

2019

Reducing Reliance on Government Funding in the Nonprofit Sector

Bryan K. Kieler
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Walden University

College of Management and Technology

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Bryan K. Kieler

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Walden University
2019

Abstract

Reducing Reliance on Government Funding in the Nonprofit Sector

by

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MS, Walsh College, 2011

MBA, Oakland University, 2007

BA, Oakland University, 2002

Consulting Capstone Study Submitted in Partial Fulfillment
of the Requirements for the Degree of
Doctor of Business Administration

Walden University

August 2019

Abstract

Many leaders of nonprofit organizations are challenged by limited and declining financial resources from government grants, while being asked by funders and their constituent base to provide better quality services to a larger population. Nonprofit leaders are exploring strategies to reduce their reliance on government grants by diversifying and growing alternative funding sources. The purpose of this single case study was to explore, through the conceptual lens of the balanced scorecard theory, strategies used by 4 leaders of a nonprofit organization in southern California who have experience managing and growing alternative revenue sources by creating a social enterprise. Semistructured interviews were used to collect data and organizational documents were reviewed. The data were manually coded, and mind mapping was used to identify common themes. Thematic data analysis showed 5 themes: lack of a systematic approach to processes, lack of defined SMART processes, lack of integrating results into the organization's key performance indicators (KPI), lack of defined measurable goals and objectives related to the KPIs in the business models of these organizations, and lack of defined sustainability plan. Nonprofit leaders may benefit from a systematic strategic approach to guide their organization. Nonprofit leaders need to understand how these systematic strategic approaches may impact their organization and how to integrate such opportunities into their organization. The implications for positive social change include the potential to fulfill the missions, strengthen the overall funding sources, and serve the local communities of nonprofit organizations by learning how to use the strategic planning processes.

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Dedication

I dedicate this work to both my family and to the nonprofit leaders who continuously work to better the lives of those who have been underserved.

First, I would like to thank my parents and the rest of my family that has served as a rock during this challenging journey. My family has made many sacrifices and been supportive of my commitment to my academic journey. I would also like to personally thank my dad, who served to be my dad when he had no obligations. Thank you, dad, for your continued push and motivation to encourage me to challenge myself and become the best version of myself.

Next, I want to dedicate this work to the vast number of great nonprofit leaders that continue to work to better the lives of so many. My hope was the findings in this study will help guide the decision of nonprofit leaders on their journey of continuous improvement and improving the overall sustainability of their organizations. The nonprofit service sector serves as the lifeline for so many underserved individuals. I applaud the work of both you and your staff in continuing to improve the lives of those you and your team serve.

Acknowledgments

I want to thank my friends, peer scholars, and the individuals who have gifted their time to help educate me on many challenges faced by leaders of nonprofit organizations that work endlessly to help improve the lives of the underserved. I am appreciative to have been selected into the Doctorate of Business Administration (DBA) Consulting Capstone program at Walden University under the guidance and mentorship of my committee chair Dr. Pete Anthony and Dr. Janice Garfield. Both Dr. Anthony and Dr. Garfield helped to foster my learning, guide my interactions, and helped me find my scholarly voice. Additionally, I would like to thank both Dr. Steve Roussas and Dr. Mohamad S. Hammoud for their guidance and feedback during my academic journey.

Next, I want to thank the leadership team of my client organization and their team members who served as participants for this study. This study would not be possible without the dedication and commitment to sharing their respective experiences. I am appreciative that each participant took their time and energy to share their experiences of exploring strategies to reduce their reliance on government grants by growing alternative funding sources. I hope that this research provides leaders of nonprofit organizations further knowledge and strategies to use as they explore how to reduce the concentration of government grants by growing alternative funding sources to improve the overall financial sustainability of their respective organizations.

I want to thank all of you for both inspiring and encouraging me as I help nonprofit leaders create strong learning cultures and improved sustainability of their organization. Simply, thank you!

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Section 1: Foundation of the Study

Many nonprofit leaders have the responsibility of guiding their organizations in providing basic needs to some of the most underserved individuals and households in the United States. These nonprofit leaders need to address the challenge of declining resources and increased demand from those they serve. Nonprofit leaders may benefit by using a holistic, systematic process to diversify and grow alternative funding sources while staying focused on fulfilling the mission of their organization. In this study, I used the 2017-2018 Baldrige performance excellence framework to explore strategies used by some leaders of nonprofit organizations to reduce their reliance on government grants by diversifying and growing alternative funding sources. Further, I used the balanced scorecard theory to serve as the lens to help nonprofit leaders create a systematic strategy to manage short-term and long-term goals as they seek to improve the overall sustainability of their nonprofit organization. As a requirement of Walden University's Consulting Capstone, I served as both the researcher and consultant for this study.

Background of the Problem

Nonprofit organizations play a critical role in providing human services to individuals and households that lack access to basic needs and services. Whether it is access to quality affordable healthcare, healthy foods, quality education, safe and affordable housing, and or the perseveration of arts and culture, the nonprofit sector fills a void for many individuals (Garven, 2015). Besel, Williams, and Klak (2011) noted that the U.S. government had funded the nonprofit sector to fill the void of services for individuals who lack basic human service needs since the Great Depression. Many

nonprofit organizations are reliant on government funding. Approximately one-third of the nonprofit sector receives government funding (Fyffe, 2015; Pettijohn, Boris, De Vita, & Fyffe, 2013). The partnership between the U.S. government and the nonprofit sector has been dependent on funding from government grants and contracts (Marwell & Calabrese, 2015); there is a direct correlation between the health of the U.S. economy and government grants and contracts (Besel et al., 2011; Hopkins, Meyer, Shera & Peters, 2014). The purpose of this research study is to explore strategies some nonprofit leaders use to reduce their reliance on government grants by diversifying and growing alternative funding sources.

Problem Statement

Since 1932, the United States federal government has been a primary source of funding for social service programs to offer support services for low-to-moderate-income (LMI) individuals (Marwell & Calabrese, 2015). The financial crisis in 2007-2009 negatively impacted multiple nonprofit organizations located in California; in 2012, 48% of nonprofit leaders reporting a decline in funding from local government agencies, 49% noting a decline in state government funding, and 49% reporting a decline in federal government funding (McKeever, Boris & Arya, 2015). The general business problem was that nonprofit leaders lack strategies to address declining government resources. The specific business problem was that some nonprofit leaders lack strategies to reduce their reliance on government grants by diversifying and growing alternative funding sources.

Purpose Statement

The purpose of this qualitative single case study was to explore strategies that nonprofit leaders use to reduce their reliance on government grants by diversifying and growing alternative funding sources. The target population for this study was four leaders of a nonprofit organization located in southern California who have implemented successful strategies to reduce their reliance on government grants by diversifying and growing alternative funding sources. The implication for positive social change for nonprofit leaders located in southern California was that leaders may learn from the findings of this case study to help guide their strategic planning processes in considering alternative funding sources to support the achievement of their organizations' strategic objectives. Area nonprofit leaders could use the lessons learned from this study to improve approaches to strategic planning and the ability to continue providing and expanding the availability of services to meet the needs of LMI individuals.

Nature of the Study

I used the qualitative research method for this study. Yin (2017) noted that researchers use the qualitative method to explore the *what*, *how*, and *why* of a phenomenon. Further, Park and Park (2016) noted that researchers use the qualitative method to discover the what, how, and why of a phenomenon by asking the interview participants semistructured research questions. Barnham (2015) noted that researchers use the qualitative method to understand the underlying motivations for actions and or lack of actions. I used the qualitative method to explore the what, how and why of leaders' strategies to reduce reliance on government grants by diversifying and growing

alternative funding sources. Researchers use the quantitative method to examine measurable facts and understand the what, why, and how, in measurable format (Barnham, 2015). Yin noted that researchers might use the quantitative method when using measurable data to examine, describe, and or compare an event. Further, researchers use the quantitative method to focus on examining the differences or relationships among variables (Landrum & Garza, 2015). I did not examine the relationships or differences among variables; therefore, a quantitative method does not fit the purpose of my study. Yin highlighted that researchers use the mixed method when it is necessary to combine qualitative and quantitative methods to understand the what, how, and the why of a phenomenon. Because I did not include a quantitative component in this study, I did not use a mixed method.

Yin (2017) found that qualitative researchers use multiple research designs, including case study, ethnography, and phenomenology. I used the case study design for this study. Yin stated that researchers use the case study design to explore a given phenomenon in a real-life setting. I explored leaders' strategies to reduce their reliance on government grants by diversifying and growing alternative funding sources in a real-life setting; therefore, I used the case study design for this study. Researchers use the ethnographic design when they seek to understand one or more groups' cultures as a social phenomenon in a defined bounded system (Zilber, 2014). Further, Zilber noted researchers use the ethnographic design to explore how participants behave based on social dynamics and the surrounding environment. I did not use an ethnographic design because I did not seek to understand the groups' social dynamics within an organizational

environment. Further, Conklin (2013) stated that the researchers use the phenomenology design to explore a continuous cycle of the meanings of participants' lived experience of a phenomenon. The intent of this study was to understand the perceptions of participants in a bounded case; therefore, I did not use the phenomenology design.

Research Question

What strategies do nonprofit leaders use to reduce their reliance on government grants by diversifying and growing alternative funding sources?

Interview Questions

1. What are the strategies you use to diversify funding sources to reduce your reliance on government grants?
2. What are the strategies you use to grow funding of nongovernment sources?
3. How did you assess the effectiveness of these strategies?
4. What were some of the key barriers/challenges you encountered when implementing these strategies?
5. How did you address these key barriers/challenges?
6. How did you assess the effectiveness of addressing these key barriers/challenges?
7. What else could you share about your strategies for diversifying and growing alternative funding sources?

Conceptual Framework

The conceptual framework for this study was the balanced scorecard (BSC) theory introduced by Kaplan and Norton (1996a). Kaplan and Norton focused on how leaders balance the demand for both short-term and long-term goals and financial and nonfinancial measures. Researchers use the BSC to review the performance measures of an organization (Niven, 2014). Leaders of organizations can use the BSC to improve effectiveness and efficiency of operations. Kaplan and Norton stated that a well-designed BSC should consist of both lagging indicators, such as financial measurements, and performance drivers to help guide the leaders' decision-making process. Narayanamma and Lalitha (2016) noted using the BSC helps leaders connect the vision and strategy of their organization to four key dimensions of performance metrics: financial, internal business process, learning and growth, and customer. Thus, using the BSC model enables leaders to use the BSC as the conceptual framework, as a strategic approach in managing the performance of the nonprofit to transition the nonprofit's strategy and vision and strategies into an action plan for improving overall sustainability and accounts for these four key types of metrics.

In this case study, I explored the phenomenon of how some nonprofit leaders develop and implement strategies to reduce reliance on declining government funding and improve the overall financial sustainability of the organization while maintaining focus on achieving the organization's mission. The BSC theory was appropriate to explore how nonprofit leaders balance both short and long-term goals of the organization

while working to strengthen the overall sustainability of the organization to support their missions.

Operational Definitions

Baldrige performance excellence framework: The Baldrige performance excellence framework is a holistic performance management system and leadership tool used by organizational leaders to address seven key criteria; while focusing on both financial and nonfinancial metrics that helps leaders focus on strategy-driven performance; the seven key criteria are (a) leadership; (b) strategy; (c) customer; (d) measurements, analysis, and knowledge management; (e) workforce; (f) operations; and (g) results (Baldrige, 2017).

Community development financial institution (CDFI): CDFIs are mission-oriented financial institutions that have a focus on serving a population of people and or geography that are traditionally underserved by conventional financial institutions (Lowry, 2018). CDFIs provide a wide range of products and services ranging from the various depository and lending programs. CDFIs are overseen as part of the community development financial institution fund which is an agency overseen by the United States Treasury (Lowry, 2018).

Earned revenue: Earned revenue can consist of direct sales of goods or fees for services either directly related to the mission of a nonprofit organization, and or not related to the mission, vision, and or values at all (Levine Daniel & Kim, 2018).

Key Performance Indicators (KPI): KPIs are metrics that are related to a specific task that is focused on synthesizing important operating indicators that are used as a tool

to help leaders understand how their organization is performing (Haber & Schryver, 2019).

Low-to-moderate income: Within the Community Reinvestment Act of October 12, 1977, authors define LMI as 80% or below of the area median income of the geography (Mauldin, Henager, Bowen, & Cheang, 2016).

Public-private partnership: Tunčíkiene, Grenčíková, and Skačkauskienė (2014) defined a public-private partnership as a business model where the public sector has a focus on positively improving a component of the social welfare sector.

Social enterprise: Luke and Chu (2013) defined social enterprise as an organization that conducts business and engages in trading to fulfill the organizational mission with a social purpose.

Social entrepreneurship: Social entrepreneurship is a modern business model that is tackling complex issues of the world ranging from reducing poverty, hunger, and social injustices (Steckler, 2014). Further, Luke and Chu (2013) noted that social entrepreneurship is a business model that seeks to generate funds to address a social issue.

Total Quality Management (TQM): Total quality management is a holistic approach encompassing all parts of an organization to improve overall organizational effectiveness (Karimi, Safari, Hashemi & Kalantar, 2013); further, Karimi et al. found that TQM may help leaders gain organizational competitiveness by reducing costs and improving productivity.

Assumptions, Limitations, and Delimitations

Assumptions

Foss and Hallbert (2013) noted that researchers need to be cautious that readers' conceptual views may be accepted as truths within a research study. Kirkwood and Price (2013) determined that the lived experiences of the audience could influence their understanding of the study. Fan (2013) stated that a common error one might make is to fail to understand his or her conscious and unconscious assumptions clearly. Kirkwood and Price also noted that often the shape of a study is guided by the beliefs and assumptions of the researcher. I am defining my assumptions to help ensure that these assumptions do not influence this study.

Additionally, I recognize that I may have unconscious assumptions. Each researcher brings his or her bias and subjectivity to a study of a phenomenon (Sutton & Austin, 2015). To help mitigate potential unconscious assumptions, I reviewed my research, findings, and interpretations of the interview transcripts with my committee and use member checking by submitting my analysis of participants' interviews to participants to determine if my analysis was accurate. Qualitative researchers can use member checking to explore the credibility of the results captured in their study (Birt et al., 2016). Defining the assumptions used in a study offered clarity and help the reader to understand the framework of the research (Chandler, 2013). Kirkwood and Price (2013) noted that in designing and interpreting findings in their study, researchers need to be cautious not to assume that all stakeholders have a common understanding. I identified

six assumptions pertaining to this study. First, I assumed the participants would be transparent, candid, and honest in providing detailed responses to the interview questions.

Additionally, I assumed the participants gave full access to all supporting documents and data. Based on Yin's (2017) findings, I assumed that the qualitative single-case study was the most appropriate design to explore the research question. Yin noted that the single-case study design is appropriate when the researcher is seeking to capture the everyday conditions and circumstances of a phenomenon. Because I studied how the leadership team of a defined nonprofit organization was seeking to reduce their reliance on government funding, the single-case study was appropriate. Fourth, I assumed that a sample size of four nonprofit leaders from a single nonprofit organization located in California was adequate to address the research question. Next, I assumed that using the 2017-2018 Baldrige performance excellence framework and criteria would provide a framework for a holistic, systems-based evaluation of my assigned client organization. By not clearly defining one's assumptions, the author assumes that the reader has a common understanding as the author (Kirkwood & Price, 2013). Lastly, I assumed that the Baldrige performance excellence framework was a successful tool to provide a systematic perspective to evaluate my client organization for the evaluation of the defined research question. By defining my assumptions, I avoided the error of assuming that readers of my study shared the same common understandings.

Limitations

Researchers need to be aware of how their limitations of the approach in the study design and the conclusions they draw from the findings in their research may influence

the study (Kirkwood & Price, 2013). Defining the limitations enables the researcher to offer clarity to the reader of potential defined uncontrollable challenges that may impact the study. Further, limitations may be perceived as a weakness, which may result in the reader questioning and challenging the validity of the study (Marshall & Rossman, 2015). Some readers may consider the single-case study design to be a limitation; the smaller sample size of four nonprofit leaders from a single organization based in California presents limited findings that are not applicable for many nonprofit leaders of larger organizations. Next, one of the four nonprofit leaders has less than a year of leadership experience in the organization. The limited leadership experience may result in a limited response from the individuals during the interview. I have taken steps to strengthen the validity and reliability of my study. To address the potential challenge of limited responses, I asked the interview questions one-on-one and then validated the data through member checking. Thus, I validated the information collected through the Baldrige performance excellence framework client profile. I triangulated data gathered during the interview process and the review of documents collected from GuideStar and provided by the nonprofit client, including performance outcome data.

Delimitations

Delimitations define the scope or boundaries of a study (Marshall & Rossman, 2015). In this study, the research population was delimited by a small nonprofit that has been in operation for 38 years in California. I used a sample size of four nonprofit leaders of a single nonprofit organization who launched a social enterprise in efforts to reduce their reliance on government funding to provide the parameters of this qualitative single-

case study. The scope of this study was limited to the triangulation of organization-specific documents, peer-reviewed research, and a review of data on performance outcomes provided by the nonprofit client leaders. Saunders, Lewis, and Thornhill (2015) cautioned about the lack of generalizability of qualitative research using a single-case study. Researchers use the single-case study research design to explore the why and how of a phenomenon from data captured during the interviews of the participants, as the data obtained represents the beliefs of the participants and the findings may not be relevant for all (Yin, 2017). As such, it was fair to caution that a case study research design lacks transferability and may not be a fair representation of the larger population of nonprofit leaders in the United States.

Significance of the Study

The implications for positive social change from this study include the potential to address how some nonprofit leaders use and implement strategies to reduce their reliance on government grants. Arik, Clark, and Raffo (2016) noted that leaders in the nonprofit sector have experienced decades of an adverse trend of funding from government grants and contracts. The findings of how nonprofit leaders may reduce their reliance on declining government funding can help offer guidance to nonprofit leaders in improving their organization's overall sustainability. The findings of this study may influence other nonprofit leaders' actions in creating the overall strategic planning process for reducing reliance on government funding of their organization.

Contributions to Business Practice

Area nonprofit leaders could use the findings in this case study to improve their strategic planning process to identify and address unknown future encounters and or unique challenges, such as a continuation in declining funds from U.S. government sources. Leaders of nonprofits are reliant on external funding sources to fulfill their organizations' mission (Kuna & Nadiv, 2013). Kuna and Nadiv noted that during a time of economic crisis, leaders of nonprofits are in the greatest need to focus on organizational development. Besel et al. (2011) noted that due to changes in the funding environment for nonprofit organizations, nonprofit leaders need to create strategic business plans to strengthen the profitability and sustainability of their organization while staying true to the organization's mission, values, and vision. Nonprofit leaders using the BSC can analyze demands of both the financial versus the nonfinancial measurements as it relates to both short-term and long-term goals and the impact of a decision throughout their entire organization (Kaplan & Norton, 1996a).

Implications for Social Change

The implications for positive social change include the potential of helping nonprofit leaders examine alternative funding sources and reducing their reliance on government funding. The challenge for leaders in the nonprofit sector is the demand for nonprofit services for the LMI population continually grows while funding from one of the nonprofits' key funders, the U.S. government, continues to decline (Arik et al., 2016). Lin and Wang (2016) noted that nonprofit organizations experienced an increase in demand for their social services during times of economic downturn. Nonprofit leaders

are seeking alternative funding sources and creating sustainable business models that consist of ways to earn unrestricted revenue to fund their missions. The implication for social change in this study could include the need for nonprofit leaders to learn how to use strategic planning processes to fulfill their missions and strengthen their overall funding sources to serve the communities' citizens.

A Review of the Professional and Academic Literature

I used this qualitative single-case study to explore the strategies some nonprofit leaders use to reduce their reliance on government grants by diversifying and growing alternative funding sources. Most nonprofit organizations are dependent on funding from government grants, which may have negative consequences for many nonprofit leaders (Lu, 2015). The U.S. government has partnered with the nonprofit sector to provide services that are deemed social rights to LMI individuals within the United States (Marwell & Calabrese, 2015). Too often though, the grants do not cover the cost to deliver the services; government grants do not cover 100% of operational costs for a nonprofit organization to administer the given government grant (Sim, Loh, & Hoe, 2017). Many nonprofit leaders seek to explore implementing a social enterprise business model to help generate unrestricted revenues; however, launching such businesses models may create additional challenges (Lin & Wang, 2016). The literature review has several subheadings giving an overview of each topic researched. The subtopics I discuss in the literature review are nonprofit reliance on government funding, the impact of the Great Recession, impact in California, challenges of government funding, increased demand for services, exploration of social enterprises, strategic management strategy,

balanced scorecard theory and alternatives, sustainability of nonprofits, and the Baldrige performance excellence framework (Baldrige, 2017). First, I presented an overview of how I approached the literature review. Next, I explained how I facilitated searching the literature, how often, and the percentage of peer-reviewed articles and when the articles were published. In the next section, I focused on applying the literature to the research question and including a description of the purpose of the study. I explored the strategies nonprofit leaders have used to reduce their reliance on government funding and to grow alternative funding sources. I used the library at Walden University and Google Scholar database to acquire articles for the literature review. I used Academic Search Complete, Business Source Premier, Emerald Insight, Google Scholar, ProQuest, Central, and SAGE Journals as academic, and peer-reviewed databases to complete the literature review. I searched the following keywords for this study terms: *Demand for social services, social need, nonprofit funding, California government grants, nonprofit organizations, funding, government grants and contracts, government funding, sustainability, and balanced scorecard* to search each database. The literature review process included the reading of books, peer-reviewed articles, and websites. Table 1 gives an overview of the content of my literature review sources. Of the 255 total sources used in this study, 238 (93.3%) are from government and peer-reviewed sources. Within the literature review, 171 (89.9%) were published in government and peer-reviewed sources. Additionally, 157 (82.6%) of the total sources were literature view sources that were published between 2015-2019.

Table 1

Literature Review Source Content

Literature Review Content	Total #	# Within 5-Year Range (2015-2019)	% Total Peer-reviewed Within 5-Year Range (2015-2019)
Books	10	5	50.0%
Peer-reviewed articles	171	143	83.6%
Dissertations	0	0	0.0%
Online resources	9	9	100.0%
Total	190	157	82.6%

The purpose statement and research question of this study guided the content of my literature review. The objective of the literature review was to help provide a better understanding of strategies that nonprofit leaders may use to reduce their reliance on government funding by diversifying and growing alternative funding sources. I used this qualitative single-case study to explore strategies some nonprofit leaders use to reduce their reliance on government funding by diversifying and growing alternative funding sources.

Overview of Strategic Management Strategy

This portion of the literature review provides an overview of the research of how the balanced scorecard theory (BSC) and the Baldrige performance excellence framework can help organizations create a stronger management system in efforts to improve overall financial sustainability and accountability. Further, to help their nonprofit organizations be successful, it is important that nonprofit leaders create an environment that fosters

innovation and strong communication to achieve success (Suh, Harrington, & Goodman, 2018). The nonprofit sector has been challenged by scandals that have raised concerns by stakeholders on overall credibility and impact (Becker, 2018); as such, nonprofit leaders need to instill a system that will help the nonprofit leaders establish trust and accountability (Lee & Suh, 2016; Tacon, Walters, & Cornforth., 2017). Additionally, Park and Mosley (2017) found that most nonprofit leaders noted that although creating a learning culture of measuring performance framework requires a significant investment of resources, the investment has proven beneficial for the organization over time. Greenfield (2016) noted that the constant environment of change has become more the norm for leaders than a constant environment; as such, nonprofit leaders need to lead their organization in a constantly changing environment. Nonprofit leaders may benefit by implementing a holistic strategic approach in developing strategic plans that are adaptive and examine variables beyond financial performance. Hamid (2018a) found that business models that focus on improving the sustainability of an organization focus on sustainable performance drivers; which usually means non-financial indicators. According to Tucker, Thorne, and Gurd (2013), nonprofit leaders will benefit from adopting a formal strategic plan and control processes that will help them balance the tension between competing variables. Nonprofit leaders need to understand both the strengths of and opportunities for improvement of their organization; these areas of improvements can be risks of keeping the senior leaders from maximizing the performance of their organization. Kendall (2017) defined risk as an element that keeps leaders from achieving the objectives of their nonprofit organization. Integrating both the

BSC and the Baldrige performance excellence framework into the overall governance of an organization may help improve clarity on the organizations' objectives and performances. The BSC measures the perspective of the financial, customer, internal operations, and learning and growth (Huang, Pepper, & Bowrey, 2014). Integrating the Baldrige performance excellence framework will help leaders have a clear focus on the organizational core values and concepts, processes, results, how elements are interconnected, and continuous improvement (Baldrige, 2017). Providing a clear vision of the direction will help both internal and external stakeholders support the organization; the Baldrige performance excellence framework can help leaders clearly define their mission, vision, and values that will be the foundation to guide their goals. The public is demanding greater accountability and governance of nonprofit leaders (Rottkamp & Bahazhevska, 2016). The use of the BSC and Baldrige performance excellence framework served as tools in improving the overall vision and measuring performance. Often nonprofit leaders feel coercive pressures by funding sources to meet required reporting of defined desired outcomes from funders (Tucker, Thorne, & Gurd, 2013). These pressures may require actions that conflict with the mission of the nonprofit, and or create challenges for nonprofit leaders who may have limited resources to comply with the reporting requirements.

Additionally, nonprofit leaders who may explore strategies such as a social enterprise business model need a strategic framework to help ensure they create a systematic approach to ensuring new ideas and or concepts are successful by monitoring their acceptance and implementation (Katzenstein & Chrispin, 2011). The BSC and

Baldrige performance excellence framework are systematic frameworks. Nonprofit leaders need a method to understand the potential gaps between actual performances versus the defined goals of their organization (Swanson, 2013). Implementing the BSC and the Baldrige performance excellence framework may help nonprofit leaders sustain to the purpose, mission, values, and vision of their organization while exploring strategies to reduce their reliance on government funding.

Balanced scorecard theory

The conceptual framework chosen for this study was the BSC as it allows leaders of an organization a holistic view of how the organization was performing. Nusem, Wrigley, and Matthews (2017) noted that many nonprofit leaders lack a holistic system that easily allows them to manage through the complexities of political, social, and the overall complexities of their organization; the BSC is a framework to help leaders navigate these demands. Sutton and Austin (2015) explained that the conceptual framework serves as a lens for the researcher to examine data captured in a study examining a given phenomenon. Becker (2018) identified variance between accountability and governance standards. Tacon et al. (2017) stated that nonprofit leaders could improve the overall accountability and governance of their organizations by creating a measurement system ensuring that the stakeholders' actions are in alignment with what they say. West (2019) added that due to limited resources, nonprofit leaders are finding it challenging to adopt a data-driven decision-making system. Kaplan and Norton (1996a) introduced the BSC framework as a tool that leaders can easily integrate into their business model. The BSC focuses on four key metrics: (a) financial perspective, (b)

customer perspective, (c) internal processes, and (d) growth and learning (Hamid, 2018a, 2018b; Kaplan & Norton, 1996b). The BSC theory was chosen as the conceptual framework to help guide leaders' efforts to ensure they are monitoring that the day-to-day efforts of their organization are in alignment with the long-term objectives of the organization, and to ensure the team is focusing on how both financial and nonfinancial metrics are supporting the organization in a sustainable model that is in alignment with its mission, vision, and values.

Further, the BSC framework allows leaders to measure both financial and nonfinancial measurements within each of these four perspectives (Kaplan & Norton, 1996). Organizations need a performance measurement system that includes both financial and nonfinancial perspectives (Almeida Prado Cestari et al., 2018; Llach, Bagur, Perramon, & Marimon, 2017). The Baldrige performance excellence framework can serve as a tool to guide nonprofit leaders to ensure that the indicators measured are in alignment with the mission, values, and vision of their organization (Baldrige, 2017). BSC helps leaders to visualize and evaluate outcomes to ensure that their organization is both achieving the defined objectives as monitored through performance measurements (Dhamayantie, 2018). Figure 1 shows the relationship between the nonfinancial metrics of the BSC and how the nonfinancial elements can influence the financial perspective of an organization (Llach et al.).

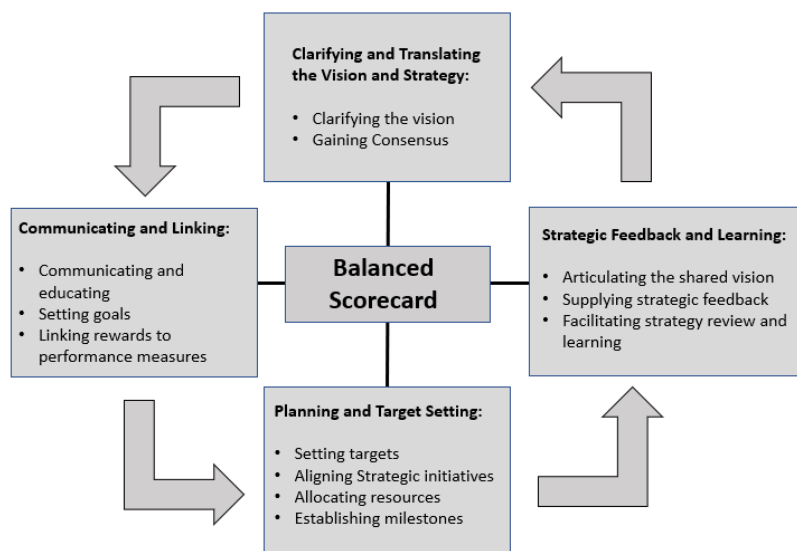


Figure 1. Overview of balanced scorecard.

Financial perspective. Figure 2 gives an overview of the casual relationship between the four dimensions of the BSC: (a) financial perspective, (b) customer perspective; (c) internal business process perspective; and (d) learning and growth perspective. Yancy (2017) noted that many leaders used traditional financial metrics such as return-on-assets, return-on-capital, and or return-on-equity. Regardless of what financial metrics leaders choose, Llach et al. (2017) stated that it is important that leaders choose key performance metrics that will lead to outcomes that are in alignment with the organization’s mission, vision, and values. Nonprofit leaders can use the Baldrige performance excellence framework to ensure the chosen metrics are in alignment with the organization’s mission, vision, and values (Baldrige, 2017). Amin and Harris (2017) explored the importance of strong financial governance, and found that many donors will not donate to nonprofit organizations who have an ongoing concern with their audited

financials; this suggests that donors want to see greater evidence of the quality performance of the nonprofits they choose to support. The BSC theory will help nonprofit leaders create scorecards that are in alignment with both short-term and long-term objectives that are in alignment with the mission of the organization (Kaplan & Norton, 2006). Creating defined financial targets and monitoring performance can help nonprofit leaders now how the organization is performing.

Customer perspective. The customer perspective focuses on areas such as customer satisfaction levels, customer complaints, service time, and potential focuses, such as meeting client objectives (Hamid, 2018b). Llach et al. (2017) found that there are many studies that have a direct correlation between the financial performance of an organization and overall customer satisfaction.

Internal processes. The internal process focuses on how leaders identify the critical process that creates value for both clients and stakeholders (Dhamayantie, 2018). Manica, Manica, de Souza, and de Silva (2017) noted that the internal process focuses on the objectives that allow leaders to identify critical processes that ensure the organization achieves desired financial and customer outcomes.

Learning and growth perspective. Lastly, let's examine the learning and growth perspective. Dhamayantie (2018) examined a cooperative business model where the leaders focused their efforts on growth and learning to ensure that the organization's infrastructure was in alignment to achieve the defined goals. The focus of growth and learning perspective is on the intangible values of an organization; such as human capital, information, and organizational capital (Manica et al., 2017).

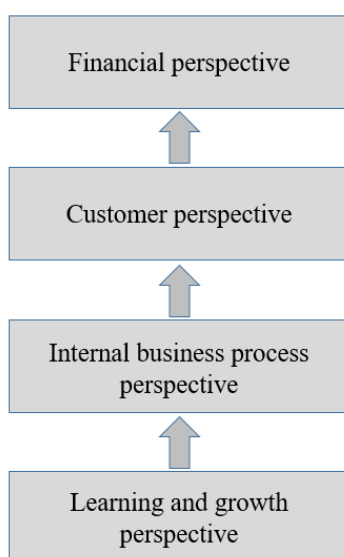


Figure 2. The causal relationship between BSC's dimensions.

Nonprofit leaders often are balancing multiple initiatives; such as managing direct services, community engagement, advocacy, and overall sustainability (Brown, 2017). Schatteman and Bingle (2017) also noted that different funding sources have different reporting requirements that can prove to be a demanding task for leaders to navigate the limited resources of nonprofit organizations effectively. Lee and Suh (2016) found that nonprofit leaders are leading their organizations' in environments that consist of many requirements as it relates to demands from funders, needs of their clients, and overall relationship with the government (i.e., stakeholders). Nonprofit leaders currently lack a defined conceptual framework that focuses on financial accountability while helping them balance both financial and nonfinancial demands on their organization (Ryan et al., 2014); as such, I chose the BSC theory for the lens to examine the defined phenomenon. Ryan et al. (2014) noted that nonprofit leaders need a conceptual framework that allows

them to demonstrate financial accountability while integrating the organization's mission into their day-to-day activities. The BSC can help nonprofit leaders transform the overall business model while setting both financial and nonfinancial goals and creating a defined timeline for each strategy (Chelariu, Dicu, Mardiros, & Pavaloaia, 2017). Nonprofit leaders may strengthen the overall sustainability of their organizations by using the BSC.

Further, Olinske and Hellman (2016) noted that in response to the decline in government funding to human service organizations in the United States, nonprofit leaders are experiencing a greater demand for services from clients. Each of these sources may have reporting and performance requirements that nonprofit leaders need to ensure compliance of their organization. The BSC conceptual framework may help nonprofit leaders manage the pressures of both short-term and long-term pressures from funders while staying focused on the mission of their organization (Kaplan & Norton, 1996b). In this study, I examined strategies that nonprofit leaders can use to reduce their reliance on government funding. Lin and Wang (2016) suggested that strategies which will diversify revenues in the long-term may create financial stresses in the short run. As such, BSC can help nonprofit leaders manage the tension between short-term and long-term demand (Kaplan & Norton, 1996a). There is a heightened level of accountability for nonprofits to improve accountability and transparency (Independent Sector, 2016; Tacon et al., 2017). Jirásek, Plevová, Jirásková, and Dvořáková (2016) noted that researchers could use mind mapping to identify the relationship between ideas. Hansen and Schaltegger (2017) observed that using a strategy map can help leaders identify relationships between varying objectives, using the BSC as a framework to capture various data points, and

make a correlation between both financial and nonfinancial measurements. The BSC is an efficient framework that helps to create a learning organization by examining performance within both short-term and long-term objectives focused on both financial and nonfinancial metrics.

