

FASB Accounting Standards Codification®

Editorial and maintenance update 2019-07

Released: August 7, 2019

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
260-10-45-68B	See added link to Example 9 Example 9 added link to Example 9 for an illustration of this guidance.
321-10-30-1	> Equity Securities Previously Accounted for Underunder the Equity Method
470-20-40-5	> Conversion Uponupon Issuer's Exercise of Call Option
470-20-50-5	Aligned last sentence with item (d).
606-10-50-15	In addition, an entity shall explain whether explain whether any consideration from contracts with customers is not included in the transaction price and, therefore, not included in the information disclosed in accordance with paragraph 606-10-50-13.
810-10-65-4	If a reporting entity deconsolidates a variable interest entity (VIE) as a result of the application of the application of the accounting alternative guidance in the Variable Interest Entities Subsections of this Subtopic, the reporting entity shall initially measure any retained interest in the deconsolidated VIE at its carrying amount at the date the accounting alternative guidance first applies.
815-40-25-10	d. No required cash payment if entity fails to timely file. There are no required cash payments to the counterparty in the event the entity fails to make timely filings with the Securities and Exchanges Exchange Commission (SEC).
815-40-50-5	> Interaction with Disclosures Aboutabout Capital Structure
815-40-55-7	>> Application of thisThis Subtopic to Specific Instruments
855-10-15-5	c. Gain Contingencies—See paragraph 450-30-25-1 for guidance on gain contingencies which that are rarely recognized after the balance sheet date but before the financial statements are issued or are available to be issued.
958-10-65-1	> Transition Related to Accounting Standards Update No. 2016-14, <i>Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities</i> Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2016-14, <i>Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities</i>. The following represents the transition and effective date information related to Accounting Standards Update No. 2016-14, <i>Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities</i>: a. The pending content that links to this paragraph shall be effective for fiscal years beginning after December 15, 2017, and interim periods within fiscal

	<u>years beginning after December 15, 2018. Early application of the pending content that links to this paragraph is permitted. The pending content that links to this paragraph shall be initially adopted only for an annual fiscal period or for the first interim period within the fiscal year of adoption.</u> <u>b. The pending content that links to this paragraph shall be applied on a retrospective basis. However, if presenting comparative financial statements, a not-for-profit entity (NFP) would have the option to omit the following information for any periods presented before the period of adoption:</u> <u>1. Analysis of expenses by both functional classification and natural classification as required by paragraph 958-720-45-15 (the separate presentation of expenses by functional classification and expenses by natural classification is still required). NFPs that previously were required to present a statement of functional expenses do not have the option to omit this analysis; however, they may present the comparative period information in any of the formats permitted by paragraph 958-720-45-15, consistent with the presentation in the period of adoption.</u> <u>2. Disclosures about liquidity and availability of resources as required by paragraphs 958-210-45-7(c) and 958-210-50-1A.</u> <u>c. In the period that the pending content that links to this paragraph is first applied, an NFP shall disclose the nature of any reclassifications or restatements and their effects, if any, on changes in the net asset classes for each period presented.</u>																								
958-220-00-1	Added the following entries: <table><tr><td>Permanently Restricted Net Assets</td><td>Superseded</td><td>Accounting Standards Update 2016-14</td><td>08/18/2016</td></tr><tr><td>Reclassification</td><td>Superseded</td><td>Accounting Standards Update 2016-14</td><td>08/18/2016</td></tr><tr><td>Restricted Support</td><td>Superseded</td><td>Accounting Standards Update 2016-14</td><td>08/18/2016</td></tr><tr><td>Temporarily Restricted Net Assets</td><td>Superseded</td><td>Accounting Standards Update 2016-14</td><td>08/18/2016</td></tr><tr><td>Unrestricted Net Assets</td><td>Superseded</td><td>Accounting Standards Update 2016-14</td><td>08/18/2016</td></tr><tr><td>Unrestricted Support</td><td>Superseded</td><td>Accounting Standards Update 2016-14</td><td>08/18/2016</td></tr></table>	Permanently Restricted Net Assets	Superseded	Accounting Standards Update 2016-14	08/18/2016	Reclassification	Superseded	Accounting Standards Update 2016-14	08/18/2016	Restricted Support	Superseded	Accounting Standards Update 2016-14	08/18/2016	Temporarily Restricted Net Assets	Superseded	Accounting Standards Update 2016-14	08/18/2016	Unrestricted Net Assets	Superseded	Accounting Standards Update 2016-14	08/18/2016	Unrestricted Support	Superseded	Accounting Standards Update 2016-14	08/18/2016
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N/A	N/A
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