

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*[®],
*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, May 9, 2018

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

Assents to and approves the issuance of the above described Update.

Dissents from the issuance of the above described Update and approves the
description of the basis for his/her dissent included therein.



(Board Member's signature)

Date: 5/17/18

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*[®],
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Assents to and approves the issuance of the above described Update.

Dissents from the issuance of the above described Update and approves the
description of the basis for his/her dissent included therein.



(Board Member's signature)

Date: 5/14/2018

Accounting Standards Update
May 9, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*[®],
*Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance
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The undersigned, a member of the Financial Accounting Standards Board, hereby

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


(Board Member's signature)

Date: 5/16/2018

Accounting Standards Update
May 9, 2018


Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*[®],
*Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance
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Assents to and approves the issuance of the above described Update.

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(Board Member's signature)

Date: May 16, 2018

Financial Accounting Standards Board

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Update of the *FASB Accounting Standards Codification*[®],
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for Contributions Received and Contributions Made*,
in the form attached hereto as Exhibit A, May 9, 2018

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

Assents to and approves the issuance of the above described Update.

Dissents from the issuance of the above described Update and approves the
description of the basis for his/her dissent included therein.


(Board Member's signature)

Date: 5/14/18

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*[®],
*Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance
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Assents to and approves the issuance of the above described Update.

Dissents from the issuance of the above described Update and approves the
description of the basis for his/her dissent included therein.


(Board Member's signature)


Date: May 11, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the *FASB Accounting Standards Codification*[®],
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The undersigned, a member of the Financial Accounting Standards Board, hereby

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



(Board Member's signature)

Date: 5/14/18