

# Beyond NTEE Codes: Opportunities to Understand Nonprofit Activity Through Mission Statement Content Coding

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## Abstract

There are profound differences within the nonprofit sector, and research benefits from the ability to group nonprofits by substantive focus. Researchers typically rely on the National Taxonomy of Exempt Entities (NTEE) codes to categorize nonprofits, but we argue that mission statement text offers a better information source for nonprofit researchers to create categories of organizations. Harnessing advances in data availability and machine-reading technology, this article introduces a new method whereby mission statement analysis drives research and analysis of “like” organizations. Using an automated dictionary method to analyze mission statements, we draw a sample of housing and shelter nonprofits in Washington State. Compared with the corresponding sample based on NTEE classification, our results find roughly double the number of housing and shelter nonprofits based on their mission statements. Our method also proves more accurate than NTEE codes when applied to a sub-sample of nonprofits known to provide shelter for the homeless.

## Keywords

mission statements, NTEE classification, housing and shelter, homeless, automated content analysis

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The nonprofit sector in the United States is vast and diverse, encompassing organizations that range from multi-billion dollar hospitals and universities to small churches and neighborhood associations. In the broadest conception of the sector, nonprofit organizations may share only the characteristics of public purpose, a self-governing structure, and a constraint on the distribution of profits (Boris & Steuerle, 2006). As a result, nonprofit researchers have long sought to identify particular “sectors” or groupings of nonprofits that share common characteristics and might therefore behave similarly. Substantive focus or program area is one intuitive way to think about grouping nonprofits. Hospitals, churches, and advocacy organizations likely share similar traits. Boston Children’s Hospital presumably looks and operates a lot like the Cleveland Clinic while having substantially less in common with other groups. The United Church of Christ is unlikely to have the same organizational needs as Mothers Against Drunk Driving.

The National Taxonomy of Exempt Entities (NTEE) developed by the National Center for Charitable Statistics (NCCS) at the Urban Institute represents the most commonly accepted categorization of nonprofit organizations in the United States. The NTEE assigns each legally registered nonprofit a primary NTEE code, intended to correspond with an organization’s primary focus or purpose. The major groups are alphabetic designations representing broad subsectors of the nonprofit sector, such as health, education, and arts and culture (NCCS, 2015a). The development of NTEE code classification represented a major advance in nonprofit analysis in the United States, providing researchers with a simple and consistent way of defining areas of nonprofit activity, paralleling Standard Industrial Classification (SIC) codes used in the private sector.

Although NTEE codes have been widely adopted in nonprofit research, this categorization scheme also presents challenges for consistent and comprehensive analysis. In particular, NTEE codes are mutually exclusive and each organization has only one primary code. This has advantages in clearly partitioning the universe of nonprofits, but also may misrepresent organizations whose work spans several areas, such as a congregation that also runs a food pantry. Should such an organization be classified as a church or a food pantry? Moreover, NTEE codes are static and difficult to change so may misrepresent organizations whose focus has changed over time. For example, the Los Angeles–based Alliance for Housing and Healing is associated with an NTEE code for unclassified religion-related programming (X99)—perhaps attributable to earlier affiliations with a religious group—in spite of the organization’s primary focus on housing and emergency services. Several approaches acknowledge the challenges with NTEE classification, such as the development of NPC codes (NCCS, 2015a) and opportunities for nonprofits to list secondary NTEE codes. These workarounds help nonprofit managers convey greater nuance when categorizing their own organizations, but researchers rarely treat multiple classifications similarly. Instead, researchers tend to use primary NTEE code as a definitive organizational classification without delving into the implications of this choice. This could be particularly misleading where NTEE codes are used to define a sample for analysis, or where they are used as key explanatory variables.

The historical constraints on accessing large amounts of nonprofit data justify the widespread use of NTEE codes. Many large-N quantitative studies about nonprofit organizations rely on data drawn from Internal Revenue Service (IRS) Form 990.<sup>1</sup> NCCS was the historical source for systematic 990 data, but IRS 990 forms and information from them are now also available online via GuideStar and ProPublica, although they are not organized for systematic cross-organizational analysis.

In June 2016, the IRS began releasing electronic versions of the Form 990 via Amazon Web Services (IRS, 2016b), thereby increasing the accessibility of large amounts of nonprofit organizational data to scholars, practitioners, and the general public. Electronically filed 990 forms are now freely available to the public in machine-readable format, making all aspects of the form equally accessible and providing hundreds of additional variables that were previously available only for the “Digitized Data” available from 1998 to 2003 (NCCS, 2015b). Collaborative efforts are currently underway to create a user-friendly, open-source database that comprises nonprofit data from the IRS and other sources.<sup>2</sup>

Newly available data permit a rethinking of the NTEE classification system and allow researchers to consider the advantages of inductively or deductively determined systems for classifying and understanding nonprofit behavior. The perfect classification system would capture the work that nonprofits are actually doing. Although the lack of systematic information about all nonprofit activities prevents us from achieving this ideal, we argue that the availability of data on nonprofit mission statements provides an important opportunity to augment and extend nonprofit classification systems. An additional advantage to this approach is that it could help create classification systems in national and global nonprofit datasets where NTEE codes are not in use, thereby expanding the opportunities for comparative and global research.

The mission is the heart of a nonprofit organization. A nonprofit’s mission often serves as a “clarion call” that motivates and justifies a nonprofit’s existence, attracts and convenes stakeholders, and guides organizational activities (Minkoff & Powell, 2006). By distilling a nonprofit’s mission into a few sentences or paragraphs, the mission statement is widely accepted as a nonprofit’s “bottom line” that should determine organizational priorities (Kirk & Nolan, 2010; Sawhill & Williamson, 2001). Given the significance of mission statements to nonprofit organizations as well as advances in data availability and machine-reading capabilities, we propose a method whereby mission statement analysis drives research and analysis of “like” organizations. We argue that mission statement analysis can have significant advantages over NTEE codes when grouping nonprofit organizations for research purposes.

To make our case, we start by further describing the use of NTEE codes by researchers and its shortcomings. We then review existing studies that use mission statements as data. The “Method” section explains how we apply our method to define a group of housing- and shelter-related nonprofits in Washington State. Our findings compare our nonprofit grouping with the comparable grouping defined by NTEE codes. The paper ends with a discussion of the implications for our methodology as well as opportunities for other research using mission statement analysis.

