

Standard & Poor's  
Compustat<sup>®</sup> Xpressfeed  
**Understanding the Data**

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By Standard & Poor's

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# Chapter 1

## Introduction

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### Welcome to Standard & Poor's Compustat® Xpressfeed

Standard & Poor's is the world's foremost provider of independent credit ratings, risk evaluation, investment research, indices, data and valuations. For more than 140 years we have played a leading role in providing investors with the independent benchmarks they need to feel confident about their financial decisions.

Compustat Xpressfeed is a data delivery system for Standard & Poor's Compustat® data. As of June 2007, for the U.S. and Canada publicly-traded companies, Xpressfeed offers:

- Coverage for over 14,650 active companies and over 16,950 inactive companies
- Coverage for over 15,700 active securities and over 20,850 inactive securities
- Company fundamental annual data beginning in 1950
- Company restated quarterly beginning in 1962
- Company annual summary data (rolling 10 years from current annual 10 K)
- Daily\* and monthly market data beginning in 1984
- Monthly market data beginning in 1962.
- Fiscal and calendar presentations of data
- Period data (3 months, 6 months, 9 months, 12 months)
- Period and 12 months moving data for North America quarterly data.

As of June 2007, Xpressfeed offers the following International (excluding U.S. and Canadian) data:

- Coverage for over 24,350 active companies and over 10,000 inactive companies
- Coverage for over 25,900 active securities and over 13,250 inactive securities
- Annual company fundamental data beginning in 1988
- Historical semiannual company data beginning in 1996
- Restated semi-annual company data beginning first quarter of 2005
- Historical quarterly data beginning fourth quarter of 2003
- Restated quarterly company data beginning first quarter of 2005
- Daily\* market data beginning in 1984

\*Daily market data is not available in Vendor subscriptions.

Time period of data availability for a company is dependent upon when that company was added to the database and/or when the data item itself was first added to the database.

Xpressfeed also offers:

- Daily updates to Income Statement, Balance Sheet, Cash Flow, Market and supplemental data items
- Economic data beginning in 1981
- Full history back to 1950 available through an add-on
- Compustat Backtest and Preliminary data
- Thomson I/B/E/S earnings, cash flow and revenue estimates (*add-on subscription required*)

Xpressfeed delivers data specific to company populations. Examples of the company population-specific data include the:

- The population for the Compustat Xpressfeed Global package consists of U.S., Canadian, and International companies (companies from outside North America)
- The population for the Compustat Xpressfeed North America package consists of U.S., Canadian, and ADR-traded companies
- The population for the Compustat Xpressfeed Global ex NA package consists of International companies (companies from outside North America)
- The population for the Compustat Xpressfeed Asia-Pacific Regional package consists of Asia-Pacific companies

Standard & Poor's classifies companies as Industrial/Commercial and/or Financial Services (broker/dealers, banking, insurance, real estate, and other financial services) and collects annual fundamental data in specialized formats containing data items unique to these industries.

Xpressfeed can also provide data specific to a constituent population of an index. Examples of index-specific constituent populations include the S&P 1500, 600, 500 and 400.

## What You Will Find in This Manual

This manual, *Understanding the Data*, focuses on:

- data common to all primary packages
- kinds of data delivered by Xpressfeed
- integration of the physical and conceptual components of Xpressfeed, enabling you to understand the data you have loaded to your system

In contrast, the *Compustat Xpressfeed Technical Guide* (formerly *Loading the Data*) discusses the Xpressfeed framework in greater detail. The framework is comprised of data items, data groups, data packages, delivery files, and all other tangible components of the data. Understanding the framework enables you to load Compustat data to your data repository.

## Terminology

The following is a list of terms you might encounter in this manual:

<b>Data</b>	Raw information.
<b>Data Group</b>	A set of like records.
<b>Data Item</b>	A single field or the result of combining multiple fields in a calculation.
<b>Data Repository</b>	The location where you load and store Compustat data in your computer system.
<b>Delivery Files</b>	The Full and Transactional Files, collectively, because their common basic function is to deliver Compustat data to Xpressfeed clients.
<b>Field</b>	Space within a database that is allocated for a particular piece of data.



<b>File</b>	A set of records, transactions, or data groups
<b>Financial Reports</b>	Companies' annual and quarterly reports to shareholders, as well as 10-K, 10-Q and other reports filed with the Securities and Exchange Commission.
<b>Financial Statements</b>	Companies' balance sheets, income statements, and statement of cash flow.
<b>Full Files</b>	The delivery files containing all the data that your Xpressfeed subscription provides, which are intended for initially or reloading Compustat data in your system.
<b>Item-level</b>	Pertains to Xpressfeed at data item level and not any higher.
<b>Mnemonic</b>	An alphanumeric abbreviation of the name of the data item
<b>Record</b>	A collection of fields or data items. When used as a means of delivering updated data, a record will update an existing record as a whole.
<b>Package</b>	A set of data groups to which clients subscribe.
<b>Package-level</b>	Pertains to Xpressfeed at package level and not any lower.
<b>Transaction</b>	A collection of fields or data items used only to update specific fields or data items within a record.
<b>Transactional Files</b>	Delivery files that contain item-level updates and are intended for reflecting changes to the initial data loaded from the Full files. Transactional files contain updates to multiple data groups and multiple transactional files can be produced during a production cycle.

## Client Support

Standard & Poor's is committed to quality products and customer service. Any time you have questions about Compustat Xpressfeed, you will find our Client Support Center to be an important resource. Staffed by a team of dedicated professionals, our Client Support Center is available to assist you Monday – Friday between 6 a.m. and 6 p.m. Mountain Time.

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**Web site:** <http://www.compustat.com>

## Data Sources

Standard & Poor's uses a wide variety of company source documents, contacts and publications to bring you the most thorough and accurate picture of a company's financial position.

Our sources include:

- Securities and Exchange Commission (SEC): *10-K and 10-Q reports, including sources filed electronically with EDGAR*
- Newswires: *Issued by companies that contain preliminary results from their most recent quarter*
- Annual and quarterly reports to shareholders

- Company contacts: *Standard & Poor's maintains an active file of contacts with various corporations, which allow us to clarify or obtain information not available in shareholders' reports*
- FT Interactive Data: *U.S. and Canadian prices, dividends, shares-traded, adjustment factor data and tickers, as well as corporate action content including CUSIP, SEDOL and ISIN.*
- HSBC: *Prices, dividends and corporate actions for companies outside of North America, as well as exchange rate data*
- Standard & Poor's Ratings: *Long and short-term issuer credit ratings and new issue ratings*
- Standard & Poor's Analytical Services: *Net asset value for closed-end funds and common stock rankings*
- Standard & Poor's Index Services: *S&P Index information*
- Frank Russell Company: *Russell Index values*

## Standardization, Normalization & Quality Control

Standard & Poor's Compustat Xpressfeed North America data is unique in that it is *standardized* to ensure comparability. While the Financial Accounting Standards Board (FASB) and the Securities and Exchange Commission (SEC) regulate many reporting standards, there is a great deal of latitude allowed among companies and industries regarding reporting practices, presentation requirements and disclosure methods. Our value-added data collection and presentation process removes reporting variability and bias to ensure that comparability exists among similar types of data items, as well as financial results in current and prior time periods.

Xpressfeed International data is unique in that it is *normalized* to provide comparability across a wide variety of global accounting standards and practices. Accounting standards vary considerably among countries, making accurate comparisons of as-reported data somewhat difficult. Conceivably, one country's set of accounting principles could be adopted as the standard for collecting data from all countries. However, this approach would introduce a specific country bias. Instead, we have created consistent sets of financial data items within the Global ex NA packages, by examining financial statements from a variety of countries and identifying items that are widely reported by companies, regardless of their geographic location, business activity or accounting practices. Within these uniform data sets, we normalize the data to local accounting principles, disclosure methods and data item definitions. As a result, you can make more meaningful comparisons among industries and countries.

## Comparability to Other Compustat Databases

Following are tables listing annual and quarterly Compustat Xpressfeed data items by mnemonic and their comparability and availability to Standard & Poor's Compustat Utility and Bank products. If **Not Available** appears in the utility or bank columns, the data item is not available for those populations. Data item calculations that produce the result of the item are available in the Compustat Analyst Notes and Transparency Packages in Xpressfeed. (Additional documentation will be available in 2008.) For your analyses, comprehensive bank fundamentals are available in the Bank & Thrift Industry Package.

### **Annual** Xpressfeed Items to Compustat Utility and Compustat Bank Items

(Items flagged with an asterisk (\*) are restated items, which, effective June 2006, are no longer available. Henceforth, restated data can be accessed using a combination of a data item and Data Format (DATAFMT). For example, the data that would have previously been available in the Sales – Net – Restated (SALER) data item will now be found in the Sales – Net (SALE) data item with a Data Format Code of SUMM\_STD).

Table 1. Annual Xpressfeed Items Compared to Compustat Utility and Compustat Bank Items

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Accounting Changes – Cumulative Effect	ACCHG	Accounting Charges – Cumulative Effect	Not available
Current Assets – Other	ACO	Current Assets – Other	Not available
Current Assets – Other – Excluding Prepaid Expense	ACOX	Current Assets – Miscellaneous	Not available
Current Assets – Total	ACT	Current Assets – Total	Not available
ADR Ratio	ADRR	Not available	Not available
Adjustment Factor (Cumulative) by Ex-Date	AJEX	Adjustment Factor (Cumulative) by Ex-Date	Adjustment Factor Cumulative – Ex-Date
Amortization of Intangibles	AM	Depreciation Expense – Total – Depreciation of Fixed Assets	Not available
Assets – Other	AO	Deferred Debits – Total	Customer's Liability to this Bank on Acceptances Outstanding <i>plus</i> Other Assets <i>minus</i> Assets Held for Sale
Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)	AOLOCH	Deferred Fuel – Increase (Decrease) (Statement of Cash Flows) <i>plus</i> Other Assets and Liabilities – Net Change (Statement of Cash Flows)	Not available
Assets – Other – Excluding Deferred Charges	AOX	Assets – Miscellaneous Other	Not available
Accounts Payable	AP	Accounts Payable – Trade	Total Deposits – Worldwide
Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)	APALCH	Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)	Not available
Acquisitions (Statement of Cash Flows)	AQC	Acquisitions (Statement of Cash Flows)	Not available
Acquisition – Income Contribution	AQI	Not available	Not available
Acquisition – Sales Contribution	AQS	Not available	Not available
Assets – Total/Liabilities and Stockholders' Equity – Total	AT	Assets – Total/Liabilities and Stockholders' Equity – Total	Total Assets (Gross)
Assets – Total *	AT	Assets (Total)/Liabilities and Stockholders Equity (Total) (Restated)	Average Assets (Restated)
Short-Term Borrowings – Average	BAST	Not available	Not available
Short-Term Borrowings – Average Interest Rate	BASTR	Not available	Not available
Risk-Adjusted Capital Ratio – Tier 1	CAPR1	Not available	Risk-Adjusted Capital Ratio – Tier 1
Risk-Adjusted Capital Ratio – Total	CAPR3	Not available	Risk-Adjusted Capital Ratio – Total

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Capital Surplus	CAPS	Common Stock – Premium on <i>plus</i> Paid-In Capital – Other <i>plus</i> Premium on Subsidiary Preferred Stock <i>plus</i> Premium on Preferred Stock <i>plus</i> Premium on Preference Stock	Surplus
Capital Expenditures (Statement of Cash Flows)	CAPX	Not available	Not available
Capital Expenditures *	CAPX	Not available	Not available
Property, Plant, and Equipment – Capital Expenditures (Schedule V)	CAPXV	Utility Plant – Additions (Gross)	Not available
Compensating Balance	CB	Not available	Not available
Common Equity – Total	CEQ	Common Equity – Total <i>plus</i> Premium on Subsidiary Preferred Stock <i>plus</i> Premium on Preferred Stock <i>plus</i> Premium on Preference Stock <i>minus</i> Treasury Stock-Dollar Amount-Preferred	Total Book Value <i>minus</i> Treasury Stock – Dollar Amount – Preferred
Common Equity – Liquidation Value	CEQL	Not available	Calculation
Common Equity – Tangible	CEQT	Common Equity – Total <i>plus</i> Premium on Subsidiary Preferred Stock <i>plus</i> Premium on Preferred Stock <i>plus</i> Premium on Preference Stock <i>minus</i> Intangibles	Total Book Value <i>minus</i> Intangible Assets
Cash	CH	Cash	Cash and Due from Banks <i>minus</i> Due from Banks (Memorandum Entry)
Cash and Short-Term Investments	CHE	Cash Special Deposits, Working Funds and Temporary Cash Investments	Cash and Due from Banks <i>plus</i> Federal Funds Sold and Securities Purchased under Agreement to Resell
Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	CHECH	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	Not available
Comprehensive Income - Total	CI	Comprehensive Income - Total	Comprehensive Income - Total
Comprehensive Income – Noncontrolling Interest	CIMII	Comprehensive Income – Noncontrolling Interest	Comprehensive Income – Noncontrolling Interest
Capitalized Leases – Due in 2 <sup>nd</sup> Year	CLD2	Not available	Not available
Capitalized Leases – Due in 3 <sup>rd</sup> Year	CLD3	Not available	Not available
Capitalized Leases – Due in 4 <sup>th</sup> Year	CLD4	Not available	Not available
Capitalized Leases – Due in 5 <sup>th</sup> Year	CLC5	Not available	Not available
Contingent Liabilities – Guarantees	CLG	Contingent Liabilities – Guarantees	Available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Cost of Goods Sold	COGS	Operation Expense-Total <i>plus</i> Maintenance Expense-Total <i>plus</i> Taxes Other Than Income Taxes – Total	Total Interest Expense <i>plus</i> Provision for Loan Losses
Cost of Goods Sold *	COGS	Operation Expense – Total (Income Account) (Restated) <i>plus</i> Maintenance Expense– Total (Restated) <i>plus</i> Taxes Other Than Income Taxes – Total (Restated)	Not available
Common Shares Used to Calculate Earnings per Share (Diluted)	CSHFD	Common Shares Used to Calculate Diluted Earnings per Share	Common Shares Used in Calculating Diluted Earnings per Share
Common Shares Outstanding	CSHO	Common Shares Outstanding	Number of Shares Outstanding
Common Shares Used to Calculate Earnings per Share (Basic)	CSHPRI	Common Shares Used to Calculate Basic Earnings per Share	Common Shares Used in Calculating Earnings per Share
Common Shares Used to Calculate Earnings per Share (Basic) *	CSHPRI	Common Shares Used to Calculate Basic Earnings per Share (Restated)	Common Shares Used in Calculating Earnings per Share (Restated)
Common Shareholders	CSHR	Common Shareholders	Available
Common Shares Reserved for Conversion by Convertible Debt	CSHRC	Not available	Not available
Common Shares Reserved for Conversion – Preferred Stock	CSHPRI	Not available	Not available
Common Shares Reserved for Conversion – Stock Options	CSHRSO	Not available	Not available
Common Shares Reserved for Conversion – Total	CSHRT	Not available	Number of Shares Reserved for Conversion
Common Shares Reserved for Conversion – Warrants and Other	CSHRW	Not available	Not available
Common Shares Traded – Quarterly	CSHTRQ	Common Shares Traded	Common Shares Traded
Common Stock	CSTK	Common Stock	Common Stock – Par Value
Common Stock Equivalents – Dollar Savings	CSTKE	Savings Due to Commons Stock Equivalents	Savings Due to Common Stock Equivalents
Common Stock – Per Share Carrying Value	CSTKJO	Not available	Available
Currency Translation Rate	CURRTR	Not available	Not available
Deferred Charges	DC	Deferred Debits – Total <i>minus</i> Assets – Miscellaneous Other	Not available
Convertible Debt and Preferred Stock	DCPSTK	Debt – Convertible <i>plus</i> Preferred/Preference Stock (Convertible)	Not available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Debt – Consolidated Subsidiary	DCS	Debt – Consolidated Subsidiary	Available
Debt – Senior Convertible	DCVSR	Not available	Not available
Debt – Subordinated Convertible	DCVSUB	Not available	Not available
Debt – Convertible	DCVT	Debt (Convertible)	Not available
Debt – Debentures	DD	Not available	Not available
Debt – Due in One Year	DD1	Debt – Long-Term Due Within One Year	CF (Data Code)
Debt – Maturing in 2nd Year	DD2	Long-Term Debt Maturing in Second Year	Not available
Debt – Maturing in 3rd Year	DD3	Long-Term Debt Maturing in Third Year	Not available
Debt – Maturing in 4th Year	DD4	Long-Term Debt Maturing in Fourth Year	Not available
Debt – Maturing in 5th Year	DD5	Long-Term Debt Maturing in Fifth Year	Not available
Debt – Finance Subsidiary	DFS	Debt – Finance Subsidiary	Available
Debt in Current Liabilities	DLC	Debt – Long-Term Due Within One Year <i>plus</i> Debt – Short-Term – Total	Calculation
Changes in Current Debt (Statement of Cash Flows)	DLCCH	Short-Term Debt – Increase (Decrease) (Statement of Cash Flows)	Not available
Debt – Capitalized Lease Obligations	DLCO	Debt (Long-Term Lease Obligations)	Not available
Long-Term Debt – Issuance (Statement of Cash Flows)	DLTIS	Long-Term Debt Issuable (Statement of Cash Flows)	Not available
Long-Term Debt – Other	DLTO	Not available	Not available
Long-Term Debt – Tied to Prime	DLTP	Not available	Not available
Auditor/Auditor’s Opinion	DLTP	Available	Not available
Long-Term Debt – Reduction (Statement of Cash Flows)	DLTR	Long-Term Debt – Retirement (Statement of Cash Flows)	Not available
Long-Term Debt – Total	DLTT	Debt – Long-Term – Total	Calculation
Long-Term Debt – Total *	DLTT	Long-Term Debt – Total (Restated)	Average Long-Term Debt (Restated)
Debt – Notes	DN	Not available	Not available
Discontinued Operations	DO	Discontinued Operations	Available
Depreciation and Amortization	DP	Depreciation Expense – Total	Depreciation and Amortization
Depreciation (Accumulated) – Buildings	DPACB	Not available	Not available

Compustat Xpressfeed	Compustat Utility	Compustat Bank
Depreciation (Accumulated) – Construction in Progress	DPACC	Not available
Depreciation (Accumulated) – Land and Improvements	DPACLI	Not available
Depreciation (Accumulated) – Leases	DPACLS	Not available
Depreciation (Accumulated) – Machinery and Equipment	DPACME	Not available
Depreciation (Accumulated) – Natural Resources	DPACNR	Not available
Depreciation (Accumulated) – Other	DPACO	Not available
Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)	DPACT	Depreciation, Depletion, and Amortization – Accumulated
Depreciation and Amortization (Statement of Cash Flows)	DPC	Depreciation and Depletion (Statement of Cash Flows) <i>plus</i> Amortization (Statement of Cash Flows)
Depreciation and Amortization *	DP	Depreciation Expense – Total (Restated)
Debt – Subordinated	DS	Not available
Debt – Unamortized Debt Discount and Other	DUDD	Unamortized Premium and Discount – Net
Cash Dividends (Statement of Cash Flows)	DV	Cash Dividends on Preferred Preference Stock (Statement of Cash Flows) <i>plus</i> Cash Dividends on Common Stock (Statement of Cash Flows)
Dividends – Common	DVC	Common Dividends
Dividends – Preferred	DVP	Preferred Dividend Requirements <i>plus</i> Subsidiary Preferred Dividends <i>plus</i> Preference Dividend Requirements
Dividends – Preferred – In Arrears	DVPA	Not available
Depreciation (Accumulated) – Beginning Balance (Schedule VI)	DVPIBB	Not available
Depreciation (Accumulated) – Ending Balance (Schedule VI)	DVPIEB	Depreciation, Depletion and Amortization – Accumulated

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Depreciation (Accumulated) – Other Changes (Schedule VI)	DVPIO	Not available	Not available
Depreciation (Accumulated) – Retirements (Schedule VI)	DVPIR	Not available	Not available
Dividends per Share by Payable Date	DVPSP	Common Dividends Paid Per Share by Payable Date	Available
Dividends per Share by Ex-Date (Gross)	DVPSX	Common Dividends Paid per Share by Ex-Date (Gross)	Common Dividends Paid per Share – Ex-Date (Gross)
Retained Earnings – Unadjusted	DVPSX	Not available	Available
Debt (excl. Capitalized Leases) – Due in 2 <sup>nd</sup> Year	DXD2	Not available	Not available
Debt (excl. Capitalized Leases) – Due in 3 <sup>rd</sup> Year	DXD3	Not available	Not available
Debt (excl. Capitalized Leases) – Due in 4 <sup>th</sup> Year	DXD4	Not available	Not available
Debt (excl. Capitalized Leases) – Due in 5 <sup>th</sup> Year	DXD5	Not available	Not available
Employees	EMP	Employees (Average) – Total	Number of Employees
Employees *	EMP	Not available	Number of Employees (Restated)
Earnings per Share (Diluted) – Including Extraordinary Items	EPSFI	Earnings per Share (Diluted) Including Extraordinary Items	Net Income per Share – Including Extraordinary Items – Diluted
Earnings per Share (Diluted) – Including Extraordinary Items *	EPSFI	Earnings per Share (Diluted) Including Extraordinary Items (Restated)	Not available
Earnings per Share (Diluted) – Excluding Extraordinary Items	EPSFX	Earnings per Share (Diluted) Excluding Extraordinary Items	Net Income per Share – Excluding Extraordinary Items – Diluted
Earnings per Share (Diluted) – Excluding Extraordinary Items *	EPSFX	Earnings per Share (Diluted) Excluding Extraordinary Items (Restated)	Not available
Earnings per Share (Basic) – Including Extraordinary Items	EPSPI	Earnings per Share (Basic) Including Extraordinary Items	Net Income per Share – Including Extraordinary Items
Earnings per Share (Basic) – Including Extraordinary Items *	EPSPI	Per Share (Basic) Including Extraordinary Items (Restated)	Not available
Earnings per Share (Basic) – Excluding Extraordinary Items	EPSPX	Earnings per Share (Basic) Excluding Extraordinary Items	Net Income per Share – Excluding Extraordinary Items
Earnings per Share (Basic) – Excluding Extraordinary Items *	EPSPX	Earnings Per Share (Basic) Excluding Extraordinary Items (Restated)	Net Income per Share – Excluding Extraordinary Items (Restated)
Common ESOP Obligation – Total	ESOPCT	Common ESOP Obligation – Total	Common ESOP Obligation – Total



Compustat Xpressfeed		Compustat Utility	Compustat Bank
ESOP Debt – Long Term	ESOPDLT	ESOP Debt – Long Term	ESOP Debt – Long Term
Preferred ESOP Obligation – Non-Redeemable	ESOPNR	Preferred ESOP Obligation – Non-Redeemable	Preferred ESOP Obligation – Non-Redeemable
Preferred ESOP Obligation - Redeemable	ESOPR	Preferred ESOP Obligation - Redeemable	Preferred ESOP Obligation - Redeemable
Preferred ESOP Obligation - Total	ESOPT	Preferred ESOP Obligation - Total	Preferred ESOP Obligation - Total
Equity in Earnings	ESUB	Equity in Earnings of Unconsolidated Subsidiaries	Not available
Equity in Net Loss (Earnings) (Statement of Cash Flows)	ESUBC	Equity in Net Loss (Earnings) (Statement of Cash Flows)	Not available
Exchange Rate Effect (Statement of Cash Flows)	EXRE	Exchange Rate Effect (Statement of Cash Flows)	Not available
Property, Plant, and Equipment – Buildings at Cost	FATB	Not available	Not available
Property, Plant, and Equipment – Construction in Progress at Cost	FATC	Not available	Not available
Property, Plant, and Equipment – Machinery and Equipment at Cost	FATE	Not available	Not available
Property, Plant, and Equipment – Leases at Cost	FATL	Not available	Not available
Property, Plant, and Equipment – Natural Resources at Cost	FATN	Not available	Not available
Property, Plant, and Equipment – Other at Cost	FATO	Not available	Not available
Property, Plant, and Equipment – Land and Improvements at Cost	FATP	Not available	Not available
Foreign Currency Adjustment (Income Account)	FCA	Not available	Foreign Exchange Gains and Losses
Financing Activities – Other (Statement of Cash Flows)	FIAO	Financing Activities – Other (Statement of Cash Flows)	Not available
Financing Activities – Net Cash Flow (Statement of Cash Flows)	FINCF	Financing Activities – Net Cash Flow (Statement of Cash Flows)	Not available
Funds From Operations – Other (Statement of Cash Flows)	FOPO	Other Internal Sources – Net (Statement of Cash Flows) <i>minus</i> Allowance for Funds Used During Construction (Statement of Cash Flows)	Not available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Funds From Operations – Total (Statement of Changes)	FOPT	Total Funds from Operations (Statement of Changes) <i>minus</i> Working Capital (Source) – Decrease (Increase) (Statement of Changes)	Not available
Fortune Industry Code	FORI	Available	Available
Fortune Rank	FORRK	Available	Available
Sources of Funds – Other (Statement of Changes)	FSRCO	Not available	Not available
Sources of Funds – Total (Statement of Changes)	FSRCT	Total Sources/Applications of Funds (Statement of Changes) – Working Capital Source (Statement of Changes) <i>minus</i> Short-Term Debt Increase (Decrease) (Statement of Cash Flows)	Not available
Uses of Funds – Other (Statement of Changes)	FUSEO	Not available	Not available
Uses of Funds – Total (Statement of Changes)	FUSET	Not available	Not available
Goodwill	GDWL	Not available	Goodwill
Income Before Extraordinary Items	IB	Net Income Before Extraordinary Items and Discontinued Operations and After Noncontrolling Interest <i>plus</i> Subsidiary Preferred Dividends	Net Income
Income Before Extraordinary Items – Adjusted for Common Stock Equivalents	IBADJ	Available for Common After Adjustments for Common Stock Equivalents	Net Income Available for Common
Income Before Extraordinary Items (Statement of Cash Flows)	IBC	Net Income Before Extraordinary Items and After Noncontrolling Interest (Statement of Cash Flows)	Net Income
Income Before Extraordinary Items – Available for Common	IBCOM	Not available	Net Income <i>minus</i> Preferred Dividend Deductions
Income Before Extraordinary Items *	IB	Subsidiary Preferred Dividends (Restated) <i>plus</i> Net Income Before Extraordinary Items and After Noncontrolling Interest – Income Account (Restated)	Net Income (Restated)
Income Before Extraordinary Items and Noncontrolling Interests	IBMII	Income Before Extraordinary Items and Noncontrolling Interests	Income Before Extraordinary Items and Noncontrolling Interests

