

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2016
Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 04-01-2016, and ending 03-31-2017

- B** Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
NONPROFITS ASSISTANCE FUND

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite
1 SE Main ST STE 600

City or town, state or province, country, and ZIP or foreign postal code
Minneapolis, MN 55414

D Employer identification number
41-1916337

E Telephone number
(612) 249-6684

G Gross receipts \$ 9,358,111

F Name and address of principal officer
Kate Barr
1 SE Main Street
STE 600
Minneapolis, MN 55414

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ www.nonprofitsassistancefund.org

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1998

M State of legal domicile
MN

Part I Summary

1 Briefly describe the organization's mission or most significant activities
Our mission is to fuel the effectiveness of nonprofits with guidance, expertise and capital. NAF provides loans to nonprofits for facilities and working capital. We train nonprofit staff and boards to understand and build financial health, clear strategy, and strong governance practices. We provide expert knowledge, guidance, and insight for nonprofits about governance, planning, financial strategy and sustainability. We consult and guide on strategy, organizational structure and financial plans, strategic alliances, and governance. We offer nonprofit accounting services and financial systems review. We provide fiscal sponsorship and support for emerging organizations and collaborations.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	20
4 Number of independent voting members of the governing body (Part VI, line 1b)	19
5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	15
6 Total number of volunteers (estimate if necessary)	34
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 34	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	793,565	7,303,225
9 Program service revenue (Part VIII, line 2g)	1,379,966	1,544,974
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	15,835	45,805
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,229	0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,191,595	8,894,004
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	1,546,248
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,008,415	1,431,916
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	6,800
b Total fundraising expenses (Part IX, column (D), line 25) ▶44,757		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	863,037	1,216,583
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,871,452	4,201,547
19 Revenue less expenses Subtract line 18 from line 12	320,143	4,692,457

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	23,436,143	28,055,965
21 Total liabilities (Part X, line 26)	14,258,891	14,186,256
22 Net assets or fund balances Subtract line 21 from line 20	9,177,252	13,869,709

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature of officer _____ Date 2017-08-15
Kate Barr President
Type or print name and title _____

Paid Preparer Use Only
Print/Type preparer's name _____ Preparer's signature _____ Date _____
Check if self-employed PTIN _____
Firm's name ▶ _____ Firm's EIN ▶ _____
Firm's address ▶ _____ Phone no _____

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission

The mission of Nonprofits Assistance Fund is to fuel the effectiveness of nonprofits with guidance, expertise, and capital

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? **Yes** **No**

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? **Yes** **No**

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 1,176,387 including grants of \$ 0) (Revenue \$ 1,236,568)
See Additional Data

4b (Code) (Expenses \$ 1,513,024 including grants of \$ 1,476,248) (Revenue \$ 37,647)
See Additional Data

4c (Code) (Expenses \$ 386,708 including grants of \$ 70,000) (Revenue \$ 13,495)
See Additional Data

(Code) (Expenses \$ 220,613 including grants of \$ 0) (Revenue \$ 38,565)

Training and Knowledge Sharing As a result of its merger in January 2017, Nonprofits Assistance Fund (NAF) integrated its high-quality financial training with the outstanding governance and leadership training of MAP for Nonprofits (MAP), providing new resources for nonprofit organizations across Minnesota, surrounding states, and nationwide Our trainers presented in-person workshops, live webinars, conference sessions, and speaking engagements that impacted over 5,025 people at 149 events in FY2017 Our annual Nonprofit Finance and Sustainability Conference was attended by more than 450 individuals representing hundreds of nonprofits throughout our service area The educational growth this program facilitates builds the leadership and mission effectiveness of the entire nonprofit sector While we worked to create a mutual brand, name and logo - both merged organization's websites ran parallel and were visited by tens of thousands of individuals this year Visitors accessed our impressive array of downloads, videos, articles, blog posts and other nonprofit financial management and capacity building tools and information

(Code) (Expenses \$ 388,394 including grants of \$ 0) (Revenue \$ 264,320)

Other Program Services As a result of the business combination between Nonprofits Assistance Fund (NAF) and MAP for Nonprofits (MAP) effective January 1, 2017, the combined organization provides a wide range of integrated programs and services for nonprofit organizations Services to nonprofits include programs designed to provide financial management assistance to loan clients and to other nonprofits Programs provide strategic consulting services, outsourced accounting and financial services, and incorporation services for startup organizations Customized technical assistance helps organizations understand their financial situation, identify priorities, and develop a plan of action for the near and long-term future Technical assistance and consulting services include a wide range of diagnostic and mentoring discussions with staff and board leaders These projects help nonprofits identify, analyze, and adapt their business model and develop plans to tie their mission and goals to strategies that grow capacity and strengthen sustainability NAF's education and training program provides workshops on topics related to board governance, financial management and leadership for directors, board members, and staff and volunteers NAF hosts an annual conference on Nonprofit Finance and Sustainability Other knowledge sharing activities include developing and distributing articles, guidance, templates, and analysis on topics relevant for nonprofits for managing and planning financial practices, planning, governance, and strategy

4d Other program services (Describe in Schedule O)
(Expenses \$ 609,007 including grants of \$ 0) (Revenue \$ 302,885)

4e Total program service expenses ▶ 3,685,126

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	Yes	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	Yes	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (20), 1b (19), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 (MN), 18 (Own website, Another's website, Upon request, Other), 19, 20 (Curtis Klotz 1 SE Main ST STE 600 Minneapolis, MN 55414 (612) 249-6664).

