



Funding Flows in the Sea of Goodwill

**An Analysis of Major Funders in the Veteran-Serving
Nonprofit Space**

Emma Moore, Margaret Seymour, Jared Stefani,
Kelly Kennedy, and Kayla Williams

About the Authors



EMMA MOORE is a Research Assistant for the Military, Veterans, and Security Program at the Center for a New American Security (CNAS). Before joining CNAS, Moore served as Executive Assistant and Social Media Lead for Narrative Strategies, a coalition of scholars and military professionals working to combat violent extremism with strategic communication. Additionally, Moore worked as a Program Manager with ProVetus, a peer-mentoring organization helping service members transition into civilian life. She served as an intern at the U.S. Naval War College's Center on Irregular Warfare and Armed Groups, and at Brown University's Cost of War Project. Moore holds an MA in War Studies from King's College, London; and a BA in International Relations from Brown University.



MARGARET SEYMOUR, with a PhD in International Studies from Old Dominion University, is now studying journalism and strategic communications at the University of Missouri. Her doctoral research is focused on soft power in counterterrorism strategy. As an active-duty intelligence officer with the U.S. Marine Corps, she completed three tours overseas and then transitioned to the Reserves. She raised \$100,000 for veterans, Gold Star families, and special-needs athletes during a run across the United States. Seymour also holds a BS in Political Science from Loyola University and an MA in Military History from Norwich University.



JARED STEFANI is the Joseph S. Nye Jr. Intern for the Military, Veterans, and Society Program at CNAS. An active-duty Army officer, he currently attends the Walsh School of Foreign Service at Georgetown University. After graduating, he will serve as an instructor at the United States Military Academy at West Point, in the Department of Social Sciences, teaching American politics. Before joining CNAS, Stefani served as the Aide-de-Camp and Executive Officer for the Commandant, U.S. Army War College in Carlisle Barracks, Pennsylvania. He formerly served as a company commander in the 555th Engineer Brigade at Joint Base Lewis-McChord, Washington State. Stefani graduated from the Missouri University of Science and Technology with an MS in Geological Engineering. He holds a BA in Political Science with a minor in Philosophy from the University of Portland, Oregon.



KELLY KENNEDY served in the U.S. Army from 1987 to 1993, including tours in the Middle East during Desert Storm and in Mogadishu, Somalia. She has worked as a health policy reporter for USA Today and spent five years covering military health at *Military Times*. Kennedy is the author of *They Fought for Each Other: The Triumph and Tragedy of the Hardest Hit Unit in Iraq* (St. Martin's Griffin, 2011) and the co-author of Kate Germano's *Fight Like a Girl: The Truth About How Female Marines are Trained* (Prometheus, 2018).

In 2010, Kennedy was awarded a John B. Oakes environmental journalism honorary mention for her reporting on burn pits in Iraq and Afghanistan. She is also a 2008 Ochberg Fellow, sponsored by the Dart Center for Journalism and Trauma; and a 2008 Rosalynn Carter Mental Health Journalism Foundation Fellow.



KAYLA M. WILLIAMS is Director of the Military, Veterans, and Society Program at CNAS. Previously she served as Director of the Center for Women Veterans at the U.S. Department of Veterans Affairs (VA), where she focused on policies, programs, and legislation. Williams spent eight years at the RAND Corporation researching service-member and veteran health needs and benefits, international security, and intelligence policy. Williams was enlisted for five years and authored the memoirs *Love My Rifle More Than You: Young and Female in the U.S. Army* (Norton, 2006) and *Plenty of Time When We Get Home: Love and Recovery in the Aftermath of War* (Norton, 2014). She holds a BA from Bowling Green State University and an MA from American University. Williams is a former member of the VA Advisory Committee on Women Veterans and the Army Education Advisory Committee. She is a 2013 White House Woman Veteran Champion of Change and a 2015 Lincoln Award recipient.

Acknowledgments

The authors would like to thank the many individuals and organizations that have contributed to and inspired the development of this research including Philip Carter, Andrew Swick, and Doug McCormick. In addition, the authors extend their gratitude to Chris Ford for his time reviewing the report, and the employees of GuideStar USA for providing essential assistance in accessing the wealth of data necessary for this study. Finally, the authors express their sincere appreciation to CNAS colleagues Loren DeJonge Schulman, Melody Cook, and Maura McCarthy for their time and attention in supporting the work.

This report was made possible with support from Wounded Warrior Project

About the Military, Veterans, and Society Program

The Military, Veterans, and Society program addresses issues facing America's service members, veterans, and military families, including the future of the All-Volunteer Force, trends within the veteran community, and civil-military relations. The program produces high-impact research that informs and inspires strategic action; convenes stakeholders and hosts top-quality events to shape the national conversation; and engages policymakers, industry leaders, Congress, scholars, the media, and the public about issues facing veterans and the military community.

Of note, CNAS has received funding in the past from a number of the organizations and companies included in this study. Some among the CNAS research team are members of or have received services from organizations mentioned in this report.

Cover Art

Cpl. Sarah Cherry/U.S. Marine Corps

FUNDING FLOWS IN THE SEA OF GOODWILL

An Analysis of Major Funders in the Veteran-Serving Nonprofit Space

01	Executive Summary
02	Background
04	Data and Methodology
08	Trends in Nonprofit Grants and Services
20	Major Corporate and Foundation Funders Supporting Veterans
24	Samples of Funder Types
27	Conclusion
28	Appendix A <i>List of Coded Nonprofit Organizations</i>
29	Appendix B <i>Benefit Categories</i>
30	Appendix C <i>Cash and Non-Cash Funding by Benefit Code</i>
31	Appendix D <i>Veteran Population and Funding by State</i>

Executive Summary

Analyzing the largest organizations in the veteran philanthropy space through publicly available tax filings and annual reports, this paper identifies: (1) the dominant funders in the space and (2) the services and programs these organizations provide and fund. Through analysis of publicly available nonprofit tax documents and annual reports, as well as publicly shared information about corporate and foundation giving to veteran-serving nonprofits, this report examines their grantmaking activities. The report demonstrates the significant impact that major funders have in this space and captures trends in the categories of benefits and programming that currently are being funded, as well as areas receiving limited support. Veteran-serving nonprofits, foundations, and corporate funders will benefit from a broad overview of the current state of funding flows as they consider how to direct funding and services moving forward. Subsequent research should include a nationwide needs assessment of the veteran community; pairing an understanding of the deepest needs among this population with this assessment of where resources are flowing would allow optimization in alignment of needs and resources.

Among this paper's most significant findings are the following:

- Veteran-service organizations (VSOs) with chapters tend to focus on funding them, while nonprofits with broad missions are more diverse in their giving and tend to donate at higher rates.
- Following funding to general services, the specific categories that received the most funding were spouse and family, sport/recreation, healthcare, finances, and housing.
- Research, unclarified grants, transportation, legal services, and civic action received the smallest percentages of funding.
- California boasts both the highest percentage of veterans by state and the highest funding levels from chapter-based veterans service organizations. While Oklahoma, Illinois, Massachusetts, and Wisconsin have far lower percentages of the nation's veterans, these states received the next highest funding levels.
- In the corporate world, much of the funding went toward helping train veterans or their families for future employment, as well as to helping them get jobs. Now that veteran unemployment is down to 3.8 percent, such funding might be better used elsewhere.
- Private foundations are more likely to fund rehabilitative services, caregiver support, research into medical issues, and groups that provide peer support—particularly if the foundations have clear mission priorities that include healthcare or veterans.
- The largest organizations maintain their monopoly on congressional agenda-setting with regard to veteran services provided by the government through the use of advocacy and lobbying.
- Larger and more prosperous organizations tend to offer more grant assistance in addition to funding research institutions and smaller organizations that offer specific services.
- Numerically, most grants were awarded to chapters and auxiliaries of chapter-based VSOs, while most funding was allocated to unspecified other grants and services.
- The number of grants awarded does not align with the funding level allotted to specific services; general services receive the most funding but a small fraction of the number of grants awarded.

Several caveats limit this research, including: a large percentage of programming provided under the umbrella of “general services” could not be categorized; many grants have dual purposes; and corporations and individuals are under no obligation to disclose donations, preventing systematic analysis of those funding flows.

The next section provides a brief background on trends in the veteran-serving nonprofits space and previous research. The second section details the methodology used to code the grantmaking activities of selected nonprofits by analyzing their tax filings and annual reports, as well as that used to assess the giving of corporations and foundations. The third section presents trends in grants and services among veteran-serving nonprofits. Based on tax filings, it highlights the largest ten funders separately due to their dominance in the sector, delves into grants and funding to chapters and by category of service, and assesses funding flows by state; then cross-checks this data with an overview of what organizations self-report in their annual reports. The fourth section presents trends in corporate and foundation giving based on publicly-available information from and about major donors. To provide additional context on the types of organizations operating in this ecosystem, the fifth section highlights four types of funders in greater detail. The final section provides high-level conclusions about these trends.

Background

As the United States completes its second decade at war, the country's veteran community and veteran-serving nonprofit landscape continues to change in accordance with shifting demographics. The Department of Defense reports a total 1.3 million active-duty service members and 800,000 Reserve forces.¹ Of the 2.1 million serving, approximately 250,000 separate from the military each year, joining the 20 million veterans who live throughout the United States.² However, this population is shrinking dramatically, as previous cohorts from the World War II, Korea, and Vietnam eras pass. It is projected to decline to 13.6 million by 2037.³ The shrinking veteran population is also changing and will require a distinct set of services and support.

Veterans from the All-Volunteer Force era, specifically Gulf War-era veterans, will increasingly come to dominate the landscape in the next few decades. Not only will Gulf War-era veterans be a larger percentage of the veteran population and the first fully-professionalized cohort, these veterans are increasingly diverse both ethnically and racially, more female, and more likely to have been married while serving.⁴ Additionally, a higher percent of post-9/11 veterans file claims for disability compensation than veterans of earlier conflicts, and those who do so cite a larger number of issues.⁵ Veterans are also transitioning back into a society that has seen marked changes in community engagement by comparison with previous generations.⁶ Accordingly, the veteran-serving nonprofit and philanthropy market, which serves a reduced veteran population and has already been impacted by changing veteran demographics, must continue adapting to shifting needs in the space by continually adjusting the services provided.

Organizations providing critical support to veterans have existed throughout much of the history of the United States, often founded in the wake of major conflicts: Veterans of Foreign Wars (VFW) dates its history to 1899 in the aftermath of the Spanish-American War and Philippine Insurrection; The American Legion (1919) and Disabled American Veterans (DAV, 1920) were formed after World War I; Paralyzed Veterans of America (PVA, 1946) and American Veterans (AMVETS, 1944) were founded after World War II; and Vietnam Veterans of America (VVA) was eponymously formed in 1978. The post-9/11 era has been no different, resulting in Iraq and Afghanistan Veterans of America (IAVA, 2004), Wounded Warrior Project (WWP, 2003), and other more modern organizations. However, groups founded pre-9/11 still largely dominate the market financially and

influentially. Newer organizations are making their mark, boasting distinct models of community engagement, fundraising, and programming compared with earlier veteran-serving nonprofits.⁷ Veterans themselves are demanding a different collection of services and style of engagement than have previous generations, and newer organizations have carved out roles alongside legacy organizations to serve veterans' needs and advocate for specific legislative and policy changes.⁸

Legacy and newer organizations both provide vital services and support to this community. The so-called "sea of goodwill" of nonprofits serving veterans has supported this community for decades, supplementing and collaborating with the government and providing services locally across the nation. Responding to the perceived needs of veterans has been a key part of their focus and organizational makeup; having the resources to provide those services is foundational to the mission. Coordination between the public sector, private companies, and nonprofits has resulted in significant progress in addressing veteran unemployment and homelessness, which have both declined dramatically in recent years.⁹

A higher percent of post-9/11 veterans file claims for disability compensation than veterans of earlier conflicts, and those who do so cite a larger number of issues.

Because of veteran-serving nonprofits' large constituencies and the government's reliance on them to fill gaps in service, these organizations have developed immense power, influence, and funding. Historically, the legislative power of congressionally chartered VSOs has made significant strides in supporting veterans.¹⁰ These nonprofits also serve as vocal critics of government programs that are not providing adequate services. Their representatives often testify at congressional hearings, citing concerns that their members, associations, and affiliates have at all levels—local, regional, and national. As a result, these organizations influence the VA's annual budget decisions, impact legislative action taken by the Senate and House Veteran Affairs Committees, and draw attention to veterans' issues.¹¹ Far less clear is the tangible impact of services provided by organizations with the loudest voices and the biggest budgets.

While congressionally chartered VSOs have long dominated the veteran philanthropy space by providing services directly to veterans, influencing policy, and

operating as grant making institutions, many other organizations also serve veterans. The “Big 6” historically dominant VSOs – The American Legion, AMVETS, DAV, PVA, VFW, and VVA – are known to provide services and award grants. Numerous other large organizations who also provide direct services and fund veteran causes, including newer organizations founded post-9/11 have also quickly become influencers in the veteran nonprofit ecosystem, capitalizing on their social media presence and support from members to push legislative agendas.¹²

As the size of the veteran population shrinks and desired services shift, the nonprofit and philanthropic communities must prepare to carefully prioritize which needs to meet and how to resource programs. Understanding what needs in the veteran space are currently being supported is a crucial step that builds toward the long-term goal of identifying gaps that should be filled and aligning programming to fill them. In the veteran philanthropy market, the largest organizations with the most funding have an outsized impact on the space as well as on the veterans; therefore, trends in these organizations’ funding and services are key to understanding the market as a whole.

Past work has attempted to develop frameworks for comparing the vast number of veteran-serving nonprofits. Organizations have developed taxonomies

to determine which types of services are provided in the philanthropy ecosystem. Due to the wide variety of programs, classification is critical to evaluating the space. Many nonprofits, for instance, focus on providing direct services pertaining to employment and education, mental health, and housing. In comparison, organizations with nationwide chapters offer benefits assistance and fraternal networks, and set their legislative agenda based on expansive networks. In 2012, the Institute for Veterans and Military Families (IVMF) attempted to map collaborative work by military and veteran-serving organizations and established a blueprint for assessing network and benefit types.¹³ IVMF’s analysis of collaborating organizations found that most organizations focus on education, employment, health, or housing.¹⁴

In assessing veteran-serving philanthropy, this report builds on the 2015 Center for a New American Security (CNAS) report “Charting the Sea of Goodwill,” which examined the landscape of veterans nonprofits through the lens of their tax filings, and the 2018 follow-on working paper “Changing Tides in the Sea of Goodwill: A Financial Analysis of Veteran-Serving Nonprofits,” which applied a business analysis to identify significant fiscal attributes of the market.¹⁵ CNAS now aims to move beyond financial analysis to identify the services and programs currently provided.

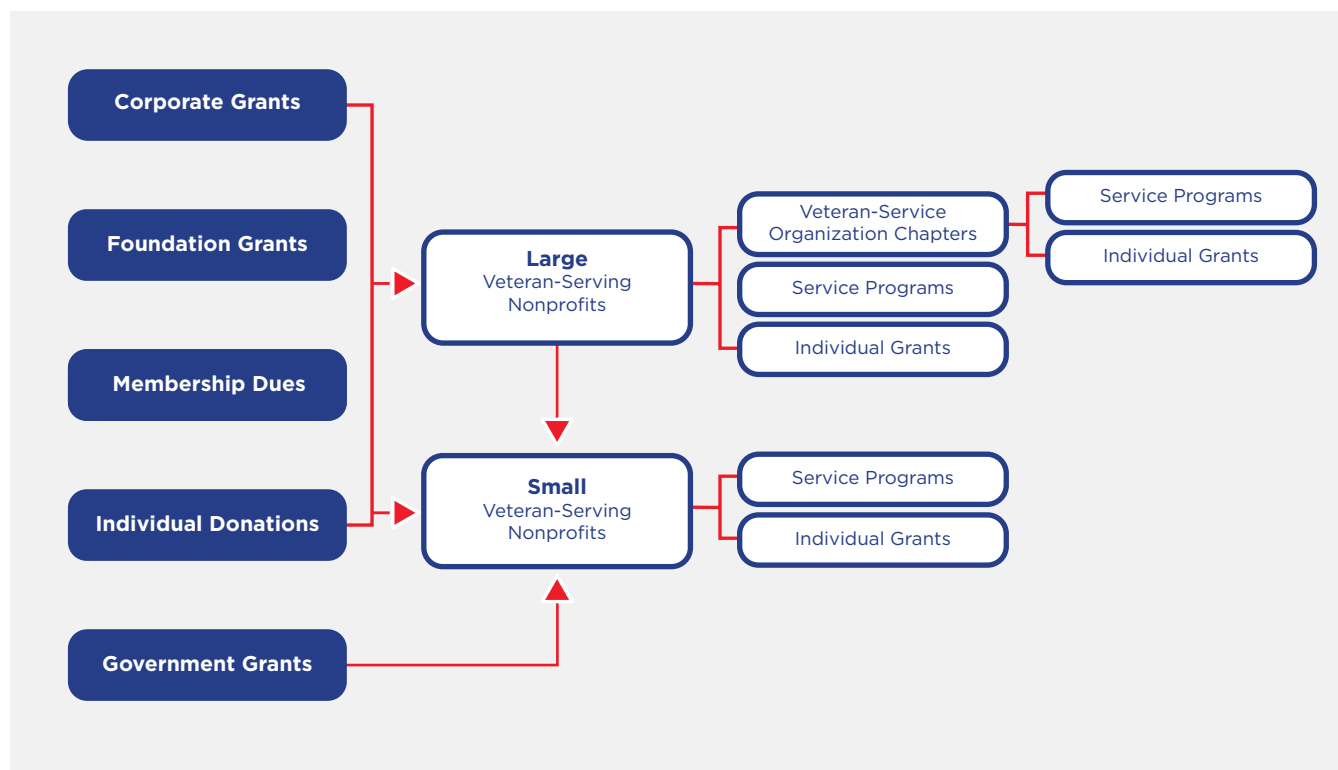


Figure 1. Funding Flows in the Veteran-Serving Nonprofit Ecosystem

Funding streams are likely to shift as the veteran population shrinks and organizations built on large member bases adapt. How funders prioritize services will have a ripple effect on the community as a whole: as Figure 1 illustrates, the veteran-serving nonprofit market has overlapping funding streams and interaction between large and small groups; as this paper will demonstrate, the largest organizations play an outsized role due to their financial dominance.

Understanding what needs in the veteran space are currently being supported is a crucial step that builds toward the long-term goal of identifying gaps that should be filled and aligning programming to fill them.

This report focuses on capturing trends in funding of chapters, programs, and services by larger organizations. At first glance, this is an immense space, totaling 38,000 organizations that serve veterans.¹⁶ However, only 153 have an annual revenue greater than \$1 million, and 59 percent of revenue in the market is attributed to six organizations with the largest annual revenue.¹⁷ Previous work by GuideStar, a platform that reports on charitable organizations based on tax data, examined veteran-serving organizations and found that 65 percent are posts or chapters; 18 percent are charitable; and 17 percent fall into other categories of giving.¹⁸

Because of the wide array of veteran-serving organizations, a comprehensive analysis is all but impossible. Therefore, this report prioritizes high revenue organizations to examine a subset of them by expenditure based on the Internal Revenue Service's (IRS's) tax form 990 and self-published annual reports, as well as publicly available information from private companies and foundations. The examination of nonprofit operations is an area with few well-marked boundaries and definitions outside of tax reports. This report offers an important first step in a discussion of how veteran-focused philanthropy can identify and classify programs and grants. The following section explains the data and methodology used for the analysis presented in the remainder of the report.

Data and Methodology

This section outlines the methodology used for analyzing giving in the veteran-serving nonprofit space. After brief background notes on sources and terminology, it begins by detailing the methodology used to select nonprofit organizations. Next, it lays out the method used to code these organizations' funding and grants into categories using data publicly available in the tax filings and annual reports of those organizations, and then explains those two data sources in more detail. Finally, it lays out the system used to assess funding from corporate and foundation donors.

