

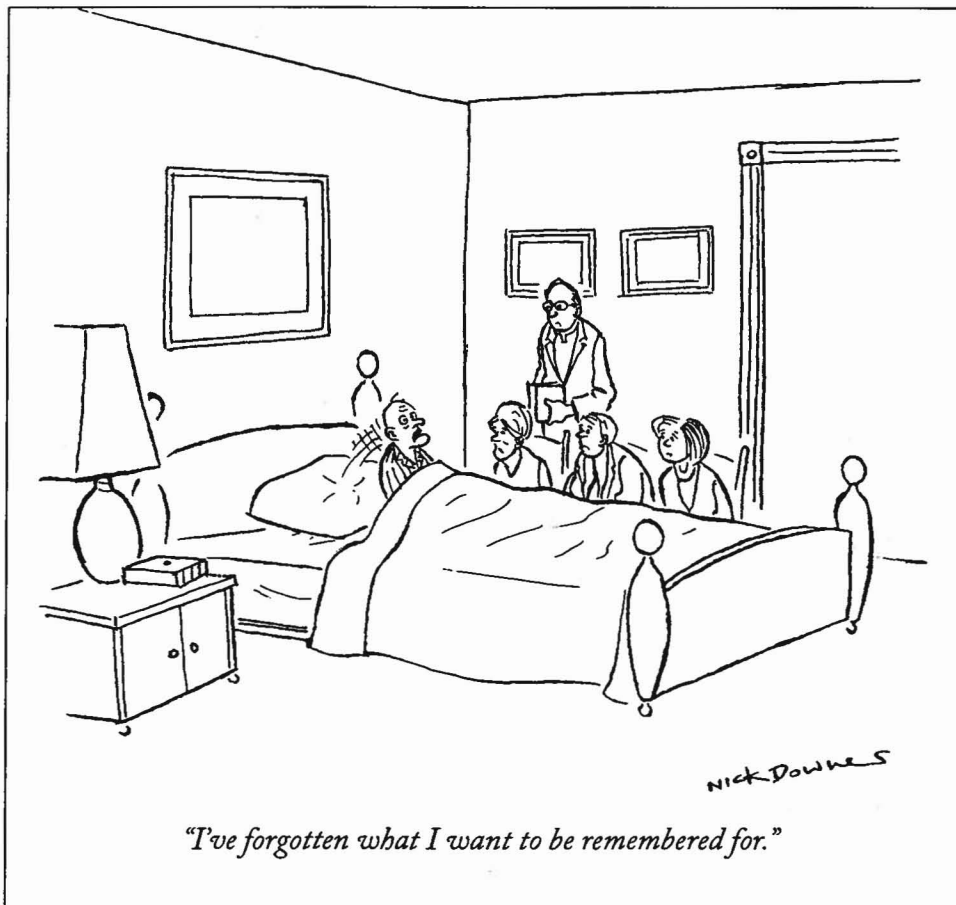
COMMUNICATING A DONOR'S LEGACY

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THINKING MATTERS OVER

By John Marshall

We have in our files some letters between Sebastian S. Kresge (SSK) and the president of a junior college for women (CP). The following excerpts begin with an inquiry after a \$50,000 grant was made for a library building:

"In making grants to colleges of this and other kinds, I am trying to get the information as to whether the President of the college uses tobacco in any form, including cigarettes."

SSK, December 3, 1949

"In regard to your question as to whether I use tobacco in any form, including cigarettes, I wish to reply by saying that I am definitely not an addict to tobacco, but that occasionally I do smoke. This is as candid an answer as I can give to your question."

CP, December 9, 1949

"Will you please give me an honest estimate of the number of girls at your College who use cigarettes?"

SSK, December 29, 1949

"I have talked to the Dean regarding this matter and we estimate that approximately one-third of them use cigarettes, although all of them are not incessant smokers. None of our girls are permitted to smoke in the dormitories and all who smoke are required to use the College lounges for such purposes."

CP, January 21, 1950

"Thinking matters over before answering about using my name for the proposed new building, I prefer that it not be done, feeling that I am not worthy of such an honor." "Had I known... that you smoke and that no apparent effort was made to discourage smoking among young girls, the grant would not have been made, because that \$50,000 could have been used where the above vices are discouraged and heads do not use them."

