Specific Instructions

Part I. Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete Part I if the organization answered “Yes” to Form 990, Part IV, line 6.

Generally a donor advised fund is a fund or account:

1. That is separately identified by reference to contributions of a donor or donors;
2. That is owned and controlled by a sponsoring organization; and
3. For which the donor or donor advisor has or reasonably expects to have advisory privileges in the distribution or investment of amounts held in the donor advised fund or account because of the donor’s status as a donor.

Exceptions. A donor advised fund does not include any fund or account:

1. That makes distributions only to a single identified organization or governmental entity, or
2. In which a donor or donor advisor gives advice about which individuals receive grants for travel, study, or other similar purposes, if:
   a. The donor or donor advisor’s advisory privileges are performed exclusively by such person in his or her capacity as a member of a committee in which all of the committee members are appointed by the sponsoring organization;
   b. No combination of donors or donor advisors (and related persons as defined below) directly or indirectly control the committee; and
   c. All grants from the fund or account are awarded on an objective and nondiscriminatory basis following a procedure approved in advance by the board of directors of the sponsoring organization. The procedure must be designed to ensure that all grants meet the requirements of section 4945(g)(1), (2), or (3); or
3. That the Secretary exempts from being treated as a donor advised fund because either such fund or account is advised by a committee not directly or indirectly controlled by the donor or donor advisor or because such fund benefits a single identified charitable purpose.


A person related to a donor or donor advisor includes: any family member (as defined in section 4958(f)(4)) of the donor or donor advisor and any 35% controlled entity (as defined in section 4958(f)(3)) of the donor, donor advisor, or their family members.

Column (a). Complete for all donor advised funds held at any time during the tax year by the organization as a sponsoring organization.

Column (b). Complete for each similar fund or account held by the organization at any time during the tax year over which a donor, or person appointed by the donor, had advisory privileges for distribution or investment of amounts held in such fund or account, but which is not a donor advised fund. Examples of other similar funds or accounts include the funds or accounts listed as exceptions above, as well as funds otherwise prescribed by statute as excepted from the meaning of a donor advised fund.

Line 1. Report in column (a) the total number of donor advised funds and in column (b) the total number of other similar funds or accounts held by the organization at the end of the year.

Line 2. Report in column (a) the aggregate amount of contributions during the year to all donor advised funds and in column (b) the aggregate amount of contributions during the year to all other similar funds or accounts held by the organization.

Line 3. Report in column (a) the aggregate amount of grants made during the year from all donor advised funds and in column (b) the aggregate amount of grants made during the year.

Who Must File

An organization that answered “Yes” to any of lines 6 through 12a on Form 990, Part IV, Checklist of Required Schedules, must complete the appropriate part(s) of Schedule D (Form 990) and attach the schedule to Form 990. An organization that answered “Yes” to Form 990, Part IV, line 12b can complete Parts XI, XII, and XIII of Schedule D (Form 990), but is not required to do so.

If an organization is not required to file Form 990 but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

Purpose of Schedule

Schedule D (Form 990) is used by an organization that files Form 990 to provide the required reporting for donor advised funds, conservation easements, certain art and museum collections, escrow or custodial accounts or arrangements, endowment funds, and supplemental financial information.

Future developments. The IRS has created a page on IRS.gov for information about Form 990 and its instructions, at www.irs.gov/form990. Information about any future developments affecting Form 990 (such as legislation enacted after we release it) will be posted on that page.

Note. Terms in bold are defined in the Glossary of the Instructions for Form 990.

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Future developments. The IRS has created a page on IRS.gov for information about Form 990 and its instructions, at www.irs.gov/form990. Information about any future developments affecting Form 990 (such as legislation enacted after we release it) will be posted on that page.

Note. Terms in bold are defined in the Glossary of the Instructions for Form 990.
from all other similar funds or accounts held by the organization.

**Line 4.** Report in column (a) the aggregate value at the end of the year of all donor advised funds and in column (b) the aggregate value at the end of the year of all other similar funds or accounts held by the organization.

**Part II. Conservation Easements**

Complete Part II if the organization answered “Yes” to Form 990, Part IV, line 7.

In addition to reporting on conservation easements, also report in Part II other interests in real property that under state law have attributes similar to a conservation easement and are established for the purpose of conservation and preservation (for example, certain restrictive covenants and equitable servitudes). Do not report utility easements.

