

The Ultimate Question

by Mark A. Hager

For three board members, MAF was their first experience sitting on a board of directors.

Setting: The regular monthly meeting of Metro Arts and Film's governing board. Attending: Laurel, board president; Jackie, executive director; 15 board members.¹

LAUREL LOOKED WARILY AROUND THE ROOM. If she could change history, she would never have agreed to become the president of the board for Metro Arts and Film (MAF). Over the past 18 months, following a board request that founding Executive Director Chris McKinley resign, meetings had become especially trying.

Laurel scanned the faces of the board members as they chatted among themselves, waiting for the meeting to begin. During the past year and a half, MAF's struggles had taken a toll, and several of the old hands looked drained. Laurel was tired too. When Chris resigned, six of his loyal board supporters had left with him, and Laurel had spent what seemed like hundreds of hours recruiting eight new members needed to bring the board to its full complement of 16.

Laurel circulated among the group, seeking out the four members for whom this was their very first meeting. Each thanked her again for

hosting a get-acquainted lunch earlier in the week to talk about MAF and its board. Laurel thought it was only fair to let the new members know what they were in for. After all, for three board members, MAF was their first experience sitting on a board of directors. She moved to the head of the table, and a quick check of her watch confirmed that it was time to call the meeting to order. Laurel made a few welcoming remarks and introduced the four new members. She turned to the executive director, Jackie, and asked for her report.

"Last week I planned an upbeat report on the health and future of Metro Arts and Film," Jackie began, "but I'm afraid I'm not going to get to talk about any of that tonight." She was visibly rattled. "I'll cut right to the chase. Yesterday morning I got a letter from the State Arts Board. They've decided to cut their support to MAF by 85 percent."

No one interrupted. "Those of you who were at last month's meeting remember our extensive review of balance sheets and budgets. Peter, was it you who said that MAF's position was 'fragile'?"

Peter, a board member and CPA, looked up with surprise. "I'm sure what I said was something like, 'difficult, but sustainable.'"

For the benefit of the new board members, Jackie explained that MAF relied heavily on private foundations and government grants for

MARK A. HAGER is the director of the Center for Community and Business Research at the University of Texas, San Antonio.



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operating expenses, including long-standing support from the state. In some years, MAF had managed to balance its budget, but in one year alone, it had also run a deficit of \$70,000. The accumulated deficits now equaled the organization's cash reserves of \$300,000. When Jackie finished her review, no one spoke. Some of the board members were visibly bored.

Jackie cleared her throat as if to begin anew. "After I got the letter, I called the State Arts Board to find out what the problem was. I had a hard time finding someone who would talk to me. But when I did, all they would talk about was their own budget cuts."

Again, no one spoke up. One of the board members took a call on his cell. Eventually a new member motioned for recognition. "Any chance that we can get some new grants to make up for these cuts?"

The board's oldest and most experienced member, Mrs. Eisenbarth, a longtime arts supporter now in her late seventies, spoke up. "I've seen this before," she said. "When a donor like the State Arts Board takes its funding away, you know other funders are going to pick up the signal. We don't have to wait to learn that the State Arts Board's decision is going to influence what we receive from other funders as well. This seems to be a vote of no confidence in us by the State Arts Board."

For the next few minutes, most of the board members sat quietly in their seats. Two of the newer members talked softly with those around them. Everyone looked deflated except, curiously, Peter, who had been a member of the board for only a year and had taken on the responsibility of helping to prepare financial reports. In recent months, he had warned the board that gradual declines in MAF's government grants meant that contributions accounted for a decreasing proportion of the organization's income. Tonight he did some quick figuring and, looking around the table as he spoke, stated that the new cuts actually reduced MAF's operating budget by less than a fifth. "This news is undoubtedly serious for operations and for some of our staff, but no reason for gloom and doom," he concluded. Over the past year, the board had come to rely on Peter's expertise. His comments left the group unprepared for what happened next.

Jackie stood up. "I lay awake thinking about

this for a long time last night," she said, "and I talked to Laurel at some length this morning. The writing is on the wall. It seems to me that the best thing to do is to close down Metro Arts and Film. We just aren't going to have the resources to keep it going."

Their attention suddenly focused, the board members reacted to the news in a variety of ways. Some stared blankly at the sheet of financials, some talked animatedly among themselves, and others talked over one another as they tried to ask Jackie questions. Laurel was struck with the irony that she had never seen such energy among the MAF board. She was also surprised at her impression that many members actually seemed cheerful. Laurel wanted the discussion to run its course and was hesitant to take the floor again.