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Jean Adams Board Member	2 37.5	X						0	230,007	45,955
(2) Paul Babcock Board member	2 0	X						0	0	0
(3) Ralph Bernstein Board Member	2 0	X						0	0	0
(4) Heidi Christianson Board member	2 0	X						0	0	0
(5) Courtney Colby Board member	2 0	X						0	0	0
(6) Scott Marquardt Board member	2 0	X						0	0	0
(7) Sony Malhotra Board member	2 0	X						0	0	0
(8) David Mitchell Board member	2 0	X						0	0	0
(9) Patty Pannkuk Board member	2 0	X						0	0	0
(10) Ron Price Board Member	2 0	X						0	0	0
(11) Magui Rubalcava Shulman Board Member	2 0	X						0	0	0
(12) Gary Taverna Board Member	2 0	X						0	0	0
(13) Sarah Clyne Secretary	3 0			X				0	0	0
(14) Sean Kershaw Vice-Chairperson	3 0			X				0	0	0
(15) Beth Topoluk Treasurer	3 0			X				0	0	0
(16) Greg Zeller Chairperson	4 0			X				0	0	0
(17) Kate Barr President and CEO	40 0			X				158,244	0	28,988

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Curtis Klotz Chief Financial Officer & VP of Finance	400			X				90,283	0	20,808
(19) Janet Ogden-Brckett Vice-President of Lending	400					X		104,721	0	22,042
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							353,248	230,007	117,793	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ **2**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a	0				
	b Membership dues	1b	0				
	c Fundraising events	1c	0				
	d Related organizations	1d	125,000				
	e Government grants (contributions)	1e	1,750,000				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	5,428,225				
	g Noncash contributions included in lines 1a-1f \$ _____		0				
	h Total. Add lines 1a-1f		7,303,225				
Program Service Revenue			Business Code				
	2a Loan Interest Revenue		522200	1,091,894	1,091,894	0	
	b Loan Fee Revenue		522200	75,932	75,932	0	
	c Client Fee and Contract Revenue		541900	351,913	351,913	0	
	d Workshop and Training Fees		611430	23,400	23,400	0	
	e _____						
	f All other program service revenue			1,835	1,835	0	
g Total. Add lines 2a-2f		1,544,974					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			13,904	13,904	0	
	4 Income from investment of tax-exempt bond proceeds			0	0	0	
	5 Royalties			0	0	0	
	6a Gross rents	(i) Real	(ii) Personal				
		b Less rental expenses					
		c Rental income or (loss)	0	0			
		d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less cost or other basis and sales expenses					
		c Gain or (loss)	0	496,008			
		d Net gain or (loss)			31,901	31,901	0
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18		a				
	b Less direct expenses		b				
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities See Part IV, line 19		a				
b Less direct expenses		b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances		a					
b Less cost of goods sold		b					
c Net income or (loss) from sales of inventory							
11a Miscellaneous Revenue		Business Code					
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d			0				
12 Total revenue. See Instructions			8,894,004	1,590,779	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	1,546,248	1,546,248		
2 Grants and other assistance to domestic individuals See Part IV, line 22	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16	0	0		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	463,604	275,521	161,673	26,410
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	755,431	668,741	82,044	4,646
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	30,484	25,336	4,971	177
9 Other employee benefits	91,695	77,397	14,062	236
10 Payroll taxes	90,702	71,119	17,558	2,025
11 Fees for services (non-employees)				
a Management	9,894	339	9,555	0
b Legal	68,251	7,251	61,000	0
c Accounting	23,614	2,977	20,637	0
d Lobbying	0	0	0	0
e Professional fundraising services See Part IV, line 17	6,800			6,800
f Investment management fees	0	0	0	0
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	224,764	215,355	8,865	544
12 Advertising and promotion	17,874	10,575	7,187	112
13 Office expenses	60,977	38,806	21,176	995
14 Information technology	56,807	38,305	17,871	631
15 Royalties	0	0	0	0
16 Occupancy	84,233	60,459	22,545	1,229
17 Travel	30,765	27,672	3,064	29
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	25,907	22,121	3,779	7
20 Interest	301,546	301,546	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	50,146	40,085	9,156	905
23 Insurance	7,020	488	6,521	11
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a Provision for Loan Loss Reserve	248,896	248,896	0	0
b Lending expenses	5,889	5,889	0	0
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	4,201,547	3,685,126	471,664	44,757
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	888,830	1	1,876,241
	2 Savings and temporary cash investments	2,218,883	2	5,967,040
	3 Pledges and grants receivable, net	49,836	3	1,766,546
	4 Accounts receivable, net	108,123	4	234,320
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	19,610,516	7	17,844,073
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	32,395	9	200,783
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 424,774		
	b Less accumulated depreciation	10b 318,623	63,453	10c 106,151
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities See Part IV, line 11	0	12	0
	13 Investments—program-related See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	464,107	15	60,811
16 Total assets. Add lines 1 through 15 (must equal line 34)	23,436,143	16	28,055,965	
Liabilities	17 Accounts payable and accrued expenses	164,625	17	271,267
	18 Grants payable	0	18	0
	19 Deferred revenue	5,420	19	3,110
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability Complete Part IV of Schedule D	0	21	950,381
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	2,500,000	23	0
	24 Unsecured notes and loans payable to unrelated third parties	11,488,846	24	12,961,498
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	100,000	25	0	
26 Total liabilities. Add lines 17 through 25	14,258,891	26	14,186,256	
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	8,636,032	27	9,168,761
	28 Temporarily restricted net assets	541,220	28	4,700,948
	29 Permanently restricted net assets	0	29	0
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	9,177,252	33	13,869,709
	34 Total liabilities and net assets/fund balances	23,436,143	34	28,055,965