## **The Popularity and Limitations of Using NTEE Codes in Nonprofit Research**

Current research makes extensive use of NTEE codes, which NCCS refers to as “a definitive classification system for nonprofit organizations” (NCCS, 2015a). Each nonprofit is assigned one of 25<sup>3</sup> possible primary NTEE codes, which is intended to correspond with the organization’s primary focus or purpose. Primary codes include “A—Arts, Culture, & Humanities”; “B—Education”; “C—Environment”; and “D—Animal-Related” (NCCS, 2015a). Researchers often use NTEE codes in quantitative analysis on nonprofit organizations to obtain a sample of similar nonprofits or to statistically control for the behavior of “categories” of nonprofits. For example, five of the seven articles using 990 data in the first four regular issues of NVSQ in 2016 use NTEE codes.

What makes NTEE codes potentially limiting for analysis? Let us consider the use of NTEE codes to obtain a sample of similar nonprofits (e.g., Johansen & LeRoux, 2013; Kirk & Nolan, 2010; Lam & McDougale, 2016; Lin & Van Ryzin, 2012). This practice presumes that organizations that share an NTEE code are fundamentally similar, whereas organizations with other NTEE codes are fundamentally different. Organizations with an “L” NTEE code are assumed to be “Housing and Shelter” organizations, whereas those with a “P” code are expected to focus primarily on “Human Services.” Thus, research using NTEE codes assumes that a sample drawn with NTEE codes includes primarily organizations of interest, and that organizations outside of the code category are irrelevant to the inquiry.

In reality, however, the NTEE code can be a poor method for identifying like organizations. An example using nonprofits involved with housing and shelter in Washington State illustrates this challenge: Each year, the U.S. Department of Housing and Urban Development (HUD) asks communities to create an inventory of their homeless housing programs.<sup>4</sup> Within a single inventory, there can be a mix of provider organization types: governmental, religious, and secular nonprofit. This inventory only includes providers with at least one bed or housing unit dedicated to a homeless individual or family. By definition, therefore, providers included in the inventory are involved in homeless housing and shelter service provision. The 2012 inventory for the State of Washington (U.S. Department of Housing and Urban Development, 2012) includes nearly 1,000 programs with 277 unique organizational providers, the majority of which are nonprofit organizations (81%).

Consider how this sample compares to one created with an NTEE major code. Code L denotes “Housing and Shelter” organizations and is frequently used by researchers to create a sample of housing and shelter nonprofits (e.g., Shea & Wang, 2016; Yarena, 2015). Table 1 lists the organizations from the HUD inventory alongside the number of beds or housing units they provided in 2012, their primary NTEE codes, and their organizational status.

Table 1 shows that only 42 of the 225 nonprofit providers are actually coded as “L” by the NTEE system. Additional organizations have NTEE that clearly relate to homeless housing and services, although they are outside the major “L” category.<sup>5</sup> Many nonprofits have NTEE codes in either the “F” (Mental Health & Crisis Intervention)

**Table 1.** Washington 2012 Inventory of Homeless Housing Providers (U.S. Department of Housing and Urban Development, 2012).

Sector	NTEE major code	NTEE code description	No. of organizations	No. of beds or units
Nonprofit	B	Education	1	54
	E	Health Care	5	139
	F	Mental Health & Crisis Intervention	31	2,281
	G	Diseases, Disorders & Medical Disciplines	4	237
	I	Crime & Legal-Related	4	75
	J	Employment	3	132
	K	Food, Agriculture & Nutrition	1	119
	L	Housing & Shelter	42	7,815
	O	Youth Development	2	163
	P	Human Services	91	9,521
	R	Civil Rights, Social Action & Advocacy	1	19
	S	Community Improvement & Capacity Building	5	348
	T	Philanthropy, Voluntarism & Grantmaking Foundations	3	61
	W	Public & Societal Benefit	1	12
	X	Religion-Related	7	463
	Not listed		24	2,271
Government	N/A		39	4,021
Other/unknown <sup>a</sup>	N/A		13	148
Total			277	27,879

Note. NTEE = The National Taxonomy of Exempt Entities.

<sup>a</sup>Organizations and programs in this category were not conclusively identifiable via Internet searches.

or “P” (Human Services) major codes, without housing-relevant sub-codes. Thus, a research strategy that selected organizations only within housing and shelter NTEE sub-codes would miss 80% of the organizations that operate nonprofit homeless housing and shelter in Washington State.

This complexity is illustrated by “Share,” a nonprofit that provided more than 27% of the shelter beds or housing units for Clark County’s homeless population in 2012. Share is not flagged as a “housing and shelter” nonprofit by the NTEE classification system, but instead as “P60” organization (Emergency Assistance). Housing for the homeless logically relates to emergency assistance, but the primary NTEE code fails to account for both emphases. Yet, the organization’s mission statement conveys the multidimensional focus of the organization:

Share's mission is to lead the hungry and homeless to self-sufficiency by providing food, shelter, housing, education, advocacy and compassion through the strength of our community.<sup>6</sup>

Comparing the stated purpose of the nonprofit to the NTEE classification system presents a conundrum: Is this a food bank? A homeless shelter? An advocacy organization? Although adopting multiple primary codes and secondary codes allows the nonprofit to better capture multiple priorities, we know that researchers usually rely on a single NTEE code.

The implications for research findings can be significant. Within Okten and Weisbrod's (2000) classic study on fundraising and crowding-out, the authors estimate one component of their study using two different "industry identifiers." The larger study uses older, self-reported "activity codes" and then compares these results with hospitals and higher education nonprofits as defined by NTEE codes. Although the sample sizes between the two sources differ in both "industries," the parameter estimates for the hospitals are consistent across models. In contrast, the "industry identifier" for the higher education institutions has a substantive influence on the findings:

Using the larger set of organizations identified by the NTEE identifiers, we find, by contrast with the prior analysis using activity codes, that total fundraising elasticity is positive and significant, and that [program service revenue] does crowd-out donations in higher education. (Okten & Weisbrod, 2000, p. 270)

In other words, the choice of how to define the sample of "like" nonprofits determines whether the analysis indicates a positive or negative relationship between program revenues and private donations.

