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A STUDY OF OKLAHOMA-BASED PRIVATE PHILANTHROPIC FOUNDATIONS

AND THEIR IMPACT ON HIGHER EDUCATION IN OKLAHOMA

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A STUDY OF OKLAHOMA-BASED PRIVATE PHILANTHROPIC FOUNDATIONS AND THEIR IMPACT ON HIGHER EDUCATION IN OKLAHOMA

CHAPTER I

INTRODUCTION

The financial gifts of private philanthropic foundations have had a major influence in shaping and developing charitable, educational, and medical institutions in the United States. As the number and financial strength of private foundations have grown, so have their special interest and impact on institutions of higher education.[1] Private philanthropic foundations accounted for more than 6.7 per cent of gifts to all charities in the United States in 1967 with contributions exceeding $1,600,000,000.[2] The Council for Financial Aid to Education estimated that, during

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[1]Merle Curti and Roderick Nash, Philanthropy in the Shaping of American Higher Education, (New Brunswick, N.J.: Rutgers University Press, 1965), pp. 212-237.

[2]Giving USA, 1970, American Association of Fund-Raising Council, Inc., (New York: The Alqonquin Press, Inc., 1970), pp. 8-9.

the academic year 1967-68, private foundations' contributions to institutions of higher education in the United States reached $311,219,000--more than 23 per cent of total voluntary financial support received by these institutions.[3]

In 1967, the Foundation Directory, published by the Foundation Center in New York, contained detailed information on more than 6,803 private foundations that either had financial assets of $200,000 or made grants totalling $10,000 annually.[4] It listed 67 of these foundations in Oklahoma. In the same year, the Foundation Library Center estimated that the 6,803 foundations had combined total assets of $19,927,000,000; and that the Oklahoma foundations accounted for about $135,597,251 of this total.[5] Thus, the Foundation Directory, the only major source of detailed information on private foundations in the nation, reported that 0.98 per cent of the nation's larger foundations were located in Oklahoma and that these Oklahoma foundations accounted for 0.6 per cent of the assets of the nation's largest foundations.

In addition to the 6,803 foundations listed in the Directory, Dr. Manning Pattillo, Director of the Foundation Center, has estimated that there are probably about 18,000

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[3]CFAE, Voluntary Support of Education 1967-1968, New York: CFAE, 1969, p. 7.

[4]Marianna O. Lewis, (Ed.) The Foundation Directory Edition 3, (New York: Russell Sage Foundation, 1967), p. 9.

[5]*Ibid.*, p. 9 and pp. 825-833.

more foundations in the nation,[6] although no formal cumulative records or reports are issued on their activities. The confusion with regard to size and number of foundations is discussed in greater detail in Chapter III.

Need for the Study

In spite of the contribution record made by philanthropic foundations in support of charitable and educational activities, much is unknown about most of the nation's foundations. The lack of detailed information on other than the largest foundations has left a vacuum of information about the remaining thousands of foundations. Dr. Pattillo and others have described the thousands of small family foundations as the most obscure group of foundations and as a field which is greatly in need of wider research.[7]

Confusion over the exact names and numbers is only one part of the problem faced in trying to understand American foundations. Warren Weaver, former Vice President of the Rockefeller Foundation, has written that the general characteristic attributes of philanthropic foundations, which have evolved largely in the last 50 years, have generated an expanding public interest, and have also provoked public concern and confusion.[8] The problems in understanding

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[6] Letter from Jean Rudd, The Foundation Center, New York, April 23, 1970.

[7] Ibid.

[8] Warren Weaver, U.S. Philanthropic Foundations: Their History, Structure, Management, and Records, (New York: Harper and Row, Publishers, 1967), p. ix.

foundations in terms of number and diversity have been compounded by a lack of adequate reporting procedures by the foundations concerning financial information and activities.[9]

In addition to contributions by the Foundation Center and the Russell Sage Foundation, most of the other literature in the field has been devoted to historical reviews, reactions to laws and legal structures, or individual studies of specific foundations. No studies have yet been conducted to analyze the foundations, both large and small, operating within a given state or all foundations operating in the nation. A study of all foundations within a selected state should provide a special insight into the activities of the smaller foundation, as well as establishing a pattern of investigation and analysis that will be applicable throughout the nation. With an understanding of how to go about determining such basic data as the names, assets, purposes and activities of foundations within given states, the total information could provide deeper understanding of the total scope of American foundations.

Purposes and Objectives of the Study

The basic purposes of this study, therefore, were (1) to investigate private philanthropic foundations operating in the State of Oklahoma to determine their individual and

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[9]U.S. House of Representatives, Tax-Exempt Foundations and Charitable Trusts: The Impact on Our Economy, (Washington: U.S. Government Printing Office, 1968), p. 16.

cumulative grant programs, and their individual purposes and objectives; (2) to determine what impact the financial support of Oklahoma-based private philanthropic foundations had on institutions of higher education in Oklahoma; (3) to establish a pattern of investigation and analysis of foundations that will be applicable throughout the nation; (4) to study legal aspects affecting foundations in the nation and in Oklahoma; (5) to study effects on foundations of government investigations into the activities of foundations; and (6) to study the effects of the Tax Reform Act of 1969 on foundations.

In connection with the accomplishment of the basic purposes, the following specific objectives were pursued:

1. To identify the private philanthropic foundations that were operating in Oklahoma during the three-year period from 1965 through 1967.

2. To catalog the foundations in operation in Oklahoma during this reporting period.

3. To identify: (a) the financial assets of each Oklahoma foundation and (b) the cumulative financial resources of all the foundations studied during each of the three years of the study.

4. To compute what percentage of total national private foundations are located in Oklahoma.

5. To compute the percentage of total national foundation financial assets held by Oklahoma-based foundations.

6. To identify how much money Oklahoma foundations awarded in grants during each of the three years of the study.

7. To identify the purposes for which the grants were awarded during each of the three years.

8. To compare Oklahoma-based foundations to comparable selected national foundations in terms of grant allocations according to purpose, total amount, and percentage of comparable totals.

9. To identify how much money Oklahoma-based foundations awarded in grants annually to Oklahoma institutions of higher education in each of the three years.

10. To identify which academic areas of Oklahoma higher education were supported by Oklahoma-based foundations during each of the three years.

11. To identify what types of institutions (public or private; four year or two year, etc.) were being supported by Oklahoma-based foundations, and to compute what per cent of the total foundation support each type institution received.

12. To compute what per cent of Oklahoma-based foundation support was given to publicly controlled institutions as compared to privately controlled institutions.

13. To compute what percentage of total financial support for all Oklahoma higher education was being provided by Oklahoma-based foundations during these three years.

14. To identify identifiable relationships between

the source of foundation wealth, the types of grants made, and institutions and academic areas supported.

Population Used

Oklahoma was selected as a convenient data source for foundation research. This study was not conducted to research Oklahoma foundations, but Oklahoma foundations were used as the population source in a selected state. Therefore, this study not only provided greater understanding about the role and scope of Oklahoma-based foundations, but also provides a system for investigation and analysis of private foundations that should be useful in other states.

The study has been directed toward three years, 1965 through 1967. It was hoped that the three-year period would present an adequate representation of the activities of the foundations. The years were selected because the Oklahoma foundations started preparing accurate financial records in 1965, and 1967 was the most recent year in which annual reports and Internal Revenue Service records were available on most Oklahoma foundations.

Definition of Terms

"Institutions of Higher Education" are defined operationally to include all colleges and universities (privately-controlled, publicly-controlled, or church-related in their basic structure), medical schools and teaching hospitals, as well as state associations serving a number of colleges and universities.

A "Foundation" is defined as a non-governmental, non-profit organization having a principal fund of its own, managed by its own trustees or directors, and established to maintain or aid social, educational, charitable, religious or other activities serving the common welfare.[10] While some foundations analyzed in this study may have been chartered in another state, they were considered as operating in Oklahoma if the state was given as their primary mailing address and if their annual Internal Revenue Service forms were filed in Oklahoma.

Organization of the Study

The study is organized into six chapters. Chapter I includes a description of the known foundation field in the United States and Oklahoma at the time of the study, the need for the study, the purposes and objectives of the study, the population used, and a definition of terms. Chapter II contains a detailed review of the background of the study, including the development of foundations in the world and the nation, legal aspects affecting foundations in the nation and in Oklahoma, the effects on foundations of government investigations into the activities of foundations, and the effects of the Tax Reform Act of 1969 on foundations. Chapter III describes, in detail, the procedures used in collecting data for the study,

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[10]F. Emerson Andrews, *Philanthropic Foundations*, (New York: Russell Sage Foundations, 1956), p. 11.

the classification of foundations, and the design of the study. Analysis and description of Oklahoma-based foundations are presented in Chapter IV. Analysis and description of the support provided by Oklahoma-based foundations to Oklahoma institutions of higher education are included in Chapter V. Chapter V also includes an analysis of support from Oklahoma foundations compared to total financial support received by Oklahoma institutions of higher education. Chapter VI contains the summary of the study, the conclusions based on the findings, recommendations offered in view of the findings, and conclusions.

CHAPTER II

BACKGROUND OF THE STUDY

To better understand private philanthropic foundations operating in Oklahoma during the 1960's, it is important to trace the evolution of foundations through their development stages. The historical development of foundations in the world and in the United States has had an obvious, profound effect and influence on the structure and activities of Oklahoma foundations. Through this background information foundations can be traced through major periods of development to set the stage for the study of foundations in a selected state during a particular period of time. These stages include: (1) the conception of the idea of philanthropic foundations; (2) foundation development in the United States; (3) the emergence of foundation philanthropy as a social welfare force in twentieth century America; (4) the present legal structures relating to private foundations in the nation and in Oklahoma; (5) the effects of Congressional investigations on private foundations; and (6) the anticipated effects of the 1969 Tax Reform Act on foundations.

The Development of Foundations

Although the development of private philanthropic foundations in the United States can be directly traced to England and the twelfth century, organizations to carry out the concept of the Judeo-Christian tradition of charity are to be found in early Egyptian, Greek and Roman records.[1] The emergence of foundations as legal entities was closely tied to religious philosophy and to the development of the concepts of wills, testamentary dispositions, and corporate entities. However, even before the right to make wills and testaments developed, the practice of leaving property in perpetuity to other than paternal heirs was encouraged for religious purposes in both Egypt and Chaldea.[2] From 96 A.D. to 180 A.D., associations or foundations as they were called were encouraged throughout the Roman Empire. Cities and towns were accorded the right to accept funds by bequest, and gradually the motive behind these donations shifted from honoring gods to helping the underprivileged.[3]

Roman concepts of foundations were carried to England and can be found in the laws which developed there, although they received the distinctive imprint of the Anglo-Saxon

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[1]Marion R. Freemont-Smith, Foundations and Government: State and Federal Law and Supervision (New York: Russell Sage Foundation, 1965), pp. 11-12.

[2]Ernest V. Hollis, "Evolution of the Philanthropic Foundation," Educational Record, XX (1939), pp. 575-78.

[3]Freemont-Smith, p. 14.

legal system which developed during the period of the Reformation. The Saxon kings followed the Roman practice and gave to the local bishops the duty of supervision of charitable gifts as well as the religious institutions which administered them.[4] The periods which marked the development of the foundation and the trust in England was coterminous with the period of struggle between the kings and the Church. It was also characterized by an increasing interest in secular charitable activities. The Statute of Charitable Uses, enacted in 1601, however, has been described as "the starting point of charities."[5] This statute profoundly influenced development of the concept of charitable purposes in England and the United States, and it stimulated the rapid growth of charitable trusts in England immediately following its enactment.[6] The purpose of the statute was to create a code for the encouragement and organization of private almsgiving. It had two objectives: the first was to provide a method for correcting the abuses in the administration of charitable gifts which had been multiplying in England during the previous periods. The second was to encourage further gifts to charity by listing a great variety of specific charitable purposes, and thus

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[4] _Ibid._, p. 16.

[5] George W. Keeton, _The Modern Laws of Charities_, (London: Sir Isaac Pitman and Sons, 1962), p. 10.

[6] Freemont-Smith, p. 24.

removing the uncertainties that had arisen with the Reformation concerning what institutions constituted a legitimate charity.[7]

The preamble to the statute enumerated the purposes for which charitable gifts could be made. These included:

> Repair hospitals,
> help sick people,
> mend bad roads,
> build up bridges that had been broken down,
> help maidens to marry or make them nuns,
> find food for prisoners and other poor people,
> put scholars to school or to some other craft,
> help religious orders and
> ameliorate rents or taxes.[8]

There is no evidence that the court in the seventeenth century treated the list as comprehensive. The importance of the definition lay not in the exact list, but in the fact that it implied the necessity of some form of public benefit.

The body of the statute provided for the appointment of ad hoc commissioners to inquire into allegations of negligence, maladministration, and diversion of charitable funds by reason of which property was not being employed according to the intent of the donors. The commissioners were to be appointed by the Chancellor, and were to include the bishop and the chancellor of the diocese and other persons of good and sound behavior. They were all given the power to "enquire by oath of twelve lawful mean" as well as by other means.

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[7]Ibid.

[8]W. K. Jordan, Philanthropy in England, 1480-1660 (New York: Russell Sage Foundation, 1959), p. 112.

They could, accordingly, impanel juries, summon and hear witnesses, and make reviews of current status of all known charitable funds in a given region. They were empowered to make decrees that would be valid until undone or altered by the Chancellor. Persons aggrieved by these degrees were given a right of appeal to the Chancellor, who might make such decrees as "should be thought to stand in equity and good conscience according to the true intent and meaning of the donors and founders."[9]

At first the commissions were created at frequent intervals. During the first year of the act, 45 commissions were established, and before 1700 more than 1,000 investigations were made; but during the eighteenth century they were rarely formed, and by 1803 the practice had died out.[10] Nevertheless, the main object of the statute was accomplished. The growth of charitable trusts in the period immediately following enactment of the statute has been described as "a torrent." W. K. Jordan states:

> The consequence (of the work of the commissioners) was that charitable funds were on the whole administered with quite astonishing probity and skill and that a tradition of the highest fidelity in the discharge of duty was quickly established. This fact in itself lent powerful encouragement to substantial men considering benefactions and accounts in no small part for the hung sums vested in charitable trusts during the last two generations of our period.[11]

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[9] Austin W. Scott, The Laws of Trust, 2nd Edition (Boston: Little Brown and Co., 1956), sec. 348.2.

[10] Freemont-Smith, p. 25.

[11] Jordan, p. 117.

Foundations in Early America

In Colonial America, an atmosphere favorable to the creation of charitable trusts and institutions was fostered by the encouragement of philanthropic activities under English law, the teaching of charities by churches, and the needs of the settlers.[12] The development of charitable agencies in early America did not parallel that of England, however. Ernest V. Hollis cites the dearth of surplus wealth during the eighteenth and nineteenth centuries as the reason for the slow early growth of foundations in the United States.[13]

During the early years of the nation only a few persons living in the United States incorporated any part of their wealth in the form of a charitable foundation. Among the first of these was Benjamin Franklin. He made a bequest of 1,000 pounds ($4,444.49) sterling to each of the cities of Boston and Philadelphia for loans to "young married artificers of good character."[14] Probably the second trust organized in America was that now known as the White-Williams Foundation. Organized about 1800 as the Magdalen Society, it was a perpetual trust to help "unhappy females who are desirous of returning to a life of rectitude."[15]

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[12] Freemont-Smith, p. 36.

[13] Ernest V. Hollis, _Philanthropic Foundations and Higher Education_ (New York: Columbia University Press, 1938), p. 20.

[14] _Ibid._

[15] _Ibid._, p. 22.

The year 1845 saw the establishment of the Smith Charities of Northampton, Massachusetts. Its charter restricted it to furnishing aid to specified localities in Massachusetts, and the assistance included "marriage portions" for poor young women about to be married.[16] A Havens Relief Fund Society came into being in 1870 in New York, intended for "the relief of poverty and distress, and especially the affording of temporary relief to unobtrusive suffering endured by industrious or worthy persons."[17]

In the nineteenth and even in the eighteenth century, a number of other American funds for relief of the poor were established, often beginning as trusts for rather specifically designated purposes. In several instances their functioning was, in time, shifted to local governments or absorbed within larger organizations of more public character. An example of this is the board of directors of City Trusts, City of Philadelphia, organized in 1869. In 1969 it was administering some twenty-five small trust funds all older than itself, together with over sixty trusts newer than itself.[18]

Emergence of Foundation Philanthropy in Twentieth Century America

The general philanthropic foundation in the United States, as a distinctive institution, is barely a century old.

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[16] Warren Weaver, U.S. Philanthropic Foundations: Their History, Structure, Management, and Record (New York, Evanston, and London: Harper & Row, 1967), pp. 26-38.

[17] The Foundation Directory, p. 498.

[18] Weaver, pp. 24-25.

Its typical attributes have evolved largely within the past fifty years. Many historians identify the Smithsonian Institution as the first of the new style foundations, created in 1846 under a bequest of James Smithson "for the increase and diffusion of knowledge among men."[19] Robert W. Morison regards the establishment of the Peabody Education Fund, a corpus of funds managed by a governing board to give away funds from earnings to aid the war-devastated South, "as the beginning of the foundation as we know it."[20] While largely agreeing with Morison, Warren Weaver stresses the energetic initiatives of Andrew Carnegie and John D. Rockefeller in the first decade of the present century as the critical point of departure for the modern foundation.[21]

Weaver recounts how foundations at the turn of the century, spurred by Carnegie and Rockefeller, changed from charity (gifts to the needy) to philanthropy by attacking the cause of the problem. Foundations then adopted the practice of not contributing to operating costs of a hospital or clinic, but supporting research to determine the nature and cause of disease and a way disease might be prevented.[22] The

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[19]Hollis, Philanthropic Foundations and Higher Education, p. 21.

[20]Robert S. Morison, "Foundations and Universities," Daedalus (Boston: Houghlin Mifflin Co., Fall, 1964), p. 111.

[21]Weaver, pp. 26-38.

[22]Ibid., p. 25.

two industrial giants, Carnegie and Rockefeller, stand out to Weaver as the men who began to set new trends in philanthropic foundation support.

Carnegie entered the twentieth century with a problem of surplus wealth and the philosophy that it was "the duty of rich men to consider their fortunes as trusts to be held in the name of the less fortunate." This was Carnegie's "Gospel of Wealth" which he published in 1889.[23]

His first large scale giving was for public libraries. At his death in 1919 it was estimated that he had donated 2,509 community library buildings at costs totalling $56,000,000. In 1911, at the age of 76, Carnegie established the Carnegie Corporation with an initial gift of $25,000,000. This was followed later with another $100,000,000 gift.[24]

Rockefeller was influenced by Carnegie's pattern. In 1902, his $1,000,000 gift launched the General Education Board which was to promote education in the United States without regard to sex, race, or creed. During the next 18 years, Rockefeller added another $123,000,000 to the Board, an agency which many historians credit with helping to salvage higher education in the nation during this time.[25] The General

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[23]Andrew Carnegie, _The Gospel of Wealth and Other Timely Essays_ (New York: The Century Company, 1900), p. 16.

[24]Weaver, pp. 29-31.

[25]_Ibid._, p. 34.

Education Board went out of business in 1926 with the confidence that "the public had been fully awakened to the need." Rockefeller then turned to medical education with a $45,000,000 grant through the new Rockefeller Foundation to support the innovations and recommendations made by Abraham Flexner in his 1910 Report on Medical Education in the United States.[26]

During the 1940's, a new wave of foundations began to sweep over the country. The Foundation Directory shows that less than eight per cent of the more than 6,745 foundations it lists was established before 1940, and more than 68 per cent of the foundations have been established since 1950.[27] The spurt during the twenty year period from 1940 seems to have been due to the high tax rates resulting from World War II, to the emergence of company-sponsored foundations, and to a new emphasis upon family foundations with living donors. Most of the new foundations differed from the traditional ones in a significant respect: they usually had no initial corpus, but carried on their programs with money currently received.[28]

Warren Weaver cites the high personal income taxes during World War II as one of the causes of the great increase

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[26]Raymond B. Fosdick, The Story of the Rockefeller Foundation (New York: Harper and Brothers, 1952), p. I.

[27]The Foundation Directory, p. 11.

[28]F. Emerson Andrews, Patman and Foundations: Review and Assessment (New York: The Foundation Center, 1968), p. 5.

in the number of family or personal foundations since 1940.[29] However, Weaver lists ten reasons for the creation of philanthropic foundations.[30] (1) religious purposes; (2) egotistical reasons; (3) the desire to thwart heirs; (4) the desire to assure the continuance of a business; (5) the desire to retain or at least prolong control of personal wealth; (6) the desire efficiently to organize personal, family, or company giving; (7) the desire on the part of a wealthy person to use money to bring his ideas forceably to the attention of others; (8) the desire to aid a particular cause or to advance knowledge in a particular field; (9) the desire to help mankind; and (10) the attraction of serving these purposes with tax-free dollars.

The 1950's marked another period of philanthropic foundation history, the era of emergence to full financial maturity of The Ford Foundation. The Ford family, which had traditionally refused to extend ownership in the Ford Motor Company beyond the immediate family, saw the new laws of the Roosevelt administration that created the inheritance tax as an end to family control of the company.[31] Thus, in 1935, the Ford family created the Ford Foundation, established, Weaver

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[29] Weaver, p. 44.

[30] Weaver, pp. 70-71.

[31] Merle Curti and Roderick Nash, <u>Philanthropy in the Shaping of American Higher Education</u> (New Brunswick, N.J.: Rutgers University Press, 1965), pp. 228-32.

reports, so the family could bequeath their common stock holdings and avoid estate taxes. The initial gift to the Foundation was 250,000 shares of common stock (at $135 per share) in 1937. In 1944 Henry Ford gave an additional 1,400,000 shares, and in 1947 the foundation received 1,153,000 shares from the estate of Edsel Ford, and another 286,099 shares from Henry Ford's estate. These bequests brought the foundation's assets to a total of $417,000,000 by 1947. The assets surged to their present level in excess of $3,000,000,000 in the early 1960's when the Ford Motor Company stock went on public sale, giving the Ford Foundation its first opportunity to diversify its investments.[32]

With control of more than $3,000,000,000 the Ford Foundation has set new trends in foundation philanthropy through giving on a massive scale. Two Ford programs substantiate this impact: the foundation's Fund for Advancement of Education's $260,000,000 gift to 756 private liberal arts institutions in 1955 for faculty salary development, and Ford's Special Program in Education through which more than $316,500,000 were given to 15 universities and 65 colleges from 1960 through 1966.[33]

Foundations in the United States Today

Presently in the United States there are some 24,000 foundations with assets totalling more than $19,900,000,000.

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[32] *The Foundation Directory*, p. 16.

[33] Annual Report 1965, *The Ford Foundation*, p. 14.

More than one-third of these assets are estimated to be controlled by 13 foundations. These same 13 account for almost 56 per cent of the total foundation grants.[34] This means that the remaining thousands of foundations must be relatively small in financial size and contributions.

Dr. Manning Patillo, Director of the Foundation Center, claimed in the spring of 1970 that the thousands of small family foundations are certainly the most obscure group of foundations.[35] He estimated that there are 24,000 foundations in this country., and that approximately two-thirds of them have assets of less than $200,000. Only 1,400 of these foundations are thought to have assets of at least $1,000,000.[36]

While the Foundation Center in New York and the Russell Sage Foundation contribute significantly to the knowledge of some 6,500 foundations, much remains to be learned about the remaining 17,500. Confusion over the exact names and numbers is one of the basic problems faced in trying to identify American foundations. The variety of foundations, and the even greater variety of organizations to which the designation of "foundation" is often indiscriminately applied, confuse the task of estimating their number and the scale of their operations. As F. Emerson Andrews has observed:

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[34] The Foundation Directory, p. 16.

[35] Letter from Jean Rudd, The Foundation Center, New York, April 23, 1970.

[36] Ibid.

> Nowhere does knowledge of foundations drift into folklore more easily than when number is discussed. Astronomical figures are cited by commentators who define "foundation", in the broadest sense, as any endowment fund, even if fully controlled by a church, college, or other organization or trusteed in wills to particular organizations. A congressman recently abandoned all definition, and counted as foundations the total number of organizations filing Form 990-A (with the Internal Revenue Service) in the given year, which included fund-raising agencies, symphony societies, chapters of the Daughters of the American Revolution, and many other organizations which typically have no endowment and are interested in receiving rather than disbursing funds.[37]

The newness of the general philanthropic foundation as an institution, the variety of its forms, its blend of public and private characteristics, and the subtlety of its functions make it hard to understand. The difficulty is compounded by the fact that the foundation is still evolving.[38] Another major difficulty in understanding private foundations has been caused by the lack of regulated reporting procedures. Prior to passage of the Revenue Act of 1950, the Federal Internal Revenue Code contained no provisions against the accumulation of income nor the procedure for reporting such. Only since 1961, however, have foundations been required by the Treasury Department to file annual reports on IRS Form

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[37] The Foundation Directory, pp. 8-9.

[38] Milton Katz, The Modern Foundation: Its Dual Character, Public and Private (New York: The Foundation Library Center, 1968), pp. 9-10.

990-A which give a breakdown of their assets, income, grants, and other financial activities (See Appendix D for sample form 990-A). This regulation has not been strictly followed by all foundations.

Legal Aspects of Foundations

Foundations are usually created in one of two distinct legal forms: trusts or corporations. Voluntary associations for charitable purposes are also recognized in law, but this form is rarely employed.[39] A trust is a device for making dispositions of property whereby the legal title and duties of management are given to a trustee who is charged with managing the property and applying it for the benefit of named beneficiaries. Three requirements for creating a charitable trust are: (1) property that is to become the subject matter of the trust; (2) evidence of an intention to create the trust; (3) devotion to a purpose that the courts of the state where the trust is created will recognize as charitable. Charitable trusts are often created by will, in which case they will not come into existence until sometime after the death of the donor.[40]

The most widely quoted definition of a corporation is that of Chief Justice Marshall in the historic case of Trustees at Dartmouth College vs. Woodward:

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[39] Freemont-Smith, pp. 82-83.

[40] *Ibid.*, p. 83.

> A corporation is an artificial being, invisible, intangible, and existing only in contemplation of law. Being the mere creature of law, it possesses only those properties which the charter of its creation confers upon it, either expressly or as incidental to its very existence. These are such as are supposed best calculated to effect the object for which it was created. Among the most important are immortality, and, if the expression may be allowed, individuality; properties by which a perpetual succcession of many persons are considered as the same, and may act as a single individual. They enable a corporation to manage its own affairs, and to hold property without the perplexing intricacies, the hazardous and endless necessity, of perpetual conveyances for the purpose of transmitting it from hand to hand. It is chiefly for the purpose of clothing bodies of men, in succession, with these qualities and capacities, that corporations were invented, and are in use. By these means, a perpetual succession of individuals are capable of acting for the promotion of the particular object, like one immortal thing.[41]

The corporate device for establishing foundations is the most popular method employed in the nation as well as in Oklahoma. This popularity can be attributed, in part, to the pervasiveness of the corporate form in American business life and to the familiarity of the creators of foundations with corporate operation.[42] The variety of state laws relating to not-for-profit corporations is very broad, making it difficult to describe any specific rules that might apply to

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[41]Richard Hofstadter and Wilson Smith, American Higher Education: A Documentary History, I (Chicago: University of Chicago Press, 1961), p. 213.

[42]Freemont-Smith, pp. 112-13.

creation of a charitable corporation in all states.[43]

The Legal Structure in Oklahoma

Philanthropic foundationsmay be established in Oklahoma either as charitable trusts or as charitable corporations. This section describes the legal structures affecting both types of Oklahoma foundations.

Legal Requirements for Charitable Trusts

Charitable corporations in Oklahoma are governed by the Uniform Common Trust Fund act, Title 60, section 162; the Uniform Principle and Income Act, Title 60, sections 175.3, 175.26 to 175.36; and the Uniform Testamentary Additions to Trusts Act, Title 84, section 301.[44] Under the Oklahoma Statutes Annotated, Title 60, section 601, describing charitable trusts, devices and bequests, a charity is defined to mean any gift to be applied consistently with law, for the benefit of an indefinite number of persons, through the provisions of facilities or aid in any way to education or educational activities or to the advancement and diffusion of science and learning, to religion or religious activities,

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[43]Dr. Freemont-Smith brings this out in Table 2 in Appendix A in the book Foundations and Government: State and Federal Law and Supervision (New York: Russell Sage Foundation, 1965) which contains a summary of the legislative provisions in each state and some of the principal sources of state power to supervise corporations of this nature.

[44]*Ibid.*, p. 474.

to the relief or comfort of the poor, the sick or the afflicted, to the public welfare in any form, to the support or aid of the government or of any program or activity of the government, state local or national, or to any other form of activity directed toward the improvement and happiness of man or society.[45]

According to Oklahoma law, the district court has original jurisdiction over the trusts. This includes jurisdiction to construe the provision of any trust instrument; to determine the law applicable thereto; the powers, duties, and liabilities of trustees; the existence or nonexistence of facts affecting the administration of the trust estate; to require accounting by trustees; to surcharge trustees; and in its discretion to supervise the administration of trusts.[46]

Oklahoma law places certain regulations on investments by trustees of charitable corporations. These laws state that unless otherwise authorized, directed or restricted by order of court or by the will, trust agreement or other document which is the source of the trust, a trustee may invest trust funds in any property in which an individual may invest his own funds. In making investments, the trustees are directed to exercise the judgement and care in the circumstances

[45]Oklahoma Statutes Annotated, sec. 60-601.

[46]Oklahoma Statutes Annotated, sec. 60-175.23.

then prevailing which men of prudence, discretion and intelligence exercise in the management of their own affairs, not in regard to speculation but in regard to the permanent disposition of the funds, considering the probable income as well as the probable safety of their capital. The provisions of the Oklahoma law do not authorize a trustee to buy or sell property and investments from or to himself personally or to comingle trust funds with his individual funds.[47]

The Oklahoma laws regarding charitable trusts also have provisions for action in the event that it becomes necessary to change the purpose or recipient of a trust. This provision, known as the Cy Pres Doctrine, states that if a trust for charity is or becomes illegal or impossible or impracticable of fulfillment, or if a devise or bequest for charity, at the time it was intended to become effective, is illegal, impossible, or impracticable of fulfillment and if the settlor or the testator manifested a general intention to devote the property to charity, any court in the State of Oklahoma possessing general equitable jurisdiction, on the application of any trustee or of any interested party or of the Attorney General, may order an administration of the trust, devise or bequest as nearly as possible to fulfill the general charitable intention of the settlor or testator.[48]

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[47]Oklahoma Statutes Annotated, sec. 60-161.

[48]Oklahoma Statutes Annotated, sec. 60-602.

Legal Requirements for Charitable Corporations

Unlike a trust, a charitable corporation cannot come into existence without authorization from the state. Its existence depends upon a specific grant of authority from the sovereign. In Oklahoma the method for receiving the authorization is primarily a matter of complying with statutory requirement that certain forms be completed and placed on file with the Secretary of State. Upon receipt of the application and a filing fee, the Secretary of State will automatically issue a charter or certificate of incorporation to the incorporators or their representatives. (Application form for articles of incorporation prepared by the Secretary of State are included in Attachment A. Information required on this form includes: the name and address of the corporation, the duration of the corporation (not to exceed 50 years), the purpose or purposes for which the corporation is formed, the name and address of each director and the tenure in office of the first directors, and a $5.00 filing fee.) The corporation will then be in existence for all legal purposes. The Secretary of State in Oklahoma is directed by statute to inquire as to whether the articles conform to law, and he may refuse to issue a certificate if they do not.[49]

The statutory reference for charitable corporations in Oklahoma is Title 18, section 541 which deals with religious,

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[49]Letter from John Rogers, Oklahoma Secretary of State, Oklahoma City, May5, 1970.

Educational and benevolent corporations. The general provisions of this Title deal with the matters of organization, incorporation, and business procedures of corporations without specific reference to charitable corporations functioning as foundations as defined by this study.[50] The same laws governing these organizations are also made applicable to fraternal organizations and volunteer fire departments. In the Oklahoma Statutes Annotated for use in 1969-1970, based on laws amended in 1955, benevolent, charitable and fraternal organizations could become incorporated for the following purposes:[5]

1. To establish and maintain hospitals and informiries for the care of the sick and the support of the aged and indigent, and asylums for orphans.

2. For the mutual assistance of the members in time of sickness or necessity, and to provide a fund for this purpose by contributions of the members thereof from time to time, and for the like incidental benevolent purposes.

3. To establish and maintain lodges, chapters and encampments, of fraternities or associations commonly known as Free Masons, the Independent Order of Odd Fellows, Good Templars, Sons of Temperance, and other like benevolent orders or socieities.

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[50] Oklahoma Statutes Annotated, sec. 18-541.

