

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-20

Released: September 29, 2014

Maintenance Updates provide nonsubstantive corrections to the Codification, such as editorial corrections, various types of link-related changes and changes to source fragment information (used for Cross Reference and the Printer-Friendly with Sources). On occasion, a Maintenance Update may include nonsubstantive corrections which are reflected in the relevant Status tables.

Editorial and other corrections that affect versioning of Sections for archive purposes and are reflected in the corresponding Status tables:

1. These amendments make the language in the following paragraphs consistent with either the same paragraph or the other paragraphs in the same Topic.

Paragraph	Amended
230-10-45-28	<p>Entities that choose not to provide information about major classes of operating cash receipts and payments by the direct method as encouraged in paragraph 230-10-45-25 shall determine and report the same amount for net cash flow from operating activities indirectly by adjusting net income of a business entity or change in net assets of a not-for-profit entity (NFP) to reconcile it to net cash flow from operating activities (the indirect or reconciliation method). That requires adjusting net income of a business entity or change in net assets of an NFP to remove both of the following:</p> <p class="list-item-l1">a. The effects of all deferrals of past operating cash receipts and payments, such as changes during the period in inventory, deferred income, and the like, and all accruals of expected future operating cash receipts and payments, such as changes during the period in receivables and payables. Adjustments to net income of a business entity or change in net assets of an NFP to determine net cash flow from operating activities shall reflect accruals for interest earned but not received and interest incurred but not paid. Those accruals may be reflected in the statement of financial position in changes in assets and liabilities that relate to investing or financing activities, such as loans or deposits. However, interest credited directly to a deposit account that has the general characteristics of cash is a cash outflow of the payor and a cash inflow of the payee when the entry is made</p> <p class="list-item-l1">b. All items that are included in net income <u>of a business entity or change in net assets of an NFP</u> that do not affect net cash provided from, or used for, operating activities such as depreciation of property, plant, and equipment and amortization of finite-life intangible assets. This includes all items whose cash effects are related to investing or financing cash flows, such as gains or losses on sales of property, plant, and equipment and discontinued operations (which relate to investing activities), and gains or losses on extinguishment of debt (which relate to financing activities).</p>
460-10-35-2	<p>Depending on the nature of the guarantee, the guarantor's release from risk has typically been recognized over the term of the guarantee using one of the following three methods:</p> <p class="list-item-l1">a. Only upon either expiration or settlement of the guarantee</p> <p class="list-item-l1">b. By a systematic and rational amortization method</p> <p class="list-item-l1">c. As the fair value of the guarantee changes.</p>

	Although those three methods are currently being used in practice for subsequent accounting, this Subsection does not provide comprehensive guidance regarding the circumstances in which each of those methods would be appropriate. A guarantor is not free to choose any of the three methods in deciding how the liability for its obligations under the guarantee is measured subsequent to the initial recognition of that liability. A guarantor shall not use fair value in subsequently accounting for the liability for its obligations under a previously issued guarantee unless the use of that method can be justified under generally accepted accounting principles (GAAP). For example, fair value is used to subsequently measure guarantees accounted for as <u>derivative instruments</u> derivatives under Topic 815.
460-10-35-4	The discussion in paragraph 460-10-35-2 about how a guarantor typically reduces the liability that it initially recognized does not encompass the recognition and subsequent adjustment of the contingent liability related to the contingent loss for the guarantee. The contingent aspect of the guarantee shall be accounted for in accordance with Subtopic 450-20 unless the guarantee is accounted for as a derivative <u>instrument</u> under Topic 815.

2. The amendment to paragraph 405-10-05-1 adds subparagraph (d) to the list describing the organization of the Topic to account for the amendments in Accounting Standards Update No. 2013-4, *Liabilities (Topic 405): Obligations Resulting from Joint and Several Liability Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting Date (a consensus of the FASB Emerging Issues Task Force)*.
3. The amendment to paragraph 820-10-35-1 adds to the list describing the organization of the Section Level 1 headings that were created subsequent to the initial creation of the Section in the Codification.