"Let's take a break," Peter interjected. "I see Cokes on the credenza back here, and I'd like a breath of fresh air." People slowly moved to the back of the room and into the hall, leaving Laurel alone as she mechanically shuffled through papers. She saw that the new board members were walking out together and congratulated herself on the lunch she had hosted for them two days before. To help her explain the organization's history, she had also invited Eric and Jonathan, each in his second three-year term as a board member. Both had supported Laurel's recruitment of new blood to fill the vacancies produced when several members of the old boys' network had angrily resigned the previous year.

Setting: A popular Metro City restaurant for business meetings two days prior to the board meeting. Attending: Laurel, board president; Jonathan and Eric, members of the board for several years; and four board members recently recruited by Laurel.

Once the group ordered lunch, Laurel began by explaining that MAF was a product of Chris McKinley's vision to establish a multifaceted arts organization in Metro City during the late 1980s. MAF's goals were to provide instruction in filmmaking, still photography, videotaping, and emerging recording mediums. By the late 1990s, MAF was a well-established part of the Metro City arts community. Chris was happy with the projects he had created and saw little need for changing the formula. The success of

the program led to a large grant from the National Endowment for the Arts. The sudden addition to the budget led to a rapid expansion of the size and scope of the programs. MAF had three programs: exhibition, education, and equipment rental. Since each area targeted different clientele and was funded by different combinations of fees and grants, each exerted unique financial pressures when the federal grant ran out and the funding environment began to change.

"I remember those times," Eric said, his fork in midair. "We were on top of the world while we had the NEA [National Endowment for the Arts] grant, but then we weren't able to fund the programs at the same levels when the money ran out. We expected to just raise more money, but funders started saying, 'Look, we're not giving to organizations like yours anymore. We're giving to homelessness programs and other social services that can really help people.' The arts just weren't able to make their case."

Jonathan jumped in. "When I began to realize that we were in trouble financially, Chris kept talking about expanding more. 'We're going to get big,' he said. 'We're going to start a school. We're going to join up with the university. And if they aren't interested in joining hands with us, then we're just going to build our own gigantic facility.' Amazing. The man dreamed big."

"And we didn't challenge him on it either, Jonathan," said Laurel. "We were listening to him building his castle in the sky and thinking, 'This sounds good. Maybe this will work.' Don't you remember?"

"Yeah, I remember," replied Jonathan. "I don't know why I didn't say something at the time. Looking back, it seems so dumb."

"Don't beat yourself up too badly," Eric chimed in. "Chris ruled the roost around here, and the board members at the time didn't ever try to make him do anything any differently from how *he* wanted to do it. I'm not sure we knew whose organization it was then: Chris's or the board's. In situations like that, when tough decisions have to be made, who makes them?"

One of the new members asked why Chris had resigned. After all, Chris had founded MAF, and the arts community in Metro City associated him with it.

"There were lots of reasons, I'd say," Laurel replied hesitantly. She and Chris had been good

friends, and the circumstances concerning his dismissal conjured bitter memories. He had asked her to take on the presidency of the board two and a half years ago, and because MAF had been her only volunteer activity for many years, she accepted. Even now, she had a lingering feeling that she had betrayed Chris.

"He had a very strong personality," said Jonathan. "We used to have a very good relationship with North End Community College, and one of its instructors taught the college's film classes on-site at MAF. That was a very good setup for us, because we were able to use revenues from the college to cover a lot of fixed expenses. But Chris clashed with the instructor, tried to treat him like he was an employee of MAF instead of an instructor at the community college. There was a fight, and we never saw North End again."

"Yeah, that was a big deal," Jonathan added. "But Chris didn't always work well with the MAF staff either. The best idea I ever heard was Eric's recommendation that the board bring in an organizational consultant to see where the problems were. I had assumed that things went pretty well on a day-to-day basis, but none of us were really in touch with that. The employees apparently thought Chris was pretty controlling and hard to work with most of the time."

Eric took up the story. "We actually did get a consultant in there to talk to the staff. The part of the consultant's report I remember said that MAF was like an alcoholic or dysfunctional family: no predictability, the parent blowing up, lots of secrets, and lots of blaming and punishment."

