

COMMITTEE RECEIVING MODEL, INC.
 1/31/54, REARRANGED

JUNE 30, 1954

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PAINE, MCGEE & PERENNOTTON, LLP

INDEPENDENT PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S COMBINED REPORT ON THE BASIC FINANCIAL STATEMENTS AND THE SCHEDULE OF FEDERAL AID/AVS

Board of Directors
Community Receiving Home, Inc.
d/b/a Renaissance

We have audited the accompanying balance sheet of Community Receiving Home, Inc., d/b/a Renaissance (a nonprofit corporation) as of June 30, 1994, and the related statements of support and revenue and expenses and changes in fund balances for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-113, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-113 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Renaissance as of June 30, 1994, and the results of its operations and changes in the fund balances for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 4, 1994, on our consideration of Renaissance's internal control structure and a report dated September 4, 1994, on its compliance with laws and regulations.

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**Community Receiving Home, Inc.
d/b/a Renaissance**

Alexandria, Louisiana

June 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

643-15 895

Release Date—**NOV 10 1996**

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana



FAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Commonly Receiving Home, Inc.
d/b/a Renaissance

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Renaissance taken as a whole. The accompanying schedule of Federal awards for the year ended June 30, 1996, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Fayne, Moore & Herrington, LLP

Certified Public Accountants

September 3, 1996

COOPERATIVE MARKETING BOARD, INC.
 470 1/2 WASHINGTON
 BALANCE SHEET
 JUNE 30, 1966

	CURRENT ASSETS	DEFERRED ASSETS	LIABILITIES	TOTAL
<u>CASH</u>	\$ 98,216			\$ 98,216
Certificate of deposit	58,991			58,991
Accounts receivable	263,447			263,447
Accrued interest, terminable	303			303
Markets inventory	3,428			3,428
Prepaid expenses	17,808			17,808
Property and equipment - depreciated cost				
	<u>\$413,133</u>	<u>\$23,481</u>	<u>\$23,481</u>	<u>\$459,095</u>

LIABILITIES

LIABILITIES AND FUND BALANCES

Accounts payable	\$ 21,644			\$ 21,644
Deposits held for others	2,178			2,178
Prepaid taxes and other employees withholdings	28,861			28,861
Accrued salaries	49,884			49,884
Accrued vacation pay	3,281			3,281
Deferred lease income	123,149			123,149
Total liabilities				

FUND BALANCES (Reserve C)

Unexpended	\$ 214			\$ 214
Designated for public information	332,828			332,828
Designated for Special Cans	147,289			147,289
Unexpended				
Total Unexpended				
Reserve				
Net Investment in Plant				
Total Fund Balances				

TOTAL LIABILITIES AND FUND BALANCES

\$459,095

The accompanying notes are an integral part of the financial statements.

COMMUNITY SAVING BANK, INC.
A/B's RENAISSANCE
JUNE 30, 1994

NOTE TO FINANCIAL STATEMENTS

Surrender credits are generated when a converted employee becomes ineligible to participate in the plan through separation of service from the Organization. The administrator of the plan will issue a surrendered credit based on contributions made on behalf of the converted employee. Total surrendered credits issued during the year ended June 30, 1994 were \$8,418.

8. GENERAL

Revenue received \$438,000 from the parish-wide ad valorem tax during the year ended June 30, 1994. This tax, which was renewed in 1993 and extended to the year 2004, represented approximately 43 percent of the total support and revenue for the current year.

Additionally, Renaissance negotiated a contract with the State of Louisiana Department of Public Safety and Corrections to provide juvenile justice support interventions, which expires December 31, 1998. Renaissance also negotiated a contract with the State of Louisiana Department of Social Services to provide shelter care crisis intervention, which expires on August 31, 1996. Amounts received from the State totaled \$584,884 or 43 percent of the total support and revenue for the current year.

As of June 30, 1994, the Rapides Parish Police Jury held \$347,231.83 to be disbursed to Renaissance in accordance with contract terms. (See Note 1) This amount is not reflected in the financial statements for the year ended June 30, 1994.

9. FAIR VALUE OF FINANCIAL INSTRUMENTS

Renaissance's financial instruments consist of cash and certificates of deposit. The carrying amount approximates fair value because of the short maturity of these instruments.

10. SIGNIFICANT CONCENTRATIONS OF CREDIT RISK

Cash in checking and savings accounts and certificates of deposit are deposited with several financial institutions in the Central Louisiana area. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. All cash amounts were insured through FDIC.

