

FREDERIK
Meijer
GARDENS
& SCULPTURE
FOUNDATION

Annual Report 2014





Blue Morpho Butterfly | *Morpho peleides*

A LETTER FROM THE FOUNDATION'S PRESIDENT



Dear Friends of the Frederik Meijer Gardens & Sculpture Foundation,
The Frederik Meijer & Sculpture Park is known as America's Garden of Art. A place of change. A place of timelessness. An evolving masterpiece that is always inspiring, always beautiful, always new.

The Frederik Meijer Gardens & Sculpture Foundation is a place where gifts to support Meijer Gardens grow and bloom forever. A place that gifts are made in perpetuity. A place where donors establish legacies.

In 2014, the Foundation provided over \$4 million of funding to the Gardens. Your gifts to the Foundation show the strength of your belief in the Foundation's goal to build and maintain an endowment to support Meijer Gardens and its goal to evolve and change.

We cannot thank you enough for all that you have done to be part of these two enterprises. Your gifts bring joy, delight and love to more than 24,000 members and 600,000 guests. As both entities grow, there will continue to be exciting plans and programs for you to be part of.

Two particular changes that involved the Foundation in 2014 show the opportunity to create a legacy and help the Gardens grow. Fred Fichter made an endowment gift in memory of his late wife Dorothy, to name the *Fred and Dorothy Fichter Butterflies Are Blooming* exhibition in perpetuity. Generations of the Fichter family and our whole community will continue celebrating the beauty of renewal and nature every spring as we watch caterpillars become beautiful butterflies.

Vickie's Garden is another new celebration of nature. This garden, in memory of Victoria Johnson Hoffius, was funded and endowed by over 140 friends and family to celebrate her love of flowers and gardening. The sign recognizing Vickie's Garden says it all: "Flowers are like all of us, they thrive on kindness."

Please enjoy this report where you can read more on these and the many other vital gifts to the Foundation. Please contact us if you would like to learn more about ways to create your legacy or become members of the Bonsai or Perennial Societies.

We hope you will continue to support the Foundation as the Gardens celebrates its 20th Anniversary and enjoy the Helen DeVos Japanese Garden in its inaugural year. Bring your family and friends and welcome the world!

A handwritten signature in black ink that reads "JDB Bouwer".

John D. Bouwer
President 2012-2014

A handwritten signature in black ink that reads "Dirk Hoffius".

Dirk C. Hoffius
President 2015

Last, but certainly not least, I would like to thank John Bouwer for his incredible work as the President of the Foundation for the past three years. As the incoming Foundation President, I look forward to continuing the great work Ray Loeschner started and John continued.

- *Dirk*

STATEMENT OF FINANCIAL POSITION

AS OF DECEMBER 31	2013	2014
Investments at Market Value	\$96,170,123	\$100,069,673
Pledges, Gifts, Other Receivables	\$2,515,925	\$3,758,600
Total Assets	\$98,686,048	\$103,828,273
Less: Liabilities	\$1,002,313	\$2,004,818
Total Net Assets	<u>\$97,683,735</u>	<u>\$101,823,455</u>
Restricted Funds	\$30,148,340	\$34,919,970
Unrestricted Funds	\$67,535,395	\$66,903,485
Total Net Assets	<u>\$97,683,735</u>	<u>\$101,823,455</u>

STATEMENT OF ACTIVITIES

AS OF DECEMBER 31	2013	2014
Contributions Income	\$332,945	\$5,068,741
Investment Income and Gains	<u>\$13,847,134</u>	<u>\$3,382,359</u>
Total Revenues and Gains	<u>\$14,180,079</u>	<u>\$8,451,100</u>
Distributions to the Frederik Meijer Gardens & Sculpture Park	\$3,988,570	\$4,233,897
Other Expenses	\$74,064	\$77,483
Total Distributions and Expenses	<u>\$4,062,634</u>	<u>\$4,311,380</u>
Increase to Net Assets	<u>\$10,117,445</u>	<u>\$4,139,720</u>



2014 ANNUAL DONOR EVENT

Among the many reasons Milo and Abby DeVries support the Frederik Meijer Gardens & Sculpture Foundation, one stands out. “It helps create smiles,” Milo said. “That’s the important thing.” As he spoke, swans drifted past on a pond outside the Gardens’ Grand Room. In a sense, the swans and other waterfowl have found a welcome home thanks in part to the generosity of the DeVries’s. In 2013, the couple made a generous donation to the Foundation, earmarking it to maintain waterfowl habitat. “There are so many neat things in that pond out there,” Milo said. “It’s exciting to see youngsters in particular walk the path, and someone will point and say, ‘look at that.’”

In recognition of their support, Milo and Abby DeVries and three other couples and individuals became new members of the Foundation’s Perennial Society at the annual recognition dinner on June 25, 2014. The Perennial Society’s 76 members were recognized for donating or including bequests of \$10,000 or more in their estate plans for the Foundation. The 26 Bonsai Society members were honored for donations or bequests of \$100,000 or more.

Foundation President John Bouwer called the Gardens “a magical place,” and assured the Perennial and Bonsai Society members that their support makes a real difference. “Both Meijer Gardens and the Foundation are successful because of you,” he told the members. From its humble beginnings, the Foundation has grown to a total endowment of more than \$100 million, providing 23 percent of the operating costs of the Gardens, Bouwer said. “You have been pioneers in establishing the Foundation,” he said.

Long-time Perennial Society members John and Gwen Hibbard said that, because of their interest in sculpture, they are particularly drawn to the Garden’s integration of plants and art. “What more could you want?” Gwen asked.

Because the endowment is managed as a perpetual fund, with only a portion of the earnings going to support the Gardens, Foundation Executive Director Susanne Veeneman was able to assure the

supporters that “your gifts, which are your legacy, will grow and bloom forever.”

For Jon Ferguson, one of the new Perennial Society members, that was a major reason he decided to make a donation in memory of his wife, Sallie, who died in September 2013. He asked that the money be placed in a restricted fund to bring disadvantaged children to the Gardens.

“I think she would be proud of that,” he said. “We can come here, and Sallie will always be honored in perpetuity. That’s what I like about it, that it’s in perpetuity. It’s great to be a part of it.”

