Compustat® Understanding the Data
Xpressfeed User Guide
Standardized Historical Data

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Chapter 1
Introduction

Welcome to Compustat Data in Xpressfeed^{TM}

S&P Global Market Intelligence 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 data is delivered via Xpressfeed, a data feed management solution combining the key strengths of S&P Capital IQ data, Compustat data, SNL fundamental data, and select third-party vendors. Xpressfeed's turnkey database loading and maintenance technology provides efficient data delivery and management for robust and useful content in a relational database warehouse.

Compustat data for public companies in the U.S. and Canada includes:

- Coverage for active and inactive companies
- Coverage for active and 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.

Compustat global data (excluding U.S. and Canadian) includes:

- Coverage for active and inactive companies
- Coverage for active and 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.

Data availability for a company varies depending upon when the 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*
- Compustat Point-in-Time, Preliminary History, and Unrestated Quarterly data
- Corporate Actions
- GICS current and historical data*
- Thomson I/B/E/S earnings, cash flow and revenue estimates*
- Index constituent data for the S&P 1500, 400, 500 and 600
- Industry formats for Industrial/Commercial companies and Financial Services (broker/dealers, banking, insurance, real estate, and other financial services).

*Available with an additional license.

Compustat data is delivered in population-specific packages in Xpressfeed:

- Compustat Global (U.S., Canadian, and international companies)
- Compustat North America (U.S., Canadian, and ADR companies)
- Compustat Global ex-NA (companies outside North America).

What You Will Find in This User Guide

The Understanding the Data guide focuses on:

- data common to all base packages
- kinds of data delivered by Xpressfeed
- integration of the physical and conceptual components of Xpressfeed

For help in loading Compustat data to your data repository, see the EDX FTP Technical Guide, which discusses the Xpressfeed framework in more detail. The technical guide covers data items, data groups, data packages, delivery files, and all other tangible components of the data.

Data Sources

The Compustat databases use 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, including:

- 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: we maintain an active file of contacts with various corporations, which allow us to clarify or obtain information not available in shareholders' reports

- 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.
- Euromoney: Prices, dividends and corporate actions for companies outside of North America, as well as exchange rate data
- S&P Global Ratings: Long and short-term issuer credit ratings and new issue ratings
- S&P Global Analytical Services: Net asset value for closed-end funds and common stock rankings
- S&P Global Indices: S&P Index information
- FTSE Russell: Russell Index values

When a company files an amended source, such as a 10-Q/A or 10-K/A, S&P Global Market Intelligence treats the amended source as a new source, which overrides the original source for that period. An amended source can result in a change to just a few items, a change to the entire income statement or balance sheet, or a restatement of prior periods.

You can identify when an amended source has been used to update the company, by checking the source document code data item. The annual data item SRC in the co_adesind data group and the quarterly data item SRCQ in the co_idesind data group contains an "8" source document to indicate when an amended source has been used.

Data Standardization and Quality Control

Compustat North America data is standardized to ensure comparability. While the Financial Accounting Standards Board (FASB) and the Securities and Exchange Commission (SEC) regulate many reporting standards, companies and industries may vary in their reporting practices, presentation requirements, and disclosure methods. Our value-added data collection process removes reporting variability and bias for comparability between similar types of data items and between time periods.

Compustat international data is standardized across a wide variety of global accounting standards and practices. We have examined financial statements from a variety of countries and identified items that are widely reported by companies, regardless of their geographic location, business activity, or accounting practices. Based on these commonly reported items, we created uniform data sets to provide meaningful comparisons among industries and countries.

We maintain data quality through a series of rigorous validity and quality control measures during the collection and post-collection stages. We perform more than 14,000 automated data validation checks on each company in the Compustat database: we verify balancing models, magnitude changes, values changing from a number to a data code or vice versa, positive vs. negative values, industry-specific logic, footnotes, and data codes. We also validate stock prices, stock splits, and dividends to identify significant increases or decreases in values or missing values.

The S&P Global Market Intelligence Quality Program encourages and rewards customers who identify and report quality issues in our products. The Quality Program covers data for all covered public companies in the current version of our products. This coverage includes data that third parties may provide regarding the covered public company.

If you find a quality issue that is validated as an error by our team, we will send you a $50 VISA Reward Card or we will donate $50 to S&P Global's Corporate Responsibility department. For further details on the Quality Program, visit http://support.standardandpoors.com/xpressfeed.

<u>Notes:</u>

Chapter 2
Time Periods

Time periods in Xpressfeed correspond to the reporting periods for company data and the publishing times of exchanges and indexes. Time periods are represented by periodicities.

Periodicity

Periodicity represents the period of time covered by reported or calculated data. Periodicity also applies to data classes and categories of Compustat fundamental data. (See Chapter 3 for more information.)

Compustat data is provided in the following periodicities:

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

Scalar Scalar data is the most current value available for an item, without reference to a specific time period. All reference data is scalar, for example, NAICS codes.

Annual data represents the company's annual fiscal year period. For example, annual data for companies ending their fiscal year in December represents a full year of data as of December 31.

Interim data represents fiscal periods other than annual:

- Quarterly values generally represent a company's fiscal quarter figures, as of the last day of the month at fiscal quarter end.

- Semiannual values represent mid-year (6-month period) figures as reported.

- 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, including the current fiscal quarter

Monthly data is as of the last day of the calendar month.

Daily data represents values for one day, as reported. Securities are generally delivered in monthly and daily periodicities.

Current and Historical Data Items

The most recent fiscal reporting period for a company represents current data item values. You can find the current period using the Fiscal Year-End Month (FYR) of the company and the most recent Data Date (DATADATE) for a data item. Values reported prior to the current fiscal period represent historical data.

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

Periodicity and Data Item	Most Recent Data Date	Current Reporting Period	Historical Reporting Period
Annual Earnings Per Share (Diluted) - Excluding Extraordinary Items (EPSFX)	20041231	2004	December 31, 2003 and before
Quarterly Earnings Per Share (Diluted) - Excluding Extraordinary Items – Quarterly (EPSFXQ)	20050930	3rd quarter 2005	2nd quarter 2005 and before
12-Month Moving Earnings Per Share (Diluted) - Excluding Extraordinary Items - 12 Months Moving (EPSF12)	20050930	3rd quarter 2005, 2nd quarter 2005, 1st quarter 2005, and 4th quarter 2004	2nd quarter 2005, 1st quarter 2005, 4th quarter 2004, 3rd quarter 2004 and before
Monthly Price - Close - Monthly (PRCCM)	20051031	October 2005	September 2005 and before
Daily* 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 its 2005 year-end results. As soon as the company reports its 4th quarter 2005 results, the current quarterly reporting period will change to the 4th 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.

Current and Historical Packages

Xpressfeed offers both current and historical base packages and add-on packages availability within packages is ultimately determined by when a specific company was added to the database and/or when a data item itself was added.

Table 1. Data availability in base packages

Data Class	Population	Periodicity	Current Packages Data Availability	Historical Packages Data Availability
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	—
		Quarterly	Back to 2004	—
		Semiannual	Back to 1996	—
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	—
	International	Daily	Back to 1986	—
S&P Index Market	S&P 1500	Daily	As far back as December 1994	—
		Monthly	As far back as January 1991	—
	S&P 500	Daily	As far back as January 1984	—
		Monthly	As far back as January 1962	—
	S&P 600	Daily	As far back as January 1992	—
		Monthly	As far back as January 1992	—
	S&P 400	Daily	As far back as June 1991	—
		Monthly	As far back as June 1991	—

Data Class	Population	Periodicity	Current Packages Data Availability	Historical Packages Data Availability
S&P Index Fundamental Includes Sub-industry histories, which are not listed	S&P 1500	Annual	As far back as December 1994	—
		Quarterly		—
	S&P 500	Annual	As far back as December 1994	—
		Quarterly		—
	S&P 600	Annual	As far back as December 1994	—
		Quarterly		—
	S&P 400	Annual	As far back as December 1994	—
		Quarterly		—

Fiscal Reporting Periods

A company can close its books and end its fiscal year in any calendar month. The span of a fiscal reporting period depends on when a company ends its 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. 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. For example, if a company's fiscal year-end is March 2016, the data in its annual report represents the company's operations for nine months of 2015 and three months of 2016. The data would be classified as fiscal 2015 data.

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 2015	15	1	1	04/30/2015
July 2015	15	2	1	07/31/2015
October 2015	15	3	1	10/31/2015
January 2016	15	4	1	01/31/2016

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 2015	16	1	6	09/30/15
December 2015	16	2	6	12/31/15
March 2016	16	3	6	03/31/16
June 2016	16	4	6	06/30/16

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 2016	16	1	12	03/31/16
June 2016	16	2	12	06/30/16
September 2016	16	3	12	09/30/16
December 2016	16	4	12	12/30/06

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.

Compustat data 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 2015 would be comprised of the following months:

Months	Fiscal Year	Fiscal Quarter
June, July and August 2015	2015	1
September, October and November 2015	2015	2
December 2005, and January and February 2016	2015	3
March, April and May 2016	2015	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 2015	2016	1
October, November and December 2015	2016	2
January, February and March 2016	2016	3
April, May and June 2016	2016	4

For a December (12) fiscal year company, the fiscal quarters for Fiscal Year 2016 would be comprised of the following months:

Months	Fiscal Year	Fiscal Quarter
January, February and March 2016	2016	1
April, May and June 2016	2016	2
July, August and September 2016	2016	3
October, November and December 2016	2016	4

Fiscal Year Changes

If the current data reflects a fiscal year change, the Fiscal Year-End Month (FYR) and the Data Date (DATADATE) items will indicate the change. When a fiscal year change occurs, 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.

