Philanthropy in Kent County, Michigan
A Review of Foundation Giving
Established in 1992, the Dorothy A. Johnson Center for Philanthropy is an academic center within the College of Community and Public Service at Grand Valley State University. We conduct research, provide professional and organizational development, and create and share tools for nonprofits, foundations, and others seeking to transform their communities for the public good.

Our Mission

The Dorothy A. Johnson Center for Philanthropy aims to be a global leader in helping individuals and organizations understand, strengthen and advance philanthropy.

Our Vision

We envision a world with smart, adaptive and effective philanthropy.

Thanks to Our Generous Supporters

The Richard and Helen DeVos Foundation

The Frey Foundation

The Grand Rapids Community Foundation

The Steelcase Foundation

The Wege Foundation
Located in the western part of the state, about 30 miles from Lake Michigan, Kent County is the fifth largest county in Michigan. The county has a population of over 600,000, of which 51 percent are female, 24.7 percent are under 18 years of age, and 11.1 percent are 65 years of age or older (U.S. Census Bureau, 2016). Of the residents, 74.3 percent identify as white non-Hispanic or Latino, 10.5 percent identify as African American, 10.4 percent identify as Hispanic or Latino, and 3 percent identify as Asian (U.S. Census Bureau, 2016).

Kent County is home to the cities of Cedar Springs, East Grand Rapids, Grand Rapids, Grandville, Kentwood, Lowell, Rockford, Walker, and Wyoming, along with a variety of townships and villages. The county seat is located in Grand Rapids, the second largest city in Michigan and the largest city in the West Michigan region. The county is the hub of the Grand Rapids-Wyoming Metropolitan Statistical Area, which is one of the fastest growing regions of the United States (AccessKent, 2017).

The county has been ranked one of the top metro areas to raise a family and to start a business.

There are over 16,000 employer establishments within the county (U.S. Census Bureau, 2016). The area’s top employers include major corporations and organizations such as Spectrum Health, Meijer, Steelcase, Herman Miller, Amway, and Grand Valley State University. Kent County’s median household income is $53,063, which comes in at about 7 percent higher than the state’s median household income (U.S. Census Bureau, 2016). Grant Rapids has received worldwide recognition for its sustainability efforts, especially the number of LEED certified buildings in the city (Experience GR, 2017).

In addition to a strong economy and business community, the county features many important cultural establishments. Visitors from in and outside the county visit establishments such as Frederik Meijer Gardens & Sculpture Park, John Ball Zoo, the Downtown Market, the Gerald R. Ford Presidential Museum, the Grand Rapids Public Museum, the Grand Rapids Art Museum, and the Urban Institute for Contemporary Art, among others. Grand Rapids was one of The New York Times 52 Places to Go in 2016, the #1 U.S. travel destination in 2014, and was named Beer City USA. It is home to ArtPrize, one of the globe’s top five art competitions (Experience GR, 2017).

**Innovative Foundation Sector and Nationally Recognized Philanthropic Leadership**

Kent County is particularly notable for its thriving philanthropic sector. Both the county and the state of Michigan have long been recognized for their vibrant philanthropic identity, institutions, and innovations. Michigan’s non-partisan Governor’s Office of Foundation Liaison, the first such cabinet-level position in the nation, identifies and brokers funding partnerships between the State and grantmakers (Council of Michigan Foundations, 2017).

Michigan is home to many prominent, international private foundations, including the W.K. Kellogg Foundation, Charles Stewart Mott Foundation, and The Kresge Foundation, as well as hundreds of other grantmakers. Michigan was a pioneer in the community foundation movement, and now has a community foundation — with an associated Youth Advisory Council grantmaking arm — in every county in the state.
Michigan foundations recently crafted an historic Grand Bargain that served as a major step in lifting Detroit, the state's largest city, out of crippling bankruptcy. What's more, over the past couple of decades, the City of Grand Rapids has experienced a downtown renaissance, and has been cited as a model for other cities by many national publications. This revitalization was spearheaded by an active coalition of foundations and individual donors who continue to lead most major civic efforts in the city and the Kent County area.

