

**SOCIAL AND VOLUNTARY SERVICES COMMISSION FUNDING
REQUEST—SEPTEMBER 5, 2013**

Legal Name of Agency: Community Services Building, Inc. (CSBI)

Mailing Address: 1183 East Main, Norman, OK 73071

Application completed by: Christi Moore, Executive Director

Telephone Number: 405-701-2009

Email Address: cmoore@csbi.org

Amount of Funding Request: \$15,000

In what year was your Agency incorporated: 1995

Are you associated with a national organization: No

Number of volunteers: 163 volunteers in 2012

How many hours do volunteers donate: 1,604 hours in 2012

How much money do volunteers save the agency: \$32,080 in 2012

Has your Agency applied for SVSC funds before: Yes

Year 2008 Amount \$5,000.00 Purpose Utilities

Year 2009 Amount \$10,727.11 Purpose Replace Exterior Locks

Year 2010 Amount \$11,148.62 Purpose Lighting Retrofit Project

Year 2011 Amount \$15,000.00 Purpose Exterior Door Replacement

Year 2012 Amount \$15,000.00 Purpose Guttering, Soffit, Fascia Replacement

Financial Information from the last fiscal year:

Percent of the budget which is spent on fund-raising:	<u>1%</u>
Percent of your budget spent on programs:	<u>94%</u>
Percent of your budget spent on administrative expenses:	<u>5%</u>

Percentage of Organizational funding:

Religious Organizations	<u>0%</u>
Civic Clubs	<u>0%</u>
Corporate Donors	<u><1%</u>
Endowment/Interest Income	<u><1%</u>
Fees for services/products	<u>86%</u>
Government Grants	<u>13%</u>
Government Contracts	<u>0%</u>
Individual Donors	<u><1%</u>
Private Foundations	<u>0%</u>
Special Events (based on net earnings)	<u><1%</u>
United Way	<u>0%</u>
Other	<u><1%</u>

Overall Mission of Agency

See attached (1)

Specific project for which funding is being requested

See attached (3)

Financial Information

See attached (5)

Attachments Include:

1. Overall Mission of Agency
2. List of Agencies and their Client Population
3. Project to be Funded Narrative
4. Photographs of area to be upgraded with requested funds
5. Financial Information
6. Budget Summary and Projected Budget
7. Eighteen Month Audit (July 2011-December 2012)
8. Copy of IRS Tax Exempt Status Letter
9. List of Current Board Members
10. List of Current Staff

(1) Overall Mission of Agency

CSBI Mission Statement: *To provide a building offering affordable facilities that will enhance the ability of human service agencies to serve Norman and Cleveland County residents with the greatest possible economy and efficiency in operations, ease of access, convenience and benefit to the public served.*

The people of Norman who enter our building are abused, neglected, elderly, helpless, hungry, homeless, unemployed, confused and desperate. They receive help and hope from one or more of the nineteen agencies who call CSBI home. These agencies are able to maximize their services to those in need because CSBI offers an affordable location in which they can conduct their business. Convenience, efficiency and affordability have been the hallmarks of the Community Services Building since it was conceived by a group of community volunteers in 1995. The mission of this visionary group continues as CSBI offers a rental rate of \$7.08 per square foot (well below market rates that range from \$12-\$18/sq.ft.). In addition, tenant agencies are provided with utilities, janitorial service, lawn maintenance, pest control and internet service. The collaborative culture created by this innovative concept results in shared resources and information for the tenants. The central location on the CART bus stop is integral to successful service delivery to the varied population that is served by our multiple agencies.

Again, in 2013, the CSBI Board has elected to maintain the rental rate. CSBI Agencies have not seen an increase in rent since 2009. This decision has been made in support of agencies that have experienced reduction in state and federal funding. The building is currently 90% leased after the unexpected loss of an agency leaving one wing in need of repairs before it can be re-leased..

Over 65,000 men, women and children were assisted by agencies in the building in 2012. The characteristic of our service population are low-middle income children, youth, single parents, senior citizens, the illiterate and citizens with physical/mental disabilities. A list of CSBI Agencies and the client population they serve is included in this document.