Eric and Jonathan smiled wryly at one another, remembering the board's reaction to the consultant's report. Eric and Jonathan had been in the minority of board members who had taken the consultant's report seriously. At that time, the board was dominated by a group of men who were fiercely loyal to Chris and had full faith in his ability to run the organization. "They were all a generation older than we are," said Jonathan, "and thought we didn't know much because MAF was the first and only board we were on. They discounted the consultant's report as staff jealousy. It was weird. The report had all kinds of good recommendations, but nothing ever happened."

"Things came to a head a year and a half ago," Laurel said to the new members. "Chris went

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on sabbatical, took an extended trip to Europe, and an assistant took over as temporary director. She began educating the board about the personnel and program cuts that were required if MAF were going to survive. But she couldn't get the board chair to listen, so one morning she took me out for breakfast and just laid it on the line that the staff had all sorts of grievances against Chris. They viewed him as unrealistic in his goals. She said to me 'Look, here's the bottom line. *This* expense has to go, *this* expense has to go, *this* expense has to go,'" recalled Laurel. She sighed. "I'm not a manager; I'm just a board member."

"We did what we had to do," said Jonathan. "Even if we pushed harder on some issues than people were ready for."

Moving her lunch plate to one side, Laurel crossed her arms and sat back in her chair, remembering the details and feeling it was her story to tell. "In November the assistant director, who has since left, persuaded the board chair to ask Chris to interrupt his sabbatical and fly home to sit in on the board's financial review of programs. The assistant director said that without Chris's blessing, the changes wouldn't stick when he returned from his sabbatical. Anyway, Chris flew home to attend a special board meeting."

Laurel frowned as she remembered her confrontation with her old friend. "A couple of us met with Chris before the meeting. He wouldn't listen to the assistant director as she laid the problems right out there in front of him. I finally said, 'Chris, you've got to understand that I think the board is going to vote in agreement on these things. And you've got to get a sense of reality about where we are right now.' And his response was, 'Well, then, we ought to get us some new board members.'"

"I didn't challenge Chris, and neither did the assistant director, and neither did anyone else," Laurel told the new members. "It would have been like insulting a family friend. In the actual board meeting, Chris listened quietly to the assistant director's suggestions, neither endorsing nor criticizing them. Later, everyone agreed that the meeting had been a 'big nothing.'"

"Not totally," added Eric. "That meeting really crystallized some of the younger members' attitudes toward Chris. Jonathan and I were determined to get the board to vote on whether Chris

should continue as executive director, and we went to work recruiting some allies." When the board met again in December, Eric, Jonathan, and three other members requested that the board review Chris's performance and consider dismissing him.

"That December meeting was a bad one, too," said Laurel. "That was a terrible meeting, because there were people on the board who were really close friends of Chris's—and they were furious. But in the end, I had to do what I felt was right, which was to vote for him to resign. I felt that he was not helping MAF and that if he wasn't there, there was a chance for the organization to survive. But there was no chance if he was coming back, because more than half the staff had told me that they were prepared to resign if he stayed. It was him or them. It was a close vote, but the board ultimately asked Chris to resign." When Chris submitted his letter of resignation, Laurel explained, six of his seven supporters on the board resigned as well. With them went about \$30,000 in annual gifts.

One of the new board members changed the subject. "Well, I met with Jackie, the current executive director, the other day," she said cheerfully. "I understand that she was located through a national search. She seems very nice. How's she doing?"

Laurel shrugged, and smiled. "I think she's doing fine. I like her a lot." Jonathan nodded his head in agreement.

"I'm not so sure," Eric said carefully. "She seems pretty competent, but she's been here six months, and in my opinion she's not a turn-around artist. MAF needs somebody with a little bit of fire right now. She may know about filmmaking and running a small organization, but I think she may be in over her head as director of MAF. We need to grow and change. I don't know now how she'd respond if something really bad, something unexpected, happened."

Laurel left the table to pay the check. "You know," Eric said to the new members, "I've heard through the grapevine—I'm on the staff of State Senator Middleton—that the State Arts Board has its eyes on Jackie. They're looking to see if she can revitalize MAF. If she's not able to be the kind of leader we need, I'm afraid about what they might do."

Setting: Resumption of the regular monthly

meeting of the governing board of MAF.

As members were settling themselves in their chairs after the break, Mrs. Eisenbarth seemed particularly agitated. “Why is it that I never feel as if I know what’s going on around here?” the older woman asked pointedly. “I’m also on the board of the Metro Arts Center, and the trustees there are always involved in the projects that are going on. In fact, the staff says we do too much and sometimes ask us to get out of the way.”