Chapter 3
Data Infrastructure

Xpressfeed delivery files, data packages, data groups and data items are part of the framework that governs how you load Compustat data to your data repository. Within this framework, categories and data types form the different classes of data that make up the infrastructure of Xpressfeed. This chapter covers the components of the data infrastructure.

Data Categories

Compustat data categories represent high-level entities: companies, securities, indexes, countries and currencies. (See the EDX FTP Technical Guide for further discussion of these entities.)

The data categories in Compustat data include:

- Company
- Security
- Index
- Currency
- Country

Company

The company data category represents data collected for a specific company. A permanent unique Global Company Key (GVKEY) represents each company in the Compustat database. For example, the GVKEY for Hershey Co. is 005597.

Security

In Compustat data, an issue represents a single security offering by a company. One company can have multiples issues, but an issue can only be associated with one company. A unique Issue ID (IID) represents each security in the Compustat database. 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. 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 in Xpressfeed. For example, the ISOCURCD for the U.S. Dollar is USD. Financial data related to Hershey Co. (005597) is in USD.

Country

A unique ISO Country Code (ISOCNTRYCD) represents each country in Xpressfeed. For example, the ISOCNTRYCD for Spain is ESP.

Data Types

The high-level entities in Compustat data can be further defined according to data types. The types of Compustat 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 2.   Data types in each data category

Data Category	Data Type					
	General	Descriptor	Fundamental	Supplemental	Exchange Rate	Economic Indicator
Company	X	X	X	X	--	--
Security	X	X	X	--	--	--
Index	X	X	X	--	--	--
Currency	X	--	--	--	X	--
Country	--	--	--	--	--	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 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 Global major index identifier
- Index name, type, category, geographical area and value
- Currency
- Birth and death dates

Descriptor Data

Descriptor data describes various characteristics of the fundamental data for 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 where a security trades.

- **Company** fundamental data is collected from the company 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. Supplemental data 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 Global 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.

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 3.   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 co_cotype	Company Officer Title Code Company Status Code
Index	General	General Index	idx_index	Indexes
Currency	General	General Currency	currency	Currency

Data Category	(+) Data Type	(=) Data Class	Sample Data Group(s)	Sample Data Description(s)
Security	General	General Security	security sec_history	Security Historical Security Markings
Company	Descriptor	Company Descriptors	co_adesind co_idesind co_filedate co_ipcd	Company Annual Descriptor Company Interim Descriptor Company Source Filing Date Company Industry Presentation Code
Index	Descriptor	Index Descriptors	idx_anndes idx_qrtdes	Index Annual Descriptor Index Quarterly Descriptor
Index	Descriptor	Constituent Descriptors	spidx_cst idxcst_his	Index Constituent Descriptors Index Constituent History
Security	Descriptor	Security Descriptors	sec_adesind sec_idesind sec_mth	Security Issue Annual Descriptor Security Issue Interim Descriptor Security Monthly Descriptor
Company	Fundamental	Company Fundamental	co_aaudit co_afnd1 co_afnd1V2 co_afntind co_afntindV2 co_ifndq co_ifntq co_ifntqV2	Company Auditor Company Annual Item Industry Format Data (A-L) Company Annual Item Industry Format Data (A-L) Company Annual Fundamental Footnotes Company Annual Fundamental Footnotes Company Quarterly Item Industry Format Company Quarterly Item Industry Format Footnotes Company Quarterly Item Industry Format Footnotes
Company	Fundamental	Industry-Specific Fundamental[1]	aco_indsta aco_indstq aco_indstytd aco_indfnta aco_indfntq aco_indfntytd	Company Annual Industry-Specific Data Company Quarterly Industry-Specific Data Company Year-to-Date Industry-Specific Data Company Annual Industry-Specific Footnotes Company Quarterly Industry-Specific Footnotes Company Year-to-Date Industry Specific Footnotes
Index	Fundamental	Index Fundamental	idx_ann idx_qrt	Index Annual Index Quarterly
Security	Fundamental	Security Fundamental	sec_afnd sec_afnddc sec_afnt sec_ifnd	Security Issue Annual Fundamental Data Security Issue Annual Fundamental Data Codes Security Issue Annual Fundamental Footnotes Security Financial Interim Item

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[1] Industry-specific data is an add-on to Compustat North America data.

Data Category	(+) Data Type	(=) Data Class	Sample Data Group(s)	Sample Data Description(s)
Company	Fundamental	Company Market	co_amkt co_imkt	Company Annual Market Data Company Quarterly Market Data
Index	Fundamental	Index Market	idx_daily idx_mth	Index Daily Index Monthly
Security	Fundamental	Security Market	sec_adjfact sec_divid* sec_dprc* sec_dtrt* sec_mthdiv sec_mdivfn sec_mthspt sec_msptfn sec_mthprc sec_mthtrt*	Security Cumulative Adjustment Factors 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_afnd1V2 co_afntind co_afntindV2 co_infdq co_inftqV2 co_mthly co_ainvval	Company Annual Item Industry Format Data (A-L) Company Annual Item Industry Format Data (A-L) Company Annual Fundamental Footnotes 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

Data items within a data class can be delivered in one or more periodicities.

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 4. 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

Data Class	Possible Periodicity(ies)
Index Fundamental	Annual and Quarterly
Economic Indicators	Monthly
Exchange Rates	Daily and Monthly

Reference Data

Reference data is a unique class of data. 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 in 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_accstd)
- Acquisition Methods (r_acqmeth)
- Auditors (r_auditors)
- Balance Sheet Presentations (r_balpres)
- Cash Flow Formats (r_cf_formt)
- Company Status Codes Reference Data (r_co_status)
- Comparability Stats (r_compstat)
- Country (r_country)
- Dividend Tax Marker (r_divtaxmarker)
- Index Constituent Classification (r_cstclscd)
- Data Codes (r_datacode)
- Annual Source Document Codes (r_docsrce)
- Exchange Trading Sys Codes (r_ex_codes)
- Exchange Rate Types (r_exrt_typ)
- Exchange Tiers (r_exchgtier)
- Footnote Codes (r_fndfntcd)
- Fortune Industry Code (r_foricd)
- Global Industry Code (r_giccd)
- Index Classification (r_idxclscd)
- 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_statalrt)
- States (r_states)
- Title Codes (r_titles)
- Update Codes (r_updates)

Data Class Hierarchy

Compustat data classes can exist either independently or as part of a hierarchy. For example, Economic indicator data and reference data exist independently of the hierarchy.

Figure 1.   Data class dependencies in Xpressfeed
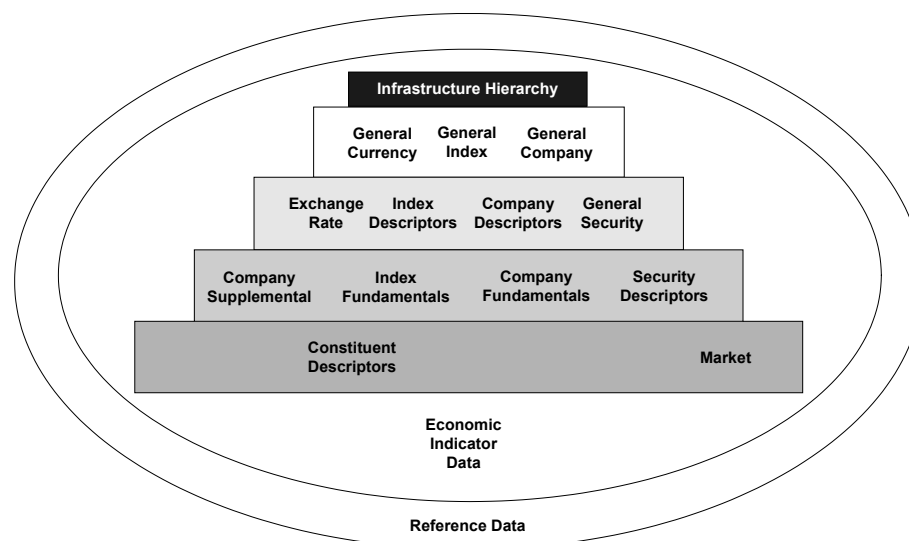
Note: The hierarchy of data classes is different from the hierarchy that governs the load sequence of data groups (discussed in the EDX FTP Technical Guide).

Data Codes

Xpressfeed data codes indicate the reason why certain data items do not contain a numerical value. For example, certain companies may not report individual data items, or may combine a data item with one or more other data items, due to differences among individual businesses and a variety of global accounting practices. Each financial data item in Xpressfeed has a corresponding data code item, with a mnemonics ending in **_DC**. For example, SALE_DC is the data code that relates 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 5.   Data codes in Xpressfeed

Code	Description
2	Semiannual Figure
3	Annual Figure
4	Combined Figure
8	Insignificant Figure

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 the reference data group, r_datacode.

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 and data item values are both delivered in the same data group, co_ifndq.

Footnotes

Compustat footnotes supply important information about company and security fundamental data at the item level. 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.

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. For example:

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 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 Issue Annual Fundamental Footnotes (sec_afnt)	Security Monthly Dividend Footnotes (sec_mdivfn)
Security Monthly Dividend (sec_mthdiv)	Security Monthly Stock Split Footnotes (sec_msptfn)
Security Monthly Stock Split (sec_mthspt)	

A footnote data item only contains a footnote code if the corresponding fundamental item requires 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 S&P Global Market Intelligence 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

A complete list of Compustat footnotes codes and descriptions is located in the Xpressfeed Data Guide at http://support.standardandpoors.com. In the Xpressfeed Data Guide, search for Footnote Codes and Descriptions.

