

**The J. E. and L. E. Mabee Foundation, Inc.**

**Mid-Continent Tower, Suite 3001  
401 South Boston  
Tulsa, Oklahoma 74103-4017**

**(918) 584-4286**

**POLICIES**

The general objectives and purposes of the Mabee Foundation are to assist religious; charitable and educational organizations. In carrying out these objectives, certain guidelines or standards within which the Mabee Foundation operates have been established. The trustees feel a keen sense of responsibility in making grants to organizations and institutions which will utilize such grants for the purpose of carrying out the objectives stated above. In line with this responsibility, the Foundation makes grants to non-profit, tax exempt, non tax supported, established institutions which combine sound character and stability with progressiveness and purpose. Under the Tax Reform Act of 1969, grants made by the Mabee Foundation are made to those organizations which are of such a nature as to make the grants eligible as “qualifying distributions”. It is not the intention of the Foundation to make grants to organizations where the exercise of expenditure responsibility by the Foundation is required under the Tax Reform Act of 1969.

The Mabee Foundation geographical area of giving includes only the states of Arkansas, Kansas, Missouri, New Mexico, Oklahoma and Texas.

Although it is a broad-based foundation, the Mabee Foundation does not make –

- a) Grants for deficit financing and debt retirement; (NOTE: If a construction contract has been executed prior to the time an application is to be considered by the Foundation, it will be treated as a request for deficit financing.)
- b) Grants for operating or program funds or annual fundraising campaigns (except with respect to Junior Achievement and United Way in Tulsa, Oklahoma and Midland, Texas);
- c) Grants for projects likely to be long delayed
- d) Grants for endowment
- e) Grants for governmental owned or operated institutions and/or facilities (such as state universities and municipal parks, hospitals and libraries);
- f) Grants to educational institutions below the college level;

- g) Grants exclusively for furnishings or equipment (except major medical equipment); and
- h) Grants to a church.

### **APPLICATION PROCEDURES**

While the Mabee Foundation does not follow a standard application format, the information set forth herein is required. Elaborate presentations are not required and only one application letter need be furnished. Applications should be as brief as appropriate to present the necessary facts about the applying organization and the project for which the grant is being sought. Proposals must contain all of the items listed below that are pertinent to the request and that will assist the Foundation in evaluating the proposal:

- 1) The legal name and address of the organization making the application.
- 2) Name, title, address, telephone number and e-mail address of the person designated as the primary proposal contact.
- 3) Brief description of the organization, including a summary of its background and its qualifications in the area for which funds are sought.
- 4) Description of the project for which funds are sought, what it is expected to achieve, and why it is important to undertake.
- 5) Description of the people, organizations or groups expected to benefit from the project and the ways they would benefit.
- 6) A Summary Statement setting forth the project cost, sources of funding and grant request. Applicant's reserve funds include all internal funding, including proceeds from sale of existing facilities, proceeds from estates of donors not designated for the project and funding from related organizations, such as support foundations.
- 7) Detailed expenditure budget for the project, indicating how the major elements of expense were estimated, how the requested funds are to be spent and during what time periods
- 8) Description of sources of support which have been or will be solicited for the project, including a statement of funds which have been received or pledged as of the date of the application with donor name and amount. If in-kind support is included, the name of the donor and nature of the services to be provided must be included.
- 9) If a challenge grant is requested, the time within which the challenge will be met (may not exceed twelve months from date a challenge grant is issued).

- 10) A time schedule for start of construction or the anticipated commencement of the project.
- 11) Explanation of how the project will be sustained, if appropriate, after the period for which support has been requested.
- 12) Proposals should be addressed to:  
  
The J. E. and L. E. Mabee Foundation, Inc.  
Mid-Continent Tower, Suite 3001  
401 South Boston Avenue  
Tulsa, OK 74103-4017
- 13) In addition to the actual proposal, the following support information must be included as an appendix:
  - a) Copies of the most recent ruling from the Internal Revenue Service that the organization is tax-exempt under Section 501(c)(3) and is not a “private foundation” under Section 509(a). (If there is any variance between the name appearing on the Internal Revenue Service’s ruling letter and the applicant’s name, this must be fully explained and documented.)
  - b) A statement on the organization’s letterhead, signed by the organization’s chief executive officer, that there has been no change in the purpose, character or method of operation subsequent to the issuance of the Internal Revenue Service’s determination letter(s).
  - c) A copy of the organization’s audited financial statements for the most recently completed fiscal year (or, if not audited, a copy of the most recent Internal Revenue Service Form 990).
  - d) Interim financial statements for the current fiscal period.
  - e) A list of names and primary professional affiliations of members of the organization’s governing body and names and titles of the officers.