Nonprofit leaders need to balance external demands such as reporting requirements and internal demands such as cost controls (Sabert & Graham, 2014) and internal demands (Osula & Ng, 2014). Additionally, multiple stakeholders may influence nonprofit leaders. Nonprofit leaders may gain greater confidence from their stakeholders by using evidence-based outcomes to guide decisions (West, 2019). Nonprofit leaders may create a stronger partnership with their donor base by creating a sense of transparency, highlighting both financial and nonfinancial performance of their organization (Dyczkowski, 2015). Nonprofit leaders need to create a business model that will allow them to fulfill the social mission of their organization in a fiscally responsible manner; nonprofit leaders can increase the control over their resources and their overall decision making to meet the needs of their constituents by growing unrestricted earned revenues (Levine Daniel & Kim, 2018). The BSC is a model that allows nonprofit leaders to balance both financial and nonfinancial measures while keeping the organization mission as the driver of the business model (Kaplan & Norton, 1996). Hamid (2018b) noted these nonfinancial measures for an organization are customers, internal business processes, and learning and growth. Sabert and Graham (2014) stated that nonprofit leaders need to include insight from more than one stakeholder in their performance measurement system. The BSC allows business leaders to capture both leading and

lagging indicators to understand the overall performance of the business (Singh & Sethi, 2017). Reid, Brown, McNerney, and Perri (2014) explained that nonprofit leaders need a tool to help them improve overall performance by building stronger financial governance and sustainability. Kaplan and Norton explained that the BSC model helps leaders of organization balance both financial and nonfinancial measures while staying achieving their mission. BSC allows leaders to develop enterprise scorecards that then cascade down to the department, and even employee level to create both transparency and accountability at all levels (Kaplan & Norton). The BSC can help nonprofit leaders create a strategic plan that is adaptive and monitors short-term efforts of the organization to ensure outcomes are in alignment with long-term objectives; further, the framework examines both financial and nonfinancial metrics to support nonprofit leaders in fulfilling the organization's mission, vision, and values.

Some scholars argue that the BSC model has some flaws. First, using the BSC may lead to negative consequences. Although the BSC may help leaders improve overall efficiencies and profitability of their organization, the top-down leadership approach of the BSC model may cause leaders to make decisions that benefit the organization in the short-term but may have long-term negative consequences (Antonsen, 2014). Singh and Sethi (2017) found that one common criticism of BSC is that the model assumes casual relationships among lead and lagging indicators. Additionally, they noted that BSC hampers creativity and innovation amongst employees.

Further, Antonsen (2014) stated that the BSC eliminates empowering employees to make decisions in the field. Another challenge is that the BSC cannot easily measure

nonfinancial components of a business model. Huang et al. (2014) noted that the BSC does not easily measure social impact nor overall sustainability. Hahn and Figgie (2016) presented an argument that the architect of the sustainability balanced scorecards (SBSC) is flawed and does not improve the sustainability of an organization because the model is in too much alignment with existing defined goals and does not allow opportunities for organizations to be innovative and adaptive. Hansen and Schaltegger (2017) addressed the criticism from Hahn and Figgie, noting that units that focus on radical innovation may need to be carved out from the overarching BSC. Despite the critics, I chose the BSC as the conceptual framework for this study as it allows nonprofit leaders to stay focused on defined goals and strategy that is further guided by the Baldrige performance excellence framework.

Alternatives to BSC

Although Antonsen (2014) is a supporter of BSC, he noted that the model could lead to a lack of innovation from employees due to the top-down management structure. As such, leaders may want to explore other conceptual frameworks. The Resource Dependency Theory (RDT) is based on an organization's dependency on external resources (Arik et al., 2016; Schatteman & Bingle, 2017). Within the lens of the RDT, leaders seek to minimize uncertainties by influencing external stakeholders and the relationship between their organization and external organizations (Kornhaber et al., 2016). This theory was plausible as many nonprofit leaders are dependent on external resources; for example, government funding. From the RDT perspective, nonprofit leaders are too often reliant on unevenly distributed government grants that the level of

funding is constantly under both economic and political influence (Park & Mosley, 2017). In times of economic decline, nonprofit organizations may experience increased demand for their limited resources (Suárez & Hwang, 2013). Arik et al. (2016) noted that organizations gain power by limiting the leaders, there is an increased need for staff development and retention. Vincent and Marmo (2018) noted the importance for employees within a nonprofit organization to feel satisfied with their job. Nonprofit leaders can use the BSC framework to create a dashboard that focuses on workforce development and satisfaction (Kaplan & Norton, 1996a). Additionally, Webb (2014) found that individuals are motivated by both knowing they are making an impact and making a difference. Leaders can use the BSC and the Baldrige to show how employees' efforts contribute to the nonprofit organizations' desired outcomes. DeVaro, Maxwell, and Morita (2017) noted the importance of connecting intrinsic value from the social mission of the organization. In efforts to address the needs and ever-evolving landscape, nonprofit leaders need to continue to improve the leadership skill set of their employees (Hopkins et al., 2014). Workforce development helps the organization develop an internal leadership pipeline of future leaders. Nonprofit leaders need to strategically focus on finding and retaining employees that will help their organization achieve desired outcomes (Vincent & Marmo, 2018).

Additionally, Vincent and Marmo (2018) stated the importance of middle managers and the critical role these leaders have on the future of their organization. Dobrovic, Lambovska, Gallo, and Timkova (2018) noted that organizational management could benefit by capturing insight and knowledge from their workforce. Some of the

participants in this study are newer in their managerial roles and may benefit from additional organizational support. Lee and Suh (2016) found that organizations can help ensure overall accountability and performance by creating training and development opportunities for both existing executives and incumbent executives. Nonprofit leaders should also include workforce development into their BSC. Workforce development is an example of a nonfinancial measurement of a BSC. Regan (2016) stated the importance of guiding newer managers. Santora and Bozer (2015) noted that many nonprofit organizations lack the resources to invest in developing their staff.

Additionally, leaders need to be cautious of both their verbal and nonverbal communication with their team. Although some staff development is harder to train, using a conceptual framework such as BSC will help leaders with a strategic approach to staff development. The BSC allows leaders to make the connection between specific work tasks of an organization's employees and the strategic direction and business strategy for the organization (Antonsen, 2014). Fostering a learning and development environment may help nonprofit leaders attract and retain staff. Succession planning is vital for the long-term sustainability of an organization (Santora & Bozer, 2015). Cunningham et al. (2014) noted that the recruitment and retention of the workforce are challenging for nonprofit organizations due to a 20-50% gap in wages compared to a government employee within the same role. Creating an environment that allows staff to have hands-on experiences that they may not have in other sectors may help to retain staff. Another area of concern was as an employee of the department to the department

head, he or she was often both removed from being customer facing and decline in solidarity from previous peer coworkers (Regan, 2016).

Board of Director Development. Overall governance and oversight are the responsibility of the board of directors (Independent Sector, 2016). The board of directors serves in an advisory role for the senior leadership team of nonprofit organizations. According to Charitou, Georgiou, and Soteriou (2016), it is essential that nonprofit leaders have the right persons on their board of directors; these members can bring valuable guidance to the nonprofit leader. The board of directors is responsible for ensuring the nonprofit organization is fulfilling the nonprofit organization's stated mission (Olinske & Hellman, 2016). Rottkamp and Bahazhevskaja (2016) noted that board members help nonprofits by understanding and giving guidance as it relates to financial governance and serving as connective sources to other funding sources. The board of directors may act in an advisory and or working board capacity; Olinske and Hellman found that the interaction between the board chair and the executive director of a nonprofit organization is paramount to drive success.

Additionally, a nonprofit leader can strengthen their organization by adding board members with specialized knowledge in areas of finance, community relations, and other skill sets that may strengthen the leadership team of the organization (Olinske & Hellman, 2016). Qian and Kapucu (2017) examined the value that a strong connection between an engaged and diverse composition of board members makes to the overall financial performance of a nonprofit organization. In the advisory role, the board of directors is often asked to become more engaged in the leadership role and strategic

planning process due to either mismanagement and or misallocation of resource misallocation (Zhu, Wang & Bart, 2016). Olinkse and Hellman noted that nonprofit organizations can benefit from having a diverse board of directors in concentrations of expertise, diversity, and overall board experience. Nonprofit leaders need to strategically think about the area of expertise and talent that members of the board of directors bring to their organization. Charitou et al. (2016) found that the talent a board member brings to the nonprofit organization can help to strengthen the organization, and even become a competitive advantage. Zhu et al. (2016) noted that engaged board members have a strong influence on a nonprofit organization. In integrating the BSC with the Baldrige performance excellence framework can help create measurable metrics that are in alignment with the goals of the organization (Baldrige, 2017; Norton & Kaplan, 1996a). Olinske and Hellman supported that the board of directors serves in an advisory role to the senior leader of the nonprofit organization on performance expectations and overseeing progress and results towards desired outcomes. The BSC will allow leaders of the organization to create a dashboard that focuses on financial and non-financial objectives; as well as, short and long-term goals (Norton & Kaplan, 1996b). To achieve these results, Olinske and Hellman stressed the importance of strong board governance that strengthens an organizations' effectiveness and avoids the destructive effects of potential burnout of the given stakeholders.

Volunteer Development. McAllum (2018) noted that nonprofit leaders could expand their bench depth by creating a division of labor within their volunteer base. Further, McAllum noted that by connecting the interest of volunteers with the vision of

the nonprofit organization, leaders can influence the behaviors of their volunteers.

Strategic planning

Many nonprofit leaders need to reassess the strategic planning process for their respective organization in efforts to create a more sustainable business model. Brown, Hicks, Petersen, and LeClerc (2018) noted that the purpose of strategic planning is not to respond to times of crisis, but help leaders focus on processes that improve long-term outcomes. Creating and implementing a strategic plan can influence the overall financial performance and identifying ways to reduce areas of vulnerability for nonprofit leaders (Qian & Kapucu, 2017); further, they noted it is not necessarily the plan, but the planning process. The first step in implementing a BSC is to define long-term financial goals for an organization (Manica et al., 2017); these long-term financial goals will serve as the destination for the organization despite what unknown variables that the leadership may encounter. Nonprofit leaders need to create a business model that is nimble and easily adapt to the ever-changing environment (Brosan & Levin, 2017). Tatangelo (2018) stated that nonprofit leaders need more than just a sound vision, but organizational success is also dependent on committed leadership, business skill set, and a strategic process for problem-solving. Nonprofit leaders need to adopt using data analytics fully may help leaders in their decision-making process into their business model for the model to be successfully integrated into their organization (West, 2019). Kaplan and Norton (2004) defined strategy as to how leaders of an organization create value for their shareholders, customers, and citizens. When setting objectives for given programs and or services, it is

essential that nonprofit leaders create S.M.A.R.T. goals; that is, goals that are specific, measurable, achievable, realistic, and timely (Doran, 1981).

Nonprofit leaders may benefit from utilizing BSC to guide their strategy in how their organization's strategic plan integrates both internal and external factors and financial and non-financial measurements; managing just financial measures is no longer adequate (Hamid, 2018b). Qian and Kapucu (2017) noted the importance of tracking results that consist of financial and nonfinancial measurements, as well as both short-term and long-term results against the organization's strategic plan. The BSC is a framework that allows leaders to create appropriate dashboards to measure these defined goals. The defined goals of an organization will guide these dashboards; leaders can use a sustainable BSC to guide what and how to integrate goals from the organization to the individual level (Hansen & Schaltegger, 2017). Both nonprofit leaders and the board of directors will benefit by exploring how the organization evaluates strengths, weaknesses, opportunities, and threats (Ravenhorst Meermam, & Huyser, 2014). Brosan and Levin (2017) noted that leaders and stakeholders gain more value by going through the strategic planning process than from the end document.

Further, Brosan and Levin (2017) noted that leaders experience great value in the process of creating a strategic plan for their organization. Strategic plans should outline how the organization will not only identify their key stakeholders but work to maximize their social capital in efforts to achieve the defined goals (Swanson, 2013). Too often, an organization may not be of a scale to attract larger funding sources as a smaller sample size may not be as meaningful for some funders (Sullivan, 2018). Nonprofit leaders may

benefit by strengthening external alliances with like-focused organizations. By integrating the Baldrige performance excellence framework with the BSC, nonprofit leaders can use a holistic system, allowing them to capture measurable outcomes of their efforts (Baldrige, 2017; Kaplan & Norton, 1996a). Despite the great value, nonprofit leaders need to revamp their strategic planning process (Reid et al., 2014). Reid et al. noted the importance of creating a strategic plan that captured not only the internal and external environment but also compared the organization against industry trends or benchmarks.

Additionally, Brosan and Levin (2017) noted that nonprofit leaders need to ensure they capture value-added benefits; such as creating a community and goodwill within the organization. The BSC framework is a tool that allows leaders to define and measure all variables that are central to the strategy of their organization (Peters, 2014). Cronley and Kim (2014) found that although many human service agencies implement strategic planning processes, few include strategies focused on improving service quality. In efforts to ensure leaders of nonprofit organizations are effective stewards of grants given to their organization, funders are starting to expect that the organization can offer tangible evidence of a strategic plan and financial controls to ensure the organization achieves the desired outcomes (Tucker et al., 2013). Minutolo, Mills, and Stakeley (2017) noted that providing evidence-based outcomes of the overall performance due to the uncertainty on how to measure their impact has been challenging for nonprofit leaders. Moynihan and Kroll (2016) examined the importance of collecting data, accurately analyzing, and making educated decisions using performance measures to help the overall productivity

and efficiency of an organization. For example, Ling, Payne, Connaire, and McCarron (2015) explored how a multifactorial decision-making modeling for respite care for youth helped leaders make sound decisions. Nonprofit leaders can integrate the BSC and the Baldrige performance excellence framework to achieve such modeling. Nonprofit leaders may improve the overall sustainability of their organization by using the BSC conceptual framework and Baldrige performance excellence framework in the development of the strategic plan for their organization. According to Antonsen (2014), nonprofit leaders need to focus on both short-term and long-term strategic goals; not one or the other. BSC serves as a framework to help nonprofit leaders manage both goals. As part of the strategic planning process, it is important for nonprofit leaders to implement a strategy of transparency and accountability. Successful management strategies may help nonprofit leaders reduce risks associated with their reliance on public sectors (Fyall, 2016). These strategies include creating a stronger relationship with external stakeholders. Lu (2015) noted the importance of maintaining and building an ongoing relationship with government stakeholders; the same is true for non-government funders. Hoffman, Warnock, and Gillard (2017) noted that there is little competition between nonprofit leaders in the same sector. As such, these nonprofit leaders may benefit by creating strategic partnerships that raise awareness and benefit their sector.

Sustainability of Nonprofits

Many nonprofit leaders are searching for ways to improve the overall sustainability of their organization by focusing on both financial and nonfinancial measures (Kaplan & Norton, 1996a). Many nonprofit leaders find it challenging to

develop a strategy that promotes both financial health and sustainability of their organization as they are operating under austerity conditions (Lu, 2016b). Cannon and Kreutzer (2018) suggested organizations should define the phenomenon of an organization achieving their mission when they reach both the defined goals of the organization, as well as, the defined purpose inspires all stakeholders and attracts future funding sources. Pennerstorfer and Rutherford (2019) noted that managing a diverse source of funding is challenging for many nonprofit leaders. Slavica, Ljubica, and Jelena (2017) noted that leaders in a modern business environment need a performance measurement system that is multidimensional to help improve the overall sustainability of their organization. As a result of the financial crisis of 2007 through 2009, many nonprofit leaders are restructuring their organization in the response of reduced funding, which in this process they are attempting to provide quality services at the same capacity levels (Graaf et al., 2016). Traditionally, nonprofit leaders have used for-profit indicators to measure organizational performance (McAllum, 2018). According to Sabert and Graham (2014), nonprofit organizations play an important role in both underdeveloped and developed countries. Never and de Leon (2014) explored the implication of government grants on the sustainability of nonprofit organizations past the financial crisis of 2007-2009 and found that the once coveted government grant is no longer as beneficial for nonprofit leaders. The recent recession has forced nonprofit leaders to draw down financial reserves, reduce salaries, and lay off staff (Graaf et al., 2016; Never & de Leon, 2014). As such, nonprofit leaders continue to explore strategies to improve the overall sustainability of their organizations. Kaplan and Norton (1996a) noted that using BSC as

the conceptual framework can serve as a comprehensive approach that may help nonprofit leaders define strategies and performance measures that is in alignment with the vision and mission of their organization. Limited resources constrain many nonprofit leaders; which has created a sense of urgency for nonprofit leaders to explore strategies to remain sustainable (Gabriel & Marian, 2017). Nonprofit leaders need a strategic management system that guides their actions that can develop and support economic activities while being connected to their environment; that is, connected to the purpose of the organization (Dhamayantie, 2018). As such, nonprofit leaders are balancing how to grow their resources and navigate the demands of both financial and nonfinancial pressures.

First, let's examine the financial demands experienced by nonprofit leaders. Many nonprofit leaders are focused on multiple sources of revenues; such as donations, government grants, earned revenue, and investments (Duquette, 2017). Nonprofit leaders need a new perspective in navigating the complexity of the dynamic environment in which they operate; focusing their efforts on what is needed to be sustainable while being challenged in a competitive landscape from for-profit entities and the additional pressures by funders for evidence-based (Osula & Ng, 2014). Lee (2017) noted that nonprofit leaders who fail to understand the environment in which they operate, meeting client needs, or even successfully manage resources put the sustainability of their organization in a position of failing to remain sustainable. Leaders of nonprofit organizations need a systematic process that will allow them the need to strengthen and develop the competencies of their organization's workforce (Sim et al., 2017). Pennerstorfer and

Rutherford (2019) stated that the workforce of nonprofit organizations consists of both paid staff and volunteers. Jackson (2014) noted that financial sustainability is about survival. More so, nonprofit leaders are seeking to improve the overall efficiency of their organization. Nonprofit leaders are seeking to adhere to new sustainability principal that is balancing both short-term and long-term sustainability. As such, nonprofit leaders need a holistic and systematic approach to both to maximize the overall efficiencies and outcomes of existing funding sources, grow existing funding sources, and grow and diversify new funding sources. Prentice and Bradney (2016) found that many nonprofit leaders need to engage in lobbying efforts, and 84.8% of leaders engage in lobbying in more than one policy domain. Stakeholders have different reporting requirements and targeted outcomes that result in nonprofit juggling multiple strategies. Further, 63% of lobbying efforts by nonprofit organizations are direct versus 37% indirect efforts within the human service sector (Prentice & Bradney, 2016). Nonprofit leaders are exploring strategies to improve the financial self-reliance to improve on the quality of services and offering to those they serve (Jackson, 2014) while balancing the demands of current funders. Nonprofit leaders typically receive funding for their nonprofit organization from a variety of sources (Feng, 2014). Public support consists of funding from individual donors and private foundations. Funding from individual donors known as direct support and funding from private foundations is known as indirect support; the third primary source of funding is government grants (Feng, 2014). Bowman (2011) defined short-term sustainability as nonprofits earning an annual surplus, and long-term sustainability as the ability of a nonprofit organization to grow its net assets. Ecer, Margo, and Sarpça (2016)

defined efficiency as fulfilling the mission of an organization at the lowest cost. Creating a system of governance that improves overall accountability will help to improve donor confidence in supporting the organization (Harris, Petrovits, & Yetman, 2015). Nonprofit leaders are challenged to manage the financial sustainability of their organization while seeking resources to both retain and develop their workforce. Gothard and Austin (2013) found that many nonprofit organizations are experiencing a leadership transition as nonprofit leaders are nearing retirement age. The transition of leadership is causing a knowledge gap that organizations need to address. Investing in developing both existing leaders and fostering a pipeline of future leaders is important. Rowold, Borgmann, and Bormann (2014) stated that transformational leadership is an effective approach within the nonprofit sector; they define transformational leadership as a leader who provided clarity and creates a value-based vision of the mission and direction of the nonprofit organization. Allard and Smith (2014) noted that nonprofit social organizations had become the prominent provider of support and services for the low to moderate-income persons. While striving to meet the needs of the underserved, some nonprofit leaders are exploring strategies to improve the overall sustainability of their organization. The great recession has renewed the interest of nonprofit leaders to foster innovation and explore change that fosters sustainability (Graaf et al., 2016). Leaders can foster innovation with the implementation of a new approach to traditional practices; innovation can occur within ideas, processes, procedures, systems, structure, and or products (Jaskyte, 2017). Nonprofit leaders will need to create a collaborative mindset to ensure sustainability (Osula & Ng, 2014). Implementing the BSC and the Baldrige performance excellence

framework into the action plan of leading an organization will help nonprofit leaders think about both financial and nonfinancial competing tensions.

In addition to focusing on the overall sustainability of financial metrics, nonprofit leaders must monitor and focus on continuous improvement of nonfinancial metrics. Leaders need to rethink how their organization is structured and how they manage the continuous improvement process (Toma & Marinescu, 2018). Kaplan and Norton (1996a) introduced the non-financial metrics of the BSC as internal business processes, learning and growth, and customer metrics. The Baldrige performance excellence framework will help nonprofit leaders ensure they are examining each of these metrics into a holistic-systematic framework ensuring that the nonprofit leaders are effectively creating a learning culture that is in alignment with the mission, value, and vision of the nonprofit organization (Baldrige, 2017). Nonprofit leaders need to examine more than just financial performance, which generally creates performance reports to meet the requirement of donors, regulatory bodies, and others (Tabbush, 2018b). Nonprofit leaders can use the BSC to help monitor non-financial metrics as well. Tabbush (2018b) noted that financial metrics alone do not help to support the dynamic decisions faced by leaders. Nonprofit leaders need to also examine the nonfinancial objectives of their organizations (Slavica et al., 2017).

The Baldrige performance excellence framework

The Baldrige performance excellence framework can serve as a successful tool to help nonprofit leaders and the board of directors in creating a business model that reaches the defined goals, creates a learning culture with the focus on improving results, and

become more competitive. Camille and Annette (2017) noted the importance of using an external auditor to examine the overall performance of an organization of both new and established business models. Although not all organizations may have the resources to hire an external auditor, the Baldrige performance excellence framework (Baldrige, 2017) is a holistic framework to help leaders create a framework for a learning culture focused on excellence. Park and Mosley (2017) noted that nonprofit leaders need a holistic approach as they examine their business model; Toma and Marinescu (2018) defined a model that focuses on business excellence as one that represents continuous improvement within every component of the organization. Nonprofit leaders need to create a performance metrics system that not only looks at financial performance but also allows leaders to monitor and evaluate non-financial metrics as well (Solomon, 2018). Utilizing the Baldrige performance excellence framework helps nonprofit leaders guide what elements are important for their organization (Baldrige, 2017); which understanding what metrics are essential and critically necessary to drive results (Slavica et al., 2017). As nonprofit leaders explore strategies in becoming more competitive, they need to stay centered on the overarching mission to ensure they do not drift from their overall purpose; Gibbons and Hazy (2017) cautioned that leaders may fall victim in mission drift by chasing funding sources. Lee and Clerkin (2017) found that to avoid mission drift, nonprofit leaders need to measure defined outcomes that are in alignment with the mission of their organization. The nonprofit sector can benefit by using a holistic framework in their strategic planning and collaboration with stakeholders as this sector is balancing addressing the needs within a complexity of social problems while being

constrained by limited resources (Shumate, Fu, & Cooper, 2018). Prentice and Bradney (2016) noted that nonprofit leaders are accountable to multiple stakeholders. In the interview process of the client profile section of the Baldrige performance excellence framework, the interviewer can learn detailed information about the overall values, beliefs, and mission of the organization (Baldrige, 2017). Hass (2018) noted that the researcher could use meaning questions to gain a perspective on the overall values, beliefs, and goals of the organization. Thus, integrating the BSC with the Baldrige performance excellence framework will guide leaders in creating a holistic system that examines both financial and non-financial metrics.

Goodwill Industries serves as an ideal example of a nonprofit organization that implemented a social enterprise model to diversify revenue while staying true to their core mission; approximately 75% of their revenue is earned income from their social enterprises (Gibbons & Hazy, 2017). Implementing the Baldrige performance excellence framework can serve as a foundation for nonprofit leaders to help nonprofit leaders improve quality and performance. Lee and Ooi (2014) noted that the Baldrige performance excellence framework is a viable framework for leaders seeking a TQM systematic approach to improving the performance of their organization. Typically, leaders who are striving towards quality excellence need to make a conscientious effort (Charitou et al., 2016). According to Kaplan and Norton (2004), leaders need to create alignment between organization strategy, goals, and external pressures. Integrating the BSC and the Baldrige performance excellence framework can help nonprofit leaders ensure alignment within their strategic plan while overseeing day-to-day operations.

Kapland and Norton define alignment as ensuring that an organization's intangible assets are supporting the overall strategy and creating value for the organization. Kaplan and Norton (1996b) acknowledged that some financial and non-financial measurements could be confusing; as such, integrating the Baldrige performance excellence framework may help nonprofit leaders define what measurements are central by utilizing the strategic management system. Leaders should define financial and non-financial measurements at the business unit strategy (Kaplan & Norton, 1996a). Sullivan (2018) noted that many nonprofit leaders lack the resources and data to help them create a system that captures data to measure the overall impact of their programming. The Baldrige performance excellence framework will guide nonprofit leaders in defining what is important based on the data obtained in the client profile section and then through examining each criterion of the framework. Integrating BSC into the business strategy can help nonprofit leaders ensure they are improving the overall efficiency of the organization. Effective quality management takes a conscious effort (Charitou et al., 2016). Langer and LeRoux (2017) defined effectiveness as a measurement of an organization's productivity, profit (or surplus), and accomplishments. The diversity of experience of board members can create competing strategies on how to help a nonprofit organization (Zhu et al., 2016); the Baldrige performance excellence framework can help bring alignment of strategy to help the nonprofit leaders fulfill their organization's its purpose, mission, and values. The diversity of experiences and backgrounds may bring a new perspective on how to address challenges (Corbett et al., 2017). Harris et al. (2015) noted that creating a system of

strong, effective governance helps to reduce the potential for misuse of resources and helps to align the objectives of nonprofit leaders.

The Baldrige performance excellence framework is a platform to help nonprofit leaders create such a culture. Before examining the criteria section of the Baldrige performance excellence framework, nonprofit leaders examine their overall organizational profile. The organizational profile is a snapshot of the key influences that influence how the organization operates and the overall competitive environment (Baldrige, 2017). The seven criteria of the Baldrige performance excellence framework are leadership; strategy; customers; measurements, analysis, and knowledge management; workforce; operations; and results. Solomon (2018) noted that just collecting data is useless, nonprofit leaders need to understand why they are collecting the data and how the data guides decisions. Leaders can use the BSC to improve the performance of their organization by ensuring the objectives of given lines of business, members, and initiatives are in alignment with the goals and objectives of their organization (Quesado, Aibar Guzmán, & Lima Rodrigues, 2018). Leaders of nonprofit organizations can use the BSC conceptual framework and the Baldrige performance excellence framework to improve the overall performance and transparency of their nonprofit.

Leadership. The leadership of a nonprofit is the responsibility of the leadership team of the organization and the board of directors to guide the leadership team. The leadership team can use BSC to help improve the overall efficiency of the nonprofit organization. Further, the BSC helps leaders to ensure that they strategically align their

initiatives and performance measures to the mission of their organization (Quesado et al., 2018). The leadership criteria of the Baldrige performance excellence framework to examine how the personal actions of the organizations' senior leaders influence and sustain the nonprofit organization (Baldrige, 2017). The board of directors are a critical component of the leadership team; Maurer (2016) stated that the board of directors are accountable to ensure that the senior leader and team have the needed resources to fulfill the nonprofit's mission. The board of directors is responsible for providing a duty of care, guiding decisions of the organization's leader, and acting in good faith of the nonprofit organization (Millesen & Carman, 2019). Park and Mosley (2017) noted that the financial crisis of 2008-2012 serves as motivating evidence that nonprofit leaders need to be more proactive in influencing their environment; the Baldrige performance excellence framework and BSC will give nonprofit leaders a holistic system in creating a learning environment that ensures the entire organization is maximizing the performance of the organization. Nonprofit leaders have the challenge of bringing a diverse set of board members together (Zhu et al., 2016), and guidance to the board of directors to help use their expertise to guide the actions of the leadership team to achieve the optimal performance for the nonprofit organization. Millesen and Carman (2019) found that the board of directors need to improve on their overall approach in assessing the outcomes of their respective nonprofit organizations. A nonprofit's board of directors is responsible for clearly communicating, monitoring, and holding the executive director accountable for achieving the defined goals of the nonprofit organization (Olinkse & Hellman, 2016). The leadership criteria of the Baldrige performance excellence framework will help

nonprofit leaders outline how the senior leaders lead, govern, and the overall societal responsibilities of the organization (Baldrige, 2017). An organization's leadership strongly influences the performance of a given organization. The transformational leadership approach helps to positively influence the overall effective commitment of stakeholders by creating a clear vision of multiple priorities, and how these priorities align with the organization's mission (Rowold et al., 2014). Kendall (2017) noted that one internal risk that organizations can face is the culture; which is a non-financial variable. Nonprofit leaders will strengthen their management system by also integrating a framework that examines beyond financial measurements; Kaplan and Norton (1996a) introduced the BSC framework that allows leaders to create a dashboard that integrates both financial and nonfinancial measures. Using the leadership criteria of the Baldrige performance excellence framework help leaders think about how the organization manages its legal, ethical, and societal responsibilities (Baldrige, 2017).

Additionally, the board of directors has an impactful role in advising the senior leader and the overall nonprofit organization. Northrop (2018) found that an active and engaged board of directors add great value to nonprofit leaders in helping to foster quality programming and governance of the nonprofit organization. The board of directors should be engaged in the strategic planning process, prioritize goals of the senior leader, be active in succession planning, seek opportunities for staff development, seek ways to help avoid staff burnout, and play an active role in helping the senior leader achieve the defined goals of the nonprofit organization (Olinske & Hellman, 2016). Northrop noted that boards must actively participate in planning, implementation, and monitoring the

results of the nonprofit organization. Jaskyte (2017) found that the board of directors that are active in monitoring performance, strategic planning, and convening resources have a higher capacity to help the executive director foster innovation within a nonprofit organization. The board of directors should be active in both the planning stage and offering continual oversight of the senior leader. Nonprofit leaders can benefit by using both the Baldrige performance excellence framework and BSC to create objectives and measurable goals of how the board of directors can help the nonprofit leader as he/she explores strategies to reduce reliance on government funding by growing and diversifying funding sources.

Strategy. The strategy criteria of Baldrige performance excellence framework explore how leaders develop strategic objectives and action plans, implement the given plans, create performance measurements, and how they change plans if off the target of defined goals (Baldrige, 2017). Nonprofit leaders are seeking holistic strategies to collaborate with external stakeholders such as other nonprofits, the business community, and government agencies (Shumate et al., 2018). Additionally, it is important that the strategy is integrated enterprise-wide and includes all stakeholders (Solomon, 2018). The strategy criteria will help guide leaders in creating sustainable partnerships (Baldrige, 2017); Cheng (2019) noted it is crucial that leaders create both formal and informal rules regarding how partnerships make collective decisions. Nonprofit leaders need to also include external stakeholders in the development process to foster support, growth, and affect change (Langer & LeRoux, 2018). Hamid (2018a) noted that a successful strategy component of a business model would integrate a performance measurement system that

goes beyond traditional financial measurements, but also needs to include nonfinancial measurements that are in alignment with both short-term and long-term objectives of the organization; the BSC framework is such a system. Bowman (2011) noted that nonprofit leaders need to think about their overall mission and values as they think about potential new opportunities and threats in determining the long-term financial capacity of their organization. The client profile section of the Baldrige performance excellence framework will help leaders define who the organization is, and their key factors for the organization (Baldrige, 2017). Hall (2017) found that it is important for organizations to create clear goals and key indicators that leaders can measure and track over time to determine the performance of the given objective. Integrating BSC within the process will allow nonprofit leaders to integrate both financial and non-financial metrics in the process (Dhamayantie, 2018; Kaplan & Norton, 1996b; Hamid, 2018a). For example, Gibbons and Hazy (2017) noted that Goodwill Industries experienced success with their social enterprise model in that they separated the social enterprise from the mission giving a portion of their organization. Chelariu et al. (2017) noted that nonprofit leaders need to act more like for-profit businesses and focus less on a mission by enhancing their focus on financial sustainability. Nonprofit leaders can learn from goodwill and may benefit by creating a separate BSC dashboard for the social enterprise model. Leaders need to think about how each program and or service offered supports the strategy of their organization. Brown (2017) explored the importance of classifying program activities of an organization, and the importance for nonprofit leaders understanding the integration of how these programs/services into the organization. Using the Baldrige

performance excellence framework can give nonprofit leaders a management system to clearly outline each focus of a business, and the BSC will help create a dashboard that can support the overall focus of the organization. The Baldrige performance excellence framework helps leaders think about how they integrate key suppliers into their strategic planning. Zhu and Cheung (2014) noted that nonprofit organizations are reliant on external funding sources; as such, the Baldrige performance excellence framework will help nonprofit leaders create better synergies with key funders.

Customers. The customers criteria examine how leaders capture the voice of their customer as it relates to long-term success (Baldrige, 2017); that is, both fulfilling the mission of the nonprofit as defined in the client section of the Baldrige performance excellence framework and ensuring overall financial sustainability to continue providing the given services and products to their customer. For example, Williams, Wheeler, Linder, and Jacobs (2017) noted that the needs of one autistic individual to the next differ depending on the assessment of functional activities. Hamid (2018a) stated for leaders to capture the customer perspective, leaders need to focus on areas such as customer satisfaction and service times. Dhamayantie (2018) found that the customer perspective focuses on ensuring that the efforts of an organization both understand and are satisfying clients' needs. The customer criteria will help nonprofit leaders ensure they are capturing the voice of their clients' and creating a business model that is ensuring they are best representing their clients' interest. The customer perspective helps leaders define the value proposition that the organization creates for their customer, and the BSC helps leader's measure both the value that is delivered and the financial outcomes (Hamid,

2018a). For example, Guo and Saxton (2017) noted that one could use social media to capture the voices of supporters to create tangible outcomes that are in alignment with supporters' interests; Young (2016) found that nonprofit leaders are more commonly using social media to help increase the visibility of their organization and connecting with stakeholders. Additionally, Sun and Asencio (2019) noted that nonprofit leaders have recently used social media to improve their efforts in reaching the goals of their respective organization; thus, social media is allowing leaders to do more outreach despite having limited resources. Brown (2017) stated that stakeholders who receive the direct benefit of services provided from a given organization serve as a natural cluster of stakeholders. Government funding through the Medicaid Home and Community Based Services (HCBS) offers waivers to allow states to tailor community-based programs serving populations with disabilities that may otherwise be institutionalized (Friedman, 2017). As such, nonprofit leaders may benefit their organizations by taking steps to capture the voice of their clients and create an advocacy component to support the interest of their clients.