<u>Notes:</u>

Chapter 4
Company Data

This chapter describes how to identify and work with Compustat company records. A company in the Compustat database:

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

Key Fields

Key fields serve as company record identifiers; they define attributes of the fundamental data so you can pinpoint exactly which types of records to retrieve. Key fields allow you to distinguish among multiple records for the same company so 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 in the Compustat database. 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.

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 the basic financial presentation of a company – financial services format, industrial format, or issue-level fundamentals.

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 how data in company records is collected and presented (for example, whether the data is unrestated or restated):

DATAFMT	Description	Company Population
AVG_STD	Standardized unweighted average balance sheet data for North American banks	North American companies
AVG_SUMM_STD	Standardized unweighted average balance sheet data for North American banks for summary periods	
STD	Represents standardized annual data and standardized restated interim (quarterly/year-to-date/semi-annual) data. The interim data for prior periods is restated using a subsequent filing.	North American 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	North American companies

DATAFMT	Description	Company Population
	filing.	
PRE_AMENDS	Standardized data collected prior to a company making amendments to its financial statements.	North American companies
PRE_AMENDSS	Standardized summary data collected prior to a company making amendments to its financial statements.	North American companies
PRELIM_STD	Represents preliminary annual and quarterly updates to Compustat Snapshot North America and Global packages sourced from S&P Capital IQ financials data collection.	North American and international 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, 2014 and ending on May 31, 2015 would be reported as the year 2014, whereas a fiscal year beginning on July 1, 2014 and ending on June 30, 2015 would be reported as the year 2015.

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 15th, the Fiscal Year-End Month of data contains a code for the current month.

Add Criteria

Companies are considered on a case by case basis for inclusion in Xpressfeed. The following list contains some of the criteria that we review when determining whether to add North America companies to Xpressfeed:

- the company is a client request
- a company with interlisted stocks
- a 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
- do not trade as
  - open-end funds
  - over-the-counter foreign companies (especially as level 1 American Depository Receipts)
  - preferred shares
  - right shares
  - warrant shares
- trade as
  - American Depository Receipt (ADR) or Sponsored American Depository Receipt (Spon ADR, Sp ADR)
  - American Depository Share (ADS) or Sponsored American Depository Share (Spon ADS, Sp ADS)
  - CDT, CMT or MNT (Common)
  - Canadian exchangeable share
  - Class A or B common or ordinary share
  - Global Depository Receipt (GDR)
  - unit
- trade on the
  - NYSE MKT
  - 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)

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 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 website, http://www.iosco.org, for more details about the securities market regulators from countries represented by exchanges in Xpressfeed.

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.

In the U.S., companies must file sources with the U.S. Securities and Exchange Commission (SEC). Foreign companies trading on U.S. exchanges also must comply with specific SEC filing requirements.

Table 6. 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	• listing requirements of the exchange/Nasdaq • reporting requirements of the SEC reconciled

Company Population	Type of Security	Source Filing Requirements
		to U.S. GAAP (allows substitution of Forms 20-F and Form F-6 as annual reports)
Outside U.S. and Canada	Level III ADR	• listing requirements of the exchange/Nasdaq • reporting requirements of the SEC reconciled to U.S. GAAP (allows substitution of Forms 20-F and Form F-6 as annual reports)

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.

S&P Global Market Intelligence'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.

S&P Global Market Intelligence uses the following guidelines to determine survivorship for acquisitions and mergers:

Table 7. 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 designate which company is the accounting survivor.

Accounting Method Used for Merger/Acquisition	Treatment in Xpressfeed
Pooling of Interest Acquisition/Merger	The companies involved will combine their assets and liabilities. In determining the surviving entity, S&P Global Market Intelligence determines whether the pooling results in an Issue Survivor or if it is a Merger of Equals. In an *Issue Survivor* 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 *Merger of Equals*, the company with the largest market cap, sales, or assets is often chosen as the surviving entity. **Note:** Per SFAS 141, U.S. companies can no longer use the Pooling of Interest method for acquisitions initiated after 6/30/01.

Company Data Classes

There are four classes of company data in Xpressfeed:

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

The hierarchy of company data records in Xpressfeed is as follows:

Figure 2.   Record hierarchy of company data
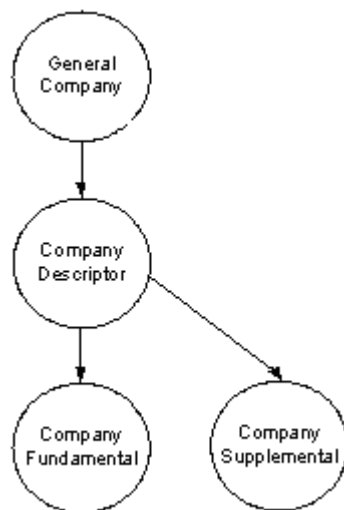
Definitions for data items from all company data classes can be found in the Xpressfeed Data Guide at http://support.standardandpoors.com.

General Company Data

General company data uniquely identifies and defines companies, establishing one company record in Xpressfeed for each GVKEY.

General company data is located in the Company (company) and Officer Title (co_offtitl) data groups and is scalar.

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)
- 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 certain characteristics 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_aaudit	Company Auditor Data
co_ainvval	Inventory Valuation Data
co_filedate	Company Source Filing Date
co_idesind	Company Interim Descriptor Data
co_indstrypres	Company Industry Presentation
co_industry	Company Industry Code
co_ipcd	Company Industry Presentation 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 company balance sheets, income statements, and statements 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 stockholders' equity on an annual or quarterly basis. The balance sheet is a snapshot of a company's financial position at a point in time, and is best used in analysis that also includes prior balance sheets and other operating reports.

Examples of balance sheet data items in Xpressfeed include:

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

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

Stockholders' 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

Stockholders' Equity, <u>continued</u>.

- 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
- Unappropriated Net profit
- Retained Earnings
- Treasury Stock – Total (All Capital)
- Stockholders' Equity - Total

Balance sheet balancing models present the Compustat data item components of assets, liabilities, and shareholders' equity in a spreadsheet. The balancing models are available at http://support.standardandpoors.com/xpressfeed.

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.

Examples of income statement data items include:

- 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

- Interest and Dividend Income – Total
- Special Items
- Comprehensive Income
- Comprehensive Income – Noncontrolling Interest
- Income Before Extraordinary Items and Noncontrolling Interests
- Pretax Income
- Provisions – Other – Net
- Income Taxes – Total
- Income Taxes – Current
- Income Taxes – Deferred
- Income Taxes – Other
- Capital Gains – After-Tax
- Change in Unrecognized Tax Benefits within 12 Months – Maximum
- Change in Unrecognized Tax Benefits within 12 Months – Minimum
- Impact of Unrecognized Tax Benefits on Effective Tax Rate
- Interest and Penalties Recognized on the Income Statement
- Noncontrolling Interest (Income Account)
- Equity in Earnings – After-Tax
- Raw Materials, Supplies and Merchandise
- Pre-acquisition Profits
- Appropriations to Untaxed Reserves
- Extraordinary Items and Discontinued Operations
- Extraordinary Items
- Discontinued Operations
- Dividends – Preferred/Preference
- Interest and Related Expense
- Interest Expense – Deposits – Banks
- Interest Expense – Deposits – Customers
- Interest Expense – Sundry
- Interest Expense – Short-Term Borrowings

- Interest Expense – Long-Term Debt
- Income Before Extraordinary Items
- Income Before Extraordinary Items – Available for Common
- Common Stock Equivalents – Dollar Savings
- Income Before Extraordinary Items – Adjusted for Common Stock Equivalents
- Net Income – Adjusted for Common Stock Equivalents
- Net Income (Loss)
- Net Income – Adjusted for Common

Broker/Dealer
- Brokerage, Clearing and Exchange Fees
- Commissions and Fees
- Expense – Other (Broker Dealer)
- Investment Banking Income
- Income – Other (Broker Dealer)

Principal Transactions Insurance
- Amortization of Deferred Policy Acquisition Costs
- Benefits and Claims – Total
- Commissions Expense – (Insurance)
- Dividends and Bonuses Paid
- Policyholders

Real Estate
- Commissions and Fees
- Development Revenue
- Expense – Development
- Expense – Investment (Real Estate)
- Expense – Other (Real Estate)
- Investment Income
- Income Other (Real Estate)
- Expenses – Other (Insurance)
- Income – Other (Insurance)
- Insurance Premiums – Total
- Investment Income – Total (Insurance)
- Investment Expense (Insurance)

Income statement balancing models present the Compustat data item components of income and expenses in a spreadsheet. The balancing models are available at http://support.standardandpoors.com/xpressfeed.

Statement of Cash Flow

Cash flow data is collected in formats representing various flow of funds presentations used by North America and international companies, such as the source and use of funds statement, the cash flow by activity format, or statement of cash flow.

Examples of statement of cash flow data items include:

Cash flow balancing models present the Compustat data item components of the flow of funds in a spreadsheet. The balancing models are available at http://support.standardandpoors.com/xpressfeed.

The cash flow format code (SCF) tells you the presentation and type of cash flow data that will be available for a company in the Compustat database. Prior to the adoption of Statement of Financial Accounting Standards #95 (SFAS #95) for U.S. companies and currently on international companies, the format code may change from one year to the next, depending on how a company reports its data.

The following US reporting formats are available in Xpressfeed:

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

[1] 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.

[2] For Canadian companies: Beginning January 2001, S&P Global Market Intelligence 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).

