



UP CLOSE & PERSONAL

ANNUAL REPORT 2015

FREDERIK
Meijer
GARDENS
& SCULPTURE
FOUNDATION



Long Island Buddha

Zhang Huan. *Long Island Buddha*, 2010–11. Copper, 67.6875 x 89.375 x 69.6875 inches. Photo by ShutterSam



“If we enjoy the past, we ought to contribute to the future”



A LETTER FROM THE FOUNDATION'S PRESIDENT



Dear Friends of the Frederik Meijer Gardens & Sculpture Foundation,

What an exciting year to be involved in the Frederik Meijer Gardens & Sculpture Park! This year marked the opening of the Richard and Helen DeVos Japanese Garden, one of the first of its kind in Michigan. Members of the Foundation's Bonsai and Perennial Societies were provided a private tour of the Japanese Garden to gain an insider's understanding of this very special space. 2015 was also the first year of the endowed *Fred & Dorothy Fichter Butterflies Are Blooming* exhibition assuring its continuation in perpetuity. So many other special developments happened in 2015 and will continue to occur at Meijer Gardens. Please read David Hooker's update in this report. This is indeed an exciting time to be a member of the Frederik Meijer Gardens & Sculpture Foundation.

Fred Meijer once said, "If we enjoy the past, we ought to contribute to the future," and I'd like to personally thank each

and every one of you for donating in 2015. Your gifts provide 22% of the revenue necessary to cover Meijer Gardens' operating cost, and allowed more than 28,000 members and 776,000 guests to enjoy the unique mission of horticulture and sculpture.

Any donation to the Fredrik Meijer Gardens & Sculpture Foundation is key in helping Meijer Gardens *grow and bloom forever*. In fact, each year without the very significant support from the Foundation, Meijer Gardens would have to radically reduce its commitment to exhibitions and programming. Our elite Bonsai and Perennial Society members help those investments grow exponentially, by donating \$10,000+, either in a cash gift or an estate plan.

Because gifts from the Bonsai and Perennial Societies make such a huge difference in the future of Meijer Gardens, Bonsai and Perennial Society members have an exclusive chance to see the newest exhibits – like the Japanese Garden – at the annual donor recognition event.

This report is a great way to see how all gifts to the Foundation make a difference in the beauty of Meijer Gardens. Thank you again for your contribution, for leaving a legacy that will *grow and bloom forever*.

A handwritten signature in black ink that reads "Dirk Hoffius". The signature is written in a cursive, flowing style.

Dirk C. Hoffius,
President



2015 ANNUAL DONOR EVENT

As new members of the Frederik Meijer Gardens & Sculpture Foundation's Perennial Society, Karl and Patti Betz were on a tour of the new Richard & Helen DeVos Japanese Garden, although another plot on the grounds held a special place in their hearts.

"This is just amazing, I never would have dreamt it could have been like this."

"This is just amazing," Karl Betz said, strolling through the Japanese Garden, shortly after it opened in June 2015. "I never would have dreamt it could have been like this."



Meijer Gardens President and CEO David Hooker called it "the finest Japanese garden in all of North America."

The Foundation's support, particularly donations by members of its Perennial and Bonsai Societies, is critical to Meijer Gardens' continual growth and success, he said at the 2015 Annual Foundation Donor Recognition dinner on June 24.



"They sustain us," Hooker said. "They allow us to keep the gardens beautiful, but, more importantly, they allow us to touch the lives of people."

Touching the lives of people is the motivation for many who become Perennial Society members by giving or pledging to the Foundation in their estate plans \$10,000 or more. Bonsai Society members are honored for donating or pledging \$100,000 or more.

"Saying 'thank you' doesn't seem adequate to express our appreciation," Foundation Executive Director Susanne Veeneman told members of the two societies and their guests.



Karl and Patti Betz, as well as Ann and Don Kelley were honored as new Perennial Society members. Fred Fichter and his family were recognized as new Bonsai Society members for their donation supporting the annual butterfly exhibit, now known as the *Fred & Dorothy Fichter Butterflies Are Blooming* exhibition.





Thanks to such generosity, the Foundation's endowment has grown to more than \$100 million, which produces more than \$4 million a year to help pay for expansion, maintenance and programs at Meijer Gardens, Foundation President Dirk Hoffius told those at the annual dinner.

With the recent acquisition of the former UAW property and the adjacent Grand Rapids Golf Course, "I don't see an end to Meijer Gardens' growth," Hoffius said. "I think we're in for a good ride. "We can all contribute and be a part of what's happening here," he added. "It really is a special place."