Michigan’s philanthropy and nonprofit infrastructure organizations, including the Michigan Nonprofit Association, Council of Michigan Foundations, the Michigan Community Service Commission, and the Dorothy A. Johnson Center for Philanthropy, are also considered national models. These organizations work closely together on projects and policy efforts, including Learning to Give, a peer-reviewed national web platform that equips K–12 teachers with extensive lessons and other tools to educate the next generation of philanthropists and volunteers.

**Distinguished, Distinctive Academic Programs**

In addition to a bustling and revitalized city core, Kent County is home to a variety of higher education institutions, including both public universities and private colleges such as Aquinas College, Calvin College, Davenport University, Grand Rapids Community College, Kendall College of Art and Design of Ferris State University, and Grand Valley State University (GVSU). Two programs in the College of Community and Public Service at GVSU in Grand Rapids — the Dorothy A. Johnson Center for Philanthropy and the School of Public, Nonprofit and Health Administration — are both national leaders and regional attractions in philanthropic and nonprofit research and teaching.

The Johnson Center puts research to work with and for professionals across the country to help advance effective philanthropy, create strong nonprofits, and inform community change. The center — with over 30 full-time staff and a $5 million annual budget — is distinctive among academic centers in its applied research focus and close engagement with local nonprofits and funders such as the Grand Rapids Community Foundation.

The School of Public, Nonprofit and Health Administration is home to an NASPAA-accredited Master of Public Administration (MPA) degree and a Master of Philanthropy and Nonprofit Leadership degree. The MPA Nonprofit Specialization is ranked 15th in the country by *U.S. News and World Report*, and is the only program of its kind in Michigan to be listed as a top program.
Giving in Kent County

In Kent County, small groups of major donors with local roots have invested heavily to revitalize the urban core, develop a strong arts and culture infrastructure, support education and social services, and generally make their community more appealing. Philanthropic dollars and leadership have been essential to preserving the health of Kent County communities and preventing the kind of economic and population declines that have characterized other areas in the region.

Foundation Giving

After individuals, foundations consistently make up the second largest portion of giving in Kent County. The following overview uses the most recently available data from the Foundation Center (2015) as well as data from the Million Dollar List (2014), which is maintained by the Lilly Family School of Philanthropy at Indiana University. The 2016 Giving USA report is also used as a source of national comparison data. (See Appendix A for a description of the data sources for this report.)

Kent County Giving Trends

In 2015, the Johnson Center estimated the total amount of charitable giving in Kent County. Table 1 shows year-to-year changes in giving trends for each type of donor in Kent County from 2010 to 2013.

- Over the four years, the trend in total estimated giving was upward, though there was considerable year-to-year variation. It decreased in 2013 by 4.1 percent, which was preceded by an increase of 11.9 percent from 2011 to 2012.
- Individual giving has consistently remained the top giving source over the four-year period, representing 70.6 percent of total giving in 2010 and 66.7 percent of total giving in 2013.
- Giving by foundations is the second most common form of giving in Kent County, representing 20.7 percent of total giving in 2010 and 23.1 percent in 2013.

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individuals</td>
<td>$625.39</td>
<td>$576.63</td>
<td>$614.07</td>
<td>$605.79</td>
</tr>
<tr>
<td>Bequests</td>
<td>$33.54</td>
<td>$37.08</td>
<td>$37.35</td>
<td>$40.12</td>
</tr>
<tr>
<td>Foundations</td>
<td>$182.82</td>
<td>$188.31</td>
<td>$244.63</td>
<td>$209.60</td>
</tr>
<tr>
<td>Corporations</td>
<td>$43.52</td>
<td>$44.72</td>
<td>$51.05</td>
<td>$52.37</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$885.28</strong></td>
<td><strong>$846.74</strong></td>
<td><strong>$947.10</strong></td>
<td><strong>$907.88</strong></td>
</tr>
</tbody>
</table>
Giving by Foundation Type

Figure 1 illustrates the estimated giving from community, operating, and independent foundations in Kent County in 2015 as compared to estimated national giving in the same year from community, operating, and independent foundations.

- The percentage of total estimated giving from independent foundations in Kent County is much greater than the percentage from independent foundations across the U.S. (95.0 percent versus 74.8 percent).

- While independent foundation giving is high in Kent County as compared to U.S. independent foundation giving, Kent County’s community and operating foundation giving is much lower, with a 7.0 percent and 13.2 percent difference respectively when compared to U.S. community and operating foundation giving.