The following international reporting formats are available in Xpressfeed:

Format Code	Statement
1	UK Cash Flow format
2	Japan Cash Flow format
4	Rest of World Cash Flow format
5	Source and Use Cash Flow format
6	UK New Cash Flow format
10	Rest of World Cash Flow Statement by Activity
11	Rest of World Cash Flow Statement by Source and Use
12	U.K. (revised FRS 1) Cash Flow Statement

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 banks, brokers, combined, insurance and real estate companies) and industrial companies.

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

- Intangible Assets – Disposal
- Intangible Assets – Purchase
- Interest and Dividend Adjustments – Financing Activities
- Interest and Dividend Adjustments – Investing Activities
- Interest and Dividend Adjustments – Operating Activities
- Interest Element of Finance Leases
- Interest Paid
- Interest Received
- Investments – Disposal
- Investments and Servicing of Finance – Net Cash Flow
- Liquid Resources – Other Movements
- Management of Liquid Resources – Net Cash Flow
- Loans and Deposits – (Increase)/Decrease
- Loan Increase/Additions
- Loans (Made)/Repaid
- Loan Repayments/Reductions
- Long-Term Debt – Change
- Long-Term Debt/Liabilities – Change
- Long-Term Liabilities – Other – Increase/(Decrease)
- Nonredeemable Noncontrolling Interest (Balance Sheet)
- Redeemable Noncontrolling Interest (Balance Sheet)
- Total Parent Stockholders' Equity
- Net Cash Flow Before Management of Liquid Resources and Financing
- Net Overdrafts Acquired with Subsidiaries
- Non-Equity and Noncontrolling Interest Dividends Paid
- Operating Profit
- Operating Activities – Net Cash Flow – Continuing Operations
- Operating Activities – Net Cash Flow – Discontinued Operations
- Other Net Balances at Beginning of Year
- Other Net Balances at End of Year
- Pension Liabilities – Change
- Proceeds from Sale of Fixed Assets and Sale of Investments
- Provisions
- Sources of Operating Funds – Other
- Sources of Funds from Operations – Total
- Purchase of Treasury Shares
- Reserves
- Share Capital Transactions – Other
- Sale of Fixed Assets – (Gain)/Loss
- Sale of Tangible Fixed Assets
- Short Term Investments – (Increase)/Decrease
- Source and Use of Funds/Working Capital Adjustments – Other
- Subsidiary Undertakings – Disposal
- Subsidiary Undertakings – Purchase
- Taxation
- Taxation – Operating Activities
- Working Capital – Change
- Working Capital/Cash/Net Funds Change – Total
- Working Capital /Net Operating Assets – Change
- Working Capital Change – Source of Funds
- Working Capital Change – Use of Funds
- Working Capital Change (Separate Account)

Company Supplemental Data

Annual, quarterly, and monthly supplemental data supplies 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 flows from regulatory filings.

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 2nd Year
- Capitalized Lease Obligations – Maturing in 3rd Year
- Capitalized Lease Obligations – Maturing in 4th Year
- Capitalized Lease Obligations – Maturing in 5th 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 2nd Year
- Debt (excluding Capitalized Leases) – Maturing in 3rd Year
- Debt (excluding Capitalized Leases) – Maturing in 4th Year
- Debt (excluding Capitalized Leases) – Maturing in 5th Year
- Employees
- Finance Division: Current Receivables
- Finance Division: Long-Term Receivables
- Finance Division: Cash and Cash Equivalents
- Finance Division: Short-Term Investments
- Finance Division: Other Current Assets, Total
- Finance Division: Other Long-Term Assets, Total
- Finance Division: Other Current Liabilities, Total
- Finance Division: Long-Term Debt – Current
- Finance Division: Debt – Long-Term
- Finance Division: Notes Payable
- Finance Division: Other Long-Term Liabilities, Total

- 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

Examples of industry-specific supplemental data for the balance sheet include:

Airline Industry
- Fuel Consumed
- Total Aircraft in Service
- Operating Expenses per Aircraft Sear Miles

Gaming
- Casino & Gaming Revenues
- Casino & Gaming Expenses
- Gaming Tables
- Guestrooms & Suites

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

Lodging
- Average Daily Rate
- Hotel/Motel Rooms
- Revenues Per Available Room
- Room Occupancy Rate

Mining
- Exploration Expenses
- Sales Price
- Cash Cost
- Production Cost
- Production Proven Reserves
- Average Ore Grade
- Impairment of Mineral Properties

Oil & Gas Industry
- Net Developed Acreage
- Proved Developed Reserves – Natural Gas
- Proved Developed Reserves – Oil
- Impairment of Oil and Gas

Oil & Gas Refining
- Number of Refineries
- Crude Processing
- Overall Refineries Capacity
- Production Yield
- Product Sales
- Retail & Marketing
- Refining Operating Margin ($ per barrel)

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

Semiconductors
- Book-to-Bill Ratio
- Bookings
- Order Backlog

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_mdivfn)
- Security Monthly Stock Split Footnotes (sec_msptfn)

Supplemental income statement data includes:

- ARO Accretion Expense
- Accounting Changes – Cumulative Effect
- Advertising Expense
- Amortization of Deferred Charges
- Common Shares Used to Calculate Earnings per Share – Basic
- Common Shares Used to Calculate Common Shares Used to Calculate Earnings per Share – Diluted
- Cumulative Adjustment Factor Dividends – Common/Ordinary
- Dividends – Share Capital – Other
- Dividends – Total
- Earnings Before Interest and Taxes
- Earnings Before Interest, Taxes and Depreciation
- Earnings per Share – Basic – 12 Months Moving
- Earnings per Share – Basic – Excluding Extraordinary Items
- Earnings per Share – Basic – Including Extraordinary Items
- Earnings per Share – Including Extraordinary Items – 12 Months Moving
- Earnings per Share – Including Extraordinary Items – Fully Diluted and 12-Months Moving
- Change in Unrecognized Tax Benefits within 12 Months – Maximum
- Change in Unrecognized Tax Benefits within 12 Months – Minimum

- Impact of Unrecognized Tax Benefits on Effective Tax Rate
- Interest and Penalties Recognized on the Income Statement
- Comprehensive Income – Total
- Comprehensive Income – Noncontrolling Interest
- Earnings per Share – Basic – Excluding Extraordinary Items – 12 Months Moving
- Earnings per Share – Diluted – Excluding Extraordinary Items
- Earnings per Share – Diluted – Including Extraordinary Items
- Earnings per Share from Operations Equipment and Occupancy Expense
- Equity in Earnings Unconsolidated Subsidiaries
- Excise Taxes
- Finance Division: Interest Expense
- Finance Division: Operating Expense
- Finance Division: Revenue
- Foreign Exchange Income (Loss)Gross Profit (Loss)
- Gains/Losses on Derivatives and Hedging
- Gains/Losses on Investments
- Interest Capitalized
- Operating Expense
- Pension Expense
- Rental Expense
- Rental Income
- Research and Development - Prior
- Staff Expense – Total

Examples of industry-specific supplemental data for the income statement (for financial services companies only) include:

- 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

Prior to June 2006, annual restated data was presented in restated data items, such as Sales - Net - Restated (SALER).

Annual restated data is currently available using a combination of the annual data item and the Data Format code for standardized summary data (DATAFMT= SUMM_STD). For example, use the annual mnemonic for Sales - Net (SALE) with a Data Format Code of SUMM_STD.

Summary data is collected as reported by the company. Summary data allows you to compare the current year 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.

Quarterly Restated Data

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 are subsequent mergers, acquisitions, discontinued operations, or accounting changes. S&P Global Market Intelligence 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.

For North American companies (POPSRC=D), data is provided as standardized restated interim data (quarterly/year-to-date/semi-annual) (DATAFMT= STD). The interim data for prior periods is restated using a subsequent filing. If the company does not restate its financial data, then the quarterly data reflects historical figures.

For international companies (POPSRC=I), other data formats are applied to quarterly data: HIST_STD for standardized as-first-reported interim historical data, and RST_STD for standardized restated interim data.

The following examples illustrate how quarterly 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.

Pre-Restatement at Year – end 2005			Post-Restatement at 1st Qtr 2006			
2005	1st Qtr	50	2005	1st Qtr	40	(restated from 1st Qtr 2006)
	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	
			2006	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.

Pre-Restatement at 1st Qtr 2006			Post-Restatement at 2nd Qtr 2006			
2005	1st Qtr	50	2005	1st Qtr	40	(restated from 2nd Qtr 2006)
	2nd Qtr	75		2nd Qtr	20	(restated from 2nd Qtr 2006)
	6 Mos	125		6 Mos	60	(restated from 2nd Qtr 2006)
	3rd Qtr	60		3rd Qtr	60	
	9 Mos	185		9 Mos	185	
	4th Qtr	35		4th Qtr	35	
	12 Mos	220		12 Mos	220	
2006	1st Qtr	30	2006	1st Qtr	60	(restated from 2nd Qtr 2006)
				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.

Pre-Restatement at 2nd Qtr 2006			Post-Restatement at 3rd Qtr 2006			
2005	1st Qtr	50	2005	1st Qtr	50	
	2nd Qtr	75		2nd Qtr	100	(restated from 3rd Qtr 2006)
	6 Mos	125		6 Mos	150	(restated from 3rd Qtr 2006)
	3rd Qtr	60		3rd Qtr	50	(restated from 3rd Qtr 2006)
	9 Mos	185		9 Mos	200	
	4th Qtr	35		4th Qtr	35	
	12 Mos	220		12 Mos	220	
2006	1st Qtr	60	2006	1st Qtr	60	
	2nd Qtr	25		2nd Qtr	50	(restated from 3rd Qtr 2006)
	6 Mos	85		6 Mos	110	(restated from 3rd Qtr 2006)
				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.

