

Nonprofit Network
September 17, 2015

Operating Reserve Resource List



MAKING THE CASE:

Case Statement on Reserves – Presented by the Cooper, Rapoport, and Waco Foundations

[Balancing the Mission Check Book: The Reserve Myth](#)- Nonprofits Assistance, by Kate Barr, 2008

[There's No Penalty for Having Reserves](#) – Against the Grain blog, Chronicle of Philanthropy's, 2011

[Maintaining Nonprofit Operating Reserves: An Organizational Imperative for Nonprofit Financial Stability](#) - The Nonprofit Operating Reserves Initiative Workgroup, 2008

[Maintaining Sufficient Reserves to Protect Your Organization](#) - Canadian Society of Association Executives, By Frank Kurre and Grant Thornton

TOOLS TO HELP:

[Determining Appropriate Levels of Reserves](#)- by Richard Larkin, CPA, National Technical Director of NotforProfit Accounting and Auditing, BDO USA,LLP, Bethesda Maryland

[Operating Reserve Policy Toolkit](#) - Nonprofit Operating Reserves Initiative

[Nonprofit Operating Reserves and Policy Examples](#)- Nonprofits Assistance Fund

MORE RESOURCES:

State of the Sector Survey by Nonprofit Finance Fund: 2014 Nonprofit Sector Survey Highlights
http://www.nonprofitfinancefund.org/sites/default/files/docs/2014/2014survey_brochure.pdf

[Hidden in Plain Sight: Understanding Nonprofit Capital Structure](#)- by Clara Miller, 2003

[Cash Reserves: How Much is Enough \(for your ministry\)](#) - Evangelical Christian Credit Union

[Nonprofits and Squirrels or, How big a reserve do you need?](#)- by Richard F. Larkin, C.P.A.
Institute for Nonprofit Excellence, BDO Seidman, LLP

[Organizational Slack \(or Goldilocks and the Three Budgets\)](#) - by Woods Bowman, 2007

[Reserves](#) – NonprofitAccountingBasics.org website sponsored by the Greater Washington Society of CPAs Educational Foundation

[The Grasshopper or the Ant: A Review of Endowment Giving Policy Options](#)- by Russell Willis Taylor
for the Doris Duke Charitable Foundation Arts Program, 2006

[Why Nonprofit Overhead is Destructive](#)- Social Velocity, by Nell Edgington, 2011