SSK, February 21, 1950



This correspondence came from a different time, it can be argued, but surely the views of the founder of this foundation were quite clear in this and other subjects. A question many boards and staff are asking themselves these days is to what extent they conduct their affairs to honor the donor's intent. It is a question that may be raised in Congressional hearings, as well.

Sebastian S. Kresge contributed cash, properties and shares of stock in the S.S. Kresge Co. to establish the foundation. The personal estate he left at his death was valued at less than 10 percent of that. Reading the tone of his correspondence suggests that he was serious about what he was doing and what he was leaving.

What he did not do was leave very specific instructions. "For the betterment of mankind" was about as far as he got. He died in 1966 at the age of ninety-nine. His son, Stanley S. Kresge, serves as trustee and vice president today, keeping the link.

Things have changed, though. We no longer make grants to junior colleges. We made no grants as small as \$50,000 in 1996. We do not ask applicants if they smoke nor deny them if they do. And, while it was common back then, we no longer call female students "girls."

Some of today's grants would have surprised him. He could not have imagined that a telescope could be put into orbit on a satellite and be coordinated by a ground station at Johns Hopkins. That a submersible probe from the Woods Hole Oceanographic Society could find the Titanic and transmit live pictures around the world would have amazed him. He would have been saddened by Newark's decline, as it was once a key installation in his business, but no doubt would be pleased today with efforts to speed its rebirth, including the construction of the New Jersey Performing Arts Center. He had no idea what a Ronald McDonald House is, never heard the term "learning disabilities," and never knew anything about AIDS and HIV. Had he lived long enough to understand the changed circumstances, the foundation's having made grants to organizations addressing all of these needs would have pleased him, we hope, but we cannot be sure.

The foundation has changed, too. We are far larger in assets, in grants, and in staff. We are now diverse both as board and staff, and we ask our applicants questions about their diversity. We are completely separate from his company, now known as Kmart, and do not own any of the stock he contributed.

But some things haven't changed. We are still making challenge grants in very much the same fashion as the first one back in 1929. Most of them are for building projects, consistent with his predilection for sustaining and perpetuating organizations that had proven their effectiveness. The principal difference nowadays is our insistence on organizational growth to be achieved in the planning, implementing, and funding of these capital projects, as well as the physical, bricks and mortar end products.

An outside evaluation by James Bell Associates has, in its preliminary surveys, validated the need for these grants and the effectiveness of them in the eyes of the recipients. A mission and goals planning retreat in November brought trustees and staff together and arrived at the same conclusion: The Kresge Foundation is a constant in a changing grant-maker sea, and its "Seal of Good Housekeeping" grants are prized. And yet, as we have begun to learn in our program of special grants limited to the Detroit metropolitan area, there are opportunities for us to serve, in different ways, as well.





Sebastian S. Kresge's gifts to the foundation totaled something on the order of \$60 million. The current market value of those assets is \$1.8 billion. Grants to our core program have been level in the last few years while our assets have increased. This has brought us to the conclusion that we may accept somewhat more risk in the factors assessed in our building grants, and, therefore, respond to a greater range of institutional readiness within our applicant pool. And, we have authorized three internal task forces to consider limited, special projects outside our usual guidelines.

No one should conclude that we are about to lose our bearings and become, as one of the respondents to an earlier survey put it, "a philanthropic department store." Our review of bricks and mortar requests will continue to be rigorous so that the resulting grants will mean something to the recipients. Special projects will not consume major percentages of our available grant budget, depriving us of capacity to do what we know we do well. Rather, it is change that we are contemplating—healthy, thoughtful change in an environment that constantly changes.

Have we strayed from our donor's original intent? Were he here, he probably would not agree with our every grant decision. But, he would approve that our investment managers cannot buy individual tobacco or alcohol stocks even though, as we have been advised, it may diminish our investment performance. And he ought to be pleased that the rest of our society has finally come around to his way of thinking about tobacco, banning its use in public places. He would also see that our core grant program is rigorous, fair, accessible, and needed, and that should please him. Finally, one hopes he would be gratified that we seriously take time to ask ourselves the question.