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Invested Capital – Total	ICAPT	Capitalization	Noncontrolling Interest in Consolidated Subsidiaries <i>plus</i> Capital Notes and Debentures <i>plus</i> Long-Term Debt Not Classified as Capital <i>plus</i> Preferred Stock – Par Value <i>plus</i> Total Book Value <i>plus</i> Mortgage Indebtedness <i>minus</i> Treasury Stock – Dollar Amount – Preferred
Interest Income	IDIT	Interest Income	Not available
Intangibles	INTAN	Intangibles	Intangible Assets
Interest Capitalized	INTC	Allowance for Funds Used During Construction – Total	Not available
Interest Paid – Net (Statement of Cash Flows)	INTPN	Interest Paid – Net (Statement of Cash Flows)	Not available
Inventory – Decrease (Increase) (Statement of Cash Flows)	INVCH	Inventory – Decrease (Increase) (Statement of Cash Flows)	Not available
Inventories – Finished Goods	INVFG	Not available	Not available
Inventories – Other	INVO	Not available	Not available
Inventories – Raw Materials	INVRM	Not available	Not available
Inventories – Total	INVT	Inventories <i>plus</i> Gas Stored Underground	Real Estate Other Than Bank Premises <i>plus</i> Assets Held For Sale
Inventory Valuation Method	INVVAL	Not available	Not available
Inventories – Work in Process	INWIP	Not available	Not available
Rental Income	IRENT	Not available	Rental Income
Investment Tax Credit (Balance Sheet)	ITCB	Investment Tax Credit – Accumulated Deferred (Balance Sheet)	Not available
Investment Tax Credit (Income Account)	ITCI	Investment Tax Credit – Amortized <i>plus</i> Flowed Through Investment Tax Credits	Not available
Investing Activities – Other (Statement of Cash Flows)	IVACO	Investing Activities – Other (Statement of Cash Flows)	Not available
Investments and Advances – Equity Method	IVAEQ	Investments in Subsidiaries	Investments in Non-Consolidated Subsidiaries
Investments and Advances – Other	IVAO	Other Property and Investments – Miscellaneous	U.S. Treasury Securities <i>plus</i> Securities of Other U.S. Government Agencies <i>plus</i> Other Securities (Taxable) <i>plus</i> Obligations of States and Political Subdivisions <i>plus</i> Trading Account Securities
Increase in Investments (Statement of Cash Flows)	IVCH	Investments – Increase (Statement of Flows)	Not available
Investing Activities – Net Cash Flow (Statement of Cash Flows)	IVNCF	Activities – Net Cash Flow (Statement of Cash Flows)	Not available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Short-Term Investments	IVST	Special Deposits, Working Funds, and Temporary Cash Investments	Due from Banks <i>plus</i> Federal Funds Sold and Securities Purchased Under Agreements to Resell
Short-Term Investments – Change (Statement of Cash Flows)	IVSTCH	Not available	Not available
Current Liabilities – Other	LCO	Preferred/Preference Stock Sinking Fund Requirement <i>plus</i> Current Liabilities – Other <i>plus</i> Accounts Payable <i>minus</i> Accounts Payable – Trade	Not available
Current Liabilities – Other – Excluding Accrued Expense	LCOX	Current Liabilities – Miscellaneous <i>plus</i> Preferred/Preference Stock Sinking Fund Requirement <i>plus</i> Accounts Payable <i>minus</i> Accounts Payable – Trade	Not available
Current Liabilities – Other – Excluding Deferred Revenue	LCOXDR	Not available	Not available
Current Liabilities – Total	LCT	Current Liabilities – Total	Not available
Inventories – LIFO Reserve	LIFR	Not available	Not available
Liabilities – Other	LO	Customer Advances for Construction <i>plus</i> Operating Reserves <i>plus</i> Deferred Credits and Operating Reserves – Other	Acceptance Executed By or For the Amount of This Bank and Outstanding <i>plus</i> Other Liabilities (Excluding Valuation Reserves)
Liabilities – Other – Excluding Deferred Revenue	LOXDR	Not available	Not available
Liabilities – Total	LT	Noncontrolling Interest (Balance Sheet) <i>plus</i> Long-Term Debt (Total) <i>plus</i> Current Liabilities – Total <i>plus</i> Deferred Credits and Operating Reserves – Total	Total Liabilities (Excluding Valuation Reserves) <i>plus</i> Noncontrolling Interest in Consolidated Subsidiaries <i>plus</i> Capital Notes and Debentures
Redeemable Noncontrolling Interest (Balance Sheet)	MIB	Redeemable Noncontrolling Interest (Balance Sheet)	Redeemable Noncontrolling Interest (Balance Sheet) in Consolidated Subsidiaries
Nonredeemable Noncontrolling Interest (Balance Sheet)	MIBN	Nonredeemable Noncontrolling Interest (Balance Sheet)	Nonredeemable Noncontrolling Interest (Balance Sheet) in Consolidated Subsidiaries
Noncontrolling Interests - Total	MIBT	Noncontrolling Interests - Total	Noncontrolling Interests – Total in Consolidated Subsidiaries
Noncontrolling Interest (Income Account)	MII	Noncontrolling Interest (Income Account)	Noncontrolling Interest (Income Account) <i>minus</i> Noncontrolling Interest in After-Tax Profit or Loss on Securities Sold or Redeemed
Noncontrolling Interest – Income Account - Restated *	MIIR	Noncontrolling Interest - Income Account - Restated	Noncontrolling Interest - Income Account - Restated
Rental Commitments – Minimum – 1st Year	MRC1	Not available	Not available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Rental Commitments – Minimum – 2nd Year	MRC2	Not available	Not available
Rental Commitments – Minimum – 3rd Year	MRC3	Not available	Not available
Rental Commitments – Minimum – 4th Year	MRC4	Not available	Not available
Rental Commitments – Minimum – 5th Year	MRC5	Not available	Not available
Rental Commitments – Minimum – Five Years Total	MRCT	Not available	Not available
Marketable Securities Adjustment (Balance Sheet)	MSA	Not available	Calculation
Net Charge-Offs	NCO	Not available	Net Charge-Offs
Net Income (Loss)	NI	Net Income Before Extraordinary Items and Discontinued Operations and After Noncontrolling Interest <i>plus</i> Subsidiary Preferred Dividends <i>plus</i> Extraordinary Items and Discontinued Operations	Net Income <i>plus</i> Total Extraordinary Items Net of Taxes
Net Income – Adjusted for Common Stock Equivalents	NIADJ	Available for Common After Adjustment for Common Stock Equivalents <i>plus</i> Extraordinary Items and Discontinued Operations	Net Income Available for Common <i>plus</i> Total Extraordinary Items Net of Taxes
Interest Capitalized – Net Income Effect	NIECI	Not available	Not available
Net Interest Income (Tax Equivalent)	NIIT	Not available	Available
Net Interest Margin	NIM	Not available	Net Interest Margin
Net Income (Loss) *	NI	Subsidiary Preferred Dividends (Restated) <i>plus</i> Net Income Before Extraordinary Items and After Noncontrolling Interest - Income Account - Restated <i>plus</i> Extraordinary Items and Discontinued Operations (Restated)	Net Income (Restated) <i>plus</i> Total Extraordinary Items Net of Taxes (Restated)
Nonoperating Income (Expense)	NOPI	Nonoperating Income (Net) – Total <i>minus</i> Nonoperating Income Taxes (Net) <i>plus</i> Allowance for Funds Used During Construction – Borrowed Funds Portion <i>minus</i> Abandonments and Disallowances	Depreciation and Amortization <i>minus</i> All Other Current Operating Expenses <i>plus</i> Non-Recurring Expense

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Nonoperating Income (Expense) – Excluding Interest Income	NOPIO	Nonoperating Income (Net) – Total <i>minus</i> Nonoperating Income Taxes – Net <i>plus</i> Allowance for Funds Used During Construction – Borrowed Funds Portion <i>minus</i> Abandonments and Disallowances Adjustment <i>minus</i> Special Items <i>minus</i> Interest Income	Not available
Nonoperating Income (Expense) *	NOPI	Nonoperating Income (Net) – Total (Restated) <i>minus</i> Non-Operating Income Taxes – Net (Restated) <i>plus</i> Allowance For Funds Used During Construction – Borrowed Funds Portion (Restated)	Not available
Notes Payable	NP	Debt – Short-Term – Total	Available
Nonperforming Assets – Total	NPAT	Not available	Available
Operating Activities – Net Cash Flow (Statement of Cash Flows)	OANCF	Operating Activities – Net Cash Flow (Statement of Cash Flows)	Not available
Order Backlog	OB	Not available	Not available
Operating Income After Depreciation	OIADP	Operating Income Taxes – Total <i>plus</i> Operating Income – Total	Current Operating Earnings Before Income Tax <i>plus</i> All Other Current Operating Expense <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed <i>minus</i> Depreciation and Amortization
Operating Income Before Depreciation	OIBDP	Operating Revenues – Total (Income Statement) <i>minus</i> (Operation Expense – Total (Income Statement) <i>plus</i> Maintenance Expense – Total <i>plus</i> Taxes – Other Than Income Taxes – Total)	Current Operating Earnings Before Income Tax <i>plus</i> All Other Current Operating Expenses <i>minus</i> Non-Recurring Income
Earnings per Share from Operations	OPEPS	Earnings per Share from Operations	Available
Pension – Additional Minimum Liability)	PADDML	Pension – Addition Minimum Liability)	Available
Pension – Other Adjustments (Underfunded)	PAOJU	Pension – Other Adjustments (Underfunded)	Available
Pension – Accumulated Benefit Obligation	PBACO	Pension – Accumulated Benefit Obligation	Available
Pension – Accumulated Benefit Obligation (Underfunded)	PBACU	Pension – Accumulated Benefit Obligation (Underfunded)	Available
Pension Plans – Return on Plan Assets (Actual)	PBARAT	Pension Plans – Return on Plan Assets (Actual)	Available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Pension Benefits – Assumed Rate of Return	PBARR	Assumed Rate of Return	Available
Pension Benefits – Information Date	PBID	Available	Available
Pension Benefits – Net Assets	PBNAA	Assets (Net) Available for Benefits	Not available
Pension Benefits – Present Value of Vested	PBNVV	Actuarial Present Value of Vested Accumulated Plan Benefits	Not available
Pension – Projected Benefit Obligation	PBPRO	Pension – Projected Benefit Obligation)	Available
Pension – Projected Benefit Obligation (Underfunded)	PBPRU	Pension – Projected Benefit Obligation (Underfunded)	Available
Pension Benefits – Present Value of Nonvested	PBPVN	Actuarial Present Value of Non Vested Accumulated Plan Benefits	Not available
Pension – Vested Benefit Obligation	PBVNO	Pension – Vested Benefit Obligation	Available
Pension – Vested Benefit Obligation (Underfunded)	PBVNU	Pension – Vested Benefit Obligation (Underfunded)	Available
Pension – Prepaid/Accrued Cost	PCPPAO	Pension – Prepaid/Accrued Cost	Available
Pension – Prepaid/Accrued Cost (Underfunded)	PCPPAU	Pension – Prepaid/Accrued Cost (Underfunded)	Available
Pension Costs – Unfunded Past or Prior Service	PCUP	Unfunded Pension Costs – Past or Prior Service	Not available
Pension – Unrecognized Prior Service Cost	PCUPSU	Pension – Unrecognized Prior Service Cost	Available
Pension – Unrecognized Prior Service Cost (Underfunded)	PCUPSU	Pension – Unrecognized Prior Service Cost (Underfunded)	Available
Pension Costs – Unfunded Vested Benefits	PCUV	Unfunded Pension Costs – Vested Benefits	Not available
Pretax Income	PI	Income Before Extraordinary Items and Discontinued Operations and After Noncontrolling Interest <i>plus</i> Nonoperating Income Taxes (Net) <i>plus</i> Operating Income Taxes – Total <i>plus</i> Subsidiary Preferred Dividends <i>plus</i> Noncontrolling Interest (Income Account)	Current Operating Earnings Before Income Tax <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed
Pretax Income – Domestic	PIDOM	Not available	Not available
Pretax Income – Foreign	PIFO	Not available	Not available
Pretax Income (Restated)	PIR	Not available	Current Operating Earnings Before Income Tax (Restated) <i>plus</i> Net After-Tax and After-Noncontrolling Interest Profit or Loss on Securities Sold or Redeemed (Restated)

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Provision for Loan/Asset Losses	PLL	Not available	Calculation
Pension – Other Adjustments	POAJO	Pension – Other Adjustments	Available
Periodic Pension Cost (Net)	PPC	Periodic Pension Cost (Net)	Available
Property, Plant, and Equipment – Total (Gross)	PPEGT	Utility Plant – Gross	Not available
Property, Plant, and Equipment – Buildings (Net)	PPENB	Not available	Not available
Property, Plant, and Equipment – Construction in Progress (Net)	PPENC	Construction Work in Progress – Electric <i>plus</i> Construction Work in Progress – Gas/Construction Work in Progress – Water	Not available
Property, Plant, and Equipment – Land and Improvements (Net)	PPENLI	Not available	Not available
Property, Plant, and Equipment – Leases (Net)	PPENLS	Not available	Not available
Property, Plant, and Equipment – Machinery and Equipment (Net)	PPENME	Not available	Not available
Property, Plant, and Equipment – Natural Resources (Net)	PPENNR	Not available	Not available
Property, Plant, and Equipment – Other (Net)	PPENO	Not available	Not available
Property, Plant, and Equipment – Total (Net)	PPENT	Utility Plant – Gross <i>minus</i> Depreciation, Depletion, and Amortization – Accumulated <i>or</i> Utility Plant – Net	Bank Premises, Furniture, and Fixtures
Property, Plant, and Equipment – Total (Net) *	PPENT	Utility Plant – Net (Restated)	Not available
Property, Plant, and Equipment – Beginning Balance (Schedule V)	PPEVBB	Utility Plant – <i>minus</i> Utility Plant Net Additions	Not available
Property, Plant, and Equipment – Ending Balance (Schedule V)	PPEVEB	Utility Plant – Gross	Not available
Property, Plant, and Equipment – Other Changes (Schedule V)	PPEVO	Utility Plant – Other Entries	Not available
Property, Plant, and Equipment – Retirements (Schedule V)	PPEVR	Utility Plant – Retirements	Not available
Pension Plans – Interest Cost	PPIC	Pension Plans – Interest Cost	Available
Pension Plan Assets	PPLAO	Pension Plan Assets	Available
Pension Plan Assets (Underfunded)	PPLAU	Pension Plan Assets (Underfunded)	Available



Compustat Xpressfeed		Compustat Utility	Compustat Bank
Pension Plans – Other Periodic Cost Components (Net)	PPOPCC	Pension Plans – Other Periodic Cost Components (Net)	Available
Periodic Post Retirement Benefit Cost (Net)	PPRBC	Periodic Post Retirement Benefit Cost (Net)	Available
Pension Plans – Rate of Compensation Increase	PPRCI	Available	Available
Pension Plans – Anticipated Long-Term Rate of Return on Plan Assets	PPROR	Pension Plans – Return on Plan Assets (Actual)	Available
Pension Plans – Service Cost	PPSC	Pension Plans – Service Cost	Available
Postretirement Benefit Asset (Liability) (Net)	PRBA	Postretirement Benefit Asset/(Liability) (Net)	Available
Price – Close	PRCCD	Price – Close	Market Price – Close
Price – High	PRCHD	Price – High	Market Price – High
Price – Low	PRCLD	Price – Low	Market Price – Low
Purchase of Common and Preferred Stock (Statement of Cash Flows)	PRSTKC	Purchase of Preferred/Preference Stock (Statement of Cash Flows) <i>plus</i> Purchase of Common Stock (Statement of Cash Flows)	Not available
Preferred Stock – Carrying Value	PSTK	Subsidiary Preferred Stock at Carrying Value <i>plus</i> Preferred Stock at Carrying Value <i>plus</i> Preference Stock at Carrying Value	Preferred Stock – Par Value
Preferred Stock – Convertible	PSTKC	Preferred/Preference Stock (Convertible)	Not available
Preferred Stock – Liquidating Value	PSTKL	Preferred Stock at Liquidating Value	Available
Preferred Stock – Nonredeemable	PSTKN	Subsidiary Preferred Stock at Carrying Value <i>plus</i> Preferred Stock at Carrying Value <i>plus</i> Preferences Stock at Carrying Value <i>minus</i> Redeemable Preferred Stock	Calculation
Preferred Stock – Redeemable	PSTKR	Redeemable Preferred Stock	Available
Preferred Stock – Redemption Value	PSTKRV	Not available	Calculation
Retained Earnings	RE	Retained Earnings	Undivided Profits <i>plus</i> Reserves for Contingencies and Other Capital Reserves
Retained Earnings Restatement	REA	Not available	Not available
Retained Earnings – Other Adjustments	REAJO	Not available	Available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)	RECCH	Accounts Receivable and Unbilled Revenues – Decrease (Increase) (Statement of Cash Flows)	Not available
Receivables – Current – Other	RECCO	Accounts Receivable – Other	Not available
Receivables – Estimated Doubtful	RECD	Not available	Not available
Receivables – Total	RECT	Receivables (Net) <i>plus</i> Accrued Revenues Unbilled	Loans (Gross) <i>minus</i> Unearned Discount/Income <i>plus</i> Direct Lease Financing <i>minus</i> Reserve(s) for Bad Debt Losses on Loans
Retained Earnings – Cumulative Translation Adjustment	RECTA	Not available	Available
Receivables – Trade	RECTR	Accrued Unbilled Revenues (Balance Sheet) <i>plus</i> Accounts Receivable – Trade	Not available
Retained Earnings *	REUNA	Not available	Not available
Retained Earnings – Unrestricted	REUNR	Not available	Not available
Reserve for Loan/Asset Losses	RLL	Not available	Calculation
Sales (Net)	SALE	Operating Revenues – Total (Income Statement)	Total Current Operating Revenue <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed <i>minus</i> Non-Recurring Income
Sales *	SALE	Operating Reserves – Total (Income Account) (Restated)	Not available
Format Code (Statement of Cash Flows)	SCF	Available	Not available
Total Parent Stockholders' Equity	SEQ	Capitalization <i>minus</i> Noncontrolling Interest (Balance Sheet) <i>minus</i> Debt – Long-Term – Total	Preferred Stock – Par Value <i>plus</i> Total Book Value <i>minus</i> Treasury Stock – Dollar Amount – Preferred
Total Parent Stockholders' Equity *	SEQ	Capitalization (Restated) <i>minus</i> Noncontrolling Interest – Nonredeemable -Balance Sheet (Restated) <i>minus</i> Long-Term Debt (Total) (Restated)	Calculation
Sale of Investments (Statement of Cash Flows)	SIV	Sale of Investments (Statement of Cash Flows)	Not available
S&P Common Stock Ranking	SPCSR	Available	Available
Special Items	SPI	Special Items <i>plus</i> Abandonments and Disallowances Adjustment	Special Items
S&P Industry Index Code - Historical	SPMIM	Available	Available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
S&P Major Index Code - Historical	SPIIM	Available	Available
Sale of Property, Plant, and Equipment (Statement of Cash Flows)	SPPE	Sale of Property, Plant and Equipment (Statement of Cash Flows)	Not available
Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)	SPPIV	Sale of Property, Plant and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)	Not available
Sale of Common and Preferred Stock (Statement of Cash Flows)	SSTK	Sale of Preferred/Preference Stock (Statement of Cash Flows) <i>plus</i> Sale of Common Stock (Statement of Cash Flows)	Not available
Stockholders' Equity - Total	TEQ	Stockholders' Equity - Total	Not available
Stockholders' Equity – Total (Restated)	TEQR	Stockholders' Equity – Total (Restated)	Not available
Interest Expense – Total (Financial Services)	TIE	Not available	Available
Interest Income – Total (Financial Services)	TII	Not available	Interest Income – Total (Financial Services)
Net Operating Loss Carry Forward – Unused Portion	TLCF	Not available	Not available
Treasury Stock – Total Dollar Amount	TSTK	Treasury Stock – Dollar Amount – Common <i>plus</i> Treasury Stock – Dollar Amount – Preferred	Treasury Stock – Dollar Amount – Common <i>plus</i> Treasury Stock – Dollar Amount – Preferred
Treasury Stock (Dollar Amount) – Common	TSTKC	Treasury Stock – Dollar Amount – Common	Treasury Stock – Dollar Amount – Common
Treasury Stock – Memo Entry	TSTKME	Not available	Treasury Stock – Cost
Treasury Stock – Number of Common Shares	TSTKN	Not available	Number of Treasury Shares Held
Treasury Stock (Dollar Amount) – Preferred	TSTKP	Treasury Stock – Dollar Amount – Preferred	Treasury Stock – Dollar Amount – Preferred
Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)	TXACH	Taxes Accrued – Increase (Decrease) (Statement of Cash Flows)	Not available
Deferred Taxes (Balance Sheet)	TXDB	Income Taxes – Accumulated Deferred (Balance Sheet)	Not available
Deferred Taxes (Statement of Cash Flows)	TXDC	Deferred Income Taxes – Net (Statement of Cash Flows) <i>plus</i> Investment Tax Credit Net (Statement of Cash Flows)	Not available
Deferred Taxes – Federal	TXDFED	Not available	Not available
Deferred Taxes – Foreign	TXDFO	Not available	Not available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Deferred Taxes (Income Account)	TXDI	Deferred Income Taxes (Net) (Income Statement) <i>plus</i> Investment Tax Credits (Net) (Income Statement) <i>minus</i> Income Tax (Nonoperating)-Deferred <i>minus</i> Income Tax (Nonoperating) – Investment Tax Credit	Not available
Deferred Taxes and Investment Tax Credit (Balance Sheet)	TXDITC	Investment Tax Credit – Accumulated Deferred (Balance Sheet) <i>plus</i> Income Taxes – Accumulated Deferred (Balance Sheet)	Not available
Deferred Taxes – State	TXDS	Not available	Not available
Income Taxes – Federal	TXFED	Income Taxes – Current Federal (Income Statement) <i>minus</i> Income Tax (Nonoperating)-Current	Not available
Income Taxes – Foreign	TXFO	Not available	Not available
Income Taxes – Other	TXO	Income Tax Residual	Not available
Income Taxes Payable	TXP	Taxes Accrued	Not available
Income Taxes Paid (Statement of Cash Flows)	TXPD	Income Taxes Paid (Statement of Cash Flows)	Not available
Income Tax Refund	TXR	Not available	Not available
Income Taxes – State	TXS	Income Taxes – Current State (Income Statement)	Not available
Income Taxes – Total	TXT	Operating Income Taxes – Total <i>plus</i> Nonoperating Income Taxes (Net)	Income Taxes Applicable to Current Operating Earnings <i>minus</i> Tax Effect on Profit or Loss on Securities Sold or Redeemed
Income Taxes – Total *	TXT	Operations Income Taxes –Total (Restated) <i>minus</i> Non-Operating Income Taxes – Net (Restated)	Income Taxes Applicable to Current Operating Earnings (Restated)
Other Unrecognized Tax Benefit Adjustments	TXTUBADJUST	Not available	Not available
Unrecognized Tax Benefits – Beginning of Year	TXTUBBEGIN	Not available	Not available
Unrecognized Tax Benefits – End of Year	TXTUBEND	Not available	Not available
Change in Unrecognized Tax Benefits within 12 Months – Maximum	TXTUBMAX	Not available	Not available
Change in Unrecognized Tax Benefits within 12 Months - Maximum	TXTUBMIN	Not available	Not available

Compustat Xpressfeed	Compustat Utility	Compustat Bank
Amount of Decreases for Current Year's Tax Positions	TXTUBPOSDEC	Not available
Amount of Increases for Current Year's Tax Position	TXTUBPOSINC	Not available
Amount of Decreases for Prior Year's Tax Positions	TXTUBPOSPDEC	Not available
Amount of Increases for Prior Year's Tax Positions	TXTUBPOSPINC	Not available
Amount of Decreases Relating to Tax Settlements	TXTUBSETTLE	Not available
Reductions due to Lapse of Statute of Limitations	TXTUBSOFLIMIT	Not available
Impact of Unrecognized Tax Benefits on Effective Tax Rate	TXTUBTXTR	Not available
Interest and penalties Accrued on the Balance Sheet	TXTUBXINTBS	Not available
Interest and Penalties Recognized on the Income Statement	TXTUBXINTIS	Not available
Excise Taxes	TXW	Not available
Working Capital (Balance Sheet)	WCAP	Current Assets – Total <i>minus</i> Current Liabilities – Total
Working Capital Change – Other – Increase (Decrease) (Statement of Changes)	WCAPC	Working Capital (Use) – Increase (Decrease) (Statement of Changes) <i>minus</i> Working Capital (Source) – Decrease (Increase) (Statement of Changes)
Working Capital Change – Total (Statement of Changes)	WCAPCH	Short-Term Debt – Decrease (Increase) <i>minus</i> Short-Term Debt – Increase (Decrease) <i>plus</i> Working Capital (Use) – Increase (Decrease) <i>minus</i> Working Capital (Source) – Decrease (Increase)
Working Capital *	WCAP	Current Assets – Total (Restated) <i>minus</i> Current Liabilities – Total (Restated)
Accrued Expense	XACC	Accrued Expense and Deferred Income – Current
Advertising Expense	XAD	Not available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Depletion Expense (Schedule VI)	XDEPL	Not available	Not available
Depreciation Expense (Schedule VI)	XDP	Not available	Not available
Extraordinary Items	XI	Extraordinary Items	Available
Extraordinary Items and Discontinued Operations	XIDO	Extraordinary Items and Discontinued Operations	Total Extraordinary Items Net of Taxes
Extraordinary Items and Discontinued Operations (Statement of Cash Flows)	XIDOC	Extraordinary Items and Discontinued Operations (Statement of Cash Flows)	Total Extraordinary Items Net of Taxes
Extraordinary Items and Discontinued Operations *	XIDO	Extraordinary Items and Discontinued Operations (Restated)	Total Extraordinary Items Net of Taxes (Restated)
Interest Expense	XINT	Interest Charges – Total	Total Interest Expense
Interest Expense on Long-Term Debt	XINTD	Interest on Long-Term Debt <i>plus</i> Amortization of Debt Discount, Expense and Premium (Net)	Not available
Interest Expense *	XINT	Interest Charges – Total (Restated)	Not available
Labor and Related Expense	XLR	Labor and Related Expense – Total	Salaries and Wages of Officers and Employees <i>plus</i> Pension and Employee Benefits
Prepaid Expense	XPP	Prepaid Expense and Accrued Income	Not available
Pension and Retirement Expense	XPR	Pension and Retirement Expense	Available
Research and Development Expense	XRD	Not available	Not available
Rental Expense	XRENT	Rent Expense	Occupancy Expense of Bank Premises – Net <i>minus</i> Rental Income
Selling, General, and Administrative Expense	XSGA	Not available	Salaries and Wages of Officers and Employees <i>plus</i> Pension and Employee Benefits <i>plus</i> Occupancy Expense of Bank Premises – Net <i>plus</i> Furniture and Equipment: Depreciation, Rental Cost, Servicing, Etc.
Selling, General, and Administrative Expense *	XSGA	Not available	Not available

## Quarterly Xpressfeed Items to Compustat Utility and Compustat Bank Items

Table 2. Quarterly Xpressfeed Items Compared to Compustat Utility and Compustat Bank

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Accounting Changes – Cumulative Effect	ACCHGQ	Not available	Not available
Current Assets – Other	ACOQ	Current Assets – Other	Not available
Current Assets – Total	ACTQ	Current Assets – Total	Not available
Adjustment Factor (Cumulative) by Ex-Date	AJEXQ	Adjustment Factor (Cumulative) by Ex-Date	Adjustment Factor (Cumulative) by Ex-Date
Adjustment Factor (Cumulative) by Payable Date	AJPQ	Available	Adjustment Factor – Cumulative by Payable Date
Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)	AOLOCHY	Not available	Not available
Assets – Other	AOQ	Other Property and Investments Total (Net) <i>plus</i> Deferred Debits – Total	U.S. Treasury Securities <i>plus</i> Securities of Other Government Agencies and Corporations <i>plus</i> Other Securities (Taxable) <i>plus</i> Obligations of States and Political Subdivisions <i>plus</i> Trading Account Securities <i>plus</i> Investments in Nonconsolidated Subsidiaries <i>plus</i> Customer's Liability to this Bank on Acceptances Outstanding <i>plus</i> Other Assets <i>plus</i> Intangible Assets <i>minus</i> Assets Held for Sale
Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)	APALCHQ	Not available	Not available
Accounts Payable	APQ	Accounts Payable	Total Deposits – Worldwide
Acquisitions (Statement of Cash Flows)	AQCQ	Not available	Not available
Assets – Total/Liabilities and Stockholders' Equity – Total	ATQ	Assets – Total/Liabilities and Stockholders' Equity – Total	Total Assets (Gross)
Risk-Adjusted Capital Ratio – Tier 1	CAPR1Q	Not available	Regulatory Risk-based Capital Ratio – Tier 1
Risk-Adjusted Capital Ratio – Total	CAPRTQ	Not available	Regulatory Risk-based Capital Ratio – Total
Capital Surplus	CAPSQ	Premium on Common Stock <i>plus</i> Paid in Capital – Other <i>plus</i> Premium in Preferred Stock <i>plus</i> Premium on Preference Stock <i>plus</i> Premium on Subsidiary Preference Stock	Surplus
Capital Expenditures (Statement of Cash Flows)	CAPXQ	Not available	Not available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Common Equity – Total	CEQQ	Common Equity – Total <i>plus</i> Premium on Preferred Stock <i>plus</i> Premium on Preference Stock <i>plus</i> Premium on Subsidiary Preferred Stock	Total Book Value <i>minus</i> Treasury Stock – Dollar Amount – Preferred
Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	CHECHQ	Not available	Not available
Cash and Short-Term Investments	CHEQ	Cash <i>plus</i> Special Deposits, Working Fund and Temporary Cash Investments	Cash and Due from Banks <i>plus</i> Federal Funds Sold and Securities Purchased under Agreements to Resell
Cost of Goods Sold	COGSQ	Operation Expense – Total (Income Account) <i>plus</i> Maintenance Expense – Total <i>plus</i> Taxes Other Than Income Taxes – Total	Total Interest Expense <i>plus</i> Provision for Loan Losses
Common Shares Used to Calculate Earnings per Share – 12-Months Moving	CSH12Q	Common Shares Used to Calculate Basic Earnings per Share – 12-Months Moving	Common Shares Used in Calculating 12-Months Moving Earnings per Share
Common Shares Outstanding	CSHOQ	Common Shares Outstanding	Number of Shares Outstanding
Common Shares Used to Calculate Earnings per Share (Basic)	CSHPRQ	Common Shares Used to Calculate Basic Earnings per Share	Common Shares Used in Calculating Earnings per Share
Common Shares Traded	CSHTRQ	Common Shares Traded	Common Shares Traded
Common Stock Equivalents – Dollar Savings	CSTKEQ	Savings Due to Common Stock Equivalents	Savings Due to Common Stock Equivalents
Common Stock	CSTKQ	Common Stock	Common Stock – Par Value
Currency Translation Rate	CURRTRQ	Not available	Not available
Changes in Current Debt (Statement of Cash Flows)	DLCCHY	Not available	Not available
Debt in Current Liabilities	DLCQ	Debt – Long-Term Due Within One Year <i>plus</i> Debt – Short-Term – Total	Available
Long-Term Debt – Issuance (Statement of Cash Flows)	DLTISY	Not available	Not available
Long-Term Debt – Reduction (Statement of Cash Flows)	DLTRY	Not available	Not available
Long-Term Debt – Total	DLTTQ	Debt – Long-Term – Total	Calculation
Discontinued Operations	DOQ	Not available	Available
Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)	DPACTQ	Depreciation, Depletion, and Amortization – Accumulated	Not available
Depreciation and Amortization (Statement of Cash Flows)	DPCY	Not available	Not available