Kathleen and David Ray also became new members of the Perennial Society. “It’s indeed an honor and a pleasure to be a part of something that will go on long after we’re gone,” said Kathleen, whose uncle, Thomas Cornell, also is a Perennial Society member.

Fred Bogaert, the fourth new Perennial Society member, credited the late Fred Meijer and his wife, Lena, with inspiring him to support the Gardens through the Foundation. “I appreciate what Fred and Lena have done for this community,” he said.

David Hooker, Meijer Gardens’ President and Chief Executive Officer, echoed that sentiment. “Lena, you serve as an inspiration to us all,” he said. “It’s amazing what you’ve done here.” “I want to thank everybody here for what you do,” he said, adding that support from the Perennial and Bonsai Society members is “absolutely essential” to the Gardens. The coming year will be especially busy at the Gardens, Hooker said, as it celebrates its 20th anniversary in 2015 and observes the opening of the Richard and Helen DeVos Japanese Garden in June of that year.

David Dvorak, a long-time supporter attending his first awards dinner, said it’s hard to believe the Gardens have been around for nearly two decades. “I was here for the opening,” he said, “and I’ve just been in love with it ever since.”

THE FOLLOWING DONORS HAVE MADE CUMULATIVE CONTRIBUTIONS

BONSAI SOCIETY

\$1,000,000 or more

FRED & DOROTHY* FICHTER
DIRK & VICTORIA* HOFFIUS
FREDERIK* & LENA MEIJER
MEIJER, INC
THE MEIJER FOUNDATION
CHRIS* & CHARLOTTE* SOUTHWICK

\$500,000 - \$999,999

JAMES* & JOAN HOFFMAN
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\$250,000 - \$499,999

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\$100,000 - \$249,999

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RAY & NANCY* LOESCHNER

THOMAS P. MERCHANT & GLEN W. JOHNSON
JOHN & GAIL NOWAK
ED & JUNE PREIN
LYNN & JOHN P. VINKEMULDER

PERENNIAL SOCIETY

\$50,000 - \$99,999

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ABBY J. & MILO R. DEVRIES
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THE TASSELL-WISNER-BOTTRALL FOUNDATION

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IN MEMORY OF SALLIE PETERSON FERGUSON

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\$200 - \$999

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THE FOLLOWING DONORS HAVE ALSO CONTRIBUTED TO THE FOUNDATION IN 2014:

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DALE & CYNTHIA NELSON
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* Indicates deceased donors

HONOR & MEMORIAL CONTRIBUTIONS MADE IN 2014

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IN HONOR OF SALLIE PETERSON FERGUSON'S BIRTHDAY

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Robert & Barbara Johnson
Lisa, Greg, Asher & Avy Lockwood
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IN MEMORY OF CONNIE SNELL

Ned, Kristi & Matthew Snell

IN MEMORY OF PETER WEGE

Lena Meijer

IN MEMORY OF RICHARD A. WOODRICK

Alwyn & Christine Rougier-Chapman

Vickie's Garden

*Flowers are like all of us...
they thrive on kindness.*

In memory of Victoria Johnson Hoffius,
who nurtured gardens for her enjoyment and for passersby.

BEAUTIFUL LEGACY

FRIENDS AND FAMILY HONOR VICKIE HOFFIUS WITH A GARDEN SHE'D LOVE

As her health deteriorated, never was there a doubt about where Vickie Hoffius's memorial service would be held.

"She wanted it at a place where there were positive, happy times," her husband, Dirk, recalled. "She wanted it at the Gardens."

The couple had a long and joyful association with Frederik Meijer Gardens & Sculpture Park, as well as with the Frederik Meijer Gardens & Sculpture Foundation. His father, the late Judge R. Stuart Hoffius, purchased the Joseph Kinnebrew sculptures, "The Visitation," and dedicated it to Dirk's mother, Barbara C. Hoffius. As a long-time fan of log cabins, Dirk led a fundraising campaign at the Varnum law firm, where he is a partner, to have one built in 2000 in the Lena Meijer Children's Garden.

"By that point, I'm hooked in, and she loves it," Hoffius said. "Whenever family came, we always went to the Gardens."

The couple started a fund to maintain what was known as the Varnum Families Log Cabin. He became a member of the Foundation's Board of Directors, chaired its development committee and in January 2015 became the board's president. They included the Gardens Foundation in their estate plans.

Vickie was an enthusiastic gardener, filling the yard of their East Grand Rapids home with flowers. Even as rheumatoid arthritis began taking a toll, she refused to let it define her life.

But the disease was unrelenting. In May 2014, Vickie Hoffius died. As she wished, her memorial service was held at the Gardens, a place that held many happy memories for her and her husband. He wants her to be remembered not for her illness, but for the energetic



woman she was, and he suggested donations be made to the Foundation in her memory.

More than 140 people gave to that fund. Hoffius was amazed at their generosity "I didn't expect that many people would contribute," he said. "I didn't expect that much money. I think she'd be overwhelmed. Is that me they're doing it for?"

The question then was how should it be earmarked? "The conclusion of everyone was, 'Come on, it's gotta be flowers!'" Hoffius said and that's when he agreed to match these gifts with a gift to Meijer Gardens to build Vickie's Garden. Any amount that was not used from his gift plus the gifts from others, created an endowment to maintain Vickie's Garden in perpetuity.

"Now I can say to those people, 'When you go to the Gardens, go see Vickie's Garden. It's right behind Fred and Lena on the bench.'

"She would be very proud."

RESTRICTED NAMED FUNDS

Restricted named funds demonstrate some of the ways members have chosen to make their gifts to the Frederik Meijer Gardens & Sculpture Foundation *gifts that grow and bloom forever*. If you are unable to establish a named fund for \$10,000 or more, but you wish to designate your gift to the Foundation for a specific purpose, it is possible. You can designate your gift to a specific area of interest by indicating that preference on the enclosed gift envelope.