Laurel felt as though her leadership was being questioned, although she knew that relations between MAF’s staff and its governing board were no different now than in the past. Chris had run MAF with very little oversight from the board, and the board had always seemed to like it that way. But this was not the approach recommended when Laurel attended a Metro University seminar for board presidents of nonprofit organizations. She was surprised to find that most of the presidents knew a lot more about the internal workings of their organization than she knew about MAF. Since this was the only board that Laurel had ever served on, she assumed that all boards played a distant, advisory role. Although she emerged from the seminar inclined

toward a change in the MAF board role, she was still unfamiliar with the details of the organization’s daily operations.

Laurel took a deep breath and replied confidently to Mrs. Eisenbarth’s question. “We may not have been involved enough in the past, and maybe that was wrong, but we’ve got a big decision to make right now,” she said. As she observed the faces around the room, she suddenly felt sure that a decision to close would be the right one. “I think we should make a motion for the dissolution of MAF.”

“Close MAF? Why?” demanded Peter, clearly baffled. “I’ve been a student and client here for most of my adult life. We can’t just close. There are a lot of people who rely on the services we provide. Chris brought us through a lot worse crises than this!” Before joining the board, Peter had seen the organization from the perspective of a client. MAF had been the springboard for his avocation as a film editor, and he felt a responsibility to stand behind what he still perceived as “Chris’s organization.”

Although Peter didn’t say so, he blamed Jackie for the current state of affairs. When the board had narrowed down its candidates for the

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job of executive director, he had argued that the main problems facing MAF were maintaining legitimacy in the community and staff morale, not finances. If the board could hire someone with charisma to revitalize the staff and win over its funders and other supporters, the organization would be fine. Although he had been happy with Jackie at first, he had become increasingly disappointed with her lack of visibility and her bean-counting approach to running the organization.

"This isn't a question about where we are now," said Jonathan, quietly but forcefully. "This is an issue about where we're going to be in six months. If we don't close now, we've got to face the prospect of continued cuts during the year as our grants run out. We'll have to trim the staff, run more deficits, and then probably be forced out of business with our creditors holding the bag. No, if we're going to stay respectable on this, we need to plan an orderly closing now."

Peter persisted. "We aren't in trouble financially. Look at the summary balance sheets that Jackie gave us earlier. Our reliance on the State Arts Board and the NEA has been decreasing steadily since we got our first big grants in the early 1990s. And look at our revenues from programs. Our service revenues are now by far our largest source of revenue and won't be affected by these government cuts. Plus, we're paid up on all our bills. Our long-term debt is to our own cash reserve. The only people we really owe money to is ourselves."

Peter could see that most of the board members didn't understand the details of MAF's financial situation. To them, a debt to the cash reserve was still a debt—and a big one at that. Peter also sensed that the dreary mood, emanating most strongly from veteran board members, had little to do with money. He sensed that they were exhausted by MAF, particularly the events surrounding Chris's resignation and the protracted search for a new executive director.

Jackie was the only one with an answer to Peter's objections. "We're getting good money from our programs, Peter, but those programs aren't self-sustaining. We need our grant from the State Arts Board to keep our programs operating at their current levels. Our equipment is getting old too, and it won't be long before program cuts will cause those program revenues to take a dive."

"Yes," said Eric, agreeing with nothing in particular. "If we try to float this now without the support of the State Arts Board, we're just going to frustrate the funding community and burn out the last bit of credibility MAF has. Some of our programs can still survive if we give them the opportunity to survive on their own. Closing the organization isn't really that bad. In some ways, it died when Chris left. If we do it right, MAF's mission can live on through other organizations."

Jonathan spoke directly to Peter. "You've not seen the things we've seen, Peter," he said. "This place needs a fresh start." Jonathan shifted his gaze to Laurel. Quietly but directly, he said, "I move for closure of MAF."

Peter was confused. "Why didn't you say these things a year ago before we went to all this trouble to find and hire Jackie?"

"I don't know," said Jonathan, sheepishly. "Maybe I should have. But I didn't see these cuts coming."

Peter turned to Laurel. "And why have you gone to all this trouble to recruit new board members?" he asked. "This is a setback, but is it bad enough to make us throw away all that hard work, and so suddenly, without thinking about it more?"

"I don't know," said Laurel, now unsure of herself. "But I think so."