To objectively analyze organizations and their funding, financial data was sourced from the most recent tax filings, supplemented by publicly available information from the organizations.¹⁹ Nonprofit organizations are required by law to submit information every tax year regarding financial activity, while corporations and individuals are not subject to public disclosure rules.²⁰ In addition to tax forms, many nonprofits produce annual reports to highlight their activities and successes over the previous year, and some corporations and individuals choose to announce large donations to nonprofits and/or be recognized at events. While nonprofit organizations have a number of avenues to report their financial and program activity, there are various inconsistencies that prove challenging when attempting to conduct rigorous quantitative analysis. Therefore, this report relies on quantitative coding and qualitative content analysis to categorize grants and key trends in nonprofit, corporate, and foundation giving.

A few notes on terminology. "Grant" and "grant awarded" as used in this report and are understood to refer to the number of grants awarded outside of the organization, not the dollar figure allocated. "Grant allocation" or "funding for grants" refers to the money an organization awards to these grants. The term "programs" refers to internal programs managed and operated by the organization. The term "funding" includes both external grants and internal program funding. Similarly, programs, assistance, outings, and other services are referred to as "programs and services." The terms "direct assistance" and "assistance to veterans" refer to cash grants, scholarships, and loans awarded directly to veterans.

Although government-solicited information is the most consistent data available, organizations file taxes differently, and descriptive data is limited. Due to these constraints in terms of concrete and comparable findings, and given the lack of a comprehensive needs assessment

that would allow comparison of funding flows and needs to identify gaps, this work is not meant to be prescriptive. Nonetheless, this research contains valuable insights that can help nonprofits and funders identify potentially under-resourced areas of need and adjust accordingly.

Selected Nonprofit Organizations

Because of this project's scope, examining every organization providing significant funding to veteran causes was not possible. In order to assess trends in grants and funding within the veteran-serving nonprofit space, this study selected a subset of organizations from a range of revenue brackets as described below.

Following the methodology used by CNAS in "Charting the Sea of Goodwill" and "Changing Tides in the Sea of Goodwill," this study pulls tax data for organizations self-coding with National Taxonomy of Exempt Entities (NTEE) W30.²¹ Organizations with an NTEE code preceded by "W" exist for "public and societal benefit," which includes the subgroup "W30" for "military and veterans' organizations."²² This report is premised on organizations that self-identify as veteran-serving, even though numerous others also give money to veteran causes and do not file under the W30 NTEE code.

This report provides a point-in-time analysis of veteran-serving organizations in one calendar year. Due to multiyear projects and classification under the tax code, annual reports and 990s do not match. Similarly, several errors in GuideStar's data include two organizations being incorrectly coded as W30, and one filing from a chapter of a national organization listed rather than its headquarters. These errors in the data were corrected prior to conducting data analysis. A number of tax filings were spot-checked against the data and additional errors were not detected; however, each filing was not independently verified.

Financial-services institutions such as mutual-aid associations were excluded from the dataset because they distort the revenue and asset information for the dataset as a whole. Headquarters of large legacy veterans' organizations were examined separately from their chapters and posts, unless chapters met the \$1 million threshold in annual revenue necessary for this analysis. For historical reasons relating to governance and their unique tax code status as 501(c)(19) or 501(c)(23) organizations, chapters or posts of the Big 6 VSOs and other similarly structured veteran-serving nonprofits were incorporated and governed separately and file separate tax returns. With this classification, the final dataset consists of 153 veterans' nonprofits.

These remaining 153 organizations are divided by revenue bracket, as indicated in Figure 2: \$1–1.99 million, \$2–4.99 million, \$5–10 million, and greater than \$10 million. A total of 33 organizations have an annual revenue greater than \$10 million; 20 have a total annual revenue between \$5 and \$10 million; 46 between \$2 and \$5 million; and 54 between \$1 and \$2 million.

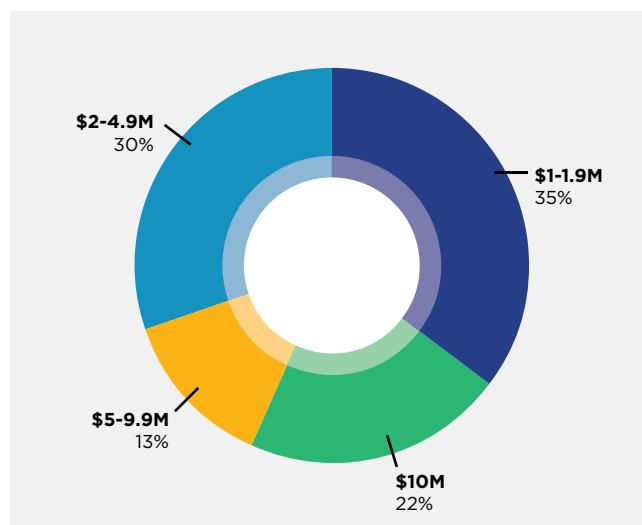


Figure 2. Veteran-Serving Nonprofits with \$1M+ by Revenue Bracket
Data Sourced from Tax Form 990

To select organizations for analysis, the top 10 funders by revenue were included, with an additional 38 organizations randomly selected. These were chosen with a slight preference for the dominant funders, resulting in an additional 16 organizations being selected from the top revenue bracket (\$10 million+ in annual revenue), 8 from the second revenue bracket (\$5–9.9 million), 12 from the third revenue (\$2–4.9 million), and 2 from the fourth (\$1–1.9 million). The complete list of coded organizations is in Appendix A.

Coding by Category of Service

To determine which types of services veterans' organizations are supporting, this study developed a list of service categories and coded spending by primary and secondary categories as described below. This study used existing categories developed by Code of Support and IVMF as a starting point.²³ Building from their breakdowns of needs and types of commonly reported programs, 31 discrete benefit categories were identified. For example, the subsection titled "Chapter Grants" was added after a cursory review of 990s indicated that a number of organizations had granted money to chapters of their own organizations.

Broad categories included benefits, health, finances, legal concerns, education, advocacy, employment, housing, community, sports and recreation, family support, research, transition, and chapter grants. The full list of categories and their definitions is presented in Appendix B.

Furthermore, subcategories were coded to include specific benefits within a larger categorical section. As an example, physical disability, mental healthcare, and physical health are all derivatives of healthcare. While many programs and services overlap, it is important to distinguish among programs that build ramps for wheelchairs, offer physical healthcare, or provide mental health counseling. Every line item listed in an organization's 990 form or on its annual report was coded according to these 31 benefit categories. The 31 category granular classification system should not detract from the reporting veteran-serving nonprofits convey during their annual reports; rather, these categories help identify which areas are funded and at what levels, while denoting which areas receive limited or no funding across the broader space.

Aside from the 31 main category codes, secondary codes were included for grants that provide services beyond a specific benefit. For example, a retreat program that focuses on mental health in veterans while also providing support to families is assigned a primary code of mental health and a secondary code of military family support. Some programs warrant a third benefit category, but this was rare, so no tertiary codes were assigned. The determination of which benefit category assumed primacy in coding was reached on a case by case basis depending on available information from 990s, annual reports, and other publicly available information such as websites.

This analysis focuses on primary codes, which provide the most complete picture of types and levels of funding within each benefit category. Most of the funded programs either did not provide enough information to warrant a secondary code or did not require a secondary code. However, because primary codes do not by themselves produce a comprehensive picture of services provided or funded, secondary codes are factored into the qualitative analysis in addition to being included in parts of the quantitative process for context. The 31 benefit categories were used to classify information from nonprofits' 990s and available annual reports; these data sources are explained below.

TAX FILINGS

This paper obtained tax data from GuideStar because of that platform's ability to sort organizations by type, tax code section, geography, and NTEE code.²⁴ GuideStar also produces spreadsheets that facilitate analysis.

At the time this study was conducted, each organization's most recently available 990 tax form was 2016 (as noted in Appendix A). These forms were used for coding funding and service provision. A few parts of the 990 were referenced: Part III, Section 4A-4C, requires organizations to list their "program service accomplishments for each of its three largest program services" and Schedule I, Part II, where organizations report grants and other financial assistance provided to domestic organizations and governments.²⁵ This section lists funding provided to individuals or other organizations; it does not detail funding for services and programs provided directly.

These two sections of the 990 form provide the bulk of information coded and analyzed in this report, due to the official nature of the documents. They include reporting of direct financial support in the form of external grants, as well as specified levels of funding to internal programs. In other words, organizations that give cash or non-cash assistance to other organiza-

There is considerable variation in the completeness of the 990 forms.

tions are required by law to report such activity, and to include the exact amount of assistance. These numbers arguably represent direct assistance more accurately than do annual reports because the IRS forms specify programs or components of a program. By contrast, annual reports often only convey the total internal programs funded, and not external grants or specific programs. For example, in its 990, the Bob Woodruff Family Foundation, Inc., reports in detail the number of grants it awards to external organizations. By contrast, in its annual report, DAV says it incurred just under \$42 million in "program expenses."²⁶ Additionally, many annual reports quantify their impact and performance by metrics other than by financial data, such as the number of veterans served or volunteer hours completed. These reports often promulgate the existence or success of a specific program, but do not disclose the cost of administering or providing the program.

It should be noted that direct cash and non-cash assistance as reported on a 990 does not equate to program expenses and this analysis focuses on financial grants awarded as reported in Schedule I, complemented specifically by the program expenses reported in Part II, Section 4A-4C, rather than coding total program expenses.²⁷

There is considerable variation in the completeness of the 990 forms. Some organizations file thorough, comprehensive tax forms, complete with grants by line items and robust descriptions of program services. Others provide the bare minimum of information as required by law. For example, The American Legion's 990 from 2016 shows the major accomplishment as maintaining "the post, including funeral luncheons, parades, and other interactions for members . . . and their families," but does not report a total amount of cash or non-cash assets expended.²⁸ Because of the opacity of some 990s, this study codes 30 percent of the money expended by the top 48 organizations as "General Services," a serious limitation. While this project only codes data available from the two 990 sections described previously, it also integrates pertinent information found in other parts of the IRS forms. With imperfect data and limitations of availability, a strictly quantitative approach to this research was deemed insufficient and inconclusive. It was imperative to conduct additional analysis by pulling in other sources of information: organizations' annual reports, as described below.

ANNUAL REPORTS

Annual reports highlight the impact an organization made the previous year. In this report, they supplement and provide greater context to the primary analysis completed using 990 forms. Annual reports often include a budget or financial table that shows the amount of cash or non-cash assistance granted in various benefit categories. While useful to provide context and data for the qualitative analysis, these are self-reported documents that are often unverified and not subject to IRS auditing. They can also be produced by calendar year, with tax years determined by each organization, whereas 990s are produced each IRS tax year.

Because of these limitations on direct comparisons, information obtained from annual reports was coded separately for both internal program services and external grants, using the same benefit categories described previously and detailed in Appendix A. Annual reports, once analyzed and coded, were used to cross-check 990s and to determine if there were large inconsistencies between them and IRS documents.

Annual reports were also critical to understand directly provided programs and services, which are not reflected in totality as line items on 990s. However, because such information was self-reported as well as sporadic, analyzing it quantitatively was not possible.

All of the top 10 organizations in this report release annual reports, whereas most remaining organizations either do not produce such reports, or produce them with unusable or no financial data. Their information on expenditures and focus was helpful, and they provided key context against which to assess larger organizations' tax filings.

Many organizations elect to have third party financial analysts conduct audits of their budget and overall financial health. Such reports are often made available to the public. The information from these reports was included in the same manner as that from annual reports (often the numbers in one matched those reported in the other), as context builders. Information from the audits and financials were not coded, but used as a tertiary check to ensure no large discrepancies in the reporting of individual organizations or within the ecosystem at large.

Funding from Corporations, Individuals, and Foundations

Outside of nonprofit organizations self-identifying as "military and veterans' organizations," a number of other entities also provide significant funding for veteran issues. There is also significant private and corporate giving to veteran causes, as well as support from foundations and nonprofits not registered under the W30 code; any examination of dominant funders in this ecosystem would be remiss without reviewing these sources of funding. However, because formal data is limited regarding the taxes, donations, and expenses of private entities, most of which are for-profit, for this study information regarding their philanthropic activities had to be sourced differently.

Donors in the corporate, individual, and foundation space that fund veteran-serving nonprofits were identified by reviewing listed sponsors of various events and conferences, conducting general Internet searches using combinations of relevant terms to find news stories about major donations, checking the Foundation Center, examining sponsors thanked on nonprofit websites, and asking some nonprofits to confidentially share who they perceive to be major donors. The corporate analysis focuses primarily on organizations that donated or committed amounts greater than \$1 million since 2016, to align more closely with assessments of nonprofits during a similar time frame; however, given variations in how

information on giving was reported, open source data on corporations is not limited by tax-filing year.

Information was sourced from annual reports, tax-filing documents if available, company websites, and press releases about donations to determine how corporations, individuals, and foundations donate to veterans' organizations. Given the limitation of publicly available documentation and variance in reporting, it was not possible to conduct quantitative data analysis. Organizations' websites were examined first, and many had a page dedicated to either veterans' employment or contributions to veterans' organizations. Next, any available information on 990 forms was obtained, and finally, specific internet searches were conducted for press releases and news stories about grants and partnerships with veterans' organizations.

The following sections use the methods and sources described above to examine trends in nonprofit grants and services as well as major corporate and foundation funders supporting veterans, followed by examples of funders from various categories.

The VA provides the most government-directed support to veterans, totaling \$94.5 billion mandatory funding in FY2016, supplemented by the “sea of goodwill.”

Trends in Nonprofit Grants and Services

The following analysis examines which services veteran-serving nonprofits fund and at what funding levels. Overall framing is followed by a deep dive into funding by the top 10 organizations, which play a dominant role in this space. Assessment of funding by all examined organizations follows, broken into analyses of funding to chapters and auxiliaries, by service category, and by state. Finally, the additional insights gleaned from coding available annual reports provides context and validation to results gleaned from coding tax data.

The VA provides the most government-directed support to veterans, totaling \$94.5 billion mandatory funding in FY2016, supplemented by the “sea of goodwill.”²⁹ The 153 nonprofits reporting greater than \$1 million in annual revenue thus accounted for 1.7 percent of overall funding in support of veterans, reporting a combined \$1.6 billion in expenses and \$440,992,122 in funding in 2016. Figure 3 shows the average revenue of the 153 organizations by income bracket. Although representing only a slice of overall veteran philanthropy, both public and private, these dominant funders in large part set the agenda for the space. This report identifies a number of trends and takes a first step in assessing where funding is awarded and which types of benefits are prioritized.

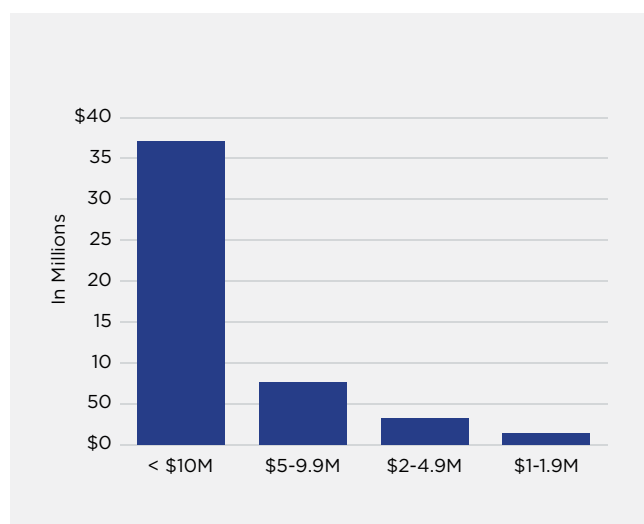


Figure 3. Average Revenue of Veteran-Serving Nonprofits with \$1M+ by Annual Revenue

Data Sourced from Tax Form 990

Of the 153 nonprofits, this study examined in-depth trends in grants and funding awarded by 48 organizations, which expended more than \$440 million. Analysis of the 990 forms reveals trends by benefit category and funding at the state level, with supplementary detail provided by annual reports. To determine which programs were being funded at which levels, each benefit category was assessed by allocation. In order to discern trends, two primary metrics were used: the number of grants awarded per benefit category, and total cash or non-cash assistance dedicated to each category. It is important to distinguish between the two, because the number of grants indicates an interest in supporting a certain benefit category, while the total amount of funding indicates a more literal valuation of a particular category of service.

Organizations throughout the space tend to give based on organizational structure and mission rather than how large or well-funded they are. Chapter-based organizations award the largest number of grants and the majority of their annual expenses to chapters and auxiliary chapters. Nonprofit organizations with broad missions award a diversity of grants across benefit categories, usually at higher rates. Service-specific organizations are more likely to award grants and offer services directly to individuals, offering fewer grants to outside organizations. This indicates a general trend in fidelity among veteran-serving nonprofits, in the sense that an organization's giving is likely to match its stated mission or organization type. Because service-specific organizations are more likely to award direct support to individuals, as the veteran population shifts and experiences new challenges, these groups should examine which primary services they offer and fund, as compared against demonstrated needs in the veteran population.

There is a misalignment of funds dedicated to states with sparse veteran populations, which has implications for organizations' alignment and realignment of funding as the veteran population shifts. As noted, there is an ongoing dramatic decrease in the number of veterans across America and a shift in where they reside. VSOs will have to determine where they can be most effective in their services, and this may leave some communities more vulnerable than others.

The data show that larger organizations tend to support smaller organizations that offer specific services, in some cases niche programs or services that larger VSOs may be less well suited to provide. They also support ongoing research and emergency relief efforts. This "outsourcing" of services is a positive trend among

VSOs and reflects an intent to award funds to organizations best equipped or narrowly focused on one specific problem or need. This creates a funding space in which large organizations act as screeners or gatekeepers for smaller organizations. Smaller organizations, even among the dominant funders in the space, tend to be more specifically focused on in-house programs and services. While there are benefits to offering specialized services, this limits flexibility and the ability to adapt to changes in funding or demand. If functioning properly, the gatekeeper approach should allow outside funding sources (corporations or large donors) to give to major, longstanding VSOs with the trust that the funding will be allocated according to need. However, the system does inherently concentrate funding power into the hands of a few major organizations.

Despite similarities in types of services offered by the top 10 and other dominant funders, and despite the number of grants awarded each year, there was little repetition in grantee. Only in a few instances did a small veteran-serving nonprofit receive multiple grants from larger nonprofits, even though some nonprofits do receive money from several corporations and foundations. As highlighted earlier, these smaller organizations may have a less diverse pool of funding, which likely contributes to the trend.

Although all 153 organizations identified as having greater than \$1 million in annual revenue exert significant influence in the space, impact is even more concentrated among those with greater than \$10 million annually. The following section examines how the top 10 influence the space and operate distinctly from other nonprofits.

Top 10 Nonprofit Funders

The top 10 nonprofits by annual revenue dominate the market financially, as well as in numbers, as seen in Figure 4.³⁰ The top 10 in decreasing order by annual revenue are: WWP, DAV, PVA, VFW, The American Legion, United States Veterans Initiative (U.S.VETS), Operation Homefront, Injured Marine Semper Fi Fund, Support Our Troops, and the Veteran Tickets Foundation (VetTix). Among the top 10, four were explicitly chapter organizations (DAV, PVA, VFW, and The American Legion); three others do not have chapters but do operate multiple facilities that offer housing and other forms of assistance directly to veterans (Operation Homefront, U.S.VETS, and Injured Marine Semper Fi Fund); and three have broader missions to support the military and veteran community but do not operate multiple brick-and-mortar facilities (WWP, Support Our Troops, and VetTix).

The top 10 report a combined total revenue of \$826.4 million (averaging \$82.7 million). Of this, the top three (WWP, DAV, and PVA) account for \$466 million (averaging \$155.3 million in annual revenue). There is a clear benefit of scale, as the top revenue bracket of veteran-serving nonprofits (greater than \$10 million in annual revenue) average \$37 million in total revenue, confirming that wealth in the space is concentrated among a select set of organizations. In comparison, the total annual revenue of all other organizations receiving more than \$1 million is \$372 million, although WWP, founded post-9/11, is the dominant organization in the space, with both the largest revenue and annual expenses, reporting \$231.8 million in total expenses in 2016.