Karl F. & Patricia Betz

For support of Vickie's Garden in memory of Victoria Johnson Hoffius

John D. & Marian F. Bouwer Fund

Bird collection and maintenance in the Lena Meijer Conservatory and throughout Meijer Gardens

Molly Bradshaw Wetlands Management Fund

Management of wetlands embraced within Meijer Gardens

Rich & Sheri Brolick Fund

Horticultural maintenance

Brooks Family – Holland Fund

Maintenance of the Brooks Conference Center

Thomas B. Cornell Fund

Care and maintenance of the Water Lilies Sculpture and surrounding planting area

Eunice L. Corp of Cadillac Fund

For the promotion of learning experiences in the art of bonsai

Daniel & Pamella DeVos Foundation (Visitor Center) Fund

Maintenance of the DeVos Visitor Center

Abby J. & Milo R. DeVries Fund

Bird collection and maintenance in the wetlands, Lena Meijer Conservatory and throughout Meijer Gardens

The Sallie Peterson Ferguson Fund

Support the ability of underprivileged children to visit Meijer Gardens including transportation, admission and materials

Fred & Dorothy Ficther Fund

To provide title sponsorship of Meijer Gardens' annual exhibition, *Butterflies Are Blooming*

Gardens Maintenance Fund

General Meijer Gardens maintenance

Grace F. Jarecki Seasonal Display Greenhouse Maintenance Fund

Maintain high-quality and memorable displays on a monthly basis within the Jarecki Greenhouse

Grace Spears Chadwick Memorial Garden Center Fund

Purchase of library books

Gwen & John Hibbard Fund

For support of sculpture

Dirk & Victoria Hoffius Fund

For support of the Varnum Families Log Cabin, Hoffius Hill and the Children's Garden

Hoffman Family Fund

Modernization and technological updates of the Hoffman Auditorium

Hoffman Family Maintenance Fund

Meijer Gardens & exhibit maintenance

Humanities Council Lecture Series Fund

Writers & poets themed lecture series

Japanese Garden Fund

Benefit of the Japanese Garden

Miner S. & Mary Ann Keeler Fund

Purchase sculptures created by living artists

Keller Endowment Fund

Provide transportation & scholarship admission to Meijer Gardens for underprivileged children

Kent Garden Club Fund

Ram's Garden maintenance

Dale & Pamela Larson Fund

Maintenance of the Children's Garden

Lecture Series Administration Fund

Administrative support of the Frederik Meijer Gardens' Lecture Series

Lawrence & Katherine Lemmen Atrium Fund

Maintenance of the Lawrence & Katherine Lemmen Atrium

Ray & Nancy Loeschner Annual Art Competition Fund

Annual Art Competition inspired by the Frederik Meijer Gardens & Sculpture Park

The Marsilje Fund

For support of the many educational programs at the Frederik Meijer Gardens & Sculpture Park

Fred & Lena Meijer Amphitheater Fund

Support of the Amphitheater

**Frederik & Lena Meijer Sculpture
Acquisition Fund**

Support acquisition & installation
of sculpture

**Lena Meijer Children's Garden
Maintenance Fund**

Maintenance of the Children's Garden

Meijer Sculpture Fund

Support & enhance sculpture exhibits &
programs, Curator's salary & sculpture
acquisition

Meijer Sculpture Maintenance Fund

Maintain & repair any sculpture exhibit of
Meijer Gardens as well as its base & pedestal

Ed & June Prein Fund

Maintenance of the Children's Garden

Ram's Garden Maintenance Fund

Ram's Garden maintenance

**Leonard & Dora Rosenzweig
Orchid Wall & Exhibit Fund**

Perpetual care of the Orchid Wall & exhibit

Constance Z. & Hilary F. Snell Fund

Support the annual Connie Snell Volunteer
Recognition Dinner

Vickie's Garden Fund

For support of Vickie's Garden in memory of
Victoria Johnson Hoffius

John & Lynn Vinkemulder Fund

Creek & Plantoir sculptures

Volunteer Tribute Garden Fund

Maintenance of the Volunteer Tribute Garden

Peter M. Wege Library Endowment Fund

Library materials & maintenance

Wege Environmental Lecture Series Fund

Environment lectures

UNRESTRICTED NAMED FUNDS

Named funds may be established with gifts or pledges of \$10,000 or more. Contributions less than \$10,000 go to the general fund.

L. Dale & Jean Atkinson Fund

John & Janet Baab Fund

Batts Foundation Fund

Fred Bogaert Fund

Jim & Joan Buchanan Fund

Helen Bull Fund

Gilbert R. & Patricia K. Davis Fund

James & Judy DeLapa Fund

Daniel & Pamella DeVos Foundation Fund

First of America Bank Fund

Nancy McKenzie Frost Fund

Gillette Family Foundation Trust Fund

John & Nancy Gordon Fund

Sid & Elizabeth Harkema Fund

Earl & Donnalee Holton Fund

Marilyn & Dave Hunting Jr. Fund

The Korff Foundation Fund

Wayne & Vicki Korson Fund

Douglas & Raymonde Kramlich Fund

Harvey E. Lemmen Fund

Deborah Hoffman Meijer Fund

Linda & Dave Mehney Foundation Fund

Fred & Lena Meijer Fund

Jack H. Miller Fund

Richard & Jeanenne Morton Fund

John & Gail Nowak Fund

Stuart Padnos & Jean Barkin Fund

The Richard A. Rasmussen Family Fund

Chuck & Stella Royce Fund

Arthur & Elizabeth Snell Fund

John & Judy Spoelhof Fund

Bill & Norma Sprague Fund

Chris & Charlotte Southwick Fund

Tassell-Wisner-Bottrall Foundation Fund

Roger & Luella Warnshuis Fund

A LETTER FROM THE GARDEN'S PRESIDENT



Fred Meijer often said "We didn't know what we were doing when we started Meijer Gardens but it sure did turn out all right." All right indeed. Through the incredible generosity of Fred and Lena and all of you, we now have a vibrant and still growing institution that last year welcomed 625,000 people through its doors. As President of

Frederik Meijer Gardens & Sculpture Park, it is my sincere pleasure and honor to express my appreciation to everyone who has donated to the Frederik Meijer Gardens & Sculpture Foundation.