Many of those who come to Meijer Gardens – 776,928 in 2015 – have special places they like to see when they visit. The trams carrying Perennial and Bonsai Society members to the new Japanese garden passed one of those special places, a space designated as "Vickie's Garden" in memory of Victoria Johnson Hoffius, Dirk Hoffius's late wife.

It is "a garden that's filled with love for Vickie," Patti Betz said, adding that their friendship with Vickie and Dirk Hoffius inspired her and her husband, Karl, to make their donation in Vickie's memory.

"Her own garden was so beautiful, and she was so proud of it," Patti Betz said.

"So we wanted it to resemble hers," Karl Betz added.

And it does, adorned as it is in mostly green and white. A plaque proclaims that "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."

It's a sentiment Thomas Cornell understands.

"This whole place, what Fred and Lena Meijer did for this city is outstanding," Cornell said. "I've never seen anything like this, taking this land and turning it into something for everyone."

The late Fred Meijer often turned the praise back on people who support and have their own special places in the Gardens. For Cornell, a Grand Rapids native who has lived in Dallas for more than 40 years, that special place is in a corner of the Earl and Donnalee Holton Victorian Garden. On his annual trips to Grand Rapids, Cornell usually stops by for a visit with what he calls "the girl."

More formally, she is a bronze statue titled "Water Lillies," created in the early 20th century by American sculptor Bessie Potter Vonnoh. A friend, Alta Brooks, gave the statue to Cornell 20 years ago, and for years he kept it in his Dallas home. Five years ago, he decided to donate it.



"I thought, why give it to a museum in Dallas?" he recalled. "It's a big city, and nobody in Dallas knows me."

Better that he should give it to Meijer Gardens in his hometown, along with a gift to build its setting and assure its continuing maintenance, Cornell decided.

Meijer Gardens Vice President & Chief Curator Joseph Becherer called Cornell's gift "a very significant addition for us," particularly since Water Lillies was sculpted by a woman a century ago.

As a result of his donation, Cornell became a member of the Foundation's Perennial Society.

"I'm so glad I made that decision," he said. "I always come out and check out the girl when I'm here. She looks good."

A LETTER FROM MEIJER GARDENS' PRESIDENT



During the summer of 2014, The Richard & Helen DeVos Japanese Garden was under construction. On a particularly beautiful evening I walked alone through the garden and slowly and carefully made my way to the top of the viewing hill. With the sun descending behind me to the west and looking across the new garden to the east I suddenly realized I had the very rare privilege of being wide awake in my own dream.

It is a dream made possible and really given to me by the vision and generosity of Fred Meijer who wanted to create a Japanese garden for his wife Lena. Lena loves Japanese gardens and it was something he wanted to do. It is a dream that became a reality through the gifts and dedication of so many people. Richard and Helen DeVos answered our call to name this garden and help create a place of tranquility. Over three hundred people joined us for the journey and made significant gifts. My colleagues became dedicated to the effort and worked hard and smart with the finest Japanese garden designer in North America, Hoichi Kurisu, to complete the garden. Our loyal and faithful volunteers gave thousands of hours to make the opening events and guests' first visit to the garden so very special.



Japanes Garden

The opening of The Richard & Helen DeVos Japanese Garden was certainly a highlight of 2015 here at Meijer Gardens. But the entire year was filled with special events. We dedicated new sculptures by Ai Weiwei and Lee Ufan. The first *Fred & Dorothy Fichter Butterflies Are Blooming* exhibition saw record attendance. The *Christmas and Holiday Traditions Around the World* and the *Chrysanthemums and More!* exhibitions were also extremely well received and the Fifth Third Bank Summer Concerts and our Tuesday Evening Music Club brought us 38 nights of wonderful music and good times together.

One measure of success is attendance. Our total attendance for 2015 was a record 776,928 people. More important than the big number is the fact that we were able to touch the lives of those who visited in a positive way. When Fred Meijer spoke at the dedication of the Sculpture Park he said he wanted to create a place where people could explore the beauty and mysteries of the human experience. I believe this has been achieved far beyond his initial expectations.

Each year it takes financial resources to make all this happen. Meijer Gardens is blessed to have the tremendous support of the Frederik Meijer Gardens & Sculpture Foundation. The annual grant is a major source of our funding and is absolutely essential for Meijer Gardens to operate and further its mission. Please accept, on behalf of our board of directors, employees, volunteers and most importantly our members and guests, our collective deep appreciation for your gifts. They are very important.