The four chapter-based organizations in the top 10 are also four of the Big 6 congressionally chartered VSOs, traditionally the primary legislative advocates for veterans, counting as the second, third, fourth, and fifth biggest funders in the space. The other two organizations in the Big 6—AMVETS and VVA—are comparatively smaller: AMVETS is the 23rd largest by total revenue, reporting \$15,852,555, which still puts it in the top bracket; VVA is in the second bracket, reporting \$8,711,296 annually. This suggests legacy organizations still dominate the veteran philanthropy market, although their volume of services may be waning as this population shrinks and relocates.³¹ Chapter-based organizations will be hard pressed to maintain their brick-and-mortar presence nationally as the number of veterans shrinks. How these groups decide to continue providing services

or community to veterans as the makeup of the population shifts will determine their grant making activity in years to come.

While it is to be expected that the largest groups are both the largest service providers and the largest funders in the space, the degree to which money is concentrated in the top 10 shows that the priorities of a few large nonprofits greatly determine overall funding priorities of the space. While a number of new, smaller VSOs have emerged in the post-9/11 world, traditional large-scale VSOs remain both the dominant funders and the most funded organizations. They most likely maintain their financial dominance for a few reasons. First, longstanding VSOs have garnered and cultivated public trust as well as long-term donors. Second, many over their long histories, have diversified and grown their financial assets to include real estate, stocks, and interest or royalty incomes. Many of the smaller and newer organizations rely solely on annual grants and contributions or fundraising events, which are much less stable funding sources.

The financial supremacy of the top 10 offers stability to the space but at some cost. However, prior research suggests that smaller post-9/11 organizations are growing at a much more rapid rate than the traditional Big 6.³² As new funding needs emerge, new and smaller VSOs are formed to meet them. This study finds there is room for larger organizations to better fund emerging needs in the space. This begs the question of whether traditional funders are meeting the needs of a new veteran population. Most notably, this analysis shows that despite demographic shifts, funding devoted to women and LGBTQ veterans is so lacking that neither category is included in our benefits category codes.

TRENDS IN GRANTS AND SERVICES AMONG THE TOP 10 ORGANIZATIONS

The financial weight of the top 10 means they skew the number of grants awarded and amount of funding in the space. The discrepancy in number of grants awarded among the top 10 shows two successful models of programming: dispersion of funds to the chapter and post level, and direct assistance to veterans. The top 10 award the most grants numerically and financially, accounting for 69 percent of all funding in this analysis. Because these organizations allocate so much annually, their organizational priorities can determine to which services veterans have easy access.

Organization	Total Revenue	Total Expenses
Wounded Warrior Project	\$226,764,438	\$231,827,345
Disabled Veterans of America HQ	\$134,885,628	\$146,713,829
Paralyzed Veterans of America HQ	\$104,343,743	\$105,443,694
VFW HQ	\$91,462,880	\$85,749,812
American Legion HQ	\$71,228,134	\$72,450,439
U.S. Veterans Initiative	\$53,881,934	\$50,988,909
Operation Homefront, Inc.	\$45,106,623	\$56,349,040
Injured Marine Semper Fi Fund	\$36,227,797	\$32,048,763
Support Our Troops	\$33,639,836	\$33,835,208
Veterans Tickets Foundation	\$28,871,028	\$28,454,208

Figure 4. Finances of Top 10 Veteran-Serving Nonprofits

Data Sourced from Tax Form 990

Because many of the largest organizations are also chapter-based, when removing the chapters and auxiliary chapters from the analysis, the makeup of benefit categories among grants awarded or programs funded shifts dramatically. Due to the volume of grants to chapters and auxiliary chapters, they account for 53 percent of grants awarded among the top 10, despite being awarded by only four organizations: VFW, PVA, and DVA spent on average 68 percent of their annual revenue on chapters. Because many VSOs have chapters in every state and territory (sometimes multiple chapters), the number of grants awarded to chapters skews the numeric total.

VFW awarded the largest number of grants among the top 10, predominantly to chapters and auxiliary chapters, followed by PVA. Percentage-wise, VFW awarded 72 percent of total grants to chapters, DAV awarded 67 percent, and PVA 64 percent. These funders are some of the largest in the space according to revenue, and their propensity to support their own chapters and auxiliaries is likely a function of the nature of the organizations rather than size. It also makes for a murky funding space, as individual chapters have considerable flexibility in using the funds. While some of the grants are earmarked for specific events or programs, much of how each chapter uses general grants is dependent on local leadership.

Following chapters, in 2016 most of the top 10 organizations provided general grants to other organizations in the benefit category of “other services,” which are understood as grants to other organizations and general support to veterans, as demonstrated in Figure 5. This shows grants awarded per benefit category by the top 10. Of note, umbrella benefit categories (healthcare, education, advocacy, community, recreation, family support, civic action, and chapter grants) are rolled up to show broader trends. Many of these other grants and services supported smaller organizations in the veteran philanthropic space, museums, and memorials.³³ This trend demonstrates that larger groups fund organizations with capabilities they do not have themselves, or that they see as important to their missions. Following more general grants and other services, the only other funding concentration was sports and recreation activities.

In 2016, WWP funded the widest variety of grants among the top 10 organizations. WWP funded individual assistance to wounded service members and their families. It also funded medical research to study and provide rehabilitative services for Traumatic Brain Injury/Post-Traumatic Stress Disorder (TBI/PTSD).³⁴ In addition, WWP provided grants to relief organizations

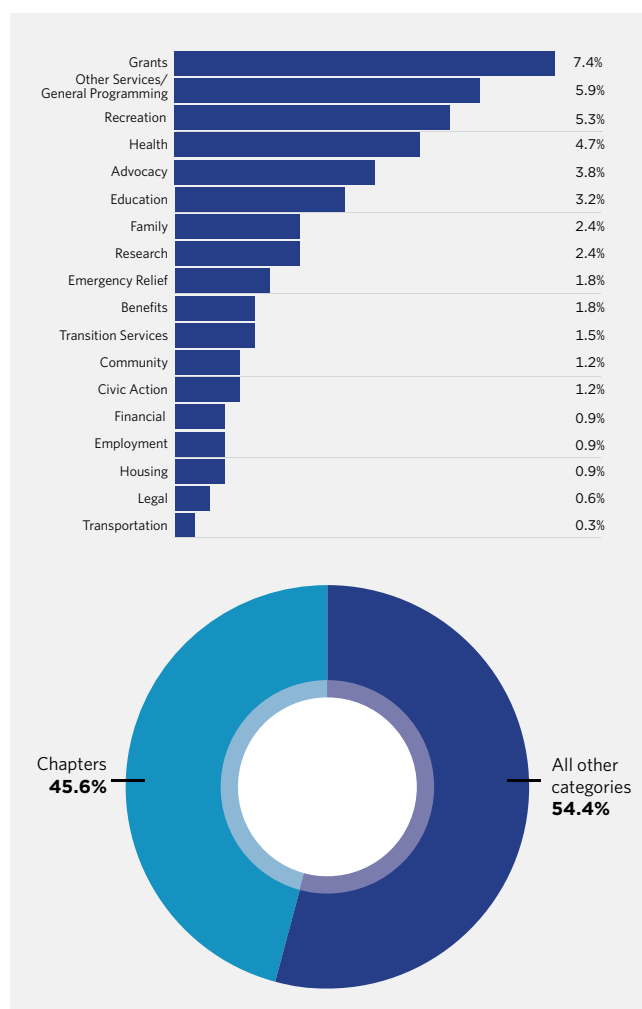


Figure 5. Top 10 Grants by Benefit Category

Data Sourced from Tax Form 990

offering emergency services, for example the Red Cross (\$2.3 million), Operation Homefront (\$2.6 million), and the VFW Foundation (\$886,000).

Total expenses follow the same trend as total revenue, with the largest organizations expending the most annually. The top bracket boasted the largest allocation of expenses, totaling a combined \$1.2 billion and averaging \$37 million, while the top 10 spent an average \$79 million annually. The remaining organizations reported \$369 million in total expenses. Of note, WWP accounted for 14 percent of total revenue and 15 percent of combined total expenses. In comparison, the next largest organization by revenue, DAV, accounted for 8 percent total revenue and 9 percent total expenses.

Trends among the top 10 extend to the 48 organizations examined in this report. All chapter-based organizations awarded grants primarily to chapters

and auxiliaries, while organizations providing one or a few direct services to veterans tended to fund only those services. The following sections lay out grantmaking trends among all 48 organizations analyzed in this study, including the top 10 organizations.

Veteran-Serving Nonprofit Funding

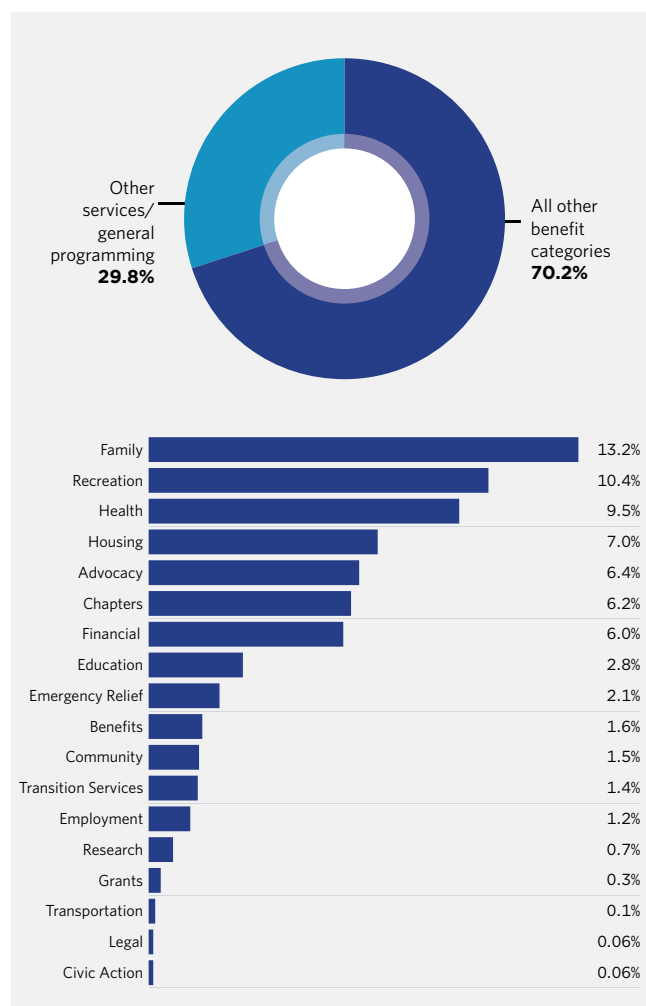
This analysis faces additional limitations because smaller organizations—even ones with more than \$1 million in revenue—tend to report less detail about their grantmaking and services. However, the types of services dominant nonprofits provide grants to, and the level of funding, illustrate priorities in the space. Grants and funding at the regional level are also critical insights to understanding the veterans being served and the services provided. There is significant media attention paid to veteran suicide, homelessness, and employment, and to a lesser degree families and spouses of service members. This study examines whether veteran-serving nonprofits are addressing those needs or if they have alternative priorities.

Figure 6 illustrates the levels of total funding allocated per benefit code category; specific levels of funding per benefit code are provided in Appendix C.

One limitation of this analysis is that the reporting of funding for general services, with no further granularity, renders findings in this category necessarily imprecise. The overwhelming number of “General Service” grants—coded as such when the information available in the 990s was not specific enough to assign a unique category—highlights this vague or dual nature of veterans’ services. While grants to chapters counts for the most number of grants awarded, “General Services” account for 30 percent of total money spent (more than \$131 million) but only 6 percent of the number of grants awarded. According to tax law, these services include direct services or funds awarded to veterans, as well as any additional program costs (supplies, transportation, training, etc.). They do not include fundraising or administrative costs as defined by the IRS. The number of grants awarded by category is described in greater detail later.

Support for spouses/families, an area where VA generally provides much more limited support, received the highest percent of funding after general services, followed by funding for recreation, health, housing, and advocacy. On the other end of the scale, the categories of research, grants, transportation, legal services, and civic action all received less than 1 percent of funding.

For all nonprofits examined, the size of an organization has significant impact on the amount of funding granted, while the mission of the organization affects the type of



Figures 6 and 7. Percentage of Funding Allocated by Benefit Category

Data Sourced from Tax Form 990

programming funded. For example, the Homes for Our Troops foundation, with an annual revenue of roughly \$23 million, allocated \$20 million, or 87 percent of its direct service reported, to grants coded as housing benefits—in line with its mission of providing homes for troops. Likewise, the Elizabeth Dole Foundation, dedicated to serving military families and with an annual revenue of roughly \$4.2 million, dedicated 90 percent of funding to caregiver support. This connection between mission and grant making shows a wealth of predictable activity in the veteran-serving nonprofit space. The specific nature of these services is often unclear, however, due to the self-reported nature of the services. Funding for “general services” may be used to serve free pizzas to veterans, deliver life-saving mental health counseling, or assist veterans in filing claims for disability compensation.

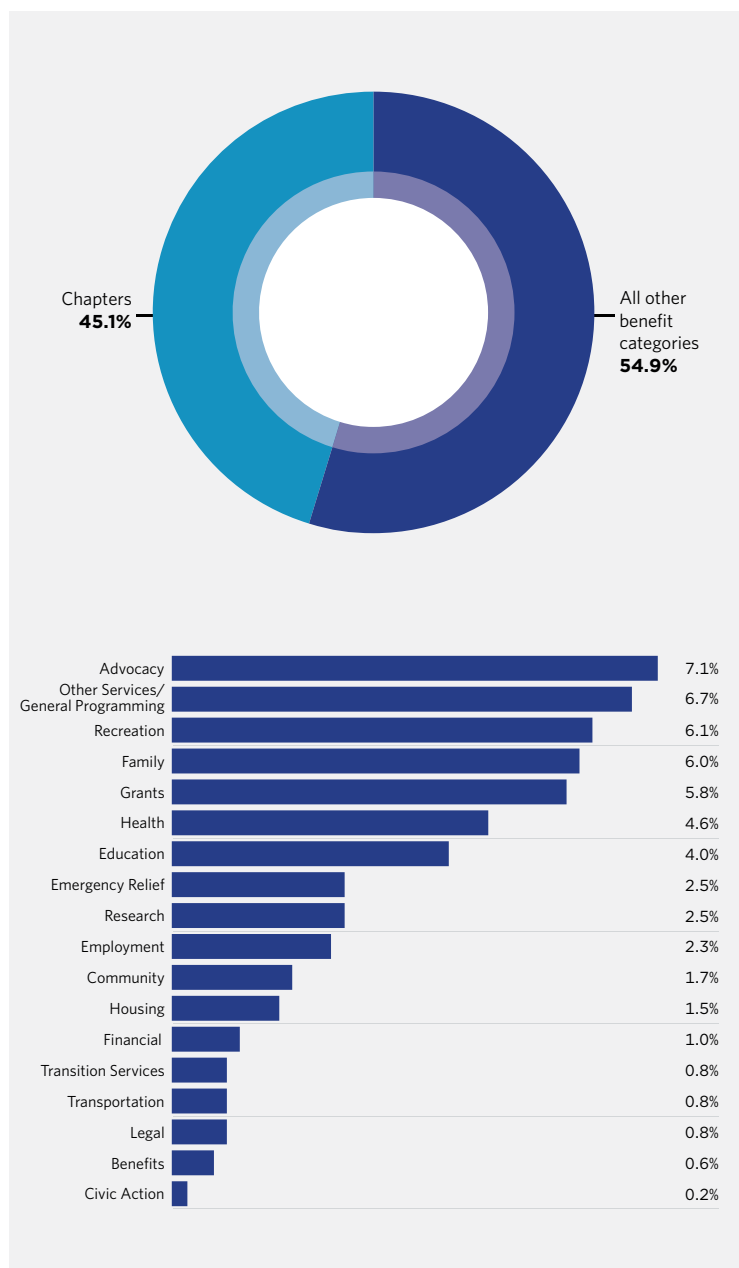
Nonprofits' tendency to grant in-house and to fund similar missions to their own illustrates the importance of an examination of veteran needs. For example, of the unmet needs among homeless veterans identified by VA's Community Homelessness Assessment, Local Education, and Networking Groups survey, 5 of the top 10 issues relate to legal needs, yet only 0.04 percent of funding from dominant funders is currently going to support legal needs based on this analysis.³⁵ The Veterans Metrics Initiative, a longitudinal study of post-9/11 veterans' transition and reintegration experiences, has identified satisfaction with financial well-being as a key area of concern, yet this has drawn less funding than other categories of service.³⁶

The amount of funding and number of grants does not align; for example, auxiliary grants only account for 0.1 percent of funding but 5 percent of the number of grants awarded. Additional details about grants and funding to chapters and auxiliaries as well as trends in the number of grants awarded, follow.

GRANTS AND FUNDING TO CHAPTERS AND AUXILIARIES

Among the largest organizations, chapters and auxiliary chapters remain a primary way of delivering services to veterans. Grants to chapters and posts account for 40 percent of grants awarded; including auxiliary chapters, that figure rises to 45 percent of grants awarded. Figures 8 and 9 show the difference by benefit category when including and excluding the percentage awarded to chapters and auxiliaries. While chapters and auxiliary chapters combined received \$26.8 million of funding, the money is dispersed. The average grant to a chapter is \$116,077, while the median is \$50,700. Surprisingly, however, grants to chapters and auxiliaries only account for 5 percent of total funding in the data examined, with the total amount of funding for chapters being \$26,380,341, while the total amount of funding for auxiliaries is \$726,050.

This funding is indicative of organizations with a large number of small posts, which is the case for large chapter-based organizations. VFW, for example, reports approximately 6,500 posts across the United States, with 3,800 auxiliaries.³⁷ With a reported 1.6 million members (of VFW and VFW auxiliary) this averages to only 155 members per post. The American Legion has similar numbers, with 2 million members across 12,000 posts in the United States and an average of 167 members per post.³⁸ These numbers, which do not take into account inactive members or members at large (not belonging to any particular post) show that chapter-based organizations such as the American Legion and VFW are spread



Figures 8 and 9. Percentage of Grants Awarded by Benefit Category

Data Sourced from Tax Form 990

out throughout the country. Their funding is also allocated across multiple smaller chapters and/or auxiliaries. While chapter-based organizations tend to fund a large number of chapters, the financial awards are minimal.

GENERAL TRENDS IN GRANTS AWARDED

Of the remaining codable benefit categories, the largest number of grants went to advocacy (7 percent), general programming (7 percent), and sports/recreation (6

percent). Spouse and family support, grants, healthcare, and education followed. When factoring in secondary codes, the number of sports/recreation as well as spousal-support grants nearly doubles, as shown in Figure 10.³⁹ The clusters of specific sports/recreation grants as secondary codes are mostly attributable to chapter grants, many of which fund outings for veterans (primarily shooting and fishing).

Based upon codable data, there are very few direct grants awarded, or programs funded, in the areas of benefits, finances, legal, advocacy, legislative, housing, mentoring, caregiver support, Gold Star Families, transportation, and transition services. Each of these categories registers 1 percent or less of the number of grants awarded. These 11 categories combined represent 21 percent of overall funding. Though it is unclear the extent to which services in these areas are provided under the rubric of “general programming,” funders may have the ability to make a significant impact by allocating additional grants to organizations providing programming in these potentially under-resourced areas.

Of the total 521 grants/programs coded in this analysis,

only 11 organizations received more than one grant: Concerned Veterans for America, the Department of Veterans Affairs, the Henry M. Jackson Foundation, HillVets Foundation, IAVA, Independence Corps, the Kentucky State Council, Rush University Medical Center, Team Rubicon, Tickets for Troops, and the U.S. Army MWR (Morale, Welfare and Recreation) Program, accounting for 23 total grants.⁴⁰ Each of these organizations and centers is prominent in its field for research and services, while the veteran-serving nonprofits are popular but smaller.