Each year the Frederik Meijer Gardens & Sculpture Foundation makes a grant to Meijer Gardens to help further our unique mission of horticulture and sculpture. The grant comes to us as money. But we know it represents the generosity and the hard work people put in to make such gifts possible. Our grant includes money for very specific things such as direct support for the Lena Meijer Children's Garden, funds to care for our world-class sculpture collection and unrestricted monies to do our maintenance. As a non-profit corporation, our ability to further our mission and continue to be always new depends on our yearly grant.

Your Foundation does not just run itself. Many fine men and women serve on your board and provide the essential leadership necessary for the Foundation to succeed. We are grateful for all these people. This year I want to especially recognize the service of one of your leaders. John Bouwer has stepped down as President of the Foundation. His considerable management and investment skills have allowed the Foundation to increase consistently its support to Meijer

Gardens. Every year our grant has increased and therefore allowed us to bring joy to more people as we are called to do in our mission. The board of Meijer Gardens joins me in extending our sincere appreciation to John for his significant contributions.

As I write this letter we are about to open the very first *Fred and Dorothy Fichter Butterflies Are Blooming* exhibition. Annually more than 150,000 people visit us for the exhibition. To have this important exhibition forever named in honor of Fred and Dorothy is absolutely wonderful. The word enjoyment is featured prominently in our mission statement. You can literally see that word come alive on the faces of our guests in the Lena Meijer Tropical Conservatory as they watch the butterflies. Thank you, Fred Fichter, for ensuring this exhibition will be here each and every year.

This year Meijer Gardens turns twenty years old. April 20, 2015 is our birthday and we are celebrating with the dedication of a new sculpture in the garden by Ai Weiwei called Iron Tree. In June, we will open the much anticipated Richard and Helen DeVos Japanese Garden. Space does not allow me to detail all the activities we have planned to "Welcome the World" this special anniversary year. I sincerely hope you take the time to visit us often and see your generosity come to life.

Gratefully,

A handwritten signature in black ink, appearing to read "David".

David

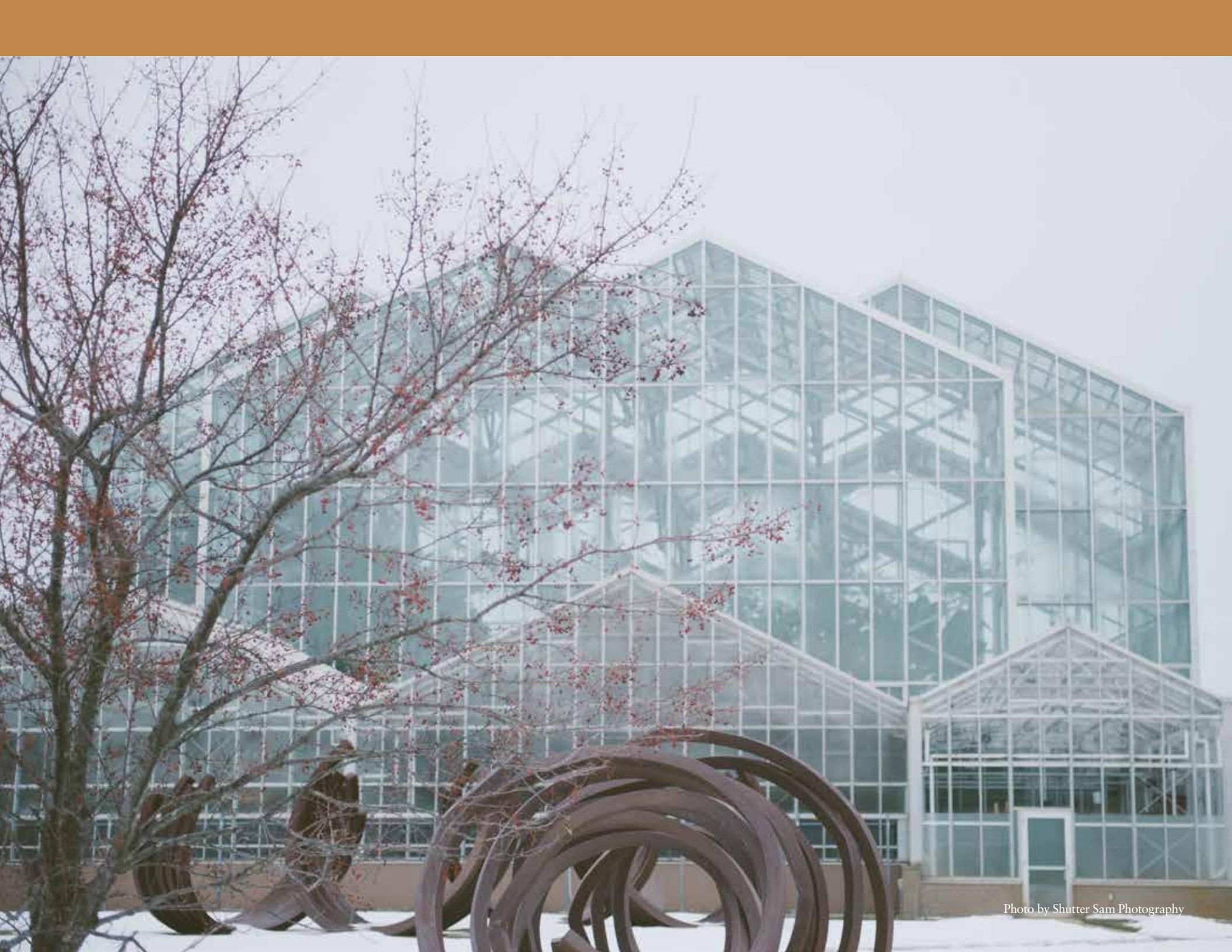


Photo by Shutter Sam Photography



STORIES OF GIVING



TRANSFORMING MEMORIES

FRED FICHTER ASSURES GENERATIONS ENJOY BUTTERFLIES ARE BLOOMING IN MEMORY OF HIS LATE WIFE, DOROTHY

Among Dorothy Fichter's many loves, children were at the top of the list. Also on that list were flowers, butterflies and Frederik Meijer Gardens & Sculpture Park.

So it is fitting, thanks to a generous donation from the Fichter family, that now and into perpetuity, Meijer Gardens' most popular annual event will be known as the *Fred & Dorothy Fichter Butterflies Are Blooming* exhibition.