**Line 1.** Check the box for the purpose or purposes for which the organization held the easement(s) during the tax year. Check all that apply.

**Line 2.** Provide an answer for each item.

- **Line 2a.** Enter the total number of conservation easements held by the organization at the end of the tax year. This should not be an estimate or a rounded number.

- **Line 2b.** Enter the total acreage restricted by conservation easements held by the organization at the end of the tax year. Compute the total acreage by adding together all the acres of land subject to all the easements held as of the end of the tax year. Do not include conservation easements on certified historic structures. Acreage can be expressed in decimal points for properties subject to easements where the acreage consists of less than whole numbers. For example, two and one-half acres can be expressed as 2.5 acres.

- **Line 2c.** Enter the number of conservation easements on certified historic structures held by the organization at the end of the tax year.

A certified historic structure is any building or structure listed in the National Register of Historic Places as well as any building certified as being of historic significance to a registered historic district. See section 170(h)(4)(B) for special rules that apply to contributions made after August 17, 2006.

- **Line 2d.** Enter the number of conservation easements included in the answer to line 2c that the organization acquired after August 17, 2006.

- **Line 3.** To be eligible for a federal charitable income tax deduction for the donation of a conservation easement to a qualified organization, the easement must be granted in perpetuity. For purposes of maintaining its tax exemption, the recipient tax exempt organization must protect the perpetuity requirement of the conservation easements it holds.

Enter the total number of conservation easements held by the organization that were modified, transferred, released, extinguished, or terminated, in whole or in part, during the tax year. For example, if two easements were modified and one easement was terminated during the tax year, enter the number 3.

For each easement modified, transferred, released, extinguished, or terminated, in whole or in part, explain the changes in Part XIV. Tax exemption may be undermined by the modification, transfer, release, extinguishment, or termination of an easement.

For purposes of this Schedule D reporting requirement, an easement is modified when its terms are amended or altered in any manner. For example, if the deed of easement is amended to increase the amount of land subject to the easement or to add, alter, or remove restrictions regarding the use of the property subject to the easement, the easement is modified. An easement is transferred if, for example, the organization assigns, sells, releases, quitclaims, or otherwise disposes of the easement whether with or without consideration. An easement is released, extinguished, or terminated when it is condemned, extinguished by court order, transferred to the land owner, or in any way rendered void and unenforceable, in each case whether in whole or in part. An easement is also released, extinguished, or terminated when all or part of the property subject to the easement is removed from the protection of the easement in exchange for the protection of some other property or cash to be used to protect some other property.

The categories described in the preceding paragraph are provided for convenience purposes only and are not to be considered legally binding or mutually exclusive. For example, a modification may also involve a transfer and an extinguishment, depending on the circumstances. Use of a synonym for any of these terms does not avoid the application of the reporting requirement. For example, calling an action a “swap” or a “boundary line adjustment” does not mean the action is not also a modification, transfer, or extinguishment.

- **Line 4.** Enter the total number of states where property is located and subject to a conservation easement held by the organization during the tax year.

- **Line 5.** A qualified organization must have a commitment to protect the conservation purposes of the easement, and have the resources to enforce the restrictions. Report whether the organization has a written policy or policies about how the organization will monitor, inspect, and handle violations, and how it will enforce conservation easements. If “Yes,” briefly summarize such policy or policies in Part XIV. Also, indicate whether such policy or policies are reflected in the organization’s easement documents. Monitoring means the organization investigates the use or condition of the real property restricted by the easement to determine if the property owner is adhering to the restrictions imposed by the terms of the easement to ensure the conservation purpose of the easement is being achieved. Inspection means an onsite visit to observe the property to carry out a monitoring purpose. Enforcement of an easement means action taken by the organization after it discovers a violation to compel a property owner to adhere to the terms of the conservation easement. Such activities can include communications with the property owner explaining his or her obligations with respect to the easement, arbitration, or litigation.

- **Line 6.** Enter the total number of hours devoted during the tax year to monitoring, inspecting, and enforcing conservation easements, as those terms are defined in the instruction for line 5, above. Include the hours devoted to this purpose by any of the organization’s paid or unpaid staff and by any of the organization’s agents or independent contractors.