Pre-Restatement at 3rd Qtr 2006			Post-Restatement at Year – end 2006			
2005	1st Qtr	50	2005	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	
2006	1st Qtr	60	2006	1st Qtr	60	
	2nd Qtr	50		2nd Qtr	50	
	6 Mos	110		6 Mos	110	
	3rd Qtr	25		3rd Qtr	40	(restated from 4th Qtr 2006)
	9 Mos	135		9 Mos	150	
				4th 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.

Pre-Restatement at 3rd Qtr 2006			Post-Restatement at Year – end 2006			
2005	1st Qtr	50	2005	1st Qtr	50	
	2nd Qtr	75		2nd Qtr	50	(restated from 3rd Qtr 2006)
	6 Mos	125		6 Mos	150	
	3rd Qtr	60		3rd Qtr	100	(includes effects of
	9 Mos	185		9 Mos	250	both restatements)
	4th Qtr	35		4th Qtr	50	(restated from 4th Qtr 2006)
	12 Mos	220		12 Mos	300	(restated from 4th Qtr 2006)
2006	1st Qtr	60	2006	1st Qtr	60	
	2nd Qtr	50		2nd Qtr	50	
	6 Mos	110		6 Mos	110	
	3rd Qtr	25		3rd Qtr	40	(restated from 4th Qtr 2006)
	9 Mos	135		9 Mos	150	(restated from 4th Qtr 2006)
				4th 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. Year 2005 will never be fully restated; it will remain a mixture of restated and non-restated values (since the 2007 quarterly sources will not report the 2005 values).

(with 3rd Qtr restatement) at Year – end 2006			at 1st Qtr 2007			
2006	1st Qtr	50	2006	1st Qtr	60	(restated from 1st Qtr 2007)
	2nd Qtr	90		2nd Qtr	90	(restated from 2nd Qtr 2007)
	6 Mos	150		6 Mos	150	
	3rd Qtr	50		3rd Qtr	50	(derived using the 6 Mos and 9 Mos restated values)
	9 Mos	200		9 Mos	200	
	4th Qtr	35		4th Qtr	35	
	12 Mos	235		12 Mos	235	
			2007	1st Qtr	30	

Company Classifications

Xpressfeed delivers multiple industry-based classifications for companies including:

- 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 S&P Global Market Intelligence. The GICS standard 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 reflects the structure of industries in the global equity investment portfolio.

Each company in Xpressfeed is assigned an 8-digit GICS code representing the company's Economic Sector, Industry Group, Industry and Sub-industry. For example, Microsoft Corporation's 8-digit GICS code **45103020** breaks down as follows:

Economic Sector: 45   Information Technology

Industry Group: 4510   Software & Services

Industry: 451030   Software

Sub-industry: 45103020   Systems Software

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

Table 8.   GICS data items

Data Item	Mnemonic	Definition
GICS Sector	GSECTOR	This item represents the GICS Economic Sector (the leftmost 2 digits of the GICS code).
GICS Group	GGROUP	This item represents the GICS Industry Group (the leftmost 4 digits of the GICS code).
GICS Industry	GIND	This item represents the GICS Industry (the leftmost 6 digits of the GICS code).
GICS Sub-industry	GSUBIND	This item represents the GICS Sub-industry (all 8 digits of the GICS code).

GICS codes are listed in the Xpressfeed Data Guide at
http://support.standardandpoors.com/xpressfeeddataguide.

North America Industry Classification System (NAICS)

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

Each Compustat North America company 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:

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

NAICS codes are listed in the Xpressfeed Data Guide at
http://support.standardandpoors.com/xpressfeeddataguide.

Standard Industrial 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 listed in the Xpressfeed Data Guide at
http://support.standardandpoors.com/xpressfeeddataguide.

Combined Data Items

A Combined Figure (4) data code indicates that a data item is combined with another data item, as reported by the company, and no breakout is available.

It is useful to know which items could potentially be combined when doing calculations or re-creating 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 contains a combined figure data code, it is included in Cost of Goods Sold. 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 that could contain a Combined Figure (4) data code and the item(s) that they can be combined with.

Table 9.   Annual combined data items

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
ACCRT	ARO Accretion Expense		This item is a component of Depreciation and Amortization – Total (DP)
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	Current Liabilities – Other
		LCOX	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
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

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
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
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

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
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
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

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
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
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

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
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
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)

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
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
RSTCHE	Restricted Cash and Investments – Current		This item is a component of Short-Investments (IVST)
RSTCHELT	Restricted Cash and Investments		This item is a component of Assets – Other – Sundry (AOX)
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)
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)

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
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
XINT	Interest Expense [†]	NOPI	Nonoperating Income (Expense) [†]
		XSGA	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	Current Assets – Other
		AO*	Assets – Other
		ACOX	Current Assets – Other – Excluding Prepaid Expense
		AOX	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

* These items are combined with the indicated item on an unclassified balance sheet.

Quarterly Combined Data Items

The following table indicates the quarterly items that could contain a Combined Figure (3) data code and the item(s) that they can be combined with.

Table 10. 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	Funds from Operations – Other (Statement of Cash Flows)
		SPPEY	Sale of Property, Plant, and Equipment (Statement of Cash Flows)
		FSRCOY	Sources of Funds – Other (Statement of Changes)
		FUSEOY	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
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	Accounts Payable
		LCOQ	Current Liabilities – Other
		DLTTQ*	Long-Term Debt – Total
DLTISY	Long-Term Debt Issuance (Statement of Cash Flows)	FOPOY	Funds From Operations – Other (Statement of Cash Flows)
		FSRCOY	Sources of Funds – Other (Statement of Changes)
		DLTRY	Long-Term Debt – Reduction (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	
DLTRY	Long-Term Debt – Reduction (Statement of Cash Flows)	FOPOY	Funds From Operations – Other (Statement of Cash Flows)
		DLTISY	Long-Term Debt – Issuance (Statement of Cash Flows)
		FSRCOY	Sources of Funds – Other (Statement of Changes)
		FUSEOY	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	Selling, General, and Administrative Expense
		COGS	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	Current Assets – Other
		PPENTQ*	Property, Plant, and Equipment – Total (Net)
		AOQ*	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
MIBN	Nonredeamable Noncontrolling Interest (Balance Sheet)	RE	Retained Earnings
		TEQ	Stockholders' Equity - Total
MIBQ	Redeemable Noncontrolling Interest (Balance Sheet)	LOQ	Liabilities – Other
		PSTKRQ	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	Liabilities – Other
		MIBQ	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	Current Assets – Other
		AOQ*	Assets – Other
RSTCHEQ	Restricted Cash & Investments – Current		This item is a component of Short-Term Investments (IVSTQ)
RSTCHELTQ	Restricted Cash & Investments – Long-Term		This item is a component of Assets – Other – Sundry (AOXQ)

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Mnemonic and Name	
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)
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

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

* These items are combined with the indicated item on an unclassified balance sheet.

<u>Notes:</u>

Chapter 5
Security Data

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
- can be one of multiple securities representing a single company at a point in time
- can only represent one company

Security Record Identifiers

A unique Issue ID (IID) represents each security in Xpressfeed. All security data records contain an IID and a GVKEY combination that links the security to a particular company.

GVKEY and IID are often combined with Data Date (DATADATE) to make security records unique. DATADATE represents the effective date of the data. 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 ISO Currency Code – Daily (CURCDD) data item describes the currency in which the daily price for the security is reported. 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.

Issue Type

Examples of the types of issues in Xpressfeed are listed below. Issue Type Codes are stored in the r_issuetyp data group.

Table 11. Types of securities in Xpressfeed

TPCI	Description	TPCI	Description
0	Common, ordinary	F	Depositary Receipt (including American Depository Receipt (ADR), Global Depositary Receipt (GDR), and other Depositary Receipts)
1	Preferred, preference, etc.	G	Convertible preferred
2	Warrant or right	H	U.S. Treasury Note
3	Convertible bond	I	U.S. Treasury Bond
4	Unit	J	U. S. Treasury Bill
5	Municipal dollar or taxable bond	K	Federal Home Loan Bank
6	Corporate or government bond	L	Federal Home Loan Mortgage Corporation (FHLMC) debenture
7	Mutual or investment trust fund	Q	Special Stock
8	Certificate	R	Structured Product
A	Market index	S	American Depository Receipt Preferred
B	Equity or index option	Z	Other Government/Agency: U.S. Postal Service, Tennessee Valley Authority, Student Loan, etc.
C	Commodity or financial future	$	Asset-backed security or CMO
D	Currency, futures, or futures options	%	Exchange Traded Fund
E	Unit Investment Trust (UIT)	+	Money Market Mutual Fund

Compustat issue codes are listed in the Xpressfeed Data Guide at
http://support.standardandpoors.com.

