

FASB Accounting Standards Codification®

Editorial and maintenance update 2015-02

Released: February 5, 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
815-10-50-2	The instruments addressed by items (a) through (c) in the preceding paragraph 815-10-50-1A shall be distinguished between each of the following
815-20-25-106(d)	The repricing dates of the variable-rate asset or liability and the hedging instrument <u>must</u> occur on the same dates and be calculated the same way
845-10-20	Exchange An exchange (or exchange transaction) is a reciprocal transfer between two entities that results in one of the entity's <u>entities</u> acquiring assets or services or satisfying liabilities by surrendering other assets or services or incurring other obligations.
932-605-25-1	Linked to Notice to Constituents: [Not used] Paragraph not used.
946-210-50-1(a)	Disclose the name, share <u>number of shares</u> , or principal amount of all of the following
946-210-50-6(b)	Report the percent of net assets that each such category represents and the total <u>fair value</u> and cost for each category in (a)(1) and (a)(2).
946-210-50-6(c)	Disclose the name, <u>number of shares</u> or principal amount, <u>fair value</u> , and type of both of the following
954-305-45-3	> Guidance Applicable to Not-for-Profit, Business-Oriented<u>Business-Oriented Health Care Entities Only</u>
954-305-45-4	If held by not-for-profit, business-oriented healthcare <u>health care</u> entities, such agency funds shall be reported as unrestricted assets.

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

N/A	N/A
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