

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-14

Released: September 4, 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
954-225-45-7	Health care entities shall report the following items separately from the performance indicator: a. Transactions with owners acting in that capacity. b. Equity transfers involving other entities that control the reporting entity, are controlled by the reporting entity, or are under common control with the reporting entity. c. Receipt of restricted contributions, including temporary restrictions (such restrictions, such as time or purpose) or purpose, or permanent restrictions. d. Contributions of (and of, and assets released from donor restrictions related to) long-lived to, long-lived assets. e. Items that are required to be reported in or reclassified from other comprehensive income, such as gains or losses, prior service costs or credits, and transition assets or obligations recognized in accordance with Topic 715, foreign currency translation adjustments, and the effective portion of the gain or loss on derivative instruments designated and qualifying as cash flow hedging instruments. f. Items that are required to be reported separately under specialized not-for-profit standards. These include extraordinary items and the effect of discontinued operations, as discussed in paragraph 958-225-55-6. g. Unrealized gains and losses on investments on other than trading securities, in accordance with paragraph 954-320-45-1(b). h. Investment returns restricted by donors or by law. i. Investment losses that decrease unrestricted net assets if those losses reduce the assets of a donor-restricted endowment fund below the required level, as described in paragraph 958-205-45-22. j. Investment gains that increase unrestricted net assets if those gains restore the fair value of the assets of a donor-restricted endowment fund to the required level, as described in paragraph 958-205-45-22. k. An inherent contribution (see paragraph 958-805-25-31) that increases temporarily restricted or permanently restricted net assets, as described in paragraph 954-805-45-2.

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

N/A	N/A
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