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Cui Bono? Private Goals in the Design of Public Organizations

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Abstract

Who benefits (*cui bono*) from an ostensibly public organization's structures and practices? I draw on interviews, observation, and archival data from 25 independent foundations to examine the mechanisms by which "charitable" institutions are designed to serve the private interests of internal members. I develop a framework to analyze how both private and public goals inform organizational design, exploring the dual, continuous, and dynamic nature of this process. This framework enables scholarship on nonprofit organizational behavior to examine private interests in a uniquely robust manner. Furthermore, it provides tools to study organizations' evolution through varied functions and forms over time.

Keywords

private goals, private interests, organizational design, grantmaking foundations, charitable organizations, nonprofit goals, nonprofit design

Who benefits (*cui bono*) from an ostensibly public organization's structures and practices? As scholars are moving away from essentialized understandings of the public and private sectors (Bryson, Crosby, & Stone, 2006; Mair, Mayer, & Lutz, 2015; Seibel, 2015), research has turned to the question of what it means for an organization to be public (Moulton, 2009; Perry &

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Rainey, 1988; Rainey & Bozeman, 2000). I investigate these questions utilizing insights from organizational sociology and scholarship on goal orientation, analyzing who benefits from an organization's structures and practices. I distinguish between a private goal orientation that serves the interests of internal members of the organization and a public goal orientation that aims to serve external constituents, emphasizing that this is not a dichotomous organizational attribute, but a dual, continuous, and dynamic descriptor. To investigate these questions, I turn to the nonprofit sector.

Nonprofit organizations occupy a unique third sector with diverse resource dependencies, arising mainly from private donations and labor, but subsidized by government exemption of certain public tax obligations to encourage charitable activity (Anheier & Seibel, 1990). Questions of who benefits from nonprofit behavior are therefore salient and have long been a source of intense deliberation regarding the tensions between private resources and public goods (Clotfelter, 1992; Hall, 2006). This debate is particularly salient for the §501(c)(3) category of "charitable" nonprofit organizations, which receive the most generous tax benefits and limited federal oversight (Hayes, 1996; Herzlinger, 1996; Kramer, 1981), and which also enjoy legitimacy and trust among the public (Hansmann, 1987; Steinberg, 1986; Weisbrod, 1977). For example, in selecting child care, health care, and education, people are more likely to patronize nonprofits because they trust that the organizations will use their resources for public benefit (Drevs, Tscheulin, & Lindenmeier, 2012; Handy et al., 2010; Leviten-Reid, 2012). However, though the official goals of nonprofit organizations are publicly oriented, they are also often multiple, vague, and conflicting (for an overview, see Rainey & Jung, 2015). The ambiguity of nonprofits' official goals, coupled with low levels of external accountability and a loose regulatory apparatus, lends them a particular malleability to be shaped by controlling forces within their organization (Salamon & Anheier, 1996). This setting can result in nonphilanthropic goals being advanced through nonprofit vehicles (Ott, 2000; Rothschild, 2013), with, in some cases, the formal structure serving as a drape around an organization's informal goals (DiMaggio & Anheier, 1990).

In studying goal orientation in the nonprofit sector, an alternative type of nonprofit organization offers a useful comparison. Country clubs, homeowners associations, community financial institutions, trade associations, and sports clubs are all "mutual benefit" nonprofit organizations.[1] Their nonprofit status acknowledges their associational role within U.S. society, but the Internal Revenue Service (IRS) provides them with less public support, as they primarily serve internal organizational members.[2] Therefore, when the features of a mutual benefit organization arise within a charitable nonprofit, it strikes the observer as abnormal. For example, we expect a charitable nonprofit that provides tutoring services to children will not offer employment and networking opportunities to the family and close friends of the founder. Similarly, we expect that a human rights organization will not hold its professional development conference at a five-star beach resort in the Bahamas, which would seem to serve the goal of taking a luxury vacation rather than the goal of strengthening their substantive efforts. With limited organizational resources, energy, and time, privately oriented activities enacted by publicly mandated charitable organizations hold the potential for displacement of the organization's public goals. Moreover, effective management of these dual goals requires extraordinarily astute staff who are able to attend to the highly sensitive relational components of private goals, while also thinking both responsively and strategically about the philanthropic goals of serving their beneficiaries. Finally, privately oriented practices undermine the trust, tax benefits, and moral legitimacy granted to nonprofits by the government and the general public as a result of the charitable guarantee (Hansmann, 1987).

To date, however, both the public and scholarly literature have largely overlooked the possibility that a charitable §501(c)(3) nonprofit organization might orient its work internally, in the service of private goals. In an effort to move scholarship in that direction, Gordon and Babchuk (1959) proposed a typology that classified both instrumental and expressive goals for voluntary organizations. Building on this insight, Frumkin (2002) has highlighted the supply-side nature of ideas about social problems with resources from volunteers, donors, and other social entrepreneurs. While adding necessary complexity to our understanding of this diverse sector, these perspectives both maintain the assumption of a public, external target for a nonprofit organization's work, either through the instrumental efforts at social entrepreneurship or more expressive, faith-based work.

To begin to address this gap, I draw upon three scholarly antecedents from organizational sociology. First, I analyze *operative*, rather than *official*, goals. Acknowledging the official goal of nonprofit organizations—to contribute to the public good—I use the concept of operative goals to designate the ends sought through the actual operating policies of the organization (Perrow, 1961). The operative goals framework has strong utility in organizations where there is a disconnect between assumed ends and witnessed means coupled with difficulty in gaining access (Ermann, 1978).

Second, I identify the *orientation* of an organization's operative goals, drawing from Blau and Scott's (1962) criterion of *cui bono*—who benefits? I analyze the relationship between the ends for which an organization exists—the operative goals—and the means utilized to advance these goals. Specifically, I examine the manner in which an organization is designed, through both structure and practices, developing a new framework to assist in this process.

Finally, I acknowledge that organizations consist of constellations of interests, including individuals' varied and multiple personal goals, such as career promotion or self-esteem. This analysis focuses, however, on an organization's *collective* goals (Gross, 1969), such as improving child health, maintaining family unity, or sustaining a community garden. As with individual goals, a particular nonprofit may have many collective goals, sometimes working in concert and sometimes in competition.

To analyze the influence of both public and private goals on the organizational design of an ostensibly public institution, I examine private grantmaking foundations. These nonprofit organizations have been both lauded as a crucial component of a democracy that enables flexible private consideration of public needs (Hammack & Anheier, 2013) and accused of serving to concentrate wealth and political power (Fremont-Smith, 1965; Karl & Katz, 1981; Nielsen, 1972). In addition, foundations enjoy tremendous latitude in organizational design decisions due, in large part, to their unique resource independence and regulatory freedom (Hammack & Anheier, 2010). Foundations with ongoing family influence, in particular, are often driven by a range of goals beyond their official ones, including providing a space for the family to stay together and inculcating values across generations (Brody & Strauch, 1990, p. 339; Esposito, 2001, p. 25; Frumkin, 2006, p. 239; Williams & Preisser, 2005). This nonprofit empirical setting therefore enables an analysis of goal orientation, not simply along a linear continuum from public to private, but rather along a two-dimensional scale that considers the relative extent of both public and private goals.

This article addresses several interrelated omissions of current conceptual tools used to study nonprofits. First, I contribute to emerging work that challenges the assumption that charitable organizations are driven solely (or even primarily) by philanthropic or publicly oriented objectives. Second, I provide a synthesized and comprehensive framework to analyze organizational design, identifying variation in domain, discretion, and expertise across the board and staff, as well as conceptualizing three main clusters of crucial organizational practices. Third, I illustrate how public and private goal orientations differentially inform these dimensions of organizational design. Fourth, I move beyond a static dichotomy to theorize the dual and dynamic manner in which goals inform organizational design, identifying the crucial mediating role of diachronic participation by organizational members. Finally, I illuminate these contributions through a typology of four ideal-type organizations, which vary in their attention to public and private goals. The development of this comprehensive conceptual framework provides a model by which scholars and practitioners can examine nonprofit organizational design with attention to the complex interactions between public and private goals.

Private Foundations and Their Goals

Foundations are a significant institutional player in the United States: In 2012 alone, 86,000 grantmaking foundations with more than US$715 billion in assets distributed more than US$50 billion (Foundation Center, 2014). If all American billionaires sign on to the Giving Pledge, an additional six hundred billion dollars could be added to this total (Rogers, 2011). The recent rise of concentrated wealth in the hands of younger individuals who want to be involved in grantmaking has made foundations increasingly powerful and relevant. In just the past decade, the number of private foundations in the United States has increased by 43%, from 55,125 in 2001 to 78,582 in 2012 (Foundation Center, 2014).[3] Moreover, in their capacity to shape public consciousness of social problems and solutions, foundations often wield power above and beyond the funds they distribute (DiMaggio, 1991; Fleishman, 2007; Jenkins, 1998; Roelofs, 2015; Tompkins-Stange, 2016).

