



# Essentials for Nonprofit Operations Management

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This guide is intended to give an overview of the operational responsibilities of nonprofit organizations. We hope it will be useful for staff at new organizations, staff who are new to their operations role, and those at existing organizations who want to ensure they're meeting legal compliance obligations or read recommendations on best practices.

Some of the recommendations and information here will only be applicable to U.S.-based charities (501(c)(3) organizations), since the employment, financial, and other laws vary by location.

This guide was not written by a lawyer and should not be taken as legal advice.

This guide was authored primarily in 2017 by our Director of Operations. If you have any suggestions for improvement to this guide, please [let us know](#). We'd like to thank Kelly Witwicki and Ben Rachbach for their thoughtful suggestions and additions.

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## Forming a Charity

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Forming a charity in the United States and becoming a 501(c)(3) tax-exempt organization involves filing documents with the state and federal government and writing the bylaws, the organization's internal governing document. Crafting the bylaws should not be rushed or taken lightly; it is important that careful thought go into the decisions of how the organization will be run.

This guide will not go into details on the process of forming a charity, as there are several [existing resources](#) on the topic. There are also services that will handle the incorporation and/or the application for 501(c)(3) status for organizations ([Harbor Compliance](#) is one such service).



## Finances

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It is important to keep good financial records for your organization so that (a) your executive team members have accurate information on which to base budgets and projections, and (b) you are well prepared to file your taxes each year.

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## Statements

It is standard to prepare monthly or quarterly financial statements, and these should be prepared in accordance with the Generally Accepted Accounting Principles (GAAP). GAAP requires accounting on an [accrual basis](#) rather than a [cash basis](#). There are many good resources [describing the distinction](#). If you're unfamiliar with GAAP, we recommend that you read more about it and familiarize yourself with its requirements.

The main [statements required by GAAP](#) are shown below, with examples. If you're unfamiliar with some of the terminology used in these statements, you may wish to reference this [glossary of accounting terms](#).

| <b>Statement of Financial Position</b> |                 |                                     |                 |
|--|-----------------|-------------------------------------|-----------------|
| February 28, 2018                      |                 |                                     |                 |
| <u>ASSETS</u>                          |                 | <u>LIABILITIES &amp; NET ASSETS</u> |                 |
| Cash & cash equivalents                | \$15,600        | Accrued expenses                    | \$ 350          |
| Security deposits                      | 1,400           | Net assets                          |                 |
|  |                 | Without donor restrictions          | 8,650           |
|  |                 | With donor restrictions             | <u>8,000</u>    |
|  |                 | Total net assets                    | <u>16,650</u>   |
| Total assets                           | <u>\$17,000</u> | Total liabilities & net assets      | <u>\$17,000</u> |

Fig. 1: Example Statement of Financial Postition. Source: [www.accountingcoach.com](http://www.accountingcoach.com)



**Statement of Activities**  
For the *Month* Ended March 31, 2018

|                                       | Without Donor Restrictions | With Donor Restrictions | Total           |
|---------------------------------------|----------------------------|-------------------------|-----------------|
| <b>Revenues</b>                       |                            |                         |                 |
| Contributions                         | \$ -                       | \$ -                    | \$ -            |
| Net assets released from restrictions | 8,000                      | (8,000)                 | -               |
| Total revenues                        | <u>8,000</u>               | <u>(8,000)</u>          | <u>-</u>        |
| <b>Expenses</b>                       |                            |                         |                 |
| Program expenses                      | -                          | -                       | -               |
| Gen & admin expenses                  | 1,300                      | -                       | 1,300           |
| Fundraising expenses                  | -                          | -                       | -               |
| Total expenses                        | <u>1,300</u>               | <u>-</u>                | <u>1,300</u>    |
| <b>Change in net assets</b>           | 6,700                      | (8,000)                 | 1,300           |
| + Net assets - beginning              | 8,650                      | 8,000                   | 16,650          |
| = Net assets - ending                 | <u>\$15,350</u>            | <u>\$ -</u>             | <u>\$15,350</u> |

Fig. 2: Statement of Activities (revenue and expenses). Source: [www.accountingcoach.com](http://www.accountingcoach.com)