- A large portion of foundation giving in Kent County comes from several large foundations located there. For example, the 2015 annual giving by six of the top private foundations (see Appendix B for a list of Kent County’s top 10 foundations) accounted for 54.71 percent of Kent County’s total foundation giving.

**FIGURE 1 Estimated Kent County Giving (in millions)**
Top 10 Foundations’ Giving by Issue Area

Figure 2 highlights the relative giving priorities of the top 10 foundations in Kent County in 2015. The graph includes data from independent, family, and corporate foundations, while public charities, operating foundations, and community foundations were excluded.

- Giving to education includes giving to K–12 institutions as well as to higher education institutions and receives the most dollars from the top 10 foundations in Kent County at 33.5 percent.

- Nationally, religion, education, and human services rank as the top three issues receiving the most charitable donations (Indiana University Lilly Family School of Philanthropy, 2016). Giving by Kent County’s top 10 foundations almost mirrors national giving trends. While religion and education fall within the top three giving priorities, their places are flipped—education is the number one giving priority among the county’s top 10 foundations, with religion coming in second. What’s more, the top 10 foundations give more to arts and culture (in third place) than to human services (in fifth place), which differs from national trends that rank human services giving in third place and arts and culture giving in fifth place.

- Giving in the health category includes giving to health research institutes, medical facilities, health support services, and public health programs. This represents the fourth most popular priority among Kent County’s top 10 foundations.

- Environmental giving falls in the middle of the priority list for Kent County’s top 10 foundations, at 6.4 percent, placing it at a higher level than environmental giving nationally, which represents only 3.0 percent of total U.S. charitable giving (Indiana University Lilly Family School of Philanthropy, 2016).

**FIGURE 2** Relative Giving Priorities of Top 10 Foundations (2015)

<table>
<thead>
<tr>
<th>Issue Area</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education</td>
<td>33.5%</td>
</tr>
<tr>
<td>Religion</td>
<td>14.1%</td>
</tr>
<tr>
<td>Arts &amp; Culture</td>
<td>13.9%</td>
</tr>
<tr>
<td>Health</td>
<td>8.4%</td>
</tr>
<tr>
<td>Human Services</td>
<td>6.7%</td>
</tr>
<tr>
<td>Environment</td>
<td>6.4%</td>
</tr>
<tr>
<td>Philanthropy</td>
<td>3.7%</td>
</tr>
<tr>
<td>Public Benefit</td>
<td>3.2%</td>
</tr>
<tr>
<td>Community Improvement</td>
<td>2.8%</td>
</tr>
<tr>
<td>International</td>
<td>1.6%</td>
</tr>
</tbody>
</table>

Note: Based on an analysis of Foundation Center (2015) data. Data here is based on the proportion of grant dollars given to each area by each foundation, rather than the total dollar amounts given to each area across all top 10. This means that the giving priorities of the tenth-largest foundation is factored equally here with the priorities of the first-largest.
Million-Dollar Giving by Issue Area

Figure 3 compares million-dollar giving in Kent County and million-dollar giving nationally by issue area from 2009 to 2013.

- Million dollar giving in Kent County is higher to health and arts and culture causes than national million dollar giving, with 38.7 percent to health and 23.1 percent to arts and culture locally, as compared to 9.5 percent and 8.6 percent nationally.

- While education ranks as one of the top three issues receiving million-dollar gifts in Kent County, national million-dollar giving to education surpasses Kent County’s contributions by 21.6 percent.

- According to the 2016 Giving USA report, religion leads national giving trends at 32 percent of total charitable contributions. However, religion falls to the bottom of the priority list among million-dollar giving nationally as well as in Kent County, at 1.0 percent and 2.9 percent respectively.