Paragraph	Amended
405-10-05-1	The Liabilities Topic includes the following Subtopics: a. Overall b. Extinguishments of Liabilities c. Insurance-Related Assessments <u>Assessments</u> d. <u>Obligations Resulting from Joint and Several Liability Arrangements.</u>
820-10-35-1	The fair value measurement framework, which applies at both initial and subsequent measurement if fair value is required or permitted by another Topic, is discussed primarily in this Section. Section 820-10-30 sets out additional guidance specific to applying the framework at initial measurement. This Section is organized as follows: a. Definition of fair value b. Valuation techniques c. Inputs to valuation techniques d. Fair value hierarchy <u>hierarchy</u> e. <u>Measuring fair value when the volume or level of activity for an asset or a liability has significantly decreased</u> f. <u>Identifying transactions that are not orderly</u> g. <u>Using quoted prices provided by third parties</u>

	h. <u>Measuring the fair value of investments in certain entities that calculate net asset value per share (or its equivalent).</u>
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4. These amendments add clarification to the following paragraphs and Master Glossary terms by adding glossary links.

Paragraph	Amended
440-10-55-1	This Section, which is an integral part of the requirements of this Subtopic, provides general guidance to be used in the disclosure of <u>{add glossary link}</u> unconditional purchase obligations <u>{add glossary link}</u> .
470-40-05-5	The following are similarities between a sponsor's rights and obligations under a product financing arrangement and a purchaser's rights and obligations under an <u>{add glossary link}</u> unconditional purchase obligation<u>{add glossary link}</u> (see Topic 440): a. Both the sponsor and the purchaser obtain probable future economic benefits from the assured source of product. b. Both are obligated to make future cash payments to the other party to the agreement.
470-40-15-3	The guidance in this Subtopic does not apply to the following transactions and activities: a. Ordinary purchase commitments in which the risks and rewards of ownership are retained by the seller (for example, a manufacturer or other supplier) until the product is transferred to a purchaser. b. Typical contractor-subcontractor relationships in which the contractor is not in substance the owner of product held by the subcontractor and the obligation of the contractor is contingent on substantial performance on the part of the subcontractor. c. Long-term <u>{add glossary link}</u> unconditional purchase obligations<u>{add glossary link}</u> (for example, take-or-pay contracts) specified by Subtopic 440-10. At the time a take-or-pay contract is entered into, which is an unconditional purchase obligation, either the product does not yet exist (for example, electricity) or the product exists in a form unsuitable to the purchaser (for example, unmined coal); the purchaser has a right to receive future product but is not the substantive owner of existing product. d. Unmined or unharvested natural resources and financial instruments. e. Transactions for which sales revenue is recognized currently in accordance with the provisions of Topic 605. f. Typical purchases by a subcontractor on behalf of a contractor. In a typical contractor-subcontractor relationship, the purchase of product by a subcontractor on behalf of a contractor ordinarily leaves a significant portion of the subcontractor's obligation unfulfilled. The subcontractor has the risks of ownership of the product until it has met all the terms of a contract. Accordingly, the typical contractor-subcontractor relationship shall not be considered a product financing arrangement.
470-40-15-3 (pending)	The guidance in this Subtopic does not apply to the following transactions and activities: a. Ordinary purchase commitments in which control of the good or service is retained by the seller (for example, a manufacturer or other supplier) until the good or service is transferred to a purchaser. b. Typical contractor-subcontractor relationships in which the contractor is not in