We are also deeply thankful for the service and dedication your board members give to carrying out the mission of the foundation. Congratulations to Dirk Hoffus and your entire team of people for helping to advance our unique mission of horticulture and sculpture.

A handwritten signature in black ink, appearing to read "David S. Hooker". The signature is fluid and cursive, with a large initial "D" and "H".

David S. Hooker, President
Chief Executive Officer



STATEMENT OF FINANCIAL POSITION

AS OF DECEMBER 31	2013	2014	2015
Investments at Market Value	\$96,170,123	\$100,069,673	\$98,126,845
Pledges, Gifts, Other Receivables	\$2,515,925	\$3,758,600	\$929,600
Total Assets	\$98,686,048	\$103,828,273	\$99,056,445
Less: Liabilities	\$1,002,313	\$2,004,818	\$1,867,584
Total Net Assets	\$97,683,735	\$101,823,455	\$97,188,861
Restricted Funds	\$30,148,340	\$34,919,970	\$34,545,503
Unrestricted Funds	\$67,535,395	\$66,903,485	\$62,643,358
Total Net Assets	\$97,683,735	\$101,823,455	\$97,188,861

Chrysanthemums and More!

STATEMENT OF ACTIVITIES

AS OF DECEMBER 31	2013	2014	2015
Contributions Income	\$332,945	\$5,068,741	\$1,732,429
Investment Income or Loss	\$13,847,134	\$3,382,359	(\$1,917,033)
Total Revenues and Gains/Loss	\$14,180,079	\$8,451,100	(\$184,604)
Distributions to the Frederik Meijer Gardens & Sculpture Park	\$3,988,570	\$4,233,897	\$4,354,208
Other Expenses	\$74,064	\$77,483	\$95,782
Total Distributions and Expenses	\$4,062,634	\$4,311,380	\$4,449,900
Increase (Decrease) to Net Assets	\$10,117,445	\$4,139,720	(\$4,634,594)

A vertical garden wall is the central focus, featuring a dense arrangement of plants. The top half is dominated by purple flowers, likely alyssum, interspersed with dark green foliage. The middle section is filled with bright yellow flowers, possibly chrysanthemums. The bottom half features large, rounded green leaves, possibly a type of cabbage or lettuce. The background shows the structural framework of a greenhouse with a glass roof.

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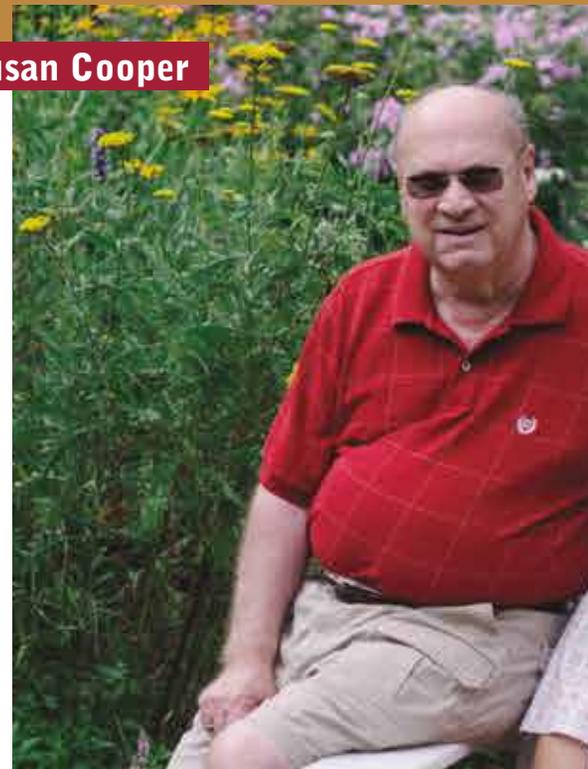
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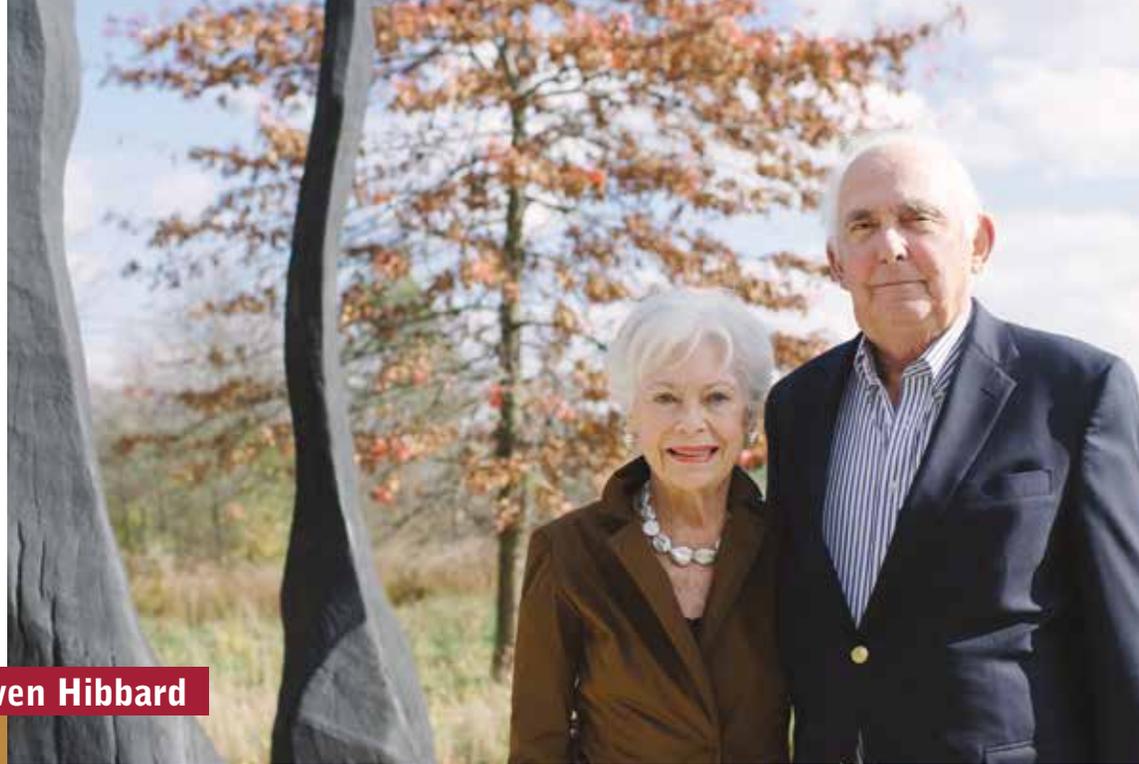




