



wisconsin
philanthropy
network

Your partner for effective giving



Capturing the impact
of philanthropy



Data + Knowledge = Action

2018 Wisconsin Gives Report

Capturing Effective Philanthropy

A Message from the President and CEO



Welcome to the **2018 Wisconsin Gives Report**. Wisconsin Philanthropy Network (WPN) proudly presents this biennial, in-depth look at the culture of philanthropy in Wisconsin and throughout the United States.

First, a little background. As the WPN staff was creating this year's report, I noticed the cover depicted the image of a tree. A big fan of symbolism, I asked, "What's with the tree?" I got a lot of explanations, including, "A tree is an extraordinary symbol representing gradual growth and physical, emotional, intellectual, and spiritual development. It begins as a tiny seed that grows into a big, strong, solid, stable, upright being." As I reflected on the vast generosity of our state's philanthropists, I had to agree it set the stage for our discoveries.

The **Wisconsin Gives Report's** goal is multifaceted. Our primary objective is to present a dynamic, updated knowledge base on national and regional philanthropy, while deepening the understanding of Wisconsin charitable giving and giving trends. The Report also reflects our commitment to providing funders with the information and analysis needed to be effective philanthropists. Finally, identification and exploration of key issues and best practices in philanthropy enhances WPN's ability to develop relevant and thought-provoking programming for our members.

Crafting the report starts with the compilation of information from numerous national studies and data sources. WPN enhances this with the results of a survey of 377 of our state's funders. The survey provided qualitative and quantitative data on a wide range of topics, including assets (total, projected changes, and reasons for changes); grantmaking update (projected changes, reasons for those changes, and changes under consideration); and changes made in the type of support awarded, as well as what changes beyond grantmaking were being considered. We were also interested in learning more about grantmaking strategies and priorities based on the current economic environment. Lastly, respondents were asked their level of concern on specific issues affecting the health of Wisconsin's nonprofit sector. Armed with this information, WPN was able to analyze, compare and contrast local, regional, and statewide trends and how they align or differ from those on a national level.

The WPN Board of Directors and our team are excited about this year's report. Whether you are a funder committed to increasing your overall impact, a grantseeker dedicated to meeting our state's pressing needs, or someone interested in the impact of our great philanthropic community, we hope you find this information beneficial as you work collectively to promote philanthropy and better the lives of current and future generations.

As for the tree – let's keep it simple. In Shel Silverstein's beloved children's book, **The Giving Tree**, the tree gave everything she had to the boy for one simple reason: it made her happy.

What better reason to advance philanthropy in our state?

Tony Shields, President and CEO



Table of Contents

Executive Summary and Key Findings	2
WPN's Grantmaker Survey Results	3-6
Diversity, Equity and Inclusion	7
Wisconsin Giving	8-9
Everyday Philanthropists	10-11
Community Foundation Giving	12-14
National Giving	15-17
Mental Health and Children	18-19
Family Foundation Giving	20
Health Care Giving	21
Donor-Advised Fund Giving	22-23
Corporate Giving	24-25
Higher Education	26

Overall Key Findings

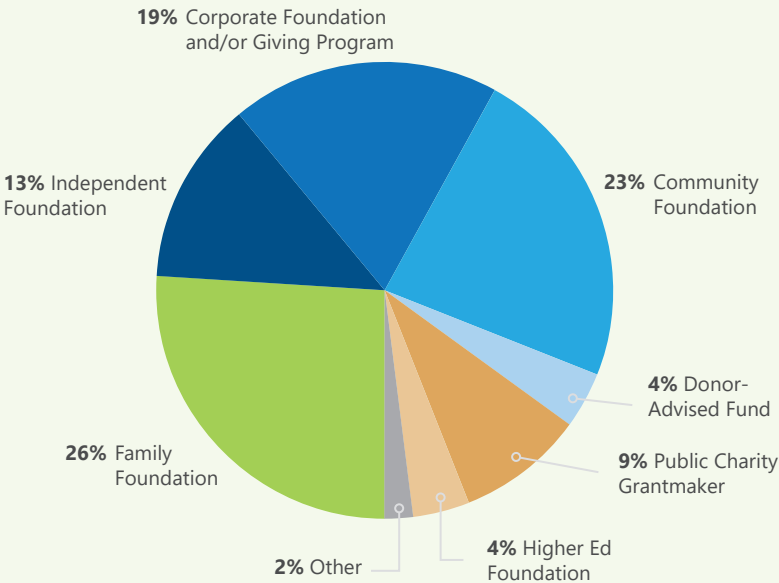
- ▶ Total estimated charitable giving in the United States rose 5.2% between 2016 and 2017 (3.0%, adjusted for inflation), to \$410.02 billion.
- ▶ Fifty-six percent of WPN survey respondents plan on increasing their grantmaking in 2018.
- ▶ Twenty-six percent of WPN survey respondents are increasing general operating support.
- ▶ Seventy-eight percent of WPN survey respondents are increasing partnerships or collaborations.
- ▶ Nationally, giving by corporations increased 8.0% to a total of \$20.77 billion.

WPN's Grantmaker Survey Results

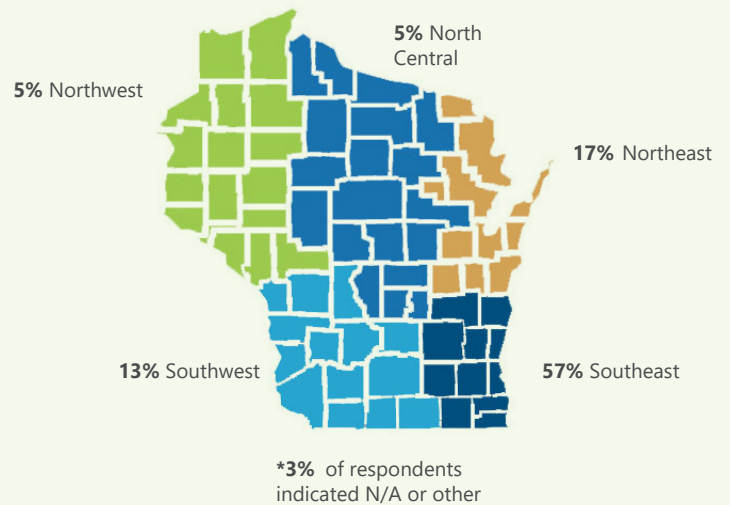
Wisconsin Philanthropy Network surveyed 377 grantmakers across Wisconsin. Results reflect a 24% response rate.

Respondent Demographics

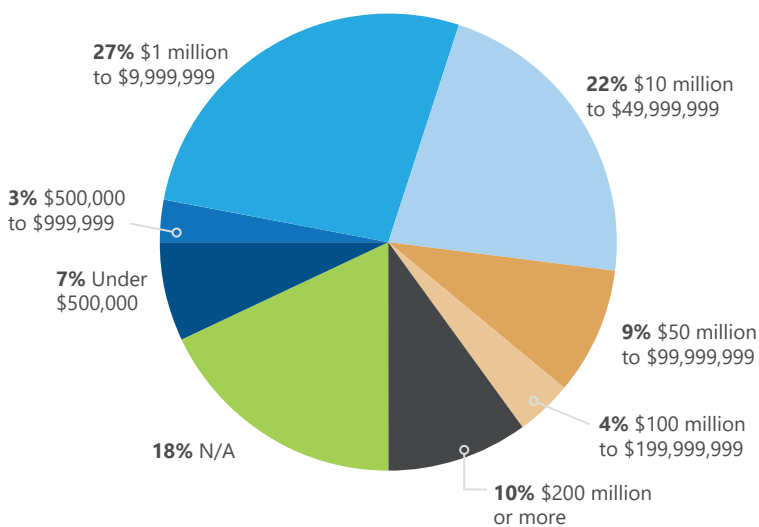
Type of Grantmaker



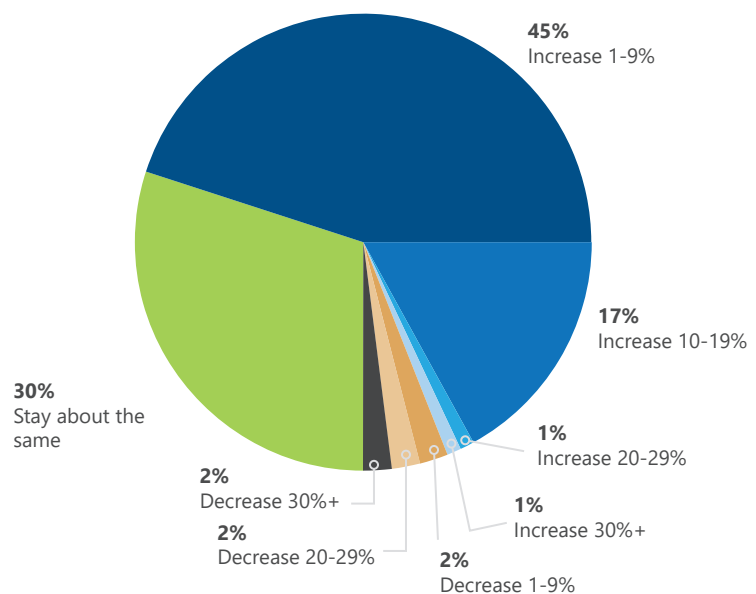
Location*



Assets



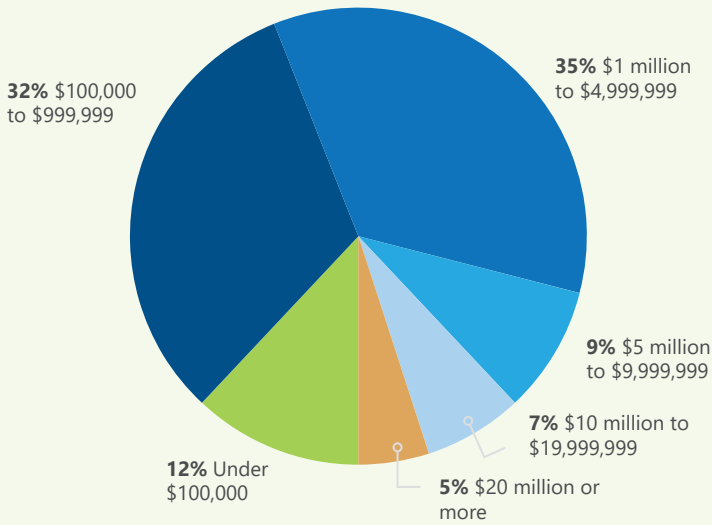
Expected Change in Assets from 2017



Reasons for Change in Assets:

- 1) Change in return on investments (37%);
- 2) Receipt of major gifts (31%);
- 3) Change in investment strategy (15%);
- 4) Change in grant payouts (8%)

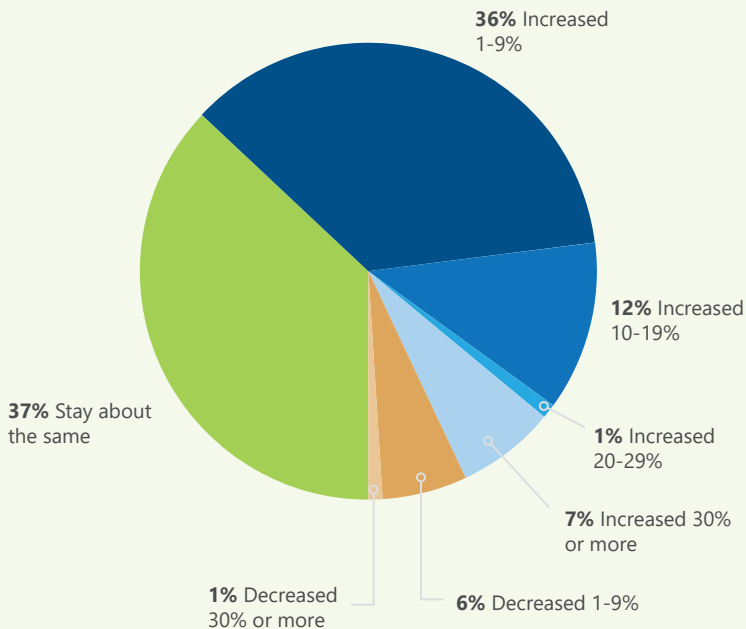
Estimated Grantmaking for 2018



"We will work harder to move people, who are struggling at or below the poverty level, to a greater level of economic stability. We will also work harder to ensure that our children are well-educated and emotionally stable to become successful adults."

- Survey Respondent

Estimated Change in Grantmaking from 2017



Percent of Respondents indicating a reason/influence of change in grantmaking

Reasons for Changes in Grantmaking	Percent of Respondents
Change in value of foundation assets	28.77%
Change in gifts received from individuals and other donors	21.92%
Change in company's profits	8.22%
Change in mission	4.11%
Change in public policy	4.11%

Additional comments on factors affecting changes in grantmaking:

- Change in personal assets
- Change in grantmaking process/approach
- Larger grants recently awarded
- Increased needs in areas of interest
- In the process of sunsetting/spend down
- Difficulty finding appropriate and healthy nonprofits in our areas of interest

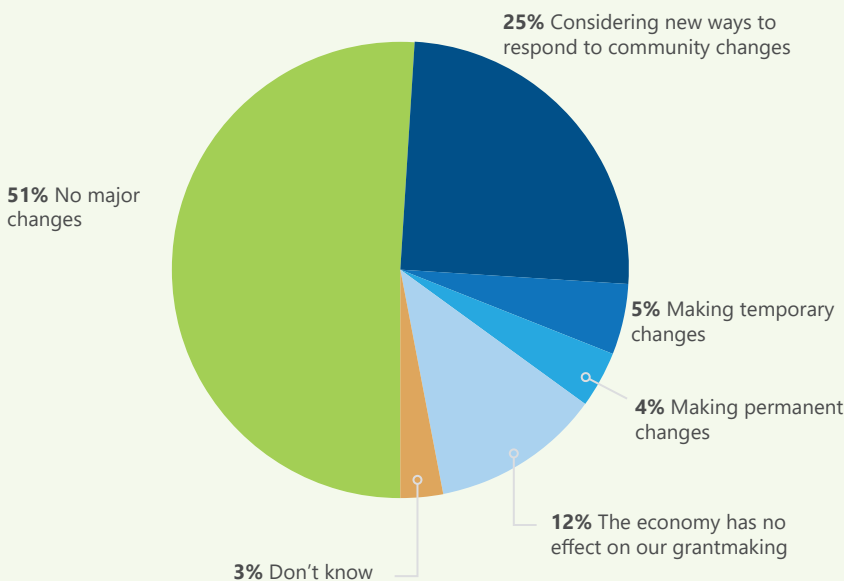
Current plans for funding by types of funding support

	Increase	Decrease	No Change	N/A - Support not Provided
Capacity Building/Strategic Planning Grants	27%	0%	48%	25%
General/Operating Support	26%	2%	51%	21%
Multi-Year Grants	18%	6%	41%	35%
Program Support	24%	3%	67%	6%
Continuation Funding	5%	1%	60%	34%
Capital Campaign Support	13%	2%	39%	46%
Public Policy or Advocacy Funding	8%	0%	38%	54%

Additional comments regarding types of funding support:

- We are interested in ensuring our grantees have diverse funding portfolios so they can sustain their programs beyond our commitment.
- We provide grants for assets or endowments.

Percent of Grantmakers changing strategies or priorities in light of current economic environment



Percent of Respondents considering additional changes (beyond grantmaking)

Additional Changes	Percent of Respondents
Increase collaboration and/or partnership with grantees and/or other funders	78.2%
Offer more non-monetary assistance to nonprofits, such as technical assistance, convenings, volunteerism, etc.	50%
Increase impact investing	26.9%
Increase gifts of in-kind products and services	16.7%
Engage in more policy and advocacy work	15.4%

Level of concern about the following issues potentially affecting the health of Wisconsin’s nonprofit sector:

	Very Concerned	Moderately Concerned	Not Concerned	Don't Know
Decreases in private funding	19%	50%	21%	10%
Decreases in public funding	34%	47%	13%	6%
Reduced government funding	28%	49%	17%	6%
Increased demand for services	32%	46%	15%	7%
Increased operating costs	18%	54%	21%	7%
Increased government scrutiny of nonprofits	10%	33%	46%	11%
Reduced access to credit	5%	19%	50%	26%
Delayed government payments	19%	27%	30%	24%
State tax legislation	12%	35%	32%	21%
Federal tax legislation	24.5%	40%	21%	14.5%

Respondent’s Comments, Concerns, and Issues regarding Philanthropy’s Outlook

There are a lot of capital campaigns around the city that need more philanthropy dollars.

Federal tax law will have impacts both short and long-term, but unknown at present. People are confused by the new tax laws.

With the move toward more individuals developing their own funds to address their priorities, this may limit our ability to access funding for initiatives that don't fit into the donor's priority areas, which may not align with community needs.

There seems to be more opportunities for collaboration among issue groups, for example environmental and health communities have a lot of common goals.

I am conservatively optimistic that the change in tax laws will not affect the giving hearts of philanthropists in Wisconsin.

Finding good employees, staff turnover and aging of executive directors.

Funders who don't support operations make it difficult for nonprofits to sustain their operations.

I don't know that as a foundation we are concerned with any of the political aspects that impact nonprofits. It may affect our response in how we support organizations, but that is often more connected to our relationship to the organization, the impact of their efforts, and strategy of the nonprofit for adjusting to the political environment.

Diversity, Equity and Inclusion

The Opportunity Index is designed to provide a snapshot of what opportunity looks like at the state and county levels. The Index focuses on the economic, education, community health, and civic conditions present in different communities, and is designed to help local communities improve access to factors that support increased opportunity and economic mobility.

The 2017 Opportunity Index provides Opportunity Scores for all 50 U.S. states and the District of Columbia, and Opportunity Grades for 2,673 counties and county equivalents, comprising 99 percent of the nation’s population. In 2017, Wisconsin ranked 10th out of 51 (up from 18th in 2015).

Funders support efforts to advance equity

In 2017, foundations invested significant resources to ensure all Americans have equal access to social, economic, and educational opportunities. Examples include:

- **Joyce Foundation** - \$150 Million - focus on K-12 and higher education, clean/affordable drinking water, representative arts/cultural programming, criminal justice reform, reduction of gun violence, and protection of voting rights in IL, IN, MO, OH, and WI.
- **NoVo Foundation** - \$17 Million - support women and girls of color with a focus on prevention of sexual violence and the mitigation of racism.

*GIVING USA 2018, Giving USA Foundation™

The Opportunity Index 2015 vs. 2017

	Wisconsin 2015	Wisconsin 2017	National 2015	National 2017
State Ranking	18	10	-----	-----
Economy				
Unemployment Rate	4.40%	3.0%	5.10%	4.1%
Median Household Income	\$48,173	\$51,743	\$48,906	\$51,871
Poverty (% of population below poverty line)	13.5%	12.1%	15.8%	14.7%
Education				
On-Time High School Graduation (% of freshmen graduating in four years)	88%	86.5%	81.4%	83.7%
Community Health & Civic Life				
Violent Crime (per 100,000 population)	271.1	305.8	387.80	372.6
Youth Not in School and Not Working (% ages 16-24)	9.8%	8.8%	13.80%	12.3%
Population				
	5,742,953	5,767,891	316,497,531	320,896,618

MEMBER SPOTLIGHT

Residents & Bader Philanthropies “All Pull Together” to Sow a Future of Possibility - Merilou Gonzales | Bader

1927. Gene Austin, Duke Ellington, Hoagy Carmichael and Ruth Etting were musical and acting icons of the day. A manual washing machine cost \$15.95. And, the pop-up toaster was introduced by Charles Strite.