**Statement of Functional Expenses**  
For the Year 2018

|                       | Program #1 | Program #2 | Management & General | Fundraising | Total     |
|-----------------------|------------|------------|----------------------|-------------|-----------|
| Salaries and benefits | \$45,000   | \$93,000   | \$30,000             | \$10,000    | \$178,000 |
| Rent and utilities    | 12,000     | 20,000     | 5,000                | 5,000       | 42,000    |
| Printing and supplies | 6,000      | 10,000     | 3,000                | 5,000       | 24,000    |
| Depreciation          | 5,000      | 8,000      | 2,000                | 1,000       | 16,000    |
| Total                 | \$68,000   | \$131,000  | \$40,000             | \$21,000    | \$260,000 |

■ = NATURE    ■ = FUNCTION

Fig. 3: Statement of Functional Expenses. Source: [www.accountingcoach.com](http://www.accountingcoach.com)



|  |  |                       |
|--|--|-----------------------|
| <b>Operating Activities</b>                  |  |                       |
| Net income                                   |  | \$ 0                  |
| Decrease in accounts receivable              |  | 800                   |
| Change in inventory                          |  | <u>0</u>              |
| Cash provided (used) in operating activities |  | 800                   |
| <b>Investing Activities</b>                  |  | 0                     |
| <b>Financing Activities</b>                  |  | <u>0</u>              |
| Net increase in cash                         |  | 800                   |
| Cash at the beginning of the month           |  | 1,300                 |
| Cash at the end of the month                 |  | <u><u>\$2,100</u></u> |

Fig. 4: Statement of Cash Flows. Source: [www.accountingcoach.com](http://www.accountingcoach.com)

When deciding what categories (or accounts) to include in your activities statement, you should select both those that make sense for your organization's programs and those that match the categories on the tax return form ([Form 990](#) in the U.S.), in order to make end-of-year reporting easier.

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## Storing revenue and expense records

It is good practice to keep receipts, invoices, and other proof of payments for a few years. The IRS lists the [required length of time to keep financial records](#). It is also important to keep track of any contracts that you enter into for tax preparation purposes.

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## Payments to contractors and other vendors

The IRS [requires](#) you to file a [Form 1099-MISC](#) whenever payments totalling at least \$600 in a given year are made to a company or individual, unless the payee



is a C-corporation, S-corporation, or was paid via credit card or a third party payment network such as Paypal. You must also send the vendor a Form 1099 in these instances. Those meeting this requirement may include interns, temporary/contract workers, and companies providing consulting, financial, or legal services, among others.

Complying with this requirement is a multi-step process:

1. When you're paying a new vendor (not via credit card/payment network), estimate whether you might pay them at least \$600 in the current year.
2. If you might pay them \$600 in the current year, ask them for a [Form W-9](#). This form will include their business classification, which will allow you to determine whether a 1099 is required. (501(c)(3) charities are a type of C-corporation and therefore you do not need to file a Form 1099 for payments to them.)
3. Keep track (or have your payroll company keep track) of payments made to parties where a Form 1099 will be required.
4. Send out Forms 1099 and file Forms 1099-MISC (or have your payroll company send these out) after the end of the year.

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## Reimbursing employees' expenses

In the U.S., when reimbursing employees for business-related expenses (such as a laptop or other office equipment that they use at home) it's important to consider what fraction of that expense is a fully justified business expense. If the equipment is used for their personal activities as well, your organization's payment to them may be taxable income.

Similarly, when reimbursing employees' meals and incidental traveling expenses, any amount reimbursed that is above the [IRS's per diem rate](#) (which [varies by geographical area](#)) is also taxable income that must be reported. Employees must submit an expense report when requesting per diem reimbursement.



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## Yearly tax return and (audited) financial statements

If you don't have someone with an accounting background on the team (or someone eager to learn about nonprofit taxes), you may opt to hire an accountant to prepare your tax returns ([Form 990](#) in the U.S.), to minimize the risk of errors. ACE outsources this task, and we also have our financial statements audited each year.

Yearly audited financial statements are required by many U.S. states for charities wishing to solicit funds in that state and which have a revenue higher than a certain threshold (the requirements vary by state). Search for "charity registration" information for the states in which you solicit funds, and see the section below on state registrations for more information.