[51] Oklahoma Statutes Annotated, sec. 18-581.

4. To establish and maintain fire companies in any incorporated city or town.

5. To establish and maintain youth organizations to promote the ideals of good sportsmanship, honesty, loyalty, courage, and reverence by providing supervised competitive athletic games.

Reports are required to be filed only by organizations soliciting funds in the state. These reports are to be given annually to the Commissioner of Charities and Corrections. Trustees or directors of all other corporations are required to annually make a full report of their property and the conditions of the corporation to members of the corporation for which they are acting.[52] The State Attorney General is empowered to dissolve corporations in Oklahoma, and the Secretary of State is authorized to receive notice of voluntary dissolution.

The ease in which a charitable corporation can be established in Oklahoma is also practiced throughout the nation. Because a great many business-minded or wealthy people have been lured by the ease with which they can establish a philanthropic corporation and enjoy numerous financial advantages within the context of the legal structure, many problems have arisen with regard to regulation and accountability.[53] This situation has resulted in calls for self

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[52] Oklahoma Statutes Annotated, sec. 18-544.

[53] Freemont-Smith, pp. 114-23.

regulation as demonstrated by the Conference on Charitable Foundations in May, 1965, and by closer investigation by the Treasury Department and the Congress.[54] The prime concern of all agencies, according to Weaver, has been primarily caused by misuse of the tax privilege. Weaver lists the following "cardinal foundation sins": (1) self dealing, (2) unreasonable accumulation of income, (3) speculative investments, (4) competition for rental and interest income, (5) manipulation of leases, (6) donation of non-income producing property, especially where the donor holds and enjoys donated property, (7) overevaluation of art and other properties, and (8) faulty filing of information returns.[55]

Foundations and Government

It is a clear policy of the federal government to encourage private giving. Federal tax authorities emphasize that up to 20 per cent of adjusted gross income is exempt from income tax and an additional 10 per cent may be given for specially favored purposes including colleges, universities and medical research organizations.[56]

The provisions of the U. S. Internal Revenue Code concerned with foundations and philanthropic contributions

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[54] Weaver, pp. 204-05.

[55] *Ibid.*, p. 206.

[56] *Ibid.*, pp. 169-70.

have received abundant attention by Congressional committees, committees of state legislatures, state attorney generals, and the U. S. Internal Revenue Service.[57] Since 1915 -- a half century in which foundations have shown rapid growth and change -- foundations have undergone four major congressional investigations, and some of their operations have had airing at such special hearings before Senate subcommittees and the House Ways and Means Committee.[58]

The first Congressional committee to investigate foundations was known as The Walsh Committee. It started its work in 1912, during the presidency of William Howard Taft, with hearings held in January and February of 1915.[59] The main line of criticism in the final report asserted that "the domination by men in whose hand the final control of a large part of American industry rests is not limited to their employees, but is being rapidly extended to control the education and social service of the nation." Along with this charge of creeping capitalism, the majority report suggested that the stocks and bonds of dominant American industries formed the resources of the Rockefeller Foundation (subject of most of the direct criticism) and therefore the policies

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[57]Katz, p. 15.

[58]Andrews, Patman and Foundations, p. 1.

[59]Weaver, pp. 170-71.

of the Foundation "must inevitably be colored, if not controlled to conform to the policies of such corporations."[60]

More than three and a half decades after the Walsh Committee's investigations of foundations, Congress returned to the subject. The Eighty-second Congress in 1952 established the Select Committee to Investigate Tax-Exempt Foundations and Comparable Organizations. Representative Edward Eugene Cox of Georgia was its chairman. Much of the investigation concerned foundation aid to persons and organizations listed by the Attorney General or the House Un-American Activities Committee as subsersive.[61] The Cox Committee, however, in its report to Congress made only two recommendations for congressional action on philanthropic foundations. The first of these suggested an amendment to the Revenue Code to require a more complete disclosure of financial data by the organizations, including information on administrative expenses, accumulation of resources, and full listing of contributors and grant recipients. The second recommendation importuned the Ways and Means Committee to re-examine pertinent tax laws to induce a greater flow of support for education and philanthropy from private sources.[62]

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[60]John Lankford, <u>Congress and the Foundations in the Twentieth Century</u> (River Falls, Wisconsin: Wisconsin State University, 1964), pp. 30-32.

[61]Weaver, p. 174.

[62]<u>Ibid</u>.

In April 1953, Representative B. Carroll Reece of Tennessee received permission from Congress to establish a committee to investigate foundations to determine whether they were using their resources for subversive activities and whether they were also being used for political purposes, propaganda, or attempts to influence legislation.[63] Weaver describes the events of the hearings as a show, "but during the frenzied days in the capital (reference to the McCarthy hearings) they could not have been other than a side show."[64] The Reece Committee's final report urged trustees to limit foundation expenses by cutting their staffs and giving up intermediary organizations to distribute funds. A federal law was proposed which would remove trustees who made grants to subversive organizations, and a suggestion was made that state governments select foundation directors in order to increase trustee responsibility.[65]

The fourth major Congressional investigation of foundations, under the direction of Representative Wright Patman of Texas, was launched in 1962 through the House Select Committee on Small Business. At this writing, the Committee's subcommittee on foundations has not been disbanded. The objective of the tudy, according to Congressman Patman,

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[63] _Ibid._, pp. 174-75.

[64] _Ibid._, p. 175.

[65] _Ibid._, pp. 178-79.

has been to determine "whether legislation is needed in order to provide effective supervisory controls over tax-exempt foundations and protect the public."[66] During the years of the investigation, the Patman Committee has issued six publications and two volumes related to the hearings that add up to about 4,200 pages of printed documentation.[67]

In his first report, Representative Patman charged, among other things, that foundations were guilty of major breaches of public trust and specific violations of federal law; that (during the 1951-1960 decade) they withdrew almost $7 billion from the reach of tax collectors; and that "the rapidly increasing concentration of economic power in foundations" was far more dangerous than any previous concentration of such power in our history.[68] He attributed to the "laxness and irresponsibility" of the Internal Revenue Service a share of the foundations' continuing misbehavior. Specifically, Patman said, "The scarcity of information on foundations and lack of supervision has made it impossible for the Treasury to determine the extent of loss to the Federal Treasury on foundation operations."[69] The first Patman Report embodied the argument that "many foundations were created to escape

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[66] "Tax-Exempt Foundations and Charitable Trusts: Their Impact on Our Economy," Chairman's Report to the Select Committee on Small Business, House of Representatives, 87th Congress (Washington, D.C.: U.S. Government Printing Office, December 31, 1962), p. v.

[67] Andrews, Patman and Foundations, p. 49.

[68] Tax-Exempt Foundations, Patman Report, p. 1.

[69] *Ibid.*, p. 3.

the payment of taxes and to retain control of large segments of American business in the hands of a family or small group."[70]

The other reports issued by the Patman Committee have continued to direct charges toward both foundations and the Internal Revenue Service. Individual foundations have been singled out for intensive examination concerning exploitation of tax-exempt status. An example of this investigation was the case study on two New York foundations: David, Josephine and Winfield Baird Foundation and the Winfield Baird Foundation. A report by the Patman Committee detailed the "tax-free business transactions" of these and other foundations. These transactions included: (1) operations as securities dealers; (2) operations as business brokers, including sales and leases of plants and equipment; (3) operations as finders of credit; (4) banking activities, including substantial loans to affiliated companies and business associates; and (5) trading in mortgages.[71] The Treasury Department was accused of acting in favor of foundations, specifically for its "complete and dismal failure" in auditing foundations.[72]

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[70] _Ibid._, p. 18.

[71] _Tax Exempt Foundations and Charitable Trusts: Their Impact on Our Economy_, Second Installment, Subcommittee Chairman's Report to Subcommittee No. 1, Select Committee on Small Business, House of Representatives, 88th Congress, Oct. 16, 1963 (Washington, D.C.: U.S. Government Printing Office, 1963), pp. xvi & 407.

[72] _Ibid._, Third Installment, 88th Congress, March 20, 1964 (Washington, D.C.: U.S. Government Printing Office, 1964), pp. vii & 330.

The Patman investigations have produced at least two identifiable results: (1) great attention has been centered on foundations through the popular press; and (2) the Treasury Department has taken new action with regard to foundation operations and legal activities.[73]

F. Emerson Andrews, president of the Foundation Library Center, reflected on the first result in 1962 when he wrote: "Newspaper headlines based on the Patman material tended toward severe exaggeration, and later factual corrections received little notice."[74] Andrews also pointed out that Patman, "using the subpoena power . . . , gathered some data otherwise unavailable. His requests for information have helped alert Treasury authorities to possible and actual abuses, and have resulted in liberalization of Treasury rules on public access to information."[75]

The Treasury Department's Report on Private Foundations, issued in 1965 after the third Patman Report, made six proposals:[76]

1. To prohibit transactions involving "self dealing" (business transactions between the donor of a foundation and the foundation);

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[73]Weaver, p. 184.

[74]F. Emerson Andrews, "Report of the Director," _The Foundation Library Center Annual Report 1962_, New York, pp. 12-13.

[75]_Ibid._, p. 12.

[76]_Treasury Department Report on Private Foundations_, Printed for the use of the House Committee on Ways and Means, February 2, 1965.

2. To require distribution on a reasonably current basis of a non-operating foundation's entire net income; subject, in instances where income is abnormally low, to such additional out-payments as would lift the total distribution to a level judged by the Secretary of the Treasury to be fair on the basis of current yields on comparable institutional portfolios;

3. To impose (subject to specified conditions and limitations) a twenty per cent ceiling on any foundation's ownership of the voting stock of, or equity in, any business corporation;

4. To discourage foundation involvement in business, and especially the use of family foundations to perpetuate donor control of a private or family corporation, by severe restrictions on the deductibility of gifts -- especially to a donor-controlled foundation -- of corporate or other property over which the donor retains control;

5. To restrict foundation lending, prohibit all borrowing for investment purposes, and forbid any participation in speculative practices; and

6. To broaden the management base of the mature or maturing foundation by requiring after its twenty-fifth year that the donor and related parties not constitute more than 25 per cent of the foundation's governing body.

Foundations and the Tax Reform Act of 1969

Perhaps the most tangible effect of all the investigations, and particularly the Patman investigations, can be seen in the Tax Reform Act of 1969 which will have vast effect on the operations and activities of foundations. The basic provisions with regard to foundations in the Act fall into three broad categories:[77]

1. An annual four per cent excise tax based on net investment income;

2. A number of sanctions for prohibited actions or for failure to meet requirements, in the form of heavy (even confiscatory) excise taxes and penalties to be imposed on foundations, their managers, and their substantial contributors; and

3. Broader reporting procedures, including detailed annual reports on foundation activities and the substantial contributions received by it which must be made in addition to IRS Form 990-A reports, the availability of which must be advertised in a local newspaper.

Some of the more specific provisions of the new tax law as they affect foundations considered by this study are summarized here.

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[77]Stanley S. Weithorn, "Summary of the Tax Reform Act of 1969 As it Affects Foundations" (unpublished special report prepared for the Foundation Center, New York, Feb. 9, 1970).

1. Excise Tax on Investment Income - A four per cent excise tax is imposed on investment income, including interest (other than tax-exempt), dividends, rents and royalties, and net capital gains from the sale of income producing property, less deductions attributable to earning such income.

2. Excise Taxes on Prohibited Actions or Failure to Meet Requirements - The Act imposed two tiers of excise taxes and a penalty tax on foundations, and in some instances their managers and their substantial contributors, if a foundation violates rules relating to the following prohibited or required actions.

a. Self-dealing - The Act prohibits a foundation and disqualified persons (a substantial contributor, a foundation manager and other persons with potential business interests and certain governmental agency officials) from engaging in any of a number of specified transactions with each other.

b. Failure to Make Required Distributions - A private foundation must expend its "minimum investment return" or its "adjusted net income", whichever is greater, in qualifying distributions by the end of the year after the year under consideration. An initial excise tax of 15 per cent per annum is imposed on amounts not distributed as required with the possibility of a 100 per cent additional tax if the required distribution is not made within a defined correction period. The "minimum investment return" now is six per cent of the market value of investment assets. "Adjusted net income" is gross income, excluding long-term capital gains, plus recoveries of prior "qualifying distributions", less expenses of earning such income. "Qualifying distributions" include payments, including administrative expenses, for exempt purposes (including contributions to publicly-supported charities and, in certain cases, to other private foundations) and/or payments to acquire property for exempt purposes.

c. Failure to Dispose of Excess Business Holdings - A private foundation may no longer own more than 20 per cent of the total voting shares of any corporation (35 per cent if other than a disqualified person has actual control) minus the percentage of such shares owned by all disqualified persons as a group. When excess holdings are not disposed of as required, an initial annual tax equal to five per cent of the value of the excess holdings is imposed on the foundation, and an additional tax of 200 per cent of such value is imposed if holdings are not timely reduced.

d. Investments Jeopardizing Exempt Purposes - Speculative investments that jeopardize the accomplishment of exempt purposes may result in a tax on the foundation of five per cent of the amount improperly invested and a tax of five per cent on foundation managers who knowingly participate. Additional taxes may be added if improper investments are not timely corrected.

e. Limitations on Lobbying and Certain Other Activities - An excise tax is imposed on certain types of expenditures including: (1) payments to carry on propaganda or otherwise attempt to influence legislation; (2) payments to influence the outcome of any specific election or to conduct a voter registration drive; (3) grants to individuals for study or travel, other than objective and nondiscriminatory awards made under an I.R.S. approved procedure; (4) grants to another private foundation, unless the grantor adopts procedures to ensure that the grant is used only for the purposes made; and (5) payments for any purpose not specified by tax law as charitable, religious, educational, etc.

3. Procedural Considerations - The following procedural regulations are set:

a. Modification of Governing Instruments - Every foundation governing instrument must be written or amended to include provisions that bring it into compliance with the new legislation.

b. Termination of Tax-exempt Status - If a foundation seeks to terminate its tax-exempt status, certain taxes must be paid unless all of the net assets are distributed to public charities which have been in operation for 60 months or more, or the foundation converts itself to a public charity and operates as such for 60 months or more.

c. Reporting and Publicity Requirements - Additional and more detailed information must now be reported to the I.R.S. at least annually by all foundations, including information about substantial contributors. Such information must be made available to the public and to state officials who have jurisdiction over the foundation. The new requirements include an information return (for foundations with assets of at least $5,000), the availability of which must be advertised in a local newspaper.

4. Charitable Contributions - The Act imposes deduction limitations for individuals of 50 per cent of adjusted gross income with special carryover and appreciated property considerations. New restrictions are placed on other deductions by donors to foundations.

Summary

In general, the philanthropic foundation in America is hardly a hundred years old; and it is still evolving. Because most of the American foundations have developed during the past 50 years, it is not surprising that they do not yet have the same maturity of institutional character as the university. The motivations of many of the thousands of donors who have created foundations may have also added to the diverse characteristics and operating activities. The growing process of self-appraisal, plus the external appraisal by historians, lawyers, economists, politicians and tax officials, should result in more business-like operations and reporting procedures and, in turn, should strengthen public confidence in foundations.

Legal structures governing trusts and charitable corporations are generally loose in definition and interpretation with specific regard to private foundations. The situation in Oklahoma particularly confirms this. While laws governing trusts, wills and other devises are specifically defined, the charitable corporation laws tend to fall into a general categorization not specifically related to the functions foundations are designed to perform. The absence of regulations regarding submission of annual reports on charitable corporations to any central agency, state or private, also prevents effective coordination and restricts information about the activities of these agencies. The ease with which a charitable corporation may be started in Oklahoma also provides easy opportunity for the creation of philanthropic foundations which may not be directly designed for public welfare, but rather for the benefit of the donor or donors.

Many private foundations, especially those created as convenient tax instruments by donors and their tax attorneys, will find it easier to terminate their tax-exempt status rather than comply with new operating and reporting activities. Others may find the new regulations to be a source of strength in using their organization for creative support purposes.

For the private family foundations in Oklahoma, and elsewhere, the year 1970-71 should be one of decision making. If they do choose to retain tax-exempt status and meet the reporting and operating requirements, they will become more visible to the public and to the agencies which seek their support. This documented visibility, plus the tax on unexpended resources, should make Oklahoma foundations an even more viable force in the life of state and national charitable organizations. The study that follows indicated how foundations in Oklahoma were operating, as best limited information would reveal, during the three-year period from 1965 through 1967. The conclusions of this study will speculate on how the new government regulations will comparatively affect their performance in the future.

CHAPTER III

DESIGN OF THE STUDY

Because a major effort of this study has been to develop a pattern of investigation and analysis of private foundations that might be applicable throughout the nation, a detailed description of the procedures used in the study is presented. This chapter also describes methods used in analyzing data and in determing each of the many areas of data analysis.

Pattern of Investigation

The following procedures were employed to conduct this study of Oklahoma-based foundations and their impact on higher education in Oklahoma:

1. The following steps were taken to identify the names of all private foundations believed to be operating in the State of Oklahoma during the years 1965-1967:

a. A basic list of 67 foundations was compiled from the 1967 edition of The Foundation Directory;[1]

b. Each of the 30,000 foundations, charitable

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[1]The Foundation Directory, pp. 825-833.

trusts and other tax-exempt organizations listed in the 1968 report of the House of Representatives' Select Committee on Small Business was reviewed and qualifying foundations were added to the basic list.[2]

c. The Oklahoma Secretary of State's list of tax-exempt organizations was requested for review and comparison.

2. Each of these Oklahoma-based foundations and tax-exempt organizations was contacted by letter requesting information concerning objectives, financial assets, policies and recent annual reports. Of this total, only 25 responded to the letter and only four of this group provided any information concerning their organization's activities. (See Appendix B for letter of request.

3. The District Director of the Internal Revenue Service for Oklahoma was contacted to request access to the public information copies of each foundation and tax-exempt organization's Internal Revenue Service Form 990-A that had been filed for each of the three years. (See Appendix C for Internal Revenue Service letter of request.)

4. After receiving permission to review the Form 990-A's, the basic information required for each Oklahoma

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[2]U.S. Congress, House. Select Committee on Small Business, Tax-Exempt Foundations and Charitable Trusts: Their Impact on Our Economy, Sixth Installment, 90th Cong., March 26, 1968, (Washington, D.C.: Government Printing Office, 1968), pp. vi-491.

philanthropic foundation was recorded from data filed in the Oklahoma City Office of the Internal Revenue Service. (See Appendix D for sample copy of I.R.S. Form 990-A and sample copy of the form used to compile this data for the study.) The following information was recorded for each foundation for each of the reporting years:

a. Legal name and address of foundation;

b. Year and date established;

c. Total financial net worth for the beginning and end of each reporting year;

d. Total expenditures made during each of the three reporting years;

e. Total gifts, by amount and recipient, made during each of the three years; and

f. Specific gifts to institutions of higher education (in and out of Oklahoma), by institution, purpose of grant, amount of grant.

5. Supportive and additional information was reviewed in the Regional Library of the Foundation Center in Austin, Texas. This included review of IRS 990-A forms not available in Oklahoma City plus review of reports and publications available describing activities of the Oklahoma-based foundations.

6. A master ledger was then compiled with financial information on each of the qualifying foundations active in Oklahoma during any or all of the three reporting years. (See Appendix F for the master ledger reporting all data collected

for analysis.) This master ledger includes: name and address of foundation; classification of foundation type; total assets (market value) held by the foundation at the beginning of the reporting tax year; total grants made, listed according to category of recipient; specific grants to Oklahoma institutions of higher education by institution, amount of grant, and purpose.

From this data, information could be compiled both for an analysis of Oklahoma-based foundations and the gifts they had made to Oklahoma institutions of higher education. To determine additional data concerning impact the Oklahoma-based foundations had on the state's institutions, it was necessary to obtain financial data on each of the state's forty institutions of higher education for each of the three years. The following steps were taken to collect this data:

1. A master list of the forty institutions of higher education in Oklahoma was compiled from information provided by the Office of the Oklahoma State Regents for Higher Education.[3] This was supplemented with information from the Yearbook.[4]

2. Information provided by the Office of the State Regents for Higher Education gave a detailed financial analysis for each of the publicly-controlled colleges and universities

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[3]Oklahoma State Regents for Higher Education, Enrollments in Oklahoma Higher Education, Spring Semester, 1970. State Capitol, Oklahoma City, 1970.

[4]Alvin Renetzky, (ed.) Yearbook of Higher Education 1969, (Los Angeles: Academic Media Inc., 1969).

in Oklahoma, including total educational and general budget and total private financial support received during the year.[5]

3. Information from the Council for Financial Aid to Education's 1967 Report on Voluntary Support to Higher Education listed the financial data required on six of the state's privately-controlled institutions of higher education (Oklahoma Baptist University, Oklahoma City University, Phillips University, University of Tulsa, Bacone College, and St. Gregory's College.)[6]

4. The chief executive officer of each privately-controlled institution not included in the CFAE report was contacted by letter requesting the following financial information for the academic year 1967-68 (see appendix E for sample of letter sent to each college president):

a. Total educational and general budget for the academic year 1967-68;

b. Total private (individual, corporate, foundation, church and other groups) financial support received during that year, and

c. Total financial support received from Oklahoma-based foundations, if any, during the year.

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[5]Oklahoma State Regents for Higher Education, Current Operating Income and Expenditures for Oklahoma State Colleges and Universities, Fiscal Year 1967-68, State Capitol, Oklahoma City, 1969.

[6]CFAE, Voluntary Support of Higher Education 1967-1968, pp. 12-43.

Only two schools, Bartlesville Wesleyan College and Bethany Nazarene College, responded to the letter.

Classification of Foundations

Each foundation was classified according to type. The type classification is consistent with those established by the Foundation Information Center in New York in order to insure consistency with the only other in-depth foundation study and effective comparisons.[7] Information on the available Internal Revenue Service forms 900-A and on the foundations' available papers of incorporation and annual reports was studied to determine the classification. The categories of classification are:

1. General Purpose Foundation: A foundation was placed in this category if it had an independent endowment, controlled by a board of trustees (directors or managers) with a full-time professional person or staff.

2. Special Purpose Foundation: A foundation was placed in this category if it had been created by will or by trust to serve only a specifically defined charitable purpose or institution.

3. Company-sponsored Foundation: A foundation was placed in this category if its funds were contributed directly by a business corporation or partnership with trustees consisting wholly or in part of corporation officers and directors.

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[7] The Foundation Directory, pp. 26-35.

4. Community Foundation: A foundation was placed in this category if it was identified as a trust instrument functioning under community control with the income and principal devoted exclusively to support of programs and projects within the community in which the foundation was situated.

5. Family or Personal Foundation: A foundation was placed in this category if it was determined to have been established by a living person or persons as the channel for current giving. The donor or donors may have alloted funds to the foundation at regular intervals for distribution by the foundation. It generally had no administration other than the donor or donors and members of the immediate family and/or associates.

Treatment of the Data

In order to answer questions relevant to the research, it was necessary to compare the data compiled with the corresponding objectives outlined in Chapter I. Firm conclusions and recommendations were drawn from the information compiled as the data was converted to meaningful information by the use of traditional comparative methods.

Because this study was actually a two-part investigation, it was necessary to analyze the data first to identify and investigate Oklahoma-based foundations, and secondly, to determine their impact on Oklahoma's higher education. This study dealt with original data to produce meaningful information to add knowledge to a specialized field of higher education. Therefore, comparative data analysis produced more significant information about the nature of the Oklahoma-based foundations and their impact on Oklahoma higher education. In order to meet the objectives of the study described in Chapter I, the following categories of data analysis were constructed:

<u>Part I, Investigation and Analysis of Oklahoma-based Private Philanthropic Foundations</u>

1. <u>Total assets</u>: The information from IRS forms, annual reports and other sources was analyzed to determine the amount of assets each foundation had at the beginning of each of the selected reporting years, 1965, 1966, 1967. Totals were made of all Oklahoma foundation assets in each of the three years. This information was further categorized according to the types of foundations.

2. <u>Comparative assets</u>: The total assets of all Oklahoma foundations were then compared with total national foundation assets for the corresponding year. This information was used to make an analysis of how the Oklahoma-based foundations compared with national foundations in terms of financial resources.

3. <u>Total Grants Made by Oklahoma-based Foundations</u>: Total grants by individual foundations and by all foundations were accumulated to show how much money Oklahoma-based

foundations awarded in grants during each of the report years studied. For comparative purposes, the grants were analyzed in two ways:

a. Classification of Grants: Each grant awarded by an Oklahoma-based foundation in each of the three years was categorized into one of six classifications: (I) Religion; (II) Welfare and Community service; (III) Elementary and Secondary Education; (IV) Higher Education; (V) Health, and (VI) Arts and Hunanities. The information was compiled according to grant amount and percentage each classification represents of total grants made during the year.

Decisions on grant classifications were determined by the basic nature of the recipient institution. For example, a grant to a college for religious studies was classified as support of higher education rather than religion because the basic nature of the institution is higher education. The same distinction was made when grants were awarded to teaching hospitals as opposed to local hospitals, since the latter were generally devoted exclusively to patient care.

b. Comparison with National Grants: A comparison was made between the percentage of grant support in the selected fields with a selected sample of national foundations considered to be in the same general category. This was accomplished by using data compiled by the Russell Sage Foundation of New York.[8]

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[8] The Foundation Directory, Edition 3, pp. 44-45.

4. The period of establishment of Oklahoma foundations was studied for comparison as to: (1) when most Oklahoma foundations were established; (2) how the average age of Oklahoma-based foundations relates to comparable national foundations;[9] and (3) whether trends can be seen with regard to the establishment of Oklahoma foundations.

Part II: Analysis of Grant Support to Oklahoma Higher Education

Grants to institutions of higher education in Oklahoma were accumulated, by reporting year, for detailed analysis to determine what impact the foundations had on Oklahoma higher education. All grants for higher education were recorded according to contributing foundation, and a yearly total was determined. Then, this information was analyzed according to:

1. Grants to Individual Institutions: Total Oklahoma-based foundation grants received by each institution was analyzed for comparison of percentage of total Oklahoma foundation support awarded to all institutions of higher education in Oklahoma and as an actual dollar amount and percentage of total private financial support received by the individual institutions.

2. Grants by Academic Purpose: Each foundation grant made to an Oklahoma institution of higher education was classified according to the specific academic purpose for

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[9] *Ibid.*, pp. 9-13.

which it was awarded. These purposes were classified as follows: (A) General and Undesignated Support; (B) Building and Physical Plant Development; (C) Faculty Support; (D) Student Support, including scholarships and fellowships; (E) Special Research Programs; (F) Athletic Programs; (G) Arts and Hunanities; (H) Religious Education; (I) Library Development; and (J) Medical Education. This information was analyzed to show total support in each classification, by year, and by institution. Percentages were compiled to show the percentage of total foundation support which was awarded to each of the specific academic areas during the three-year period.

3. Types of Institutions Receiving Grants: For further analysis of impact, the grants for higher education were classified according to types of recipient institutions. A comparison was made of the total amount of financial support and the percentage this amount represented of total foundation support to: two-year colleges, four-year colleges, universities, professional schools, and educational agencies.

4. Grants to Private versus Public Recipients: Grants were also analyzed according to the control base of the institutions to which they were awarded. This was used to determine the amount of money and percentage of total support awarded to publicly-controlled or privately-controlled institutions of higher education in the state. A further breakdown was made to compare the support to public or private

institutions by type, i.e., publicly-controlled two-year colleges compared with privately-supported two-year colleges, etc.

5. Oklahoma Foundation Support as Part of Total Financial Support: An important measure of impact was the determination of what part of the total institutional educational, general operating, and student aid budgets was provided to Oklahoma institutions of higher education by Oklahoma-based foundations. Financial reports from each of the individual institutions, from the Office of the State Regents for Higher Education and from the Council for Financial Aid to Education in New York, were compiled. These reports were then analyzed for a comparison of the total Oklahoma-based foundation support represented as a percentage of total support received by the institutions for these purposes, individually and collectively, during the reporting years. Total funds awarded from the following sources were included: (1) Oklahoma-based foundation; (2) state government funds; (3) federal funds; (4) other private donors, including other foundations and corporations; (5) religious denominations; (6) tuition and fees; and (7) others. Oklahoma-based foundation grants were also compared to total private support received.

Limitations of the Study

Certain limitations should be kept in mind while interpreting the results of this study. The most serious limitations were those inherent in the availability of information provided by the foundations and the institutions of higher education. Because Internal Revenue Service information copies provided the bulk of information on foundation activities, it must be anticipated that the lack of uniform reporting procedures affected the collection of information. The historical nature of the foundation organizations also limited access to information concerning source of foundation wealth and attitudes involved in grant-making decisions.

In addition, the following other broad limitations should be considered:

1. Limitations due to differences in application of principles of institutional accounting - Institutions of higher education and Oklahoma-based foundations both differ in the application of accounting principles, and, to the extent that they differ, compariability of the data is impaired. Efforts were made to make all reports uniform, but the problem of inconsistency of data from year to year did occur.

2. Limitations due to difference in function and size of the various institutions - Differences in functions and size dictate some difference in their income and expenditure patterns. Consequently, uniformity of financial operations could not be expected.

3. Limitations due to inaccuracies of reporting - All of the data that were reported were checked for accuracy. A few inaccuracies were found and eliminated, but there is a

possibility that others exist and could not be detected through available techniques.

4. Limitations due to adjustments for analysis - In an effort to make the reports meet meaningful reporting patterns for this study, information was adjusted accordingly. For example, information provided by the Office of the Oklahoma Regents for Higher Education separated income and expenditures for student aid. This study combined those figures for comparative purposes to match the patterns the Oklahoma-based foundations used to report grants. Also, income and expenditures for capital or construction purposes were often combined with income and expenditures for operating and general purposes. Since Oklahoma-based foundation grants were also computed in this manner, no effort was made to differentiate for this study.

Summary

The design of this study provides a pattern of investigation which is adaptable for foundation research throughout the nation. The procedures followed utilize existing legal structures regarding private foundations, which will be even more conducive for serious research following the enactment of the Tax Reform Act of 1969. For example, the new tax law requires foundations to file annual reports as well as tax statements. These annual reports will clearly identify the private philanthropic foundations operating in a given state and will provide uniform information about assets, giving programs, officers, and policies. Compilation of a master ledger of foundations should be easier to prepare and maintain.

This design permits classification of foundations by origin and purpose. Charitable institutions seeking support will be able to review past giving records to determine which types of foundations have demonstrated philanthropic support in that area. The classifications should also be of value for existing and new foundations to see how comparable charitable organizations pattern their programs of support.

The design was structured to analyze the Oklahoma-based foundations in terms of financial positions, grant programs to all charitable institutions, and in-depth analysis of grant support to Oklahoma higher education. The design will permit determination of the areas of higher education that are being supported by the local foundations, the institutions that are receiving support from these foundations, and how the foundation support relates to total institutional support.

CHAPTER IV

OKLAHOMA-BASED PRIVATE PHILANTHROPIC FOUNDATIONS, 1965-1967

This chapter investigates the private philanthropic foundations operating in the state of Oklahoma during the three-year period of the study. By analyzing available data from Internal Revenue Service reports and material prepared by the foundations, it was possible to identify the Oklahoma-based foundations; catalog the foundations by types, dates of origin, legal form and size; determine their financial assets individually and cumulatively; compare the Oklahoma-based foundations, in terms of numbers and assets, with national foundations; and determine the types of agencies and institutions that received Oklahoma-based foundation financial support during the period.

Number and Size

In 1967, there were 233 private philanthropic foundations operating in the State of Oklahoma. These foundations reported combined assets of $245,967,436. All of these tax-exempt organizations met the criteria as non-governmental, non-profit organizations having principal funds of their own, managed by directors, and established to maintain or aid social, educational, charitable, religious or other activities serving the common welfare.[1]

The number of Oklahoma-based foundations fluctuated during the reporting period as new organizations were chartered and other foundations ceased to operate. A total of 239 separate foundations operated in the state during the three-year period. In 1965, the number of foundations totalled 195; in 1966, the number was 219.

TABLE 1

GROWTH IN NUMBER OF OKLAHOMA-BASED PRIVATE PHILANTHROPIC FOUNDATIONS, 1965-1967

Year	Number of Foundations	Rate of Increase (Per Cent)
1965	195	
1966	219	12.3
1967	233	6.3

In the three-year period, there was a net gain of 28 foundations in the State of Oklahoma, a growth of 14.3 per cent.

[1]See Appendix F for complete master list of all Oklahoma-based foundations, their assets and grant records for each of the three years of the study.

Based on the estimated total of approximately 24,000 foundations in operation in the nation in 1967,[2] Oklahoma accounted for .97 per cent of the total number. These same estimates projected a total of $19,927,000,000 in foundation assets nationally. This means that the assets of $245,967,436 controlled by Oklahoma-based foundations represented 1.3 per cent of the estimated total national private foundation assets.