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,894,004
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,201,547
3	Revenue less expenses Subtract line 2 from line 1	3	4,692,457
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	9,177,252
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	13,869,709

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

Software ID: 16000425

Software Version: v1.00

EIN: 41-1916337

Name: NONPROFITS ASSISTANCE FUND

Form 990 (2016)

Form 990, Part III, Line 4a:

Lending Program As a Community Development Financial Institution (CDFI) certified by the US Treasury, Nonprofits Assistance Fund makes loans to nonprofit organizations to expand programs and services, bridge cash flow gaps, consolidate debt, and make capital improvements. We believe that access to capital is essential to the growth and stability of the nonprofit sector. Historically underserved by traditional credit markets, Nonprofits Assistance Fund makes loans to nonprofits of all sizes and stages of development. Loans are as large as \$1 million and as small as \$10,000. Our products are flexible and tailored to meet the needs of each individual client. In FY2017, we made 111 new loans totaling \$15,406,575. Our lending impacted organizations working in health care, human services, arts and humanities, charter schools, community development, and affordable housing. By partnering with other capital providers, we also leveraged additional funds of \$29 million into the community.

Form 990, Part III, Line 4b:

Since the merger of Nonprofits Assistance Fund and MAP for Nonprofits effective January 1, 2017, the combined organization acts as a fiscal sponsor to emerging projects based in Minnesota, North Dakota, South Dakota, and Wisconsin that for various reasons have not yet established themselves as separate 501(c)(3) nonprofit organizations. These entities may be in the process of applying for 501(c)(3) status or may be short-term in nature or may be exploring whether becoming a separate nonprofit is the most appropriate long-term strategy to accomplish their mission. NAF accepts charitable grants and contributions on behalf of these projects. These funds are treated as contributions with donor restrictions when received by NAF. These funds are released from restriction as NAF in turn grants them to the fiscally sponsored recipients. NAF ultimately retains the discretion to redirect the funds to another entity if needed in order to accomplish the purpose of the contribution as originally restricted by its donor. Once the funds have been granted to the fiscally sponsored client, the client has the option to hold and manage those funds on its own or enter an arrangement with NAF in which NAF administers the funds on behalf of the client. If the client chooses to have NAF administer its funds, those funds become a liability of NAF and are recorded as such for accounting purposes. The arrangement includes NAF holding the client's funds in an account, providing bookkeeping and accounting services, and assisting in other administrative duties related to those funds. In this arrangement, the management of the fiscally-sponsored client directs the use of the funds while NAF provides organizational and accounting support to the client.

Form 990, Part III, Line 4c:

Special Initiatives Nonprofits Assistance Fund provides on-going training, consulting, and technical assistance to groups of nonprofits based either on geographic location (such as Itasca County, MN) or sector (such as arts and culture) While these services have been offered for a number of years, there was increased programming this year in the area of Social Enterprise During FY2017, NAF provided training and consulting to cohorts of nonprofits in Little Falls, Saint Paul, and Duluth that were exploring social enterprise as an alternative revenue generating option In addition, NAF continued its learning sessions, consulting, technical assistance, and executive director cohort in Grand Rapids, conducted trainings and provided technical assistance for nonprofits in Western North Dakota, and continued its partnership with the Arts Midwest ArtsLab program

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
NONPROFITS ASSISTANCE FUND

Employer identification number

41-1916337

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 11 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s) _____

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						0

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	2,313,673	252,687	1,676,289	793,565	7,303,225	12,339,439
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
4 Total. Add lines 1 through 3	2,313,673	252,687	1,676,289	793,565	7,303,225	12,339,439
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						3,746,101
6 Public support. Subtract line 5 from line 4						8,593,338

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
7 Amounts from line 4	2,313,673	252,687	1,676,289	793,565	7,303,225	12,339,439
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	27,025	23,960	17,672	15,835	13,904	98,396
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
11 Total support. Add lines 7 through 10						12,437,835
12 Gross receipts from related activities, etc. (see instructions)					12	6,094,739

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	69.090 %
15 Public support percentage for 2015 Schedule A, Part II, line 14	15	71.73 %

16a 33 1/3% support test—2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2015. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
9	Amounts from line 6						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b						
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
13	Total support. (Add lines 9, 10c, 11, and 12)						
14	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15	Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2015 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2015 Schedule A, Part III, line 17	18	
19a	33 1/3% support tests—2016. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b	33 1/3% support tests—2015. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20	Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	10a		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	10b		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount

	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI)		
2 Acquisition indebtedness applicable to non-exempt use assets	2	
3 Subtract line 2 from line 1d	3	
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by .035	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2016			
a			
b			
c From 2013.			
d From 2014.			
e From 2015.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2016 from Section D, line 7			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b Excess from 2013.			
c Excess from 2014.			
d Excess from 2015.			
e Excess from 2016.			

