

Frederick Harris Goff, Rockefeller Philanthropy and the Early History of U.S. Community Foundations

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Rockefeller Archive Center Research Reports Online is a periodic publication of the Rockefeller Archive Center. Edited by Erwin Levold and Ken Rose under the general direction of James Allen Smith, Vice President of the RAC and Director of Research and Education, Research Reports Online is intended to foster the network of scholarship in the history of philanthropy and to highlight the diverse range of materials and subjects covered in the collections at the Rockefeller Archive Center. The reports are drawn from essays submitted by researchers who have visited the Archive Center, many of whom have received grants from the Archive Center to support their research.

The ideas and opinions expressed in this report are those of the author and are not intended to represent the Rockefeller Archive Center.

On January 2, 2014 the Cleveland Foundation, the first community foundation in the United States, will celebrate its 100th anniversary. A major research project is currently underway to study the history of U.S. community foundations to mark this milestone.

There are many challenges to studying the history of community foundations, not the least of which is the need to locate sources of materials. A few of the oldest community foundations have understood their place in the history of U.S. philanthropy and turned their records over to archives and historical societies that are professionally staffed, but most have not. The records of John D. Rockefeller, Sr. and Jr. and Rockefeller philanthropy in the Rockefeller Archive Center (RAC) are an important resource that can help tell the story of the early history of the Cleveland Foundation and the community foundation movement.¹

Community foundations came into being at a time of major changes in the structure of U.S. philanthropy. Large, secular private foundations were being formed from industrial wealth by Andrew Carnegie, Olivia Sage (Mrs. Russell Sage), John D. Rockefeller, Sr. and others. Charity, which met the immediate needs of individuals and charitable organizations, did not seem to produce any lasting change. Many of the new, large private foundations put their faith in scientific philanthropy, the belief that by studying the root causes of a problem and addressing them, the large social issues of the day could be conquered. This trend, combined with a Progressive Era focus on professional, technocratic management helped shape the large, multi-purpose private foundations into the form they have today.

At the same time the large private foundations were being formed, new types of secular, community philanthropy organizations were also being created. Cleveland was a major center of this activity. Both the community foundation idea and the model for the modern United Way were developed in Cleveland. From their beginnings in Cleveland in 1914 community foundations have now expanded around the globe and are a major force in philanthropy worldwide.²

Rockefeller philanthropy and the emergence of U.S. community foundations intersect in a number of interesting ways. Community foundations were both inspired by and a response to the accumulation of vast wealth in private foundations in which the public had no voice. They were designed to replicate at the local level what the large private foundations were doing on a national scale, but do it in an open and transparent way.

There were close personal connections between the man who conceived the community foundation idea, the Cleveland lawyer and banker Frederick Harris Goff, and John D. Rockefeller. Both came to Cleveland at an early age to seek their education and make their

careers. John D. Rockefeller established his business empire in Cleveland; Goff became one of his team of Cleveland-based lawyers who fought to preserve it.

John D. Rockefeller's roots in Cleveland were deep and long lasting. Even after moving his primary residence and the headquarters of his business to New York City in 1884, he continued to maintain a large estate in Cleveland, which he returned to for about half of every year. His practice was to arrive in early spring and not leave until late fall, which he did through the summer of 1914. Thereafter his stays were brief and infrequent. Although based in New York, John D. Rockefeller continued to support many Cleveland religious and charitable institutions, even after he adopted a new "wholesale" approach to philanthropy in the early 1900s.

Frederick Harris Goff was one of Cleveland's leading citizens. He entered into the practice of law in 1884, after passing the Ohio bar. In 1896 he became a partner in the Cleveland law firm of Kline, Carr, Tolles and Goff, which served as legal counsel for Rockefeller interests in Ohio. With Virgil P. Kline, the firm's senior partner and Rockefeller's lead lawyer, Goff was active in Standard Oil litigation.³ He was an expert in the handling of large estates, as well as a specialist in business reorganization. It was said that Rockefeller had tried to lure him to New York to "assume the charge of his legal affairs."⁴ Even though it is not certain when this offer was made, or even whether it was made, the connection to Rockefeller became part of the lore surrounding Goff.