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## Donations

### Donation records

It's important to keep accurate donation records for the same reasons it's important to keep good financial records for other types of transactions. It also enables you to answer donors' questions about their donations and provide an annual donation summary after the end of the year, if you so desire. There are many databases (sometimes called CRMs, which stands for Customer Relationship Management) and tools available to manage your donors' information and keep a record of donations. The right one for your organization will depend on a number of factors. These may include: the number of donors, your priorities in terms of reporting flexibility, ease-of-use, connectability to payment processors and email systems, and cost. There is no "one size fits all" system. See [NTEN's Report on Donor Management Systems](#) for an overview of several different systems.

### Acknowledgments

It is important to send an acknowledgment or receipt containing the gift date, amount, and a statement specifying whether donations to your organization are tax exempt (along with a tax ID number), so that the donor can claim the amount as a deduction on their taxes if they'd like to. In the U.S., a charity is only required to provide a written receipt for donations of \$250 or more. However, we highly recommend that donations of any size are acknowledged by email or postal mail.



## Restricted donations

If a donation has been restricted by the donor to a certain program or purpose, you must document the restriction and track the use of the donation. Restricted donations and the amount that has been used for the intended purpose will need to be reported on the tax return. Note that you are allowed to “roll over” all or part of the restricted donation to be used in a future year.

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## Further Reading

- [Nonprofit Operations Toolkit](#)
- [Council of Nonprofits](#)
- [NTEN’s Report on Donor Management Systems](#)





## State Registrations

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In the U.S., many states require charities to register with a government agency if they'll be soliciting donations in their state. Failing to register in the appropriate states is a common oversight. Enforcement has been increasing, and fines can include large penalties. Each state may have their own definition of soliciting, but in general your organization is more likely to be in compliance if you think of soliciting as a broad range of activities. Soliciting does not only mean in-person requests, having a fundraiser on the ground in that state, or sending physical mail with a strong fundraising message—it can also include email correspondence, phone calls, and e-newsletters, and may even cover wording such as “we look forward to working with you to protect animals in the coming year.”

Each state has a different registration process, but there are similarities between them. Registration forms commonly ask for the charity's mission statement, bylaws, formation documents, financial information (tax returns, sometimes an audit), a board of directors list, and fundraising consultants hired by the charity (who also need to register themselves in some states). Some states require that paper forms be mailed in, but others are moving their registration process online. Many states require an annual filing in addition to the original registration, and these annual filings are often due 4 or 5 months after your fiscal year-end.

If you do not wish to deal with registration forms yourself, there are some services that assist charities with these registrations ([Affinity Fundraising](#) is one such service). These services can be expensive and may not relieve the charity of liability should there be an issue with the registration. In addition, all the information requested in the registration forms will need to be provided to the service company, so the amount of time that it takes to gather that information cannot be avoided. However, once it's gathered, the service company can copy it onto each state's form.

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## Resources

- [National Council of Nonprofits' page on state filing requirements](#)
- [Hurwit & Associates' directory of state registration information](#)



## Human Resources

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This section details some HR-related topics that intersect with operations. Please see the [HR Survival Guide for Small Organizations](#) for more information on hiring, retaining, and managing employees from an HR perspective.

### Hiring

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One of the first things to consider when hiring a staff member is whether they should be classified as an employee or an independent contractor. This classification depends on a number of attributes of their position (see the [IRS webpage about this designation](#) and the relevant state's definitions), and there can be serious consequences for misclassification.

In the U.S., employees must complete an [Form I-9](#) during onboarding for employment eligibility verification, and the employer must check their identity document(s) and complete the second section of this form. Employees also need to complete a Form W-4 to report their withholding allowances for federal taxes, and, depending on the state, may need to complete a state tax withholding form. Some state governments also require that other forms and notices be provided to the employee.

Independent contractors in the U.S. must complete a [Form W-9](#) to provide their tax number to the employer for income reporting purposes.

