

FASB Accounting Standards Codification®

Editorial and maintenance update 2015-07

Released: May 1, 2015

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
718-20-55-122	>> Example 16: Modifications that That Change an Award's Classification
805-10-55-27	>> Example 1: Appraisal that That Is Incomplete at the Reporting Date
958-210-50-3	b. Information about the nature and amount of limitations on the use of cash and cash equivalents (see paragraph 958-210-45-7(a) 958-210-45-7(a)) c. Contractual limitations on the use of particular assets (see paragraph 958-210-45-7(b) 958-210-45-7(b))
958-715-55-6	The journal entries are <u>are</u> as follows:

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

Accounting Standards Update 2015-06	Amended wrapper: Accounting Standards Update No. 2015-06—Earnings Per Share (Topic 260)
General Note for 75 XBRL Elements	Updated link to FASB taxonomy review and comment system.
General Note for 99 SEC Materials	As more fully described in the Notice to Constituents (added link to About the Codification) About the Codification (added link) , the Codification includes selected SEC and SEC Staff content for reference by public companies. The Codification does not replace or affect how the SEC or SEC Staff issues or updates SEC content. SEC Staff content does not constitute Commission-approved rules or interpretations of the SEC.