Dates of Establishment

Table 2 includes data showing the period of establishment of Oklahoma-based private foundations. This demonstrates the growth in numbers of Oklahoma-based foundations since 1950.

TABLE 2

DATES OF ESTABLISHMENT OF OKLAHOMA-BASED FOUNDATIONS AND 6,745 NATIONAL FOUNDATIONS* BY DECADES AFTER 1900

Period	Oklahoma-based Foundations		6,745 National Foundations	
	Total	Per Cent	Total	Per Cent
Before 1900			26	.4
1900-1910			18	.3
1910-1919			76	1.2
1920-1929	2	.8	177	2.6
1930-1939	7	2.9	294	4.3
1940-1949	25	10.4	1,583	23.5
1950-1959	103	43.2	3,817	56.6
1960-1969	102	42.7	754	11.1
	239	100.0	6,745	100.0

*Foundation Directory, p. 9.

[2]Letter from Jean Rudd, The Foundation Center, New York, April 23, 1970.

Of the 239 Oklahoma-based foundations for which data were available, 103 report that they were established between the years 1950 and 1959. During the decade, 1960-1969, a total of 102 of the Oklahoma-based foundations report establishment. The oldest foundations in the state, in terms of years in operation from period of establishment, are the Lew Wentz Foundation of Norman, which was established in 1926 to provide assistance to students at the University of Oklahoma;[3] and the Frank Phillips YMCA Trust of Bartlesville, which was established in 1929 as a perpetual source of income for the Bartlesville YMCA.[4] Seven other foundations were established in Oklahoma prior to 1940. They include the Educational Fund for Children of Phillips Petroleum Company of Bartlesville, the Harris Foundation of Oklahoma City, Robert Kane Memorial High School Trust of Bartlesville, The Frank Phillips Foundation of Bartlesville, The Vivian Bilby Noble Foundation of Ardmore, and Robert Watchorn Charities of Shawnee.

The dates of establishment of Oklahoma-based foundations generally are later than those of the 6,745 national foundations studied by the Foundation Library Center in New

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[3]Internal Revenue Service Form 990-A filed by Lew Wentz Foundation, 1966.

[4]Internal Revenue Service Form 990-A filed by Frank Phillips YMCA Trust, 1967.

York.[5] Table 2 indicates that almost 43 per cent of the Oklahoma-based foundations were established after 1960 while all but 11 per cent of the national foundations had been established before that date. The decade 1950-1959 marked the largest growth of foundations both in Oklahoma and in the nation, but the Oklahoma growth during those ten years was only slightly more than in the decade that followed. More than 80 per cent of the surveyed national foundations were established in the period from 1940 through 1959. Thus, while the heaviest concentration of foundations, both in Oklahoma and in the national survey were founded after 1940, the data shows that more than 42 per cent of the Oklahoma-based foundations were founded during the past ten years.

Legal Forms of Organization

In recent years, substantially all foundations have been established as charitable corporations under laws of a particular state, or as unincorporated charitable trusts, under trust declaration or resolution, or such devises as a will, deed, or indenture. (This legal structure development was described in detail in Chapter III.) The corporate form has been more widely adopted in Oklahoma, as shown in Table 3.

A total of 208, or 89.2 per cent, of the 233 private foundations operating in the state of Oklahoma in 1967 were

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[5] The Foundation Directory, p. 11.

TABLE 3

ASSETS, GRANTS AWARDED, AND GRANTS AWARDED TO OKLAHOMA INSTITUTIONS OF HIGHER EDUCATION, 1967, BY OKLAHOMA-BASED CHARITABLE TRUSTS AND CHARITABLE CORPORATIONS

Legal Form	Number	Assets		Grants Awarded			Grants to Oklahoma Institutions of Higher Education		
		Amount	Per Cent	Amount	Per Cent of Assets	Per Cent of Total Grants	Amount	Per Cent of Grants Made	Per Cent Grants to Higher Education
Charitable Trusts	25	$ 27,940,666	11.2	$ 717,488	2.6	9.0	$ 37,650	5.2	2.9
Charitable Corporations	208	218,026,770	88.8	7,258,475	3.3	91.0	1,280,290	17.6	97.1
TOTAL	233	$245,967,436	100	$7,975,963	3.2	100	$1,317,940	16.7	100

created as charitable corporations. Only 25 charitable organizations, or 10.8 per cent of the total, had been established as trusts. The basic differences in the two organizations, as described previously is that trusts are devices for making disposition of property whereby the legal title and duties are given to a trustee or trustees for management and charitable organizations are legal instruments through which living donors and corporations may create charitable organizations to be used as a channel of funds for philanthropic giving. Often charitable trusts are created by will and do not come into existence until after the death of the donor.

The charitable corporations also dominated the financial aspects of Oklahoma-based foundations during the period of the study. Table 3 indicates that the charitable corporations possessed $218,026,770, 88.8 per cent of all Oklahoma-based foundation assets in 1967. The charitable corporations also awarded 91.0 per cent of all grants contributed by Oklahoma-based foundations during that year. The charitable corporation was also considerably more active in support of Oklahoma institutions of higher education during 1967, contributing $1,280,290, or 97.1 per cent of all grants awarded by Oklahoma-based foundations to Oklahoma institutions of higher education. Unless the support of higher education was one of the purposes of the charitable trust, the organization, of course, would not be able to support institutions of higher education. During 1967, the charitable trusts contributed $37,650, or 2.9 per cent of the Oklahoma-based foundation gifts to Oklahoma higher education.

It is interesting to compare the legal form composition of Oklahoma-based foundations with those 6,745 national foundations studied by the Foundation Information Center. Of that group, 4,526, or 67 per cent of the total, were charitable corporations, and 2,219, or 33 per cent of the total, were charitable trusts or other similar legal forms.[6] Of this national group studied, however, the ratio of corporations to trusts since 1950 has been 66 per cent to 34 per cent, a ratio more closely related to the Oklahoma-based foundations, most of which have been established since 1950. This indicates that an increasing number of people are taking advantage of the charitable corporate structure to create instruments for philanthropic purposes while the number of persons establishing deferred instruments is remaining steady with previous years.

Assets of Oklahoma-based Foundations

The assets of Oklahoma-based philanthropic foundations totalled $245,967,436 in 1967. This represented an increase of more than $118,356,287, or 107.8 per cent, over the reported value of the state's foundations in 1965, the first year of the study. The assets of the Oklahoma-based

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[6] *Ibid.*, p. 13.

foundations were generally reported at market value unless otherwise indicated. In only one instance did a large foundation report assets in book value only, and this was for one year only. Adjustments were noted accordingly in the data analysis that follows.

TABLE 4

GROWTH IN ASSETS OF OKLAHOMA-BASED FOUNDATIONS, 1965-1967

Year	Total Foundations Assets at Estimated Value	Percentage of increase over previous year
1965	$127,611,149	
1966	226,702,426	77.6
1967	245,967,436	8.4

Based on the estimated $19,927,000,000 financial value of the nation's 24,000 foundations in 1967,[7] the Oklahoma-based foundations accounted for 1.3 per cent of these total national foundation assets.

One of the outstanding facts concerning foundations' assets is the degree of their concentration in a few large organizations. As discussed in Chapter II, 13 of the nation's largest foundations possess more than $7,750,000,000 representing approximately one-third of the nation's total

[7]Ibid., p. 11.

foundation assets. The fact of concentrated wealth is true in Oklahoma. In 1967, for example, six foundations controlled more than $156,328,426, or 63.5 per cent of all assets of the Oklahoma-based foundations. This fact has significant meaning in a study of financial impact. For example, those foundations which control the largest amount of money will be able to make the largest financial gifts. Their gifts alone can, thus, influence the receipts of a single category and a given institution. Also, this concentration of assets can distort the foundation picture in a single state. In Oklahoma, for example, the fact that six foundations control a majority of the assets means that the remaining 233 foundations will have small assets, generally, and will have limited financial potential. Table 5 presents, in order of size of reported value of assets, the six largest Oklahoma-based foundations during 1967. In addition to the fact that six foundations controlled more than half of all Oklahoma-based foundation assets, it is important to note that one foundation, W. K. Warren Foundation of Tulsa, alone accounted for $76,712,386, or 31.2 per cent of all assets.

A second group of twenty foundations, which individually controlled assets ranging from $1,000,000 to $10,000,000 accounted for $61,280,372, or 24.9 per cent of all assets of Oklahoma-based foundations. These two groups, which include 26 private foundations, in 1967 controlled a total of $217,608,798 or 88.4 per cent of all Oklahoma-based foundation assets. The remaining 207 foundations, or 88.8 per cent of the Oklahoma-based foundations, controlled $28,358,638, or 11.6 per cent of the total assets.

TABLE 5

THE SIX LARGEST OKLAHOMA-BASED FOUNDATION IN TERMS OF REPORTED VALUE OF ASSETS, 1967

Foundation	Assets	Per Cent of Assets of All Oklahoma-Based Foundations
W. K. Warren Foundation	$ 76,712,386	31.2
The J. E. & L. E. Mabee Foundation	23,990,248	9.7
The Samuel Roberts Noble Foundation	19,041,673	7.7
Kerr Foundation	13,825,263	5.7
The Frank Phillips Foundation	11,424,122	4.6
The J. A. & Leta Chapman Trust	11,334,734	4.6
	$156,328,426	63.5

Table 6 presents a financial summary of the Oklahoma-based foundations according to size classification. The table presents their assets, total grants made, and grants to Oklahoma institutions of higher education during 1967.

TABLE 6

ASSETS, GRANTS, AND GRANTS TO OKLAHOMA INSTITUTIONS OF HIGHER EDUCATION BY OKLAHOMA-BASED FOUNDATIONS, ACCORDING TO FOUNDATION SIZE, 1967

Foundation Size Class	Number	Total Oklahoma Foundation Assets		Grants Made by Oklahoma Foundations			Grants to Oklahoma Higher Education		
		Amount	Per Cent	Amount	Per Cent		Amount	Per Cent	
					Assets	Grants		Total Grants	to Higher Education
Assets $10 million or more	6	$156,328,426	63.5	$2,815,017	1.8	35.2	$ 199,347	7.0	15.2
Assets $1 million to $10 million	20	61,289,372	24.9	2,520,962	4.1	31.6	625,948	24.8	47.4
Assets $500,000 to $1 million	15	10,332,705	4.3	592,825	5.7	7.5	80,139	13.5	6.1
Assets $100,000 to $500,000	60	14,628,181	6.0	1,447,632	9.8	18.1	308,004	21.2	23.4
Assets less than $100,000	132	3,388,752	1.3	599,527	17.2	7.6	104,502	17.4	7.9
TOTAL	233	$245,967,436	100.0	$7,975,963	3.2	100.0	$1,317,940	16.7	100.0

This analysis shows that, in addition to a concentration of financial wealth in the hands of a few foundations, a large number of Oklahoma-based foundations controlled small assets. More than 132 foundations, or 56.6 per cent of the total, had assets of less than $100,000. The cumulative assets of this group of 132 were $3,388,752, representing 1.3 per cent of total assets possessed by Oklahoma-based foundations. While the W. K. Warren Foundation was found to be the largest foundation in Oklahoma during 1967, the smallest foundation in terms of reported financial assets, was the Max and Tookah Campbell Foundation of Tulsa with reported assets of $102. More than 55 of the Oklahoma-based foundations studied had 1967 assets of less than $10,000.

Grants Awarded

During the three years of the study, Oklahoma-based foundations awarded grants totalling $21,293,945; $7,390,644, 1965; $5,927,338, 1966; $7,975,963, 1967. Grants awarded by the Oklahoma-based foundations in 1967 represented 3.2 per cent of total reported assets. This is a lower percentage than reported in a survey of selected national foundations for the same year; their grants represented 6.1 per cent of total reported assets.[8]

Table 6 also presents an analysis of the grants awarded by Oklahoma-based foundations, according to size

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[8] *Ibid.*, p. 27.

groupings, during 1967. The six largest foundations which possessed the greatest concentration of foundation wealth also awarded the largest amount of grants, both in terms of dollar amount and percentage of grants awarded. These six foundations, which controlled more than 63.5 per cent of all Oklahoma-based foundation wealth contributed 35.2 per cent of the grants awarded in 1967. The second largest group, the 20 foundations with assets between $1 000,000 and $10,000,000, contributed 31.6 per cent of total grants awarded. However, the 60 foundations, which were classified as having assets of between $100,000 to $500,000 and which controlled six per cent of total assets, accounted for more than 18.1 per cent of grants made during the year with grants totalling $1,447,469. The largest category of foundations in terms of number, the 132 foundations with assets of less than $100,000, accounted for 7.6 per cent of total grants awarded with grants totalling $599,527.

The percentage of earnings being awarded as grants by foundations is a significant measure of effort. The Tax Reform Act of 1969 has established six per cent of market value of investment assets as the minimum anticipated investment return for foundations. The Act places a 15 per cent excise tax on those foundations which do not expend their minimum investment return or adjusted net income, whichever is greater. Adjusted net income is gross income, excluding long-term capital gains, plus recoveries or prior qualifying distributions less expense of earning such income. The smallest Oklahoma-based foundations in terms of assets, the 132 foundations with assets of less than $100,000, contributed only 7.6 per cent of all grants awarded by Oklahoma-based foundations during 1967. However it should be noted that the $599,590 these foundations contributed represented 17.2 per cent of their total assets. The six largest foundations, however, while contributing more in terms of total dollars, contributed amounts equal to less than two per cent of their total assets.

It appears that the smaller the size of the Oklahoma-based foundations as measured in terms of individual assets, the greater is their percentage of grants awarded in relationship to assets. The classification including sixty foundations with assets of $100,000 to $500,000 awarded grants representing 9.8 per cent of their assets; the next group, fifteen foundations with assets of $500,000 to $1,000,000 contributed funds representing 5.7 per cent of their assets. The twenty foundations in the $1,000,000 to $10,000,000 category, were second lowest in terms of grants awarded as a percentage of assets controlled. As a group, they awarded only 4.1 per cent of their assets. Only grants from two groups representing the smallest Oklahoma-based foundations in terms of financial assets made grants of at least six per cent of their reported assets. It must be made clear, however, that these figures represent actual grants awarded as a percentage of known assets. Data was not available on adjusted net income for the individual Oklahoma-based foundations. Therefore, the six per cent minimum anticipated investment return was applied in this study.

Grants to Institutions of Higher Education

Although the subject of grants by Oklahoma-based foundations to institutions of higher education in Oklahoma is covered in detail in Chapter V, it is appropriate to report the comparative ranges of support to Oklahoma higher education according to the size category of foundations in the present analysis.

In 1967, Oklahoma-based foundations awarded grants totalling $1,317,940 to institutions of higher education in Oklahoma. These grants represented more than 16 per cent of grants awarded by the foundations for all purposes during this year. The largest amount of support to institutions of higher education was awarded by the twenty foundations in the $1,000,000 to $10,000,000 category. These foundations awarded grants totalling $625,948, a total that accounted for almost one-half of the total support received from Oklahoma-based foundations. They represented 24.8 per cent of total grants awarded by this grouping of foundations. The group composed the largest six foundations, accounted for $199,347, or 15.2 per cent of grants awarded to Oklahoma institutions of higher education in 1967. Exactly seven per cent of their total grants during the year went to Oklahoma higher education.

The second largest amount of support to Oklahoma higher education was provided by the 60 foundations with assets in the range of $100,000 to $500,000. These foundations awarded grants totalling $308,004, accounting for 23.4 per cent of total Oklahoma-based foundation support received by institutions of higher education in 1967.

Types of Foundations

During the three years of this study, all five types of foundations identified and defined previously were represented among Oklahoma-based foundations. Family or personal foundations numbered 154 in 1967, representing more than half the total Oklahoma-based foundations. The second largest group (59) was special purpose foundations. The others included: general purpose foundations, nine; company-sponsored, eight; and community foundations, three. Tables 7, 8, and 9 present the information necessary to an analysis of the Oklahoma foundations by type for each year of the study.

General Purpose Foundations

Nine of the 239 foundations in the study of the General purpose classification included four of the six largest Oklahoma-based foundations. These foundations characteristically include a non-family related board of directors or trustees, a professional staff, and wide varities

TABLE 7

ASSETS, GRANTS, AND GRANTS TO OKLAHOMA INSTITUTIONS OF HIGHER EDUCATION BY OKLAHOMA-BASED FOUNDATIONS, ACCORDING TO FOUNDATION TYPE, 1967

Foundation Type	Number	Total Oklahoma Foundation Assets		Grants Made by Oklahoma Foundations			Grants to Oklahoma Higher Education		
		Amount	Per Cent	Amount	Per Cent		Amount	Per Cent	
					Assets	Grants		Total Grants	to Higher Education
General Purpose	9	$142,180,281	57.8	$3,031,898	2.1	38.0	$ 253,846	8.3	19.3
Special Purpose	59	41,836,463	17.0	1,018,733	2.4	12.7	257,544	25.2	19.6
Company Sponsored	8	2,345,347	0.9	845,052	36.0	10.6	204,949	24.2	15.5
Community	3	283,079	0.1	1,327	0.4	0.1	....	....	....
Family or personal	154	59,322,266	24.2	3,078,913	5.1	38.6	601,601	19.5	45.6
TOTAL	233	$245,967,436	100.0	$7,975,963	3.2	100.0	$1,317,940	16.7	100.0

TABLE 8

ASSETS, GRANTS, AND GRANTS TO OKLAHOMA INSTITUTIONS OF HIGHER EDUCATION BY OKLAHOMA-BASED FOUNDATIONS, ACCORDING TO FOUNDATION TYPE, 1966

Foundation Type	Number	Total Oklahoma Foundation Assets		Grants Made by Oklahoma Foundations			Grants to Oklahoma Higher Education		
		Amount	Per Cent	Amount	Per Cent		Amount	Per Cent	
					Assets	Grants		Total Grants	to Higher Education
General Purpose	9	$133,475,985	58.8	$2,218,199	1.6	37.3	$ 106,513	4.8	11.4
Special Purpose	56	35,914,237	15.8	666,533	1.8	11.2	253,690	38.0	27.2
Company Sponsored	7	2,778,959	1.3	678,426	24.4	11.4	207,180	30.5	22.2
Community	2	270,996	0.1	1,793	0.6	0.3	....	....	....
Family or Personal	145	54,262,249	24.0	2,362,387	4.3	39.8	365,480	15.4	39.2
TOTAL	219	$226,702,426	100.0	$5,927,338	2.6	100.0	$ 932,863	15.7	100.0

TABLE 9

ASSETS, GRANTS, AND GRANTS TO OKLAHOMA INSTITUTIONS OF HIGHER EDUCATION BY OKLAHOMA-BASED FOUNDATIONS, ACCORDING TO FOUNDATION TYPE, 1965

Foundation Type	Number	Total Oklahoma Foundation Assets		Grants Made by Oklahoma Foundations			Grants to Oklahoma Higher Education		
		Amount	Per Cent	Amount	Per Cent Assets	Per Cent Grants	Amount	Per Cent Total Grants	Per Cent to Higher Education
General Purpose	7	$ 58,306,948	45.6	$2,785,344	4.7	37.7	$ 82,635	2.9	6.3
Special Purpose	45	22,737,727	17.9	1,063,344	4.6	14.4	405,650	38.1	30.8
Company Sponsored	7	2,576,911	2.1	539,464	20.9	7.3	126,579	23.4	9.7
Community	2	279,888	0.2	16,108	5.7	0.2	....	....	....
Family or Personal	134	43,709,675	34.2	2,986,384	6.8	40.4	698,725	23.3	53.2
TOTAL	195	$127,611,149	100.0	$7,390,644	5.7	100.0	$1,313,589	17.7	100.0

of interest. The main characteristics which identified these foundations during this study were the composition of the boards of control and inclusion of staff personnel. Foundations were placed in this classification if the board of control was not comprised entirely of members of the donor family or if they had one or more paid staff members.

The number of foundations in this category increased to nine in 1967 from seven in 1965. The cumulative assets of the group also rose from $58,306,948, or 45.6 per cent of the total in 1965, to $142,180,281, or 57.8 per cent of the total in 1967. Greatest factor for the rise in assets during the period of the study was the accumulation of wealth by the W. K. Warren Foundation. Part of this large rise was dur to reporting procedures and part to a large rise in market value of assets. The only reported assets of the foundation in 1965 were $37,366,522 (book value). In 1967, the book value of the foundation's assets were $38,473,030; but the market value of the assets (on which this study is based) were $76,712,386. While this accounts for much of this large growth from 1965 to 1967, it should also be noted that the market value of the assets in 1966 was $57,748,744, as compared to $76,712,386 in 1967, representing a one-year growth of $18,963,642, or 32.8 per cent.

While the general purpose foundations controlled more than 50 per cent of the assets of Oklahoma-based foundations, they also accounted for more than 37 per cent of total grants awarded during each of the three years. The percentage of their support to Oklahoma higher education grew during the study period. In 1965, their gifts to Oklahoma institutions of higher education amounted to $82,635, which was 6.3 per cent of the total grants made to higher education. By 1967, this dollar figure had risen to $253,846, accounting for more than 19.3 per cent of the total to higher education.

Special Purpose Foundations

Since many of these foundations were created by will or trust agreement to serve a specified charitable purpose, they tended to remain constant in their support patterns. The number of special purpose Oklahoma-based foundations grew from 45 in 1965 to 59 by 1967. Their cumulative assets rose, during this same period, from $22,737,727 to $41,836,463, but their portion of total assets in relationship to all Oklahoma-based foundations remained almost constant approximating 17 per cent during the period. In spite of the rise in assets, their grant total remained almost steady (from $1,063,344 in 1965 to $1,018,733 in 1967.)

Support by the special purpose foundations for Oklahoma higher education was higher than any other category of foundation during each of the three years in terms of percentage of grants going to higher education. Support to Oklahoma higher education from this category in 1965 was $405,650, representing 38.1 per cent of the total grants made by special purpose foundations and 30.8 per cent of all Oklahoma-based foundations support to Oklahoma higher education. In 1967 the amount was $257,544 or 25.2 per cent of their total grants, and 19.6 per cent of all grants awarded to higher education. The dollar decrease may be attributed to the abolition of some special purpose foundations which were created to support higher education, and to a decline in financial earnings. The decrease in percentage also was caused by the establishment of newer special purpose foundations which concentrated their resources on areas other than Oklahoma higher education.

Company-sponsored foundations

Although there were only eight company-sponsored foundations in Oklahoma in 1967 (an increase of one foundation over 1965 and 1966), this category had by far the most impressive record of grant support, based on percentage of assets awarded in grants each year. In 1965 the seven company-sponsored foundations had assets totalling $2,576,911, or 2.1 per cent of the Oklahoma-based foundation total. During that year, while all Oklahoma-based foundations awarded an average of 5.7 per cent of their assets, the company-sponsored foundations made grants totalling $539,464, representing 20.9 per cent of their assets. This record held in 1967, when the assets of the eight company-sponsored foundations had decreased to $2,345,347, less than one per cent of Oklahoma-based foundation total assets, but their grant total increased to $845,052, representing 36 per cent of their assets.

Higher education received 24.2 per cent of the company-sponsored foundations' grants in 1967 for a total of $204,949. This represented an increase in total dollars, but a decline from 30.5 per cent of gifts in 1966.

Community Foundations

Community foundations function under community control in a sense not found in the other foundation organizations. Three community foundations were operating in Oklahoma in 1967: The Broken Arrow Foundaticn, the Tulsa Permanent Community Fund, and the Pawnee and Noble Counties Community Action Foundation (formed in 1967). Their 1967 assets totalled $283,079, representing 0.1 per cent of the Oklahoma-based foundation total. Their grants during that year amounted to $1,327. They made no grants to Oklahoma institutions of higher education during any of the three years studied.

Family or Personal Foundations

Family or personal foundations represented the largest group of foundations, 154, or 66 per cent of the 1967 total number; and they also represented the second largest source of financial assets among Oklahoma-based foundations with more than $59,322,266, or 24.2 per cent of total 1967 assets reported. While the preponderance in number is consistent with the national pattern, the percentage of total financial assets is not. The Foundation Directory in 1967, for example, reported that this classification of foundations included in the 1967 national study represented only 14 per cent of tabulated assets. Since this national study considered only the larger 6,745 foundations in the nation, it may be assumed that most of the foundations not included (estimated to number 18,000) may be considered in the family or personal foundation group count.

In spite of some concerns expressed earlier in the study about amount of contributions in relation to potential earning power of financial assets, the family or personal foundations in Oklahoma had a good reported percentage record. For example, in 1967, the foundations in this group made grants totalling $3,078,913, which represented 5.1 per cent of their total assets. This was an increase over the 4.3 per cent corresponding total in 1966, but a decrease from the 6.8 per cent total in 1965. The family or personal foundations accounted for a major portion of total grants made in each of the study's three years. In 1967, their grants represented 38.6 per cent of the total, in 1966, 39.8 per cent, and in 1965 40.4 per cent.

In 1967, this group's grants of $601,601 to Oklahoma higher education represented 45.6 per cent of the total

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Ibid., p. 35.

support received for this purpose from all Oklahoma-based foundations. The corresponding total of $365,480 represented 39.2 per cent of the total in 1966; and the grants totalling $698,725 represented 53.2 per cent of the total support in 1965 from Oklahoma-based foundations to Oklahoma institutions of higher education.

Fields of Foundation Activities

Oklahoma foundations are highly individual, and the projects they support are almost infinite in variety. But there is a heavy concentration in some fields while other charitable institutions obtain little support from this source. The focus of the present was to identify activities that were supported generally by Oklahoma-based foundations.

To accomplish this objective, a six point classification system was developed: (I) Religion; (II) Welfare and Community Service; (III) Elementary and Secondary Education; (IV) Higher Education; (V) Health; and (VI) Arts and Humanities. Each grant reported by each of the 239 foundations studied was classified into one of the six categories. When the foundation did not designate the recipient either on its IRS Form 990-A or in its annual report, the grant was recorded as unclassified, (category VII). Most of the Oklahoma-based foundations indicated, either specifically by recipient or generally by classification, the grant recipients.

Grants by the Oklahoma-based foundations totalled $21,293,945 during the three year period. Table 10 presents an analysis of the grants reported by the foundations according to recipient purpose classificiation.

Health (V) received the largest amount of Oklahoma-based foundation support during the three-year period with grants totalling $6,027,771, 28.4 per cent of the total amount. The factor of wealth concentration in a single foundation accounted in large measure for this total. The W. K. Warren Foundation's grants to a single hospital accounted for almost $4,005,890 representing 66.4 per cent of the health classification total. Without the Warren Foundation's major grants, the health classification would have ranked fourth rather than first in total grants made by Oklahoma-based foundations during the study.

The second most popular recipient in terms of financial support received during the three year period was Higher Education (IV) which received a total of $5,530,483, or 25.9 per cent of the total. Financial support to higher education by Oklahoma-based foundations declined by 8.2 per cent during the three-year period. Support totalled $2,175,629 in 1965; dropped to $1,358,633, or 22.9 per cent in 1966; and moved back up to $1,996,221 in 1967 for the 8.2 per cent overall decline between 1965 and 1967. The rise and decline is determined by individual foundation grants awarded during each of the years. This time period

TABLE 10

GRANTS REPORTED BY OKLAHOMA-BASED FOUNDATIONS
BY CLASSIFICATION OF GRANT

	1967		1966		1965		Total	
	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
Religion (I)	$ 987,743	12.4	$ 704,705	11.9	$ 512,998	6.9	$ 3,205,446	10.3
Welfare and Community Service (II)	1,678,928	21.0	1,341,851	22.6	1,688,847	22.8	4,709,626	22.2
Elementary and Secondary Education (III)	326,197	4.2	180,337	3.1	139,914	1.9	646,448	3.1
Higher Education (IV)	1,996,221	25.0	1,358,633	22.9	2,175,629	29.4	5,530,483	25.9
Health (V)	2,507,708	31.4	1,806,123	30.4	1,713,940	23.2	6,027,771	28.4
Arts and Humanities (VI)	239,608	3.0	246,243	4.3	230,247	3.2	716,098	3.3
Unclassified (VII)	239,558	3.0	289,446	4.8	929,069	12.6	1,458,073	6.8
TOTAL	$7,975,963	100.0	$5,927,338	100.0	$7,390,644	100.0	$21,293,945	100.0

and the nature of the awards does not present adequate information to indicate possible trends.

Support by Oklahoma-based foundations to projects classified in the Welfare and Community Service category (II) amounted to $4,709,626, 22 per cent of the total, during the three-year period. Most of these funds were awarded to community fund organizations and similar local charities.

Agencies in these three categories received more than 76 per cent of all grants from Oklahoma-based foundations during the study. Most of the grants in the Religion (I) classification were for support of local church organizations of various Christian denominations. This classification received $3,205,446, or 10.3 per cent of the total, during the three-year period.

Organizations in the category that included grants for Arts and Humanities (VI) received a total of $716,098, or 3.3 per cent of the total. Grants for arts councils, museums, and civic cultural activities received the bulk of funds in this classification.

Gifts to Elementary and Secondary Education (III) totalled $646,448, or 3.1 per cent. Most of these grants were awarded to a limited number of private schools, particularly in Tulsa and Oklahoma City.

Unclassified grants totalled $1,458,073 during the study, representing 6.8 per cent of the total. Grants were placed in this classification when the foundation showed only a dollar total in the reports concerning grant allocations. The new Treasury Department ruling, referred to in Chapter III, should eliminate non-designated reporting in the future.

Comparison to National Foundation Grant Allocations

The 1967 Foundation Directory published results of a study of the grants of 200 selected small foundations which permit a comparison with Oklahoma-based foundations.[10] Assets of these 200 foundations totalled $7,364,000. During 1967 they awarded grants totalling $609,155. Of this amount $200,016, 33 per cent, went to religion; $153,081, or 25 per cent was awarded to welfare; 21 per cent went to education (higher, secondary, and elementary). The health field, which ranked first in the Oklahoma study, ranked fourth in this national survey, receiving $73,530, or 12 per cent of the total funds.

Summary

A total of 239 foundations operated in the state of Oklahoma during the years 1965-1967. By 1967, the 233 Oklahoma-based foundations in operation controlled assets of $245,967,436, representing 1.3 per cent of the total estimated national foundation assets.

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[10] Ibid., p. 44.

More than 85 per cent of the Oklahoma-based foundations have been established since 1950, and more than 89 per cent of the foundations had been organized as charitable corporations. These charitable corporations controlled almost 90 per cent of all Oklahoma-based foundation assets and awarded almost 90 per cent of the total grant dollars. The remaining foundations were established by trust, will, or other devise.

Most Oklahoma-based foundations are the family or personal type. Of the 239 foundations that were active, 154, or more than 64 per cent, were in this category. Special purpose foundations represented the second largest group with 59. The nine general purpose foundations in the state controlled more than 57 per cent of Oklahoma's foundation assets in 1967. They contributed almost 38 per cent of the money awarded by Oklahoma-based foundations during the three-year period. Company-sponsored foundations ranked first among Oklahoma-based foundations in terms of percentage of assets awarded annually in financial grants. In 1967, for example, the eight foundations in this category awarded grants representing almost 36 per cent of their assets.

Almost 64 per cent of the Oklahoma-based foundation assets were controlled by six organizations, and one foundation, the W. K. Warren Foundation of Tulsa, controlled more than 31 per cent of the total.

During the three years of the study, Oklahoma-based foundations made grants totalling $21,293,945. By using the support classification system, it was determined that the area of health received the greatest amount of financial support from the Oklahoma-based foundations during the period. Gifts to health agencies totalled $6,027,771, representing more than 28 per cent of the funds awarded. Higher education was the second most heavily supported area, receiving $5,530,483, or 26 per cent of the total during the three years. Grants to institutions of higher education in Oklahoma totalled $3,564,392.

CHAPTER V

ANALYSIS OF FINANCIAL SUPPORT PROVIDED BY OKLAHOMA-BASED FOUNDATIONS TO INSTITUTIONS OF HIGHER EDUCATION IN OKLAHOMA

The chapter was designed to analyze the financial information obtained from the Oklahoma-based foundations in terms of support provided to Oklahoma institutions of higher education. Grants to the individual institutions were analyzed to determine how much support the Oklahoma institutions received during each of the three years studied and how these funds were awarded to the recipient institutions. The information was analyzed to determine how much of the Oklahoma-based foundation money was being given to publicly-controlled institutions and to privately-controlled institutions. The study also sought to determine how much money was received by the different types of academic institutions and how these gifts received compared between publicly-controlled and privately-controlled institutions of the same institutional type. The information was also analyzed to determine how much of the Oklahoma foundation money was awarded to different institutional types in both the publicly-controlled sector and privately-controlled sector. Attention was given to the academic areas being supported at Oklahoma institutions of higher education by the Oklahoma-based foundations. This analysis used the ten academic purpose classifications. An important measure of foundation impact was the determination of what part of the total institutional operating, educational, and student aid budget was provided by the Oklahoma-based foundations. This analysis compared the reported information from the Oklahoma-based foundations with that reported by the individual institutions. Comparisons were made from this information for individual institutions as well as by institutional types in each of the two control sectors.

