


Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance  
for Contributions Received and Contributions Made*,  
in the form attached hereto as Exhibit A, July 10, 2017

The undersigned, a member of the Financial Accounting Standards Board, hereby

- Assents to and approves the issuance of the above described proposed Update.
- Dissents from the issuance of the above described proposed Update and approves the description of the basis for his/her alternative view included therein.



(Board Member's signature)

Date: 7-17-17

Proposed Accounting  
Standards Update  
July 10, 2017

Financial Accounting Standards Board

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\_\_\_\_\_  
(Board Member's signature)

Date: 7/17/2017


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(Board Member's signature)

Date: July 13, 2017

Proposed Accounting  
Standards Update  
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✓ Abstain

Marsha Hunt  
(Board Member's signature)

Date: July 13, 2017


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(Board Member's signature)

Date: July 14, 2017

Proposed Accounting  
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July 10, 2017

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(Board Member's signature)

Date: 7/12/17