### Payroll

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Payroll can be tedious and complicated to do on your own, so many nonprofit organizations with more than a couple of staff members hire a payroll processing company to take care of:

- Paying employees via direct deposit
- Calculating taxes (in the U.S. this includes federal, state, unemployment insurance, social security, medicare, and sometimes location-specific taxes like local services tax and disability insurance)
- Remitting tax payments to government agencies



- Other deductions, e.g. for retirement accounts or health insurance premiums
- Tracking vacation and sick leave accrual and use
- Quarterly and annual wage reports to government agencies
- End-of-year reports to government agencies and employees
- Payments to independent contractors
- Monthly premium payments for workers' compensation insurance (however, you may save money by opting to pay for workers' compensation up front rather than through the payroll service)

In the U.S., there are several payroll processors to consider, including Automatic Data Processing, Inc. ([ADP](#)), [Square Payroll](#) (good for small teams), [Gusto](#) (which ACE uses), and [Deluxe](#).

If you only have a few employees (perhaps five or fewer), it may be more cost effective for you to process payroll internally, because payroll companies can have large setup fees and per-payroll service fees. Depending on the service, the cost per employee may decrease as the number of employees increases. Even if you have a small number of employees, it may still be best to outsource payroll if the country requires a large amount of reporting and filing, or requires that you pay employees in that country's currency and your organization doesn't have bank accounts there. If you opt to do payroll internally, be sure to read up on any payroll-related employment laws in the areas you are employing staff—some areas require that payments be made at a certain frequency or within a certain time of the pay period end date. Also find out what reporting is required, and at what frequency, for government income tax and unemployment agencies, and which reports you'll need to send employees and contractors (such as W-2 and 1099 forms).

## Compliance with employee rights

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Employment laws can vary by country, state, and sometimes city. When you are considering hiring someone in a new area, be sure to research the employee rights in their jurisdiction so that you can ensure that your policies and practices are in compliance. Employment laws often cover areas such as:

- Paid sick leave



- Minimum wage
- At-will employment
- Overtime pay and exceptions (exempt status)
- Holidays and holiday pay
- Pay frequency and currency

It's best to refer to the country, state, and/or local government's website(s) (i.e., search for "[state/country] employment laws" and look for results at legitimate sites—such as those ending in .gov, canada.ca, or gov.uk—to ensure you're getting the most accurate and up-to-date information on employment laws. If any of the information is unclear, you should contact the agency or consult a lawyer.)

As special circumstances arise—e.g., a long medical leave or parental leave—you should again consult the employment laws in the area of residence of the employee.

## Employee handbook

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All of your policies and practices that affect employees should be documented in a handbook, internal website, or other easily accessible resource. The format you choose should be provided to employees at the time of hire and be accessible throughout the term of their employment.

The handbook should detail the ways in which your charity complies with appropriate employee laws such as those mentioned in the previous section and should also include any other policies or procedures that you'd like employees to know or follow, such as information about benefits and expense reimbursements. While creating or reviewing your handbook, you may consider offering benefits that are not usually legally required, such as paid bereavement leave, health insurance, or retirement accounts.

Upon creation of new policies and when making major changes, ensure that your policies are in compliance with all relevant employment laws. It may be good to have a lawyer review your policies as well. Have your employees sign an acknowledgment form stating that they've read and understand the handbook at the time of hire, and again when notable changes are made to certain policies.



Types of policies you may wish to cover in your employee handbook:

## Employment

|  |                          |
|--|--------------------------|
|  | Corrective action        |
|  | Separation of employment |
|  | Employee records         |

## Workplace expectations

|  |   |
|--|---|
|  | Confidentiality   |
|  | Conflict of interest  |
|  | Intellectual and creative property  |
|  | Diversity and harassment: complaint procedure, anti-retaliation policy    |
|  | Outside employment  |
|  | Attendance and punctuality  |
|  | Meal breaks   |
|  | Professionalism   |
|  | Electronic communication and internet use                                 |
|  | Social media policy   |
|  | Reference policy (how to handle reference requests from former employees) |
|  | Whistleblower policy  |
|  | Work hours  |

## Compensation

|  |                                     |
|--|-------------------------------------|
|  | Performance and salary review       |
|  | Payment of wages                    |
|  | Time reporting                      |
|  | Overtime pay (non-exempt employees) |



## Reimbursements

|  |                                   |
|--|-----------------------------------|
|  | Expense reimbursement procedures  |
|  | Employee travel and reimbursement |

## Management

|  |                           |
|--|---------------------------|
|  | Exit interview guide      |
|  | Employee evaluation forms |