Reliance on NTEE codes may also mask genuine differences between types of nonprofits. Carman and Fredericks's (2010) study of evaluation capacity among nonprofits relies on NTEE codes to create a sampling frame based on three categories of nonprofit service delivery: social services, disability services, and housing and community development services. The authors use stratified random sampling within each of the categories to obtain a survey sample, and then sample from the survey respondents for interviews. Although their analyses reveal interesting differences in evaluation practices using the full sample, the study does not detect variation based on service category. This failure to detect difference may be valid, or it may reflect the failure of NTEE codes to separate nonprofits into meaningful categories.

We agree that there are profound differences within the nonprofit sector and research benefits from the ability to group nonprofits by substantive focus. Instead of relying exclusively on NTEE codes, however, we argue that mission statement text offers a better information source for nonprofit researchers to create categories of organizations because it can more precisely represent the organizations operating within a given service area.

## Mission Statements as Classification Data

Mission plays an important role in the nonprofit sector, arguably a much larger role than in the private and public sectors (Minkoff & Powell, 2006; Oster, 1995). Empirically, a nonprofit's mission usually finds operational expression through the organization's mission statement. Mission statements provide public information about the activities of an organization that can serve as a signal of what an organization considers to be important. Mission statements are often the key mechanism by which an organization's purpose is communicated to external audiences, which could include stakeholders, funders, regulators, and community members (Baetz & Bart, 1996; Bryson, 1995; Drucker, 1990; Oster, 1995).

Nonprofit mission statements also have important accountability dimensions. In the United States and many other countries, public interest provides the basis for the granting of tax-exempt status and mission is the expression of that public interest. As a result, mission statements have regulatory implications because they can be used both formally and informally to hold organizations accountable for their actions (Christensen & Ebrahim, 2006; Gugerty & Prakash, 2010). For example, nonprofit organizations are required to provide their mission statement as the basis for their charitable status and must report mission on their annual IRS 990 filing. Private regulators may also use nonprofit mission statements as the basis for accountability claims. Nonprofit mission statements are typical features of online evaluations of nonprofits from sources such as Charity Navigator, GuideStar, and Great Nonprofits.

Only a few studies undertake systematic, relatively large-N analysis of mission statements. Koch, Galaskiewicz, and Pierson (2015) hand code mission statements for the 155 organizations in their study of how mission statements change over a 12-year period. Kirk and Nolan (2010) examine the relationships between geographic mission and financial performance across 95 nonprofits. Weiss and Piderit (1999) examine the mission statements of 304 organizations. Lecy, Ashley, and Santamarina (2018) classify 125 mission statements using different schema. In all cases, coding and analyzing these mission statements required a lot of handwork, imposing severe limitations on the range of organizations included. In particular, the inability to generate large samples of organizational mission statements has constrained researchers' ability to examine the role of mission across types of nonprofits (donative, commercial, etc.), across sectors (human services, environment, etc.), and over time. The ability to extract and machine code mission statements using content analysis opens up new possibilities for research.

## Method

We argue here that content analysis of mission statements can provide important improvements in comparison with the use of NTEE classifications for many types of nonprofit research. Content or text analysis refers to analytic methods that draw inferences from communication materials such as documents or written text. Although content analysis has been gaining popularity since the 1980s, the power of technology

means that the opportunities for undertaking large-scale content analyses are greater than ever (Neuendorf, 2002). Automated content analysis can help create more generalizable findings by incorporating information from more documents than would be feasible using a human-only method (Grimmer & Stewart, 2013). To illustrate our point, we conduct a comparative analysis of housing- and shelter-related nonprofits in the state of Washington.

To compare mission statement and NTEE classifications as a basis for nonprofit research, we analyze mission statements to draw a sample of housing- and shelter-related nonprofits in Washington State and compare the characteristics of this sample with a sample defined by relevant NTEE codes. Given the known limitations of defining the scope or universe of nonprofit organizations, we consider the category of "housing- and shelter-related nonprofits in Washington State" to be a theoretical population with unknown parameters. In other words, we know that there is an actual group of nonprofits involved with housing- and shelter-related services in Washington State, but we also recognize that there is no definitive source for identifying that population of organizations. Any attempted census of organizations is likely to miss some of the sector's relevant "dark matter" (Horton Smith, 1997), and relying on tax filings systematically underrepresents small organizations and religious congregations (Grønbjerg, 1989; Grønbjerg & Clerkin, 2005). Because of these limitations, we pursue a more modest goal of finding a group of housing- and shelter-related nonprofit organizations in Washington State that is closer to this theoretical model than the one defined by NTEE codes.

From the many program and service areas of the nonprofit sector, focusing on "housing and shelter" offers several advantages: First, it corresponds with the major NTEE code "L," offering a ready-made comparison group. Second, we have substantive expertise in this service area, which, as explained more below, is essential for the application of our methodology—at least until it achieves broader use. Finally, the focus on housing and shelter enables us to delve into the very large component of the nonprofit sector that helps comprise the social safety net for disadvantaged individuals and families. Emergency assistance, health care, and human services are among the many other components of the safety net. Although these can reasonably be conceived of as distinct service or policy areas, there is substantial overlap. Thus, the findings and implications for housing and shelter nonprofits are likely to be relevant for the other segments of the nonprofit sector that comprise the U.S. social safety net.

As we do not want to use pre-determined categories to define which organizations should be considered "housing and shelter," we start with the sample of all 501(c)(3) nonprofit organizations that filed in Washington State between 2002 and 2012, yielding 13,506 unique nonprofit organizations. Organizations included in the study population were obtained from a data extract provided by the NCCS Core files, which also includes various organizational characteristics. Because the NCCS Core data do not include information about mission statement, we then searched for publicly available profiles on GuideStar. More than 98% (13,255) of the study population had a GuideStar profile; however, nearly 25% of those organizations did not have any information about mission available through GuideStar. Our usable sample therefore contains 9,980 nonprofit organizations.