For decades thereafter, the Harambee neighborhood was the economic engine in Milwaukee. Martin Luther King, Jr. Drive, then known as Green Bay Avenue, was lined with family-owned businesses. People enjoyed meals at small diners. The area experienced great prosperity; however, the cycle shifted with the coming of Interstate 43. Bader Philanthropies’ decision to move to the area in 2018 builds on its ongoing commitment to Milwaukee, this neighborhood, and its transformation.

After two years of sowing the seeds of possibility, the Foundation is now firmly planted in the Harambee neighborhood. It joins neighbors and community partners who live and work in the historic neighborhood, which spans 160 city blocks, between N. Holton Street west to Interstate 43, and W. North Avenue north to W. Capitol Drive.



Our neighbors, young and old, are inspiring a renaissance. “Chat with Bader” conversations are connecting people and organizations committed to enhancing the quality of life for generations to come. For example, the Harambee Clean Up, a historic large-scale neighborhood cleanup, brought together 1,000 residents and perfectly illustrates the neighborhood’s Swahili definition, “all pull together.”

MEMBER SPOTLIGHT

Rockwell Automation Helps to Bring Math to Life

Stacy Zaja | Rockwell Automation

Rockwell Automation has been a strategic partner with the MIND Research Institute since 2016. MIND is a non-profit social benefit organization with the mission to ensure that all students are mathematically equipped to solve the world's challenging problems.

Our partnership supports MIND's game-based instructional software, ST (Spatial Temporal) Math® at our two K-8 Milwaukee Public School (MPS) partners, Rogers Street Academy and Vieau School. By using interactive visual representation of mathematical concepts, ST Math improves spatial-temporal reasoning and math proficiency, while making math fun. ST Math was recognized by the Business Roundtable as, "an outstanding program that demonstrates a strong potential for helping prepare more K-12 students for college and the workforce."

Our support of MIND has also funded the research and development of their first game suite, **Math Minds: South of the Sahara**, storybook board games that combine math, history and literacy that families play together. We celebrated the launch of South of the Sahara during our annual Family Game Nights at our two partner schools in the fall 2018. During these events, MIND's goal is to bring math to life by engaging families through hands-on activities that deepen their interest and appreciation for math and STEM. Over 500 students and family members came out to share food, fun and games with volunteers from MIND, Rockwell Automation and MPS. To continue building on the joy of playing math together, every family received a game box to take home.

To learn more about MIND, visit mindresearch.org and the South of the Sahara game at mindresearch.org/mathminds-games.



A family at Vieau School enjoys their time together playing the new MathMinds: South of the Sahara game.

Wisconsin Giving Statistics

Foundation Giving by Region



Northeast
 # of Foundations
257
 Total Giving
 \$94,904,446
 Total Assets
 \$1,317,639,885
 Granted
7.2%

Northwest
 # of Foundations
90
 Total Giving
 \$38,678,547
 Total Assets
 \$685,056,832
 Granted
5.7%

North Central
 # of Foundations
146
 Total Giving
 \$50,242,891
 Total Assets
 \$837,314,198
 Granted
6.0%

Southwest
 # of Foundations
428
 Total Giving
 \$96,680,574
 Total Assets
 \$1,809,169,360
 Granted
5.3%

Southeast
 # of Foundations
875
 Total Giving
 \$516,889,904
 Total Assets
 \$6,848,226,780
 Granted
7.6%

- Total Foundations in Wisconsin**.....1,796
- Total Assets.....\$11,497,407,055
 - Total Giving.....\$797,396,362
 - Percent Granted6.94%

Foundation Information Center, 2018



Bridging the Gap: Connecting Funders and Nonprofits

Andy Davey | Madison Community Foundation

Madison Community Foundation (MCF) recently commissioned a study to engage community stakeholders about the future of the nonprofit sector and MCF's strategic grantmaking. MCF heard from donors who felt overwhelmed by the number of nonprofit organizations and wanted more clarity about the sector. We heard from nonprofits that need more resources to not just carry out programs, but also strengthen their organizations.



In response, MCF launched the Community Resource Initiative. Through research and information sharing, we are beginning to provide a more comprehensive picture of the nonprofit field so donors can make informed decisions. We are also connecting nonprofits to the resources they need to build their capacity, including program evaluation, staff professional development, and fundraising. And we're working with other researchers, community leaders and visionaries to identify the best strategies for helping nonprofits and our entire community thrive.

With support from the **CUNA Mutual Group Foundation**, MCF now offers the *Greater Madison Nonprofit Directory*, a comprehensive guide to IRS 501(c)(3) organizations located in Dane, Columbia, Green, Iowa and Sauk counties. MCF also published a report called *Sifting Through Abundance: Outlining the Nonprofit Sector in Dane County* that helps lay the groundwork of understanding the challenges nonprofits face in addressing the needs of our community.

To learn more:

- **Directory** - <https://www.madisongives.org/giving/greater-madison-nonprofit-directory>
- **Sifting Through Abundance**: <https://www.madisongives.org/nonprofits/new-mcf-initiative-seeks-to-better-understand-the-dane-county-nonprofit-sector>



Nonprofit Statistics Economic Impact

Employs **272,900** -
Over **12%** of the state's
workforce



Generates more than
\$49 billion in annual
revenue

Holds assets of almost
\$91 billion

Wisconsinites give
almost **\$2.7 billion**
to charity each year,
representing **2.52%** of
household income.



Independent Sector, 2016

Number of Wisconsin Nonprofit Organizations

All Nonprofit Organizations	55,839
• 501(c)(3) public charities.....	34,546
• 501(c)(3) private foundations*	3,976
• Other 501(c) nonprofit organizations**	17,317

*operating & non-operating

** civic leagues, chambers of commerce, veterans organizations, etc.

GuideStar, 2018



Promoting a Culture of Philanthropy

It's Time to Empower the Everyday Philanthropist

Dan Rashke | Founder, *The Greater Give*

When Americans think of a “philanthropist,” we typically imagine a very wealthy individual – someone who gives thousands of dollars away or establishes their own foundation.

Our tax code reinforces this stereotype by providing only the wealthiest Americans with tax benefits for giving back. Only taxpayers who itemize their deductions—those typically in the highest tax brackets—can lower their income taxes by giving to charity.

In 2013, 33% of Wisconsinites itemized their deductions, giving over \$2.7 billion to charity.

“Imagine what would happen if the other 67% of taxpayers were empowered to give back.”

Wisconsin Philanthropy Network (WPN) is proud to support a new solution before Congress that would allow everyday, working Americans to lower their taxes by giving to charity.

The Everyday Philanthropist Act (H.R. 6616) seeks to dramatically increase America’s charitable donations by empowering the Everyday Philanthropist to give back with a Flexible Giving Account (FGA). An FGA would extend tax incentives to millions more Americans by allowing eligible employees to allocate a portion of their paycheck pre-tax to give to the charity of their choice.

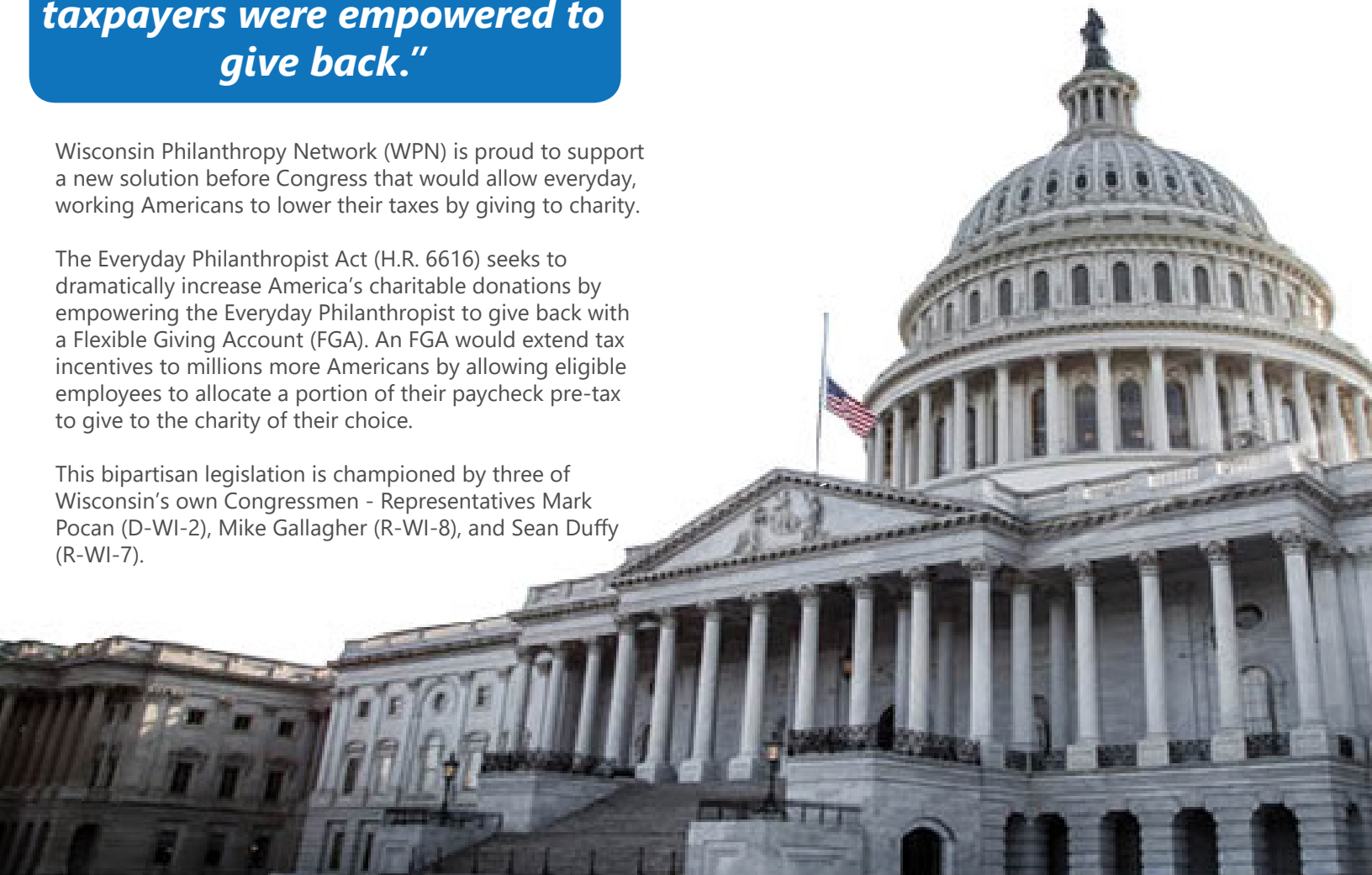
This bipartisan legislation is championed by three of Wisconsin’s own Congressmen - Representatives Mark Pocan (D-WI-2), Mike Gallagher (R-WI-8), and Sean Duffy (R-WI-7).