	substance the owner of product held by the subcontractor and the obligation of the contractor is contingent on substantial performance on the part of the subcontractor. c. Long-term {add glossary link} unconditional purchase obligations {add glossary link} (for example, take-or-pay contracts) specified by Subtopic 440-10 on commitments. At the time a take-or-pay contract is entered into, which is an unconditional purchase obligation, either the product does not yet exist (for example, electricity) or the product exists in a form unsuitable to the purchaser (for example, unmined coal); the purchaser has a right to receive future product but is not the substantive owner of existing product. d. Unmined or unharvested natural resources and financial instruments. e. Contracts within the scope of Topic 606 on revenue from contracts with customers. For example, contracts that are subject to a right of return as described in paragraph 606-10-32-10 and paragraphs 606-10-55-22 through 55-29 and contracts in which a sponsor (the entity seeking to finance product pending its future use or resale) sells the product to another entity (the entity through which the financing flows) and in a related transaction agrees to repurchase the product (or a substantially identical product). Such contracts are within the scope of Topic 606; see paragraphs 606-10-55-66 through 55-78 on repurchase agreements and paragraphs 606-10-55-36 through 55-40 on principal versus agent considerations. f. Typical purchases by a subcontractor on behalf of a contractor. In a typical contractor-subcontractor relationship, the purchase of product by a subcontractor on behalf of a contractor ordinarily leaves a significant portion of the subcontractor's obligation unfulfilled. The subcontractor has the risks of ownership of the product until it has met all the terms of a contract. Accordingly, the typical contractor-subcontractor relationship shall not be considered a product financing arrangement.
810-10-40-5	If a parent deconsolidates a subsidiary or derecognizes a group of assets through a {add glossary link to Definition 1} nonreciprocal transfer {add glossary link to Definition 1} to owners, such as a spinoff, the accounting guidance in Subtopic 845-10 applies. Otherwise, a parent shall account for the deconsolidation of a subsidiary or derecognition of a group of assets specified in paragraph 810-10-40-3A by recognizing a gain or loss in net income attributable to the parent, measured as the difference between: a. The aggregate of all of the following: 1. The fair value of any consideration received 2. The fair value of any retained noncontrolling investment in the former subsidiary or group of assets at the date the subsidiary is deconsolidated or the group of assets is derecognized 3. The carrying amount of any noncontrolling interest in the former subsidiary (including any accumulated other comprehensive income attributable to the noncontrolling interest) at the date the subsidiary is deconsolidated. b. The carrying amount of the former subsidiary's assets and liabilities or the carrying amount of the group of assets.
815-10-50-4A	An entity that holds or issues derivative instruments (and nonderivative instruments that are designated and qualify as hedging instruments pursuant to paragraphs 815-20-25-58 and 815-20-25-66) shall disclose all of the following for every annual and interim

	reporting period for which a statement of financial position and statement of financial performance are presented: a. The location and fair value amounts of derivative instruments (and such nonderivative instruments) reported in the statement of financial position b. The location and amount of the gains and losses on derivative instruments (and such nonderivative instruments) and related hedged items reported in any of the following: 1. The statement of financial performance 2. The statement of financial position (for example, gains and losses initially recognized in <u>{add glossary link}</u> other comprehensive income <u>{add glossary link}</u>).
815-10-50-6	If an <u>{add glossary link}</u> unconditional purchase obligation <u>{add glossary link}</u> is subject to the requirements of both Topic 440 and this Subtopic, the entity shall comply with both sets of disclosure requirements, including paragraph 440-10-50-4. For example, a power purchase agreement entered into in connection with the financing of a generation facility subject to the disclosure requirements of Topic 440 may also meet the definition of derivative instrument in paragraphs 815-10-15-83 through 15-139 and is accounted for as a derivative instrument at fair value in the balance sheet.
815-15-35-3	If the host contract component of a hybrid instrument is reported at fair value with changes in fair value recognized in earnings or <u>{add glossary link}</u> other comprehensive income <u>{add glossary link}</u>, then the sum of the fair values of the host contract component and the embedded derivative shall not exceed the overall fair value of the hybrid instrument.
815-20-35-1(b)	Paragraph 815-10-35-2 states that the accounting for subsequent changes in the fair value (that is, gains or losses) of a derivative instrument depends on whether it has been designated and qualifies as part of a hedging relationship and, if so, on the reason for holding it. Specifically, subsequent gains and losses on derivative instruments shall be accounted for as follows: b. Fair value hedge. The gain or loss on a derivative instrument designated and qualifying as a fair value hedging instrument as well as the offsetting loss or gain on the hedged item attributable to the hedged risk shall be recognized currently in earnings in the same accounting period, as provided in paragraphs 815-25-35-1 through 35-6. The gain or loss on the hedging derivative or nonderivative instrument in a hedge of a foreign-currency-denominated firm commitment and the offsetting loss or gain on the hedged firm commitment shall be recognized currently in earnings in the same accounting period, as provided in paragraphs 815-20-25-58 through 25-59. The gain or loss on the hedging derivative instrument in a hedge of an available-for-sale security and the offsetting loss or gain on the hedged available-for-sale security shall be recognized currently in earnings in the same accounting period, as provided in the next sentence. The change in fair value of a hedged available-for-sale equity security attributable to foreign exchange risk is reported in earnings pursuant to paragraph 815-25-35-6 and not in <u>{add glossary link}</u> other comprehensive income <u>{add glossary link}</u>.
815-25-35-6	If a hedged item is otherwise measured at fair value with changes in fair value reported in <u>{add glossary link}</u> other comprehensive income <u>{add glossary link}</u> (such as an available-for-sale security), the adjustment of the hedged item's carrying amount discussed in paragraph 815-25-35-1(b) shall be recognized in earnings rather than in other comprehensive income to offset the gain or loss on the hedging instrument.
815-35-35-1	The gain or loss on a hedging derivative instrument (or the foreign currency transaction gain or loss on the nonderivative hedging instrument) that is designated as, and is