Part VI Supplemental Information.

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
Schedule A, Part I, Line 7	Nonprofits Assistance Fund filed IRS Form 8940 to reclassify its status as an organization described in Code Sections 509(a)(1) and 170(B)(1)(A)(vi) Prior to this request, NAF had been classified as a Type I supporting organization of The Minneapolis Foundation

Schedule A Form 990 of 990-E 2016

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2016

Open to Public Inspection

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization NONPROFITS ASSISTANCE FUND

Employer identification number 41-1916337

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? (Yes/No), 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? (Yes/No)

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply) [Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure], 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year [2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register], 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? (Yes/No), 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? (Yes/No), 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items, 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items [(i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X], 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items [a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X]

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- | | Amount |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | | |
|--|------------|-----------|
| (i) unrelated organizations | Yes | No |
| 3a(i) | | |
| (ii) related organizations | | |
| 3a(ii) | | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | | |
| 3b | | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	98,652	82,558	16,094
d Equipment	0	326,122	236,065	90,057
e Other	0	0	0	0
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				106,151

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)		

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	

Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	0

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	8,894,004
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a	0	
b	Donated services and use of facilities	2b	0	
c	Recoveries of prior year grants	2c	0	
d	Other (Describe in Part XIII)	2d	0	
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	8,894,004
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0	
b	Other (Describe in Part XIII)	4b	0	
c	Add lines 4a and 4b		4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	8,894,004

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	4,201,547
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a	0	
b	Prior year adjustments	2b	0	
c	Other losses	2c	0	
d	Other (Describe in Part XIII)	2d	0	
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	4,201,547
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0	
b	Other (Describe in Part XIII)	4b	0	
c	Add lines 4a and 4b		4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)		5	4,201,547

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Additional Data

Software ID: 16000425
Software Version: v1.00
EIN: 41-1916337
Name: NONPROFITS ASSISTANCE FUND

Supplemental Information

Return Reference	Explanation
Schedule D, Part IV, Line 2b	<p>The combined organization acts as a fiscal sponsor to emerging projects based in Minnesota, North Dakota, South Dakota, and Wisconsin that for various reasons have not yet established themselves as separate 501(c)(3) nonprofit organizations. These entities may be in the process of applying for 501(c)(3) status or may be short-term in nature or may be exploring whether becoming a separate nonprofit is the most appropriate long-term strategy to accomplish their mission. NAF accepts charitable grants and contributions on behalf of these projects. These funds are treated as contributions with donor restrictions when received by NAF. These funds are released from restriction as NAF in turn grants them to the fiscally sponsored recipients. NAF ultimately retains the discretion to redirect the funds to another entity if needed in order to accomplish the purpose of the contribution as originally restricted by its donor. Once the funds have been granted to the fiscally sponsored client, the client has the option to hold and manage those funds on its own or enter an arrangement with NAF in which NAF administers the funds on behalf of the client. If the client chooses to have NAF administer its funds, those funds become a liability of NAF and are recorded as such for accounting purposes. The arrangement includes NAF holding the client's funds in an account, providing bookkeeping and accounting services, and assisting in other administrative duties related to those funds. In this arrangement, the management of the fiscally-sponsored client directs the use of the funds. NAF simply executes the mechanics of the transactions. As of March 31, 2017, the first year end with this program under NAF, the total liability of Funds Managed for Fiscally Sponsored Clients is \$950,381.</p>

Supplemental Information

Return Reference	Explanation
Schedule D, Part X, Line 2	NAF is exempt from income taxes under section 501(c)(3) of the Internal Revenue Service Code. It has been classified as a public charity that is not a private foundation under the Internal Revenue Code and charitable contributions by donors are tax deductible. NAF is also exempt from state income taxes. NAF evaluated its tax positions and determined that it has no uncertain tax positions.

**Schedule I
(Form 990)**

Department of the
Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990.**

▶ **Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2016

**Open to Public
Inspection**

Name of the organization
NONPROFITS ASSISTANCE FUND

Employer identification number
41-1916337

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
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See Additional Data Table

(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	11
3	Enter total number of other organizations listed in the line 1 table	15