Compustat Xpressfeed		Compustat Utility	Compustat Bank
Depreciation and Amortization	DPQ	Depreciation Expense – Total	Depreciation and Amortization
Dividends – Common – Indicated Annual	DVRATE	Common Dividends – Indicated Annual Rate	Annualized Dividend Rate
Dividends – Preferred	DVPQ	Preferred Dividend Requirements <i>plus</i> Subsidiary Preferred Dividends <i>plus</i> Preference Dividend Requirements	Preferred Dividend Deductions
Dividends per Share by Payable Date	DVPSPQ	Common Dividends Paid per Share by Payable Date	Common Dividends Paid per Share by Payable Date
Dividends per Share by Ex-Date	DVPSXQ	Common Dividends Paid per Share by Ex-Date	Common Dividends Paid per Share by Ex-Date
Cash Dividends (Statement of Cash Flows)	DVY	Not available	Not available
Earnings per Share (Diluted) – Including Extraordinary Items	EPSFIQ	Earnings per Share (Diluted) Including Extraordinary Items	Net Income per Share – Including Extraordinary Items – Diluted
Earnings per Share (Diluted) – Excluding Extraordinary Items	EPSFXQ	Earnings per Share (Diluted) Excluding Extraordinary Items	Net Income per Share – Excluding Extraordinary Items
Earnings per Share (Basic) – Including Extraordinary Items	EPSPIQ	Earnings per Share (Basic) Including Extraordinary Items	Net Income per Share – Including Extraordinary Items
Earnings per Share (Basic) – Excluding Extraordinary Items	EPSPXQ	Earnings per Share (Basic) Excluding Extraordinary Items	Net Income per Share – Excluding Extraordinary Items
Earnings per Share (Basic) Excluding Extraordinary Items – 12-Months Moving	EPSX12	Earnings per Share (Basic) Excluding Extraordinary – 12-Months Moving	Net Income per Share – Excluding Extraordinary Items – 12-Months Moving
Common ESOP Obligation – Total	ESOPCTQ	Common ESOP Obligation – Total	Common ESOP Obligation – Total
Preferred ESOP Obligation – Non-Redeemable	ESOPNRQ	Preferred ESOP Obligation – Non-Redeemable	Preferred ESOP Obligation – Non-Redeemable
Preferred ESOP Obligation – Redeemable	ESOPRQ	Preferred ESOP Obligation – Redeemable	Preferred ESOP Obligation – Redeemable
Preferred ESOP Obligation - Total	ESOPTQ	Preferred ESOP Obligation - Total	Preferred ESOP Obligation – Total
Equity in Net Loss (Earnings) (Statement of Cash Flows)	ESUBCY	Not available	Not available
Exchange Rate Effect (Statement of Cash Flows)	EXREY	Not available	Not available
Foreign Currency Adjustment (Income Account)	FCAQ	Not available	Foreign Exchange Gain & Loss
Financing Activities – Other (Statement of Cash Flows)	FIAOY	Not available	Not available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Financing Activities – Net Cash Flow (Statement of Cash Flows)	FINCFY	Not available	Not available
Funds From Operations – Other (Statement of Cash Flows)	FOPOY	Not available	Not available
Funds From Operations – Total (Statement of Changes)	FOPTY	Not available	Not available
Sources of Funds – Other (Statement of Changes)	FSRCOY	Not available	Not available
Sources of Funds – Total (Statement of Changes)	FSRCTY	Not available	Not available
Uses of Funds – Other (Statement of Changes)	FUSEOY	Not available	Not available
Uses of Funds – Total (Statement of Changes)	FUSETY	Not available	Not available
Goodwill	GDWLQ	Goodwill	Goodwill
Income Before Extraordinary Items – Adjusted for Common Stock Equivalents	IBADJQ	Available for Common After Adjustments for Common Stock Equivalents	Net Income Available for Common
Income Before Extraordinary Items – Available for Common	IBCOMQ	Available for Common Before Adjustments for Common Stock Equivalents	Net Income <i>minus</i> Preferred Dividend Deductions
Income Before Extraordinary Items (Statement of Cash Flows)	IBCY	Not available	Not available
Income Before Extraordinary Items	IBQ	Net Income Before Extraordinary Items and Discontinued Operations and After Noncontrolling Interest <i>plus</i> Subsidiary Preferred Dividends	Net Income
Invested Capital – Total	ICAPTQ	Capitalization	Total Book Value <i>plus</i> Preferred Stock (Par Value) <i>plus</i> Noncontrolling Interest in Consolidated Subsidiaries <i>plus</i> Long-Term Debt Not Classified as Capital <i>plus</i> Capital Notes and Debentures <i>plus</i> Mortgage Indebtedness <i>minus</i> Treasury Stock – Dollar Amount Preferred
Interest Paid – Net (Statement of Cash Flows)	INTPNY	Not available	Not available
Inventory – Decrease (Increase) (Statement of Cash Flows)	INVCHY	Not available	Not available
Inventories – Total	INVTQ	Inventories	Real Estate Other than Bank Premises <i>plus</i> Assets Held For Sale
Investing Activities – Other (Statement of Cash Flows)	IVACOY	Not available	Not available

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Increase in Investments (Statement of Cash Flows)	IVCHY	Not available	Not available
Investing Activities – Net Cash Flow (Statement of Cash Flows)	IVNCFY	Not available	Not available
Short-Term Investments – Change (Statement of Cash Flows)	IVSTCHY	Not available	Not available
Current Liabilities – Other	LCOQ	Interest Accrued <i>plus</i> Current Liabilities (Other)	Not available
Current Liabilities – Total	LCTQ	Current Liabilities – Total	Not available
Liabilities – Other	LOQ	Deferred Credits and Operating Reserves – Total	Acceptances Executed by or For Account of This Bank <i>plus</i> Liabilities (Excluding Valuation Reserves)
Liabilities – Other – Excluding Deferred Revenue	LOXDRQ	Not available	Not available
Liabilities – Total	LTQ	Redeemable Noncontrolling Interest (Balance Sheet) <i>plus</i> Long-Term Debt (Total) <i>plus</i> Deferred Credits and Operating Reserves – Total <i>plus</i> Current Liabilities (Total)	Total Liabilities (Excluding Valuation Reserves) <i>plus</i> Redeemable Noncontrolling Interest in Consolidated Subsidiaries <i>plus</i> Capital Notes and Debentures
Redeemable Noncontrolling Interest (Balance Sheet)	MIBQ	Redeemable Noncontrolling Interest (Balance Sheet)	Redeemable Noncontrolling Interest (Balance Sheet)
Noncontrolling Interest (Income Account)	MIHQ	Noncontrolling Interest (Income Account)	Noncontrolling Interest (Income Account) <i>minus</i> Minority Interest in After-Tax Profit or Loss on Securities Sold or Redeemed
Net Charge-Offs	NCOQ	Not available	Net Charge-Offs
Net Interest Income (Tax Equivalent)	NIITQ	Not available	Net Interest Income (Tax Equivalent)
Net Interest Margin	NIMQ	Not available	Net Interest Margin
Net Income (Loss)	NIQ	Subsidiary Preferred Dividends <i>plus</i> Net Income Before Extraordinary Items and Discontinued Operations and After Noncontrolling Interest (Income Account) <i>plus</i> Extraordinary Items and Discontinued Operations	Net Income <i>plus</i> Total Extraordinary Items Net of Taxes
Nonoperating Income (Expense)	NOPIQ	Nonoperating Income (Net) – Total <i>minus</i> Nonoperating Income Taxes (Net) <i>plus</i> Allowance for Funds Used During Construction – Borrowed Funds Portion <i>minus</i> Abandonments and Disallowances Adjustment <i>minus</i> Special Items	Depreciation and Amortization <i>minus</i> All Other Current Operating Expenses <i>plus</i> Non-Recurring Expense
Nonperforming Assets – Total	NPATQ	Not available	Assets – Nonperforming

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Operating Activities – Net Cash Flow (Statement of Cash Flows)	OANCFY	Not available	Not available
Earnings per Share from Operations – 12 Months Moving	OEPS12	Earnings per Share from Operations – 12 Months Moving	Earnings per Share from Operations – 12 Months Moving
Operating Income Before Depreciation	OIBDPQ	Operating Revenues – Total (Income Statement) <i>minus</i> (Operation Expense – Total (Income Statement) <i>plus</i> Maintenance Expense – Total <i>plus</i> Taxes – Other Than Income Taxes – Total)	Current Operating Earnings Before Income Tax <i>plus</i> All Other Current Operating Expenses <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed <i>minus</i> Non-Recurring Income
Earnings per Share from Operations	OPEPSXQ	Earnings per Share from Operations	Earnings per Share from Operations
Pretax Income	PIQ	Net Income Before Extraordinary Items and Discontinued Operations and After Income Before Extraordinary Items and Noncontrolling Interests <i>plus</i> Noncontrolling Interest (Income Account) <i>plus</i> Subsidiary Preferred Dividends <i>plus</i> Operating Income Taxes – Total <i>minus</i> Nonoperating Income Taxes (Net)	Current Operating Earnings Before Income Tax <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed
Provision for Loan/Asset Losses	PLLQ	Not available	Provision for Loan/Asset Losses
Property, Plant, and Equipment – Total (Gross)	PPEGTQ	Utility Plant – Net <i>plus</i> Depreciation, Depletion and Amortization – Accumulated <i>or</i> Gross Utility Plant <i>plus</i> Construction Work in Progress	Not available
Property, Plant, and Equipment – Total (Net)	PPENTQ	Utility Plant – Net	Bank Premises, Furniture, and Fixtures
Purchase of Common and Preferred Stock (Statement of Cash Flows)	PRSTKCY	Not available	Not available
Preferred Stock – Carrying Value	PSTKQ	Preferred Stock at Carrying Value <i>plus</i> Preference Stock at Carrying Value <i>plus</i> Subsidiary Preferred Stock at Carrying Value	Preferred Stock – Par Value
Preferred Stock – Redeemable	PSTKRQ	Redeemable Preferred Stock	Available
Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)	RECCHY	Not available	Not available
Receivables – Total	RECTQ	Receivables (Net)	Loans (Gross) <i>plus</i> Direct Lease Financing
Retained Earnings	REQ	Retained Earnings	Undivided Profits <i>plus</i> Reserves for Contingencies and Other Capital Reserves
Reserve for Loan/Asset Losses	RLLQ	Not available	Reserve for Loan/Asset Losses

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Sales (Net)	SALEQ	Operating Revenues – Total (Income Statement)	Total Current Operating Revenue <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed <i>minus</i> Non-Recurring Income
Total Parent Stockholders' Equity	SEQQ	Capitalization <i>minus</i> Nonredeemable Noncontrolling Interest (Balance Sheet) <i>minus</i> Long-Term Debt (Total)	Preferred Stock – Par Value <i>minus</i> Treasury Stock – Dollar Amount – Preferred <i>plus</i> Total Book Value
Sale of Investments (Statement of Cash Flows)	SIVY	Not available	Not available
Special Items	SPIQ	Abandonments and Disallowances Adjustment <i>plus</i> Special Items	Special Items
Sale of Property, Plant, and Equipment (Statement of Cash Flows)	SPPEY	Not available	Not available
Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)	SPPIVY	Not available	Not available
Sale of Common and Preferred Stock (Statement of Cash Flows)	SSTKY	Not available	Not available
Interest Expense – Total (Financial Services)	TIEQ	Interest Charges – Total	Total Interest Expense
Interest Income – Total (Financial Services)	THIQ	Not available	Interest Income – Total (Financial Services)
Treasury Stock – Total Dollar Amount	TSTKQ	Treasury Stock – Dollar Amount – Common <i>plus</i> Treasury Stock – Dollar Amount – Preferred	Treasury Stock – Dollar Amount – Common <i>plus</i> Treasury Stock – Dollar Amount – Preferred
Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)	TXACHY	Not available	Not available
Deferred Taxes (Statement of Cash Flows)	TXDCY	Not available	Not available
Deferred Taxes (Income Account)	TXDIQ	Deferred Income Taxes – Net (Income Account) <i>plus</i> Investment Tax Credit (Net) – Income Account	Not available
Deferred Taxes and Investment Tax Credit (Balance Sheet)	TXDITCQ	Income Taxes – Accumulated Deferred (Balance Sheet) <i>plus</i> Investment Tax Credit – Accumulated Deferred (Balance Sheet)	Not available
Income Taxes Paid (Statement of Cash Flows)	TXPDY	Not available	Not available
Income Taxes Payable	TXPQ	Taxes Accrued	Not available
Income Taxes – Total	TXTQ	Operating Income Taxes – Total	Income Taxes Applicable to Current Operating Earnings <i>minus</i> Tax Effect on Profit or Loss on Securities Sold or Redeemed

Compustat Xpressfeed		Compustat Utility	Compustat Bank
Working Capital Change – Total (Statement of Changes)	WCAPCHY	Not available	Not available
Working Capital Changes – Other – Increase (Decrease) (Statement of Changes)	WCAPCY	Not available	Not available
Extraordinary Items and Discontinued Operations (Statement of Cash Flows)	XIDOCY	Not available	Not available
Extraordinary Items and Discontinued Operations	XIDOQ	Extraordinary Items and Discontinued Operations	Total Extraordinary Items Net of Taxes
Interest Expense	XINTQ	Interest Charges – Total	CF (Data Code)
Extraordinary Items	XIQ	Not available	Available
Research and Development Expense	XRDQ	Not available	Not available
Selling, General, and Administrative Expense	XSGAQ	Not available	Salaries and Wages of Officers and Employees <i>plus</i> Pension and Employee Benefits <i>plus</i> Occupancy Expense of Bank Premises – Net <i>plus</i> Furniture and Equipment: Depreciation, Rental Costs, Servicing, Etc.

# Chapter 2

## Time Periods

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Time periods significantly impact Xpressfeed. They correspond to the reporting times required of companies and the publishing times of exchanges and indexes, and are represented in Xpressfeed by periodicities.

### Periodicity

Periodicity represents the period of time for which the reported and/or calculated data encompasses or is collected. Compustat Xpressfeed delivers data in the following periodicities:

- Scalar
- Annual
- Interim (includes Quarterly, Semiannual, Year-to-Date and 12-Month Moving)
- Monthly
- Daily

Periodicity is most relevant at the data item level and each data item in Xpressfeed is classified according to its periodicity; however, periodicity does pertain to data classes and/or the components of data classes. (*See chapter 3 of this manual for more information about data classes.*)

Scalar is an alternative periodicity. Scalar data does not represent a specific period of time. For example, all reference data such as NAICS codes is scalar because this information is not time sensitive. Scalar data can also provide a current snapshot of a company or security because it contains the most current values available.

Annual data represents the data fiscal year as reported by companies at the end of each fiscal period. It is stored using the last day of the month of a company's fiscal year. For example, annual data for companies ending the fiscal year in December will be stored by December 31.

Interim data represents various fiscal periods that span less than the annual fiscal period. Quarterly values generally represent a company's fiscal quarter figures. It is stored using the last day of the month of a company's fiscal quarter. Semiannual values represent mid-year (6-month period) figures reported by companies. Year-to-date values represent the current year up to the end of the current quarter (3-month, 6-month, 9-month, 12-month periods) 12-month moving values represent a rolling 12-month period of time that advances one quarter to the present quarter each quarter.

All categories of fundamental data in Xpressfeed can be delivered in annual and quarterly periodicities. (See chapter 3 of this manual for more information about data categories and fundamental data.)

Monthly data is reported at the end of each calendar period. It is stored using the last day of the month. Daily data represents the data day as reported at the end of each fiscal period. Security categories are the most likely to be delivered in monthly and daily periodicities.

**Note:** Periodicities are further detailed in the discussion of data classes in Chapter 3 of this manual.

## Current vs. Historical Periods

Xpressfeed data is impacted at different levels by current and historical time periods.

### Item Level

At the item level, current data represents the most recent fiscal reporting period of the company for that periodicity. Historical data represents any values reported prior to the most recent reporting period.

Table 3. Current item-level data

Periodicity	Represents the most recently reported . . .
Annual	Year
Quarterly	Quarter
12-Month Moving	Quarter plus the previous 3 quarters
Monthly	Month
Daily	Day

You can precisely determine the most recent reporting period by looking at the Fiscal Year-End Month (FYR) of the company and the most recent corresponding Data Date (DATADATE) to the data item.

For example, Alparma Inc. (GVKEY 001034) ends their fiscal year in December (FYR 12). On November 8, 2005, the current and historical reporting periods of the following data items for Alparma Inc. were as follows:

Periodicity and Data Item	Most Recent Data Date	Current Reporting Period	Historical Reporting Period
<b>Annual</b> Earnings Per Share (Diluted) - Excluding Extraordinary Items (EPSFX)	20041231	2004	December 31, 2003 and before
<b>Quarterly</b> Earnings Per Share (Diluted) - Excluding Extraordinary Items - Quarterly (EPSFXQ)	20050930	3 <sup>rd</sup> quarter 2005	2 <sup>nd</sup> quarter 2005 and before
<b>12-Month Moving</b> Earnings Per Share (Diluted) - Excluding Extraordinary Items - 12 Months Moving (EPSF12)	20050930	3 <sup>rd</sup> quarter 2005, 2 <sup>nd</sup> quarter 2005, 1 <sup>st</sup> quarter 2005, and 4 <sup>th</sup> quarter 2004	2 <sup>nd</sup> quarter 2005, 1 <sup>st</sup> quarter 2005, 4 <sup>th</sup> quarter 2004, 3 <sup>rd</sup> quarter 2004 and before
<b>Monthly</b> Price - Close - Monthly (PRCCM)	20051031	October 2005	September 2005 and before
<b>Daily*</b> Price - Close - Daily (PRCCD)	20051107	November 7, 2005	November 6, 2005 and before

\*Not available in Vendor subscriptions



The current annual reporting period for Alpharma Inc. will change to 2005 when the company reports their 2005 year-end results. As soon as the company reports their 4<sup>th</sup> quarter 2005 results, the current quarterly reporting period will change to the 4<sup>th</sup> quarter 2005 and the current 12-month moving reporting period will cover the 4 quarters of 2005. When the November 2005 month-end results are reported, the current monthly reporting period will change to November 2005. The current daily reporting period changes each day to keep pace with the financial markets.

## Package Level

At package level, current and historical periods are defined by the data availability of each kind of data. Data availability is ultimately determined by when a company was added to the database and/or when the data item itself was added. Within the Compustat databases, *current* availability spans from current reporting period back to a specified point in time (i.e., 1979 and forward for Annual fundamental data) and *historical* availability spans from the time period where current availability begins back to a specified time.

Table 4. Data availability

Data Class	Population	Periodicity	Current Packages Contain	Historical Packages Contain
Company Fundamental	North America	Annual	1979 and forward	Back to 1950
		Quarterly	1979 and forward	Back to 1962
	International	Annual	1987 and forward; and change back data	Not available
		Quarterly	Back to 2004	Not available
		Semiannual	Back to 1996	Not available
Market	North America	Annual	1979 and forward	Back to 1950
		Quarterly	1979 and forward	Back to 1962
		Monthly	1979 and forward	Back to 1962
		Daily	Back to 1984	Not available
	International	Daily	Back to 1986	Not available
S&P Index Market	S&P 1500	Daily	As far back as December 1994	Not available
		Monthly	As far back as January 1991	Not available
	S&P 500	Daily	As far back as January 1984	Not available
		Monthly	As far back as January 1962	Not available

Data Class	Population	Periodicity	Current Packages Contain	Historical Packages Contain
	S&P 600	Daily	As far back as January 1992	Not available
		Monthly	As far back as January 1992	Not available
	S&P 400	Daily	As far back as June 1991	Not available
		Monthly	As far back as June 1991	Not available
S&P Index Fundamental  Includes Sub-industry histories, which are not listed	S&P 1500	Annual	As far back as December 1994	Not available
		Quarterly		Not available
	S&P 500	Annual	As far back as December 1994	Not available
		Quarterly		Not available
	S&P 600	Annual	As far back as December 1994	Not available
		Quarterly		Not available
	S&P 400	Annual	As far back as December 1994	Not available
		Quarterly		Not available

There are Xpressfeed packages for current and historical data. The data a client receives depends upon the packages subscribed to.

## Fiscal Reporting Periods

Companies can close their books and end their fiscal year in any month of a calendar year. When they choose to do so impacts their fiscal reporting periods—the span of each fiscal quarter is dependent upon the company's fiscal year.

### Fiscal Years

A fiscal year is an accounting period of twelve months. A company's fiscal year corresponds to the calendar year in which it has the most overlap in months. For example, if a company's fiscal year-end is March 2001, the data in its annual report represents the company's operations for nine months of 2000 and three months of 2001. The data would be classified as fiscal 2000 data.

A calendar year is a period of one year beginning with January 1 and ending with December 31.

Fiscal years do not necessarily correspond to calendar years. The calendar year assigned to a fiscal year pertains to the year in which the majority of the data was reported. Fiscal years ending between January and May are assigned to the previous calendar year. Fiscal years ending between June and December are assigned to the current calendar year.

The Fiscal Year-end Month of Data (FYR) data item reports the month that a company completes its fiscal year. For example, if a company's fiscal year ends in January (1):

Calendar Quarter	Data Year	Fiscal Quarter (FQTR)	Fiscal Year-End Month (FYR)	Data Date (DATADATE)
April 2005	05	1	1	04/29/2005

Calendar Quarter	Data Year	Fiscal Quarter (FQTR)	Fiscal Year-End Month (FYR)	Data Date (DATADATE)
July 2005	05	2	1	07/29/2005
October 2005	05	3	1	10/31/2005
January 2006	05	4	1	01/31/2006

If a company's fiscal year ends in June (6):

Calendar Quarter	Data Year	Fiscal Quarter (FQTR)	Fiscal Year-End Month (FYR)	Data Date (DATADATE)
September 2005	06	1	6	09/30/05
December 2005	06	2	6	12/30/05
March 2006	06	3	6	03/31/06
June 2006	06	4	6	06/30/06

If a company's fiscal year ends in December (12):

Calendar Quarter	Data Year	Fiscal Quarter (FQTR)	Fiscal Year-End Month (FYR)	Data Date (DATADATE)
March 2006	06	1	12	03/31/06
June 2006	06	2	12	06/30/06
September 2006	06	3	12	09/30/06
December 2006	06	4	12	12/31/06

## Fiscal Quarters

A fiscal quarter is an accounting period of three months. The first three months of the fiscal year comprise the first fiscal quarter, the second three months comprise the second fiscal quarter, and so on.

Xpressfeed delivers up to 48 quarters of data on a fiscal quarter basis. **Knowing a company's fiscal quarter can help you to make valid data comparisons among companies with different fiscal years.**

The following examples illustrate the months and fiscal quarters for May, June, and December fiscal year companies. For a May (05) fiscal year company, the fiscal quarters for Fiscal Year 2005 would be comprised of the following months:

Months	Fiscal Year	Fiscal Quarter
June, July and August 2005	2005	1
September, October and November 2005	2005	2
December 2005, and January and February 2006	2005	3
March, April and May 2006	2005	4

For a June (06) fiscal year company, the fiscal quarters for Fiscal Year 2006 would be comprised of the following months:

Months	Fiscal Year	Fiscal Quarter
July, August and September 2005	2006	1
October, November and December 2005	2006	2
January, February and March 2006	2006	3
April, May and June 2006	2006	4

For a December (12) fiscal year company,, the fiscal quarters for Fiscal Year 2006 would be comprised of the following months:

Months	Fiscal Year	Fiscal Quarter
January, February and March 2006	2006	1
April, May and June 2006	2006	2
July, August and September 2006	2006	3
October, November and December 2006	2006	4

## **Fiscal Year Changes**

If the current data reflects a fiscal year change,, the Fiscal Year-End Month (FYR) item, in combination with Data Date (DATADATE), will indicate the change. The value in FYR changes from one reporting period to the next.

For International companies, the Period Duration (PDDUR) item gives the actual number of months covered in the annual source document.

When a company changes its fiscal year, annual data is not restated for the prior year. Quarterly data is only restated for the prior year if the company reports all four quarters of the prior year on the new fiscal year basis. If the company issues an annual report covering less than nine months on its new fiscal year basis, only Balance Sheet data is collected.

A company's annual and quarterly fiscal year-end can be different if a company reports a fiscal year change. Otherwise, these two accounting periods for a company should be the same.

# Chapter 3

## Data Infrastructure

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Xpressfeed delivery files, data packages, data groups and data items all contain Compustat data and are part of the framework that governs how you receive and/or load Xpressfeed to your data repository. Inside that framework, categories and types of data work together to create the classes of data that dominate the infrastructure of Xpressfeed. In this chapter, the components of the data infrastructure are discussed in detail.

### Data Categories

Xpressfeed categories are defined by the high-level entities to which they relate. (See *Compustat Xpressfeed Technical Guide* for a discussion of the high-level entities in *Xpressfeed*) The high-level entities in Xpressfeed are companies, securities, indexes, countries and currencies.

The data categories in Xpressfeed include:

- Company
- Security
- Index
- Currency
- Country

### Company

Company data, as the category implies, is data collected for a specific company. A permanent unique Global Company Key (GVKEY) represents each company throughout Xpressfeed. For example, the GVKEY for Hershey Co. is 005597.

### Security

In Xpressfeed, an issue represents a single security offering by a company. One company can have multiples issues, but an issue can only be associated with its company. A unique Issue ID (IID) represents each security throughout Xpressfeed. For example, Hershey Co. (005597) currently has two active securities offerings, 01 and 02. The IIDs are combined with the GVKEYs to uniquely identify the issues— 005597/01 and 005597/02, respectively.

## Index

A company becomes an index constituent when one of its issues is tracked and measured by an index. One company can be the constituent of multiple indexes and a single issue can be tracked and measured by multiple indexes. A unique Global Index Key (GVKEYX) represents each Index throughout Xpressfeed. For example, the GVKEYX for the S&P 500 Composite is 000003.

Hershey Co.. (005597) is a constituent of the S&P 500 Composite Limited. As a result, Hershey Co. (005597) is also a constituent of the S&P Super Composite 1500, which is comprised of the S&P MidCap 400, S&P SmallCap 600 and the S&P 500 Composite. The GVKEYX for the S&P Super Composite 1500 is 031855.

## Currency

Data is delivered in the native currency of each company. A unique ISO Currency Code (ISOCURCD) represents each native currency throughout Xpressfeed. For example, the ISOCURCD for the U.S. Dollar is USD. Financial data related to Hershey Co. (005597) is in USD.

## Country

Economic indicator data is specific to a country. A unique ISO Country Code (ISOCNTRYCD) represents each country throughout Xpressfeed. For example, the ISOCNTRYCD for Spain is ESP.

## Data Types

The high-level entities in Xpressfeed can be further defined according to data types. The types of Xpressfeed data include:

- General
- Descriptor
- Fundamental
- Supplemental
- Exchange Rate
- Economic Indicator

Xpressfeed delivers one or more of these types of data for each data category.

Table 5. Data types in each data category

Data Category	Data Type					
	General	Descriptor	Fundamental	Supplemental	Exchange Rate	Economic Indicator
<b>Company</b>	X	X	X	X	--	--
<b>Security</b>	X	X	X	--	--	--
<b>Index</b>	X	X	X	--	--	--
<b>Currency</b>	X	--	--	--	X	--
<b>Country</b>	--	--	--	--	--	X

## General Data

Xpressfeed delivers company, security, index and currency general data. Examples of general data include:

### Company

- Unique company identifier within Xpressfeed
- Name, address, fax number and phone number
- Current fiscal year-end month, ISO country code and S&P business description
- Current GICS, SIC and NAICS codes

### Security

- Unique issue identifier within Xpressfeed
- Issue type, security description, ticker and exchange
- CUSIP, SEDOL and inactivation codes

### Index

- Unique index identifier within Xpressfeed and S&P major index identifier
- Index name, type, category, geographical area and value
- Currency
- Birth and death dates

## Descriptor Data

Descriptor data describes the fundamental data that Xpressfeed provides for the high-level entities. Xpressfeed delivers company, security, index and constituent descriptor data. Examples of descriptor data include:

### Company

- Auditor Opinion code
- Balance Sheet Presentation code
- Income Statement Model
- Cash Flow Format code

### Security:

- Adjustment factors
- Status code

### Index

- Percent of equity
- Number of constituents
- Constituents' tickers, exchanges, CUSIP numbers and values

## Fundamental Data

In general, fundamental data is financial statement data reported by the company and/or market data reported by the exchange upon which the company is traded.

- **Company** fundamental data is collected from each company's Balance Sheet, Income Statement, and Statement of Cash Flow
- **Security** fundamental data (earnings and shares)
- **Security market data (dividends and pricing)**
- **Index** fundamental data includes aggregated results of the constituents and market data for constituents' issues. Examples of Index fundamental data include:

### Constituent

- net sales, total revenue and cash
- current liabilities, income before extraordinary items, and income taxes

### Issue

- daily prices, trading volume and shares outstanding
- dividends and distributions by ex-date

## Supplemental Data

Supplemental data is collected from financial statement notes, supplements and exhibits from financial reports such as companies' annual and quarterly reports to shareholders, as well as 10-K and 10-Q reports filed with the SEC. It can assist in the evaluation of companies' overall stability.

Examples of supplemental data include:

### Balance Sheet

- ADR ratio, goodwill, and intangibles
- Rental commitments, and common shares outstanding

### Income Statement

- advertising expense, total dividends, and operating expense
- staff expense, and basic and diluted earnings

### Statement of Cash Flow

- total use of funds
- total working capital
- total source of funds

### Monthly

- BETA and common stock ranking
- S&P long and short-term credit ratings

## Exchange Rate

Exchange rate data is primarily comprised of published exchange rates between currencies.

## Economic Indicator

Xpressfeed delivers economic indicators by country. Examples of Economic indicator data include:

- Unemployment Rate
- Gross Domestic Product
- Federal Funds Rate
- Government Notes, 2 – 30 year

## Data Classes

A data class in Xpressfeed is a combination of a data category and data type. Data classes dominate the data infrastructure and correspond to the framework of Xpressfeed and periodicity.

## Correspondence to Data Groups

Many Xpressfeed data groups are named for the class of data they deliver. The data classes in Xpressfeed and examples of their associated data groups are as follows.

Table 6. The data groups for each data class

Data Category	(+) Data Type	(=) Data Class	Sample Data Group(s)	Sample Data Description(s)
Company	General	General Company	company co_offtitl	Company Officer Title Code
Index	General	General Index	idx_index	Indexes
Currency	General	General Currency	currency	Currency
Security	General	General Security	security	Security
Company	Descriptor	Company Descriptors	co_adesind co_idesind	Company Annual Descriptor Company Interim Descriptor



Data Category	(+) Data Type	(=) Data Class	Sample Data Group(s)	Sample Data Description(s)
Index	Descriptor	Index Descriptors	idx_anndes idx_qrtdes	Index Annual Descriptor Index Quarterly Descriptor
Index	Descriptor	Constituent Descriptors	spidx_cst	Index Constituent Descriptors
Security	Descriptor	Security Descriptors	sec_ann sec_mth	Sec Fin Ann Descriptor Security Monthly Descriptor
Company	Fundamental	Company Fundamental	co_aaudit co_afnd1 co_afntind co_ifndq co_ifntq	Company Auditor Company Annual Item Industry Format Data (A-L) Company Annual Fundamental Footnotes Company Quarterly Item Industry Format Company Quarterly Item Industry Format Footnotes
Index	Fundamental	Index Fundamental	idx_ann idx_qrt	Index Annual Index Quarterly
Security	Fundamental	Security Fundamental	sec_annfd sec_ifnd	Security Financial Annual Item Security Financial Interim Item
Company	Market	Company Market	co_amkt co_imkt	Company Annual Market Data Company Quarterly Market Data
Index	Market	Index Market	idx_daily idx_mth	Index Daily Index Monthly
Security	Market	Security Market	sec_divid* sec_dprc* sec_dtrt* sec_mthdiv sec_mdivfn sec_mthspt sec_msptfn sec_mthprc sec_mthtrt*	Security Dividend Security Daily Price Security Daily Total Return Security Monthly Dividend Security Monthly Dividend Fn Security Monthly Stock Split Security Monthly Stock Split Fn Security Monthly Item Security Monthly Total Return
Company	Supplemental	Company Supplemental	co_afnd1 co_afntind co_infdq co_inftq co_mthly co_ainvval	Company Annual Item Industry Format Data (A-L) Company Annual Fundamental Footnotes Company Quarterly Item Industry Format Company Quarterly Item Industry Format Footnotes Company Monthly Inventory Valuation Data
Country	Economic Indicator	Economic Indicators	ecind_mth	Economic Indicator Monthly
Currency	Exchange Rate	Exchange Rates	exrt_dly exrt_mth	Exchange Rate Daily Exchange Rate Monthly

\*Not available in Vendor subscriptions

## Multiple Periodicities Possible

A data class can contain data that is delivered in one or more periodicities and a data item can be delivered in multiple periodicities, as well. However, not all data items are delivered in all the periodicities possible for a particular class of data.

