

FASB Accounting Standards Codification™

Editorial and maintenance update 2010-02

Released: January 29, 2010

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

Paragraph	Deleted/Amended/Added
210-20-45-11	condition in paragraph 210-20-45-12 210-20-45-1(c)
310-10-35-6	Subtopic 450-20 Paragraphs 310-10-35-7 through 35-11 would apply
320-10-35-17	Topic 958 Subtopic 958-320 [four instances]
810-10-15-17	d. AA legal entity that is deemed
860-20-25-1	Deleted extra <linum> tags
860-20-25-9	Deleted extra <linum> tags
860-20-25-11	Deleted extra <linum> tags
926-605-25-14	paragraph 820-10-35-7 paragraphs 820-10-35-37 through 35-51.
926-605-25-15	paragraph 820-10-35-7 paragraphs 820-10-35-37 through 35-51.
958-205-45-29	an organization's NFP's appropriations
958-210-55-3	As illustrated in paragraph 958-205-55-6 958-205-55-9
958-225-55-13	[Note: for ease of use, only the affected area and final underscores are shown] Changes in unrestricted net assets: \$200 Contributions 100 \$200 Special event revenue (25)100 Less: Costs of direct benefits to donors (25) 75 Net revenues from special events <u>275</u> <u>75</u> Contributions and net revenues from special events <u>275</u>
958-810-25-1	c. Control of a related but separate NFP through a majority voting interest in the board of that NFP by means other than ownership or sole corporate membership and an economic interest in other such organizations that other NFP (see paragraph 958-810-25-3)
958-810-55-4A	The guidance beginning in paragraph 810-10-25-1 paragraphs 810-10-25-2 through 25-14

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

958-225-55-13_aag-npo_para13-24_seq1476.gif	Image object amended for editorial correction (see paragraph 958-225-55-13 above)
ASU2009-17	Re-released wrapper and PDF for editorial correction: d. AA legal entity that is deemed
ASU2010-04	Changed wrapper ASU Category metadata value to "SEC"
ASU2010-05	Changed wrapper ASU Category metadata value to "SEC"
MU2010-01	Re-released PDF to include in licensee package and for editorial correction: 932-235-55-2 through 55-7 932-235-50-6(e)8(c) ASU 2010-T9322010-03 932-235-55-3 through 55-7 ASU 2010-T9322010-03
Notice to Constituents	Re-released wrapper to add "Go Live" metadata