	effective as, an economic hedge of the net investment in a foreign operation shall be reported in the same manner as a translation adjustment (that is, reported in the cumulative translation adjustment section of <u>{add glossary link}</u> other comprehensive income <u>{add glossary link}</u>) to the extent it is effective as a hedge.
954-815-25-2	Except as provided in paragraph 954-815-50-1, not-for-profit health care entities shall apply the provisions of Topic 815 (including the provisions pertaining to cash flow hedge accounting) in the same manner as for-profit entities. That is, the gain or loss items that affect a for-profit entity's income from continuing operations similarly shall affect the not-for-profit health care entity's performance indicator , and the gain or loss items that are excluded from a for-profit entity's income from continuing operations (such as items reported in <u>{add glossary link}</u> other comprehensive income <u>{add glossary link}</u>) similarly shall be excluded from the performance indicator by the not-for-profit health care entity.
954-815-50-1	Paragraph 815-30-50-2 discusses requirements to report changes in the components of <u>{add glossary link}</u> comprehensive income <u>{add glossary link}</u> pursuant to paragraphs 220-10-45-14 through 45-14A. Although not-for-profit, business-oriented health care entities are not subject to the requirements of Subtopic 220-10, this Subtopic requires those entities to separately disclose the beginning and ending accumulated derivative gain or loss that has been excluded from the performance indicator (see also paragraphs 954-225-45-4 through 45-7), the related net change associated with current period hedging transactions, and the net amount of any reclassifications into the performance indicator in a manner similar to that described in paragraph 815-30-50-2. Similarly, this Subtopic requires not-for-profit health care entities to provide disclosures that are analogous to those required by paragraphs 815-30-50-1 through 50-3 and 815-35-50-2 for for-profit entities, including the disclosure of anticipated reclassifications into the performance indicator of gains and losses that have been excluded from that measure and reported in accumulated derivative gain or loss as of the reporting date.
972-360-30-1	Common property recognized as assets of a common interest realty association shall be initially measured at the common interest realty association's cost to acquire it if the common interest realty association acquired the property in a monetary transaction. If the common interest realty association acquired the property in a nonmonetary transaction, such as by a <u>{add glossary link to Definition 1}</u> nonreciprocal transfer <u>{add glossary link to Definition 1}</u> from the developer, and if the property is recognized as an asset of the common interest realty association, the common interest realty association shall initially measure the property using fair value at the date of its acquisition. It may be helpful to consider the developer's cost, if it is known, in determining the fair value.
Derivative Financial Instrument	A <u>{add glossary link}</u> derivative instrument <u>{add glossary link}</u> that is a financial instrument .
Nonpublic Entity (Definition 1)	Any entity that does not meet any of the following conditions: a. Its debt or equity securities trade in a public market either on a stock exchange (domestic or foreign) or in an over-the-counter market, including securities quoted only locally or regionally. b. It is a conduit bond obligor for <u>{add glossary link and remove italics}</u><i>conduit debt securities</i><u>{add glossary link and remove italics}</u> that are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local or regional markets). c. It files with a regulatory agency in preparation for the sale of any class of debt or equity securities in a public market. d. It is required to file or furnish financial statements with the Securities and

	Exchange Commission. e. It is controlled by an entity covered by criteria (a) through (d).
Nonpublic Entity (Definition 3)	Any entity other than one with any of the following characteristics: a. Whose debt or equity securities trade in a public market either on a stock exchange (domestic or foreign) or in the over-the-counter market, including securities quoted only locally or regionally b. That is a conduit bond obligor for <u>add glossary link</u>conduit debt securities<u>add glossary link</u> that are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local or regional markets) c. That makes a filing with a regulatory agency in preparation for the sale of any class of debt or equity securities in a public market d. That is controlled by an entity covered by a., b., or c. e. Conduit debt securities refers to certain limited-obligation revenue bonds, certificates of participation, or similar debt instruments issued by a state or local governmental entity for the express purpose of providing financing for a specific third party (the conduit bond obligor) that is not a part of the state or local government's financial reporting entity. Although conduit debt securities bear the name of the governmental entity that issues them, the governmental entity often has no obligation for such debt beyond the resources provided by a lease or loan agreement with the third party on whose behalf the securities are issued. Further, the conduit bond obligor is responsible for any future financial reporting requirements.
Public Entity	A business entity or a not-for-profit entity that meets any of the following conditions: a. It has issued debt or equity securities or is a conduit bond obligor for <u>add glossary link</u>conduit debt securities<u>add glossary link</u> that are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local or regional markets). b. It is required to file financial statements with the Securities and Exchange Commission (SEC). c. It provides financial statements for the purpose of issuing any class of securities in a public market.