Although she won't be there physically, Dorothy Fichter's spirit will shine down on the thousands of children and adults strolling through the Lena Meijer Tropical Conservatory during the annual butterfly exhibit.

"I know she would have a big smile," her husband, Fred, said.

Dorothy Fichter died in March 2014 after suffering a stroke at the couple's winter home in Scottsdale, Arizona.

For years, the Fichters were frequent visitors to Meijer Gardens, and each year bought memberships for their children, grandchildren and friends. They had talked of doing more. As it turned out, it was a lot more.

Not long after Dorothy Fichter died, her husband met Ray Loeschner at a lecture at Meijer Gardens and mentioned his desire to establish a memorial for his wife. Loeschner, former president of the Frederik Meijer Gardens & Sculpture Foundation and still a board member, kept in touch with Fichter and invited him and his daughter, Linda Cole, to attend the Foundation's annual Donor Recognition Dinner in June.

Shortly thereafter, Fichter called Loeschner and said he was ready to discuss a donation in his wife's memory. Loeschner arranged a meeting with Foundation Executive Director Susanne Veeneman, Dirk Hoffius, then-vice president of the Foundation's Board of Directors, and later with Meijer Gardens' President and CEO David Hooker, who presented a range of options.

All donations to the Foundation, large and small, are appreciated and important in sustaining Meijer Gardens, helping it grow and keeping admission prices down. It became apparent that Fred Fichter had something large, very large, in mind.

He had done well as a professional engineer and former owner of Fred Fichter Associates and later as owner of Comp-Aire Systems. He thought about what would be a fitting memorial to his wife – a woman who loved children, who knitted for the babies at the hospital, enjoyed bird watching and collected porcelain and glass birds, especially hummingbirds.

As he weighed the options, Fichter's thoughts kept going back to the *Butterflies Are Blooming* exhibition, an event he and his wife had attended every year. Becoming the exhibition's lead sponsors, not just for one year but from now on, would require a substantial donation.

Linda could see her father's mind was made up, but he wanted to be sure the family would support his decision.



"I kind of gave him a little push in that direction," she said.

The couple's other daughter, Sue Kloostra, was equally supportive. "From the moment I heard about it, I thought that was perfect," she said. Butterflies, she said, symbolize how life goes on, beginning as caterpillars, forming chrysalises and emerging with wings.

So with his family's support, Fred Fichter made one of the largest donations the Foundation ever has received.

"When I first met Fred, it never occurred to me that a gift of this significance would come about," Hooker said. "I was just delighted, absolutely delighted. It's so wonderful what they decided to do."

For 20 years, *Butterflies Are Blooming* has been Meijer Gardens' most popular event, drawing some 150,000 visitors each year. In its 19th year, running March 1 through April 30, 2015, the exhibit became the *Fred & Dorothy Fichter Butterflies Are Blooming*.

The new name not only is a fitting memorial to her mother, but complements her father's interest in genealogy, Linda Cole said.

For years, he has researched his family tree back many generations in Europe. This donation looks forward to generations not yet born.

The Fichters "are particularly pleased that the gift will continue to spread joy and happiness throughout their family and others for generations to come," Loeschner said. "It is indeed a fitting legacy for Fred and Dorothy and reflects the generosity of a wonderful family."

That was a key factor in his donation, knowing that it has created a permanent endowment assuring that the butterfly exhibit will delight untold future generations, Fichter said.

"Oh, that's very important," he said, and then he imagined what his own descendants might say: "My great-great-grandfather did this."

PLANTING PASSION

DON & ANN KELLEY WORK TO KEEP THE GARDENS BLOOMING FOREVER

As a pediatrician, Don Kelley spent 42 years taking care of children. Since he retired in 2001, he has spent thousands of hours caring for plants at Frederik Meijer Gardens & Sculpture Park.

"It's caring for different things," he said, "and they don't cry."

As of September 2014, Don had logged 6,754 hours as a volunteer at Meijer Gardens. In 2010, he was named the Gardens' Volunteer of the Year.

Typical of many other volunteers, he and his wife, Ann, decided to give more than their time to the Gardens. They also chose to give their money. By including the Frederik Meijer Gardens and Sculpture Foundation in their estate plan, the couple became members of the Foundation's Perennial Society.

Although the Foundation allows donors to earmark their gifts for specific purposes, the Kelley's decided theirs would go into the Foundation's general endowment. "The governance (of the Foundation) has been wonderful," Don said. "I'd rather leave it in their hands to use."

When Meijer Gardens opened in 1995, "I said, 'This is my cup of tea,'" Don recalled. After he retired, he began caring for orchids, staffing the gift shop and doing "whatever they tell me to do," he said. "It's really a relaxing feeling."

Walking the trails also is restful, Ann said.

"Every once in a while I'll be out walking, and it will be one of those 'wow' moments, the sculptures and the plants," she said. "I just think Grand Rapids is so fortunate to have this place. It's one of the things that put Grand Rapids on the map. I just feel the need to encourage it and



make it better and better. We're proud of it and happy to do anything for it."

Often when she walks the trails, she ends up in a small grove of ginkgo trees near the Rock Quarry in the Lena Meijer Children's Garden. The couple donated the trees in memory of their 11-year-old grandson, Keith Kelley, who died in 2007.

They could have given a more common species, such as maple or an oak, but "he always like different kinds of things," Ann said. "I almost always go there and just think about Keith."

A plaque in the ginkgo grove reads, "Remembering Keith Kelley. 1996-2007. He would have loved this place."

EVERYONE'S WELCOME

JIM & MARIE PRESTON OPEN THE DOORS FOR EVERYONE TO ENJOY THE GARDENS

On an unseasonably warm autumn day, Jim and Marie Preston relaxed in rocking chairs on the porch of the 1930s era farmhouse at the Frederik Meijer Gardens & Sculpture Park. The Michigan farm garden was past its season, but the place still bustled. Adults and children wandered past giant pumpkins and into the barn.

Nearby, work continued on the Richard & Helen DeVos Japanese Garden, scheduled to open in June 2015. The parking lot was nearly full.

"Every person is so happy when they're here," Marie remarked. "We bring our 6-year-old grandson and my 94-year-old mother, and they both equally love it. I don't know how to explain it other than it's such a joyful place."