Of note, while grants to federal agencies are not particularly common, the VA can accept donations from outside sources.⁴¹ In 2016, DAV provided funding (\$728,291) for the Winter Sports Clinic, which provides rehabilitation and therapy to disabled and injured veterans; DAV also funded the VA Transportation Network (\$210,966).⁴² Team Rubicon is the only organization that received three grants, one from VFW (\$10,000) and two from the Woodruff Foundation (\$100k and \$250k). While Team Rubicon’s mission is to provide disaster relief, it does not provide services directly to

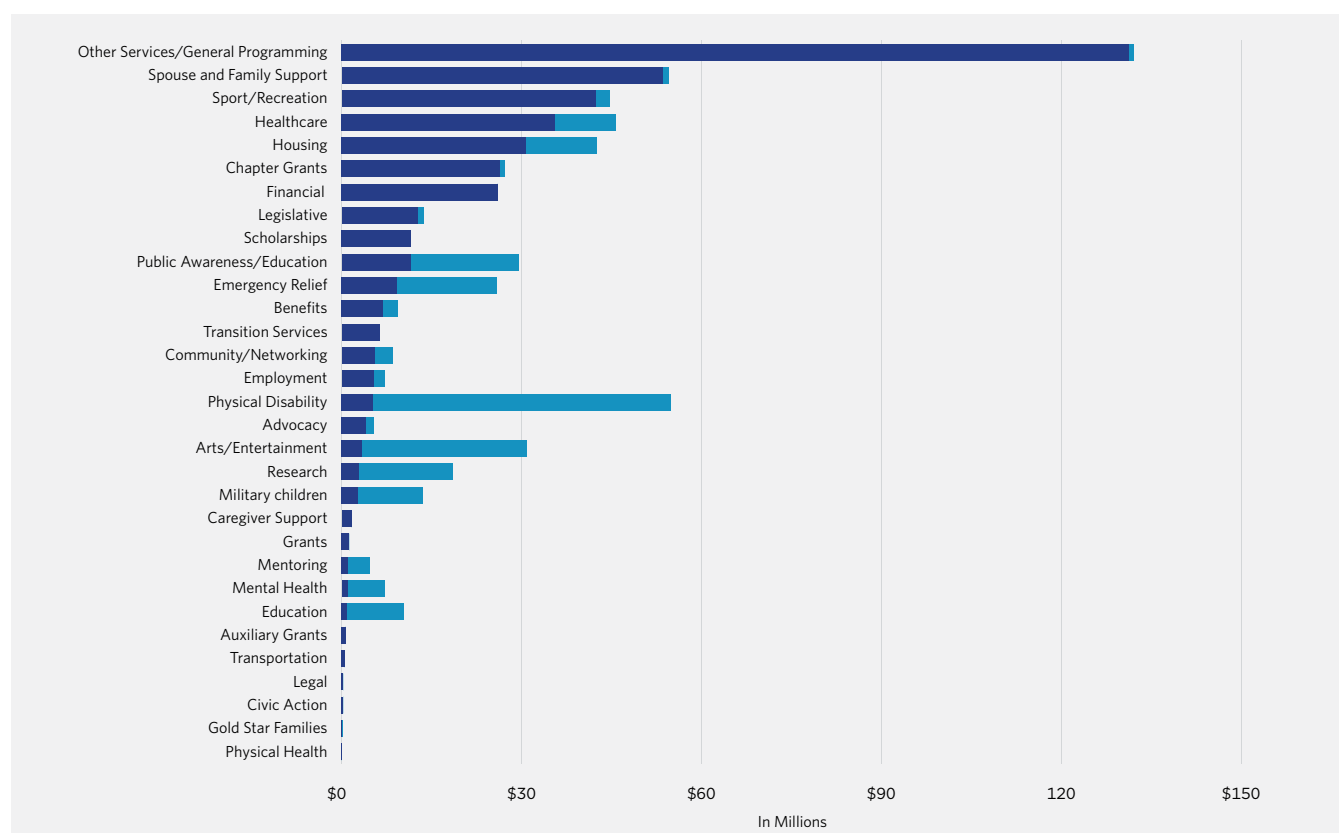


Figure 10. Difference in Funding Awarded Using Primary Codes Only Versus Secondary Codes (Primary Code Total Descending)

Data Sourced from Tax Form 990

veterans; however, it does offer a sense of community and a way for veterans to continue serving after separating from the military. Team Rubicon's mission and relatively successful funding streams indicate a shift in how society and veterans view the very concept of VSOs. Similar to The Mission Continues, Team Rubicon helps veterans by expecting them to continue to serve their communities and country, highlighting a shift in how we think about this population needs.

Assigned secondary codes are used to develop a more complete picture of the funding space as well as to determine the degree to which benefits are dual in nature. They are used to indicate grants or service programs that fulfill more than one purpose, for example, they show that 105 of the 521 (roughly 20 percent) of the grants awarded have secondary purposes or definitions. This further breaks down the primary codes for greater granularity. Isolation by secondary codes highlights changes when dual-nature grants or service programs are factored in, as shown in Figure 10. A few categories were funded at a much higher level when secondary codes were accounted for, indicating that while these services may not individually be a priority for funders, overall they are more important in the space than it might otherwise appear.⁴³ This report finds two categories that are usually secondary purposes for funding: physical disability and arts/entertainment.⁴⁴ Many of the grants awarded in the "Sports and Recreation" benefit category originate from chapter grants. Funding for spousal programs and grants span a number of different categories but are often components of programs primarily serving veterans, such as retreats, mental health counseling, and sports/recreation.

Funding by State

In addition to examining the flow of grants and funding by category of service, this research also examined funding flows by state and compared this to the distribution of the veteran population. The VA reports that 50 percent of veterans reside in 10 states and notes a trend of moving to states in the South and West.⁴⁵ As the veteran population contracts, whether or not it becomes more concentrated or dispersed will impact how the government and organizations support this population nationwide. Strikingly, GuideStar's 2015 report on veterans' organizations concluded that organizations in California, New York, Texas, Pennsylvania, and Ohio accounted for a quarter of organizations nationwide, as shown on the heat map in Figure 11.⁴⁶ California, the nation's most populous state, also has the most veterans, as well as the most active duty and Reserve members

currently stationed within the state. The other four most populous states—Texas, Florida, New York, and Pennsylvania—also host the largest number of veterans, although Pennsylvania outranks New York in terms of the size of this population.⁴⁷

The consolidation of veterans into certain regions (South and West), and states (California, Texas, Virginia, and Florida) could have a disproportionate effect on organizations that receive most of their funding from chapter dues. Most veterans live in urban areas, while a quarter live in rural areas, meaning the demographic characteristics, culture, and accessibility to veteran-based benefits differ.⁴⁸ While urban areas often offer greater access to a variety of services, rural regions, because of limited infrastructure, may present considerable barriers for access to services and amenities. Travel to access services takes longer, and fewer transportation options and institutional support exacerbate access.⁴⁹ Veterans living in rural areas tend to be older—27.7 percent were 65 to 74 years old, and 21.6 percent 75 or older—and require more healthcare and mobility support. Additionally, rural areas had the highest rates of disability overall, at all ages.⁵⁰ Given that urban areas usually boast services from healthcare to education, veterans living in rural areas, especially older veterans, are at a disadvantage.

Funding directed to state-level organizations illustrated inconsistencies. In this point-in-time analysis, funding totaled \$440,992,122. Of this, roughly 15 percent (\$65,924,050) was directed toward specific programs and chapters at the state level, as indicated in Figure 12. Forty percent of that state-level funding (\$26,380,341) was awarded to chapters or posts. Accordingly, while chapters accounted for the largest number of grants awarded annually, this represented only a relatively small percentage of the money dedicated to veterans. Overall, 299 state-specific grants were awarded. Specific levels of funding by state are listed in Appendix D.

Through focusing on chapter-based organizations such as VFW and The American Legion, the geographic spread of veteran priorities can be examined. In this analysis, numerically California, Illinois, Virginia, Texas, and the District of Columbia, in that order, received the highest number of chapter grants from their respective headquarters, amounting to about 21 percent of grants awarded to chapters overall. Hawaii received only one chapter grant, while eight states—Arkansas, Maine, Montana, New Hampshire, North Dakota, Rhode Island, Utah, and Wyoming—and Puerto Rico received just two chapter grants each. Of the total number of state-level grants, 78.5 percent supported chapters and posts

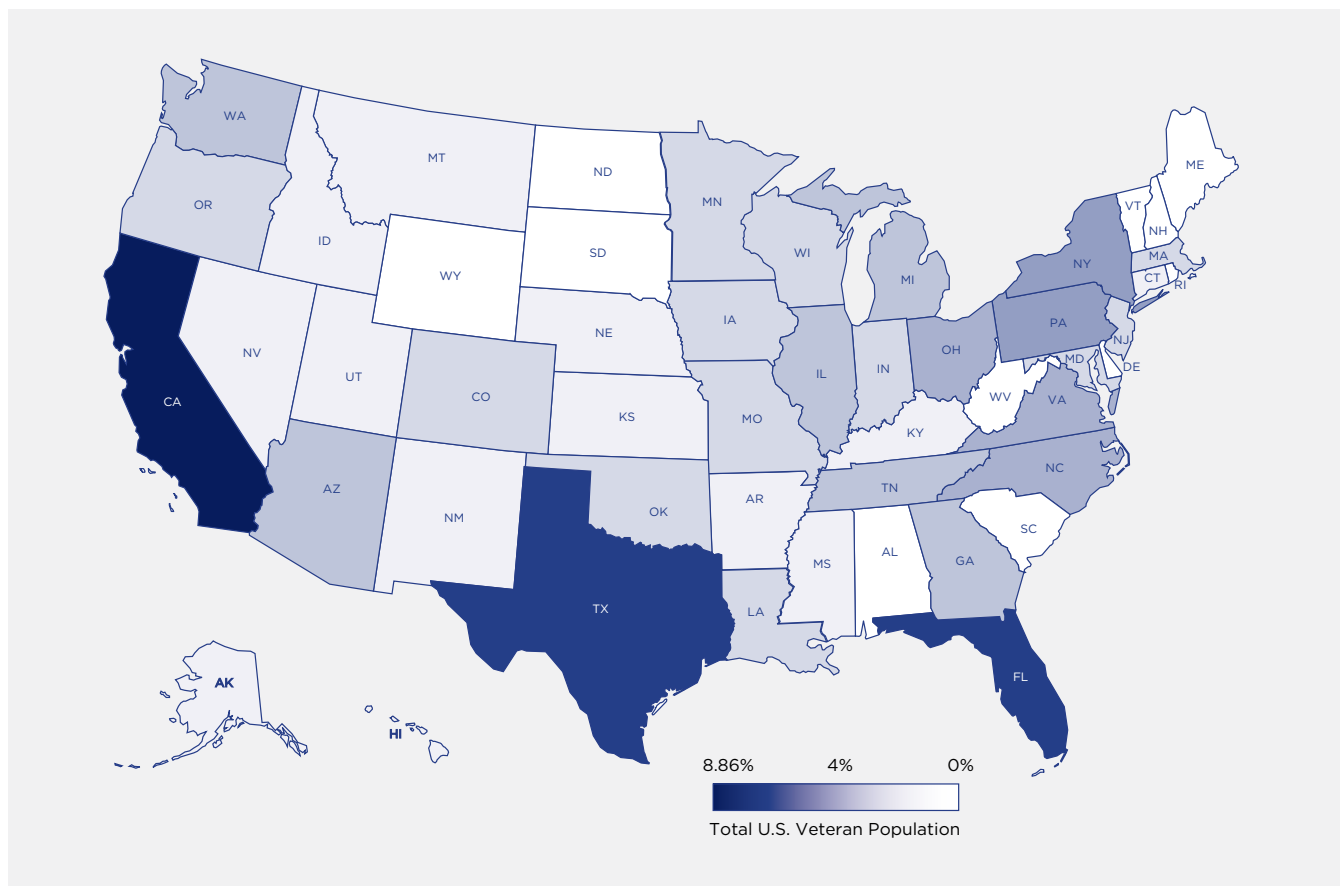


Figure 11. Percentage of the Veteran Population by State

U.S. Census Bureau

nationwide, while the remaining funds were designated for shooting and fishing outings.

Veterans who join groups comprised of members with like-minded experiences may find a sense of belonging that helps them reintegrate.⁵¹ Importantly, chapter-based organizations provide a community gathering place, which smaller niche service nonprofits often cannot do. Even though chapter-based organizations may not offer or be equipped to offer certain services, they regularly fund smaller organizations to fill this role.

Within the funding allocated for specific state programs or chapters, California received the most funding at \$9.1 million, or 14 percent of the \$66 million in state-specific funding. Because that state also has the largest percentage of all U.S. veterans, it follows that California reports a concentration of funding.⁵² If funding were proportional to the distribution of veterans nationwide, Texas, Florida, Pennsylvania, and New York would follow. However, other state funding did not correlate to high percentages of the overall U.S. veteran population.

In descending order, Oklahoma, Illinois, Massachusetts, and Wisconsin received the most state-specific funding, despite counting far lower percentages of the nation's veterans as residents.⁵³ A table showing the number and percentage of grants by state is in Appendix D.

Additionally, 12 states did not receive significant funding: Maine, New Hampshire, Montana, Vermont, Utah, North Dakota, Rhode Island, Mississippi, Idaho, Alaska, Wyoming, and Hawaii all received less than \$100,000 each. Each of these states has less than 1 percent of the U.S. veteran population. Figure 13 gives a breakdown by state. Hawaii received just one grant totaling \$26,783, or 0.05 percent of funding to states. The lowest-funded five states received a combined \$265,000, less than the top 32 states received individually. Resource constraints may make it more difficult for organizations to allocate resources to areas where fewer veterans live. This will have more of an impact on rural communities, where infrastructure and institutional support are already limited for veterans. The problem

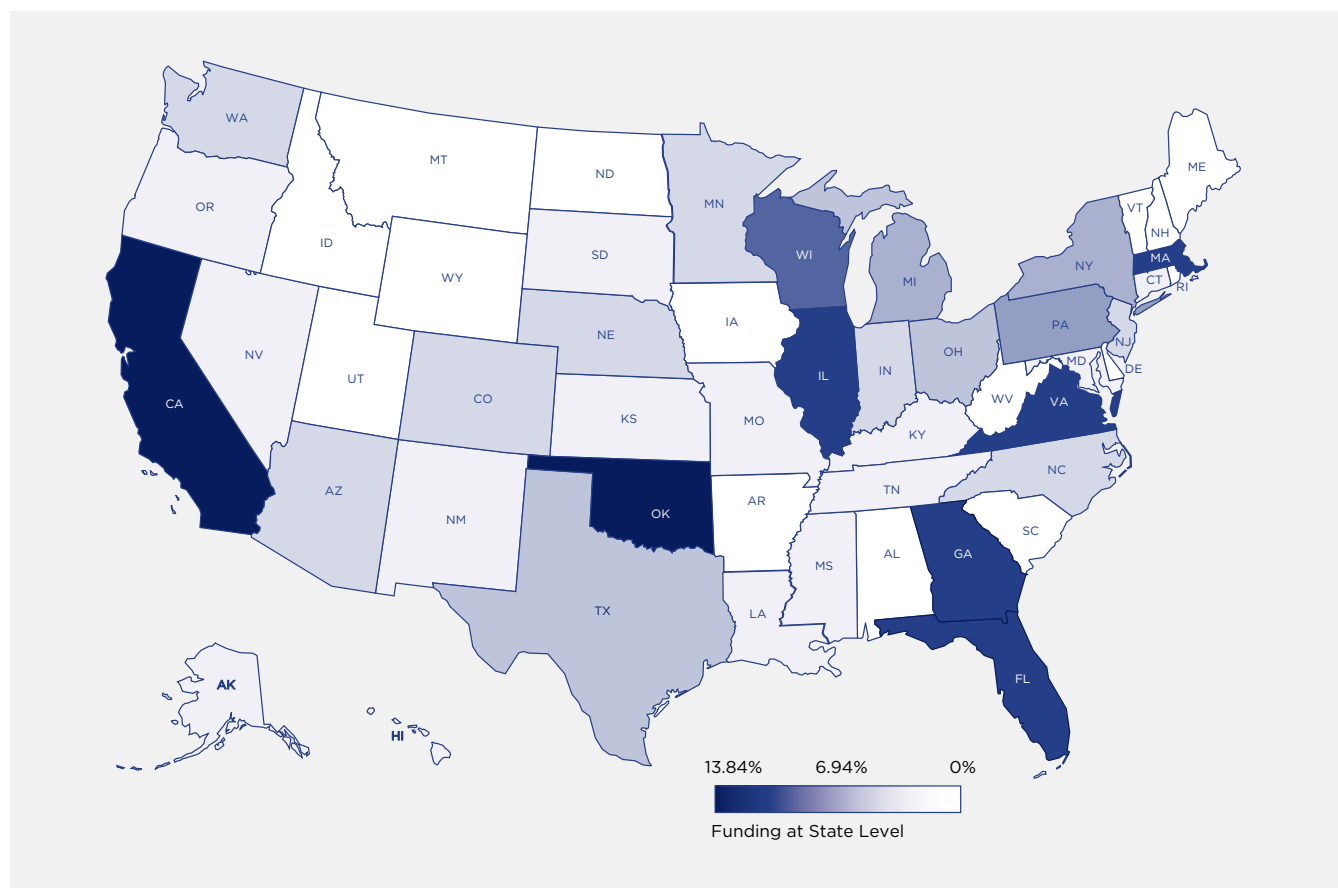


Figure 12. Veteran-Serving Nonprofit Funding at the State Level

Data Sourced from Tax Form 990

will be exacerbated by a decrease in traditional rural areas' employment opportunities and more people moving toward urban areas.

Notably, chapter-based VSOs often work with one another on Capitol Hill and boast substantial legislative agenda-setting capability, far outpacing smaller organizations' ability to influence members of Congress. Chapter-based organizations function like grassroots-led causes, where local chapters vote on resolutions that must then be voted on at their national conventions to form the agenda. Therefore, not only do chapter-based organizations provide the intangible benefit of community, but they also leverage their large constituency to determine a legislative agenda and provide a voice for veterans' issues in Congress.

However, little coordination was seen between large organizations regionally, demonstrated in the inconsistencies in funding and the siloed nature of local chapters. Variations in need based on veteran demographics could be better addressed by local VSOs. Organizations could

benefit from better understanding geographically isolated communities, in which access to healthcare or other services requiring transportation is more limited. Organizations may find it useful to focus on rural areas where distance can be a major challenge. Better alignment of services and programs locally could better serve the veteran community. VSOs that maintain brick-and-mortar chapters as well as providing grants may more closely allocate grants and funding for specific service providers regionally. The veteran-serving nonprofit space and the veteran community both may benefit from greater interaction between the Big 6 and other large VSOs to determine gaps that could be filled by one another.