**Note:** When the data from a data class is delivered in multiple periodicities, it is split into multiple data groups—one for each periodicity—for delivery and storage.

The periodicities possible for the data classes in Xpressfeed are as follows:

Table 7. Possible periodicities for data classes

Data Class	Possible Periodicity(ies)
Company Fundamental	Annual and Quarterly
Company Supplemental	Annual, Quarterly, and Monthly
Securities Fundamental	Annual and Quarterly (International only), Monthly, and Daily
Index Fundamental	Annual and Quarterly
Economic Indicators	Monthly
Exchange Rates	Daily and Monthly

## Reference Data

Reference data is a unique class of data in Xpressfeed. Reference data is not comprised of a single data category and a single data type. Instead, reference data crosses category and type lines, and provides the codes that populate the different classifications and identifiers throughout Xpressfeed, as well as the descriptions of those codes. Examples of reference data include:

- GICS codes and descriptions
- Auditor codes and descriptions
- Cash Flow Format codes and descriptions
- ISO Country codes and descriptions

Examples of reference data groups include:

- Accounting Standards (r\_acstd)
- Acquisition Methods (r\_acqmeth)
- Auditors (r\_auditors)
- Balance Sheet Presentations (r\_balpres)
- Cash Flow Formats (r\_cf\_fmt)
- Comparability Stats (r\_compstat)
- Country (r\_country)
- Index Constituent Classification (r\_cstelscd)
- Data Codes (r\_datacode)
- Annual Source Document Codes (r\_docsrce)
- Exchange Trading Sys Codes (r\_ex\_codes)
- Exchange Rate Types (r\_exrt\_pty)
- Footnote Codes (r\_fndfntcd)
- Fortune Industry Code (r\_foricd)
- Global Industry Code (r\_giccd)
- Index Classification (r\_idxelscd)
- Inactivation Code (r\_inactvcd)
- Income Statement Models (r\_incstats)
- Inventory Valuations (r\_invval)
- Issue Types (r\_issuetyp)
- Major Index Classification (r\_majidxcl)
- NAICS Code (r\_naiccd)
- Opinions (r\_opinions)
- Price Status Codes (r\_prc\_stat)
- Qtr Source Document Code (r\_qsrcdoc)
- Sec Fin Ann Footnote (r\_secannfn)
- Security Status Codes (r\_sec\_stat)
- SIC Code (r\_siccd)
- SP Industry Index Code (r\_spiicd)
- SP Major Industry Codes (r\_spmicd)
- Status Alerts (r\_statalt)
- States (r\_states)
- Title Codes (r\_titles)
- Update Codes (r\_updates)

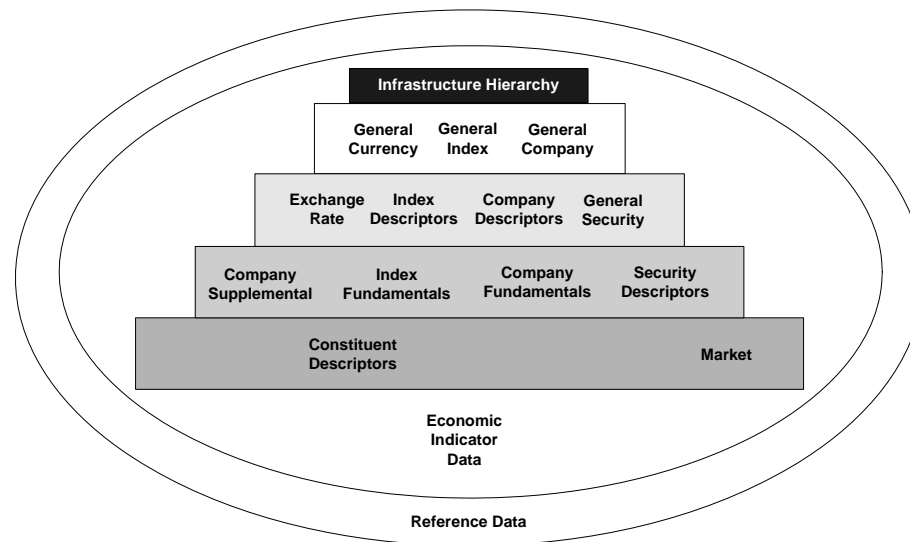
## Infrastructure Hierarchy

Xpressfeed data classes can exist either independently or as part of a hierarchy governing the data infrastructure.

**Note:** The infrastructure hierarchy is different than the framework hierarchy discussed in the *Compustat Xpressfeed Technical Guide* that governs the load sequence of data groups.

Economic indicator data exists independently of the data class hierarchy. Reference data is designed to also exist completely independently of the infrastructure hierarchy and to be applicable to all data classes.

Figure 1. Infrastructure dependencies in Xpressfeed



## Data Codes and Footnotes

Xpressfeed delivers crucial commentary about the Compustat data using different types of notations, including data codes and footnotes.

### Data Codes

Due to differences among individual businesses and a variety of global accounting practices, there are times when companies do not report individual data items or their presentation combines one or more data items. Xpressfeed delivers data codes to indicate the reason why data items do not contain a numerical value.

Annual items and annual data codes are delivered separately. Annual items are delivered in two separate data groups: co\_afnd1 and co\_afnd2. Annual data codes are delivered in two separate data groups: co\_afnddc1 and co\_afnddc2. Quarterly data codes are delivered in the same data group, co\_ifndq, which is the same as data item values. Each financial data item in Xpressfeed is delivered with a corresponding data code item. To make them easy to identify, data code items mnemonics end with **DC**. For example, SALE\_DC is the data code item relating to the annual item SALE, and SALEQ\_DC is the Data Code item relating to the quarterly item SALEQ.

The data codes in Xpressfeed are as follows:

Table 8. Data codes in Xpressfeed

Code	Description
2	Semiannual Figure

3	Annual Figure
4	Combined Figure
8	Insignificant Figure

For example, Accrued Liabilities – Increase/(Decrease) (ACCLI) data item is often reported as a combined figure. When this occurs, ACCLI will not contain a value and the Combined Figure data code will be present for the corresponding data code item, ACCLI\_DC (Electrolux AB, GVKEY 014620):

co\_afnd1

```
co_afnd1|GVKEY|DATADATE|INDFMT|DATAFMT|CONSOL|POPSRC|ACCLI
|014620|20041231|INDL|HIST_STD|C|I|
|014620|20051231|INDL|HIST_STD|C|I|
|014620|20061231|INDL|HIST_STD|C|I|
```

co\_afnddc1

```
co_afnddc1|GVKEY|DATADATE|INDFMT|DATAFMT|CONSOL|POPSRC|ACCLI_DC
|014620|20041231|INDL|HIST_STD|C|I|4|
|014620|20051231|INDL|HIST_STD|C|I|4|
|014620|20061231|INDL|HIST_STD|C|I|4|
```

**Note:** For the most current list of data codes, refer to r\_datacode.

## Footnotes

Compustat footnotes supply important information about company and security fundamental data at the item-level. Footnotes are delivered in separate data groups. The footnote data groups contain a footnote data item for each fundamental data item in the corresponding fundamental data groups. You can identify footnote items by their mnemonics ending with **\_FN** or **\_FN#**. For example, SALE\_FN is the footnote item relating to the annual fundamental item SALE, and SALEQ\_FN1 is the footnote item relating to the quarterly fundamental item SALEQ.

Examples of footnote data groups and their corresponding fundamental data groups include the following:

Table 9. Example of footnote data groups

Fundamental Data Group	Footnote Data Group
Company Annual Item Industry Format Data (A-L) (co_afnd1)	Company Annual fundamental Industry Format Footnotes (A-L) (co_afntind1)
Company Annual Item Industry Format Data (M-Z) (co_afnd2)	Company Annual Fundamental Industry Format Footnotes (M-Z) (co_afntind2)  (Company Annual Fundamental Footnotes (co_afntind) will be discontinued in the future.)
Company Quarterly Item Industry Format (co_ifndq)	Company Quarterly Item Industry Format Footnotes (co_ifntq)
Company Semiannual Item Industry Format (co_ifndsa)	Company Semiannual Item Industry Format Footnotes (co_ifntsa)
Company Year-to-Date item Industry Format (co_ifndytd)	Company Year-to-Date Item Industry Format Footnotes (co_ifntytd)
Security Monthly Dividend (sec_mthdiv)	Security Monthly Dividend Footnotes (sec_mdivfn)
Security Monthly Stock Split (sec_mthspt)	Security Monthly Stock Split Footnotes (sec_msptfn)

A footnote data item is void of a footnote code if the corresponding fundamental item does not require commentary. Footnote codes are comprised of 2 characters and can indicate:

- The data for a fiscal year reflects a change from previous years' data due to an accounting change, discontinued operations and/or acquisition
- A particular data item is inconsistent with the Standard & Poor's definition due to the company's method of reporting
- The accounting method used by companies in calculating certain key items such as accumulated depreciation, inventories, and earnings per share for the financial statements

Compustat footnotes codes are fully listed in the online Compustat Data Guide at <http://www.compustat.com>. In the Compustat Data Guide, search for *Footnote Codes and Descriptions*. For information on Data Format codes, in the Compustat Data Guide, search for *Reference Table* or consult the `r_datafmt` reference table.

**Notes:**

# Chapter 4

## Company Data

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This chapter describes how you can identify and work with company records within Xpressfeed. Specifically, a company

- is described by extensive general, descriptor and fundamental data (company data)
- can have one or more securities issued by it (security data)
- can be a constituent of one or more indices (index data)

### Key Fields

Key fields serve as company record identifiers. As such, they define attributes of the fundamental data so you can pinpoint exactly which types of records to retrieve from Compustat Xpressfeed. Since the key fields allow you to distinguish among multiple records resulting from different format types for a company, you can avoid double-counting these companies in the population.

The list of key items includes the following:

GVKEY	A Unique Global Company Key
DATADATE	Data Date
POPSRC	Population Source
INDFMT	Industry Format
DATAFMT	Data Format
CONSOL	Level of Consolidation
FYR	Fiscal Year-End Month

DATADATE is often combined with GVKEY to make company records unique. For example, monthly supplemental company records and quarterly company records are unique to each DATADATE and GVKEY combination.

POPSRC, INDFMT, DATAFMT, CONSOL, and FYR can also be combined with GVKEY and DATADATE to make company records unique. For example, annual company fundamental records are unique to each CONSOL, DATADATE, DATAFMT, FYR, GVKEY, INDFMT, and POPSRC combination.

## GVKEY

Global Company Key (GVKEY) is a unique identifier that represents each company throughout Xpressfeed. All company data records are identified by a GVKEY. Except in rare circumstances, GVKEYs do not change.

## Data Date

.Data Date (DATADATE) represents the reporting date for a data record.. Much of the data delivered by Xpressfeed is date sensitive.

## Population Source

Population Source (POPSRC) represents company population at record-level.:

POPSRC	Meaning	Company Population
D	Domestic	North America (U.S. and Canadian companies)
I	International	International (non-U.S. and non-Canadian companies)

POPSRC can be used to distinguish between ADR and native data presentations.

## Industry Format

Industry Format (INDFMT) represents company industry format at record level by identifying the basic financial presentation – mainly Financial Services vs. Industrial format:

INDFMT	Meaning	Company Population
FS	Financial Services	International and North America companies
INDL	Industrial	International and North America companies
ISSUE	Issue-level Fundamentals	International companies

## Data Format

Data Format (DATAFMT) represents company data format at record level by identifying how data is collected and presented (for example, whether the data is unrestated or restated):

DATAFMT	Meaning	Company Population
STD	Standardized	North America companies
HIST_STD	Standardized data collected from the company's original filing	International companies
RST_STD	Standardized restated data collected from the company's subsequent filings	International companies
SUMM_STD	Standardized summary data collected from the latest annual filing	North America companies
PRE_AMENDS	Standardized data collected prior to a company making amendments to its financial statements	North America companies
PRE_AMENDSS	Standardized summary data collected prior to a company making amendments to its financial statements	North America companies

## Level of Consolidation

Level of consolidation (CONSOL) represents company level of consolidation at record-level by identifying the level of consolidation of a company's financial statements:

CONSOL	Meaning	Company Population
C	Consolidated	International and North America companies



I	Issue-Level Fundamentals	International companies
N	Non-Consolidated	International companies
P	Pre-FASB	North America companies
D	Pre-Divestiture	North America companies
E	Post-Divestiture	North America companies
R	Pro-Forma	North America companies

## Fiscal Year-End Month

Fiscal Year-End Month (FYR) represents company fiscal year-end month at record-level.

This code designates the month-end for a company's accounting year. Fiscal years ending between January 1 and May 31 are treated as ending in the prior calendar year. Thus, the data for a fiscal year beginning on June 1, 2004 and ending on May 31, 2005 would be reported as the year 2004, whereas a fiscal year beginning on July 1, 2004 and ending on June 30, 2005 would be reported as the year 2005.

This item consists of a two-digit numeric code for the month. If a fiscal year ends on day 1-14, the Fiscal Year-End Month of data contains a code for the prior month. If a fiscal year ends on or after the 15<sup>th</sup>, the Fiscal Year-End Month of data contains a code for the current month.

## Add Criteria

The criteria for a company being represented in Xpressfeed vary depending upon the country in which the company is traded. For example, companies traded in the U.S. may be represented in Xpressfeed if they

- do not trade as
  - open-end funds
  - over-the-counter foreign companies (especially as level 1 American Depositary Receipts)
  - preferred shares
  - right shares
  - warrant shares
- are a
  - acceptable client request
  - company with interlisted stocks
  - constituent of an index, such as the S&P 500, TSE 300, MSE 40, Russell 3000 or Fortune 500.
  - Financial Post top 500 public company
  - Proforma, Red Herring, or IPO company
  - reactivated company that is now pricing and has financial sources available.
  - top 2500 Canadian company based on market Value
- trade as
  - American Depositary Receipt (ADR) or Sponsored American Depositary Receipt (Spon ADR, Sp ADR)
  - American Depositary Share (ADS) or Sponsored American Depositary Share (Spon ADS, Sp ADS)
  - CDT, CMT or MNT (Common)
  - Canadian exchangeable share
  - Class A or B common or ordinary share
  - Global Depositary Share (GDR)
  - unit
- trade on the
  - American Stock Exchange (AMEX)
  - NASDAQ National Market System (NMS)

- NASDAQ Small Cap Stock Exchange (NAS)
- New York Stock Exchange (NYSE)
- Over-the-Counter Bulletin Board (based on market value)
- Toronto Stock Exchange (TSX)

This list is neither comprehensive nor complete. Ultimately, companies are considered for representation in Xpressfeed on an individual basis.

## Active vs. Inactive

Xpressfeed delivers current and/or historical data for active and inactive companies.

In general, a company is active if it files with the regulatory body(ies) in the country of the exchange it was traded upon. Active companies will have an **A** in the Active/Inactive Status Marker (COSTAT) data item. Not all countries require their public companies to file disclosure reports; therefore, the criteria for active and inactive companies vary depending upon the country in which the company is traded. The International Organization of Securities Commissions (IOSCO) is the leading international grouping of regulatory bodies that have day-to-day responsibility for securities regulation and the administration of securities laws. You can visit the IOSCO web site, <http://www.iosco.org>, for more details about the securities market regulators from countries represented by exchanges in Xpressfeed.

In the U.S., companies must file sources with the U.S. Securities and Exchange Commission (SEC). However, not all companies trading on U.S. exchanges are U.S. companies. The SEC allows foreign companies to trade on U.S. exchanges (or the Nasdaq) as a U.S.-Traded Foreign Stock or an American Depositary Receipts (ADR). In Compustat Xpressfeed, you will find companies that trade U.S. issues, U.S.-Traded Foreign Stock and level II & III ADRs, all of which must comply with specific SEC filing requirements.

Table 10. Source Filing Requirements for U.S. and Foreign Companies Trading in the U.S.

Company Population	Type of Security	Source Filing Requirements
U.S.	U.S. issue	all SEC regulations
Canadian	U.S.-Traded Foreign Stock	all SEC regulations
Outside U.S. and Canada	Level II ADR	<ul style="list-style-type: none"> <li>• listing requirements of the exchange/Nasdaq</li> <li>• reporting requirements of the SEC reconciled to U.S. GAAP (allows substitution of Forms 20-F and Form F-6 as annual reports)</li> </ul>
Outside U.S. and Canada	Level III ADR	<ul style="list-style-type: none"> <li>• listing requirements of the exchange/Nasdaq</li> <li>• reporting requirements of the SEC reconciled to U.S. GAAP (allows substitution of Forms 20-F and Form F-6 as annual reports)</li> </ul>

Typically, a company becomes inactive when it no longer files sources. Inactive companies will have an **I** in the Active/Inactive Status Marker (COSTAT) data item.

## Mergers and Acquisitions

The two basic methods of accounting for mergers and acquisitions are the purchase method and the pooling of interest method. (Per SFAS 141, U.S. companies can no longer use the Pooling of Interest method for acquisitions initiated after 6/30/01.) A purchase acquisition accounts for the acquired company on the financial statements only from the date of the acquisition. A pooling of interest acquisition combines the financial statements of both the acquiring company and the acquired company for all periods presented in the report.

Standard & Poor's treatment of mergers and acquisitions seeks to preserve historical company data for the acquiring company whenever possible. If the acquiring company is not in the Compustat population, a new company will be added to the database with history from the point of acquisition. The acquired company subsequently becomes inactive in Xpressfeed the month following the merger or acquisition. During the last month they are considered "active," the last financial statement(s) filed is added to the database. Once all the fundamental data has been updated, the company is considered inactive and additional financial data is no longer collected.

Standard & Poor's uses the following guidelines to determine survivorship for acquisitions and mergers:

Table 11. Guidelines for determining survivorship

Accounting Method Used for Merger/Acquisition	Treatment in Xpressfeed
Purchase Acquisition	The acquiring company is the survivor. The financial history of the resulting company reflects the acquiring company's history. Generally, there are no identifier changes.
Reverse Purchase Acquisition	The acquired company is the survivor and the resulting company will continue with the acquired company's name and financial history. In most cases, the management of the companies involved will state who the accounting survivor is.
Pooling of Interest Acquisition/Merger	<p>The companies involved will combine their assets and liabilities. In determining the surviving entity, Standard &amp; Poor's determines if the pooling results in an <i>Issue Survivor</i> or if it is a <i>Merger of Equals</i>. In an <i>Issue Survivor</i> case, one company's shares will automatically represent the shares of the new company. This company will often have name and identifier changes. In a <i>Merger of Equals</i>, criteria such as Market Capitalization, Sales, Assets and Market Value, etc. are reviewed. Many times it is the company whose Market Cap, Sales, etc. are the largest that is chosen as the surviving entity.</p> <p><b>Note:</b> Per SFAS 141, U.S. companies can no longer use the Pooling of Interest method for acquisitions initiated after 6/30/01.</p>

## Company Data Classes

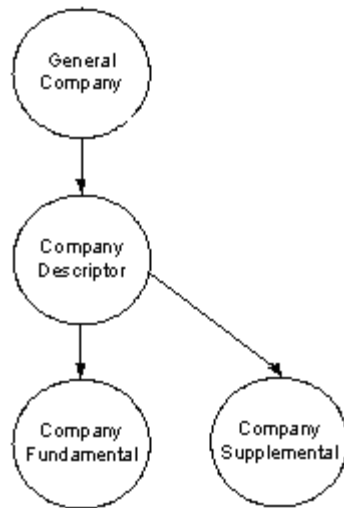
There are four classes of company data in Xpressfeed:

- General Company
- Company Descriptors
- Company Fundamental
- Company Supplemental

A record hierarchy of a data category reflects the order in which data class records must exist in Xpressfeed.

The record hierarchy of company data is as follows:

Figure 2. Record hierarchy of company data



Definitions for data items from all company data classes can be found in the online Compustat Data Guide at <http://www.compustat.com>.

## General Company Data

General company data uniquely identifies and defines companies, establishing them in your database.

General Company data is located in the Company (company) and Officer Title (co\_offtitl) data groups and is scalar. Xpressfeed delivers one General Company record for each GVKEY.

Examples of the General Company data items include:

- Company Name
- Address
- Postal Code
- City
- State/Province Code
- Fax Number
- Phone Number
- Active/Inactive Status Marker
- Company Inactivation Code
- Company Inactivation Date
- Current Fiscal Year End Month
- Current Primary Issue Tag – Canada
- Current Primary Issue Tag – U.S.
- Current ISO Country Code – Incorporation
- Current State/Province of Incorporation Code
- Global Company Key (GVKEY)
- S&P Business Descriptions
- Global Industry Classification Standard (GICS) Code
- Standard Industry Classification Code
- North America Industry Classification Code Classification Code
- Officer ID
- Office Name
- Officer Title

## Company Descriptor Data

Company descriptor data describes a type of company fundamental data in Xpressfeed.

Company descriptor data is located in the following data groups:

Data Group	Data Group Description
co_adesind	Company Annual Descriptor Data
co_idesind	Company Interim Descriptor Data

co_aaudit	Company Auditor Data
co_ainvval	Inventory Valuation Data
co_indstrypres	Company Industry Presentation
co_industry	Company Industry Code

Xpressfeed delivers one descriptor record per company (GVKEY) per year (DATADATE) per population source (POPSRC) per industry format (INDFMT) per data format (DATAFMT) per level of consolidation (CONSOL) and per fiscal year-end month (FYR).

Examples of the company descriptor data items include:

- Accounting Standard Code
- Acquisition Method Code
- ADR Ratio
- Auditor Code
- Auditor Opinion Code
- Balance Sheet Presentation Code
- Cash Flow Format Code
- Comparability Status Code
- Fiscal Quarter
- Fiscal Year End Month
- Income Statement Model
- ISO Currency Code
- Period Duration
- Source Document Code
- Status Alert Code
- Update Code

## Company Fundamental Data

Company fundamental data is collected from each company's Balance Sheet, Income Statement, and Statement of Cash Flow. Company fundamental data is located in the following data groups:

Data Group	Data Group Description
co_afnd1	Company Annual Item Industry Format Data (A-L)
co_afnd2	Company Annual Item Industry Format Data (M-Z)
co_afnddc1	Company Annual Item Industry Format Data Code (A-L)
co_afnddc2	Company Annual Item Industry Format Data Code (M-Z)
co_afntind	Company Annual Fundamental Footnotes
co_ifndq	Company Quarterly Item Industry Format
co_ifndsa	Company Semiannual Item Industry Format
co_ifndytd	Company Year-to-Date Item Industry Format
co_ifntq	Company Quarterly Item Industry Format Footnotes
co_ifntsa	Company Semiannual Item Industry Format Footnotes
co_ifntytd	Company Year-to-Date Item Industry Format Footnotes

Xpressfeed delivers Company fundamental data separately as annual or quarterly data. Xpressfeed delivers one fundamental record per company (GVKEY) per date (DATADATE) per population source (POPSRC) per industry format (INDFMT) per data format (DATAFMT) per level of consolidation (CONSOL) and per fiscal year-end month (FYR).

### Balance Sheet

The Balance Sheet is also known as the Statement of Condition or the Statement of Financial Position. It portrays the status of a company's assets, liabilities and owners' (stockholders') equity on an annual and/or quarterly basis. The Balance Sheet is a snapshot and best used in analysis that also includes prior balance sheets and other operating reports.

### ***Balance Sheet Data Items***

Balance Sheet data items in Xpressfeed include, but are not limited to:

#### **Assets**

- Assets – Total/Liabilities and Stockholders' Equity – Total
- Assets – Other – Total
- Accounts Receivable/Debtors – Total
- Cash
- Cash and Equivalents
- Deferred Revenue
- Depreciation, Depletion, and Amortization (Accumulated)
- Resale Agreements
- Receivables – Total
- Receivables – Trade
- Receivables – Current – Other
- Depreciation, Depletion, and Amortization (Accumulated)
- Income Tax Refund
- Inventories – Total
- Inventories – Raw Materials
- Inventories – Work in Progress
- Inventories – Finished Goods
- Inventories – Other
- Investment Property
- Investment Securities – Total
- Investments – Permanent (Associated Companies)
- Investments – Permanent – Other
- Investments – Permanent – Total
- Investment Grants and Other Deductions
- Loans/Claims/Advances
  - Banks and Gov't – Total
  - Customers
  - Commercial
  - Consumer
  - Government
  - Lease
  - Long-Term (Banks)
- Mortgage
- Other
- Reserves for Credit Losses (Assets)
- Current Assets – Other – Total
- Treasury Stock (Current Assets)
- Current Assets – Other (Sundry)
- Current Assets – Total
- Property, Plant & Equipment – Total (Net)
- Property, Plant & Equipment – Total (Gross)
- Prepaid Expenses and Accrued Income
- Treasury Stock (Long-Term Assets)
- Exchange Adjustments (Assets)
- Unappropriated Net Loss
- Short-Term Investments
- Short-Term Investments – Other

#### ***Banks***

- Loans/Claims/Advances – Banks & Government – Total Broker/Dealer
- Foreign Exchange Assets
- Federal Funds Sold
- Cash & Deposits – Segregated
- Trading/Dealing Account Securities – Total

#### ***Insurance***

- Deferred Policy Acquisition Costs
- Reinsurance Assets – Deposits and Other
- Reinsurance Assets – Receivable/Debtors
- Reinsurance Assets – Total
- Reinsurers' Liability for Reserves
- Separate Account Assets
- Investment Assets

**Liabilities**

- Debt in Current Liabilities
- Long-Term Debt Due in One Year
- Notes Payable (Short-Term Borrowings)
- Accounts Payable/Creditors – Trade
- Accounts Payable – Other
- Current Liabilities – Other
- Accrued Expenses
- Current Liabilities – Other (Sundry)
- Proposed Dividends
- Income Taxes Payable
- Other Unrecognized Tax Benefit Adjustments
- Unrecognized Tax Benefits – Beginning of Year
- Unrecognized Tax Benefits – End of Year
- Amount of Decreases for Current Year's Tax Positions
- Amount of Increases for Current Year's Tax Position
- Amount of Decreases for Prior Year's Tax Positions
- Amount of Increases for Prior Year's Tax Positions
- Amount of Decreases Relating to Tax Settlements
- Reductions due to lapse of Statute of Limitations
- Interest and Penalties Accrued on the Balance Sheet
- Acceptances Outstanding
- Current Liabilities – Other (excl. Deferred Revenue)
- Current Liabilities – Total
- Long-Term Debt – Total
- Liabilities – Other
- Liabilities – Other (excl. Deferred Revenue)
- Deferred Taxes & Investment Tax Credit
- Reserves – Untaxed
- Deferred Taxes
- Investment Tax Credit
- Liabilities – Total
- Nonredeemable Noncontrolling Interest (Balance Sheet)
- Redeemable Noncontrolling Interest (Balance Sheet)
- Noncontrolling Interests - Total
- Commercial Paper
- Short-Term Borrowings – Other

- Short-Term Borrowings - Other

**Banks**

- Deposits – Demand – Customer
- Deposits – Long-Term Time – Banks
- Deposits – Savings – Customer
- Deposits – Long-Term Demand – Bank
- Deposits – Total – Banks
- Deposits – Total – Customer
- Deposits – Time – Customer
- Federal Funds Purchased
- Foreign Exchange Liabilities
- Provisions – Total

**Broker/Dealer**

- Repurchase Agreements
- Loans from Securities Finance Companies for Margin Transactions
- Securities Borrowed and Deposited by Customers
- Securities in Custody

**Insurance**

- Reinsurance Liabilities – Total
- Reserves for Benefits – Life – Claims
- Reserves for Benefits – Life – Policy
- Reserves for Benefits – Life – Total
- Reserves for Claims (Losses) – Nonlife
- Reserves – Reinsurance
- Reserves – Sundry
- Reserves – Total
- Separate Account Liabilities

**Stockholder's Equity**

- Preferred ESOP Obligation – Total
- Preferred ESOP Obligation – Non-Redeemable
- Preferred ESOP Obligation - Redeemable
- Preferred/Preference Stock (Capital) – Total
- Preferred/Preference Stock – Nonredeemable
- Preferred/Preference Stock – Redeemable
- Participation Rights Certificates
- Common ESOP Obligation - Total
- Common/Ordinary Equity – Total
- Common/Ordinary Stock (Capital)
- Share Capital – Other
- Capital Surplus/Share Premium Reserve
- Equity Reserves – Other
- Revaluation Reserve

**Banks**

- Deposits – Demand – Customer
- Deposits – Long-Term Time – Banks
- Deposits – Savings – Customer

- Cumulative Translation Adjustment
- Unappropriated Net Profit
- Retained Earnings
- Treasury Stock – Total (All Capital)
- Stockholders' Equity – Total
- Stockholders' Equity – Total (Restated)

***Balance Sheet Balancing Models***

Balance Sheet balancing models present specific data items within the framework of the Balance Sheet. In the Balance Sheet Balancing Models, each data item is listed with its description and mnemonic. In some cases, components of a line item are provided in further detail below the item to which they apply. The Balance Sheet Balancing Models can be downloaded as Microsoft® Excel spreadsheets from the Standard & Poor's Compustat website at <http://www.compustat.com>.