The discussion continued for about an hour, during which Peter questioned all the rationales for closing. He proposed an amendment to the motion, including options to hire a new director to spin off autonomous programs, but no one supported him. After Jackie left the room and the board entered an executive session; a member asked if anyone in the room—he looked suggestively at Peter—was willing to become acting executive director and see MAF through the crisis. No one responded. Peter reiterated that the motion to close was too sudden and far too limiting.

When it appeared that all the arguments had been voiced, Eric called for a vote on Jonathan's motion to close MAF. Laurel looked at her watch. It was 10:15. She suddenly felt very tired, and she wanted to go home and tuck her children into bed.

Postscript

At a regularly scheduled board meeting for which

closure of the organization was not an agenda item, the board of directors of Metro Arts and Film voted to close. Peter, the outspoken former client who had been on the board for one year, cast the only dissenting vote.

Consistent with Eric's vision, many of MAF's programs were able to spin off on their own. The board and staff of MAF worked in their last days to nurture their programs and listen to the complaints of their clients and students. Six months after formal dissolution, 225 people attended what one staff member referred to as a "public hanging." In this public meeting organized by MAF, artists and students took the opportunity to berate the board. Peter publicly questioned the board's decision to close the organization. After a year had passed, MAF had liquidated all assets, paid most of its bills, and transferred its programs. By that time, even Peter had come to believe that closure was the correct decision.

Lessons Learned

The case includes a number of warning signs for any otherwise healthy nonprofit organization. The first is the *influence of a domineering founding director* whose imprint on the organi-

zation is so strong that it becomes difficult to identify where the director stops and the organization begins. While founding directors often exhibit unusual commitment to an organization, they also tend to exclude staff involvement and downplay the role of a board of directors. That was clearly the case with MAF.

The second theme, related to the first, is a *board that is largely uninvolved* with the job of advising and governing an organization. The original board was an old boys' club comprising Chris's well-connected friends. The board didn't have a nominating committee for its president: Chris simply asked Laurel to take the role of president when the previous president resigned. For many nonprofit organizations, that would have been unacceptable.

A third element that defines MAF's situation is an *inability to manage change*. Change comes hard to organizations, and it can be dangerous. That is, too much change too soon can cause an organization to relinquish all the connections and competencies that took years to build up. Still, failure to adapt to environmental change—particularly change that makes old missions and procedures obsolete—is a sure path to extinc-

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Nonprofit Autopsies

Metro Arts and Film is one of 229 nonprofits that researchers in Minneapolis and St. Paul followed during the 1980s and early 1990s. The purpose was to study the life and times of a representative group of organizations, including some that had closed. Of the 229 that began the study, 74 no longer existed at the study's end. Some merged, some moved, and some converted into other kinds of organizations, but half simply died. On the other hand, most of the deaths were anything but simple. Detailed discussions with board and staff members of 31 closure cases taught us that the death of even a simple organization was often the result of a complicated web of reasons.

Many of these closure stories can be found in a book chapter titled "How Nonprofits Close: Using Narratives to Study Organizational Processes."² We took each of the closure stories and distilled them to their essential events. The simplest closures could be distilled to three events; the most complicated included as many as 26 contributing factors. Metro Arts and Film—with its "founder's syndrome," infighting, a weak board, and funding cuts—boiled down to 22 contributing events. These precursors, which may take shape in various combinations, are listed below:

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| • Decreasing pool of volunteers | • Low board or staff capacity | • Receipt of new grant or contract | • Waning social movement |
| • Waning commitment to mission | • Mission completion | • Divestment of assets | • Joining of new members |
| • Decreased funding sources | • Program failure | • A lack of public need for services | • Key manager dismissed |
| • Displacement by competing organizations | • Program success | • Government restriction of activities | • Lack of change |
| • Expansion of operations | • Internal conflict | • Tarnished image or reputation | • Commitment to a new board direction |
| • Staff defection | • Formalization of procedures | • Merger | • Board vote to disband |
| • Client defection | • Downsizing | | • Community demographic shifts |
| | • Financial crisis | | • Acts of God |
| | • Hiring or recruitment of new personnel | | |

tion.

The fourth element is a *lack of leadership*. Successful organizational change into a new order usually requires a transformational leader. Instead of managers who continue to move organizations along historical paths, new leaders must transform the organization and forge new paths. The difference between transformational leaders and "transactional" managers lies in the scope of their aspirations and their ability to evoke large-scale change. Jackie does not appear to have been the transformational leader the organization required to survive.

