

## Combined Data Items

# 7

<b>Combined Data Items</b>	<b>i</b>
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## In this chapter ...

A **Combined Figure** data code indicates that a data item is combined into another data item (as reported by the company).

It is useful to know which items may be combined when doing calculations involving these items, as illustrated by the following:

- ❑ Sales (Restated); Data Item #117 *minus*  
Cost of Goods Sold (Restated); Data Item #131 *minus*  
Selling, General, and Administrative Expense (Restated); Data Item #132 *equals*  
Operating Income Before Depreciation (Restated)

If Selling, General, and Administrative Expense (Restated) is a combined figure, it is included in Cost of Goods Sold (Restated). Therefore, the correct result for this calculation is:

- ❑ Sales (Restated); Data Item #117 *minus*  
Cost of Goods Sold (Restated); Data Item #131 *equals*  
Operating Income Before Depreciation (Restated)

The following tables indicate the items on the annual and quarterly files which could contain a Combined Figure data code and the item or items with which they can be combined. Those data items flagged with an asterisk (\*) are combined with the indicated item on an unclassified Balance Sheet.

## Combined Annual Data Items by Number

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
2	Receivables – Total	32	Investments and Advances – Other
3	Inventories – Total	*8	Property, Plant, and Equipment – Total (Net)
		68	Current Assets – Other
		*69	Assets – Other
		195	Current Assets – Other – Excluding Prepaid Expense
		205	Assets – Other Excluding Deferred Charges
9	Long-Term Debt – Total	75	Liabilities – Other
14	Depreciation and Amortization	41	Cost of Goods Sold
		189	Selling, General, and Administrative Expense
15	Interest Expense	61	Nonoperating Income (Expense)
		189	Selling, General, and Administrative Expense
		190	Nonoperating Income (Expense) – Excluding Interest Income
17	Special Items	41	Cost of Goods Sold
		61	Nonoperating Income (Expense)
		189	Selling, General, and Administrative Expense
		190	Nonoperating Income (Expense) – Excluding Interest Income
31	Investments and Advances – Equity Method	32	Investments and Advances – Other
		69	Assets – Other
		205	Assets – Other – Excluding Deferred Charges
32	Investments and Advances – Other	31	Investments and Advances – Equity Method
		69	Assets – Other
		205	Assets – Other – Excluding Deferred Charges
33	Intangibles	69	Assets – Other
		205	Assets – Other – Excluding Deferred Charges
38	Minority Interest (Balance Sheet)	75	Liabilities – Other
		175	Preferred Stock – Redeemable
44	Debt – Due in One Year	*9	Long-Term Debt – Total
		34	Debt in Current Liabilities
		206	Notes Payable

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## Combined Annual Data Items by Number (cont.)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
49	Minority Interest (Income Account)	61	Nonoperating Income (Expense)
		189	Selling, General, and Administrative Expense
		190	Nonoperating Income (Expense) – Excluding Interest Income
62	Interest Income	12	Sales (Net)
		15	Interest Expense
		61	Nonoperating Income (Expense)
		190	Nonoperating Income (Expense) Excluding Interest Income
66	Discontinued Operations	48	Extraordinary Items and Discontinued Operations
		192	Extraordinary Items
70	Accounts Payable	72	Current Liabilities – Other
		207	Current Liabilities – Other – Excluding Accrued Expense
71	Income Taxes Payable	70	Accounts Payable
		72	Current Liabilities – Other
		153	Accrued Expense
		207	Current Liabilities – Other – Excluding Accrued Expense
73	Property, Plant, and Equipment – Construction in Progress (Net)	155	Property, Plant, and Equipment – Buildings (Net)
		156	Property, Plant, and Equipment – Machinery and Equipment (Net)
		157	Property, Plant, and Equipment – Natural Resources (Net)
		158	Property, Plant, and Equipment – Land and Improvements (Net)
		159	Property, Plant, and Equipment – Leases (Net)
74	Deferred Taxes (Balance Sheet)	75	Liabilities – Other
80	Debt – Subordinated	81	Debt – Notes
		82	Debt – Debentures
		83	Long-Term Debt – Other
82	Debt – Debentures	79	Debt – Convertible
		80	Debt – Subordinated
		81	Debt – Notes
		83	Long-Term Debt – Other