Active vs. Inactive

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

The Security Status Marker (SECSTAT) data item indicates whether a security is active (A) or inactive (I). If a security becomes inactive, the Security Inactivation Code data item indicates the reason for inactivation. Examples of security inactivation codes follow:

Table 12. 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 listed in the Xpressfeed Data Guide at http://support.standardandpoors.com.
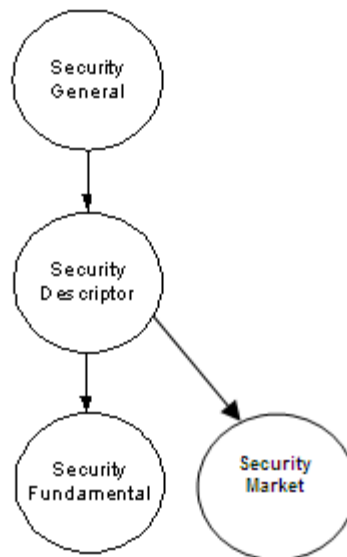
Security Data Classes

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 Xpressfeed Data Guide at http://support.standardandpoors.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
- Global Company Key
- IBES Ticker - Current
- International Security Identification Number
- Issue ID
- Issue Type
- Security Description

- Security Inactivation Code
- Security Inactivation Date
- Security Status Marker
- SEDOL
- Stock Exchange
- Stock Exchange Country Code
- Stock Exchange Tier Type
- Ticker/Trading Symbol

Security Descriptor Data

Security descriptor data describes the market data for securities. Security descriptor data groups include:

Data Group	Data Group Description
sec_adesind	Security Issue Annual Descriptor
sec_idesc	Security Financial Interim Descriptor
sec_idesind	Security Issue Interim Descriptor
sec_mth	Security Monthly Descriptor

Xpressfeed delivers security descriptor data separately in annual, interim, and monthly data groups. The descriptor data itself is scalar. 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 American market data in Xpressfeed includes data from the NYSE, NYSE MKT, TSX 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.

Market data is located in the following data groups:

- Security Issue Annual Descriptor (sec_adesind)
- Security Cumulative Adjustment Factors (sec_adjfact)
- Security Issue Annual Fundamental Data (sec_afnd)
- Security Issue Annual Fundamental Footnotes (sec_afnt)
- Historical Security Markings (sec_history)
- Security Issue Interim Descriptor (sec_idesind)
- 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:

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. In some cases, there may be gaps in the time series of pricing data. 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.

In Xpressfeed, decimal pricing applies to prices from January 1, 2001, forward and pricing precision allows up to six decimal places.

Adjustments for Stock Splits and Dividends

A company can "split" its stock in any ratio (2 for 1, 3 for 1 or 1 for 2, for example) to keep its stock price within a certain range.

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 five shares for every 100 shares owned.

Xpressfeed handles stock splits and dividends by delivering unadjusted data along with the appropriate adjustment factors. Adjustment factors represent the ratio of the split or the percentage of the dividend declared by the company. In general, per share items are divided by the adjustment factor and share items are multiplied by the adjustment factor.

There are a few cases where data in Xpressfeed is adjusted. In the case of third-party market data:

1. S&P Global Market Intelligence may receive index share and price data that is already adjusted by our supplier. In this case, AJEXM will be equal to 1. If we receive index share and price data that is not adjusted (AJEXM not equal to 1), you will need to apply AJEXM to the unadjusted values.
2. S&P Global Market Intelligence receives split information from the market data source, and applies the ex-date adjustment factor to that data, but does not adjust prior periods.

Cumulative Adjustment Factors for Stock Splits and Dividends

The cumulative adjustment factor is updated for all periods whenever a stock split or stock dividend occurs. The cumulative adjustment factors and related data items in Xpressfeed are as follows:

Table 13. Adjustment Factor data items

Item Description	Mnemonic	Data Group
Cumulative Adjustment Factor	AJEX	co_adesind
Cumulative Adjustment Factor – Pay Date	ADJ	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
Cumulative Adjustment Factor by Ex-Date - Aperiodic	ADJEX	sec_adjfact

*Not available in Xpressfeed Vendor subscriptions

[†] Available through supplemental files

Deciding Which Adjustment Factor to Use

Adjustment factors in Xpressfeed correspond to specific periodicities. It is important to make sure the cumulative adjustment factor corresponds to the periodicity of the item you are analyzing.

Table 14. Corresponding adjustment factors and periodicities

Periodicity	To adjust this item:		Apply this adjustment factor:	
	Mnemonic	**Data Group**	**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
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

*Not available in in Vendor subscriptions

Examples of market data items requiring adjustment are listed below:

Table 15. Data items to be adjusted

Item Description	Mnemonic for item to be adjusted	Data Group	Mnemonic for adjustment factor	Adj. Method [i]
Cash Equivalent Distributions	CHEQV	sec_divid#	AJEXDI	/
Cash Equivalent Distributions – Monthly	CHEQVM	sec_mthdiv	AJEXM	/
Common Shares for Diluted EPS – Quarterly	CSHFDQ	co_ifndq	AJEXQ	*
Common Shares Traded – Quarterly	CSHTRQ	co_ifndq	AJEXQ	*
Common Shares Outstanding	CSHO	co_afnd1	AJEX	*
Common Shares Outstanding	CSHOQ	co_ifndq	AJEXQ	*
Common Shares Used to Calculate Earnings Per Share (Fully Diluted)	CSHFD	co_afnd1	AJEX	*
Common Shares Used to Calculate Earnings Per Share – 12-Months Moving	CSH12Q	co_ifndq	AJEXQ	*
ommon Shares Used to Calculate Earnings Per Share (Basic)	CSHPRI	co_afnd1	AJEX	*
Common Shares Used to Calculate Earnings Per Share (Basic)	CSHPRQ	co_infdq	AJEXQ	*
Shares Outstanding	CSHOC	sec_dprc#	AJEXDI	*
Book Value Per Share	BKVLPS	co_amkt	AJEX	/

Item Description	Mnemonic for item to be adjusted	Data Group	Mnemonic for adjustment factor	Adj. Method [i]
Current Indic Annual Dividend	DVI	sec_dprc#	AJEXDI	/
Div per Share – Exdate – Quarterly	DVPSXQ	co_imkt	AJEXQ	/
Div per Share – Paydate	DVPSP	co_amkt	AJEX	/
Div per Share – Paydate Quarterly	DVPSPQ	co_imkt	AJEXQ	/
Dividends per Share – Pay Date –Monthly	DVPSPM	sec_mthdiv	AJPM	/
Dividends per Share – Ex Date – Monthly	DVPSXM	sec_mthdiv	AJPM	/
Dividends per Share – Ex Date – Daily (Issue)	DIV	sec_divid#	AJEXDI	/
Dividends per Share by Ex-Date	DVPSX	co_amkt	AJEX	/
Earnings Per Share – Current	EPS	sec_dprc#	AJEXDI	/
Earnings Per Share (Basic) – Excluding Extraordinary Items – 12-Months Moving – Consolidated	EPSX12	co_ifndq	AJEXQ	/
Earnings Per Share (Basic) – Excluding Extraordinary Items – Consolidated	EPSPX	co_afnd1	AJEX	/
Earnings Per Share from Operations	OPEPS	co_afnd1	AJEX	/
Earnings Per Share from Operations	OPEPSQ	co_ifndq	AJEXQ	/
Earnings Per Share from Operations – 12-Months Moving	OEPS12	co_ifndq	AJEXQ	/
Indicated Ann Dividend – Quarterly	DVRATE	co_ifndq	AJEXQ	/
Net Asset Value – Monthly	NAVM	sec_mthprc	AJEXM	/
Price – Close – Daily	PRCCD	sec_dprc#	AJEXDI	/
Price – Close – Monthly	PRCCM	sec_mthprc	AJEXM	/
Price – High – Daily	PRCHD	sec_dprc#	AJEXDI	/
Price – High – Monthly	PRCHM	sec_mthprc	AJEXM	/
Price – Low – Daily	PRCLD	sec_dprc#	AJEXDI	/
Price – Low – Monthly	PRCLM	sec_mthprc	AJEXM	/

[†] Per share items are divided (/) and share items are multiplied (*) by the appropriate adjustment factor.

#Not available in Vendor subscriptions

S&P Global Market Intelligence will reverse adjustments of fundamental data for stock splits that occur after the fiscal period is updated in order to 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. We reverse 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.

Raw Adjustment Factors

The Raw Adjustment Factor reflects all stock splits and stock dividends with ex-dividend dates during 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 16. 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

Dividends

The Security Dividends (sec_divid) data group in Xpressfeed contains daily dividend information*. When there is a stock split or stock dividend, the aperiodic cumulative adjustment factor (ADJEX) 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. Note: dividend-related data should be adjusted using ADJEX as dividends are available on days when there may not be a stock price.

*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 S&P Global Market Intelligence for the American Bankers Association) uniquely identifies issuers and issues of financial instruments within a standard system. 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:
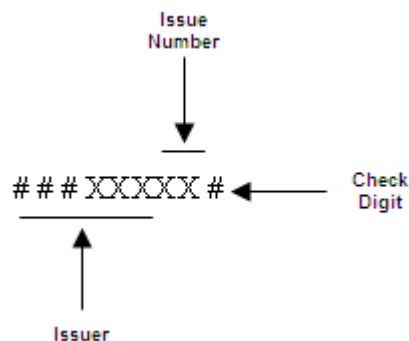
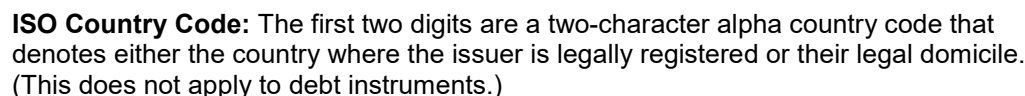**Issuer:** The first six characters, or "CUSIP-6," identify the issuer.

Issue Number: The 7th and 8th characters identify the issue.

Check Digit: The 9th 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 Xpressfeed Data Guide at http://support.standardandpoors.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

XX - # # # # # # # # # - #   Check Digit

Domestic Number

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 Xpressfeed Data Guide at http://support.standardandpoors.com.