### Income Statement

The Income Statement is also known as the Statement of Profit and Loss, the Operating Statement or the Income and Expense Statement. It summarizes the revenues, costs and expenses of a company during an accounting period.

#### *Income Statement Data Items*

Income Statement data items include, but are not limited to:

- Revenue – Total
- Revenue/Income – Sundry
- Income – Noninterest – Total (Banks)
- Commissions and Fees – Other
- Interest and Dividend Income – Investment Securities
- Interest and Dividend Income – Loans/Claims/Advances – Banks
- Interest and Dividend Income – Loans/Claims/Advances – Customers
- Interest and Dividend Income – Sundry
- Interest and Dividend Income – Short-Term Investments
- Interest and Dividend Income – Total
- Interest and Dividend Income – Trading Securities
- Investment Securities – Gain (Loss) – Realized
- Investment Securities – Gain (Loss) – Total
- Investment Securities – Gain (Loss) – Unrealized
- Unearned Income
- Operating Revenues – Other
- Cost of Goods Sold
- Selling, General & Administrative Expenses
- Administrative and General Expense – Other
- Administrative and General Expense – Total
- Operating Expense
- Operating Expense – Other
- Change in Stocks
- Commissions and Fees Paid – Other
- Communications Expense
- Operating Expense
- Research and Development Expense
- Expense – Sundry
- Expense – Total
- Trading/Dealing Securities – Gain/Loss
- Operating Income Before Depreciation
- Depreciation & Amortization
- Depreciation of Fixed Assets (Tangible)
- Amortization of Intangibles
- Capitalized Costs
- Net Items – Other
- Net Items – Total
- Operating Income After Depreciation
- Non-operating Income (Expense) – Total
- Non-operating Income (Expense) – Other

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| <ul style="list-style-type: none"> <li>• Interest and Dividend Income – Total</li> <li>• Special Items</li> <li>• Comprehensive Income</li> <li>• Comprehensive Income – Noncontrolling Interest</li> <li>• Income Before Extraordinary Items and Noncontrolling Interests</li> <li>• Pretax Income</li> <li>• Provisions – Other – Net</li> <li>• Income Taxes – Total</li> <li>• Income Taxes – Current</li> <li>• Income Taxes – Deferred</li> <li>• Income Taxes – Other</li> <li>• Capital Gains – After-Tax</li> <li>• Change in Unrecognized Tax Benefits within 12 Months – Maximum</li> <li>• Change in Unrecognized Tax Benefits within 12 Months – Minimum</li> <li>• Impact of Unrecognized Tax Benefits on Effective Tax Rate</li> <li>• Interest and Penalties Recognized on the Income Statement</li> <li>• Noncontrolling Interest (Income Account)</li> <li>• Equity in Earnings – After-Tax</li> <li>• Raw Materials, Supplies and Merchandise</li> <li>• Pre-acquisition Profits</li> <li>• Appropriations to Untaxed Reserves</li> <li>• Extraordinary Items and Discontinued Operations</li> <li>• Extraordinary Items</li> <li>• Discontinued Operations</li> <li>• Dividends – Preferred/Preference</li> <li>• Interest and Related Expense</li> <li>• Interest Expense – Deposits – Banks</li> <li>• Interest Expense – Deposits – Customers</li> <li>• Interest Expense – Sundry</li> <li>• Interest Expense – Short-Term Borrowings</li> </ul> | <ul style="list-style-type: none"> <li>• Interest Expense – Long-Term Debt</li> <li>• Income Before Extraordinary Items</li> <li>• Income Before Extraordinary Items – Available for Common</li> <li>• Common Stock Equivalents – Dollar Savings</li> <li>• Income Before Extraordinary Items – Adjusted for Common Stock Equivalents</li> <li>• Net Income – Adjusted for Common Stock Equivalents</li> <li>• Net Income (Loss)</li> </ul> <p><b>Net Income – Adjusted for Common</b></p> <p><b>Broker/Dealer</b></p> <ul style="list-style-type: none"> <li>• Brokerage, Clearing and Exchange Fees</li> <li>• Commissions and Fees</li> <li>• Expense – Other (Broker Dealer)</li> <li>• Investment Banking Income</li> <li>• Income – Other (Broker Dealer)</li> </ul> <p><b>Principal Transactions Insurance</b></p> <ul style="list-style-type: none"> <li>• Amortization of Deferred Policy Acquisition Costs</li> <li>• Benefits and Claims – Total</li> <li>• Commissions Expense – (Insurance)</li> <li>• Dividends and Bonuses Paid</li> <li>• Policyholders</li> </ul> <p><b>Real Estate</b></p> <ul style="list-style-type: none"> <li>• Commissions and Fees</li> <li>• Development Revenue</li> <li>• Expense – Development</li> <li>• Expense – Investment (Real Estate)</li> <li>• Expense – Other (Real Estate)</li> <li>• Investment Income</li> <li>• Income Other (Real Estate)</li> <li>• Expenses – Other (Insurance)</li> <li>• Income – Other (Insurance)</li> <li>• Insurance Premiums – Total</li> <li>• Investment Income – Total (Insurance)</li> <li>• Investment Expense (Insurance)</li> </ul> |
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### ***Income Statement Balancing Models***

Income Statement balancing models present specific data items within the framework of the Income Statement. In the Income Statement Balancing Models, each data item is listed with its description and mnemonic. In some cases, components of a line item are provided in further detail below the item to which they apply. The Income Statement Balancing Models can be downloaded as Microsoft Excel spreadsheets from the Standard & Poor's Compustat website at <http://www.compustat.com>.

## Statement of Cash Flow

Cash Flow data is collected in formats representing various flow of funds presentations used by North America and Global ex NA companies, such as the Source and Use of Funds Statement, the Cash Flow by Activity formats, Statement of Cash Flow.

### Statement of Cash Flow Data Items

Statement of Cash Flow data items include, but are not limited to:

#### Indirect Operating Activities

- Income Before Extraordinary Items and Noncontrolling Interest
- Depreciation & Amortization (SCF)
- Extraordinary Items & Discontinued Operations (SCF)
- Deferred Taxes (SCF)
- Equity in Net Loss (Earnings)\
- Funds from Operations – Other
- Accounts Receivable – Decrease (Increase)
- Inventory – Decrease (Increase)
- Accounts Payable & Accrued Liabilities – Increase (Decrease)
- Income Taxes Accrued – Increase (Decrease)
- Assets & Liabilities – Other (Net Change)
- Operating Activities – Net Cash Flow

#### Investing Activities

- Increase in Investments
- Sale of Investments
- Short-Term Investments – Change
- Capital Expenditures
- Sale of Property, Plant & Equipment
- Acquisitions
- Investing Activities – Other
- Investing Activities – Net Cash Flow

#### Financing Activities

- Sale of Common and Preferred Stock
  - Purchase of Common and Preferred Stock
- Cash Dividends
- Long-Term Debt – Issuance
- Long-Term Debt – Reduction
- Change in Current Debt
- Financing Activities – Other
- Financing Activities – Net Cash Flow
- Exchange Rate Effect
- Cash & Cash Equivalents – Increase (Decrease)

#### Direct Operating Activities

- Interest Paid – Net
- Income Taxes Paid

#### International Flow of Funds

- Accounts Payable/Creditors – Increase (Decrease)
- Accrued Liabilities – Increase/(Decrease)
- Acquisitions and Disposals – Net Cash Flow
- Associated Undertakings – Disposal
- Associated Undertakings – Investment
- Assets – Other – Change
- Capital Element of Finance Lease Rental Payments
- Capital Expenditures and Financial Investment – Net Cash Flow
- Cash Flow Adjustments – Other
- Cash and Equivalents at Beginning of Year
- Cash and Cash Equivalents at End of Year
- Cash and Equivalents/Net Funds
- Customer Advances
- Debt at Beginning of Year
- Debt at End of Year
- Current Debt – Source of Funds
- Current Debt – Use of Funds
- Disposals – Other – (Gain)/Loss
- Discontinued Operations
- Dividends Received
- Equity Interest in Earnings of Associated Companies
- Equity Dividend Paid
- Exchange Rate Effect – Source of Funds
- Exchange Rate Effect – Use of Funds
- Financing Increase
- Finance Lease Increases
- Financing Repayments/Reductions
- Funds from Investment and Finance Activities – Other

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| <ul style="list-style-type: none"> <li>• Intangible Assets – Disposal</li> <li>• Intangible Assets – Purchase</li> <li>• Interest and Dividend Adjustments – Financing Activities</li> <li>• Interest and Dividend Adjustments – Investing Activities</li> <li>• Interest and Dividend Adjustments – Operating Activities</li> <li>• Interest Element of Finance Leases</li> <li>• Interest Paid</li> <li>• Interest Received</li> <li>• Investments – Disposal</li> <li>• Investments and Servicing of Finance – Net Cash Flow</li> <li>• Liquid Resources – Other Movements</li> <li>• Management of Liquid Resources – Net Cash Flow</li> <li>• Loans and Deposits – (Increase)/Decrease</li> <li>• Loan Increase/Additions</li> <li>• Loans (Made)/Repaid</li> <li>• Loan Repayments/Reductions</li> <li>• Long-Term Debt – Change</li> <li>• Long-Term Debt/Liabilities – Change</li> <li>• Long-Term Liabilities – Other – Increase/(Decrease)</li> <li>• Nonredeemable Noncontrolling Interest (Balance Sheet)</li> <li>• Redeemable Noncontrolling Interest (Balance Sheet)</li> <li>• Total Parent Stockholders' Equity</li> <li>• Net Cash Flow Before Management of Liquid Resources and Financing</li> <li>• Net Overdrafts Acquired with Subsidiaries</li> <li>• Non-Equity and Noncontrolling Interest Dividends Paid</li> <li>• Operating Profit</li> </ul> | <ul style="list-style-type: none"> <li>• Operating Activities – Net Cash Flow – Continuing Operations</li> <li>• Operating Activities – Net Cash Flow – Discontinued Operations</li> <li>• Other Net Balances at Beginning of Year</li> <li>• Other Net Balances at End of Year</li> <li>• Pension Liabilities – Change</li> <li>• Proceeds from Sale of Fixed Assets and Sale of Investments</li> <li>• Provisions</li> <li>• Sources of Operating Funds – Other</li> <li>• Sources of Funds from Operations – Total</li> <li>• Purchase of Treasury Shares</li> <li>• Reserves</li> <li>• Share Capital Transactions – Other</li> <li>• Sale of Fixed Assets – (Gain)/Loss</li> <li>• Sale of Tangible Fixed Assets</li> <li>• Short Term Investments – (Increase)/Decrease</li> <li>• Source and Use of Funds/Working Capital Adjustments – Other</li> <li>• Subsidiary Undertakings – Disposal</li> <li>• Subsidiary Undertakings – Purchase</li> <li>• Taxation</li> <li>• Taxation – Operating Activities</li> <li>• Working Capital – Change</li> <li>• Working Capital/Cash/Net Funds Change – Total</li> <li>• Working Capital /Net Operating Assets – Change</li> <li>• Working Capital Change – Source of Funds</li> <li>• Working Capital Change – Use of Funds</li> <li>• Working Capital Change (Separate Account)</li> </ul> |
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### ***Statement of Cash Flow Balancing Models***

Cash Flow Statement balancing models present specific data items within the framework of the Cash Flow Statement. In the Cash Flow Statement Balancing Models, each data item is listed with its description and mnemonic. In some cases, components of a line item are provided in further detail below the item to which they apply. The Cash Flow Statement Balancing Models can be downloaded as Microsoft Excel spreadsheets from the Standard & Poor's Compustat web site at <http://www.compustat.com>.

### **Changes in Financial Position**

When you evaluate Statement of Cash Flow or Changes in Financial Position for any company, it is important to first consider the Format Code. The format code tells you the presentation and type of cash flow data that will be available for your particular company. Prior to the adoption of Statement of Financial Accounting Standards #95 (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 identified on Xpressfeed:

Format Code	Statement
1	Working Capital Statement <sup>1</sup>
2	Cash Statement by Source and Use of Funds <sup>1</sup>
3	Cash Statement by Activity <sup>1 2</sup>
5	Net Liquid Funds/Net Funds Classified by Source and Use of Funds (Canadian Only) <sup>2</sup>
7	Statement of Cash Flow <sup>2</sup>

<sup>1</sup> Effective for fiscal years ending July 15, 1988 the **SFAS #95** requires U. S. companies to report the Statement of Cash Flow (format code = 7). Prior to adoption of **SFAS #95**, companies may have reported format 1, 2, or 3.

<sup>2</sup> For Canadian companies: Beginning January 2001, Standard & Poor's collects all Canadian cash flow information according to Statement of Cash Flow (Format Code 7) based on a decision by the Canadian Institute of Chartered Accountants (CICA). Prior to First Quarter 1999, the majority of Canadian companies presented their cash flow information in either a Cash Statement by Activity (Format Code 3) or a Net Liquid Funds/Net Funds Statement Classified by Source of Use of Funds (Format Code 5).

In addition to balancing models for the Balance Sheet, Income Statement and Statement of Cash Flow, you can also download balancing models specific to Financial Services companies (including Bank, Broker, Combined, Insurance and Real Estate companies) and Industrial companies.

## Company Supplemental Data

Company supplemental data supplies you with additional information about companies' overall stability. It is collected from financial statement notes, schedules and exhibits, including notes to the Balance Sheet, Income Statement, and Statement of Cash Flow from financial shareholder reports and regulatory filings (10Ks and 10Qs filed with the SEC).

Xpressfeed delivers annual, quarterly and monthly supplemental data. Xpressfeed delivers one supplemental record per company (GVKEY) per date (DATADATE) per population source (POPSRC) per industry format (INDFMT) per data format (DATAFMT) per level of consolidation (CONSOL) and per fiscal year-end month (FYR).

### Supplemental Balance Sheet

Supplemental Balance Sheet data is located in the following data groups:

- Company Annual Item Industry Format Data (A-L) (co\_afnd1)
- Company Annual Item Industry Format Data (M-Z) (co\_afnd2)
- Company Annual Item Industry Format Data Code (A-L) (co\_afnddc1)
- Company Annual Item Industry Format Data Code (M-Z) (co\_afnddc2)
- Company Quarterly Item Industry Format (co\_ifndq)
- Company Semiannual Item Industry Format (co\_ifndsa)
- Company Year-to-Date Item Industry Format (co\_ifndytd)
- Company Annual Fundamental Footnotes (co\_afntind)
- Company Quarterly Item Industry Format Footnotes (co\_ifntq)
- Company Semiannual Item Industry Format Footnotes (co\_ifntsa)
- Company Year-to-Date Item Industry Format Footnotes (co\_ifntytd)
- Security Monthly Dividend Footnotes (sec\_mdivfn)
- Security Monthly Stock Split Footnotes (sec\_msptfn)

Supplemental Balance Sheet data items include:

- Average Short-Term Borrowings
- Capitalized Lease Obligations – Maturing in 2<sup>nd</sup> Year
- Capitalized Lease Obligations – Maturing in 3<sup>rd</sup> Year
- Capitalized Lease Obligations – Maturing in 4<sup>th</sup> Year
- Capitalized Lease Obligations – Maturing in 5<sup>th</sup> Year
- Common/Ordinary Shareholders
- Debt – Maturing in Second Year
- Debt – Maturing in Third Year
- Debt – Maturing in Fourth Year
- Debt – Maturing in Fifth Year
- Debt (excluding Capitalized Leases) – Maturing in 2<sup>nd</sup> Year
- Debt (excluding Capitalized Leases) – Maturing in 3<sup>rd</sup> Year
- Debt (excluding Capitalized Leases) – Maturing in 4<sup>th</sup> Year
- Debt (excluding Capitalized Leases) – Maturing in 5<sup>th</sup> Year
- Employees
- Goodwill
- Intangibles
- Invested Capital – Total
- Pension – Long-Term Asset
- Pension – Current Liability
- Pension – Long-Term Liability
- Postretirement – Long-Term Asset
- Postretirement – Current Liability
- Postretirement – Long-Term Liability
- Rental Commitments – Minimum
  - 1st Year
  - 2nd Year
  - 3rd Year
  - 4th Year
  - 5th Year
- Reserve for Loan/Asset Losses
- Other Unrecognized Tax Benefit Adjustments
- Unrecognized Tax Benefits – Beginning of Year
- Unrecognized Tax Benefits – End of Year
- Amount of Decrease for Current Year's Tax Positions
- Amount of Increase for Current Year's Tax Positions
- Amount of Decrease for Prior Year's Tax Positions
- Amount of Increases for Prior Year's Tax Positions
- Amount of Decreases Relating to Tax Settlements
- Reductions due to Lapse of Statute of Limitations
- Interest and Penalties Accrued on the Balance Sheet
- Working Capital (Balance Sheet)
- Working Capital per Share

Company supplemental data can be industry specific. Industry-Specific supplemental data include the following Balance Sheet data items for financial services companies only:

**Airline Industry**

- Fuel Consumed
- Total Aircraft in Service
- Operating Expenses per Aircraft Seat Miles

**Healthcare Facilities Industry**

- New Orders/Contracts -- Value
- New Orders/Contracts -- Exact Units
- New Orders/Contracts -- Average Price

**Home Building Industry**

- Total Homebuilding Inventories
- Inventories Not Owned/Deposits
- Finished Homes/Construction in Progress

**Mining**

- Exploration Expenses
- Sales Price
- Cash Cost
- Production Cost
- Production Proven Reserves
- Average Ore Grade

**Oil & Gas Industry**

- Net Developed Acreage
- Proved Developed Reserves -- Natural Gas
- Proved Developed Reserves - Oil

**Oil & Gas Refining**

- Number of Refineries
- Crude Processing
- Overall Refineries Capacity
- Production Yield
- Product Sales
- Retail & Marketing

**Managed Care Industry**

- Medical Cost - Total
- Medicaid Enrollment
- Medicare Enrollment

**Retail**

- Number of Stores Closed During Period
- Number of Stores Opened During Period
- Total Retail Square Footage

## Supplemental Income Statement

Supplemental Income Statement data is located in the following data groups:

- Company Annual Item Industry Format Data (A-L) (co\_afnd1)
- Company Annual Item Industry Format Data (M-Z) (co\_afnd2)
- Company Annual Item Industry Format Data Code (A-L) (co\_afnddc1)
- Company Annual Item Industry Format Data Code (M-Z) (co\_afnddc2)
- Company Quarterly Item Industry Format (co\_ifndq)
- Company Semiannual Item Industry Format (co\_ifndsa)
- Company Year-to-Date Item Industry Format (co\_ifndytd)
- Company Annual Fundamental Footnotes (co\_afntind)
- Company Quarterly Item Industry Format Footnotes (co\_ifntq)
- Company Semiannual Item Industry Format Footnotes (co\_ifntsa)
- Company Year-to-Date Item Industry Format Footnotes (co\_ifntytd)
- Security Monthly Dividend Footnotes (sec\_mddivfn)
- Security Monthly Stock Split Footnotes (sec\_msptfn)

Supplemental Income Statement data items include:

- |  |   |
|--|---|
| • Accounting Changes – Cumulative Effect   | • Interest and Penalties Recognized on the Income Statement                     |
| • Advertising Expense  | • Comprehensive Income – Total  |
| • Amortization of Deferred Charges   | • Comprehensive Income – Noncontrolling Interest                                |
| • Common Shares Used to Calculate Earnings per Share – Basic                                   | • Earnings per Share – Basic – Excluding Extraordinary Items – 12 Months Moving |
| • Common Shares Used to Calculate Common Shares Used to Calculate Earnings per Share – Diluted | • Earnings per Share – Diluted – Excluding Extraordinary Items                  |
| • Cumulative Adjustment Factor   | • Earnings per Share – Diluted – Including Extraordinary Items                  |
| • Dividends – Common/Ordinary  | • Earnings per Share from Operations  |
| • Dividends – Share Capital – Other  | • Equipment and Occupancy Expense   |
| • Dividends – Total  | • Equity in Earnings Unconsolidated Subsidiaries                                |
| • Earnings Before Interest and Taxes   | • Excise Taxes  |
| • Earnings Before Interest, Taxes and Depreciation   | • Foreign Exchange Income (Loss)Gross Profit (Loss)                             |
| • Earnings per Share – Basic – 12 Months Moving  | • Interest Capitalized  |
| • Earnings per Share – Basic – Excluding Extraordinary Items                                   | • Operating Expense   |
| • Earnings per Share – Basic – Including Extraordinary Items                                   | • Pension Expense   |
| • Change in Unrecognized Tax Benefits within 12 Months – Maximum                               | • Rental Expense  |
| • Change in Unrecognized Tax Benefits within 12 Months – Minimum                               | • Rental Income   |
| • Impact of Unrecognized Tax Benefits on Effective Tax Rate                                    | • Staff Expense – Total   |

Company supplemental can be industry specific. Industry-Specific supplemental data include the following Income Statement data items for financial services companies only:

- Interest Expense – Total (Financial Services)
- Net Charge-Offs (Annual)
- Net Interest Income (Tax Equivalent)



### Supplemental Cash Flow

Supplemental Cash Flow data is located in the following data groups:

- Company Annual Item Industry Format Data (A-L) (co\_afnd1)
- Company Annual Item Industry Format Data (M-Z) (co\_afnd2)
- Company Annual Item Industry Format Data Code (A-L) (co\_afnddc1)
- Company Annual Item Industry Format Data Code (M-Z) (co\_afnddc2)
- Company Annual Fundamental Footnotes (co\_afntind)
- Company Year-to-Date Item Industry Format (co\_ifndytd)
- Company Year-to-Date Item Industry Format Footnotes (co\_ifntytd)

Supplemental Cash Flow data items include:

- Funds from Operations – Total
- Source of Funds – Other
- Sources of Funds – Total
- Uses of Funds – Other
- Uses of Funds – Total
- Working Capital Change – Other – Increase (Decrease)
- Working Capital Change – Total
- Acquisitions and Disposals – Other

### Supplemental Company Monthly

Supplemental monthly data is located in the Company Monthly (co\_mthly) data group.

Supplemental Company Monthly data items include:

- BETA
- S&P Common Stock Ranking

## Annual Summary Data

Effective June 2006, annual restated data items are no longer available. Summary data can be accessed using a combination of a data item and Data Format (DATAFMT). For example, the data that would have previously been available in the Sales - Net - Restated (SALER) data item will now be found in the Sales - Net (SALE) 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.

## Restated Data

### Quarterly

When a company reports its financial results for the most recent quarter, it may also publish different figures for the corresponding quarter of the prior year. The most common reasons for these restatements may be due to subsequent mergers, acquisitions, discontinued operations or accounting changes. Standard & Poor's re-collects the data using the restated presentation to assist you with determining financial trends, growth rates, and year-to-year changes using data that is reported on a comparable basis.

POPSRC=D provides STD data. If the company does not restate its financial data, then the quarterly data reflects historical figures.

Keep in mind that only POPSRC=I provides both HIST\_STD and RST\_STD data.

The following examples illustrate how restated data is collected:

**Restatement at First Quarter** When an accounting change or discontinued operation occurs in the first quarter, the first quarter of the prior year is adjusted to make it comparable with the current year's data.

at Year – end 2005			at 1st Qtr 2006		
<b>2006</b>	1st Qtr	50	<b>2006</b>	1st Qtr	40 (restated from 05-1)
	2nd Qtr	75		2nd Qtr	75
	6 Mos	125		6 Mos	125
	3rd Qtr	60		3rd Qtr	60
	9 Mos	185		9 Mos	185
	4th Qtr	35		4th Qtr	35
	12 Mos	220		12 Mos	220
			<b>2006</b>	1st Qtr	30

**Restatement at Second Quarter** When an accounting change, acquisition, or discontinued operation occurs in the second quarter, the first quarter of the current year and the first and second quarters of the prior year are adjusted. The adjustment to the first quarter data is made by subtracting second quarter data from six months' data. Similar treatment occurs in the corresponding quarters of the prior year.

at 1st Qtr 2003			at 2nd Qtr 2003		
<b>2005</b>	1st Qtr	50	<b>2005</b>	1st Qtr	40 (restated from 05-2)
	2nd Qtr	75		2nd Qtr	20 (restated from 05-2)
	6 Mos	125		6 Mos	60
	3rd Qtr	60		3rd Qtr	60
	9 Mos	185		9 Mos	185
	4th Qtr	35		4th Qtr	35
	12 Mos	220		12 Mos	220
<b>2006</b>	1st Qtr	30	<b>2006</b>	1st Qtr	60 (restated from 06-2)
				2nd Qtr	25
				6 Mos	85

**Restatement at Third Quarter** When an accounting change or discontinued operation occurs in the third quarter, the second quarter of the current year and the second and third quarters of the prior year are adjusted. Subtracting third quarter data from nine months' data makes the adjustment to the second quarter. Similar treatment occurs in the corresponding quarters of the prior year.

at 2nd Qtr 2006			at 3rd Qtr 2006		
<b>2005</b>	1st Qtr	50	<b>2005</b>	1st Qtr	50
	2nd Qtr	75		2nd Qtr	100 (restated from 05-3)
	6 Mos	125		6 Mos	150
	3rd Qtr	60		3rd Qtr	50 (restated from 05-3)
	9 Mos	185		9 Mos	200
	4th Qtr	35		4th Qtr	35
	12 Mos	220		12 Mos	220

<b>2006</b>	1st Qtr	60	<b>2006</b>	1st Qtr	60
	2nd Qtr	25		2nd Qtr	50 (restated from 06-3)
	6 Mos	85		6 Mos	110
				3rd Qtr	25
				9 Mos	135

**Restatement  
at Fourth  
Quarter**

When an accounting change or discontinued operation occurs in the fourth quarter, the third quarter of the current year is adjusted. Subtracting fourth quarter data from 12 months' data makes the adjustment to the third quarter. The prior year is not adjusted unless the restatement from a prior quarter is already in progress.

at 3rd Qtr 2006			at Year – end 2006		
<b>2005</b>	1st Qtr	50	<b>2005</b>	1st Qtr	50
	2nd Qtr	75		2nd Qtr	75
	6 Mos	125		6 Mos	125
	3rd Qtr	60		3rd Qtr	60
	9 Mos	185		9 Mos	185
	4th Qtr	35		4th Qtr	35
	12 Mos	220		12 Mos	220
<b>2006</b>	1st Qtr	60	<b>2006</b>	1st Qtr	60
	2nd Qtr	50		2nd Qtr	50
	6 Mos	110		6 Mos	110
	3rd Qtr	25		3 <sup>rd</sup> Qtr	40 (restated from 06-4)
	9 Mos	135		9 Mos	150
				4 <sup>th</sup> Qtr	100
				12 Mos	250

**Restatement in  
Progress  
Fourth Quarter**

If another restatement is already in progress when fourth quarter occurs, the third quarter of the current year and the third and fourth quarters of the prior year are adjusted. Subtracting fourth quarter data from 12 months' data makes the adjustment to the third quarter. Similar treatment occurs in the corresponding quarters of the prior year. However, data in the third quarter of the prior year is distorted because it contains the 12 months' effect of the new restatement.

At 3 <sup>rd</sup> Qtr 2006			at Year – end 2006		
<b>2005</b>	1 <sup>st</sup> Qtr	50	<b>2005</b>	1 <sup>st</sup> Qtr	50
	2 <sup>nd</sup> Qtr	75		2 <sup>nd</sup> Qtr	50 (restated from 06-3)
	6 Mos	125		6 Mos	150
	3 <sup>rd</sup> Qtr	60		3 <sup>rd</sup> Qtr	100 (includes effects of
	9 Mos	185		9 Mos	250 both restatements)
	4 <sup>th</sup> Qtr	35		4 <sup>th</sup> Qtr	50 (restated from 06-4)
	12 Mos	220		12 Mos	300
<b>2006</b>	1 <sup>st</sup> Qtr	60	<b>2006</b>	1 <sup>st</sup> Qtr	60
	2 <sup>nd</sup> Qtr	50		2 <sup>nd</sup> Qtr	50
	6 Mos	110		6 Mos	110

3 <sup>rd</sup> Qtr	25	3 <sup>rd</sup> Qtr	40	(restated from 06-4)
9 Mos	135	9 Mos	150	
		4 <sup>th</sup> Qtr	100	
		12 Mos	250	

**Restatement in Subsequent Quarters** As the next fiscal year reports, each quarter is adjusted in turn to reallocate the effect of the restatement through all four quarters of the prior year. The adjustment is made to the first quarter of the prior year by subtracting the sum of restated first quarter and original second quarter from six months' data.

(with 3rd Qtr restatement) at Year – end 2004 at 1st Qtr 2005					
<b>2004</b>	1st Qtr	50	<b>2004</b>	1st Qtr	60 (restated from 05-1)
	2nd Qtr	90		2nd Qtr	90 (restated from 05-1)
	6 Mos	150		6 Mos	150
	3rd Qtr	50		3rd Qtr	50
	9 Mos	200		9 Mos	200
	4th Qtr	35		4th Qtr	35
	12 Mos	235		12 Mos	235
			<b>2005</b>	1st Qtr	30

## Company Classifications

Xpressfeed delivers multiple industry-based classifications for companies. The industry-based classification systems represented in Xpressfeed include:

- Global Industry Classification Standard (GICS)
- North America Industry Classification System (NAICS)
- Standard Industry Classification (SIC)

### Global Industry Classification Standard (GICS)

The Global Industry Classification Standard (GICS) was introduced in 1999 by Morgan Stanley Capital International (MSCI) and Standard & Poor's. GICS classifies companies around the world, in both developed and developing markets, at four different levels: Economic Sector, Industry Group, Industry and Sub-industry. This four-level hierarchy more accurately reflects the structure of industries in the global equity investment portfolio.