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## Combined Annual Data Items by Number (cont.)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
84	Debt – Capitalized Lease Obligations	79	Debt – Convertible
		80	Debt – Subordinated
		81	Debt – Notes
		82	Debt – Debentures
		83	Long-Term Debt – Other
		154	Debt – Subordinated Convertible
		188	Debt – Senior Convertible
		This item may be combined with another item on the Statement of Cash Flows	
106	Equity in Net Loss (Earnings) (Statement of Cash Flows)		
107	Sale of Property, Plant, and Equipment (Statement of Cash Flows)	128	Capital Expenditures (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
108	Sale of Common and Preferred Stock (Statement of Cash Flows)	115	Purchase of Common and Preferred Stock (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
109	Sale of Investments (Statement of Cash Flows)	113	Increase in Investments (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
111	Long-Term Debt – Issuance (Statement of Cash Flows)	114	Long-Term Debt – Reduction (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)

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## Combined Annual Data Items by Number (cont.)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
113	Increase in Investments (Statement of Cash Flows)	109	Sale of Investments (Statement of Cash Flows)
		217	Funds from Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
114	Long-Term Debt – Reduction (Statement of Cash Flows)	111	Long-Term Debt – Issuance (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
115	Purchase of Common and Preferred Stock (Statement of Cash Flows)	108	Sale of Common and Preferred Stock (Statement of Cash Flows)
		217	Funds from Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
124	Extraordinary Items and Discontinued Operations (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
125	Depreciation and Amortization (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
126	Deferred Taxes (Statement of Cash Flows)	217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
127	Cash Dividends (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows

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## Combined Annual Data Items by Number (cont.)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
128	Capital Expenditures (Statement of Cash Flows)	107	Sale of Property, Plant, and Equipment (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
129	Acquisitions (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
132	Selling, General, and Administrative Expense (Restated)	131	Cost of Goods Sold (Restated)
133	Depreciation and Amortization (Restated)	131	Cost of Goods Sold (Restated)
		132	Selling, General, and Administrative Expense (Restated)
134	Interest Expense (Restated)	224	Nonoperating Income (Expense) (Restated)
		132	Selling, General, and Administrative Expense (Restated)
147	Interest Capitalized	15	Interest Expense
		61	Nonoperating Income (Expense)
151	Receivables – Trade	2	Receivables – Total
		194	Receivables – Current – Other
152	Deferred Charges	69	Assets – Other
153	Accrued Expense	70	Accounts Payable
		72	Current Liabilities – Other
154	Debt – Subordinated Convertible	79	Debt – Convertible
		188	Debt – Senior Convertible
156	Property, Plant, and Equipment – Machinery and Equipment (Net)	155	Property, Plant, and Equipment – Buildings (Net)
157	Property, Plant, and Equipment – Natural Resources (Net)	158	Property, Plant, and Equipment – Land and Improvements (Net)
159	Property, Plant, and Equipment – Leases (Net)	73	Property, Plant, and Equipment – Construction in Progress (Net)
		155	Property, Plant, and Equipment – Buildings (Net)
		156	Property, Plant, and Equipment – Machinery and Equipment (Net)
		157	Property, Plant, and Equipment – Natural Resources (Net)
		158	Property, Plant, and Equipment – Land and Improvements (Net)