Annual Report Analysis

In addition to mandatory tax filings, annual reports are another way to assess trends in services provided directly by organizations. However, there is far less comparable information available in annual reports because they

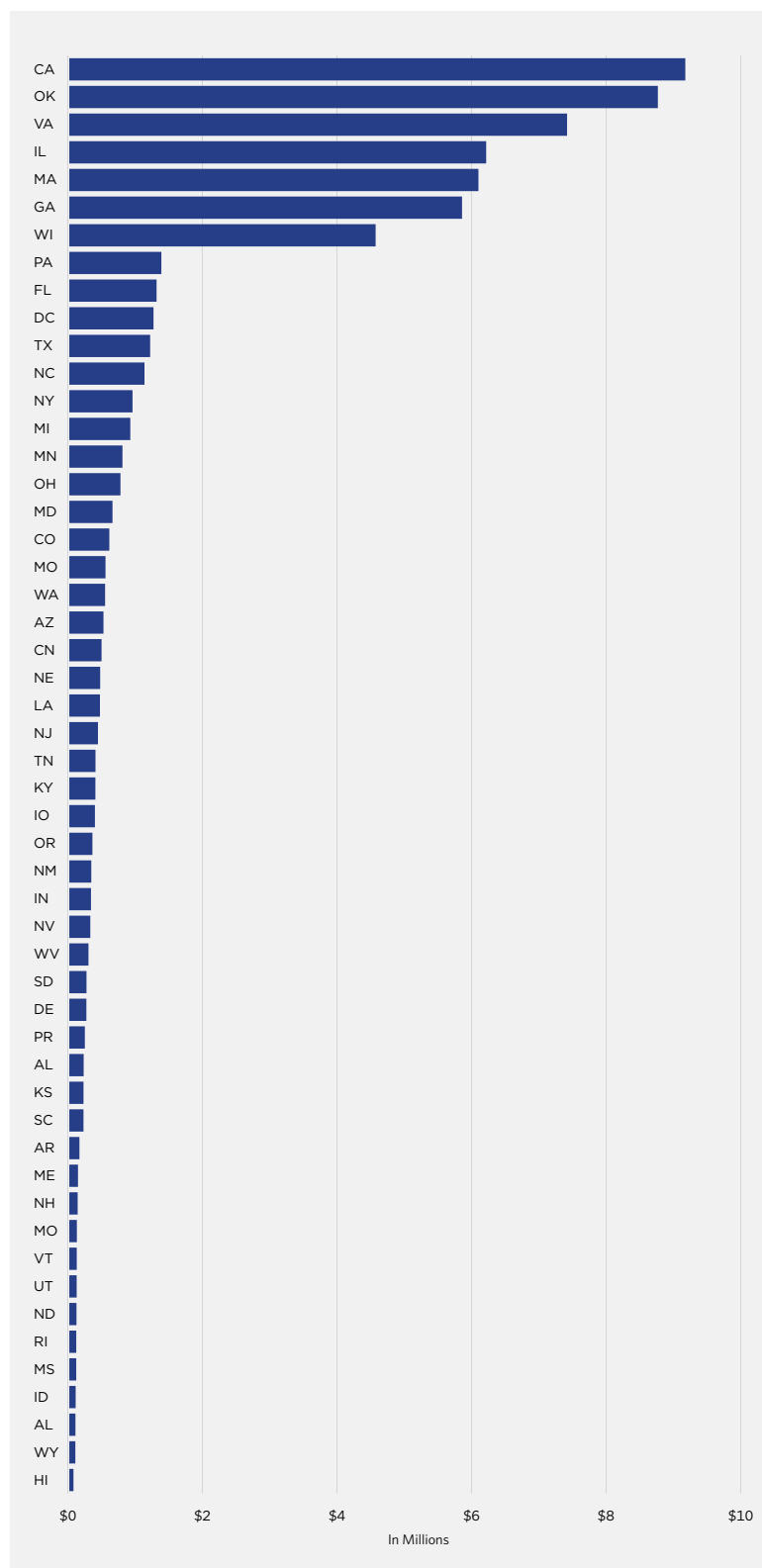


Figure 13. Veteran-Serving Nonprofit Funding at the State Level

Data Sourced from Tax Form 990

are contingent on the services an organization chooses to highlight. From the 48 organizations studied here, only half had publicly available annual reports with usable data. Similarly, programs and services listed in annual reports were often listed generally, with very little detail. Subsequently, only 115 services were listed and coded from available annual reports. Further highlighting the sporadic nature of these reports, of the 115 services listed, just 86 reported associated funding levels.

All top 10 organizations publish annual reports, though they rarely detail money provided to chapters and posts. Figure 14 shows the breakdown of funding per benefit category as indicated by annual reports. Most services reported in annual reports fall under the “other services/general programming” benefit category, representing 19 percent of the number of services funded. Perhaps more important, according to annual reports, 72 percent, or \$444 million of total funding, went to “other services/general programming.” This supports findings drawn from our study of 990s. The only other significant category of grant awards was public awareness, which accounted for 10 percent of the number of services listed in annual reports. Legislative activities, sports and recreation, caregiver support, and emergency relief to veterans each represented 5 percent of the remaining services listed. Both 990s and annual reports highlighted public awareness campaigns, although the annual reports were more likely to mention “externally facing” activities than the 990s. Both sources of data had high instances of funding services that did not fit into the defined benefit categories.

Almost a third (28 percent) of annual reports did not provide financial data. However, from those that did, the average funding for services was \$8.4 million. WWP skews this number, as its annual report lists \$213 million to “programming” in the year examined; without WWP, the average is \$6 million.

As outlined in the methodology section, even though quantitative analysis of annual reports was infeasible, coding and analyzing the available data served as a check function of the 990s. The annual report information reinforced findings from the 990s, except that chapter-based organizations tended to omit

from annual reports the level of support through chapter grants. According to annual reports, chapter grants account for less than 1 percent of total funding, whereas the 1990s show that they account for 4.5 percent.

A qualitative analysis of annual reports enhances understanding of the veterans' service organization landscape. As with annual reports in other spaces, those of the organizations considered in this study highlight successes of the previous year, often using graphics, photos, and narrative descriptions of their impacts. A number of organizations use infographics to emphasize the number of veterans served, numbers of members, packages delivered, and volunteer hours worked to illustrate growth and reach. Many choose two or three key programs to highlight individually, showing thereby the diversity of services offered. Overall, annual reports seem to offer

hard metrics combined with narratives to showcase their impact, but the information is carefully selected and rarely includes the entire financial picture.

Despite limitations due to inconsistent reporting, this study finds nonprofits provide funding and grants to a variety of organizations and services addressing veteran needs from a variety of angles. Funding is concentrated among specific services, often closely tied to a nonprofit's mission; funding flows by state are not aligned to population distribution. To round out the picture of funding flows throughout the "sea of goodwill," the following section examines corporate and foundation funders.

Funding is concentrated among specific services, often closely tied to a nonprofit's mission; funding flows by state are not aligned to population distribution.

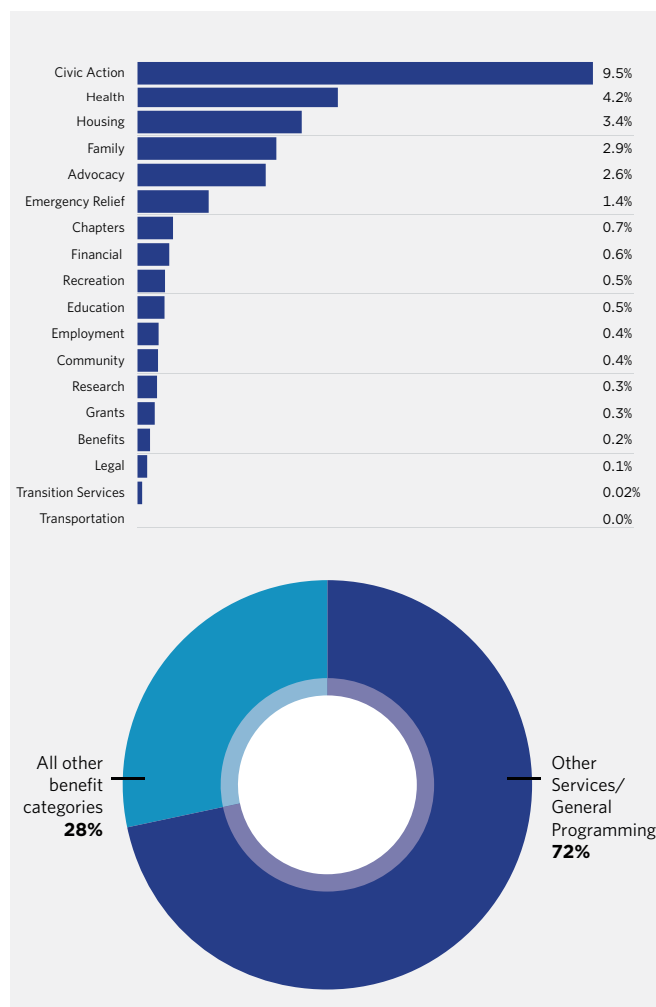


Figure 14. Annual Report Percentage of Funding per Benefit Category

Data Sourced from organizations' annual reports

Major Corporate and Foundation Funders Supporting Veterans

This section details the major corporations and foundations that give to veteran services, how that giving may align with their missions, and possible incentives for supporting veterans. Often, corporate and foundation funders give to a cause they witness directly and that is in their wheelhouse. In large part, this has meant significant corporate giving to veteran employment and home assistance, while foundations have focused on rehabilitation and community. This study examined 19 corporate funders and 29 foundations.⁵⁴ Together with the 153 dominant nonprofit funders, they impact priorities that affect veterans nationwide and spend billions of dollars annually to support the military community.

Corporate Funders

Another set of funding and service trends emerges among corporate and private communities. While corporations focus on making a profit, they often give to charity for many reasons, including public relations, employee morale, and commitment to corporate responsibility. Corporations that provide equipment or contracting support to the military also tend to offer training, career services, education grants, and job opportunities for veterans and their family members. These opportunities often are in fields such as engineering or computer science that can also benefit the corporations. Additionally, corporations sponsor veteran-oriented events that have the added benefit of sponsorship acknowledgement. Private foundations are much more likely to fund rehabilitative services, caregiver support, research into medical issues, and groups that provide peer support. Private corporations and banks often align their donations for veterans' services to their broader philanthropic goals, or they provide products or expertise aligned with their corporate focus, described in more detail below.

Corporate giving to veteran-serving nonprofits varies widely in terms of the amounts given, targets of donation, and documentation showing what they give. As previously stated, because corporations are not required to disclose their charitable giving, this study relied on press releases, news stories, and annual reports. Disclosure is a corporation's prerogative: some list incredible detail on their tax filings; others list old donations on their websites; and some spend

quietly without reporting. Corporations may offer in-kind donations directly to veterans rather than going through nonprofit organizations, for example free Internet service from a cable company or financial training from a bank. Veteran hiring programs are often touted in addition to charitable efforts. Many—though not all—companies that donate significant amounts to military and veteran-connected nonprofits also do significant business in the military space.

Through funding local and national organizations, a company can ensure its name and brand is associated with supporting veteran issues, which is also likely the point of listing all contributions. This signaling enables a company to improve its social standing while also helping veterans. In this study, annual reports and websites helped to determine how transparent a corporation was in its giving. For example, The Boeing Company discloses its grants publicly: in 2015, the company reported having supported 700 military and veteran-specific events, programs, and organizations. In 2018, Boeing spent \$13 million on grants to veterans.⁵⁵ Boeing has strong ties to the defense industry and government, with an incentive to support the military community and veterans who may have critical skills beneficial for its workforce. In many cases, while support to smaller organizations and awareness are beneficial to the veteran community, a company's investment in hiring veterans also helps itself.

While corporations focus on making a profit, they often give to charity for many reasons, including public relations, employee morale, and commitment to corporate responsibility.

Companies that do not list their contributions may prefer to avoid analysis of their gifts. For example, BAE Systems gave to both UK and U.S. organizations and “armed forces,” but does not list how much to each; Lockheed Martin lists organizations to which it donates, but not the amounts.⁵⁶ Northrup Grumman, however, does detail its giving to a wide variety of veteran causes, from medical assistance to transition support.⁵⁷ In other words, information about which programs and services these companies prioritize is not available. The data available in this area is largely dependent on the preferences of the funders and how

much they choose to disclose. This obscures the measurable impact of such giving.

It is difficult to determine the financial value of in-kind donations some companies make, although many companies offer these types of donations. For example, Comcast NBCUniversal provided Internet access to 6 million low-income veterans in 2018.⁵⁸ Amazon committed to provide AWS (Amazon Web Services) training to 10,000 active duty troops, veterans, and military spouses, as well as to hire 25,000 veterans.⁵⁹ Similarly, LinkedIn, Google, and Microsoft provide free tools and technologies to help veterans find jobs and create résumés.⁶⁰ Other companies may see a benefit in gaining brand recognition by sponsoring events or nationally known organizations. General Dynamics focuses on events such as the Soldier On golf tournament and the Army 10-Miler, as well as on a partnership for an unnamed amount with Team Rubicon.⁶¹ Most of these efforts suggest assistance alongside brand promotion and recognition.

Corporate donors sometimes made obvious decisions to focus on their own fields of expertise: banks on finances, building-supply stores on providing homes, and healthcare foundations on health. Additionally, while giving varied widely within some organizations, others focused entirely on one issue, such as family support or medicine. Wal-Mart, for instance, gave significant amounts to a variety of veterans' groups, including \$2.6 million in 2016 to the American GI Forum, National Veterans Outreach Program, and Swords to Plowshares,

Many military-based contractor groups focus on education grants for technology, which could help those companies both to hire well-trained employees and meet their veteran-hiring goals.

among others in different years.⁶² Such gifts are much needed and provide a net benefit to the recipients, but no broad strategy combines these businesses' efforts with key areas of concern. A couple of organizations indicated in the sources examined in this study that they would prefer a more strategic approach to corporate giving and took time to refocus their effort; USAA is profiled as an example of this in the Examples of Funders section. As a result, several nonprofit organizations help businesses navigate the philanthropy ecosystem to find room for growth in the "sea of goodwill."

Many military-based contractor groups focus on education grants for technology, which could help those companies both to hire well-trained employees and meet their veteran-hiring goals. For example, Raytheon cites

a five-year, \$10 million partnership with Boys and Girls Clubs of America for science, technology, engineering, and mathematics (STEM) training for military families, as well as Student Veterans of America to promote STEM college courses for veterans.⁶³ Northrup Grumman's foundation similarly focuses on STEM funding, giving about \$1,250,000 annually to support education through the U.S. Naval Academy Foundation.⁶⁴

In addition, a number of financial sector firms have made public commitments to hire veterans and donate homes to veterans or military families.⁶⁵ JP Morgan Chase co-founded Veteran Jobs Missions with 199 other companies, with a goal of hiring one million veterans. Wells Fargo provides financial training and has donated more than \$130 million to military and veteran-related nonprofits since 2012.⁶⁶ These efforts are widely within their purview and can also have a huge impact for a veteran. Additional examples include Citibank, which supports Veterans on Wall Street, Team Rubicon, and The Mission Continues, as well as providing homes for veterans.⁶⁷ Goldman Sachs also works with Veterans on Wall Street, as well as providing a two-month internship for veterans who want to work at Goldman Sachs, and has donated at least \$20 million to The Mission Continues, Vets Prevail, and Team Rubicon.⁶⁸ PricewaterhouseCoopers made a \$5 million commitment in 2015, adding another \$5 million in 2017, for grants to direct services to veterans, as well as to help organizations "optimize their work, scholarships, data analysis and research to create an evidence base to drive future efforts."⁶⁹

Corporate giving is sometimes encouraged by external factors: Prudential was required by a lawsuit to donate \$20 million to veterans' groups after they encouraged their employees to keep casualty payouts in-house rather than encouraging families to take traditional lump-sum payments.⁷⁰ Prudential also helps veterans by providing access to its online "financial wellness portals," which educate veterans and caregivers about finances.⁷¹

In comparison to veteran-serving nonprofits, corporate giving still seems to focus more on ensuring that veterans gain training for employment, although in 2018 the veteran unemployment rate was down to 3.5 percent.⁷² This could be an ongoing legacy of the highly successful efforts to train and hire veterans and reduce perceived stigma about veterans that began when their unemployment peaked at 9.9 percent in 2011. This well-publicized crisis led to the Obama administration's

Joining Forces initiative, which brought together public and private sector partners to support troops, veterans, and their families, and also drove passage of the Veterans Opportunity to Work Hire Heroes Act of 2011.⁷³ Corporations still often include fact sheets about veterans and web pages touting the number of veterans hired.

Companies promote motivational groups such as Team Rubicon, which sends veterans into disaster-stricken areas to help with recovery, at the same time helping themselves by regaining a sense of purpose and mission. In fact, Team Rubicon received a large chunk of corporate donations. Team RWB (Red, White, and Blue), which connects veterans with civilians who like to participate in athletic activities, also fared well. Funding focused less on traditional charities such as the USO, wounded veterans, or the families of killed or wounded service members.

Foundation Funders

Corporations or families often establish foundations through which they give, but their foundations operate privately. Some public charities include the word “foundation” in their names but operate differently from what is usually called a private foundation. A nonoperating foundation gives to other charities, while an operating foundation has its own charities. The IRS mandates foundations must give at least 5 percent a year.⁷⁴ As with corporations, charitable foundations differ in level, focus, and type of giving. This report focuses on giving to veteran causes.

Some foundations make donations for services related to the core business of their affiliated corporations. For example, the Home Depot Foundation works to provide housing for veterans. The organization has spent half a billion dollars on building and repairing houses, as well as on groups that address veterans’ homelessness.⁷⁵ In 2018, it committed \$500 million to veterans’ organizations, including Volunteers of America, the Semper Fi Fund, and the Gary Sinise Foundation for homelessness “to end veterans’ homelessness, perform home repairs for senior veterans and serve critically wounded veterans.”⁷⁶ Blackstone Charitable Foundation, meanwhile, attends to entrepreneurship, and all of its donations reflect that focus.⁷⁷ Similarly, United Health Foundation donated to organizations that improve caregivers’ care.⁷⁸ Microsoft Philanthropies, on the other hand, provided \$1.8 million to Team Rubicon in 2018 for disaster relief, which is not related to its parent company’s core focus area.⁷⁹

The Bristol-Myers Squibb Foundation (BMSF) is another example of giving in this area. While most BMSF focus areas (such as cancer, HIV, diabetes, and hepatitis) align with the parent corporation’s biopharmaceutical nature, its donations to veteran-serving nonprofits do not. BMSF twice gave to support legal assistance in New York and Connecticut, and it gives generously and broadly to support the military and veteran community.⁸⁰ BMSF will continue to fund family-focused organizations, research organizations, medical, and transition programs.⁸¹ In addition, BMSF periodically brings grantees together to share best practices and lessons learned.

David Gelbaum spearheaded this model of attempting to not only provide immediate financial aid but also shore up the long-term viability of veterans-focused nonprofits by increasing their capacity and efficiency. Gelbaum created the Iraq Afghanistan Deployment Impact Fund, which gave \$243 million to 50 nonprofits from 2006 to 2010.⁸² The group focused on getting at the heart of demonstrated need in the veteran community, providing a unique and needed resource to the philanthropy space; including sponsoring research from the RAND Corporation on “The Invisible Wounds of War.”⁸³ Funded organizations then provided for the needs outlined in that research and lobbied Congress for new laws, including the Post-9/11 GI Bill, and periodically came together to share best practices and lessons learned.

The Robert R. McCormick Foundation tends to concentrate on communities and education, giving about \$1 million to meet that mission for veterans.⁸⁴ Its awards the largest veteran-focused grant to the Cantigny Foundation, which supports the First Infantry Division Museum and programs to educate the community about the military, as well as to bring veterans groups to Cantigny (Wheaton, Illinois) for events. It also gave Emory University \$416,915 for the Braveheart Welcome Back Southeast Initiative study to research treatments for post-traumatic stress, as well as to offer evidence-based treatment.

The Bernie Marcus Foundation, launched by the founder of Home Depot, focuses on areas where the Department of Defense and VA were not providing sufficient care. The founder, Bernie Marcus, gave the Shepherd Center, a rehabilitation hospital in Atlanta, \$2 million to begin a program for service members and veterans with TBIs, later called the SHARE initiative.⁸⁵ Since its beginnings in 2009, the foundation continues to prioritize research and support for brain injuries, giving \$30 million to the University of Colorado’s SHARE program to research brain injuries and \$38

million in 2017 to establish the Marcus Institute for Brian Health at the University of Colorado.⁸⁶ While continuing to tend mainly to the severely wounded, through additional work with veterans, Marcus expanded his purview to give back more broadly.⁸⁷ The Marcus Foundation has worked with the Gary Sinise Foundation and Siller Tunnel-to-Towers Foundation in continued to support veteran-focused nonprofits.⁸⁸

Other foundations begun by self-made individuals and corporations have taken an interest in veterans' issues in addition to other key areas. They have immense endowment and grant making abilities. The Schultz Family Foundation, created by the founder of Starbucks, has two key areas, youth opportunity and Post 9/11 veterans, and has put significant funding behind these causes. It gave \$7.5 million in 2019 for the Onward to Opportunity (O2O) program in support of veteran career preparation and employment, as well

Groups that have stepped back, reassessed their own mission statements, taken the time to investigate veterans' needs, and then focused on those needs are helping to address the day-to-day, most basic needs of veterans and their families.

as a \$30-million multiyear contract in 2014 for the social, emotional, and economic well-being of military veterans as they transition, and for research into brain injury and PTSD.⁸⁹

Craig Newmark Philanthropies, launched by the founder of Craigslist, emphasizes four key areas: trustworthy journalism, voter protection, women in technology, and veterans and military families. It has given broadly to support military education, caregiver and family support, and transition assistance.⁹⁰ Newman's Own Foundation also focuses on four areas: encouraging philanthropy, children with life-limiting conditions, empowerment, and nutrition. Within the empowerment area, it spent \$6.7 million in 2017 on groups that help veterans with education, entrepreneurship, and other services, including the Applied Behavioral Rehabilitation Institute, Bunker Labs, the Elizabeth Dole Foundation, and others.⁹¹ That was an increase over the \$1.5 million the organization donated in 2016 to a smaller list of groups.⁹²

In the early days of the wars in Iraq and Afghanistan, companies poured money into care packages and gifts and memorials for service members, but as the wars continued and the headlines changed, so did the focus of corporations and foundations. In some cases, the businesses have done so well that a problem has been essentially solved, as has been the case with veterans' unemployment. But some of the most difficult problems, such as long-term care, caregiver needs, and combating the effects of TBI and PTSD, remain challenging. Groups that have stepped back, reassessed their own mission statements, taken the time to investigate veterans' needs, and then focused on those needs—as well as groups with strong philanthropic mission statements from the start—are helping to address the day-to-day, most basic needs of veterans and their families. However, they are doing so absent a comprehensive analysis of where most resources are already directed. Next, this study provides greater detail of four kinds of actors in this space: grant making organizations, chapter-based organizations, service-specific organizations, and private companies.