Stock Exchange Daily Official List (SEDOL)

The London Stock Exchange (LSE) 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 that 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 Xpressfeed Data Guide at http://support.standardandpoors.com or obtained from the SEDOL Masterfile at http://www.londonstockexchange.com/products-and-services/reference-data/sedol-master-file/sedol-master-file.htm.

Removal of SEDOL Values

At the request of the LSE, we have removed SEDOL values from all Compustat core packages effective April 9, 2018.

SEDOL values have been removed from the following packages:

- Core (pkgcore01)
- Core (bNAstd01)
- Core (bIEstd01)
- MSCI EM DM Core Constituent Daily (amscicoredly)
- MSCI EM DM Core Constituent Monthly (amscicoremth)
- Snapshot (aNAcsnapshot01)
- Snapshot (aCSnapshot01)
- Vendor Core (bNAstdV2)

The SEDOL field in the following security tables has been set to NULL:

- security
- msci_security
- cssecurity

If you are currently licensed to receive SEDOL:

- We have created a new package—SEDOL GVKey (*SEDOLGvkeySpan*)— that is available, upon request, to clients with at least a Band D SEDOL license. The new package is delivered on an intraday frequency and provides *current* SEDOL-to-GVKEY IID mappings.

    - This new package has its own naming convention and loads into a separate table (for Xpressfeed Loader clients). It also covers our global universe.

- The Corporate Tracker NA with SEDOL package and the Corporate Tracker Intl with SEDOL package are available, upon request, to clients with the appropriate license (Band D) to use SEDOL. This provides access to *historical* SEDOL-to-GVKEY IID mappings.

- You can retrieve the SEDOL from one of these Xpresssfeed Loader tables:

    - SEDOLGvkey*
    - sec_idhist**

    *   Available in the new SEDOL GVKey package.
    **   Available in the following packages:
        Corporate Actions INTL (caintl)
        Corporate Actions Ticker NA (caustic)
        Corporate Actions Ticker NA2 (caustic2)

Ticker Symbols

A ticker symbol (also known as a trading symbol) is a string of characters that uniquely represents a security. 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 are usually assigned by the exchange the issue trades on or the premier exchange within the country. In some cases, we may assign pseudo-tickers for certain types of issues.

Duplicate Ticker Symbols Assigned to an Inactive and an Active Company

The active company will be assigned a ticker symbol by the exchange, and the ticker symbol for the inactive company will end with a period (.), for example:

active company   ABC

inactive company   ABC.

NYSE or NYSE MKT Class A or B Shares

Class A or B shares are followed by a period (.), and an alpha character identifying the class of stock. For example:

Brown-Forman Distillers – CL B   BF.B

Wholly-owned 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, for example:

Alabama Gas Corp   EGN1

Nontrading Issues of Wholly-owned Subsidiaries

Subsidiaries of companies that have no publicly traded common stock are assigned pseudo-tickers of four digits followed by an **A**.

1020A, 1059A

Nontrading Issues - Private Companies, Debt Issuers, Limited Partnerships, etc.

Nontrading issues of private companies, companies that issue debt only, co-ops, limited partnerships, and red herring companies are assigned pseudo-tickers of four digits followed by a **B**. For example, **1015B**, **1064B**, etc.

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

For a Canadian company that shares the same ticker symbol as a company trading in the U.S., we will add a period (**.**) at the end of the Canadian ticker symbol. For example,

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

BCE Inc. (a Canadian company)   B.

Leveraged Buyout

We assign 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.   6061C

Pre- and Post-SFAS #94

Upon introduction of SFAS #94, many companies presented both pre- and post-SFAS #94 data. We assign special tickers to companies that present current data that is consistent with historical data. These tickers are followed by a period (.) and an **F**.

General Motors (post-SFAS #94)   GM

General Motors (pre-SFAS #94)   GM.F

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. The ticker symbol is preceded by the number **3**.

Allstar Inns   3ALST

Emerging Marketplace Companies

Emerging marketplace companies that trade on NYSEAmex and were allowed to meet lower listing requirements than other companies on the exchange are assigned ticker symbols ending in **.EC**.

Encore Marketing Int'l Inc. EMI.EC

Non-Traded Consolidated Divisions

We assign special tickers to nontrading companies 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**.

Unilever Combined   UNUL.CM

Unilever N V – NY Shares   UN

Unilever PLC – Amer Shares is UL

Chapter 6
Index Data

Xpressfeed delivers index-level and constituent-level data. Indices track and measure the performance of select securities issued by companies. Companies issuing such securities are constituents of the index. 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 in Xpressfeed. A unique Global Company Key (GVKEY) represents each index constituent (see Chapter 4) and a unique Issue ID (IID) represents each index security (see Chapter 5). Xpressfeed delivers different types of index records based on various combinations of GVKEYX, IID and GVKEYs.

Data Classes

There are six index data classes in Xpressfeed:

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

General company and general security data classes are also related to Index data.

The hierarchy of index data records in Xpressfeed is as follows:

Figure 4.   Record hierarchy of index data
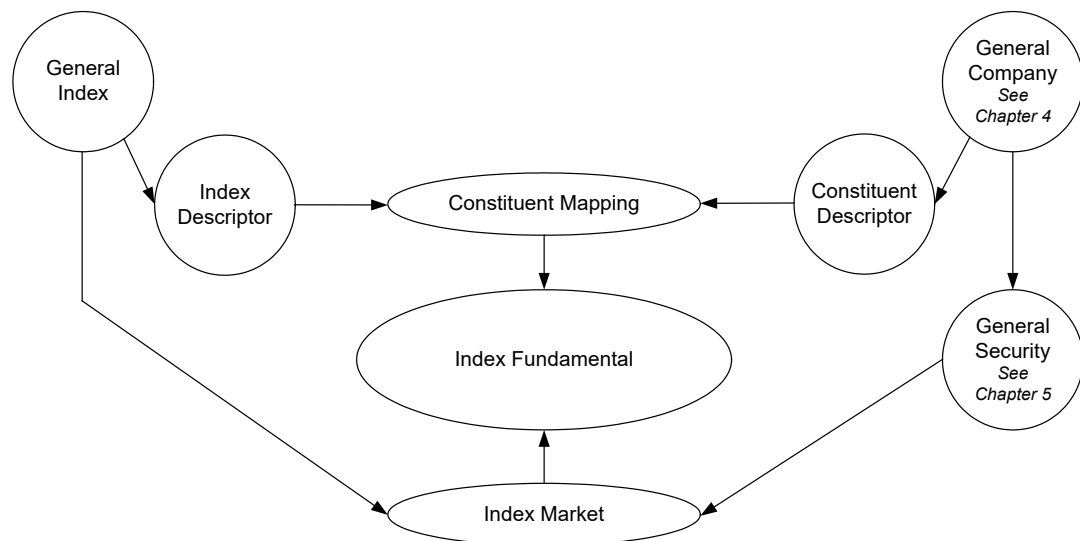
Definitions for data items from all index data classes can be found in the Xpressfeed Data Guide at http://support.standardandpoors.com.

General Index Data

General index data in the idx_index data group uniquely identifies and defines indices. This data is scalar. Xpressfeed delivers one general index record 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 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 maps index constituents and their issues to the indices that track them.

Each constituent mapping record includes:

Table 17. The message of constituent mapping records.

Message	Data Item(s)	Mnemonic(s)
Time period during which the company was an index constituent	Effective From Date Effective Thru Date	FROM THRU
Company/index constituent identifier	Global Company Key	GVKEY
Index identifier	Global Index Key	GVKEYX
Identifier for the index constituent's securities	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

Note: The idxcst_his table does not include MSCI or Russell mappings from index to constituent. This data is licensed and requires an end-user agreement with MSCI or Russell, respectively, as well as additional Xpressfeed packages.

Constituent Descriptor Data

Descriptor data describes characteristics of 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 includes 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 includes income statement, balance sheet, and cash flow items for the major S&P Global U.S. Indexes; this data can be used to analyze industry trends and benchmark against the Indexes.

Index fundamentals are calculated for:

- constituents of the S&P Global 1500, 500, 600 and 400
- constituents' balance sheet, income statement, and statement of cash flow data and other factors
- a fiscal year basis for annual fundamentals and a fiscal quarter basis for quarterly index fundamentals; the calculation for a particular year comes from the corresponding fiscal year of the constituent companies
- non-share, per-share and weighted-average ratios
- the sum of constituent companies' fundamental data, divided by the S&P Global base divisor

Index fundamental data corresponds to all levels of GICS among all major S&P Global U.S. indices, S&P Industrials (part of S&P 500), and S&P Growth & Value series for the S&P 400, S&P 500, and S&P 600 series. Most index fundamental items are supported from July 2005 forward. For availability of specific balance sheet, cash flow, and income statement items, see tables 19-22 below.

Index fundamental data is delivered in the following data groups:

- Index Annual (idx_ann)
- Index Quarterly (idx_qtr)

Xpressfeed delivers one fundamental record per constituent (GVKEY) per date (DATADATE).