As a result of their social significance and public support, foundations have not been bereft of critical attention regarding who benefits from their behavior. On the contrary, vibrant debates have ensued regarding how much of a redistributional ethic private foundations should be expected to maintain (Clotfelter, 1985; Filer, 1975/2012; Hopkins & Blazek, 2014). Resolving this debate is difficult, however, for both empirical and conceptual reasons. First, macro-level data on patterns of public giving are aggregated to such an extent that scholars struggle to measure distributional impact. Meanwhile, micro-level qualitative data on foundation behavior and grantmaking processes are nearly impossible to attain, given the extremely private nature of foundations and limited research access. Second, we are conceptually constrained due to a paucity of accurate analytical models of foundation behavior to use as interpretive guides (Margo, 1992). Across these constraints, the majority of research has attempted to address the first question on a macro level, utilizing quantitative data sets to analyze organizational features that affect grantee selection (Ashley, 2014; Fisher, 1983; Lungeanu & Ward, 2012; McGinnis Johnson, 2016; Odendahl, 1990). With respect to the second constraint, however, less progress has been made, in part because of the lack of qualitative data on foundation processes and behavior. As a result, scholars have noted that foundation organizational designs often appear disconnected from their official goals, failing to explain their structures and practices (Diaz, 1999). For example, Prewitt (2006) proposes four classification systems for foundations based on legal criteria, programmatic foci, change strategies, and program methods, and yet he finds each of them wholly unsatisfactory. Similarly, Ostrower's (2006b) foundation typology evaluates four orientations to "effectiveness." I suggest that dissatisfaction with existing models is due, in part, by the lack of consideration for how private goals influence organizational design.

A small number of studies have directly examined the influence of private goals on foundations' organizational design. They often focus on family foundations—those whose governance continues to be influenced by the founder or family—as they tend to be the most likely suspects for private goal orientation.[4] In their study of 30 family foundations, for example, Gersick and colleagues (2004) found that family foundations often utilize their grantmaking foundation to fulfill nonphilanthropic goals. As a result, families influence philanthropy, and the foundation can also play a crucial role in the lives of families who govern them (Gersick, Lansberg, & Davis, 1990). The dual goals of family and philanthropy have been argued to be symbiotic and necessary for the institution of the family foundation (Brody & Strauch, 1990). Although families can certainly achieve their private goals without a grantmaking foundation, advisors have long noted that the foundation provides an excellent venue for these goals (Collier, 2001), as the organization "transforms private wealth into a tax-favored and socially credible institution" (Ylvisaker, 1990, p. 333). Despite their prominence, however, family foundations remain understudied and poorly integrated into our frameworks due to the extreme difficulty in gaining access to these truly private institutions (Ostrower, 2006a). Furthermore, existing foundation management models have not provided sufficient tools to enable analysis beyond the staff-board, family-professional dichotomy, which is necessary to guide the classification of foundations that are prevalent in the empirical domain (Gersick, 2004; Odendahl & Boris, 1983).[5] For example, these frameworks cannot classify foundations that are substantially family-governed but administrator-staffed, or those that are staffed by non-family members who are not professionals.

Due to these constraints, the practice literature, which seeks to support families as they establish grantmaking foundations, is useful in illuminating the variety of reasons that motivate families to undertake the process. These cluster into three sets of reasons: philanthropic, private financial, and private relational.

The first set of benefits concerns the utility of creating a foundation to enhance the experience of philanthropic giving. Advocates note that this vehicle improves the giving experience in two ways: (a) by increasing donors' flexibility and control with giving, and (b) by providing an institutional home for that giving. Unlike individual giving, private foundations offer more flexibility and control, as they can claim charitable deductions for grants made to individuals, foreign nonprofit organizations, or noncharitable organizations. In addition, an organizational structure for giving can bring recognition to family members, if so desired, or can increase privacy by routing funding inquiries to the foundation.

A second cluster of incentives focuses on the private, financial benefits of creating an organizational structure for giving, which firms often explicitly advertise. For example, one website promotes, "Assets transferred to family foundations are generally not subject to estate taxes. This may provide triple tax savings when combined with other benefits" (Hurwit, 2015). Foundation support enterprises also advertise financial benefits, such as compensation for family members and travel reimbursements for site visits and board meetings (Hurwit, 2015).

Finally, the most resounding private, but nonfinancial, benefit that supporters advertise is the organization's capacity to "build a better family" (Foundation Source, 2015). Foundation Source (2015), the largest for-profit provider of support services for private foundations, writes on their website, "As family members take on philanthropic research, present their findings to the board, participate in the decision-making process, and track results, they hone skills that will serve them for years to come." This final rationale, focusing on private, relational benefits, is supported by initial scholarly investigation, but has not been thoroughly integrated into the conceptual apparatus utilized to analyze foundation behavior. The analysis presented here, therefore, can hopefully assist future studies of both foundations and other nonprofit organizations.

Methods

Research Design

I explore goal orientation and organizational design with a comparative case analysis of 25 private foundations from across the United States, of different sizes, ages, stages of generational control, and levels of ongoing family involvement. Foundations provide a rich environment to analyze how private goals influence organizational design, as the researcher can exploit natural variation in the extent of family involvement.[6] Given the study's aims, I used an in-depth qualitative comparative case study design, which permits detailed examination of organizational processes (Lowery & Evans, 2004; Ragin, 1992). With data collection over a total of 9 years, the study design and analysis were iterative (Miles & Huberman, 1994; Srivastava & Hopwood, 2009). This process involved building an initial conceptual framework from an open-ended ethnographic study, using that model to examine an expanded set of cases, adapting the emergent model, and then collecting a third round of strategically sampled data to further refine the framework for best fit.[7] This longitudinal design enables triangulation of repeated observations and conversations, resulting in "meta-data" and a refined conceptual model (Fujii, 2010; Parkinson, 2013). Furthermore, the longitudinal design enables the researcher to progressively build trust within a very private field, facilitating agreements to participate in the study as well as a willingness to share openly and honestly once participation is underway, for it remains as true today as it was nearly a half century ago when Nielsen (1972) wrote,

> The reluctance—even the fear—of individuals in the tight little world of philanthropy to talk about the inner workings and problems of foundations is suggested by the number of respondents who were willing to provide data only on the condition that they remain unidentified. (p. xi)

Gaining entrée to each of the 25 foundations in my final sample was a slow and laborious process. As time progressed, I strengthened my institutional social capital and leveraged it to encourage the participation of additional organizations, as well as to gain increased access within the organizations I was already studying. My methods allowed me to move beyond the external patina of an organization's official goals to understand the multiple and complex factors that influence its operative goals, as enacted through organizational structure and practices. Appendix A describes de-identified participant characteristics, as all of the organizations that participated in this study did so under the condition of complete anonymity.

Data Collection

Interviews. The primary data were collected through in-depth, semistructured interviews conducted between 2006 and 2014 with founders (n = 15), family members (n = 27), nonfamily board members (n = 8), presidents (n = 19), program officers (n = 13), and other administrators (n = 7) across 25 foundations. Two interview protocols were used: one for those involved in governance (founders, family members, and nonfamily board members) and one for staff (presidents, program officers, and other administrators). Both protocols were refined through informant interviews within the first seven organizations. The governance protocol focused on understanding the participant's personal motivations and organizational, objectives focusing on early history with founders and maintenance of the organization with current participants. The staff protocol aimed to develop a deeper understanding of the informant's perception of founder, trustee, or family member motivations for creating and sustaining a private foundation. In addition, the staff protocol assisted in building a comprehensive understanding of the organization's design. How is the foundation staffed to carry out its goals, what domains of discretion do staff oversee, and what realms of expertise are important? How are family members involved in the organization, to what extent are they involved, who from the family is involved, and what are their backgrounds and interests? What other arenas exist for family members to carry out their goals? What practices exist at the foundation to enable the goals? Finally, the protocol offered an opportunity for staff to reflect upon their experience working at the foundation.

Given that my sample was geographically dispersed, I conducted approximately half of the interviews in person and the other half over the phone or Skype, a mode of communication that has been used in other qualitative interview studies (Kreiner, Hollensbe, & Sheep, 2006; Petriglieri, 2015). The interviews conducted via phone or Skype did not differ in substance from those conducted face-to-face. Interviews lasted between 30 and 150 min, with most interviews lasting about an hour. I used several strategies to encourage participants to feel comfortable sharing their experiences with me. I introduced myself in terms of my past work in the nonprofit sector and my consulting work with private foundations, highlighting our shared characteristics. I saved potentially threatening questions (e.g., about family-focused activities) for the end of the interview (Reid, 2015). Although some may have remained reticent, I was often surprised by the raw nature of participant disclosures. All interviews were recorded with permission and later transcribed, either by the author or a transcription professional.