Examples of Funders

To examine in greater depth how organizations operate and the types of funding they offer, this section spotlights examples from four kinds of funders:

- grant making organizations, which primarily offer grants to other organizations and research institutes, as well as providing individual scholarships;
- chapter-based organizations, which primarily support chapters and posts;
- service-specific organizations, which focus on one area such as supporting blue star families or caregivers, providing housing, or assisting with veteran unemployment; and
- private companies that fund issues of concern to veterans.

Grant Making Organization: Woodruff Foundation

The Bob Woodruff Family Foundation, Inc., established in 2006, awards the largest number of grants of any non–chapter based organization examined in this report, providing roughly \$4.6 million.⁹³ A nonpartisan, nonpolitical organization, the Woodruff Foundation says its mission is to “find, fund, and shape programs that help veterans, service members, and their families thrive.” Woodruff is not a membership organization; rather, it provides its funding through public and corporate donations.⁹⁴ Created post-9/11, the Woodruff Foundation focuses on funding smaller groups and programs that it finds innovative and that empower veterans and their families to learn new skills so they may embark on new careers. According to the foundation, its “business-minded approach changes the way philanthropy addresses the needs of those who have served.”⁹⁵ The Woodruff Foundation acts as a bridge between the target population and companies that desire to support veterans, but have difficulty navigating and focusing their philanthropic efforts.

The Woodruff Foundation serves as a filter or quality control by funding smaller organizations with specialized capabilities. The foundation often also helps them improve their practices, with positive effect. The Woodruff Foundation is also an example of responsible oversight of funds. However, the way it operates may have the effect of neglecting or favoring organizations. As changes in veteran demographics and geographical location become more widespread, the Woodruff Foundation and similar organizations will have an increasingly important role in filtering organizations and

programs that provide the best net-positive outcome for both donors and recipients.

On its 2016 tax form 990, the foundation reported 18 employees with an estimated 175 volunteers. According to GuideStar, for the 2016 year, the foundation used roughly 6 percent of total expenses for administrative costs, and almost 9 percent for fundraising. In addition to 49 grants awarded to other organizations and institutions, in 2016 the Woodruff Foundation supported 47 grants to individuals for the purpose of respite, and 47 grants to individuals for financial assistance.

According to the coded data of this study, the Woodruff Foundation has three primary clusters of focus: mental health, employment, and sports and recreation. Almost 25 percent of 2016 grants went to employment training or education programs, with a focus on entrepreneurial skills and fellowships rather than outright general scholarships. Another 25 percent supported mental health programs, often directed toward recreation, arts, and entertainment as therapy. Some of the groups that Woodruff funded used writing or theater performance as therapy. To a lesser degree, Woodruff supported legal, public awareness, arts and entertainment, and other services, accounting for about 24 percent of the foundation’s overall grant activities. Roughly 13 percent of grants were provided to spouse and family assistance programs. About 10 percent of the Woodruff Foundation’s funding is for “other services” not clearly defined in the 990 form.

As changes in veteran demographics and geographical location become more widespread, the Woodruff Foundation and similar organizations will have an increasingly important role in filtering organizations and programs that provide the best net-positive outcome for both donors and recipients.

The foundation’s 2016 annual report groups grant distributions into three broad categories with corresponding percentages: Quality of Life (47 percent); Education and Employment (31 percent); and Rehabilitation and Recovery (22 percent).⁹⁶ These classifications provide insight into how the foundation frames and prioritizes the types of services it wants to support.

Chapter-Based Organization: Veterans of Foreign Wars of the United States

VFW, which traces its founding to 1899, is the fourth-largest organization by total annual revenue (reporting \$91 million) and the third largest chapter-based organization in the nation. It is a quintessential example of how chapter organizations prioritize grants and awards in the space, as they adapt to changing veteran demographics and needs. VFW reported a staff of 241 employees and an estimated 3,000 volunteers. Annual administration costs were on par with the other top 10 VSOs (5 percent). Roughly \$25 million, or about 30 percent of total VFW expenses, went to fundraising. While DAV and PVA have higher annual revenues and expenses, numerically the VFW awards the most grants of all organizations examined, totaling 102 in 2016. The money went predominantly to chapters and auxiliary chapters. Given that most grants were awarded to chapters, in this study there is a slight concentration of grants awarded to “other services,” most of which directly support post activities.

Of the grants awarded, VFW awarded 72 percent to chapters and auxiliary chapters to fund veteran-service and post activities. Correspondingly, 77 percent of grant allocation went to chapters and auxiliaries, totaling \$8.1 million. Numerically, 79 grants were awarded to state-based chapters to support post activities (54 to chapters and 25 to auxiliaries). The grants funded many posts nationwide (worldwide, VFW posts total 6,500).⁹⁷ Monetarily, 70 percent (\$7.4 million) of VFW’s annual grants went to chapters, and 6 percent to auxiliary chapters (\$717, 000). Trends in awards and funding support the broader 990 analysis of chapter-based organizations, which continue to fund a large number of chapters, but at low amounts.

According to its annual report, VFW awards a significant amount (\$60 million) to specific post activities, including membership services, local activities, legislative activities, education and information activities, and community service activities. The dispersion of funds to state-level departments creates a barrier to determine exact uses of the money. While chapter-based VSOs perform collectively as a single brand and governance structure, individual posts exert considerable autonomy and self-manage. VFW distributes money to states based on local requests. In comparison to grant making organizations, it has a hierarchical organizational model that pushes funding down to state and post levels, which subsequently execute programs and services locally.

VFW funding to state posts correlates with states with the most veterans, previously examined in this report. However, Minnesota and New Mexico both received large amounts of funding relative to their veteran population

size. Unsurprisingly, California, given its veteran population, received the most funding for the state program, at \$635,812. In 2016, Hawaii did not receive any funding, even though that state hosts a regional chapter with locations throughout the island chain and in American Samoa.⁹⁸

Of the \$10.5 million in grants awarded, VFW dedicated \$1.7 million (16.3 percent of all its grant money) to directly funding individual veterans and their dependents through scholarships and education grants. This makes it the second-highest provider of money for education by comparison with the other top 10. The American Legion, at almost \$2 million, provided the most scholarships and individual grants. Many chapter-based organizations concurrently provide direct assistance to veterans for specific reasons, usually scholarships and loans. Because posts are often gathering places, these awards are a tangible benefit to veterans who receive them.

Several of the grants that VFW provided went to Kansas City, where the organization’s national headquarters is located. VFW did provide a large sum of money (\$400,000 in 2016) for the U.S. Foundation for the Commemoration of World Wars Commission, formed recently to raise national awareness of World War I. VFW nominally confers financial awards to teachers who stand out in terms of conveying a sense of patriotism to students (Teacher Recognition), and to young students for their writing (Patriot’s Pen). Like many chapter-based organizations, VFW needs to reevaluate its grants so that they align with the needs of its membership and legislative agenda.

Service-Specific Organization: U.S.VETS

The United States Veterans Initiative, founded 1993, is a veteran-specific nonprofit organization that provides housing and other services throughout the country. U.S.VETS has four clusters of focus: housing, employment, mental health, and veterans’ families. Regionally its focus is the Southwest United States, operating 11 sites in 5 states: Arizona, California, Hawaii, Nevada, Texas, and the District of Columbia. U.S.VETS employs 569 people, above average for the top 10 organizations in this report. It is demonstrative of an organization with specific focuses in specific areas of the United States. U.S.VETS exemplifies niche support and the ability to concentrate on and understand needs in certain states within the organization’s areas of operation.

U.S.VETS is the sixth largest VSO by total revenue in this study, bringing in \$53.8 million in 2016. While the organization reported \$51 million in total annual expenses, program costs were roughly \$43.6 million: 86

percent of U.S.VETS' total expenses were dedicated to programs. In comparison, the organization's annual report states that 88 percent of every dollar donated goes directly to veteran services, but this includes administrative and fundraising costs.⁹⁹ High organizational expenses convey that U.S.VETS' focus is primarily on services provided and costs of maintaining staff and space. Due to the specific services provided, this translates into programs that directly support veterans. U.S.VETS, which received a platinum rating from GuideStar, had higher administration costs—roughly 12

U.S.VETS serves as an example of a well-run and impactful organization with a specific focus on helping veterans in key issue areas.

percent of total annual expenses—compared to the other top 10 veteran-service organizations, whose administration expenses averaged 5 percent. However, U.S.VETS' fundraising accounted for only about 2.5 percent of total annual expenses.¹⁰⁰

The core mission of U.S.VETS is to assist with the transition of homeless veterans through housing, counseling, and career development, among other forms of support. In 2017, the organization provided transitional and permanent housing to 8,565 individuals across the country, of whom 3,729 veterans received transition, bridge, and emergency housing; another 3,456 were placed through U.S.VETS' Supportive Services to Veteran Families program; and 1,380 were placed in permanent housing. Additionally, U.S.VETS reported that it placed 1,244 veterans into jobs and provided 287,000 mental health assessments and counseling sessions.¹⁰¹ The organization also provided free mental health services to veterans of Operation Enduring Freedom and Operation Iraqi Freedom with the purpose of preventing homelessness. U.S.VETS serves as an example of a well-run and impactful organization with a specific focus on helping veterans in key issue areas. Many smaller organizations with regional and/or specific services operate similarly, though on a narrower scale.

Corporate Donor: USAA

USAA, founded in 1922 by a group of veterans, underwent a strategic shift in giving. In 2017, after a leadership change, the company realized that its charitable giving was not focused and that donations were going primarily to the company's hometown of San Antonio, Texas, rather than being distributed nationally, even though USAA serves military families and veterans around the world.¹⁰² After talking to more than 150 experts about what this population needs, surveying 2,500 of its members, and studying other financial institutions' giving habits, USAA decided to focus charitable giving on education, especially financial literacy and STEM training; disaster relief; and family homelessness and hunger.

The organization also decided to give more: rather than 0.4 percent of pre-tax income, it would give 1 percent of pre-tax income by 2018. It also began allowing employees to take two days off each year to volunteer. While gradually changing who received funding, the company also made an effort to ensure everyone involved understood how much money was going where, and why it was going there. It began making larger gifts to fewer recipients. To that end, USAA works with the Elizabeth Dole Foundation, recently gave TAPS (Tragedy Assistance Program for Survivors) \$1 million, offered Coast Guard families \$15 million during the government shutdown in 2019, and gave \$750,000 to Fisher House in 2017.

As with many corporate funders of veteran causes, USAA gives to a number of organizations for a specific issue set: military families and transition. A company's charitable giving generally follows its industry focus, although a few companies and foundations give broadly.

Conclusion

The flow of funding within the veteran nonprofit space is somewhat complex: both large and small nonprofit organizations receive funding from corporations, foundations, and individuals. Large nonprofits support smaller ones, including chapters of their own organizations and other nonprofits. Small nonprofits may also receive government grants—and in some cases, large nonprofits even support government programs. Both large and small nonprofits support veterans and their families through programming and services as well as with direct monetary support.

Dominant corporate funders of the veteran-serving nonprofit community include those that do a significant amount of business in the military space and financial sector firms; a small number of retail and technology sector companies are also major donors. In terms of foundations not exclusively dedicated to serving the veteran community, some that make significant donations do so in support of programs that seem to align with the primary mission of the foundations' affiliated corporations; others appear to be motivated by the personal commitment of their founders.

The dominant nonprofit funders within this space in 2016 were the top 10: WWP, DAV, PVA, VFW, The American Legion, U.S.VETS, Operation Homefront, Injured Marine Semper Fi Fund, Support Our Troops, and VetTix. They reported a combined \$843.8 million in total expenses in 2016, more than the combined \$783.4 million in total expenses of the remaining 143 organizations examined by revenue. Notably, WWP alone accounted for 15 percent of all program expenses. This concentration of funding shows very clearly that programming and funding decisions made by these organizations have an outsized impact throughout the veteran space.

Four of these 10 organizations are congressionally chartered, chapter-based VSOs. Like other VSOs with chapters, they were more likely to focus on associated chapters and provide support directly to veterans. In particular, organizations with numerous chapters spent more than 60 percent of their annual grant money on supporting chapters; VFW, PVA, and DVA spent on average 68 percent of their annual revenue on chapters. Notably, the flow of funding to states is not directly correlated to the percentage of the U.S. population that lives in various states; some states receive disproportionately high or low percentages of funding compared to their veteran populations. As this population both shrinks and moves, chapter-based organizations should carefully

consider how to allocate funding among states, potentially not just within but also across organizations, to ensure optimal support for veterans nationwide.

However, while nearly half of grants go to chapters and auxiliaries, this represents only a small percentage of the total amount of money expended in the veteran nonprofit space. Unfortunately, lack of specificity in detailing what exactly is being spent within the broad umbrella of other services/general programming hinders analysis to a degree; enhanced reporting by a larger number of organizations is required to facilitate the type of gap analysis that would benefit this community.

Of the expenditures that can be coded from 990 forms, top funding categories aside from general services are spouse and family support, recreation, healthcare, and housing. Many programs have multiple aims, and when secondary codes are included in the breakdown, education programs, sport/recreation, and spouse/family support all see significant jumps in the amount of funding received. Coded annual reports are more likely to reflect externally facing activities; the top five categories after other services/general programming are public awareness, legislative activities, sports and recreation, caregiver support, and emergency relief to veterans.

These trends illustrate the potential benefit of future research that would identify gaps by comparing funding against areas of most substantial need in the veterans space. This is not meant to suggest that all nonprofit programs should focus exclusively on meeting high-need areas or disparage those that focus on topics such as entertainment, which arguably targets wants rather than more pressing needs. Rather, it indicates that an opportunity exists to identify high-need areas that are currently under-resourced, which would offer funders the opportunity to make impactful programming decisions. For many nonprofits, companies, and individuals navigating the immense and often confusing sea of goodwill, there is a need for a navigator, if not a helmsman.

Appendix A: List of Coded Nonprofit Organizations

LIST OF CODED NONPROFIT ORGANIZATIONS

Coded Organizations	Total Revenue	Total Expenses
Wounded Warrior Project	\$226,764,438	\$231,827,345
Disabled Veterans of America HQ	\$134,885,628	\$146,713,829
Paralyzed Veterans of America HQ	\$104,343,743	\$105,443,694
Veterans of Foreign Wars HQ	\$91,462,880	\$85,749,812
American Legion HQ	\$71,228,134	\$72,450,439
U.S. Veterans Initiative	\$53,881,934	\$50,988,909
Operation Homefront, Inc.	\$45,106,623	\$56,349,040
Injured Marine Semper Fi Fund	\$36,227,797	\$32,048,763
Support Our Troops, Inc.	\$33,639,836	\$33,835,208
Veterans Tickets Foundation	\$28,871,028	\$28,454,208
Military Order of the Purple Heart Service Foundation, Inc.	\$27,546,728	\$32,780,857
Military Officers Association of America	\$25,504,206	\$23,744,595
Homes for Our Troops, Inc.	\$24,373,983	\$26,786,156
Gary Sinise Foundation	\$23,804,308	\$16,438,483
Swords to Plowshares	\$20,005,096	\$19,852,958
Help the Vets, Inc.	\$19,577,636	\$16,388,726
Folds of Honor Foundation	\$18,783,662	\$13,142,917
Armed Services YMCA of the USA	\$16,763,059	\$16,556,089
Soldiers' Angels	\$16,467,041	\$16,428,731
Vets for Economic Freedom Trust*	\$15,935,321	\$16,372,550
AMVETS National Service Foundation	\$15,852,555	\$3,878,616
Marines' Memorial Foundation	\$15,438,135	\$15,716,275
Soldier On, Inc.	\$14,885,318	\$12,307,203
Coalition to Salute America's Heroes Foundation	\$13,850,409	\$13,132,912
Marine Corps Heritage Foundation	\$12,716,723	\$9,738,650
American Legion Auxiliary HQ	\$10,358,036	\$9,212,401
The Independence Fund, Inc.	\$9,130,188	\$11,616,779
Air Force Aid Society, Inc.	\$8,897,474	\$13,948,473
Vietnam Veterans of America Inc.	\$8,711,296	\$8,330,058
Bob Woodruff Foundation Family Foundation, Inc.	\$8,318,175	\$8,267,487
Black Veterans for Social Justice, Inc.	\$7,925,767	\$7,916,109
Coast Guard Foundation, Inc.	\$7,397,314	\$7,189,572
USO of Metropolitan Washington-Baltimore, Inc.	\$7,293,203	\$7,231,766
Iraq and Afghanistan Veterans of America, Inc.	\$6,343,635	\$7,230,821
National Military Family Association	\$4,736,633	\$5,237,083
Blue Star Families, Inc.	\$4,365,555	\$3,993,178
Elizabeth Dole Foundation	\$4,189,753	\$2,541,408
Operation Care and Comfort*	\$3,829,242	\$3,199,971
Team Red, White, & Blue, Inc.	\$3,370,063	\$3,919,139
Ride 2 Recovery	\$3,330,193	\$3,447,441
Warrior Canine Connection, Inc.	\$3,074,677	\$2,358,081
Fleet Reserve Association	\$2,680,355	\$3,479,203
Veterans Empowerment Organization of Georgia, Inc.	\$2,396,065	\$2,104,577
Medal of Honor Foundation	\$2,335,416	\$4,580,569
Yellow Ribbon Fund, Inc.	\$2,256,613	\$2,443,419
Green Beret Foundation	\$2,131,032	\$2,098,837
Operation Support Our Troops - America, Inc.	\$1,478,942	\$1,449,460
A Sanctuary for Military Families, Inc.	\$1,348,739	\$1,351,689

* 2015 Tax Form 990 Used

Appendix B: Benefit Categories

BENEFIT CATEGORIES

Data	Code	Category	Explanation
100	Benefits		Providing assistance to veterans navigating the various platforms and services offered as government benefits
110	Healthcare		Providing for the health of veterans
111	Physical Disability		Providing specifically for the accommodations needed for physical disabilities (wheelchair ramps, racing chairs, seeing eye dogs)
112	Mental Health		Providing services for mental health concerns
113	Physical Health		Providing services for physical health concerns
120	Financial		Providing financial services to include loans and/or financial advice
130	Legal		Providing legal services
140	Education		Providing assistance for veterans attending trade or academic schools
141	Scholarships		Providing scholarships for veterans and veterans families
150	Advocacy		Advocating for veterans in a non-governmental space
151	Public Awareness/ Education		Raising public awareness of veterans issues to include memorials and historical preservation
152	Legislative		Attempting to influence legislation on behalf of or in support of veterans
160	Employment		Providing services for job training, employment, and entrepreneurship
170	Housing		Providing housing, housing materials, or financial assistance specifically for housing
180	Community/ Networking		Providing networking opportunities or communities for veterans
181	Mentoring		Providing mentoring - either one on one or group advice and/or counsel for veterans
190	Sport/Recreation		Providing sport or recreational services (sporting competitions, outdoor outings)
191	Arts/Entertainment		Providing training, access, or resources in arts and entertainment space (writing classes, theater tickets)
200	Spouse and Family Support		Providing resources, training, or programs that support military spouses and families
201	Caregiver Support		Family support programs designed specifically for caregivers
202	Military children		Family support programs designed specifically for military children
203	Gold Star Families		Family support programs designed specifically for Gold Star Families
210	Transportation		Resources intended to help veterans with transportation challenges
220	Civic Action		Programs designed to encourage or support civic action among veterans to include volunteer programs
221	Emergency Relief		Programs designed to provide short-term relief to natural disasters or other personal emergencies
230	Research		Programs designed to research new technologies, medical care, or general understanding
240	Grants		Grants to other organizations
241	Chapter Grants		Grants to chapters of an organization
242	Auxiliary Grants		Grants to auxiliaries of an organization
250	Transition Services		Programs designed to provide services for veterans transitions to the civilian world
260	Other Services/General Programming		General support for veterans