Support to Higher Education

During the three years of this study, Oklahoma-based private foundations awarded grants totalling $3,564,392 to institutions of higher education in Oklahoma. Twenty-five institutions shared in this total support which represented 16.7 per cent of all grants awarded by the Oklahoma-based foundations during this period. At the same time, the Oklahoma-based foundations awarded grants totalling $1,966,091 to institutions of higher education outside the state.

Table 11 provides an analysis of the total grants, year by year, and cumulatively, to each of the publicly-controlled institutions as reported by the Oklahoma-based

TABLE 11

FINANCIAL SUPPORT REPORTED BY OKLAHOMA-BASED FOUNDATIONS TO EL
PUBLICLY-CONTROLLED INSTITUTIONS OF HIGHER EDUCATION
IN OKLAHOMA, BY INSTITUTION, 1965-1967

Institution	1967		1966		1965		Total	
	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
Oklahoma State University	$ 19,806	3.2	$ 61,397	15.6	$ 14,263	6.6	$ 95,466	7.7
University of Oklahoma	558,633	87.8	289,999	73.6	198,317	90.6	1,046,949	83.8
Total Universities	$578,439	91.0	$351,396	89.2	$212,580	97.2	$1,142,415	91.5
Cameron State Agricultural College	$ 39,400	6.2	$ 36,400	9.2	$	....	$ 75,800	6.1
Central State College	600	0.1	2,000	0.5	2,600	1.1	5,200	0.4
Langston University	5,000	0.7	375	0.1	100	0.1	5,475	0.4
Oklahoma College of Liberal Arts	600	0.1	2,577	0.6	1,265	0.5	4,442	0.3
Oklahoma Panhandle State College of Agriculture and Applied Science	500	0.1	....	....	....	....	500	0.1

TABLE 11--Continued.

Institution	1967		1966		1965		Total	
	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
Northeastern State College	$ 10,250	1.6	$ 200	0.1	$ 1,169	0.5	$ 11,619	0.9
Total Four-Year Colleges	$ 56,350	8.8	$ 41,552	10.5	$ 5,134	2.3	$ 103,036	8.2
Eastern Oklahoma State College of Agriculture and Applied Science	$ 760	0.1	$	....	$ 300	0.2	$ 1,060	0.1
Northeastern Oklahoma Agriculture and Mechanical College	....	....	....	....	500	0.2	500	0.2
OSU School of Technical Training	150	0.1	845	0.3	150	0.1	1,145	0.1
Total Two-Year Colleges	$ 910	0.2	$ 845	0.3	$ 950	0.5	$ 2,705	0.3
Total Publicly-Controlled Institutions	$635,699	100.0	$393,793	100.0	$218,664	100.0	$1,248,156	100.0

foundations, primarily through the reports filed with Internal Revenue Service for each year of the study. Table 12 provides the same analysis for each of the privately-controlled institutions.

Comparative Analysis of Grant Support by Institutional Types

Public Institutions Compared to Private Institutions

The foundation awards were distributed between public-controlled institutions and privately-controlled institutions. Table 13, which presents a breakdown of total grants, indicated that $1,248,156, or 35.1 per cent of the total was awarded to publicly-controlled institutions; and $1,631,727, or 45.7 per cent, was awarded to privately-controlled institutions. The remaining $684,509, or 19.2 per cent of the total, was awarded to undesignated grants by the Oklahoma-based foundations. In this case, the foundations either reported the amount of grants to the broad field of Oklahoma higher education or listed only general support, for example, scholarship grants, without designating the Oklahoma institutional recipient.

Although the cumulative total for the three years indicates a larger amount of the funds being awarded to privately-controlled institutions, it should be noted that only in one reporting year, 1965, did privately-controlled institutions receive a majority of the support. During

TABLE 12

FINANCIAL SUPPORT REPORTED BY OKLAHOMA-BASED FOUNDATIONS TO FOURTEEN PRIVATELY-CONTROLLED INSTITUTIONS OF HIGHER EDUCATION IN OKLAHOMA, BY INSTITUTION, 1965-1967

Institution	1967		1966		1965		Total	
	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
Oklahoma City University	$ 76,903	17.3	$ 92,869	29.6	$493,626	56.5	$ 663,398	40.7
University of Tulsa	55,362	12.5	120,659	38.6	255,589	29.2	431,610	26.4
Total Universities	$132,265	29.8	$213,528	68.2	$749,215	85.7	$1,095,008	67.1
Bethany Nazarene College	$ 30,925	6.9	$ 11,783	3.7	$ 36,943	4.2	$ 79,651	4.8
Oklahoma Baptist University	21,431	4.8	17,880	5.7	16,923	1.8	56,234	3.5
Oklahoma Christian College	49,360	11.2	41,886	13.4	35,050	4.1	126,296	7.8
Oral Roberts University	157,150	35.3	....	....	....	....	157,150	9.6
Phillips University	12,392	2.8	13,825	4.4	15,721	1.8	41,938	2.5
Total Four-Year Colleges	$271,258	61.0	$ 85,374	27.2	$104,637	11.9	$ 461,269	28.2

TABLE 12--Continued.

Institution	1967		1966		1965		Total	
	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
Bacone College	$ 1,015	0.2	$ 615	0.2	$ 340	0.1	$ 1,970	0.2
St. Gregory's College	25,000	5.6	....	....	....	....	25,000	1.5
Southwestern College	1,475	0.4	....	....	7,346	0.8	8,821	0.6
Total Two-Year Colleges	$ 27,490	6.2	$ 615	0.2	$ 7,686	0.9	$ 35,791	2.3
St. John's School of Nursing	$	....	$ 2,000	0.7	$	....	$ 2,000	0.1
Lawton Practical Nurses School	....	....	....	....	440	0.1	440	0.1
Hillcrest School of Nursing	289	0.1	1,240	0.5	190	....	1,719	0.1
Total Schools of Nursing	$ 289	0.1	$ 3,240	1.2	$ 630	0.1	$ 4,159	0.3

TABLE 12--Continued.

Institution	1967		1966		1965		Total	
	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
Oklahoma Independent Colleges Fund	$ 13,000	2.9	$ 10,500	3.3	$ 12,000	1.4	$ 35,500	2.1
Total College Organizations	$ 13,000	2.9	$ 10,500	3.3	$ 12,000	1.4	$ 35,500	2.1
Total Privately-Controlled Institutions	$444,302	100.0	$313,257	100.0	$874,168	100.0	$1,631,727	100.0

TABLE 13

OKLAHOMA-BASED FOUNDATION FINANCIAL SUPPORT AWARDED TO PUBLICLY-CONTROLLED, PRIVATELY-CONTROLLED, AND UNDESIGNATED INSTITUTIONS, 1965-1967

	1967		1966		1965		Total	
	Amount	Per Cent of Total Support	Amount	Per Cent of Total Support	Amount	Per Cent of Total Support	Amount	Per Cent of Total Support
Publicly-controlled	$ 635,699	48.2	$393,793	42.2	$ 218,664	16.6	$1,248,156	35.1
Privately-controlled	444,302	33.7	313,257	33.5	874,168	66.5	1,631,727	45.7
Undesignated	237,939	18.1	225,813	24.3	220,757	16.9	684,509	19.2
TOTAL	$1,317,940	100.0	$932,863	100.0	$1,313,589	100.0	$3,564,392	100.0

1965, publicly-controlled institutions received $218,664, or 16.6 per cent of the amount; while privately-controlled institutions received $874,168, or 66.5 per cent of the total. In both of the later years of the study, however, the public institutions received more support. Yet, the difference was so great in the 1965 report that privately-controlled institutions received a 10.6 per cent total margin greater than the publicly-controlled institutions.

Analysis of Grants to Publicly-Controlled Institutions

Of the $1,248,156 total awarded to publicly-controlled institutions, a majority of the funds went to the two publicly-controlled universities. Grants reported to the University of Oklahoma dominated the public-controlled sector. During the three-year period, the University of Oklahoma received $1,046,949, or 83.8 per cent of the entire amount of grants to publicly-controlled institutions. It can be noted on Table 11, that the University of Oklahoma's grants were 76.1 per cent greater during the study than the other publicly-controlled university, Oklahoma State University.

Oklahoma-based foundations reported grant awards to six of the state's ten publicly-controlled four-year institutions during the three-year period. Cameron State Agricultural College received all but 26 per cent of the $103,036 grants awarded to these colleges. Cameron's grant total of $75,800 was awarded during a two-year period, 1966 and 1967. The college received no support from Oklahoma-based foundations during 1965. The other publicly-controlled colleges receiving support were Central State College, $5,200; Langston University, $5,475; Oklahoma College of Liberal Arts, $4,442; Oklahoma Panhandle State College of Agriculture and Applied Science, $500; and Northeastern State College, $11,619.

Three of the state's publicly-controlled two-year colleges received support from Oklahoma-based foundations during the three-year period. This support totalled $2,705, representing less than one per cent of support awarded publicly-controlled institutions. Eastern Oklahoma State College of Agriculture and Applied Science received $1,060 of the two-year college total; and Oklahoma State Technical Institution, a branch of Oklahoma State University, received $1,415. Northeastern Oklahoma Agriculture and Mechanical College received one grant of $500 in 1966 for the remaining support to publicly-controlled two-year colleges. Table 14 shows the breakdown of support to publicly-controlled institutions by institutional type.

Analysis of Grants to Privately-Controlled Institutions

In the private sector of Oklahoma higher education, the distribution in terms of percentage of Oklahoma-based foundation funds received was more generally uniform among the institutions than that found in the publicly-controlled sector. As shown in Table 12, grants were awarded to both

TABLE 14

OKLAHOMA-BASED FOUNDATION FINANCIAL SUPPORT AWARDED TO PUBLICLY CONTROLLED INSTITUTIONS OF HIGHER EDUCATION IN OKLAHOMA, BY INSTITUTIONAL TYPE, 1965-1967

Institutional Type	Support Awarded 1967		Support Awarded 1966		Support Awarded 1965		Total Support Awarded	
	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
Universities	$ 578,439	91.0	$ 351,396	81.2	$ 212,580	97.2	$1,142,415	91.5
Four-year colleges	56,350	8.8	41,552	10.5	5,134	2.3	103,036	8.2
Two-year colleges	910	0.2	845	0.3	950	0.5	2,705	0.3
TOTAL	$ 635,699	100.0	$ 393,793	100.0	$ 218,664	100.0	$1,248,156	100.0

of the privately-controlled universities (Oklahoma City and Tulsa); all five privately-controlled four-year colleges (Bethany Nazarene, Oklahoma Baptist University, Oklahoma Christian, Oral Roberts University, and Phillips University); and to three of the five privately-controlled two-year colleges (Bacone, St. Gregory's, and Southwestern).

The universities' $1,095,008 total represented 67.1 per cent of the funds awarded to privately-controlled institutions during the three years. Of this total, Oklahoma City University received $663,398, or 40.7 per cent, and the University of Tulsa received $431,610, or 26.4 per cent.

Oral Roberts University received the largest grant total among four-year institutions with $157,150. This represented 34 per cent of total funds awarded to four-year privately-controlled institutions. Oral Roberts University's funds all were received in 1967. Oklahoma Christian College received the second highest total four-year college support with a three-year total of $126,296. Total gifts to privately-controlled four-year colleges amounted to $461,269.

St. Gregory's led the privately-controlled two-year institutions with $25,000 or 69.8 per cent of the $35,791 total in the three years. St. Gregory's also received all of its grant total in a single year, 1967, and received no reported financial support from the Oklahoma-based foundations in the two earlier years. Bacone and Southwestern received the other grants reported to privately-controlled two-year colleges.

Table 15 provides a summary breakdown, by institutional type, of the reported funds awarded to privately-controlled institutions in Oklahoma during the three years of the study.

A Comparison of Support to Public and Private Universities

The four Oklahoma institutions classified as universities, the University of Oklahoma, Oklahoma State University, Oklahoma City University, and the University of Tulsa, received a total of $2,237,423, or 62.7 per cent of all funds to Oklahoma higher education during the period. This total was almost equally divided between publicly-controlled institutions and privately-controlled institutions during the three-year period. Oklahoma State University and the University of Oklahoma received a combined total of $1,142,415, or 51.0 per cent of the total awarded to universities during the period. The two privately-controlled universities, Oklahoma City University and the University of Tulsa, received a combined total of $1,095,008, or 49.0 per cent of the university total during the period. As shown in Table 16, the privately-controlled universities received a large majority, 77.9 per cent to 22.1 per cent, only during 1965. During the later two years, the publicly-controlled universities received a majority of the total support from the Oklahoma-based foundations during the year.

TABLE 15

OKLAHOMA-BASED FOUNDATION FINANCIAL SUPPORT AWARDED TO PRIVATELY-CONTROLLED INSTITUTIONS OF HIGHER EDUCATION IN OKLAHOMA, BY INSTITUTIONAL TYPE, 1965-1967

Institutional Type	1967		1966		1965		Total	
	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
Universities	$132,265	29.7	$213,528	68.1	$749,215	85.7	$1,095,008	67.1
Four-Year Colleges	271,258	61.0	85,374	27.2	104,637	11.9	461,269	28.2
Two-Year Colleges	27,490	6.1	615	0.4	7,686	0.9	35,791	2.1
Nursing Schools	289	0.3	3,240	1.0	630	0.1	4,159	0.5
Oklahoma Independent College Fund	13,000	2.9	10,500	3.3	12,000	1.4	35,500	2.1
TOTAL	$444,302	100.0	$313,257	100.0	$874,168	100.0	$1,631,727	100.0

TABLE 16

OKLAHOMA-BASED FOUNDATION FINANCIAL SUPPORT AWARDED TO UNIVERSITIES IN OKLAHOMA, BY CONTROL TYPE, 1965-1967

Control Type	1967		1966		1965		Total	
	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
Public	$578,439	81.4	$351,396	62.2	$212,580	22.1	$1,142,415	51.0
Private	132,265	18.6	213,528	37.8	749,215	77.9	1,095,008	49.0
TOTAL	$710,704	100.0	$564,924	100.0	$961,795	100.0	$2,237,423	100.0

A Comparison of Support to Public and Private Four-Year Colleges

The Oklahoma-based foundations awarded grants totalling $564,305 to four-year institutions in the state during the three-year period. In the comparison between four-year institutions, the privately-controlled colleges received a substantial margin of the foundation support. Table 17 shows that the privately-controlled colleges received a three-year total of $461,269, or 81.8 per cent of the total awarded to four-year institutions. The publicly-controlled four-year colleges received a total of $103,036, or 18.2 per cent of the total.

A Comparison of Support to Public and Private Two-Year Colleges

Two-year colleges in Oklahoma received a total of $38,496 during the three-year reporting period, and five privately-controlled institutions received almost all of this amount. Table 18 shows the breakdown in which the privately-controlled two-year colleges received $35,791, or 93.0 per cent of the total. The publicly-controlled two-year colleges were awarded grants totalling $2,705, or 7.0 per cent of the total to two-year institutions.

Analysis of Grant Support to Oklahoma Higher Education by Areas

One tangible measure of the impact Oklahoma-based foundations have had on institutions of higher education in

TABLE 17

OKLAHOMA-BASED FOUNDATION FINANCIAL SUPPORT AWARDED TO FOUR-YEAR COLLEGES IN OKLAHOMA, BY CONTROL TYPE, 1965-1967

Four-year Colleges	1967		1966		1965		Total	
	Amount	Per Cent of Support	Amount	Per Cent of Support	Amount	Per Cent of Support	Amount	Per Cent of Support
Public	$ 56,350	17.2	$ 41,552	32.7	$ 5,134	4.7	$103,036	18.2
Private	271,258	82.8	85,374	67.3	104,637	95.3	461,269	81.8
TOTAL	$327,608	100.0	$126,926	100.0	$109,771	100.0	$564,305	100.0

TABLE 18

OKLAHOMA-BASED FOUNDATION FINANCIAL SUPPORT AWARDED TO TWO-YEAR COLLEGES IN OKLAHOMA, BY CONTROL TYPE, 1965-1967

Two-year Colleges	1967		1966		1965		Total	
	Amount	Per Cent of Support	Amount	Per Cent of Support	Amount	Per Cent of Support	Amount	Per Cent of Support
Public	$ 910	3.2	$ 845	57.8	$ 950	11.0	$ 2,705	7.0
Private	27,490	96.8	615	42.2	7,686	89.9	35,791	93.0
TOTAL	$ 28,400	100.0	$ 1,460	100.0	$ 8,636	100.0	$ 38,496	100.0

Oklahoma is an analysis of the areas of higher education which have been supported by the foundations. In order to do this, each grant awarded by an Oklahoma-based foundation to an Oklahoma institution of higher education was placed in one of ten academic purpose classifications. These classifications were totalled by area category, for a summary analysis as well as for a further analysis by individual institutions. The results provide a measure of impact in terms of the areas of higher education supported by the Oklahoma-based foundations.

Most of the $3,564,392 awarded to Oklahoma institutions of higher education by Oklahoma-based foundations was for General and Undesignated (A) support and for Student Support (D) through scholarships. The General and Undesignated (A) category received $1,322,492, or 37.1 per cent of total support during the three-year period. Grants were placed in this category when so designated on the foundation's reports or when designation of awarded funds was not specified. For example, if a foundation listed a grant to the University of Oklahoma in 1966 with no other information, this grant amount was included in Classification A, General and Undesignated. As shown in Table 19, support during each of the three years in this category remained relatively steady at more than $400,000 per year. Many of the individual grants were repeated in terms of recipient and amount during each of the years and, as can be examined in Appendix G which lists each

TABLE 19

OKLAHOMA-BASED FOUNDATION GRANTS AWARDED TO INSTITUTIONS OF HIGHER EDUCATION IN OKLAHOMA BY AREA OF SUPPORT, 1965-1967

Classification	Area	1967		1966		1965		Total	
		Amount	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
A	General and Undesignated	$421,507	31.9	$411,778	44.3	$489,207	37.3	$1,322,492	37.1
B	Building and Physical Plant Development	471,000	35.8	106,360	11.6	74,706	5.6	652,066	18.3
C	Faculty Support	....	....	....	....	....	....	....	....
D	Student Support	372,463	28.3	353,578	36.9	333,099	25.4	1,059,140	29.7
E	Research Programs	....	....	8,200	1.0	800	0.1	9,000	0.3
F	Athletic Programs	14,317	1.2	6,916	0.9	10,766	0.7	31,999	0.8
G	Arts and Humanities	17,953	1.4	4,806	0.6	403,706	30.7	426,465	11.9
H	Religious Education	....	....	....	....	....	....	....	....

TABLE 19--Continued.

Classifi-cation	Area	1967		1966		1965		Total	
		Amount	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
I	Library Development	$ 5,000	0.3	$ 15,000	1.8	$ 500	0.1	$ 20,500	0.5
J	Medical Education	15,700	1.1	26,225	2.9	805	0.1	42,730	1.4
TOTAL		$1,317,940	100.0	$932,863	100.0	$1,313,589	100.0	$3,564,392	100.0

grant by institutional recipient. This may be assumed to have reflected the personal interests of the donors or boards of control in repeat gifts to institutions through alumni funds or annual unrestricted support drives.

Student Support (D) received $1,059,140, or 29.7 per cent of the total dollars to higher education during the three years. In addition to scholarship grants awarded to particular institutions, this classification also included all undesignated scholarship grants reported by the Oklahoma-based foundations. This latter group amounted to $607,571 during the three-year period. (See Appendix G.) Since Classification A was a miscellaneous category that included many undesignated or unidentified awards, it may be assumed that scholarship support was the most popular area of designated support to Oklahoma institutions of higher education by Oklahoma-based foundations during the period of the study.

Grants for Building and Physical Plant Development (B) ranked third in total support during the period with grants amounting to $652,066, representing 18.3 per cent of support to Oklahoma higher education. In 1967, the grants in this classification totalled $471,000 based primarily on a $300,000 grant to the University of Oklahoma by the Charles B. Goddard Foundation of Ardmore for the construction of a student health facility.

Arts and Humanities (G) received $426,465, or 11.9 per cent of total support to rank fourth. A grant of

$400,000 from the Kirkpatrick Foundation of Oklahoma City for the Lyric Theatre at Oklahoma City University in 1965 represented most of the total in this classification. The report filed by the Kirkpatrick Foundation did not designate whether this grant was to be used for construction or operations, so the grant was classified as being awarded to the Arts and Humanities. This $400,000 grant was the largest single grant awarded by an Oklahoma-based foundation to Oklahoma higher education during the period. The $300,000 Goddard Foundation grant to the University of Oklahoma was the second largest.

Medical Education was the only other classification that received grants exceeding one per cent of the total awarded to Oklahoma higher education. Grants to medical education during the three-year period amounted to $42,730, or 1.4 per cent of the total. These funds were given either to the University of Oklahoma School of Medicine and its Nursing School or one of the three other Schools of Nursing operating in the state.

Grants in three other classifications were small. They included: Research Programs (E), $9,000 for the three years; Athletic Programs (F), $31,999; and Library Development (I), $20,500. No grants were made for Faculty Support (C) or for Religious Education (H).

Analysis of Areas of Support by Institution

Additional detail in the analysis of impact is provided by studying the areas supported by the Oklahoma-based foundations within the individual institutions. Table 20 provides an analysis breakdown of this information for publicly-controlled institutions. Table 21 provides the same information for privately-controlled institutions.

Publicly-controlled Institutions

More than 35 per cent of the $1,248,156 awarded by Oklahoma-based foundations to publicly-controlled institutions was designated for the General and Undesignated (A) classification. Student Support (D) ranked second among publicly-controlled institutions with $366,846, or 29.3 per cent of total support. Building and Physical Plant Development (B) was third with $356,716, or 28.6 per cent.

Universities - Student Support (D) represented 31.9 per cent of total Oklahoma-based foundation support received by the two publicly-controlled universities. On an individual basis, however, $62,076, or 65 per cent of all funds received from this support by Oklahoma State University was for the General or Undesignated (A) classification. The University of Oklahoma's support from Oklahoma-based foundations was evenly distributed among: Building and Physical Plant Development (B), $350,716, or 33.4 per cent; Student

TABLE 20

OKLAHOMA-BASED FOUNDATION SUPPORT TO PUBLICLY-CONTROLLED INSTITUTIONS OF HIGHER EDUCATION IN OKLAHOMA BY AREA OF SUPPORT WITHIN SPECIFIC INSTITUTIONS AND BY INSTITUTIONAL CATEGORIES 1965-1967

Institution	Total	A General and Undesignated		B Building & Physical Plant Development	
		Amount	Per Cent	Amount	Per Cent
Universities					
Oklahoma State University	$ 95,466	$ 62,076	65.0	$ 6,000	6.3
University of Oklahoma	1,046,949	279,566	26.7	350,716	33.4
Total University	$1,142,415	$ 341,649	29.9	$ 356,716	31.4
Four-Year					
Cameron State Agricultural	$ 75,800	$ 73,000	96.3	....	....
Central State College	5,200	5,050	97.2	....	....
Langston University	5,475	5,375	98.2	....	....
Northeastern State College	11,619	10,450	89.9	....	....
Oklahoma College Liberal Arts	4,442	4,442	100.0	....	....
Panhandle State College	500	500	100.0	....	....
Total Four-Year	$ 103,036	$ 98,817	95.9	....	....
Two-Year					
Eastern A and M	$ 1,060	$ 1,060	100.0	....	....
Northeastern A and M	500	....	....	....	....
Oklahoma State Technical Training	1,145	695	60.6	....	....
Total Two-Year	$ 2,705	$ 1,755	64.8	....	....
TOTAL	$1,248,156	$ 442,214	35.4	$ 356,716	28.6

TABLE 20--Continued.

Institution	D Student Support		E Research Programs		F Athletic Programs	
	Amount	Per Cent	Amount	Per Cent	Amount	Per Cent
Universities						
Oklahoma State	$ 23,490	24.7	$ 3,000	3.1	$ 900	0.9
Oklahoma University	341,087	32.6	6,000	0.6	2,150	0.3
Total University	$ 364,577	31.9	$ 9,000	0.7	$ 3,050	0.3
Four-Year						
Cameron State	$	....	....	....	....	....
Central State College	150	2.8	....	....	....	....
Langston University	....	....	....	....	....	....
Northeastern State	1,169	10.1	....	....	....	....
Okla.College Liberal Arts	....	....	....	....	....	....
Panhandle State College	....	....	....	....	....	....
Total Four-Year	$ 1,319	1.3	....	....	....	....
Two-Year						
Eastern A and M	$	....	....	....	....	....
Northeastern	500	100.0	....	....	....	....
Oklahoma State Tech.	450	39.4	....	....	....	....
Total Two-Year	$ 950	35.2	....	....	....	....
TOTAL	$ 366,846	29.3	$ 9,000	0.7	$ 3,050	0.3

TABLE 20--Continued.

Institution	G Arts and Humanities Amount	 Per Cent	I Library Development Amount	 Per Cent	J Medical Education Amount	 Per Cent
Universities						
Oklahoma State	$	....	$	....	$	....
Oklahoma University	4,200	0.4	20,500	1.9	42,730	3.7
Total University	$ 4,200	0.4	$ 20,500	7	$ 42,730	3.7
Four-Year						
Cameron State	$ 2,800	3.7	....	....	....	....
Central State College	....	....	....	....	....	....
Langston University	100	1.8	....	....	....	....
Northeastern State	....	....	....	....	....	....
Okla.College Liberal Arts	....	....	....	....	....	....
Panhandle State College	....	....	....	....	....	....
Total Four-Year	$ 2,900	2.8	....	....	....	....
Two-Year						
Eastern A and M	....	....	....	....	....	....
Northeastern	....	....	....	....	....	....
Oklahoma State Tech.	....	....	....	....	....	....
Total Two-Year	....	....	....	....	....	....
TOTAL	$ 7,100	0.6	$ 20,500	1.7	$ 52,730	3.4

TABLE 21

OKLAHOMA-BASED FOUNDATION SUPPORT TO PRIVATELY-SUPPORTED INSTITUTIONS OF HIGHER EDUCATION IN OKLAHOMA BY AREA OF SUPPORT WITHIN SPECIFIC INSTITUTIONS AND BY INSTITUTIONAL CATEGORIES, 1965-1967

Institution	Total	A General and Undesignated		B Building and Physical Plant Development	
		Amount	Per Cent	Amount	Per Cent
Universities					
Oklahoma City University	$ 663,398	$ 243,758	36.7	$	....
University of Tulsa	431,610	260,563	60.3	99,350	23.1
Total Universities	$1,095,008	$ 504,321	46.1	$ 99,350	9.2
Four-Year Colleges					
Bethany Nazarene College	$ 79,651	$ 76,051	95.5	$	....
Oklahoma Baptist University	56,234	31,903	56.7		
Oklahoma Christian College	126,296	79,796	63.3	46,000	36.4
Oral Roberts University	157,150	7,150	4.4	150,000	95.6
Phillips University	41,938	29,888	71.3	....	....
Total Four-Year Colleges	$ 461,269	$ 224,788	48.7	$ 196,000	42.4
Two-Year Colleges					
Bacone College	$ 1,970	$ 1,970	100.0	....	....
Southwestern College	8,821	8,821	100.0	....	....
St. Gregory's College	25,000	25,000	100.0	....	....
Total Two-Year Colleges	$ 35,791	$ 35,791	100.0	....	....
Schools of Nursing					
St.Johns School of Nursing	$ 2,000	$ 2,000	100.0	....	....
Hillcrest School of Nursing	1,719	1,000	58.1	....	....
Lawton Practical Nurses School	440	440	100.0	....	....
Total Schools of Nursing	$ 4,159	$ 3,440	82.7	....	....
Oklahoma Independent College Fund	$ 35,500	$ 35.500	100.0	....	....
Total Independent	$ 35,500	$ 35,500	100.0	....	....
TOTAL	$1,631,727	$ 803,840	49.2	$ 295,350	18.2

TABLE 21--Continued.

Institution	D Student Support Amount	D Student Support Per Cent	F Athletic Program Amount	F Athletic Program Per Cent	G Arts and Humanities Amount	G Arts and Humanities Per Cent
Universities						
Oklahoma City University	$ 275	0.1	$	....	$ 419,365	63.2
University of Tulsa	42,748	9.9	28,949	6.7		
Total Universities	$ 43,023	3.9	$ 28,949	2.6	$ 419,365	38.2
Four-Year Colleges						
Bethany Nazarene College	$ 3,600	4.5	....	....	....	....
Oklahoma Baptist	24,331	43.3	....	....	....	....
Oklahoma Christian	500	0.3	....	....	....	....
Oral Roberts University	....	....	....	....	....	....
Phillips University	12,050	28.7	....	....	....	....
Total Four-Year Colleges	$ 40,481	8.9	....	....	....	....
Two-Year Colleges						
Bacone College	....	....	....	....	....	....
Southwestern College	....	....	....	....	....	....
St. Gregory's College	....	....	....	....	....	....
Total Two-Year Colleges	....	....	....	....	....	....
Schools of Nursing						
St. Johns	$	....	....	....	....	....
Hillcrest	719	41.9	....	....	....	....
Lawton	....	....	....	....	....	....
Total Schools of Nursing	$ 719	17.3	....	....	....	....
Oklahoma Independent College Fund	....	....	....	....	....	....
Total Independent	....	....	....	....	....	....
TOTAL	$ 84,223	5.2	$ 28,949	1.7	$ 419,365	25.7

Support (D), $341,087, or 32.6 per cent; and General and Undesignated (A), $279,566, or 26.7 per cent.

Four-year Institutions - More than 95 per cent of the funds received by publicly-controlled four-year institutions from Oklahoma-based foundations was for General or Undesignated Support (A). Only $1,319, or 1.3 per cent of the grant total was for Student Support (D); and the remaining $2,900, or 2.8 per cent, was for Arts and Humanities (G).

Two-year Institutions - Support received by the publicly-controlled two-year institutions was divided between General and Undesignated (A) and Student Support (D). The first classification received $1,755, or 64.8 per cent of the two-year institutions' grant total; and the latter received $950, or 35.2 per cent of the total.

Privately-controlled Institutions

More than 49 per cent of the $1,631,727 provided by Oklahoma-based foundations for privately-controlled institutions of higher education in Oklahoma was for the General and Undesignated (A) classification. Arts and Humanities (G) ranked second with a total of $419,365, or 25.7 per cent of the total, largely because of the reported Kirkpatrick grant to Oklahoma City University. The third largest category was

Building and Physical Plant Development (B) which received $295,350, or 18.2 per cent of the total.

Universities - Reported grants from Oklahoma-based foundations to the two privately-controlled universities as a group were primarily divided between General and Undesignated (A) with $504,321, or 46.1 per cent; and Arts and Humanities (G) with $419,365, or 38.2 per cent. However, the weight of the Kirkpatrick grant to Oklahoma City University is reflected in the individual study of the two universities. Almost 63.2 per cent of Oklahoma City University's $663,398 total is represented by the grants to Arts and Humanities (G), while more than 36 per cent is in General and Undesignated (A). The University of Tulsa, on the other hand, received more than 60 per cent of its support from Oklahoma-based foundations for General and Undesignated (A) support. The second highest classification for the University of Tulsa was Building and Physical Plant Development (B) with a three-year total of $99,350, or 23.1 per cent of its $431,610 total.

Four-year Institutions - Oklahoma-based foundations support to privately-controlled four-year institutions was concentrated primarily in two classifications: General and Undesignated (A) with $224,788, or 48.7 per cent of the $461,269 total; and Building and Physical Plant Development (B) with $196,000, or 42.4 per cent. The $150,000 reported in this latter classification by Oral Roberts University was responsible for most of this total. A total of $40,481, or 8.9 per cent of the privately-controlled four-year institutions' total, was for Student Support (D). The privately-controlled four-year institutions received no support in any of the other classifications.

Two-Year Institutions - All of the $35,791 in Oklahoma-based foundation support received by the privately-controlled two-year institutions was for the General and Undesignated (A) classification.

Schools of Nursing - More than 82.7 per cent of the $4,159 received by three privately-controlled schools of nursing was for the General and Undesignated (A) classification. The other $719, or 17.3 per cent was for Student Support (D).