Home to over 30,000 nonprofits and a naturally charitable spirit, Wisconsin would benefit greatly from this legislation.

WPN has joined *The Greater Give*, the primary backer of H.R. 6616, in supporting the creation of FGAs. To learn more about the legislation, visit thegreatergive.org. Organizations wishing to express their support are encouraged to register as a public supporter online, or reach out to info@thegreatergive.org with any questions regarding *The Greater Give’s* efforts to advance the bill.

Empower the Everyday Philanthropist by...

- Signing on as a supporter of the bill at thegreatergive.org.
- Sending a letter to Congress via thegreatergive.org.
- Posting on social media with the hashtag #EverydayPhilanthropist.



Factors Impacting Everyday Philanthropists

► **Gross Domestic Product (GDP)** - GDP increased in inflation-adjusted dollars by 1.9 percent between 2016 and 2017. This rate of change compares with inflation-adjusted growth in total giving of 3.0 percent. Total giving as a percentage of GDP was 2.1 percent in 2017.

► **Standard & Poor's 500 Index (S&P 500)** - Research has found a statistically significant correlation between changes in total giving and values on the S&P 500. Because stock market values are an indicator of financial and economic security, households and corporations are more likely to give when the stock market is up.

The S&P 500 grew 16.9 percent in inflation-adjusted dollars between 2016 and 2017. This compares with an increase in inflation-adjusted total giving of 3.0 percent.

In 2017, personal income in the U.S. increased 3.1 percent over 2016. The S&P 500, the primary influence on asset health, is very closely related to overall giving by individuals and households.

In 2017, the S&P 500 skyrocketed 19.4 percent over 2016. This explains, at least in part, why giving by itemizing households is estimated to have increased by 5.6 percent in 2017.



► **Disposable Personal Income** - In 2017, disposable income increased 2.9 percent (in current dollars) from 2016. This compares with growth in disposable income of 2.6 percent between 2015 and 2016.

Individual giving as a percentage of disposable personal income (in current dollars) was 2.0 percent in 2017, a slight increase from the 1.9 percent rate that held constant from 2014 to 2016.



There was a **7% decline** in total number of U.S. households contributing to charity between 2010 and 2015.

However, the value of contributions from these households **increased nearly 42%** during the same period.

**GIVING USA 2018, Giving USA Foundation™*

IRS Statistics on charitable deductions claimed on itemized individual tax returns, 2013 - 2015

	2013	2014	2015
Percentage of itemized individual tax returns with deductions for charitable gifts (cash only)	75%	75%	74%
Average charitable deductions taken on itemized individual tax returns (cash only)	\$4,441	\$4,708	\$4,897

www.irs.gov/taxstats

Community Foundations:

Hubs for Shared Learning, Community Problem-Solving, and Family Legacy

Jason Born | National Center for Family Philanthropy

Community foundations play vital roles in cities and towns across the country, serving as **hubs for donor engagement, philanthropic capital, and shared learning**. They are uniquely positioned to help families solve practical issues around their personal philanthropy, while also providing deeper support around issues such as community problem-solving and family succession planning.

Community foundations are also typically **deeply rooted in the communities in which they exist**; most were formed by community leaders for the long-term benefit of the local community. This is important for families who want to be actively philanthropic in the communities in which they live, work, and play, and/or communities where there are deep ties for the family.

Community foundations **share local knowledge and staff expertise** with philanthropists both through one-on-one meetings with donors and families, as well as through presentations at community meetings for groups of donors and nonprofits.

Important benefits that families should consider when thinking about how to take advantage of the services available from community foundations:

- **Connection, Collaboration and Leverage:** Community foundations often provide the donors and families in their network a place to connect and work together to maximize impact and coordinate efforts in their local communities.
- **Access to Local Information and Expertise:** Community foundations typically have strong connections in a specific geographic area, and their staff members have a finger on the pulse of area nonprofits.
- **Local Partners:** Community foundations offer local knowledge, experience, and the ability to facilitate introductions among donors and community leaders, as well as the ability to serve as a credible neutral convener in their communities.



NATIONAL CENTER FOR
FAMILY PHILANTHROPY

Inspiring Generations of Giving

Other key advantages for families for giving through a community foundation include:

- **Engaging the next generation:** Donor-advised funds offer a powerful vehicle for shared family giving, and a way to engage one's children and grandchildren in a thoughtful approach to shared philanthropy.
- **Flexible contributions and tax benefits:** Many community foundations are equipped to accept a wide variety of different types of assets from donors. Community foundations are classified as public charities, affording donors tax deductions for income and estate tax purposes to the maximum extent permissible under current tax law.
- **Anonymity:** Not all families are interested in attribution or connecting with others, and in these cases the option of anonymity in giving is available.
- **Donor/Family Legacy:** Having a named fund or supporting a major community initiative is a terrific way to showcase the family's philanthropic legacy for the local community.



A Lifetime's Wealth Becomes a Community Catalyst

Megan Mulholland | Community Foundation for the Fox Valley Region



The Fox Valley in Northeast Wisconsin is a special place with people who deeply care about one another and their communities. Nowhere is this more evident than in its spirit of giving as more people, businesses and organizations establish charitable funds that benefit favorite nonprofit organizations today and in the future.

Case in point: the late David and Rita Nelson recently stunned the Fox Cities by leaving the Community Foundation for the Fox Valley Region (CFFVR) a \$100 million estate gift – one of the largest in Wisconsin's history. The gift was established years earlier as part of their careful estate planning.

David was born in Kaukauna and Rita in Janesville. Married for 73 years, they lived in De Pere until their deaths in 2017. David was 96, while Rita was 93. David oversaw the finances for local daily newspaper companies before investing in radio stations and other ventures. Rita became a teacher after raising their three sons.

The David L. and Rita E. Nelson Family Fund, an endowed donor-advised fund, is expected to grant \$4.5 million a year in perpetuity by 2021. Under the Foundation's endowment grant distribution formula, up to 4.5 percent of the fund's balance can be distributed annually while still assuring its permanence.

"This staggeringly generous gift places in our hands the ability to transform so many aspects of life here in the Fox Cities and Green Bay area. It is a game changer," said Curt Detjen, CFFVR President and CEO.



The fund will benefit the couple's regional charitable interests, including:

- Parks, recreation and waterways
- Education
- Health care
- Community services and community centers
- Historic preservation, including lighthouses, museums and historical societies

Other areas may also be considered, as recommended by the fund's advisory committee. The Foundation staff will provide all research and administrative support, allowing the committee to focus on the giving. **The first grants totaling \$3.5 million were awarded in May 2018.**

"We commit to being the trustworthy steward for the Nelsons and every donor who chooses to give to and through the Foundation to make a difference in their communities," Detjen said.

Learn more at cfoffvalley.org/nelson.



The Community Foundation for the Fox Valley Region manages 1,600 charitable funds that generate grants benefiting the Fox Valley region in Calumet, Outagamie, Shawano and Waupaca counties and the Neenah-Menasha area of Winnebago County.

The Foundation is celebrating a milestone year of philanthropy for the year ending June 30, 2018, with a record \$28.4 million in grants distributed to nonprofit organizations and more than \$133 million donated to charitable funds. Thanks to the generosity of donors, the all-time total for grants is \$295 million.

Nationally certified, the Foundation is the second-largest community foundation in Wisconsin and among the top 10 percent of more than 750 community foundations nationwide.



Excellence. Accountability. Impact.™

Community Foundation Giving

A **Community Foundation** is a tax-exempt charitable organization that provides support primarily for the needs of the geographic community or region in which it is based. It maintains, administers, and distributes funds on behalf of multiple donors. Like a public charity, community foundations seek support from the general public, but like private foundations, they also provide grants. Due to their broad public support, however, the IRS does not consider community foundations to be private foundations.

Grantmaking by community foundation rose 11.0 percent from 2016 to 2017

GIVING USA 2018, Giving USA Foundation™

The Council on Foundations reports that more than 750 community foundations operate in urban and rural areas in every state of the United States, ranging in asset size from less than \$100,000 to more than \$7 billion. CF Insights reports that in 2017, U.S. community foundations collectively held more than \$91 billion in assets, received \$9.7 billion in gifts, and awarded \$8.3 billion in grants.



Distribution Rates

Foundation Size	Donor-Advised Funds	Whole Foundation
<\$25M	5%	4%
\$25-\$50M	7%	4%
\$50-\$100M	8%	5%
\$100-\$250M	9%	6%
\$250-\$500M	13%	7%
\$500M+	12%	8%

Fund Diversity

Larger community foundations tend to have higher proportions of assets in donor-advised funds, which, in combination with holding more in non-endowed assets, reflect an ability to provide flexible philanthropic vehicles to donors.

