

Example 2

A nonprofit could choose to show additional levels of disaggregation within the two net asset categories in the *Statement of Financial Position* as follows:

Net assets

Without donor restrictions

Board designated endowment	4,000,000
Capital replacement reserves	1,100,000
Undesignated	<u>40,106,000</u>
Total net assets without donor restrictions	45,206,000

With donor restrictions

Restricted for a specific purpose	3,000,000
Restricted to passage of time	2,200,000
Subject to appropriation and spending policy	1,100,000
Held in perpetuity	<u>6,000,000</u>
Total net assets with donor restrictions	<u>12,300,000</u>
Total net assets	<u>57,506,000</u>