The RAC contains very little evidence of Goff's time as a lawyer for Rockefeller business interests. The few letters to Goff in the letterbooks have to do with the transference of stocks or property. Only three documents refer to Goff and Standard Oil, and they are incomplete. In 1907 John D. Rockefeller, Sr. offered to open Standard Oil books to the federal

government and “abide by any recommendations to guarantee compliance with the antitrust laws if the government withdrew its lawsuit.”⁵ Rockefeller proposed that two Commissioners undertake an investigation of Rockefeller business practices. One Commissioner would be Frederick Harris Goff, his own lawyer, who was tasked by Standard Oil to:

investigate all charges and complaints contained in reports of the Interstate Commerce Commission or Bureau of Corporations against this company or any of its subsidiaries. . . . You shall have the right to give the Commissioner of Corporations or other government officials such information as you may deem proper, gained as a result of your investigations.”⁶

Not surprisingly, this offer was declined by the United States Attorney General.

Goff left the law firm in 1908 when he was asked to become the head of the Cleveland Trust Company, but his relationship with John D. Rockefeller and the Rockefeller family did not end. The letterbooks show that Goff was asked to set up a savings account in the Cleveland Trust Company for Rockefeller’s daughter Alta. The Rockefeller office also had detailed correspondence with Goff about setting up another account for John D. Rockefeller, but it does not appear to have gone forward.⁷ The Rockefeller family office also had corresponded with Goff in his role as chairman of the fundraising committee for Charity Hospital in Cleveland. The letters relate to the payment of installments on John D. Rockefeller’s personal pledge of \$25,000, which amounted to one/ninth of the Hospital’s goal of \$225,000.⁸

The correspondence at the time of Goff’s sudden and unexpected death in March 1923 shows in what high esteem he was held by John D. Rockefeller. The warm appreciation of Goff that Rockefeller wrote in response to a request by the Cleveland Plain Dealer was quoted in the Cleveland Trust Company’s own tribute to Goff.⁹ More telling perhaps is the personal telegram he sent to Mrs. Goff.

I learn with great sorrow of the passing of Mr. Goff. He has left a priceless legacy in a life of highest, most loyal and self-sacrificing service for his fellows. I have the

happiest memory of my long and intimate acquaintance with him. Be assured of my sympathy for you and your dear ones in this sad bereavement.¹⁰

In reply Goff's son wrote:

I want to thank you for your telegram and your flowers sent at the time of Father's death. He often told us of the great pleasure his long relationship with you had brought him. It meant a great deal to Father as a younger man to know you.¹¹

It was during his time at the Cleveland Trust Company that Goff conceived the idea of managing multiple charitable trusts as one entity, a community trust or foundation. The Cleveland Foundation was the product his careful study of existing foundations.

In 1911 the Russell Sage Foundation issued a small, influential book on foundations, written by Leonard Porter Ayres. Ayres was a remarkable man with wide ranging interests, and several careers to his credit. As head of the Department of Education at the Russell Sage Foundation, Ayres conducted the landmark Cleveland School Survey (1915-1916) for the Cleveland Foundation, which was nationally recognized as *the* model for surveying schools. In 1920, shortly after his distinguished service in World War I, leading the Statistical Division of the Council of National Defense, Ayres moved to Cleveland to become the Vice President for Business Statistics at the Cleveland Trust Company, where he pioneered business forecasting.

Ayres' little book, *Seven Great Foundations*, laid out the four common characteristics of a new type of private foundation then emerging. These "great" foundations were:

1. Large-scale – Their assets were all in the millions of dollars.
2. Secular – The donors put absolutely no "religious or ecclesiastical conditions" on the gifts.
3. Broad geographic focus – Their scope was "national or world-wide rather than sectional or local."
4. General purpose – Conditions for administering the funds were general in character, and provisions were made for "future modifications as conditions change."