- **Line 7.** Enter the total amount of expenses incurred by the organization during the tax year to monitor, inspect, and enforce the conservation easements it held during the year as those terms are defined in the instruction for line 5.

- **Line 8.** Answer “Yes” if each of the organization’s façade easements acquired after August 17, 2006, satisfies the requirements of sections 170(h)(4)(B)(i) and 170(h)(4)(B)(ii).

Section 170(h)(4)(B)(i) requires each façade easement donated after August 17, 2006, to include a restriction that preserves the entire exterior of the building, including the front, sides, rear, and height of the building, and to prohibit any change in the exterior of
the building that is inconsistent with the historical character of such exterior.

Section 170(h)(4)(B)(ii) requires the donor and donee to enter into a written agreement certifying, among other things, that the donee organization has the resources to manage and enforce the restriction and a commitment to do so.

Line 9. Enter on Part XIV a description of how the organization reports conservation easements in its revenue and expense statement and on its balance sheet. Include in Part XIV, if applicable, the text of the footnote to the organization’s financial statements that describes the organization’s accounting for conservation easements and the basis for its reporting position (for example, FASB EITF 02-7, Example 1 (now codified in ASC 350-30-55-29 to 55-32)).

CAUTION

The organization must report any qualified conservation contributions and contributions of conservation easements in Form 990, Part VIII, Statement of Revenue; Schedule A (Form 990 or 990-EZ); Schedule B (Form 990 or 990-EZ); and Schedule M (Form 990) consistently with how it reports revenue from such contributions in its books, records, and financial statements.

Part III. Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete Part III if the organization answered “Yes” to Form 990, Part IV, line 8.

Organizations that receive contributions of works of art, historical treasures, and similar assets that do not maintain collections as described in SFAS 116 (ASC 958-30-20) are not required to complete Part III, but may be required to complete Schedule M.

For lines 1 and 2, refer to SFAS 116 (ASC 958) for meanings of the various terms.

Lines 1 and 2. Pursuant to SFAS 116 (ASC 958-30-25), certain organizations can choose one of two methods to report collections of works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service. An organization that does not recognize and capitalize its collections for financial statement purposes will report its collections on the face of its statement of activities separately from revenues, expenses, gains, losses, and assets. An organization that recognizes and capitalizes its collections for financial statement purposes will report its collections as assets and revenues based upon its fair value measurement.

Line 1 pertains to collection items held by the organization in furtherance of public service, and line 2 pertains to collection items held by the organization for financial gain, as those terms are described in SFAS 116 (ASC 958).

Line 1a. If an organization has elected not to capitalize its collections, then provide in Part XIV the footnote(s) to the organization’s financial statements that describe these collection items.

Line 1b. If an organization has elected to capitalize its collections, provide on line 1b(i) the revenues relating to its collection items that are reported on Form 990, Part VIII, line 1. Also, provide on line 1b(ii) the value of the organization’s collection items reported as total assets on Form 990, Part X, line 16, column (B).

Line 2. If an organization has received or held collections for financial gain, provide on line 2(a) the revenues reported as to these collection items from the total revenues included on Form 990, Part VIII, line 1. Also, provide on line 2(b) the asset value assigned to these collection items, which value should also be reported as part of the organization’s total assets reported on Form 990, Part X.

Line 3. Based upon the organization’s acquisition, accession, and other records, check all boxes that best describe how the organization utilizes its collections, including the collection’s most significant use.

Line 4. On Part XIV, provide a description of the organization’s collections and explain how these collections further the organization’s exempt purposes.

Line 5. Answer “Yes” to line 5 if during the year the organization solicited or received donations of art, historical treasures, or other similar assets to be sold in order to raise funds rather than to be maintained as part of the organization’s collection.

Part IV. Escrow and Custodial Arrangements

Complete Part IV if the organization answered “Yes” to Form 990, Part IV, line 9, regarding escrow or custodial accounts or arrangements.

Lines 1a through 1f. If the organization acts as an agent, trustee, custodian or other intermediary for funds payable to other organizations or individuals and has not reported those amounts on Form 990, Part X, as an asset or liability, check “Yes” and provide an explanation of the arrangement in Part XIV.

Organizations that maintain escrow or custodial accounts not reported on Form 990, Part X, must record increases or decreases in such accounts by completing lines 1c through 1f.