Additionally, nonprofit leaders may need the support of their customers as it relates to supporting various causes; if nonprofit leaders are failing to satisfy the needs of a given constituent base, then residents can vote against a given policy. Nonprofit leaders serve as the voice of their clients and raise awareness and public interest in preserving quality services for an underserved population (Lu, 2016a). Nonprofit leaders can use customer access within a BSC model that monitors key factors that are important for the organization; such as clients served and customer satisfaction (Chelariu et al., 2017). Kim

(2013) found that the U.S. government is reliant on the nonprofit sector to meet community needs. Bushouse (2017) stated that the government's failure to meet the needs of underserved individuals is what has led to the creation of nonprofit organizations. As such, nonprofit leaders can benefit from implementing the Baldrige performance excellence framework to capture the voice of their clients (Baldrige, 2017). Many leaders lack a defined process connecting measurements of internal processes and how they add value for their clients and stakeholders (Kapland & Norton, 2004). Nonprofit leaders will find value in integrating the BSC model. According to Kaplan and Norton (1996a), BSC will help leaders determine how well their given product or service is capturing the desired client and or market. Swanson (2013) examined the importance for leaders to create an environment of continued support and involvement with external key stakeholders. Zatepilina-Monacell (2015) noted that in a survey they conducted, 76.9% of public stakeholders stressed they only hear from local nonprofits during fundraising campaigns; further, only 48% of the respondents noted that they were asked in-person to support the given nonprofit. Their findings suggest the need to create a stronger public-private partnership with local businesses.

Nonprofit leaders may benefit their organization by creating a stronger personal connection with external stakeholders. In examining the early childcare nonprofit sector, Tilhou et al. (2018) uncovered how important it is for nonprofit leaders to create an open communication channel with external stakeholders where both organizations can help each other achieve success. Shumate et al. (2018) stated that leaders could grow their knowledge and learning by continually integrating key partners in their strategic planning

process. Nonprofit leaders will benefit by focusing on their internal strengths and collaborate with external partners for areas their team lacks strength (Osula & Ng, 2014). Jing and Hu (2017) noted that nonprofit leaders may improve the government-nonprofit partnership by being proactive in a service contracting design. Nonprofit leaders can use the Baldrige performance excellence framework to ensure that they create a partnership that is in alignment with their organization's mission, vision, and values.

Nonprofit leaders can use the BSC to help ensure they are focusing on the nonfinancial metrics of their organization that will help to ensure they keep the mission, values, and vision of their organization in alignment with their leadership decisions (Kaplan & Norton). Fyall (2016) noted that when funders are supporting a nonprofit organization that receives funding from other sources, then the given funder may need to modify their policy goals to allow access to all funding. As such, nonprofit leaders may benefit in using the Baldrige performance excellence framework to create strategic partnerships (Baldrige, 2017), that is further guided by both short and long-term objectives that are guided by the BSC framework (Kaplan & Norton, 1996a). Austin (2017) examined the benefit of collaboration between social service leaders, educators, and foundation stakeholders in the San Francisco Bay area exploring how they can gain a consensus that they provide to local and state government funders. Park and Mosley (2017) found that nonprofit leaders who are focused on increasing their revenues invest resources to advocacy efforts to influence legislators on behalf of their clients served. Integration of the BSC with the Baldrige performance excellence framework will give nonprofit leaders a systematic process that integrates both financial and nonfinancial

metrics into the strategic planning process to ensure efforts are in alignment with the organization's mission, vision, and values.

Another example is when the California school district collaborated with students, parents, teachers, and other local stakeholders to create academic accountability plans for at-risk African American youth (Greer, Clay, Blackmon-Balogun, & Louque, 2018).

Utilizing BSC and the Baldrige performance excellence framework will create a holistic, systematic approach for the nonprofit leaders to ensure their actions are supporting the defined needs of their organization. Some nonprofit leaders may be able to expand the impact and outreach efforts of their organization by creating strategic partnerships with external stakeholders that would not create an increase in overhead costs (AbouAssi & Jo, 2015). Lofton et al. (2018) noted that educators asked their external stakeholders to commit as an advocate that seeks to raise awareness for funding to support the cause of their organization. Many government grants require nonprofit leaders to meet key performance indicators (KPI) as it relates to the given grant funding (Sim et al., 2017). Haber and Schryver (2019) found that leaders should use KPIs to have a variety of important metrics easily accessible as a management tool. Nonprofit leaders can use the Baldrige performance excellence framework to help create key partnerships with peer nonprofit leaders in the same sector and funders to create a defined set of KPIs that measure evidence-based outcomes for the entire sector; Haber and Schryver (2019) noted that KPIs allow leaders to use evidence-based data to drive decisions.

Additionally, Hall (2017) found that there is an increase in public distrust as a result of financial waste and fraud within the nonprofit sector; creating transparency of

evidence-based outcomes to funders will help to restore an element of trust. Donors want to see concrete evidence that nonprofit leaders are good financial stewards with their donations, and their organizations are fulfilling their commitments (Tysiac, 2018). Jing and Hu (2017) stated that a mutually beneficial service contract with government stakeholder also creates an alliance for nonprofit leaders to interact in the policy. Nonprofit leaders may benefit by creating transparency and accountability with external stakeholders.

Measurements, analysis, and knowledge management. The measurements, analysis and knowledge management criteria examine how leaders of an organization determine what they measure, how they gather the data, manage the process, improve the quality of data and information, and then use the findings to improve the performance of the organization (Baldrige, 2017). Asgari et al. (2017) noted the importance for nonprofit leaders to choose measurements are critical to the success of their organization; nonprofit leaders can use the client profile section of the Baldrige performance excellence framework to define key measurements that are in alignment with the overall mission, vision, and values of their organization (Baldrige, 2017). Nonprofit leaders can use historical data to create a baseline to build upon and continue to fine-tune their forecasts (Tysiac, 2018). Nonprofit leaders need to ensure data collection and feedback in the evaluation process is timely (Lawrence et al., 2018). Nonprofit leaders may benefit by setting SMART goals, tracking performance, and making needed adjustments in processes to ensure alignment to the organization's mission, vision, and values.

Additionally, all stakeholders need to understand how to utilize scorecards and understand how to process feedback; Greer et al. (2018) found it is important that those using the reporting system need to understand how to provide descriptive and clear feedback based on the findings of the collected data. As leaders of nonprofit organizations are providing a service for the community and or underserved individuals, they have a higher level of accountability and need to provide transparency for both internal and external stakeholders (Gazzola et al., 2017). Benjamin et al. (2018) stated that many nonprofit leaders are experiencing challenges with the integrity of data collection due to limited resources, modifying data to meet funder requirements, and inadequate systems. Yancy (2017) noted due to advancement in technology and the complexity of the modern-day business environment that leaders need to consider more significant measurements than traditional financial measurements, such as return-on-assets and or return-on-capital-employed. In addition to traditional financial measurements, the BSC gives leaders a framework to also consider nonfinancial metrics (Kaplan & Norton, 1996a). Collecting data is important to show evidence of results, but Sullivan (2018) noted that the strength of evidence-based outcomes is when leaders use the knowledge to capture and implement learned lessons to continue scaling and replicating successful efforts. Nonprofit leaders need a holistic, systematic process that is in alignment with the demands of both internal and external stakeholders (Benjamin et al., 2018). Integrating the BSC with the Baldrige performance excellence framework is a holistic, systematic framework that will help nonprofit leaders meet these demands while

staying focused on the overall mission, values, and vision of their organization (Baldrige, 2017; Norton & Kaplan, 1996b).

Financial Measurements. Suh, Harrington, and Goodman (2018) noted that nonprofit leaders are experiencing a heightened level of pressure to adopt a more business-like approach that focuses both on innovation and sustainability of their organizations. Striebing (2017) stated that nonprofits in the United States offer some level of transparency of their financial health as reported on their tax returns (990s). West and Ries (2018) noted that leaders (CFOs) of nonprofit organizations are not only managing financial metrics, but also must monitor nonfinancial metrics such as communication, leadership, governance, managing people, regulations, and mitigating and managing given risks. The BSC is a holistic framework that helps leaders manage both financial and nonfinancial metrics (Kaplan & Norton, 1996a). Nonprofit leaders need to ensure that their efforts are in alignment with the overarching objectives of their organization (Camille & Annette, 2017). Sharp (2018) study revealed that nonprofit leaders failed to compare their organizations' performance against others in the same sector, and strategically analyze how the nonprofit leaders can make their organizations more competitive against peer organizations. It is important for nonprofit leaders to examine more than just evidence-based outcomes, as the outcomes focus more on cost reduction; whereas, examining performance measurements may help to integrate a focus on quality (Hall, 2017). Nonprofit leaders are competing with limited resources and need to demonstrate how their organization is performing regarding evidence-based outcomes and financial sustainability. Manica et al. (2017) noted the importance of defining

performance indicators to help guide appropriate measurements for each goal that is in alignment with the overall strategy and mission of the organization. Leaders can use the client profile section of the Baldrige performance excellence framework to define the given indicators to measure. For example, West and Ries (2018) found that too many nonprofit leaders fail to define measurable targets; such as creating a measurable goal of building operating reserves or using data points to help provide analytical advice on programmatic decisions. Second, West and Ries noted that when having cash reserves, data can help leaders make effective and sound decisions in leading and providing evidence-based outcomes for stakeholders. Sullivan (2018) examined that government agencies are examining evidence-based outcomes as a deciding factor on how they allocate grants. Nonprofit leaders need to adopt a holistic system that allows them to examine the how and why an outcome occurred and the overall relevance of the measurements as it relates to the organizations' purpose (Lee & Clerkin, 2017); Kaplan and Norton (1996a) created the BSC that helps leaders examine both short- and long-term objectives for their organization.

Long-term Objectives. Kaplan and Norton (1996a) noted that leaders need to first start with the long-term financial objectives and performance of their organization; breaking these objectives down into shorter goals to ensure alignment with the firms' financial processes, customers, internal processes, workforce, and delivery of services and goods to their constituent base. Integrating the BSC model will allow nonprofit leaders to obtain a better understanding of cause and effect (Kaplan & Norton, 1996b). Having a strategic system to measure outcomes, and indicators may help nonprofit

leaders make strategic decisions to improve the overall sustainability of their organization. According to Cronley and Kim (2014), leaders of human service organizations are experiencing increased pressure to both provide higher quality services while experiencing a decline in financial resources. Additionally, underserved households typically need more than one social service. Allard et al. (2015) noted that approximately 40% of households within income between 100% to 200% of poverty received services from more than two forms of assistance. As such, nonprofit leaders are challenged to ensure they are maximizing the overall sustainability of their organizations and making a positive impact on those they serve.

Short-term Objectives. Tysiac (2018) noted that nonprofit leaders could use budgeting for results, that is evidence-based metrics, to help tell their story to donors about how given funding helps the leaders fulfill the mission of their organization. The measurements, analysis and knowledge criteria of the Baldrige performance excellence framework helps nonprofit leaders define how they capture data and how they use the data captured to help guide the leadership of their organization (Baldrige, 2017). Nonprofit leaders can integrate the BSC framework within the Baldrige performance excellence framework to create scorecards that ensure that their short-term financial objectives and outcomes are in alignment with the long-term financial objectives of their organization. Kaplan and Norton (1996a) noted that the BSC needs to be part of a cause-and-effect relationship where all actions are focused on ensuring that the strategy and efforts are improving their organizations' financial performance. Chelariu et al. (2017) found that nonprofit leaders can use the financial axis of the BSC to focus on financial

sustainability, sources of revenues, both revenue growth and the source of growth, and overall efficiency of the organization. Additionally, nonprofit leaders are challenged to understand the various requirements of funding programs. For example, Marwell and Calabrese (2015) examined the complexities of the requirements of reporting government grants that can alter the private character of a given nonprofit; thus, leaders may drift from the mission of their organization to meet the compliance of a given government grant. Sim et al. (2017) also noted that funders could include certain objectives and restrictions to comply with the grant.

Lee and Cerkin (2017) stated that leaders could use performance metrics both internally and externally; internally the data can be used to guide leaders on how to improve operations, and externally the data can show performance-based outcomes for interested stakeholders. Rumbold and Pierscionek (2017) examined the importance of gathering large differing volumes of data to help leaders in their decision-making process. Elo et al. (2014) noted the importance of ensuring the overall trustworthiness of the content that one chooses to examine. Nonprofit leaders are under pressure to do more for their clients with fewer resources to provide the services. To ensure nonprofit leaders are successful at improving the performance and sustainability of their organization, it is important that the leaders choose the right measurements.

De Andrés-Alonso, Garcia-Rodriguez, and Romero-Merino (2015) finding the right balance of creating a surplus margin, while not creating the impression that they have excessively accumulated financial resources that may negatively impact future support of donors is challenging many nonprofit leaders. Nonprofit leaders need to offer

further transparency and the overall importance of why their business model needs to earn a surplus. Gazzola et al. (2017) noted the importance of a financial surplus for a nonprofit organization is not to pay excess wages or bonuses, but more importantly to ensure the nonprofit can sustain and expand programming to serve their clients. Offering transparency and evidence of accountability of evidence-based outcomes to stakeholders will help to maintain the trust of their stakeholders and the reputation of the organization (Johansen, Kim, & Zhu, 2016). Yancy (2017) explored the complexity defining the right strategy for a given organization, and noted leaders need first to define the competitive positive of their organization. Leaders can define their overall strategy and core competencies of their organization within the client profile section (Baldrige, 2017). Category 4 of the Baldrige performance excellence framework (Baldrige, 2017) allows leaders to demonstrate a system of strong governance through measurement, analysis, and knowledge management. Leardini, Moggi, and Rossi (2019) noted that there is a strong focus on the quality of governance to help improve the legitimacy of nonprofit organizations. Nonprofit leaders need to create a system that allows them to track and measure how their organization is performing towards strategic objectives thus helping to ensure the organization achieves long-term success (Brosan & Levin, 2017); Slavica et al. (2017) noted that nonfinancial measurements should guide the long-term strategies. Reid et al. (2014) found that successful strategic plans include external environmental analysis, such as reviewing industry trends and or benchmarks. Such a system will help both internal and external stakeholders have a clearer understanding of the demands on the

organizations and the importance of creating a financial reserve to withstand unforeseen fiscal challenges and or increased demand on services.

Non-financial Measurements. Business leaders need a business model that integrates both business management and performance measurements into their planning process (Dobrovic et al., 2018). When leaders focus on continually improving non-financial metrics will also positively affect the financial metrics of an organization (Llach et al., 2017). Almeida Prado Cestari et al. (2018) noted a sample of non-financial measurements consisting of customer satisfaction, operational efficiency, and measurements around productivity. Nonprofit leaders can improve the performance and sustainability of their organization by setting goals and monitoring the progress of non-financial key performance indicators; in addition to focusing on financial measurements, the non-financial measurements focus on learning and growth, and internal processes (Asgari et al., 2017). Narayanamma and Lalitha (2016) stated that the learning and growth section is one of the least measured aspects within an organization, but the elements of learning and growth are critical for sustainable success. The BSC theory will help leaders examine the learning and growth areas of their organization on both short- and long-term objectives.

Workforce. The workforce criteria examine how the leaders of an organization assess the overall capability and capacity of their workforce and work to build a high performing culture to help the organization achieve their full potential (Baldrige, 2017). Johansen et al. (2016) found that leaders can benefit from their staff of what is and is not working to help improve current performance levels. The systematic process of the

Baldrige performance excellence framework will help leaders efficiently lead multiple lines of business; Fitzgerald and Shepherd (2018) noted that nonprofit leaders need to have different measurements for the social service versus social enterprise component of their business model. Often the employees of an organization are considered one of the greatest assets of the firm. Leaders will benefit by ensuring their employees feel valued and are contributing to the organization; Hamid (2018a) found that leaders could use the BSC to monitor non-financial measurements such as employee and customer satisfaction. Zhu and Cheung (2014) examined the importance of taking time to understand the personal interest of employees to help motivate hard work; nonprofit leaders may benefit by integrating the personal interests of a staff member into his or her job responsibilities. Manica et al. (2017) defined learning and growth perspective as one of the non-financial metrics of BSC where the scorecard examines the intangible values and skills of the organization; one component is the values and skills of the organization's human capital. Nonprofit leaders can create a greater commitment from their workforce by creating an environment that fosters a connection with the employee. Employees can be a key factor in process improvement and innovation. The learning and growth perspective of the BSC compliments and is in alignment with the other three perspectives of the BSC theory (Massingham, Massingham, & Dumay, 2019).

Suh, Harrington, and Goodman (2018) noted the importance of both having an open line of communication between leadership and the workforce and creating a clear understanding of how employees' efforts can help the organization achieve success. Quesado et al. (2018) noted that leaders could share the BSC with their employees to

create a strategic awareness of how the employees' efforts are supporting both short-term and long-term goals of the organization. Creating a clear understanding of the organization's key priorities can help guide the workforce in thinking strategically about the innovation of new processes, products, and services. Nonprofit leaders may benefit by capturing input from their workforce in creating, monitoring, and capturing learned lessons in using the BSC and Baldrige performance excellence framework (Baldrige, 2017; Kaplan & Norton, 1996a). Firms that create a strong commitment to corporate social responsibility experienced an improved sense of commitment and positive attitude from their workforce (Santhosh & Baral, 2015). Nonprofit organizations can help to create a greater sense of clarity by creating a clear connection on how one's day-to-day responsibilities support the overall mission of the nonprofit organization. Creating a clear connection with stakeholders will help nonprofit leaders who are interested in improving overall performance and the quality of service received by their clients need to pay attention to the overall commitment of their employees (Cronley & Kim, 2014). Wagner (2015) noted that leaders need to employ an approach of continuing nurturing their workforce; that is, leaders need to invest resources into the continual development of their workforce. Successful development and employee retention require a strong organizational commitment from not only internal stakeholders but also external stakeholders as well (Gothard & Austin, 2013). Nonprofit leaders need to invest and grow the skill set of their staff and manage the organization more like a for-profit business (Ecer et al., 2016). Using the Baldrige performance excellence framework enables leaders to explore how to build an effective and supportive environment and how

to engage the workforce to achieve high performance (Baldrige, 2017). Nonprofit leaders may consider capturing both areas of strength and opportunities for improvement into the strategic planning process for the organization. Swanson (2013) noted the need for nonprofit leaders to develop strategic plans that capture social capital from external stakeholders. Gazzola et al. (2017) defined stakeholders like customers, partners or collaborators, and donors. Leaders may benefit by making an authentic connection with their employees and external stakeholders by better understanding their impact on the process through their capabilities and requirements from the planning to execution (Vinyard, Yanovsky, & Mackert, 2017). Nonprofit leaders may benefit a clearer connection with their workforce by creating a greater sense of clarity and transparency of the organization's efforts are in alignment to its mission, vision, and values.

Operations. The operations criteria of Baldrige performance excellence framework examine how effective an organization is with the overall design, management, improvement process, and innovation as it relates to their overall product (Baldrige, 2017). Gazzola et al. (2017) examined the importance of nonprofit leaders integrating the organizations' values, work plans, individual performance review, and overall program evaluations into their strategic planning process. Shier and Handy (2015) noted that nonprofit leaders need to be active in their external environment, both in political advocacy and other elements. Toma and Marinescu (2018) found that leaders need to integrate a business model that is adaptive to continuous improvement and has relevant performance measurements to help improve overall sustainability in a complex business environment. Baldrige examined the importance of improving work processes;

which includes working with key suppliers. The BSC gives leaders a guide in capturing the innovation and learning perspective of an organization focusing on the organizations' intangible assets (Hamid, 2018a). Further, Sargeant and Shang (2016) stressed that learning is not avoiding failure but creating an environment that allows the organization to learn both from successes and learned lessons from failures. The Baldrige performance excellence framework is a holistic system that will help leaders towards achieving excellence (Toma & Marinescu, 2018). Nonprofit leaders may benefit by using a systematic process to ensure the design, oversight, improvement process, and innovation efforts are in alignment with the mission, vision, and values of their organization.

Results. The result's category is all about outcomes of the six process criteria of the Baldrige performance excellence framework. Baldrige examines leaders' processes in four categories for the six criteria; they are: (a) approach, (b) deployment, (c) learning, and (d) integration (Baldrige, 2017); these are commonly known as ADLI. Nonprofit leaders will strengthen performance outcomes within their organization by using feedback to lead desired behavior changes (Johansen et al., 2016). There are many levels within an organization where financial measurements are not relevant (Kaplan & Norton, 2006); as such, using the Baldrige performance excellence framework and BSC also help leaders measure nonfinancial segments. Nonprofit leaders can improve the overall performance of their organizations by integrating the BSC with the Baldrige performance excellence framework; Chelariu et al. (2017) noted the BSC enables leaders to examine both financial and nonfinancial elements while leading the efforts that focus on the organization's key objectives. The Baldrige performance excellence framework defines

the key objectives of an organization within the client profile section (Baldrige, 2017). The results criteria examine the organization's performance and how leaders work to improve the organization's performance in each of the six criteria (Baldrige, 2017). Integrating BSC with the Baldrige performance excellence framework is a natural blend of two strategic management systems. BSC helps nonprofit leaders' measure productivity and learning within their organization (Antonsen, 2014). Complimenting the Baldrige performance excellence framework, BSC has a strong focus on overall financial performance (Kaplan & Norton, 1996b). Tucker et al. (2013) examined the importance of nonprofit leaders integrating a formal strategic planning and control system required by funders to demonstrate tangible evidence of financial performance and positive social impact for those they serve. Nonprofit leaders need to be cautious of the potential negative impact that is a result of a BSC dashboard as it highlights areas that a line of business is missing their goals. Blending BSC with the Baldrige performance excellence framework will help leaders both measure performance and create a learning culture while staying focused on the overarching mission of their organization. Integrating the two systems creates a holistic and systematic process to help nonprofit leaders guide their organization. Camille and Annette (2017) noted that nonprofit leaders could only drive performance outcomes if there is an element of accountability and that all segments within an organization participate. The Baldrige performance excellence framework helps to capture the results of each category and then helps nonprofit leaders capture performance trends to help guide the organization's improvement processes.

An inverse relationship between diversifying revenues while keeping administration expenses lower is challenging for many nonprofit leaders. De Andrés-Alonso et al. (2015) noted that if administration expenses are too high, then donors might decide not to support a nonprofit organization as they feel the leaders are not good stewards of their resources. Nonprofit leaders need to create a financial dashboard that examines more than an income statement but needs to create more granular reporting that allows them to better understand the performance of given segments of their organizations (Tabbush, 2018b). Harris et al. (2015) determined that donors give more to organizations that have strong financial governance. Further, Johansen et al. (2016) noted that funders are requiring a higher level of accountability and transparency on the overall impact and results of programs that they fund. Based on the findings of De Andrés-Alonso et al. (2015) nonprofit leaders can better attract funds from donors with a higher concentration of resources as nonprofit leaders can keep administration costs lower, but at the same time, the organization is not well positioned to withstand a financial shock. Successfully managing the competing demands of the inverse relationship between diversify revenues and improving overall organizational efficiency can be challenging for nonprofit leaders. Nonprofit leaders may find the Baldrige performance excellence framework a useful tool in helping them lead their organizations through these competing tension points (Baldrige, 2017).

Managing and reporting outcomes of given programs, financial performance, and social impact of the nonprofit organization will create a stronger bond with stakeholders; this data can be captured in a sustainability report (Gazzola et al., 2017). The Baldrige

excellence framework creates a feedback loop allowing leaders to measure performance towards targeted goals and seek to learn during the process (Baldrige, 2017). Gazzola et al. (2017) noted that the sustainability report could create a dashboard to help leaders better communicate with their stakeholders and create an environment for open dialogue and create a stronger partnership. Terra and Passador (2015) stated that an ideal feedback system examines the performance of a system in the entirety; not at department or line of business level. The Baldrige performance excellence framework serves as a feedback loop allowing leaders to examine the results and learnings from each of the six criteria through a method commonly known as LeTCI (Baldrige, 2017). Baldrige defines LeTCI

as: (a) Le – levels; (b) T – Trends; (c) C – Comparisons; and I- Integration.

From Fighting Fires to Innovation: An Analogy for Learning

Learning is an essential attribute of high-performing organizations. Effective, well-deployed organizational learning can help an organization improve from the early stages of reacting to problems to the highest levels of organization-wide improvement, refinement, and innovation.

1



Reacting to the problem (0–5%)

Run with the hose and put out the fire.

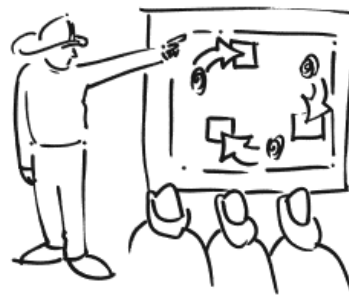
2



General improvement orientation (10–25%)

Install more fire hoses to get to the fires quickly and reduce their impact.

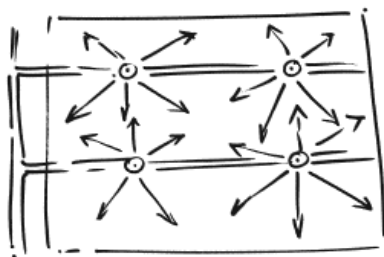
3



Systematic evaluation and improvement (30–45%)

Evaluate which locations are most susceptible to fire. Install heat sensors and sprinklers in those locations.

4



Learning and strategic improvement (50–65%)

Install systemwide heat sensors and a sprinkler system that is activated by the heat preceding fires.

5



Organizational analysis and innovation (70–100%)

Use fireproof and fire-retardant materials. Replace combustible liquids with water-based liquids. Prevention is the primary approach for protection, with sensors and sprinklers as the secondary line of protection. This approach has been shared with all facilities and is practiced in all locations.

Figure 3. From fighting fires to innovation: An analogy for learning (Baldrige, 2017).

Further, the BSC may help nonprofit leaders in exploring both leading and lagging indicators (Kaplan & Norton, 1996a); which may help guide their decisions of reducing their reliance on government funding.

Nonprofit Reliance on Government Funding

The federal government became the main support of funding for nonprofits that serve the underserved as part of the Social Security Act of 1935 (42 U.S.C.; Marwell & Calabrese, 2015; Moon, 2015). Pettijohn and Boris (2018) noted that the U.S. Government are key funders of the nonprofit sector. Nonprofit organizations have become a vital source of providing services to underserved individuals and communities by focusing on programs that provide support services (Cadet & Carroll, 2019). Lecy and Thornton (2016) found that the U.S. government agencies issued more than 510,000 grants that totaled 538.4 billion dollars to provide services; approximately 7% of these funds were direct to nonprofit organizations. Faulk, Johnson, and Lecy (2017) discovered that nonprofit leaders are competing for scarce resources from the U.S. government. The U.S. government is a critical, irreplaceable source of funding for the nonprofit sector (; Hladká & Hyánek, 2017; Lu, 2016a; Lu, 2016b); at the same time, Qian and Kapucu (2017) noted that in the United States, the nonprofit sector is a critical provider of both human and social services. For nearly a century, the nonprofit sector has filled a gap of needed services to strengthen communities throughout the United States (Tilhou, Rose, Eckhoff, & Glasgow, 2018). Burde, Rosefeld, and Sheaffer (2016) stated that the importance of nonprofit organizations has grown within most developed economies. The fairly stable interest by the government to provide grants to support nonprofit

organizations that provide services is enticing many nonprofit leaders (Schatteman & Bingle, 2017). Government grants are one of the most important funding sources for nonprofit organizations (Lu, 2015). Further, Marwell and Calabrese noted that the U.S. government funded the nonprofit sector to be the primary delivering agent of social services to underserved individuals. Tilhou et al. (2018) stated that there is an increase in the number of nonprofit leaders seeking to create alliances or partnerships in collaborating with external stakeholders. At the same time, Jing and Hu (2017) found that there are challenges in the government-nonprofit partnership. Government funding sources continue to be the dominant funding source for the nonprofit sector.

Further, government officials are bound by public rules to create meaningful partnerships, and there is even a level of distrust of losing control over intended outcomes that impede these partnerships (Jing & Hu, 2017). In reviewing the nonprofit-government partnership in Brazil, da Costa (2017) found that the outcomes were mixed; although income distribution positively impacted underserved individuals, the net result of the impact of the delivered social services outcomes was adverse compared to the when the government served as the direct provider of services. The BSC allows nonprofit leaders to examine their dependence on government grants in both the short and the long-term and through both a financial and nonfinancial lens; Park and Mosley (2017) noted that nonprofit leaders need to strategically examine both the cost and benefits of their reliance on government grants. Funding from the government has an overall negative impact on nonprofit organizations (Fyall, 2016; Lu, 2015). Fyffe (2015) noted that the partnership between nonprofit leaders and government would create a mutually beneficial

relationship by creating contracts that are efficient and effective; Integrating the BSC with the Baldrige performance excellence framework will help nonprofit leaders design a holistic, systematic process for strengthening the government-nonprofit partnership.

A combination of continued financial challenges driven by entitlement and other social programs has resulted in a codependent relationship for both federal and local government entities and nonprofit organizations (Lu, 2015). Negative external influences and instability of funding sources continue to challenge nonprofit leaders (Burde, 2018). Marwell and Calabrese (2015) examined how the U.S. government ensures the social rights of citizens by funding the nonprofit sector to provide services to low-to-moderate income individuals as a public benefit. Lu found that the U.S. government is heavily reliant on the nonprofit sector to administer programs for low to moderate-income individuals; conversely, government funding is critical for the nonprofit sector, especially nonprofit organizations that provide human services. Marwell and Calabrese noted that unfortunately, funding from government sources has created a deficit model that leaves nonprofit leaders seeking additional funding to fulfill services. Lu (2016a) noted that there continues to be a sharp increase in government collaborating with the nonprofit sector to deliver public services. As part of their funding requirements, there is an increased level of transparency and accountability expected from nonprofit leaders (Gazzola, Ratti, & Amelio, 2017; Ni & Zhan, 2017; Tacon, Walters, & Cornforth, 2017). Moynihan and Kroll (2016) examined the 1993 Government Performance and Results Act that focused on increasing awareness of accountability of financial governance and quality of services that are funded by the U.S. government. The increased governance

requirements come at a cost (St. Clair, 2016); a cost that is both in monetary and human capital.

Impact of the Great Recession, 2007-2009

The Great Recession of 2007-2009, which was the worst global economic and financial crisis since the Great Depression of the 1930s, negatively impacted nonprofits in the social sector (Chowdhury, Islam, & Lee, 2013). Schoenberger and Binns (2017) noted that the Great Recession was financially devastating for many organizations. The economic decline experienced because of the Great Recession increased demand for services from nonprofits that served LMI individuals while also creating a decline in funding from government sources (Park & Mosley, 2017; Schatteman & Bingle, 2017). Allard, Wathen, and Danziger (2015) discovered that the Great Recession resulted in many LMI households needing multiple sources of support from the nonprofit sector. Adding to the challenges, the decline in funding sources resulted in many nonprofit leaders exploring earned revenue models (Calvo & Morales, 2016). During economic downturns, some nonprofit organizations may experience a decline in funding while experiencing an increased demand for goods or services (Calvo & Morales, 2016; Cronley & Kim, 2014; Hopkins et al., 2014; Marwell & Calabrese, 2015; Park & Mosley, 2017; Reilly, 2016). Schatteman and Bingle noted an example, from 2009 to 2011, the Illinois Art Council experienced a decline in funding from \$9 million to \$3 million. Park and Mosely examined IRS Form 990 data of nonprofits from 2008-2012 and found that there was a decline in government grants during this period.

Nonprofit leaders need to successfully respond to the demands of their environment to preserve the overall sustainability of the nonprofit organization that they lead (Lee, 2017). Nonprofit leaders are competing for limited resources. Tysiac (2018) noted that more than 1.5 million nonprofits are competing for resources (funding). Due to a lack of government funding in covering the costs to administer the programs, 56% of surveyed leaders of nonprofit organizations reported that they could not meet the demand of services, which resulted in 28% of the nonprofit organizations reporting a fiscal year end 2013 deficit (Nonprofit Finance Fund, 2015). Minutolo et al. (2017) noted that to improve the overall financial sustainability of their organization, nonprofit leaders need to diversify their funding as funding from government and philanthropy are becoming scarcer, and typically restricted funding for only programming. Many nonprofit leaders may improve the financial sustainability of their organization by growing unrestrictive funding sources.

Another challenge associated with government grants is that some nonprofit leaders may feel pressure to drift from the core of the organization's mission (Lu, 2016a). Lu noted that the requirements instilled by government grants might compromise the autonomy of a nonprofit's focus resulting in nonprofit leaders chasing funding requirements that result in actions that drift the organization from their defined mission. Kornhaber, Barkauskas, and Griffith (2016) examined cases where government grants have challenged the mission and integrity of the nonprofit organization noting that due to the various challenges related to government funding, many nonprofit leaders are exploring the potential of integrating social enterprises into their business model in

efforts to reduce reliance on government grants. Doing so could allow the nonprofit leader to improve the financial sustainability of their organization while meeting the needs of those they serve (Reilly, 2016). Funders may pressure nonprofit leaders to perform tasks that are not in alignment with their organization's mission, vision and values; thus, creating mission drift and additional demands on their resources.

Impact in California

The reduction of the federal budget has negatively impacted each state differently; Mckeever et al. (2015) noted that nonprofits located in the state of California continue to face financial challenges post the financial crisis. As a result of the financial crisis of 2007 through 2009, the state of California had to either reduce or in some cases, eliminate funding for given nonprofit sectors (Graaf et al., 2016). For example, Allard and Smith (2014) found that each state government in the United States has discretion over which Medicaid covers types of social services programs and/or treatments. Berlin, Masaoka, and Schumann (2017) facilitated a survey of 451 nonprofit leaders in California noting that 78% of the participants responded that government grants do not cover the full cost associated with funding a service. Further, they noted that, too often, this gap leaves nonprofit leaders with the challenge of fundraising or seeking other means to fill the financial void. As the nonprofit client of this study is located in southern California, it was important to understand the impact of government funding for nonprofits located in the state of California. The local government administers government funding of California based human-service nonprofits at the county level. Many of the funds are generated through county property taxes that were negatively

impacted by the Great Recession (Graaf et al., 2016). The nonprofit client, having a mission of serving the disabled and seniors in California, are negatively impacted as counties throughout California experienced a 15-30% reduction in their annual budget (Graaf et al., 2016). Berlin et al. (2017) noted that the nonprofit leaders in their study felt as if they are balancing the demands of their constituents and limited funding; balancing the competing demands can prove to be a difficult task. McKeever et al. (2015) found that 44% of the nonprofit leaders who participated in their study noted in 2012 they had to draw upon their financial reserves to keep programming and services sustainable. A decline in government funding is creating additional challenges for nonprofit leaders.

