

FASB Accounting Standards Codification®

Editorial and maintenance update 2019-06 (roll-off)

Released: July 17, 2019

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
350-40-65-2	06/15/2019	350-40-25-17
718-10-65-4	06/16/2019	260-10-45-29 260-10-55-69A 260-10-55-70 718-10-50-2A 718-10-55-137 718-20-55-6 718-20-55-12 718-20-55-20 718-20-55-21 718-20-55-22 718-20-55-23 718-20-55-74 718-20-55-75 718-20-55-87 718-20-55-132 718-20-55-133 718-20-55-144 718-30-55-9 718-40-55-6 718-40-55-8 718-40-60-1 718-740-25-5 718-740-25-6 718-740-25-9 718-740-25-10 718-740-35-2 718-740-35-3 718-740-35-5 718-740-35-6 718-740-35-7 718-740-35-8 718-740-35-9 718-740-45-1 718-740-45-2 718-740-45-3 718-740-45-4 718-740-45-5 718-740-45-6 718-740-45-7 718-740-45-8 718-740-45-9 718-740-45-10 718-740-45-11 718-740-45-12 740-10-55-35 740-20-45-8 740-20-45-11 740-20-55-2 740-270-25-12 740-270-30-4 740-270-30-8

		740-270-30-12 805-740-45-5 805-740-45-6 Excess Tax Benefits
718-10-65-5	06/16/2019	230-10-45-14 230-10-45-17 230-10-45-25 718-20-55-23A 718-20-55-24
718-10-65-6	06/16/2019	260-10-45-68B 260-10-55-69 260-10-55-76A 323-10-55-19 718-10-30-28 718-10-35-3 718-10-45-1 718-10-50-2 718-10-55-45 718-10-55-76 718-20-35-3A 718-20-55-4 718-20-55-5 718-20-55-7 718-20-55-10 718-20-55-34A 718-20-55-34B 718-20-55-34C 718-20-55-34D 718-20-55-34E 718-20-55-34F 718-20-55-34G 718-20-55-60 718-20-55-121 718-20-55-123 718-30-55-2 805-30-55-11
718-10-65-7	06/16/2019	718-10-25-6 718-10-25-18 718-10-25-19
718-10-65-8	06/16/2019	230-10-45-15 718-10-25-19A
718-10-65-9	06/16/2019	718-10-30-20A 718-10-30-20B 718-10-55-2 718-10-55-30 718-10-55-34A 718-10-55-50A
718-10-65-10	06/15/2019	718-30-30-2A
718-20-65-1	06/15/2019	718-10-50-2 718-20-35-2A 718-20-35-3 718-20-35-5 718-20-35-6 718-20-35-8 718-20-55-2 718-20-55-3 718-20-55-104 718-20-55-105 718-20-55-122 718-20-55-134 718-20-55-144 Modification
740-10-65-4	06/15/2019	740-10-45-4 740-10-45-5 740-10-45-6 740-10-45-7

		740-10-45-8 740-10-45-9 740-10-45-10 740-10-55-1 740-10-55-2 740-10-55-15 740-10-55-63 740-10-55-77 740-10-55-78 740-10-55-205 740-10-55-206 740-10-55-207 740-10-55-208 740-10-55-209 740-10-55-210 740-10-55-211
815-15-65-3	06/15/2019	815-15-25-37 815-15-25-40 815-15-25-41 815-15-25-42 815-15-55-35 815-15-55-37 815-15-55-39 815-15-55-43 815-15-55-45 815-15-55-47 815-15-55-124
815-20-65-2	06/15/2019	815-20-55-56 815-20-55-56A 815-25-40-1A 815-30-40-1A
958-10-65-1	06/15/2019	230-10-45-14 230-10-45-29 230-10-45-30 810-10-55-4C 810-10-55-4E 815-10-50-4G 825-10-15-7 954-205-45-8 954-205-45-9 954-210-45-2 954-210-45-4 954-210-45-5 954-210-45-6 954-210-45-7 954-210-50-1 954-210-50-2 954-220-45-2 954-220-45-4 954-220-45-5 954-220-45-7 954-220-45-8 954-220-55-1 954-320-45-1 954-320-45-2 954-320-55-4 954-320-55-5 954-805-45-2 958-20-45-1 958-20-55-2B 958-20-55-5 958-20-55-6 958-20-55-10 958-20-55-11 958-20-55-12 958-20-55-13 958-20-55-16