Ayres also noted the characteristics of their boards, which could be considered a fifth characteristic. Their board members were drawn from the professions and from those

experienced in finance. More importantly, they were not paid for their service, which he believed led them to act entirely out of altruistic motives.¹²

The largest of the seven foundations profiled by Ayres was the General Education Board, one of the earliest Rockefeller foundations established in 1903, while Goff was still a lawyer for Rockefeller interests. The Rockefeller Foundation itself was set up in 1913, only one year before the Cleveland Foundation, and it is clear that Goff also studied carefully its structure and function.

Goff acknowledged his debt to Rockefeller philanthropy. In a letter to John D. Rockefeller on the 3rd of January, 1914, Goff wrote:

I have endeavored in the so-called Cleveland Foundation, of which announcement was made in yesterday's afternoon paper, in a small way to do for the inhabitants of Cleveland what you have done in a large way through the Rockefeller Foundation for mankind at large.¹³

However, Goff made plain the differences between his community foundation and a private foundation. Unlike the Rockefeller Foundation, the Cleveland Foundation was to be public, not private. It would give citizens of more modest means the opportunity to pool their resources and do locally what the large foundations did – attack the root causes of societal ills where they lived. Like the foundations that Ayres profiled, the Cleveland Foundation would be large-scale, non-sectarian, and have a provision to modify funds established in the foundation as conditions changed. However, being a “community” foundation, rather than a national or international private foundation, meant something else. It would have a board of prominent and knowledgeable local citizens, appointed by persons who held respected offices in the community, to take responsibility for the distribution of grants. The board would not be self-perpetuating, but serve for limited terms without pay, and it would operate in the public eye and be accountable to the community.

Prior to the January 2, 1914 resolution of the board of the Cleveland Trust Company establishing the Cleveland Foundation, Goff consulted widely with a number of philanthropists and their advisers. He was looking for advice and criticism of the idea, but given the lateness of the letters, there is no doubt that Goff was also seeking to advertise and promote his community foundation idea to the leading national figures in philanthropy. On December 11, 1913, Goff wrote Starr J. Murphy, Rockefeller's general counsel, philanthropy advisor and trustee of the newly-formed Rockefeller Foundation, about the structure and nature of "what will perhaps be called a Foundation for the city of Cleveland for charitable purposes." Goff hoped to have "the benefit" of Murphy's "suggestions and criticisms," due to his "great familiarity in matters of this kind." Starr J. Murphy did respond in great detail, but not until December 24, 1913, giving the proposed community foundation high praise, comparing it favorably to the purposes for which the Rockefeller Foundation was established. However, Murphy also made some substantive suggestions for improvements that came too late to be considered, and probably would not have changed Goff's plan in any case. Murphy outlined the advantages of establishing a foundation in corporate rather than trust form, with a self-perpetuating board, and he noted the disadvantages of having one bank serve as sole trustee.¹⁴

Murphy's suggestions proved prescient. It quickly became clear that community foundations formed with multiple trustee banks attracted more donations. It was left to other community foundations to pioneer the multiple trustee form, beginning with the Indianapolis Foundation in 1916.¹⁵ After Goff died, the Cleveland Foundation studied how it could add other trustee banks and in 1930 changed its by-laws to do so. During the severe banking crisis of the Great Depression, a significant number of emerging community foundations shut down. After World War II corporate form became the prevalent type of community foundation. Many of the

older community foundations also found that the trust form was too restrictive and more recently have either added a corporate arm or altered the agreements with their trustee banks.

Goff continued his correspondence with Murphy throughout the first half of 1914, sending him brochures; outlining in greater depth the details of the community foundation's structure and legal authorities; and updating him on who was nominated and who accepted positions on the Distribution Committee of the Foundation. Goff turned to Murphy for detailed advice, but he also sent copies of brochures to Rockefeller to inform him about the creation of the Cleveland Foundation and its progress.