Different arms of the government have differing approaches; for example, federal guidelines may differ from state and local government. Williams et al. (2017) noted that although states are required to adhere to federal guidelines as it relates to programs for the developmentally disabled, there can be different definitions between how the federal government and state government defined the term *developmentally disabled*. Another challenge is related to funding; certain sectors that are financially supported by government funds in California have seen an increase in accountability; Lofton, Heraper, Williams, and Lai (2018) noted that there is a new Local Control Accountability Plan that created a change in how local, state, and federal funds support schools in California. Many nonprofit leaders may benefit by creating transparent performance-based measurements to help their funders see how their grants are helping nonprofit leaders drive desired results.

Challenge of Government Funding

A common theme that emerged from both a review of government grants, funding of the nonprofit sector in California, and the impact of the Great Recession is that there are several challenges with funding from government grants. Too often, nonprofit leaders are hesitant to voice challenges with their funding from government sources as they are afraid of potentially losing the funding stream (Pettijohn & Boris, 2018). Cadet and Carroll (2019) noted that nonprofit leaders are continually competing for funding of resources from philanthropy and government agencies. Nonprofit leaders are operating in a more competitive landscape competing for declining government grants (Choi & Choi, 2014; Levine Daniel & Kim, 2018). The premise that the government ensures fundamental social rights for the neediest of all populations within the United States is currently flawed as the present funding model has proven to be broken (Marwell & Calabrese, 2015). Nonprofit organizations are providing services at the ground level for most underserved individuals; as such, Cheng noted that these workers serve as the champion for their constituent base and it is important that these workers share their knowledge with key partners (i.e., funders). Many nonprofit organizations are heavily reliant on government funding and donations (Reilly, 2016); Mckeever et al. (2015) noted that 25% of their survey participants reported that more than 60% of their budget is funding from government grants and contracts.

In addition to experiencing a decline in funding from the United States government, many nonprofit leaders have experienced other challenges related to being reliant on government contracts and grants. Nonprofit leaders are experiencing instability

in public funding from both state and federal levels and are exploring ways to reduce their reliance on such grants by diversifying their revenues (Zatepilina-Monacell, 2015). Government grants and contracts come at a cost for the nonprofit organization; such as stringent oversight and regulations (Lu, 2015; Mckeever et al., 2015). For example, Ryan, Mack, Tooley, and Irvine (2014) noted that government grants often include restrictions and conditions. Using the BSC will help nonprofit leaders manage the demands of these restrictions and conditions while staying focused on their overarching mission. Reliance on government grants has created an unbalanced foundation on which nonprofit leaders are attempting to build their organization (Berlin et al., 2017). Another challenging with government grants and contracts is that often the dollar amount does not cover either the actual cost to implement the program (Marwell & Calabrese, 2015). The funding shortfall from government sources continues to challenge nonprofit leaders.

Too often, many government grants lack the administrative expense to administer the programming associated with the grant successfully; and or found that different government contracts have differing verbiage on how to calculate reimbursable overhead expenses (Berlin et al., 2017; Mckeever et al., 2015). The lack of a unified definition adds to the confusion for nonprofit leaders. Due to the lack of clarity, many nonprofit leaders are hesitant to pursue funding from government grants. Corbett, Deitrick, and Marano (2017) concurred that research from the Nonprofit Academy in San Diego (California) found that many nonprofit leaders do not apply to government funding sources due to the stringent contracting requirements. Lu (2016b) noted the challenges of being compliant with government grants strain the human capital resources and can reduce the potential

time that staff has on advocacy. Broadly defined, Lu (2016b) described advocacy as an attempt to influence public policy. Integrating the BSC model and the Baldrige performance excellence framework will help nonprofit leaders create a holistic, systematic process to manage short-term goals versus long-term goals, financial goals versus non-financial goals, and ensure all activities are maximizing the overall performance of their nonprofit organization. Despite the challenges, nonprofit leaders may strengthen their relationship with government funders in creating a stronger relationship. Lawrence, Rallis, Davis, and Harrington (2018) noted that leaders may benefit by working with program evaluators early in the grant process to advise the evaluators on jointly agreed on performance outcomes. Integrating the BSC with the Baldrige performance excellence framework will allow nonprofit leaders to capture the outcomes of such partnerships. Lawrence et al. (2018) found that program directors appreciated the interaction from grantees in shaping the measurable outcomes of programs. Further details on external stakeholder partnership are explored in the review of the Baldrige performance excellence framework.

There is no denying that the historical funding model from government sources has created financial hardships for leaders of nonprofit organizations. Berlin et al. (2017) reported that 78% of the nonprofit leaders who participated in their study noted that government grants did not cover the full cost to implement the programming. Cunningham, Baines, and Charlesworth (2014) noted that some nonprofit organizations reported that government grants only covered 85% of the cost to implement the grant. Another challenge is that many contracts are reimbursable once the service has been

received and billed. McKeever et al. (2015) found that almost 60% of the nonprofit leaders participating in their survey reported challenges in receiving timely payments resulting in financial stresses on their organizations. Reliance on government grants has resulted in leaders of social service nonprofit organizations to weaken their organization by staff and salary reduction, and even draw down the financial reserves of the organization (Never & de Leon, 2014). Park and Mosley (2017) supported the findings of these scholars, noting that many nonprofit managers are frustrated by how the government administers grants funding for the nonprofit sector. Despite these challenges, Berlin et al. (2017) found that 55% of the nonprofit organization receives funding from at least one government grant, and 15% of the nonprofit organizations in their study received funding from two or more government grants. As such, although there are clear challenges associated with government grant funding, there are many nonprofit leaders who will benefit in finding the right balance of government funding and reducing the organization's reliance on government grants. Benjamin, Volda, and Bopp (2018) noted that in a policy-based environment, funders are demanding evidence of overall effectiveness that nonprofit leaders need processes to collect and aggregate data to show performance outcomes. Despite the challenges with government funding, the funding is irreplaceable for the nonprofit sector (Lu, 2016a; Lu, 2016b). Tabbush (2018a) noted that nonprofits in the healthcare sector are well-positioned to look at creating a strategic partnership with funders in creating evidence-based partnerships to receive funding to support their outreach efforts that ultimately result in cost savings to the healthcare providers. AbouAssi and Jo (2015) stated that organizations could engage in more than a

partnership for various reasons; leaders need to ensure they create a formal arrangement, a clearly defined scope, timeframe, and budget for the given partnership. Although Tabbush focuses on the healthcare sector, the idea of creating strategic partnerships with external stakeholders is worthy of exploring. The net benefit for the healthcare organization needs to subtract the financial support of the nonprofit organization from the net benefit realized by the external partner (Tabbush, 2018a). Evidence supports that funding from government sources has created a financial challenge for many nonprofit leaders.

Increased Demand for Services

Nonprofit organizations have become the first line of defense of providing support services for low to moderate income individuals (Allard & Smith, 2014); they filled the void of social services resulting from the government withdrawing from providing direct services (Calvo & Morales, 2016). Further, the nonprofit sector has become a major influencer of the overall U.S. economy; according to McKeever (2015), in 2013, the nonprofit sector contributed approximately \$900 billion to the U.S economy. Cronley and Kim (2014) noted it is feasible that into the unforeseen future nonprofit leaders located within the United States will be challenged to lead their organization to provide greater services for the underserved with fewer resources. The U.S. government continues to become more reliant on the nonprofit sector to provide services to the underserved (Kim, 2013). Adding to the challenge, an increase in government grants results in a greater gap in additional resources to be sustainable in providing services to their clients (Marwell & Calabrese, 2015). As such, the BSC model will help nonprofit

leaders navigate their strategic plans of reducing their reliance on government funding by diversifying and growing alternative funding sources. Tabbush (2018b) noted that leaders of community-based organizations need to possess a business acumen to help guide them in mutually beneficial partnerships. To do this effectively, nonprofit leaders need to create a business model that allows them to understand their organization. Asgari, Haeri, and Jafari (2017) noted that a key component of utilizing the BSC framework is the proper selection of what indicators to measure. The BSC helps leaders measure both leading and lagging indicators in their business model (Singh & Sethi, 2017). In times of economic downturn, the demand for services from LMI individuals may increase and cause further strain on the resources of a nonprofit (Suárez & Hwang, 2013). As such, integrating the BSC with the Baldrige performance excellence framework will help nonprofit leaders create a holistic strategic management system. Lu (2016b) noted that nonprofit leaders may be able to strategically use excess funding to help build organizational capacity that will help them to better compete for other revenue sources. Pandey, Kim, and Pandey (2017) noted there is an increased interest in how nonprofit leaders can strengthen engagement with stakeholders due to the increased competition between nonprofit organizations.

Exploration of social enterprise

Fitzgerald and Shepherd (2018) stated that nonprofit organizations might be a good conduit to implement a social enterprise venture within their network, but the leadership team needs to think strategically about integrating the model into their organization. Nonprofit leaders need to have a systematic process when implementing

income-generating activities into their nonprofit business model; they require a defined strategy, management process, and adequate resources (Levine Daniel & Kim, 2018); the BSC will help nonprofit leaders create dashboards that examine financial and non-financial metrics and include both short-term and long-term objectives into their planning process (Kaplan & Norton, 1996b). Nonprofit leaders need to consider creating a business model that is innovative and explores new approaches to improve the overall success of their organization (Choi & Choi, 2014). Levine Daniel and Kim (2018) found that there is an increased interest by nonprofit leaders to expand earned revenues to help them have greater autonomy in their decision-making process; these leaders are exploring various types of activities that are not always in alignment with the mission, values, and vision of the nonprofit organization. As such, some nonprofit leaders are exploring potential integrating a social enterprise business model into their organization; Park and Mosley (2017) found that many nonprofit leaders are seeking to find alternative funding sources to reduce and supplement their reliance on government grants. Organizations with diversified revenues have greater sustainability in withstanding potential financial shocks (Pandey et al., 2017). Not all nonprofit leaders will be able to make a dramatic decline in their primary source of funding but will benefit from the sustainability of their organization by diversifying the sources of revenues (Qian & Kapucu, 2017). Gibbons and Hazy (2017) defined a social enterprise as a business model that blends both a social mission and business that creates a surplus to support the overarching mission of the nonprofit. The social enterprise model engages a commercial activity in creating a profit (i.e., surplus) to support a social purpose (Roy, Lysaght, & Krupa, 2017). Nonprofit

leaders are seeking to fulfill the mission of their organization; which is often neither financially nor politically sustainable; Berlan (2018) noted that nonprofit organizations exist to pursue a specific purpose.



Figure 4. Basic nonprofit organization ideas, from least to greatest specificity.

As such, nonprofit leaders will benefit by integrating a BSC into their exploration of social enterprise models. Some nonprofit leaders are exploring the idea of implementing a social enterprise model into their organization in efforts to earn unrestricted revenue; thus, reducing the organization's reliance on government funding. That said, Park and Mosley (2017) noted that even firms who are successful in reducing reliance on government grants by growing alternative funding sources still need to engage in advocacy with external government officials in creating long-term relationships. Nonprofit leaders will benefit by creating a social alliance with their stakeholders; Liu, Ko, and Chapleo (2018) defined social alliance as a collaboration between both for-profit and nonprofit organizations. Bandyopadhyay and Ray (2019) stated that too often nonprofit leaders fail to assign resources to their social enterprise model as they feel they are more fiscally responsible if they assign these resources to programming more in alignment with their mission. Integrating the BSC with the Baldrige performance excellence framework can help nonprofit leaders balance the competing demands on their organizations' resources. According to the Nonprofit

Finance Fund's (2015) survey, 26% of the nonprofit participants reported they would pursue a venture to generate earned income. Integrating both the BSC and the Baldrige performance excellence framework may help nonprofit leaders explore strategies to diversify and grow alternative funding sources while staying focused on the mission of their organization. Leaders need to be able to have indicators that capture changes in local market conditions and the overall need of the constituent base that the organization serves (Gibbons & Hazy, 2017). Gibbons and Hazy cautioned that often, nonprofit leaders might chase a funding source in a manner that results in mission creep that conflicts with the mission of the organization. As such, nonprofit leaders need to stay focused on the core purpose of their organization as they consider seeking strategies to diversify funding sources. Sim et al. (2017) noted that nonprofit organizations need to diversify their funding and seek ways to grow additional sources of revenues from sources such as corporate sponsorships or program fees in efforts to improve sustainable capacity. Lin and Wang (2016) supported the claim that nonprofit organizations may benefit from diversifying their sources of revenue. As nonprofit leaders seek to diversify their revenues with a social enterprise model, they need to create a framework for accountability as they balance their social mission and financial governance (Samad, Arshad, Asat, & Kasim, 2017). As such, nonprofit leaders may benefit from a thoughtful exploration of implementing a social enterprise model into their nonprofit organization.

First, it is important to examine the social enterprise concept. Luke and Chu (2013) noted that there are many commonalities between the term social enterprise and social entrepreneurship; as such, for this case study, I assumed their blended definition.

Further supporting the blending of these definitions, Reilly (2016) found that many entrepreneurs have started to challenge the legal distinction between for-profit and nonprofit business models; they believe that it is possible to both earn a profit while supporting a social cause. Both social enterprise and social entrepreneurship blend the boundaries between for-profit and nonprofit business models (Luke & Chu, 2013).

Nonprofit leaders need to be strategic about if a social enterprise model makes sense, and what is the focus of the social enterprise. In reviewing how for-profit organizations may integrate corporate social responsibility into a business model, Webb (2014) noted that business leaders need to understand the core competencies of their team and understand how the internal resources will perform in the external environment. Similar to leaders of for-profit businesses, nonprofit leaders will benefit by understanding these variables. Integrating a social enterprise model into an established nonprofit organization is challenging (Fitzgerald & Shepherd, 2018). Steckler (2014) supported that the historical funding model of the nonprofit sector is not sustainable; as such, many nonprofit leaders are interested in finding a sustainable business model that will help them fulfill the mission of their organization while improving financial sustainability. Levine Daniel and Kim (2018) noted that many nonprofit leaders may allocate too many resources towards their social enterprise, which reduces the needed resources to fulfill the mission of the nonprofit organization. As such, integrating BSC that is guided by the Baldrige performance excellence framework will help nonprofit leaders ensure they have a systematic-holistic approach to growing and diversifying alternative funding sources. Many nonprofit organizations are reliant on government grants and or funding from

donors. Further, Acs, Boardman, and McNeely (2011) stated that funding from donors is a form of income redistribution and is not sustainable. Instead, they suggest that generating unrestricted revenues from a successful social enterprise will help the overall financial sustainability of a business model. The concept of social entrepreneurship blends social mission within a business model (Katzenstein & Chrispin, 2011). Thus, leaders of nonprofit organizations may benefit from implementing a social enterprise into their organization. According to Mishra (2016), organizations that have revenues that have a blend of both grants and earned revenues help to mitigate the risk of a potential decline in grant funding. Nonprofit leaders need to think more creative in finding a way to increase unrestricted revenue sources (Steckler, 2014); while staying true to their mission, value, vision, and purpose. Within this case study, the terms social enterprise and social entrepreneurship are used interchangeably. The financial crisis of 2007-2009 has resulted in many nonprofit leaders exploring and supporting the concept of social enterprise business models in efforts due to increased competition from limited funding sources (Calvo & Morales, 2016; Langer & LeRoux, 2017). Further, Steckler noted that there is an increased interest from private foundations and funders to support nonprofit organizations in using social entrepreneurial ideas to improve the overall sustainability of the nonprofit. Some nonprofit leaders may explore the use of social enterprise business models to help reduce reliance on government funding and to create a more financially sustainable business model.

An additional potential benefit of implementing a social enterprise model is that it can serve as a workforce development opportunity for the clients served by the nonprofit

organization. Integrating a social enterprise model that creates employment opportunities for vulnerable people who typically do not have access to the conventional workforce environment may potentially have a positive influence on the social determinants of health (Roy et al., 2017). Nonprofit leaders may use a social enterprise model to serve as a workforce development opportunity for their clients; additionally, these activities may help to build the confidence and financial independence of the clients the organization serves.

Implementing a social enterprise model into a nonprofit organization does not guarantee success. First, nonprofit leaders need to find capital to help launch the social enterprise. Acs et al. (2011) cautioned that social entrepreneurs rely on loans, equity, and or grants for start-up funding. Further, nonprofit leaders will need to change their business model and change the perception and approach that nonprofit organizations cannot earn a surplus. The goal of many nonprofit leaders who implement a social enterprise model is not necessarily to maximize profit, but more so to generate unrestricted revenue that allows the nonprofit leader to optimize the social impact of the organization (Martin, 2015). Tabbush (2018b) noted that it is important for leaders to understand the difference between fixed and variable costs. Fixed costs are expenses related to the project that does not change regardless of the volume of goods and or services; whereas, variable costs are costs that increase and or decrease based on the volume of goods and or services sold (Tabbush, 2018b). Understanding the difference between fixed and variable costs is an important determinant of understanding a given business model. Once a leader understands the difference between fixed and variable

expense, then the leader can calculate a break-even analysis to understand better given production targets in order for the revenues to equal expenses (Tabbush, 2018a). Only when revenues exceed expenses does the business model add the financial surplus to the given organization (i.e., unrestricted revenue).

Additionally, increased unrestricted revenue will help to diversify revenues and reduce the concentration of funding from government grants. Lin and Wang (2016) noted that revenue diversification may be a double-edged sword and is not an absolute cure or a quick fix. Launching a social enterprise inside of a nonprofit organization can create tensions and even raise concerns with the existing workforce (Calvo & Morales, 2016). The workforce may fear they lack the skill set and that the change in the organization may result in job loss. In assessing the workforce skill set, Sargeant and Shang (2016) noted the importance of the individual to understand the strengths they bring to their organization. Although Sargeant and Shang clearly stated the importance of knowing the strength of the workforce, indirectly, they are suggesting that the individual also needs to know his or her weaknesses. Sargeant and Shang noted it is important that the nonprofit organization has the right members of the team. Another area of concern is noted by Mishra (2016), leaders who seek to diversify their revenue may experience mission drift. Nonprofit leaders are concerned about the overall financial sustainability of their organization that may threaten their ability to support their mission (Reilly, 2016). Many nonprofit leaders have limited resources to fulfill their mission. The addition of a new social enterprise will create further challenges for nonprofit leaders to build and or strengthen new competencies of their workforce (Mishra). Shier and Handy (2015)

cautioned that launching a social enterprise model creates an additional demand for the limited resources of the nonprofit organization. The implementation of a social enterprise model creates additional demands on a nonprofit organization human capital and financial resources. Calvo and Morales (2016) noted that many nonprofit organizations lack the financial and human capacity to lead both initiatives successfully. Many nonprofit leaders are successful in receiving the initial grant funding to launch a social enterprise model, but often the grant does not cover the needed overhead and business development costs for the social enterprise to succeed (Martin, 2015). Steckler (2014) noted that a social enterprise blends the mission of both for-profit and nonprofit enterprise into one. As such, the leadership of nonprofits may find that they are trying to balance competing forces of staying true to the mission of the nonprofit while trying to generate revenue at the fee-for-service part of the operations.

In efforts to launch a social enterprise within a nonprofit organization, nonprofit leaders need to strategically plan how to successfully lead both organizations and find a way to complement the overarching mission of the nonprofit. Barrientos and Reilly (2016) noted that nonprofit leaders need to consider, (a) overall leadership and willingness to seek guidance from external experts, (b) understand the target market and how to succeed in the sector, (c) have a strong marketing and communication plan for the social enterprise, (d) have the resources to give the social enterprise time and resources to flourish, and (e) the socially-driven mission of the social enterprise is interwoven into supporting the nonprofit organization and does not compete for resources. The literature review supports that although there are many challenges associated with a nonprofit

leader using a social enterprise model to reduce reliance on government funding if done correctly, the blending a social enterprise into a nonprofit business model may be beneficial.

Social Impact Bonds

As a result of declining resources, increased demand of services, and increased focus of evidence-based outcomes social impact bonds (SIBs) are gaining attraction by funders within the social service sector; Ammi and Fortier (2017) noted that pay-for-performance programs had gained popularity over the past few decades. Katz, Hwang, Zerger, and Brisbois (2018) stated that SIBs were first introduced in the United Kingdom in 2010, but have continued to gain acceptance throughout Europe and the United States. The financial crisis has resulted in a decline in public spending and requirement on ensuring that the limited public resources are better allocated services that create desired outcomes (Dey & Gibbon, 2018); as a result, funders are seeking strategies to fund programs that have evidence-based outcomes. SIBs are gaining attention as a tool for public financing of projects and services that address given societal problems (Sanchez, 2016). Becker (2018) examined that there is an increased demand for overall transparency and quality of services. SIBs allow funders to negotiate evidence-based outcomes that create a level of transparency and quality evidence-based outcomes (Katz et al., 2018). Dey and Gibson noted SIBs are simply a type of performance or outcome-based contract between the investor and service providers that typically are a public-private partnership to address a given need. St. Clair (2016) found that the regulation of the nonprofit sector is intended to ensure that the given funding source results in the

nonprofit organization creating a net benefit of providing services and producing public goods; SIBs may be a tool to help ensure the funders are receiving their desired outcomes. Dey and Gibbon noted that SIBs are used to fund services that address social issues such as reducing recidivism, homelessness, and or providing services to underserved populations. To protect the SIB investor, evidence-based outcomes support that the end-user is receiving the desired net benefits; SIB has an evaluation process to track results and unintended consequences (Iovan & Lantz, 2018). SIBs have proved to be an instrument that allows funders to responsibly fund programs that are supported by evidence-based outcomes.

Supporters of SIBs are challenged by opponents. Ammi and Fortier (2017) noted first, it is important that stakeholders define the overall legitimacy of the pay-for-performance program. Further, they noted that setting the overarching vision will help to ensure that stakeholders can agree on the design and reduce the potential of changes once the programming is launched.

Transition

I found that scholars conducted limited research exploring strategies to guide nonprofit leaders on how to reduce nonprofit organizations reliance on government funding by diversifying and growing alternative funding sources. I examined research that explored the dependency that nonprofit organizations have on declining government grants, increased demand for services, government funding, strategic planning, and sustainability of nonprofits through the BSC theory as the conceptual framework to guide this study. Nonprofit leaders have limited evidence on how to diversify the nonprofit

organization's revenue while staying focused on the organization's mission and purpose. My analysis of the literature review findings provides a strategic process for nonprofit leaders to balance their need to create a financially sustainable business model while keeping the overall mission and purpose of the nonprofit organization. My review of academic and professional literature included peer-reviewed journal articles related to the topic of strategies for leaders of nonprofit organizations to reduce their reliance on government grants by diversifying and growing alternative revenue sources.

In Section 2, I included a comprehensive analysis of the research purpose, population and sampling, methodology and design, the role of the researcher, data collection instruments, and techniques. I included relevant information about data analysis, reliability, and validity used in this research study. Lastly, I provide an overview of the actions taken to protect each participant in the study; as the participants are human subjects and securely storing the data are required.

In Section 3, I included a detailed synopsis of the research conducted for the DBA consulting capstone at Walden University. I used the 2017-2018 Baldrige performance excellence framework and its Criteria for Performance Excellence to complete in-depth research about my client organization. In Section 3, I used a holistic system-based approach to explore the following key areas: leadership; strategy; customers; measurements; analysis and knowledge management; workforce; operations and results, and overall performance outcomes of my client organization.

Section 2: The Project

In Section 2, I included a review of the purpose of this case study, both the research method and design, the role of the researcher, and the data collection methods and techniques. My primary methods for collecting data were semistructured telephone interviews with the four nonprofit leaders. Additionally, I reviewed organizational documents provided by the four nonprofit leaders of a small nonprofit organization located in southern California to explore strategies to reduce their reliance on government grants by diversifying and growing alternative funding sources.

Purpose Statement

The purpose of this qualitative single case study was to explore strategies that nonprofit leaders use to reduce their reliance on government grants by diversifying and growing alternative funding sources. The target population for this study was four leaders of a nonprofit organization located in southern California who have implemented successful strategies to reduce their reliance on government grants by diversifying and growing alternative funding sources. The implication for positive social change is that nonprofit leaders may learn from the findings of this case study to help guide their strategic planning processes in considering alternative funding sources to support the achievement of their organizations' strategic objectives. Area nonprofit leaders could use the lessons learned from this study to improve approaches to strategic planning and the ability to continue providing and expanding the availability of services to meet the needs of LMI individuals.

Role of the Researcher

My role as the researcher was to serve as the primary instrument for data collection in the research process of this single-case study. Gelling (2015) noted that using interviews will allow researchers to gather rich data relating to the personal experiences of the participants of a phenomenon. The participants of this study have experienced both success and opportunities for improvement in exploring strategies to reduce their reliance on government funding by diversifying and growing alternative funding sources. To understand what has worked and the areas of improvement, I collected rich data through semistructured telephone interviews. I first had a series of all-team interviews walking through the Baldrige performance excellence framework and then conducted semistructured phone interviews independently with each of the nonprofit leaders. Yin (2017) noted that the purpose of the interview questions is to keep the researcher on track during the interview process. As the researcher I was able to have a systematic process guided by the research questions and the Baldrige performance excellence framework to examine the phenomenon of how nonprofit leaders at a nonprofit organization used a social enterprise to help reduce their reliance on government funding sources.

My connection with the topic of strategic planning and business models used by nonprofit leaders was that I am a paid employee at IFF (formerly known as the Illinois Facility Fund), a large-scale community development financial institution (CDFI) that is a nonappraisal-based loan fund for nonprofits that serve underserved individuals and geographies through nonconventional lending programs, policy research, and as a real

estate developer. I have experience with helping nonprofit leaders think about and analyze the restructuring of their balance sheet, obtaining creative financing, and exploring potential social enterprises in efforts to diversify their sources of funding, thus helping to improve the overall sustainability of the nonprofit. The nonprofit organization of this study was not a client of IFF. Also, I have not had prior professional or personal interactions with my assigned client organization and its leaders.

Each participant in the study voluntarily participated in the study and signed a consent form; a requirement from the administrators at Walden University. I treated each participant ethically. Additionally, I abided by Walden University's institutional review board (IRB) requirements, which included adhering to a list of preapproved data sources and tools for the study. I used the Belmont Report to ethically guide my research, identify the nature of this study, and define informed consent to delimit my role to ethics and understand the respect for the participants. Bromley, Mikesell, Jones, and Khodyahov (2015) outlined guidance for researchers incorporating the Belmont Report into research studies for ethical consideration. Further, Yin (2017) noted the importance of protecting the human subjects in the research process. The IRB members are responsible for ensuring that all Walden University research complies with the university's ethical standards as well as the United States's federal guidelines. As the researcher, I received IRB approval before conducting interviews. The main purpose of an IRB approval (Approval no. 03-27-17-0663446) was to protect the interest of the human participant.

I was responsible for collecting the information from the interview conversations. During this process, I oversaw the evaluation, analysis, and compilation the results

gathered. To avoid bias, I maintained an open mind on how the participants answered the interview questions and I asked for further detail when appropriate for clarity and greater detail. Yin (2017) noted to help create acceptance of ones' research, the researcher needs to create reliability of the research. A researcher can avoid bias in his or her study by having the findings criticized by colleagues (Odena, 2012; Yin, 2017). I had the findings of my study critiqued by my committee members and reviewers engaged in the university's review process. The additional layers of review helped me to maintain a sense of self-awareness to monitor my subjectivity of potential biases before they may impact the study. Additionally, I mitigated my potential bias by keeping an open mind while reviewing the information shared by the research participants. Sutton and Austin (2015) argued that a researcher will automatically bring his or her bias and subjectivity to a study of a phenomenon; however, by taking the steps above and articulating my given biases upfront helped reduce the influence of these biases.

Participants

Yin (2017) noted the importance of creating a set of eligibility criteria as a guide for potential participants in ones' case study. As the researcher, I wanted to ensure the participants had experiences that can be meaningful as I sought to gain an understanding of the research question guiding this study. Gelling (2015) described that it is essential that the researcher selects participants who have experienced the phenomenon and can offer insight. Further, Fusch and Ness (2015) explained that the researcher could best obtain quality data with an appropriate research study design that can best answer the research questions. Researchers need to select participants that have personal experiences

and knowledge related to the topic of a research study (Cleary, Horsfall & Hayter, 2014). Based on the guidance of Cleary et al. (2014), I chose the participants of this study because of their hands-on experience and rich understanding of the research topic. Researchers benefit from selecting study participants who have a rich understanding of the research topic (Harvey, 2014; Singh, 2014). Walden University's administration team and faculty vetted the client organizations selected to serve as research partners for scholar-consultants. Walden University's administration team and faculty first vetted the client organization through a systematic process before the client member was assigned to me. This study includes a purposeful sample of four participants including an executive leader, a newly promoted manager, the finance manager, and the chair of the board of directors of a nonprofit organization located in southern California that has a mission of working with individuals with disabilities and a senior population.

The purpose of this qualitative single-case study was to explore strategies used by nonprofit leaders to reduce their reliance on government grants by diversifying and growing alternative funding sources. The specific population for this study included four leaders of a small, single nonprofit organization in California that is exploring a comprehensive approach to strategies that have worked and how to improve strategies that are not successful in reducing their reliance on government funding by diversifying their revenue sources. The nonprofit leader provides services to empower all persons with disabilities in efforts to create greater personal independence and to advocate for a barrier-free society for those with disabilities. The client leader manages the day-to-day operations of the nonprofit organization, as well as works with the financial manager to

maintain financial records and both internal and external communications. Two additional leaders assist by managing the day-to-day internal operations, including coaching and hands-on training for all stakeholders. Lastly, the chair of the board of directors serves as the manager of the nonprofit's board, and ultimately holds the senior leader accountable for the performance of the nonprofit organization. The participants comprise varying levels of leadership experience within the client organization. The executive director has served for 4 years, and previously served as the chair of the board of directors for the organization. The program manager was promoted in 2016 and has been with the organization for approximately 5 years. The chair of the board of directors has been with the organization for over 5 years and has over 20 years of management and marketing experience. All participants are at least 18 years of age and are involved in the process of diversifying and growing alternative funding sources.

As part of the requirements of the DBA consulting capstone at Walden University, I contacted my client leader to introduce myself, review the requirements of the consulting relationship, and confirm my participation as a scholar-consultant. Per the guidelines of the DBA program, I contacted my client once I received IRB approval (Walden, 2017). It was important to build a rapport and level of communication with my client leader and other senior leaders of my nonprofit client. I provided my client leader a consent form that outlined the purpose of the study, participation expectations, an overview of the potential benefits and risks of participation, and informing the client leader the right to withdraw at any time without a penalty.

Research Method and Design

In deciding the appropriate research method and design for investigating a phenomenon it is important for the researcher to understand the nature and needs of what he or she is seeking to study (Park & Park, 2016). I have chosen a qualitative single-case study design. In the Research Method and Design section, I explained why I have chosen the qualitative research method and design for this case study. A qualitative study is useful in helping the researcher interpret the findings of a given phenomenon (Westerman, 2014). Further, I expanded my rationale of why a qualitative case study was the best approach to examine strategies that some nonprofits leaders may use to diversify their revenue streams and reduce reliance on government funding.

Research Method

Researchers use the qualitative method to examine the *how* of a phenomenon, not focusing on how many (Lee, 2014). I used the qualitative research method to explore strategies used by a nonprofit client leader in efforts to reduce reliance on government grants by diversifying and growing alternative revenue sources. By using the qualitative method, the researcher can seek to offer guidance (Saunders et al., 2015) and can seek to discover the phenomenon (Park & Park, 2016). Researchers use the qualitative research method to interview the participants who have lived and experienced the phenomenon (Gelling, 2015; Kozleski, 2017; Levy, 2015; Marshall & Rossman, 2015). The researcher can use the qualitative research method for the chance to capture the thoughts and feelings of the participants (Sutton & Austin, 2015). The qualitative method was appropriate as I explored how the leaders of a nonprofit organization approached the

phenomenon of reducing their reliance on government funding by diversifying and growing alternative funding sources.

In comparison, the researcher can use the quantitative research method to do statistical data analysis and generalize results from the sample population (Park & Park, 2016). Westerman (2014) noted that the researcher could use the quantitative design to examine concrete measurable of a phenomenon. Another option is for researchers to use a mixed-method design. Venkatesh, Brown, and Bala (2013) noted that researchers should use mixed-method research when the combination of qualitative and quantitative methods results in a richer understanding of the phenomenon because using a singular approach makes it difficult for the researcher to understand the phenomenon adequately. When researchers find it challenging to understand the phenomenon that they are studying with a singular approach, then they may find it helpful to use a mixed-method research approach (Harrison, 2013). Hussein (2015) stated that researchers could blend the qualitative and quantitative method of triangulation. Examining the given phenomenon from both a qualitative and quantitative method will enable the researcher to obtain a more comprehensive finding (Venkatesh et al., 2013; Yin, 2017). Further, Westerman (2014) argued that mixed-method research might be superior to using only the qualitative method or the quantitative method. The qualitative method is limited to only interpretation; whereas, the quantitative method lacks interpretation of the phenomenon. The mixed-method design is appropriate when researchers are seeking to explore both qualitative and quantitative aspects of the phenomenon being studied (Boeije, van Wesel,

& Slagt, 2014). As I did not examine a defined hypothesis and or compare variables, neither the quantitative nor mixed-method research was appropriate.

The qualitative method was appropriate for my study because my intent was to explore the strategies used by nonprofit leader. I was not seeking to measure variables. Further, the qualitative method allowed me to conduct an in-depth exploration of strategies used by my nonprofit client leaders to diversify and grow alternative funding sources resulting in reducing their reliance on government funding. Within a qualitative study, the researcher needs to ensure he or she has reached data saturation (Yin, 2017). Lee (2014) noted that there are not a set number of observations, but the appropriate volume is dependent on what the researcher is seeking to explore. To ensure data saturation for this study, I used a purposeful sample of four leaders of a small nonprofit based in California. These leaders have hands-on experience of declining government grants and are seeking strategies to reduce their reliance on such grants by diversifying their revenues. The smaller sample size is beneficial when one is seeking to explore an in-depth understanding of a phenomenon (Fusch & Ness, 2015). As such, my study consisted of four nonprofit leaders who explored strategies to reduce their reliance on government funding by diversifying and growing alternative funding sources.