## Benefits

|  |  |
|--|--|
|  | Retirement accounts  |
|  | Paid time off  |
|  | Sick leave   |
|  | Holidays   |
|  | Bereavement leave  |
|  | Jury duty  |
|  | Military leave of absence                                  |
|  | Workers' compensation benefits                             |
|  | Parental leave   |
|  | Health insurance and/or a Health Reimbursement Arrangement |

## Employment records

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It is important to keep accurate employment records because tax agencies may request information about wages paid or dates worked even long after the time of employment and because there are legal requirements about how long employment records should be kept. It will be beneficial for your charity's own history as well. You should keep on file: a signed offer letter, record of hours worked, and a record of time taken off for vacation, holidays, and sick leave (unless your sick leave is bundled with vacation).



## Outsourcing

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Several tasks, like payroll, are often better outsourced to a service company that has expertise in the area. Outsourcing helps reduce the workload of your staff, enabling them to focus on more of the tasks where they have a comparative advantage.

## Physical environment

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The environment in which your staff members are working is often quite important to their overall happiness and productivity at work.

If your team works remotely (as we do), encourage staff members to set up a workspace that is separate from places they do other things. Remind them to pay attention to ergonomics and encourage them to add decorations or other things that make for a pleasant workspace.

If your team will work from an office, make sure that you clearly define what you're looking for. This should probably involve consulting much of your staff about what they want to see in an office. Some considerations may include:

1. Whether you would like space in a coworking office or your own office
2. Whether you would like space with or near another organization that is aligned with your mission
3. Whether and to what extent you care about the location/surrounding area (with regard to dimensions such as convenience, accessibility, proximity of goods and services, etc.)
4. Whether you have specific needs around parameters such as square footage, lighting, etc.
5. Whether you would like an open plan, cubicles, offices with doors, or some other layout
6. Whether you would like amenities (such as a kitchen)

Once you have found a space that you like, it may be appropriate to negotiate with the landlord on the price and on the most important terms of the lease. You



should then review the lease in detail (consider these [10 questions to ask before signing](#)).

If you're able to, you may also wish to allow your staff to request equipment, snacks, etc. that would make their work experience more enjoyable and productive. Some equipment that may be especially useful are standing desks, monitor arms, second monitors, ergonomic keyboards and mice. Occasionally providing catered lunches can help bring staff together and encourage team bonding.

## Insurance

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It is good practice, and often required for larger events, that charities have [general liability insurance](#) coverage in case of a third-party lawsuit over physical injuries or property damage.

It is also recommended that charities have [directors and officers' \(D&O\) insurance](#). [Wikipedia defines](#) directors and officers insurance as "liability insurance payable to the directors and officers of a company, or to the organization(s) itself, as indemnification (reimbursement) for losses or advancement of defense costs in the event an insured suffers such a loss as a result of a legal action brought for alleged wrongful acts in their capacity as directors and officers." It may cover errors and omissions, neglect or breach of duty, or misleading statements made by the directors (some [examples](#) are given here).

The Nonprofits Insurance Alliance Group provides general liability, D&O, and other types of insurance to registered charities in the U.S. and offers several risk management benefits to their members (trainings and webinars, employee termination consultations, and tools and resources for board members).

[Workers' compensation insurance](#) is often required by countries' and states' or provinces' governments. (The terms used for this vary by location, including "Work-Safe" and "employers' liability insurance.") It can be difficult to obtain this insurance in countries where you are not established as a business entity, so be sure to give yourself time to obtain insurance prior to hiring an employee in a new area. Workers' compensation insurance premiums can often be handled by your payroll processing company (there may be an additional fee), or be made up-front.





## Charity laws in the United States

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Generally, charities must comply with all of the same laws that would apply to for-profit businesses. Directors and officers have [legal fiduciary duties](#) for the non-profit that are referred to as the duty of care, duty of loyalty, and duty of obedience.

In addition to the laws applicable to all corporations, [several other requirements](#) apply to charities with the 501(c)(3) designation. These charities must not generate personal profit for their members, board of directors, officers, or shareholders. In addition, they must not attempt to influence political elections, and the extent to which they can engage in lobbying for legislation is restricted.

