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## Assets by Not-for-Profit Organizations

The proposed ASU would require a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. It would also require a not-for-pro

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FINANCIAL  
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apart from contributions of cash or other financial assets. It would also require a not-for-profit to disclose:

1. Contributed nonfinancial assets received disaggregated by category that depicts the type of contributed nonfinancial assets, and
2. For each category of contributed nonfinancial assets received (as identified in (a)):
  1. Qualitative information about whether the contributed nonfinancial assets were or are intended to be either monetized or utilized during the reporting period and future periods. If utilized, a description of the programs or other activities in which those assets were or are intended to be used.
  2. A description of any donor restrictions associated with the contributed nonfinancial assets.
  3. The valuation techniques and inputs used to arrive at a fair value measure, including the principal market (or most advantageous market) if significant, in accordance with the requirements in Topic 820, Fair Value Measurement.

Stakeholders are encouraged to review and provide input on the proposed ASU by April 10, 2020. The proposed [ASU](#), including a “[FASB In Focus](#)” overview and information about how to submit comments, is available at [www.fasb.org](http://www.fasb.org).

Accounting

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