	Donor-Advised Funds	Discretionary Funds	All Other Funds
\$0-\$25M	15%	24%	61%
\$25-\$50M	15%	18%	68%
\$50-\$100M	24%	22%	53%
\$100-\$250M	29%	16%	54%
\$250-\$500M	31%	17%	52%
\$500M+	36%	18%	46%
All	24%	20%	57%

Columbus Survey, cflnsights

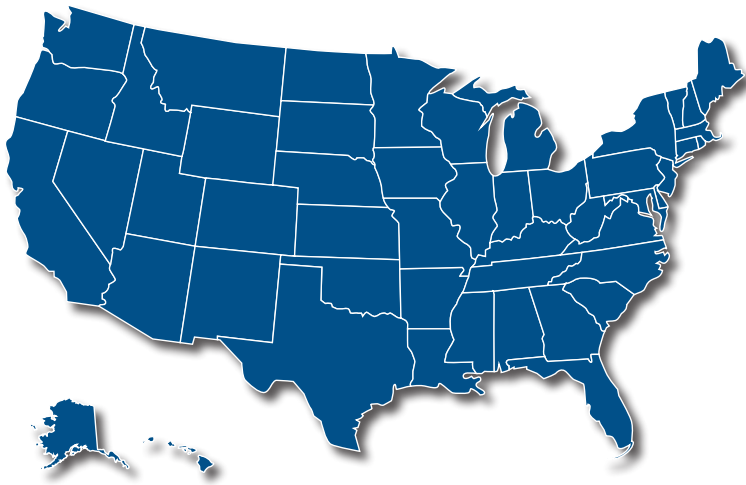
Changes in Gift and Grant Activity

While the median community foundation saw a 1.3% decrease in gifts received from FY 2015-FY 2016, the median change in 2017 was 7.1%. Changes in gift totals tend to vary greatly from year to year; nearly 40% of all respondents saw gift totals change by more than half in either direction. Grant totals tend to stay steadier than gift totals, with close to half of all respondents seeing grantmaking totals change less than 20%.

	Gifts	Grants
Dramatic Decrease	13%	4%
Moderate Decrease	24%	17%
Neutral	15%	29%
Moderate Increase	24%	34%
Dramatic Increase	24%	16%
Median Change	7%	10%

Columbus Survey, cflnsights

Total estimated charitable giving in the United States rose 5.2 percent between 2016 and 2017 (3.0 percent, adjusted for inflation), to \$410.02 billion in contributions. This increase reflects growth in giving to all major recipient subsectors.



Giving to foundations is estimated to have increased by **15.5 percent in 2017, to \$45.89 billion** (13.1 percent adjusted for inflation).

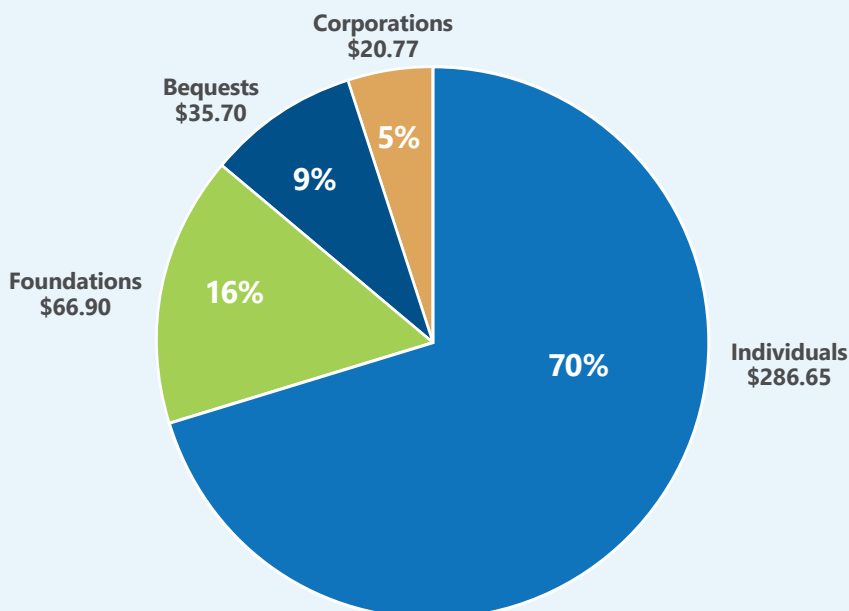
GIVING USA 2018, Giving USA Foundation™



According to IRS data, of the more than **82,000 foundations** in existence today, **88% have assets below \$5 million** and **66% are under \$1 million**. More than half of all U.S. foundations were created in the past 12 years.

2017 Annual Report on Grantmaking, Foundation Source

Sources of 2017 Contributions (in billions)



GIVING USA 2018, Giving USA Foundation™

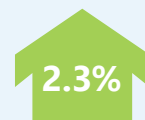
Percent Increase in Giving by Source from 2016 to 2017



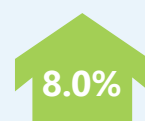
Giving by Individuals
\$286.65 billion



Giving by Foundations
\$66.90 billion



Giving by Bequests
\$35.70 billion



Giving by Corporations
\$20.77 billion

Giving by all three types of foundations included in the estimate for 2017 grew:

Independent Foundations



Operating Foundations



Community Foundations

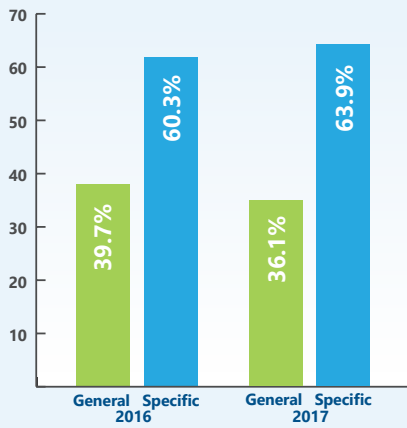


GIVING USA 2018, Giving USA Foundation™

Average distribution rates of private foundations by endowment size in 2016

Endowment Size	Average Distribution Rate
Less than \$1 million	13.2%
\$1 million to \$10 million	8.3%
More than \$10 million	6.9%

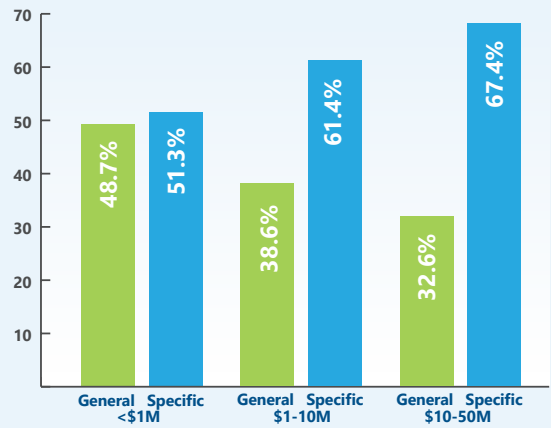
Percentage of general operating support vs. specific-purpose grants



Over the two years of the study, foundations increasingly favored specific-purpose grants.

2018 Annual Report on Private Foundations, Foundation Source

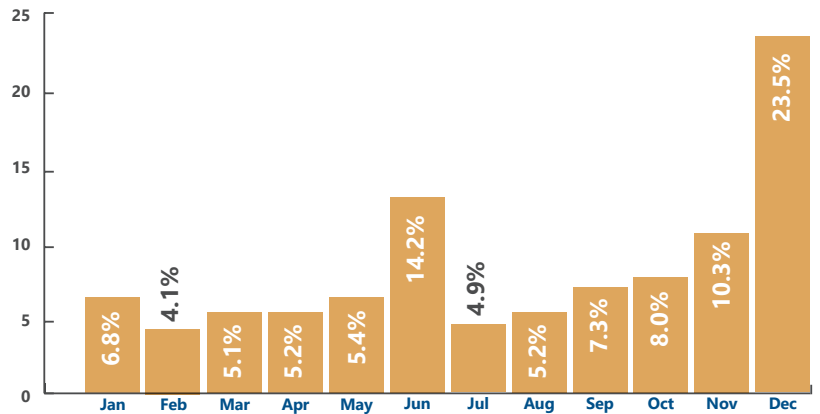
General operating support vs. specific-purpose grants by foundation size in 2017



Funding for general operating support versus specific-purpose grants varied by foundation size, with large foundations showing the strongest preference for specific-purpose grants.



Timing of Grants



In both 2016 and 2017, approximately 33% of all grants were awarded in November and December. Grants awarded in June rose from 8.4% in 2016 to 14.2% in 2017.

2018 Annual Report on Private Foundations, Foundation Source

8.7%

Giving to arts, culture, and humanities

is estimated to have increased 8.7 percent between 2016 and 2017, to \$19.51 billion. Adjusted for inflation, giving to the arts, culture, and humanities subsector increased 6.5 percent.

2.9%

Giving to religion

increased 2.9 percent between 2016 and 2017, with an estimated \$127.37 billion in contributions. Inflation-adjusted giving to the religion subsector increased 0.7 percent in 2017.

7.8%

Giving to public-society benefit organizations

increased an estimated 7.8 percent between 2016 and 2017, to \$29.59 billion. Adjusted for inflation, giving to public-society benefit organizations grew 5.5 percent.

20.7%

Giving to individuals

is estimated to have declined 20.7 percent between 2016 and 2017, to \$7.87 billion. Adjusted for inflation, giving to individuals decreased 22.4 percent.

7.3%

Giving to health organizations

grew 7.3 percent in 2017, totaling \$38.27 billion. Adjusted for inflation, giving to health organizations increased 5.1 percent between 2016 and 2017.

7.2%

Giving to environmental and animal organizations

is estimated to have increased 7.2 percent between 2016 and 2017, to \$11.83 billion. Adjusted for inflation, donations to the environment/animals subsector increased 5.0 percent.

6.2%

Giving to the education subsector

amounted to 14 percent of total giving in 2017. Contributions to education organizations increased 6.2 percent between 2016 and 2017, to \$58.90 billion. Adjusted for inflation, giving to education organizations increased 4.0 percent.

5.1%

Giving to human services organizations

grew 5.1 percent in 2017, totaling \$50.06 billion. Adjusted for inflation, giving to human services increased 2.9 percent between 2016 and 2017. Contributions to the human services subsector comprised 12 percent of all donations received by charities in 2017. In 2017, contributions to human services totaled the highest inflation-adjusted amount recorded to date.