5. This amendment corrects paragraph references in the following paragraph. Paragraph 26 of FAS 154 was codified into paragraphs 250-10-50-7, 250-10-50-8, and 250-10-50-9 (paragraphs 250-10-50-8 and 250-10-50-9 are derived from paragraph 26 of APB 9, which is incorporated into paragraph 26 of FAS 154), therefore, reference should include paragraphs 250-10-50-7 and 250-10-50-9.

Paragraph	Amended
250-10-50-10	Financial statements of subsequent periods shall not repeat the disclosures required by <u>paragraphs 250-10-50-7 through 50-9</u> paragraph 250-10-50-8 . See paragraph 250-10-50-2.

6. This amendment simplifies the language in the following paragraph. Paragraph 860-50-50-5 is sourced from paragraph 63 of Statement 140. After the effective date of Statement 166, paragraph 860-10-50-5 applies to all entities. This amendment deletes the words "whether public or nonpublic."

Paragraph	Amended
860-50-50-5	If an entity (whether public or nonpublic) elects under paragraph 860-50-35-3(d) to subsequently measure a class of servicing assets and servicing liabilities at fair value at the beginning of the fiscal year, the amount of the cumulative-effect adjustment to retained earnings shall be separately disclosed.

7. This amendment corrects incorrect glossary links.

Paragraph	Amended
932-360-25-3	Only those {remove glossary link to exploration and replace with link to exploration costs} exploration costs {remove glossary link to exploration and replace with link to exploration costs} and development costs that relate directly to specific oil and gas reserves are capitalized; costs that do not relate directly to specific reserves are charged to expense. The successful efforts method of accounting conforms to the traditional concept of the historical cost of an asset. Under the successful efforts method, certain types of costs may be capitalized as construction-in-progress pending further information about the existence of future benefits, but as soon as the additional information becomes available, and it is known whether future benefits exist, those costs are either reclassified as an amortizable asset or charged to expense.

8. This amendment updates the Codification to reflect the merger of the Bond Market Association with the Securities Industry Association to form the Securities Industry and Financial Markets Association. Both references to the Bond Market Association have been updated in the current text and the pending content to reflect this name change.

Paragraph	Amended
860-10-40-24	<p>An agreement that both entitles and obligates the transferor to repurchase or redeem transferred financial assets from the transferee maintains the transferor's effective control over those assets as described in paragraph 860-10-40-5(c)(1), if all of the following conditions are met:</p> <p class="margin-left: 40px;">a. The financial assets to be repurchased or redeemed are the same or substantially the same as those transferred. To be substantially the same, the financial asset that was transferred and the financial asset that is to be repurchased or redeemed need to have all of the following characteristics:</p> 1. The same primary obligor (except for debt guaranteed by a sovereign government, central bank, government-sponsored enterprise or agency thereof, in which circumstance the guarantor and the terms of the guarantee must be the same) 2. Identical form and type so as to provide the same risks and rights 3. The same maturity (or in the circumstance of mortgage-backed pass-through and pay-through securities, similar remaining weighted-average maturities that result in approximately the same market yield) 4. Identical contractual interest rates 5. Similar assets as collateral 6. The same aggregate unpaid principal amount or principal amounts within accepted good delivery standards for the type of security involved. Participants in the mortgage-backed securities market have established parameters for what is considered acceptable delivery. These specific standards are defined by the <u>Bond Market Securities Industry and Financial Markets Association</u> and can be found in Uniform Practices for the Clearance and Settlement of Mortgage-Backed Securities and Other Related Securities, which is published by the <u>Bond Market Securities Industry and Financial Markets Association</u>. <p>See paragraph 860-10-55-35 for implementation guidance related to these conditions.</p>