Each company in Xpressfeed is assigned an 8-digit GICS code. A company's GICS code collectively represents all four levels of classification. Each level is represented by a multiple-digit component of the GICS code. For example, Microsoft Corporation's 8-digit GICS code **45103020** breaks down as follows:

<b>Economic Sector:</b>	45	Information Technology
<b>Industry Group:</b>	4510	Software & Services
<b>Industry:</b>	451030	Software
<b>Sub-industry:</b>	45103020	Systems Software

A company's GICS code is represented in Xpressfeed by four data items:

Table 12. GICS data items

Data Item	Definition
GICS Sectors (GSECTOR)	This item represents the first level in the Global Industry Classification Standard hierarchy. The Economic Sector is represented by the leftmost 2 digits of the total GICS code.
GICS Groups (GGROUP)	This item represents the second level in the Global Industry Classification Standard hierarchy. The Industry Group is represented by the leftmost 4 digits of the total GICS code.
GICS Industries (GIND)	This item represents the third level in the Global Industry Classification Standard hierarchy. Industry is represented by the leftmost 6 digits of the total GICS code.
GICS Sub-Industries (GSUBIND)	This item represents the fourth level in the Global Industry Classification Standard hierarchy. The Sub-industry is represented by all 8 digits of the total GICS code.

GICS codes are fully listed in the online Compustat Data Guide at <http://www.compustat.com>.

### North America Industry Classification (NAICS)

The North America Industry Classification System (NAICS) was developed jointly by the U.S., Canada, and Mexico to provide new comparability in statistics about business activity across North America.

Each North America company in Xpressfeed is assigned a 6-digit NAICS code. A company's NAICS code classifies the company on a production and/or process-oriented basis at five different levels: Sector, Subsector, Industry Group, NAICS Industry, and National.

For example, Microsoft Corporation's NAICS code **511210** breaks down as follows:

<b>Sector:</b>	51	Information
<b>Subsector:</b>	511	Publishing Industries (except Internet)
<b>Industry Group:</b>	5112	Software Publishers
<b>NAICS Industry:</b>	51121	Software Publishers
<b>National:</b>	511210	Software Publishers

A company's NAICS code is represented in Xpressfeed by the North America Industry Classification Code (NAICS) data item. NAICS codes are fully listed in the online Compustat Data Guide at <http://www.compustat.com>.

### Standard Industry Classification (SIC)

The Standard Industrial Classification (SIC) codes are published by the United States' Office of Management and Budget in the 1987 edition of the Standard Industrial Classification Manual.

Each North America company in Xpressfeed is assigned a 4-digit SIC code that identifies the line of business best representative of the company as a whole. For example, Microsoft Corporation's SIC code is **7372**, which indicates that Microsoft is in the business of Prepackaged Software.

A company's SIC code is reported in Xpressfeed by the Standard Industry Classification (SIC) data item. SIC codes are fully listed in the online Compustat Data Guide at <http://www.compustat.com>.

## Combined Data Items

A Combined Figure (3) data code indicates that a data item is combined with another data item (as reported by the company) and no break-out is available.

It is useful to know which items could potentially be combined when doing calculations or recreating balancing models involving these items. For example, in the following balancing model:

Sales – Net – (SALE) *minus*  
 Cost of Goods Sold – (COGS) *minus*  
 Selling, General, and Administrative Expense – (XSGA) *equals*  
 Operating Income Before Depreciation

If Selling, General, and Administrative Expense – Restated contains a combined figure data code, it is included in Cost of Goods Sold – Restated. Therefore, the correct calculation would be:

Sales – Net – (SALE) *minus*  
 Cost of Goods Sold – (COGS) *equals*  
 Operating Income Before Depreciation

## Combined Annual Data Item

The following table indicates the annual items, which could contain a Combined Figure (3) data code and the item(s) that they can be combined with. Data items flagged with an asterisk (\*) are combined with the indicated item on an unclassified Balance Sheet.

(Items flagged with a double asterisk (\*\*)) are restated items, which, effective June 2006, are no longer available. Henceforth, summary data can be accessed using a combination of a data item and Data Format (DATAFMT). For example, the data that would have previously been available in the Sales – Net – Restated (SALER) data item will now be found in the Sales – Net (SALE) data item with a Data Format Code of SUMM\_STD.)

Table 13. Annual combined data items

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
AOLOCH	Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
AP	Accounts Payable	LCO LCOX	Current Liabilities – Other Current Liabilities – Other – Excluding Accrued Expense
APALCH	Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
AQC	Acquisitions (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
CAPX	Capital Expenditures (Statement of Cash Flows)	SPPE	Sale of Property, Plant, and Equipment (Statement of Cash Flows)
		FOPO	Funds From Operations – Other (Statement of Cash Flows)
		FSRCO	Sources of Funds – Other (Statement of Changes)
		FUSEO	Uses of Funds – Other (Statement of Changes)
CHECH	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
DC	Deferred Charges	AO	Assets – Other
DCVSR	Debt – Senior Convertible	DCVSUB	Debt – Subordinated Convertible
DCVSUB	Debt – Subordinated Convertible	DCVT	Debt – Convertible
		DCVSR	Debt – Senior Convertible
DD	Debt – Debentures	DCVT	Debt – Convertible
		DS	Debt – Subordinated
		DN	Debt – Notes
		DLTO	Long-Term Debt – Other
DD1	Debt – Due in One Year	DLTT*	Long-Term Debt – Total
		DLC	Debt in Current Liabilities
		NP	Notes Payable
DLCCH	Changes in Current Debt (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
DLCO	Debt – Capitalized Lease Obligations	DCVT	Debt – Convertible
		DS	Debt – Subordinated
		DN	Debt – Notes
		DD	Debt – Debentures
		DLTO	Long-Term Debt – Other
		DCVSUB	Debt – Subordinated Convertible
		DCVSR	Debt – Senior Convertible
DLTIS	Long-Term Debt – Issuance (Statement of Cash Flows)	DLTR	Long-Term Debt – Reduction (Statement of Cash Flows)
		FOPO	Funds From Operations – Other (Statement of Cash Flows)
		FSRCO	Sources of Funds – Other (Statement of Changes)
		FUSEO	Uses of Funds – Other (Statement of Changes)
DLTR	Long-Term Debt – Reduction (Statement of Cash Flows)	DLTIS	Long-Term Debt – Issuance (Statement of Cash Flows)
		FOPO	Funds From Operations – Other (Statement of Cash Flows)
		FSRCO	Sources of Funds – Other (Statement of Changes)
		FUSEO	Uses of Funds – Other (Statement of Changes)
DLTT	Long-Term Debt – Total	LO	Liabilities – Other

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
DO	Discontinued Operations	XIDO	Extraordinary Items and Discontinued Operations
		XI	Extraordinary Items
DP	Depreciation and Amortization	COGS	Cost of Goods Sold
		XSGA	Selling, General, and Administrative Expense
DPACC	Depreciation (Accumulated) – Construction in Progress	DPACLI	Depreciation (Accumulated) – Land and Improvements
		DPACNR	Depreciation (Accumulated) – Natural Resources
		DPACB	Depreciation (Accumulated) – Buildings
		DPACME	Depreciation (Accumulated) – Machinery and Equipment
		DPACLS	Depreciation (Accumulated) – Leases
DPACLS	Depreciation (Accumulated) – Leases	DPACLI	Depreciation (Accumulated) – Land and Improvements
		DPACNR	Depreciation (Accumulated) – Natural Resources
		DPACB	Depreciation (Accumulated) – Buildings
		DPACME	Depreciation (Accumulated) – Machinery and Equipment
		DPACC	Depreciation (Accumulated) – Construction in Progress
DPACME	Depreciation (Accumulated) – Machinery and Equipment	DPACB	Depreciation (Accumulated) – Buildings
DPACNR	Depreciation (Accumulated) – Natural Resources	DPACLI	Depreciation (Accumulated) – Land and Improvements
DPC	Depreciation and Amortization (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
DP	Depreciation and Amortization **	COGS	Cost of Goods Sold **
		XSGA	Selling, General, and Administrative Expense *
DS	Debt – Subordinated	DN	Debt – Notes
		DD	Debt – Debentures
		DLTO	Long-Term Debt – Other
DV	Cash Dividends (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
ESUBC	Equity in Net Loss (Earnings) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
EXRE	Exchange Rate Effect (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows



Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
FATC	Property, Plant, and Equipment – Construction in Progress at Cost	FATP	Property, Plant, and Equipment – Land and Improvements at Cost
		FATN	Property, Plant, and Equipment – Natural Resources at Cost
		FATB	Property, Plant, and Equipment – Buildings at Cost
		FATE	Property, Plant, and Equipment – Machinery and Equipment at Cost
		FATL	Property, Plant, and Equipment – Leases at Cost
FATE	Property, Plant, and Equipment – Machinery and Equipment at Cost	FATB	Property, Plant, and Equipment – Buildings at Cost
FATL	Property, Plant, and Equipment – Leases at Cost	FATP	Property, Plant, and Equipment – Land and Improvements at Cost
		FATN	Property, Plant, and Equipment – Natural Resources at Cost
		FATB	Property, Plant, and Equipment – Buildings at Cost
		FATE	Property, Plant, and Equipment – Machinery and Equipment at Cost
		FATC	Property, Plant, and Equipment – Construction in Progress at Cost
FATN	Property, Plant, and Equipment – Natural Resources at Cost	FATP	Property, Plant, and Equipment – Land and Improvements at Cost
FIAO	Financing Activities – Other (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
FINCF	Financing Activities – Net Cash Flow (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
IDIT	Interest Income	SALE	Sales (Net)
		XINT	Interest Expense
		NOPI	Nonoperating Income (Expense)
		NOPIO	Nonoperating Income (Expense) Excluding Interest Income
INST	Short-Term Investments	CHE	Cash and Short-Term Investments
		CH	Cash
INTAN	Intangibles	AO	Assets – Other
		AOX	Assets – Other – Excluding Deferred Charges
INTC	Interest Capitalized	XINT	Interest Expense
		NOPI	Nonoperating Income (Expense)
INTPN	Interest Paid – Net (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
INVCH	Inventory – Decrease (Increase) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
INVT	Inventories – Total	PPENT*	Property, Plant, and Equipment – Total (Net)
		ACO	Current Assets – Other
		AO*	Assets – Other
		ACOX	Current Assets – Other – Excluding Prepaid Expense
		AOX	Assets – Other Excluding Deferred Charges
IRENT	Rental Income	XRENT	Rental Expense
		NOPI	Nonoperating Income (Expense)
		NOPIO	Nonoperating Income (Expense) Excluding Interest Income
ITCB	Investment Tax Credit (Balance Sheet)	TXDB	Deferred Taxes (Balance Sheet)
IVACO	Investing Activities – Other (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
IVAEQ	Investments and Advances – Equity Method	IVAO	Investments and Advances – Other
		AO	Assets – Other
		AOX	Assets – Other – Excluding Deferred Charges
IVAO	Investments and Advances – Other	IVAEQ	Investments and Advances – Equity Method
		AO	Assets – Other
		AOX	Assets – Other – Excluding Deferred Charges
IVCH	Increase in Investments (Statement of Cash Flows)	SIV	Sale of Investments (Statement of Cash Flows)
		FOPO	Funds from Operations – Other (Statement of Cash Flows)
		FSRCO	Sources of Funds – Other (Statement of Changes)
		FUSEO	Uses of Funds – Other (Statement of Changes)
IVNCF	Investing Activities – Net Cash Flow (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
IVSTCH	Short-Term Investments – Change (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
MIB	Redeemable Noncontrolling Interest	LO	Liabilities – Other
		PSTKR	Preferred Stock – Redeemable
MII	Noncontrolling Interest (Income Account)	NOPI	Nonoperating Income (Expense)
		XSGA	Selling, General, and Administrative Expense
		NOPIO	Nonoperating Income (Expense) – Excluding Interest Income
MSA	Marketable Securities Adjustment (Balance Sheet)	RE	Retained Earnings
OANCF	Operating Activities – Net Cash Flow (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
PPENC	Property, Plant, and Equipment – Construction in Progress (Net)	PPENB	Property, Plant, and Equipment – Buildings (Net)
		PPENME	Property, Plant, and Equipment – Machinery and Equipment (Net)
		PPENNR	Property, Plant, and Equipment – Natural Resources (Net)
		PPENLI	Property, Plant, and Equipment – Land and Improvements (Net)
		PPENLS	Property, Plant, and Equipment – Leases (Net)
PPENLS	Property, Plant, and Equipment – Leases (Net)	PPENC	Property, Plant, and Equipment – Construction in Progress (Net)
		PPENB	Property, Plant, and Equipment – Buildings (Net)
		PPENME	Property, Plant, and Equipment – Machinery and Equipment (Net)
		PPENNR	Property, Plant, and Equipment – Natural Resources (Net)
		PPENLI	Property, Plant, and Equipment – Land and Improvements (Net)
PPENME	Property, Plant, and Equipment – Machinery and Equipment (Net)	PPENB	Property, Plant, and Equipment – Buildings (Net)
PPENNR	Property, Plant, and Equipment – Natural Resources (Net)	PPENLI	Property, Plant, and Equipment – Land and Improvements (Net)
PRSTKC	Purchase of Common and Preferred Stock (Statement of Cash Flows)	SSTK	Sale of Common and Preferred Stock (Statement of Cash Flows)
		FOPO	Funds from Operations – Other (Statement of Cash Flows)
		FSRCO	Sources of Funds – Other (Statement of Changes)
		FUSEO	Uses of Funds – Other (Statement of Changes)
RECCH	Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
RECCO	Receivables – Current – Other	IVAO*	Investments and Advances – Other
RECT	Receivables – Total	IVAO*	Investments and Advances – Other
RECTR	Receivables – Trade	RECT	Receivables – Total
		RECCO	Receivables – Current – Other
SIV	Sale of Investments (Statement of Cash Flows)	IVCH	Increase in Investments (Statement of Cash Flows)
		FOPO	Funds From Operations – Other (Statement of Cash Flows)
		FSRCO	Sources of Funds – Other (Statement of Changes)
		FUSEO	Uses of Funds – Other (Statement of Changes)

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
SPPE	Sale of Property, Plant, and Equipment (Statement of Cash Flows)	CAPX	Capital Expenditures (Statement of Cash Flows)
		FOPO	Funds From Operations – Other (Statement of Cash Flows)
		FSRCO	Sources of Funds – Other (Statement of Changes)
		FUSEO	Uses of Funds – Other (Statement of Changes)
SPI	Special Items	COGS	Cost of Goods Sold
		NOPI	Nonoperating Income (Expense)
		XSGA	Selling, General, and Administrative Expense
		NOPIO	Nonoperating Income (Expense) – Excluding Interest Income
SSTK	Sale of Common and Preferred Stock (Statement of Cash Flows)	PRSTKC	Purchase of Common and Preferred Stock (Statement of Cash Flows)
		FOPO	Funds From Operations – Other (Statement of Cash Flows)
		FSRCO	Sources of Funds – Other (Statement of Changes)
		FUSEO	Uses of Funds – Other (Statement of Changes)
TXACH	Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
TXDB	Deferred Taxes (Balance Sheet)	LO	Liabilities – Other
TXDC	Deferred Taxes (Statement of Cash Flows)	FOPO	Funds From Operations – Other (Statement of Cash Flows)
		FSRCO	Sources of Funds – Other (Statement of Changes)
		FUSEO	Uses of Funds – Other (Statement of Changes)
TXP	Income Taxes Payable	AP	Accounts Payable
		LCO	Current Liabilities – Other
		XACC	Accrued Expense
		LCOX	Current Liabilities – Other – Excluding Accrued Expense
TXPD	Income Taxes Paid (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
TXR	Income Tax Refund	RECT	Receivables – Total
		ACO	Current Assets – Other
		RECCO	Receivables – Current – Other
		ACOX	Current Assets – Other – Excluding Prepaid Expense
XACC	Accrued Expense	AP	Accounts Payable
		LCO	Current Liabilities – Other
XINT	Interest Expense	NOPI	Nonoperating Income (Expense)
		XSGA	Selling, General, and Administrative Expense
		NOPIO	Nonoperating Income (Expense) – Excluding Interest Income

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
XINT	Interest Expense **	NOPI XSGA	Nonoperating Income (Expense) ** Selling, General, and Administrative Expense **
XODOC	Extraordinary Items and Discontinued Operations (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
XPP	Prepaid Expense	ACO AO* ACOX AOX	Current Assets – Other Assets – Other Current Assets – Other – Excluding Prepaid Expense Assets – Other – Excluding Deferred Charges
XSGA	Selling, General, and Administrative Expense **	COGS	Cost of Goods Sold **
XDEPL	Depletion Expense (Schedule VI)	XDP	Depreciation Expense (Schedule VI)
XSGA	Selling, General, and Administrative Expense	COGS	Cost of Goods Sold

### Quarterly Combined Data Items

The following table indicates the quarterly items, which could contain a Combined Figure (3) data code and the item(s) that they can be combined with. Data items flagged with an asterisk (\*) are combined with the indicated item on an unclassified Balance Sheet.

Table 14. Quarterly combined data items

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
AOLOCHY	Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
APALCHY	Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
APQ	Accounts Payable	LCOQ	Current Liabilities – Other
AQCY	Acquisitions (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
CAPXY	Capital Expenditures (Statement of Cash Flows)	FOPOY SPPEY FSRCOY FUSEOY	Funds from Operations – Other (Statement of Cash Flows) Sale of Property, Plant, and Equipment (Statement of Cash Flows) Sources of Funds – Other (Statement of Changes) Uses of Funds – Other (Statement of Changes)
CAPSQ	Capital Surplus	CSTKQ	Common Stock
CHECHY	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	WCAPCY	Working Capital Change – Other – Increase (Decrease) (Statement of Changes)
CHEQ	Cash and Short-Term Investments	ACOQ	Current Assets – Other

<b>Combined Data Item Mnemonic and Name</b>		<b>Data Item(s) Combined with Mnemonic and Name</b>	
DLCCHY	Changes in Current Debt (Statement of Cash Flows)	WCAPCY	Working Capital Change – Other – Increase (Decrease) (Statement of Changes)
DLCQ	Debt in Current Liabilities	APQ LCOQ DLTTQ*	Accounts Payable Current Liabilities – Other Long-Term Debt – Total
DLTISY	Long-Term Debt Issuance (Statement of Cash Flows)	FOPOY FSRCOY DLTRY FUSEOY	Funds From Operations – Other (Statement of Cash Flows) Sources of Funds – Other (Statement of Changes) Long-Term Debt – Reduction (Statement of Cash Flows) Uses of Funds – Other (Statement of Changes)
DLTRY	Long-Term Debt – Reduction (Statement of Cash Flows)	FOPOY DLTISY FSRCOY FUSEOY	Funds From Operations – Other (Statement of Cash Flows) Long-Term Debt – Issuance (Statement of Cash Flows) Sources of Funds – Other (Statement of Changes) Uses of Funds – Other (Statement of Changes)
DLTTQ	Long-Term Debt – Total	LOQ	Liabilities – Other
DOQ	Discontinued Operations	XIDOQ	Extraordinary Items and Discontinued Operations
DPQ	Depreciation and Amortization	XSGAQ COGS	Selling, General, and Administrative Expense Cost of Goods Sold
DPCY	Depreciation and Amortization (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
DVY	Cash Dividends (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
ESUBY	Equity in Net Loss (Earnings) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
EXREY	Exchange Rate Effect (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
FIAOY	Financing Activities – Other (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
FINCFY	Financing Activities – Net Cash Flow (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
INTPNY	Interest Paid – Net (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
INVCHY	Inventory – Decrease (Increase) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
INVTQ	Inventories – Total	ACOQ PPENTQ* AOQ*	Current Assets – Other Property, Plant, and Equipment – Total (Net) Assets – Other
IVACOY	Investing Activities – Other (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
IVCHY	Increase in Investments (Statement of Cash Flows)	FOPOY	Funds from Operations – Other (Statement of Cash Flows)
		SIVY	Sale of Investments (Statement of Cash Flows)
		FSRCOY	Sources of Funds – Other (Statement of Changes)
		FUSEOY	Uses of Funds – Other (Statement of Changes)
IVNCFY	Investing Activities – Net Cash Flow (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
IVSTCHY	Short-Term Investments – Change (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
MIBQ	Redeemable Noncontrolling Interest (Balance Sheet)	LOQ PSTKRQ	Liabilities – Other Preferred Stock – Redeemable
MIIQ	Noncontrolling Interest (Income Account)	XSGAQ	Selling, General, and Administrative Expense
		COGSQ	Cost of Goods Sold
		NOPIQ	Nonoperating Income (Expense)
OANCFY	Operating Activities – Net Cash Flow (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
PPENTQ	Property, Plant, and Equipment – Total (Net)	AOQ	Assets – Other
PRSTKCY	Purchase of Common and Preferred Stock (Statement of Cash Flows)	FOPOY	Funds From Operations – Other (Statement of Cash Flows)
		SSTKY	Sale of Common and Preferred Stock (Statement of Cash Flows)
		FSRCOY	Sources of Funds – Other (Statement of Changes)
		FUSEOY	Uses of Funds – Other (Statement of Changes)
PSTKRQ	Preferred Stock – Redeemable	LOQ MIBQ	Liabilities – Other Redeemable Noncontrolling Interest (Balance Sheet)
RECCHY	Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
RECTQ	Receivables – Total	ACOQ AOQ*	Current Assets – Other Assets – Other
SIVY	Sale of Investments (Statement of Cash Flows)	FOPOY	Funds From Operations – Other (Statement of Cash Flows)
		FSRCOY	Sources of Funds – Other (Statement of Changes)
		IVCY	Increase in Investments (Statement of Cash Flows)
		FUSEOY	Uses of Funds – Other (Statement of Changes)

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
SPIQ	Special Items	XSGAQ	Selling, General, and Administrative Expense
		SALEQ	Sales (Net)
		COGSQ	Cost of Goods Sold
		NOPIQ	Nonoperating Income (Expense)
SPPEY	Sale of Property, Plant, and Equipment (Statement of Cash Flows)	FOPOY	Funds From Operations – Other (Statement of Cash Flows)
		FSRCOY	Sources of Funds – Other (Statement of Changes)
		CAPXY	Capital Expenditures (Statement of Cash Flows)
		FUSEOY	Uses of Funds – Other (Statement of Changes)
SPPIVY	Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
SSTKY	Sale of Common and Preferred Stock (Statement of Cash Flows)	FOPOY	Funds From Operations – Other (Statement of Cash Flows)
		FSRCOY	Sources of Funds – Other (Statement of Changes)
		IVCHY	Increase in Investments (Statement of Cash Flows)
		FUSEOY	Uses of Funds – Other (Statement of Changes)
TXACHY	Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
TXDCY	Deferred Taxes (Statement of Cash Flows)	FOPOY	Funds From Operations – Other (Statement of Cash Flows)
		FSRCOY	Sources of Funds – Other (Statement of Changes)
		FUSEOY	Uses of Funds – Other (Statement of Changes)
TXDITQ	Deferred Taxes and Investment Tax Credit (Balance Sheet)	TXPQ*	Income Taxes Payable
		LOQ	Liabilities – Other
TXPDY	Income Taxes Paid (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
TXPQ	Income Taxes Payable	APQ	Accounts Payable
		LCOQ	Current Liabilities – Other
WCAPCY	Working Capital Change – Other – Increase (Decrease) (Statement of Changes)	FSRCOY	Sources of Funds – Other (Statement of Changes)
		FUSEOY	Uses of Funds – Other (Statement of Changes)
XIDOCY	Extraordinary Items and Discontinued Operations (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
XINTQ	Interest Expense	XSGAQ	Selling, General, and Administrative Expense
		COGSQ	Cost of Goods Sold
		NOPIQ	Nonoperating Income (Expense)



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Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
XSGAQ	Selling, General, and Administrative Expense	COGSQ	Cost of Goods Sold

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**Notes:**

# Chapter 5

## Security Data

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This chapter describes how you can identify and work with security records within Xpressfeed. A security in Xpressfeed

- is an issue representing a single offering of securities by a company for trade
- can be one of multiple securities representing a single company at one point in time
- can only represent one company

### Security Record Identifiers

A unique Issue ID (IID) represents each issue throughout Xpressfeed and a security record is associated with a company that is already represented in Xpressfeed. Therefore, all security data records contain an IID and a GVKEY combination that links the security to a particular company.

Much of the data delivered by Xpressfeed is date sensitive. Data Date (DATADATE) represents the effective date of the data at record-level. DATADATE is often combined with GVKEY and IID to make security records unique. For example, monthly dividend and stock split records are unique to each DATADATE, IID and GVKEY combination.

Security records primarily contain market data, which is reported in the company's native currency. The currency can be identified within the security data record, as well. If a security data record contains pricing data, the ISO Currency Code – Daily (CURCDD) data item defines the currency in which the daily price is reported for the security. If a security data record contains dividend data, the ISO Currency Code – Dividend (CURCDDV) data item defines the currency in which the dividend is reported for the security.

## Issue Type

Each issue represented in Xpressfeed is designated as one of the Xpressfeed security types. Examples of the types of securities in Xpressfeed are as follows:

Table 15. Types of securities in Xpressfeed

TPCI	Description	TPCI	Description
0	Common, ordinary	K	Federal Home Loan Bank
1	Preferred, preference, etc.	L	Federal Home Loan Mortgage Corporation (FHLMC) debenture
2	Warrant or right	M	Federal Land Bank
3	Convertible bond	N	Federal National Mortgage Association (FNMA)
4	Unit	O	Federal National Mortgage Association Partnership (FNMA)
5	Municipal dollar or taxable bond	P	Government National Mortgage Association (GNMA) pass-through
6	Corporate or government bond	Q	Special Stock
7	Mutual or investment trust fund	R	Farmers Home Loan Administration
8	Certificate	S	General Service Administration
A	Market index	T	Twelve Federal Land Bank
B	Equity or index option	U	Twelve Federal International Credit Bank
C	Commodity or financial future	V	Thirteen Banks for Cooperative
D	Currency, futures, or future options	W	International American Development Bank
E	Unit Investment Trust (UIT)	X	International Bank for Reconstruction & Development
F	American Depositary Receipt (ADR)	Y	Export Import
G	Convertible preferred	Z	Other Government/Agency: U.S. Postal Service, Tennessee Valley Authority, Student Loan, etc.
H	U.S. Treasury Note	\$	Asset-backed security or CMO
I	U.S. Treasury Bond	%	Exchange Traded Fund
J	U. S. Treasury Bill	+	Money Market Mutual Fund

Compustat issue codes are fully listed in the online Compustat Data Guide at <http://www.compustat.com>.

## Active vs. Inactive

Xpressfeed delivers both current and historical data for active securities and only historical market data for inactive securities. The historical data dates from the Security Inactivation Date (DLDTEI) back in time.

The Security Status Marker (SECSTAT) data item indicates if a security is active (A) or inactive (I). If a security becomes inactive, the Security Inactivation Code data item indicates why it became inactive. Examples of the reasons for inactivation of a security are as follows:

Table 16. Reasons for inactivation

Inactivation Code	Reason for Deletion
01	Acquisition or merger
02	Bankruptcy
03	Liquidation
04	Reverse acquisition (1983 forward)
05	No longer fits original format (1978 forward)
06	Leveraged buyout (1982 forward)
07	Other (no longer files with SEC among other possible reasons), but pricing continues
09	Now a private company
10	Other (no longer files with SEC among other reasons)
11	Agency governing settlement of securities' trading inactivated the issue's Local Settlement Code because the issue matured, expired or was called. No successor settlement code was established.
12	Agency governing settlement of securities' trading inactivated the issue's Local Settlement Code. A successor settlement code was established; issue was changed for another, as in a par value change.
13	Price source for the SEDOL was no longer available. Issue now identified under different SEDOL.
14	Fully paid issue was replaced or partly paid issue was replaced by a subsequent installment. Successor settlement code was established.
20	Other (issue-level activity; company remains active on the file)

Compustat security inactivation codes are fully listed in the online Compustat Data Guide at <http://www.compustat.com>.

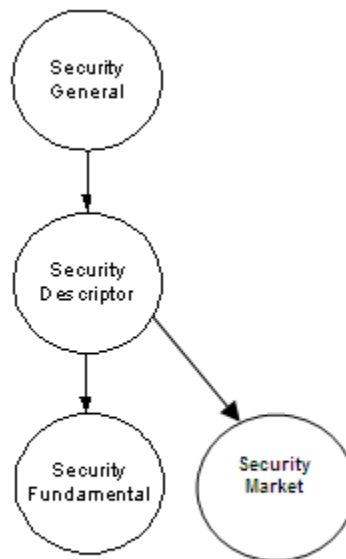
## Data Classes

There are three security data classes in Xpressfeed:

- General Security
- Security Descriptors
- Market

Security data in Xpressfeed is organized according to the following hierarchy:

Figure 3. Record hierarchy of security data



Definitions for data items from all security data classes can be found in the online Compustat Data Guide at <http://www.compustat.com>.

### General Security Data

General security data uniquely identifies and defines securities, establishing them in your database. General security data is located in the Security (security) data group and is scalar in periodicity. Xpressfeed delivers one general security record for each GVKEY and IID combination.

The list of general security data items comprises the following:

- |  |                               |
|--|-------------------------------|
| • CUSIP  | • Security Inactivation Code  |
| • Global Company Key                           | • Security Inactivation Date  |
| • IBES Ticker - Current                        | • Security Status Marker      |
| • International Security Identification Number | • SEDOL                       |
| • Issue ID                                     | • Stock Exchange              |
| • Issue Type                                   | • Stock Exchange Country Code |
| • Security Description                         | • Ticker/Trading Symbol       |

## Security Descriptor Data

Security descriptor data describes the market data for securities. Security descriptor data is located in data groups that begin with sec\_, like the ones below:

Data Group	Data Group Description
sec_ann	Security Financial Annual Descriptor
sec_idesc	Security Financial Interim Descriptor
sec_mth	Security Monthly Descriptor

Xpressfeed delivers security descriptor data separately as annual and monthly data, but security descriptor data is scalar. Annual security descriptor data is for International securities only. Xpressfeed delivers one descriptor record per company (GVKEY) per Issue (IID) per date (DATADATE).

Security descriptor data items include:

- Adjustment Factor (Issue) – Cumulative by Ex-Date – Annual
- Adjustment Factor (Company) – Cumulative by Ex-Date – Monthly
- Cumulative Adjustment Factor – Pay Date – Monthly
- Fiscal Year-end Month
- Data Date
- Global Company Key
- ISO Currency Code – Issue
- Issue ID
- Primary/Joiner Flag
- Status Code

## Market Data

Market data focuses on earnings, dividends and prices of securities. North America market data in Xpressfeed includes data from the NYSE, AMEX, TSE and other North American exchanges, and reflects accepted accounting standards in North America. International market data represents over 180 exchanges, and all levels of market and economic development, from the London Stock Exchange to emerging markets in Asia.