**Table 2.** Descriptive Organizational Statistics for Nonprofits in Sample.

	Revenue <sup>a</sup>	Expenses <sup>a</sup>
Budget size		
Minimum	–US\$5,850,537	–US\$17,324
25th percentile	US\$50,134	US\$47,364
Median	US\$135,183	US\$129,959
75th percentile	US\$488,951	US\$473,444
Maximum	US\$3,763,079,291	US\$3,652,993,044
Mean	US\$4,224,018	US\$4,096,207
	Number	%
Metropolitan statistical area		
Within	8,405	84.2
Outside	1,574	15.8
Missing	1	0.0
Ruling year		
Before 1940	43	0.4
1940-1959	327	3.3
1960-1979	1,399	14.0
1980-1999	4,694	47.0
2000 and later	3,482	34.9
Missing	35	0.4
Total	9,980	100.0

<sup>a</sup>Monetary values are inflation adjusted to 2013 dollars.

Comparing the usable sample to those without a mission statement reveals that the nonprofits without mission statements are generally smaller (median revenue = US\$42,440.32), implying that the lack of mission statement is likely correlated with postcard filing status. The substantive significance of these missing data will depend on the motivating research question. For research where smaller organizations may be less important (e.g., program impact of publicly funded nonprofits), this discrepancy is unlikely to bias the results. For research where smaller organizations are crucial (e.g., questions of nonprofit density or civic engagement), researchers may wish to find missing mission statements using other sources such as organizational websites.

Table 2 contains descriptive information about the nonprofits in our sample.

Our NCCS sample draws upon the most recent tax data available when the sample was drawn. For most organizations (55.5%), this is fiscal year 2012, but there is substantial variation in the most recent year of available data. The mission statement data from GuideStar were collected in Fall 2015. Ideally, the mission statement text would correspond to the year of the tax data. Unfortunately, when GuideStar profiles are changed or updated, there is no indication of the date of the change and past versions are overwritten.<sup>7</sup> In methodological terms, we can think of this difference between true mission statement during the most recent tax filing year and current GuideStar

**Table 3.** Descriptive Mission Statement Statistics for Nonprofits in Sample.

	Number
Total mission statements	9,980
Unique mission statements	9,343
Total words	248,280
Words within mission statement	
Minimum	1.0
25th percentile	6.0
Median	16.0
75th percentile	32.5
Maximum	658.0
Mean	24.8
Unique words prior to stemming <sup>a</sup>	13,166
Unique words after stemming	8,960

<sup>a</sup>Stemming refers to eliminating the affixes of a word.

information on mission statement as error in our data. In spite of this discrepancy, other factors give us confidence that matching NCCS data with GuideStar profile information has validity.

Perhaps most importantly, mission statements are thought to be relatively stable (Koch et al., 2015). Mission change does happen, but it tends to accompany large-scale strategic initiatives rather than the whims of the current executive director or board leadership. Given the attention often granted to mission changes or updates, we suspect the probability of mission change during our sampling frame is fairly low.<sup>8</sup>

Although nonprofits in our sample could have changed their mission statements between the year of most recent tax filing and our mission statement data collection, several additional factors likely keep those discrepancies from biasing our data. First, GuideStar provides information about the involvement of the organization in its online profile, and nearly 85% of the nonprofits in our sample have not made changes to their online profiles. Thus, the primary source of GuideStar's profile information appears to be 990 tax forms. In cases where GuideStar relies exclusively on 990 forms, we expect that GuideStar and NCCS have equal access to new data releases, thereby increasing the likelihood that the most recent filing year available for NCCS data is also the source of GuideStar's profile information. Second, the approximately 15% of nonprofits that have had a role in shaping their GuideStar profile are likely to be more sophisticated organizations with capacity to ensure timely tax filing.<sup>9</sup>

Descriptive analysis of the mission statements helps unpack this aspect of the data. Although each nonprofit in our sample ( $n = 9,980$ ) has a mission statement, there are only 9,343 unique mission statements. In other words, 6.4% of the nonprofits in our sample have mission statements identical to other nonprofits in our sample. The mission statements consist of 248,280 words in total, with a mean word count of 24.8 words per mission statement. Table 3 displays descriptive statistics about the mission statements in the sample.

## Analytic Process

We seek to create a classification of nonprofits that includes all housing- and homelessness-related nonprofits as determined by mission statement content. One approach might involve multiple raters reading each mission statement to determine whether an organization is involved in housing and shelter services and then reconciling inter-rater differences. This process is tractable given ample research staff and time. This method becomes less feasible, however, as the overall number of mission statements increases.

An alternative approach uses dictionary methods to simulate the classification a human would perform. Dictionary methods are a subset of automatic content analysis techniques which have the broad goal to extract meaning from large amounts of text.<sup>10</sup> Specifically, dictionary methods examine text for key words to classify the text. Dictionary methods have been used to identify negative language in financial texts (Loughran & McDonald, 2011) and the tone of local media coverage of a presidential election (Eshbaugh-Soha, 2010). The dictionary method involves developing the classification algorithm (or procedure) along with directions on how to approach the text content in mission statements. The validity and reliability of the classification depend on the quality of the dictionary: it must contain words and phrases that are associated or unassociated with the category of interest across most cases. In our case, we create a dictionary for housing nonprofits, based on knowledge of this sector. For other nonprofit areas, researchers would need knowledge of the key words employed to describe activities and mission in this area.<sup>11</sup>

In our analysis, we want to classify mission statements into *known* categories: housing and homeless organizations or non-housing and non-homeless organizations. We seek to identify all relevant nonprofits (i.e., a housing and homeless nonprofit category) while excluding nonprofits outside this category. Within automated content analysis methods, dictionary methods are appropriate for this task (Grimmer & Stewart, 2013, p. 268).<sup>12</sup>

The first step is to develop a dictionary to identify organizations involved in shelter and housing. Although ready-made dictionaries are available for many word classification tasks,<sup>13</sup> there is not a ready-made dictionary for our classification task. Developing this dictionary thus requires substantive knowledge, specifically in the area of housing and shelter services and the broader nonprofit field in Washington State. The research team for this task includes three researchers: Rachel Fyall formerly worked as a housing policy practitioner and currently researches the involvement of nonprofits in housing and homelessness policy, M. Kathleen Moore has experience as a public administrator in several housing agencies and conducts research exclusively on housing and homelessness policies, and Mary Kay Gugerty has conducted teaching and research on the Washington State nonprofit sector for more than 15 years.