In late January or early February 1914, an editorial in the *Survey*, a journal devoted to social welfare issues, reported that a large donation by Rockefeller to the Cleveland Foundation had either "been sought or was expected." Goff had not requested money from Rockefeller, and was embarrassed by the report, for which he felt the need to apologize to Murphy.¹⁶ In mid-March, barely two and a half months after the Cleveland Foundation had been formed, another item appeared, this time on the front page of the *New York Times* saying there was a report "in circulation among bankers here to-day" that John D. Rockefeller would donate \$50,000,000 to his hometown of Cleveland through the Foundation.¹⁷ There is no evidence in the RAC collections that a gift to the Cleveland Foundation was considered at this time. The formation of the Cleveland Foundation had been given widespread publicity. A page 2 Special to the *New York Times* story, dated January 3, 1914, announced the establishment of the Cleveland Foundation, and included a report that the foundation already had received one \$5,000,000 donation.¹⁸ Knowing Rockefeller's connection to Cleveland, it would have been logical for people to expect Rockefeller to establish a fund with the Cleveland Foundation to support his charitable giving in Cleveland.

Unfortunately, Rockefeller had other things weighing on his mind at this time. When Rockefeller and his wife were forced to remain in Cleveland during the winter of 1913-14 due to her severe illness, the Cuyahoga County tax commissioners attempted to assess a multi-million dollar property tax on Rockefeller, claiming he was a resident of Ohio. He and his wife left Cleveland as soon as she was able. The tax case was eventually settled in mid-1915 in Rockefeller's favor, but only after his wife's death in March. The tax case delayed her burial in Cleveland until August 1915. It is known that a requested donation to establish the Cleveland Art Museum fell through at this time. Although not requested, the opportunity for serious consideration of a donation by John D. Rockefeller to the Cleveland Foundation also may have been lost.¹⁹

Even though John D. Rockefeller did not donate funds to the Cleveland Foundation at its formation, there is evidence that a grant to the Cleveland Foundation was seriously considered in mid-1917. In a letter to John D. Rockefeller, Starr J. Murphy discussed in detail setting up a fund in the Cleveland Foundation as a way to "capitalize" his giving to Cleveland. Later that year, John D. Rockefeller, Jr. wrote he "was prepared to recommend a contribution from Father of \$300,000 or \$400,000 to the [Cleveland] Foundation, the income of which is to be used for the support of Alta House." Alta House was a settlement house named after his sister, Alta Rockefeller Prentice, which received substantial support from the Rockefeller family over the years. He noted, however, that his father was thinking about setting up a new organization "to continue to make contributions to the various personal charities, which he has helped to support for many years."²⁰ This new organization was most certainly the Laura Spelman Rockefeller Memorial, established in 1918 in memory of his wife. At the time John D. Rockefeller also was giving annually to the Welfare Federation of Cleveland, earmarking contributions for several

Cleveland nonprofits, in addition to his personal giving to other Cleveland charities.²¹ The proposed use of the Cleveland Foundation by the Rockefellers to endow their giving to Cleveland never materialized.

The community foundation movement was spreading quickly across the U.S., aided by the promotional efforts of Goff and other individuals, and the Trust Bank Division of the American Bankers Association. Other major cities, such as Boston and Chicago, understood their potential and had already to set up their own community foundations. Even though John D. Rockefeller did not support the Cleveland Foundation, his son would play a leading role in the formation and development of another community foundation, the New York Community Trust.

In mid-December 1918 Frank J. Parsons, Vice President of the United States Mortgage & Trust Company, wrote John D. Rockefeller, Jr. hoping to set up a meeting with him. Parsons was acting as the chairman of a committee of “the more representative Trust Companies in this City” who were considering creating a “Community Trust or Community Foundation modeled on the plan originated by Judge F.H. Goff of Cleveland, Ohio” and wanted to have the benefit of his “judgment and experience concerning it”.²²

The matter was referred to Starr J. Murphy who met Mr. Parsons for lunch. Murphy then arranged another meeting with Parsons, inviting other senior Rockefeller philanthropy administrators to attend: Dr. George E. Vincent, President of the Rockefeller Foundation, Dr. Wallace Buttrick, President of the General Education Board, and Dr. Wickliffe Rose, Director of the International Health Board. They were, like Murphy, also trustees of the Rockefeller Foundation. In making the invitations to the meeting, Murphy noted: “The matter promises to be an important one, and we may be able to be of help.”²³