**FIGURE 3** Million-Dollar Giving by Issue Area (2009–2013)

<table>
<thead>
<tr>
<th>Issue Area</th>
<th>United States</th>
<th>Kent County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education</td>
<td>24.5%</td>
<td>46.1%</td>
</tr>
<tr>
<td>Religion</td>
<td>2.9%</td>
<td>1.0%</td>
</tr>
<tr>
<td>Human Services</td>
<td>7.3%</td>
<td>0.4%</td>
</tr>
<tr>
<td>International</td>
<td>13.3%</td>
<td>0.8%</td>
</tr>
<tr>
<td>Environment</td>
<td>4.5%</td>
<td>2.9%</td>
</tr>
<tr>
<td>Arts &amp; Culture</td>
<td>8.6%</td>
<td>23.1%</td>
</tr>
<tr>
<td>Public Benefit</td>
<td>5.0%</td>
<td>11.8%</td>
</tr>
<tr>
<td>Health</td>
<td>9.5%</td>
<td>38.7%</td>
</tr>
</tbody>
</table>

*Note:* Figures based on analysis of data from Indiana University Lilly Family School of Philanthropy (2014). The figures are based on the dollar amount of million-dollar gifts (2009–2013) by all donor types (foundation, individual, anonymous, and corporate).
Geographic Distribution of Million-Dollar Giving

Figure 4 breaks out million-dollar giving in Kent County from 2009 to 2013 based on the grant recipient’s location — locally, in Michigan but outside of the county, nationally, and internationally.

- Kent County million-dollar giving is predominately concentrated locally at 72.6 percent.
- International causes receive the least amount of million-dollar gifts from Kent County donors at just 0.8 percent.
- While most Kent County million-dollar gifts are given locally, giving within Michigan (but outside of the county) falls to third place, with giving nationally pulling ahead by 14.6 percent.

Note: This graph is based on analysis of data from Indiana University Lilly Family School of Philanthropy (2014). It excludes anonymous gifts (since donor location is unknown) and gifts with unknown recipient locations, such as scholarships, which may have multiple locations.
Philanthropy in Action

Arts and Culture: The Rise of ArtPrize

Kent County is known for its impressive arts and cultural landscape. The City of Grand Rapids alone is home to a symphony orchestra; a chamber music society; companies devoted to ballet, contemporary dance, and opera; five museums; and numerous arts-oriented festivals and events. Philanthropy underpins these rich offerings. Wealthy individuals are major donors to arts organizations and often serve as trustees on their boards of directors. Foundations contribute to operating costs, support capital investments, and make investments in endowments. Local philanthropists support arts institutions because they understand that a vibrant cultural infrastructure contributes to the quality of life and vitality of their hometown.

Grand Rapids' signature art event is called ArtPrize and it has taken place annually in September since 2009. Over 19 days, visitors roam the city's three-square-mile ArtPrize district, viewing works of art installed in all kinds of venues, from retail stores and restaurants to museums, bridges, and public buildings. Artists compete for $500,000 in prize money, half of which is awarded based on public voting while the other half is awarded by a jury of art experts. In 2016, 1,453 artist entries were displayed at 171 venues, and more than 37,000 visitors cast 380,199 votes (ArtPrize, 2016).

ArtPrize is the creation of one of Grand Rapids' wealthiest residents, Rick DeVos, the grandson of Amway founder Richard DeVos and the son of Dick and Betsy DeVos, who are among the city's leading philanthropists. After looking at other midsized cities considered hubs of culture and innovation, Rick DeVos considered how he might help to create a similar kind of energy in Grand Rapids, and from his enthusiasm ArtPrize was born.

ArtPrize has helped put Grand Rapids on the national map, drawing people to the city while garnering national and international media coverage. In 2016 alone, ArtPrize welcomed over 500,000 visitors, with 69,198 from outside of Michigan; provided over $780,000 in prizes and grants; and pumped $28 million into the local economy (ArtPrize, 2016). ArtPrize represents a strategic and high profile move by one of the city's wealthiest philanthropists to make Grand Rapids an arts destination and contribute to the city's economic vitality. This philanthropic effort has helped to brand the community as a desirable place to be while bringing both national and international attention to a locally-held arts event.

Downtown Development: Revitalizing Grand Rapids

Grand Rapids is widely seen as a downtown revitalization success story. Its change has largely been driven by donor coordination and an international strategy of political action on the part of the city's business leaders who are also its leading philanthropists. Like many urban areas in the Northeast and Upper Midwest, downtown Grand Rapids was depopulated and economically depressed during the 1970s. The loss of industry, growth of the suburbs, and relocation of commercial activity south to 28th Street had drawn people and businesses away from the urban core.

