

FASB Accounting Standards Codification®

Editorial and maintenance update 2015-06

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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
325-30-05-10	The Life Settlement Contract <u>Contracts</u> Subsections provide guidance on accounting for an investment in a life settlement contract.
325-30-15-5	Life Settlement Contract<u>Contracts</u> > Entities 15-5 The guidance in the Life Settlement Contract <u>Contracts</u> Subsections applies to all entities.
325-30-15-6	The guidance in the Life Settlement Contract <u>Contracts</u> Subsections applies to both transactions in which a broker facilitates settlement transactions between the policy owner and the investor, and transactions that do not involve a broker.
325-30-30-1B	Life Settlement Contract<u>Contracts</u> > Exchange of Mutual Membership Interests for Stock in a Demutualization
325-30-35-8	Life Settlement Contract<u>Contracts</u> > Investment Method
325-30-45-1	Life Settlement Contract<u>Contracts</u> > Statement of Financial Position
325-30-50-2	Life Settlement Contract<u>Contracts</u> 50-2 An investor shall disclose its accounting policy for life settlement contracts including the classification of cash receipts and cash disbursements in statement of cash flows.
606-10-55-269	The entity allocates the transaction price of \$130 <u>\$105</u> to Products A, B, C, and D using the relative standalone selling prices of those products in accordance with paragraphs 606-10-32-28 through 32-35.
810-10-55-118	Although the AAA-rated debt holders can remove the manager without cause, no one party has the unilateral ability to exercise the kick-out <u>kick-out</u> rights over the manager.
860-10-40-6A	see paragraph 860-10-55-17D <u>paragraphs 860-10-55-17I through 55-17N.</u>
954-210-50-1	Not-for-profit, business-oriented <u>business-oriented</u> health care entities are not
958-20-55-13	(see paragraph 958-20-15-2(a) <u>958-20-15-2(a)</u>). Hospital, Nursing Home, and Walk-in Clinic each have an ongoing economic interest in the net assets of Healthcare Foundation because their rights to the assets held by Healthcare Foundation are residual rights in an ongoing relationship (see paragraph 958-20-15-2(b) <u>958-20-15-2(b)</u>).
958-20-55-16	(see paragraph 958-20-15-2(a) <u>958-20-15-2(a)</u>). The agreement also establishes Community Ballet's rights as residual rights because it specifies how the revenues and expenses of Arts Foundation will be shared (see paragraph 958-20-15-2(b) <u>958-20-15-2(b)</u>).
958-320-50-1(a)	losses on investments reported at fair value <u>value</u> .

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

N/A	N/A
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