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## Combined Annual Data Items by Number (cont.)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
160	Prepaid Expense	68	Current Assets – Other
		*69	Assets – Other
		195	Current Assets – Other – Excluding Prepaid Expense
		205	Assets – Other – Excluding Deferred Charges
161	Income Tax Refund	2	Receivables – Total
		68	Current Assets – Other
		194	Receivables – Current – Other
		195	Current Assets – Other – Excluding Prepaid Expense
163	Rental Income	47	Rental Expense
		61	Nonoperating Income (Expense)
		190	Nonoperating Income (Expense) Excluding Interest Income
174	Depletion Expense (Schedule VI)	103	Depreciation Expense (Schedule VI)
188	Debt – Senior Convertible	154	Debt – Subordinated Convertible
189	Selling, General, and Administrative Expense	41	Cost of Goods Sold
193	Short-Term Investments	1	Cash and Short-Term Investments
		162	Cash
194	Receivables – Current – Other	*32	Investments and Advances – Other
208	Investment Tax Credit (Balance Sheet)	74	Deferred Taxes (Balance Sheet)
238	Marketable Securities Adjustment (Balance Sheet)	36	Retained Earnings
252	Depreciation (Accumulated) – Natural Resources	251	Depreciation (Accumulated) – Land and Improvements
254	Depreciation (Accumulated) – Machinery and Equipment	253	Depreciation (Accumulated) – Buildings
255	Depreciation (Accumulated) – Leases	251	Depreciation (Accumulated) – Land and Improvements
		252	Depreciation (Accumulated) – Natural Resources
		253	Depreciation (Accumulated) – Buildings
		254	Depreciation (Accumulated) – Machinery and Equipment
		256	Depreciation (Accumulated) – Construction in Progress

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## Combined Annual Data Items by Number (cont.)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
256	Depreciation (Accumulated) – Construction in Progress	251	Depreciation (Accumulated) – Land and Improvements
		252	Depreciation (Accumulated) – Natural Resources
		253	Depreciation (Accumulated) – Buildings
		254	Depreciation (Accumulated) – Machinery and Equipment
		255	Depreciation (Accumulated) – Leases
261	Property, Plant, and Equipment – Natural Resources at Cost	260	Property, Plant, and Equipment – Land and Improvements at Cost
264	Property, Plant, and Equipment – Machinery and Equipment at Cost	263	Property, Plant, and Equipment – Buildings at Cost
265	Property, Plant, and Equipment – Leases at Cost	260	Property, Plant, and Equipment – Land and Improvements at Cost
		261	Property, Plant, and Equipment – Natural Resources at Cost
		263	Property, Plant, and Equipment – Buildings at Cost
		264	Property, Plant, and Equipment – Machinery and Equipment at Cost
		266	Property, Plant, and Equipment – Construction in Progress at Cost
266	Property, Plant, and Equipment – Construction in Progress at Cost	260	Property, Plant, and Equipment – Land and Improvements at Cost
		261	Property, Plant, and Equipment – Natural Resources at Cost
		263	Property, Plant, and Equipment – Buildings at Cost
		264	Property, Plant, and Equipment – Machinery and Equipment at Cost
		265	Property, Plant, and Equipment – Leases at Cost
274	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
301	Changes in Current Debt (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
302	Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
303	Inventory – Decrease (Increase) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	

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## Combined Annual Data Items by Number (cont.)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name
304	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
305	Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
307	Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
308	Operating Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
309	Short-Term Investments – Change (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
310	Investing Activities – Other (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
311	Investing Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
312	Financing Activities – Other (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
313	Financing Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
314	Exchange Rate Effect (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
315	Interest Paid – Net (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
317	Income Taxes Paid (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows

## Combined Quarterly Data Items by Number

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
1	Selling, General, and Administrative Expense	30	Cost of Goods Sold
3	Minority Interest (Income Account)	1	Selling, General, and Administrative Expense
		30	Cost of Goods Sold
		31	Nonoperating Income (Expense)
5	Depreciation and Amortization	1	Selling, General, and Administrative Expense
		30	Cost of Goods Sold
22	Interest Expense	1	Selling, General, and Administrative Expense
		30	Cost of Goods Sold
		31	Nonoperating Income (Expense)
32	Special Items	1	Selling, General, and Administrative Expense
		2	Sales (Net)
		30	Cost of Goods Sold
		31	Nonoperating Income (Expense)
33	Discontinued Operations	26	Extraordinary Items and Discontinued Operations
36	Cash and Short-Term Investments	39	Current Assets – Other
37	Receivables – Total	39	Current Assets – Other
		*43	Assets – Other
38	Inventories – Total	39	Current Assets – Other
		*42	Property, Plant, and Equipment – Total (Net)
		*43	Assets – Other
42	Property, Plant, and Equipment – Total (Net)	43	Assets – Other
45	Debt in Current Liabilities	46	Accounts Payable
		48	Current Liabilities – Other
		*51	Long-Term Debt – Total
46	Accounts Payable	48	Current Liabilities – Other
47	Income Taxes Payable	46	Accounts Payable
		48	Current Liabilities – Other
51	Long-Term Debt – Total	50	Liabilities – Other
52	Deferred Taxes and Investment Tax Credit (Balance Sheet)	*47	Income Taxes Payable
		50	Liabilities – Other
53	Minority Interest (Balance Sheet)	50	Liabilities – Other
		71	Preferred Stock – Redeemable
57	Capital Surplus	56	Common Stock