Oklahoma-based Foundation Support as a Part of Total Support for Oklahoma Institutions of Higher Education

Another significant measure of financial impact is the determination of what part of total institutional budget support was provided to Oklahoma institutions of higher education by the Oklahoma-based foundations. To accomplish this measurement, financial data was requested from each institution of higher education, both publicly-controlled and privately-controlled, as well as from the Office of the Oklahoma State Regents for Higher Education and the Council for Financial Aid to Education. Data were obtained for all publicly-controlled institutions and for all but three of the privately-controlled institutions. No information was available on the three privately-controlled schools of nursing described earlier in the report. Thus, the information analyzed in this section represents financial information reports from 32 of 38 Oklahoma institutions of higher education.

Two special factors should also be considered. The information reported on the University of Oklahoma includes that of the two constituent agencies of that University, the Medical Center and the Geological Survey. Information on Oklahoma State University includes that for the following constituent agencies: College of Veterinary Medicine, Agricultural Experiment Station, Agricultural Extension Division, and the OSU Technical Institute at Oklahoma City. Only the OSU School of Technical Training at Okmulgee is treated as a separate institution. This was determined primarily because of the number of separate grants awarded to this institution directly by Oklahoma-based foundations.

This phase of the study is focused on fiscal year 1967-1968. The financial reports and the grant information from Oklahoma-based foundations for this year were selected as representative for comparative and analytical purposes.

<u>The General Financial Structure of Oklahoma Higher Education</u>

The total income for education, general institutional operating expenses, and student aid for all reporting institutions of higher education in Oklahoma totalled $109,601,221 in 1967-68.[1] Private gifts and grants from all sources (individuals, corporations, foundations, and other groups) to these institutions totalled $14,062,218, or 11.9 per cent of total income during this selected year. The funds awarded by Oklahoma-based foundations to these institutions totalled $1,317,940, representing 1.3 per cent of total income and 10.1 per cent of total private gifts and grants received.

The total gift and grant income for the state institutions was similar to that reported by 1,003 colleges and universities in a study conducted by the Council for Financial Aid to Education in 1968.[2] This report showed that private gifts and grants to the 1,003 institutions totalled $1,371,556,489, representing 15.3 per cent of total income, both capital and operating. Grants from all foundations totalled $320,982,109, or 0.3 per cent of total income received and 23.4 per cent of the private gift and grant total.

Detailed investigations are presented to further analyze the impact of Oklahoma-based foundations during the

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[1] Oklahoma State Regents for Higher Education, Current Operating Income and Expenditures for Oklahoma State Colleges and Universities, Fiscal Year 1967-68, State Capital, Oklahoma City, 1969, pp. 16-28.

[2] CFAE, Voluntary Support of Education 1967-68, pp. 60-61.

period of the study. It should be remembered that information was not available on all the privately-controlled institutions, thus the total financial figures that are presented for these institutions cannot be directly compared with earlier data. These analyses do not include $221,274 in funds that were awarded by Oklahoma-based foundation to Oklahoma institutions of higher education. The recipients of some of these funds were not identified by the foundations' reports. These funds particularly include the large amount awarded for scholarship support without recipient identification. In spite of these limitations, the following analyses are presented in an attempt to determine the financial part played by the Oklahoma-based foundations in the state's higher education structure.

Income Comparisons for Public Versus Private Institutions

The reporting publicly-controlled institutions had total income during 1967-68 of $94,229,361. The reporting privately-controlled institutions had total income of $15,371,860 for the same year. The income included gifts and grants, federal funds, state allocations, denominational grants, and student tuition and fees.

Private gift and grant income from all sources (individuals, corporations, national foundations, and other groups) for the publicly-controlled institutions included in this phase of the report totalled $7,729,222, or 8.2 per cent of total income during 1967-68. For the privately-controlled institutions, total private gifts and grants from all sources amounted to $5,332,996, or 34.6 per cent.

Support from Oklahoma-based private foundations for the publicly-controlled institutions totalled $635,699 in 1967-1968, representing 0.7 per cent of the total income of the institutions. The Oklahoma-based foundations provided 8.2 per cent of the private gift and grant income received by the publicly-controlled institutions during the year.

Support for the reporting privately-controlled institutions from Oklahoma-based foundations in this phase of the study amounted to $223,028, or 1.5 per cent of the total income. The Oklahoma-based foundation support represented 4.2 per cent of total private gift and grant income.

Table 22 presents a summary of this financial information for the publicly-controlled institutions, individually and by institutional type. Table 23 presents the same information for the privately-controlled institutions.

Analysis of Support for Publicly-controlled Institutions

Universities - The two state universities, and their constituent agencies, reported total income of $60,919,102 for education, general institutional operating expenses, and student aid in 1967-1968. Of this amount, $6,073,531, or 9.9 per cent was provided by private gifts and grants.

TABLE 22

TOTAL EDUCATIONAL, GENERAL AND STUDENT AID INCOME REPORTED BY PUBLICLY-CONTROLLED INSTITUTIONS OF HIGHER EDUCATION IN OKLAHOMA FOR 1967-68, WITH INCOME SHOWN FROM ALL PRIVATE SOURCES AND FROM OKLAHOMA-BASED FOUNDATIONS

Institution	Total Reported Educational, General, Student Aid Income*	Total Reported Private Gift & Grant Income		Total Reported Grants from Oklahoma-Based Foundations		
		Amount	Per Cent	Amount	Per Cent of Total Income	Per Cent of Total Gift & Grant Income
Universities						
Oklahoma University	$32,412,847	$3,040,952	9.3	$558,633	1.8	18.3
OSU & constituent agencies (except Okmulgee Tech.)	$28,506,255	3,032,579	10.6	19,806	0.1	0.6
Total Universities	60,919,102	$6,073,531	9.9	$578,439	0.9	9.5
Four-Year Colleges						
Central State	$ 5,101,944	$ 220,456	4.3	$ 600	....	0.2
East Central State	2,216,330	176,583	7.9	....	....	....
Northeastern	3,630,076	4,860	....	10,250	....	....
Northwestern	5,560,771	207,563	3.7	....	....	....
Southeastern	2,023,742	82,460	4.0	....	....	....
Southwestern	3,163,764	115,649	3.6	....	....	....
OCLA	1,074,685	23,728	2.3	600	....	2.6
Panhandle	1,228,011	5,429	0.5	500	....	9.3
Langston	1,345,151	158,754	11.8	5,000	0.4	3.2
Cameron	1,375,137	53,334	3.8	39,400	2.9	73.8
Total Four-Year	$26,719,611	$1,048,816	4.0	$ 56,350	0.2	5.4

TABLE 22--Continued.

Institution	Total Reported Educational, General, Student Aid Income*	Total Reported Private Gift & Grant Income		Total Reported Grants from Oklahoma-Based Foundations		
		Amount	Per Cent	Amount	Per Cent of Total Income	Per Cent of Total Gift & Grant Income
Two-Year Colleges						
Connors	$ 453,465	$ 23,721	5.2	$	....	....
Eastern	872,777	178,406	20.4	760	0.1	0.4
Murray	660,703	110,439	16.7	....	....	....
NEOAMC	1,137,547	49,406	4.3	....	....	....
NOC	643,002	36,993	5.7	....	....	....
OMA	580,660	6,772	1.1	....	....	....
Okmulgee Tech	2,242,494	201,138	8.9	150	0.1	....
Total Two-Year	$ 6,590,648	$ 606,875	9.3	$ 910	....	....
TOTAL	$94,229,361	$7,729,222	8.2	$635,699	0.7	8.2

*Source: Current Operating Income and Expenditures Oklahoma State Colleges and Universities Fiscal Year 1967-68, Oklahoma State Regents for Higher Education.

TABLE 23

TOTAL EDUCATION, GENERAL AND STUDENT AID INCOME REPORTED BY PRIVATELY-CONTROLLED INSTITUTIONS OF HIGHER EDUCATION IN OKLAHOMA FOR 1967-68, WITH INCOME SHOWN FROM ALL PRIVATE SOURCES AND FROM OKLAHOMA-BASED FOUNDATIONS

Institution	Total Reported Educational, General, Student Aid Income*	Total Reported Private Gift & Grant Income		Total Reported Grants from Oklahoma-Based Foundations		
		Amount	Per Cent	Amount	Per Cent of Total Income	Per Cent of Total Gift & Grant Income
Universities						
Oklahoma City Univ.	$ 2,744,876	$ 871,330	31.5	$ 76,903	2.7	8.8
Univ. of Tulsa	5,537,029	1,925,097	34.8	55,362	0.9	2.8
Total Universities	$ 8,311,905	$2,796,427	33.7	$132,265	1.6	4.8
Four-Year Colleges						
Bethany	$ 2,438,219	$ 367,689	15.1	$ 30,925	1.2	8.4
OBU	1,615,146	969,392	60.0	21,431	1.3	2.2
OCC	NA	NA	....	....	....	....
Oral Roberts	NA	NA	....	....	....	....
Phillips	1,946,407	754,792	38.7	12,392	0.6	1.6
Total Four-Year	$ 5,999,772	$2,091,873	34.8	$ 64,748	1.1	3.0
Two-Year Colleges						
Bacone	$ 442,977	$ 229,616	51.8	$ 1,015	0.2	0.5
St. Gregory's	415,023	183,866	44.3	25,000	6.1	13.5
Southwestern	....	....	....	....	....	....
Bartlesville	202,183	31,214	....	4,200	....	....
Total Two-Year	$ 1,060,183	$ 444,696	41.9	$ 26,015	2.5	5.8
TOTAL	$15,371,860	$5,332,996	34.6	$223,028	1.5	4.2

*Source: Voluntary Support of Higher Education, 1967-1968, Council for Financial Aid to Education; and reports issued by individual institutions studied.

Oklahoma-based foundations provided $578,439, or 9.5 per cent, of the total gifts and grants and less than one per cent of total income. The gift and grant total received by the universities represented 78.6 per cent of all private gifts and grants awarded to publicly-controlled institutions during the year. The grants from Oklahoma-based foundations to the universities accounted for 91.0 per cent of all grants awarded by this source to publicly-controlled institutions in the state during that year. Private gifts and grants represented 10.6 per cent of the total income reported by Oklahoma State University and its constituency agencies, and 9.3 of the total income reported by the University of Oklahoma and its constituency agencies. Oklahoma-based foundations' grants represented 0.6 per cent of Oklahoma State University's total private gift and grant income, and 18.3 per cent of the University of Oklahoma's total private gift and grant income.

Four-year Colleges - The ten publicly-controlled four-year institutions in Oklahoma reported total income in the designated categories of $26,719,611 during 1967-1968. Private gifts and grants totalled $1,048,816, representing 4.0 per cent of total income. Oklahoma-based foundations provided $56,350, or 0.2 per cent of total income, and 5.4 per cent of the total private gift and grant income. Central State College ranked highest among the publicly-controlled four-year institutions in terms of total private gift and grant income with $220,456, or 4.3 per cent of total income. Gifts and grants to East Central State College represented 7.9 per cent of its total income. Cameron State College had the highest amount of income from the Oklahoma-based foundations with $39,400, representing 2.9 per cent of the College's total income, and 73.8 per cent of its private gift and grant income.

Two-year Institutions - Private gifts and grants to the publicly-controlled two-year colleges amounted to $606,875 in 1967-1968, representing 9.3 per cent of the total $6,590,648 income. Oklahoma-based foundations supported only two of the two-year institutions during this year: Eastern Oklahoma State College of Agriculture and Applied Science with grants totalling $760; and Oklahoma State Technical Institute with $150. Grants to two-year institutions by Oklahoma-based foundations totalled only $910.

Analysis of Support for Privately-controlled Institutions

Universities - The two privately-controlled universities reported total income for 1967-1968 of $8,311,905. Private gifts and grants accounted for $2,796,427, or 33.7 per cent of that total income. Oklahoma-based foundations provided $132,265, or 1.6 per cent of total income for the universities. The Oklahoma-based foundation grant total represented 4.8 per cent of all private gifts and grants received by the two universities during the year.

The University of Tulsa, with a total income report of $5,537,029 received the largest amount in private gifts and grants, $1,925,097, or 34.8 per cent of total income. Oklahoma-based foundations provided $55,362, or 2.8 per cent of Tulsa's private gifts and grants. Oklahoma City University, with reported total income of $2,774,876, received $871,330, or 31.5 per cent of its total from private gifts and grants. Oklahoma-based foundations provided $76,903, or 8.8 per cent of Oklahoma City University total gift and grant income.

Four-year Colleges - Financial data was available on only three of the five privately-controlled four-year institutions for 1967-1968: Oklahoma Baptist University, Oklahoma Christian College and Phillips University. These three had combined income of $5,999,772. Private gifts and grants accounted for $2,091,873, or 34.8 per cent of that total. Grants from Oklahoma-based foundations totalled $64,748 to these three institutions, representing 1.1 per cent of the total income, and 3.0 per cent of total private gift and grant income.

Of the three, Oklahoma Baptist University reported the highest total of gift and grant income in 1967-1968 with $969,392, representing 60 per cent of its income total of $1,615,146. Oklahoma-based foundations provided $21,431, or

2.2 per cent of this gift and grant total to Oklahoma Baptist University during the year. Bethany Nazarene College reported the highest total of Oklahoma-based foundation support during the year, a total of $30,925, which accountdd for 8.4 per cent of its gift and grant income total of $367,689. Phillips University had total gift and grant income of $754,792, representing 38.7 per cent of its total $1,946,407 income figure. Oklahoma-based foundations awarded $12,392 of this amount, or 1.6 per cent of the gift and grant income total.

Two-year Institutions - Data for three of the privately-controlled two-year colleges was available. These three institutions -- Bacome College, Bartlesville Wesleyan College and St. Gregory's College -- had a combined total income for the year of $1,060,183. Their combined gift and grant total was $444,696, or 41.9 per cent of total income.

St. Gregory's College had the largest amount of support from Oklahoma-based foundations with a total of $25,000 reported. This amount represented 13.5 per cent of the College's $183,866 gift and grant income. Bacone College received Oklahoma-based foundation grants totalling $1,015, or 0.5 per cent of its $229,616 total gift and grant income. Bartlesville Wesleyan College did not receive any grants from Oklahoma-based foundations, according to the foundations' reports.

Comparison by Institutional Type

Universities - The publicly-controlled universities received a greater amount of Oklahoma-based private foundations support, $578,439, as compared to $132,265 for the privately-controlled universities in 1967-1968. The Oklahoma-based foundation support also represented a greater portion of the publicly-controlled institutions' gift and grant total, 9.5 per cent to 4.8 per cent. However, support from Oklahoma-based foundations represented a larger percentage of the privately-controlled institutions's total income budget (1.6 per cent) than that for the publicly-controlled universities (0.9 per cent).

Four-year Institutions - The privately-controlled four-year colleges received a larger total amount of support from Oklahoma-based foundations in 1967-1968 than the publicly-controlled counterparts, $64,748 to $56,350. The Oklahoma-based foundation grants also represented more of the privately-controlled institutions' total income, 1.1 per cent as compared to 0.2 per cent. However, the Oklahoma-based foundation portion of total private gift and grants represented a higher percentage of gift and grant support for the publicly-controlled colleges (5.4 per cent) than for the privately-controlled institutions (3.0 per cent).

Two-year Institutions - Oklahoma-based foundation support for privately-controlled two-year institutions greatly exceeded that for the publicly-controlled two-year institutions. The private institutions received $26,015 from the Oklahoma-based foundations while the publicly-controlled institutions received only $910. Private gifts and grants, in general, represented a larger portion of total support for the privately-controlled institutions, 34.6 per cent, than that for the publicly-controlled institutions, 8.2 per cent.

Summary

Grants to institutions of higher education from Oklahoma-based foundations totalled $3,564,392 during the three years of the study. More than 35 per cent of this total was awarded to publicly-controlled institutions and almost 46 per cent to privately-controlled institutions. The remaining 19 per cent was awarded in undesignated grants to higher education in Oklahoma. Gifts to higher education in Oklahoma ranged from $400,000 to $3.

The University of Oklahoma and Oklahoma State University received 91.5 per cent of the foundation funds given to publicly-controlled institutions. Grants to publicly-controlled four-year and two year institutions were small and generally concentrated by a few foundations to a few institutions. Oklahoma City University and the University of Tulsa received more than 67 per cent of the foundation funds awarded to privately-controlled institutions. All five privately-controlled four-year colleges in the state received some support during the period. Foundation gifts to two-year colleges, both public and private, represented less than one per cent of funds awardable.

Most financial support to Oklahoma higher education was awarded for general and undesignated purposes and for student support in the form of scholarships. Grants for buildings and physical plant development ranked third.

No grants were awarded for faculty support or for religious education. Even though the health category ranked first in terms of general support provided by Oklahoma foundations during the three years, grants for medical education amounted to only slightly more than one per cent of the funds awarded to Oklahoma institutions of higher education.

Oklahoma-based foundations provided almost seven per cent of all gifts and grants received by Oklahoma institutions of higher education in 1967. Gifts and grants from all private sources accounted for almost 12 per cent of the Oklahoma institutions' total income for general, education, and student aid expenses. The Oklahoma-based foundation support represented 1.3 per cent of total income for these purposes. Support provided by the Oklahoma-based foundations represented a greater portion of private gift and grant income at the publicly-controlled institutions than at the privately-controlled institutions. However, the Oklahoma-based foundation support represented a greater percentage of total income at the privately-controlled institutions.

CHAPTER VI

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

The basic purposes of this study were (1) to investigate private philanthropic foundations operating in the State of Oklahoma to determine their individual and cumulative financial assets, their individual and cumulative grant programs, and their individual purposes and objectives; (2) to determine what impact the financial support of Oklahoma-based private philanthropic foundations had on institutions of higher education in Oklahoma; (3) to establish a pattern of investigation and analysis of foundations that will be applicable throughout the nation; (4) to study legal aspects affecting foundations in the nation and in Oklahoma; (5) to study effects on foundations of government investigations into the activities of foundations; and (6) to study the effects of the Tax Reform Act of 1969 on foundations. The summary of findings of the study are in the same structure.

Private philanthropic foundations emerged as a social force in the United States principally during the past fifty years. The newness of the philanthropic foundation as an institution, the variety of its forms, its blends of public and private character, and the subtlety of its function make it hard to understand. This difficulty has been compounded because the foundation is still evolving as an institution and no guidelines have been established either on a national or statewide basis for reporting and accounting procedures. These loose arrangements have resulted in public misunderstanding and distrust and governmental investigations and efforts to regulate foundations. The Tax Reform Act of 1969 may be the best example of efforts to regulate activities of the growing number of private foundations in the United States. This Act may cause many of the estimated 24,000 foundations to terminate their tax-exempt status; others may find the new regulations for reporting and disbursement of income to be a source of stimulation for creative reorganization and philanthropic activity. The provisions of the Tax Reform Act requiring publication of annual reports as well as completion of Internal Revenue Service Form 990-A should produce new information that has been, up to this time, unavailable.

Findings

Of the estimated 24,000 private foundations believed to be operating in the United States during 1965-1967, 239 of them were found to be active in the State of Oklahoma. It was estimated that all national foundations controlled financial assets in excess of $19,000,000,000 in 1967.

Oklahoma foundations in 1967 were found to control combined assets of $245,967,436. Thus, the known Oklahoma-based foundations represented less than one per cent of the estimated number of national foundations. The known financial assets of the Oklahoma-based foundations represented 1.3 per cent of the total estimated national foundation assets.

Assets of the Oklahoma-based foundations increased by more than 107 per cent during the three years of the study. This growth was attributed both to methods of reporting and to the growth of earnings. No information was available on the investment practices of Oklahoma-based foundations, but it would be a significant study to see how assets were invested.

Most of the Oklahoma-based foundations are young in terms of years of operation. More than 85 per cent of the 239 foundations operating in 1967 had been established since 1950. Only 34 of the 239 Oklahoma-based foundations studied had been established prior to 1950.

More than 89 per cent of the Oklahoma-based foundations were established as charitable corporations. Results of the study showed that establishment of a charitable corporation is a simple process in Oklahoma. Only 25 of the Oklahoma-based foundations had been established as charitable trusts, that is, by will or other charter. The charitable corporations controlled almost 90 per cent of all Oklahoma-based foundation assets, and awarded more than 90 per cent of the grants made by these foundations.

Six of Oklahoma's 239 foundations controlled almost 64 per cent of the total assets of all Oklahoma-based foundations in 1967. Each of these foundations had assets of more than $11,000,000. The largest foundation in Oklahoma during the period of the study was the W. K. Warren Foundation of Tulsa with 1967 reported assets of $76,712,386. The Warren Foundation's reported assets represented more than 31 per cent of all financial resources controlled by Oklahoma-based foundations in 1967.

Another group of twenty foundations, each with assets of more than $1,000,000, controlled almost 25 per cent of the total assets. This concentrated approximately 90 per cent of all Oklahoma-based foundation assets in the control of 26 organizations. The remaining 207 foundations controlled only about 11 per cent of total assets. This concentration of wealth in a few foundations was consistent with the national pattern in which 13 foundations controlled almost one-third of the estimated $19,927,000,000 assets of all 24,000 foundations thought to be operating in 1967.

During the three years of the study, the Oklahoma-based foundations made grants totalling $21,293,945. In 1967, the grants awarded represented three per cent of the foundations' cumulative assets. Since data were not available from the foundation on adjusted net income, no exact information can be presented on the earning power of the assets. If, however, the grant total is used as a reflected earning percentage of combined assets, a comparison may be shown that the Oklahoma-based foundations' giving programs will have to be increased in order to reach the six per cent "minimum investment return" level imposed by the Tax Reform Act of 1969. By using percentage of assets as an earnings' measure, the 132 Oklahoma-based foundations with assets of less than $100,000 awarded grants representing more than 17 per cent of their assets. The six largest foundations, those with assets in excess of $11,000,000 each, awarded grants representing less than two per cent of the total combined assets.

Most foundations in Oklahoma are the family or personal type. Of the 239 foundations that were active during the period, 154, or more than 64 per cent, were in this category. Special purpose foundations represented the second largest group with 59. In 1967, there were nine general purpose, eight company-sponsored, and three community foundations in Oklahoma.

The nine general purpose foundations controlled more than 57 per cent of Oklahoma's foundation assets in 1967. They also contributed almost 38 per cent of all the money awarded during the three-year period. These foundations were responsible for more than 19 per cent of the gift total to Oklahoma institutions of higher education in 1967.

The 59 special purpose foundations, those created by will or by trust to serve only specifically defined charitable purposes or institutions, controlled 17 per cent of Oklahoma-based foundation assets in 1967.

Company-sponsored foundations ranked first among Oklahoma-based foundations in terms of percentage of assets awarded annually in financial grants. The eight company sponsored foundations of record in 1967 awarded grants representing almost 36 per cent of their total assets. These foundations tended to spread their gifts more generally than other foundations and usually did not make as many large gifts but preferred to award gifts to many different institutions.

Family or personal foundations constituted the overwhelming majority of Oklahoma-based foundations during the period of the study. Their cumulative assets ranked second only to general purpose foundations. These foundations usually were personal giving instruments of living donors and their grant programs probably represented the interest of the donors more than a philanthropic interest in worthy charitable organizations. These foundations awarded the greatest amount of support to Oklahoma institutions of higher education. In 1967, for example, these foundations contributed $601,601 to Oklahoma higher educations, representing more than 45 per cent of the total support received by these institutions from Oklahoma-based foundations.

The creation of areas of support classifications permitted a useful analysis of the Oklahoma-based foundation grants. By using this systematic classification, it was learned that the area of health received the greatest amount of financial support from Oklahoma-based foundations during the three year period. This area received grants totalling $6,027,771, representing more than 28 per cent of total funds awarded during the three years.

Higher education was the second most heavily supported area. Grants to institutions of higher education totalled $5,530,483, or almost 26 per cent of the total grant funds awarded during the three years. Almost 69 per cent of this total went to Oklahoma institutions of higher education. The remaining $1,966,091 was awarded to institutions of higher education outside the state of Oklahoma.

Support by Oklahoma-based foundations to the area classified as Welfare and Community Service ranked third in interest. Grants to this area represented approximately 22 per cent of total support awarded. Most of these gifts were to local community funds and similar charitable organizations.

Religion and religious institutions received more than 10 per cent of the Oklahoma-based foundations' support during the three years. Arts and Humanities and Elementary and Secondary Education each received three per cent of the grants awarded. Most of the Arts and Humanities grants were for local or state historical and art associations and the latter gifts were primarily concentrated on selected private schools in Oklahoma City and Tulsa.

Grants to institutions of higher education in Oklahoma totalled $3,564,392 during the three-year period. Oklahoma-based foundations also awarded grants totalling $1,966,091 to institutions of higher education located outside the state of Oklahoma. The largest single grant awarded by an Oklahoma-based foundation to an institution of higher education in Oklahoma was a $400,000 grant awarded in 1965 by the Kirkpatrick Foundation to the Oklahoma City University Lyric Theatre. The second largest grant was $300,000 awarded by the Goddard Foundation to the University of Oklahoma in 1967 for the construction of a new student health center. The smallest grant awarded by an Oklahoma-based foundation to an Oklahoma institution of higher education during the period was the $3 awarded by The Hyde Foundation to Oklahoma City University for its theatre.

In 1967, grants to Oklahoma higher education represented more than 16 per cent of all grants awarded by Oklahoma-based foundations.

Oklahoma-based foundations awarded more of their gifts and grants to privately-controlled Oklahoma institutions of higher education than to publicly-controlled institutions during the three years of the study. Fourteen privately-controlled institutions received $1,631,727, or 46 per cent of total grants to Oklahoma higher education; and eleven publicly-controlled institutions received $1,248,156, or 35 per cent of the total. The remaining 19 per cent of grants to Oklahoma higher education were not identified by designated institutions.

The two universities, the University of Oklahoma and Oklahoma State University, received 91.5 per cent of the Oklahoma-based foundation funds awarded to publicly-controlled institutions. The University of Oklahoma, alone, received almost 84 per cent of the total. Grants to publicly-controlled four-year and two-year institutions were small and generally concentrated by a few foundations to a few institutions. Only six of the ten publicly-controlled four-year institutions received support from Oklahoma-based foundations during the three-year period. This support totalled $103,036, and Cameron State College received 74 per cent of this amount in the form of two grants (one in 1966; the other in 1967) from one foundation. Support to the publicly-controlled two-year institutions totalled only $2,307, less than one per cent of the total, during the three years.

Financial support to privately-controlled institutions was spread more generally among the different types of institutions, but again the universities received more than one-half the total. Grants to Oklahoma City University and the University of Tulsa totalled $1,095,008 during the three years, representing more than 67 per cent of all funds awarded to privately-controlled institutions. All five privately-controlled four-year institutions received support from Oklahoma-based foundations during the three years.

Their total was $461,269, representing more than 28 per cent of the total to privately-controlled institutions. Oral Roberts University led this category with gifts totalling $157,150. All this support to Oral Roberts University came in 1967. The three two-year colleges received less than three per cent of the total support to privately-controlled higher education, and the three schools of nursing received less than one per cent. The Oklahoma Independent College Fund received the remaining two per cent of gifts designated to privately-controlled higher education.

Publicly-controlled universities received only slightly more support in the three-year period than the privately-controlled universities. Total gifts to the University of Oklahoma and Oklahoma State University were $1,142,415, or 51 per cent, and Oklahoma City University and the University of Tulsa received $1,095,008, or 45 per cent. The privately-controlled four-year institutions received substantially more than their publicly-controlled counterparts. The dollar differences were $461,269, or 82 per cent, compared to $103,036, or 18 per cent. The privately-controlled two-year institutions received almost 93 per cent of all Oklahoma-based foundation funds awarded to two-year institutions in Oklahoma.

Most financial support to Oklahoma higher education was awarded for general and undesignated purposes and for student support in the form of scholarships. Grants for buildings and physical plant development was the third most popularly supported area of Oklahoma higher education. Oklahoma-based foundations provided little support for research programs and library development. No grants were given to support faculty activities or for religious education. Even though health was the most heavily supported general area in Oklahoma, it is interesting to note that medical education received slightly more than one per cent of total funds awarded to institutions of higher education by the Oklahoma-based foundations. Most of these funds were designated for the University of Oklahoma Medical Center, for scholarship or for general support. Most of the Oklahoma-based foundation funds for medical research were awarded to the Oklahoma Medical Foundation or to national organizations such as the American Cancer Society. Athletic programs received less than one per cent of total support to higher education.

Oklahoma-based foundations provided almost seven per cent of the total gifts and grants received by reporting Oklahoma institutions of higher education in the selected year, 1967-1968. Total private gifts and grants accounted for almost 12 per cent of the Oklahoma institutions' total income during that year. In terms of percentage of total income provided, the Oklahoma-based foundations accounted for 1.3 per cent. During that same year nationally, all reporting foundations contributed less than one per cent of the total income of 1,003 studied institutions. This foundation support, however, accounted for more than 23 per cent of the total private gifts and grants received nationally. Therefore, while the percentage of total private gift and grant provided by Oklahoma-based foundations to Oklahoma institutions was less than that provided by foundations nationally, the percentage of total institutional income provided was greater.

The Oklahoma-based foundation support is reflected in the private gift and grant income in the publicly-controlled institutions. In this sector of higher education, the Oklahoma-based foundations provided more than eight per cent of total gift and grant income, as compared to slightly more than four per cent of the total private gift and grant income to the privately-controlled institutions. However, Oklahoma-based foundations provided more of the total income for privately-controlled institutions than they did for the publicly-controlled institutions.

Conclusions

This study has generated and tested a method for investigating private philanthropic foundations in terms of financial position, grant programs to all charitable institutions, and in-depth analysis of grant support to higher education. This pattern identified the areas of higher education that are being supported by local foundations, the institutions that are receiving support from these foundations, and how the support relates to total institutional support. This method can be useful in developing financial support programs for educational and charitable institutions. The legal structures of federal and state agencies permit access to data which can be used in conducting similar studies in other states. Regulations in the Tax Reform Act of 1969 will insure even greater availability of information. This pattern of investigation established for Oklahoma can be adapted for even broader foundation research.

The structure of private foundations at the state level is similar to that at the national level in terms of the concentration of wealth in a few foundations. Most of the foundation money in Oklahoma is controlled by a few foundations. Generally, it may be anticipated that this pattern will be found in most states.

Most foundations at the state level follow a pattern similar to the national level in terms of years in operation. Ninety per cent of the foundations in Oklahoma have been established since 1940. The emergence of the foundation as a potential source of support is a relatively recent phenomenon. It can be generally anticipated that this age pattern also will be found in foundation in most states.

Recommendations

Findings of this study support the following recommendations:

1. Formal research using the patterns of investigation developed in this study should be conducted in other states to provide greater understanding of the national foundation field than is now available.

2. The State of Oklahoma should maintain a published directory listing all private philanthropic foundations operating in the state. This directory should be published annually. It should contain the name, address, officers, and directors of each foundation in addition to statements of financial data and grant-making policy.

3. The State of Oklahoma should amend the laws contained in Oklahoma Statutes Annotated under Title 18, article 18, sections 541 through 591 to distinguish charitable corporations from other religious, educational, and benevolent corporations operating in the state. The amendment should provide specific instructions concerning the articles of incorporation, annual reports of the directors or trustees, approved business practices of foundations, powers and limitations of directors and trustees, power of the state in dealing with these corporations, and other information that is pertinent to charitable corporations that does not affect other corporations.

4. The Center for Studies in Higher Education at the University of Oklahoma should launch extensive, continuing research into the role, activities and motivating factors of philanthropic enterprises, including private foundations.

The Center should provide consulting services for foundations in Oklahoma to assist in organizational planning, grant programming, and evaluation procedures.

5. More Oklahoma-based foundations should employ professional staff members to stimulate and evaluate proposals, manage financial affairs, and prepare reports required by the Tax Reform Act of 1969. Foundations not able to employ professional staff should seek consulting assistance to meet these requirements.

6. Institutions of higher education in Oklahoma should re-evaluate the potential role private foundations could play in their total institutional support program. While the money provided to Oklahoma higher education by the Oklahoma-based foundations in 1965-1967 does not represent a substantial part of institutional support, the foundations do possess the financial resources to contribute more significantly.

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APPENDIX A

FORMS FOR ESTABLISHING A PRIVATE PHILANTHROPIC CORPORATION IN OKLAHOMA

FORM NO. 1D FEE: $5.00

ARTICLES OF INCORPORATION

STATE OF OKLAHOMA)
COUNTY OF ________________________) SS:

TO THE SECRETARY OF STATE OF THE STATE OF OKLAHOMA:
We, the undersigned trustees or directors

NAME	NO. & STREET	CITY & STATE

Being persons legally competent to enter into contracts, for the purpose of forming a non profit corporation under the laws of the State of Oklahoma (18 O.S. Supp. 1968, Secs. 851 to 862) do hereby adopt the following Articles of Incorporation:

ARTICLE ONE

The name of this corporation is ________________________________

____

ARTICLE TWO

The address of its registered office in the State of Oklahoma is ________________

________________ in the City of ________________ County of ________________

and the name of its registered agent at such address is ________________________

ARTICLE THREE

The duration of the corporation is ________________________________
(not to exceed 50 years)

ARTICLE FOUR

The purpose or purposes for which the corporation is formed are;

ARTICLE FIVE

This corporation does not afford pecuniary gain, incidentally or otherwise, to its members.

