

Long-Term Debt - Total

Variable Name = dlтт

Mnemonic	Category	Periodicity	Format	Units
DLTT	Balance Sheet	Annual	Number	Millions
DLTTQ	Balance Sheet	Quarterly	Number	Millions

U.S. and Canadian GAAP Definition

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

This item is a component of Liabilities ? Total (LT).

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

International Normalized Definition

Industrial definition

This item represents interest-bearing obligations due after the current year. This item is a component of Liabilities ? Total (LT).

This item includes:

1. Advances to finance construction

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

This item excludes:

1. Accounts payable/creditors due after one year
2. Accrued interest on long-term debt, when a breakout is available
3. Customers' deposits on bottles, cases, and kegs
4. Deferred compensation

Finland This item includes pension loans.

France This item includes perpetual subordinated debt (titres subordonnés à durée indéterminée [T.S.D.I.]) which has no contractual maturity.

Japan This item includes:

1. Long-term borrowings
2. Corporate bonds ? Straight bonds
3. Corporate bonds ? Convertible bonds
4. Corporate bonds ? Warrant bonds

Spain This item excludes medium-term debt (due in 18 months or less), included in Notes Payable (NP)

United States This item includes industrial revenue bonds.

Financial Services Definition

This item represents all financial obligations due after the current operating cycle. It includes the current portion of long-term borrowings, when no breakout is available.

This item is a component of Invested Capital (ICAPT) and Liabilities ? Total (LT).

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt

4. Convertible debt
5. Debentures
6. Finance lease obligations
7. Indebtedness to affiliates
8. Loans on insurance policies
9. Long-term lease obligations (capitalized lease obligations)
10. Long-term notes
11. Notes payable due within one year and to be refinanced by long-term debt
12. Production payments
13. Purchase obligations and payments to officers

This item excludes:

1. Accounts payable/creditors due after one year
2. Accrued interest on long-term debt, when a breakout is available

This item represents financial debt with an original term of four or more years, when the Balance Sheet Presentation Code is GM. When available, the debt due in less than four years is a component of Debt in Current Liabilities ? Total (DLC).

Finland This item includes pension loans.

France This item includes perpetual subordinated debt (titres subordonnés à durée indéterminée [T.S.D.I.]) which has no contractual maturity.

Spain This item excludes medium-term debt (due in eighteen months or less), included in Debt in Current Liabilities ? Total (DLC).

United States This item includes industrial revenue bonds.

Summary (Restated) Data

Summary (Restated) data is now defined by Data Format (DATAFMT). Summary data can be accessed using a combination of a data item and DATAFMT. For example, the DLTR data item will now be found in the DLTT data item with a Data Format code of summ_std.

Summary data is collected from summary presentations reported by the company. It allows you to compare current years with prior years that may be restated for mergers or acquisitions, accounting changes or discontinued operations. The summary data series contains the most commonly-reported Income Statement and Balance Sheet items.

Footnote(s)

Footnote Code	Company Population
ES	Domestic
ES	International
EY	International
IM	International
QT	Domestic

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