

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-13

Released: September 06, 2017

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				
250-10-S99-6	The following is the text of SEC Staff Announcement: Disclosure of the Impact That Recently Issued Accounting Standards Will Have on the Financial Statements of a Registrant When Such Standards Are Adopted in a Future Period (in accordance with Staff Accounting Bulletin [SAB] Topic 41.M 11.M).				
606-10-65-1	> Transition Related to Accounting Standards Updates No. 2014-09, Revenue from Contracts with Customers (Topic 606), No. 2016-08, Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations (Reporting Revenue Gross versus Net), No. 2016-10, Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing, No. 2016-12, Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients, No. 2016-20, Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers, and No. 2017-05, Other Income—Gains and Losses from the Derecognition of Nonfinancial Assets (Subtopic 610-20): Clarifying the Scope of Asset Derecognition Guidance and Accounting for Partial Sales of Nonfinancial Assets: Assets				
715-20-55-16	assets and a discussion of changes in valuation techniques and inputs (see paragraph 715-20-55-1(d)(iv)(03) 715-20-50-1(d)(iv)(03)), if any, are not included in this Example.				
815-20-55-144	d. Selected payments of both principal and interest of the debt (such as principal and interest payments on December 31, 2001, and December 31, 2003, 2003).				
815-25-55-104	<table> <tr> <td>Debt</td><td>\$3,803,8433,634,395</td></tr> <tr> <td>Interest expense</td><td>\$3,803,8433,634,395</td></tr> </table>	Debt	\$3,803,8433,634,395	Interest expense	\$3,803,8433,634,395
Debt	\$3,803,8433,634,395				
Interest expense	\$3,803,8433,634,395				
815-30-50-2	In pending content: c. The net amount of any reclassification into earnings earnings				
946-225-S99-3	STATEMENTS OF CHANGES IN NET ASSEST S ASSETS				

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

Accounting Standards Update No. 2017-12	Re-released PDF and wrapper to correct a typographical error on page 229:				
	<table> <tr> <td>Debt</td><td>\$3,803,8433,634,395</td></tr> <tr> <td>Interest expense</td><td>\$3,803,8433,634,395</td></tr> </table>	Debt	\$3,803,8433,634,395	Interest expense	\$3,803,8433,634,395
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