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22
Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
Schedule I, Part I, Line 2	<p>Grants are made to client participants in our Social Enterprise Cohort, Equity Builder Loan Program, and Fiscal Sponsorship Program. In all three of these programs, clients must apply and are vetted for fit and probable success in each respective program. For clients that are grantees in the Social Enterprise Cohort and Equity Builder Loan Program, the grantee must be actively participating in the program, attending required meetings and trainings, and meeting minimum programmatic and financial thresholds. Our program staff are in constant contact with the client participants and are monitoring their progress as such. Each applicant to become a fiscally sponsored project applies and is vetted by a committee of board, staff, and community members. Once accepted as a fiscally sponsored client, most of these clients have engaged our organization to provide ongoing program and accounting support. As such, these grantees are constantly monitored as they are supported. Our fiscal sponsorship program activities include, but are not limited to, the following: support for organizational requirements during onboarding, access to no cost or discounted trainings, guidance on financial management, governance, and strategy, opportunity to obtain no cost or discounted consulting support, invitations to participate in peer learning and collaboration, and additional technical assistance provided by our staff. Activities of the fiscal sponsorship program and status of grantee projects shall be monitored by the Fiscal Sponsorship Program Manager and staff and periodically reported to the Fiscal Sponsorship Committee and Board of Directors. At a minimum, quarterly reports shall be made to the Fiscal Sponsorship Committee and to the Board of Directors.</p>

Additional Data

Software ID: 16000425
Software Version: v1.00
EIN: 41-1916337
Name: NONPROFITS ASSISTANCE FUND

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Coalition of Asian American Leaders PO Box 211211 Saint Paul, MN 55121	81-0874603		296,772				The Coalition of Asian American Leaders (CAAL) is an effort led by local Asian American leaders in Minnesota who are leveraging their assets to harness power to build unity, cohesion, and common agendas to advance equity in the State
Literacy Matters Foundation 4311 Upton Ave South STE 2 Minneapolis, MN 55410	81-2943386	501(c)(3)	192,951				The Literacy Matters Foundation 501 (c)(3) is a team of teachers, content experts, technology gurus and strategist who help students master literacy By building educational software based on proven pedagogic techniques, we bring personalized reading and writing instruction to empower emerging readers Our technology-driven literacy program uses cognitive technology to assess students' reading abilities and flag problem areas Lessons are designed to prove individualized instruction to students and help them master language in a gamified format By applying technology to literacy instruction, we can deliver research-based, personalized instruction to more students and ensure all emerging readers have the best possible reading instruction

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Quality Education Services of MN Inc 1731 Louise Avenue Saint Paul, MN 55106	46-4014810	501(c)(3)	174,781				The program is an inter-generational volunteer-based tutoring program that is proven to help children who aren't reading at grade level become great readers by the end of third grade We inspire and empower adults 50 and older to serve in their community and disrupt the cycle of poverty by making a lasting difference in the lives of America's most vulnerable children
Reviving the Islamic Sisterhood for Empowerment 1007 West Broadway Ave N Minneapolis, MN 55411	81-1236990		125,507				The mission of RISE is to amplify the voice and power of Muslim women through leadership development, community engagement and philanthropy We train and equip women with the necessary skills to engage and participate in civil life, become part of the solution-creating decision making process, and improve society as a whole

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Creative Enterprise Zone 2344 University Ave W Saint Paul, MN 55114	47-3199574		93,338				The Creative Enterprise Zone, located mid-city between Saint Paul and Minneapolis, has the goal to be a recognized center of creativity and enterprise, a place where people make a living by their creative capacities
Association for Black Economic Power 5800 Vincent Ave South Minneapolis, MN 55410	81-5486146		84,390				This project builds financial power and access in the North Minneapolis community

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
<p>Sauer Collaborative for Child Well-Being 952 Grand Ave Saint Paul, MN 55105</p>	<p>99-9999999</p>		<p>83,161</p>				<p>CWP is a collaborative effort involving 30-40 people who interact in various ways with the child welfare system in Minnesota who are committed to improving that system. The work is divided between four work teams, which will identify the desirable metrics related to solutions, assess what standards currently exist in state law and regulation, build a statewide resource identifying where good outcomes are occurring and what practices are having these results, and to develop a data system that supports welfare system workers to adopt these practices and achieve these outcomes. Association is in process of requesting EIN.</p>
<p>Minnesota Indian Business Alliance PO Box 1902 Detroit Lakes, MN 56502</p>	<p>81-5041824</p>		<p>63,155</p>				<p>To Align Partners, Connect Business to Resources, and Transform Native Economies. To build resources and partners near tribal communities that will benefit entrepreneurs and tribal leaders. To build capacity in the area of business resources, access to capital, infrastructure and governance. To build capacity in their partners on how to work successfully in Indian country.</p>

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Break the Silence PO Box 17370 Lot 1851 Saint Paul, MN 55117	81-2003541		56,707				The mission of Break the Silence is to end rape culture, hold perpetrators accountable, and support survivors of sexual violence in healing. We do this by creating spaces where survivors can speak truth to atrocity and organize for social change. Our current activities include hosting community truth-telling events, building a memorial for survivors in the Minneapolis park system, coordinating a private online support group, continuing a faces-of-survivors photography project, directing a choir of survivors called "Survivor Voices," and organizing protests.
Pollen Midwest 701 N 3rd ST STE 204 Minneapolis, MN 55401	46-3868459	501(c)(3)	53,383				Pollen is a digital platform dedicated to building better-connected communities.