Vern & Norma Boss



Fred & Susan Cooper



John & Gwen Hibbard

STORIES OF GIVING





A PERSONAL COMMITMENT: IMPROVING COMMUNITY UP CLOSE WITH VERN AND NORMA BOSS

To Vern and Norma Boss, leaving a legacy isn't just about donating dollars – it's about a lifetime commitment to making their community a better place for generations to come.

“We both feel very strongly that you ought to give something back to the community where you live and where you work,” Vern said.

Vern, a former teacher and superintendent of the Kent Intermediate School District, saw the same commitment in Fred Meijer. He asked Fred to chair a fundraising campaign for Close Up, a program that helps high school students become better citizens by teaching them about democracy and sponsoring trips to Washington and Lansing.

“The Close Up program was very dear to our hearts,” Norma, a lifelong volunteer, said.

When Fred lent his name and support to Meijer Gardens,

the Bosses reciprocated, sharing his long-standing commitment to supporting the arts and other community organizations.

“These are all things that enhance the lifestyle of a community,” Vern said.

Over the years, they made regular donations to the Foundation and in 2006 became charter members of its Perennial Society, honoring donations of \$10,000 or more. One of their favorite events in this capacity is the Frederik Meijer Gardens & Sculpture Foundation's annual Donor Recognition dinner.

“I don't care what we eat,” Vern said. “It's the fellowship. We love people and the Frederik Meijer Gardens & Sculpture Park.”

This commitment drove them to realize supporting the Gardens during their lifetimes wasn't enough – it should continue long after they are gone.

“I said, ‘How can we continue to help?’” Vern recalled.

The answer: including the Foundation in their estate plan. After their passing, the couple intend to make a bequest through their own family foundation and follow that with more annual gifts. They hope others will see the beauty and benefit in Meijer Gardens for generations to come.

“I'm not a flag waver, but I'm willing to say, ‘Here's something you ought to see,’” Vern said.

“It's just so beautiful,” Norma added.

“And it's done well,” her husband said, “and it's interesting, and they have such a wide variety of things going on here. It's something in which we all can take pride.”



A PERSONAL QUEST: EDUCATING CHILDREN UP CLOSE WITH FRED AND SUSAN COOPER

Susan Cooper has a lifelong passion for gardening and nature. As a child, she raised monarch butterflies, feeding them, watching with fascination as they transformed from caterpillar to chrysalis to butterfly - and then releasing them into the wild. Watching that transformation is “just such a miracle,” Susan said.