	b. Subparagraph superseded by Accounting Standards Update No. 2011-03. c. The agreement is to repurchase or redeem them before maturity, at a fixed or determinable price. d. The agreement is entered into contemporaneously with, or in contemplation of, the transfer.
860-10-40-24 (pending)	An agreement that both entitles and obligates the transferor to repurchase or redeem transferred financial assets from the transferee maintains the transferor's effective control over those assets as described in paragraph 860-10-40-5(c)(1), if all of the following conditions are met: a. The financial assets to be repurchased or redeemed are the same or substantially the same as those transferred. To be substantially the same, the financial asset that was transferred and the financial asset that is to be repurchased or redeemed need to have all of the following characteristics: 1. The same primary obligor (except for debt guaranteed by a sovereign government, central bank, government-sponsored enterprise or agency thereof, in which circumstance the guarantor and the terms of the guarantee must be the same) 2. Identical form and type so as to provide the same risks and rights 3. The same maturity (or in the circumstance of mortgage-backed pass-through and pay-through securities, similar remaining weighted-average maturities that result in approximately the same market yield) 4. Identical contractual interest rates 5. Similar assets as collateral 6. The same aggregate unpaid principal amount or principal amounts within accepted good delivery standards for the type of security involved. Participants in the mortgage-backed securities market have established parameters for what is considered acceptable delivery. These specific standards are defined by the <u>Bond-Market Securities Industry and Financial Markets Association</u> and can be found in Uniform Practices for the Clearance and Settlement of Mortgage-Backed Securities and Other Related Securities, which is published by the <u>Bond-Market Securities Industry and Financial Markets Association</u>. See paragraph 860-10-55-35 for implementation guidance related to these conditions. b. Subparagraph superseded by Accounting Standards Update No. 2011-03. c. The agreement is to repurchase or redeem the financial assets before maturity, at a fixed or determinable price. d. The agreement is entered into contemporaneously with, or in contemplation of, the transfer.

9. Updates to the Status (00) Sections in the Subtopics amended by paragraphs 1-8 of this maintenance update.

105-10-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity (Def. 1)</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
220-10-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity (Def. 1)</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
230-10-00-1	<u>230-10-45-28</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
250-10-00-1	<u>250-10-50-10</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
280-10-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Public Entity</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
350-10-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity (Def. 1)</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity (Def. 3)</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Public Entity</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
360-20-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity (Def. 1)</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
405-10-00-1	<u>405-10-05-1</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
405-40-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity (Def. 1)</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>

440-10-00-1	<u>440-10-55-1</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
460-10-00-1	<u>460-10-35-2</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>460-10-35-4</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
470-40-00-1	<u>Unconditional Purchase Obligation</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>470-40-05-1</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>470-40-05-5</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>470-40-15-3</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
715-20-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity</u> (Def. 1)	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity</u> (Def. 3)	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
805-10-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Public Entity</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
810-10-00-1	<u>Nonreciprocal Transfer</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>810-10-40-5</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
815-10-00-1	<u>Other Comprehensive Income</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Unconditional Purchase Obligation</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>815-10-50-4A</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>815-10-50-6</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>

815-15-00-1	<u>Other Comprehensive Income</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>815-15-35-3</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
815-20-00-1	<u>Other Comprehensive Income</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>815-20-35-1(b)</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
815-25-00-1	<u>Other Comprehensive Income</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>815-25-35-6</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
815-35-00-1	<u>Other Comprehensive Income</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>815-35-35-1</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
820-10-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity (Def. 1)</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>820-10-35-1</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
830-30-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity (Def. 1)</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
860-10-00-1	<u>Derivative Financial Instrument</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Derivative Instrument</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>860-10-40-24</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
860-50-00-1	<u>860-50-50-5</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>

932-360-00-1	<u>932-360-25-3</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
954-430-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity (Def. 1)</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
954-605-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Nonpublic Entity (Def. 1)</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Public Entity</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
954-805-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Public Entity</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
954-815-00-1	<u>Comprehensive Income</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Other Comprehensive Income</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>954-815-25-2</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>954-815-50-1</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
958-805-00-1	<u>Conduit Debt Security</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>Public Entity</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
972-360-00-1	The following table identifies the changes made to this Subtopic.			
	<u>Paragraph</u>	<u>Action</u>	<u>Accounting Standards Update</u>	<u>Date</u>
	<u>Nonreciprocal Transfer</u>	<u>Added</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>
	<u>972-360-30-1</u>	<u>Amended</u>	<u>Maintenance Update 2014-20</u>	<u>09/29/2014</u>