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## Combined Quarterly Data Items by Number (cont.)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
71	Preferred Stock – Redeemable	50	Liabilities – Other
		53	Minority Interest (Balance Sheet)
73	Working Capital Change – Other – Increase (Decrease) (Statement of Changes)	87	Sources of Funds – Other (Statement of Changes)
		95	Uses of Funds – Other (Statement of Changes)
74	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	73	Working Capital Change – Other – Increase (Decrease) (Statement of Changes)
75	Changes in Current Debt (Statement of Cash Flows)	73	Working Capital Change – Other – Increase (Decrease) (Statement of Changes)
77	Depreciation and Amortization (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
78	Extraordinary Items and Discontinued Operations (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
79	Deferred Taxes (Statement of Cash Flows)	81	Funds From Operations – Other (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		95	Uses of Funds – Other (Statement of Changes)
80	Equity in Net Loss (Earnings) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
83	Sale of Property, Plant, and Equipment (Statement of Cash Flows)	81	Funds From Operations – Other (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		90	Capital Expenditures (Statement of Cash Flows)
		95	Uses of Funds – Other (Statement of Changes)
84	Sale of Common and Preferred Stock (Statement of Cash Flows)	81	Funds From Operations – Other (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		91	Increase in Investments (Statement of Cash Flows)
		95	Uses of Funds – Other (Statement of Changes)

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## Combined Quarterly Data Items by Number (cont.)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
85	Sale of Investments (Statement of Cash Flows)	81	Funds From Operations – Other (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		91	Increase in Investments (Statement of Cash Flows)
		95	Uses of Funds – Other (Statement of Changes)
86	Long-Term Debt Issuance (Statement of Cash Flows)	81	Funds From Operations – Other (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		92	Long-Term Debt – Reduction (Statement of Cash Flows)
		95	Uses of Funds – Other (Statement of Changes)
89	Cash Dividends (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
90	Capital Expenditures (Statement of Cash Flows)	81	Funds from Operations – Other (Statement of Cash Flows)
		83	Sale of Property, Plant, and Equipment (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		95	Uses of Funds – Other (Statement of Changes)
91	Increase in Investments (Statement of Cash Flows)	81	Funds from Operations – Other (Statement of Cash Flows)
		85	Sale of Investments (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		95	Uses of Funds – Other (Statement of Changes)
92	Long-Term Debt – Reduction (Statement of Cash Flows)	81	Funds From Operations – Other (Statement of Cash Flows)
		86	Long-Term Debt – Issuance (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		95	Uses of Funds – Other (Statement of Changes)

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## Combined Quarterly Data Items by Number (cont.)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
93	Purchase of Common and Preferred Stock (Statement of Cash Flows)	81	Funds From Operations – Other (Statement of Cash Flows)
		84	Sale of Common and Preferred Stock (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		95	Uses of Funds – Other (Statement of Changes)
94	Acquisitions (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
102	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	
103	Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
104	Inventory – Decrease (Increase) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
105	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	
106	Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
107	Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
108	Operating Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
109	Short-Term Investments – Change (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
110	Investing Activities – Other (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
111	Investing Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
112	Financing Activities – Other (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
113	Financing Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	

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## Combined Quarterly Data Items by Number (cont.)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name
114	Exchange Rate Effect (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
115	Interest Paid – Net (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
116	Income Taxes Paid (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows

## Combined COMPUSTAT Business Information – Segment Item Value File Items

The following data item(s) on the Business Information – Segment Item Value File can contain a **Combined Figure** data code:

Combined Data Item Mnemonic and Name		Data Item(s) Combined with Number and Name
EXPORT	Export Sales	Domestic Sales or Geographic Sales and no specific dollar amount is reported.
EXPORT	Export Sales	When Geographic Sales is reported and includes market data