She and her husband, Fred, want to pass on that opportunity to future children, allowing them to watch, learn and enjoy the miracles of nature. That’s why the Spring Lake couple designated a portion of their estate to endow a special fund for children’s education through the Frederik Meijer Gardens & Sculpture Foundation.

“It’s such a good thing for the children, very educational,” Susan said. “It’s good for them to find out about this world we live in.”

The Coopers have long supported children with their time and money. This special fund, they said, is one more way

of helping children, especially those who don’t have other outlets to enjoy nature.

“This is something that’s great for the public,” Fred Cooper said. “You look at what’s going on in our society, particularly with kids in the inner city. This shows them there are other opportunities.”

The Coopers have always been frequent visitors to Frederik Meijer Gardens & Sculpture Park, often stopping by for lunch and a stroll through Meijer Gardens. But in June 2015, their friends, Tom and Evelyn Kapteyn, invited them as their guests at the Foundation’s annual Donor Recognition dinner. On the drive home, the couple talked about leaving a portion of their estate to the Foundation as a way of giving back to the West Michigan community.

Overlooking their backyard gardens, which Susan meticulously plants and grooms, the couple said their support won’t stop with a financial donation.

“We’ve both always enjoyed Meijer Gardens,” Susan said, “especially me, since I’m a gardener.”

“Next summer, we’re going to look at volunteering,” Fred added. “We’re looking forward to being a part of the Foundation and Meijer Gardens and contributing where and when we can.”



Deborah Butterfield. *Cabin Creek*, 1999. Bronze, 88 x 122.5 x 30.5 inches. Gift of Fred and Lena Meijer. © Deborah Butterfield. Photo by ShutterSam

A PERSONAL PASSION: SUPPORTING ART UP CLOSE WITH JOHN AND GWEN HIBBARD

As worldwide travelers and art enthusiasts, you might think John and Gwen Hibbard’s favorite pieces would be in Europe, their favorite gardens in Japan – but you’d be wrong.

“John and I have gone to gardens and art museums all over the world,” Gwen said during a recent visit to the Frederik Meijer Gardens & Sculpture Park, “and we’ve enjoyed them, but this is an incredible garden. It’s a real gem. There’s nothing like this in the world.”

Gwen traces her love of art to her mother, a former high school art teacher. That passion grew in Gwen, a retired high school teacher, and her late twin sister, Gail Young.

“Once you’re interested in art, it becomes a passion,” said Gwen, the founder and first director of the Grand Rapids Humanities Council and a fundraiser for the Alexander Calder sculpture *La Grande Vitesse* in downtown Grand Rapids. “We just love sculpture.”

They enjoy both the art and the scenery, frequently taking long walks through Meijer Gardens. When out-of-town friends visit,

“they say, ‘we have to go to Meijer Gardens,’” Gwen said. “One thing I love about Meijer Gardens is it’s always different. It changes for the seasons. It changes with the sunlight. It’s never the same.”

The Hibbards, friends of the late Fred Meijer, supported Meijer Gardens from the start as members and frequent visitors. Eight years ago, they acted on their love of sculpture by creating a named fund at the Frederik Meijer Gardens & Sculpture Foundation and joining the Perennial Society. Their stock gift supports a general sculpture fund, with no additional restrictions.

“We just wanted them to use it as they saw fit,” said John, a former insurance agent and estate planner.

