Federal Accounting Standards Advisory Board

June 3, 2011

Memorandum

To: Members of the Board

From: Eileen W. Parlow, Assistant Director

Through: Wendy M. Payne, Executive Director

Subj: Ballot Draft Exposure Draft: *Revisions to Identifying and Reporting Earmarked Funds: Amending Statement of Federal Financial Accounting Standards 27* – **Tab B**[1]

MEETING OBJECTIVES

To approve the Exposure Draft (ED), *Revisions to Identifying and Reporting Earmarked Funds: Amending Statement of Federal Financial Accounting Standards 27.*

Note: When staff receives five affirmative votes, we will publish the exposure draft unless a member has notified us that he or she is preparing an alternative view.

Members may vote on the ED by completing the Ballot form at Attachment C and faxing to 202-512-7366, or by sending an e-mail message to Eileen Parlow at ParlowE@fasab.gov with a cc to Wendy Payne at PayneW@fasab.gov.

BRIEFING MATERIAL

This package includes the following attachments:

1. Ballot draft ED with tracked changes from the preballot draft dated May 16, 2011
2. Ballot draft ED, clean copy
3. Ballot

[1] The staff prepares Board meeting materials to facilitate discussion of issues at the Board meeting. This material is presented for discussion purposes only; it is not intended to reflect authoritative views of the FASAB or its staff. Official positions of the FASAB are determined only after extensive due process and deliberations.