(2) List of Agencies and Their Client Population

- **Aging Services**-Promotes independent living for the elderly.
- **Among Friends**-Activity Center for adults with special needs and disabilities.
- **Bethesda**-Programs for victims of child sexual abuse.
- **Center for Children and Families (CCFI)**-Services to families to improve the well-being of children.
- **Cleveland County Career Center**-Testing, counseling and job placement services
 - **Oklahoma Employment Security Commission**
 - **Central Oklahoma Workforce Investment Board**
- **Cleveland County Genealogical Society**
- **Central Oklahoma Community Action Agency**-Assistance with transitional housing, food and prescription drugs.
- **Community Services Building, Inc.**-Affordable services for human services agencies.
- **Compassion Pointe**-Hope for women and children in transition. Tutoring for at-risk students.
- **Food for Thought Learning Institute**-Training in food preparation for families dependent on groceries provided by food banks.
- **Girl Scouts Western Oklahoma**-Recruitment and support for Girl Scout troops on the western half of the State.
- **Crossroads Youth and Family Services Head Start**-Comprehensive child care programs to eligible families.
- **Dimensions Academy/NPS Alternative School**-Alternative educational setting for youth at risk of dropping out of school.
- **Oklahoma Department of Corrections Norman Training Annex**-Specialized training to DOC staff and Community Awareness Training to non-profit and public agency staff on aspects of corrections that impact the community.
- **Oklahoma People First**—Self advocacy group run by and for people with developmental disabilities.
- **RSVP**-Senior volunteer opportunities
- **The Compassionate Friends**-Dedicated to the positive resolution of grief following the death of a child.
- **VITA Income Tax Services**-Free tax service to families earning less than \$49,000 annually.

(3) Project to Be Funded

CSBI is requesting \$15,000 for an upgrade to the entry and restrooms in B Wing. B Wing is a 5,790 sq. ft. section of CSBI that has most recently been rented to an after-school program for “at-risk” youth.”

This Wing represents approximately 10% of CSBI’s gross leasable area. We believe that we can “build to suit” space for three agencies in that area. However, the agencies that have looked at the space have had concerns about the rest rooms. In fact, the entire wing does not present well as the entrance has an unattractive, institutional door with a bad paint job and the flooring is unattractive to say the least. Leasing this space quickly is extremely important for all CSBI agencies as vacancy in the building decreases our ability to provide the level of service that are tenants have come to expect.


We anticipate the loss of Center For Children and Families (9,324 sq. ft.) next August when they relocate to their new building. Therefore, we would like to have B Wing leased before we deal with the large vacancy left by CCFI.

Two contractors will be hired to complete this project. One will replace the door and provide the restroom upgrades, the other will replace the flooring and cove base. The project will be overseen by CSBI Maintenance Manager, Parker Boggs.


CSBI is unique in Norman. By offering reduced-rate facilities to social service agencies, time and money are saved by the agency, the client and community donors. For the agency, the savings means not having to increase fundraising to cover the high cost of rent. For the client, it means a centrally located single point of entry for multiple services. For the donor, it means contributions efficiently spent. By funding this project, the City of Norman is supporting all non-profit agencies housed in the Community Services Building, as well as the 65,000+ persons that CSBI agencies assist each year.

(4)


**B Wing — Restrooms, and entry area
proposed for upgrade with SVSC Funds**




Ceiling tiles need to be replaced




Restroom walls need a wipe-free surface
and fixtures need to be refurbished.



Restroom flooring needs to be replaced
in men's room



Flooring needs to be replaced and door
refurbished in women's restroom



Flooring and institutional door need
to be replaced at entry to wing.

(5) Financial Information

The CSBI Board of Directors reviews financial reports at monthly meetings. Funds received and disbursed are viewed by two staff members and the Board Treasurer. Check signatories include the Executive Board and the Executive Director, with two signatures required on amounts over \$500. Repairs and renovations over \$500 must be approved by the Board.

CSBI's Board remains proactive in keeping this vital facility a desirable location for Norman's non-profit agencies. The Master Planning Committee directs changes and renovations to the building. Agencies are surveyed each year to determine potential space needs in terms of improvements and expansion.