ARTICLE SIX

The number of directors constituting the first board of directors, the name and address of each such director, and the tenure in office of the first directors.

DIRECTORS	ADDRESS	TERM OF OFFICE

STATE OF OKLAHOMA)
COUNTY OF ____________________) SS:

Before me, ______________________ a Notary Public in and for said county and State, on this __________ day of __________________, 19________

____

____

____

To me known to be the identical persons who executed the foregoing Articles of Incorporation and acknowledged to me that they executed the same as their free and voluntary act and deed for the uses and purposes therein set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year written.

____
Notary Public

(Seal)

My commission expires ______________________

APPENDIX B

CORRESPONDENCE TO OKLAHOMA-BASED FOUNDATIONS RELATED TO THIS STUDY

SAMPLE

The Schwab Foundation
Midwestern Square
Enid, Oklahoma

Gentlemen:

We have recently undertaken a research study on private philanthropic foundations. We hope to determine the interests, giving policies and practices of the philanthropic foundations. We believe that this information will reduce the number of proposals submitted to foundations outside the area of their own interests.

Oklahoma foundations are of special interest to us. We shall appreciate it greatly if you will send us copies of your three most recent annual reports or other material which describes your interests and giving policies. We are especially interested in your most recent report or statement, and in being placed on your mailing list to receive future publications or announcements.

We shall be grateful for any material you can send us.

Sincerely,

Thomas E. Broce

APPENDIX C

CORRESPONDENCE TO THE INTERNAL REVENUE SERVICE RELATED TO THIS STUDY

April 16, 1970

Mr. Clyde L. Bickerstaff
District Director
Internal Revenue Service
200 N.W. 4th Street
Oklahoma City, Oklahoma 73102

Dear Mr. Bickerstaff:

As I discussed with Mrs. Conover today, we wish to examine copies of the 990A Forms of the Oklahoma philanthropic foundations included on the attached list for the years 1964, 1965, 1966, 1967 and 1968.

I would like to begin Monday or Tuesday of next week if at all possible and I realize that pulling the files could be a lengthy task. Since it would be impossible to examine all the files requested in one day, perhaps it would expedite matters if I were advised when a sufficient number for me to begin (fifty or so) have been pulled.

Your assistance in this matter, and that of Mrs. Conover, is appreciated.

Sincerely,

Thomas B. Broce

TBB/ms

Telephone 325-4117

APPENDIX D

SAMPLES OF INTERNAL REVENUE SERVICE FORM 990-A AND FORM USED TO RECORD INFORMATION RELATED TO THIS STUDY

Form **990-A**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Section 501(c)(3) of the Internal Revenue Code

For the calendar year 1969, or other taxable year beginning ________, 1969, and ending ________, 19____

1969

Please type, print or attach label. See instr. L.

Name of organization

Number and street

City or town, State, and ZIP code

Employer Identification No. (See instructions)

Is this a group return filed on behalf of subordinates (who are covered by a group exemption letter)? ☐ Yes ☐ No

Enter the name and address used on your return for 1968 (if the same as above, write "Same"). If none filed, give reason.

PART I Part I (pages 1 and 2) information required pursuant to sections 6001, 6033, and other applicable sections of the Internal Revenue Code. NOTE: File Parts I and II (see General Instructions "C").

1 Gross receipts from all business activities (state nature). (Attach a statement explaining how each business activity not reported on Form 990T contributed importantly to your exempt purpose. See instruction E.)

2 Less: Cost of goods sold and/or of operations for all business activities (attach schedule)

3 Gross profit from all business activities

4 Interest

5 Dividends

6 Gross rents

7 Gross royalties

8 Gain (or loss) from sale of assets, excluding inventory items (See Instruction 8)

9 Other income (attach schedule—Do not include contributions, gifts, grants, etc. (See line 17))

10 Total gross income (lines 3 to 9, inclusive)

11 Expenses of earning gross income from column 3, Schedule A

DISBURSEMENTS MADE WITHIN THE YEAR OUT OF CURRENT OR ACCUMULATED INCOME FOR PURPOSES FOR WHICH EXEMPT, AND ACCUMULATION OF INCOME

12 Expenses of distributing current or accumulated income from column 4, Schedule A

13 Contributions, gifts, grants, scholarships, etc. (See Instruction 13)

14 Accumulation of income within the year (line 10 less the sum of lines 11, 12, and 13)

15 Aggregate accumulation of income at beginning of the year ( )

16 Aggregate accumulation of income at end of the year ( )

RECEIPTS NOT REPORTED ELSEWHERE

17 Contributions, gifts, grants, etc., received (See Instruction 17)

18 Less: Expenses of raising and collecting amount on line 17, from column 5, Schedule A

19 Net contributions, gifts, grants, etc., received

DISBURSEMENTS MADE OUT OF PRINCIPAL FOR PURPOSES FOR WHICH EXEMPT

20 Expenses of distributing principal from column 6, Schedule A

21 Contributions, gifts, grants, scholarships, etc.: (a) Paid out in prior years ( )
(b) Paid out within the year (See Instruction 21)

Schedule A.—Allocation of Expenses (See Instructions for Attachments Required)

1. Item	2. Total	3. Expenses of earning gross income	4. Expenses of distributing income	5. Expenses of raising and collecting principal	6. Expenses of distributing principal
(a) Compensation of officers, etc.					
(b) Other salaries and wages					
(c) Interest					
(d) Taxes					
(e) Rent					
(f) Depreciation (and depletion)					
(g) Miscellaneous expenses (attach schedule)					
(h) Totals		Enter on line 11	Enter on line 12	Enter on line 18	Enter on line 20

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date — Signature of officer — Title

Date — Individual or firm signature of preparer — Address

16—80064-1

Schedule B.—BALANCE SHEETS (See instructions)

ASSETS	Beginning of Taxable Year (A) Amount	Beginning of Taxable Year (B) Total	End of Taxable Year (C) Amount	End of Taxable Year (D) Total
1 Cash				
2 Accounts receivable (see instructions)				
(a) Less allowance for bad debts				
3 Notes receivable (see instructions)				
(a) Less allowance for bad debts				
4 Inventories				
5 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
6 Investments in nongovernmental bonds, etc.				
7 Investments in corporate stocks (see instructions)				
8 Mortgage loans (number of loans ________)				
9 Other investments (attach schedule)				
10 Depreciable (and depletable) assets (attach schedule)				
(a) Less accumulated depreciation (and depletion)				
11 Land				
12 Other assets (attach schedule)				
13 Total assets				
LIABILITIES AND NET WORTH				
14 Accounts payable (see instructions)				
15 Contributions, gifts, grants, etc., payable				
16 (a) Bonds and notes payable (see instructions)				
(b) Mortgages payable				
17 Other liabilities (attach schedule)				
18 Capital stock: (a) Preferred stock				
(b) Common stock				
19 Membership certificates				
20 Paid-in or capital surplus				
21 Retained earnings—Appropriated (attach schedule)				
22 Retained earnings—Unappropriated:				
(a) Attributable to ordinary income				
(b) Attributable to gains from sale of assets				
23 Less cost of treasury stock		( )		( )
24 Total liabilities and net worth				

1 Date of current exemption letter ________

2 Attach a detailed statement of the nature of your charitable, business, and all other activities.

3 Have you attached the information required by:
(a) Instruction I? ☐ Yes ☐ No
(b) Instruction J? ☐ Yes ☐ No

4 Have you filed a tax return on Form 990-T for this year? ☐ Yes ☐ No
If "Yes," where filed? ________

5 In what year was your organization formed? ________
In what State or country? ________

6 If successor to previously existing organization(s), give name(s), address(es) and employer identification number of the predecessor organization(s)
____
____

7 If you have capital stock issued and outstanding, state with respect to each class of stock:
(a) The number of shares outstanding ________
(b) The number of shares held by individuals ________
(c) The number of shares held by organizations ________
(d) The number of shareholders at end of year ________
(e) Whether any dividends may be paid ☐ Yes ☐ No

8 If you acquired capital assets out of income, attach itemized list and amount thereof.

9 Have any changes **not previously reported** to the Internal Revenue Service been made in your articles of incorporation or bylaws or other instruments of similar import? ☐ Yes ☐ No
If "Yes," attach a copy of the amendments.

10 Have you had any sources of income or engaged in any activities **not previously reported** to the Internal Revenue Service? ☐ Yes ☐ No
If "Yes," attach detailed statement.

11 Did you hold any real property for rental purposes with respect to which there is an indebtedness incurred in acquiring the property or in making improvements thereto or which was acquired subject to a mortgage or similar lien? ☐ Yes ☐ No
If "Yes," attach detailed statement.

12 Have you during the year advocated or opposed (including the publishing or distributing of statements) any national, State, or local legislation? ☐ Yes ☐ No
If "Yes," attach a detailed description of such activities and copies of any such statements.

13 Have you during the year participated in, or intervened in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office? ☐ Yes ☐ No
If "Yes," attach a detailed description of such activities and copies of any such statements.

14 After July 1, 1950, did: the creator of your organization; or a contributor to your organization; or a brother or sister (whole or half blood), spouse, ancestor, or lineal descendent of such creator or contributor; or a corporation owned (50 percent or more of voting stock or 50 percent or more of value of all stock) directly or indirectly by such creator or contributor—
(a) Borrow any part of your income or corpus? ☐ Yes ☐ No
(b) Receive any compensation for personal services from you? ☐ Yes ☐ No
(c) Have any part of your services or assets made available to him? ☐ Yes ☐ No
(d) Purchase any securities or other property from you? ☐ Yes ☐ No
(e) Sell any securities or other property to you? ☐ Yes ☐ No
(f) Receive any of your income or corpus in any other transaction? ☐ Yes ☐ No
If answer to any question is "Yes," attach detailed statement unless previously reported. If previously reported, give year(s).

15 Do you hold 5 percent or more of any class of stock in any corporation? ☐ Yes ☐ No
If "Yes," you must submit the information required by the instructions for Schedule B.

16 During the year, did you solicit contributions by mail appeal? ☐ Yes ☐ No
If "Yes," give estimated percentage of gross receipts attributable to this source ----%.

U.S. GOVERNMENT PRINTING OFFICE : 1969—O-371-636 16—80084-1 GPO

Form **990-A**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Section 501(c)(3) of the Internal Revenue Code

For the calendar year 1969, or other taxable year beginning ...., 1969, and ending ...., 19.......

1969

Enter name, address, etc. as shown on Part I.	Name of organization	Employer Identification No. (See instructions)
	Number and street	
	City or town, State, and ZIP code	Is this a group return filed on behalf of subordinates (who are covered by a group exemption letter)? ☐ Yes ☐ No

Enter the name and address used on your return for 1968 (if the same as above, write "Same"). If none filed, give reason.

PART II Part II information required pursuant to section 6033(b) and other applicable sections of the Internal Revenue Code. This part will be made available to the public.

1 Gross receipts from all business activities (state nature). (Attach a statement explaining how each business activity not reported on Form 990T contributed importantly to your exempt purpose. See instruction E.)

2 Less: Cost of goods sold and/or of operations for all business activities (attach schedule)

3 Gross profit from all business activities

4 Interest

5 Dividends

6 Gross rents

7 Gross royalties

8 Gain (or loss) from sale of assets, excluding inventory items (See Instruction 8)

9 Other income (attach schedule—Do not include contributions, gifts, grants, etc. (See line 17))

10 Total gross income (lines 3 to 9, inclusive)

11 Expenses of earning gross income from column 3, Schedule A

DISBURSEMENTS MADE WITHIN THE YEAR OUT OF CURRENT OR ACCUMULATED INCOME FOR PURPOSES FOR WHICH EXEMPT, AND ACCUMULATION OF INCOME

12 Expenses of distributing current or accumulated income from column 4, Schedule A

13 Contributions, gifts, grants, scholarships, etc. (See Instruction 13)

14 Accumulation of income within the year (line 10 less the sum of lines 11, 12, and 13)

15 Aggregate accumulation of income at beginning of the year . . . (..........)

16 Aggregate accumulation of income at end of the year . . . (..........)

RECEIPTS NOT REPORTED ELSEWHERE

17 Contributions, gifts, grants, etc., received (See Instruction 17)

18 Less: Expenses of raising and collecting amount on line 17, from column 5, Schedule A

19 Net contributions, gifts, grants, etc., received

DISBURSEMENTS MADE OUT OF PRINCIPAL FOR PURPOSES FOR WHICH EXEMPT

20 Expenses of distributing principal from column 6, Schedule A

21 Contributions, gifts, grants, scholarships, etc.: (a) Paid out in prior years . . . (..........)
(b) Paid out within the year (See Instruction 21)

Schedule A.—Allocation of Expenses (See Instructions for Attachments Required)

1. Item	2. Total	3. Expenses of earning gross income	4. Expenses of distributing income	5. Expenses of raising and collecting principal	6. Expenses of distributing principal
(a) Compensation of officers, etc.					
(b) Other salaries and wages					
(c) Interest					
(d) Taxes					
(e) Rent					
(f) Depreciation (and depletion)					
(g) Miscellaneous expenses (attach schedule)					
(h) Totals		Enter on line 11	Enter on line 12	Enter on line 18	Enter on line 20

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date — Signature of officer — Title

Date — Individual or firm signature of preparer — Address

16—80064-1

Schedule B.—BALANCE SHEETS (See instructions)

	Beginning of Taxable Year		End of Taxable Year	
ASSETS	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash				
2 Accounts receivable (see instructions)				
(a) Less allowance for bad debts				
3 Notes receivable (see instructions)				
(a) Less allowance for bad debts				
4 Inventories				
5 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
6 Investments in nongovernmental bonds, etc.				
7 Investments in corporate stocks (see instructions)				
8 Mortgage loans (number of loans ________)				
9 Other investments (attach schedule)				
10 Depreciable (and depletable) assets (attach schedule)				
(a) Less accumulated depreciation (and depletion)				
11 Land				
12 Other assets (attach schedule)				
13 Total assets				
LIABILITIES AND NET WORTH				
14 Accounts payable (see instructions)				
15 Contributions, gifts, grants, etc., payable				
16 (a) Bonds and notes payable (see instructions)				
(b) Mortgages payable				
17 Other liabilities (attach schedule)				
18 Capital stock: (a) Preferred stock				
(b) Common stock				
19 Membership certificates				
20 Paid-in or capital surplus				
21 Retained earnings—Appropriated (attach schedule)				
22 Retained earnings—Unappropriated:				
(a) Attributable to ordinary income				
(b) Attributable to gains from sale of assets				
23 Less cost of treasury stock		( )		( )
24 Total liabilities and net worth				

1 Date of current exemption letter ________________

2 Attach a detailed statement of the nature of your charitable, business, and all other activities.

3 Have you attached the information required by:
(a) Instruction I? ☐ Yes ☐ No
(b) Instruction J? ☐ Yes ☐ No

4 Have you filed a tax return on Form 990-T for this year? ☐ Yes ☐ No
If "Yes," where filed? ________________

5 In what year was your organization formed? ________________
In what State or country? ________________

6 If successor to previously existing organization(s), give name(s), address(es) and employer identification number of the predecessor organization(s)
____
____

7 If you have capital stock issued and outstanding, state with respect to each class of stock:
(a) The number of shares outstanding ________
(b) The number of shares held by individuals ________
(c) The number of shares held by organizations ________
(d) The number of shareholders at end of year ________
(e) Whether any dividends may be paid ☐ Yes ☐ No

8 If you acquired capital assets out of income, attach itemized list and amount thereof.

9 Have any changes **not previously reported** to the Internal Revenue Service been made in your articles of incorporation or bylaws or other instruments of similar import? ☐ Yes ☐ No
If "Yes," attach a copy of the amendments.

10 Have you had any sources of income or engaged in any activities **not previously reported** to the Internal Revenue Service? ☐ Yes ☐ No
If "Yes," attach detailed statement.

11 Did you hold any real property for rental purposes with respect to which there is an indebtedness incurred in acquiring the property or in making improvements thereto or which was acquired subject to a mortgage or similar lien? ☐ Yes ☐ No
If "Yes," attach detailed statement.

12 Have you during the year advocated or opposed (including the publishing or distributing of statements) any national, State, or local legislation? ☐ Yes ☐ No
If "Yes," attach a detailed description of such activities and copies of any such statements.

13 Have you during the year participated in, or intervened in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office? ☐ Yes ☐ No
If "Yes," attach a detailed description of such activities and copies of any such statements.

14 After July 1, 1950, did: the creator of your organization; or a contributor to your organization; or a brother or sister (whole or half blood), spouse, ancestor, or lineal descendent of such creator or contributor; or a corporation owned (50 percent or more of voting stock or 50 percent or more of value of all stock) directly or indirectly by such creator or contributor—
(a) Borrow any part of your income or corpus? ☐ Yes ☐ No
(b) Receive any compensation for personal services from you? ☐ Yes ☐ No
(c) Have any part of your services or assets made available to him? ☐ Yes ☐ No
(d) Purchase any securities or other property from you? ☐ Yes ☐ No
(e) Sell any securities or other property to you? ☐ Yes ☐ No
(f) Receive any of your income or corpus in any other transaction? ☐ Yes ☐ No
If answer to any question is "Yes," attach detailed statement unless previously reported. If previously reported, give year(s).

15 Do you hold 5 percent or more of any class of stock in any corporation? ☐ Yes ☐ No
If "Yes," you must submit the information required by the instructions for Schedule B.

16 During the year, did you solicit contributions by mail appeal? ☐ Yes ☐ No
If "Yes," give estimated percentage of gross receipts attributable to this source ____%.

U.S. GOVERNMENT PRINTING OFFICE: 1969—O-371-636 16—80004-1 GPO

Date____________________

UNIVERSITY OF OKLAHOMA

Information From IRS Form 990-A
Organization Exempt from Income Tax

Legal Name/Address of Foundation

____

____

____

Information for Year Ending: ________

Year/State Founded ________
(p.4,line6) ________

A. Total liabilities & Net Worth (p.4,Sch.B, line23) $____________ $____________
(Begin of Year) (End of Year)

B. Gross Income

a. Total interest,dividend,rents,etc. (p.3,line10) $____________

b. Contributions,gifts,grants received (p.3,line17) $____________

c. Cumulative Gross Income (a+b) $____________

C. Total Expenses (p.3,Sch.A,Item(h)2) $____________

D. Disbursements

a. Contributions from current/accumulated income (p.3,line13) $____________

b. Contributions made out of principal (p.3,line21.b) $____________

c. Total contributions (a+b) $____________

E. Contributions paid out in prior years (p.3,line21.a) $____________

F. Contributions Received (see appropriate attachment)

Name/Address of Donor	Amount of Contribution

G. Contributions Made During Reporting Year (see appropriate attachment)

Name/Address of Recipient	Purpose of Gift	Amount of Gift

APPENDIX E

CORRESPONDENCE TO OKLAHOMA INSTITUTIONS OF HIGHER EDUCATION RELATED TO THIS STUDY

APPENDIX F

MASTER LIST OF ALL OKLAHOMA-BASED FOUNDATIONS, THEIR ASSETS, GRANT ALLOCATIONS 1965-1967

TABLE 24

MASTER ROSTER OF ALL OKLAHOMA-BASED PRIVATE PHILANTHROPIC FOUNDATIONS OPERATING DURING 1965-1967, WITH TOTAL ASSETS AND TOTAL GRANTS, BY CLASSIFICATION

Key for Categories of Grants:

I Religion
II Welfare and Community Service
III Elementary and Secondary Education
IV Higher Education
V Health
VI Arts and Humanities

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
General Purpose							
Mark Allen Everett Foundation Oklahoma City	1960	$ 6,856	$ 5,787	$ 5,350	$ 799 IV $ 799	$ 450 IV 75 VI $ 525	$ 450 IV 75 VI $ 525
Fife Foundation Oklahoma City	1959	1,076,578	909,688	917,081	$ 3,295 I 330 II 17 V $ 3,642	$ 957 I 100 IV 12 VI $ 1,069	$ 415 I 950 V $ 1,365
First National Foundation Oklahoma City	1954	321,587	368,206	214,437	$ 13,700 II 5,000 III 10,700 IV 19,000 V 500 VI $ 48,900	$ 8,500 II 5,000 III 12,200 IV 25,000 V 700 VI $ 51,400	$ 4,200 II 5,000 III 18,000 IV 17,000 V 7,500 VI $ 51,700
J. E. and L. E. Mabee Foundation Tulsa	1948	23,990,248	23,611,589	9,755,997	$ 21,382 I 264,701 II 1,925 III 325,714 IV 163,500 V 13,400 VI $ 790,622	$ 113,000 I 160,319 II 138,366 IV 229,000 V 3,000 VI $ 643,685	$ 45,000 I 614,503 II 2,500 III 451,085 IV $1,113,088
Samuel Roberts Noble Foundation Ardmore	1945	19,041,673	36,974,275	. . . . .	$ 2,600 II 1,100 IV $ 3,700	$ 3,200 II 16,040 IV $ 19,240	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Frank Phillips Foundation Bartlesville	1937	$ 11,424,122	$ 8,919,657	$ 7,882,274	$ 25,000 I 83,489 II 6,500 IV 20,000 V $ 134,989	$ 25,000 I 68,655 II 3,850 III 21,000 IV 10,000 V 10,000 VI $ 138,505	. . . .
Sarkeys Foundation Oklahoma City	1962	7,000,000	2,383,989	2,165,287	$ 1,650 II 100 III 37,000 IV 4,750 V $ 43,500	$ 3,050 II 100 III 750 IV 7,900 V $ 11,800	$ 2,900 II 100 III 500 IV 7,075 V $ 10,575
Charles Morton Share Trust Oklahoma City	1959	2,606,831	2,554,050	. . . . .	$ 66,886 II 20,679 III 25,000 IV 28,000 V $ 140,565	$ 105,206 $ 105,206	$ 584,178 $ 584,178
W. K. Warren Foundation Tulsa	1945	76,712,386	57,748,744	37,366,522	$ 25,558 I 2,445 II 500 III 30,800 IV 1,805,628 V 250 VI $1,865,181	$ 23,171 I 1,322 II 2,374 III 6,350 IV 1,213,552 V $1,246,769	$ 27,908 I 2,845 II 500 III 5,950 IV 986,710 V $1,023,913
Total General Purpose		$142,180,281	$133,475,985	$ 58,306,948	$3,031,898	$2,218,199	$2,785,344

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Special Purpose							
Arts Council of Tulsa Tulsa	1961	$ 14,918	$ 8,123	$ 10,338	. . . .	. . . .	$ 6,831 VI $ 6,831
Beta Kappa Memorial Foundation Tulsa	1954	62,043	61,582	58,093	. . . .	$ 4,466 IV $ 4,466	$ 125 IV $ 125
Bidding Practices Foundation of Oklahoma Oklahoma City	1966	2,535	2,322	. . . . .	. . . .	. . . .	. . . .
Briles Educational Foundation Fund Ada	1964	332,043	324,431	314,468	. . . .	. . . .	. . . .
Max and Tookah Campbell Foundation Tulsa	1964	102	. . . . .	. . . . .	. . . .	. . . .	. . . .
J. A. and Leta Chapman Endowment Trust Tulsa	1966	111,769	16,097	. . . . .	. . . .	. . . .	. . . .
J. A. and Leta Chapman Trust Tulsa	1949	11,334,734	11,334,734	11,084,078	. . . .	. . . .	$ 331,111 IV 224,600 V $ 555,711

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
James A. and Leta M. Chapman Testimentary Charitable Trust Tulsa	1966	$ 8,000,000	. . . . .	. . . . .	$ 181,889 I 92,037 III 92,066 V $ 365,992	. . . .	. . . .
Contemporary Arts Foundation Oklahoma City	1963	215	$ 5,036	. . . . .	. . . .	$ 65 $ 65	. . . .
Cowboy Museum Society Davis	1945	. . . . .	. . . . .	. . . . .	. . . .	. . . .	. . . .
Delta Delta Delta Scholarship Fund Oklahoma City	1965	1,127	627	. . . . .	$ 600 IV $ 600	$ 600 IV $ 600	. . . .
DeMolay Association Inc. of Oklahoma Tulsa	. .	. . . . .	. . . . .	$ 14,823	. . . .	. . . .	. . . .
Educational Fund for Children of Phillips Petroleum Company Bartlesville	1939	311,328	291,640	280,728	$ 106,884 IV $ 106,884	$ 100,830 IV $ 100,830	$ 96,298 IV $ 96,298
Janet Elson Scholarship Fund, Inc. Tulsa	1967	12,362	. . . . .	. . . . .	. . . .	. . . .	. . . .
Endrocrine Society Oklahoma City	. .	333,292	313,956	292,623	$ 13,449 V $ 13,449	$ 14,495 V $ 14,495	$ 22,792 V $ 22,792

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Frontiers of Science Oklahoma City	1955	$ 40,200	$ 59,572	$ 32,803	$ 27,070 III $ 27,070	$ 56,537 III $ 56,537	$ 63,106 III $ 63,106
Thomas Gilcrease Foundation Tulsa	1942	693,821	690,398	759,946	$ 7,621 II $ 7,621	. . . .	. . . .
Goddard Youth Foundation Ardmore	1965	372,611	346,611	81,404	. . . .	. . . .	. . . .
Guthrie Scottish Rite Charitable and Educational Foundation Guthrie	1963	155,343	98,555	20,681	$ 2,437 II 7,587 IV $ 10,024	$ 3,823 II 4,729 IV $ 8,552	$ 5,019 II 4,838 IV $ 9,857
Hillcrest Student Nurses Foundation Tulsa	1964	7,855	7,711	7,502	$ 289 IV $ 289	$ 240 IV $ 240	$ 190 IV $ 190
Jaycee War Memorial Fund Tulsa	1954	571,343	492,423	453,596	. . . .	$ 12,400 $ 12,400	. . . .
Robert Kane Memorial High School Trust Bartlesville	1937	22,123	22,134	20,544	$ 540 III $ 540	$ 1,000 III $ 1,000	$ 950 III $ 950
LaFortune Park Development Fund Trust Tulsa	1958	841,271	836,271	834,480	. . . .	. . . .	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
McAlester Clinic Foundation McAlester	1954	$ 12,982	$ 12,032	$ 10,954	$ 1,557 V / $ 1,557	$ 1,300 V / $ 1,300	$ 1,210 V / $ 1,210
McAlester Scottish Rite Charitable and Educational Fund McAlester	1959	71,387	64,004	44,792	$ 9,559 IV / $ 9,559	$ 10,721 IV / $ 10,721	$ 13,182 IV / $ 13,182
Earle D. McBride Foundation Oklahoma City	1947	6,883	6,973	9,692	$ 672 V / $ 672	$ 1,590 V / $ 1,590	$ 4,500 V / $ 4,500
Ida M. McFarlin Trust Tulsa	1951	1,947,870	2,503,494	1,631,293	$ 83,804 V / $ 83,804	$ 58,483 V / $ 58,483	$ 64,469 V / $ 64,469
Dean A. McGee Award Fund Oklahoma City	1964	3,082	3,063	3,063	$ 127 III / $ 127	$ 115 III / $ 115	$ 100 III / $ 100
Boys and Girls 4 H Club Murray County Oklahoma Trust Oklahoma City	1967	5,000	. . . . .	. . . . .	. . . .	. . . .	. . . .
National Diabetic Foundation Oklahoma City	1964	56,143	. . . . .	. . . . .	. . . .	. . . .	. . . .
Oklahoma City Gridiron Foundation Oklahoma City	1964	4,435	3,275	5,218	. . . . /	$ 3,350 IV / $ 3,350	$ 1,675 IV / $ 1,675

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Oklahoma Eye Foundation Oklahoma City	1966	$ 1,208	$ 1,213	. . . . .	. . . .	. . . .	. . . .
Oklahoma Medical Research Foundation Oklahoma City	1946	8,409,281	7,683,096	. . . . .	$ 5,950 $ 5,950	. . . .	. . . .
Oklahoma Methodist Foundation Oklahoma City	1962	86,580	48,495	$ 42,813	$ 3,909 I $ 3,909	$ 334 I $ 334	. . . .
Oklahoma Methodist Home Endowment Fund Trust Tulsa	1958	11,329	10,124	7,595	$ 302 $ 302	$ 65 $ 65	$ 202 $ 202
Oklahoma Psychiatric Foundation Oklahoma City	1963	409,907	364,758	353,316	. . . .	. . . .	. . . .
Oklahoma Science and Arts Foundation Oklahoma City	1960	320,762	339,429	398,395	$ 46,461 VI $ 46,461	$ 53,326 VI $ 53,326	$ 33,288 VI $ 33,288
Charles Page High School Scholarship Foundation Tulsa	1965	103	103	. . . . .	. . . .	. . . .	. . . .
F. B. Parriott Educational Fund Tulsa	1958	510,114	446,180	407,018	$ 13,500 IV $ 13,500	$ 13,500 IV $ 13,500	$ 14,800 IV $ 14,800

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
F. B. Parriott Trust Fund Tulsa	. .	. . . . .	$ 87,673	. . . . .	. . . .	. . . .	. . . .
Kathleen C. Parriott Charitable Trust Tulsa	. .	. . . . .	77,898	. . . . .	. . . .	$ 20,177 $ 20,177	. . . .
Frank Phillips Foundation Educational Loan Fund Bartlesville	1943	$ 216,569	214,778	$ 206,488	. . . .	. . . .	. . . .
Frank Phillips YMCA Trust Bartlesville	1929	49,961	49,961	49,899	. . . .	. . . .	. . . .
Sidney Powers Memorial Medal Award Tulsa	1943	11,353	11,296	10,999	$ 445 II $ 445	$ 554 II $ 554	$ 449 II $ 449
Research Fund of the American Association of Petroleum Tulsa	1955	124,450	115,773	93,508	$ 11,500 IV $ 11,500	$ 4,514 IV $ 4,514	$ 1,087 IV $ 1,087
Arthur E. Scroggs Scholarship Foundation, Inc. Stillwater	1961	28,533	27,660	27,002	$ 600 III $ 600	$ 600 III $ 600	$ 600 III $ 600

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Arthur E. Scroggs YMCA and Less Privledged Children Endowment Fund Stillwater	1962	$ 20,612	$ 20,397	$ 20,000	. . . .	$ 768 II 408 V $ 1,176	$ 822 $ 822
Fleur D. Sigmon Charitable Trust Oklahoma City	1967	231,680	. . . . .	. . . . .	$ 2,146 I 1,072 III $ 3,218	. . . .	. . . .
Siloam Masonic Charitable and Educational Foundation Oklahoma City	1964	. . . . .	600	. . . . .	$ 575 II $ 575	. . . .	. . . .
Gertrude Skelly Trust No. 1 Tulsa	1958	428,381	235,784	241,733	$ 19,300 IV $ 19,300	$ 19,200 IV $ 19,200	$ 17,975 IV $ 17,975
Ava E. Snow Memorial Math Award Trust Tulsa	1960	. . . . .	7,969	8,299	. . . .	$ 600 IV $ 600	$ 600 IV $ 600
Soday Research Foundation Tulsa	1966	6,882	. . . . .	. . . . .	. . . .	. . . .	. . . .
Sooner Scholarship Trust Fund Oklahoma City	. .	93,147	90,135	87,800	$ 6,500 IV $ 6,500	$ 700 IV $ 700	$ 300 IV $ 300
Southern Oklahoma Memorial Foundation Ardmore	1950	371,944	3,655,584	. . . . .	$ 94,615 II $ 94,615	$ 110,399 II $ 110,399	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Southwestern Art Association Endowment Trust Fund Tulsa	1960	$ 973,363	$ 971,132	$ 964,533	$ 37,587 VI $ 37,587	$ 35,914 VI $ 35,914	$ 28,906 VI $ 28,906
Trans Mississippi Turf Scholarship Fund Tulsa	1964	22,376	23,851	24,183	....	$ 6,400 IV $ 6,400	$ 6,900 IV $ 6,900
Tulsa Education Foundation Tulsa	1958	8,878	8,843	2,533	....	....	....
Tulsa Education Memorial Trust Supervised Agency Tulsa	1958	48,903	44,971	40,260	$ 10,950 IV $ 10,950	$ 11,480 IV $ 11,480	$ 13,908 IV $ 13,908
Tulsa Kiwanis Club Foundation Tulsa	1959	43,051	34,241	28,478	$ 6,188 $ 6,188	$ 4,596 $ 4,596	$ 3,850 $ 3,850
Tulsa Science Foundation, Inc. Tulsa	1964	.....	396	.....	....	....	....
Tulsa Scottish Rite Charitable and Educational Foundation Tulsa	1959	40,105	36,768	17,618	$ 6,400 IV $ 6,400	$ 4,983 IV $ 4,983	$ 3,428 IV $ 3,428