That's why the couple, long-time patrons of Meijer Gardens, decided in 2014 to include the Frederik Meijer Gardens & Sculpture Foundation in their estate plan. In so doing, they became members of the Foundation's Perennial Society.

For them, that gift is a logical extension of the money and time they've previously given to Meijer Gardens. Jim, a retired financial advisor, is a member of the Gardens' Board of Directors and serves on its Development and Sculpture Advisory Committees. More than just work, his service has deepened his appreciation for the sculpture displayed throughout the Gardens, he said.

"One of the things that's cool about this place – and I believe this is a reflection of Fred and Lena – is the respect it gives the common person," Jim said. "It seems like each time I come here – and I don't want to sound corny in saying this – but it really has become a spiritual thing."



Two small children took turns ringing the farm's dinner bell, but the Prestons didn't mind. She has spent much of her time volunteering in the Grand Rapids schools and in child welfare. The atmosphere of the Gardens is warm and embracing for all visitors, she said.

"It says everybody's welcome," Marie said.

She and her husband come year-round just to walk and bask in the beauty that changes with the seasons.

"Every time we're here, we walk away and say, 'I'm just so happy when I'm here,'" Marie said. "I mean, look at who is here. We enjoy it so much we wanted it to continue in the beautiful way it is."

By designating a portion of their estate for the Foundation, the couple is assuring that Meijer Gardens will continue to be enjoyed by generations to come.

"It's a gift in perpetuity," Marie said, to which Jim added: "It is our way of paying it forward. That's the spirit of the philanthropy in this community."





WAYS TO GIVE

Bonsai Society

Perennial Society

Gift of Cash

Charitable Gift Annuity

Gift of Appreciated Securities

Charitable Remainder Trust

Gift of Reserved Life Estate

Gift by Bequest



Photo by Shutter Sam Photography

BONSAI SOCIETY

The Bonsai Society is made up of individuals who have made cumulative monetary gifts and/or pledges in estate plans of \$100,000 or more. Members of the Bonsai Society will be recognized on the Foundation's Donor Recognition Plaque, located in the foyer at the Frederik Meijer Gardens & Sculpture Park. They will also be presented a sterling silver bonsai pin and certificate of membership at the Annual Donor Recognition Event.



PERENNIAL SOCIETY

The Perennial Society is made up of individuals who have made cumulative monetary gifts and/or pledges in estate plans of \$10,000 or more. Members of the Perennial Society will be recognized on the Foundation's Donor Recognition Plaque, located in the foyer at the Frederik Meijer Gardens & Sculpture Park, and will be presented a certificate of membership at the Annual Donor Recognition Event.



To qualify for membership in either the Bonsai or Perennial Society with estate plan gifts, donors must submit a copy of the gift provision in their estate plan, or have other written documentation, verifying that the minimum for a particular society has been met. Not all donors specify a dollar amount in their estate plan. If the plan calls for a percentage of the estate's remainder, and the amount will be over the minimum for a particular Society, a written statement from the estate planner, tax consultant or attorney would meet the requirement for membership.

GIFT OF CASH (Income Tax Savings)

A gift of cash is the most immediate and simple way to give to the Frederik Meijer Gardens & Sculpture Foundation. This donation may be claimed as a charitable tax deduction by those taxpayers who itemize their deductions. Non-itemizers do not benefit from a charitable deduction.

Example: A Foundation supporter wants to make a contribution to help support the Frederik Meijer Gardens & Sculpture Park. Donor gives \$1,000 to the Gardens Foundation and takes it as a charitable deduction when filing their tax return.

Charitable gift.....	\$1,000
Federal income tax savings (\$1,000 x 25%*).....	\$250
Estimated net cost to the donor.....	\$750

* Individual federal income tax rates vary.

** The deduction for contributions to qualifying charitable organizations is limited to 50% of the donor's AGI. Subject to certain limitations, the excess amount of the donation over the AGI ceiling may be carried forward over the next five years.

CHARITABLE GIFT ANNUITY

(Tax Savings and Guaranteed Income for Life to Donor)

A charitable gift annuity is part gift and part purchase of an annuity and results in an income tax deduction. Contributions are generally, but not exclusively, cash or securities. With this option, a donor can transfer cash or an asset to the Frederik Meijer Gardens & Sculpture Foundation and, in return, the Foundation will agree to make regular fixed payments to the donor for life. Regardless of market fluctuations, the donor will continue to receive fixed income payments from the Foundation. The annuity is paid out of the Foundation's unrestricted funds. The donor may also name a second beneficiary to receive payments at donor's death. A charitable gift annuity offers attractive tax benefits including a charitable income tax deduction for a portion of the gift and deferral of capital gains tax (if funding the annuity with appreciated property). Note: If a donor funds a charitable gift annuity for a third party with appreciated securities, the donor will have to pay the capital gain tax in the year of the gift.

Example: A potential Foundation donor age 80 wants to install a clematis arbor in memory of donor's deceased daughter. Donor owns \$76,000 in appreciated stock, with a basis of \$7,000, but is hesitant to give it away because donor needs the income. The stock pays an annual dividend of \$2,812 (3.7%). The donor establishes a charitable gift annuity with the Foundation, and receives an annual income for life and a tax deduction for a portion of the gift (\$38,617) based upon donor's age and IRS tables.

Charitable gift.....	\$76,000
Less: Federal income tax savings (\$38,617 x 25%*).....	9,654
Less: Federal capital gains tax deferred** (\$76,000 - 7,000) x 20% ..	13,800
Less: Michigan income tax deferred** (\$76,000 - 7,000) x 4.35%.....	3,001
Estimated net cost to the donor.....	\$49,545
Plus annual income for life to donor (\$76,000 x 6.8%)	\$5,168

Benefit to the Foundation: The Foundation will sell the stock and use the money to pay the donor \$5,168 per year for life. On the donor's death, the Foundation will use the money remaining after paying the annuity to install and maintain the clematis arbor in memory of donor's daughter.

Charitable Gift Annuity Rates: The charitable gift annuity rates are approved by the American Council on Gift Annuities. They change periodically, but the following rates were implemented in 2012 and were in effect when these materials were printed.