Our dictionary is composed of words that positively and negatively identify shelter/housing organizations in the policy and service arena of housing and homelessness. An organization that mentions housing-related terms in its mission statement is considered a nonprofit working in the space of housing and homelessness services and/or policy, for example, homeless, shelter, housing, and housed. A key challenge is to

Pre	Provide transitional housing and support services for homeless families with children.
Post	provid transit hous and support servc for homeless famili with children

**Figure 1.** Mission statement processing.

identify mission statements that use housing/homeless key words, but should not be included in our classification. Examples include animal rescue organizations that care for homeless pets, arts organizations operating art houses or play houses, or community gardens with public green house programs. In these cases, we want to identify words that are distinct to these service areas such as “animal,” “play house,” and “green house” and use these words to screen out the non-relevant organizations. To assist in separating out animal-related organizations, our dictionary includes common animal names from web sources.<sup>14</sup>

This dictionary cannot perfectly identify housing/shelter organizations. There are errors of over-identification (similar to a Type I statistical error), where organizations that do not provide housing or shelter services are classified as such, and under-identification (similar to a Type II statistical error), where the created category overlooks certain organizations that provide housing or shelter services. Some dictionary words may not cleanly classify in all cases, such as “home,” which is often used figuratively. Given that a nonprofit’s mission statement may not provide a complete accounting of its activities, some organizations may work in the area of shelter/housing but have a mission statement that omits discussion of that work. Although this classification system is not perfect, we seek to understand whether and how it represents an improvement over the NTEE approach.

The next step is to prepare our data for the classification process by systematically editing the mission statement text to make it easier to analyze. Figure 1 is an example of a mission statement before and after the classification preparation. We maintain the order of the words within each mission statement because we use some phrases in our classification scheme. We look at all single, double, and triple word strings (also known as unigrams, bigrams, and trigrams). We do not remove stopwords—high-frequency words. We strip all punctuation, yet keep numbers. We stem all words.<sup>15</sup> Word stemming reduces words to their stem components. For example, “housing” and “housed” are reduced to “hous.”

Following these preparations, the classification process gives each mission statement a score. Matches between the words in the mission statement and our dictionary determine the score. A mission statement receives a “point” for each word included that relates to housing and shelter. A mission statement has one point deducted for each word that may falsely identify housing and shelter organizations, such as the animal names discussed earlier. For example, the mission statement in Figure 1 would receive a score of 2: one point each for “hous” and “homeless” with no deductions. We used nearly 200 stems, of both words and phrases, to score each mission statement. The magnitude of the score does not interest us. We care only about positive scores (a majority of housing- or shelter-related words and phrases) and zero or negative scores (a majority of unrelated or misleading words). We completed the scoring process using R.<sup>16</sup>

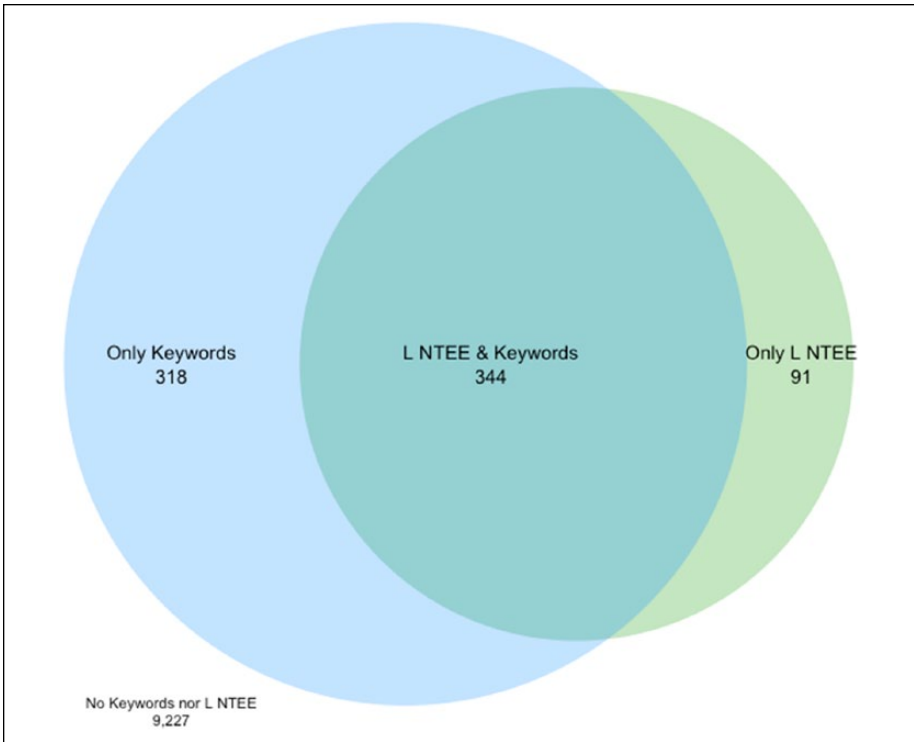
Our classification example should illustrate that the development of a machine-coding system requires some substantive knowledge in the policy/service area of interest. Initial dictionary choices are based on content expertise, then the selection of words and phrases for scoring is iterative: We learn the most appropriate filters through repeated attempts and review of the results. Without some substantive knowledge in the area of inquiry, however, the final results may not generate the sample as intended. As we note above, the quality of analysis depends on the quality of the dictionary, which is human-generated.

This “caveat” corresponds well with best research practices. In this way, machine reading is similar to other forms of qualitative research that involve text coding. The advantage of this approach is its ability to analyze huge amounts of texts, but the importance of understanding context remains. Just as in human coding, scholarship that pursues research questions with only a naïve understanding of the context is unlikely to have compelling findings. That said, as researchers adopt this methodology and share their dictionaries more broadly, the substantive requirements lessen. Existing dictionaries should be public, which allows for “open source” improvements and adaptations to meet specific research needs and contexts. We enthusiastically endorse the creation of a database of dictionaries that can provide nonprofit researchers with a starting place for adopting this approach. We provide the dictionary we use here as an appendix.

