

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-16(roll-off)

Released: July 2, 2014

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

The pending paragraphs listed in the following table were rolled off into current text.

Transition Paragraph	Roll-off Date	Pending Paragraph
210-20-65-1	07/01/2014	210-20-50-1 210-20-50-2 210-20-50-3 210-20-50-4 210-20-50-5 210-20-50-6 210-20-55-1 210-20-55-6 210-20-55-7 210-20-55-8 210-20-55-9 210-20-55-10 210-20-55-11 210-20-55-12 210-20-55-13 210-20-55-14 210-20-55-15 210-20-55-16 210-20-55-17 210-20-55-18 210-20-55-19 210-20-55-20 210-20-55-21 210-20-55-22 270-10-50-1
210-20-65-2	07/01/2014	210-20-50-1 210-20-50-2 210-20-55-7 210-20-55-10A 210-20-55-20 210-20-55-21 210-20-55-22 815-10-50-7A 860-30-50-8
720-50-65-2	07/01/2014	405-30-05-1 405-30-15-3 720-50-05-1 720-50-05-2 720-50-05-3 720-50-05-4 720-50-15-1 720-50-25-1 720-50-45-1
805-20-65-1	06/15/2014	805-20-35-4 805-20-35-4A 805-20-35-4B 805-20-35-4C
815-20-65-1	01/17/2014	815-20-25-6 815-20-25-6A Fed Funds Effective Swap Rate (or Overnight Index Swap Rate)

The transition paragraphs listed in the following table were amended to reflect the end of the transition period.

Paragraph	Transition information replaced with the following text
210-20-65-1	Paragraph superseded on 07/02/2014 after the end of the transition period stated in Accounting Standards Update No. 2011-11, <i>Balance Sheet (Topic 210): Disclosures about Offsetting Assets and Liabilities</i> .
210-20-65-2	Paragraph superseded on 07/02/2014 after the end of the transition period stated in Accounting Standards Update No. 2013-01, <i>Balance Sheet (Topic 210): Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities</i> .
720-50-65-2	Paragraph superseded on 07/02/2014 after the end of the transition period stated in Accounting Standards Update No. 2011-06, <i>Other Expenses (Topic 720): Fees Paid to the Federal Government by Health Insurers</i> .
805-20-65-1	Paragraph superseded on 07/02/2014 after the end of the transition period stated in Accounting Standards Update No. 2012-06, <i>Business Combinations (Topic 805): Subsequent Accounting for an Indemnification Asset Recognized at the Acquisition Date as a Result of a Government-Assisted Acquisition of a Financial Institution</i> .
815-20-65-1	Paragraph superseded on 07/02/2014 after the end of the transition period stated in Accounting Standards Update No. 2013-10, <i>Derivatives and Hedging (Topic 815): Inclusion of the Fed Funds Effective Swap Rate (or Overnight Index Swap Rate) as a Benchmark Interest Rate for Hedge Accounting Purposes</i> .

The following paragraph headings were deleted upon rolling off into current text.

Paragraph	Deleted Paragraph Heading
210-20-65-1	> Transition Related to Accounting Standards Update No. 2011-11, <i>Balance Sheet (Topic 210): Disclosures about Offsetting Assets and Liabilities</i>
210-20-65-2	> Transition Related to Accounting Standards Update No. 2013-01, <i>Balance Sheet (Topic 210): Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities</i>
720-50-65-2	> Transition Related to Accounting Standards Update No. 2011-06, <i>Other Expenses (Topic 720): Fees Paid to the Federal Government by Health Insurers</i>
805-20-65-1	> Transition Related to Accounting Standards Update No. 2012-06, <i>Business Combinations (Topic 805): Subsequent Accounting for an Indemnification Asset Recognized at the Acquisition Date as a Result of a Government-Assisted Acquisition of a Financial Institution</i>
815-20-65-1	> Transition Related to Accounting Standards Update No. 2013-10, <i>Derivatives and Hedging (Topic 815): Inclusion of the Fed Funds Effective Swap Rate (or Overnight Index Swap Rate) as a Benchmark Interest Rate for Hedge Accounting Purposes</i>

The glossary terms listed in the following table were deprecated upon rolling off into current text.

Transition Paragraph	Roll-off Date	Glossary Term
N/A	N/A	N/A

Other corrections and maintenance items that affect versioning of Sections for archive purposes:

Paragraph	Deleted/Amended/Added
N/A	N/A

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

N/A	N/A
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