Other data sources. Secondary data were collected through document analysis of annual reports (n = 102), websites (n = 13), meeting minutes (n = 25), and IRS Form 990s from each organization for various years (n = 125). To develop a rich background in the field of family philanthropy and the goals that might underpin the initiation and structuring of these organizations, I also analyzed published materials from a range of individuals, for-profit firms, and nonprofit associations that encourage individuals with wealth to initiate grantmaking foundations and help to facilitate that process (see, for example, Collier, 2001; Hopkins & Blazek, 2014; McCoy & Miree, 2010; Williams & Preisser, 2005). Finally, at seven of the organizations studied, I participated in varying capacities at organizational meetings and retreats (n = 32). In some, I presented data on philanthropic giving, whereas in others, I attended as a researcher interested in studying family foundation dynamics. My findings did not differ based on my presented role.

Data Analysis

As I collected my data, I observed that some foundations focused on external stakeholders and were designed to enable grantmaking, whereas other organizations displayed designs that served other goals. This preliminary finding not only supported some extant conceptual research on organizational design and empirical research on nonprofits but also identified gaps in both of those literatures where they failed to account for the patterns that were emerging. I therefore began my analysis by inductively coding the interview data, field notes, and archival sources. As displayed in Appendix B, the coding process involved consolidating first-order data illustrations into increasingly abstract and theoretical second-order themes, ending with the aggregation into three main conceptual dimensions: organizational goals, organizational structures, and organizational practices. I then proceeded to work between the data and existing literature to first create case narratives organized according to an emergent organizational design framework, to next undertake cross-case comparisons and develop a conceptual model, and to finally build clustered ideal types. I describe each subsequent stage of analysis in this section.

Creating case narratives according to an emergent organizational design framework. Having coded of all the data by conceptual category, I reorganized the data by foundation and approached each case independently, developing highly detailed case narratives for each of the 25 foundations (Yin, 2009). Given the previously mentioned limitations of existing foundation management models, I organized the case narratives according to the aggregate conceptual dimensions that emerged from the data, illustrating organizational goals and utilizing the emergent framework of organizational design, highlighting variation in organizational structures and organizational practices. This resultant framework offers more nuanced and comprehensive analytical utility as it describes three relevant constituent dimensions of variation within each of the two main organizational design elements. I detail those dimensions here.

First, with respect to organizational structure, and more specifically the responsibilities of the board and staff, I identified and highlight three dimensions of variance: the *domain* of their work, their *discretionary power* over that domain, and the *expertise* they bring to their work. Furthermore, three conceptually distinct domains of work emerged, across which discretionary power was allocated between (and within) the board and staff: (a) visioning, including the determination of broad strategy, policies, and programmatic interests; (b) programming, including operationalizing the vision, engaging in the core technology of identifying, vetting, and selecting grantees, determining grant conditions, overseeing grant implementation, communicating with grantees, organizing site visits, and evaluating performance; and (c) administrating, including ensuring grantees submit adequate paperwork, organizing files for presentation to programming and visioning bodies, ensuring finances fulfill auditing criteria, and providing logistical support for communication with internal and external stakeholders. In addition, three conceptually distinct kinds of expertise emerged, which board and staff bring to the domains for which they are responsible: (a) formal expertise, involving technical, legal, administrative, financial, or management knowledge obtained through formal training; (b) informal expertise regarding the communities in which the foundation works, personal social capital that enables network opportunities, and other forms of knowledge directly related to the organization's core technology, but obtained through informal channels; and (c) personal expertise, including knowledge regarding family history and dynamics, the personal interests of the donor and/or spouse, and broader family developments and desires.

Second, with respect to organizational practices, I identified and highlight three dimensions of variance: (a) mechanisms of organizational technology, including processes for determining program focus areas, methods of identifying potential grantees, and the application process; (b) relational practices, including norms and activities within the wide variety of staff and board meetings, site visits, and interactions with grantees; and (c) accountability practices that describe the organization's relationship with both internal and external mechanisms for accountability, as well as processes of formative and summative monitoring and evaluation. I utilized these dimensions of the organizational design framework to organize individual case narratives for each of the 25 foundations and also to present the findings, in the organization of Table 1.

Cross-case comparison and conceptual model. Having constructed case narratives highlighting organizational goals and detailed variation in organizational design, I proceeded with a cross-case comparison (Eisenhardt, 1989), utilizing the constant comparison method to identify both patterns in the data and variations among them (Glaser & Strauss, 1967; Strauss & Corbin, 1998). I devised a pair of axes, one representing the extent of a philanthropic goal orientation and the other representing the extent of a family goal orientation, and located each foundation within the grid. The conceptual categories of "philanthropic goals" and "family goals" were then used to code each foundation case narrative, with attention to passages within the data that highlight what is important to the founders or trustees in the organization, and how that was fulfilled through aspects of organizational design. This resulted in locating each foundation within the grid according to its relative focus on philanthropic goals and family goals.

In placing the 25 foundations along the axes, I found that some organizations were not well explained by the original categories of philanthropic and

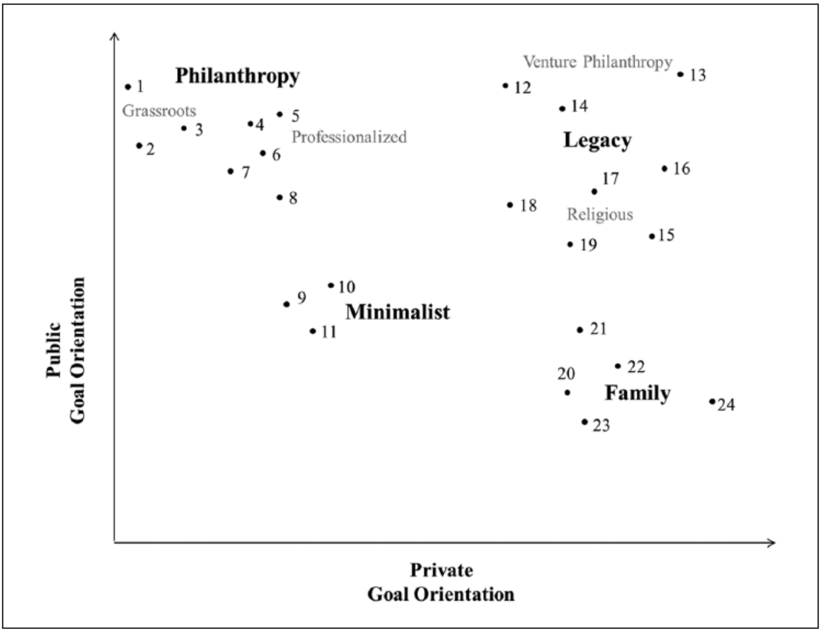


Figure 1. Public–private goal orientation framework.
Note. Illustrated with 24 case foundations, indicating clusters around four main models.

family goals. For example, the concept of philanthropy was both amorphous and defined so differently by various stakeholders that it lacked analytical utility. Similarly, the definition of family goals was too narrow to encompass the range of internally focused goals that I found across organizations. For example, while the resulting "family model" focused privately on family engagement, the resulting "legacy model" also held private goals that focused on the actualization of collectively held private beliefs or values, without being family-oriented in nature. I continued to iterate the conceptual model, moving back and forth between the data and the model, adjusting the conceptual axis categories to test and locate foundations within the framework.[8] This analysis facilitated the development of a distinction between public goals and private goals as theoretical categories that most accurately encompassed the variance across the 25 foundations.[9] I define public goals as those that focus on people or groups external to the organization, with audiences ranging from beneficiaries to professionals to religious communities. I define private goals as those that focus on people or groups internal to the organization, including relational desires, expressions of faith, secular beliefs, and personal values.

These conceptual categories were then utilized to code passages within each case that illuminated public and private goal orientations.

Organization placement within the conceptual model and clustering typology. After determining the final conceptual categories and framework, I located each foundation along both axes in the conceptual model, as displayed in Figure 1. To guide this placement, I used a process of relative comparison between the foundations studied, returning to the coded passages that illuminated public and private goal orientations.

After locating all 25 foundations along the axes, I then clustered them into ideal types, aiming for high variation between ideal types and low variation within ideal types (Coser, 1977).[10] To do so, I examined participants' varied experiences within each organization, differentiating between founding donors, family members of different generations, family friends, and paid staff, including directors, accountants, program staff, and consultants. Applying the organizational design framework detailed previously, I also investigated the structural features of board and staff, as well as examining the three main clusters of organizational practices. In the first iteration, seven models emerged. Upon further analysis, conceptual similarities existed sufficiently between four of the models to collapse them into two, and one model was eliminated given small sample size.[11] This process resulted in four unique models that illustrate variation in goal orientations and organizational design: family, philanthropy (consisting of professionalized and grassroots variants), legacy (consisting of religious and engaged philanthropy variants), and minimalist. Appendix C provides an overview of the operative goals, organizational design, and basic characteristics of each of the four models.

The next section presents the findings that emerged from this analysis. I begin by describing the salient differences in organizational structures and practices across organizations with a private or public goal orientation. I then highlight the dual, continuous, and dynamic nature of both goal orientations, illustrating four ideal types with different combinations of goal orientations and their diachronic nature over time. I close with a discussion of the main contributions of this article and the ways in which it can hopefully inform future work.

