>
</table>

Thomson First Call High Estimate - Earnings Per Share

Mnemonic: FCQ1HI, FCQ2HI, FCQ3HI, 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).
# 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

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## Fiscal year 1 estimates

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<td>I/B/E/S Year 2 - Implied Price to Earnings</td>
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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 item 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.


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
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
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
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
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
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: IBLGLC

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.
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.
Chapter 27  Thomson I/B/E/S Estimates

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*{(IBAQ-IBAQAV)/@ABS(IBAQAV)}

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: (IBAQ-IBAQAV)/IBAQSD

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.
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

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**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**

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<tr>
<td>FEDFUNDS</td>
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<td>@VALUE(&quot;I0010&quot;:E19,&quot;I0003&quot;:E19)</td>
<td>20 Years</td>
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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**

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<tr>
<td>BOND20YR</td>
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<tr>
<td>BOND30YR</td>
<td>Percentage</td>
<td>@VALUE(&quot;I0010&quot;:E20,&quot;I0003&quot;:E20)</td>
<td>20 Years</td>
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</table>

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

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<td>Percentage</td>
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<td>NOTE7YR</td>
<td>Percentage</td>
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<tr>
<td>NOTE10YR</td>
<td>Percentage</td>
<td>@VALUE(&quot;I0010&quot;:E18,&quot;I0003&quot;:E18)</td>
<td>20 Years</td>
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</table>

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 services

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Exports</td>
<td></td>
</tr>
<tr>
<td>Imports</td>
<td></td>
</tr>
</tbody>
</table>

### Government purchases

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal</td>
<td></td>
</tr>
<tr>
<td>National defense</td>
<td></td>
</tr>
<tr>
<td>Nondefense</td>
<td></td>
</tr>
<tr>
<td>State and local</td>
<td></td>
</tr>
</tbody>
</table>

### Housing Starts

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>HOUSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Millions of Units</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>INFLATN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>(((\text{CPI}/\text{CPI}[-12])-1)*100)</td>
</tr>
<tr>
<td>Units</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>LIBOR1M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@VALUE(&quot;I0010&quot;:E24,&quot;I0003&quot;:E24)</td>
</tr>
<tr>
<td>Units</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

This percentage represents the London Interbank Offering Rate for one month rates and is updated daily.

### LIBOR - 2 Month

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>LIBOR2M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@VALUE(&quot;I0010&quot;:E25,&quot;I0003&quot;:E25)</td>
</tr>
</tbody>
</table>
Chapter 28  U.S. Economic Data

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUTO</td>
<td>Millions of Units</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>TBILL1M</td>
<td>Percentage</td>
</tr>
<tr>
<td>TBILL2M</td>
<td>Percentage</td>
</tr>
<tr>
<td>TBILL3M</td>
<td>Percentage</td>
</tr>
<tr>
<td>TBILL6M</td>
<td>Percentage</td>
</tr>
<tr>
<td>TBILL12M</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>UNEMP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

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.
Chapter 28  Glossary of Terms

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**

**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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$R • 937
$Sets • 937
$T • 937