Yes, we have studied our program, and we are going to accept some change. To paraphrase the junior college president, however, we have permitted some change, but we are definitely not addicted to it.

(Original Source: Kresge Foundation Annual Report, 1997)



A LOST OPPORTUNITY:

the ALEXANDER FOUNDATION

By Jason C. Born

Developing a donor legacy statement is often a difficult and emotional process. This is particularly true when the donor knows that his wishes may conflict with those of his heirs.

Stan Alexander, founder of the \$75-million Alexander Foundation, inherited a large part of his wealth from his father, Joseph, a businessman and community leader with a life-long interest in primary education. Stan established the foundation to both honor his father, who had expressed interest in creating a foundation before he died, and to address his personal goals of educating children, particularly in developing countries. Because of Stan's deep connection to the work of the foundation, he developed an expertise in many of the issues that the foundation funded. He engaged a small but highly experienced staff, and added several non-family members to the board who were experts in the foundation's grantmaking areas. Over the years, Stan also put a great deal of his own money into the foundation, and provided for a significant share of his estate to go to the foundation when he died.

Late in his life, Stan decided that a statement of legacy was needed for several basic reasons. He wanted to express his personal hopes for the future of the foundation and was a firm believer that "nothing carries more weight in guiding a foundation into the future" than a donor legacy statement. And, although his father had not specified any particular goals for the foundation, Stan felt that, "In my mind, there is no question that my father would have enthusiastically embraced the current work of the foundation. It reflects his own vision with regard to children's education and support for developing nations."

Finally, he wanted to explain to his children and grandchildren that serving on the board of the foundation was an earned right rather than a family privilege. He wanted to encourage his heirs to develop an expertise and express their dedication to the mission of the foundation. "I am keen to see family members involved in the work of the foundation, but I insist that their involvement be serious and informed—perhaps even more than they are prepared or capable of giving," he wrote.

"He no longer intended it to be first and foremost a family foundation," says Judy Turner, executive director of the foundation and Stan's long-time advisor. "He didn't see the primary focus of the foundation as keeping the family together, but rather as a way of making a difference in the lives of children, particularly in less developed areas of the world."

With these goals in mind, Stan began a lengthy process of drafting and re-drafting the legacy statement. Stan was conflicted about how best to explain his position, and was



concerned that it might irrevocably damage his relationship with his children. He found himself having great difficulty writing the document. However, Stan had no interest in engaging an outside writer to provide assistance, and was not interested in the other ideas that Judy suggested, such as a video or audiotape. After nearly two years—and over 50 drafts—Stan and Judy finally developed a final draft and began working with a facilitator to determine how best to present the statement to the family and the board.

A couple of months before meeting with the board, Stan suffered a heart attack and passed away. Prior to his death, he instructed Judy that in such circumstances she was to distribute the current draft of the statement to the family to give them an idea of his hopes for the foundation, and of their role in its governance. When she did so, several family members were surprised and even angry. “Dad would never have written this if he had talked with us first,” said one daughter. “He did not mean for this to apply to our generation—only those in the future,” said a son. Several also noted that they did not feel it was Stan’s place to write a legacy statement, since much of the original endowment for the foundation had been provided by Joseph Alexander. Who is the real “donor” here, they asked.

Judy notes that Stan never had a true discussion with the family about his—or their—goals for the foundation. Because the board never discussed the issue while Stan was alive, she is concerned that his wishes as expressed in his legacy statement may not be followed closely in the future. “We at least have a document which states what he wants done,” she notes. “Some of that will likely be honored in the future, but I expect that the individual family members will go their own way as well.”

A LOST OPPORTUNITY: LESSONS LEARNED

- Establish clear expectations for family member’s involvement in the foundation.
- Discuss goals and a legacy statement with family members and the board sooner rather than later.
- Engage the entire family in the process.
- Consider alternate means for recording your legacy—video, audio, or working with a professional writer to interview you and put your thoughts into words.
- Set deadlines for yourself and stick to them.
- Remember that it is better to have a flawed document than none at all (it can always be changed and updated over time).