Agencies housed in the Community Services Building have their individual evaluation tools for the services they provide. CSBI does not provide client services in the same sense. However, the CSBI Board of Directors has the responsibility to monitor and evaluate the effectiveness of our services to both our tenants and their clients. Copies of the budget summary, projected budget and most recent audit are attached.

(6)

**Community Services Building, Inc.
2012 Budget Summary**

2012 Budget Summary

Income-Revenues and support

Rental Income	\$349,426	
Telephone system income	23,257	
Support		
Grants	45,138	
Donations	1,200	
Fundraising	4,019	
Interest Income	487	
Other Income	887	
Total Income		\$424,414

Expenses

Total Payroll and related expenses	83,980	
Building maintenance	120,929	
Building repairs	62,849	
Utilities	104,104	
Telephone	15,995	
Fundraising expenses	1,100	
Capital expenditures (Heat and Air Upgrade)	32,288	
Professional fees	550	
Public Relations	718	
Interest	250	
Insurance	9,227	
Office Expense	3,449	
Lease-building	250	
Security	240	
Total Expense		\$435,929

**Community Services Building, Inc.
2013 Projected Budget**

2013 Projected Budget

Income-Revenues and support		
Rental Income	\$331,000	
Telephone system income	23,040	
Support		
Grants	39,360	
Donations	1,000	
Fundraising	2,000	
Interest Income	360	
Other Income	200	
	Total Income	\$396,960
Expenses		
Total Payroll and related expenses	86,640	
Building maintenance	92,520	
Building repairs	47,820	
Utilities	100,000	
Telephone	14,900	
Fundraising expenses	1,000	
Licenses and Permits	920	
Insurance	9,660	
Capital Expense	40,000	
Professional fees	7,600	
Interest	432	
Office Expense	3,730	
Lease-building	250	
Pest control	900	
Security	240	
	Total Expense	\$406,612

COMMUNITY SERVICES BUILDING, INC.

FINANCIAL STATEMENTS

AND

AUDITOR'S REPORT

FOR THE EIGHTEEN MONTHS ENDED

DECEMBER 31, 2012

Community Services Building, Inc.
Norman, Oklahoma
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December 31, 2012

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Certified Public Accountants
1225 W. Main, Suite 124
Norman, Oklahoma 73069
405. 321.3026

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Services Building, Inc.

We have audited the accompanying financial statements of Community Services Building, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2012, and the related statements of activities and cash flows for the eighteen months then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Services Building, Inc. as of December 31, 2012, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.


Larry Pace & Co., PC
August 8, 2013

Community Services Building, Inc.
Statement of Financial Position
December 31, 2012

Assets

Current assets:

Cash in Bank	\$ 172,612
Accounts receivable	5,386
Prepaid insurance	1,816
Total current assets	<u>179,814</u>

Fixed assets:

Leasehold improvements	1,364,226
Office furniture	9,841
Equipment	83,467
	<u>1,457,534</u>
Less: Accumulated depreciation	(599,019)
Net property and equipment	<u>858,515</u>

Total assets

\$ 1,038,329

Liabilities and Net Assets

Current liabilities:

Accounts payable	\$ 12,301
Accrued compensating absences	2,607
Payroll liabilities	2,417
Note payable	3,235
Total current liabilities	<u>20,560</u>

Net assets:

Unrestricted	<u>1,017,769</u>
Total net assets	<u>1,017,769</u>

Total liabilities and net assets

\$ 1,038,329

See accompanying notes to financial statements.