Urban development initiatives in the 1980s and 1990s helped revitalize downtown Grand Rapids and make it into the successful city it is today. In 1980, the Grand Center and DeVos Performance Hall
opened, with $6 million in philanthropic contributions covering construction costs. The following year, in 1981, the Amway Grand Plaza Hotel opened downtown, which represented a $60 million investment by Richard DeVos and Jay Van Andel, co-founders of the Amway Corporation. These two major developments ushered in the creation of a new organization, Grand Vision (now Grand Action), in 1991 when more than 50 West Michigan leaders assembled to explore the possibility of building an arena and expanding and renovating local convention facilities. Grand Action's mission is to identify downtown building and revitalization projects and to galvanize public opinion and support for these projects, including securing enough private sector support to guarantee funding from existing public funds (Grand Action, 2014). Its creation and subsequent activities represent an intentional approach toward using local philanthropic dollars to leverage public money for downtown development. In total, Grand Action estimates that private (including philanthropic) investment of $125 million has triggered more than $420 million in direct capital investment downtown (Philanthropic Collaborative, 2015).

Another critical driver of Grand Rapids’ downtown development has been the expansion of universities and hospitals into the urban core. Grand Valley State University (GVSU), a 25,000-student public university whose main campus is 12 miles west of downtown, began an intensive process of downtown expansion in the 1980s, with rapid expansion in the 1990s and 2000s. Civic leaders were also successful in enticing Michigan State University to locate its College of Human Medicine downtown along Medical Mile, where it is joined by the VanAndel Institute (for cancer research), the Helen DeVos Children's Hospital, GVSU’s Cook-DeVos Center for Health Sciences, Meijer Heart Center, Lemmen-Holton Cancer Pavilion, Butterworth Hospital, and others.

The introduction of new buildings and a large student population into the urban core has transformed the city's culture and quality of life, with condominiums, restaurants, and bars catering to young professionals; new attention being paid to the use of the riverfront; and the introduction of a signature arts event, ArtPrize. While much of this transformation has been commercially driven, it was catalyzed by the unique synergy of private philanthropy and public funding represented by Grand Action and the leadership of key philanthropists.

**K–12 Education: Working to Close Achievement Gaps and Break the Cycle of Poverty**

Grand Rapids is home to higher education institutions that play an important role in economic development. The city also has charter, private, and parochial schools that provide families with alternatives to the public school district.
All of these educational entities are prime targets for local philanthropists concerned not only with poverty alleviation but also with retaining families and businesses within the city and contributing to employer needs for an educated workforce. However, Grand Rapids faces challenges with high poverty in its urban core; its largest school district serves the majority of the region’s low-income and minority children. Philanthropic gifts to K–12 education in Grand Rapids tend to be directly focused on academic support, designed to close achievement gaps, support student needs, and provide schools with additional resources and programs. Robust philanthropic support for private and charter schools also suggests a goal of providing families with alternatives to public education.

Two major investments characterize the current landscape of Grand Rapids philanthropy in the K–12 public education sphere. The first, Challenge Scholars, is a partnership between Grand Rapids Public Schools and the Grand Rapids Community Foundation. The second, Believe 2 Become (B2B), is a partnership between Grand Rapids Public Schools and two foundations that mirror the cradle-to-career approach pioneered by the Harlem Children’s Zone.

Challenge Scholars is an early commitment program; announced in 2013, it will award its first college scholarship in 2020. The program provides extensive in-school support and college scholarships for eligible children who attend one of two middle schools and graduate from the high school they feed into. All three schools are located in high-poverty neighborhoods of Grand Rapids where students struggle with attendance, academic performance, high school graduation, and post-secondary matriculation. The philanthropic resources underpinning the Challenge Scholars program come from the Grand Rapids Community Foundation, which has carried out a campaign to raise over $30 million in an endowment for the program from more than 400 donors, including individuals, foundations, colleges, universities, and corporations. Challenge Scholars is an example of a close partnership between a school district and local philanthropists that seek to improve student achievement and create a pathway to post-secondary education.