### **OTHER INFORMATION**

1. **Awarding of Grants.** Most of the Mabee Foundation grants are made toward building and facility construction and renovation projects and to the purchase of major medical equipment. Although the Foundation does not fund requests for purchase of land, operating or program needs, maintenance reserves, endowment or interest on short-term financing to cover pledges, applicants may include these items in the project cost or campaign amounts. Ordinarily, grants are made on a challenge or conditional basis so as to provide incentive for enlisting the support of other donors. No matching formula is involved. The challenge is to raise whatever balance is needed to assure full

project funding within the challenge period. Generally, the Foundation does not grant initial funds or total project costs. Typically, grants are for a portion of the costs remaining at the time of grant approval. There is no firm rule as to what percent of the total project cost may be the subject of a challenge grant. However, the general philosophy of the Foundation has been to help those who help themselves and to encourage additional gift support. Accordingly, the lower percent of the total project cost being the subject of a challenge grant is a positive factor. Challenge periods cannot extend beyond twelve months.

2. **Leased Property. If the facility construction or renovation project that is the subject of the grant request is on leased property, the lease must be tantamount to ownership, i.e. long-term leases including renewal options.**

3. **Time for Filing an Application.** An application may be submitted at any time throughout the year. The Trustees of the Foundation meet four times a year (January, April, July and October) to decide on grants. An application must be received on or before the first work day of the month preceding a meeting date to be considered at such meeting date. An application should be submitted when all of the requirements set forth herein can be fulfilled. No advantage will be gained by applying at any particular time, but applicant should keep the following in mind:

- a) In considering applications for substantial projects, the Foundation prefers to participate with other donors, and encourages the applicant to seek support from other foundations and donors to share in the total project before making application to the Foundation. Thus, it is important that an application be timed so as to permit the greatest use of a Mabee Foundation challenge grant. The applicant should have raised approximately 40% from other donors (excluding borrowings, reserve funds and government grants) before applying and will have outlined a fundraising strategy, incorporating the use of a Mabee Foundation challenge grant, for securing the balance of funds needed to complete the project.

4. **Announcement of Decisions.** When an application has finally been acted upon by the Trustees, it will be accepted or rejected in writing sent to the mailing address of the applicant. Generally, an applicant will be advised of the Foundation's action on a proposal within a week following the Trustees' meeting. A grantee which wishes to announce receipt of a grant is encouraged to do so; however, the Foundation requests an opportunity to review the proposed announcement prior to its release.

5. **Payment of Challenge Grants.** Every effort is made to pay such grants immediately following compliance with the two grant conditions noted below:

- a) Furnishing the Foundation with substantiation that the applicant has raised the balance of the funds required to complete the project by the challenge deadline. A list of contributors is needed in order for the Foundation to evaluate other sources of support for the project (de minimis amounts may be summarized); and

- b) If building involved – commencement of construction, notification of project costs and assurance that such costs are within available resources. If asset acquisition involved – execution of purchase order, etc.

6. **Long Delay of Commencement of Construction.** Notwithstanding the above, grant will be null and void and withdrawn and cancelled if construction is not commenced within twenty-four (24) months after meeting the condition set forth in paragraph 5 (a) above.

7. **Future Requests.** In the interest of fairness, an organization may submit only one request per twelve-month period (unless there has been a dramatic change in circumstances with respect to the previous application). A minimum of two years must pass between final payment of any previous grant and submission of another request (except with respect to Junior Achievement and United Way in Tulsa, Oklahoma and Midland, Texas). In the event of a cancellation of an outstanding challenge grant, a minimum of one year must pass before submission of another request. Such applications should be complete in all respects without reliance upon previously submitted information.