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Glitch 1829 Riverside Avenue STE 200 Minneapolis, MN 55454	47-4123991		51,413				GLITCH is home to hundreds of members with diverse backgrounds who actively engage in numerous video gaming initiatives and activities throughout the year We offer access to many resources including our weekly lounge, extensive video game library, game making hardware/software, exciting events, and networking opportunities within the industry
Upper Midwest Healthcare Legal Partnership Learning Collaborative 10623 Nyberg Ave S Hastings, MN 55033	99-9999999		42,310				Group of healthcare and legal champions who collaborate to improve health by advancing justice Specifically, Healthcare Legal Partnerships (HLPs) integrate legal services into healthcare delivery to help people facing crises that harm health Association is in process of requesting EIN

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Global Shapers Minneapolis 250 3rd Ave N STE 550 Minneapolis, MN 55401	46-3380073		37,719				The Global Shapers Community is a network of Hubs developed and led by young people who are exceptional in their potential, their achievements and their drive to make a contribution to their communities
Northside Educational Alliance 1222 Vincent Avenue N Minneapolis, MN 55411	47-1497343		29,203				NEA's mission is to nurture a culture of high expectations through academic placement services, youth enrichment activities, workshops, advocacy, networking, and community building

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OTA 326 E 8th Street STE 105 Sioux Falls, SD 57103	81-1051956		25,633				Since 2009, OTA has served as a collaborative network for the region’s creative class. We offer extraordinary experiences and engagements that educate, empower and serve as a catalyst for community-builders and thought leaders to improve the lives of all people living in Minnesota. OTA, North Dakota and South Dakota. Through storytelling, events and micro-documentary films, we support those thriving in our communities, we champion their work and we celebrate their passions.
Saluting Branches 11571 K Tel Dr Minnetonka, MN 55343	37-1834210		20,549				Mission: To create a charitable effort led by people in the forestry/tree service industry to provide volunteer-based tree and shrub care to veteran cemeteries.

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Partnerships for Permanence 4725 17th Ave S Minneapolis, MN 55407	36-4861270		14,113				Partnerships for Permanence is committed to working together with foster care alumni and adoptees to raise awareness and actively work to improve the child welfare system We strive to involve adults and young people equally in our work Our goal is to teach adult professionals how to better advocate for young people through skills-building workshops around communication, advocacy, and shared leadership
African American Leadership Forum 222 S 9th Street STE 1600 Minneapolis, MN 55443	47-2200830	501(c)(3)	13,332				AALF's universal goal is a just and healthy society that works equally well for everyone Second to that, we strive for a vital and healthy African American community that uplifts the rest

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Minnesota Host Home Network 3748 Bryant Ave S Minneapolis, MN 55409	47-4977811		11,270				The Minnesota Host Home Network supports tribal nations and rural, suburban, and urban communities in connecting youth experiencing homelessness with caring adults who provide housing in their homes and a stable presence. We facilitate networking and training opportunities for current and aspiring Host Home programs, research best practices, and create a clearinghouse of resources.
Asian Economic Development Association 377 University Ave W STE D Saint Paul, MN 55103	41-1911474	501(c)(3)	10,000				The grant is in support of recipient exploring social enterprise. AEDA's mission is to cultivate vibrant, diverse communities by creating economic opportunities. We envision thriving, sustainable neighborhoods with strong community leadership and economic justice.

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
African American Development Solutions 1821 University Ave W STE 145 Saint Paul, MN 55104	80-0345712		10,000				The grant is in support of the recipient exploring social enterprise African Economic Development Solutions (AEDS) builds wealth within African immigrant communities We accomplish our mission by using business development and homeownership strategies that are informed by creative placemaking and cultural assets AEDS works throughout the Twin Cities metropolitan area
Compas Inc 75 5th St W STE 304 Saint Paul, MN 55102	41-1228092	501(c)(3)	10,000				The purpose of the grant is for the recipient to explore social enterprise COMPAS uses the arts to unleash the creativity within all of us so we can create better lives and better communities

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Elpis Enterprises 550 VANDALIA ST Saint Paul, MN 55114	56-2318910	501(c)(3)	10,000				The purpose of the grant is for the recipient to explore social enterprise Elpis Enterprises is a youth development organization focusing on youth employment training and small business education We conduct in-house workshops and community building activities at offsite locations
Dream of Wild Health 1308 FRANKLIN AVE STE 203 Minneapolis, MN 55404	41-1632662	501(c)(3)	10,000				The purpose of the grant is for the recipient to explore social enterprise Dream of Wild Health's mission is to help American Indian people achieve economic, emotional and cultural balance

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Portico Healthnet 1600 UNIVERSITY AVE W STE 211 Saint Paul, MN 55104	41-1814659	501(c)(3)	10,000				The purpose of the grant is for the recipient to explore social enterprise. The mission of Portico Healthnet is to reduce the number of people without coverage for health care services in the Twin Cities metropolitan area.
Cycles for Change 712 University Ave W Saint Paul, MN 55104	41-1816453	501(c)(3)	10,000				The purpose of the grant is for the recipient to explore social enterprise. The mission of Cycles for Change is to build a diverse and empowered community of bicyclists.