Findings: Dual, Continuous, and Dynamic Goal Orientation and Organizational Design

Comparing organizations that are more privately oriented with those that orient themselves more publicly, I identified distinct organizational design characteristics associated with each. In Table 1, I highlight the main differences in

Table 1. Goal Orientation and Dimensions of Organizational Design.

Design element	Public goals	Private goals
Organizational structure		
Board	• Domain: *Visioning*: Determine broad strategy and policies. • Discretion: Authority lies with board, but power lies with staff. • Expertise: Formal/professional expertise that focuses on technical, legal, financial, or management skills. Informal expertise that focuses on social capital leveraged for fundraising connections, or knowledge from community members or those from the targeted program areas of the foundation.	• Domain: *Visioning*: Determine broad strategy, policies, and programmatic interests. *Programming*: operationalizing vision for programming and approving all grants. • Discretion: Authority and power lie with board. • Expertise: Personal expertise, ranging from the solitary donor and his or her spouse, to broader conceptualizations including other family members and close family friends, the family lawyer, and the family accountant. Collaboratively informed, wherein next generation members are participating in the foundation and/or there is a plan to involve the original donor's descendants.
Staff	• Domain: *Programming*: programmatic decisions of setting grant programs, program strategies, and grant decisions. *Administrative*: Carry out the wishes of the programmatic staff. • Discretion: Professionals with significant discretion in decision making. • Expertise: Formal professional expertise in technical areas of programmatic interest. In more grassroots organizations, also includes informal expertise in the form of community knowledge from targeted populations or longtime nonprofit staff.	• Domain: *Administrative*: Carry out the wishes of the board by identifying and vetting grantees that fulfill board interests, performing all communication with grantees, and arranging site visits for board members. • Discretion: Servants or coaches with limited discretion in decision making. • Expertise: Formal administrative knowledge, often from a family accountant; formal legal knowledge, often from a family lawyer; personal expertise, in identifying and carrying out grantmaking wishes, either in line with individual or communal family interests.

(continued)

Table 1. (continued)

Design element	Public goals	Private goals
Organizational practices		
Organizational technology	• Strong programmatic focus areas that reflect a strategic planning process informed by philanthropic leaders. • Grantees are identified through professional networks. Formal process for accepting, reviewing, and deciding on grant requests. • Open application process.	• Open programmatic focus areas that reflect the diversity of personal interests of the donor and/or descendants. • Grantees are identified through personal networks and connections. Engage in "checkbook" grantmaking, where the organization serves as a buffer and support for the philanthropic interests of the donor. • Closed application process.
Relational practices	• Grantee site visits serve as learning opportunities for the foundation, as well as signaling the foundation's attention to quality and accountability. • Board meetings are organized and implemented to assemble diverse external stakeholders that provide oversight and legitimacy to the foundation. • Foundation serves primarily as a venue for professional interactions.	• Grantee site visits provide entertainment and opportunities for meaningful reunions for family members living in diverse geographic areas. • Board meetings are organized and implemented to unite family members living in diverse geographic areas. • Foundation serves primarily as a venue for family interactions.
Accountability practices	• High emphasis on measuring, monitoring, and evaluating grantee performance. Reporting requirements are clear to grantees and formal evaluations are conducted to assess whether grant goals are being met. • Less emphasis on internal relationships, greater emphasis on external relationships.	• Low emphasis on measuring, monitoring, and evaluating grantee performance. • More emphasis on internal relationships, less emphasis on external relationships.

the organizational structures and organizational practices, drawing upon the emergent organizational design framework outlined in the "Methods" section. The privately oriented family model and the publicly oriented philanthropy model provide anchors that illuminate the ideal typical characteristics associated with private versus public goal orientations. Through rich iterative analysis of each of the 25 case study foundations, however, I found that almost half of the organizations did not fit into either of these ideal types. Specifically, I found that goal orientation is nonexclusive, as an organization may possess both private and public goal orientations, and nondichotomous, as an organization may possess differing extents of each goal orientation. Two additional ideal types illustrate permutations and variations in goal orientation and organizational design: the legacy and minimalist models.

In addition to the dual and continuous nature of goal orientation, I found a significant degree of dynamism in the interaction between goal orientation and organizational design. An organization's classification within the typology is a temporally fluid process, with varying member participation influencing the organization's orientation to both private and public goals over time. I identified two specific sets of dynamic considerations that influence the organizational design process.

First, participant influence and organizational goals are diachronic and iterative. The foundation's original donor(s) get older, new generations come of age, families expand through marriage, birth, and adoption, and contract through divorce, death, and periods of distance. Over time, the changing composition of the participant pool sets in motion a cascading effect of altered goals. This range of incentives then impacts, in an iterative manner, who will be included in the organizational design process.[12]

Second, the relationship between goals and design is mediated by the changing availability of alternative spaces to fulfill private goals. If participants value a space for the family to have meaningful connections, the presence or absence of alternative, nonfoundation spaces will mediate whether these goals are fulfilled through the foundation vehicle. Do the participants live in the same geographic area? Do they meet regularly for holidays, family reunions, or vacations? If so, then they may fulfill these goals outside the organization, and if not, the foundation may fulfill that need.

As a result of interacting, dynamic considerations, organizational locations within the goal orientation framework and typology will shift over time. Organizations may begin within the *minimalist* model and progress to *legacy* organizations as the donor decides to give away more money. However, *family* foundations may lack family interest and either professionalize into the *philanthropy* model or splinter into several *minimalist* foundations to enable individual giving interests. Within each model, variants can fluctuate as well. For example, *professionalized philanthropy* organizations could become more *grassroots*, whereas *religious legacy* organizations sometimes become more secular over time.

I now present composite sketches of the four ideal-type foundations. Throughout, I highlight organizational goals, the two main components of the model's organizational design (structures and practices), and describe evolutionary sequences through varied goals and designs.

Private Orientation: Family Model

The family model is the clearest example of a reversal of ends and means in the relationship between goals and organizational design. Rather than using family resources to advance philanthropic causes, philanthropy is used to unite families around meaningful activities. The organization is designed to facilitate these private goals. With less skilled administrators, it can amount to a dramatic production for family enjoyment—with grantee organizations as the entertainment. More effective leaders keep the family as top priority and follow the Hippocratic Oath with regard to grantmaking.

Goals. Reflecting the private, relational benefits highlighted in the practices literature, I find that the main goal of family foundations is to serve as a meaningful space to keep families together, often with the parallel goal of teaching values to younger generations. As one trustee noted,

> It's a way of transcending the ordinary boundaries of family discourse, to be able to have fairly elevated conversations together around a common purpose. It is a very positive experience if you can pull it off. (F22)

Structure. To promote family engagement, the board is often made up of rotating family seats that cover multiple generations, with opportunities for the older generation to train and transmit values to the younger generation without becoming so large it is unwieldy. As a result, the expertise, held by the board rotates and reflects the formal and informal knowledge that members hold. The board generally holds the authority to set the foundation's vision, as well as to direct programmatic interests and select beneficiaries that are of interest to different family members. Staff note the central challenge of their job:

> It isn't about not knowing Robert's Rules. Some [family members] sit on other boards and they know how boards work, but when they are in the board meeting here, they don't interact as board members, they interact as family members. And the family members don't bring me into their dirty laundry, which I appreciate, but then it also makes it hard sometimes because there can be a

> tension in the room when they are discussing something but I'm not privy to what was going on outside that. (F21)

As is the case with most of the family model foundations, the director of F21 noted that the family members do not often socialize with one another outside the foundation context, indicating that the foundation is the primary venue to achieve their collective private goal of family unity.

Many of the founding staff of family foundations are family friends. Once the foundation grows in size, and often as it approaches a generational transition, professionals may be called in to provide direction. These individuals generally have experience as program directors of large grantmaking programs at professionalized foundations and undergo a significant career transition to lead a family-oriented foundation. These directors almost all characterize their role as "servant leadership," with some critically reflecting that sometimes they simply feel like "hired help." One director relayed the story of a family member who realized, on Christmas Eve, that he needed to give away a significant amount of money before the close of the fiscal year and was upset because he could not get in touch with her for help (F23). Achieving work–life balance is therefore very difficult for most professional leaders.

Furthermore, nonfamily leaders are all acutely aware that their main goal—family engagement—is difficult to manage and sustain. They contrast the more secure professional tenure at an independent, professionalized philanthropy foundation with their own tenuous employment. One president discussed the tension:

> I need to be careful. I don't want to piss off any of the family members, because I want to keep my job, but I also want to ruffle enough feathers that they make progress. (F22)

These leaders convey a conflict of commitment, a form of intrarole conflict and contradiction in their identity as they attempt to reconcile their professional sense of responsible grantmaking with the family's desires for a relational organization (Golden-Biddle & Rao, 1997). As a result of this tension, almost all of the family model leaders I studied noted the significant amount of time they spent managing relationships, visiting trustees and family members around the globe, carefully considering when to push and when to pull back, and even deliberating for extended periods of time about how to craft a particular email.