Example 1. A credit counseling organization that collects amounts from debtors to remit to creditors can hold funds in an escrow or custodial account. If the organization acts as a go-between and does not report these funds as its assets or liabilities on Form 990, Part X, it must report the fund balances on lines 1c through 1f.

Example 2. An organization providing down-payment assistance that collects amounts from donors to be used toward the purchase of qualifying housing can hold funds in an escrow or custodial account. If the organization acts as a go-between and does not report these funds as its assets or liabilities on Form 990, Part X, it must report the fund balances on lines 1c through 1f.

Line 2. If the organization answered “Yes” to line 2a, explain in Part XIV the arrangements under which the amounts reported on Form 990, Part X, line 21, are held, including any obligations the organization has to other persons under such arrangements.

Part V. Endowment Funds

Complete Part V if the organization answered “Yes” to Form 990, Part IV, line 10. For Part V, the definitions of endowments and types of endowments are governed by SFAS 117, paragraphs 13 through 16 (ASC 958-210 and 958-225). Information reported in Part V should pertain to the aggregate of the endowment assets held by the organization, organizations formed and maintained exclusively to further one or more exempt purposes of the organization, and organizations that hold endowment funds for the benefit of the organization.

Temporarily restricted endowments include endowment funds established by donor-restricted gifts that are maintained to provide a source of income for either a specified period of time or until a specific event occurs (see SFAS 117 (ASC 958-205-45)), as well as all other temporarily restricted net assets held in a donor-restricted endowment, including unappropriated income from
permanent endowments that is not subject to a permanent restriction.

Permanent (true) endowments are endowment funds that are established by donor-restricted gifts and are maintained to provide a permanent source of income, with the stipulation that principal must be invested and kept intact in perpetuity, while only the income generated can be used by the organization.

Board-designated endowments, or quasi-endowments, are endowments established by the organization itself, either from unrestricted donor or organizational funds, over which the organization itself imposes restrictions on their use, and which restrictions can be temporary or permanent in nature. See SFAS 117 (ASC 958-205-45).

Line 1. For 2011, column (e) can be left blank.

Line 1a. Enter the beginning-of-year balances of the organization’s endowment funds for the current year and prior year. The amounts entered should agree with the organization’s total permanent (true) endowment, temporarily restricted endowment, and quasi-endowment funds at the beginning of the current year and prior year.

Line 1b. Enter the amounts of current year and prior year contributions to the organization’s endowment funds. These amounts include all donor grants, gifts, and contributions received, as well as additional funds established by the organization’s governing board to function like an endowment, but that can be expended at any time at the discretion of the board.

Line 1c. Enter the current year and prior year net amounts of investment earnings, gains, and losses, including both realized or unrealized amounts. For earnings reported net of transaction costs, enter the net amount on line 1c. For earnings reported on a gross basis, enter the transaction costs on line 1f.

Line 1d. Enter the current year and prior year amounts distributed for grants or scholarships. Because scholarships represent direct aid to individuals, they are distinguished from general programmatic aid referenced in line 1e.

Line 1e. Enter the current year and prior year amounts distributed for facilities and programs. Amounts on this line should include withdrawn amounts, and amounts disinvested from an organization’s quasi-endowments to reduce or eliminate capital investment.

Line 1f. Enter the current year and prior year administrative expenses charged to the endowment funds. These expenses can arise from either internal or third party sources.

Line 1g. Enter the year-end balances of the organization’s endowment funds for the current year and prior year. To determine the year-end balances, add lines 1a, 1b, and investment earnings on line 1c, and subtract line 1c investment losses and the amounts on lines 1d through 1f.

Line 2. On lines 2a through 2c, enter the estimated percentage of the organization’s total endowment funds at current year’s end (as reported in line 1g, column (a)) held in (a) board designated or quasi-endowment funds, (b) permanent endowment funds, or (c) temporarily restricted endowment funds. The total of these three percentages should equal 100%.

Line 3. Report information on endowment funds not in possession of the organization.

Line 3a(i). Enter “Yes” if any of the organization’s endowment funds are in the possession of and administered by unrelated organizations.

Line 3a(ii). Enter “Yes” if any of the organization’s endowment funds are in the possession of and administered by related organizations.

Line 3b. All related organizations are required to be reported on Schedule R. Enter “Yes” on line 3b if the organization answered “Yes” to line 3a(ii) and the organization listed all related organizations referred to on line 3a(ii) in Schedule R (Form 990).