Community Services Building, Inc.
Statement of Activities and Changes in Net Assets
For the Eighteen Months Ended December 31, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total All Funds</u>
Revenues and support:			
Revenues:			
Rental income	\$ 499,798	\$ -	\$ 499,798
Telephone system income	33,987	-	33,987
Total revenues	<u>533,785</u>	<u>-</u>	<u>533,785</u>
Support:			
Grants - Federal (CDBG)	-	55,000	55,000
Grants - City	-	25,500	25,500
Donations	1,700	-	1,700
Fundraising	6,027	-	6,027
Net assets released from restrictions	<u>80,500</u>	<u>(80,500)</u>	<u>-</u>
Total Support	<u>88,227</u>	<u>-</u>	<u>88,227</u>
Total Revenues and Support	<u>622,012</u>	<u>-</u>	<u>622,012</u>
Other Income			
Interest	945	-	945
Other	<u>999</u>	<u>-</u>	<u>999</u>
Total Other Income	<u>1,944</u>	<u>-</u>	<u>1,944</u>
Total Income	<u>623,956</u>	<u>-</u>	<u>623,956</u>
Operating Expenses:			
Program expenses	595,024	-	595,024
Administrative services	32,604	-	32,604
Fundraising	<u>1,241</u>	<u>-</u>	<u>1,241</u>
Total operating expenses	<u>628,869</u>	<u>-</u>	<u>628,869</u>
Change in net assets	<u>(4,913)</u>	<u>-</u>	<u>(4,913)</u>
Net assets, beginning of year	<u>1,022,682</u>	<u>-</u>	<u>1,022,682</u>
Net assets, end of year	<u><u>\$ 1,017,769</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,017,769</u></u>

See accompanying notes to financial statements.

Community Services Building, Inc.
Statement of Functional Expenses
For the Eighteen Months Ended December 31, 2012

	<u>Program Expenses</u>	<u>Administrative Services</u>	<u>Fundraising</u>	<u>Total</u>
Payroll:				
Salaries	\$ 96,906	\$ 10,767	\$ -	\$ 107,673
Payroll taxes	6,835	759	-	7,594
Employee benefits	8,435	937	-	9,372
Total payroll and related expenses	112,175	12,464	-	124,639
Operating Expenses:				
Bad debt	2,475	-	-	2,475
Capital expenditures	161,483	460	-	161,943
Computer maintenance	2,161	240	-	2,401
Dues & subscriptions	365	280	-	645
Fundraising expenses	-	-	1,241	1,241
Ground maintenance	45,920	-	-	45,920
Heat & air contract maintenance	37,608	-	-	37,608
Insurance	14,181	-	-	14,181
Interest	613	-	-	613
Janitorial services	64,120	1,915	-	66,035
Lease - building	500	-	-	500
Licenses & permits	3,258	-	-	3,258
Miscellaneous	1,644	-	-	1,644
Office expense	1,759	440	-	2,199
Pest control	1,437	-	-	1,437
Postage	331	37	-	368
Printing	853	-	-	853
Professional fees	2,050	-	-	2,050
Public Relations	2,424	-	-	2,424
Repairs & maintenance	42,718	1,276	-	43,994
Security	360	-	-	360
Telephone	21,058	2,340	-	23,398
Travel	627	-	-	627
Utilities	147,902	4,417	-	152,319
Total expenditures	668,022	23,869	1,241	693,132
Less: Capital additions	155,759	460	-	156,219
Total before depreciation	512,263	23,409	1,241	536,913
Depreciation	82,760	9,196	-	91,956
Total functional expenses	<u>\$ 595,024</u>	<u>\$ 32,604</u>	<u>\$ 1,241</u>	<u>\$ 628,869</u>

See accompanying notes to financial statements.

Community Services Building, Inc.
Statement of Cash Flows
For the Year Eighteen Months December 31, 2012

	<u>Total All Funds</u>
Cash flows from operating activities:	
Change in net assets	\$ (4,913)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	91,956
(Increase) decrease in assets:	
Accounts receivable	(3,883)
Prepaid insurance	(624)
Increase (decrease) in liabilities:	
Accounts payable	9,493
Accrued compensated absences	1,986
Payroll liabilities	(350)
Net cash provided by operating activities	<u>93,665</u>
Cash flows from investing activities:	
Purchase of equipment	<u>(156,219)</u>
Net cash (used) by investing activities	(156,219)
Cash flows from financing activities:	
Principle payments on bank note	<u>(17,811)</u>
Net cash (used) by financing activities	(17,811)
Net decrease in cash	(80,365)
Cash and cash equivalents at beginning of year	<u>252,977</u>
Cash and cash equivalents at end of year	<u><u>\$ 172,612</u></u>

Supplemental Information:

Interest paid	<u>\$ 613</u>
Income taxes paid	<u><u>\$ 0</u></u>

See accompanying notes to financial statements.