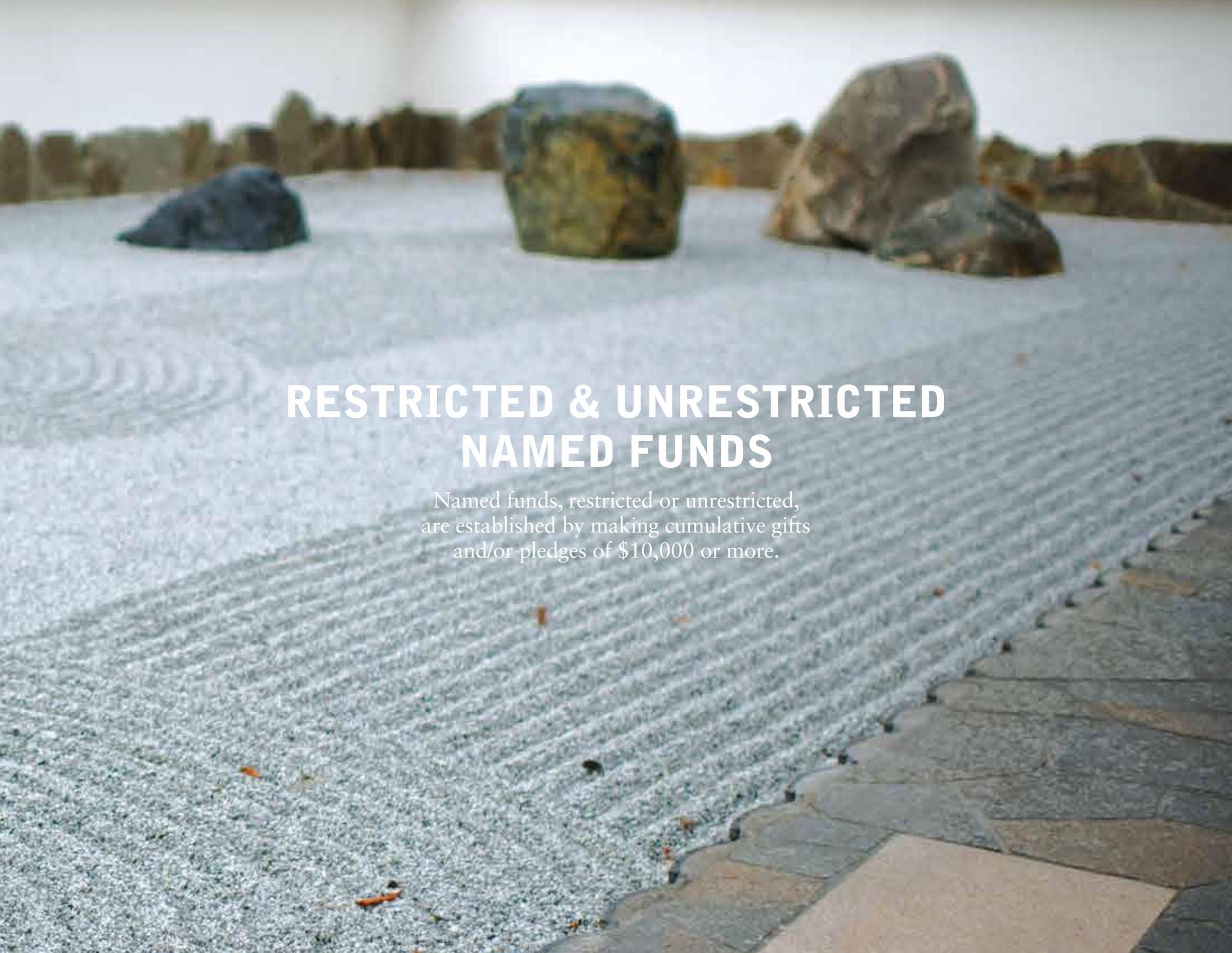
“We feel grateful we’re able to support something we enjoy so much.”

John added: “It’s a great asset for Kent County, West Michigan and Michigan.”







A Zen garden featuring a large area of light-colored sand meticulously raked into a series of concentric, wavy patterns. Several large, dark, smooth rocks are scattered across the sand. In the foreground, a paved walkway made of grey and tan stones leads into the garden. The background shows a blurred line of trees under a soft, overcast sky.

RESTRICTED & UNRESTRICTED NAMED FUNDS

Named funds, restricted or unrestricted,
are established by making cumulative gifts
and/or pledges of \$10,000 or more.

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

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 Fitcher 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 Family 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

Maintenance of the Volunteer Tribute Garden

Peter M. Wege Library Endowment Fund

Library materials & maintenance

Wege Environmental Lecture Series Fund

Environment lectures

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, restricted 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.

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

Unrestricted contributions less than \$10,000 go the general fund.





WAYS TO GIVE



Roxy Paine. *Neuron*, 2010. Stainless steel, 492 x 528 x 624 inches. Gift of Fred and Lena Meijer. © Roxy Paine. Photo by ShutterSam

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 lifetime 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. The deduction for contributions to qualifying charitable organizations is limited to 50% of the donor's adjusted gross income ("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 deferment of capital gains tax (if funding the annuity with appreciated property). 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.

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

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.

GIFT OF APPRECIATED SECURITIES: Double Tax Savings

A lifetime 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 twelve 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:

- Give the donor a charitable income tax deduction for the full market value of the asset.
- 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. 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.

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 cannot make an immediate gift. Donors who choose this type of gift will reduce their estate subject to tax.

There are different types of bequests, all which are made at the donor's death:

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.

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.)