Believe 2 Become (B2B) is a neighborhood initiative supported by the Doug and Maria DeVos Foundation and the W.K. Kellogg Foundation. B2B includes in-school work focusing on attendance, professional development for teachers and principals, an early education program, and a summer academy for students of all grade levels. The emphasis of this program is on youth in four low-income neighborhoods as it seeks to surround them and their families with a broad range of community supports. Covering neighborhoods that are home to 15,000 youth, B2B is using data to evaluate the impact of community-based programs, such as Parent University, that seek to break the cycle of intergenerational poverty.

Supporters of Challenge Scholars and B2B are investing in children and schools through focused interventions that echo the coordinated management and planning seen in downtown development, and even ArtPrize. These initiatives are closely monitored for impact through data collection, evaluation, and continuous improvement. Both programs use philanthropic dollars to construct systems designed to close achievement gaps and break the cycle of intergenerational poverty.
Appendix A: Data Sources and Methods

Estimated Kent County Giving
The table of estimated Kent County giving (2010–2013) was taken from a previous Dorothy A. Johnson Center for Philanthropy report published in 2013, *Estimate of Charitable Giving in Kent County, Michigan*. Notes on estimation methods can be found in this report. Please contact the Johnson Center for Philanthropy to obtain a copy of the 2013 report.

Giving by Foundation Type
Data for giving by foundation type in Kent County comes from the most recently available data (2015) from the Foundation Center Directory and includes only those foundations classified as independent, community, or operating. Several large public charities, such as medical research and hospital foundations, arts organization trusts, and federated giving institutions, are not included. The 2016 *Giving USA* report is used as the source of national comparison data.

Relative Giving Priorities of Top 10 Foundations
The top 10 private foundations in Kent County were determined using 2015 total giving data available on the Foundation Center Directory. The foundations that were included in the top 10 were independent, family, and corporate foundations, while public charities, operating foundations, and community foundations were excluded. Family foundations that appeared to be coordinating their giving were combined to count as one foundation for the purpose of the top 10 in order to add more diversity to the sample. Thus, the top 10 foundations in Kent County actually consist of 16 independent or corporate foundations. See Appendix B for a list of the Top 10 foundations included from Kent County.

To calculate relative giving priorities by the top 10 foundations, data was obtained from the Foundation Center Directory, which categorizes grants based on their purpose using the National Taxonomy of Exempt Entities (NTEE), as well as from 2015 990 forms, when 2015 giving data was not available on the Foundation Center Directory. Data from the Foundation Center Directory includes most, but not all, grants given by each foundation in 2015, and so the data is incomplete. It is, however, the best estimate available. Each foundation’s giving to each issue was calculated for the year 2015. Community priorities were determined by averaging the proportion of money that each of the top 10 foundations gave to each issue area. This method ensures that each foundation in the top 10 is represented equally, instead of overemphasizing the giving priorities of the largest foundations in each community.

Million-Dollar Giving by Issue Area
Million-dollar giving by issue area was calculated using the dollar amount of million-dollar gifts (2009–2013) by foundations, individuals, and corporations. Gifts to foundations were removed as several of the largest national gifts were from individuals to their foundations. Million-dollar giving data was obtained from the Million Dollar List, which is maintained by Indiana University Lilly Family School of Philanthropy.

Geographic Distribution of Million-Dollar Giving
The geographic distribution of million-dollar giving was calculated using the Million Dollar List, which is maintained by Indiana University Lilly Family School of Philanthropy, and tracking the location of gifts given by donors within Kent County. Anonymous gifts were excluded since the donor location is unknown. Also, gifts with unknown recipient locations were excluded, including scholarships with multiple locations.
Appendix B:
Top 10 Private Foundations in Kent County

1. DeVos family foundations: Richard and Helen DeVos Foundation, Douglas and Maria DeVos Foundation, Daniel and Pamella DeVos Foundation, Cdv5 Foundation

2. The Meijer Foundation


4. Wege Foundation

5. Frey Foundation

6. Steelcase Foundation

7. G. II Charities

8. Jerry L. and Marcia D. Tubergen Foundation

9. Kate and Richard Wolters Foundation

10. Peter C. and Emajean Cook Foundation

Note: The foundations are ordered by their total giving in 2015 using available Form 990 data, but updated names are given for some foundations. The foundations that are grouped together are foundations rooted in the same family that coordinate some of their giving. Public charities, operating foundations, and community foundations are excluded from this list.
References