Research Design

Within the qualitative method, the researchers to use either the phenomenology, ethnography, or case study design (Gill, 2014; Yazan, 2015). A single-case study was suitable for this research study because I explored the strategies used by my nonprofit client leaders to reduce reliance on government grants by diversifying and growing

alternative funding sources. The case study is an appropriate design for researchers to understand a given phenomenon in a real-life setting (Yin, 2017). As such, the case study design is appropriate for this study as I was sought to understand strategies that were used by nonprofit leaders to reduce their reliance on government grants. I used the case study design to facilitate in-depth interviews to understand the operations of my client organization better and to discover new information, beliefs, and challenges faced by the target population. Alternatively, researchers use a phenomenological design to explore the experience of an individual (Gelling, 2015; Conklin, 2013). Researchers use the phenomenological design to describe a phenomenon (Gill, 2014). As I sought to understand the experience of my nonprofit leaders in a real-life setting the case study design was appropriate.

Researchers use the phenomenological design to gain a deeper understanding of the phenomenon being explored by examining shared meanings of experiences and perceptions of others' lived experiences of the participants (Moustakas, 1994). The phenomenological design was not suitable for this research study as I explored strategies used by my nonprofit client-leader to reduce the reliance of government grants by diversifying and growing alternative revenues; I was interested in exploring the how and why of the given phenomenon. Researchers use the ethnography design to study a culture, issue, or shared experience within a defined scope (Hales, de Vries, & Coombs, 2016). Sutton and Austin (2015) noted that ethnography is the direct observation of the participants in their real-life environment. Researchers use ethnography when they are seeking to understand how the participant interacts within a group (Gelling, 2015). My

goal with this case study was to gain an understanding of how nonprofit leaders reduce their reliance on government funding by diversifying and growing alternative funding sources; as such, the single-case design allowed me to gain insight from the experiences of my nonprofit client.

I used the Baldrige performance excellence framework (2017) to help ensure a holistic, system-based evaluation of my client organization. I negotiated service order agreements (SOAs), found in Appendix A, to articulate and reflect a consensus between myself and the nonprofit client about the agreed upon deliverables. I conducted a series of 1-hour conference calls to gather data with the leadership team, consisting of a senior leader, program manager, finance manager, and the board president of the nonprofit client. I scheduled calls to member check the data captured during the team interview process to review the overall validity and accuracy of the data captured. Before I facilitated the calls for member checking, I shared written documents with the participants that gave an outline of the criteria questions from the Baldrige performance excellence framework and included my notes from the initial team interviews. The data gathered during the team interview process served as the foundation for the individual interviews. I continued the interview process guided by the Baldrige criteria, interview questions, and data obtained from the participants until no new data and information emerged.

Gelling (2015) noted that the researcher achieves data saturation once no new data or themes emerge. To achieve data saturation during this qualitative single case study, I interviewed four leaders of a nonprofit one at a time. I took extensive notes during these

semistructured interviews, reviewed client specific supporting documents, and reviewed peer-reviewed journals and books. The use of multiple sources of data helped ensure data triangulation and data saturation (Fusch & Ness, 2015). Upon no new data and themes emerged from the interviews, document analyses, and member checking, I concluded that I reached data saturation.

Population and Sampling

This study incorporated a purposeful sample consisting of four participants who are leaders of a small nonprofit organization in operation for 38 years in California. The participants were selected to help to ensure triangulation and validity of the data gathered during the interview process. Purposeful sampling has gained popularity with researchers due to exhaustive sampling being time-consuming and expensive (Benoot, Hannes & Bilsen, 2016). When the sample population is explicit and well-defined, the purposeful sampling method is acceptable (Fusch & Ness, 2015). I used methodological triangulation to add validity to the case study. Open-ended research questions were designed to learn more about how the leaders of the nonprofit client are implementing strategies to reduce their reliance on government funding. Elo et al. (2014) noted that successful data collection should consider the aim and the research questions of the study. Yin (2017) noted that the researcher could strengthen the validity of the case study through methodological triangulation. Researchers achieve data saturation when no new themes emerge (Malterud, Siersma, & Guassora, 2016). I was confident that I achieved data saturation of the information gathered from a combination of documents reviewed and semistructured interviews once I revealed no new data.

The participants of this study included the senior leaders of a small, single nonprofit organization in California. Participants of the study need to have experience of the given phenomenon (Moustakas, 1994). The client leader signed the DBA Research Agreement (Appendix A), which served as the master service agreement for the consulting relationship between the client organization and Walden University. The client leader sent me the executed agreement via e-mail. Additionally, the other leaders communicated their agreement to participate in the interview process via e-mail.

Ethical Research

As the researcher, it was my responsibility to outline the research process and the rights of the participants. Participants typically have a vested interest in the study, and it is crucial that the researcher takes measures to safeguard the participants' interest (Greenwood, 2015). Ling et al. (2015) noted that the researcher uses the informed consent to outline ethical responsibility guiding the research process and protecting the participants. Further, the researcher needs to adhere to ethical protocols to protect the privacy and confidentiality, obtain participant consent, and take measures to ensure no harm to the participants (Saunders et al., 2015). Researchers should behave ethically to protect the participants in the study (Yin, 2017). A defined code of ethics helps to guide the researcher's actions to influence ethical behavior and create interactive trusting participation (Yallop & Mowatt, 2016). Before contacting my nonprofit client, I received approval from Walden University's IRB (Approval No. 03-27-17-0663446). The DBA Research Agreement serves as the ethical code of ethics for this study. The client leader signed a DBA Research Agreement that described the terms of the partnership between

Walden University and the nonprofit client organization that served as the master service agreement for our consulting relationship.

Additionally, the client leader e-mailed me a signed consent agreement acknowledging the participation in this study. The consent agreement consisted of an overview of the purpose of the study, interview procedures, potential risks, benefits by participating, privacy information, and contact information for administrators at Walden University. Sawicki (2017) cautioned that participants need to have a clear understanding of his or her rights in agreeing to participate in a study. As such, the consent agreement helped to give a detailed overview of the study and the participants' rights. Consent is more than just disclosing information; the researcher needs to ensure participants have a clear understanding of the study to make an informed decision (Beskow, Dombeck, Thompson, Watson-Ormond, & Weinfurt, 2014). As the researcher, it was important for me to define the rights of the participants. Yin (2017) noted that researchers are obligated to protect the rights and confidentiality of the participants. To help mask the identity of the nonprofit organization and the four leaders, I have defined the location of the nonprofit organization that as California and the participants as P1, P2, P3, and P4. Grosseohme (2014) stated that the researcher needs to take efforts to mask the identity of the participants. In addition to protecting their identity, I took efforts to protect the participants' rights. Additionally, stakeholders have adopted specific ethical standards to protect and guarantee the human rights of participants during research studies; such as participants have the right to withdraw from the study (Jedynak, 2014). I clearly defined the procedures for the participants to withdraw in the consent agreement.

Both the group interviews and the individual interview process lasted approximately 60 minutes each session. The participants knew they were able to refuse and or cancel their participation in this study at any time. Check, Wolf, Dame, & Beskow (2014) found the researcher uses the consent form as an agreement between the researcher and participants to help ensure they have an informed decision about participating within the stud, and the participants have the right to withdraw from participating without fear of penalty. There were no incentives given to the participants of this study. Participants volunteered their time and commitment without incentive. To protect the identity of the participants, I redacted all identifying information from the interview transcripts, organizational performance results, and the collected data. In areas of the study that reference a given participant were notated as P1, P2, P3, and P4 for the participants. Additionally, all information will remain secured in an electronic file for 5 years; after this period, I will delete the file and shred all supporting documents.

Data Collection Instruments

The researcher serves as the primary instrument to collect data in a qualitative research study (Yin, 2017). My research study began after receiving IRB approval from Walden University. I served as the primary data collection instrument for this study. Sutton and Austin (2015) noted that the role of the researcher is to bring out the thoughts and feelings of the participant in the study. Fusch and Ness (2015) stated that qualitative researchers serve as the data-collection instrument; as such, I collected data with the member-client through semistructured interviews, company documents, and information obtained from the client's website. I used SOAs to document both expectations from the

nonprofit client and the client's expectations of me. Killawi et al. (2014) highlighted the potential challenges in research based on the interviewer and participant coming from different cultural backgrounds. The use of the SOAs offered clarity for both me, as the researcher, and the participants as the SOAs clearly define expectations and each person's responsibility. Upon completing the team interviews where we walked through each criteria of the Baldrige performance excellence framework, I conducted semistructured independent interviews that consisted of the defined open-ended research questions with four leaders of a small, single nonprofit organization located in southern California.

During the semistructured individual interviews, I asked seven interview questions to each of the participants. During the group interview process, I examined supporting documents that gave an overview of the business model of the nonprofit client and interviewed the four leaders guided by the criteria of the 2017-2018 Baldrige performance excellence framework and the lens of the BSC theory as the conceptual framework. These documents consisted of the organization's previous strategic plan, 3 years of tax returns, client website, succession plan, and data captured during the group telephone calls examining the nonprofit organization through the criteria of the Baldrige performance excellence framework. Upon completion of the organizational profile and Criteria 1 through 6, I ensured the reliability and validity of the data collected with member checking and review of the transcripts. Member checking helps to strengthen the overall reliability and validity of a study (Harvey, 2015). Further, Odena (2012) noted the importance of validating data captured by having others examine the data captured to

ensure the researcher avoids any biases in his or her analysis. All data were supported and checked by data shared from the participants, client website, and research as defined on the interview protocol (Appendix C).

Data Collection Technique

To collect data for this case study, I used the interview method and reviewed supporting documents that the participants shared with me in an email. The use of semistructured phone interviews was my primary method of data collection. Grossoehme (2014) noted that semistructured interviews are beneficial when the researcher has defined questions that allow for follow up questions during the interview process are beneficial. Additionally, the senior leader emailed me supporting documents that consisted of the three most recent tax returns, previous strategic plan, organizational chart, succession plan, and information found on the client website. My objective was to examine the strategies used by the participants of this study aimed at reducing their reliance on government funding by diversifying and growing alternative funding sources. According to Gelling (2015), interviewing the participants of a given phenomenon enables the researcher to obtain rich data relating to the lived experiences of the participants. As such, I facilitated semistructured phone interviews with the participants. The first series of phone interviews were conducted with all four leaders of the nonprofit, as I asked questions regarding the client profile and each criteria section of the Baldrige performance excellence framework. I asked the leadership team open-ended and probed questions guided by Baldrige (2017) to understand the organization as a whole. When researchers use the interview method, they can ask follow-up questions for greater clarity

of data captured (Gelling, 2015). Once I gathered all the information, I shared the data gathered in the client profile section and then reexamined the six process-oriented criteria with the senior leaders to review my interpretations of the transcripts as part of member checking for accuracy. Harvey (2015) noted that researchers might strengthen the validity and reliability of their study through member checking. Upon verification of the data gathered during the introductory interviews focused on the Baldrige performance excellence framework, I then conducted individual interviews with each participant in which I asked the defined research questions.

During the individual interviews, I asked each of the interview questions defined in this study and to add further details if warranted. Masip, Blandón-Gitlin, Martínez, Herrero, and Ibabe (2016) noted that the interviewer could confirm the accuracy of data gathered through multiple interview sessions and asking different questions about the same topic. In the second part of the interview process, I conducted independent interviews with each of the senior leaders in which I asked open-ended questions regarding how strategies that the nonprofit organization used to reduce reliance on government funding by diversifying and growing alternative funding sources. As senior leaders of the client organization, each leader has his or her perspective on what is and is not working within the nonprofit organization. These participants were selected based on their overall knowledge of the client organization and hands-on experience of the focus of this study (Cleary et al., 2014). As noted, I used semistructured telephone calls to capture details during the interview process. According to Carduff, Murray, and Kendall (2015), conducting the interviews over the telephone allows one to capture details that

may be overlooked or deemed insignificant in person. Using semistructured telephone calls for the interview process allowed me to capture details and the opportunity to focus on the responses from each participant. I analyzed data gathered in the interview process about supporting documents provided by the client, the client website, and research as part of member checking and data triangulation. The senior leader provided the previous strategic plan, current 3 years of tax returns, and organizational chart. Kornhaber et al. (2016) noted that they achieved credibility within their study by triangulating data from both internal and external sources.

In the previous paragraph, I described the advantages of using semistructured interviews over the phone; conversely, there are also challenges with this interview method. Yin (2017) noted that interviews resemble a guided conversation to help the interviewer understand and gain insight into a given phenomenon from the participants' perspective. One challenge with a semistructured phone interview is that the researcher cannot read body language during the interview. Mandal (2014) explained that communication involves communication information through signals. As the interviews took place over a phone conversation, I was not able to read body language and observe nonverbal signals. Additionally, the researcher needs to establish a trust to help the participant feel comfortable sharing their opinions (Carduff et al., 2015). To mitigate these challenges, I defined my Data Collection Protocol in Appendix C. I took time to greet the participant and have a brief session of small talk to learn more about the participant. Additionally, I reviewed the consent form to remind the participant they can

refuse to participate and or withdraw from the study at any time. Lastly, I invited the participant to add potential questions if warranted.

Data Organization Techniques

The researcher is responsible for developing a systematic method to collect, store, and analyze data gathered during the research on a phenomenon (Chen, Mao, & Lin, 2014). Researchers need to design a structured and systematic process to help organize data captured during their research of a phenomenon. Regardless if the researcher uses software or a manual process to analyze data, a clearly defined system to capture readings, reflecting, and a repeated process is important (Odena, 2012). To help me analyze the data gathered, I created a systematic method to organize and analyze the data collected.

I developed a coding system to help me to organize the data to identify themes for further analysis and interpretation. Elo et al. (2014) noted that successful analysis and interpretation of data gathered will benefit the researcher by identifying themes. To help keep track of data examined, analysis, and interpretations of the data, I stored all my notes electronically and used Microsoft Excel to help me create and code themes recognized during my research and the interviews. I used a portable file cabinet to file the various articles read and used in the doctoral study. Upon completion of the study, I scanned each article with my respective highlights and notes and save each article electronically based on the defined coding system. According to Rumbold and Pierscionek (2017), researchers can preserve the confidentiality of the participants of a study by protecting the identity of the participants and robust data security measures. I

will keep all notes and files secured on a password encrypted CD-ROM and UBS flash drive stored securely in my safe deposit box. I will keep all the files safely secured for 5 years. This process complies with IRB guidelines for handling and storing data.

Data Analysis

I used methodological triangulation to analyze the data gathered from interviews with the four participants, documents provided by P1, public and private website, as well as financial reports of the nonprofit organization. Data analysis of the material helps the researcher to start to understand the story behind the phenomenon (Sutton & Austin, 2015). I examined the data gathered through the lens of the BSC theory as the conceptual framework. The BSC is a strategic management system that captures data points from both financial and nonfinancial measures to help organizations most effectively maximize the efficiency and performance of the organization (Kaplan & Norton, 1996a; Peters, 2014). I examined both financial and nonfinancial sources for the nonprofit organization; the data I reviewed is the previous strategic plan, current 3 years of tax returns, organizational chart, and information captured in the client profile questions within the Baldrige performance excellence framework. Sutton and Austin noted the conceptual framework will influence how the researcher interprets his or her study; further, they noted that the framework would help the researcher analyze their research from a different perspective.

To organize the data, I used a coding system in Microsoft Excel, manual file, and mind mapping to help highlight themes. Researchers utilize coding to help identify similarities and differences found during the research process (Sutton & Austin, 2015).

Dimici (2015) suggested creating a code to protect the participant's identities. Jirásek et al. (2016) noted the use of mind mapping to help capture ideas and create a visual illustration to help the researcher see the relationship between different variables. Further, they noted that such visualization would help the researcher gain a richer understanding and interpretation of the data. I gathered and analyzed the data in Microsoft Excel to highlight key themes uncovered from the data gathered from the participants when exploring the criteria of the Baldrige performance excellence framework (2017). In analyzing the data, the researcher needs to compile, disassemble, reassemble, interpret, and conclude findings from the data (Yin, 2017). As noted, the criteria of the Baldrige performance excellence framework and the independent interviews allowed me to collect the data. I disassembled the data captured by using a coding system. Researchers can use a coding system to better identify themes within a given study (Elo et al., 2014). I then compared the key themes uncovered through the defined coding system in the lens of the BSC theory as the conceptual framework. I used the coding system to help me identify themes and reassemble the identified themes for my interpretation of the data. Kaplan and Norton (2004) examined the importance of how leaders can create sustainable value by examining both intangible assets in addition to financial measures. Sutton and Austin noted a coding system helps the researcher identify themes uncovered from the researcher's interpretation of the participant's responses. Using the coding system helped to draw attention to common themes and both financial and nonfinancial measures to help the participants to consider as they explore strategies to reduce their reliance on

government grants by diversifying and growing alternative funding sources. In Section 3 of this case study, I present my findings based on my interpretation of the data.

Reliability and Validity

Reliability

Heale and Twycross (2015) defined reliability as the consistency of the approach, how data was gathered and analyzed in the study. Noble and Smith (2015) noted that a frequent criticism of qualitative research is because the research lacks measurable data and transparency in analytical procedures. According to Noble and Smith, to strengthen the credibility of this study, it is essential for the researcher to define potential personal biases clearly and even use data triangulation to help ensure a comprehensive summary of the findings. Simundic (2013) defined bias as a deviation of the truth of data collected and analyze that may lead to a false conclusion. As such, to ensure my biases did not negatively impact this study, I defined my biases and used member checking to examine my interpretation of the data collected. Further, to ensure the reliability of this study, it was important that I accurately captured the data in the interview processed, explained how the data may be relevant for other nonprofit leaders, and show my biases did not influence the data gathered.

Patton (2014) noted that researchers could achieve credibility, which is the reliability and validity of a qualitative study by ensuring the integrity and accuracy of the findings within the research. The criteria in qualitative studies are interpretive; as such, the researcher needs to find a way to understand the why and what of a phenomenon. The researcher can use member checking to help ensure reliability when using a qualitative

methods research design (Marshall & Rossman, 2015). I used member checking with the senior leaders once I completed the group interview questions around the criteria of Baldrige performance excellence framework, and then I facilitated member checking on an individual basis when I completed the independent interview with each participant regarding the interview questions. Member checking allows researchers to validate data obtained in the interview process (Harvey, 2015). Further, member checking allowed me to ensure the overall credibility of the study by ensuring accurate interpretation of the data collected, and I captured the respective viewpoint of each of the participants.

To strengthen the reliability of this study, it is important that I showed a level of accuracy or stability of the data captured. The researcher can achieve dependability of this study by clearly defining the eligibility criteria of the participants, achieving data saturation, and using member checking to confirm the accuracy of my interpretation of the data captured from the interview participants (Elo et al., 2014). I achieved dependability of the data captured in this study by my examination an exhaustive rich data set and verification of my interpretation of the participants' responses to the research questions through member checking.

Validity

Heale and Twycross (2015) defined validity as the overall accuracy of the information gained in a qualitative study; further, Heale and Twycross noted to achieve validity in a qualitative study, the researcher needs to demonstrate overall credibility, transferability, and confirmability of the data. The qualitative research method helps achieve the social validity of a study; Kozleski (2017) noted that this approach offers a

feedback loop for the participants to help capture the voice and experience of the participant. In efforts to strengthen the validity of a research study, it is important for the researcher to cross-check and triangulate the data gathered from multiple sources (Kozleski, 2017). To validate and triangulate the interview data, I worked with four leaders of the organization to provide valuable data to help identify key themes as it relates to strengths and areas of improvement for the nonprofit client. Ensuring the information captured in the interview process accurately captures the phenomenon will help to achieve validity (Grossoehme, 2014). Clearly et al. (2014) noted the importance of studying participants that have personal experience and knowledge of the phenomenon.

First, to establish credibility, I needed to ensure the overall accuracy and trustworthiness of the data gathered during this study. Credibility can be achieved within a study by data triangulation from multiple sources (Kornhaber et al., 2016). I used data triangulation to help ensure the accuracy of the data captured. Sutton and Austin (2015) noted that to help improve overall credibility; the researcher can ask another person to examine his or her coding of transcripts to ensure similar results. I validated the data collected through member checking with the participants but also partnered with my chairs to review for their respective objectivity. Grossoehme (2014) noted that member checking would help to enhance the validity of the study. Yin (2017) stated that researchers could ensure the accuracy of the data captured in their study by validating with both internal and external sources. Using member checking both with the

participants of the study and my chairs allowed me to achieve internal and external validity.

Next, researchers need to demonstrate to the reader how the findings may apply to others; that is, to define the transferability of this study (Gelling, 2015). Further, Yin (2017) noted the importance of including multiple sources of data within a research study to achieve thick and rich data of the phenomenon. Additionally, Cornelissen (2016) examined the importance of capturing thick and rich data set within a study to help strengthen the transferability of a study. In this case study, I explored how leaders of one small nonprofit in Southern California explored strategies to reduce its reliance on government funding by diversifying and growing alternative funding sources utilizing BSC as the conceptual framework and the Baldrige performance excellence framework as the lens to guide the participants of this study. As nonprofit leaders continue to compete for limited resources, there may be other nonprofit leaders seeking to diversify and grow alternative funding sources too. The findings outlined in this case study are based on a review of a collection of rich data gathered in the semistructured interviews, data provided by the nonprofit client, website, and peer-reviewed academic sources. Utilizing thick and rich descriptions was necessary to help future nonprofit leaders that read this study examine what elements may apply to their nonprofit organization.

The confirmability of a study gives the reader confidence that the findings are consistent and can be repeated (Connelly, 2016). Using member checking and confirming the accuracy of the data captured from different perspectives helps to ensure the validity of the study (Kozleski, 2017). I used member checking to ensure I captured data

accurately as I interviewed the group on the criteria of the Baldrige performance excellence framework, and then had a one on one follow up with each participant to confirm the accuracy of the data captured during the semistructured interviews where I asked the interview questions.

The qualitative researcher can achieve validity of his or her study by ensuring credibility, transferability, and conformability (Heale & Twycross, 2015); also, the researcher needs to ensure data saturation. Researcher achieves data saturation once no new data or themes emerge (Gelling, 2015). To achieve data saturation during this qualitative single case study, I interviewed four leaders of a nonprofit one at a time. I took extensive notes during these semistructured interviews, reviewed client specific supporting documents, and reviewed peer-reviewed journals and books. The use of multiple sources of data helped ensures data triangulation and data saturation (Fusch & Ness, 2015). Upon no new data and themes emerging from interviews, document analyses, and member checking, I concluded that I reached data saturation.

Transition and Summary

In Section 2, I examined the purpose of this study, research method and design, my role as the researcher, and methods and techniques used for data collection. My interaction with the participants was conducted by semistructured telephone interviews both in a group setting as we explored the criteria of the Baldrige performance excellence framework, and then independently with each participant asking them the research question that served as the basis for this study. The research question explored strategies that some nonprofit leaders use to reduce their reliance on government grants by

diversifying and growing alternative funding sources. I based the findings of this study on the interviews with the four leaders, organizational documents, and peer-reviewed journals and academic readings. I continued my research and interaction with the participants until I reached data saturation.

In Section 3, I used the 2017-2018 Baldrige performance excellence framework and defined interview questions to explore the defined research question that guided the data that were collected and to evaluate the performance results.

Section 3: Organizational Profile

ERO (pseudonym) was incorporated as a 501(c)3 in 1980 by a group of residents in southern California with disabilities. In 1992, the organization became certified by the California Department of Rehabilitation (DoR). ERO's mission is "advocating for inclusion, access, and self-determination on behalf of persons with disabilities." The leaders of ERO empowers individuals of all ages with all disabilities in establishing greater independence and creating a barrier-free society. They provide services across 22 contiguous cities located in southern California. ERO's team provides the following services at no cost; they include individual and systems advocacy, assistive technology, housing information, independent living skills training, cross disabilities peer counseling, and personal care assistance with a registry to individuals with disabilities. All services are free to their clients. ERO's goal is to encourage people to make informed choices and to exercise control over their own lives, regardless of the individual's disability. The senior leader noted that 90% of their staff and 66% of their board of directors are people with disabilities; this exceeds the required mandate by the state of California that more than 50% of the board of directors and staff comprise of an individual with disabilities. Also, having employees who share similar challenges to those of their clients gives the staff a unique insight into what their clients face each day and permit them to be more effective as an advocate to address concerns, issues, and goals.

From 1980 to 1992, ERO was supported solely by private donations and a small annual grant from the local municipality. Today, the nonprofit organization supports more than 150,000 individuals across 22 cities and is one of 29 centers located in

California, and one of 480 throughout their network in the United States. The expansion of services has increased the organization's reliance on multiple government funding sources; further, creating a sense of urgency for the leadership's efforts to explore strategies that reduce their reliance on government funding by diversifying and growing alternative funding sources.

Key Factors Worksheet

Organizational Description

ERO is a 501(c)3 organization based in the southern California area which provides services throughout 22 contiguous cities. The leaders of ERO and their staff provide services at no cost to their clients who consist of people of all ages who are disabled. The overarching objective of ERO's work is to help the individual become self-empowered. The ERO team meets with their client base to uncover the needs of a given client and then creates an individualized client development plan. From these plans, the team provides a broad spectrum of services ranging from individual and system advocacy, assistive technology, housing information, independent living skills training, cross disabilities peer counseling, and personal care assistance, as well as information and referral about needed. ERO is the only provider in their geography that provides a full array of wraparound services for individuals with disabilities.

Since 2013, ERO has undergone unanticipated changes due to the unforeseen loss of their previous executive director (aka senior leader) who led the organization for 7 years. During the transition period to the current executive director, ERO experienced high turnover in staff and board members. The current senior leader replaced the four

board members that resigned with new board members. The strategic plan focusing on the periods of 2014-2017 addressed the given learning curve of the new staff and board members. During this period, the senior leader focused on delivering training necessary to ensure that all stakeholders had an adequate skill set to perform their assigned duties.

Organizational Environment.

Product offerings. ERO is mandated by its funders to provide five core services that are information and referral, system change advocacy, independent living skills, peer support, and transition services. A detailed description of these services is helpful. ERO offers the following program and services at no cost to their clients: (a) individual and system change advocacy, (b) assistive technology coordination, (c) benefits planning, (d) cross-disability peer counseling, (e) housing information and resources, (f) independent living skills, (g) information and referral, and (h) transition services. ERO provides these services to anyone regardless of their disability, race, gender, lifestyle, or religious persuasion.

First, advocacy for the individual and system change is focused both on helping the individual become self-empowered to live as independent as possible. Additionally, ERO plays an advocacy role positively influencing policy on behalf of individuals regarding accessibility in government policy, transportation, housing, employment, and all other areas that may have limited access for someone with disabilities. ERO's team members create a customized development plan for each of their client; commonly, many of their clients use more than one service.

ERO's assistive technology coordination efforts help their clients in coordinating resources and funding options to improve overall accessibility in the clients' environment. They assist with the installation of grab bars in the house, shower chairs, wheelchairs, and software/application systems that help individuals who are blind. These software/application systems range from helping identify a wide variety of tasks such as (a) the denomination of currency, (b) a phone application that can detect the color of clothing when getting dressed, and (c) audible blood pressure test.

ERO also helps clients with their benefits as it relates to applying for social security benefits and the appeal process if needed, as well as applying for healthcare benefits. The senior leader of ERO noted that approximately half of those they serve need assistance accessing all qualifying benefits. Much of ERO's advocacy work is focused on both preserving current benefits and seeking to expand benefits for those who are disabled. The senior leader noted that under the current presidential administration of the United States, federal funding is in jeopardy for sanctuary state such as California.

Next, ERO offers cross-disability peer counseling to their clients. The focus of this programming is to create a stronger sense of community for individuals who have similar disabilities. The peer counseling meets 6 days a week with a staff member serving as a group facilitator as needed. ERO has found the workshop to be extremely helpful for both their staff and their client base. As part of ERO's mandate, a minimum of half of their staff are individuals with a disability. As such, peer counseling allows both the staff and client to make a stronger bond and connection.

ERO assists their clients to find quality affordable housing. The senior leader noted that one challenge their clients have is there are limited options for affordable and accessible transitional housing; it is estimated that approximately 15% of their clients do not have an affordable and accessible housing option. ERO's team works both with the individual and in the advocacy capacity to help their clients' access necessary resources and options based upon the individuals need for accessible, affordable, and transitional housing.

The next area of ERO's focus is on assisting their client with independent living skills. The staff helps their clients in areas of developing personal care plans, financial management, household management, success in academia, social skills, and participation in community-sponsored events. ERO offers various group classes and one-on-one interaction with their clients to help create a custom plan for each client to enhance and strengthen his or her living skill.

Lastly, transition services are a focus that is newly mandated by the federal government for organizations such as ERO. The staff assists their clients to successfully integrate back into the community from skilled nursing facilities, help the individual age in place, and help youth with disabilities transition past high school and college. The ERO staff will work with their client on a one-on-one basis to create a custom plan determining eligibility and financial resources to help the person achieve independence. Overall, ERO's transition service work focuses on removing and or eliminating barriers to allow the individual to live as independent of a lifestyle as feasible.

Underneath the same legal organization structure, ERO has two different social enterprise models that focus on (a) braille greeting cards and (b) braille forms for a national healthcare provider with local offices in southern California. Both enterprises generate unrestricted revenues for ERO, but since their inception, there has not been a systematic process on how to maximize the performance of these lines of business. Additionally, the leadership team lacks a defined systematic process that integrates these enterprises into the social service segment; which is the core focus of the leadership team.

Mission, vision, and values. The mission of ERO is “advocating for inclusion, access, and self-determination on behalf of persons with disabilities.” In their last strategic plan, ERO updated their mission statement to the following “ERO empowers individuals of all ages with all disabilities in establishing greater independence and creating a barrier free society.” Table 2 gives an overview of ERO’s mission, vision, and value statement. The senior leader noted that the organization has not clearly defined a value statement, but believes the statement is captured well in the organization’s mission statement.

Table 2

ERO Company Mission, Vision, and Values

Mission
ERO empowers individuals of all ages with all disabilities in establishing greater independence and creating a barrier free society.
Vision
ERO is a service organization dedicated to all consumers with a disability, seeking to achieve and or maintain a full inclusive independent lifestyle. All clients will be assisted by paid and volunteer staff members, under the direction of ERO leadership in setting individual goals with timelines. ERO staff will assist in identifying options of local resources to assist their clients to achieve the defined goals in the individualized development plan.

Values

Not clearly defined but is captured within ERO's mission statement and vision.

Workforce profile. ERO's executive director employees ten people who facilitate the organization's strategy, day-to-day operations, business development, internal and external relations, development of new programs, and execution of current programs. As part of the organization's mandate from their federal government contracts, at least 50% of their workforce must be employees with a disability. The purpose of this mandate is to help ensure the staff relates to those they serve and seen as a workforce development opportunity for those with disabilities. The executive director, also known as the senior leader, oversees all operations. The chair of the board of directors guide the senior leader, and the program manager to oversee certain functions, and a full-time finance officer. ERO does not have a defined workforce profile for each position. Shortly before the launch of this study in spring of 2018, the senior leader promoted two staff members to program managers whom both started as participants in this study, but one of the program managers dropped out of the study when he or she was no longer employed by ERO; the chair of the board of directors was invited and accepted to participate in the study due to one program manager leaving them. The senior leader's goal was to build the bench depth of the leadership team, where one manager oversees ERO's assisted technology operations, and the other manager oversees consumer education and engagement. Both managers were to lead respective teams and report to the senior leader. ERO historically has employed up to 11 full-time employees. The senior leader noted that the organization is currently going through a reorganization process, and the use of the

BSC theory can help the senior leader in developing a refined approach for the development of their workforce.

Assets. ERO's main asset is their colleagues and the overall reputation of providing quality programming and services to individuals with disabilities. The organization rents their facility, which the location is ideal as it is close to public transportation and easily accessible for their clients. In the past 2 years, ERO has almost tripled the volume of programming and those they serve, and they may look at expansion in the future. Despite this growth, their current facilities meet their needs, and the potential of expanding their facilities, is not a current concern. The senior leader also stated that one of their assets is technology. In 2016, ERO received a grant to upgrade its telephones and computers. The organization is reliant on using technology in creating and monitoring their clients' personalized development plans. Additionally, ERO has a few braille machines that were funded by a grant. ERO owns these machines and has unlimited access to use the braille machines to grow the two different social enterprises within ERO.

Regulatory requirements. ERO is a 501(c)3, tax-exempt organization licensed to do business in the state of California. The executive director of ERO must disclose financial information and adhere to tax requirements per IRS guidelines for all 501(c)3 organizations under the internal revenue code. Additionally, the executive director must ensure that the team audits all financial records and program requirements to ensure they are complying not only with given grant funding milestones, but also all federal, local, and state laws. As part of their due diligence and financial requirements, the leadership

team engages an external certified public accountant to conduct an annual audit of ERO's financial and operational records. According to the senior leader, ERO is compliant with generally accepted accounting principles and in compliance with all requirements defined in their grants.

Organizational Relationships.

Organizational structure. ERO currently has 11 employees, of which 10 are full-time, and one is part-time. Additionally, they have a small volunteer base of five individuals. A 10-member board of director's guide ERO's leadership team. The board of directors is governed by a four-member executive team consisting of the board president, vice-president, treasurer, and secretary. Currently, ERO's board of directors serve in an advisory role to the senior leader.

Customers and stakeholders. ERO continues to build strong relations with both their clients (i.e. customers) and stakeholders. From a client perspective, ERO provides services to anyone regardless of disability, race, gender, lifestyle, or religious persuasion. ERO is not an emergency service provider for individuals with disabilities but serves the role of helping the individual to have a self-sustaining, independent lifestyle as feasible.

ERO's stakeholders consist of both government funders, corporate and individual funders, their parent organization and peer organizations, and external stakeholders. An example of their external stakeholders is a local collaborative that encourages member organizations to build relationships and focus on improving overall services for people with disabilities and seniors. Currently, the leaders do not have a clear strategy on how they manage the relationship with key stakeholders nor track outcomes to monitor how

these relationships are performing.

Suppliers and partners. ERO has a key partnership with a local healthcare partner, but the senior leader has noted that this key partner has decreased their funding in the past 3 years. Although the senior leader knew the funding has declined it is not clear why. Another key partner is a local service provider that is a good referral source for ERO's services to individuals with disabilities. ERO noted that they are part of a larger association of peers that support different parts of the state of California. These organizations come together twice per year, where they share best practices and host various educational workshops. The senior leader noted that each center has an independent leadership team and the freedom to define their approach to fulfilling the mandates defined in the funding of their government grants; this independence allows ERO's team to create development plans of their clients are unique to the individual. ERO's leadership team currently does not have a holistic process to track how they bring learnings back to the team, implement such learnings, and determine if the giving learnings are impactful both for their staff and their clients. Nor does the association have a systematic, holistic approach combining the voice and efforts of each center to expand services, advocacy efforts, and overall visibility of their work to enhance the quality of life for those with disabilities. When the previous consultant interviewed 43 organizational partners, whose names were given to them by ERO's leadership team, many of the external partners voiced they were not entirely clear of ERO's mission, the services provided, nor how their organization could partner with ERO's team.