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization
NONPROFITS ASSISTANCE FUND

Employer identification number
41-1916337

Part I Questions Regarding Compensation

		Yes	No		
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </td> </tr> </table>	<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)				
<p>b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.</p>	1b				
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</p>	2				
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </td> </tr> </table>	<input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee			
<input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee				
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a		No		
	4b		No		
	4c		No		
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5a		No		
	5b		No		
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6a		No		
	6b		No		
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	7		No		
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>	8		No		
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9				

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 3	<p>The executive committee of the Nonprofits Assistance Fund board of directors is responsible for reviewing annually the performance and salary of the president and CEO. Based on the review, the committee determines compensation for the president and CEO. In its salary determination, the committee considers salaries of CEOs in peer organizations with comparable experience, consults survey data of nonprofit executives, and reviews the history of the president and CEO's compensation. The president and CEO's salary was last reviewed in September 2016. At that time the president and CEO's salary was adjusted retroactively to April 1, 2016, the beginning of the 2017 fiscal year. No changes to the president and CEO's salary have occurred since that time. The next review is scheduled for Fall 2017.</p>

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
NONPROFITS ASSISTANCE FUND

Employer identification number

41-1916337

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part I, Line 8	NAF regularly receives large, multi-year grants that appear as significant changes in contributions and grants from one year to the next. Because some of these grants are restricted by the donor to use in certain programs or to use at certain periods of time, these large, multi-year grants may also cause the total revenue less expenses or net income to appear negative one year, then positive the next, and back and forth. For a more complete picture of NAF's operating activity, please see our annual audited financial statements as made available at our website, www.nonprofitsassistancefund.org

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part I, Line 19	NAF regularly receives large, multi-year grants that appear as significant changes in contributions and grants from one year to the next. Because some of these grants are restricted by the donor to use in certain programs or to use at certain periods of time, these large, multi-year grants may also cause the total revenue less expenses or net income to appear negative one year, then positive the next, and back and forth. For a more complete picture of NAF's operating activity, please see our annual audited financial statements as made available at our website, www.nonprofitsassistancefund.org

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 2	Effective January 1, 2017, NAF merged with MAP for Nonprofits, another 501(c)(3) nonprofit organization with a complementary mission. As a result of the merger, the combined organization offers a number of additional programs and services. We now offer strategic consulting services and outsourced accounting and financial services to nonprofits. We have added expanded training opportunities that now include board governance. We provide incorporation services for startup organizations. We also act as a fiscal sponsor to emerging projects, programs, and potential organizations as a pathway for charitable giving that can help develop innovative responses to unmet community needs.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IV, Line 12a	Nonprofits Assistance Fund issues its own audited financial statements. However, as stated in the Bylaws of NAF, The Minneapolis Foundation (TMF) retains the right to elect a bare majority of NAF's board of directors. As a result of maintaining majority control of NAF, TMF consolidates NAF's financials in its audited financial statements.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, Line 2	Kate Barr, president of Nonprofits Assistance Fund, is a board member of Borealis Philanthropy, a nonprofit philanthropic intermediary organization whose executive director, Magui Rubalcava Shulman, is a board member of Nonprofits Assistance Fund

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, Line 4	<p>Effective January 1, 2017, Nonprofits Assistance Fund (NAF) entered into a business combination with MAP for Nonprofits (MAP), another 501(c)(3) domiciled in the State of Minnesota. NAF remained the surviving entity, retaining its corporate standing and tax-exempt status. As part of the merger process, on December 8, 2016, NAF adopted resolutions of Approval of Merger and Public Charity Status Change. This approved the merger with MAP and approved the application to the IRS to reclassify NAF as an organization described in Section 170(b)(1)(A)(vi) of the Internal Revenue Code. This represents a change from NAF's previous status as a Type I Supporting Organization of The Minneapolis Foundation (TMF). Also as part of the merger, amended Articles of Incorporation were adopted and filed with the Minnesota Secretary of State effective January 1, 2017 that removed stipulations that NAF act as a supporting organization of TMF. The amended Articles of Incorporation also removed stipulations that members of NAF's Board of Directors must be elected by the Board of Trustees of TMF. However, the amended Articles of Incorporation refer the matter of the method and manner of electing the NAF Board of Directors to the Bylaws of NAF. In the bylaws, which were also amended as part of the merger process, TMF retains the right to elect the smallest number of directors necessary so that a majority of the directors of NAF shall have been elected by the Board of Trustees of TMF. Practically speaking, this maintains the parent-subsidiary relationship between NAF and TMF by allowing TMF to elect the bare majority of NAF's board directors. In practice, the NAF board has recruited and selected its board members and submitted them to TMF's Board of Trustees for approval. Another change to the Bylaws of NAF at the time of the merger was to create separate Secretary and Treasurer officer positions on the board. Previously the Secretary and Treasurer roles were combined into a single position. While no change was made to the Articles of Incorporation or Bylaws of NAF where it concerned the minimum number of board members required, at the time of the merger 8 board members of NAF were joined by 8 board members of MAP to form the initial board of directors of the newly merged entity.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, Line 7a	As summarized from the Nonprofits Assistance Fund (NAF) Bylaws The Board of Trustees of The Minneapolis Foundation (TMF) shall at all times have the right to elect the smallest number of directors of the NAF board as necessary so that a majority of all the directors have been elected by the Board of Trustees of TMF All other directors of this corporation shall be elected by the Board of Directors of NAF In practice, NAF recruits and selects its own board members and forwards the slate to the Board of Trustees of TMF for approval