There are two types of Charitable Remainder Trusts.

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. 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.



Tom Hillis. *Pine Stumps*, 1994–1997. Gift of Fred and Lena Meijer. Photo by ShutterSam

CHARITY NAVIGATOR

Frederik Meijer Gardens & Sculpture Foundation's sound fiscal management and commitment to accountability and transparency have earned it a 4-star rating, the highest possible, from Charity Navigator, the nation's leading charity evaluator.

"Receiving four out of a possible four stars indicates that your organization adheres to good governance and other best practices that minimize the chance of unethical activities and consistently executes its mission in a fiscally responsible way," Michael Thatcher, Charity Navigator's president and CEO, said in a letter announcing the rating. "Approximately a quarter of the charities we evaluate have received our highest rating, indicating that Frederik Meijer Gardens & Sculpture Foundation outperforms most other charities in America. This 'exceptional' designation from Charity Navigator differentiates Frederik Meijer Gardens & Sculpture Foundation from its peers and demonstrates to the public it is worthy of their trust."

The rating is based on a detailed analysis of the Foundation's financial practices and policies. Established in 1993 to create an endowment fund in support of Frederik Meijer Gardens & Sculpture Park. The Foundation provides 22% of the revenue necessary to cover Meijer Gardens' operating cost.

The coveted 4-star rating reassures supporters that their donations will be managed in a fiscally responsible and ethical manner, said Frederik Meijer Gardens & Sculpture Foundation President Dirk Hoffius.

"It's important our donors trust that we're using our funding wisely to accomplish our mission of supporting the Garden's programs," Hoffius said. "Our 4-star Charity Navigator rating demonstrates to our supporters that we take our fiduciary and governance responsibilities very seriously."

Charity Navigator is the largest charity evaluator in America, and its Web site attracts more visitors than all other charity rating groups combined. As a nonprofit 501(c) (3) charity itself, Charity Navigator accepts no advertising or donations from the organizations it evaluates, ensuring unbiased evaluations.

More information about the Frederik Meijer Gardens & Sculpture Foundation's 4-star rating is available at www.charitynavigator.org.





2015 FREDRIK MEIJER GARDENS & SCULPTURE FOUNDATION BOARD OF DIRECTORS



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President



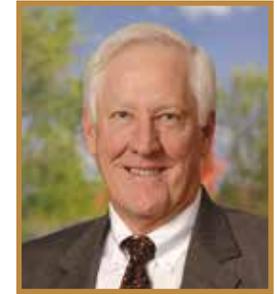
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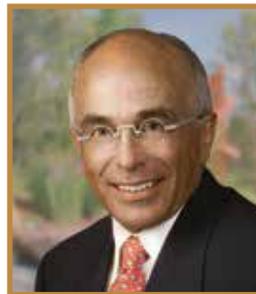
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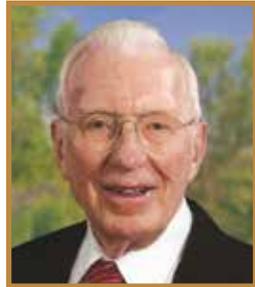