Practices. These foundations aim to help each family member find collective meaning and gratification from grantmaking. Maximizing the breadth and depth of family commitment is a balancing act. If the administrator asks too much of individuals, they drop out; too little, and members do not feel as if the experience is meaningful. To achieve the correct balance, family model administrators often utilize a dual programmatic approach.

To enable individual engagement, servant leaders first provide discretionary funds for family members to pursue their personal interests. This model was generally perceived to be an effective way to ensure family engagement as well as to increase philanthropy. For example, the president of a legacy model foundation (F14) reflected upon its early days, when it operated more as a family model. The founder of the foundation liked the idea of involving his family and supported an aquarium as a way to involve his daughter. The president reflected that the relational aspect of the foundation can often incentivize wealthy individuals to give away more funds than they would have otherwise. Another president pushed back against a family member who was trying to limit his cousin from using discretionary matching funds for particular self-interested purposes, like a donation to their child's private school. She emphasized,

> During the child-rearing years, things like the synagogue and schools are what engage most people's interests and attention. It will broaden again. But if you don't let them give to those causes, then they are there, but they will be resentful of the enterprise. (F21)

If their giving keeps them engaged in the work of the foundation, most family model leaders supported it.

To enable meaningful relationships among family members, servant leaders also facilitate collective grantmaking projects that offer opportunities for rich discussion around a common goal, with site visits that serve as family trips with a purpose. One foundation president noted,

> Collective grantmaking creates very gratifying exercises because there is give and take, there is back and forth, there is dialogue, there is arriving at a common set of recommendations, and those that participate find that to be very meaningful. Site visits, particularly abroad, enable participants to get to know each other by sharing experiences, knowledge, anecdotes, and stories from when they were growing up. (F20)

This central focus on family, however, can also lead to practices that skirt a fine line in their utilization of a tax-favored charitable organization to fund family events.[13]

Dynamism. The family model often does not survive into the third generation, due to different generational values, geographic dispersion, varying degrees of commitment to the original mission, and the difficulty of maintaining focus on the foundation amid normal family strife (Hansen, 1990; Mckitrick & Hirt, 2011). One of the foundations in the sample has (thus far) successfully transitioned to the third generation, "the cousins." However, given that this generation consists of five sets of cousins who are simultaneously managing their own careers and families across multiple continents, the sustainability of the foundation may be in question. The survival of these organizations through generations is a testament to both incredible dedication to family and philanthropy, on the part of family members, as well as the engagement of very skilled administrators. Many family model organizations transition into legacy organizations that are more professionally managed, with a greater focus on philanthropy (F14). In other instances, this model can splinter into multiple minimalist foundations, in which members of the second or third generation are each able to pursue independent philanthropic interests, without the challenge of working together as a family (F22).

Public Orientation: Philanthropy Model

The philanthropy model is what the public has come to expect when they think of a foundation: the Fords, the Carnegies, and the Hewletts. Despite the presence of the donor's name, these large foundations have limited ongoing family influence in their organizational design. Previous literature has explored variation within this model, focusing on whom the organization views as its relevant external stakeholders, and how that variation impacts organizational design. *Professionalized philanthropy* organizations turn to technical experts to guide their decision-making processes, often implementing practices that are expected in the age of professionalized nonprofit work and strategic philanthropy (Moody, 2008), whereas *grassroots philanthropy* organizations look instead to community members, nonprofit leaders, and potential beneficiaries to inform their board, staff, and practices.[14]

Goals. Professionalized foundations present broad and far-reaching mission statements such as

> The Foundation affirms its founder's vision of a world in which each of us is in partnership with the rest of the human race—where each individual's quality of life is connected to the well-being of the community, both locally and globally. (F6)

The grassroots variant focuses more publicly than the professionalized organization and is animated by a different philosophy. Its giving is localized and directly informed by the very community it serves (McGinnis Johnson, 2016). A trustee at one such foundation described their aim as "an effort towards partnership."

> A lot of things fall under that—respect for the grantee, managing expectations, not making unrealistic requirements that are really difficult for the grantees, and probably most importantly, is just listening to the grantees. I think that's a really important part of it. A lot of times foundations—especially with international grantmaking—start with the sense that, "We know best, we have the money and the power, and therefore we know what the problems are in Africa, India—wherever. We'll give you the money but we're also giving you the expertise to tell you how to do it." I think that we're moving away from that and towards more of a partnership relationship, saying, "Okay, the money is definitely one part of it, an important part of it, but it's not everything and we don't bring all the expertise to it." In fact, these groups have the expertise themselves, and we're a partner in this effort. (F3)

The belief that grantees are the experts manifests in the design of grassroots organizations.

Structure. Given the fact that these foundations are medium to large in size, the philanthropy model is less likely to populate the board with administrative expertise, such as accounting. In addition, although the donor or a descendant sometimes serves as board chair and a few rotating seats are reserved for additional family members, family constitutes a small minority of an often large board. Board representation reflects whom the philanthropy model sees as its relevant stakeholders. For the professionalized variant, this is often high-status professionals with varying technical expertise and high social capital, including university deans and presidents, CEOs of for-profit corporations, and partners in law firms, whereas in the grassroots variant, it often includes beneficiaries they aim to serve and individuals with strong connections within those communities. With respect to the division of labor and discretion between the family and professionals, across both variants the enterprise is largely driven by staff. As the founding donor at one foundation told his first Board, "I made the money; you guys have to figure out what to do with it" (F5).

Philanthropy foundations are generally led by a director or president, and supported by programmatic staff, who evaluate proposals and make recommendations to the board, which in turn votes on funding and decides fiscal and program policies. The professionalized philanthropy variant is staffed by program officers bolstered by master's and doctorate degrees in their technical areas of expertise, making 3 to 4 times the salaries of those employed by their grantee organizations. As one program officer noted, "I get to feel good about what I do, but I also make a six figure salary" (F4). Professionalized foundations are staff-driven enterprises, though there is often a tenure limit to prevent familiarity between the foundation and grantee organizations. The more grassroots-focused organizations instead hire individuals from the communities they serve, veteran nonprofit staff with experience in program areas, and potential beneficiaries. Staff salaries are more on par with those of their grantees, and they often have previously worked in the settings where they are grantmaking.

Practices. Professionalized organizations pursue targeted, scientized philanthropy using professional tools (Frumkin, 1999). Employees attend conferences and networking meetings, dress in well-tailored suits, and work in sleek corporate-style offices—a world away from the work settings of most of their grantees. At a minimum, there are conversations about monitoring and evaluation, metrics, proofs of concept, and theories of change, reflecting the increasing professionalization of the nonprofit sector more broadly (Hwang & Powell, 2009), as well as borrowing themes from the for-profit sector where many donors generated their wealth. At the extreme end, work in this realm mirrors an investment banking portfolio. Grassroots organizations often maintain long-term relationships with their grantees, and though some grassroots organizations involve multiple family members, the foundation does not serve as a family space.

Dynamism. The professionalized variant of the philanthropy model is, on average, the oldest of the four organizational models, with an average founding of 1,942 across the five foundations in the sample. Only two of the five professionalized foundations began their life following this model, with the other three classified as minimalist or legacy models at their inception. The grassroots variant, however, is younger and often evolves from a community-based grantmaking program within a professionalized philanthropy foundation (McGinnis Johnson, 2016). In this case, professionalized model organizations that are inclined toward community participation may allocate a small percentage of their resources to be distributed by a community advisory board. When successful, these models can scale into a more encompassing grassroots model for the foundation as a whole. Less commonly, the grassroots model can also evolve from a minimalist model, whose donor develops a deep respect for long-term grantees and feels compelled to turn a degree of power over to the beneficiaries to chart the path forward.

A Foot in Both Worlds: Legacy Model

The legacy model illuminates the expressive nature of the nonprofit sector, with its dual focus on private and public goals, and variation in animating values. I identified two variants of the model: *religious*, in which the foundation demonstrates both private faith and the publicly oriented expectation of religious giving, and *engaged philanthrop*y, in which the foundation is increasingly used by living donors to express personal values through actively engaged philanthropy, with a strategic approach.

Goals. The legacy organization balances desires to both serve private interests and to follow public norms within professional philanthropy, illustrating the importance of analyzing goal orientation on dual axes. One legacy foundation president proudly described their organization as, "a private independent foundation run by a family" (F16). Religiously affiliated foundations are often of the legacy type, espousing the values and interests of the founders, but delegated to professionals to strategize and implement (Berger, 2006; Wuthnow & Hodgkinson, 1990). Secular versions of legacy foundations have become more prominent as younger individuals are pursuing philanthropy during their lifetime (Frumkin, 2003; John, 2006; Pepin, 2005). Often, these individuals apply venture capital tactics to manage their grantmaking, just as they did to generate their wealth. The issues they pursue are often driven by their personal interests and theories of change, and they utilize an "engaged" approach wherein they provide guidance from their professional background in addition to their material wealth (John, 2007).