Table 18. Methods for calculating index fundamental data

Item Type	Calculation	Criteria
Non-Share (**NSI**)	$\dfrac{\Sigma(X * IWF)\, n}{D}$	X = quarterly company data item value IWF = quarter-end Investable Weight Factor n = constituents D = quarter-end S&P index divisor
Per-Share (**PSI**)	$\dfrac{\Sigma(X * S)\, n}{D}$	X = quarterly company per share data item value S = quarter-end IWF-factored S&P index shares n = constituents D = index base divisor
Weighted Average Ratio (**WAR**)	$\dfrac{\Sigma(R * W)}{\Sigma W}$	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 19. 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	LTQ	NSI	idx_qrt
BS	Long Term Debt – Total	DLTT	NSI	idx_ann
BS	Long Term Debt – Total	DLTTQ	NSI	idx_qrt
BS	Noncontrolling Interest – Total	MIBT	NSI	
BS	Noncontrolling Interest – Total – Quarterly	MIBTQ	NSI	
BS	Nonredeemable Noncontrolling Interest	MIBN	NSI	
BS	Nonredeemable Noncontrolling Interest - Quarterly	MIBNQ	NSI	
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 – Parent – Total	SEQ	NSI	idx_ann
BS	Stockholders Equity – Parent – Total	SEQQ	NSI	idx_qrt
BS	Stockholders Equity – Total	TEQ	NSI	
BS	Stockholders Equity – Total – Quarterly	TEQQ	NSI	
BS	Treasury Stock – Total	TSTK	NSI	idx_ann
BS	Treasury Stock – Total	TSTKQ	NSI	idx_qrt

* Items no longer supported after July 2005.

Statement of Cash Flow

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

Table 20. 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	CAPXQX	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
CF	Sale of Property, Plant, and Equipment	SPPE	NSI	idx_ann
CF	Sale of Common and Preferred Stock	SSTK	NSI	

Income Statement

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

Table 21. 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	Discontinued Operations	DO	NSI	
IS	Discontinued Operations – Quarterly	DOQ	NSI	
IS	Earnings Per Share – Basic – Excluding Extraordinary Items	EPSPX	PSI	
IS	Earnings Per Share – Basic – Excluding Extraordinary Items – Quarterly	EPSPXQ	PSI	
IS	Earnings Per Share – Diluted – From Operations	OPEPSX	NSI	
IS	Earnings Per Share – Diluted – From Operations	OPEPSXQ	NSI	
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

Source	Data Item	Mnemonic	Calculation (*See Table 1*)	Data Group
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
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

* Items no longer supported after July 2005.

Miscellaneous

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

Table 22. 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

* Items no longer supported after July 2005.

Index Classifications

Indices in Xpressfeed are classified by:

- 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

The Index Category (INDEXCAT) data item indicates the general category of an index, for example, an S&P index. The Major Index Code (INDEXID) identifies a specific index within the category such as the S&P 500.

Table 23. Index categories and major index codes and descriptions

Major Index ID Code INDEXID	Index Category Code INDEXCAT	Major Index ID Description INDEXIDDESC
400	S&P	S&P MidCap 400
400	S&P	S&P MidCap 400 Growth and Value
400	S&P	S&P MidCap 400 Pure Growth and Value
500	S&P	S&P 500
500	S&P	S&P 500 Growth and Value
500	S&P	S&P 500 Pure Growth and Value
600	S&P	S&P SmallCap 600
600	S&P	S&P SmallCap 600 Growth and Value

Major Index ID Code INDEXID	Index Category Code INDEXCAT	Major Index ID Description INDEXIDDESC
600	S&P	S&P SmallCap 600 Pure Growth and Value
900	S&P	S&P 900 Growth and Value
900	S&P	S&P 900 Pure Growth and Value
1000	S&P	S&P 1000
1000	S&P	S&P 1000 Growth and Value
1000	S&P	S&P 1000 Pure Growth and Value
1500	S&P	S&P Super Composite 1500
1500	S&P	S&P Composite Growth and Value
1500	S&P	S&P Composite 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 Xpressfeed Data Guide at http://support.standardandpoors.com.

Index Types and Index Values and Descriptions

The Index Type Code (INDEXTYPE) indicates the general type of the index, such as Value or Growth.

Table 24. 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 Xpressfeed Data Guide at http://support.standardandpoors.com.

The Index Value (INDEXVAL) data item describes an index sub-classification, for example the S&P Industrials are one of the sub-classes of the Composite Indices. Each Index Type Code has at least one corresponding Index Value Code and Description.

Table 25. How index value and type codes correlate

Index Type Code INDEXTYPE	Index Value Code INDEXVAL	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 Xpressfeed Data Guide at http://support.standardandpoors.com.

<u>Notes:</u>

Chapter 7
Reference Data

Reference data codes describe the available classifications and identifiers in 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 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_accstd)
- Acquisition Methods (r_acqmeth)
- Auditors (r_auditors)
- Balance Sheet Presentations (r_balpres)
- Cash Flow Formats (r_cf_formt)
- Annual Source Document Codes (r_docsrce)
- Company Status Codes Reference Data (r_co_status)
- Dividend Tax Marker (r_divtaxmarker)
- Exchange Rate Types (r_exrt_typ)
- Exchange Tiers (r_exchtier)
- Global Industry Code (r_giccd)
- Index Classification (r_idxclscd)
- Inactivation Code (r_inactvcd)
- 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)
- 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_statalrt)
- Update Codes (r_updates)

A list of the reference groups delivered by your Compustat data subscription can be found in the EDX FTP Technical Guide at http://support.standardandpoors.com.

Reference Items

Reference items are the codes and descriptions that are used to classify and/or identify high-level entities. Every code reference item in Xpressfeed corresponds to a general, descriptor, or supplemental data item.

Xpressfeed delivers one record for each code and description reference item pair.

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_aaudit**) data group indicates that Microsoft Corporation (GVKEY **012141**) has had the same Auditor (**5**) since June 1985 (DATADATE **19850630**):

```
co_aaudit|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 Auditor Codes (**AUCD**) and Auditor Descriptions (**AUDESC**) 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 are generally formed by taking the company-level mnemonic and adding a CD suffix for the reference code or a DESC suffix for the reference description. For example, the company-level mnemonic for Stock Exchange is EXCHG. The reference code mnemonic is EXCHGCD and the reference description mnemonic is EXCHGDESC.

There are some exceptions to this pattern. For example, the mnemonic for the S&P Major Index Id is INDEXID. The corresponding reference code is IDXIDCD and the reference description is 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 Xpressfeed Data Guide at http://support.standardandpoors.com.

<u>Notes:</u>

Chapter 8
Currency Data

Xpressfeed delivers Compustat data in the company's native currency along with the exchange rates so you can translate currencies and compare the data from different countries on the same basis.

Data Classes

There are two currency data classes in Xpressfeed:

- General Currency
- Exchange Rate

The hierarchy of currency data records is as follows:

Figure 5.   Record hierarchy of currency data
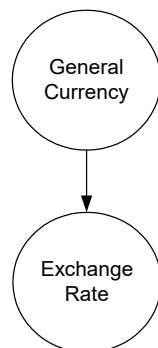
Definitions for data items from all currency data classes can be found in the Xpressfeed Data Guide at http://support.standardandpoors.com.

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. The exchange rate is the ratio at which one currency can be exchanged into another.

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, represented by the To Currency Daily (TOCURD) data item. Xpressfeed also delivers one monthly exchange record per currency to be translated, 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 native currency in which a company reports financial data is the **Reporting Currency**. The reporting currency of a company can change over time. For example, in the early to mid 1990s, Argentina, Brazil and Mexico revalued their currencies to deal with hyperinflation. Due to the revaluation, companies in these countries changed their reporting currency. 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

Identify the Reporting Currency

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

ISO Currency Codes (ISOCURCD) are 3-character abbreviations that represent countries' native currencies. 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

*Not available in Vendor subscriptions

Determine Which Exchange Rate to Use

Determining which exchange rate to use is the second step in translating company or security data into a different currency. 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 on the kind of data you need to translate.

Table 26. 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 27. 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

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

The Exchange Rate Type - Daily (EXRATTPD) data item includes a description of the type of exchange rate delivered for the reporting period. 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.

Calculate the Value in the Primary Currency

Calculating the value of the data in the primary currency is the third step in translating currencies in Xpressfeed. The primary currency is used as an intermediate step when translating currencies that cannot be directly translated into each other. Xpressfeed contains one primary currency, Pounds Sterling (GBP); it is the only currency 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 28. 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 from the reporting currency into the primary currency, use the following formula:

Value in Reporting Currency **x (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.

Convert into the Target Currency

The final step in translating currencies is to convert the data value from the primary currency to the target currency. A target currency is defined for each exchange rate value in Xpressfeed. The target currencies are defined in the following data items from the Exchange Rate (exrt_dly and exrt_mth) data groups:

Table 29. 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 the target currency, use this formula:

Value in Primary Currency **x** Appropriate Exchange **=** Value in Target Currency

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

Example: 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.

MYR   **GBP**
64.753 **x (1/** 5.495**) =** 11,783
       EXRAT12M

Second Step:

Convert the net income figure from GBP to HKD.

GBP   **HKD**
11,783 **x (**11.2767**) =** 132,873
       EXRAT12M

Glossary

Following is a list of terms found in this user guide:

Data Group (or Table)	A set of like records.
Data Item	A single field or the result of combining multiple fields in a calculation.
Data Repository	The location where Compustat data is stored in your computer system.
Delivery Files	Xpressfeed Full and Transactional Files that deliver Compustat data.
Field	Space within a database that is allocated for a particular piece of data.
File	A set of records, transactions, or data groups
Financial Reports	Companies' annual and quarterly reports to shareholders, as well as 10-K, 10-Q and other reports filed with the Securities and Exchange Commission.
Full Files	The full files are used to initially load or reload Compustat data in your system.
Mnemonic	An alphanumeric abbreviation of the name of the data item
Record	A collection of fields or data items.
Package	A set of data groups or tables.
Transaction	A collection of fields or data items used to update specific fields or data items within a record.
Transactional Files	Delivery files that contain item-level updates and are used to apply changes to the initial data loaded from the Full files. Transactional files contain updates to multiple data groups. Multiple transactional files can be produced during a production cycle.

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