AGE	SINGLE RATE	RATE FOR HUSBAND/WIFE THE SAME AGE
60	4.4%	3.9%
65	4.7%	4.2%
70	5.1%	4.6%
75	5.8%	5.0%
80	6.8%	5.7%
85	7.8%	6.7%
90	9.0%	8.2%

*Individual federal income tax rates vary.

**Capital gain taxes are deferred. Capital gains taxes are paid as income is distributed to the donor, spreading the tax over the annuity payments.

***Younger donors may benefit from a deferred gift annuity (i.e., as a way to prepare for future retirement).

GIFT OF APPRECIATED SECURITIES (“Double” Tax Savings!)

A gift of an appreciated asset to the Frederik Meijer Gardens & Sculpture Foundation can serve as an attractive tax savings to the donor. If assets have been owned for more than 12 months and have appreciated in value, they generally result in long-term capital gains tax. When transferred as a gift, these long-term appreciated assets (1) give the donor a charitable income tax deduction for the full market value of the asset and (2) avoid the capital gains tax that would have occurred if the donor had sold the asset (a double benefit!). Gifting long-term appreciated assets provides a greater benefit to a donor who may otherwise be considering selling the asset and contributing after-tax proceeds.

Example: A Foundation supporter has a strong interest in education and the benefits of gardening for individuals of all ages. The donor gives \$100,000 in appreciated stocks that have been held for a long time and which have a cost basis of \$10,000.

Charitable gift.....	\$100,000
Less: Federal income tax savings (\$100,000 x 25%*)	25,000
Less: Federal capital gains tax avoidance (\$100,000 - 10,000) x 15%	13,500
Less: Michigan income tax avoidance (\$100,000 - 10,000) x 4.35%	3,915
Estimated net cost to the donor.....	\$57,585

Benefit to the Foundation: The \$100,000 donation could be used to create an endowment fund with the earnings financing educational programs, including the benefits of gardening, for children and adults at the Frederik Meijer Gardens & Sculpture Park.

* Individual federal income tax rates vary.

** Gifts of short term capital gain property (i.e., property held one year or less) provide a deduction for only the donor's cost basis in the property.

*** Contributions of long-term appreciated property is subject to a 30% limitation of the donor's AGI for donations to a public charity (any excess can be carried forward for up to five years).

CHARITABLE REMAINDER TRUST

(Tax Savings and Guaranteed Income for Life to Donor)

A charitable remainder trust provides the donor with a specified annual lifetime income and immediate tax savings. Donors receive a tax deduction for a portion of the charitable contribution and avoid payment of capital gains tax on contributed appreciated property. The underlying gifted assets go to the Frederik Meijer Gardens & Sculpture Foundation upon the donor's death. (Note: A charitable remainder trust can also be funded at death to benefit one or more persons during their lifetime(s) with the remaining gifted assets going to the Frederik Meijer Gardens & Sculpture Foundation upon the death of those individuals.)

Example: A Foundation supporter owns \$500,000 in highly appreciated stock with a cost basis of \$50,000. His goal is to provide for a pond and wetland garden in memory of his deceased wife. The stock pays \$10,000 (2%) in dividends each year. He donates the stock to a charitable remainder trust, reserving an annual income of 6% of the value of the trust (\$30,000) for his lifetime. In addition to tripling his annual income and deferring or potentially avoiding capital gains tax on the sale of the stock, the donor receives a tax deduction equal to the present value (\$200,000) of the gift. The present value is calculated based upon the percentage of the annuity, the donor's age and IRS tables.

Technical Point: There are two types of charitable remainder trusts: annuity trusts and unitrusts:

Charitable Remainder Annuity Trust ("fixed income"): An annuity trust pays a fixed dollar amount of the initial fair market value of the trust, for life or a term of years (up to 20). Once the annuity terminates, the remainder passes to the charitable organization. The annual distribution amount cannot be less than 5% or greater than 50% of the trust assets' initial fair market value. For example, a 6% annuity trust funded with \$500,000 would pay the donor(s) \$30,000 per year for life. Subsequent gifts to an annuity trust are not permitted.

Charitable Remainder Unitrust ("variable income"): A unitrust pays a fixed percentage of its principal, which is revalued annually, for life or a term of years (up to 20). Similar to the annuity trust, once the unitrust terminates, the remainder passes to the charitable organization. In our example, if the \$500,000 trust went down in value, the annual payment would go down. If it went up in value, the annual payment would go up. Most donors and charities prefer unitrusts invested for growth so that if the investments are successful, both the income increases for the donor and the remainder value increases for the charity. Older donors often prefer the security of a fixed annuity for the rest of their lives. Flexibility is often a key incentive in deciding to create a unitrust. Unlike the annuity trust, subsequent gifts to the unitrust are permitted.

Your personal needs will determine which type of trust provides you with the greatest benefit.

Charitable gift	\$500,000
Less: Federal income tax savings (\$200,000 x 25%*)	50,000
Less: Federal capital gains tax deferred** (\$500,000 - 50,000) x 20% ...	90,000
Less: Michigan income tax deferred** (\$500,000 - 50,000) x 4.35%	19,575
Estimated net cost to the donor.....	\$340,425
Plus annual income for life to donor	\$30,000

Benefit to the Foundation: At the time of the donor's death, the principal of the trust, \$500,000 more or less depending upon investment performance, will be transferred to the Foundation to be used for the installation and maintenance of a pond and wetland garden area in memory of the donor's wife.

* Individual federal income tax rates vary.

** Capital gain taxes are deferred. Capital gains taxes are paid as income is distributed to the donor.

*** An individual creating a charitable remainder trust may wish to consult with their tax advisor regarding the tax consequences, if any, arising from the 3.8% net investment income tax ("NII") for distributions from a charitable remainder trust.

GIFT OF RESERVED LIFE ESTATE

(Tax Savings and Retained use of the Property)

A gift of land, while reserving the right to use the property for life, is another way a donor can contribute to the Frederik Meijer Gardens & Sculpture Foundation. The property would eventually be sold. The donor may deduct the value of the remainder interest as an immediate charitable contribution if the property is a personal residence. The value of the property would be removed from the donor's estate and, in addition, capital gains taxes would be avoided. While ownership of your property will not pass to the Frederik Meijer Gardens & Sculpture Foundation until a later date, you retain the rights and obligations of ownership during your life and receive an immediate tax deduction. Additional capital improvements (i.e., a new roof) may provide additional tax deductions.