Structure. Demographically, legacy boards resemble those of family foundations. They are often filled with family members and close family friends, however within the legacy model board members generally have other spaces in which they socialize outside the foundation. The dual private and public goal orientations of these foundations lend a broader set of considerations to the work of legacy foundations, and a greater willingness on the part of donors and family members to professionalize their grantmaking. If staff in the philanthropy model see themselves as professionals and those in the family model see themselves as servants, those in the legacy model are more akin to coaches. Coach leaders act with less trepidation and delicacy than the servant leaders in the family model. For example, while staff in the family model expressed hesitation to influence the family members' grantmaking, those within legacy foundations perceived a duty to educate family members and to professionalize their grantmaking. One leader emphasized, "I am NOT a family counselor, and I keep that boundary clear, but trust is incredibly important in this enterprise" (F15). They perceive their job as "keeping the family members engaged, being aware of the learning curve, and staying just the right distance ahead" (F17). Legacy directors are cognizant, however, that they are hired by the family, in one case discussing colleagues at other foundations who lost their jobs because "they overstepped their boundaries and tried to push the family places they didn't want to go" (F17).

Practices. The practices at legacy foundations are generally professionalized versions of private practices. For example, one longtime president noted that when he started at the legacy foundation, he observed the founders' grantee choices, reflected that back, and then turned it into clear program areas. This scaffolding enabled him to "build a structure around what was happening, which enabled me to support their work and keep them engaged, but to also formalize it somewhat in order to make it more effective" (F14). Likewise, another longstanding legacy leader conveyed that he coached the development of organizational practices:

> I can create a vision that you can see, do good adult education, and move social issues and strategies. In 1 year, I can take someone from wanting to do direct service provision to engaging in policy work. This family is much more strategic and policy oriented now, and less tactical and instrumental. It's about finding the highest common denominator between family values and passions and social purposes. (F13)

Like many legacy leaders, he expressed,

> If you don't do it this way you lose an immense opportunity on multiple counts. First, you lose the expressive and pluralist beauty of philanthropy. Second, you lose the opportunity to utilize the strengths and the social positioning of the family members. (F13)

These coach leaders influence family members' philanthropy, not through altering their programmatic interests, but through professionalizing their methodology or approach.

Engaged philanthropy legacy organizations often have a limited life span, with plans to spend down the endowment (also called "payout") before or shortly after the founder's death, in some cases due to distrust of the next generation. Religious legacy organizations, on the contrary, are more likely to trust the generational transmission of faith values to orient foundation giving, and therefore, they spend in a way that preserves the integrity of the endowment.

Dynamism. The legacy model often evolves over time. Two of the legacy foundations in the sample began within the minimalist model and then progressed to the legacy model as the donor decided to give away more money or take a more professionalized approach to existing giving. In the first case, one legacy model began in conversations with an anonymous donor in a coffee shop who wanted to set up an organizational vehicle to give away US$25,000 a year, an exemplar of the minimalist model. Through coaching from the staff member he hired to assist him, his foundation transitioned into the legacy model, a US$200 million endowed, named foundation. The founding president noted, "It was a process of the donor becoming increasingly comfortable with public philanthropy. A journey" (F19). In the second case (F14), the organization was founded within the minimalist model, largely run by the donor's wife for the first decade, funding projects of interest to her. After her death, her husband took over, and brought in professionals to guide the strategy of supporting causes that were of interest to him and his children. Existing within the legacy model for the next 10 years, he prepared the foundation for a transition to his children after his death, eschewing the development of strict guidelines or a payout. He felt that people only pay out when they do not trust their children, and he avoided strict guidelines because he acknowledged that he often changes his mind, and wanted to enable his children to do the same. After his death, the foundation moved even farther from the legacy model to the professionalized model, as the board switched from the parents, kids, and two nonfamily members to approximately half family and half nonfamily. This transition was seen in three cases, in which the foundation transitioned from legacy model to professionalized model as it transitioned into the second generation, accompanied by a drift (or move) away from the founder's interests.

Increasingly Obsolete?: Minimalist Model

I borrow the term *minimalist organization* from sociologists who have used it to describe organizations existing in noncompetitive environments and requiring minimal resources to create and maintain (Halliday, Powell, & Granfors, 1987). The minimalist model serves as an organizational vehicle for tax-protected giving. This model, however, may become obsolete as donors shift to using an organizational form with fewer constraints – the donor-advised fund – to facilitate their philanthropic giving.

Goals. These foundations are driven by the simple desire to create an organizational vehicle for giving, in line with the philanthropic and private financial goals highlighted in the practice literature, enabling controlled spending and administrative support. In addition, some donors note they appreciate the buffer that the foundation provides in social situations:

> Like if I'm at a local game or a party, and people want to come and present their cause to me. I mean, I understand and they are often legitimate causes, but we are a small foundation and can't support everything. It's much easier to just tell people, "That's an interesting idea, and here is how you apply to the foundation," rather than having to make individual funding decisions in the moment. (F10)

When minimalist organizations involve family members beyond the donor(s), they serve as one of many arenas in which they continue to associate with one another. In one case, the founding couple and their two grown children all live within 30 miles of one another (F9). These circumstances weaken the need for family goals to be fulfilled through the foundation, distinguishing the minimalist model from the family model.

Design: Structures and practices. These organizations are lean and simple, managed somewhat as a hobby. Board members, generally family, set program and administrative policies, review grant proposals, and perform most administrative duties. Minimalist foundations are often run informally, from kitchen tables and at cocktail parties. The founders often continue to support their longtime causes through a checkbook style of giving, with minimal application and reporting requirements.

Dynamism. These organizations sometimes represent an early stage of growth, progressing later to a philanthropy or legacy foundation. However, the minimalist model, created to facilitate an individual's philanthropic or business goals with favorable tax status, could increasingly become obsolete. The specific organizational form used to fulfill this combination of goals may be shifting from private foundations to donor-advised funds, which, as public charities, offer increased tax benefits without the regulatory constraints that apply to private foundations.[15]

Summary

The roster of foundations with a strong public orientation supports our expectation that the functional task of §501(c)(3) nonprofits is to be *charitable*, to serve individuals and groups outside the organization. Their programs engage external stakeholders to garner input and to maintain influence, creating social capital that bridges rather than bonds (Putnam, 2000). Organizations at similar locations along the axis of public orientation do vary according to whom they see as their relevant external stakeholders, in turn resulting in variance in organizational design.

Alternatively, organizations with a private goal orientation are structured, at least in part, to be *relational*, more akin to their membership-based §501(c)(4) nonprofit siblings. Practices within privately oriented organizations are often motivated by the desire to facilitate bonding among internal actors, rather than bridging with external entities (Putnam, 2000). Models with a strong private goal orientation display a focus on individual, private relationships as core to their practice. Although every organization consists of members who have their own individual, private goals, this analysis illuminates the impact of unified and institutionalized private goals. When these collective private goals exist within ostensibly public organizations, they hold the potential to undermine or supplant the organization's public mission, co-opting the organizational vehicle for private purposes. Board meetings feel more like parties or family reunions than sites to debate the efficacy of charitable strategies. Often eschewing bureaucracy, which stifles the organic and evolving nature of interests and relationships, many privately oriented foundations do not accept unsolicited applications, relying on existing connections to identify grantee organizations. In short, when driven by private goals, the organization often serves primarily as a venue for personal connection rather than professional interaction. Ends and means are reversed: Grantmaking becomes the avenue through which private goals are fulfilled.

Contributions, Limitations, and Future Work

This analysis and framework offers several conceptual and empirical contributions to the study of nonprofits and foundations, specifically, as well as to organizational sociology, more broadly.

First, I contribute to emerging work that challenges the assumption that charitable organizations are driven solely (or even primarily) by philanthropic or publicly oriented objectives. Furthermore, my findings inform a reappraisal of the false dichotomy between "charitable" and "mutual benefit" nonprofits as embodying purely "public" or "private" goals, a philosophical distinction that currently serves as the basis for regulatory classification of nonprofits by the IRS. This article thus echoes and deepens work on the expressive and supply-side nature of nonprofits, which has highlighted that "the most narrow and least public function of giving is also the one that may be closest to the engine that actually drives giving forward" (Frumkin, 2006, p. 19).

Second, I provide a synthesized and comprehensive framework to analyze organizational design. Research has acknowledged the shortcomings of existing frameworks that comprehensively analyze nonprofit organizational design (Stone & Ostrower, 2007). By identifying variation in empirically relevant conceptual categories for the study of nonprofit organizational structure and practices, I address many of the oversights of existing work on governance, paying attention to the links between design and the public interest and integrating conceptions of governance as multilayered authority relationships that play out across formal and informal settings within organizational structures and practices.

Third, I illustrate how private and public goal orientations differentially inform dimensions of organizational design and also theorize the dual, continuous, and dynamic manner in which goals inform organizational design. Furthermore, I illuminate these contributions through a typology of four ideal-type organizations, which vary in their attention to private and public goals. The development of this comprehensive conceptual framework provides a model by which scholars and practitioners can examine nonprofit organizational design with attention to the complex interactions between private and public goals.