After the second meeting, Starr J. Murphy wrote again to Parsons offering his suggestions for ways to clarify the plan for “The New York Foundation,” the name originally proposed for the New York Community Trust. Murphy pointed out to Parsons that unfortunately, this name was already taken by an existing corporation. As for the make-up of the “disbursing committee,” Murphy said he thought “from the standpoint of efficiency better results will be obtained by having a self-perpetuating board.” This was particularly true when a trust was “created by a single founder.” However, given that the community foundation would be inviting gifts and bequests from the public at large, and due to its “semi-public character,” Murphy acknowledged that:

[T]here is great advantage in having the appointments made by persons directly representing the public in the manner which you have indicated, and this will be particularly effective in diverting public criticism, especially on behalf of those who are apprehensive of the effect of large accumulations of property for any purposes – even for purposes of a charitable nature.

Murphy had been persuaded by the merits of Goff’s original argument in favor of an appointed board with limited terms. Murphy closed the letter to Parsons by saying he would be happy to be of further service.²⁴

The opportunity for Rockefeller philanthropy to be of further service came several years later. The Trustees’ Committee of the trustee banks began soliciting funds as early as September 1920 for the New York Community Trust, placing ads in the *New York Times*, listing Frank J. Parsons as Acting Director.²⁵ The New York Community Trust, however, did not begin operating until mid-1923, when it opened an office and hired its first director, Ralph Hayes.

Hayes approached the Laura Spelman Rockefeller Memorial in 1923 for a grant to support a portion of the administrative costs of the foundation during its first 5 years. After careful consideration the Memorial made a five-year declining grant, with the condition that

other funds must be sought to match the gift. The first-year budget for the NYCT was \$30,000; the Memorial made an initial grant of \$15,000, providing half the funds needed, and stipulating a 1:1 match from other sources. In the second and third years, the Memorial appropriated \$10,000 per year which was to be matched 2:1. In each of the final two years the NYCT received \$7,500 with a 3:1 match. In a letter to John D. Rockefeller, Jr. in 1928, the final year of the grant, Ralph Hayes wrote:

It is still less than five years since the Trust began functioning. Much hard work still lies ahead But these five years, I think have settled affirmatively the question of its survival and continuance. That this is so is due more to the Memorial and to you than to any other single influence. For this help I am more grateful than I can say and I want again to assure you that nothing will be left undone to make the outcome worthy of the sponsorship.²⁶

Early Rockefeller support for the New York Community Trust was not confined to start-up funding. In December 1923 the General Education Board gave the NYCT \$5,000 to underwrite the costs of a traveling art exhibition of “an unusual collection of children’s art from the Vienna School of Arts and Crafts.”²⁷ In July 1924 a grant of \$2,000 a year for 10 years was made by the Rockefeller Committee on Benevolence to help constitute “an insurance fund to endow the Commercial Arbitration work of the State Chamber of Commerce.”

When Rockefeller philanthropy was reorganized in 1928, a number of programs were transferred from other Rockefeller boards to the Rockefeller Foundation. As part of this reorganization, the Laura Spelman Rockefeller Memorial was consolidated with the Rockefeller Foundation and ceased operations. A number of special appropriations were made by the Memorial in 1928, its final year, to establish endowments that would continue to support the causes “related closely to the interests of Laura Spelman Rockefeller herself” that would not be supported by the Rockefeller Foundation in future.²⁸ The largest of the special appropriations was a \$2,500,000 endowment given to the New York Community Trust to establish the Laura

Spelman Rockefeller Memorial Fund. The trust agreement listed five organizations that would benefit from the income of the fund:

1. The New York Association for Improving the Condition of the Poor
2. The Charity Organization Society
3. United Hospital Fund of New York
4. Henry Street Settlement
5. The Salvation Army²⁹