Organizational Situation

Competitive position. The senior leader does not necessarily feel that ERO has direct competition in its service area. Atouba (2019) noted that nonprofit leaders could dramatically improve the quality of services and improve cost effectiveness of delivery of services through successful collaboration with other nonprofit leaders. The senior leader noted that approximately 75% of the peer agencies that cover all of California came together to create a collaborative effort to create a unified voice in helping advance services for those with disabilities and seniors. As such, this collaborative was mentioned in the suppliers and partner section. Currently, there does not appear to be a systematic process on how the collaborative ensure their efforts are in alignment with their members, track results, nor use evidence-based outcomes to help guide initiatives. Within some nonprofit sectors, peer agencies often compete for limited funds. The primary source of funding for ERO are grants from the federal and local government. The state government in California then allocates these funds to individual census tracts that are determined by the population within each census tract based on population. Although ERO does not have a direct competitor, the organization's leader noted they compete for a limited amount of funding from the government grants focused on the entire social service sector, donations from foundations, and donations from individuals. For example, ERO competes with organizations such as United Way, as they have a similar mission of serving an underserved population. Currently, the leaders do not have a systematic process on how they capture evidence-based outcomes to both guide their efforts, and to share their impact story with their key stakeholders.

The previous strategic plan highlighted the following as strengths and a value proposition of ERO: (a) no fee for services; (b) workforce is a representative of their client base; (c) compassionate; (d) helps clients achieve goals; (e) strong advocate for the disabled; (f) provides informational, structural, and human resources; and (g) others. The leadership team had a number of positive themes that were highlighted by their community partners that serve as their competitive advantage in the region. Although these qualities remain to be strengths and a value proposition of ERO, the leadership team does not appear to have a systematic process on how they keep these behaviors front and center in the day-to-day efforts of their team.

Competitiveness changes. ERO's continued success is reliant on the leadership team successfully navigating the competitive landscape of funding from government grants, and by diversifying and growing alternative funding sources. Government grants continue to be challenging as research has shown that government funding does not cover the full cost of implementing and overseeing the services the grant funds. Additionally, as the state of California is a sanctuary state for illegal immigrants, the current presidential administration has made public remarks of potentially withholding all federal government funding to sanctuary states. The uncertainty of potential government grants has created a heightened level of concern for leaders in the nonprofit sector. Currently, the leaders do not have a holistic system on how they strategically approach funding sources and capture what is working and is not working. In efforts to reduce ERO's reliance on government grants, the senior leader continues to explore how to commercialize a braille service that will serve as a social enterprise for the organization. The braille service

allows ERO to generate unrestricted revenues that may be able to help reduce the organization's reliance on government funding sources. During the interview process, all the participants noted that there is not a systematic process on how the leadership team integrates the social enterprise model into ERO's key operations. Nor do does the leadership team have a systematic approach on how the leaders allocate, measure, and use evidence-based outcomes to continue to grow the social enterprise in efforts to grow unrestricted revenues to strengthen ERO's financial sustainability.

The 2014-2017 strategic plan noted that the external environment for the nonprofit sector continues to experience a decline in funding from government funding sources; which the financial crisis of 2007-2009 created further challenges to ERO's sustainability. Some of the federal funding received by the leadership team was not affected as bad due to government financial resources that were earmarked by the American Recovery and Reinvestment Act (ARRA), but by mid-year, in 2013 the ARRA funds were depleted. The depletion of the ARRA funds raised concerns of an anticipated shortage of funding of the Social Security Trust fund that may potentially negatively impact future funding for the California DoR. Potential funding shortage for the DoR has a high probability of a reduction in both federal and state government grants for agencies such as ERO. Additionally, the leaders were seeing a shift in revenue funding within the healthcare sector and noted there is a movement to focus more on fee-for-services, vendor relationships with DoR, and contractual relationships with Medicare and Medicaid. As a result of the uncertainty in the external environment, the leadership team and the board of directors have an increased focus on how to identify and grow

alternative sources of unrestricted revenues. The leaders did not show evidence of a systematic process on how they track variables in the external environment, how these changes impact the organization and track efforts on how the senior leaders respond to measure what is working and what is not working.

Comparative data. According to the senior leader, ERO is mandated to provide the basic services of information and referral, system change advocacy, independent living skills, peer support, and transition services. Although each of the 28 centers throughout California is accountable for implementing these five mandates, the way each leadership team implements the mandates are subjective to the individual needs of the respective centers' clients. As such, the senior leader noted that creating a comparative dashboard has proven difficult. Additionally, each center may receive different government grants based on the funding to support the unique need of that centers' clients. As such, the leadership team at ERO does a self-comparison looking at a few of their trends examining the past 2-3 quarters. The senior leader did not readily have a dashboard to show these trends visually but noted that these are variables that he or she examines. During the interview process, some of the participants noted that the lack of a visible dashboard makes it harder for other stakeholders in the organization to know how ERO is performing. During the review process of the Baldrige performance excellence framework, the senior leader mentioned that the leadership team may benefit from creating a better system to monitor performance and review against comparative data points. Integrating the BSC into the Baldrige performance excellence framework will help ERO's leadership team create scorecards to analyze both short-term and long-term

objectives that are focused on both financial and nonfinancial objectives that are in alignment with the overarching mission, values, and vision of the organization. Creating a stronger dashboard that captures comparative data and trending results is an opportunity for improvement. The senior leader noted they try to capture the “voice of the customer” through direct email of an online satisfaction survey. When their clients do not respond to the email, the leadership team then physically mails a survey to the clients. Only approximately 10% of the clients respond to the survey. The senior leaders noted they do not track the results of the client survey in a dashboard, but it is more of a qualitative review and observation. The lack of quantitative dashboards tracking survey results over multiple periods does not allow the leadership team to measure how client satisfaction is performing over time quantitatively.

Strategic context. The previous strategic plan highlighted a number of opportunities for improvement to improve the sustainability of the organization. The previous consultant noted that the organization had undocumented policies and procedures, needed improvement in areas in attracting and retention of staff, inadequate skill set of both staff and board members, and overall lack organization ensuring that day-to-day efforts are in alignment in meeting defined objectives that are in alignment with the mission, values, and vision of the organization. The senior leader has taken efforts to address some of these areas of improvement, but the efforts lacked a defined strategy and approach to ensure the continued improved efforts that are measurable against defined objectives, well communicated throughout the organization and to internal and external stakeholders, and engages all stakeholders. Many of these challenges are still present

today. Table 3 lists the strategic challenges that the senior leader is still currently experiencing.

Table 3

Strategic Challenges

Strategic Challenges
<ul style="list-style-type: none"> • Limited defined procedures and protocols • Lack of performance-based monitoring system that is guided by the overarching mission, values, and vision of the organization • Lack of a defined business process for each line of business with defined measurable outcomes • Lack of connection of how efforts support the overarching sustainability of the organization

In 2018, the senior leader of ERO promoted two employees to program managers to help strengthen the bench depth of the leadership team, but one of the managers left the organization during the study. Currently, the senior leader did not define a strategy to replace the vacant position. The senior leader feels the new leadership structure will offer diversity in the thought process and diversity of opinions in leading ERO. During the interview process, it was revealed by more than one participant that the senior leader could improve on delegating responsibility, setting clear objectives, and using a defined systematic approach to hold staff accountable of defined behaviors and or goals. The leadership team strives to be innovative and responsive to expand services and programming to meet the need of their clients. The leadership team continues to apply for government grant funding to expand services for their clients. The senior leader noted that in order to ensure programs are successful and sustainable, the leadership team reviews quarterly program reports, bi-monthly financials, class attendance trends, and

annual financial audits. The senior leader shares these reports with the board of directors on a bi-monthly basis. The senior leader noted that the board of directors is extremely engaged, but no defined benchmarks or dashboard measure given variables and performance trends exist. Currently, the leadership team offered trend data limited to annual tax returns to offer evidence of how organization is performing year-over-year. The organization may benefit by creating detailed dashboards using BSC, examining both financial and nonfinancial metrics in both a short-term and long-term horizon. Overall, the strategic advantage of ERO is their partnership with their clients, innovation, reputation, and affiliation, and the services provided to their clients.

Performance improvement system. The senior leaders of ERO have an elementary performance improvement system that is influenced by limited human capital, scarce financial resources, and time. The 2014-2017 strategic plan noted that the leaders of ERO lacked a performance improvement system that was effective, organized, and that guided the leadership team in ensuring the team met the goals of their core services. The senior leader leads by his or her intuition based on historical experience attempting to work on improving operations; the challenge is this approach lacks a holistic, systematic performance improvement system that can easily be implemented by all employees. The program manager and senior leader do periodically review performance charts for each of their clients that is completed by staff members. Ideally, these charts are reviewed monthly, but the program manager mentioned that if they are short-staffed, then she may not always review these reports on a monthly basis. Currently, there is not a systematic approach in monitoring trends and projecting growth; the overall funding and

programming is more responsive subject to funding restrictions. ERO's leadership team would benefit by using the BSC in tandem with the Baldrige performance excellence framework to measure key elements of their processes to understand better what is working, and areas for improvement in their key processes. Combining the BSC conceptual framework will allow the senior leaders to examine financial and nonfinancial metrics; as well, the holistic integration of the Baldrige performance excellence framework will ensure that the short-term and long-term objectives are in alignment with ERO's mission, vision, and values.

Leadership Triad: Leadership, Strategy, and Customers

In the Leadership Triad, I provided information to emphasize the importance of a leadership focus on strategy and customers. Karimi et al. (2013) noted the leadership triad of the Baldrige performance excellence framework consists of the categories of leadership, strategic planning, and customer and market focus. In the first series of group interviews, I asked the senior leader and program manager of my nonprofit client the questions within the Organizational Profile section of the Baldrige performance excellence framework. Vinyard et al. (2017) stated that the Organizational Profile helps one think about the key internal and external factors that influence an organization's operating environment. A deep dive into understanding the leadership, strategy, and customer of an organization can help leaders ensure their strategic plan and efforts are in alignment with the organization's mission, vision, and values.

Leadership

Senior leadership. The leadership team at ERO includes four leaders that consist

of the executive director, a program manager, the finance manager, and the chair of the board of directors. The senior leader updated the mission statement a few years back, but he or she noted that they have never defined the vision and values of ERO. Additionally, the senior leader commented that the leadership team could do a better job with integrating the mission, vision, and values of the organization in day-to-day activities. The leadership team was not able to provide evidence-based outcomes on how the organization integrates its mission, vision, and values into their business model. Nor is there a systematic process on how the leadership team communicates these strategies to both internal and external stakeholders.

Mission, Vision, and Values. The senior leader and board of directors recently updated the mission statement of ERO to be more inclusive of their work and created a more open mission that encompasses their overarching work of creating and advocating for a barrier-free society for those with disabilities. ERO's vision is to assist all clients by utilizing a combination of resources from internal and external stakeholders; ERO's workforce stakeholders consists of employees, and much of its human capital are volunteers. ERO's vision focuses on creating goals for their clients that are measurable and realistic in helping the disabled individual advance on their individualized development plan of gaining a greater level of independence. ERO has not clearly defined its values. When talking with the senior leader of ERO, he or she feels their mission statement captures their values. The mission, vision, and values of an organization can serve as a guide for both internal and external stakeholders; a guide that creates clarity and accountability to help foster stronger relations with stakeholders.

Governance and societal responsibilities. The board of directors of ERO is a 10-member advisory board that provides a high-level overview of strategy and governance. Additionally, the board of directors has a 4-member executive committee consisting of a Chair, Vice Chair, Treasurer, and a Secretary. The board consists of a mixture of business professionals and clients where at least half of the members have a disability. The board of directors has monthly in-person meetings and uses social media as needed. The board of directors provides oversight for the senior leader in managing ERO's operations. During the individual interviews, more than one participant noted that the senior leader may benefit by building the bench of the board of directors and seek more of a working board versus having more of an advisory board today. It is not clear if the current board members are willing to assist more but are not sure where they can help due to lack of clearly defined objectives and goals for each stakeholder versus the board members just being interested in advising the senior leader. In the next strategic plan, the senior leaders may benefit by seeking to defined clear tasks on how the board can help the him or her to improve the overall sustainability of the organization by reducing reliance on government grants by growing unrestricted revenues.

The senior leader is guided by ERO's by-laws that outlines the required federal and state mandates for the organization. Available funding guides ERO's program offering. Currently, the leadership team does not track year-over-year (YOY) summary of funding levels or performance metrics of their mandated obligations. The leadership team has limited records of historical data for larger grants that have been awarded to the organization. Additionally, ERO does not have a formal process of informing staff of

performance, the status of grant funding, and financial performance. The senior leader shares data on a more informal basis.

Strategy

Currently, the senior leader of ERO has limited evidence-based strategies to measure how ERO is performing. The leaders are using monthly financial reports, and annual audited financials to show trends. The challenge is that ERO's leadership team is challenged by not having a systematic process that is transparent, allowing them to share performance with all stakeholders easily. The senior leader lacks a clearly defined systematic all encompassing strategy that allows them to capture how the organization is performing. Ensuring their organization is sustainable by maximizing the efficiency of their efforts by integrating their core competencies into their business model is the primary responsibility for a leader. Kaplan and Norton (2006) noted that leaders could use the BSC framework to ensure their strategy is in alignment with the organization, workforce, and management systems. In the strategy criteria of the Baldrige performance excellence framework leaders explore how they develop, implement, adapt, and measure the progress of their organization against their defined strategic objectives and action plans (Baldrige, 2017). Integrating BSC into the Baldrige performance excellence framework creates a holistic management system that helps leaders define their strategy by looking at not only short- and long-term objectives, but also examine both financial and non-financial measurements.

Strategy development. The strategy development process examines how leaders guide their organization into the future. Baldrige (2017) explained that strategy

development process guides leaders in thinking about acceptable levels of risk in their business model, how they allocate resources and guide overall actions of the organization's resources to make the best decisions that are in alignment of the organization's mission, vision, and values. In the strategy development process, leaders will examine both short-term and long-term objectives and financial and non-financial objectives. The integration of the BSC framework will help guide leaders in integrating the development of their overarching strategy guided by the Baldrige performance excellence framework.

Strategy implementation. The newer executive director (senior leader) noted that his or her predecessor was active in the process of developing the strategic plan for the years of 2014-2017, but did not fully implement the process because he or she did not like the process. The overall findings uncovered areas of opportunity for improvement. The leadership team does not have a defined strategic planning process in place. The executive director noted that ERO completed its defined objectives in its 2014-2017 strategic plan, but the leadership team does not have a systematic process to measure how the organization performed against defined objectives. The leaders have been operating without a strategic plan since December-end 2017. In 2018, the senior leader entered into an agreement to be a participant in the consulting capstone at Walden University; thus, leading to the findings of this study.

The 2014-2017 strategic plan highlighted that the leadership team is challenged by year-over-year declining of government grants, and there is a need to foster and grow

new sources of revenue. Table 4 notates the guiding questions that the strategic plan explored.

Table 4

Key Guiding Questions in the 2014-2017 Strategic Planning Process

Guiding Questions
<ul style="list-style-type: none"> • How can we achieve greater focus and efficiency? • How can we strengthen ERO's culture of customer service to consumers? • How can we raise new resources to meet needs not addressed by current funders? • How can the board and staff create an effective partnership for leading the organization?

In Section 3, I give a detailed exploration of the findings of ERO's strategic plan for each appropriate section. The seven strategic directions defined in ERO's 2014-2017 strategic plan are summarized

Table 5

Defined Strategic Direction per ERO's 2014-2017 Strategic Plan

Strategic Direction
<ul style="list-style-type: none"> • Improve Organizational Infrastructure & Systems • Increase Staff, Board, and Volunteer Effectiveness by Developing and Providing Ongoing Education and Training • Develop and Identify New Funding Resources • Increase Knowledge of Resources • Building Board and Staff Diversity • Research out and Engage in community • Expand Core Services

Figure 5 is an excerpt from the 2014-2017 strategic plan that highlights the overall capacity rating of ERO using their local collaboration agency as a nonprofit benchmark. Additionally, Figure 5 highlights that the leadership team has a shortcoming

in nine of the 10 defined focuses for capacity compared to their regional benchmark. The one area the leadership team is outperforming with their regional nonprofit benchmark is in the area of financial management. In the remaining nine categories, ERO is performing below its regional benchmark.

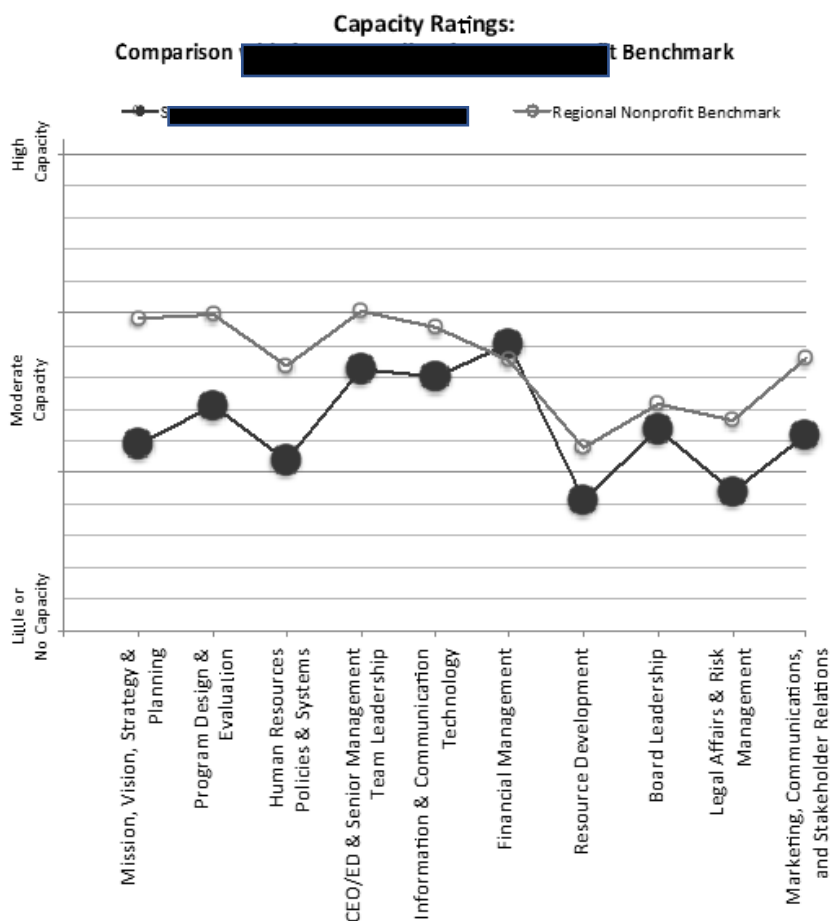


Figure 5. Comparison capacity ratings against nonprofit benchmark.

The leaders have a defined overarching focus that helps guide their business model that is to adhere to ERO’s mission statement “empower individuals of all ages with all disabilities in establishing greater independence and creating a barrier-free

society.” The mandates from their funders guide the current strategic planning process. These mandates are to provide the following services to individuals with disabilities: (a) information and referral, (b) system change advocacy, (c) independent living skills, (d) peer support, and (e) transition services. Figure 5 highlights how ERO compared to its benchmark rating capacity in defined categories. The former strategic plan noted the greatest in order of the greatest void between the area of priority and current capacity. Table 6 outlines the areas of priority that ERO’s leadership team concentrated their efforts in their 2014-2017 strategic plan.

Table 6

Defined Highest Priority Directions per ERO’s 2014-2017 Strategic Plan

Strategic Direction
<ul style="list-style-type: none"> • Improve Organizational Infrastructure and System • Increase Staff Effectiveness Through Developing and Supporting Staff • Both Identify and Develop New Funding Sources • Increase Knowledge of Available Resources • Increase Diversity of both ERO’s Workforce and Board of Directors • Improve Community Engagement and Outreach Efforts

Although the 2014-2017 strategic plan clearly highlighted the current performance for ERO’s efforts in each of these categories, the strategic plan only defined current reality (assuming towards the end of 2013), the ultimate goal to be achieved in 2017, and abstractly defined strategies to help the leadership team achieve these goals; how the goals are in alignment with ERO’s mission, values, and vision; how the leadership team will break down the 4-year goal into smaller manageable and measurable goals for each year; and how the leadership team will make adjustments, if and when needed, to ensure the leadership team achieves each goal by the end of 2017. The

leadership team did not offer evidence-based measurable outcomes of how they progressed of these define objectives from 2014-2017, and what objectives still have yet to achieve. As part of their next strategic plan, the leadership team will benefit from creating SMART goals in a holistic examination of how the team performed against their defined objectives through the lens of the BSC framework and the Baldrige performance excellence framework.

Customers

Voice of the customer. The senior leader noted the importance of capturing the voice of their clients, but this has been a challenge for the staff. The majority of ERO's clients have an individualized service plan that guides the personal development objectives and activities that are assigned to the individual based on the individuals' given needs to live as independent of a lifestyle as feasible. According to the senior leader, the staff interacts with most of their client's multiple times throughout a given week. After each interaction with the client, the team members collect, and record data based on the completed activities and outcomes for the day. The senior leader noted that the data is captured and then aggregated to ensure that they are in compliant with funders, and the leadership team uses the given data to help guide their interaction with funders regarding highlighted given needed resources. That said, the senior leader was not able to offer evidence that this data is captured, measured, and reviewed across multiple periods to ensure ERO is compliant with the requirements of their funders. It seems the leadership team is meeting this metric being that the senior leader noted they are in good standings with their government grants, but by not having a systematic process to track

how the team is performing creates an opportunity not to know when the team is not completing defined tasks. The one successful metric that is implemented to help the leaders ensure they capture the voice of their clients is their charter mandates them that at least half of their workforce and board of directors are people with a given disability. Having their leadership and workforce consisting of individuals who are experiencing the similar challenges of their client base helps to ensure the team has an appreciation of the given limitations of their clients. The purpose of the voice of the customer is intended to be a proactive approach for the senior leaders to be proactive and seek for opportunities to continue to improve processes (Baldrige, 2017). Capturing the voice of the customer can help leaders obtain feedback on what is and is not working.

ERO's leadership team empowers their staff to bring forward ideas and innovative strategies to expand services when they identify gaps of services they provide to their clients; their workforce serves as ambassadors for their clients continually striving to find strategies and funding to establish more programming that increases the number of interactions with clients. The senior leader noted one of their most significant challenges is to truly capture the voice of their client to ensure that they are not only doing a good job but also to make sure the programs being offered are meaningful. Currently, the team at ERO uses surveys that they have delivered in traditional mail, email, used social media, and asked clients to complete onsite. Unfortunately, the senior leader noted that only about 5% of their clients complete the given surveys. The senior leader aggregates the data collected and report results on a quarterly basis to the staff and the board of directors. Currently, this data is not compared against other related agencies

throughout California or other sectors as a benchmarking measurement to see how the organization is doing amongst peers and or competitors.

ERO has an interactive website that allows their clients to see an overview of programs offered, sign up to be contacted by a representative from the organization, sign up for their newsletter, and even gives a calendar of the current offering of programs. ERO's website does not allow clients to give feedback or a suggestion box to allow clients to give feedback proactively. Additionally, ERO has two different links on their website that allows consumers to access their two different social enterprise organizations, but accessing these sites is not readily identifiable from the home page of their website.

Customer engagement. As noted earlier in the study, ERO's primary source of funding is from the federal government and state of California to meet key mandates that focus on improving information and referral, system change advocacy, independent living skills, peer support, and transition services for those with disabilities. ERO only focuses on the expansion of programming that is in alignment with one of these mandates, and that the senior leaders can successfully retain funding to implement the given programming. ERO's staff is empowered to bring ideas forward that will fill a given void in programming, and the senior leader will work to find funding to implement programming. The senior leader continues to look for new grant funding and or potential strategies to expand their social enterprise businesses in efforts to generate unrestricted revenue to cover the costs of given program expansion. The staff at ERO uses their main training room as a resource center that has an overview of all programming and resources

available for their clients, and the material is easily accessible for both staffs to disseminate to their clients and or for clients to access independently.

ERO does not have a clearly defined systematic process of how they build and manage client relationships, nor does the team have a holistic, systematic process of how they handle potential client complaints. In ERO's 2014-2017 strategic plan, the survey participants expressed a desire for: (a) serve more clients; (b) increased support and better transition services; (c) improved and focused outreach as it relates to community engagement; (d) expansion of services into targeted unserved geographies; and (e) increased partnership with external stakeholders. The senior leader noted that the creation and managing a given clients relationship is more directed by the client and centered on what goals the individual wants to achieve. ERO does have procedures on how they handle complaints and even offer a variety of methods for clients to express concerns; these methods are through satisfaction surveys, online via social media, and in-person. Additionally, a client can make a formal complaint to the state association. The leadership team of ERO does not appear to have a database that allows them to capture given data and aggregate over time, and ensure the organization is operating effectively, efficiently, and fulfilling ERO's mission.

Results Triad: Workforce, Operations, and Results

Workforce

Workforce environment. ERO's concentration in funding from government sources consisting of funding from federal, state, and local government guides the programming and services that ERO's team provides. The defined requirements by their

fundings guide their day-to-day objectives. The senior leader and the program manager oversee the day-to-day leadership of ERO. During interactions with the leadership team, it is evident that the senior leader has the final say on how the staff utilizes their unrestricted resources. The leadership team continues to seek ways to grow unrestricted funding sources, but there lacks a systematic process of how the leaders of ERO analyze and select what opportunities to pursue and what opportunities not to pursue. During the interview process, more than one participant noted that frequently the capacity of the workforce is not fully utilized, but the staff either lacks clarity on how they can proactively help the organization improve given processes and or approach the senior leader. The senior leader noted he or she has an open-door policy, but during the interview process, there was evidence that there is a disconnect and or lack of comfort of the team to approach the senior leader.

When ERO has an opening on its team, the senior leader post the job description on local job boards and its state affiliate job bank website. The senior leader noted that finding candidates can be challenging for two reasons: (a) per ERO's mandate at least half of their workforce needs to be individuals with disabilities, and (b) due to a smaller budget, ERO lacks resources to pay an attractive salary for many. The organization continues to build a pool of resumes of individuals who are passionate about ERO's mission, values, and vision. If ERO is unable to find a qualified candidate for a given opportunity, then the leadership team finds a way to fulfill the role through volunteers, and or delegating the workforce. During the interview process, there is evidence that the workforce is not operating at full utilization, and ERO may benefit by creating defined

responsibilities and cross-training of all staff members to help maximize the efficiency and performance of the organization. As it relates to staff development, the senior leader of ERO empowers the staff to bring forward opportunities, and when funding is available, the organization will invest in the individual. The organization does not have a defined staff development plan, but the senior leader noted he or she is active in finding potential opportunities and is open to opportunities that a staff member presents. The senior leader expressed there is a greater focus on providing training for those who express interest and have a greater passion for the work. The leadership team may benefit by creating defined objectives and asking how both the workforce and their volunteer base can help ERO achieve their goals. Further, using the BSC framework and the Baldrige performance excellence framework will allow the leadership team to create a measurable dashboard that will help track the impact of their workforce and volunteer base.

The leaders of ERO lack a systematic process on how they organize, lead, and manage change within their workforce. The current strategy is more of a qualitative process led by the senior leader, but the process lacks a systematic process that can easily be replicated by others within the organization. The senior leader noted that one of the greatest assets of ERO is the staff's overall connection and passion for their work and those that they serve. The leadership team does not have a dashboard in place to measure success and how each team member contributes to the goals of the organization. According to the senior leader, as each client has a unique development plan, it is complicated to measure performance metrics. The leaders noted they do track how many

individuals they serve and or see at a conference, but they do not use data to examine trends over a defined period or as a determining factor to decide if a given conference is beneficial. ERO's leadership team may benefit by adopting a systematic framework that is in alignment with their mission, vision, and values; a framework that creates defined objectives, captures performance, and gives relevant data points for the leaders to examine how efforts are performing over time.

As it relates to workforce climate, the senior leader continues to look for ways to improve the overall work environment. ERO's 2014-2017 strategic plan noted that one of the organization's strengths was the compassion of their workforce, but noted the leaders lack a formal process as it relates to training. According to the senior leader, the organization has a standard onboarding process and encourages continuing education opportunities through webinars, conferences, and workshops. Trainings appear to be limited and reliant on what external providers are offering. Additionally, funding restricts the training opportunities that ERO offers. The leadership team may benefit by creating a defined, measurable approach on how ERO integrates the results of their social enterprise into the organization. For example, how does the leadership team decide how much of their unrestricted funds the leaders allocate into workforce development and how does the leadership team allocate given losses or surpluses from the social enterprise back into ERO to improve financial sustainability.

ERO has earned a center of excellence recognition. The leadership team ensures a fully ADA compliant environment as they provide services and programming to disabled individuals. ERO's senior leader continues to seek grant funding opportunity to ensure

the staff has equipment that is in good condition and continually looks for opportunities to improve the office environment such as upgraded lighting, phones, and computers. ERO provides its staff with a stipend to be provided towards healthcare insurance. The senior leader continues to review current policies and their benefit plans. Due to limited resources, ERO does not offer a retirement plan for its workforce.

Workforce engagement. The senior leader has created an open door policy to allow staff to express ideas, discuss issues, and or concerns; although, there is no clear evidence that all staff is comfortable with openly sharing their ideas and or concerns with the senior leader. Nor does the leadership team have a defined process that guides the team approach, deployment, learning, and integrating feedback into improving processes. The senior leader noted he or she tries to foster a culture that encourages the staff to develop personal connections with those they serve. The senior leader has a weekly team meeting with the staff, and the program manager has an additional team meeting with her direct reports. The senior leader noted that he or she could do a better job by integrating the mission, vision, and values of ERO into weekly meetings, and into the monthly meetings with ERO's board of directors. Additionally, the senior leader recently created a layer of middle management to help improve program delivery, delegate responsibilities, and to build the bench as it relates to succession planning. Regan (2016) noted the importance of leadership development within the nonprofit sector and the importance of creating a mentoring program to develop leaders to avoid potential burnout and or potential candidates avoiding growing into leadership roles.

Operations

Work processes. All programming offered is guided by ERO's defined mandates of providing information and referral, system change advocacy, independent living skills, peer support, and transition services to help individuals with disabilities to live an independent lifestyle as feasible. These mandates are funded both by the federal government and state of California. One of the senior leader's most significant challenges is that the funding from government sources does not fully fund the demand of services nor the full cost to implement the given programming. The senior leaders did not offer evidence of what the shortage of funding is for each of their programs. The senior leaders may benefit by creating a dashboard that shows the shortfall and or surplus of funding of each program. Improving their financial governance with a dashboard will allow the leadership team to know if there is a gap in funding; thus, allowing the leadership team to show the evidence-based need to their external stakeholders and funders to ensure that programming can remain sustainable.

In efforts to both grow unrestricted revenues and to fulfill a needed service for their constituents, ERO's senior leaders have implemented two different social enterprise models. The objective of these models is to help generate unrestricted funds in efforts to improve the overall sustainability of the organization. One challenge is the leadership team lacks a holistic, systematic framework on how they focus on growing and managing the operations, as well as how to allocate resources from the social service nonprofit entity and the social enterprise. Nor does the leadership team have a defined systematic approach on how to allocate given resources generated from the social enterprises.

The senior leader explained that currently, the agency lacks brand recognition and reputation for their programming and outreach services provided in the community. Their peer agencies across the state of California might be able to work together to increase awareness of their programming and social enterprise models that can lead to future funding opportunities. Currently, the organization lacks funding to create a campaign focused on brand recognition, growing their social enterprises, and raising awareness of its services as a resource when needed. ERO's leaders lack a holistic, systematic process on how they manage and allocate resources towards goals both short-term and long-term goals that have metrics that have both financial and nonfinancial implications on the organization.

Operational effectiveness. The senior leader is committed to continuing implementing quality programming and looking to enhance processes to meet the needs of their clients. At the core of the team's strategy is the Individual Living Plan (ILP) for each client. These plans outline both commitments made from the client and ERO's staff in helping the individual achieve his or her goal of having as independent of a lifestyle as feasible dependent on his or her disability. Under the new leadership structure where the senior leader promoted a seasoned staff member to a manager, there is now only one round of random quality checks to ensure that staff is working with each client to complete a customized ILP. The department manager noted that his or her goal is to review some files each month to ensure quality control randomly and that each ILP is following a step-by-step process. Currently, the process lacks a systematic process where the team ensures quality control by randomly reviewing and auditing client files each

month. During the interview process, the senior leader noted he or she paused the review process as the organization is currently down 2.5 full-time employees (FTE). As of late 2018, the organization was facilitating interviews to fill the vacancies.

The objective in the review process is to both track and uncover potential training opportunities and to celebrate what the team is doing right. The current process lacks a dashboard that will allow the leaders to track data points in overtime periods.

Additionally, the data reviewed the group's team efforts and did not track the results per employee. As such, the limited trends that the team monitors are at the agency level; not the individual level. Currently, the leaders do not have a process in place that ensures the day-to-day activities of the workforce achieves the overarching goals that will help to maximize efficiencies of the organization achieving their defined goals. The current process is more of an open-door approach where team members can express ideas and even concerns to the senior leader.

Additionally, the team knows they can speak openly to the board chair if, for some reason, the given staff member is not comfortable in speaking directly with the senior leader. During the Baldrige review with the leadership team, the program manager note there are system initiatives that may make sense to look at introducing to their peer groups within the same association, but there currently is not a systematic process on how agencies can share, implement, and monitor strategies across peer agencies throughout the state. Currently, the peer agencies meet a couple of times throughout a calendar year at a conference where ideas are shared, but there does not appear to be an overarching

alignment of best practices and collective efforts to maximize successes that one agency is experiencing.

The senior leader continues to volunteer ERO for opportunities for to pilot new initiatives and even create a transparent environment that is open to review from external stakeholders in efforts to improve processes. For example, in 2016, the organization volunteered to have their processes audited by the state agency and federal government. ERO earned a center of excellence recognition as a result of its process audit. Much of the process of implementing and monitoring activities is more of a visual oversight system. The leaders lack a formal process on how data is captured, reviewed, and manage performance over periods. For example, leaders have three key partnerships within the supply-chain management process. The first is with their contractors that facilitate home improvements that help adapt their clients' homes to be more livable based on the disability of the client, their information technology (IT) provider, and lastly, with their cleaners. ERO's leaders do not have a formal process on how they manage this relationship nor include these providers in the planning process in continually making measurable improvements that help ensure the organization is best positioned to achieve defined goals and objectives. For example, the senior leader noted they had experienced errors with work done by the contractors. Currently, the leaders lack a systematic process on how they review the quality of work implemented by contractors, measure consumer satisfaction, and seek input on how to make the process better for their clients. The senior leader is confident with their current IT provider. He or she noted that the IT provider facilitates an annual audit of their system and offers off-site backup. Some of the study

participants feel that the senior leader seems to have a blind trust of the current provider, and the team has not explored potential cost saving and even a second opinion of a different IT provider to see if there is something the team could be doing better.

