

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-15

Released: October 31, 2013

Editorial and other corrections that affect versioning of Sections for archive purposes:

This maintenance update includes non-substantive corrections to various Codification Topics and content.

This update also releases new versions of the DITA files for certain Sections 75 (XBRL Elements) contained in the FASB Accounting Standards Codification. These new files reflect updates to the links from XBRL elements in the evergreen taxonomy to the Codification. The evergreen taxonomy is a taxonomy exposed for public review and comment that reflects changes made to the development environment of the US GAAP Financial Reporting Taxonomy as they happen. The evergreen taxonomy is for public review and comment only and may not be used in the creation of filings to be submitted to the Securities and Exchange Commission (SEC). Release notes detailing the updates made to the evergreen taxonomy will be provided on a quarterly basis. See the FASB website for the latest release notes.

Paragraph	Deleted/Amended/Added
210-20-45-11	Notwithstanding the condition in paragraph 210-20-45-1(c), an entity may, but is not required to, offset amounts recognized as payables under repurchase agreements <u>{added glossary link}repurchase agreements{added glossary link}</u> and amounts recognized as receivables under reverse repurchase agreements <u>{added glossary link}reverse repurchase agreements{added glossary link}</u> if all of the following conditions are met:
210-20-45-11(f)	The entity intends to use the same account at the clearing bank or other financial institution at the settlement date in transacting both the cash inflows resulting from the settlement of the reverse repurchase agreement <u>{removed glossary link}reverse repurchase agreement{removed glossary link}</u> and the cash outflows in settlement of the offsetting repurchase agreement <u>{removed glossary link}repurchase agreement{removed glossary link}</u> .
860-10-40-10(a)	Whether a transfer of financial assets would likely be deemed a true sale at law (see paragraph 860-10-55-18A) or otherwise isolated (see paragraph 860-10-55-18B <u>860-10-55-18C</u>)
860-10-40-23	<u>> > Effective Control throughThrough Both a Right and an Obligation</u>
860-10-55-60(b)	Type <u>Types</u> 2 and 3 securities that involve repurchase of other than substantially-the-same securities are considered sales of securities and forward contracts.
980-605-25-14	Some long-term power sales contracts that meet the definition of a derivative may qualify for the normal purchases and normal sales scope exception contained in paragraph 815-10-15-13(b) <u>815-10-15-13(b)</u> , in which case the long-term power sales contract would be accounted for under this Section <u>Section</u> .

Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:

N/A	N/A
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