4.4%

Giving to international affairs

is estimated to be \$22.97 billion in 2017, a decline of 4.4 percent from 2016. Adjust for inflation, giving to international affairs organizations declined 6.4 percent.



Going
beyond

To the history makers, visionaries and givers:
you see potential and bring it to life. You show
us all how to use our *Energy for Good*.

alliantenergy.com/foundation

 Alliant
Energy.
Foundation

© 2018 Alliant Energy 6430210 5/18 NLI

Children's Hospital of Wisconsin Expands Vision to Meet All Kids' Mental Health Needs

Katie Lott | Children's Hospital of Wisconsin

A kindergartner clenches her fists and gets an angry look on her face. Crying, she stands up and pushes over several chairs that crash to the floor as her classmates turn to look. She runs out of the classroom.

Episodes like this became more and more frequent for 6-year-old Takiya, a student at Knapp Community School in Racine. Takiya was struggling with the expectations of school and having trouble getting along with classmates.

She began seeing Kristine Jacobs, a therapist at **Children's Hospital of Wisconsin** who works at Knapp's mental health clinic through a partnership between Children's and the Racine Unified School District.

Early intervention and results

After eight months of therapy, Takiya has learned strategies for self-control and is doing well in school. Her success mirrors data indicating a 38 percent decrease in negative behaviors and a 39 percent decrease in emotional stress in kids seen in the clinics.

Kids with untreated mental health challenges are more likely to have increased health problems later in life. They also have higher absentee, expulsion and drop-out rates than their peers, and are more likely to be involved in the criminal justice system.

To help address this, Children's provides mental health care in clinics and primary care offices throughout southeast Wisconsin, as well as through foster care and adoption programs, and in community settings throughout the state.

Community challenges

Wisconsin kids face tough odds when it comes to mental health. More than 20 percent of kids under 18 have experienced a mental health disorder in the past year. Of the 13 percent of Wisconsin youth who have a major depressive episode, more than 70 percent will not receive the care they need. The consequences of untreated mental health issues are significant: Wisconsin's youth suicide rate, at 3.4 per 1,000 children, is the second highest in the nation.

Children's Hospital staff were among the early leaders of the Racine Collaborative for Children's Mental Health, which led to the opening of five on-site clinics in elementary schools. Each clinic serves the kids and families of that school and is staffed by a full-time therapist.

By bringing mental health services to schools, Children's aims to make an impact on their long-term health.



"What we are doing is groundbreaking," said Jenny Miller, manager of school-based mental health services for Children's. "We are putting services in a place families already trust – their kids' school – and removing barriers that prevent kids from getting care, like finding a provider, financial constraints, and transportation."



Children's Hospital of Wisconsin therapist Kristine Jacobs works with 6-year-old Takiya at the Knapp Community School mental health clinic.

A vision for the healthiest kids

The vision of Children's Hospital of Wisconsin is for the kids of Wisconsin to be the healthiest in the country. "We know from research on mental health and childhood trauma that there simply is no health without mental health," said Peggy Troy, CEO of Children's. "That's why we are committed to ensuring that every child in Wisconsin gets the behavioral health care they need."

As recognition of the mental health crisis grows, Children's continues to treat more patients with primary or secondary mental health problems than any other provider in the state. Still, these patients are only a fraction of the kids who need help.

Children's is working to meet the challenge through:

- Innovative workforce development to address the nationwide shortage of psychiatric providers;
- Expanding capacity to treat kids through more providers, new treatment venues and integration with existing care;
- Early treatment and prevention through research and early screening

"The mental health epidemic is a huge challenge," said Troy, "but we have the expertise and vision to meet it head-on. Truly, we don't have a choice – our kids' futures are at stake."

MEMBER SPOTLIGHT

The Power of Collaboration

Liz Powell | Racine Community Foundation

Since 2014 the **Racine Community Foundation (RCF)**, has participated in the Collaborative for Children's Mental Health (C2MH). C2MH is a community collaboration founded by another WPN member, **The Johnson Foundation at Wingspread**, to address the growing issue of children's mental health in our community.

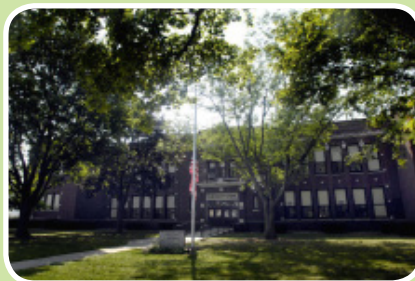
The Collaborative reflects a cross-section of Racine and includes representation from law enforcement, educators, practitioners, funders, the faith community, Racine County Human Services Department, **Children's Hospital of Wisconsin**, staff from Ascension, and local nonprofit organizations. The goal of C2MH is to encourage collaboration between organizations and health care providers, ensuring that barriers to mental health care are reduced. For children who don't receive the mental health services they need, the end results can be not only costly, but devastating as well.

Once C2MH was off the ground, solution teams were formed to address issues such as reducing the stigma associated with mental illness, advocacy, mental health literacy, and the potential establishment of school-based mental health clinics.

Sadly, statistics indicate that roughly 1 in 5 children have a mental health diagnosis; most of those do not receive treatment. The group determined that it was of the utmost importance to offer mental health services in a safe, barrier-free environment. This brought the concept of school-based mental health clinics, along with increased mental health literacy for educators, to the forefront.

The first two school-based mental health clinics opened in 2015. Presently five, as well as an additional site housed in a district building, are in operation. Funded through the Racine Unified School District and grant support, families receive care regardless of their ability to pay. Clinic practitioners work with school staff as well as students. The schools with clinics have seen an improved school climate, a decrease in disciplinary referrals, and an increase in standardized test scores, demonstrating that providing mental health treatment at an early age has a positive long-term impact on children's well-being. It is the hope of the members of the Collaborative that children served by the clinics will graduate on time and become productive members of the community.

RCF has been pleased to provide funding for the school-based mental health clinics as we continue our mission of enhancing the quality of life for the people of Racine County.



Mathematics Institute of Wisconsin

Empowering educators. Transforming practice.



When people think about math, they often think about manipulating numbers and solving equations; but mathematics is so much more than numbers and computation. At the Mathematics Institute, we believe that math is a way of thinking--a way of looking at and trying to make sense of our world through observation, curiosity, perseverance, and problem solving.

Our mission at the Math Institute is to offer K-12 educators, coaches, and administrators high quality professional development designed to improve their knowledge of mathematics, and more importantly, to promote equitable, high-quality instructional practices that support all students in developing the skills and habits of mind that are critical to success in our ever-changing world.

Learn more about the Math Institute



mathinstitutewi.org

[@mathinstitutewi](https://twitter.com/mathinstitutewi)

Family Foundation Giving

A **Family Foundation** is usually created by a single individual or family, and is governed at least in part by the donor or the donor's family, descendants, or close associates. The foundation generally supports the donor's personal charitable interests. By a large margin, family foundations make up the greatest proportion of grantmaking organizations.

56% of family foundations report they currently engage younger family members in the foundation; this percentage increases as the foundation gets older.

62% of family foundations say younger family members add "vibrancy and new ideas" to their work.

Trends in Family Philanthropy, National Center for Family Philanthropy

On average, giving by family foundations comprises 64 percent of giving by independent foundations each year.

For 2017, this amount was \$31.68 billion, or 47.4 percent of total giving by all foundations included in the foundation giving estimate.

GIVING USA 2018, Giving USA Foundation™

Trends in Family Philanthropy

Continued Growth in Scale and Impact: Family foundations continue to be at the heart of American philanthropy, and continue to expand rapidly in number, size, and potential for impact.

- Nearly **70% of the nation's more than 42,000 family foundations have been created since 1990**. Family foundations continue to be a popular giving vehicle for the next generation of philanthropists.
- More than **60% of newer** family foundations expect to **receive additional assets in the next 4 years**.

Place vs. Issue-Based Giving: Place-based philanthropy is the most common focus of family foundation giving, but this focus appears to be shifting over time.

- 80% of family foundations created before 1970 focus on geography in their giving vs. 40% of those created since 2010.
- One-third of all family foundations report focusing on both issues and geography in their giving.

Focus on Effectiveness and Impact: Family foundation boards understand the value of capacity building and long-term relationships with their grantee partners. Their primary motivation for service is the impact of their giving.

- **More than 90%** of respondents cited **"Impact of their giving" as a top motivation** for participation.
- **83% make general operating support grants; 68% provide multi-year grants; 63% provide capacity-building grants.**

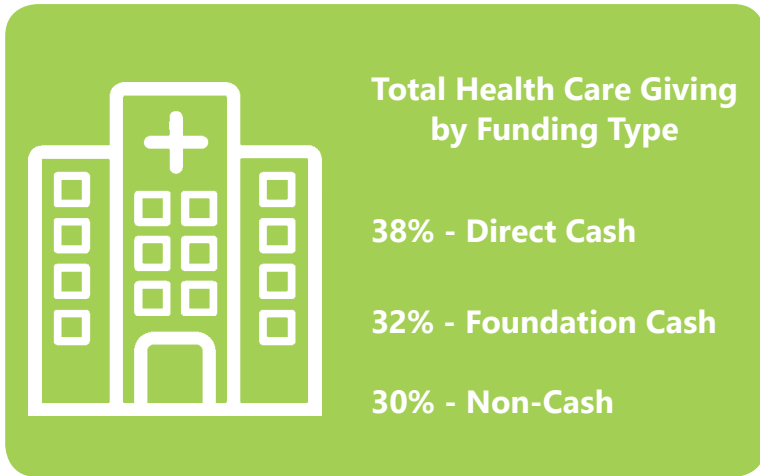


Trends in Family Philanthropy, National Center for Family Philanthropy

Health Care Giving

The Health Care industry saw the largest changes (increases and decreases) in aggregate total giving across all industries. Pharmaceutical companies drove the largest proportion of the aggregate total giving increase across industries. Comparatively, companies in the facilities/medical equipment sub-industry accounted for three quarters of the aggregate decrease in total giving across the board. Overall, the Health Care industry decreased its median total giving by 37% between 2014 and 2016.