The senior leader continues to look for strategies to implement innovation and new approaches to improving the quality of life for their clients. A great example of this is the creation of their social enterprises that offer brail services for their clients. Additionally, these social enterprise models create modest unrestricted revenue that helps support the organization; importantly, these revenues are not reliant on government funding. Most ideas are generated by ideas that staff uncovers during client interactions when they see an unmet need. Typically, when a staff member presents an idea to the senior leader, then the senior leader and or a team member explore potential grant funding to cover the costs associated with the implementation of the program and or strategy.

Currently, the leadership team lacks a formal business continuity plan. During the reviewing with the senior leaders what strategies the ERO team has in place in the event of emergencies and or disasters, one senior leader noted the plan has not been updated since the new leadership team nor are there emergency kits located in most of the offices. As such, there is no formal system in place. One leader gave an example of ERO's battery server failing where it took their IT provider over a week to come out and fix the battery backup. ERO's previous strategic plan highlighted that many of the leaders at other agencies throughout the state noted this is an area for improvement within their respective agency. The senior leader may strengthen ERO's business continuity plan by

outlining a defined plan, emergency contact lists, educating staff, and ensuring each room and department has ease of access to a defined emergency plan when needed. Also, the organization lacks a current safety emergency preparedness plan and a defined process on how they audit the process annually to ensure that everyone has ease of access to the current plan.

Measurement, Analysis, and Knowledge Management

Measurement, analysis, and improvement of organizational performance.

The leadership team noted that the process for measuring, analysis, and improvement of ERO's performance is an area that can use improvement. ERO's leaders can use the BSC theory and the Baldrige performance excellence framework to create a holistic management system that examines how the leaders create a learning environment and integrates information technology to improve data and make informed decisions both creating short-term objectives that are in alignment with long-term goals that support ERO's mission, values, and vision. The staff has an electronic system where the staff enters client information, such as individual development plans, client interactions, and progress. Although there are awareness and an effort for leaders to review data captured for accuracy and to ensure the team is making positive efforts in helping their clients achieve their individual goals; the team noted the data is not reviewed daily and or consistently. Further, the leadership team lacks a systematic process to examine data ensuring that the team's efforts are resulting in outcomes that are supportive of ERO's mission, values, and vision. One senior leader noted that often the staff does not enter data into ERO's electronic record management system on a timely basis; if there is a

process where staff keys in the data more timely the leaders believe this would improve in the quality and accuracy of the data captured. Another leader noted that the delay in keying in client data ranges from laziness all the way to staff doing onsite visits at client's homes with their community diversion program. To help with the onsite visits of their clients, the staff do have portable laptops, surface pros, where they can key in the data while in front of the customer. The leadership team is asking the staff to take a few minutes to enter data after each client interaction. Currently, the leaders do not have a platform in place that allows them to measure analytics to measure performance and ensure the staff is updating records promptly. The senior leader noted he or she periodically informs the staff how the team is doing, but there is not a systematic process that measures performance and trends to offer evidence-based outcomes and performance. The senior leader does not have a systematic process to use measurable evidence-based results to analyze how the organization is performing; capturing how ERO is performing both as a whole and by each unit. As such, each team member may not have a clear understanding how each activity is performing, if the activities are making a positive impact over time, nor how the given program impacts the organization as a whole.

The senior leader noted that he or she would revisit the former strategic plan on an annual basis to see how the team is progressing towards their defined objectives. The senior leader did share the former strategic plan with the entire team, but there appears to be a lack of consistency and measurable goals that are in alignment with helping the organization achieve the defined objectives; nor is there a clearly defined process to

know if the team is on target and or if their day-to-day actions are not in alignment with the goals.

Additionally, without having a systematic process in place to measure performance frequently, it appears to be hard to make adjustments in the business model on a timely basis. The leadership team may benefit by using the BSC framework to create short- and long-term goals that are measured on scorecards to ensure that all efforts are in alignment with the key processes that the participants defined in the client profile section of the Baldrige performance excellence framework. The senior leader reviews financial reports on a monthly basis and shares progress with the board of directors at their bi-monthly meetings. The senior leader noted that he or she does not share the financial performance of the organization with line managers and or staff as it is not part of their job. The line manager, who is one of the participants in this study, noted it would be helpful to understand how their team is performing and how their day-to-day efforts support the organization achieving their monthly, quarterly, and yearly objectives. ERO's leadership team will benefit by using the BSC theory in creating scorecards that are in alignment with their mission, values, and vision.

The leaders of ERO do not have a defined systematic process as it relates to measuring performance against comparative data to help support the fact-based decision-making process. The senior leader noted he or she monitors on how the organization is progressing towards meeting their five defined mandates of providing information and referrals, system change advocacy, independent living skills, peer support, and transitional services. The senior leader feels it is not advantageous to measure their

performance against the other centers throughout the state as the leaders at each center focus on customizing programming based on the needs of their client base. ERO's senior leader may benefit by reassessing his or her approach and look to find common themes where the collaboration can create a performance index to compare each center. Although the senior leader notes the approach to fulfill their mandated services; the fact is, all centers need to deliver these five core services. As such, the collaborative index may be beneficial and can be a tool to help the respective agencies capture a unified voice when they lobby for their constituent base. Also, ERO's senior leader noted that each leader may be successful in securing giving funding that demands certain outcomes that may vary amongst agencies. There is a state agency that helps to obtain grant funding at the state level to help with a higher-level strategy and focuses on system change for the sector. The senior leader noted that the DoR allocates funding to the state agency who then delegates funding to given centers; the use of the funding is designated by the DoR and the state agency. The membership agencies have a voice in the process, and the three parties work in alignment. ERO's senior leader noted there is a process in place that compares the center's performance, but there is not a clear, systematic process. The senior leader noted that the grant process is competitive at the center level.

The senior leader has tried various approaches to ensure the team captures the voice of their clients and continue to improve processes. The senior leader noted, unfortunately, the team has not experienced great success in capturing the voice of their clients. The senior leaders noted they have two strategies: (a) client surveys; and (b) a consumer advisory board. The team has minimal participation in the surveys. Despite

trying various methods for administering client surveys ranging from in-person, online, and direct mail; the leaders stated that approximately 5% of their clients complete the surveys. When there are comments for areas of improvement, then the leadership team reviews the comments and make improvements if warranted. One challenge uncovered in the interview process is without capturing the results and comparing trends over periods the leadership team lacks a clear process to uncover continued areas that need improvement; their process is currently qualitative. The senior leader noted that the second strategy is the creation of a consumer advisory board. Unfortunately, the organization has not benefited from the advisory board as the senior leader explained his or her efforts have fallen short and have lacked consistency on creating the advisory board.

In efforts to improve the agility of the organization, in 2017, the senior leader promoted two employees to program managers, but in 2018, one of the program managers left. The senior leader added this layer to help create a level of bench depth and allowed the senior leader to delegate some of his or her responsibilities; thus, freeing up some of his or her time to focus more on system level strategy. As the added layer of leadership is still fairly new, the senior leader is in the process of cross-training, and there is no clear evidence of true delegation of tasks and managing to define objectives instead of being integrated into the day-to-day processes. Additionally, the senior leader does not have a systematic process of how he or she delegates responsibilities and holds the program manager accountable. The senior leader is open to new training opportunities for all staff. He or she leads by example and encourages the team to seek out training

opportunities and seeks to find opportunities that may fill gaps and or expand the current staff's skill set. The team continues to seek ways to improve how they work a cohesive unit; these efforts seem more reactive to given opportunities that arise.

The senior leader feels there is a process in place to capture and review how the organization is performing and assess the team's overall capabilities. The senior noted he or she examines quarterly reports, bi-monthly financial reports, and audited financials to measure the performance of the organization. There is no evidence how the senior leader shares information with the staff nor is there evidence of a systematic performance system in place that allows the staff to monitor how they are performing towards defined objectives; nor how performance is trending over time. The leadership team gave an example of how they listen to their clients and seek to expand opportunities that are in alignment with their defined five mandates. For example, they noticed they did not have programming specific to the Latino community. As such, the team launched a new peer group for disabled Latinos. The performance review process is that the leaders will monitor for one to two sessions on how the class is performing and the number of participants that join. The goal is to have 20-30 participants. The leaders noted they do not have a defined systematic process on how they manage the performance of sessions and or if the programming is successful from a financial and nonfinancial metrics perspective.

The leaders of ERO use multiple methods to monitor and stay informed of the rapidly changing environment they operate. First and foremost, at least half of the leadership team and board of directors consist of peoples with disabilities. Having a

workforce that consists of the majority of their colleagues having a disability helps to ensure the leaders are aware of many of the challenges faced by this population.

Additionally, the senior leader is engaged both at the state agency level, and frequent interaction with funders within local, state, and federal government channels. The senior leader noted that the team does everything they can to mirror their environment. For example, he or she highlighted that there is a significantly disabled veteran population. In response, the senior leader is recruiting for systems change advocate that will be a strong advocate and leader for this population. During the interview process, the senior leader has experienced challenges in finding the right candidate, but the search continues. The senior leader noted they use the state agency website and share the opportunity with external stakeholders. During the interview process, the leadership team did not provide evidence that they have a systematic process on how to track known events and document new trends. ERO's senior leaders may benefit in using the BSC and the Baldrige performance excellence framework to better monitor, manage, and develop both short- and long-term priorities that can help foster innovation with their suppliers, partners, and collaborators; using these tools will ensure the teams efforts are in alignment with ERO's strategic objectives.

A 10-member board of directors that meets on a bi-monthly basis guides the senior leader of ERO. The senior leader director noted the board of directors is extremely engaged, but during the interview process, it appears the board is more of an advisory board and not a working board. Historically, the board of directors examined how the agency was progressing towards achieving defined objectives on an annual basis. In

reviewing one of the packets for a board meeting, there was a basic agenda that captured open comments, financial performance, program, and fundraising updates. In reviewing the packet and the board meetings, there was a lack of performance measurements nor dashboards that captured how the organization was performing towards defined goals. Nor was there a clear connection between the items reviewed and how these metrics assisted the leaders in achieving the goals of their programs now the overarching organizational objectives. Additionally, the board packet did not show evidence of defined strategies on how the board of directors can help ERO's leadership team in assessing overall organizational performance and if the team's current efforts are positively helping ERO achieve their strategic objectives and action plans.

Currently, the leadership team does not have a systematic process on how they project the future performance of their organization. The previous strategic plan, covering periods 2012-2017, helped to create a structure around the organization's strengths, weaknesses, opportunities, and threats. The senior leader noted the team and the board of directors used the previous strategic plan to help strengthen the organization. During the interview process, the leadership team was not able to offer evidence-based outcomes on how the leadership team tracked their strategies and outcomes over time towards achieving the goals defined in the previous strategic plan. Based on the interview process with the participants of this study it does not appear the senior leadership team has a defined systematic process on how they used evidence-based outcomes to create a learning environment of continuous improvement monitoring how ERO was performing towards the objectives defined in its previous strategic plan. According to the senior

leader, their programming is reliant on secured funding from government grants; much of the allocation of federal and state government dollars are dependent on the U.S. Census to capture population data. There continues to be debate and changes in what is a qualified disability that is eligible to be supported by government funding. For example, this definition also now includes seniors and individuals on the autism spectrum. As such, the leadership team has found it hard to project and create growth targets in the future. The one area that the leaders noted they have more control over is focusing on growing the fee for service programming; that is programming that includes additional outreach and their social enterprises. Currently, the organization does not have a defined action plan that guides each line of business, nor the efforts of their social enterprise, and how these efforts support the organization in fulfilling their mission, vision, and values. The leadership team's current approach is to continue to expand its programming that is working well. The senior leader noted the performance reviews help guide the leader's decisions, but there is a lack of historical recording data to examine trends accurately. The senior leader has more of a qualitative than quantitative analysis of what is and is not working well, and doing what the senior leader feels is producing results. The senior leader also had the intent of creating a Consumer Advisory Board to help lead and drive innovation, but as noted earlier, the senior leader noted he or she has not dedicated the resources and focus on keeping the board an ongoing contributor to help guide continuous improvement in ERO's business model.

Information and knowledge management. ERO's leadership team is working on improving the process of how they capture data and knowledge to inform processes and

improvements throughout the organization. The senior leader noted that the team needs to be careful in how they share information with external stakeholders as they have to adhere to the Health Insurance Portability and Accountability Act (HIPPA). Currently, the organization has and uses a paper intake form for their clients that then a staff member enters the data into an electronic record management system. ERO's workforce secures the paper intake form in a triple-locked cabinet. Currently, there is no defined process for how long these forms are stored nor the destruction of these forms.

Historically the senior leader would randomly audit the accuracy of the records to ensure accuracy and integrity of the data collected. In efforts to strengthen the ERO's leadership, the senior leader promoted two members to department managers where they took over the responsibility of data integrity and auditing files. Due to the departure of one of the program managers, the leadership team does not have a defined systematic process on how to delegate these procedures and allow the senior leader to focus on more system process strategies. The electronic records are backed up onto the cloud by their IT provider. The senior leader believes their IT provider backs up records nightly, but he or she is not sure nor is there a defined protocol.

The senior leader noted they use *Quick Books* to capture all financial reporting. ERO's finance officer is the only one who has access to the *Quick Books* application. The financial reports are reviewed monthly by the senior leader and board of directors, and the board of directors approves financial reports on a bi-monthly basis. One of the participants of the study stated that the financial performance of the organization is not fully transparent to the entire team, and the leader feels it would be helpful for the team if

they knew how the organization is performing and how individual efforts impact the organization in achieving their goals. ERO's leadership team did not show evidence that they integrate how their financial performance is in alignment with defined organizational objectives nor how the organization is financially trending compared to historical performance nor their current fiscal budget.

The senior leader of ERO highlighted that the organization has a defined onboarding process for new employees and continues to look for continuing education opportunities to strengthen the skills and knowledge of ERO's workforce. The onboarding process for new employees consists of a seven-module workshop and suggested conferences that are related to the employee's responsibilities and personal interests relating to career development. Limited funding resources restrict the ability of the workforce to attend given conferences. The senior leader noted there is no systematic process to share knowledge and collaborate knowledge sharing with other agencies within their local geography and throughout the state. Although senior leaders of the related agencies to highlight what is and is not working, there is no formal process to capture information and disseminate to all senior leaders. ERO's senior leader is open to exploring new strategies, and he or she can strengthen his or her organization but does not currently see any opportunities. Also, the senior leader is cautious about taking on too much due to ERO's workforce consisting of 11 colleagues. Since 2014, ERO has experienced a decent amount of staff turnover. As such, the leadership team may benefit by creating a defined, measurable process on how the leadership team develops team members and continuous innovative strategies to strengthen their workplace environment.

The Baldrige performance excellence framework to develop a strategy in how they build a high performing workforce environment (Baldrige, 2017). Further, by integrating the BSC model, ERO's leaders will be guided to ensure the conceptual framework of their strategic plan focuses also focuses on non-financials metrics over both short-term and long-term objectives.

The leadership team is still exploring how to best aggregate data collected in their electronic record management system and how to share data with external stakeholders. The senior leader noted there are many ways they can format given data within their system, but most of the staff does not know how to use the application. As such, only the senior leader is proficient in generating reports. The senior leader is planning on training the managers on how to use the system, but the process has yet to start. The leadership team shares knowledge with external stakeholders using blogging, newsletters, and social media. The senior leader noted they had not posted any blogs in a while. As such, there does not appear to be a systematic protocol in how the leadership team shares knowledge with external stakeholders; these stakeholders consist of clients, supporters, funders, and other collaborators.

Additionally, the leadership team noted they find it challenging to share knowledge and best practices within the organization. Most of the knowledge sharing is by word of mouth. Due to the smaller size of their team, much of their efforts are more reactive to client needs. Currently, there is no systematic process in place where the leaders consistently share knowledge and best practices in a systematic process. The senior leader tries to highlight what is working well internally, and when he or she

discovers external best practices that he or she learns about at conferences, then he or she shares with the team. The senior leader noted there is an opportunity to improve how all agencies throughout the state share what is working well and seek guidance from fellow agencies. One of the leaders believes the ERO team could benefit from mimicking what is working at other agencies throughout the state. The senior leader takes a hands-on approach as it relates to embedding and fostering a learning culture within the organization. The senior leader has an open-door policy and encourages staff to bring forth new ideas. As noted earlier, one of the program managers left the organization in mid-2018. Both the senior leader and the other program manager are working to fill the void. The program manager tries to meet with his or her team weekly, but the program manager often cancels these meetings due to being short-handed and the demand on the team. Due to the challenges highlighted, the leadership team is striving to do the best they can with limited resources.

Collection, Analysis, and Preparation of Results

Product and Process Results

The leaders of ERO do not have a systematic and measurable focus on products nor results, but more goals and strategies that they state are in alignment with their five mandates of providing information and referrals, system change advocacy, independent living skills, peer support, and transitional services. Throughout this study and the interviews measuring and capturing results is the greatest opportunity for improvement for ERO's leadership team. For example, within their focus of transitional services, the leadership team focuses on understanding an individual's unique needs and creates a

game plan to help the client enhance his or her independence by helping the person transition from living in nursing home care into moving into a private home with the appropriate supportive wrap-around services. The results vary from person to person and are dependent on the individuals' mental and physical capacity. As such, the senior leaders have found it challenging to chart progress and define data points to measure how the organization is performing, and if their efforts are improving over time. The leadership team admitted there are potential metrics they can seek to measure, but their current efforts of measuring program outcomes, number of client visits, number of files audited have occurred sporadically. The leadership team currently lacks a systematic process that consistently captures, analyses, and uses data to help make informed decisions on how to allocate resources and how to improve processes. The senior leader can use the Baldrige performance excellence framework to create a holistic process on that measures overall operational effectiveness that is focused how ERO delivers value to their clients and helps to ensure sustainable success (Baldrige, 2017). Blending the BSC will help the senior leader ensure alignment between short-term and long-term goals that integrate both financial and nonfinancial metrics (Kaplan & Norton, 2006). ERO's leadership team may improve the organization's overall efficiency and sustainability by adopting a systematic process of how they track, monitor, and use performance to guide the organization's efforts.

Data from the U.S. Census guide much of the strategy implemented by the senior leader. The U.S. Census data guide the allocation from government grants, and the senior leader focuses on improving outreach to the defined client base. One challenge the

leadership team faces is they have a high percentage of the Asian population, and they are finding that within the Asian culture it has been challenging to gain acceptance and or to connect with this segment of clients. The senior leader believes there is a belief of pride in this culture, and a resistance to ask for help outside of their culture. The leadership team is exploring potential strategies on how to better penetrate the Asian population within their geography. One example mentioned is potentially looking for mediums of advertising that targets the Asian population. The senior leader may improve upon efforts of penetrating the Asian market by having the Baldrige performance excellence framework guide his or her efforts; exploring how this framework approaches and measures customer engagement in criteria 3.2 may serve as a helpful tool for the senior leader (Baldrige, 2017). ERO's leadership team could use the BSC and the Baldrige performance excellence framework to create a systematic process to ensure both short-term and long-term efforts are in alignment and improve efficiencies as they seek to provide programming to the Asian population.

The senior leader's current approach to capturing the results around the effectiveness of work processes is qualitative. The senior leader noted he or she examines how many people participate in given programming, and then determine if the program was a success. Currently, the leadership team does not record the data to keep records that will allow them to measure performance over periods. As such, the decision of the programming and or event was a success is more of a judgment call of the senior leader.

ERO's leadership team currently lacks a systematic process on how they review its safety and emergency preparedness strategy; one study participant noted that their

current plan is outdated. As noted earlier, the senior leaders have a basic strategy in place that adheres to state guidelines, but they do not audit process in place. For example, one of the leaders noted that when the fire department did an inspection, the fire extinguishers in place were expired. Additionally, the senior leader noted they do have an emergency exit plan, but they have found old versions on site, and they may need to review the plans onsite to ensure they are current. The leaders did note they do interact with local shelters to see if there are current growing concerns that the staff at shelters are noticing. The leaders noted leaders within the shelter system are noticing there is a growing concern, and this is more of a challenge faced throughout the state. There is a growing concern in helping the homeless and disabled populations improve their access to needed medications, improve their overall accessibility and independence. The senior leader noted that their parent organization is on the committee to ensure that they have a voice at the table. There are efforts throughout the state of California with various stakeholders who are taking a proactive position in trying to address this challenge. Currently, there does not appear to be a systematic process on how the parent affiliate shares and captures information with the local affiliates, and the local affiliates share and capture information with the parent affiliate.

The leadership team of ERO lacks a systematic and consistent process of how they manage and monitor the results of their supply chain. As it relates to their social enterprises, there is a line manager who oversees the day-to-day operations of the brail services, but the senior leader facilitates the attracting new business, quoting, and invoicing for services. As the senior leader has multiple focuses, the management and

growth of social enterprises is more of a reactive process and not proactive. The leaders currently lack a performance-based scorecard that allows the leaders to focus on what is and is not working, and how to effectively and efficiently grow the social enterprise to help the team grow unrestricted revenues and reduce their reliance on government grants. The current marketing strategy is to have the leadership team and members of their workforce attend meetings as part of a local collaborative that has an annual resource fair. The collaborative had 10 fairs in 2017, and only two fairs in 2018. As such, there is no consistent process focusing on business development and growing social enterprises to help meet the goal of growing unrestricted revenues. The leadership team noted the board of directors guides the social enterprise's efforts, but there does not appear to be engaged board members who are focused on growing performance. The board of directors appears to play a more passive and advisory role to the senior leader of ERO.

Customer Results

All clients of ERO are asked to complete a client satisfaction survey. According to the leaders, they have less than a 10% completion rate; closer to 5%. To improve efforts, the leaders noted they had tried mailing, emailing, social media, and even asking at the end of client visits. The leadership team noted that historically, they had received positive feedback. The leadership team does not have a systematic process where they capture the results and examine their performance over periods. As such, the leadership team cannot provide evidence-based results to form their customer engagement activities.

Workforce Results

The workforce of ERO has continued to be a fairly small team. Currently, at the conclusion of this study, the senior leader has a team of nine, including himself. The organization is reliant on its volunteer base to help implement its outreach efforts. The full-time staff consists of 10 full-time and one part-time staff. The ERO team has four key positions within the organization: (a) management; (b) independent living specialists; (c) consumer change advocates; and (c) social enterprise. The senior leader noted there are no defined education requirements to be an employee at ERO. ERO does not require a minimum education requirement as a prerequisite for employment because their government funding contracts mandate that a minimum of 50% of its workforce comprises of individuals with a given disability. Additionally, due to its limited budget, the organization is limited to what they can pay their workforce.

The senior leader noted that the work environment is relaxed, and typically, their employees have a personal connection to their work; that is helping individuals with disabilities live as independent as feasible. The day-to-day demands are flexible, and the senior leader noted he or she tries to ensure that each employee has a quality work-life balance. As it relates to developing their workforce, there is not a systematic process in place where the leaders and staff define development plans for each employee and monitor progress. The senior leader conducts an annual review with each team member and tries to do a bi-annual review but noted the bi-annual review does not happen consistently. The annual review form does have a section that focuses on personal development goals, but the focus is employee driven. The staff has access to an external

website that has extensive online training modules that they can take on their own. The leaders do not have a process for implementing, tracking, monitoring, and recognizing workforce development consistently. Table 7 lists strategies engaged by ERO's leadership team to foster a positive work environment.

Table 7

Strategies to Improve Workforce Engagement

Engagement Strategies
<ul style="list-style-type: none"> • Weekly manager meetings • Open-door policy • Option to attend workshops, online training modules, conferences, and presentations

Leadership and Governance Results

The senior leader of ERO has an open-door policy for their employees, clients, and other stakeholders such as volunteers. The senior leader feels there is no easy way to monitor and track engagement with their workforce and clients. The senior leader noted he or she strives to create a communal environment and noted they have a family-like environment. The leaders lack a systematic outcome-based strategy that monitors and ensures the leadership and governance are continuously improving, and they are best allocating their limited resources to maximize the effectiveness of the team's efforts.

As ERO is a 501(c)3 nonprofit organization the senior leader ensures the organization is compliant with the reporting requirements according to the guidelines of the Internal Revenue Service (IRS) and submits annual 990 tax forms at the end of their fiscal year. ERO's finance manager oversees the financial reports that are then reviewed by both the executive director and the board of directors every month and approved by

the board of directors at the bi-monthly board meetings. On an annual basis, the senior leaders hire an independent certified public accounting firm to audit the financial statements; which are then reviewed by the finance manager, senior leader, and the board of directors.

Additionally, to ensure the organization complies with IRS reporting guidelines and overseeing quality financial reporting, the senior leader and finance director manages the reporting requirements from various grant funders. As most of ERO's funding is from local, state, and federal government grants, they are subject to random audits of programming and compliance with reporting requirements from both federal and state government stakeholders. The senior leader and finance manager track their performance on a monthly basis to ensure they comply with requirements outlined in their grant contracts from their funders. The financial reports lacked granularity where leaders can easily drill down to the financial performance of each key program to review how each performing and these results impact the aggregate total. Additionally, the financial reports lack a month-over-month reporting of each line of business to help the leaders clearly understand variances in activity level for each program.

The leadership team values the opinions of both their internal and external stakeholders. The senior leader continually references an open-door policy where the staff is welcomed and invited to bring forth any concerns and ideas, but the leadership team lacks a systematic process to track how the organization is performing as it relates to ensuring ethical behavior nor is there a holistic system focusing on continual improvement and creating a learning culture. Also, the leadership team lacks a holistic,

systematic process ensuring the organization is meeting the societal well-being and supporting the need of their defined service area. The senior leader noted the team currently uses paper intake forms, and then convert into electronic record management (ERM) database. Leaders could use the ERM database to track where their client lives, and they can use these reports to highlight any areas that the outreach of the ERO team is not meeting. Currently, the leadership team does not have a systematic process to measure how the organization is performing, and if the organization is continually improving over multiple periods.

The leadership team and board of directors lack a holistic, systematic process on how they monitor performance towards defined goals, and how they make adjustments if needed to ensure day-to-day activities are meeting defined objectives to reach defined outcomes. ERO's leadership was not able to provide evidence-based outcomes of how the team reviews the process of how they review how they performed against their defined strategy and action plan. The 2014-2017 strategic plan defined 6 key strategic directions for the leadership team to focus on for the periods of 2014 through 2017, but the defined targeted goals outlined in limited detail the desired outcome by 2017. The previous strategic plan had very limited defined action steps and how the leadership team and board of directors will monitor progress on a continual and frequent basis. As such, the leadership team has not measured the adopted six key strategic directions to ensure they fully achieved each, and to help create a learning environment where they can fully appreciate the given successes and challenges during the process. Measuring these throughout the strategic plan may have helped the leadership be timely and responsive to

given changes in the market and understand what is working and what is not working in a timely manner.

Financial and Market Results

The leadership team has a basic overview of how each of their programmings is performing on a monthly basis, and no clear strategic framework to guide their efforts in achieving their defined objectives in their 2014-2017 strategic plan, now the leadership team administers both financial and nonfinancial capital. The leadership team and board of directors review financial reports on a monthly basis, and then these reports are approved bi-monthly by ERO's board of directors. One of the primary strategic directions outlined in the strategic plan for periods 2014 through 2017 was to develop and identify new funding sources. As part of this study, the leadership team wanted to expand upon the strategy of reducing their reliance on government grants by growing alternative funding sources; such as expanding their social enterprise. Table 8 shows ERO's revenue concentration of government grants and their social enterprise activity. In Figure 6, the senior leaders provide evidence they have had some success in growing revenues from their social enterprise level, but the senior leaders do not drill down in their financial reporting to understand if these efforts have resulted in a surplus or deficit, and how the given results are either benefiting or creating additional challenges. Using the BSC will allow the leadership team to create scorecards that factor in both financial metrics and nonfinancial metrics for both short-term and long-term objectives. The leadership team currently measured financial performance at a basic level, but there is no evidence that the leadership team is monitoring nonfinancial metrics. For example, if the senior leader

is the one who oversees the business development and quoting new business for the social enterprise, this then means that he or her is directing his or her limited time from the nonprofit to the social enterprise and vis versus. Only one of ERO's employees is responsible for overseeing the day-to-day operations and growth efforts of its social enterprise business. If the senior leaders were ever to leave the organization, the lack of a systematic approach on how to operate and integrate the operations of the social enterprise into the nonprofit is not sustainable.

Table 8

ERO's Revenue Concentration of Government Grants and Social Enterprise as Part of Total Revenue

	Revenue Concentration				
	2015	2016	2017	2018(A)	2018(B)
Total Revenue	\$576,472	\$768,070	\$663,690	\$583,211	\$714,384
Government Grants	\$549,304	\$692,808	\$570,255	\$495,112	\$626,734
% Government Grants	95.3%	90.2%	85.9%	84.9%	87.7%
Social Enterprise	\$9,633	\$41,322	\$52,833	\$62,059	\$70,000
% Social Enterprise	1.7%	5.4%	7.9%	10.6%	9.8%

Figure 6 gives a visual representation of the revenue mix of government grants versus social enterprise revenue as it relates to total revenue.

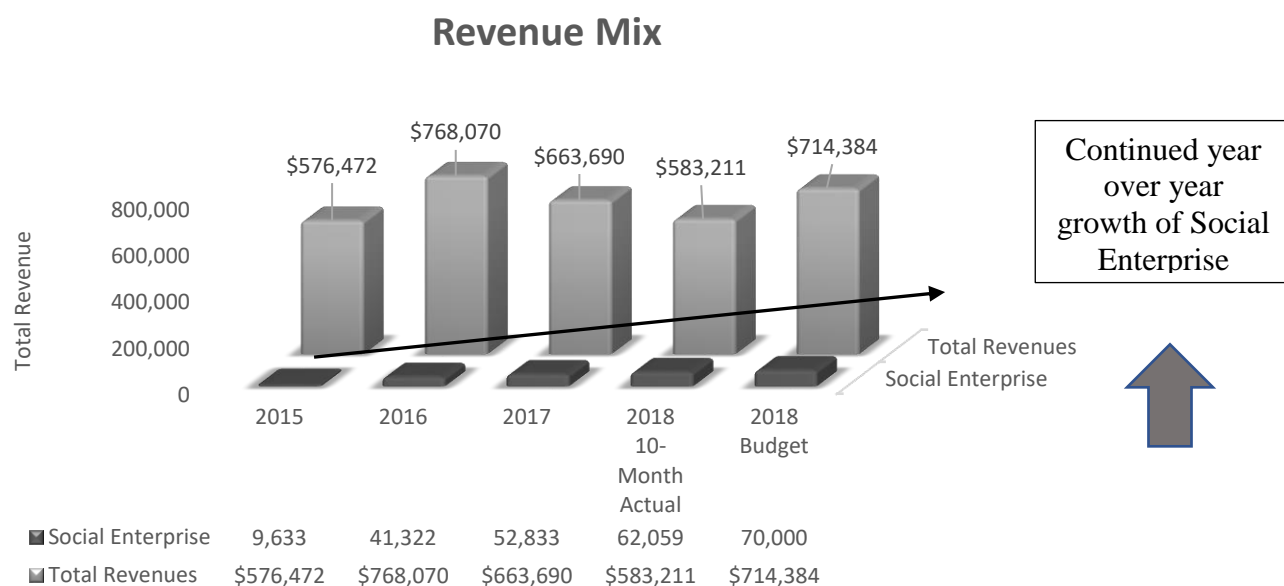


Figure 6. ERO's revenue mix for fiscal years 2015, 2016, 2017, 10-months of 2018, and 2018 budget.

Key Themes

During the examination with ERO's leadership team, four key themes emerged. These themes are process strengths, process opportunities, results strengths, and result opportunities. The findings for the process strengths and process opportunities are a result of examining categories 1-6 of the 2017-2018 Baldrige performance excellence framework with the leadership team; whereas, category 7 derived the results strengths and results opportunities.

Process strengths. The Baldrige performance excellence framework defines four key factors on how leaders examine their processes; the factors are (a) approach, (b) deployment, (c) learning, and (d) integration (Baldrige, 2017). These processes are the

methods that the leadership team and the staff use to accomplish the defined objectives of their organization. During the interview process with the leaders of ERO, the process strengths that emerged were: (a) their workforce, (b) programming, and (c) advocacy and connection to their clients. Figure 7 illustrates how the Baldrige performance excellence framework defined the stages of growth and learning of organizations as the progress from a more responsive approach in their operations to creating a more mature organization that has a business model with an integrated approach. Keeping in mind that organizational excellence is an ongoing learning process, the goal is to examine where the leadership team is in the learning process and how will they administer their approach, deployment, learning, and integrate lessons back into their business model to strive to continual improvement and overall sustainability. The findings in this case study highlight that ERO's leadership team are between more reacting to given problems and fostering an early systematic approach. Like many smaller organizations, the leadership team is seeking to do a lot with limited resources, both financial and nonfinancial. At the end of Section 3, I offer guidance for ERO's leadership team that they can choose to elect in their next strategic plan to help the organization mature in their approach and integration of BSC and the Baldrige performance excellence framework.

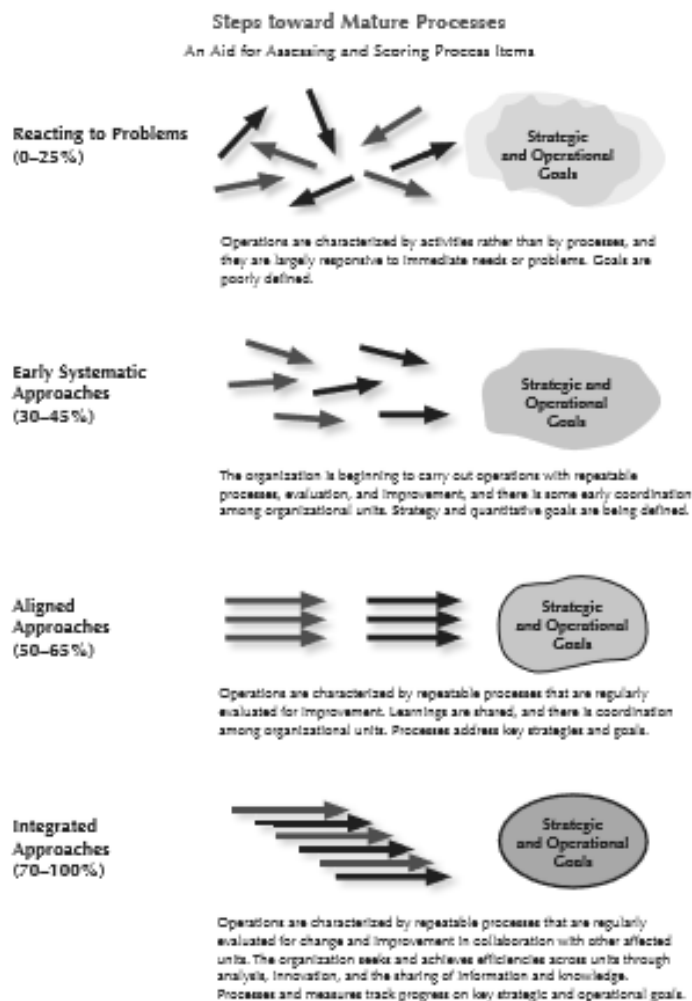


Figure 7. Steps toward mature processes opportunities.