Fourth, although organizational sociology has increased scholarly awareness of informal goals, it has generally maintained that these goals are primarily attained through informal organizational networks, decoupled from formal organizational structures to maintain legitimacy (Blau, 1955; Scott, 2008). This analysis suggests, however, that some foundations generate legitimacy in the eyes of their relevant stakeholders—family members—through a tight coupling between their informal goals and formal organizational structures. While DiMaggio and Anheier (1990) claim that nonprofit organizational structures are sometimes a "drape around the organization's informal goals," my analysis pushes this claim a step further, finding that charitable organizations are sometimes structured *precisely* to facilitate informal goals. The tension between the official public goal of philanthropy and the private operative goal of relationship building is therefore a delicate part of the symbiotic relationship between families and philanthropy.

Finally, the 9 years of data collection underpinning this article provide critical insights into a largely inaccessible empirical domain within the nonprofit landscape. Given the difficulty of gaining access, research on foundations that retain strong family influence remains very limited, yet they are the heft behind two thirds of the foundation funds that are given away in the United States. The data also offer contributions to the study of other nonprofits, because the organizational types theorized here have corollaries in the broader nonprofit landscape. For example, the minimalist model is driven by an instrumental rationale to achieve a modest social goal that benefits a broader public, often with very thin infrastructure. The broader nonprofit corollary is a temporary organizational vehicle to raise funds for a particular cause or to hold a specific event. Similar corollaries exist across all four models.

Due to widespread assumptions surrounding nonprofit goal orientation, as well as the difficulty of gaining access to these institutions, critical questions remain. Additional research is needed to investigate alternative goals for nonprofits that arise from different relevant environments. Given the tremendous interlinkages between family wealth and for-profit corporations, a useful extension would be to create a three-dimensional grid with the addition of corporate goals driven by shareholders. More broadly across the nonprofit sector, researchers could test alternative refined conceptual lenses, looking at variants of private (e.g., family, corporate, self) and public (e.g., professional, community, academic) orientations. Research is also needed to develop a quantifiable scale that enables independent assessment of any individual organization's private and public goal orientations. The development of this scale could enable broader comparative work on the distribution of nonprofit organizations across the conceptual grid. Future work could usefully contrast the clustering algorithm developed here, on private foundations, with that on other arenas within (and beyond) the nonprofit sector. While this study found dynamic interactions between organizational participants, goals, and design, future work could examine to what extent nonprofit organizations have a common evolutionary sequence as they move through forms and functions over time. For policy scholars, research could examine to what extent the incorporation of private goals challenges a charitable organization's privileged tax status. And, perhaps of the most practical significance, research is needed to examine how goal orientation and organizational design are associated with contributions to the public good.

In conclusion, as private giving continues to grow and as more living donors wish to play a role in the distribution of their wealth, it is an apt moment to strengthen our analysis of how private goal orientations can inform philanthropic practice. This article demonstrates the ways in which private and public goals drive the structures and practices of foundations, and proposes a method for investigating nonprofit organizational design with attention to the complex interactions. One of the four ideal types—the philanthropic model—dominates scholarly investigation and popular conversation. Moreover, it contains the two contrasted approaches to nonprofit work, simplified into whether an organization looks "up" to other professionals or "down" to the grassroots, to the people it serves. The other three types of organizations are less thoroughly understood, in part because we have lacked sufficient analytical frameworks. Hopefully, the conceptual apparatus developed here can serve as a guide for future work, using the lens of goal orientation to ask of an organization, *cui bono*?

Appendix A

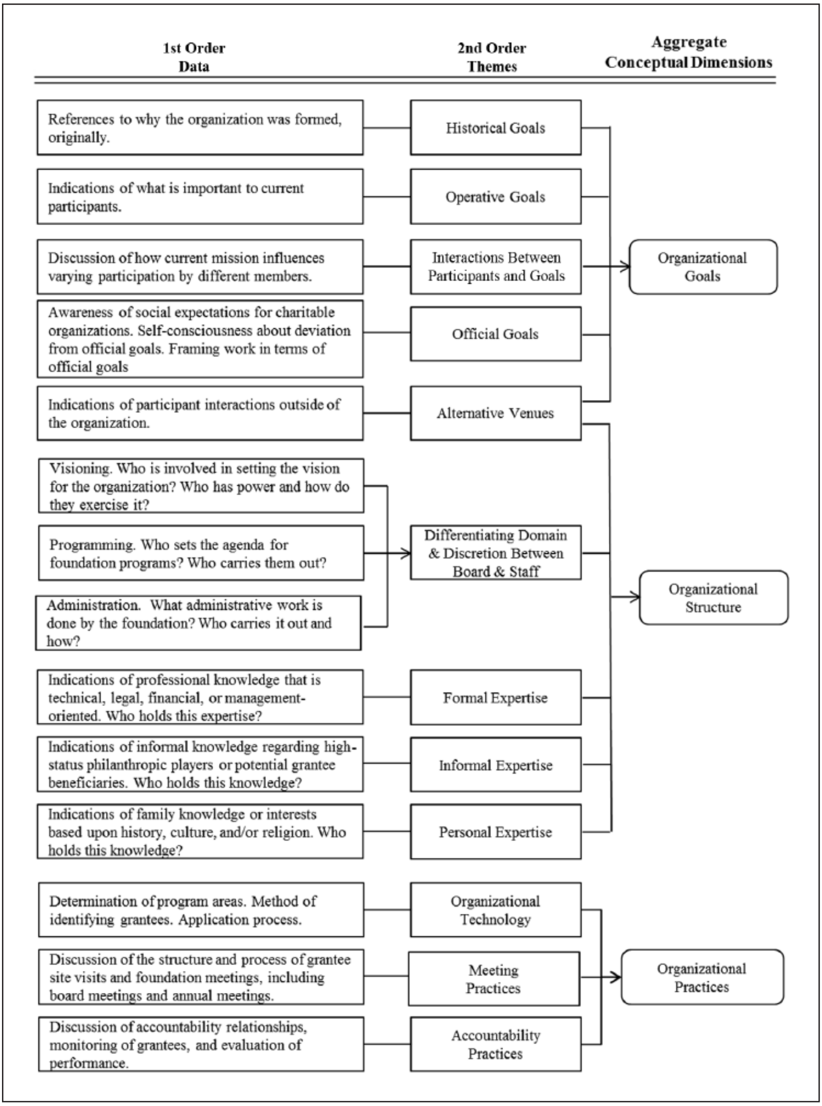
Participant Characteristics.

Foundation Type	Assets (2012)[a]	Founding year[b]	Generational stage	Religious
Family	US$145,000,000	1980		
F21b	US$16,000,000	1980	1st/2nd	Jewish
F21a	US$20,000,000	1960	1st/2nd	Jewish
F24	US$95,000,000	1980	1st/2nd	
F20	US$105,000,000	2000	2nd/3rd	
F22	US$490,000,000	1950	2nd/3rd	
F23	US$697,000,000	2000	1st/2nd	
Philanthropy				
Professionalized	US$6,006,000,000	1940		
F6	US$2,305,000,000	1930	No family involvement	
F8	US$2,765,000,000	1910	No family involvement	
F7	US$5,987,000,000	1970	No family involvement	
F4	US$7,735,000,000	1970	3rd (but very limited family involvement)	
F5	US$11,238,000,000	1940	No family involvement	
Grassroots	US$154,000,000	1970		
F3	US$5,000,000	1990	1st/2nd (father–daughter)	Spiritual
F2	US$20,000,000	1950	No family involvement	
F1	US$438,000,000	1960	3rd	
Legacy				
Religious	US$103,000,000	1960		
F18	US$30,000,000	1970	2nd	Jewish
F15	US$106,000,000	1980	2nd	Catholic
F19	US$114,000,000	1960	2nd	Jewish
F17	US$124,000,000	1970	2nd	Christian
F16	US$141,000,000	1950	5th	Catholic
Engaged philanthropy	US$15,724,000,000	1960		
F13	US$3,696,000,000	1910	3rd	
F14	US$6,300,000,000	1960	3rd	
F12	US$37,177,000,000	2000	1st	
Minimalist	US$1,000,000	1980		
F11	US$25,000	1990	1st	
F10	US$40,000	1970	1st	
F9	US$3,000,000	1990	1st	
Duplicitous	US$31,000,000	1980		
F25	US$31,000,000	1980	1st/2nd (parents–son)	

Note. [a,b]To preserve anonymity, assets are rounded to nearest million and founding year is rounded to nearest decade. F25 was removed from the final analyses due to small sample size.

Appendix B

Data coding structure.



Appendix C

Organizational Design of Ideal-Type Foundations.