Example: A couple donates the remainder interest of their farm to the Foundation, reserving the right to operate the farm during their lifetime. The property is valued at \$350,000 and has a basis of \$45,000. Using IRS actuarial tables, the remainder interest has a value of \$167,300 (47.8%), which results in a federal income tax deduction. The value of the farm will also be excluded from their estate.

Charitable gift value.....	\$167,300
Less: Federal income tax savings (\$167,300 x 25%*)	41,825
Less: Federal capital gains tax avoidance (($\$350,000 - 45,000$) x 47.8%) x 20%	29,158
Less: Michigan income tax avoidance (($\$350,000 - 45,000$) x 47.8%) x 4.35%	6,342
Estimated net cost to the donor, excluding retained interest	\$89,975
Possible estate tax savings (\$350,000 x 40%)	\$140,000

Benefit to the Foundation: Upon the death of the donor, the Foundation would own the property. The \$350,000 proceeds from the sale of the property would be used to set up an endowment fund in the donor's name. The Foundation adds the gift to its unrestricted endowment fund, which provides support to the Frederik Meijer Gardens & Sculpture Park.

*Individual federal income tax rates vary.

**Any estate tax savings will depend on the estate tax rules in effect on the date of death.

Note: The capital gains tax and Michigan income tax avoidance assumes the donors would otherwise sell their home during their lifetime. If they own it at the survivor's death, it would receive a step up in basis to its fair market value so there would be no capital gain tax or Michigan income tax.

***A reserved life estate may not be appropriate if your property is subject to a mortgage or other obligations or you need the money resulting from the sale of the property.

GIFT BY BEQUEST

(Estate Tax Savings)

A bequest is a popular way for donors to leave a significant gift to the Frederik Meijer Gardens & Sculpture Foundation. A bequest is an excellent choice for those who want to assist the Foundation but can not make an immediate gift. Donors who choose this type of gift will reduce their estate subject to tax.

There are different types of bequests:

Specific Bequests – outright gifts of money, securities or property. Example: A supporter bequeaths \$10,000 to the Foundation without restriction. The funds would be added to the Foundation's endowment in the name of the donor.

Residuary Bequests – allow the remainder of an estate to be left to designated persons or charities after all bequests have been made. Example: A donor bequeaths 50% of the residue of his entire estate to the Foundation for the creation and maintenance of a rose garden. The fund would be used to create a rose garden named for the donor, with the balance put in a named endowment fund to maintain that garden.

Contingent Bequests – are effective only in the event that all other bequests fail. Example: A supporter leaves his entire estate to the Foundation, provided his wife, children and grandchildren fail to survive him.

Tax Tip: If you make a bequest to the Frederik Meijer Gardens & Sculpture Foundation, your taxable estate is reduced by 100% of the value of the bequeathed property. The tax savings could be as high as 40% of the value of the bequest, depending on the size of your taxable estate.

Benefit to the Foundation: The Foundation adds the gift to its endowment fund which provides annual support to the Frederik Meijer Gardens & Sculpture Park.

*Any estate tax savings will depend on the estate tax rules in effect on the date of death (under current tax law, there is no upper limit on the estate tax deduction available for charitable bequests).

BOARD ELECTS NEW MEMBERS IN 2014

Two new members have joined the Frederik Meijer Gardens & Sculpture Foundation's Board of Directors, bringing a wealth of experience in business and community service. Nancy G. Kennedy and Jeffrey S. Padnos each were elected to three-year terms beginning in January 2015.



Nancy Kennedy is a Quality Specialist at Autocam, a manufacturer of precision auto parts and a subsidiary of NN, Inc. She serves on the Heart of West Michigan United Way's Board of Directors and will chair its Community Impact Committee beginning in July. She also is a member of the Advisory Board for the University of Detroit Mercy's Business School. She previously was board chair for Saint Mary's Health Care, was on the finance committee for the Diocese of Grand Rapids, was treasurer for the Catholic Secondary Schools Board and treasurer on the Catholic Social Services Board.



Jeffrey Padnos is President of his family's business, Padnos, Inc., a scrap management and recycling company. He earned his BA degree at Harvard, and then spent two years with the New York City Environmental Protection Administration, where he helped start the city's recycling program. He returned to Harvard for his MBA, and then worked with McKinsey & Co., an international consulting firm. In 1979, he returned to Holland and joined the family's business, which he grew from two locations to 20 with more than 500 employees. Jeff has served on the boards of many organizations, including the Grand Rapids Symphony, the World Affairs Council, the Alliance for Health and the Holland Chamber of Commerce.



Photo by Terry Frixen

2014 FREDRIK MEIJER GARDENS & SCULPTURE FOUNDATION BOARD OF DIRECTORS



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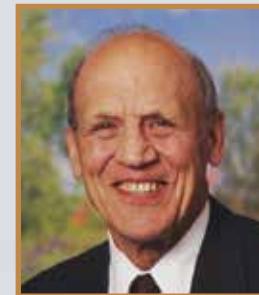
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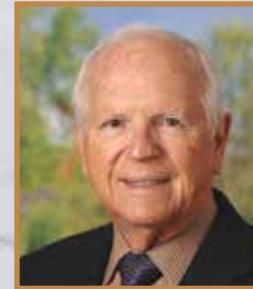
FREDRIK MEIJER GARDENS & SCULPTURE FOUNDATION HONORARY BOARD OF DIRECTORS



Fred Meijer
1919-2011



Lena Meijer



Earl Holton

MISSION STATEMENT

Founded in 1993, the Frederik Meijer Gardens & Sculpture Foundation is a single-purpose foundation with the goal of building and maintaining an endowment fund to support the Frederik Meijer Gardens & Sculpture Park.

FMGSF.ORG

FREDERIK MEIJER GARDENS & SCULPTURE FOUNDATION
2929 Walker NW Grand Rapids MI 49544
Phone: 616-791-3901

Garden photo by Shutter Sam Photography



Japanese Garden | West Gate