Gray shading indicates categories that were combined for illustrative purposes

Appendix C: Cash and Non-Cash Funding by Benefit Code

CASH AND NON-CASH FUNDING BY BENEFIT CODE

Purpose	Total	Average Grant	Min.	Max.	Median
Other Services/ General Programming	\$131,238,362	\$3,976,920	\$5,000	\$36,157,628	\$977,616
Spouse and Family Support	\$53,501,073	\$3,147,122	\$16,809	\$14,409,297	\$1,412,965
Sport/Recreation	\$42,337,572	\$1,693,503	\$1,274	\$27,240,576	\$100,000
Healthcare	\$35,613,031	\$2,374,202	\$89	\$5,963,886	\$740,403
Housing	\$30,748,285	\$3,843,536	\$12,500	\$9,563,035	\$3,402,869
Chapter Grants	\$26,380,341	\$126,222	\$1,284	\$6,930,411	\$64,634
Financial	\$26,054,004	\$5,210,801	\$27,650	\$19,877,220	\$917,861
Legislative	\$12,671,316	\$4,223,772	\$43,788	\$12,305,358	\$322,170
Scholarships	\$11,538,462	\$824,176	\$12,500	\$8,341,932	\$100,000
Public Awareness/ Education	\$11,476,372	\$459,055	\$956	\$3,309,474	\$67,500
Emergency Relief	\$9,275,254	\$713,481	\$9,123	\$3,184,247	\$142,514
Benefits	\$6,931,042	\$2,310,347	\$36,000	\$5,727,357	\$1,167,685
Transition Services	\$6,327,481	\$1,265,496	\$15,521	\$3,583,756	\$102,980
Community/Networking	\$5,462,359	\$910,393	\$60,605	\$3,384,677	\$137,500
Employment	\$5,307,748	\$442,312	\$7,000	\$2,106,817	\$100,000
Physical Disability	\$5,239,386	\$1,746,462	\$10,000	\$5,210,535	\$18,851
Advocacy	\$4,064,011	\$812,802	\$22,844	\$1,765,440	\$500,000
Arts/Entertainment	\$3,453,349	\$493,336	\$26,000	\$1,445,987	\$58,000
Research	\$2,952,990	\$227,153	\$7,947	\$648,000	\$124,991
Military Children	\$2,765,784	\$460,964	\$42,000	\$1,968,315	\$92,500
Caregiver Support	\$1,660,754	\$276,792	\$75,000	\$1,068,089	\$129,487
Grants	\$1,285,875	\$44,341	\$5,000	\$475,000	\$10,000
Mentoring	\$1,006,969	\$335,656	\$75,663	\$806,306	\$125,000
Mental Health	\$965,337	\$193,067	\$44,000	\$597,337	\$100,000
Education	\$887,300	\$126,757	\$2,076	\$503,985	\$90,000
Auxiliary Grants	\$726,050	\$27,925	\$5,164	\$254,453	\$10,991
Transportation	\$511,036	\$127,759	\$25,485	\$210,966	\$137,293
Legal	\$275,000	\$68,750	\$25,000	\$100,000	\$75,000
Civic Action	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Gold Star Families	\$75,579	\$37,790	\$24,162	\$51,417	\$37,790
Physical Health	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

Appendix D: Veteran Population and Funding by State

VETERAN POPULATION AND FUNDING BY STATE

United States	State Vet Pop/ Total U.S. Vet	Number of Grants to State	Funding at the State-Level/ Total Funding
Alabama	1.82%	4	0.27%
Alaska	0.33%	3	0.09%
Arizona	2.44%	8	0.72%
Arkansas	1.11%	2	0.18%
California	8.86%	16	13.84%
Colorado	1.87%	9	0.85%
Connecticut	1.02%	5	0.67%
Delaware	0.35%	3	0.33%
District of Columbia	0.14%	11	1.85%
Florida	7.34%	10	1.91%
Georgia	3.23%	8	8.80%
Hawaii	0.53%	1	0.04%
Idaho	0.58%	2	0.09%
Illinois	3.41%	14	9.35%
Indiana	2.13%	4	0.44%
Iowa	1.06%	5	0.52%
Kansas	0.99%	8	0.27%
Kentucky	1.46%	5	0.53%
Louisiana	1.42%	5	0.64%
Maine	0.59%	2	0.14%
Maryland	2.00%	7	0.92%
Massachusetts	1.79%	6	9.17%
Michigan	3.15%	8	1.32%
Minnesota	1.72%	8	1.15%
Mississippi	0.94%	2	0.10%
Missouri	2.25%	8	0.76%
Montana	0.44%	2	0.12%
Nebraska	0.67%	6	0.64%
Nevada	1.06%	6	0.42%
New Hampshire	0.53%	2	0.14%
New Jersey	2.05%	4	0.59%
New Mexico	0.81%	5	0.44%
New York	4.27%	10	1.37%
North Carolina	3.39%	7	1.64%
North Dakota	0.25%	2	0.11%
Ohio	4.05%	7	1.10%
Oklahoma	1.46%	8	13.22%
Oregon	1.51%	5	0.47%
Pennsylvania	4.41%	8	2.02%
Puerto Rico	0.50%	2	0.30%
Rhode Island	0.33%	2	0.10%
South Carolina	1.83%	3	0.27%
South Dakota	0.32%	4	0.33%
Tennessee	2.27%	5	0.54%
Texas	7.41%	11	1.77%
Utah	0.67%	2	0.11%
Vermont	0.23%	3	0.11%
Virginia	3.40%	12	11.17%
Washington	2.72%	6	0.75%
West Virginia	0.75%	4	0.38%
Wisconsin	1.91%	7	6.85%
Wyoming	0.24%	2	0.08%

Endnotes

1. “Military Active-Duty Personnel, Civilians by State,” *Governing*, September 30, 2017, <http://www.governing.com/gov-data/public-workforce-salaries/military-civilian-active-duty-employee-workforce-numbers-by-state.html>.
2. United States Census Bureau, “U.S. and World Population Clock,” <https://www.census.gov/popclock/>.
3. U.S. Department of Veterans Affairs, “Veteran Population Projections, 2017–2037” 2016 (henceforth VetPop2016), https://www.va.gov/vetdata/docs/demographics/new_vetpop_model/vetpop_infographic_final31.pdf.
4. The percentage of minority veterans will increase to 32.8 percent from 23.2 percent by 2017: U.S. Department of Veterans Affairs, VetPop2016.
5. Marilyn Marchione, “Almost Half of New Veterans Seek Disability Benefits,” Associated Press, May 28, 2012, <https://www.bostonglobe.com/news/nation/2012/05/27/almost-half-new-veterans-seek-disability-benefits/sYQA-AY00ddXBRoqfsKMheJ/story.html>.
6. For an overview of trends in social capital, see Chayenne Polimédio, “Can We Rebuild Community in an Age of Division,” *Pacific Standard*, October 10, 2018, <https://psmag.com/social-justice/bringing-back-the-community>.
7. Douglas McCormick, Emma Moore, and Andrew Swick, “Changing Tides in the Sea of Goodwill: A Financial Analysis of Veteran -Serving Nonprofits” (Center for a New American Security, October 23, 2018), <https://www.cnas.org/publications/reports/changing-tides-in-the-sea-of-goodwill-a-financial-analysis-of-veteran-serving-nonprofits>.
8. See, for example, Team RWB (Red, White, and Blue), <https://www.teamrwb.org/>; and Jon Anderson, “Vision for a New VFW: The Story of Denver’s Post 1,” *Military Times*, July 18, 2015, <https://www.militarytimes.com/veterans/2015/07/18/vision-for-a-new-vfw-the-story-of-denver-s-post-1/>.
9. “Employment Situation of Veterans Summary,” Bureau of Labor Statistics, U.S. Department of Labor, Economic News Release, March 21, 2019, <https://www.bls.gov/news.release/vet.nr0.htm>. U.S. Department of Veterans Affairs, “Ending Veteran Homelessness,” February 21, 2019, <https://www.va.gov/homeless/endingvetshomelessness.asp>.
10. U.S. Department of Veterans Affairs, “Veterans and Military Service Organizations,” 2017 Directory, <https://www.va.gov/vso/VSO-Directory.pdf>.
11. U.S. Department of Veterans Affairs, “Department of Veterans Affairs, Budget in Brief,” 2019 Congressional Submission, <https://www.va.gov/budget/docs/summary/fy2019VABudgetInBrief.pdf>. Sara Jahnke, Christopher Haddock, Walker Carlos Poston, and Nattinee Jitnarin, “Priorities of Legislatively Active Veteran-Services Organizations: A Content Analysis and Review for Health Promotion Initiatives” *Military Medicine*, 179 no. 11 (November 2014), 1331–38, <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4276034/>.
12. For example, IAVA has an annual “Storm the Hill” campaign of meetings with members of Congress to influence legislation; Student Veterans of America (SVA) focuses on advancing policy change to support educational attainment for veterans; and WWP, the largest organization founded post-9/11, has a wide set of policy priorities and sits at the table with the Big 6.
13. Nicholas Armstrong, Ryan Van Slyke, Michelle Isbester, and Bonnie Chapman, “Mapping Collaboration in Veterans and Military Family Services” (Institute for Veterans and Military Families, June 2016), https://ivmf.syracuse.edu/wp-content/uploads/2016/06/MappingCollaborationInVeteransAndMilitaryFamilyServices_accessible.pdf.
14. Armstrong, Slyke, Isbester, Chapman, “Mapping Collaboration in Veterans and Military Family Services,” 4.
15. Katherine Kidder and Phillip Carter, “Charting the Sea of Goodwill” (CNAS, December 9, 2015). <https://www.cnas.org/publications/reports/charting-the-sea-of-goodwill>. McCormick, Moore, and Swick, “Changing Tides in the Sea of Goodwill.”
16. McCormick, Moore, and Swick, “Changing Tides in the Sea of Goodwill,” 4.
17. McCormick, Moore, and Swick, “Changing Tides in the Sea of Goodwill,” 5.
18. GuideStar, “U.S. Veterans’ Organizations by the Numbers” (November 2015), 2, <https://learn.guidestar.org/hubfs/Docs/us-veterans-orgs-by-the-numbers.pdf>.
19. “Tax Information for Charitable Organizations,” Internal Revenue Service, 2018, <https://www.irs.gov/charities-nonprofitnonprofits/charitable-organizations>.
20. “Exempt Organization Public Disclosure and Availability Requirements,” Internal Revenue Service, 2018, <https://www.irs.gov/charities-nonprofitnonprofits/exempt-organization-public-disclosure-and-availability-requirements>.

21. Deondré' Jones, "IRS Activity Codes," National Center for Charitable Statistics, <https://nccs.urban.org/project/irs-activity-codes>.
22. "W30: Military and Veterans Organizations," National Center for Charitable Statistics, <http://nccs.urban.org/sites/all/nccs-archive/html/PubApps/nteeSearch.php?gQry=w30>.
23. PATRIOTlink, Code of Support Foundation, <https://www.codeofsupport.org/patriotlink>; "Changing Lives One Click At a Time," PATRIOTlink, <https://www.patriotlink.org/>. Armstrong et al., "Mapping Collaboration in Veterans and Military Services," 6.
24. Jones, "IRS Activity Codes."
25. IRS Form 990.
26. According to the 2016 Bob Woodruff Family Foundation, IRS Form 990 and the 2017 Disabled American Veterans Annual Report.
27. The IRS requires nonprofit organizations to separate expenses into three categories – program expenses, administrative expenses, and fundraising expenses. As such, the IRS allows for multiple expenses such as salaries, transportation, or supplies to be considered "program expenses" if they are directly related to the mission. See Stephen Fishman, "Reporting Nonprofit Operating Expenses," NOLO, August 2013, <https://www.nolo.com/legal-encyclopedia/reporting-nonprofit-operating-expenses.html>.
28. According to the 2016 American Legion IRS Form 990.
29. Sidath Viranga Panangala, "Department of Veterans Affairs FY2016 Appropriations: In Brief," Congressional Research Service, November 18, 2015, 7. <https://fas.org/sgp/crs/misc/R44241.pdf>
30. McCormick, Moore, and Swick, "Changing Tides in the Sea of Goodwill."
31. McCormick, Moore, and Swick, "Changing Tides in the Sea of Goodwill."
32. McCormick, Moore, and Swick, "Changing Tides in the Sea of Goodwill."
33. For example, VFW provided funds to the National World War I Museum and Memorial, U.S. Foundation for the Commemoration of World Wars, and Wreaths across America; DAV gave money to Independence Corps and HillVets Foundation.
34. Funding for TBI/PTSD research was awarded to institutions including Emory University; Massachusetts General Hospital; Regents University of California, Los Angeles Health Sciences Development; and Rush University Medical Center.
35. U.S. Department of Veterans Affairs, "Community Homelessness Assessment, Local Education and Networking Groups," Fact Sheet, June 2017, <https://www.va.gov/HOMELESS/docs/CHALENG-2016-fact-sheet-508-2017-07-29.pdf>.
36. TVMI: Linking Program Components to Post-Military Well-Being, Public-Private Partnerships, The Veterans Metric Initiative, <https://www.hjfc3.org/tvmi/tvmi-linking-program-components-to-post-military-well-being/>.
37. Veterans of Foreign Wars, Frequently Asked Questions, "How many VFW posts are there?" <http://faq.vfw.org/faq/index.php?View=entry&EntryID=346>. Veterans of Foreign Wars Auxiliary, What We Do, "Membership and Recruitment?" <https://vfwauxiliary.org/what-we-do/membership/>.
38. The American Legion, Services, "Fast Facts?" <https://www.legion.org/presscenter/facts>.
39. When secondary codes are included, 26 grants were awarded to sports and recreation as a primary code and 21 grants as a secondary code; 16 grants were awarded to spousal support as a primary code and 11 as a secondary code.
40. Concerned Veterans for America's (CVA) legal name is Vets for Economic Freedom Trust, although it does business as Concerned Veterans of America. Vets for Economic Freedom Trust provided the two grants for CVA that appear in the data examined. An investigative report by ProPublica showed that Vets for Economic Freedom Trust was "doing business as the Concerned Veterans for America," according to their 2011 990 IRS forms. CVA is a 501(c)4 organization, which means they are considered a nonprofit by federal tax standards but are allowed to promote political candidates or platforms. CVA has a right-leaning political agenda, and the grants awarded to CVA internally are listed for "rallies, advocacy, lobbying" and "online advocacy and education campaign."
41. U.S. Department of Veteran Affairs, Office of General Counsel, <https://www.va.gov/ogc/giftstova.asp>.
42. National Disabled Veterans Winter Sports Clinic, <https://www.wintersportsclinic.org/>.
43. For example, primary code analysis shows that education programs were funded at \$887,300, but when including grants with education as a secondary purpose, these services were actually funded at \$10,317,061, representing a \$9,429,761 or 90 percent increase.
44. The former is a secondary purpose 21 times, and the latter 11 times. While neither shows a drastic increase in overall funding, the increase in amount of grants awarded is significant.
45. U.S. Department of Veterans Affairs, VetPop2016.

46. GuideStar used IRS data for their assessment, which determines location based on where the organization is registered. This assessment of the space may have a bias, based on tax incentives that specific states offer for large organizations. See GuideStar, "U.S. Veterans' Organizations by the Numbers."
47. "The 50 U.S. States Ranked by Population," World Atlas, September 14, 2018, <https://www.worldatlas.com/articles/us-states-by-population.html>.
48. For more information about how the U.S. Census Bureau defines urban and rural geographies, see Michael Ratcliffe, Charlynn Burd, Kelly Holder, and Alison Fields, "Defining Rural at the U.S. Census Bureau," American Community Survey and Geography Brief, December 2016, report no. ACSGEO-1, Census Bureau Library, <https://www.census.gov/library/publications/2016/acs/acsgео-1.html>. See also U.S. Census Bureau American Factfinder, Population, Housing Units, Area, and Density: 2010 – County – County Subdivision and Place, 2010 Census Summary File 1, Table GCTPH1, <https://www.alleganyco.com/wp-content/uploads/2010-census-housing-table.pdf>.
49. Del Peterson, "Improving Veteran Mobility in Small Urban and Rural Areas," Report No. 21177060-NCTR-ND-SU02 (National Center for Transit Research, North Dakota State University, February 2014), <https://www.nctr.usf.edu/wp-content/uploads/2015/01/77060-NCTR-ND-SU02-508.pdf>.
50. Despite advances in telehealth by the VA, distance remains a hurdle. The VA has improved wait times for appointments since 2014, but the 2019 MISSION Act is supposed to revise community care so that it is based on the average drive time to an appointment. See "Veterans as a Percentage of the Civilian Population 18 Years and Older," U.S. Census Bureau. Madeline Penn, Saurabha Bhatnagar, SreyRam Kuy, et al., "Comparison of Wait Times for New Patients Between the Private Sector and United States Department of Veterans Affairs Medical Centers" *JAMA Network Open*, 2 no. 1 (2019), <https://jamanetwork.com/journals/jamanetworkopen/fullarticle/2720917>. Amanda Dolasinski, "VA Announces Access Standard Based on Drive Times, Wait Times," Military Officers Association of America, Publications and Media, News, January 30, 2019, <https://www.moaa.org/Content/Publications-and-Media/News-Articles/2019-News-Articles/VA-Announces-Access-Standards-Based-on-Drive-Times,-Wait-Times.aspx>.
51. Anne Demers, "When Veterans Return: The Role of Community in Reintegration," *Journal of Loss and Trauma*, 16 no. 2 (2011), 160–79. Reviewed at Institute for Veteran and Military Families, April 11, 2014, <https://ivmf.syracuse.edu/article/when-veterans-return-the-role-of-community-in-reintegration/>.
52. Of the 21,369,602 veterans in the United States including Puerto Rico and the District of Columbia, 1,893,539 (8.86 percent) reside in California. U.S. Census Bureau, American Community Survey, 2009–13; and 2009–13 Puerto Rico Community Survey.
53. "Veterans As a Percentage of the Civilian Population 18 Years and Older," U.S. Census Bureau, American Community Survey, 2009–13, 2015, <https://www.census.gov/content/dam/Census/library/visualizations/2015/comm/vet-pop.png>.
54. Nine of the 48 examined are VSOs, including all of the Big 6; 7 are dedicated to supporting veterans of one service (most commonly the Marine Corps); 28 are organizations founded since 2001, and 20 before then.
55. The Boeing Company appears to have listed every major commitment it made in 2017, when it announced it would commit \$25 million over three years in support of veterans' programs and services. A list of every organization receiving funding included many local veterans' organizations. These organizations include A Sanctuary for Military Families, H.E.R.O.E.S Care, Veterans Florida, and U.S. Chamber of Commerce Foundation's Hiring Our Heroes. See "Boeing Announces More Than \$50 Million in Grants to Support Nonprofits Worldwide," Boeing, press release, November 2, 2017, <https://3blmedia.com/News/Boeing-Announces-More-50-Million-Grants-Support-Nonprofits-Worldwide>; and "Boeing Grantees: Partners in Change," Boeing, Careers, Military and Veterans, Boeing Global Engagement, 17 March 2019, http://www.boeing.com/resources/boeingdotcom/careers/military_and_veterans/docs/boeing_grantee_list.pdf. Aid included 90 fellowships for The Mission Continues, and acting as lead partner for RallyPoint 6, which offers community-based support for veterans in the Pacific Northwest. See Bill McSherry, "Boeing Military and Veterans Engagement," Boeing, August 2015, <http://www.ncsl.org/Portals/1/Documents/veterans/McSherry-Present-Seattle.pdf>. Boeing provided \$600,000 in grants to veterans and transitioning military programs in Washington State, and spent \$8 million in grant investments nationally. Recipients include USO Pathfinder beginning in 2018 for transition help (\$5 million); Team RWB in 2018 (\$100,000); and Homes for Our Troops beginning in 2018 (\$3 million). See Boeing, Careers, Military and Veterans, <https://www.boeing.com/careers/military-and-veterans/>. Deborah Feldman, "Military Veterans Begin Their Next Chapter with Help from Boeing," Boeing, Community Feature Stories, January 29, 2018, <https://www.boeing.com/features/2018/01/washington-vets-grants-01-18.page>. "Boeing Donates \$1 Million to Nonprofits in Support of Well-Being, Mental Health, Veterans, and Community Programs," Boeing, press release, May 14, 2018, <https://boeing.mediaroom.com/2018-05-14-Boeing-donates-1-million-to-nonprofits-in-support-of-well-being-mental-health-veterans-and-community-programs>. Teresa Verity, "Boeing Joins Forces with Homes for Our Troops," Homes for our Troops, November 20, 2018, <https://www.hfotusa.org/boeing-joins-forces-with-homes-for-our-troops/>.
56. BAE Systems also spent \$4.3 million on the "armed forces" in the United States and United Kingdom, but did