The interest and support the Rockefeller family and foundations had shown for the New York Community Trust from its beginnings led Ralph Hayes to write to John D. Rockefeller, Jr. in August, 1931 asking him if he would be willing to become a member of the Distribution Committee. Although honored by the offer, Rockefeller graciously declined, citing health and his “prior obligations and responsibilities.”³⁰

The relationship between Rockefeller philanthropy and U.S. community foundations had come full circle. The Rockefeller foundations first spurred Goff’s thinking about the structure, function, and purpose of a foundation that was public, not private. At the same time community foundations were a response to the perceived negative aspects of the large private foundations, created and perhaps controlled by industrial wealth. Starr J. Murphy and John D. Rockefeller, Jr. especially saw the value in what Goff and the other community foundation pioneers, such as Ralph Hayes, were doing in opening up opportunities for philanthropy more broadly in their communities. The relationship between community foundations and Rockefeller philanthropy came to be one of mutual benefit. It allowed the Rockefellers to continue to support local charitable organizations and causes they cared about through a community foundation, while helping to free up their own foundations to focus on a broader national and international agenda.

Endnotes:

¹ In addition to the records of the Rockefeller family and their philanthropic foundations, the Rockefeller Archive Center, Sleepy Hollow, New York (hereafter designated RAC) contains the early records of the Council on Foundations, which began as an association of community foundations in 1949, and the records of the Russell Sage Foundation. The efforts undertaken by the Russell Sage Foundation are key to understanding the emergence of scientific philanthropy in the early twentieth century. The first major initiative of the Cleveland Foundation, the Cleveland School Survey, was carried out by the Russell Sage Foundation.

² Currently, there are approximately 800 community foundations in the United States and another 700 globally. Sacks, Eleanor W. *2008 Community Foundation Global Status Report*, Worldwide Initiatives for Grantmaker Support (WINGS), August 2008. Available on the WINGS website at: www.wingsweb.org

³ Goulder, Grace. *John D. Rockefeller: The Cleveland Years*. Cleveland: Western Reserve Historical Society, 1972, p. 205.

⁴ Cleveland Trust Company, *Frederick Harris Goff: A brief sketch of his life, and an account of the memorial meeting held by the directors of The Cleveland Trust Company in March, 1923*, pp. 11-12.

⁵ Chernow, Ron, *Titan: The Life of John D. Rockefeller, Sr.* New York: Vintage Books, 1998, p. 545.

⁶ John D. Rockefeller (JDR), John D. Archbold, and M.F. Elliott to Charles J. Bonaparte, Attorney General of the United States; JDR et al. to F.H. Goff; Office of the Attorney General to The Standard Oil Company of New Jersey, folder 92, box 12, Welfare Interests – General Series, Record Group 2, Offices of the Messrs. Rockefeller (OMR), Rockefeller Family Archives, RAC. Curiously, the Bonaparte letter has the handwritten notation: “Acknowledge William S. Goff,” Goff’s son, on the top of the first page. Perhaps this copy came from him. All three documents are photocopies, and the bottoms of the pages have been cut off in the copying, making them difficult to follow. The name of the second proposed Commissioner is missing.

⁷ W.S. Mitchell, Secretary to F.H. Goff, Letterbooks, September 29, 1915, vol. 251, p. 48; October 5, 1915, vol. 251, p. 76; November 12, 1915, vol. 251, p. 406; November 17, 1915, vol. 251, p. 455; November 27, 1915, vol. 252, p. 118, Record Group 1, JDR Papers, Rockefeller Family Archives, RAC. One of the many innovative practices Goff established at the Cleveland Trust was bank by mail deposits, which he advertised widely, allowing those who lived outside the area of the bank’s charter to use the services of his trusted and well managed bank.

⁸ Starr J. Murphy to F.H. Goff, January 16, 1914, Letterbooks, vol. 164, p. 262, Record Group 1, JDR Papers, Rockefeller Family Archives, RAC.