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Urban Action Foundation of Oklahoma City, Inc. Oklahoma City	1965	$ 52,844	. . . . .	. . . . .	$ 3,310 II 20,000 IV $ 23,310	. . . .	. . . .
Robert Watchorn Charities Shawnee	1936	323,177	$ 325,961	$ 329,658	$ 2,000 I $ 2,000	$ 2,600 I $ 2,600	$ 4,070 I $ 4,070
Lew Wentz Foundation Norman	1926	3,255,734	3,120,151	3,068,085	$ 83,512 IV $ 83,512	$ 87,974 IV $ 87,974	$ 78,578 IV $ 78,578
Will Rogers Memorial Scholarship Fund Norman	1939	406,419	353,953	336,395	$ 13,763 IV $ 13,763	$ 12,697 IV $ 12,697	$ 12,585 IV $ 12,585
Total Special Purpose		$ 41,836,463	$ 35,914,237	$ 22,737,727	$1,018,773	$ 666,533	$1,063,344
Company-Sponsored							
Kerr-McGee Foundation, Inc. Oklahoma City	1963	$ 119,560	$ 111,990	$ 33,600	$ 87,420 II 111,600 IV 42,975 V 3,050 VI $ 245,045	$ 800 I 55,585 II 82,100 IV 8,625 V 5,100 VI $ 152,210	$ 575 I 50,460 II 58,600 IV 625 V 6,350 VI $ 116,610
Liberty Bank Foundation, Inc. Oklahoma City	1965	111,430	. . . . .	. . . . .	. . . .	. . . .	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
Macklanburg-Duncan Foundation Oklahoma City	1953	$ 273,115	$ 239,882	$ 201,757	$ 2,974 I 8,260 II 2,193 III 2,615 IV 6,067 V 745 VI $ 22,854	$ 3,345 I 3,200 II 1,966 III 5,690 IV 405 V 3,850 VI $ 18,456	$ 5,021 I 12,060 II 4,476 III 5,700 IV 240 V 7,580 VI $ 35,077
OG&E Foundation, Inc. Oklahoma City	1957	1,160,066	1,147,301	1,073,152	$ 36,556 II 4,000 III 66,393 IV 25,000 V 9,500 VI $ 141,449	$ 30,150 II 4,000 III 72,839 IV 50,000 V 8,500 VI $ 165,489	$ 50,750 II 4,000 III 34,925 IV 31,000 V 13,500 VI $ 134,175
Oklahoma City General Electric Employees Federated Community Oklahoma City	1962	53,935	44,111	43,892	$ 27,225 II 1,200 III 7,833 V $ 36,258	$ 21,883 $ 21,883	$ 28,766 $ 28,766
OTASCO Foundation Tulsa	1943	119,001	263,728	299,393	$ 92,947 I 250 IV 825 V $ 94,022	$ 86,959 I 450 IV 750 V $ 88,159	$ 34,670 I 1,850 IV 575 V $ 37,095
Pan American Petroleum Foundation Tulsa	1953	566,900	915,359	875,006	$ 280 I 55,350 II 201,254 IV 4,100 V 700 VI $ 261,684	$ 250 I 42,280 II 3,400 III 144,496 IV 3,110 V $ 193,536	$ 250 I 37,850 II 2,800 III 102,810 IV 7,190 V $ 150,900

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
TG&Y Foundation, Inc. Oklahoma City	1953	$ 53,770	$ 56,588	$ 50,111	$ 43,740 II $ 43,740	$ 17,243 II 8,000 IV 11,200 V 2,250 VI $ 38,693	$ 17,791 II 9,000 IV 7,800 V 2,250 VI $ 36,841
Total Company-Sponsored		$ 2,345,347	$ 2,778,959	$ 2,576,911	$ 845,052	$ 678,426	$ 539,464
Community							
Broken Arrow Foundation Broken Arrow	1960	$ 28,801	$ 28,255	$ 29,358	$ 1,327 $ 1,327	$ 1,630 II 163 III $ 1,793	$ 172 II 1,000 III $ 1,172
Pawnee and Noble Counties Community Action Foundation, Inc. Pawnee	1965	7,044	. . . . .	. . . . .	. . . .	. . . .	. . . .
Tulsa Permanent Community Fund Tulsa	. .	247,234	242,741	250,530	. . . .	. . . .	$ 14,936 II $ 14,936
Total Community		$ 283,079	$ 270,996	$ 279,888	$ 1,327	$ 1,793	$ 16,108
Family and Personal							
Aaronson Fund Tulsa	1960	$ 9,614	$ 9,273	$ 9,184	$ 10,918 $ 10,918	$ 350 I 2,903 II 175 IV 50 V $ 3,478	$ 799 I 1,413 II 425 IV 300 V $ 2,937

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Abundant Life Fund Oklahoma City	1960	$ 777	$ 11,277	$ 18,811	. . . .	$ 10,500 $ 10,500	$ 800 $ 800
K. S. Adams Foundation Bartlesville	1953	192,652	194,493	204,939	$ 5,575 $ 5,575	$ 2,900 I 4,230 II 1,000 IV $ 8,130	$ 12,000 II 1,000 IV $ 13,000
Alexander Memorial Fund Tulsa	1951	4,504,141	4,542,774	4,542,774	$ 200 II 1,025 III 26,000 V $ 27,225	$ 6,700 II 50 III 5,000 IV 6,200 V 1,100 VI $ 19,050	$ 10,670 $ 10,670
Allison Foundation, Inc. Tulsa	1959	3,745	5,943	16,740	$ 2,635 I 10,635 II 1,085 V 1,100 VI $ 15,455	$ 6,650 I 11,310 II 363 V 400 VI $ 18,723	$ 6,220 I 7,316 II 20 III 2,000 IV 1,050 V $ 16,606
American Medical Foundation Oklahoma City	1960	76,553	37,416	10,003	$ 350 I 260 II 70 V 100 VI $ 780	$ 390 II 50 IV 130 V 100 VI $ 670	$ 500 I 285 II 200 IV 180 V 175 VI $ 1,340
C. R. Anthony Foundation Oklahoma City	1966	1,500	. . . . .	. . . . .	$ 1,000 I 2,500 III $ 3,500	. . . .	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Asplund Foundation Enid	. .	. . . . .	$ 1,600	. . . . .	. . . .	$ 856 $ 856	. . . .
W. P. Bill Atkinson Foundation Midwest City	1955	$ 68,629	63,960	$ 46,337	$ 2,300 I 625 II $ 2,925	$ 3,635 I 1,787 II 750 VI $ 6,172	$ 7,529 $ 7,529
Walter E. Atkinson Foundation Oklahoma City	1963	110	83	1,030	$ 60 II 17 IV 10 VI $ 87	$ 55 II 7 IV 10 VI $ 72	$ 150 I 250 II 1,142 IV $ 1,542
William H. Atkinson Foundation Oklahoma City	1962	75,952	55,489	23,898	$ 8,100 I 1,600 II 500 IV $ 10,200	$ 5,250 I 250 II 275 IV 500 V $ 6,275	$ 4,700 $ 4,700
Auchincloss Foundation Chickasha	1955	. . . . .	. . . . .	10,398	. . . .	. . . .	. . . .
H. E. Bailey Foundation, Inc. Oklahoma City	1967	72,206	. . . . .	. . . . .	. . . .	. . . .	. . . .
Leonard H. Bailey Foundation Oklahoma City	1959	3,346	4,122	3,097	$ 643 II $ 643	$ 400 IV $ 400	$ 200 IV $ 200

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Edward E. and Helen Turner Bartlett Foundation Sapulpa	1961	$ 172,448	$ 130,376	$ 74,309	....	$ 20 I 3,295 IV 7,000 V $ 10,315	$ 30 I 50 II 1,800 IV 1,000 V $ 2,880
H. U. and Eva Maud Bartlett Foundation Sapulpa	1950	153,701	153,613	143,499	$ 4,500 V $ 4,500	$ 9,000 V $ 9,000	....
Benham Foundation Oklahoma City	1964	19,936	15,643	11,643	$ 13,502 $ 13,502	$ 6,000 I 1,000 IV 100 VI $ 7,100	$ 6,000 $ 6,000
Benson Foundation Pawhuska	1951	7,006	6,989	6,994	$ 100 I 100 IV $ 200	$ 100 I 100 IV $ 200	$ 100 I 100 IV $ 200
Christopher Berry Foundation Oklahoma City	1961	447	710	.....	$ 405 II $ 405	$ 360 II 100 V $ 460	....
Mervin Bovaird Foundation Tulsa	1955	204,082	185,620	171,915	$ 1,400 I 6,675 IV $ 8,075	$ 1,300 II 4,657 IV $ 5,957	$ 750 II 649 III 2,000 IV $ 3,399

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
G. L. Brennan Foundation, Inc. Tulsa	1957	$ 26,147	$ 25,978	$ 29,914	. . . .	$ 400 I 55 II 675 V 50 VI $ 1,180	$ 725 I 250 II 150 V 50 VI $ 1,175
Broadhurst Foundation Tulsa	1951	3,810,876	3,810,876	3,844,826	$ 15,632 I 16,782 II 145,349 IV 1,000 V $ 178,763	$ 30,189 I 56,749 II 90,825 IV 1,000 V $ 178,763	$ 31,702 I 135,018 IV $ 166,720
Bryan Foundation Tulsa	. .	. . . . .	41,232	. . . . .	. . . .	. . . .	. . . .
J. Frank Buck Foundation Shawnee	1960	8,423	. . . . .	. . . . .	$ 400 II $ 400	. . . .	. . . .
C. F. D. A. Foundation Tulsa	1966	25,899	5,137	. . . . .	. . . .	. . . .	. . . .
H. H. Champlin Foundation Enid	1945	638,564	626,357	604,988	. . . .	$ 250 V $ 250	$ 250 V $ 250
Charities, Inc. Oklahoma City	1954	123,829	119,988	122,471	$ 14,083 I 14,581 II 2,100 III 10,758 IV 1,625 V 2,822 VI $ 45,969	$ 9,993 I 12,981 II 2,235 III 5,150 IV 1,525 V 2,807 VI $ 34,691	$ 5,760 I 21,745 II 25 III 8,681 IV 2,050 V 2,600 VI $ 40,861

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Cherokee Foundation Bartlesville	1952	$ 107,255	$ 20,931	$ 10,657	$ 90,761 II $ 90,761	$ 17,566 II $ 17,566	$ 9,489 II $ 9,489
George and Jennie Collins Foundation Sapulpa	1943	1,029,133	930,923	846,729	$ 8,284 I 18,589 II 1,000 IV $ 27,873	$ 4,425 I 28,532 II 50 III 650 IV $ 33,657	$ 11,345 I 6,181 II 4,245 III 3,170 IV $ 24,941
Colonial Foundation, Inc. Tulsa	1957	5,659	11,210	9,610	$ 4,143 $ 4,143	$ 5,150 I 100 II 1,000 III 500 IV 1,300 V $ 8,050	$ 6,900 I 1,000 III 500 IV $ 8,400
Les Cosselin Foundation Oklahoma City	. .	21,664	22,492	. . . . .	. . . .	. . . .	. . . .
Cuesta Foundation, Inc. Tulsa	1962	336,270	224,646	149,294	$ 200 I 1,848 II 3,000 III 8,000 IV 2,040 V 2,000 VI $ 17,088	$ 9,100 I 2,104 II 2,000 III 125 V $ 13,329	$ 855 II 200 III 4,000 IV 230 V 1,250 VI $ 6,535
Daube Foundation Ardmore	1949	127,733	152,899	171,966	$ 10,589 I 32,821 IV 1,265 V $ 44,675	$ 10,361 I 33,502 IV 1,690 V $ 45,553	$ 12,043 I 32,790 IV 1,525 V $ 46,358

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
Dickinson Foundation of Ardmore Ardmore	1967	$ 3,050	. . . . .	. . . . .	$ 1,725 I 125 II 100 V $ 1,950	. . . .	. . . .
Dillingham Foundation Enid	1966	114,928	$ 88,789	. . . . .	$ 1,833 $ 1,833	. . . .	. . . .
Dulaney Foundation Oklahoma City	1966	108,750	108,750	. . . . .	. . . .	. . . .	. . . .
Raymond J. Dusek Foundation Oklahoma City	1966	58,100	51,327	. . . . .	$ 500 II 100 V $ 600	. . . .	. . . .
Eagan Foundation Muskogee	1959	18,241	14,601	$ 9,197	$ 8,025 $ 8,025	$ 4,530 $ 4,530	$ 3,357 $ 3,357
Eddie Foundation, Inc. Oklahoma City	1952	275,329	281,034	400,977	$ 275 II 1,140 V 460 VI $ 1,875	$ 2,445 II 2,810 V 200 VI $ 5,455	$ 5,050 I 124,275 II 1,000 III 475 IV 825 V $ 131,625
R. J. Edwards Rural Medicine Trust Oklahoma City	1954	81,005	78,720	67,930	$ 2,200 IV 492 V $ 2,692	$ 2,200 IV 211 V $ 2,411	$ 2,014 V $ 2,014

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
Endacott Foundation **Bartlesville**	1953	$ 323,724	$ 299,236	$ 278,294	$ 200 III 500 IV 17,860 V $ 18,560	$ 200 III 3,000 IV 9,349 V $ 12,549	$ 10,678 II 7,634 V $ 18,312
Jean I. Everest Foundation **Oklahoma City**	1965	63,908	55,692	. . . . .	. . . .	$ 270 II 1,283 III 1,260 V 260 VI $ 3,073	. . . .
George J. Fagin Charitable Foundation **Oklahoma City**	1967	10,000	. . . . .	. . . . .	. . . .	. . . .	. . . .
Sylvanus G. Felix Foundation **Oklahoma City**	1952	192,057	194,128	176,721	$ 1,950 I 685 II 1,400 III 1,000 IV 600 VI $ 5,635	$ 1,650 I 1,734 II 2,200 III 810 V $ 6,394	$ 5,349 $ 5,349
Howard Felt Foundation **Tulsa**	1945	403,202	363,334	334,154	$ 18,517 I 200 II 1,500 III 10,600 IV 2,025 V 250 VI $ 33,092	$ 11,350 I 2,870 II 1,150 IV 1,000 V 350 VI $ 16,720	$ 29,300 I 3,300 II 650 IV 2,000 V 250 VI $ 35,500

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
M. S. Ferguson Foundation Oklahoma City	1962	. . . . .	. . . . .	$ 216	. . . .	. . . .	$ 250 II 30 V $ 280
Laura Fields Trust Lawton	1950	$ 494,060	$ 476,226	469,373	$ 8,382 $ 8,382	$ 742 I 1,365 II 742 IV $ 2,849	$ 1,365 I 3,007 II 965 IV $ 5,337
Charles and Pauline K. Flint Foundation Tulsa	1961	486,531	463,411	341,664	. . . .	$ 4,650 II 29,400 III 6,900 IV 1,500 V 700 VI $ 43,150	. . . .
Rayburn and Alma Foster Foundation Bartlesville	1962	241	656	1,990	$ 200 $ 200	$ 300 I 110 V $ 410	$ 300 I 2,003 IV 250 V $ 2,553
Freese Foundation Tulsa	1965	24,423	26,501	. . . . .	$ 500 I 295 II 525 III 50 IV 25 V 805 VI $ 2,200	$ 150 II 45 V 80 VI $ 275	. . . .
Gallery Foundation Bartlesville	1967	13,390	. . . . .	. . . . .	. . . .	. . . .	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
Gaylord Philanthropies, Inc. Oklahoma City	1944	$ 860,741	$ 805,092	$ 728,604	$ 250 I 19,933 II 24,360 III 33,300 IV $ 77,843	$ 225 I 5,976 II 19,609 III 3,500 IV $ 29,310	$ 175 I 14,902 II 22,050 III 11,500 IV $ 48,627
Charles B. Goddard Foundation Ardmore	1958	2,612,925	3,067,644	4,005,519	$ 15,000 I 295,177 II 105,082 III 302,647 IV 25,000 V 350 VI $ 743,256	$ 525 I 229,405 II 6,302 III 969 IV 1,105 V 300 VI $ 238,606	$ 30,500 I 266,436 II 7,036 III 710 IV 216,550 V 2,000 VI $ 523,232
August and Barbara Goldstein Tulsa	1967	8,190	. . . . .	. . . . .	$ 150 I 100 II 300 V $ 550	. . . .	. . . .
Gosselin Foundation Oklahoma City	. .	21,664	23,057	25,037	$ 1,190 I 2,816 II 425 V 200 VI $ 4,631	$ 1,575 I 590 II 50 V $ 2,215	$ 3,055 $ 3,055
Griffin Foundation Muskogee	1943	181,502	181,777	182,147	$ 5,984 $ 5,984	$ 6,475 $ 6,475	$ 2,725 I 2,350 II 295 III $ 5,370

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
Gussman Foundation Tulsa	1961	$ 182,398	$ 188,883	$ 194,608	$ 17,500 I 2,130 II 1,125 IV 35 V 545 VI $ 21,335	$ 3,750 I 1,135 II 1,690 IV 515 VI $ 7,090	$ 8,339 I 1,184 II 10 IV 1,675 V 750 VI $ 11,958
Guymon Memorial Trust Fund Guymon	. .	. . . . .	496,559	. . . . .	. . . .	. . . .	. . . .
Hackney Foundation Enid	1958	8,101	13,321	2,843	$ 4,520 $ 4,520	$ 5,220 $ 5,220	$ 1,563 I 2,375 II $ 3,938
Hall Foundation, Inc. Oklahoma City	1955	189,081	145,201	186,239	. . . .	$ 125 II 10 III 124 IV 125 V 225 VI $ 609	$ 136 I 59 II 147 III 326 IV 45 V 310 VI $ 1,023
Harmon Foundation Nowata	1962	33,996	34,169	27,107	$ 21,537 IV $ 21,537	$ 25,891 IV $ 25,891	$ 18,749 IV $ 18,749
Harris Foundation Oklahoma City	1939	319,588	291,992	300,097	$ 27,560 $ 27,560	$ 6,100 II 750 IV 4,750 V 2,810 VI $ 14,410	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Thomas J. and Bea L. Harrison Trust Pryor	1966	$ 88,647	$ 88,576	. . . . .	$ 500 I 795 II 1,000 IV 250 V $ 2,545	$ 300 I 405 II 600 IV 150 V $ 1,455	. . . .
Frank Bacon Hathaway Trust Oklahoma City	1965	291,337	. . . . .	. . . . .	$ 16,971 II 3,585 V $ 20,556	. . . .	. . . .
Vernon Helt Foundation Edmond	1954	60,540	61,370	$ 59,176	$ 1,440 $ 1,440	$ 1,000 II 250 V $ 1,250	$ 943 II $ 943
Norman Hirschfield Foundation Oklahoma City	1959	84,875	82,255	82,158	$ 4,657 I 930 II 60 IV 947 V 318 VI $ 6,912	$ 3,150 I 1,185 II 391 IV 908 V 718 VI $ 6,352	$ 1,135 I 1,245 II 190 V 818 VI $ 3,388
Holy Family Foundation, Inc. Tulsa	1958	139,579	139,558	139,793	$ 4,150 I 250 II 400 III 200 IV 1,000 V $ 6,000	$ 5,000 I 1,800 III 200 IV 1,100 V $ 8,100	$ 7,600 I 200 II 700 III 200 IV 1,000 V $ 9,700
Howell Foundation Oklahoma City	1958	113	4,019	. . . . .	. . . .	$ 4,005 $ 4,005	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
John T. Hudson Foundation Fairfax	1955	$ 188,679	$ 169,053	$ 140,150	$ 39,774 I 10,563 II 90 III 700 V $ 51,127	$ 23,768 I 3,701 II 800 IV 200 V $ 28,469	$ 13,690 I 3,148 II 400 V $ 17,238
Hyde Foundation Oklahoma City	1964	2,314	1,692	4,000	$ 1,317 I 976 II 2,478 IV 240 V 914 VI $ 5,925	$ 1,735 I 357 II 10 III 2,656 IV 190 V 430 VI $ 5,378	$ 1,070 I 160 II 471 IV 120 V 482 VI $ 2,303
Guy James Foundation Oklahoma City	1959	10,472	11,714	12,594	$ 400 I 3,026 II 1,000 III 2,500 IV 70 V 300 VI $ 7,296	$ 1,800 I 1,216 II 1,100 IV 6,600 V $ 10,716	$ 20,743 $ 20,743
Jimmie Johnson Foundation Oklahoma City	1944	25,939	24,922	23,897	$ 8,000 II $ 8,000	. . . .	. . . .
P. X. Johnston Foundation Oklahoma City	1954	161,497	164,070	. . . . .	$ 135 II 1,000 IV 5,727 V $ 6,862	$ 398 $ 398	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Willard Johnston Foundation Oklahoma City	1951	$ 202,842	$ 195,446	$ 185,641	$ 800 I 6,309 II 3,550 IV $ 10,659	$ 1,660 I 3,000 II 5,300 IV 100 V $ 10,060	$ 4,555 $ 4,555
Monfort Jones Foundation and Allie Brown Jones Bristow	1960	1,625,320	1,598,991	1,569,842	$ 26,950 II 2,300 III 25,618 IV 240 V $ 55,108	$ 26,867 II 2,300 III 32,802 IV 1,000 V $ 62,969	$ 21,352 II 1,000 III 18,728 IV $ 41,080
Eugene and Julia Jordon Foundation Oklahoma City	1960	46,807	66,339	71,968	$ 5,500 I 100 II 2,850 III 50 V 320 VI $ 8,820	$ 5,707 I 400 III 50 V $ 6,157	$ 1,815 I 100 II 300 III 50 IV $ 2,265
Herman and Kate Kaiser Foundation Tulsa	1959	26,055	25,089	17,719	$ 40,500 I 1,100 II $ 41,600	$ 20,000 I 110 II $ 20,110	$ 1,600 I 65 II $ 1,665
Kerr Foundation Oklahoma City	1963	13,825,263	11,051,741	48,439	$ 2,525 II 1,500 III 4,500 IV 4,000 V 8,000 VI $ 20,525	$ 2,500 II 2,250 IV 5,000 V 8,000 VI $ 17,750	$ 300 II 4,750 IV 8,000 VI $ 13,050

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Kirkpatrick Foundation, Inc. **Oklahoma City**	1956	$ 1,556,522	$ 1,495,583	$ 1,829,997	$ 3,845 I 18,418 II 3,800 III 20,128 IV 6,560 V 32,558 VI $ 85,309	$ 1,636 I 5,874 II 230 III 18,310 IV 6,775 V 4,977 VI $ 37,802	$ 1,106 I 3,392 II 1,100 III 414,325 IV 2,322 V 25,556 VI $ 447,801
Raymond F. and Bessie R. Kravis Foundation **Tulsa**	1960	116,123	95,077	95,164	$ 77,700 I 1,275 II 12,967 IV 1,407 V 1,160 VI $ 94,509	$ 12,110 I 2,400 II 2,800 III 15,766 IV 800 V 2,325 VI $ 36,201	$ 9,260 I 2,110 II 2,500 III 16,166 IV 2,675 V 1,375 VI $ 34,086
L & L Foundation **Enid**	1963	5,178	5,315	5,740	$ 250 I 185 II 150 V $ 585	$ 75 I 335 II 20 III $ 430	$ 100 I 350 II $ 450
LaFortune Foundation **Tulsa**	1945	145,973	154,501	160,447	$ 5,335 I 7,235 II 1,800 III 5,975 IV 3,450 V 1,034 VI $ 24,829	$ 14,025 I 8,575 II 3,200 III 24,966 IV 1,875 V 800 VI $ 53,441	$ 4,250 I 7,850 II 3,250 III 24,616 IV 2,650 V 550 VI $ 43,166
Robert Hallaran Langston Foundation **Oklahoma City**	1959	27,911	27,611	27,611	. . . .	. . . .	$ 500 IV $ 500

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Mary and Stanley Learned Foundation Trust Bartlesville	1953	$ 314,822	$ 314,654	$ 308,723	$ 14,900 $ 14,900	$ 2,700 I 4,284 II 6,177 IV $ 13,161	$ 4,200 I 3,180 II 3,000 IV 2,000 V $ 12,380
Lewis Foundation Tulsa	1966	17,380	. . . . .	. . . . .	$ 2,890 $ 2,890	. . . .	. . . .
V. B. Likins Foundation Oklahoma City	1956	4,676	4,475	4,475	. . . .	. . . .	. . . .
Julius and Gertrude Livingston Foundation Tulsa	1963	14,506	2,360	8,799	. . . .	$ 800 I 395 II 585 V 300 VI $ 2,080	$ 38,738 $ 38,738
Loy Foundation Pawhuska	1950	486	678	22	$ 547 $ 547	$ 850 II 482 IV $ 1,332	$ 328 $ 328
Jeanette and Samuel Lubell Foundation Tulsa	1946	773,276	385,968	254,326	$ 53,625 I 731 II 1,000 III 2,000 IV 675 V 625 VI $ 58,656	$ 13,125 I 1,356 II 300 III 525 V $ 15,306	$ 8,625 I 1,286 II 300 III 500 IV 550 V 100 VI $ 11,361

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
M & J T Foundation Norman	1962	$ 7,041	$ 8,180	$ 3,029	$ 1,220 $ 1,220	$ 145 I 485 II 545 IV 80 V 100 VI $ 1,355	$ 550 I 450 II 535 IV 50 V 100 VI $ 1,685
McCasland Foundation Duncan	1952	663,752	631,136	608,338	$ 12,925 $ 12,925	$ 625 II 14,975 IV $ 15,600	$ 2,997 II 8,900 IV 1,000 V $ 12,897
McCollum-Scott Foundation Oklahoma City	1958	34,927	26,431	24,149	$ 3,104 $ 3,104	$ 1,400 I 390 II 782 IV 70 VI $ 2,642	$ 500 I 230 II 1,075 IV 1,035 V $ 2,840
McGee Foundation Oklahoma City	1963	297,772	175,555	215,261	$ 1,000 IV 3,500 V $ 4,500	$ 2,500 VI $ 2,500	$ 1,000 II $ 1,000
Robert A. Macklanburg Jr. Foundation, Inc. Oklahoma City	1962	2,078	2,250	1,920	. . . .	$ 745 I 227 II 100 III 100 IV $ 1,172	$ 695 I 395 II 530 III 50 IV $ 1,670

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
McMahon Foundation Lawton	1940	$ 4,837,775	$ 4,275,353	$ 4,122,067	$ 98,688 II 57,935 IV 810 V 47,715 VI $ 205,148	$ 161,945 II 49,737 IV 4,000 V 77,850 VI $ 293,532	$ 157,855 II 23,662 IV 45,650 VI $ 227,167
C. L. McMahon Memorial Foundation Tulsa	1956	23,942	22,258	29,419	$ 3,387 $ 3,387	. . . .	$ 10,861 II 2,400 III 2,100 IV 500 VI $ 15,861
Merea and Joseph Maril Foundation Oklahoma City	1963	11,861	10,469	10,050	$ 500 I 30 II 112 III 250 V 30 VI $ 922	$ 505 I 380 II 100 III 30 VI $ 1,015	$ 515 I 700 II 110 III 25 IV 75 V 100 VI $ 1,525
Maxwell Foundation Oklahoma City	1948	8,017	43,335	41,518	$ 5,146 I 3,301 II 2,362 IV 898 V 246 VI $ 11,953	$ 41,728 I 3,409 II 22 III 2,825 IV $ 47,984	$ 2,280 I 5,185 II 60 III 3,125 IV $ 10,650

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
Merrick Foundation Ardmore	1947	$ 2,358,678	$ 2,228,352	$ 2,292,588	$ 1,950 I 14,370 II 1,500 III 33,500 IV 6,300 V 7,200 VI $ 64,820	$ 5,750 I 43,991 II 22,500 III 32,500 IV 800 V $ 105,541	$ 2,250 I 36,159 II 1,640 III 30,500 IV 5,300 V 16,000 VI $ 91,849
Merritt Foundation Enid	1964	1,019	966	2,000	$ 1,722 $ 1,722	$ 1,620 I 107 II 20 III $ 1,747	$ 1,137 I 11 II $ 1,148
Meyer C. Miller Foundation Tulsa	1957	14,280	9,093	9,396	$ 400 I $ 400	$ 97 I $ 97	$ 158 I 360 II 25 IV $ 543
Miller-Myers Foundation Tulsa	1950	69,124	60,523	54,229	$ 10,783 I 3,320 II 375 III 1,792 IV 173 VI $ 16,443	$ 6,239 I 2,411 II 2,969 IV 900 V 225 VI $ 12,744	$ 9,539 I 911 II 2,434 IV 1,255 V 200 VI $ 14,339
James H. Milligan Foundation Oklahoma City	1964	480	455	1,270	. . . .	. . . .	$ 1,547 I 125 II 15 VI $ 1,687

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
Morris Foundation Oklahoma City	1957	$ 17,255	$ 46,286	$ 26,732	$ 750 I 750 VI $ 1,500	$ 14,444 I 21,414 IV 10,707 V $ 46,565	$ 1,100 I 25 II 75 VI $ 1,200
Norman A. Morse Foundation Oklahoma City	1959	78,010	76,794	85,937	$ 3,260 I 4,721 II 481 IV 450 V 3,261 VI $ 12,173	$ 100 I 7,266 II 515 IV 450 V 1,940 VI $ 10,271	$ 25,730 I 9,057 II 1,700 IV 450 V 2,070 VI $ 39,007
Nadel Foundation Tulsa	1950	210,716	181,369	148,834	$ 26,039 I 7 II 275 III 785 IV 5 V 25 VI $ 27,136	$ 6,260 I 234 III 603 IV $ 7,097	$ 8,087 I 10 III 1,474 IV 10 V $ 9,581
Naifeh Foundation, Inc. Oklahoma City	1964	16,813	17,130	10,000	$ 100 I $ 100	. . . .	$ 300 I $ 300
Neustadt Charitable Foundation Ardmore	1964	29,263	28,517	23,878	$ 8,257 $ 8,257	$ 6,830 $ 6,830	$ 18,117 $ 18,117

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Jay and Betty Newman Foundation Tulsa	1958	$ 9,147	$ 14,454	$ 13,501	$ 6,861 I 80 II 6 IV 30 V 533 VI $ 7,510	$ 8,155 I 71 II 506 IV 56 V 519 VI $ 9,307	. . . .
Nichlos Foundation Chickasha	1952	100,896	81,591	69,588	$ 1,956 I 1,148 II 2,926 IV $ 6,030	$ 5,584 I 1,201 II 820 IV 1,000 V $ 8,615	$ 2,250 I 905 II 1,097 IV 1,000 V $ 5,252
Richard Lloyd Noble Foundation Ardmore	1940	3,331	4,975	8,475	. . . .	$ 699 II 1,000 IV $ 1,699	$ 3,500 IV $ 3,500
Vivian Bilby Noble Foundation Ardmore	1936	1,142,495	928,007	1,063,291	$ 6,150 II 52,200 IV 15,000 V $ 73,350	$ 39,900 II 22,000 IV 1,500 V $ 63,400	$ 5,300 II 22,000 IV 8,000 V $ 35,300
Oklahoman and Times Charities Oklahoma City	1953	38,625	13,503	12,762	$ 7,999 II $ 7,999	$ 7,999 II $ 7,999	$ 7,999 II $ 7,999
Beverly and Rubye Osborne Foundation Oklahoma City	1956	12,335	15,634	24,237	$ 21,534 I 2,000 II $ 23,534	$ 8,753 I 1,000 II $ 9,753	$ 12,227 $ 12,227

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Oven Fund Enid	1966	$ 8,944	$ 100	. . . . .	$ 5,610 I 8,950 II 4,300 III 10 V $ 18,870	$ 1,700 I 10 II 550 III 1,000 IV 10 V $ 3,270	. . . .
Irvey and Prudence Ownbey Foundation Oklahoma City	1960	31,269	21,832	$ 21,721	$ 1,150 I 110 II 4,800 IV $ 6,060	. . . .	. . . .
Oxley Foundation Tulsa	1962	3,846	1,207	488	$ 2,900 I 3,459 II 215 VI $ 6,574	$ 2,050 I 5,754 II 273 VI $ 8,077	$ 2,675 I 965 II 273 VI $ 3,913
Robert A. Parman Foundation Oklahoma City	1962	621,715	599,959	586,993	. . . .	. . . .	. . . .
Payne Foundation, Inc. Oklahoma City	1958	4,747	1,247	4,962	$ 65 I 4,498 II 800 IV 1,000 V 150 VI $ 6,513	$ 5,000 $ 5,000	$ 1,195 I 2,340 II 1,100 IV 80 V $ 4,715
Steve Pennington Foundation Oklahoma City	1952	666,012	669,099	699,058	$ 705 II 75 VI $ 780	$ 517 II 50 VI $ 567	$ 655 II 50 VI $ 705