## Findings

Our purpose is to demonstrate a methodological improvement to the NTEE classification system based on mission statement analysis. Following the procedures outlined above, we score the mission statements of 9,980 distinct 501(c)(3) nonprofit organizations that filed a 990 tax form in Washington State between 2002 and 2012. This process creates a sample of “housing and shelter” nonprofits in Washington State, which we compare with the NTEE-defined sample. Figure 2 displays the results. From our sample of 9,980 nonprofits, the mission statement analysis identifies 662 organizations within this policy and service arena. Of these 662 organizations, just more than 50% ( $n = 344$ ) also have primary NTEE code L (Housing & Shelter). Our analysis identifies a nearly an equal percentage ( $n = 318$ ) of organizations with housing and homelessness mission statements that do not have an NTEE code L. In addition, 91 organizations have an NTEE code L but our analysis did not identify them as housing or homelessness related. Taking an inclusive approach whereby we jointly consider NTEE code L organizations plus those identified by our analysis, the resulting grouping includes 753 organizations and is 73% larger than just those identified through NTEE codes.

In addition to the statewide analysis, we investigate the dictionary classifications for the nonprofits identified in Washington State’s homeless housing inventory (see Table 1) as a partial validation check.<sup>17</sup> Of the 225 nonprofits identified through the inventory data, 190 organizations were present in the NCCS data and had a mission statement available on GuideStar. The dictionary classification identified 108 organizations as housing and shelter organizations. Of these 108 organizations, 45% ( $n = 49$ ) also have



**Figure 2.** Comparison of Washington State nonprofits that have the NTEE code L (“Housing & Shelter”) with nonprofits identified as housing and homelessness related through mission statement text analysis.

Note. NTEE = The National Taxonomy of Exempt Entities.

primary NTEE code L (Housing & Shelter). Mission statement analysis identifies 55% ( $n = 59$ ) of organizations with housing and homelessness mission statements that do not have an NTEE code L. In addition, five organizations have an NTEE code L but were not identified as housing or homelessness related by our analysis. Taking an inclusive approach whereby we jointly consider NTEE code L organizations plus those identified by our analysis, the resulting grouping includes 113 organizations—more than two times larger than just those identified through NTEE codes. However, there are still 77 organizations that remain unclassified though we know from the inventory that they are involved in housing- and homelessness-related activities through homeless service provision. These 77 organizations have neither L NTEE codes nor mission statements scored as housing and homeless related based on our dictionary.

In sum, our findings indicate that an analysis of mission statement text yields a larger, more accurate group of nonprofits involved in housing and shelter services than the group of nonprofits encompassed by the L “Housing & Shelter” NTEE code. The group of nonprofits identified through the mission statement text analysis includes

nearly 80% of the nonprofits with the L NTEE code in Washington State, but it also characterizes more than 300 nonprofits without the L NTEE code as housing and shelter related based on the content of their mission statements. A partial validation check using a known population of housing- and shelter-related nonprofits confirms that mission statement text analysis captures a greater percentage of the nonprofits involved in this service area than relying exclusively on the L NTEE code.

Although the mission statement analysis yields a greater number of nonprofits than the L NTEE code, the mission statement text analysis overlooks 21% of nonprofits in Washington State with an L NTEE code and 82 nonprofits in the homeless inventory (including five with an L NTEE code). Delving into the data, we offer a few examples to explain these outcomes: The Archdiocesan Housing Authority has an L NTEE code but is not identified by our analysis. This nonprofit's mission statement includes an abbreviation of the organization's name ("AHA") but does not include any other housing-related words.<sup>18</sup> Other L-coded nonprofits do not appear to emphasize housing or shelter services. For example, Mission House's mission statement is "to provide counseling services to assist individuals to break addictions," and Operation Homefront states that it "provides emergency financial and other assistance to the families of our service members and wounded warriors." Although these nonprofits' activities may (or may not) include housing or shelter services, their mission statements imply greater alignment with non-L NTEE codes.

Within the homeless housing inventory, we find that our analysis primarily omits nonprofits with broad mission statements or those emphasizing other services. For example,

West Sound Treatment Center's primary mission is to provide alcohol and drug counseling, prevention, intervention, and educational programs, as well as providing diagnostic evaluation, individual, group and family counseling, education classes and presentations on the effect of alcohol and drugs.

St. Vincent DePaul Society's mission statement is "to provide assistance to the needy." Mission statement analysis also overlooks two branches of the Young Women's Christian Association (YWCA), which provide a variety of services throughout Washington State. In addition to these omissions, we also recognize the possibility of over-identification. For example, our analysis identifies Mt. Si Senior Center as a housing- and shelter-related nonprofit because its mission statement mentions being connected to other service providers.<sup>19</sup>

We highlight these inconsistencies not only to be transparent but also to showcase the importance of understanding the limitations of any method. Although we have implicitly assumed that under-identification is the primary weakness of NTEE codes, our foray into the data also provides instances of nonprofits with an NTEE code tangential to their stated purpose. We do not find that nonprofits with an L NTEE code are necessarily more involved with housing and shelter activities than nonprofits identified only by mission statement analysis, though we recognize that confirming this point would require information about actual (not just stated) nonprofit activities. The relative risks of over- and

under-identification depend on the research purpose, but we generally err on the side of over-identification and propose combining the group of nonprofits from the mission statement analysis with those identified only by NTEE code.

## **Implications, Limitations, and Future Directions**

This paper introduces a new method for drawing a sample of like nonprofits that addresses some of the shortcomings of NTEE codes. Using automated dictionary methods to analyze mission statements, we draw a sample of housing and shelter nonprofits in Washington State. Compared with the corresponding sample based on NTEE classification, our results find roughly double the number of housing and shelter nonprofits based on their mission statements. Our method also proves more accurate than NTEE codes when applied to a sub-sample of nonprofits known to provide shelter for the homeless.

As noted throughout, this method is not perfect. Missing data, discrepancies in mission statements, and organizational mismatches between mission statements and service areas all prevent a method based on mission statements from perfectly identifying the “true” group of nonprofits undertaking relevant activities. Nonetheless, nonprofit scholars are accustomed to data-related limitations, and methodological innovation can improve research. The digital release of machine-readable 990 forms offers the opportunity for progress. As long as researchers seek to categorize nonprofits based on program or interest area, an approach based on mission statements represents a clear improvement. This method also offers researchers studying nonprofits outside of the United States with a method that can draw comparative samples that are locally contextualized across a range of settings. Our hope is that these types of methodologies will ultimately improve global and comparative research on the nonprofit sector.