⁹ Cleveland Trust Company, *Goff*, pp. 51-52. See also *Cleveland Plain Dealer* telegram to JDR, March 14, 1923 and JDR telegram to *Cleveland Plain Dealer*, March 15, 1923, folder 92, box 12, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.

¹⁰ JDR to Mrs. Frederick H. Goff, telegram, March 15, 1923, folder 92, box 12, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.

¹¹ William S. Goff to JDR, March 23, 1923, folder 92, box 12, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.

¹² Ayres, Leonard P. *Seven Great Foundations*. New York: Russell Sage Foundation, 1911, p. 11-12. Available on the Web as part of the Philanthropy Classics Access Project at: www.hks.harvard.edu/hauser/philanthropyclassics/pdf_files/ayres.pdf.

¹³ F.H. Goff to JDR, January 3, 1914, folder 277, Box 26, Cleveland Foundation, 1913-1956, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.

¹⁴ F.H. Goff to Starr J. Murphy, December 11, 1913; Starr J. Murphy to F.H. Goff, December 24, 1913, folder 277, box 26, Cleveland Foundation 1913-1956, Welfare Interests - General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.

¹⁵ Trust Company Division, American Bankers Association. *Community Trusts in the United States and Canada: A Survey of Existing Trusts, with Suggestions for Organizing and Developing New Foundations*. New York: 1931, pp. 19-20, 35.

¹⁶ F.H. Goff to Starr J. Murphy, February 17, 1914; Starr J. Murphy to F.H. Goff, February 18, 1914, folder 277, box 26, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.

¹⁷ “Big Rockefeller Gift?” *New York Times*, March 14, 1914, p. 1.

¹⁸ “Starts with \$5,000,000. Wealthy Clevelanders Approve Foundation to Conserve Riches for Public.” *New York Times*, January 4, 1914, p. 2. As would be clear from later correspondence and testimony, this was a legacy, not actual cash in hand.

¹⁹ Goulder, *John D. Rockefeller*, pp. 224-228.

²⁰ The Cleveland Foundation. Memorandum by J.D.R. Jr., October 9, 1917. Cleveland Foundation 1913-1956, folder 277, box 26, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.

²¹ Starr J. Murphy to JDR, folder 277, box 26, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC. The Welfare Federation of Cleveland was the successor to the Federation for Charity and Philanthropy, which established the model for the United Way.

²² Frank J. Parsons to John D. Rockefeller, Jr. (JDR Jr.), December 23, 1918, folder 557, box 50, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC. Goff was often referred to as Judge Goff, but this was an honorific title and probably referred to his judicious temperament and reputation for honest dealing. He never served as a judge.

²³ Frank J. Parsons to Starr J. Murphy, January 8, 1919; Starr J. Murphy to Dr. George E. Vincent, January 9, 1919, folder 557, box 50, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.

²⁴ Starr J. Murphy to Frank J. Parsons, January 16, 1919, folder 557, box 50, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.

²⁵ “The New York Community Trust: Created for the Encouragement and Promotion of Gifts for Charitable, Benevolent, or Educational Uses,” *New York Times*, September 26, 1920, p. 26 and September 29, 1920, p. 29.

²⁶ Ralph Hayes to JDR Jr., August 3, 1928, folder 557, box 50, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.

²⁷ Ralph Hayes to JDR Jr., December 31, 1924, folder 557, box 50, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.

²⁸ “Spelman Fund Gave \$38,082,058 in 1928,” *New York Times*, March 16, 1929, p. 14.

²⁹ INDENTURE between THE LAURA SPELMAN ROCKEFELLER MEMORIAL and THE EQUITABLE TRUST COMPANY OF NEW YORK dated December 27, 1928, folder 892, box 85, Sub-series 7: Social Welfare, 1917-1931, Series 3, Laura Spelman Rockefeller Memorial Archives, RAC.

³⁰ Ralph Hayes to John D. Rockefeller, Jr., August 25, 1931; John D. Rockefeller, Jr. to Ralph Hayes, folder 557, box 50, Welfare Interests – General Series, Record Group 2, OMR, Rockefeller Family Archives, RAC.