@ABS - Absolute value • 390, 392
@ALPHA - Returns the intercept of the Y axis • 388, 392
@AND - Logical AND • 389, 393
@BETA - Returns the slope of the line • 388, 393
@CAVG - Average across a set • 391, 393
@CCOR - Correlation coefficient across a set • 391, 394
@CCOUNT - Counts companies containing data in a set • 391, 394
@CGMN - Geometric mean across a set • 391, 394
@CHGCO - Company transformation • 391, 395
@CHGSET - Set transformation • 391, 395
@CMAX - Maximum value across a set • 391, 396
@CMED - Median value across a set • 391, 396
@CMIN - Minimum value across a set • 391, 397
@CONCATENATE - Combines text strings • 392, 397
@CORR - Returns the R2 of the correlation coefficient • 388, 397
@CPROD - Multiplication across a set • 391, 398
@CSIZE - Counts companies in a set • 391, 398
@CSTD - Standard deviation across a set • 391, 398
@CSUM - Sum across a set • 391, 399
@CWAVG - Weighted average across a set • 391, 399
@DATE - Inserts calendar date • 389, 399
@DAY - Identifies period day • 390, 400
@DB - Return formula from the specified layer • 387, 400
@DESC - Displays descriptions • 392, 400
@ELEMENT - Specifies Group Item • 389, 401
@EXCLUDEDB - Exclude Specified Database Layer • 387, 401
@EXP - Exponent • 390, 401
@EXPSMOOTH - Exponentially Weighted Average • 388, 402
@FIND - Finds a specific value in a text string • 392, 402
@FORECAST - Returns a predicted value • 388, 403
@FRAC - Measures relative standing within a set • 392, 403
@GEO - Returns geographic segment data • 390, 403
@IF - Returns a value when conditions are met • 389, 404
@INRANGE - Determines membership in a range • 389, 404
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@ISAF - Determines annual figure data code • 389, 405
@ISCF - Determines combined figure data code • 389, 405
@ISIF - Determines insignificant figure data code • 389, 405
@ISMEMBER - Identifies Members of a Set • 391, 404
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@ISNC - Determines not calculable data code • 389, 406
@ISNM - Determines not meaningful data code • 389, 406
@ISS - Returns issue data • 390, 406
@ISSF - Determines semiannual figure data code • 389, 406
@ISVALUE - Determines existence of data • 389, 406
@ISXE - Determines not available currency data code • 407
@LEFT - Returns the leftmost characters in a text string • 392, 407
@LN - Natural log • 390, 407
@LOG - Log • 390, 407
@MID - Returns the middle characters in a text string • 392, 408
@MNT - Identifies period month • 390, 408
@MRALPHA - Returns the intercept of the Y axis in the multiple regression equation • 388, 408
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@MRBETA  Returns the slope of the line for the specified variable • 388, 409
@MRCORR Calculates the coefficient of multiple determination (R2) between 3 or more items from a multiple regression equation • 388, 409
@MRFSTAT Determines the f-statistic in the multiple regression equation • 389, 410
@MRSTDERR Calculates the standard error of the y (independent variable) in the multiple regression equation • 389, 410
@NATIVE - Displays data in native currency • 387, 410
@NOT - Logical NOT • 389, 411
@NTILE - Creates fractiles within a set • 392, 411
@OR - Logical OR • 390, 411
@PARM - Displays currency description • 389, 411
@PAVG - Average across time • 388, 412
@PCGR - Compound growth rate • 389, 412
@PCOR - Correlation Coefficient Over Time • 388, 413
@PCOUNT - Count Periods • 388, 413
@PDEC - Decrease across time • 388, 413
@PERCENTILE Determines the Value at a Break Point • 390, 414
@PERIOD - Displays period number • 390, 414
@PFIRST - Locates First Occurrence of Data • 388, 414
@PFRAC Measures Relative Standing Over Time • 392, 415
@PFSTPD Locates First Time Period Occurrence of Data • 388, 415
@PGMN - Geometric mean across time • 388, 416
@PINC - Increase across time • 388, 416
@PLAST Locates Last Occurrence of Data • 388, 415
@PLASTPD Locates Last Time Period Occurrence of Data • 388, 415
@PLSG - Least squares growth rate • 389, 417
@PLSGR - Fit of least squares growth rate • 389, 417
@PMAX - Maximum value across time • 388, 417
@PMAXPD - Period for maximum value • 388, 418
@PMED - Median value across time • 388, 418
@PMEDPD - Period for median value • 388, 419
@PMIN - Minimum value across time • 388, 419
@PMINPD - Period for minimum value • 388, 419
@PNTILE Creates Fractiles Over Time • 392, 416
@PPROD - Multiplication across time • 388, 420
@PRANK Calculates Relative Rank Over Time • 392, 416
@PSTD - Standard deviation • 388, 420
@PSUM - Sum across time • 388, 420
@PWA VG - Weighted average across time • 388, 421
@QTR - Identifies fiscal period quarter • 390, 421
@RANK - Ranks order within a set • 392, 421
@RIGHT - Returns the rightmost characters in a text string • 392, 422
@RND - Round • 390, 422
@SCALE - Returns data in millions • 387, 422
@SEG - Returns business segment data • 390, 422
@SET - Selects companies based on condition • 391, 423
@SIC2 and @SIC3 - Generalize SIC codes • 389, 423
@SQRT - Square root • 390, 423
@STDS - Standard Deviation for a Sample of a Population • 391, 423
@TEXT - Returns a string of characters • 392, 424
@TRIMPCT - Trim Outlying Values (Percent) • 391, 424
@TRIMSTD - Trim Outlying Values (Standard Deviation) • 391, 424
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