The fifth theme is a *new mission of "survival,"* which takes the place of the service mission. The board could have kept the organization on life support a while longer, and some still argue that it could have survived in a new, streamlined form. Most likely, however, it would not have been able to keep faith with its creditors.

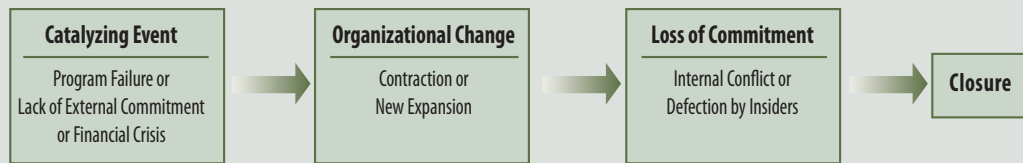
The sixth and perhaps most compelling characteristic is a *board that tires of struggling with the organization* and allows its fatigue to drive its decisions. This was a young and largely inex-

perienced board of directors. Few members had the kinds of positive experiences with MAF that might have motivated them to search for alternatives to keep the organization afloat. When board members fail to establish their commitment to an organization or if they lose faith in organizational mission, the organization is emptied of its spirit.

Organizations that contribute value to a community have an obligation to that community to continue to provide their services. But if dissolution of an organization best serves the community's well-being, then its board should not hesitate to close it. If an organization no longer meets its goals effectively, it should step aside to allow other organizations to pursue that end.

The organization could have taken a variety of steps to try to perpetuate MAF. The board could have made a commitment to work closely with staff to raise new funds for programs. The organization could have sought a new director or hired an assistant director who had the transformational capacities required to invigorate the

Events Leading to Closure



Now, if your organization has experienced one of these hallmark events, it's not necessarily cause for alarm. After all, some of these events happen in all organizations, and not all are bad. Who doesn't want program success or new members? But just as eating a doughnut can be a positive event in the day for most of us, eating too many over time can hasten our demise. It isn't the doughnut by itself, mind you, but the doughnut is one element in a complex series of events that might send us to our ultimate reward.

Put another way, no single isolated event is definitive in the life story of a given nonprofit. The external environment, the combination of organizational events, and the way that management reacts to these events are what lead a nonprofit to any particular point in its life history, including its death.

In the case of Metro Arts and Film, its domineering founder assembled an uninvolved board, which led to stagnant programs, which led to conflict with the board, which led to dismissal of the founding executive director, which led to the loss of funders, which led to image problems, which led to a drained board, which led to a closure decision. And that is just one path of

events in the complexity of the Metro Arts and Film closure story. We know from the preceding case study that there were others.

Why do nonprofits close? The complexity of the relationship between events, and the fact that these events rarely play out the same way within any two nonprofits, makes this question difficult to answer definitively. Nonetheless, we found that about a third of our cases could be explained by this general model: (see above).

In some cases, important and necessary nonprofits closed because they ran up against a series of problems from which they could not recover. Nonprofits need to learn from these events so that they can avoid a similar fate. But at the same time, not all closure stories are sad ones. Some organizations closed when they had completed the task they set out to do. Some closed when they became obsolete in some way, with new organizations emerging to take on community issues in more appropriate ways. Although the loss of a single organization may affect the dreams and livelihood of individuals in the community, the most important thing is that a community maintains a stable of vital and relevant nonprofits. Some turnover is healthy and inevitable.

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organization. However, retrospection is somewhat unfair. Although the decision was unpopular with the artist community, the local media ultimately applauded the board's decision and its success in perpetuating MAF's programs in the wake of the organization's dissolution. The members of MAF's board were aware of the options available to them and, overwhelmingly, voted to close.

ENDNOTES

1. This case is a fictionalized account of events at a real organization in the United States. Names of people and organizations have been changed to protect the identity of the organization.

2. Beth M. Duckles, Mark A. Hager, and Joseph Galaskiewicz, "How Nonprofits Close: Using Narratives to Study Organizational Processes" in *Qualitative Organizational Research*, K.D. Elsbach (ed.). Greenwich: Information Age Publishing, 2005. This chapter, as well as other published research on the topic of nonprofit decline and closure, is available at the author's Web site (<http://mark.hager.home.att.net>).

Have you ever participated in closing an organization? Share your story at feedback@npqmag.org. Reprints of this article may be ordered from store.nonprofitquarterly.org, using code 140307.