(This case study is based on the experiences of a real foundation. The name of the foundation and other details have been changed to protect the anonymity of the foundation and the individuals involved.)

LEARNING

from EACH OTHER

By Anne E. Dyson, M.D.

CELEBRATION OF A LIFE: FROM THE 1996 REPORT

He left quite a mark on this world, on his children, the business community and the many charitable organizations whose work he supported and cared about. This man that I describe was, of course, my beloved father, who passed away in mid-March of this year, forty years after starting this foundation with my mother.

My father—and my mother—were extraordinary individuals and remarkable parents to my three brothers and me. Dad, especially, believed that his wealth was his only in a transitory fashion and that he served as its guardian for a short time. He believed that its true purpose was for the betterment of society and the “greater good.” Of course, my parents lived well and comfortably, but they lived quietly and unobtrusively, avoiding the spotlight that so many seek for confirmation. For my parents recognized, as do my siblings and I because of their lessons, that public accolades and acknowledgments were not what genuine charity and philanthropy were really all about. Rather, they are about giving back, about taking care of those less fortunate than you and sharing your bounty with others. It was not until the 1970s that my parents permitted the family name to be placed on any program or structure that we had supported. In more recent years, we have lent our name to various efforts or facilities, but each time it has been with some hesitation and much consideration. My parents’ modesty was real and heartfelt—their grace was in their giving. After my father’s death, my brother John remarked that Dad was nearly impossible to thank, and it was only after his passing that many learned of his countless acts of quiet generosity in our home community of Millbrook, New York.

We knew he would leave us sooner rather than later, given that he was 87 years old and in declining health. His was, indeed, a full and good life, with many singular accomplishments along the way. His memorial service was deemed a “Celebration of a Life” and the many words of condolence we have received from his business associates, friends and colleagues honored his life rather than mourned his death. A family friend wrote: *“If I could select one person who embodied all the qualities I most admire, it would be he. He was strong but gentle, decisive but patient, confident but modest, and withall, one of the most caring and generous people I have ever known.”*

We will miss him terribly, for we were as close to our father as any grown children can be. Both of our parents taught us exceedingly well, equipping us with strength of purpose, self confidence, a sense of altruism and charity, and strong, ethical values. What more could we have asked of them? How awe-inspiring to realize that our children deserve no less from us.

An enclosure in another condolence note included this quote from the 18th century English poet, Thomas Gray:

*If I should die and leave you here awhile,
Be not like others, soon undone, who keep
Long vigil by the silent dust and weep.
For my sake turn again to life and smile,
Nerving thy heart and trembling hand to do
Something to comfort weaker heart than thine.
Complete these dear unfinished tasks of mine,
And I, perchance, may therein comfort you.*

My father made certain that all his children shared in this heritage of “unfinished tasks.” A few years ago, my brother, Rob, became the Chairman and CEO of the corporation that my father founded, the Dyson-Kissner-Moran Corporation, and for the last eighteen years, I have served as the President of the Dyson Foundation. My brothers, John and Peter, continue their personal philanthropy in the family tradition, and John is well known for his public service. Each of us is terribly proud to carry on the work that our parents began ever so modestly forty years ago.

My parents’ commitment to enlightened philanthropy was legendary. They considered the Dyson Foundation to be their shared and most cherished legacy. The future of this endeavor is a formidable responsibility and a remarkable opportunity. The foundation’s mission to make this country a better, more caring place for its children and youth remains unchanged; our task is no less challenging, our dedication just as fervent.

ROOTS AND TRADITIONS: FROM THE 1997 REPORT

There are two things that parents give their children: one is roots, the other is wings. Such is true of my father, the son of poor, uneducated but courageous immigrants from Great Britain who came to this country in search of the American dream. Encouraged to work hard and strive to succeed, my father was always willing to take chances, to gamble on his every triumph, and to accept change as the circumstances of his life dictated. With the good sense and constant support of my mother, my father was inspired to take whatever risks he felt were necessary in his quest for success. When I was four years old, we moved into a big house in Scarsdale; my father was out of a job, and my mother, though pregnant with my third brother, continued to encourage my father to pursue his dream of starting his own company!

