

FASB Accounting Standards Codification®

Editorial and maintenance update 2015-09

Released: June 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
715-20-50-1(d)(5)(iv)(02)(C)	In current and pending text: The amounts of any transfers into or out of Level 3 (for example, transfers due to changes in the observability of significant inputs <u>inputs</u>).
715-20-50-5(c)(5)(iv)(02)(C)	In current and pending text: The amounts of any transfers into or out of Level 3 (for example, transfers due to changes in the observability of significant inputs <u>inputs</u>).
718-20-55-23	awards accounted for in accordance with FASB Statement No. 423R, Share-Based Payment <u>123 (revised 2004), Share-Based Payment</u> , or FASB Statement No. 123, Accounting for Stock-Based Compensation <u>Accounting for Stock-Based Compensation</u>
718-20-55-41	>> Example 3: Share Option Award Under <u>Under Which the Exercise Price Varies</u>
740-20-45-8(b)	Changes in tax laws or rates (see paragraph 740-10-35-4 <u>740-10-35-4</u>)
810-10-55-4D	reducing Entity ABCs <u>ABC's</u> ownership interest
958-225-55-10(a)	Other terms, such as campaign results <u>or</u> or <u>campaign efforts</u> , may be used.

958-805-55-37

Major Classes of Assets June 15, 20X1 (amounts in thousands)						
				Adjustments		Total (NFP I)
	NFP F	NFP G	NFP H	Debit	Credit	
Assets						
Cash and short-term investments	\$ 4,127	\$ 7,213	\$ 3,179	-	-	\$ 14,519
Contributions receivable	3,053	5,102	2,736 2,696	-	-	10,851
Allowance for uncollectibles	295	524	157	-	-	976
Contributions receivable, net	2,758	4,578	2,539	-	-	9,875
Land, buildings, and equipment	43,337	59,021	15,875	-	-	118,233
Accumulated depreciation	(8,458)	(9,935)	(1,990)	-	-	(20,383)
Land, buildings, and equipment, net	34,879	49,086	13,885	-	-	97,850
Long-term investments	54,987	108,234	42,004	-	-	205,225
Liabilities				-	-	
Accounts payable and accrued expenses	3,128	6,412	3,333	-	-	12,873
Grants payable	2,893	3,765	2,232	-	-	8,890
Long-term debt	32,980	45,190	18,556	-	-	96,726
Net assets						
Permanently restricted	37,987	58,209	12,929	-	-	109,125
Temporarily restricted	10,847	28,200	15,966	789	-	54,224
Unrestricted	8,916	27,335	8,591	-	789	45,631
Total net assets	\$ 57,750	\$113,744	\$ 37,486	-	-	\$ 208,980

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

Accounting Standards Update No. 2015-09	Amended wrapper title: Accounting Standards Update No. 2015-09—Financial Services— <u>Insurance</u> (Topic 944)
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