During the examination process, the second emerging theme I discovered is that ERO’s leadership team has an opportunity for improvement within their overall processes to create a learning culture that is in alignment with their mission, vision, and values. Figure 7 is an illustration from the Baldrige performance excellence framework that shows the typical process growth phases for organizations (Baldrige, 2017). Throughout the interview process, it was evident that much of the leadership team’s processes fell within either reacting to given problems or an early systematic approach. The process

opportunities section examines what are the areas for improvement throughout the seven critical components of the categories explored: Leadership; Strategy; Customers; Measurement, analysis, and knowledge management; Workforce; Operations; and Results (Baldrige, 2017). ERO's process opportunities are (a) lack of performance-based process that has measurable outcomes; (b) lack of defined processes of achieving objectives that are guided by ERO's strategic plan that is systematic, repeatable, and measurable; (c) lack of defined process that informs day-to-day activities for internal stakeholders; (d) lack of strategic process in creating collaborative alliances with external stakeholders; (e) lack of a systematic process to explore additional strategies to diversify sources of revenues; and (f) lack of a process to effectively and efficiently balance managing the social service nonprofit organization and social enterprise. The objective is not to highlight what ERO's leadership is not doing, but opportunities for improvement, also known as OFIs.

Results strengths. The leaders of ERO limited strengths as it relates to how they capture current performance, trending results, comparable data, and integrate the results into creating a continually improving and learning organization. One of ERO's strengths is the senior leaders break out each source of revenue that allows the leadership team to see how they are performing against their goal of growing alternative funding sources through their social enterprise. Table 8 and Figure 6 clearly shows that the senior leaders are successful in growing revenues earned from their social enterprise efforts.

Results opportunities. In Figure 6, Baldrige gives an analogy of the approach used to fight a fire to illustrate how leaders integrate a holistic assessment of the overall

performance of their organization (Baldrige, 2017). Based on the findings of this study, the leaders of ERO do not have a holistic, systematic process of how to integrate learning and improvement into their organization. The leaders showed limited evidence of how they track some levels and trends of processes that are meaningful. As illustrated in Figure 7, based on evidence provided, the senior leaders show they are in the early stage of reacting to problems and early systematic approaches within each of the Baldrige criteria. For example, ERO's leadership team shows evidence that overall revenues and revenues earned by their social enterprise have grown year-over-year, but they lack evidence of comparisons and integration as suggested by Baldrige. Although only one example was listed, the leaders of ERO may benefit by integrating LeTCI throughout all six criteria of Baldrige to ensure they create a holistic assessment of how their organization is performing in each of the six criteria: Leadership; Strategy; Customers; Measurement, analysis, and knowledge management; Workforce; and Operations.

Project Summary

Many nonprofit leaders have been reliant on a partnership with the U.S. government to provide funding to provide services (Marwell & Calabrese, 2015). Further, Marwell and Calabrese noted that since 1932, the U.S. federal government has been a primary source of funding for social service programs to offer support services for LMI individuals. The financial crisis in 2007-2009 negatively impacted multiple nonprofit organizations located in California with 48% of nonprofit leaders reporting a decline in funding from local government agencies, 49% noting a decline in state government funding, and 49% reporting a decline in federal government funding (McKeever, Boris &

Arya, 2015). The decline in funding from government sources has created financial challenges for nonprofit leaders.

In this study, I explored the strategies used by four nonprofit leaders to reduce their reliance on government grants by diversifying and growing alternative funding sources. The purpose of this study was to explore strategies some nonprofit leaders use to reduce their reliance on government grants by diversifying and growing alternative funding sources. The implication for positive social change for nonprofit leaders is that they may learn from the findings of this case study to help guide their strategic planning processes in considering alternative funding sources to support the achievement of their organizations' strategic objectives. This case study uses the BSC theory as the conceptual framework to help nonprofit leaders to think through strategic planning for both short-term and long-term objectives that examine both financial and nonfinancial metrics. Nonprofit leaders can use the Baldrige performance excellence framework to create a systems perspective that examines key objectives in seven critical areas: (a) Leadership; (b) Strategy; (c) Customers; (d) Measurements, analysis, and knowledge management; (e) Workforce; (f) Operations; and (g) Results. Although the focus of this study is to reduce reliance on government funding, Pettijohn and Boris (2018) found that the nonprofit sector within the United States is heavily reliant on government funding. Utilization of the Baldrige performance excellence framework and the BSC will help nonprofit leaders examine strategies to both reduce their reliance, but to also create a learning culture and stronger partnerships with key stakeholders to help improve the overall sustainability of their organizations.

Contributions and Recommendations

Implications for Social Change

The purpose of this case study is to examine strategies used by the leadership team of a single nonprofit located in southern California to their strategies to reduce their reliance on government grants by diversifying and growing alternative funding sources. The findings of this study can help nonprofit leaders adopt a systematic process using the BSC theory and the Baldrige performance excellence framework to help nonprofit leaders ensure the actions of their organization are in alignment with their mission, vision, and values.

Implementing additional programs that generate unrestricted revenues can create another complicated business model within the current business model; thus, creating additional challenges and obligations for the leadership team and staff. The findings of this single-case study could promote the need for nonprofit leaders to adopt a framework that allows for a systematic approach for continuous organizational performance. The integration of BSC allows nonprofit leaders to create scorecards that ensure (a) financial and nonfinancial metrics, and (b) short-term and long-term actions are in alignment with the overall purpose of their nonprofit organization. The Baldrige performance excellence framework guides leaders throughout seven different criteria and continuous integration of these into creating measurable outcomes that are created by the guidance of the profile of the given organization. Utilizing the BSC theory in partnership with the Baldrige performance excellence framework will help nonprofit leaders implement a holistic

strategic process for continuous improvement through their journey of improving performance and overall sustainability of their organization.

Recommendations for Action

Learning is a continuous journey. There is some evidence that the leaders of ERO made advancement towards the defined objectives of their previous strategic plan. The one challenge that stands out is that ERO's leaders did not have a holistic, systematic process to measure how they were performing against all objectives promptly, how they made needed changes if needed, how they captured results and learnings, and then how they integrated these items back into their business model. My recommendation is for the leaders and the board of directors to adopt the Baldrige performance excellence framework and the BSC as their framework to help improve overall organizational performance and create a learning organization towards continuous improvement.

The Baldrige performance excellence framework is a complex framework that will take a commitment from both the leadership and board of directors. I first recommend creating a new 5-year strategic plan with long-term and measurable goals within each of the six criteria of the Baldrige performance excellence framework. Before doing this though, it will be helpful for the leaders to revisit their organizational profile that was created during the interview process to help ground their focus on ERO's key influences and how the organization operates. I recommend that the leaders create three to five long-term goals for each of the six criteria of the Baldrige performance excellence framework. The Baldrige performance excellence framework is an adaptable process and does not prescribe how leaders should structure operations and or the organization

(Baldrige, 2017). Once the leaders have defined the long-term objectives for the organization, I recommend the leaders break each of the goals into yearly targets that are then broken further into monthly targets. If accomplished correctly, assuming the leadership team is successful in achieving their targets each month, then these results should aggregate up to the yearly, and the 5-year strategic plan. Integrating the BSC into each of the criteria will help ERO's leadership team create both financial and nonfinancial goals for the organization that are further focused both on short- and long-term objectives.

Once these objectives are clearly defined, I recommend ERO's senior leaders continually review their strategic plan on a quarterly basis to ensure processes capture the ADLI principles, and their results capture LeTCI principles of the Baldrige performance excellence framework. To create a systematic and holistic process in creating a continuously improving and learning organization as a check and balance system. The integration of the Baldrige performance excellence framework and the BSC may help leaders create a robust adaptive organization that is on their journey to continuous improvement and towards a pathway of sustainability where all efforts are in direct alignment to key attributes that are important to ERO's mission, vision, and values.

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Appendix A: Service Order Agreement

1

Service Order Agreement

Project Proposal

This Project Proposal has been drafted by Bryan K. Kieler for S [REDACTED] dated August 8, 2017.

Scope of Work

- Examination of the first three categories of the Baldrige framework: Leadership, Strategy, and Customers.

Work Phase	Estimated Time Required
Online interactions: Scheduled conference calls on: 8/14, 8/28, and 9/11. Attendees: Br: [REDACTED] <i>Note: Please invite other employees and or board members if warranted.</i>	Each call is scheduled for 1 hour
Outcomes/Deliverables: <ul style="list-style-type: none"> • Bryan to provide summary of notes based on our interactions around the first three categories. • [REDACTED] s of receipt. 	<ul style="list-style-type: none"> • On or before 9/16/17 Bryan will deliver a summary of notes for proofing (sooner if all three meetings are not needed). [REDACTED] edits on or before 9/22/17.
Additional Services Provided if Requested:	
Total: Complete overview of the Baldrige framework sections one through three.	To be completed within three weeks.

Principle 3: Protect the promise of confidentiality

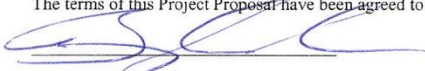
- Not using or adapting client organization's data and information after the capstone experience, unless the information has been publically shared by the client
- Not conducting telephone conferences with the client organization in public places where information may be overheard

This Project Proposal has been approved by [REDACTED]

[REDACTED]

SIGNATURE

The terms of this Project Proposal have been agreed to by Bryan K. Kieler:



SIGNATURE

Document date: August 8, 2017

Service Order Agreement 2

Project Proposal

This Project Proposal has been drafted by Bryan K. Kieler for [REDACTED] is dated October 9, 2017.


Scope of Work

- Examination of Sections 4 and 5 of the Baldrige framework: Measurement, Analysis, and Knowledge Management; and Workforce.

Work Phase	Estimated Time Required
<p>Online interactions: Scheduled conference calls on: 10/9, 10/16, and 10/30. Attendees: Bryan Kieler [REDACTED] <i>Note: Please invite other employees and or board members if warranted.</i></p>	<p>Each call is scheduled for 1 hour</p>
<p>Outcomes/Deliverables:</p> <ul style="list-style-type: none"> • Bryan to provide summary of notes based on our interactions around the first three categories. (Bryan still [REDACTED] ten days of receipt. Change to 14 days). Will Deliver first three sections by 10/15/2017 	<ul style="list-style-type: none"> • On or before 9/16/17 Bryan will deliver a summary of notes for proofing (sooner if all three meetings are not needed). [REDACTED] edits on or before 10/29/17.
<p>Additional Services Provided if Requested:</p>	
<p>Total: Complete overview of the Baldrige framework sections four and five.</p>	<p>To be completed within three weeks.</p>

Principle 3: Protect the promise of confidentiality

- Not using or adapting client organization's data and information after the capstone experience, unless the information has been publically shared by the client
- Not conducting telephone conferences with the client organization in public places where information may be overheard

This Project Proposal has been approved 



SIGNATURE

The terms of this Project Proposal have been agreed to by Bryan K. Kieler:



SIGNATURE

Document date: October 9, 2017

Services Summary	Length of Engagement
Completion of the Baldrige categories four and five, and final reviews of section one through three.	Three weeks

Terms of confidentiality and compliance:

In all reports (including drafts shared with peers and faculty members), the student is required to maintain confidentiality by removing names and key pieces of information that might disclose an Institution's/individual's identity or inappropriately divulge proprietary details. If the Institution itself wishes to publicize the findings of this project, that is the Institution's judgment call.

The student will publish the case study in Proquest as a doctoral capstone (with site and participant identifiers withheld). The case study will be based upon interviews with non-vulnerable adults on the topic of the Institution's business operations, review of public records, and review of internal records/documents related to the Institution's operations that the Institution deems appropriate for sharing with the student.

The doctoral student will not use these data for any purpose other than the project outlined in this agreement.

Interview recordings and full transcripts will be shared with any interviewee (upon request), and the doctoral student will provide opportunities for clarifying previous statements. Transcripts with identifiers redacted may be shared with the doctoral student's university faculty, peer advisors, and site leadership (upon request).

The doctoral student is responsible for understanding and complying with all of the Institution's policies and regulatory requirements.

Ethical Conduct in this Consulting Relationship

The Code of Conduct in the Walden University 2016-2017 Student Handbook and the ethical requirements for IRB compliance described in the Manual for the DBA Consulting Capstone bind DBA students in the consulting capstone.

Also, DBA students are required to uphold professional principles in fulfilling their roles as consultants and coaches to client organizations. Beyond the confidentiality requirements outlined above, three principles are key to ensuring ethical conduct in consulting relationships.

Principle 1: Protect the integrity of Walden University

- Not representing conflicting or competing interests or positioning themselves such that their interest may be in conflict or may be perceived to be in conflict with the purposes and values of Walden University
- Not intentionally communicating false or misleading information that may compromise the integrity of Walden University and of the consulting capstone experience

Principle 2: Exhibit professional conduct at all times

- Respecting the climate, culture, values, and regulatory requirements of client organizations and client workforce members

Principle 3: Protect the promise of confidentiality

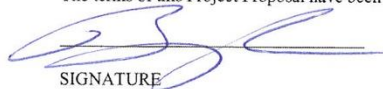
- Not using or adapting client organization's data and information after the capstone experience, unless the information has been publically shared by the client
- Not conducting telephone conferences with the client organization in public places where information may be overheard

This Project Proposal has been approved [REDACTED]

[REDACTED]

SIGNATURE

The terms of this Project Proposal have been agreed to by Bryan K. Kieler:



SIGNATURE

Document date: October 9, 2017

Service Order Agreement 4

Project Proposal

This Project Proposal has been drafted by Bryan K. Kieler for [REDACTED] and is dated November 6, 2017.

Scope of Work

- Examination of Sections 6 of the Baldrige framework: Revisit section 2.2, review section 4 – 6.

Work Phase	Estimated Time Required
<p>Online interactions: Scheduled conference calls on: 4/16, 4/30, and 5/14.</p> <p>Attendees: Bryan Kieler, [REDACTED] <i>Note: Please invite other employees and or board members if warranted.</i></p>	<p>Each call is scheduled for 1 hour</p>
<p>Outcomes/Deliverables:</p> <ul style="list-style-type: none"> • Updated Service Order Agreement – needs to be signed. • 4/12: Review section 5. • 4/16: Review Sections 6. • 4/30: Compare findings against Company Profile and review results section. Goal to draft potential scorecards measurements to propose to the Board of Directors. • 5/14 	<ul style="list-style-type: none"> • Estimated up to 60 minutes to review each section (as needed). • Nonprofit client to provide any edits needed to the section either on call or within 5 business days from the time of the meeting.
<p>Additional Services Provided if Requested:</p>	
<p>Total: Complete overview of the Baldrige framework section five through six, and to Section 7: Results.</p>	<p>To be completed within three weeks.</p>

Services Summary	Length of Engagement
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<p>Completion of the Baldrige categories four and five, and final reviews of section one through three.</p>	<p>Three weeks</p>
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Terms of confidentiality and compliance:

In all reports (including drafts shared with peers and faculty members), the student is required to maintain confidentiality by removing names and key pieces of information that might disclose an Institution's/individual's identity or inappropriately divulge proprietary details. If the Institution itself wishes to publicize the findings of this project, that is the Institution's judgment call.

The student will publish the case study in Proquest as a doctoral capstone (with site and participant identifiers withheld). The case study will be based upon interviews with non-vulnerable adults on the topic of the Institution's business operations, review of public records, and review of internal records/documents related to the Institution's operations that the Institution deems appropriate for sharing with the student.

The doctoral student will not use these data for any purpose other than the project outlined in this agreement.

Interview recordings and full transcripts will be shared with any interviewee (upon request), and the doctoral student will provide opportunities for clarifying previous statements. Transcripts with identifiers redacted may be shared with the doctoral student's university faculty, peer advisors, and site leadership (upon request).

The doctoral student is responsible for understanding and complying with all of the Institution's policies and regulatory requirements.

Ethical Conduct in this Consulting Relationship

The Code of Conduct in the Walden University 2016-2017 Student Handbook and the ethical requirements for IRB compliance described in the Manual for the DBA Consulting Capstone bind DBA students in the consulting capstone.

Also, DBA students are required to uphold professional principles in fulfilling their roles as consultants and coaches to client organizations. Beyond the confidentiality requirements outlined above, three principles are key to ensuring ethical conduct in consulting relationships.

Principle 1: Protect the integrity of Walden University


- Not representing conflicting or competing interests or positioning themselves such that their interest may be in conflict or may be perceived to be in conflict with the purposes and values of Walden University
- Not intentionally communicating false or misleading information that may compromise the integrity of Walden University and of the consulting capstone experience

Principle 2: Exhibit professional conduct at all times

- Respecting the climate, culture, values, and regulatory requirements of client organizations and client workforce members

Principle 3: Protect the promise of confidentiality

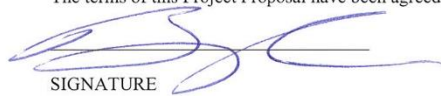
- Not using or adapting client organization's data and information after the capstone experience, unless the information has been publically shared by the client
- Not conducting telephone conferences with the client organization in public places where information may be overheard

This Project Proposal has been approved by: 



SIGNATURE

The terms of this Project Proposal have been agreed to by Bryan K. Kieler:



SIGNATURE

Document date: October 9, 2017

Service Order Agreement 5

Project Proposal

This Project Proposal has been drafted by Bryan K. Kieler for [REDACTED] and is dated May 14, 2018.

Scope of Work

- Member checking of section 4 – 6 of the Baldrige Framework. Potentially review strengths and opportunity for improvements (OFIs) from client profile versus criteria 1-6.

Work Phase	Estimated Time Required
<p>Online interactions: Scheduled conference calls on: May 29, June 4, and June 11. These calls will be at noon – 1pm EST.</p> <p>Attendees: Bryan Kieler [REDACTED] <i>Note: Please invite other employees and or board members if warranted.</i></p>	<p>Each call is scheduled for 1 hour</p>
<p>Outcomes/Deliverables:</p> <ul style="list-style-type: none"> • Updated Service Order Agreement – needs to be signed. • May 29: Review section 4-6. • June 4: Finish review of section 4-6 (if needed). Review next steps: <ol style="list-style-type: none"> Have client leaders read company profile section Next meeting we will identify Strengths and OFIs. Overview of section 7 – results. • June 11: Define both organizational strengths and OFIs. <ol style="list-style-type: none"> Schedule next series of meetings. Potential onsite and presentation to board about the Baldrige Journey, findings, and present top 10-15 strengths and OFIs Strategize about how the board presentation should be formatted and suggested ideas to implement into a strategic plan with stretch goals. 	<ul style="list-style-type: none"> • Estimated up to 60 minutes to review each section (as needed). • Nonprofit client to provide any edits needed to the section either on call or within 5 business days from the time of the meeting.

Additional Services Provided if Requested:	
Total: Complete overview of the Baldrige framework, confirmed member checking, and outline strengths and OFIs.	To be completed by June 11th

Services Summary	Length of Engagement
Completion of the Baldrige Framework.	Three meetings.

Terms of confidentiality and compliance:

In all reports (including drafts shared with peers and faculty members), the student is required to maintain confidentiality by removing names and key pieces of information that might disclose an Institution's/individual's identity or inappropriately divulge proprietary details. If the Institution itself wishes to publicize the findings of this project, that is the Institution's judgment call.

The student will publish the case study in Proquest as a doctoral capstone (with site and participant identifiers withheld). The case study will be based upon interviews with non-vulnerable adults on the topic of the Institution's business operations, review of public records, and review of internal records/documents related to the Institution's operations that the Institution deems appropriate for sharing with the student.

The doctoral student will not use these data for any purpose other than the project outlined in this agreement.

Interview recordings and full transcripts will be shared with any interviewee (upon request), and the doctoral student will provide opportunities for clarifying previous statements. Transcripts with identifiers redacted may be shared with the doctoral student's university faculty, peer advisors, and site leadership (upon request).

The doctoral student is responsible for understanding and complying with all of the Institution's policies and regulatory requirements.

Ethical Conduct in this Consulting Relationship

The Code of Conduct in the Walden University 2016-2017 Student Handbook and the ethical requirements for IRB compliance described in the Manual for the DBA Consulting Capstone bind DBA students in the consulting capstone.

Also, DBA students are required to uphold professional principles in fulfilling their roles as consultants and coaches to client organizations. Beyond the confidentiality requirements outlined above, three principles are key to ensuring ethical conduct in consulting relationships.

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- Not intentionally communicating false or misleading information that may compromise the integrity of Walden University and of the consulting capstone experience

Principle 2: Exhibit professional conduct at all times

- Respecting the climate, culture, values, and regulatory requirements of client organizations and client workforce members

Principle 3: Protect the promise of confidentiality

- Not using or adapting client organization's data and information after the capstone experience, unless the information has been publically shared by the client
- Not conducting telephone conferences with the client organization in public places where information may be overheard

This Project Proposal has been approved




SIGNATURE

The terms of this Project Proposal have been agreed to by Bryan K. Kieler:



SIGNATURE

Document date: May 14, 2018

Service Order Agreement 6

Project Proposal

This Project Proposal has been drafted by Bryan K. Kieler for [REDACTED] and is dated November 6, 2017.

Scope of Work

- Review section 5 – 6, and complete and review section 7.

Work Phase	Estimated Time Required
<p>Online interactions: Scheduled conference calls on: 7/16, 7/23, 8/6, and 8/20.</p> <p>Attendees: Bryan Kieler, [REDACTED] will be joining in.</p> <p><i>Note: Please invite other employees and or board members if warranted.</i></p>	<p>Each call is scheduled for 1 hour</p>
<p>Outcomes/Deliverables:</p> <ul style="list-style-type: none"> • Updated Service Order Agreement – needs to be signed. • 7/16: Review section 5. • 7/23: Review Sections 6; send out invite to schedule one on one interviews. • 8/6: Complete and review Section 7. • 8/20: One on One interviews. 	<ul style="list-style-type: none"> • Estimated up to 60 minutes to review each section (as needed). • Nonprofit client to provide any edits needed to the section either on call or within 5 business days from the time of the meeting.
<p>Additional Services Provided if Requested:</p>	
<p>Total: Complete overview of the Baldrige framework section six, and review all sections before we transition to Section 7: Results.</p>	<p>To be completed within three weeks.</p>

Services Summary	Length of Engagement
Wrap up final review of Baldrige Framework of Excellence review, and complete the interview process.	July – August 20th

Terms of confidentiality and compliance:

In all reports (including drafts shared with peers and faculty members), the student is required to maintain confidentiality by removing names and key pieces of information that might disclose an Institution's/individual's identity or inappropriately divulge proprietary details. If the Institution itself wishes to publicize the findings of this project, that is the Institution's judgment call.

The student will publish the case study in Proquest as a doctoral capstone (with site and participant identifiers withheld). The case study will be based upon interviews with non-vulnerable adults on the topic of the Institution's business operations, review of public records, and review of internal records/documents related to the Institution's operations that the Institution deems appropriate for sharing with the student.

The doctoral student will not use these data for any purpose other than the project outlined in this agreement.

Interview recordings and full transcripts will be shared with any interviewee (upon request), and the doctoral student will provide opportunities for clarifying previous statements. Transcripts with identifiers redacted may be shared with the doctoral student's university faculty, peer advisors, and site leadership (upon request).

The doctoral student is responsible for understanding and complying with all of the Institution's policies and regulatory requirements.

Ethical Conduct in this Consulting Relationship

The Code of Conduct in the Walden University 2016-2017 Student Handbook and the ethical requirements for IRB compliance described in the Manual for the DBA Consulting Capstone bind DBA students in the consulting capstone.

Also, DBA students are required to uphold professional principles in fulfilling their roles as consultants and coaches to client organizations. Beyond the confidentiality requirements outlined above, three principles are key to ensuring ethical conduct in consulting relationships.

Principle 1: Protect the integrity of Walden University

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- Not intentionally communicating false or misleading information that may compromise the integrity of Walden University and of the consulting capstone experience

Principle 2: Exhibit professional conduct at all times

- Respecting the climate, culture, values, and regulatory requirements of client organizations and client workforce members

Principle 3: Protect the promise of confidentiality

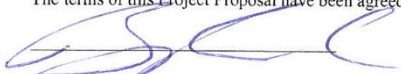
- Not using or adapting client organization's data and information after the capstone experience, unless the information has been publically shared by the client
- Not conducting telephone conferences with the client organization in public places where information may be overheard

This Project Proposal has been ap [REDACTED]

[REDACTED]

SIGNATURE

The terms of this Project Proposal have been agreed to by Bryan K. Kieler:



SIGNATURE

Document date: October 9, 2017

Appendix B: DBA Research Agreement

WALDEN UNIVERSITY**DBA RESEARCH AGREEMENT**

THIS AGREEMENT (the "Agreement") is made and entered into on this 13th day of March 2017 by and between WALDEN UNIVERSITY, LLC, located at 100 Washington Avenue South, Suite 900, Minneapolis, MN 55401 ("Walden") and § [REDACTED]

RECITALS

WHEREAS, Walden offers undergraduate and graduate degree programs and seeks to partner with institutions to allow Walden doctoral students (the "Students") to receive academic credit for work on research projects ("Research").

NOW, THEREFORE, in consideration of the mutual promises and covenants hereinafter set forth it is understood and agreed upon by the parties hereto, as follows:

I. TERM AND TERMINATION

This Agreement shall commence on the Effective Date and shall continue for a period of three (3) years (the "Initial Term"). Upon expiration of the Initial Term of this Agreement, this Agreement and the Term shall renew for successive one (1) year periods (each a "Renewal Term"). Notwithstanding the foregoing, either party may terminate this Agreement for any reason or no reason, upon ninety (90) calendar days' prior written notice to the other party. In the event of termination or expiration of this Agreement before a participating Student(s) has completed the Research, such Student(s) shall be permitted to complete the Research subject to the applicable terms of this Agreement, which shall survive for such Research until the date of completion.

II. RESEARCH

A. Institution and Walden may, from time-to-time, agree that selected Students, if accepted by Institution, may participate in Research with Institution. Walden shall be responsible for referring Students to the Institution and will instruct Students to provide Institution with a description of the Research. Walden agrees to refer to the Institution only those Students who have completed the required prerequisite course of study as determined by Walden. The parties anticipate that all Research will be done remotely and that Students will not be present at Institution's facilities.

B. Walden and Institution will conduct their activities hereunder in compliance with their respective policies and all applicable laws and regulations. In the event that any regulatory compliance issues arise, the parties will cooperate in good faith in any review conducted by the other party.

C. Where applicable, the Institution shall provide the Student with an orientation familiarizing student with all applicable State and Federal laws and regulations that pertain to the Research with the Institution, which may include those pertaining to Standards for Privacy of

WALDEN UNIVERSITY

Insurance Portability and Accountability Act of 1996 ("HIPAA"), which govern the use and/or disclosure of individually identifiable health information.

D. The Institution reserves the right to dismiss at any time any Student whose health condition, conduct or performance is a detriment to the Student's ability to successfully complete the Research at the Institution or jeopardizes the health, safety or well-being of any patients, clients or employees of the Institution. The Institution shall promptly notify Walden of any problem or difficulty arising with a Student and a discussion shall be held either by telephone or in person to determine the appropriate course of action. The Institution will, however, have final responsibility and authority to dismiss any Student from Institution.

E. The Institution and Walden shall each maintain general liability insurance (or comparable coverage under a program of self-insurance) for itself and its employees with a single limit of no less than One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) annual aggregate. Each party shall provide the other party with proof of coverage upon request.

III. STUDENT RESPONSIBILITIES

A. The Student shall agree to abide by the rules, regulations, policies and procedures of the Institution as provided to Student by the Institution during their orientation at the Institution and shall abide by the requirements of all applicable laws.

B. If applicable, the Student shall agree to comply with the Standards for Privacy of Individually Identifiable Health Information (the "Privacy Rule") issued under the federal Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), which govern the use and/or disclosure of individually identifiable health information.

C. The Student shall arrange for and provide to Institution any information requested by Institution including, but not limited to, criminal background checks, health information, verification of certification and/or licensure, insurance information and information relating to participation in federally funded insurance programs.

IV. MUTUAL RESPONSIBILITIES

A. FERPA. For purposes of this Agreement, pursuant to the Family Educational Rights and Privacy Act of 1974 ("FERPA"), the parties acknowledge and agree that the Institution has an educational interest in the educational records of the Student participating in the Program and to the extent that access to Student's records are required by the Institution in order to carry out the Research. Institution and Walden shall only disclose such educational records in compliance with FERPA.

B. HIPAA. The parties agree that, if the Institution is a covered entity under HIPAA:

WALDEN UNIVERSITY

(1) Where a Student is participating in Research that will require access to Protected Health Information:

(a) Student shall be considered part of Institution's workforce for HIPAA compliance purposes in accordance with 45 CFR §160.103, but shall not otherwise be construed to be employees of Institution;

(b) Student shall receive training by the Institution on, and subject to compliance with, all of Institution's privacy policies adopted pursuant to HIPAA; and

(c) Student shall not disclose any Protected Health Information, as that term is defined by 45 CFR §164.105, to which a Student has access through program participation that has not first been de-identified as provided in 45 CFR §164.514(a);

(2) Walden will never access or request to access any Protected Health Information held or collected by or on behalf of the Institution that has not first been de-identified as provided in 45 CFR §164.514(a); and

(3) No services are being provided to the Institution by Walden pursuant to this Agreement and therefore this Agreement does not create a "business associate" relationship as that term is defined in 45 CFR §160.103.

C. Publications. Students and Walden are free to publish, present, or use any results arising out of the Research for their own academic, instructional, research, or publication purposes. Students shall submit a draft of any proposed publication to Institution at least ten (10) business days prior to submission for publication, presentation, or use. To the extent Institution requires that Students enter into nondisclosure or confidentiality agreements, such agreements shall be subject to this Section allowing publication of Research results.

D. Institution and Walden will promote a coordinated effort by evaluating the Research at mutually agreeable times, planning for its continuous improvement, making such changes as are deemed advisable and discussing problems as they arise concerning this affiliation.

E. The parties agree that Students are at all times acting as independent contractors and that Students are not and will not be considered employees of the Institution or any of its subsidiaries or affiliates by virtue of a Student's participation in the Research and shall not as a result of Student's participation in the Research, be entitled to compensation, remuneration or benefits of any kind.

F. Institution and Walden agree that Student will have equal access to their respective programs and facilities without regard for gender identity, race, color, sex, age, religion or creed, marital status, disability, national or ethnic origin, socioeconomic status, veteran status, sexual orientation or other legally protected status. Institution and Walden will comply with all applicable non-discrimination laws in providing services hereunder.

WALDEN UNIVERSITY

G. The terms and conditions of this Agreement may only be amended by written instrument executed by both parties.

H. This Agreement is nonexclusive. The Institution and Walden reserve the right to enter into similar agreements with other institutions.

I. This Agreement shall be governed by the laws of the State of Minnesota.

J. Any notice required hereunder shall be sent by certified or registered mail, return receipt requested and shall be deemed given upon deposit thereof in the U.S. mail (postage prepaid). Notices to Walden shall be sent to Jenny Sherer, Office of Research Ethics and Compliance; 100 Washington Avenue South, Suite 900; Minneapolis MN 55401 with a copy to: Walden University, LLC; Attention: Assistant Divisional Counsel; 650 South Exeter Street; Baltimore, MD 21202.

K. Each party agrees to indemnify, defend, and hold harmless the other from all losses or liabilities resulting from the negligent acts or omissions of the indemnifying party and/or its employees or agents arising out of the performance or the terms and conditions of this Agreement, except to the extent such losses or liabilities are caused by the indemnified party's negligence or willful misconduct.

L. This Agreement sets forth the entire understanding of the parties hereto and supersedes any and all prior agreements, arrangements and understandings, oral or written, of any nature whatsoever, between the parties with respect to the subject matter hereof. This Agreement and any amendments hereto may be executed in counterparts and all such counterparts taken together shall be deemed to constitute one and the same instrument. The parties agree that delivery of an executed counterpart signature hereof by facsimile transmission, or in "portable document format" (".pdf") form, or by any other electronic means intended to preserve the original graphic and pictorial appearance of a document, will have the same effect as physical delivery of the paper document bearing the original signature.

SIGNATURE PAGE FOLLOWS

WALDEN UNIVERSITY

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement, effective the date first above written:

WALDEN UNIVERSITY, LLC

INSTITUTION

By: *L. Ward Ulmer*

By: [REDACTED]

(signature)

Name: [REDACTED]

Name: L. WARD Ulmer PhD
(Print name)

Title: Vice President

Title: Executive Director

Date: 3/17/2017

Date: 3-13-17

Appendix C: Data Collection Protocol

Interview Protocol

Participant:

Date and Time of Interview:

- Greet participant.
- Ensure the meeting time still works for the participant.
- Ensure the participant can hear me; confirm the quality of our telephone connection.
- Review informed consent form.
- Invite additional questions.
- Begin recording equipment.
- Begin interview questions.

Questions:

1. What are the strategies you use to diversify funding sources to reduce your reliance on government grants?
2. What are the strategies you use to grow funding of nongovernment sources?
3. How did you assess the effectiveness of these strategies?
4. What were some of the key barriers/challenges you encountered when implementing these strategies?
5. How did you address these key barriers/challenges?
6. How did you assess the effectiveness of addressing these key barriers/challenges?

7. What else could you share about your strategies for diversifying and growing alternative funding sources?
 - Invite participant to provide documents related to their expressed experiences.
 - Collect documents from participant and remind participant of contact information for forwarding additional documents.
 - Thank participant.
 - Remind participant member checking process that will occur at a future date.

Document Review Protocol

Participant:

Name of document:

Relation to study:

Description of document:

Additional notes:

Member Checking Protocol

Email summary of initial interpretations, with a note of gratitude and an invitation to answer the following questions:

1. Can you provide feedback on my interpretation of your answers of each interview questions?
2. Do you feel there are any errors and or incorrect interpretations based on your own experiences and or the data you provided for this study?
3. Based on your participation of this study and or regarding my interpretations, what would you like to add or clarify?

Thank each participant again with a reminder they will receive a summary of the final published study.