The precision of the proposed method will improve with broader application. The theoretical link between mission statements and nonprofit activity or subsector suggests that this method is appropriate throughout the nonprofit sector. That said, the degree of “improvement” over NTEE codes will vary by subsector. The classification method (NTEE vs. mission statement analysis) is likely less influential when identifying groups of nonprofits operating within highly scrutinized industries—such as hospitals or labor unions. When researching more ambiguous interest areas—such as “education” or “crime-related”—the choice of how to categorize nonprofits will matter more, but automated content analysis may offer researchers the ability to more precisely define the nonprofits they wish to study. The overlap between NTEE codes and mission statement groupings remains an empirical question, and we encourage other researchers to replicate our analysis as well as broaden its applications to other geographical contexts and service areas.

Although we focus exclusively on mission statement analysis as a means of categorizing nonprofits, we wish to highlight other opportunities for mission statement analysis using automated methods. Questions regarding nonprofit professionalism, isomorphism, and organizational change could benefit from large-N analysis of mission statements. Our sample application identifies that 6.4% of nonprofits have identical mission statements, indicating another area for further exploration. Initial analysis suggests that some



of these result from individual tax filings by chapters or branches of the same parent organization. Other instances seem to originate from “boiler plate” language. Looking at similarities and differences across mission statement characteristics may uncover clues regarding professionalizing agencies and relationships between nonprofits. Mission statement analysis that incorporates mission statement change over time could inform research and discussion on organizational change and realignment.

Combining mission statement text with program or outcome data presents even greater opportunities for research. If the mission statement is, in fact, a nonprofit’s bottom line, then mission adherence could be one evaluative measure. Finding ways to investigate or detect correlations between explicit aspects of mission statements and organizational activity could essentially create one basis for evaluating nonprofit strategy and mission drift. As with other performance measures, using such a metric on its own could be misleading, but in combination with other measures would supply a fuller picture of nonprofit activity and could enhance nonprofit accountability.

All of these prospective applications harness the ability of scholars to answer more research questions using quantitative approaches. With that in mind, an automated approach to mission statement analysis cannot overcome the well-known drawbacks of quantitative research. Variable measurements will tend to be inexact representations of underlying concepts; large-N analysis loses the richness, depth, and explanatory mechanisms of qualitative inquiry. Big data techniques and machine-learning will not replace analytic approaches that allow for more complexity and nuance; however, these approaches enable us to learn from existing information in new and exciting ways.

The increasingly available tools and techniques of large-N data analysis are likely to prompt nonprofit professionals to shape their practices to support these efforts, and many already do so. The opportunities presented through broader access to mission statement text and user-friendly approaches for mission statement analysis may require nonprofits to be more intentional about their mission statements. It is our hope that the description and analysis provided here help make the case that these tools and techniques can assist nonprofit scholars and practitioners in their quest for more effective nonprofit research and practice.

## Appendix

### Dictionary for Scoring Housing- and Shelter-Related Mission Statements.

Word	Stem	Score
aardvark	aardvark	-1
adopt	adopt	-1
animal	anim	-1
animal rescue	anim rescu	-1
antelope	antelope	-1
artistic	artist	-1
audience	audienc	-1

(continued)

**Appendix (continued)**

Word	Stem	Score
bass	bass	-1
bat	bat	-1
bear	bear	-1
beaver	beaver	-1
boar	boar	-1
bobcat	bobcat	-1
buffalo	buffalo	-1
calf	calf	-1
carp	carp	-1
cat	cat	-1
catfish	catfish	-1
cavy	cavy	-1
cheetah	cheetah	-1
chicken	chicken	-1
chihuahua	chihuahua	-1
chimpanzee	chimpanzee	-1
choir	choir	-1
chub	chub	-1
clam	clam	-1
classroom	classroom	-1
coffeehouse	coffeehouse	-1
collie	collie	-1
cow	cow	-1
crab	crab	-1
crayfish	crayfish	-1
crow	crow	-1
dalmatian	dalmatian	-1
deer	deer	-1
dog	dog	-1
dogfish	dogfish	-1
dolphin	dolphin	-1
dove	dove	-1
duck	duck	-1
elephant	elephant	-1
event	event	-1
feral	feral	-1
flamingo	flamingo	-1
flea	flea	-1
fox	fox	-1
frog	frog	-1
fruitbat	fruitbat	-1
funhouse	funhouse	-1

(continued)

**Appendix (continued)**

Word	Stem	Score
giraffe	giraffe	-1
girl	girl	-1
gnat	gnat	-1
goat	goat	-1
gorilla	gorilla	-1
greenhouse	greenhous	-1
grizzly bear	grizzli bear	-1
gull	gull	-1
haddock	haddock	-1
hamster	hamster	-1
hare	hare	-1
hawk	hawk	-1
herring	herring	-1
hippopotamus	hippopotamus	-1
home school	home school	-1
homeless animal	homeless anim	-1
homeless pet	homeless pet	-1
homeschool	homeschool	-1
honeybee	honeybee	-1
horse	horse	-1
housefly	housefly	-1
humane society	human societi	-1
kiwi	kiwi	-1
ladybird	ladybird	-1
lark	lark	-1
leopard	leopard	-1
lighthouse	lighthous	-1
lion	lion	-1
lobster	lobster	-1
lynx	lynx	-1
mink	mink	-1
mole	mole	-1
mongoose	mongoose	-1
monkey	monkey	-1
moose	moose	-1
moth	moth	-1
mouse	mouse	-1
museum	museum	-1
newt	newt	-1
octopus	octopus	-1
opossum	opossum	-1
oryx	oryx	-1

(continued)