Operations staff should be familiar with laws applying to their organization. They should also be familiar with the organization's bylaws. It is generally the responsibility of the Board of Directors to ensure that the organization is following its own policies set out in the bylaws, but because operations staff are typically the ones managing the finances, registering to solicit donations, and undertaking similar activities, they should also be familiar with the bylaws to make sure their activities are in compliance.



## Tools and Resources

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### General administrative/operations tools

- [Google for Nonprofits](#). Apply for this—once accepted, you'll have access to free [Google Apps](#) and [Youtube for Nonprofits](#), which allows you to fundraise from your Youtube channel. Joining Google for Nonprofits is also the first step to applying for a [Google Ads grant](#).
- [LastPass](#) (password manager)
- [MyFax](#) (fax without a fax machine)

### Communications tools

- [Slack](#) – Free for nonprofits with 501(c)(3) status, Slack helps us streamline our day-to-day conversations and is a fantastic solution to overflowing inboxes. It has tons of features, including screen sharing, in-app calls, and file sharing. You can also set up integrations and even create custom emoji.
- [Trello](#) – Trello is free for everyone, but they also offer discounts on paid plans for nonprofits. We use the free version of Trello, and think it's a great tool for managing day-to-day tasks, as well as projects and campaigns.
- [Mailchimp](#) – Our current email management system, Mailchimp, offers forever free accounts to everyone. If your mailing list exceeds 2,000 contacts, Mailchimp also offers nonprofits a 15% discount on paid plans.
- [Causevox](#) – This is a great tool for organizations looking for a peer-to-peer fundraising platform. Through [Techsoup](#), you can get a substantial discount on a full year subscription.
- [Zapier](#) – Offers 15% discount for nonprofits with 501(c)(3) status, and a free plan with a limited number of zaps available to everyone. We use Zapier to automate tasks for us, and to help us sync up our various communications apps so they 'talk' to each other.
- [Google Ads Grant](#) – Apply to receive up to \$10,000/month in free Google search text ads.



- [Twilio](#) – Phone service which enables you to program menu options and have call redirects; they give free phone credits to nonprofits. This is particularly valuable for virtual companies.

## Web and design tools

- [Adobe Creative Cloud](#) – Featuring a heavily discounted first year through Techsoup, this tool is especially useful for teams that have multiple designers that work remotely.
- [Moqups](#) – This is a fantastic tool for web designers looking for a faster, more efficient way to create wireframe mockups of their website and app designs.
- [Canva](#) – Create and edit images for your website or social media channels using this browser-based editing app. Nonprofits can apply for a free account—contact Canva support for more information.
- [Social Media Image Size Cheat Sheet](#) – With so many social media platforms to manage these days, it can be hard to keep track of the image requirements of each of them. Luckily, there’s this handy guide to help you stay on top of the game.

## Survey tools

- [QuestionPro](#) – QuestionPro is an online survey platform that provides a [free license to nonprofits](#). QuestionPro supports [sample survey questions](#) such as multiple choice, drop-down menu, Likert scale, semantic differential, matrix, constant sum, drag-and-drop, slider-scale, net-promoter scale, and many more question types.

## Analytics

- [Google Analytics](#) – Analytics is free for everyone to use, and highly recommended for all organizations that maintain websites. This gives you the tools you need to analyze your website traffic, set up [A/B tests](#), and more.
- [Heatmap.me](#) – This is a great tool that visually represents user engagement, such as scroll-length and clicks, through the use of a heatmap overlay. Contact support to see if your organization is eligible for a free premium account.



## Ways to save

- Join [Techsoup](#) – It's free to join and only takes a few minutes to register your account. Once you are verified as an eligible 501(c)(3) organizations, your organization can purchase hundreds of different tools at heavily discounted prices.
- Always contact companies via email prior to paying full price. Many companies offer discounts to charities, from premium WordPress plugins to user testing credits. It never hurts to ask, and a quick email may result in saving a lot of money.
- [Taproot Foundation](#) – Taproot connects nonprofits with skilled volunteers doing pro-bono work.

## Additional recommended reading

- [Council of Nonprofits](#)
- [Guide to legal issues for small businesses and nonprofits](#)
- [Nonprofit Human Resources Best Practices Toolkit](#)
- [Nonprofit Law Blog](#)
- [Nonprofit Management 101](#) (book)
- [Nonprofit Operations Toolkit](#)
- [HR Survival Guide for Small Organizations](#)