**CECP, in association with The Conference Board. Giving in Numbers: 2017 Edition*



The Health Care industry **reduced its share of non-cash giving from 41% in 2012 to 38%** in 2016. This was due to a reduction in product donations, which in 2016 represented almost 75% of all non-cash giving.

88 percent of Health Care respondents offered employee matching gifts. **9.24% of total cash giving** was from matching gift contributions.

48 percent of Health Care respondents offered pro bono programs. **15 percent** of pro bono giving was from non-cash sources.*

**CECP, in association with The Conference Board. Giving in Numbers: 2017 Edition*

Program Area Allocations, Average Percent, 2016*

Industry	Average Percent
Civic & Public Affairs	2%
Community & Economic Development	6%
Culture & Arts	3%
Disaster Relief	8%
Education: Higher	10%
Education: K-12	7%
Environment	0%
Health & Social Services	60%
Other	4%

**CECP, in association with The Conference Board. Giving in Numbers: 2017 Edition*

The Association for Healthcare Philanthropy's (AHP) 2017 annual *Report on Giving*, based on data from 209 nonprofit healthcare institutions, reveals that corporate/foundation gifts and major gifts were the largest sources of healthcare funds raised in fiscal year 2016 at 27.9 percent and 24.3 percent, respectively. These sources were followed by annual gifts (15.0 percent), special events (14.0 percent), and planned giving (9.4 percent).

Hospitals and health systems that invest in philanthropy saw a more than four-fold return for every dollar invested in 2016.

According to the report, for every \$1 spent on fundraising, the median ROI, a measure of effectiveness, was \$4.06 in fiscal year 2016 (down from \$4.29 in fiscal year 2015). The cost to raise a dollar, a measure of fundraising efficiency, was 25 cents in fiscal year 2016 (up from 23 cents in fiscal year 2015).

**GIVING USA 2018, Giving USA Foundation™*

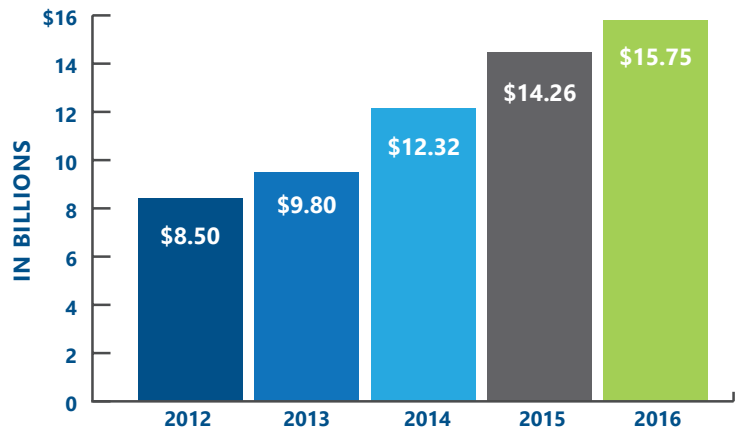
Donor-Advised Fund Giving

Essentially operating as a type of charitable savings account, donor-advised funds (frequently referred to as DAFs) are philanthropic investment vehicles that allow donors to contribute to their cash and non-cash assets and take an immediate tax credit on their contributions. The assets held within the fund are invested, and fundholders direct grants from the fund to approved nonprofit entities. Donor-advised funds have existed in the United States in differing forms since the 1930s, though the definition and characteristics of these funds have varied through the years.

Recent reports agree that donor-advised funds continue to grow in popularity and usage.

**GIVING USA 2018, Giving USA Foundation™*

Total Grants Made by Donor-Advised Funds



2017 Donor-Advised Fund Report, National Philanthropic Trust

- In 2016, there were approximately **285,000 individual donor-advised funds** across the country.
- Donors **contributed \$23 billion** to these DAFs and used them to recommend almost \$16 billion in grants to qualified charities.
- Charitable assets in DAFs totaled **\$85 billion**, an **increase of 9.7 percent** over the prior year. This growth reflects increased contributions to DAFs accounts (up by 7.6 percent) and investment gains.

2017 Donor-Advised Fund Report, National Philanthropic Trust

Donor-Advised Fund Metrics Overview*

	2015	2016	% Change
Charitable Assets	\$77.63	\$85.15	9.7%
Total Contributions	\$21.62	\$23.27	7.6%
Total Grant Dollars	\$14.26	\$15.75	10.4%
Grant Payout**	20.4%	20.3%	-4%
Total # of DAF Accounts	266,584	284,965	6.9%
Average Size of a DAF Account***	291,203	298,809	2.6%

*Values reflect 979 fund sponsors.

**Grant Payout = Grant Dollars divided by Charitable Assets at end of prior year multiplied by 100 to get a percentage.

***Average size of a DAF Account = Total Assets Under Management divided by Total Number of DAF Accounts.

2017 Donor-Advised Fund Report, National Philanthropic Trust



MEMBER SPOTLIGHT

Harry G. and Charlotte H. Slater Family Fund: Connecting Personal Passion to Community Needs

Jason Born | National Center for Family Philanthropy

Since its establishment in 1995, The Harry G. and Charlotte H. Slater Family Fund of the Greater Milwaukee Foundation has used small grants and the personal passion of its family advisors to play a catalytic role in support of a broad spectrum of start-up programs focused on older adult mental health issues, isolation of homebound elderly, chronic disease management, intergenerational understanding, and end-of-life care.

“My father, Harry G. Slater, an attorney, served on the City of Milwaukee Pension Board and was always very concerned with what happened to people after they retired,” explains Marcia Slater Johnston, who serves as the family advisor to the Fund. “He did a variety of pro bono legal work with seniors, and in the early 1970’s he was appointed to a Governor’s Commission in Wisconsin that was looking at a new program to have meals delivered to private homes. The program later became Meals On Wheels.”

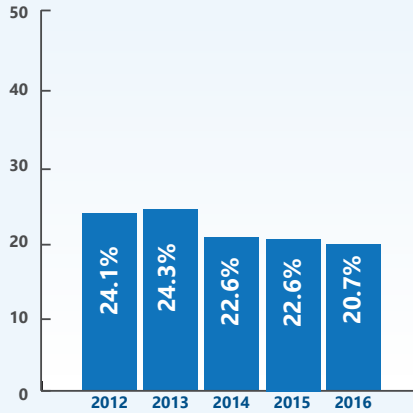
Slater Johnston credits the Fund’s status as a donor-advised fund of the Greater Milwaukee Foundation as being key to its success. “The Foundation staff has been very supportive of my funding in aging and has encouraged my decision to provide seed grants from the Fund,” Slater Johnston says. “We’ve got a great collaborative relationship.”

Slater Johnston also points out an important side benefit of the relationship between donor advisors and the community foundation. “The Harry G. and Charlotte H. Slater Family Fund was endowed to last in perpetuity as an advised fund of the Greater Milwaukee Foundation,” she says. “Long after I am no longer living, the Fund will still be making grants to aging programs in Milwaukee. I hope that I will have established over the years a significant track record in funding aging programs. And when I’m gone, I hope the Foundation staff will say, ‘This is the kind of aging program the donor advisor supported’ and make grants from the Fund accordingly.”



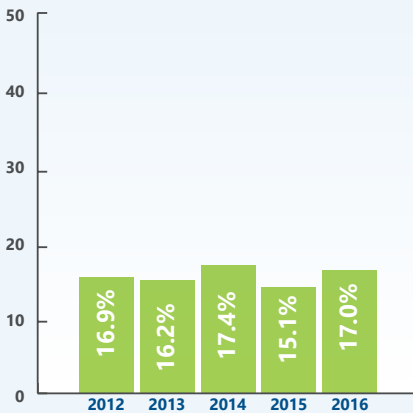
Residents of Milwaukee retirement community Saint John’s On The Lake create a dance in a movement class from the Artists-in-Residence series supported by a Harry G. and Charlotte H. Slater Family Fund seed grant.

Annual Grant Payout Rate from Donor-Advised Funds by Charity Type



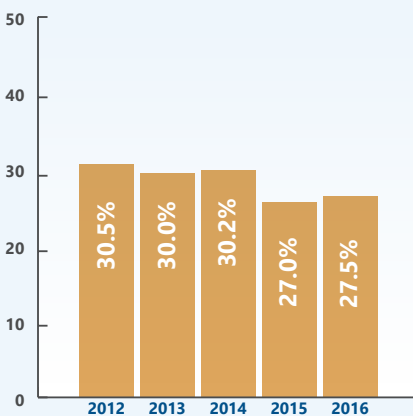
National Charities (NC)

From 2015 to 2016, total charitable assets in donor-advised funds at NCs increased by 14.6 percent, rising to \$44.68 billion (from a revised 2015 estimate of \$38.99 billion). The compound annual growth rate for 2012 through 2015 was 26.9 percent.



Community Foundations (CF)

From 2015 to 2016 total charitable assets in donor-advised funds at CFs increased by 6.2 percent, from \$28.07 billion to \$29.80 billion. The compound annual growth rate for 2012-2015 was 15.3 percent.



Single-Issue Charities (SIC)

Total charitable assets in donor-advised funds at SICs rose to \$10.67 billion, an increase of 0.9 percent, from a revised amount of \$10.57 billion in 2015. This is significantly slower than the compound annual growth rate of 13 percent between 2012 and 2015.

2017 Donor-Advised Fund Report, National Philanthropic Trust

Corporate Giving

A **Corporate Foundation** is a private foundation that derives its grantmaking funds primarily from the contributions of a profit-making business.

The company-sponsored foundation often maintains close ties with the donor company, but it is a legally separate organization, sometimes with its own endowment, and is subject to the same rules and regulations as other private foundations. Because it is a separate entity, a corporate foundation is typically a more flexible charitable vehicle than a corporate giving program.

A **Corporate Giving Program** is a grantmaking program established and administered within a profit-making company. Gifts or grants go directly to charitable organizations from the corporation.