My father was a self-made man in the truest sense of the term: raised modestly by his hard-working parents in small-town New Jersey, he earned a CPA degree at night from Pace Institute, because it was a degree he thought he could earn quickly and use immediately to better his lot in life. With a combination of courage, smarts and luck, our father did, indeed, use that night-school education in numbers-crunching to great advantage, becoming a successful financier and establishing our family corporation, one of the first leveraged-buyout firms in America.



No matter what his financial achievements, however, my father—and my mother at his side—recognized an obligation to offer opportunity to those less fortunate. He believed that he was a steward of his wealth, that it was his for a brief time to nurture and increase, but that it was his obligation to then pass that wealth on for the greater good of others. He regarded education as the great equalizer, equipping the individual with the ability to seize opportunities to achieve. Throughout his very successful career, the challenge and pursuit of good business deals was certainly what gave him great pleasure; always in his mind, however, was the concept that the greater his success, the more there was for charitable purposes. My father achieved success beyond my humble grandfather's wildest dreams. But he never forgot his roots, those of a family tradition of hard work and diligent effort to improve his lot in life and, having accomplished so much, to give back to the community that supported him along the way.

It is a tradition that includes making choices, taking chances and accepting change as circumstances dictate. In 1979, for example, my father quite literally passed on the stewardship of the Dyson Foundation to me as we walked along the sidewalk in New York City together. When he passed away in March 1997, his and my mother's estates, as planned, passed on to the foundation. As a consequence, the foundation is now in the truly wonderful position of having a large endowment; our philanthropic pursuits continue to evolve, but the basic tenet of our activity is the effort to help others to help themselves, now on a grander scale.

As we endeavor to craft new directions for our future giving, change will be inevitable. You will note a new format to our funding categories, which now include: *Pediatrics and Child Health*, *Mid-Hudson Valley Legacy*, and *Special Initiatives*. Over the next several months, our programs in each of these four areas will become better defined; we intend to be thoughtful and thorough in the planning process which we began early in 1998. The amount of funding devoted to these specific sectors will be changing over time as well. We intend to "lead with our strength" by looking at opportunities in pediatrics where this organization, headed by a community-based, advocacy-oriented pediatrician, can help identify initiatives that will have long-lasting impact and foster some alteration in "business as usual." Our *Mid-Hudson Valley* focus has long stemmed from our family's emotional roots here in the Dutchess County area. Recognizing that good grantmaking involves more than just money, we will explore how to continue to help strengthen the not-for-profit sector in our region, thereby providing the opportunity for area organizations to more effectively help others to realize their potential. Legacy, or family interest, grants are those to organizations that my family has historically had a connection with, through whatever avenue. Finally, our *Special Initiative* grants are those that my brother, Rob, refers to as "hop on it" grants—those that deal with an emerging issue or crisis in

"The future of this endeavor is a formidable responsibility and a remarkable opportunity."





an area of particular interest to us; for example, assuring the availability of reproductive health services in communities threatened by hospital or provider reorganizations.

In spite of this transformation, however, there remains one true constant: the legacy of my parents to be good citizens, to give back to our community. They instilled in their four children a thankfulness for our blessings that guides our efforts now, quietly and thoughtfully, as we continue our family tradition. Winston Churchill once stated, *"A man makes a living by what he gets, he makes a life by what he gives."* Both my parents' lives are testimony to their courage, their generosity and their compassion; their children's lives thus far are testimony to the importance and power of roots and wings in creating a meaningful life. To my siblings and me falls the challenge of transmitting not only the message but also the core substance of our parents' lives to our own children, that they might grasp their heritage with the same pride and fervor.

(The following is excerpted from a September 2000 letter from Robert R. Dyson to friends and grantees of the Dyson Foundation.)

PASSING ON

As you may know, my sister Annie Dyson died recently after a year's battle with breast cancer. Annie had served as the president of our family foundation since 1979, and her leadership and vision has guided its work. She helped to shape it into a foundation that works hard to have a real and lasting impact on the communities we serve and the issues we care about. Her death is a genuine loss to not only our family, but to those whose lives she touched through her commitment to service as a pediatrician and her creative and thoughtful approach to philanthropy.