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, Line 7b	Summarized from the Nonprofits Assistance Fund (NAF) Bylaws The Board of Directors of NAF may amend the Articles of Incorporation and these Bylaws, provided, however, that amendments that would affect the rights of The Minneapolis Foundation (TMF) to appoint directors of the corporation will not be effective unless such amendments have been approved by the Executive Committee of TMF

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 11b	The audited financial statements of the organization, on which the Form 990 financial information is based, are presented to the Finance Committee in June by the auditors. The 990 is prepared by the Chief Financial Officer of NAF based on the audited financial statements and additional information. The 990 is reviewed by the President, then distributed to the Board of Directors prior to its August board meeting, which is prior to the submission deadline for the 990. At its August meeting, the Board is asked to acknowledge its receipt and review of the 990 prior to submission to the IRS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 12c	Nonprofits Assistance Fund's conflict of interest policy is reviewed annually by all employees and board members. Each staff member and board member is required to disclose any dualities of interest in writing. New employees and board members review the policy and disclose dualities of interest in writing upon first joining the staff or board. In the course of business, if and when a relevant duality of interest arises, the employee or board member discloses it verbally and is recused from any decision making role related to the dual interest.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 15	<p>The executive committee of the Nonprofits Assistance Fund board of directors is responsible for reviewing annually the performance and salary of the president and CEO. Based on the review, the committee determines compensation for the president and CEO. In its salary determination, the committee considers salaries of CEOs in peer organizations with comparable experience, consults survey data of nonprofit executives, and reviews the history of the CEO's compensation. The president and CEO's salary was last reviewed and increased in September 2016, effective to April 1, 2016, the start of the 2017 fiscal year. No changes to the president and CEO's salary have occurred since that time.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section C, Line 19	Nonprofits Assistance Fund makes its governing documents and conflict of interest policy available to anyone upon request. NAF governing documents include its articles of incorporation, bylaws, and IRS Form 1023. NAF financial statements, annual reports, and quarterly investor reports are available to the public via its website. NAF financial statements include its audited financial statements, single audit (when required), and IRS Form 990 including schedules and attachments.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A, Line 1a	Jean Adams, Chief Operating Officer of The Minneapolis Foundation (TMF), serves on the Non profits Assistance Fund (NAF) board of directors. Because TMF maintains the right to elect the bare majority of NAF's board, Ms. Adams' compensation is listed here as that of a related organization.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XII, Line 1	<p>While Nonprofits Assistance Fund did not change its method of accounting and maintains its books on an accrual basis, it did choose to become an early adopter of new FASB Accounting Standards Update 2016-14 Presentation of Financial Statements of Not-for-Profit Entities</p> <p>This change in accounting principle affects NAF's audited financial statements, but does not affect the preparation or presentation of the IRS Form 990 Visit our website at www.nonprofitsassistancefund.org to see our FY2017 audited financial statements using these new accounting principles</p>

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2016

**Open to Public
Inspection**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990. ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization
NONPROFITS ASSISTANCE FUND

Employer identification number

41-1916337

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)The Minneapolis Foundation 80 South 8th Street IDS Center 800 Minneapolis, MN 55402 41-6029402	Philanthropy	MN	501(c)(3)	7	N/A		No

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) TMF Investment LP The Minneapolis Foundation 800 IDS Center 80 South 8th Street Minneapolis, MN 55402	Investing	MN	N/A	Excluded				No			No	0 %

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	No
b Gift, grant, or capital contribution to related organization(s)	1b	No
c Gift, grant, or capital contribution from related organization(s)	1c	Yes
d Loans or loan guarantees to or for related organization(s)	1d	No
e Loans or loan guarantees by related organization(s)	1e	Yes
f Dividends from related organization(s)	1f	No
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o Sharing of paid employees with related organization(s)	1o	No
p Reimbursement paid to related organization(s) for expenses	1p	Yes
q Reimbursement paid by related organization(s) for expenses	1q	No
r Other transfer of cash or property to related organization(s)	1r	No
s Other transfer of cash or property from related organization(s)	1s	No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)The Minneapolis Foundation	c	125,000	Nonprofits Assistance Fund received two cash grants of \$75,000 and \$50,000 respectively from The Minneapolis Foundation. The \$75,000 grant was to our fiscal sponsorship program in support of the work of the Coalition of Asian American Leaders (CAAL). The other grant of \$50,000 was given in support of our work with charter schools.
(2)The Minneapolis Foundation	e	818,500	As of March 31, 2017, the end of Nonprofits Assistance Fund's fiscal year, NAF has a program-related investment (PRI) from The Minneapolis Foundation (TMF) Community Nonprofit Investment Pool with a principal balance of \$818,500. During the fiscal year, NAF paid off another PRI from TMF in the amount of \$1 million. NAF also maintains a line of credit with TMF of \$2 million. During the 2017 fiscal year, NAF drew \$1 million on this line of credit in May 2016 and paid back the full amount in September 2016.
(3)The Minneapolis Foundation	p	7,880	In order to take advantage of efficiency of scale, NAF purchases some business and liability insurances through TMF. This amount represents the reimbursement paid to TMF for the FY2017 annual premium amount representing NAF's share of these insurances.

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference**Explanation**