**Appendix (continued)**

Word	Stem	Score
ostrich	ostrich	-1
otter	otter	-1
ox	ox	-1
panda	panda	-1
parakeet	parakeet	-1
penguin	penguin	-1
pets	pet	-1
pheasant	pheasant	-1
pig	pig	-1
pike	pike	-1
piranha	piranha	-1
pitviper	pitviper	-1
platypus	platypus	-1
play house	play hous	-1
playhouse	playhous	-1
polar bear	polar bear	-1
polecat	polecat	-1
pony	pony	-1
porpoise	porpoise	-1
preschool	preschool	-1
puma	puma	-1
pussycat	pussycat	-1
rabbit	rabbit	-1
raccoon	raccoon	-1
rat	rat	-1
reindeer	reindeer	-1
rhea	rhea	-1
rhinoceros	rhinoceros	-1
scorpion	scorpion	-1
seahorse	seahorse	-1
seal	seal	-1
sealion	sealion	-1
seasnake	seasnake	-1
seawasp	seawasp	-1
sheep	sheep	-1
skimmer	skimmer	-1
skua	skua	-1
skunk	skunk	-1
slowworm	slowworm	-1
slug	slug	-1
sole	sole	-1

(continued)

**Appendix (continued)**

Word	Stem	Score
sparrow	sparrow	-1
squirrel	squirrel	-1
starfish	starfish	-1
stingray	stingray	-1
swan	swan	-1
termite	termite	-1
theater	theater	-1
theatre	theatr	-1
tiger	tiger	-1
toad	toad	-1
tortoise	tortoise	-1
troupe	troup	-1
tuatara	tuatara	-1
tuna	tuna	-1
vampire	vampire	-1
vole	vole	-1
vulture	vulture	-1
wallaby	wallaby	-1
walrus	walrus	-1
wasp	wasp	-1
weasel	weasel	-1
whale	whale	-1
wolf	wolf	-1
worm	worm	-1
wren	wren	-1
writer	writer	-1
zebra	zebra	-1
zoo	zoo	-1
affordable housing	afford hous	1
domestic violence	domest violenc	1
emergency shelter	emerg shelter	1
group home	group home	1
habitat for humanity	habitat for human	1
homeless	homeless	1
homeowner	homeown	1
homeownership	homeownership	1
house	hous	1
lithc	lithc	1
low homeownership	low incom homeown	1
low homeownership	low incom homeownership	1
low housing	low incom hous	1

(continued)

## Appendix (continued)

Word	Stem	Score
lowincome homeowner	lowincom homeown	1
lowincome homeownership	lowincom homeownership	1
lowincome housing	lowincom hous	1
motel voucher	motel voucher	1
permanent supportive housing	perman support hous	1
psh	psh	1
rescue mission	rescu mission	1
residential housing	residenti hous	1
section 202	section 202	1
shelter	shelter	1
transitional housing	transit hous	1

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## Notes

1. Most tax-exempt organizations are required to file an annual information report with the Internal Revenue Service (IRS), though exceptions are made for certain organizations such as churches. Exempt organizations with gross receipts under US\$25,000 have the option to file an electronic notice (i.e., "postcard") instead of the longer form (IRS, 2016a).
2. See the Nonprofit Initiative for Open Data at <https://dataverse.harvard.edu/dataverse/NIOD>
3. A 26th code, Z, is reserved for "Unknown."
4. <https://www.hudexchange.info/hdx/guides/pit-hic/>
5. There are a few other National Taxonomy of Exempt Entities (NTEE) sub-codes associated with housing and shelter outside of the L NTEE major code: I31 (Transitional Care, Half-Way House for Offenders/Ex-Offenders), P43 (Family Violence Shelters and Services), P72 (Half-Way House [Short-Term Residential Care]), and P85 (Homeless Services/Centers).
6. Share's website, available at <http://sharevancouver.org>. To confirm that this organizational mission has not changed substantially since 2012, we also looked up the mission on Share's 2012 990 tax form. The mission listed there is very similar, although not exactly the same: "The mission of Share is to lead the hungry and homeless to self-sufficiency by providing food, shelter, housing, education and compassion through the strength of our community." The mission statement on Share's GuideStar profile page is identical to what is listed in the 2012 990 tax form.

7. Because we are only using publicly available information on GuideStar, we do not have access to page editing history. Information about GuideStar's technological capacity and back-end software are not publicly available.
8. The frequency of mission change is an interesting empirical question that deserves attention using the techniques we describe. Looking at mission change across time requires the time markers we are currently lacking. This analysis may be possible using the digitized data from 1998 to 2003 and will be easier as more years of machine-readable Form 990 data are available.
9. These factors give us confidence in the validity of our method, although we recognize that these data challenges do permit some error. However, this is a temporary data problem because machine-readable 990 forms will allow mission statements and other organizational information to come from a single data source, thereby eliminating this possible discrepancy.
10. For discussion of automated content analysis, see Grimmer and Stewart (2013).
11. For example, to separate out arts nonprofits, researchers with expertise in the arts would have to develop a dictionary of words and phrases that are associated with arts organizations. We presume that words like "theater," "choir," "drama," and "sculpture" would be included in this dictionary. Once a good dictionary was created (as determined by subject area experts), it could be applied to the same data we use here to identify arts nonprofits.
12. Supervised learning methods are not appropriate given that no training set for our task exists. Unsupervised learning methods, such as topic models and other latent methods, are appropriate for creating groups of unknown categories (Grimmer & Stewart, 2013, p. 268).
13. For example, see the WordStat content analysis dictionaries from Provalis Research, available at <https://provalisresearch.com/products/content-analysis-software/wordstat-dictionary/>.
14. Researchers provided a training set to help algorithms classify images of animals; we only use their list of 50 animal names: <http://attributes.kyb.tuebingen.mpg.de/>. Another animal classification training set's lists of animal names were used to provide 101 additional, general animal names: <https://archive.ics.uci.edu/ml/datasets/Zoo>.
15. Porter stemming implemented through SnowballC package in R.
16. R is open-source statistical software: <https://www.r-project.org/>
17. This is not a comprehensive validation check because the homeless inventory does not include all housing and shelter nonprofits in Washington State.
18. Mission statement:

Creating safety and stability for vulnerable people and building community are the heart and soul of AHA's mission. We greet people who come to our programs by name, welcoming them and referring to them as residents or guests. We want them to know that we will listen to them and we are willing to share their story. Taking the time to listen to the struggles of their lives is a crucial part of our ministry.

19. Mission statement: "To enhance the quality of life for older adults in the Snoqualmie Valley by providing a comprehensive network of services including health, social, recreational, and educational programs, housing, and transportation."

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