When our parents established the Dyson Foundation in 1957, it was with a genuine and heartfelt spirit of "giving back." I am very proud of this legacy, and the standards of leadership established by my sister. I know that as a foundation trustee I will continue to work hard to carry these philanthropic traditions into the future.

Even as we mourn Annie, the foundation's work continues. Our values will remain the same as ever, our priorities are clear, and our commitments to our grantees are strong and unchanging. We look forward to doing more and doing better, to strengthening our work in the Mid-Hudson Valley, to continuing Annie's Dyson Pediatrics Initiative, and to fostering new initiatives in the years to come.

(Original Source: The Dyson Foundation Annual Reports, 1996 and 1997)



HONORING *the* FOUNDER

By Charles S. Rooks

The 1994-95 Fiscal year was the last one in which the trust was governed by its original five trustees. In May, slightly over 13 years after the trust began operation, Pauline Lawrence resigned as a trustee. Among the many fine qualities she brought to her role on the board, one of the most notable was her deep concern that the trust appropriately reflect the interests and values of its founder, Fred G. Meyer. Like the four other trustees, Pauline had known Mr. Meyer for many years, and she was one of his closest personal friends. She looked at this relationship as a guide in many of the decisions she made as a trustee.

RELiance ON TRUSTEE DISCRETION

Yet she, along with the other trustees, found it difficult to rely too frequently or too heavily upon such a reference. The difficulty came from several factors: Mr. Meyer did not leave specific guidance for the trust; circumstances can change significantly with the passing of time; and trustees have the obligation to exercise their own judgment. Nevertheless, their first-hand knowledge of Mr. Meyer and their sense of personal responsibility to him have provided important influence in some of their decisionmaking.

Over time, as new trustees replace those who knew Mr. Meyer personally, the complexity of honoring the founder in trust decisions will inevitably increase. Mr. Meyer chose not to leave explicit directives to guide the trust. In 1976, two years before his death, he wrote a memo to the future trustees, mentioning a number of activities they might consider in setting grantmaking policies. However, in the first paragraph of that memo he stressed that the comments "are offered as suggestions only and are not to be viewed as directives or instructions which are binding on my trustees." He also stated: "Realizing as I do the uncertainties of the future, I want my trustees to be able to exercise broad discretion in shaping and carrying out charitable programs which can be tailored to fit changing conditions and problems."

Under these conditions trustees are free to establish, within the framework of IRS regulations, whatever policies they wish for the trust's operation. But if there is also a desire to direct the trust in a manner that to some degree intentionally respects and honors the character of the founder, how is this to be pursued?

One approach is to examine Mr. Meyer's pattern of giving during his lifetime. This can be helpful to a small degree, but it is inadequate in many ways. The trust's level of grantmaking is of far greater magnitude than the founder's personal giving. Also, Mr. Meyer foresaw and warned that some organizations then favored by him might change as time passed.



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USING BIOGRAPHY AS A GUIDE

Perhaps a more fruitful path is to study the qualities that characterized the founder and then search for ways that these characteristics might be applied in the operation of the foundation and the selection of at least some grant recipients. This certainly is not an easy undertaking. There are numerous important differences between the nature of the business world and that of philanthropy. For example, the primary goals of a for-profit business and the methods of gauging success in that context cannot properly be applied to most philanthropic enterprises. When principles used in business are pertinent to nonprofit operations, the effective application of these principles in the latter sphere may require careful and significant tailoring. But, nevertheless, an effort to

imagine how a founder might have applied his or her values in the philanthropic arena could possibly yield ideas about how grantmaking could reflect the nature of the founder when there is little counsel from other sources.

It is somewhat presumptuous of me to talk about Mr. Meyer, since I never met him. However, in the 13 years I have been at the Trust, I have learned a great deal about him from some of his closest associates. In my mind, Mr. Meyer looms as a pioneer, an innovator, a risk taker, and a person who saw the big picture and the relationships between its component parts. In building the retail empire that produced his fortune, Mr. Meyer several times made huge bets on new ideas. He introduced such concepts as the packaging of foods that had previously been sold only in bulk, cash and carry purchases rather than home delivery with monthly billing, and one-stop shopping stores rather than separate shops for various kinds of foods and products. In many of his ventures, such as the creation of a self-service drug store, he encountered strong opposition from traditional forces, but his persistence and ingenuity brought about innovations that have subsequently become standard features of the retail industry.