COMMUNITY SERVICES BUILDING, INC.

Notes to Financial Statements December 31, 2012

Note 1 - Summary of Significant Accounting Policies

Organization

Community Services Building, Inc. (CSBI) was incorporated in October 1995 as a nonprofit organization. It was formed to provide a building offering affordable facilities that will enhance the ability of human service agencies to serve the City of Norman and Cleveland County residents with greatest possible economy and efficiency in operations ease of access, convenience, and benefit to the public served. This was made possible by obtaining a long-term lease with the State of Oklahoma Department of Mental Health and Substance Abuse for the use of the vacated Veteran's Administration Hospital building in Norman, Oklahoma.

Basis of Accounting

The financial statements of CSBI are prepared on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Income is recognized when earned and expenses are recorded when incurred.

Basis of Presentation

CSBI is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of December 31, 2012, CSBI did not have any permanently restricted net assets and accordingly, these financial statements do not reflect any activity related to this class of net assets.

Property and Equipment

Property and equipment purchased are stated at cost or, if donated, at the approximate fair value at the date of donation. Maintenance and repairs, which do not improve or extend the useful lives of the assets, are expensed as incurred. Depreciation is computed using the straight-line method. Estimated useful lives vary between five and thirty years. Depreciation expense was \$91,956 for the eighteen months ended December 31, 2012.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, CSBI considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. There were no cash equivalents at December 31, 2012.

COMMUNITY SERVICES BUILDING, INC.

Notes to Financial Statements December 31, 2012

Note 1 - Summary of Significant Accounting Policies (continued)

Compensated Absences

CSBI has a policy to accrue compensated absences related to vacation and sick leave for its full-time employees. For the period ending December 31, 2012 the policy provided twelve days (96 hours) of vacation for employees with 1 to 5 years of service and fifteen days (120) for employees with more than five years. Sick leave is accrued at a rate of two hours (2) per month for twenty-four hours per year. Up to a maximum of ten days of sick leave can be accrued and carried over from year to year. Unused sick leave will not be paid to the employee during employment or upon termination.

Income Taxes

CSBI is a not-for-profit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and, therefore has no provision for federal or state income taxes in the accompanying financial statements. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2). There is no interest or penalties to the Internal Revenue Service included in these financial statements. The 2009, 2010 and 2011 tax years remain open and are subject to examination by the Internal Revenue Service and the State of Oklahoma, usually for a period of three years after their filing date.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

CSBI reports gifts of cash and other assets as temporarily restricted support if received with donor stipulations that limit the uses of the donated assets. When a donor restriction expires, that is, when a stipulated purpose or time period is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Donated Services and Materials

No amounts have been reflected in the financial statements for donated services and miscellaneous supplies. CSBI generally pay for services requiring specific expertise. However, many individuals have volunteered their time and supplies needed to perform various tasks for the Organization. Management estimates the Organization received over 1600 volunteer hours in the eighteen months ending December 31, 2012.

(9)

**Community Services Building, Inc.
2013 Board of Directors**

<u>Gary Shockley, President</u>	<u>Barbour & Short Construction Management</u>
<u>C. Wayne Wickham, Vice President</u>	<u>CART Bus Service</u>
<u>Kathleen Wilson</u>	<u>Aging Services, Inc.</u>
<u>Janice Jansing, Treasurer</u>	<u>Private CPA</u>
<u>Karen Canavan</u>	<u>Norman Housing Authority</u>
<u>Kay Christiansen</u>	<u>Bethesda, Inc.</u>
<u>Blake Green</u>	<u>Norman Police Department</u>
<u>James Heath</u>	<u>Individual Contractor</u>
<u>John Kiosterud</u>	<u>Arvest Bank</u>
<u>Gretchen Nicholson</u>	<u>Private Attorney</u>
<u>Darry Stacy</u>	<u>Cleveland County Commissioner</u>
<u>Glenda Thomas</u>	<u>Community Volunteer (Retired Educator)</u>

(10)

**Community Services Building, Inc.
Current Staff-2013**

Christi Moore, Executive Director

Parker Boggs, Maintenance Manager