Corporate giving programs do not have a separate endowment; their expense is planned as part of the company's annual budgeting process and usually is funded with pre-tax income.



Giving by corporations in 2017 is estimated to have increased by **8%**, for a total of **\$20.77 billion**. Corporate giving includes cash and in-kind contributions through corporate giving programs.



Corporate foundation giving is estimated to have totaled **\$6.09 billion** in 2017, an increase of **4.5%** from 2016.



In 2017, U.S. Gross Domestic Product (GDP) increased **4.1%** over 2016, and corporate pre-tax profits rose **4.1%**. Both of these economic indicators have been found to positively affect corporate giving.



Giving by corporations, which includes grants from corporate foundations, is estimated to have been **0.9% of corporate pre-tax profits** for 2017. This figure has stayed level since 2015, and is a slight increase over the 2014 rate of **0.8%**.



In 2017, **cash giving comprised an average of 82% of total giving** by companies.



The percentage of companies reporting **non-cash contributions increased from 59 percent in 2015 to 64 percent in 2017**.

*GIVING USA 2018, Giving USA Foundation™

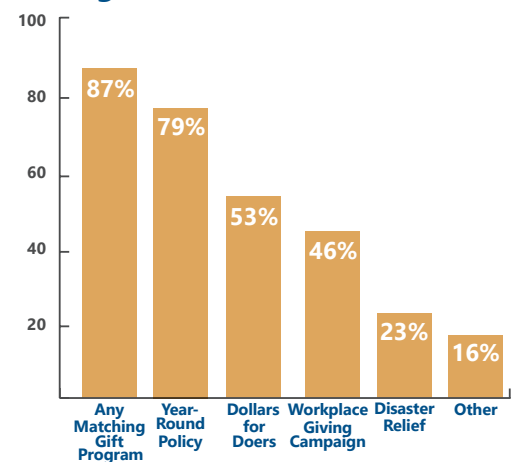
When companies offer the right combination of both Year-Round Policy and Workplace-Giving Campaigns, median matching gift giving is higher (\$2.5 million) than among companies that offer only one of these two programs.

In 2016, companies delivered a median of **12.5% of total cash contributions** through matching gifts.

The median amount (adjusted by inflation) of matching gifts **increased by 16% from \$1.70 million in 2014 to \$1.98 million in 2016**.

In 2016, companies with open matching gift programs allocated more monetary resources than companies with a limited eligibility policy.

Percentage of Companies Offering Matching Gifts, 2016



*CECP, in association with The Conference Board. Giving in Numbers: 2017 Edition

Corporate Volunteering

The 2017 Deloitte Volunteerism Survey gathered insight on volunteerism, as well as its effect on employees' career and personal development, and on the community. The survey found that 89 percent of respondents (1,000 U.S. adults employed either full-time or part-time who had volunteered in the preceding 12 months) felt that company-sponsored volunteer opportunities corresponded with a better working environment.

While the majority of employees did not see volunteerism as improving or enhancing their career opportunities or facilitating skill development, 69 percent of employees expressed a desire to volunteer more.

**GIVING USA 2018, Giving USA Foundation™*

Volunteer Hours per Employee, Medians, 2016

Industry	Total Volunteered Hours	Number of Employees	Hours per Employee
Energy	30,850	6,000	4.05
Communications	22,145	19,860	3.16
Financials	59,530	15,700	3.14
Technology	65,215	14,200	3.08
Consumer Discretionary	135,418	47,427	2.77
Utilities	34,561	13,065	2.76
Industrials	113,738	59,900	1.8
Consumer Staples	80,615	100,300	.54
Health Care	16,413	55,300	.34

**CECP, in association with The Conference Board. Giving in Numbers: 2017 Edition*

Most Successful Volunteer Programs

- Company Day of Service (77%)
- Dollars for Doers (68%)
- Paid-Release Time (68%)

Average Volunteer Participation Rate

31%

Percent of Companies Offering Pro Bono Services

54%

MEMBER SPOTLIGHT

WPS Health Solutions: Making Life Better in Wisconsin's Communities - Tom Enwright | WPS

WPS Health Solutions, a nationally regarded government contractor and not-for-profit health insurer, is proud of its Wisconsin roots. Established in 1946 and based in Madison, WPS is passionate about giving back to its communities to improve the quality of life of residents.

This passion is reflected in its two-fold approach to philanthropy. WPS sponsors various community events and causes, and encourages employee volunteerism. In addition, the WPS Charitable Foundation provides grants to non-profit partners, with a specific focus on health and wellness initiatives for women, children, seniors, and military personnel and veterans. The Ray Koenig Memorial Scholarship Program, administered by the Foundation, awards scholarships to children of full-time WPS employees.

Examples of grants to non-profit partners include: the Breast Cancer Recovery Foundation (Sharing the Knowledge); the Foundation for Madison Public Schools (Adopt-a-School and Read Up programs); Wayne D. Horner Memorial Stand Down in Madison (an annual event assisting veterans in need); the Madison Children's Museum (sponsoring the SPARK! program for people with memory loss); and United Way campaigns in communities where WPS has a presence.

The company's business units include WPS Health Insurance, offering health plans and benefits administration; WPS Government Health Administrators, which administers Medicare benefits for millions of seniors; and WPS Military and Veterans Health, serving active U.S. military personnel, veterans and their families.



Higher Education Giving

According to *The Chronicle of Philanthropy's Philanthropy 50*, colleges and universities received the second highest share of the \$14.7 billion that America's wealthiest donors contributed to charity in 2017 at \$1.8 billion (or 12.5%).

The 20 highest fundraising colleges and universities secured \$12.23 billion in gifts, representing 28.1 percent of all reported contributions in 2017.

14% of all giving went to the education subsector

6.2% growth in contributions to education organizations from 2016 to 2017

\$58.9 billion contributed in 2017

*GIVING USA 2018, Giving USA Foundation™

Tax Reform

Effective January 1, 2018, private colleges and universities with at least 500 students and endowment assets exceeding \$250 million are subject to a 1.4 percent excise tax on net investment income. However, the endowment tax does not apply to assets that are directly used to accomplish the institution's tax-exempt purpose.

The new tax is likely to disproportionately affect small liberal arts colleges, since many of these schools have considerable endowments, but low enrollment numbers.

Contributions to obtain college and university sports tickets are no longer tax-deductible.

Finally, the Tax Cuts and Jobs Act contained a provision that imposes a 21 percent tax on annual compensation in excess of \$1 million paid to the five most highly compensated employees of a nonprofit organization, including college and university presidents, athletic directors, coaches, and other administrators.

*GIVING USA 2018, Giving USA Foundation™

MEMBER SPOTLIGHT

Paying it Forward: Securing the Future of Tomorrow's Students

UW-La Crosse Communications and Advancement

University of Wisconsin-La Crosse alumni Brian and Lori Hesprich know what it's like to struggle financially in college. Brian's parents couldn't help with tuition, so he took out loans and worked. Lori's parents helped, but she still needed loans as well. Thirty-plus years later, they're changing that for other struggling students. They have created an endowment to fund scholarships to help students with significant financial need stay in college and graduate with less debt.

Brian retired from Fox River Fiber last year and Lori retired after teaching for 32 years. "College was a bit of a burden financially for us," says Brian. That's why he and Lori want to make a difference. "We talked about that if we ever got into the position that we could help someone financially, we would," says Brian. Likewise, Lori doesn't want students graduating deeply in debt, or, worse yet, quitting. "We wouldn't want to see someone quit school or take time off because of financial reasons," says Lori. "If we can help students avoid that, that's great. We want to help anybody who's pursuing a dream." Brian added, "If this helps one more person get a college degree, we think that's important. We're investing in someone's future. It's a great way to give back."





“It’s about people” is a phrase that is ingrained in our corporate culture at National Guardian Life Insurance

Company (NGL). Since 1910, we have had a passion for giving back and making our community a stronger, better place for everyone.

From blood drives and ringing bells to plunging into freezing water, cleaning lakes and scrubbing kitchens to delivering meals and building homes, employees donate hundreds of hours and thousands of dollars to connect and create change in our community.

In addition to generous employee giving, NGL’s corporate giving is focused on five areas, including basic needs, health and human services, education, community, and environment. Each year, NGL donates more than \$500,000 to a total of 80 local nonprofits. Our efforts are directed to program areas supporting a variety of ages and needs. Our philanthropic philosophy is motivated by a desire to create a healthy, vibrant community where everyone has the opportunity to thrive.

Headquartered in Madison, WI, NGL has been committed to guiding our customers as they plan for their financial future. As one of America’s most successful, independent mutual life insurance companies, NGL is licensed to do business in 49 states and the District of Columbia. Today, we operate in select niche markets, including preneed, individual life and annuities, as well as group markets, including specialty and student insurance.

To learn more about NGL, visit: nglic.com



National Guardian Life Insurance Company is not affiliated with The Guardian Life Insurance Company of America a/k/a The Guardian or Guardian Life.
CIWGR082018

WPN Board Officers

Chair

Steve Goldberg
CUNA Mutual Group Foundation, Retired

Vice Chair

Kathryn Leverenz
Mathematics Institute of Wisconsin

Secretary

Erin Frederick
Zilber Family Foundation

Treasurer

Ken Robertson
Greater Milwaukee Foundation

WPN Board Directors

Julie Bauer
Alliant Energy Foundation

Melissa Baxter
Carroll University

Patricia Contreras
Rockwell Automation

Curt Detjen
Community Foundation for the Fox Valley Region

Lisa Hiller
Bader Philanthropies, Inc.

Amy Kerwin
Great Lakes Higher Education Guaranty Corporation

Jason Kohout
Foley & Lardner LLP

Jay Scott
R.A. Stevens Foundation
Prairie Springs: The Paul Fleckenstein Trust

Bob Sorge
Madison Community Foundation

Thank you
to our generous 2018 Wisconsin Gives Report sponsors!



15850 W. Bluemound Road, Suite 204, Brookfield, WI 53005
Ph: 262.317.6000 | Fx: 262.317.6001 | www.wiphilanthropy.org