Mr. Meyer paid attention to the minute details of how customers were treated and how products were presented to them, but he also recognized his company's success was connected to the general economic condition of the area. He thus emphasized the purchase of local goods whenever possible, and he encouraged Northwest farmers and businesses to introduce new products. While many of his efforts to boost the local economy cut his shipping and distribution costs, he also helped many businesses get started or survive, even when some of these would become competitors. Through careful research and planning, Mr. Meyer built his constantly evolving company into a multi-state giant that employed thousands of people. But he insisted that one could not “freeze success and make it a rigid system.” He believed that “in business you must be



willing to experiment and experiment... If something works, you do it. If it doesn't, you try something else."

Mr. Meyer was a strong believer in giving people a chance to succeed. Known for his high demands concerning productivity and efficiency, he was also a generous mentor who fostered the personal growth of employees who showed innate promise and a strong work ethic. Pauline Lawrence is a good example. After observing the young waitress who had recently moved to Portland from rural Arkansas, Mr. Meyer perceived qualities that led him to bring her into the company, give her more and more responsibility, and eventually make her an officer of the corporation and head of the restaurant division.

TRANSLATING INSIGHTS INTO ACTION

Even in such an abbreviated sketch, one could find several traits that suggest how a grant-making program might reflect some of the founder's principles. Despite some uncertainties, and possibly some controversy, involved in looking at Mr. Meyer's attributes as a guide to grantmaking, it is hard to avoid certain general conclusions. To honor this founder, a foundation would certainly be open to new ideas. It would be willing to take chances and explore new fields when the potential results merit the risk-taking. It would look at the larger context of certain issues. It would be attentive to results. And it would support the development of individuals who seek to better themselves.

The listing above is a sample, not an exhaustive examination, of how Mr. Meyer's characteristics suggest some general principles for guiding the charitable trust he endowed. It is intended only to illustrate a method by which a foundation can respect its founder in the absence of explicit instructions, either written or personally conveyed. While the original trustees can call upon their direct acquaintance with Mr. Meyer, future generations of trustees will have to use other means to assess how their decisions honor the founder.

One of the clearest ways in which trustees can do this is to follow the few explicit recommendations he did leave. In addition to directing the trustees to apply their own best judgment to chart a course for the Trust, he further advised them to continually assess "changing conditions and problems" and develop creative responses to them. This is an enormous challenge, but I think the trustees can take considerable satisfaction in their efforts to respect this mandate. In honoring the character of Mr. Meyer, they are also well aware that part of his legacy was never to be satisfied with past performance and always to seek ways to improve and grow.

(Original Source: Meyer Memorial Trust Annual Report, 1994-1995)





DONOR LEGACY AND DONOR INTENT

The second section in the volume focuses on the connections between donor legacy and donor intent. In, “Donor Legacy: What is It That History Teaches?”, author and historian Ronald Austin Wells explores some of the complexity and context for a donor’s intent through discussion of six historical examples. It reminds us that a donor’s legacy travels far beyond the family context of a particular foundation; it influences society and new donors as well. For those donors interested in articulating their specific intentions and including them in the documents establishing a trust or foundation, lawyer and noted commentator Paul K. Rhoads focuses on this founding moment in “Establishing Your Intent.” He details how donors can approach it so that family members have the benefit of the donor’s guidance as they carry forth the foundation’s work in future years. His discussion of a “preamble” on donor intent closely parallels efforts by donors and families to develop a “Statement of Donor Legacy.” How much better if that statement begins with the foundation rather than having to be constructed afterwards by subsequent generations? Each article contains samples of donor letters and statements. This section is rounded out by six short contemporary statements by donors themselves.

Questions to consider when reviewing this section include:

- What lessons does the historical discussion of donor legacy present for current and future donors?
- As a donor, what is the legacy of values, examples, and experiences that influences you?
- How specific do you wish your bylaws and/or statement of donor intent to be?
- What implications might your statement have for involving—or excluding—future family members from active involvement in the family philanthropy?