Market data is located in the following data groups:

- Security Fundamental (sec\_annfd)
- Security Monthly Item (sec\_mthprc)
- Security Daily Price (sec\_dprc)
- Security Dividend (sec\_divid)
- Security Monthly Dividend (sec\_mthdiv)
- Security Monthly Dividend Footnotes (sec\_mdivfn)
- Security Stock Split (sec\_mthspt)
- Security Stock Split Footnotes (sec\_msptfn)
- Security Daily Total Return (sec\_dtrt)\*
- Security Monthly Total Return (sec\_mthrt)\*

\*Not available in Vendor subscriptions

Xpressfeed delivers annual, monthly and daily market data separately. Annual market data is for Global ex NA securities only. Xpressfeed delivers one market record per company (GVKEY) per Issue (IID) per date (DATADATE).

Market data items in Xpressfeed include the following data items:

### Annual

- Com Shares Outstanding – Issue
- Common Shares Used to Calculate Earnings Per Share – Basic – As Reported
- Data Date – Security Financial Annual Item
- Earnings Per Share – Basic – Excluding Extraordinary Items – Consolidated
- Earnings Per Share – Basic – Excluding Extraordinary Items – Nonconsolidated
- Earnings Per Share – Basic – Including Extraordinary Items – Consolidated
- Earnings Per Share – Basic – Including Extraordinary Items – Nonconsolidated
- Issued Capital
- Net Income (Loss) – Consolidated
- Net Income (Loss) – Nonconsolidated
- Par Value – Issue
- Treasury Stock – Number of Common Shares – Issue

### Monthly and/or Daily

- Adjustment Factor (Issue) – Cumulative by Ex-Date – Daily
- Cash Equivalent Distributions per Share
- Common Stock Float Shares – Canada
- Dividends per Share – Ex Date – Daily (Issue)\*
- Earnings Per Share – Current\*
- Earnings Per Share Month – Current\*
- ISO Currency Code
- Indicated Annual Dividend – Current
- Daily Total Return Factor\*
- Data Date – Security Monthly Dividend
- Dividend Rate – Monthly
- Dividends per Share – Ex Date – Monthly
- Dividends per Share – Pay Date – Monthly
- Monthly Total Return
- Monthly Total Return Factor
- Net Asset Value
- Optional Dividend
- Price – Close – Daily\*
- Price – High – Daily\*
- Price – Low – Daily\*
- Price – Close – Monthly
- Price – High – Monthly
- Price – Low – Monthly
- Price Quotation Unit
- Price Status Code – Daily
- Raw Adjustment Factor – Ex Date – Monthly
- Raw Adjustment Factor – Pay Date – Monthly
- Shares Outstanding\*
- Trading Volume – Daily\*
- Trading Volume – Monthly

\*Not available in Vendor subscriptions.

## Prices

The prices in Xpressfeed are available for developed markets. However, for emerging markets, daily high and low prices are not available for many securities. In addition, when a high market capitalized company is involved in a high profile corporate event the company may only carry forward close prices or simply suspend trading for hours or days. This type of market activity creates gaps in time series data.

Standard & Poor's has developed data formats to comply with the Securities and Exchange Commission (SEC) directive requiring the implementation of decimal pricing for all U.S. equities and options by April 9, 2001. In Xpressfeed, decimal pricing applies to prices from January 1, 2001, forward and pricing precision allows up to six decimal places.



## Adjustment Factors

### Stock Splits and Dividend Payments

Companies can “split” their stock to keep their stock price within a certain range. The ratio of the split determines whether the stock price and the number of common shares outstanding will decrease or increase. The ratio can be any reasonable exchange, such as 2 for 1, 3 for 1 or even 1 for 2. For example, on August 20 of 2001, Alliance Gaming (ALLY) split their stock 2 for 1. As a result, each shareholder owned one additional share for every share they already owned and the stock price was cut in half, from \$36.40 to \$18.20 per share. Conversely, in a 1 for 2 reverse stock split, the number of shares held by each shareholder would have been halved and the price would double. The monetary impact of a stock split is zero for the shareholder’s portfolio.

Companies can also pay stock dividends—small splits that give shareholders additional stock in the company. For example, if a company pays a 5% stock dividend, each shareholder will receive 5 shares for every 100 shares he or she owned.

### Cumulative Adjustment Factors

Companies may execute multiple stock splits or dividend payments over time. To avoid requiring Xpressfeed subscribers to reload data every time a company splits their stock or pays a dividend, Xpressfeed delivers unadjusted data and the appropriate adjustment factors. The adjustment factors data items in Xpressfeed are as follows:

Table 17. Adjustment Factor data items

Item Description	Mnemonic	Data Group(s)
Cumulative Adjustment Factor	AJEX	co_adesind
Cumulative Adjustment Factor – Pay Date	ADJPAY	co_adesind
Cumulative Adjustment Factor – Quarterly	AJEXQ	co_idesind
Cumulative Adjustment Factor – Pay Date – Quarterly	AJPQ	co_idesind
Cumulative Adjustment Factor Ex-Date – Monthly	AJEXM	sec_mth
Cumulative Adjustment Factor – Pay Date – Monthly	AJPM	sec_mth
Cumulative Adjustment Factor (Issue) Ex-Date	AJEXDI	sec_dprc
Common Stock Float Shares - Canada	CSFSM	sec_mthprc
Short Interest*	shortint	sec_mthprc

\*Available through supplemental S&P files

Values for adjustment factor items, such as AJEXDI, are located in the Daily Price (sec\_dprc) data group. Adjustment factor values are determined by the ratio of the split or percentage of the dividend declared by the company. In general, per share items are divided and share items are multiplied by the adjustment factor.

### Adjustment Methods

Adjustments methods are mathematical operations, which are used in conjunction with the adjustment factors to arrive at the appropriate stock split and/or dividend value reported by the company. Item lists identify which items should be adjusted and by what method. These lists can be downloaded from the Customer Support web site, at <http://www.compustat.com>.

The adjustment methods are as follows:

Table 18. Adjustment methods

Symbol	Operation
*	Multiply the data item by the adjustment factor
/	Divide the data item by the adjustment factor

## Raw Adjustment Factors

In addition to the Adjustment Factors already discussed, there are Raw Adjustment factors in Xpressfeed. The Raw Adjustment Factor reflects all stock splits and stock dividends with ex-dividend dates in the month. The Raw Adjustment Factors are used for

- recalculating the cumulative adjustment factor
- determining the exact adjustment factor for a stock split or stock dividend

The ex-dividend date is always used to determine the month in which an adjustment factor occurred. The declaration, stock record and payable dates are not used because they do not correspond to the point in time when the stock split and/or stock dividend took place. For example if the company has a 3-for-2 split, the value for the Raw Adjustment Factor is 1.5. There are two Raw Adjustment Factor items in Xpressfeed:

Table 19. Raw Adjustment Factor data items

Item Description	Mnemonic	Data Group
Raw Adjustment Factor – Pay Date – Monthly	RAWPM	sec_mthspt
Raw Adjustment Factor – Ex Date – Monthly	RAWXM	sec_mthspt

## Milestone Dates

Stock splits and dividends are governed by milestone dates. The **Pay-Date** is the date that a stock split or dividend is paid out. The **Ex-Date** is the date that the stock split or dividend executes. Most often, the Ex-Date is used to account for splits since this is the date the price of the stock changes on the stock exchange that it is traded on. The **Record Date** is the date on which a shareholder must officially own shares in order to be entitled to a dividend.

## Periodicity Agreement

To make sure that the company data you examine during your analysis is on a comparable basis, it is important to make sure the cumulative adjustment factor corresponds to the periodicity of the item you are analyzing. The different adjustment factors in Xpressfeed correspond to a specific periodicity:

Table 20. Corresponding adjustment factors and periodicities

Periodicity	To Adjust this Item ( Mnemonic/Data Group)		Apply this Adjustment Factor (Mnemonic/Description)	
Annual	CSHO (Common Shares Outstanding)	co_afnd1	AJEX	Cumulative Adjustment Factor
Daily	PRCCD (Price Close Daily)	sec_dprc	AJEXDI	Adjustment Factor (Issue) – Cumulative by Ex-date
Quarterly	CSHOQ (Common Shares Outstanding)	co_ifndq	AJEXQ	Adjustment Factor – Cumulative by Ex-date – Quarterly
Monthly	DVPSPM (Dividends per Share – Pay Date – Monthly)	sec_mthdiv	AJPM	Cumulative Adjustment Factor – Pay Date – Monthly

Periodicity	To Adjust this Item ( Mnemonic/Data Group)		Apply this Adjustment Factor (Mnemonic/Description)	
Quarterly	CSHPRQ (Common Shares Used to Calculate Earnings Per Share – Basic)	co_ifndq	AJEXQ	Adjustment Factor – Cumulative by Ex-date – Quarterly
Monthly	PRCHM (Price Close High – Monthly)	sec_mthprc	AJEXM	Cumulative Adjustment Factor Ex-Date – Monthly

Standard & Poor's will reverse adjustments of fundamental data for subsequent stock splits (splits that occur after the fiscal period being updated) in order to factor out company bias and provide comparable presentations across companies. For example, some companies report a value for annual common shares outstanding that has been adjusted for a stock split that happened after its fiscal year end. Standard & Poor's reverses adjustments of the data for the stock split so that the common shares and EPS will represent the actual values that correspond to the period being updated.

Because adjustment factors reflect a stock split or stock dividend, they do not include cash equivalent distributions. However, cash equivalent distributions are affected by adjustment factors. In other words, AJEXD must be applied to CHEQV and AJEXM to CHEQV if you want to view adjusted cash equivalent distributions data.

### Data Items Requiring Adjustment

Xpressfeed delivers all market data unadjusted, as well as the corresponding adjustment factors, and you must apply the appropriate adjustment factors to the data. There are two exceptions to this:

1. Standard & Poor's receives index share and price data that is already adjusted and we report the adjustment factor our supplier used with this data.
2. Standard & Poor's receives split information from the market data source, applies the ex-date adjustment factor to that data but does not adjust prior periods.

Examples of market data items requiring adjustment are listed below:

Table 21. Data items to be adjusted

Item Description	Mnemonic	Data Group	Adj. Method
Cash Equivalent Distributions	CHEQV	sec_divid	/
Cash Equivalent Distributions – Monthly	CHEQVM	sec_mthdiv	/
Common Shares for Diluted EPS – Quarterly	CSHFDQ	co_ifndq	*
Common Shares Traded – Quarterly	CSHTRQ	co_ifndq	*
Common Shares Outstanding	CSHO	co_afnd1	*
Common Shares Outstanding	CSHOQ	co_ifndq	*
Common Shares Used to Calculate Earnings Per Share (Fully Diluted)	CSHFD	co_afnd1	*
Common Shares Used to Calculate Earnings Per Share – 12-Months Moving	CSH12Q	co_ifndq	*
Common Shares Used to Calculate Earnings Per Share (Basic)	CSHPRI	co_afnd1	*
Common Shares Used to Calculate Earnings Per Share (Basic)	CSHPRQ	co_infndq	*
Shares Outstanding	CSHOC	sec_dprc	*
Book Value Per Share	BKVLPS	co_amkt	/
Current Indic Annual Dividend	DVI	sec_dprc	/
Div per Share – Exdate – Quarterly	DVPSXQ	co_imkt	/
Div per Share – Paydate	DVPSP	co_amkt	/
Div per Share – Paydate Quarterly	DVPSPQ	co_imkt	/

Item Description	Mnemonic	Data Group	Adj. Method
Dividends per Share – Ex Date – Monthly	DVPSXM	sec_mthdiv	/
Dividends per Share – Ex Date – Daily (Issue)	DIV	sec_divid	/
Dividends per Share by Ex-Date	DVPSX	co_amkt	/
Earnings Per Share (Basic) – Excluding Extraordinary Items – 12-Months Moving – Consolidated	EPSX12	co_ifndq	/
Earnings Per Share (Basic) – Excluding Extraordinary Items – Consolidated	EPSPX	co_afnd1	/
Earnings Per Share from Operations	OPEPS	co_afnd1	/
Earnings Per Share from Operations	OPEPSQ	co_ifndq	/
Earnings Per Share from Operations – 12-Months Moving	OEPS12	co_ifndq	/
Indicated Ann Dividend – Quarterly	DVRATE	co_ifndq	/
Net Asset Value – Monthly	NAVM	sec_mthprc	/
Price – Close – Daily	PRCCD	sec_dprc	/
Price – Close – Monthly	PRCCM	sec_mthprc	/
Price – High – Daily	PRCHD	sec_dprc	/
Price – High – Monthly	PRCHM	sec_mthprc	/
Price – Low – Daily	PRCLD	sec_dprc	/
Price – Low – Monthly	PRCLM	sec_mthprc	/

**Note:** Per share items are divided (/) and share items are multiplied (\*) by the appropriate adjustment factor.

## Dividends

The Security Dividends (sec\_divid) data group in Xpressfeed contains daily dividend information\*. When there is a stock split or stock dividend, the daily cumulative adjustment factor (AJEXDI) reflects the split on the Ex-Date. If there was a distribution of stock in another company, it is represented as a cash equivalent and the adjustment factor does not change.

\*Not available in Vendor subscriptions

## Security Identifiers

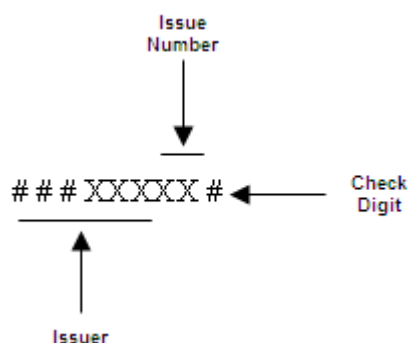
Xpressfeed delivers multiple identifiers for securities. The security identifiers in Xpressfeed include:

- CUSIP
- Stock Exchange Daily Official List (SEDOL)
- International Securities Identification Number (ISIN)
- Ticker Symbols

### CUSIP

The CUSIP Service Bureau (operated by Standard & Poor's for the American Bankers Association) uniquely identifies issuers and issues of financial instruments within a standard framework. CUSIP numbers and standardized descriptions are used by virtually all sectors of the financial industry, and are critical for the accurate and efficient clearance and settlement of securities and other financial instruments as well as back-office processing.

A security's CUSIP code is represented in Xpressfeed by the CUSIP data item. A CUSIP number is a 9-character code:



**Issuer:** The first six characters, or “CUSIP-6,” identify the issuer.

**Issue Number:** The 7<sup>th</sup> and 8<sup>th</sup> characters identify the issue.

**Check Digit:** The 9<sup>th</sup> character identifies the check digit. A check digit, similar to a checksum, is used for error detection to protect the integrity of the data. This digit is usually generated, based upon the other digits in the code.

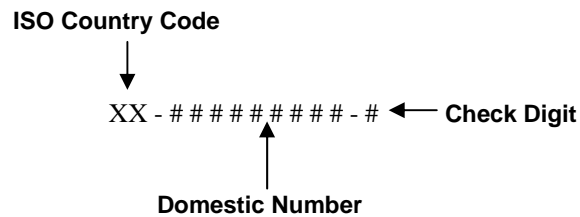
When a CUSIP number contains alpha characters, the first alpha character identifies the issuer's country or region of origin. An X in the last digit of the code indicates that an issue is inactive.

More information about CUSIP numbers can be found in the online Compustat Data Guide at <http://www.compustat.com> or obtained from the CUSIP Service Bureau at <http://www.cusip.com>.

### International Securities Identification Number (ISIN)

The International Securities Identification Number (ISIN) is an identification number developed from an internationally accepted standard for uniquely identifying securities worldwide. The National Numbering Agency within a particular country is responsible for allocating ISIN codes.

A security's ISIN code is represented in Xpressfeed by the International Securities Identification Number (ISIN) data item. This 12-character ISIN code is comprised of three components. The components of the internationally accepted standard for ISIN codes are:



**ISO Country Code:** The first two digits are a two-character alpha country code that denotes either the country where the issuer is legally registered or their legal domicile. (This does not apply to debt instruments.)

**Domestic Number:** The next nine digits represent the domestic number of the issuer. If the domestic number is less than nine digits, then zeros are inserted in front of the domestic number. The National Numbering Agencies in some countries use the SEDOL number in the Domestic Number. The U.S. Numbering Agency uses the CUSIP number in the Domestic Number.

**Check Digit:** The last digit is a check digit. A check digit, similar to a checksum, is used for error detection and to protect the integrity of the data. This digit is usually generated, based upon the other digits in the code.

More information about ISIN codes can be found in the online Compustat Data Guide at <http://www.compustat.com>.

## Stock Exchange Daily Official List (SEDOL)

The International Stock Exchange in London established the Stock Exchange Daily Official List (SEDOL) in the 1960s and continues to allocate SEDOL codes today. SEDOL codes are unique seven-digit codes and are used to identify issues listed primarily outside of the United States. A security's SEDOL code is represented in Xpressfeed by the Stock Exchange Daily Official List (SEDOL) data item. Additional information on SEDOL codes can be found in the online Compustat Data Guide at <http://www.compustat.com> or obtained from the SEDOL Masterfile at <http://www.londonstockexchange.com/en-gb/products/informationproducts/sedol>.

## Ticker Symbols

A ticker symbol (also known as a trading symbol) is a string of alpha-characters that uniquely represents a security when it is traded on an exchange. Ticker symbols are widely accepted as a primary identifier of securities (and the companies) they represent. For example, McDonald's Corporation's security on the New York Stock Exchange (NYSE) is traded as **MCD**.

### Ticker Symbols Assigned by an Exchange

Ticker symbols are usually assigned by the exchange the issue trades on or the premier exchange within the country. For example, in the United States, ticker symbols are assigned by the exchange on which the company trades common stock. Specifically, 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. The Toronto Stock Exchange assigns trading symbols for all Canadian issues.

### Pseudo-Tickers Assigned by Standard and Poor's

Not all issues are assigned a ticker symbol because not all exchanges assign ticker symbols. For this and other reasons, Standard & Poor's has devised pseudo-tickers for certain classifications of companies.

***Duplicate Ticker Symbols Assigned to an Inactive and an Active Company***

It is possible for duplicate ticker symbols to exist for active and inactive companies in Xpressfeed. When this occurs, the inactive 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. For example, Multi-Fineline Electron Inc. is an active company and was assigned the ticker symbol **MFLX**. Mediflex Systems is an inactive company but traded under the ticker symbol **MFLX**, as well. To distinguish between the two, Standard & Poor's assigned **MFLX.** as the pseudo-ticker for Mediflex Systems within the Compustat database.

***Companies Trading Non-Common Stock on the NYSE or ASE***

Companies that trade a particular class of stock other than common on the New York or American Stock Exchanges and are followed by Standard & Poor's will carry a pseudo-ticker based upon the ticker symbol listed in the S&P Stock Guide. These pseudo-tickers are composed of the ticker symbol identifying the company, a period (.) and an alpha character. For example, the pseudo-ticker for American Maize Products – C1 A is **AZE.A**, the pseudo-ticker for American Petrofina – C1 A is **API.A** and the pseudo-ticker for Brown-Forman Distillers – C1 B is **BFD.B**.

***Subsidiaries of Publicly Traded Companies***

Wholly owned subsidiaries of publicly traded companies will be assigned 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.

***Subsidiaries of Companies Without Publicly Traded Common Stock***

Subsidiaries of companies that have no publicly traded common stock have been assigned pseudo-tickers of four digits followed by an **A**. For example, **1020A**, **1059A**, etc.

***Publicly Held Companies Not Trading on the NYSE, the ASE, or a Regional Exchange***

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. Non-traded issues may also be assigned this pseudo-ticker.

***Duplicate Ticker Symbols Assigned to a Canadian and a U.S. Company***

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 companies, Standard & Poor's has added a period (.) at the end of those Canadian ticker symbols that duplicate U.S. ticker symbols. For example, Barnes Group Inc., a U.S. company, trades as **B**, but BCE Inc., a Canadian company, trades as **B.**

***Companies that Experienced a Leveraged Buyout***

Standard & Poor's assigns pseudo-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, the pseudo ticker for Formica Corp. is **6061C**.

***Pre- and Post-SFAS #94***

Upon introduction of SFAS #94, many companies presented both pre- and post-SFAS #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**. For example, the pseudo ticker for General Motors is **GM** post-SFAS #94 and **GM.F** pre-SFAS #94.

*Companies Trading Pink Sheets or OTC Bulletin Board*

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, the pseudo ticker for Allstar Inns is **3ALST**.

*Emerging Marketplace Companies*

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, the pseudo ticker for Encore Marketing Int'l Inc. is **EMI.EC**.

*Non-Traded Consolidated Divisions*

Standard & Poor's assigns special tickers to companies that are not trading and whose financials represent consolidated statements of two other divisions that 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, the pseudo ticker for Unilever Combined is **UNUL.CM**, the pseudo ticker for Unilever N V – NY Shares is **UN** and the pseudo ticker for Unilever PLC – Amer Shares is **UL**.



# Chapter 6

## Index Data

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The relationships between high-level entities in Xpressfeed culminate within the Index data groups. Indices track and measure the performance of select securities issued by companies. Companies issuing such securities are constituents of the index following the performance of a security.

As a result, Xpressfeed delivers index-specific data, constituent-specific data, index-combined, and constituent-combined data. This chapter describes how you can identify and work with the various index records within Xpressfeed.

### Index Record Identifiers

A unique Global Index Key (GVKEYX) represents each index throughout Xpressfeed. A unique Global Company Key (GVKEY) represents each index constituent (see *Chapter 4*) and a unique Issue ID (IID) represents each index issue (see *Chapter 5*). The diversity within index data leads to diversity among index records because of various combinations of GVKEYX, IID and GVKEY anchor index data records.

### Data Classes

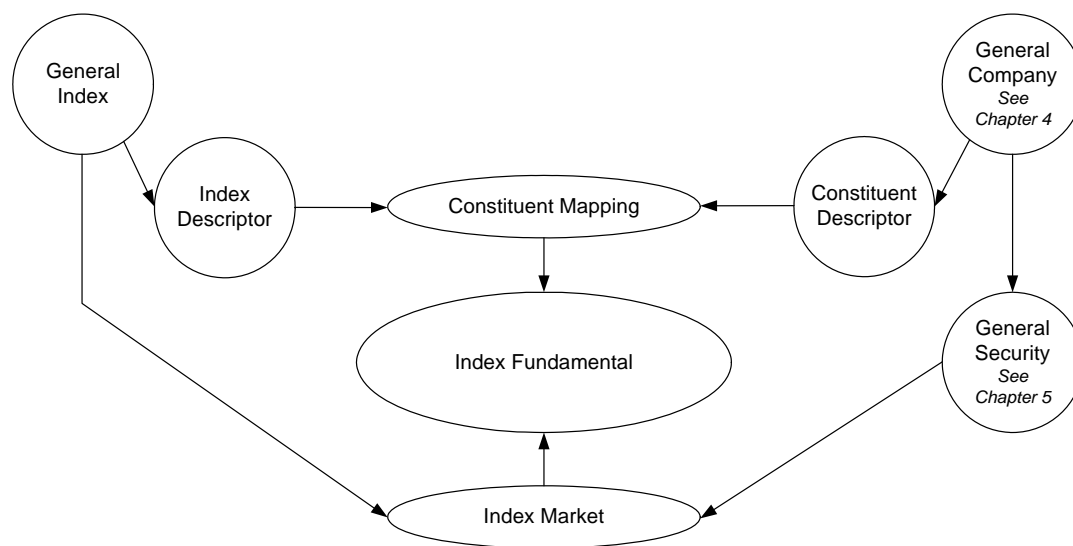
There are six index data classes in Xpressfeed:

- Constituent Mapping
- General Index
- Index Descriptors
- Constituent Descriptors
- Index Market
- Index Fundamental

In addition, general company and general security data contribute to Index data.

A record hierarchy of a data category reflects the order in which data class records must exist in Xpressfeed. The record hierarchy of index data is as follows:

Figure 4. Record hierarchy of index data



Definitions for data items from all index data classes can be found in the online Compustat Data Guide at <http://www.compustat.com>.

## General Index Data

General index data is index-specific and uniquely identifies and defines indices.

General index data is located in the Indexes (idx\_index) data group and is scalar. Xpressfeed delivers one general index records for each GVKEYX.

General index data items include:

- 13 Character Key
- Global Index Key
- Index Category Code
- Index Geographical Area
- Index Name
- Index Type
- Index Value
- Issue Trading Ticker
- S&P Major Index ID
- Ticker/Trading Symbol

## Index Descriptor Data

Descriptor data is index-specific and describes the fundamental data for indices.

Index descriptor data is located in the following data groups:

- Index Annual Descriptor (idx\_anndes)
- Index Quarterly Descriptor (idx\_qrtdes)

Xpressfeed delivers index descriptor data for both annual and quarterly fundamental data.. Xpressfeed delivers one descriptor record per index (GVKEYX) per date (DATADATE).

Index descriptor data items include:

- Data Date
- Data Year
- Data Quarter
- Global Index Key
- Number of Companies
- Percent of Equity

## Constituent Mapping Data

Constituent mapping data unites index and constituent data, and maps the constituents and their issues to the indices that track them.

Each constituent mapping record tells you:

Table 22. The message of constituent mapping records.

Message	Data Item(s)	Mnemonic(s)
For a specific period of time	Effective From Date Effective Thru Date	FROM THRU
the company is/was a constituent	Global Company Key	GVKEY
of the Index	Global Index Key	GVKEYX
because it tracks the company's issue	Issue ID	IID

Constituent Mapping data is located in the Index Constituent Mapping History (idxcst\_his) data group. Xpressfeed delivers one mapping record per constituent (GVKEY) per issue (IID) per index (GVKEYX).

Constituent Mapping data items include:

- Effective From Date
- Effective Thru Date
- Global Company Key
- Issue ID
- Global Index Key

## Constituent Descriptor Data

Descriptor data is constituent-specific and describes the Index fundamental data for constituents.

Constituent descriptor data is located in the S&P Index Constituent Descriptors (spidx\_cst) data group. Xpressfeed delivers one descriptor record per constituent (GVKEY) per issue (IID) per date (DATADATE).

Constituent descriptor data items include:

- Constituent Cusip
- Constituent Exchange
- Constituent Major Index Id
- Constituent Name
- Constituent Ticker
- Constituent Type
- Constituent Value
- Data Date – S&P Index Constituent
- Global Company Key – S&P Index Constituent
- Issue ID – Constituent issue Tag

## Index Market Data

Index market data unites index and constituent data, and focuses on dividends and prices of securities tracked and measured by indices.

Index market data is located in the following data groups:

- Index Daily Price (idx\_daily)
- Index Monthly Dividend (idx\_mth)

Xpressfeed delivers monthly and daily market data separately. Xpressfeed delivers one daily price record per index (GVKEYX) per date (DATADATE) and one monthly dividend record per index (GVKEYX) per issue (IID).

Examples of the Index market data items include:

- Data Month
- Data Year
- Index Number – New
- Index Number – Old
- Index Price – Close
- Index Price – High
- Index Price – Low
- Index Monthly Dividend

## Index Fundamental Data

Index fundamental data unites index and constituent data, providing you with the ability to create benchmarks for comparing your target companies and to search out industries that are high performers.

Compustat index fundamental data is calculated

- for constituents of the S&P 1500, 500, 600 and 400
- from each constituent's Balance Sheet, Income Statement, and Statement of Cash Flow data and from other factors
- by taking constituents' company fundamental data, summing those values and dividing the result by Standard & Poor's base divisor. All index fundamental values are pre-calculated for ease of use.

Index fundamental data corresponds to all levels of GICS, among all major U.S. Standard & Poor's indices (S&P 400, S&P 500, S&P 600, and S&P 1500), Standard & Poor's Industrials (part of S&P 500), and Standard & Poor's/Citigroup Growth & Value series among S&P 400, S&P 500, and S&P 600 series. The index fundamentals among S&P 500 series starts from March 1993, whereas the data starts from March 1995 for all other series. S&P/Citigroup Growth & Values are initially populated back to March 2001.

Index fundamental data is located in the following data groups:

- Index Annual (idx\_ann)
- Index Quarterly (idx\_qtr)

Xpressfeed delivers Index fundamental data separately as annual or quarterly data. Xpressfeed delivers one fundamental record per constituent (GVKEY) per date (DATADATE).

If an Index fundamental data item is reported both annually and quarterly, Xpressfeed delivers two separate Index Fundamental items for it, each with a unique mnemonic.

Annual Index fundamental data is calculated on a fiscal year basis—the data used in the index annual fundamental calculation for a particular year must come from the corresponding fiscal year of the constituent companies. Quarterly Index fundamental data is similarly calculated on a fiscal quarter basis.

Index fundamental data is calculated for non-share, per-share and weighted-average ratios.

Table 23. Methods for calculating index fundamental data

Item Type	Calculation	Criteria
Non-Share (NSI)	$\frac{\sum X}{D}$	X = company data item value D = index base divisor
Per-Share (PSI)	$\frac{\sum (X * S)}{D}$	X = company data item value S = company common shares outstanding D = index base divisor
Weighted Average Ratio (WAR)	$\frac{\sum (R * W)}{\sum W}$	R = company ratio value W = company weighting (percent of equity)

Index fundamental data items are originally sourced from the constituents' Balance Sheet (**BS**), Statement of Cash Flow (**CF**), or Income Statement (**IS**). They may also be based on Miscellaneous (**M**) data items or Ratios (**R**).