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
Jessie M. Peters Trust Tulsa	1963	$ 549	. . . . .	. . . . .	$ 100 II $ 100	. . . .	. . . .
Philson Foundation, Inc. Bartlesville	1954	25,799	$ 61,483	$ 48,058	. . . .	$ 730 I 8,516 II 300 IV $ 9,546	$ 300 I 2,420 II 3,500 IV 2,039 V $ 8,259
Pioneer Foundation Oklahoma City	1952	693,722	633,094	641,621	$ 53,813 I 4,161 II 100 III 1,475 IV 3,912 V 4,250 VI $ 67,711	$ 620 I 4,390 II 15,000 IV 5,450 V 2,410 VI $ 27,870	$ 12,370 I 29,119 II 200 III 2,000 IV 7,560 V 2,400 VI $ 53,649
Price Foundation, Inc. Bartlesville	1952	467,790	461,102	529,097	$ 10 I 12,080 II 2,200 IV $ 14,290	$ 19,005 II 7,350 IV $ 26,355	$ 10 I 10,450 II 6,025 IV $ 16,485
Puterbaugh Foundation McAlester	1949	335,433	337,921	345,404	$ 75 I 355 II 825 IV $ 1,255	$ 90 I 307 II 20 III 800 IV 26 V $ 1,243	$ 100 I 2,535 II 300 IV 100 V $ 3,035
Benjamin Quapaw Foundation Miami	1963	105,566	102,982	100,972	$ 2,500 I $ 2,500	. . . .	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Robert Glenn Rapp Foundation Oklahoma City	1953	$ 223,746	$ 189,381	$ 151,521	$ 13,450 IV 2,400 V $ 15,850	$ 9,300 IV $ 9,300	$ 6,800 IV $ 6,800
Ralph Reece Foundation Oklahoma City	1965	839	2,500	5,000	. . . .	$ 1,500 II $ 1,500 II	$ 2,500 II $ 2,500 II
R. W. Robberson Foundation Oklahoma City	1957	52,806	52,017	51,961	$ 7,475 I 4,611 II 100 III 500 IV 105 V $ 12,791	$ 6,658 I 5,030 II 15 III 500 IV 130 V $ 12,333	. . . .
Robinowitz Foundation Tulsa	1966	2,013	2,000	. . . . .	. . . .	. . . .	. . . .
Adah M. Robinson Memorial Fund Tulsa	1965	2,902	1,882	1,882	$ 200 $ 200	$ 149 $ 149	$ 200 $ 200
Ely Sanditen Foundation Tulsa	1961	19,221	10,969	4,995	$ 174 I $ 174 I	$ 60 I $ 60 I	$ 50 I $ 50 I
Ira E. Sanditen Foundation Tulsa	1959	258,246	251,788	249,162	$ 2,243 I 15,552 II 582 III 100 IV 635 V 15 VI $ 19,127	$ 7,512 I 2,185 II 1,203 IV 3,440 V 417 VI $ 14,757	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Schallmo Foundation, Inc. Oklahoma City	1964	$ 32,693	. . . . .	$ 555,065	$ 50 II 1,000 III 172 VI $ 1,222	. . . .	$ 600 I 1,000 II 1,794 VI $ 3,394
J. A. Schowalter Foundation Walters	1956	128,454	$ 124,060	125,775	. . . .	$ 10,900 I 500 IV $ 11,400	$ 13,500 I 500 IV 5,000 V $ 19,000
Schwab Foundation Enid	1959	1,801	3,708	6,490	$ 1,575 I 500 II $ 2,075	$ 1,174 I 1,291 II 766 IV 866 V $ 4,107	$ 1,175 I 370 II 737 IV 1,000 V $ 3,282
Schweitzer Foundation Oklahoma City	1952	57,761	54,597	51,144	$ 475 I 1,630 II 1,105 IV 1,000 V $ 4,210	$ 2,649 $ 2,649	$ 325 $ 325
Shepherd Foundation, Inc. Oklahoma City	1958	490,568	528,022	687,513	$ 22,688 II 10,000 IV $ 32,688	$ 1,044 I 7,564 II 22,000 IV 10,384 V $ 40,992	$ 163,269 $ 163,269
Morris and Libby Singer Foundation, Inc. Oklahoma City	1957	117,420	87,413	86,558	$ 21,880 $ 21,880	$ 280 II 500 III 200 VI $ 980	$ 280 II 300 VI $ 580

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
C. Don Snyder Foundation Oklahoma City	1961	$ 41	$ 799	$ 1,274	. . . .	$ 743 I 50 II $ 793	$ 1,131 I 54 II $ 1,185
Mabel Springfield Trust Sayre	1962	52,531	38,596	28,378	$ 2,100 $ 2,100	$ 1,400 $ 1,400	$ 1,000 $ 1,000
Stambaugh Foundation Tulsa	1962	5,061	4,380	3,355	$ 937 $ 937	$ 260 II 200 IV 100 V $ 560	$ 255 II 50 IV $ 305
Herman and Sophia Taubman Foundation Tulsa	1955	1,399,202	1,822,834	2,050,975	$ 60,800 I 4,350 II 300 III 2,450 IV 8,725 V $ 76,625	$ 31,500 I 7,725 II 300 III 6,700 IV 22,500 V $ 68,725	$ 17,850 I 12,175 II 300 III 11,950 IV 18,650 V $ 60,925
Ruthe and Louis Taubman Foundation Oklahoma City	. .	. . . . .	7,249	. . . . .	. . . .	$ 233 $ 233	. . . .
Tribune Foundation of Tulsa Tulsa	1966	96,373	. . . . .	. . . . .	. . . .	$ 5,997 $ 5,997	. . . .
D. J. and Ardyth Tuepker Foundation Tulsa	1965	7,254	5,219	5,219	$ 3,250 I 250 IV $ 3,500	$ 250 I 250 IV $ 500	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
Tulsa Royalties Company **Tulsa**	1951	$ 691,321	$ 430,058	$ 433,541	$ 8,530 I 27,624 II 1,100 III 9,955 IV 4,675 V 2,334 VI $ 54,218	$ 5,075 I 15,755 II 100 III 11,236 IV 4,900 V 2,900 VI $ 39,966	$ 11,105 I 14,939 II 100 III 5,755 IV 2,175 V 1,424 VI $ 35,498
D. M. Tyler Foundation **Dewey**	1959	3,391	6,947	7,918	$ 50 I 1,025 II 100 IV 675 V 1,300 VI $ 3,150	$ 4,675 $ 4,675	$ 100 I 675 II 325 IV $ 1,100
Tyler-Beesley Foundation **Bartlesville**	1960	. . . . .	. . . . .	2,450	. . . .	. . . .	$ 2,090 $ 2,090
George I. VanDall Foundation **Oklahoma City**	1955	17,162	15,719	13,915	$ 2,040 $ 2,040	$ 25 $ 25	$ 40 I $ 40
Vinson Foundation **Tulsa**	1959	2,959	11,233	4,174	$ 100 II 2,500 IV 10,000 V 1,000 VI $ 13,600	$ 100 II 2,000 IV 10,000 V 1,000 VI $ 13,100	$ 1,467 II 500 IV 5,000 V 500 VI $ 7,467
Warr Foundation **Oklahoma City**	1959	31,881	34,381	17,378	$ 22,927 I $ 22,927	$ 19,341 I $ 19,341	$ 22,115 I $ 22,115

TABLE 24--Continued

Foundation	Year Est.	Assets 1967	Assets 1966	Assets 1965	Grants, By Category 1967	Grants, By Category 1966	Grants, By Category 1965
Herman and Mary Wegener Foundation Oklahoma City	1954	$ 1,798,005	$ 1,785,659	$ 1,798,083	$ 57,600 $ 57,600	$ 64,000 $ 64,000	$ 11,000 I 6,200 II 3,500 III 30,000 IV 26,750 V 3,000 VI $ 80,450
Aaron M. Weitzenhoffer Foundation Oklahoma City	1959	36,810	34,770	27,213	$ 200 I 650 II 350 V $ 1,200	. . . .	. . . .
Louise Wetzel Foundation Ponca City	1959	27,116	25,471	23,868	. . . .	. . . .	. . . .
Dana Henry Whiteman Foundation Oklahoma City	1953	. . . . .	155	205	. . . .	$ 50 V $ 50	$ 200 V $ 200
Ben C. Wileman Foundation Oklahoma City	1953	54,352	54,502	51,535	$ 500 II 1,000 III 600 V 400 VI $ 2,500	$ 1,425 I 635 II 575 V 500 VI $ 3,135	$ 1,425 I 430 II 175 V 500 VI $ 2,530
Ira Williams Foundation, Inc. Oklahoma City	1967	16,516	. . . . .	. . . . .	. . . .	. . . .	. . . .

TABLE 24--Continued

Foundation	Year Est.	Assets			Grants, By Category		
		1967	1966	1965	1967	1966	1965
Roy G. Wood Foundation Oklahoma City	1956	$ 40,321	$ 41,436	$ 30,950	$ 2,200 I 5,141 II 200 III 1,000 IV 2,997 V $ 11,538	$ 2,700 I 5,346 II 200 III 500 IV 3,240 V 575 VI $ 12,561	$ 2,230 I 4,606 II 15 III 3,515 IV 455 V $ 10,821
R. A. Young Foundation Oklahoma City	1953	1,157,940	1,166,733	1,169,020	$ 14,550 I 26,621 II 1,700 III 1,500 IV 10,000 V 3,100 VI $ 57,471	$ 28,815 I 4,250 II 100 III 26,600 IV 10,000 V 3,650 VI $ 73,415	$ 29,302 I 5,871 II 100 III 2,200 IV 180 V 4,750 VI $ 42,403
Stanton L. Young Foundation Oklahoma City	1960	38,333	17,972	15,131	$ 350 I 500 II 1,150 III $ 2,000	$ 2,112 $ 2,112	$ 199 $ 199
Laurence S. Youngblood Foundation Oklahoma City	1967	445	. . . . .	. . . . .	. . . .	. . . .	. . . .
John A. Zink Foundation Tulsa	1959	566,790	323,950	297,760	$ 300 II $ 300	. . . .	$ 8,000 $ 8,000
Total Family and Personal		$ 59,322,266	$ 54,262,249	$ 43,709,675	$3,078,913	$2,362,387	$2,986,384
Total		$245,967,436	$226,702,426	$127,611,149	$7,975,963	$5,927,338	$7,390,644

APPENDIX G

OKLAHOMA-BASED FOUNDATION GRANTS RECEIVED BY EACH OKLAHOMA INSTITUTION OF HIGHER EDUCATION, 1965-1967

TABLE 25

PUBLICLY-CONTROLLED OKLAHOMA INSTITUTIONS OF HIGHER EDUCATION RECEIVING GRANTS FROM OKLAHOMA-BASED PRIVATE PHILANTHROPIC FOUNDATIONS, 1965-1967

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Universities				
Oklahoma State University of Agricultural and Applied Science	Benson	1967	F	$ 100
	Mervin Bovaird	1967	A	500
	Kerr-McGee	1967	A	750
	Mabee	1967	D	4,392
	Merrick	1967	A	1,000
	OG&E	1967	D	4,000
	Pan American Petroleum	1967	A	2,014
	Payne	1967	A	550
	Charles Morton Share	1967	A	5,000
	R. A. Young	1967	A	1,000
	R. A. Young	1967	F	500
				$ 19,806
	Edward E. & Helen Turner Bartlett	1966	A	$ 1,050
	Benham	1966	E	1,000
	Benson	1966	F	100
	Mervin Bovaird	1966	A	500
	Charles B. Goddard	1966	A	500
	Hyde	1966	D	1,650
	Kirkpatrick	1966	A	50
	Mabee	1966	D	3,770
	McCollum-Scott	1966	A	750
	Macklanburg-Duncan	1966	A	50
	Merrick	1966	A	1,000
	Morris	1966	A	10,707
	Nadel	1966	A	100
	OG&E	1966	B	6,000
	OG&E	1966	D	1,000

TABLE 25--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Oklahoma State University of Agricultural and Applied Science	Pan American Petroleum	1966	A	$ 1,870
	J. A. Schowalter	1966	A	500
	Trans-Mississippi Turf Scholarship	1966	E	1,200
	Tulsa Educational	1966	D	3,000
	R. A. Young	1966	A	26,500
	R. A. Young	1966	F	100
				$ 61,397
	Edward E. & Helen Turner Bartlett	1965	A	$ 900
	Benson	1965	F	100
	Mervin Bovaird	1965	A	500
	Kirkpatrick	1965	A	100
	Mabee	1965	D	1,003
	McCollum-Scott	1965	A	1,000
	Macklanburg-Duncan	1965	A	50
	Maxwell	1965	D	1,000
	OG&E	1965	D	1,000
	Pan American Petroleum	1965	A	1,935
	Payne	1965	A	1,100
	J. A. Schowalter	1965	D	500
	Trans-Mississippi Turf Scholarship	1965	E	800
	Tulsa Educational	1965	D	2,175
	R. A. Young	1965	A	2,100
				$ 14,263

TABLE 25--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
The University of Oklahoma	Walter E. Atkinson	1967	A	$ 17
	Mervin Bovaird	1967	A	500
	R. J. Edwards Rural Medicine	1967	J	2,200
	Mark Allen Everett	1967	D	799
	First National	1967	D	1,500
	Charles B. Goddard	1967	B	300,000
	Willard Johnston	1967	A	550
	Willard Johnston	1967	D	1,500
	Willard Johnston	1967	F	1,000
	Kerr-McGee	1967	A	21,200
	Kirkpatrick	1967	D	700
	Mabee	1967	D	928
	McGee	1967	J	1,000
	McMahon	1967	B	5,000
	McMahon	1967	D	10,000
	Maxwell	1967	A	1,800
	Merrick	1967	A	24,000
	Miller-Myers	1967	A	1,100
	Norman A. Morse	1967	A	200
	Nadel	1967	A	360
	OG&E	1967	D	2,000
	Pan American Petroleum	1967	A	25,904
	Frank Phillips	1967	I	5,000
	Pioneer	1967	D	450
	Pioneer	1967	G	500
	Robert Glenn Rapp	1967	A	5,900
	R. W. Robberson	1967	A	500
	Charles Morton Share	1967	A	5,000
	Shepherd	1967	J	10,000
	Sarkeys	1967	A	26,000

TABLE 25--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
The University of Oklahoma	Tulsa Educational	1967	A	$ 1,800
	Tulsa Royalties	1967	A	450
	Vinson	1967	J	2,500
	Lew Wentz	1967	D	83,512
	Will Rogers Memorial Scholarship	1967	D	13,763
	Roy G. Wood	1967	A	1,000
				$ 558,633
	Aaronson	1966	A	$ 100
	Walter E. Atkinson	1966	A	7
	Edward E. & Helen Turner Bartlett	1966	D	900
	Beta Kappa	1966	B	4,466
	Mervin Bovaird	1966	A	500
	R. J. Edwards Rural Medicine	1966	J	2,200
	Mark Allen Everett	1966	D	450
	First National	1966	B	6,500
	First National	1966	D	1,500
	Norman Hirschfield	1966	A	200
	Hyde	1966	D	800
	Willard Johnston	1966	D	4,000
	Willard Johnston	1966	F	1,000
	Kerr-McGee	1966	A	22,000
	Kirkpatrick	1966	D	75
	Kirkpatrick	1966	E	6,000
	Kirkpatrick	1966	G	2,500
	M&JT	1966	A	520
	Mabee	1966	D	969
	McCasland	1966	A	3,600
	McCasland	1966	B	10,000

TABLE 25--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
The University of Oklahoma	McCollum-Scott	1966	A	$ 7
	McCollum-Scott	1966	J	25
	McMahon	1966	B	5,000
	Merrick	1966	A	24,000
	Miller-Myers	1966	A	1,400
	Miller-Myers	1966	F	50
	OG&E	1966	D	7,000
	OTASCO	1966	A	100
	Pan American Petroleum	1966	A	25,884
	Frank Phillips	1966	I	15,000
	Pioneer	1966	A	11,000
	Pioneer	1966	J	4,000
	Price	1966	A	5,000
	R. W. Robberson	1966	A	500
	Shepherd	1966	J	20,000
	Stambaugh	1966	A	200
	Ira E. Sanditen	1966	A	25
	Ira E. Sanditen	1966	G	100
	Tulsa Educational	1966	D	650
	Tulsa Royalties	1966	A	600
	Lew Wentz	1966	D	87,974
	Will Rogers Memorial Scholarship	1966	D	12,697
	Roy G. Wood	1966	A	500
				$ 289,999
	Aaronson	1965	G	$ 100
	Walter E. Atkinson	1965	A	17
	Edward E. & Helen Turner Bartlett	1965	D	300
	Beta Kappa	1965	D	125
	Mervin Bovaird	1965	A	500
	Mark Allen Everett	1965	A	450
	First National	1965	B	6,500

TABLE 25--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
The University of Oklahoma	First National	1965	D	$ 1,500
	Foster	1965	A	669
	Hall	1965	A	123
	Hyde	1965	J	290
	Kerr-McGee	1965	A	20,000
	Kirkpatrick	1965	A	25
	Robert Hallaran Langston	1965	I	500
	M&JT	1965	A	510
	Mabee	1965	D	982
	McCasland	1965	A	200
	McCasland	1965	B	8,250
	McCasland	1965	D	250
	McCollum-Scott	1965	F	50
	McMahon	1965	B	5,000
	McMahon	1965	D	10,000
	Merrick	1965	A	26,000
	Miller-Myers	1965	A	1,000
	Miller-Myers	1965	F	50
	Norman A. Morse	1965	A	1,500
	Nadel	1965	A	594
	OG&E	1965	D	2,000
	OTASCO	1965	G	1,000
	Pan American Petroleum	1965	A	14,404
	Stambaugh	1965	A	50
	Tulsa Educational	1965	D	2,600
	Tulsa Royalties	1965	A	600
	Vinson	1965	J	500
	Lew Wentz	1965	D	78,578
	Will Rogers Memorial Scholarship	1965	D	12,585
	Roy G. Wood	1965	A	500
	Roy G. Wood	1965	J	15
				$ 198,317

TABLE 25--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Four-Year Colleges				
Cameron State Agricultural College	McMahon	1967	A	$ 38,000
	McMahon	1967	G	1,400
				$ 39,400
	McMahon	1966	A	$ 35,000
	McMahon	1966	G	1,400
				$ 36,400
Central State College	Charities, Inc.	1967	A	$ 600
				$ 600
	Maxwell	1966	A	$ 2,000
				$ 2,000
	Charities, Inc.	1965	A	$ 400
	McCollum-Scott	1965	A	25
	Macklanburg-Duncan	1965	A	25
	Maxwell	1965	A	2,000
	Tulsa Educational	1965	D	150
				$ 2,600
Langston University	Kerr-McGee	1967	A	$ 5,000
				$ 5,000
	Aaronson	1966	A	$ 75
	Puterbaugh	1966	A	300
				$ 375
	Charities, Inc.	1965	G	$ 100
				$ 100

TABLE 25--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Northeastern State College	Charles Morton Share	1967	A	$ 10,000
	Tulsa Royalties	1967	A	250
				$ 10,250
	Tulsa Educational	1966	D	$ 200
				$ 200
	Mabee	1965	D	$ 769
	Tulsa Educational	1965	D	200
	Tulsa Royalties	1965	A	200
				$ 1,169
Oklahoma College of Liberal Arts	Nichlos	1967	A	$ 100
	Tulsa Royalties	1967	A	500
				$ 600
	Charities, Inc.	1966	A	$ 285
	Nichlos	1966	A	292
	Shepherd	1966	A	2,000
				$ 2,577
	Charities, Inc.	1965	A	$ 168
	Nichlos	1965	A	1,097
				$ 1,265
Oklahoma Panhandle State College of Agriculture and Applied Science	Tulsa Educational	1967	D	$ 500
				$ 500

TABLE 25--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Two-Year Colleges				
Eastern Oklahoma State College of Agriculture and Applied Science	Puterbaugh	1967	A	$ 760
				$ 760
	Puterbaugh	1965	A	$ 300
				$ 300
Northeastern Oklahoma Agricultural and Mechanical College	Tulsa Educational	1965	D	$ 500
				$ 500
OSU School of Technical Training	Tulsa Educational	1967	D	$ 150
				$ 150
	Edward E. & Helen Turner Bartlett	1966	A	$ 145
	Charities, Inc.	1966	A	450
	Tulsa Educational	1966	D	150
	Tulsa Royalties	1966	A	100
				$ 845
	Tulsa Educational	1965	D	$ 150
				$ 150

TABLE 26

PRIVATELY-CONTROLLED OKLAHOMA INSTITUTIONS OF HIGHER EDUCATION RECEIVING GRANTS FROM OKLAHOMA-BASED PRIVATE PHILANTHROPIC FOUNDATIONS, 1965-1967

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
<u>Universities</u>				
Oklahoma City University	Sylvanus G. Felix	1967	A	$ 1,000
	First National	1967	A	5,000
	Gaylord Philanthropies	1967	A	6,000
	Hyde	1967	G	3
	P. X. Johnston	1967	A	1,000
	Kerr-McGee	1967	A	20,000
	Kirkpatrick	1967	A	575
	Kirkpatrick	1967	G	16,050
	Macklanburg-Duncan	1967	A	400
	Maxwell	1967	A	525
	Norman A. Morse	1967	A	250
	OG&E	1967	A	25,000
	Robert Glenn Rapp	1967	A	1,000
	Tulsa Royalties	1967	A	$ 100
				$ 76,903
	American Medical	1966	A	$ 50
	Harris	1966	G	750
	Hyde	1966	D	150
	Hyde	1966	G	56
	Guy James	1966	A	1,000
	Kerr-McGee	1966	A	42,000
	Kirkpatrick	1966	A	560
	Robert A. Macklanburg, Jr.	1966	A	100
	Macklanburg-Duncan	1966	A	5,575
	Maxwell	1966	A	700
	Morris	1966	A	10,707

TABLE 26--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Oklahoma City University	Norman A. Morse	1966	A	$ 500
	OG&E	1966	A	25,000
	Robert Glenn Rapp	1966	A	1,000
	TG&Y	1966	A	3,000
	Tulsa Royalties	1966	A	1,721
				$ 92,869
	American Medical	1965	A	$ 200
	Charities, Inc.	1965	A	1,000
	First National	1965	A	10,000
	Gaylord Philanthropies	1965	A	10,000
	Hyde	1965	A	50
	Hyde	1965	D	125
	Hyde	1965	G	6
	Kerr-McGee	1965	A	20,000
	Kirkpatrick	1965	A	5,000
	Kirkpatrick	1965	G	400,000
	Kirkpatrick	1965	G	2,500
	Macklanburg-Duncan	1965	A	5,000
	Merea & Joseph Maril	1965	A	25
	Maxwell	1965	A	100
	Norman A. Morse	1965	A	200
	Robert Glenn Rapp	1965	A	1,000
	TG&Y	1965	A	5,000
	Tulsa Royalties	1965	A	420
	Herman & Mary Wegener	1965	A	30,000
	Roy G. Wood	1965	A	3,000
				$ 493,626
University of Tulsa	Mervin Bovaird	1967	A	$ 500
	Mervin Bovaird	1967	D	4,235
	Broadhurst	1967	A	971

TABLE 26--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
University of Tulsa	George & Jennie Collins	1967	A	$ 450
	Cuesta	1967	A	7,000
	Howard Felt	1967	A	600
	Freese	1967	F	50
	Gussman	1967	A	1,000
	Raymond F. & Bessie R. Kravis	1967	A	400
	Raymond F. & Bessie R. Kravis	1967	F	667
	LaFortune	1967	F	4,000
	Mabee	1967	D	12,901
	Mabee	1967	F	8,000
	Miller-Myers	1967	A	667
	Pan American Petroleum	1967	A	8,716
	Herman & Sophia Taubman	1967	A	1,200
	Tulsa Educational	1967	D	3,200
	Tulsa Royalties	1967	A	205
	W. K. Warren	1967	A	600
				$ 55,362
	Alexander Memorial	1966	A	$ 5,000
	Edward E. & Helen Turner Bartlett	1966	A	1,200
	Mervin Bovaird	1966	A	500
	Mervin Bovaird	1966	D	1,987
	Broadhurst	1966	A	1,507
	George & Jennie Collins	1966	A	450
	Howard Felt	1966	A	100
	Charles & Pauline K. Flint	1966	A	4,400

TABLE 26--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
University of Tulsa	Raymond F. & Bessie R. Kravis	1966	F	$ 666
	LaFortune	1966	A	20,416
	Mabee	1966	B	59,394
	Mabee	1966	D	6,000
	Mabee	1966	F	5,000
	Miller-Myers	1966	A	333
	Nadel	1966	A	125
	Pan American Petroleum	1966	A	8,216
	Herman & Sophia Taubman	1966	D	1,200
	Tulsa Educational	1966	D	3,100
	Tulsa Royalties	1966	A	215
	W. K. Warren	1966	A	$ 850
				$ 120,659
	Allison	1965	A	$ 2,000
	Edward E. & Helen Turner Bartlett	1965	D	600
	Mervin Bovaird	1965	A	500
	Mervin Bovaird	1965	D	500
	Broadhurst	1965	A	2,420
	J. A. & Leta Chapman Trust	1965	A	168,451
	George & Jennie Collins	1965	A	450
	Cuesta	1965	A	1,000
	Howard Felt	1965	A	100
	Gussman	1965	A	10
	Raymond F. & Bessie R. Kravis	1965	A	200
	Raymond F. & Bessie R. Kravis	1965	F	666
	LaFortune	1965	A	16,666

TABLE 26--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
University of Tulsa	LaFortune	1965	F	$ 5,000
	LaFortune	1965	F	1,800
	Mabee	1965	B	8,968
	Mabee	1965	B	29,488
	Mabee	1965	D	6,000
	Mabee	1965	F	2,500
	C. L. McMahon	1965	B	1,500
	C. L. McMahon	1965	F	600
	Miller-Myers	1965	A	500
	Nadel	1965	A	225
	OTASCO	1965	A	500
	Herman & Sophia Taubman	1965	A	1,200
	Tulsa Educational	1965	D	3,025
	Tulsa Royalties	1965	A	120
	W. K. Warren	1965	A	$ 600
				$ 255,589
Four-Year Colleges				
Bethany Nazarene College	Broadhurst	1967	A	$ 12,825
	Gaylord Philanthropies	1967	A	6,000
	Kerr-McGee	1967	A	10,000
	Macklanburg-Duncan	1967	A	50
	OG&E	1967	A	1,800
	Payne	1967	A	$ 250
				$ 30,925
	Broadhurst	1966	A	$ 8,183
	OG&E	1966	A	1,800
	OG&E	1966	D	$ 1,800
				$ 11,783
	Broadhurst	1965	A	$ 33,343
	OG&E	1965	A	1,800

TABLE 26--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Bethany Nazarene College	OG&E	1965	D	$ 1,800
				$ 36,943
Oklahoma Baptist University	William H. Atkinson	1967	A	$ 500
	Broadhurst	1967	A	3,255
	Kerr	1967	D	3,000
	Mabee	1967	D	3,426
	Merrick	1967	A	2,500
	OG&E	1967	A	4,200
	OG&E	1967	D	1,800
	Tulsa Educational	1967	D	$ 2,750
				$ 21,431
	William H. Atkinson	1966	A	$ 275
	Broadhurst	1966	A	3,075
	Kerr	1966	D	2,250
	Mabee	1966	D	2,880
	Merrick	1966	A	2,500
	OG&E	1966	A	4,200
	OG&E	1966	D	1,800
	Tulsa Royalties	1966	A	$ 900
				$ 17,880
	Broadhurst	1965	A	$ 2,698
	Kerr	1965	D	2,250
	Mabee	1965	D	1,375
	Merrick	1965	A	2,500
	OG&E	1965	A	4,200
	OG&E	1965	D	1,800
	Tulsa Educational	1965	D	1,000
	Tulsa Royalties	1965	A	1,000
	R. A. Young	1965	A	$ 100
				$ 16,923

TABLE 26--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Oklahoma Christian College	Charities, Inc.	1967	A	$ 500
	First National	1967	A	4,200
	Gaylord Philanthropies	1967	A	6,000
	Norman Hirschfield	1967	A	10
	Guy James	1967	A	2,500
	Kerr-McGee	1967	A	10,000
	Macklanburg-Duncan	1967	A	2,100
	Merrick	1967	A	5,000
	OG&E	1967	B	16,000
	Pan American Petroleum	1967	A	1,000
	Pioneer	1967	A	500
	Schweitzer	1967	A	50
	Tulsa Educational	1967	D	500
	Tulsa Royalties	1967	A	$ 1,000
				$ 49,360
	Charities, Inc.	1966	A	$ 1,000
	First National	1966	A	4,200
	Norman Hirschfield	1966	A	166
	Kerr-McGee	1966	A	10,000
	Kirkpatrick	1966	A	2,500
	Merrick	1966	A	5,000
	OG&E	1966	B	15,000
	Pan American Petroleum	1966	A	1,120
	Philson	1966	A	300
	TG&Y	1966	A	2,000
	Tulsa Royalties	1966	A	$ 600
				$ 41,886
	Charities, Inc.	1965	A	$ 500
	Kerr-McGee	1965	A	10,000
	Kirkpatrick	1965	A	5,000

TABLE 26--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Oklahoma Christian College	Macklanburg-Duncan	1965	A	$ 50
	Merrick	1965	A	2,000
	OG&E	1965	B	15,000
	Pan American Petroleum	1965	A	500
	TG&Y	1965	A	$ 2,000
				$ 35,050
Oral Roberts University	Howard Felt	1967	A	$ 4,000
	Mabee	1967	B	150,000
	Ira E. Sanditen	1967	A	100
	Tulsa Royalties	1967	A	$ 3,050
				$ 157,150
Phillips University	Charities, Inc.	1967	A	$ 6,342
	OG&E	1967	D	6,000
	Tulsa Educational	1967	D	$ 50
				$ 12,392
	Broadhurst	1966	A	$ 5,183
	Charities, Inc.	1966	A	1,749
	Laura Fields	1966	A	742
	OG&E	1966	A	6,000
	Schwab	1966	A	$ 151
				$ 13,825
	Broadhurst	1965	A	$ 2,114
	Charities, Inc.	1965	A	6,142
	Laura Fields	1965	A	965
	OG&E	1965	D	6,000
	Schwab	1965	A	$ 500
				$ 15,721

TABLE 26--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Two-Year Colleges				
Bacone College	Macklanburg-Duncan	1967	A	$ 15
	Tulsa Royalties	1967	A	$ 1,000
				$ 1,015
	Kirkpatrick	1966	A	$ 100
	Macklanburg-Duncan	1966	A	15
	Tulsa Royalties	1966	A	$ 500
				$ 615
	Eugene & Julia Jordan	1965	A	$ 50
	Macklanburg-Duncan	1965	A	15
	Meyer C. Miller	1965	A	25
	Tulsa Royalties	1965	A	$ 250
				$ 340
St. Gregory's College	Kerr-McGee	1967	A	$ 20,000
	Kirkpatrick	1967	A	1,000
	OG&E	1967	A	$ 4,000
				$ 25,000
Southwestern College	Broadhurst	1967	A	$ 1,475
				$ 1,475
	Broadhurst	1965	A	$ 7,346
				$ 7,346

TABLE 26--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Schools of Nursing				
Hillcrest Hospital School of Nursing	Hillcrest Student Nurses	1967	D	$ 289
				$ 289
	Hillcrest Student Nurses	1966	D	$ 240
	Tulsa Royalties	1966	A	$ 1,000
				$ 1,240
	Hillcrest Student Nurses	1965	D	$ 190
				$ 190
Lawton Practical Nurses School	McMahon	1965	A	$ 440
				$ 440
St. John's School of Nursing	Vinson	1966	A	$ 2,000
				$ 2,000
State Association				
Oklahoma Independent College Fund	Kerr-McGee	1967	A	$ 10,000
	Pan American Petroleum	1967	A	$ 3,000
				$ 13,000
	Kerr-McGee	1966	A	$ 7,500
	Pan American Petroleum	1966	A	$ 3,000
				$ 10,500

TABLE 26--Continued

Institution	Granting Foundation	Year of Grant	Area of Support Classification	Amount
Oklahoma Independent College Fund	George & Jennie Collins	1965	A	$ 1,500
	Kerr-McGee	1965	A	7,500
	Pan American Petroleum	1965	A	$ 3,000
				$ 12,000