- not list which organizations received funding. Lockheed Martin discloses fewer details about its philanthropic spending, listing \$8,600,000 in 2016 and 2017 on military and veteran-focused programs but without detailing the amounts. Lockheed Martin's grantees include USO, Our Military Kids, Blue Star Families transition assistance, American Corporate Partners (ACP), Institute for Veterans and Military Families, The Mission Continues, Medal of Honor Foundation, and TAPS. See Our People: Community Investment," BAE Systems, Our Company, 15 March 2019, <https://www.baesystems.com/en/our-company/corporate-responsibility/our-people/community-investment>. Lockheed Martin, In the Community, Military and Veteran Support, <https://www.lockheedmartin.com/en-us/who-we-are/communities/military-veteran-support.html>.
57. Grumman assists veterans through TAPS; combats homelessness through Local Initiatives Support Corporation; the Henry M. Jackson Foundation for the Advancement of Military Medicine; supports transition and career services through ACP; supports military children through United Through Reading; Veterans, Employees, Reservists Inspired to Act and Serve; and Operation IMPACT (Injured Military Pursuing Assisted Career Transition). See Northrop Grumman, Corporate Responsibility, Supporting Our Military and Veterans, <http://www.northropgrumman.com/CorporateResponsibility/CorporateCitizenship/Pages/SupportingOurTroopsAndVeterans.aspx>.
58. "Comcast Expands Program to Embrace Low-Income Veterans," U.S. Veterans Magazine, <https://www.usveteransmagazine.com/2018/09/comcast-expands-program-embrace-low-income-veterans/>.
59. Our Military Commitment, Amazon, <https://aws.amazon.com/careers/military/>.
60. LinkedIn provides one year of free premium access to its site, which includes training classes and help with résumés. Google provides free tools to help veterans find jobs and create résumés, and store important documents. See Google for Veterans and Families, Google, <https://googleforveterans.com/>. Serving Veterans and Military Families, Microsoft, <https://news.microsoft.com/military-familymonth/>.
61. Casey Diccio, "6th Annual Soldier on Golf Tournament hosted by General Dynamics," Soldier On, News, August 31, 2016, <https://www.wesoldieron.org/6thgolf-tournament/>. National Memorial Day Concert, Public Broadcasting Service, <http://www.pbs.org/national-memorial-day-concert/help-military-families/support-troops-veterans/>. Sponsors, Veterans Honor Flight of Southern Illinois, <https://www.veteranshonorflight.org/sponsors>. "General Dynamics Will Host Army Ten-Miler Pasta Dinner," AUSA News, Association of the United States Army, July 16, 2018, <https://www.ausa.org/articles/general-dynamics-will-host-army-ten-miler-pasta-dinner>. Donation interactive map, Team Rubicon Canada, <https://www.teamrubicon.ca/donate/>.
62. For Walmart giving, see "Walmart Foundation Awards \$2.6 Million for Veterans Programs," Philanthropy News Digest, Candid, May 25, 2016, <https://philanthropynewsdigest.org/news/walmart-foundation-awards-2.6-million-for-veterans-programs> See also "Walmart Foundation Strengthens Commitment to Veterans Career Opportunities Through \$1 Million Grant to Hire Heroes USA," Walmart, June 27, 2017, <https://news.walmart.com/2017/06/27/walmart-foundation-strengthens-commitment-to-veterans-career-opportunities-through-1-million-grant-to-hire-heroes-usa>; "Walmart Foundation Commits \$500,000 to Operation Homefront to Support Military Families Impacted by Recent Hurricanes," Walmart, October 16, 2017, <https://news.walmart.com/2017/10/16/walmart-foundation-commits-500-000-to-operation-homefront-to-support-military-families-impacted-by-recent-hurricanes>, and "Five Million Dollar Walmart Foundation Grant Funds Goodwill® Initiative For Veterans and Military Families," Goodwill Industries, Goodwill Industries International, Cision PR Newswire, May 30, 2018. <https://www.prnewswire.com/news-releases/five-million-dollar-walmart-foundation-grant-funds-goodwill-initiative-for-veterans-and-military-families-300656804.html>.
63. The company also funds No Barriers, a veterans' outdoor program, and scholarships in STEM studies. See Military Families and Veterans, Raytheon <https://www.raytheon.com/responsibility/armed-services>.
64. 2016 Northrop Grumman Foundation Annual Report, <http://www.northropgrumman.com/CorporateResponsibility/CorporateCitizenship/Documents/pdfs/noc-foundation-2016-annual-rep.pdf>.
65. For example, JP Morgan Chase has provided more than 1,000 mortgage-free homes, Wells Fargo 350 homes, and Bank of America 2,000 homes to military families. For further information on home prices see: U.S. Census Bureau, "Median and Average Sales Prices of New Homes Sold in United States," March 2019, <https://www.census.gov/construction/nrs/pdf/uspricemon.pdf>.
66. Honoring the Military, Veterans and their Families, JPMorgan Chase, <https://www.jpmorganchase.com/corporate/Corporate-Responsibility/military-veterans.htm>. Commitment to Military Members, Veterans, and their Families, Wells Fargo, <https://www08.wellsfargomedia.com/assets/pdf/personal/military/military-fact-sheet.pdf>. Committed to America's Veterans, Bank of America, <http://militarytransition.bankofamerica.com/>.
67. Citibank's support has included \$250,000 in 2015 for Team Rubicon: Suni Harford, "Thanking Those Who Serve," Citi Blog, November 11, 2015, <https://blog.citi-group.com/thanking-those-who-serve-2015>. "A Moment To Appreciate Those Who Serve," Citi Perspectives, November 6, 2018, <https://www.privatebank.citibank.com/home/fresh-insight/a-moment-to-appreciate-those-who-serve.html>.

68. "Goldman Sachs Donates \$20 Million to Launch Coalition Serving Veterans," *Philanthropy News Digest*, Candid, December 10, 2010, <https://philanthropynewsdigest.org/news/goldman-sachs-donates-20-million-to-launch-coalition-serving-veterans>. Supporting Veterans at Goldman Sachs, Goldman Sachs, <https://www.goldmansachs.com/citizenship/veterans/>.
69. Our Commitment to Veterans, PricewaterhouseCoopers, <https://www.pwc.com/us/en/about-us/corporate-responsibility/charitable-foundation/annual-report/veterans.html>
70. Bryant Jordan, "VA Unaware of Prudential 'Profiteering' off Veteran Insurance Payouts," *Military.com*, <https://www.military.com/daily-news/2015/10/05/va-says-it-was-unaware-of-prudentials-strategy-for-alliance-acc.html>.
71. Prudential has forged several new partnerships with veterans and military service organizations to make two of its signature financial wellness programs available to thousands of veterans and their families. The company has also extended its resources to caregivers. The new partnerships offer access to the Pathways program and the digital Financial Wellness platform. Pathways features an in-person, advisor-led education series, while the Financial Wellness digital platform provides an online portal with personalized financial education, interactive tools, content, and monthly webinars.
72. "Employment Situation of Veterans, 2018," Bureau of Labor Statistics, U.S. Department of Labor, press release, March 21, 2019, <https://www.bls.gov/news.release/pdf/vet.pdf>.
73. Dori Meinert, "Hidden Wounds," *Society for Human Resource Management*, July 1, 2011, <https://www.shrm.org/hr-today/news/hr-magazine/pages/0711meinert.aspx>. Joining Forces: Taking Action to Serve America's Military Families, White House, President Barack Obama, <https://obamawhitehouse.archives.gov/joiningforces/resources>. Ayotunde Babajide, "Obama Administration Marks Five Years of the Veterans Opportunity to Work to Hire Heroes Act," White House, President Barack Obama, November 21, 2016, <https://obamawhitehouse.archives.gov/blog/2016/11/21/obama-administration-marks-five-years-veterans-opportunity-work-hire-heroes-act>.
74. Private Foundations, Internal Revenue Service, https://www.irs.gov/site-index-search?search=private+foundations&field_pup_historical_1=1&field_pup_historical=1.
75. Honoring Our Veterans, Home Depot, <https://corporate.homedepot.com/community/honoring-our-veterans>.
76. "Home Depot Foundation Boosts Commitment to Veterans to \$500 Million," *Philanthropy News Digest*, Candid, November 9, 2018, <https://philanthropynewsdigest.org/news/home-depot-foundation-boosts-commitment-to-veterans-to-500-million>.
77. The Blackstone Charitable Foundation's assistance has included Bunker Labs (\$450,000), Texas A&M's Veterans Initiative (\$25,000) and the Navy SEAL Foundation NYC (\$255,000). See Blackstone's 2015 tax return, Form 990-PDF, <http://www.foundationsearch.com/990/LATEST/2/BLACKSTONE%20CHARITABLE%20FOUNDATION%202016%20260462996.PDF>.
78. United Health Foundation gave \$1.6 million in 2015 and 2017 to Give an Hour. In 2016, it gave \$750,000 to Blue Star Families and \$800,000 over three years to Peak Military Care Network to improve the available resources for veterans and their families. "Give an Hour Receives \$1.6 Million for Veterans' Mental Health," *Philanthropy News Digest*, Candid, August 10, 2015, <https://philanthropynewsdigest.org/news/give-an-hour-receives-1.6-million-for-veterans-mental-health>. "United Health Foundation and Blue Star Families Launch Initiative to Leverage Technology to Train and Support Military Caregivers," *Blue Star Families*, About, Press, January 27, 2016, <https://bluestarfam.org/2016/01/united-health-foundation-blue-star-families-launch-initiative-leverage-technology-train-support-military-caregivers/>. "United Health Foundation, Peak Military Care Network Partner to Strengthen Support for Service Members, Veterans and their Families at Event Honoring Military Families," *Business Wire*, May 6, 2016, <https://www.businesswire.com/news/home/20160506005884/en/United-Health-Foundation-Peak-Military-Care-Network>.
79. "Microsoft Philanthropies Awards \$1.8 Million to Team Rubicon," *Philanthropy News Digest*, *Philanthropy News Digest*, Candid, 26 March 2018, <https://philanthropynewsdigest.org/news/microsoft-philanthropies-awards-1.8-million-to-team-rubicon>.
80. BMSF gave \$365,980 to Connecticut Veterans Legal Center and the New York Legal Assistance Group and will partner over two years with the New York Legal Assistance. See New York Legal Assistance Group and Connecticut Veterans Legal Center, Bristol-Myers Squibb Foundation, About Us, Veterans' Mental Health and Well-Being, <https://www.bms.com/about-us/responsibility/bristol-myers-squibb-foundation/our-focus-areas/veterans-mental-health-and-well-being/ny-legal-assistance-group.html>. BMSF help to the military and veteran community also includes Zero8Hundred, America's Warrior Partnership, Blue Star Families, Code of Support Foundation, Mental Health Chaplaincy, and the Red Cross, among other health care providers. See Veterans' Mental Health and Well-Being, <https://www.bms.com/about-us/responsibility/bristol-myers-squibb-foundation/our-focus-areas/veterans-mental-health-and-well-being.html>.
81. Bristol-Myers Squibb Foundation, "Mental Health and Well-Being," backgrounder, https://www.bms.com/assets/bms/us/en-us/pdf/2018-Mental-Health-Backgrounder_v7.pdf. Sesame Workshop, Bristol-Myers Squibb Foundation, About Us, Responsibility, <https://www.bms.com/about-us/responsibility/bristol-myers-squibb-foun>

- [dation/our-focus-areas/veterans-mental-health-and-well-being/sesame-workshop.html](#).
82. Ade Adeniji, “‘We Really Should Do Something’: How a Tech Giver Emerged as a Top Champion of Veterans,” Inside Philanthropy, December 5, 2018, <https://www.insidephilanthropy.com/home/2018/12/5/we-really-should-do-something-how-a-tech-giver-emerged-as-a-top-champion-of-veterans>.
83. Terri Tanielian and Lisa H. Jaycox, eds., *Invisible Wounds of War: Psychological and Cognitive Injuries, Their Consequences, and Services to Assist Recovery* (Santa Monica, CA: RAND Corporation, 2008), https://www.rand.org/content/dam/rand/pubs/monographs/2008/RAND_MG720.pdf.
84. Veterans Program, Robert R. McCormick Foundation, <https://donate.mccormickfoundation.org/veterans>.
85. Thomas Meyer, “Don’t Patronize – Empower: Bernie Marcus Makes Veterans Self-Reliant,” Case Study 7 in *Uniform Champions: A Wise Giver’s Guide to Excellent Assistance for Veterans* (Washington, D.C.: The Philanthropy Roundtable, 2017), 65–76, https://www.philanthropyroundtable.org/docs/default-source/guidebook-files/uniformchampions_gb_case7.pdf?sfvrsn=7bb8a740_0.
86. Meyer, “Don’t Patronize – Empower: Bernie Marcus Makes Veterans Self-Reliant.” See also “\$38 Million Gift Launches Marcus Institute for Brain Health at CU Anschutz,” CU Advocates, News, University of Colorado, May 17, 2017, <https://www.cu.edu/cu-advocates/news/38-million-gift-launches-marcus-institute-brain-health-cu-anschutz>.
87. Marcus donated \$8.5 million for custom homes and gave \$40 million to veterans’ organizations over several years to “make veterans self-reliant.” The foundation particularly focused on Team RWB, giving \$1.3 million, \$4.8 million, and \$2.5 million in consecutive years, as well as giving \$730,000 to The Mission Continues to help the group expand. See Meyer, “Don’t Patronize – Empower.”
88. The Marcus Foundation gave \$1.5 million in 2018 to The Warrior Alliance to help veterans navigate all of their available resources: “The Marcus Foundation Provides a \$1.5M Grant to Help Veterans in Atlanta,” The Warrior Alliance, News, June 2018, <https://www.thewarrioralliance.org/marcus-foundation-helps-veterans/>.
89. The Onward to Opportunity program helps veterans prepare for employment and careers. See also “Schultz Family Foundation Announces \$30 Million for Veterans,” Grant Makers Health, <http://www.gih.org/Focus/FocusIssuesDetail.cfm?ItemNumber=6185>.
90. Craig Newmark Philanthropies has given more than \$400,000 to Swords to Plowshares and \$5 million to Iraq and Afghanistan Veterans of America, as well as making donations in unknown amounts to Service to School, Swords to Plowshares, Blue Star Families, City College of San Francisco Veterans Education Transition, the Bob Woodruff Foundation, Joining Forces, the National Military Family Association, San Francisco Veterans Resources, and Veterans in Tech. Kevin Miller, “Craig Newmark Donation Supports Legal Advocacy for Underrepresented Veterans,” Swords to Plowshares, October 23, 2018, <https://www.globenewswire.com/news-release/2018/10/23/1625697/0/en/Craig-Newmark-Donation-Supports-Legal-Advocacy-for-Underrepresented-Veterans.html>. Ben Paynter, “Craig Newmark Gives \$5 Million to Vets, Continuing His Charitable Spending Spree,” Fast Company, November 8, 2018, <https://www.fastcompany.com/90264922/craig-newmark-gives-5-million-to-vets-continuing-his-charitable-spending-spree>. “A Veterans Day Recognition of a Friend: Craig Newmark,” Service to School, Media, <https://service2school.org/a-veterans-day-recognition-of-a-friend-craig-newmark/>.
91. Other support from Newman’s Own Foundation went to Dog Tag Inc., Fidelco Guide Dog Foundation, Patriot Boot Camp, and Purdue University: “Honoring Those Who Serve,” Newman’s Own Foundation, press release, 2018 Military Grantees, <http://newmansownfoundation.org/military>.
92. “Newman’s Own Foundation Awards \$1.5 Million in Grants to Veterans’ Organizations,” Newman’s Own Foundation, press release, November 8, 2016, <http://newmansownfoundation.org/news/newman-s-own-foundation-awards-1-5-million-in-grants-to-veterans-organizations/>.
93. Note that the Bob Woodruff Family Foundation is not to be confused with the Robert W. Woodruff Foundation, which is a private foundation supporting the state of Georgia.
94. While the tax data indicate the Bob Woodruff Foundation offered grants for individual assistance, publicly the organization maintains they do not provide grants to individuals: Frequently Asked Questions, <https://bobwoodruff-foundation.org/frequently-asked-questions/>.
95. Bob Woodruff Foundation, 2017 Annual Report, <https://bobwoodrufffoundation.org/wp-content/uploads/2018/07/2017-Annual-Report.compressed.pdf>.
96. Bob Woodruff Foundation, Financials, <https://bobwoodrufffoundation.org/financials/2016>.
97. Veterans of Foreign Wars, Frequently Asked Questions, “How many VFW posts are there?” <http://faq.vfw.org/faq/index.php?View=entry&EntryID=346>.
98. Post Directory, Veterans of Foreign Wars, <http://myvfw.org/post-directory/>.
99. Other expenses for U.S.Vets included \$6 million for administration and \$1.35 million for fundraising. Surprisingly, U.S.Vets reported a much lower fundraising cost compared with other Top 10 organizations, reporting only

2.6 percent of their total expenses being used to fundraise. At 88 percent efficiency, U.S.VETS earned the Platinum Participant Award from GuideStar.

100. The higher administration cost may be due to the headquarters being in Los Angeles, CA, and the other sites being in major cities in the southeast United States, where the standard of living is much higher than the national average. It is also important to note that VSOs have some leeway on how they report salaried workers within program expenses, which may also result in lower administration costs.
101. Email correspondence dated March 12, 2018, from Stephen Peck, President and CEO of U.S.VETS.
102. Philanthropy Roundtable, “A Re-boot: Centering the USAA Foundation Anew on Military Men and Women,” Case Study 11 in *Uniform Champions*, https://www.philanthropyroundtable.org/docs/default-source/guidebook-files/uniformchampions_gb_case11.pdf?sfvrsn=33baa740_0.

About the Center for a New American Security

The mission of the Center for a New American Security (CNAS) is to develop strong, pragmatic and principled national security and defense policies. Building on the expertise and experience of its staff and advisors, CNAS engages policymakers, experts and the public with innovative, fact-based research, ideas and analysis to shape and elevate the national security debate. A key part of our mission is to inform and prepare the national security leaders of today and tomorrow.

CNAS is located in Washington, and was established in February 2007 by co-founders Kurt M. Campbell and Michèle A. Flournoy.

CNAS is a 501(c)3 tax-exempt nonprofit organization. Its research is independent and non-partisan. CNAS does not take institutional positions on policy issues. Accordingly, all views, positions, and conclusions expressed in this publication should be understood to be solely those of the authors.

© 2019 Center for a New American Security.

All rights reserved.



Center for a
New American
Security

Bold. Innovative. Bipartisan.