### Balance Sheet

The Balance Sheet (BS) Index fundamental data items in Xpressfeed are as follows:

Table 24. Balance Sheet index fundamental items

Source	Data Item	Mnemonic	Calculation (See Table 1)	Data Group
BS	Accounts Payable	AP	NSI	idx_ann
BS	Accounts Payable	APQ	NSI	idx_qrt
BS	Accrued Expenses	XACC	NSI	idx_ann
BS	Assets – Other	AOQ	NSI	idx_qrt
BS	Assets – Other	AO	NSI	idx_ann
BS	Assets – Total	AT	NSI	idx_ann
BS	Assets – Total	ATQ	NSI	idx_qrt
BS	Capital Surplus	CAPS	NSI	idx_ann
BS	Capital Surplus	CAPSQ	NSI	idx_qrt
BS	Cash and Equivalents	CHE	NSI	idx_ann
BS	Cash and Equivalents	CHEQ	NSI	idx_qrt
BS	Common Equity – Total	CEQ	NSI	idx_ann
BS	Common Equity – Total	CEQQ	NSI	idx_qrt
BS	Common Stock	CSTK	NSI	idx_ann
BS	Common Stock	CSTKQ	NSI	idx_qrt
BS	Current Assets – Other	ACOQ	NSI	idx_qrt
BS	Current Assets – Other	ACO	NSI	idx_ann
BS	Current Assets – Total	ACT	NSI	idx_ann
BS	Current Assets – Total	ACTQ	NSI	idx_qrt
BS	Current Liabilities – Other	LCOQ	NSI	idx_qrt
BS	Current Liabilities – Other	LCO	NSI	idx_ann
BS	Current Liabilities – Total	LCT	NSI	idx_ann
BS	Current Liabilities – Total	LCTQ	NSI	idx_qrt
BS	Current Long Term Debt	DD1	NSI	idx_ann
BS	Debt in Current Liabilities	DLC	NSI	idx_ann
BS	Debt in Current Liabilities	DLCQ	NSI	idx_qrt
BS	Deferred Taxes - Balance Sheet	TXDB	NSI	idx_ann
BS	Deferred Taxes and Investment Tax Credit	TXDITC	NSI	idx_ann
BS	Deferred Taxes and Investment Tax Credit	TXDITQ	NSI	idx_qrt
BS	Income Tax Refund	TXR	NSI	idx_ann
BS	Income Taxes Payable	TXP	NSI	idx_ann
BS	Income Taxes Payable	TXPQ	NSI	idx_qrt
BS	Intangibles	INTAN	NSI	idx_ann
BS	Inventory – Total	INVT	NSI	idx_ann

Source	Data Item	Mnemonic	Calculation (See Table 1)	Data Group
BS	Inventory – Total	INVTQ	NSI	idx_qrt
BS	Invested Capital – Total	ICAPT	NSI	idx_ann
BS	Invested Capital – Total	ICAPTQ	NSI	idx_qrt
BS	Investments and Advancements at Equity	IVAEQ	NSI	idx_ann
BS	Liabilities – Other	LO	NSI	idx_ann
BS	Liabilities – Other	LOQ	NSI	idx_qrt
BS	Liabilities – Total	LT	NSI	idx_ann
BS	Liabilities – Total	LTDQ	NSI	idx_qrt
BS	Long Term Debt – Total	DLTT	NSI	idx_ann
BS	Long Term Debt – Total	DLTTQ	NSI	idx_qrt
BS	Redeemable Noncontrolling Interest (Balance Sheet)	MIB	NSI	idx_ann
BS	Redeemable Noncontrolling Interest (Balance Sheet)	MIBQ	NSI	idx_qrt
BS	Notes Payable	NP	NSI	idx_ann
BS	PP&E Total – Net	PPENT	NSI	idx_ann
BS	PP&E Total – Net	PPENTQ	NSI	idx_qrt
BS	Preferred Stock	PSTK	NSI	idx_ann
BS	Preferred Stock	PSTKQ	NSI	idx_qrt
BS	Receivables – Total	RECT	NSI	idx_ann
BS	Receivables – Total	RECTQ	NSI	idx_qrt
BS	Retained Earnings	RE	NSI	idx_ann
BS	Retained Earnings	REQ	NSI	idx_qrt
BS	Stockholders Equity – Total	SEQ	NSI	idx_ann
BS	Stockholders Equity – Total	SEQQ	NSI	idx_qrt
BS	Treasury Stock – Total	TSTK	NSI	idx_ann
BS	Treasury Stock – Total	TSTKQ	NSI	idx_qrt

### Statement of Cash Flow

The Statement of Cash Flow (CF) Index fundamental data items in Xpressfeed are as follows:

Table 25. Statement of Cash Flow index fundamental items

Source	Data Item	Mnemonic	Calculation (See Table 1)	Data Group
CF	Capital Expenditures	CAPX	NSI	idx_ann
CF	Capital Expenditures	CAPXQ	NSI	idx_qrt
CF	Cash Dividends – Annual Index Fundamental Cash Flow	DV	NSI	idx_ann
CF	Depreciation and Amortization – SCF	DPC	NSI	idx_ann
CF	Financing Activities – Net Cash Flow	FINCF	NSI	idx_ann
CF	Investing Activities – Net Cash Flow	IVNCF		idx_ann
CF	Operating Activities – Net Cash Flow	OANCF	NSI	idx_ann

Source	Data Item	Mnemonic	Calculation (See Table 1)	Data Group
CF	Sale of Property, Plant, and Equipment	SPPE	NSI	idx_ann

### Income Statement

The Income Statement (IS) Index fundamental data items in Xpressfeed are as follows:

Table 26. Index Statement index fundamental items

Source	Data Item	Mnemonic	Calculation (See Table 1)	Data Group
IS	Common Stock Equivalents – Dollar Savings	CSTKE	NSI	idx_ann
IS	Common Stock Equivalents – Dollar Savings	CSTKEQ	NSI	idx_qrt
IS	Cost of Goods Sold	COGS	NSI	idx_ann
IS	Cost of Goods Sold	COGSQ	NSI	idx_qrt
IS	Depreciation and Amortization	DP	NSI	idx_ann
IS	Depreciation and Amortization	DPQ	NSI	idx_qrt
IS	Earnings Per Share – Excluding Extraordinary Items	EPSFX	PSI	idx_ann
IS	Earnings Per Share – Excluding Extraordinary Items	EPSFXQ	PSI	idx_qrt
IS	Earnings Per Share – Including Extraordinary Items	EPSFI	PSI	idx_ann
IS	Earnings Per Share – Including Extraordinary Items	EPSFIQ	PSI	idx_qrt
IS	Earnings Per Share from Operations	OPEPS	NSI	idx_ann
IS	Earnings Per Share from Operations	OPEPSQ	NSI	idx_qrt
IS	Income Before Extraordinary Items	IB	NSI	idx_ann
IS	Income Before Extraordinary Items	IBQ	NSI	idx_qrt
IS	Income Before Extraordinary Items - Adjusted for Common Stock Equivalents	IBADJ	NSI	idx_ann
IS	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents	IBADJQ	NSI	idx_qrt
IS	Income Before Extraordinary Items – Available for Common	IBCOM	NSI	idx_ann
IS	Income Before Extraordinary Items – Available for Common	IBCOMQ	NSI	idx_qrt
IS	Income Taxes	TXT	NSI	idx_ann
IS	Income Taxes – Quarterly	TXTQ	NSI	idx_qrt
IS	Interest Expense	XINT	NSI	idx_ann
IS	Interest Expense	XINTQ	NSI	idx_qrt
IS	Noncontrolling Interest (Income Account)	MII	NSI	idx_ann
IS	Noncontrolling Interest (Income Account)	MIIQ	NSI	idx_qrt
IS	Net Income	NI	NSI	idx_ann
IS	Net Income	NIQ	NSI	idx_qrt
IS	Non-operating Income	NOPI	NSI	idx_ann

Source	Data Item	Mnemonic	Calculation (See Table 1)	Data Group
IS	Non-operating Income	NOPIQ	NSI	idx_qrt
IS	Operating Income After Depreciation	OIADP	NSI	idx_ann
IS	Operating Income After Depreciation	OIADPQ	NSI	idx_qrt
IS	Operating Income Before Depreciation	OIBDP	NSI	idx_ann
IS	Operating Income Before Depreciation	OIBDPQ	NSI	idx_qrt
IS	Preferred Cash Dividends	DVP	NSI	idx_ann
IS	Preferred Cash Dividends	DVPQ	NSI	idx_qrt
IS	Pretax Income	PI	NSI	idx_ann
IS	Pretax Income	PIQ	NSI	idx_qrt
IS	Sales	SALE	NSI	idx_ann
IS	Sales	SALEQ	NSI	idx_qrt
IS	Selling, General, and Administrative Expenses	XSGA	NSI	idx_ann
IS	Selling, General, and Administrative Expenses	XSGAQ	NSI	idx_qrt
IS	Special Items	SPI	NSI	idx_ann
IS	Special Items	SPIQ	NSI	idx_qrt

### Miscellaneous

Miscellaneous (M) Index fundamental data items in Xpressfeed are as follows:

Table 27. Miscellaneous index fundamental items

Source	Data Item	Mnemonic	Calculation (See Table 1)	Data Group
M	Earnings Per Share – 12 Months Moving	EPSX12	PSI	idx_qrt
M	Index Description	CONM	--	idx_index
M	Index Monthly Dividend	DVPSXM	NSI	idx_mth
M	Index Number – New	NEWNUM	--	idx_daily
M	Index Number – Old	OLDNUM	--	idx_daily
M	Index Price – Close	PRCCD	NSI	idx_daily
M	Index Price – High	PRCHD	NSI	idx_daily
M	Index Price – Low	PRCLD	NSI	idx_daily
M	Major Index ID	INDEXID	--	idx_index
M	Number of Companies	SPNOA	--	idx_ann
M	Number of Companies	SPNOQ	--	idx_qrt
M	Percentage of Index Updated	SPEQA	WAR	idx_ann
M	Percentage of Index Updated	SPEQQ	WAR	idx_qrt
M	Ticker	TIC	--	idx_index
R	Investment Tax Credit – Balance Sheet	ITCB	WAR	idx_ann



## Index Classifications

Indices in Xpressfeed are classified with two different methodologies

- index categories and their corresponding major index codes and descriptions
- index types and their corresponding index values and descriptions

### Index Categories and Major Index ID Codes and Descriptions

Indices in Xpressfeed are each assigned to a general category, which is reflected in the Index Category (INDEXCAT) data item. Examples of index categories include S&P and S&P Citigroup indices. An index in Xpressfeed can be assigned a code identifying it as a major index. That code is reflected in the Major Index Code (INDEXID) and Constituent Major Index Code (INDEXID) data items. When used to describe an index constituent, the code indicates the major index on which the constituent is listed.

Each Major Index ID code combines with an Index Category to create the Major Index ID description, which describes the Major Index ID code.

Table 28. Index categories and major index codes and descriptions

Major Index ID Code	Index Category Code	Major Index ID Description
400	S&P	S&P MidCap 400
400	S&P/Citigroup	S&P MidCap 400/Citigroup Growth and Value
400	S&P/Citigroup	S&P MidCap 400/Citigroup Pure Growth and Value
500	S&P	S&P 500
500	S&P/Citigroup	S&P 500/Citigroup Growth and Value
500	S&P/Citigroup	S&P 500/Citigroup Pure Growth and Value
600	S&P	S&P SmallCap 600
600	S&P/Citigroup	S&P SmallCap 600/Citigroup Growth and Value
600	S&P/Citigroup	S&P SmallCap 600/Citigroup Pure Growth and Value
900	S&P/Citigroup	S&P 900/Citigroup Growth and Value
900	S&P/Citigroup	S&P 900/Citigroup Pure Growth and Value
1000	S&P	S&P 1000
1000	S&P/Citigroup	S&P 1000/Citigroup Growth and Value
1000	S&P/Citigroup	S&P 1000/Citigroup Pure Growth and Value
1500	S&P	S&P Super Composite 1500
1500	S&P/Citigroup	S&P Composite/Citigroup Growth and Value
1500	S&P/Citigroup	S&P Composite/Citigroup Pure Growth and Value

A complete list of major index type codes and descriptions and their corresponding index category codes can be found in the online Compustat Data Guide at <http://www.compustat.com>.

## Index Types and Index Values and Descriptions

Indices in Xpressfeed are assigned an Index Type code. That code indicates the general type of the index and is reflected in the Index Type (INDEXTYPE) data item. Examples of index type codes are as follows:

Table 29. Index types and index values and descriptions

Type Code	Description
BROAD	Lists large-cap, mid-cap and small-cap stocks to give a broad measure of market performance
COMPOSITE	Lists stocks from a combination of other indexes to give a broader measure of market performance
GGROUP	Can be classified as a particular GICS Group
GIND	Can be classified as a particular GICS Industry
GROWTH	Lists stocks that have shown significant growth and have a higher price-to-book value than those on a corresponding Value index
GSECTOR	Can be classified as a particular GICS Sector
GSUBIND	Can be classified as a particular GICS Sub-Industry
LGCAP	Lists large-cap stocks (Companies with a market cap usually valued at more than \$10 billion)
MIDCAP	Lists mid-cap stocks (Companies with a market cap usually valued between \$1 billion and \$10 billion)
SECTOR	Lists stocks within a particular sector, which is a broader classification than industry
SMCAP	Lists small-cap stocks (Companies with a market cap usually valued at less than \$1 billion)
VALUE	Lists stocks that have shown significant value and have a lower price-to-book value than those on a corresponding Growth index

A complete list of index type codes can be found in the online Compustat Data Guide at <http://www.compustat.com>.

An index in Xpressfeed can be assigned a unique, numerical identifier that represents a sub-classification of an Index Type. That sub-classification is reflected in the Index Value (INDEXVAL) data item. Each Index Type Code has at least one corresponding Index Value Code and Description. Examples of how an index type correlates to index value codes and descriptions are as follows:

Table 30. How index value and type codes correlate

Index Type Code	Index Value Code	Index Value Code Description
COMPOSITE	105	S&P Industrials
COMPOSITE	901	Chemicals Composite
COMPOSITE	910	Oil Composite
COMPOSITE	913	Pharmaceutical Composite
COMPOSITE	915	Retail Stores Composite
COMPOSITE	920	Banks Composite
COMPOSITE	923	Insurance Composite

A complete list of index value codes and descriptions and their corresponding index type codes can be found in the online Compustat Data Guide at <http://www.compustat.com>.

# Chapter 7

## Reference Data

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Reference data crosses category and type lines, and provides the codes that populate the different classifications, identifiers and their respective descriptions throughout Xpressfeed. Examples of reference data include GICS codes and descriptions, Auditor codes and descriptions, Cash Flow Format codes and descriptions, and ISO Country codes and descriptions.

Reference data is scalar, and exists completely independently of any hierarchy in Xpressfeed. Reference data is delivered in the Reference Groups.

### Reference Groups

A reference group in Xpressfeed contains the reference items for a single classification or identifier. A prefix ( **r\_** ) in the file name denotes a reference group. For example, **r\_docsrce** is the file name of the Annual Source Document Codes reference group.

Reference groups include:

- Accounting Standards (r\_acstd)
- Acquisition Methods (r\_acqmeth)
- Auditors (r\_auditors)
- Balance Sheet Presentations (r\_balpres)
- Cash Flow Formats (r\_cf\_fmt)
- Annual Source Document Codes (r\_docsrce)
- Exchange Rate Types (r\_exrt\_tpy)
- Global Industry Code (r\_giccd)
- Index Classification (r\_idxclscl)
- Inactivation Code (r\_inactvcd)
- Income Statement Models (r\_incstats)
- Inventory Valuations (r\_invval)
- Issue Types (r\_issuety)
- Major Index Classification (r\_majidxcl)
- NAICS Code (r\_naiccd)
- Qtr Source Document Code (r\_qsrcdoc)
- SIC Code (r\_siccd)
- SP Industry Index Code (r\_spiicd)
- SP Major Industry Codes (r\_spmicd)
- Status Alerts (r\_statalt)
- Update Codes (r\_updates)

A complete list of the reference groups delivered by your Compustat Xpressfeed subscription can be found in the *Compustat Xpressfeed Technical Guide* at <http://www.compustat.com>.

### Reference Items

Reference items are the codes and descriptions that are used to classify and/or identify high-level entities. By contrast, data items contain general, descriptor, fundamental, supplemental and other non-reference data for high-level entities.

Each code in Xpressfeed is represented by a reference item. There is usually a corresponding reference item that represents the description of the code. Xpressfeed delivers one record for each code and description reference item pair or each code. Every code reference item in Xpressfeed corresponds to a general, descriptor or supplemental data item. Description reference items do not generally populate data items, but supplement the code information by defining what the codes mean.

Following is an example of how you can use a reference item to look up the corresponding code for a particular company. The Auditor (**AU**) data item in the Company Auditor (**co\_audit**) data group (which is company descriptor data) indicates that Microsoft Corporation (GVKEY **012141**) has had the same Auditor (**5**) since June 1985 (DATADATE **19850630**):

co_audit	GVKEY	DATADATE	INDFMT	DATAFMT	CONSOL	POPSRC	RANK	AU	AUOP
I	012141	19850630	INDL	STD	C	D	1	5	1
I	012141	19860630	INDL	STD	C	D	1	5	1
I	012141	19870630	INDL	STD	C	D	1	5	1
I	012141	19880630	INDL	STD	C	D	1	5	1
I	012141	19890630	INDL	STD	C	D	1	5	1
I	012141	19900630	INDL	STD	C	D	1	5	1
I	012141	19910630	INDL	STD	C	D	1	5	1
I	012141	19920630	INDL	STD	C	D	1	5	1
I	012141	19930630	INDL	STD	C	D	1	5	1
I	012141	19940630	INDL	STD	C	D	1	5	1
I	012141	19950630	INDL	STD	C	D	1	5	1
I	012141	19960630	INDL	STD	C	D	1	5	1
I	012141	19970630	INDL	STD	C	D	1	5	1
I	012141	19980630	INDL	STD	C	D	1	5	1
I	012141	19990630	INDL	STD	C	D	1	5	1
I	012141	20000630	INDL	STD	C	D	1	5	1
I	012141	20010630	INDL	STD	C	D	1	5	4
I	012141	20020630	INDL	STD	C	D	1	5	4
I	012141	20030630	INDL	STD	C	D	1	5	4

To identify the name of Microsoft Corporation's auditor, you can generate a list of the codes and descriptions valid for the Auditor Code (**AUCD**) and Auditor Description (**AUDESC**) reference items within the Auditors reference group (**r\_auditors**). The records in r\_auditors reference group are:

r_auditors,1	AUCD	AUDESC
I	0	Unaudited
I	1	Arthur Andersen
I	2	Arthur Young
I	3	Coopers & Lybrand
I	4	Ernst & Young
I	5	Deloitte & Touche
I	6	KPMG Peat Marwick
I	7	PricewaterhouseCoopers
I	8	Touche Ross
I	9	Other
I	10	Altschuler, Melvoin, and Glasser
I	11	BDO Seidman
I	12	Baird, Kurtz, and Dobson
I	13	Cherry, Bekaert, and Holland
I	14	Clarkson, Gordon
I	15	Clifton Gunderson
I	16	Crowe Chizek
I	17	Grant Thornton
I	18	J H Cohn
I	19	Kenneth Leventhal
I	20	Laventhol & Horwath
I	21	McGladrey & Pullen
I	22	Moore Stephens
I	23	Moss Adams
I	24	Pannell Kerr Foster
I	25	Plante & Moran
I	26	Richard A. Eisner
I	27	Spicer & Oppenheim

As you can see from the reference codes and descriptions, Deloitte & Touche (5) is Microsoft Corporation's auditor.

## Reference Mnemonics

The mnemonics of reference items and the related data items often correlate to each other. In general, the mnemonic of a code reference item will end in **CD** and the mnemonic of the description reference item will end in **DESC**. This is demonstrated in the examples used in the previous section. The Auditor (**AU**) data item is populated by values from the Auditor Code (**AUCD**) reference item, which are defined by the Auditor Description (**AUDESC**) reference item.

Additional examples of the correlation between the mnemonics for data items and reference items are as follows:

Table 31. Correlation between mnemonics for data items and reference items

Data Item	SIC Code	Stock Exchange	Cash Flow Format	Constituent Value
Mnemonic	SIC	EXCHG	SCF	CONVAL
Code Reference Item	SIC Code	Stock Exchange Code	Cash Flow Format Code	Constituent Value Code
Mnemonic	SICCD	EXCHGCD	SCFCD	CONVALCD
Description Reference Item	SIC Description	Stock Exchange Description	Cash Flow Format Description	Constituent Value Description
Mnemonic	SICDESC	EXCHGDESC	SCFDESC	CONVALDESC

Rare exceptions to the correlations just described can be found in general index data. For example, the Index Category Code data item has a corresponding code reference item, but not a corresponding description reference item. In addition, the mnemonics between it and its code reference item do not correlate. This is true also for the S&P Major Index ID data item and its corresponding code and description reference items.

Table 32. Differences between mnemonics for data items and reference items

Data Item	Index Category Code	S&P Major Index ID
Mnemonic	INDEXCAT	INDEXID
Code Reference Item	Index Category Code	Major Index ID Code
Mnemonic	IDXCAT	IDXIDCD
Description Reference Item	--	Major Index ID Description
Mnemonic	--	IDXIDDESC

The definition of a reference item is the same as the definition of its corresponding general, descriptor or supplemental data item. Definitions can be found in the online Compustat Data Guide at <http://www.compustat.com>.

# Chapter 8

## Currency Data

Xpressfeed delivers Compustat data in the company's native currency. Analysis of financial data involving multiple currencies requires the ability to have all underlying data on the same basis to make it most meaningful. Xpressfeed provides the exchange rates for you to translate currencies, which creates common ground for analysis of a specific data item over time or of a ratio, at a particular historical time, that includes multiple items.

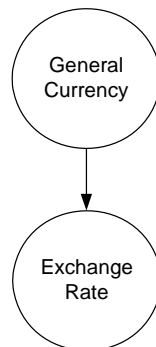
### Data Classes

There are two currency data classes in Xpressfeed:

- General Currency
- Exchange Rate

A record hierarchy of the currency data category reflects the order in which currency data class records must exist in Xpressfeed. The record hierarchy of currency data is as follows:

Figure 5. Record hierarchy of currency data



Definitions for data items from all currency data classes can be found in the online Compustat Data Guide at <http://www.compustat.com>.

## General Currency

General currency data uniquely identifies and defines currencies, establishing them in your database.

General currency data is located in the Currency data group (currency) and is scalar. A unique ISO Currency Code (ISOCURCD) represents each native currency. Xpressfeed delivers one general currency record for each ISOCURCD.

General currency data items include:

- ISO Currency Birth Date
- ISO Currency Code
- ISO Currency Death Date
- ISO Currency Description
- ISO Currency Link Code
- ISO Currency Tier Number

## Exchange Rate

Exchange rate data is comprised of published exchange rates between currencies. Each exchange rate consists of a ratio of the currency from which the data will be translated to the currency that the data is converted into. An exchange rate can be daily or monthly.

Exchange rate data is located in the following data groups:

- Exchange Rate Daily (exrt\_dly)
- Exchange Rate Monthly (exrt\_mth)

Xpressfeed delivers one daily exchange record per currency for translation, which is represented by the To Currency Daily (TOCURD) data item. Xpressfeed also delivers one monthly exchange record per currency to which translation is to occur, which is represented by the To Currency Monthly (TOCURM) data item.

Exchange rate data items include:

- Exchange Rate Type
- Exchange Rate Daily
- From Currency Daily
- To Currency Daily
- Average Exchange Rate – 1 Month
- Average Exchange Rate – 12 Months
- From Currency Monthly
- To Currency Monthly

These rates are the WM/Reuters closing mid-exchange rates compiled at approximately 4:00 p.m. (London time).

## Currency Translation

The reporting currency of a company can change over time for various reasons. For example, in the early to mid 1990s, Argentina, Brazil and Mexico revalued their currencies to deal with hyperinflation. As a consequence, companies in these countries changed the currency in which they reported. Likewise, European companies in member-states of the European Union (EU) that adopted the Euro have changed their reporting currency to the Euro. Furthermore, there are cases where a company may decide to change its reporting currency to one other than that of its country of incorporation, or the security data for one of its publicly traded issues may be in a different currency than the corresponding fundamental data.

The currency translation process involves

- identifying the reporting currency
- determining the appropriate exchange rates
- calculating the value of the data in the primary currency with the appropriate exchange rate between the primary currency and the reporting currency
- converting the value of the data in the primary currency to the target currency with the appropriate exchange rate between the primary currency and the target currency

## Reporting Currencies

The native currency in which a company reports financial data is the **Reporting Currency**. Reporting currency is specific to company or security data. Identifying the reporting currency of a company for a specific reporting period is the first step to translating the currencies of company or security data. Xpressfeed defines all reporting currencies with ISO Currency Codes.

ISO Currency Codes (ISOCURCD) are 3-character abbreviations that represent the currency and the country that it is native to. They are not company or security data specific or reporting-period specific. ISO Currency Codes are defined in the Currency (currency) data group with the following data items:

- ISO Currency Code – Currency (ISOCURCD)
- ISO Currency Description (ISOCURNM)

Xpressfeed defines the reporting currencies for each company per reporting period with the following data items:

- ISO Currency Code – Annual (CURCD) from the Company Annual Descriptor (co\_adesind) data group
- ISO Currency Code – Quarterly (CURCDQ) from the Company Quarterly Descriptor (co\_idesind) data group

Xpressfeed defines the reporting currencies for each security's price and each security's dividends per reporting period with the following data items:

- ISO Currency Code – Daily (CURCDD) from the Security Daily Price (sec\_dprc) data group
- ISO Currency Code – Monthly (CURCDM) from the Security Monthly Item (sec\_mthprc) data group
- ISO Currency Code – Dividend (CURCDDV) from the Security Dividend (sec\_divid) data group
- ISO Currency Code – Dividend Monthly (CURCDDVM) from the Security Monthly Dividend (sec\_mthdiv) data group

## Appropriate Exchange Rate

Determining the appropriate **Exchange Rate** to use is the second step to translating the values of the data you are analyzing between currencies. The exchange rate information delivered in the Exchange Rate (exrt\_dly and exrt\_mth) data groups includes the actual exchange rates and supplemental information that you will need to ensure accurate translation. The appropriate exchange rate depends upon the kind of data you are translating.

Table 33. The exchange rate to use with each kind of data

Description	Mnemonic	Data Group	Use with . . . .
Exchange Rate – Monthly	EXRATM	exrt_mth	Balance Sheet data
Average Exchange Rate – 12 Months	EXRAT12M	exrt_mth	Income Statement & Cash Flow data
Exchange Rate – Daily	EXRATD	exrt_dly	Price data
Average Exchange Rate – 1 Month	EXRAT1M	exrt_mth	Price data
Average Exchange Rate – 12 Months Moving	EXRAT12M	exrt_mth	Dividend data

You can use the following supplemental items to identify the reporting period and determine the type of exchange rate to be applied:

Table 34. Items used to identify reporting period



Description	Mnemonic	Data Group	Used With
Data Date – Daily Exchange Rates	DATADATE	exrt_dly	EXRATD
Exchange Rate Type – Daily	EXRATTPD	exrt_dly	EXRATD
Data Date – Monthly Exchange Rates	DATADATE	exrt_mth	EXRAT1M and EXRAT12M

The reporting periods of the currency data are defined by the Date (DATADATE) data items. To accurately translate currencies, the reporting period of the data being analyzed and the reporting period of the currency data must match.

The daily exchange rate information includes a description of the type of exchange rate Xpressfeed is delivering for the reporting period. That description is found in the Exchange Rate Type (EXRATTPD) data item. The daily exchange rate can be either an actual reported exchange rate or a value that has been carried forward when no actual figure is reported.

## Value in the Primary Currency

Calculating the value of the data you are working with in the primary currency is the third step to translating the currencies represented in Xpressfeed into each other. **Primary Currencies** are currencies that other currencies can directly translate into. They can be used also as an intermediate step when translating currencies that cannot be directly translated to each other. Xpressfeed currently contains one primary currency, Pounds Sterling (GBP), and it is the only currency represented in Xpressfeed that can be directly translated into all other currencies and vice versa. Pounds Sterling is defined as the value for the following data items in the Exchange Rate (exrt\_dly and exrt\_mth) data groups:

Table 35. Exchange rates to use for translating into primary currency

Description	Mnemonic	Data Group	Used With
From Currency – Daily	FROMCURD	exrt_dly	EXRATD
From Currency – Monthly	FROMCURM	exrt_mth	EXRAT1M and EXRAT12M

To translate a data item value in the reporting currency to the value in the primary currency, use this formula:

Value in Reporting Currency  $\times$  (1 / Appropriate Exchange Rate) = Value in Primary Currency

**Note:** The appropriate exchange rate is the exchange rate *FROM* the primary currency *TO* the reporting currency.

## Value in the Target Currency

The final step to translating currencies is converting the value of the data you are analyzing from the primary currency to your intended target currency. For each exchange rate value in Xpressfeed, there is a target currency defined for it. The target currencies are defined in the following data items from the Exchange Rate (exrt\_dly and exrt\_mth) data groups:

Table 36. Exchange rates to use for translating into target currency

Description	Mnemonic	Data Group	Used With
To Currency – Daily	TOCURD	exrt_dly	EXRATD
To Currency – Monthly	TOCURM	exrt_mth	EXRAT1M and EXRAT12M

To convert the value of a data item in the primary currency to the value in your intended target currency, use this formula:

Value in Primary Currency  $\times$  Appropriate Exchange = Value in Target Currency

**Note:** The appropriate exchange rate is the exchange rate *FROM* the primary currency *TO* the target currency.

Once the data is translated into the Primary Currency, you can then convert the data into your intended target currency.

Scenario: A money manager in Hong Kong wants to convert a Malaysian company's Net Income (NI) figure from Malaysian Ringgit (MYR) into Hong Kong Dollars (HKD).

First step:

Convert the net income figure from MYR to Pounds Sterling (GBP), the primary currency.

$$\begin{array}{ccc} \text{MYR} & & \text{GBP} \\ 64.753 \times (1/ 5.495) & = & 11,783 \\ \text{EXRAT12M} & & \end{array}$$

Second Step:

Convert the net income figure from GBP to HKD.

$$\begin{array}{ccc} \text{GBP} & & \text{HKD} \\ 11,783 \times (11.2767) & = & 132,873 \\ \text{EXRAT12M} & & \end{array}$$

**Notes:**

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