Line 4. Describe in Part XIV the intended uses of the organization’s endowment funds.

Part VI. Land, Buildings, and Equipment

Complete Part VI if the organization answered “Yes” on Form 990, Part IV, line 11a, and reported an amount on Form 990, Part X, line 10a or 10b, or column (B), line 10c. Reporting is required if any amount other than zero is reported on those lines.

Column (a). Enter the cost or other basis of all land, buildings, leasehold improvements, equipment, and other fixed assets held for investment purposes, such as rental properties.

Column (b). Enter the cost or other basis of all other land, buildings, leasehold improvements, equipment, and other fixed assets held for other than investment purposes, including any land, buildings, and equipment owned and used by the organization in conducting its exempt activities. The total amounts reported in columns (a) and (b) must equal the amount reported on Form 990, Part X, line 10a.

Column (c). Enter the accumulated depreciation recorded for the assets listed in columns (a) and (b). Do not enter an amount in column (c) for line 1a, Land. The total of column (c) must equal the amount reported on Form 990, Part X, line 10b.

Column (d). Enter the sum of columns (a) and (b) minus column (c). The total of column (d) must equal the amount reported on Form 990, Part X, column (B), line 10c.

Part VII. Investments—Other Securities

Complete Part VII if the organization answered “Yes” on Form 990, Part IV, line 11b, or reported an amount in Form 990, Part X, column (B), line 12, that is 5% or more of the total assets reported on Form 990, Part X, column (B), line 16.

Other securities to be reported in this part include closely held stock. They also include (1) publicly-traded stock for which the organization holds 5% or more of the outstanding shares of the same class, and (2) publicly-traded stock in a corporation that comprised more than 5% of the organization’s total assets at the end of the tax year. List each separate class of publicly-traded stock held by the organization that meets either of these 5% ownership tests. Do not include program-related investments.

Column (a). Describe the type of investment. Each class of publicly-traded stock for which the organization holds 5% or more of the outstanding shares must be listed by name and class, including the number of shares held. Also report all publicly-traded stock in a corporation that comprised more than 5% of the organization’s total assets at the end of the tax year.

Column (b). Enter the book value of each investment. The total of column (b) must equal the amount reported on Form 990, Part X, column (B), line 12.

Column (c). Indicate whether the investment is listed at cost or end-of-year market value. When reporting securities at fair market value, use commonly accepted valuation methods.

Part VIII. Investments—Program Related

Complete Part VIII if the organization answered “Yes” on Form 990, Part IV, line 11c, and reported an amount on Form 990, Part X, column (B), line 13, that is 5% or more of the total assets.
Program-related investments are investments made primarily to accomplish the organization’s exempt purposes rather than to produce income. Examples of program-related investments include student loans and notes receivable from other exempt organizations that obtained the funds to pursue the filing organization’s exempt function.

Column (a). List each type of program-related investment.

Column (b). Enter the book value of each program-related investment. The total of column (b) must equal the amount reported on Form 990, Part X, column (B), line 15.

Column (c). Indicate whether the investment is listed at cost or end-of-year market value.

Part IX. Other Assets
Complete Part IX if the organization answered “Yes” on Form 990, Part IV, line 11d, or reported an amount on Form 990, Part X, column (B), line 15, that is 5% or more of the total assets reported on Form 990, Part X, column (B), line 16.

Column (a). Enter a description of assets reported on Form 990, Part X, column (B), line 15. The organization can use any reasonable basis to classify these assets.

Column (b). Enter the book value of each asset. The total of column (b) must equal the amount reported on Form 990, Part X, column (B), line 15.

Part X. Other Liabilities
Complete Part X if the organization answered “Yes” on Form 990, Part IV, line 11e or line 11f, and either reported an amount on Form 990, Part X, column (B), line 25, or had financial statements for the tax year that include a footnote addressing the organization’s liability for uncertain tax positions under FIN 48 (ASC 740).
Organizations are required to separately report all liabilities for federal income taxes and amounts owed to related organizations on Part X of this schedule.

Line 1. Other liabilities. In column (a), list each type of liability not reported on Form 990, Part X, column (B), line 16.

Program-related investments are investments made primarily to accomplish the organization’s exempt purposes rather than to produce income. Examples of program-related investments include student loans and notes receivable from other exempt organizations that obtained the funds to pursue the filing organization’s exempt function.