Model type Organizational goals	Organizational design • Board • Staff • Practices	Organizational characteristics Minimum–maximum (*mean*) • Size (assets in US$) • Age • Generational stage
Family Provide a space for the family to stay together through the generations and to teach values to younger generations.	• Board: Next generation members are participating in the foundation and/or there is a plan to involve the original donor's descendants. *Collaboratively family-operated* (Gersick, 2004). • Staff: Elite social workers. *Administrator model* (Odendahl & Boris1983). • Practices: Enabling opportunities for meaningful interactions between family members living in diverse geographic areas. Providing leadership opportunities and conveying values to the next generation.	• US$15-US$700 million (US$145 million) • 16-63 years old (37 years) • 1st/2nd-2nd/3rd generation (1st/2nd)
Philanthropy		
Professionalized Engage in high-impact, professionalized philanthropy that will create sustainable social change.	• Board: Largely comprised of high-status individuals from the business community, academia, or prominent nonprofits. *Presidential model* (Odendahl & Boris, 1983). • Staff: Technical experts. *Presidential model* (Odendahl & Boris 1983). • Practices: Formal process for accepting, reviewing, and deciding on grant requests. The foundation makes reporting requirements clear to grantees and conducts formal evaluations to assess if grant goals are being met.	• US$2.3-US$11.2 billion (US$6 billion) • 46-105 years old (74 years) • Generally no family involvement
Grassroots Engage in grantee-driven philanthropy that responds to community needs.	• Board: Largely comprised of community members or those from the foundation's targeted program areas. *Director model* (Odendahl & Boris, 1983). • Staff: Conduits of community knowledge. *Director model* (Odendahl & Boris 1983). • Practices: Grantee-focused and driven with limited requests on formal application and reporting.	• US$4-US$440 million (US$155 million) • 24-62 years old (47 years) • Varying family involvement

(continued)

Appendix C (continued)

Legacy		
Religious Engage in faith-driven philanthropy that expresses religious values and leaves a religious legacy.	• Board: Largely comprised of family and close friends. Family-governed and professionally operated (Gersick, 2004). • Staff: Coaches. *Family-governed and professionally operated* (Gersick, 2004). • Practices: Formal process for accepting, reviewing, and deciding on grant requests. The foundation makes reporting requirements clear to grantees and conducts formal evaluations to assess if grant goals are being met.	• US$30-US$140 million (US$100 million) • 37-71 years old (52 years) • 2nd-5th generation (2nd)
Engaged philanthropy Engage in philanthropy that expresses personal values and leaves a personal legacy.	• Board: Largely comprised of family and close friends. Family-governed and professionally operated (Gersick, 2004). • Staff: Coaches. *Family-governed and professionally operated* (Gersick, 2004). • Practices: Formal process for accepting, reviewing, and deciding on grant requests. The foundation makes reporting requirements clear to grantees and conducts formal evaluations to assess if grant goals are being met.	• US$6-US$37 billion (US$15 billion) • 16-103 years old (57 years) • 1st-3rd generation (2nd)
Minimalist Serve as a tax-favored vehicle to provide personal donations.	• Board: *Founder or donor-controlled* (Gersick, 2004). • Staff: Book-keepers and secretaries. Trustee model (Odendahl Boris, 1983). • Practices: "Checkbook" grantmaking, where the organization serves as a buffer and support for the philanthropic interests of the donor.	• US$25,000-US$3.4 million (US$1 million) • 26-43 years old (33 years) • 1st generation (1st)

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Notes

1. In 2004, mutual benefit organizations comprised one third of the registered nonprofits in the United States. These organizations formed the backbone of the early colonial period in the United States, and flourished during the Industrial Revolution as they offered services and solidarity to workers (Tschirhart, 2006).
2. In 1954, the Internal Revenue Service (IRS) created an evaluation of who benefits from an organization's work—essentially, *cui bono*?—to determine the level of public support the organization receives, distinguishing between "mutual benefit" §501(c)(4-20) nonprofit organizations that primarily serve internal organizational members and the §501(c)(3) category of "charitable" nonprofit organizations. Both types of organizations are exempt from federal income tax, whereas §501(c)(3) "charitable" nonprofits enjoy the additional benefit that individual donations of cash or property are tax deductible (Bittker & Rahdert, 1976; Simon, 1987).
3. Private foundations include both "independent" foundations formed with individual or family wealth, and "corporate" foundations that are connected to for-profit firms. The former constitute the bulk of the private foundation landscape (91%) and are the focus of this study.
4. Family foundations are important institutional players. In 2012, over half of all foundations remained in the hands of the family that provided the funds, while the remaining organizations had transitioned to professional staff (Foundation Center, 2014).
5. Odendahl and Boris (1983, 1985) present four "management models" that outline the division of responsibilities between board and staff: trustee, administrator, director, and presidential. This schema is not greatly different from one developed 20 years later by Gersick (2004) in his analysis of family foundations, in which he classifies the field by differentiating family versus professional involvement in governance and staffing, identifying three institutional

arrangements: founder- or donor-controlled, collaboratively family-operated, and family-controlled and professionally operated. Although useful for examining the main differences among family foundations, the framework lacks the conceptual nuance necessary to fully parse the vast family foundation landscape.

6. There is no scholarly precedence in investigating family involvement in a continuous and qualitative manner. The practice literature makes a rough binary distinction in which *a significant extent* (although not quantified) of family involvement renders an organization a "family foundation," whereas those that are *dominated* by professional, nonfamily staff are considered "independent foundations" (Moody, Lugo Knapp, & Corrado, 2011).
7. The first phase of this study, conducted between 2006 and 2007, involved a comparative organizational ethnography of an independent foundation and a family foundation that were initiated by the same donor, 20 years apart. Because the independent foundation already existed as an organizational vehicle to give away wealth, the family foundation provided a salient case that illuminated the complex interactions between philanthropic and family goals. Rendering these focal dynamics salient facilitates theory building (Eisenhardt, 1989). From this stage of the research, I developed an initial framework that focused on an organization's orientation toward family goals and philanthropic goals. In the second phase of the study, conducted between 2008 and 2009, I examined the variance in family goals and philanthropic goals with a snowball sample of seven additional private foundations. Emerging from analysis of these additional organizations, I identified variation beyond the dichotomy of "family" versus "philanthropy," with organizations that included both family and philanthropic goals, as well as other organizations that appeared to exist without substantial motivation or infrastructure. In the third and final phase of the study, conducted between 2010 and 2014, the sample selection followed a strategic theoretical logic to achieve coverage of emergent categories to refine the model and typology (Miles & Huberman, 1994).
8. Additional tested categories included, personal and professional goals, and membership and charity. The most inclusive and explanatory axes, which were chosen for the final model, were private and public goals.
9. As I broadened the categories to analyze public and private goal orientation, I was able to place all of the organizations within the grid. This process resulted in less empirical coverage in the lower left hand corner of the axes, as it became empirically impossible to find organizations that had neither public nor private goals.
10. An ideal type is an analytical construct that enables the researcher to parse similarities and differences among concrete cases, and is a broadly utilized method for comparative study. The features of each ideal type are abstracted from concrete observations, wherein a resultant construct does not correspond to any single empirical observation. Derived from early work by Weber (1904/1949), ideal types are methodologically created by "the one-sided accentuation of one

or more points of view and by the synthesis of a great many diffuse, discrete, more or less present and occasionally absent concrete individual phenomena, which are arranged according to those one-sidedly emphasized viewpoints into a unified analytical construct" (p. 90). In this way, the ideal type accentuates typical features or typical courses of conduct into a logically precise and coherent whole (Coser, 1977, pp. 223-224). In the same tradition, I present ideal types as a heuristic device, a tentative model, and a tool for describing, comparing, and testing hypotheses about ostensibly public organizations, according to variation in their goal orientation.

11. Grassroots and professionalized were collapsed into "philanthropy." Venture philanthropy and religious were collapsed into "legacy." The seventh model—the duplicitous model—was a nearly pure instance of private goal orientation, operating under the guise of a charitable organization, but involved in nepotism, cronyism, and overall self-serving behavior. As this model is an extreme minority within the foundation landscape, and appeared only once in the sample, I remove it from the findings. When data collection began in 2008, the foundation (F25) was essentially operating as a private "museum" for the family's antique automobile and train collection, aside from a few US$1,000 grants to community-based organizations. The board consisted of the founding couple and their children, and their son managed the US$5 million endowment. By 2016, its "museum" had become slightly more publicly accessible, with traveling exhibits charging participants to view the cars (US$12 per adult) and take driving lessons (US$2,000-US$3,000 per hour).
12. For example, if a shared goal is family unity, the members will design structures and practices that enable different generations, varied branches of the family, and potentially new spouses to participate. If, however, the organizational members highly value outside expertise, they will bring in professionals or community members to determine specific public goals for the organization, and to set the corresponding structures and practices.
13. One director recalled that the previous leader of her organization hired an event planner to organize a family reunion that brought 70 family members from all over the world back to a large U.S. city, and then started a family newsletter that was organized and disseminated through the foundation. When she was hired to replace the previous leader and told the family that the newsletter either had to be about grantmaking or it had to be funded by the family members, she received a lot of resistance and anger.
14. Note that the grassroots model was strategically sampled for this study, and does not exist with the same 12% prevalence in the broader foundation population; far more common are community-based programs within professionalized foundations.
15. In 2012, US$8.6 billion was given away via donor-advised funds (National Philanthropic Trust, 2015), compared with US$35.4 billion through private foundations (Foundation Center, 2014). However, the heft of donor-advised funds is steadily increasing, up to US$12.5 billion in 2014.

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