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	958-805-55-67 958-810-50-5 958-810-55-18 958-810-55-19 958-810-55-21 958-810-55-22 958-810-55-23 958-810-55-24 958-810-55-25 Board-Designated Endowment Fund Board-Designated Net Assets Designated Net Assets Donor-Imposed Restriction Donor-Restricted Endowment Fund Donor-Restricted Support Economic Interest Endowment Fund Functional Classification Functional Expense Classification Funds Functioning as Endowment Management and General Activities Natural Expense Classification Net Assets Net Assets with Donor Restrictions Net Assets without Donor Restrictions Permanent Endowment Permanent Restriction Permanently Restricted Net Assets Programmatic Investing Reclassification Reclassification of Net Assets Restricted Support Temporarily Restricted Net Assets Temporary Restriction Underwater Endowment Fund Unrestricted Net Assets Unrestricted Support
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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
350-40-65-2	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2016-19, <i>Technical Corrections and Improvements</i>
718-10-65-4	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-5	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-6	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-7	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-8	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-9	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-10	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-20-65-1	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2017-09, <i>Compensation—Stock Compensation (Topic 718): Scope of Modification Accounting</i>

740-10-65-4	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2015-17, <i>Income Taxes (Topic 740): Balance Sheet Classification of Deferred Taxes</i>
815-15-65-3	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2016-06, <i>Derivatives and Hedging (Topic 815): Contingent Put and Call Options in Debt Instruments</i>
815-20-65-2	Paragraph superseded on 07/17/2019 after the end of the transition period stated in Accounting Standards Update No. 2016-05, <i>Derivatives and Hedging (Topic 815): Effect of Derivative Contract Novations on Existing Hedge Accounting Relationships</i>
958-10-65-1	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 paragraph headings were deleted upon rolling off into current text.

Paragraph	Deleted Paragraph Heading
350-40-65-2	> Transition Related to Accounting Standards Update No. 2016-19, <i>Technical Corrections and Improvements</i>
718-10-65-4	> Transition Related to Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-5	> Transition Related to Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-6	> Transition Related to Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-7	> Transition Related to Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-8	> Transition Related to Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-9	> Transition Related to Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-10-65-10	> Transition Related to Accounting Standards Update No. 2016-09, <i>Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting</i>
718-20-65-1	> Transition Related to Accounting Standards Update No. 2017-09, <i>Compensation—Stock Compensation (Topic 718): Scope of Modification Accounting</i>
740-10-65-4	> Transition Related to Accounting Standards Update No. 2015-17, <i>Income Taxes (Topic 740): Balance Sheet Classification of Deferred Taxes</i>
815-15-65-3	> Transition Related to Accounting Standards Update No. 2016-06, <i>Derivatives and Hedging (Topic 815): Contingent Put and Call Options in Debt Instruments</i>
815-20-65-2	> Transition Related to Accounting Standards Update No. 2016-05, <i>Derivatives and Hedging (Topic 815): Effect of Derivative Contract Novations on Existing Hedge Accounting Relationships</i>
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>

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

Transition Paragraph	Roll-off Date	Glossary Term
958-10-65-1	06/15/2019	Designated Net Assets
718-10-65-4	06/16/2019	Excess Tax Benefits
958-10-65-1	06/15/2019	Functional Classification
958-10-65-1	06/15/2019	Permanent Endowment
958-10-65-1	06/15/2019	Permanent Restriction
958-10-65-1	06/15/2019	Permanently Restricted Net Assets
958-10-65-1	06/15/2019	Reclassification
958-10-65-1	06/15/2019	Restricted Support
958-10-65-1	06/15/2019	Temporarily Restricted Net Assets
958-10-65-1	06/15/2019	Temporary Restriction
958-10-65-1	06/15/2019	Unrestricted Net Assets
958-10-65-1	06/15/2019	Unrestricted Support

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

Paragraph	Deleted/Amended/Added
958-210-00-1	Removed glossary links from superseded glossary terms: Designated Net Assets
958-220-00-1	Removed glossary links from superseded glossary terms: Permanently Restricted Net Assets Reclassification Restricted Support Temporarily Restricted Net Assets Unrestricted Net Assets Unrestricted Support
958-321-00-1	Removed glossary links from superseded glossary terms: Permanently Restricted Net Assets Temporarily Restricted Net Assets Unrestricted Net Assets
958-805-00-1	Removed glossary links from superseded glossary terms: Permanently Restricted Net Assets Reclassification Temporarily Restricted Net Assets Unrestricted Net Assets

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

N/A	N/A
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