Column (a). List each type of program-related investment.

Column (b). Enter the book value of each program-related investment. The total of column (b) must equal the amount reported on Form 990, Part X, column (B), line 15.

Column (c). Indicate whether the investment is listed at cost or end-of-year market value.

Part IX. Other Assets
Complete Part IX if the organization answered “Yes” on Form 990, Part IV, line 11d, or reported an amount on Form 990, Part X, column (B), line 15, that is 5% or more of the total assets reported on Form 990, Part X, column (B), line 16.

Column (a). Enter a description of assets reported on Form 990, Part X, column (B), line 15. The organization can use any reasonable basis to classify these assets.

Column (b). Enter the book value of each asset. The total of column (b) must equal the amount reported on Form 990, Part X, column (B), line 15.

Part X. Other Liabilities
Complete Part X if the organization answered “Yes” on Form 990, Part IV, line 11e or line 11f, and either reported an amount on Form 990, Part X, column (B), line 25, or had financial statements for the tax year that include a footnote addressing the organization’s liability for uncertain tax positions under FIN 48 (ASC 740).
Organizations are required to separately report all liabilities for federal income taxes and amounts owed to related organizations on Part X of this schedule.

Line 1. Other liabilities. In column (a), list each type of liability not reported on lines 17 through 24 of Form 990, Part X. The organization can use any reasonable basis to classify these liabilities.

In column (b), enter the book value of each liability. The total of column (b) must equal the amount reported on Form 990, Part X, column (B), line 25.

Line 2. FIN 48 (ASC 740) footnote. Every organization required to complete Part X must provide the text of the footnote to its financial statements, if applicable, regarding the organization’s liability for uncertain tax positions under FIN 48 (ASC 740). This includes, for example, the description of a liability for unrelated business income tax, or tax that may be assessed as a result of the revocation of exempt status. Provide the full text of this footnote in Part XIV, even if the organization did not report any liability for uncertain tax positions under FIN 48 (ASC 740) in the footnote. Any portion of the FIN 48 (ASC 740) footnote that addresses only the filing organization’s liability must be provided verbatim. The filing organization can summarize that portion, if any, of the footnote that applies to the liability of multiple organizations including the organization (for example, as a member of a group with consolidated financial statements), to describe the filing organization’s share of the liability.

Parts XI Through XIII. Reconciliation of Change in Net Assets, Revenue, and Expenses From Form 990 to Audited Financial Statements
Complete Parts XI, XII, and XIII if the organization answered “Yes” on Form 990, Part IV, line 12a. If the organization answered “Yes” on Form 990, Part IV, line 12b (but answered “No” on line 12a), completing Parts XI, XII, and XIII is optional.

If the organization did not receive audited financial statements for the reporting year for which it is completing this Form 990, it is not required to complete Parts XI, XII, or XIII, even if it prepared Form 990 in accordance with SFAS 117 (ASC 958).

Use the reconciliation statements of Parts XII and XIII to reconcile the differences between the revenue and expenses reported on the organization’s audited financial statements prepared in accordance with SFAS 117 (ASC 958) and the revenue and expenses reported on the organization’s Form 990.

On line 4a of Parts XII and XIII, include only those investment expenses netted against investment income in the revenue portion of the organization’s audited financial statements. Do not include program-related investment expenses or other expenses reported as program service expenses in the audited statement of activities.

Parts XI, XII, and XIII do not have to be completed for group returns.

Part XIV. Supplemental Information
Complete Part XIV to provide narrative information required in the following.
• Part II, lines 3, 5, and 9 (conservation easements).
• Part III, lines 1a and 4 (collections of art, historical treasures, or other similar assets).
• Part IV, lines 1b and 2b (escrow and custodial arrangements).
• Part V, line 4 (endowment funds).
• Part X, line 2 (FIN 48 (ASC 740) footnote text).
• Part XI, line 8 (reconciliation of change in net assets).
• Part XII, lines 2d and 4b (reconciliation of revenue).
• Part XIII, lines 2d and 4b (reconciliation of expenses).

Also use Part XIV to provide additional narrative explanations and descriptions, as needed. Identify the specific part and line number that the response supports in the order that it appears on Schedule D (Form 990). Part XIV can be duplicated if more space is needed.