Ping Liang
Ex Officio



Susanne T. Veeneman
Executive Director

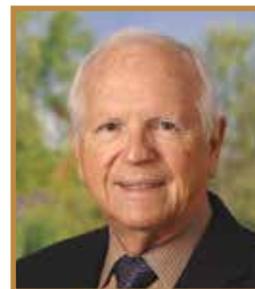
FREDRIK MEIJER GARDENS & SCULPTURE FOUNDATION HONORARY BOARD OF DIRECTORS



Fred Meijer
1919-2011



Lena Meijer



Earl Holton



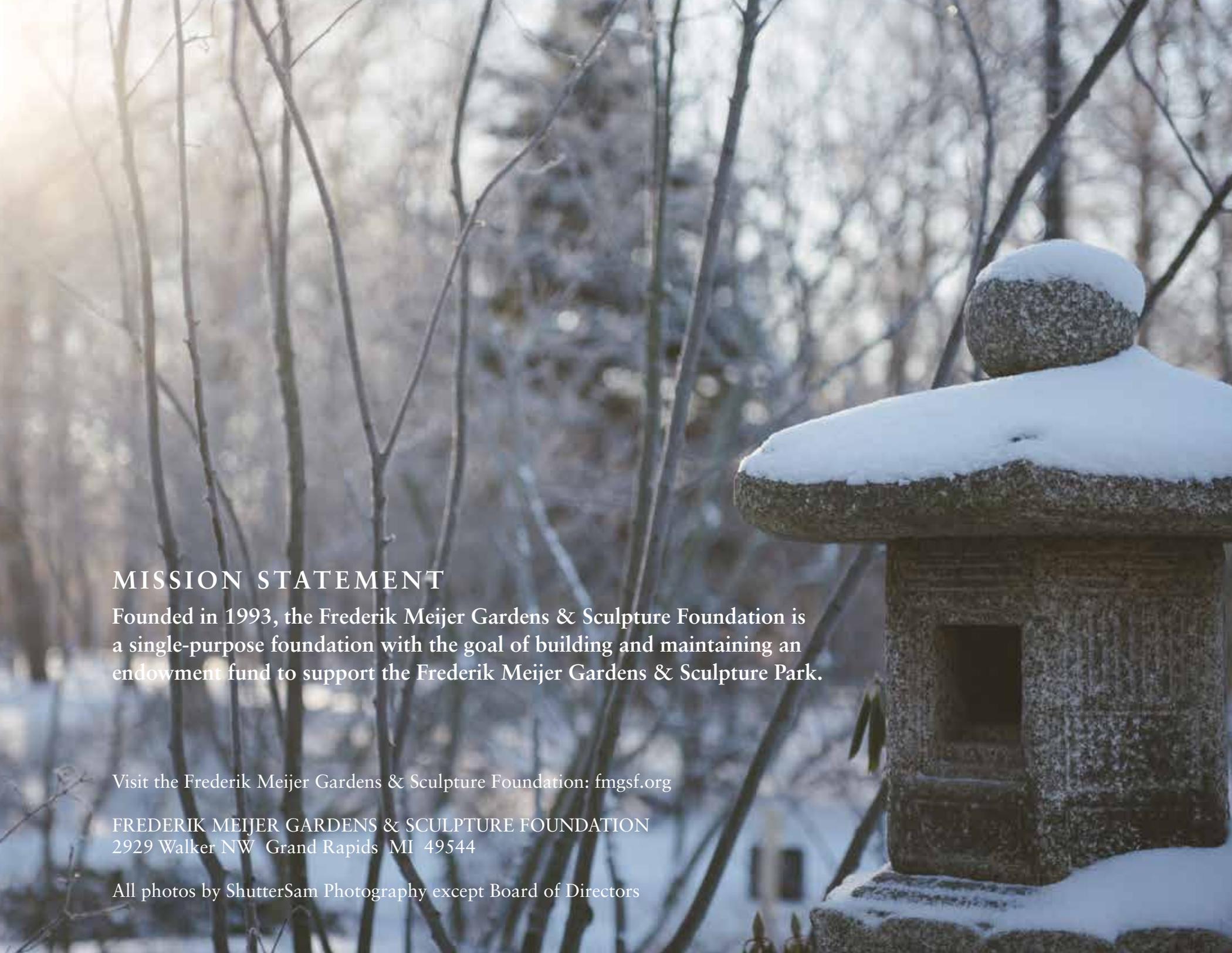
The Foundation Welcomes A New Board Member

You may have noticed a new face on the Foundation's Board of Directors – we're excited to welcome James L. Hopewell, Assistant General Counsel of Steelcase Inc., to the Board. In his day job, James provides legal advice, guidance and strategies on a variety of legal issues including Steelcase's acquisition activities, business opportunities and new business initiatives on a global basis. After hours, you'll find him in his favorite role – dad to two young daughters.

As a native Grand Rapidsian, he's seen firsthand the impact and difference Meijer Gardens has made on the community. "When I was a kid, that area was not developed at all - it's amazing to see how much it's grown," he says "Meijer Gardens bring such a great aesthetic value to Grand Rapids – it's the chance for people to enjoy something world class right here in town."

He can't pinpoint one favorite part of Meijer Gardens – whether it's taking his daughters through the seasonal exhibits, like the *Fred & Dorothy Fichter Butterflies Are Blooming* exhibit, enjoying the outdoor concerts or just strolling through on a spring or summer weekend.

"It brings a certain worldliness to Grand Rapids, but even more than that, it brings the value you get from adding culture to the community as a whole," he says. "I love everything that it offers today, but I'm also excited about what it's going to be and what it will contribute to future generations."



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.

Visit the Frederik Meijer Gardens & Sculpture Foundation: fmgfs.org

FREDERIK MEIJER GARDENS & SCULPTURE FOUNDATION
2929 Walker NW Grand Rapids MI 49544

All photos by ShutterSam Photography except Board of Directors