11. SIGNIFICANT EVENTS

During the current fiscal year, the Renaissance Board of Directors unanimously approved plans for a new Shelter Care Facility to house non-adjudicated, troubled juveniles. The estimated cost is approximately \$180,000 and the estimated completion date is May, 1997. On November 16, 1993, a grant

COMPANY SUBSIDIES BOOK, 194-
 474-33333333
 STATEMENT OF CHANGES IN FUND BALANCE
 YEAR ENDING JUNE 30, 1994

AMOUNT \$

CURRENT PERIOD.....	EXPANDED	PLANT	1994
	PERIOD	PERIOD	BOOK	BALANCE
	STARTING	ENDING	ENDING	ENDING
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
FUND BALANCE, BEGINNING OF YEAR	15,294	813,494	813,494	813,494
INCREASE (DECREASE) OF CURRENT AND DEFERRED COSTS (EXCEPT FOR DEPRECIATION)	182	18,426	18,426	18,426
DEPRECIATION	3,314	39,134	39,134	39,134
PLANT/EQUIPMENT ACQUISITIONS	—	406,863	406,863	406,863
DISPOSALS, ETC.	9,264	912,428	912,428	912,428

The accompanying notes are an integral part of the financial statements.

COMMUNITY RECEIVING HOME, INC.
d/b/a RENAISSANCE
-JUNE 30, 1978

NOTES TO FINANCIAL STATEMENTS

2. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Community Receiving Home, Inc., d/b/a Renaissance is a private nonprofit corporation located in Alexandria, Louisiana, which provides community based multifunctional juvenile justice support intervention. Programs provided include secure detention, home detention, group home rehabilitation, shelter care, and aftercare. The range of children served includes children who may be delinquent, in need of supervision, neglected, and/or abused.

The financial statements have been prepared on an accrual basis and in conformity with standards promulgated by the American Institute of Certified Public Accountants and Governmental Accounting Standards Board Statement No. 18 of the Governmental Accounting Standards Board, The Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities.

In order to ensure observance of limitations and restrictions placed on the use of resources available to the Organization, the accounts are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by the following fund groups:

1. Current funds represent expendable funds used to carry out the operations of the Organization in accordance with its bylaws.
2. Endowment funds represent the principal amount of gifts accepted with the donor stipulation that the principal be maintained intact in perpetuity, with only the income to be utilized.
3. Plant funds are designed to account for funds expended for plant assets. Plant fund acquisitions are financed through current operations and accounted for as transfers to plant funds.

Primary funding is derived from a parish-wide ad valorem tax administered by the Rapides Parish Police Jury. Support from the tax is recognized when allocations is approved by the Police Jury, in accordance with a contract between the two parties dated December 9, 1976.

Donated materials are reflected as contributions at their estimated value at the date of receipt and are recorded as expenses for current operations. In addition, the organization receives at no cost certain agricultural commodities from the State of Louisiana. These commodities are recorded as grant revenues based

COMMUNITY RECEIVING BANK, INC.
 d/b/a RECEIPTS
 JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

3. CERTIFICATES OF DEPOSIT

Certificates of deposit are issued in various financial institutions located in the central Louisiana area. These certificates have a stated interest rate ranging from 3.5 percent to 5.25 percent per annum and will mature within seven months of the balance sheet date.

4. ACCOUNTS RECEIVABLE

Rapides Parish Police Jury	\$ 54,850
State of Louisiana - Department of Public Safety and Corrections	77,071
State of Louisiana - Department of Social Services	80,811
State of Louisiana - Department of Education - Bureau of Food and Nutrition	2,893
Other parishes and municipalities	918
Other	4,363
	\$200,896

5. PROPERTY AND EQUIPMENT

	COST	ACCUMULATED DEPRECIATION	NET
Buildings and improvements:			
Office and occupancy	\$ 156,038	\$429,781	\$283,138
Group home	142,800	154,883	28,918
Shelter care	269,395	94,287	284,108
Furniture and equipment:			
Office	58,808	44,413	14,395
Detention	78,919	89,892	27,848
Group home	82,900	29,414	53,486
Shelter care	95,918	28,514	67,404
Other	83,888	32,143	51,745
Transportation equipment	52,582	21,585	30,997
	\$1,407,550	\$819,799	\$587,751

The depreciation provision for the year ended June 30, 1994 amounted to \$75,444.

COMMUNITY RECEIVING BOARD, INC.
A/k/a REHABILITATION
JUNE 30, 1974

NOTES TO FINANCIAL STATEMENTS

4. LEASES AND SUBLEASES

Rehabilitation leases land and certain buildings from the State of Louisiana, Department of Health and Hospitals under a ninety-nine (99) year lease expiring in 2071. Consideration for the lease is the public benefit to be derived from the operations of Rehabilitation.

Approximately eighty-five (85) percent of the land area covered under the above lease was subleased on February 14, 1968, at an annual minimum rental of \$22,800. The sublease will expire February 28, 1988. Deferred lease income reflected in exhibit A resulted from sublease payments received through February, 1971.

In 1968, the Organization entered into an agreement with Randolph A. Sawyer and Donald A. Sawyer to sublease approximately three-fourths (3/4) of an acre of land for thirty (30) years for purposes of constructing a building thereon to be subleased by them to Central Louisiana Electric Company, Inc. Under the terms of the sublease, minimum rentals are \$100 per month for a period of sixty (60) months since the construction period months, \$200 per month beginning January 1, 1969, and during the next sixty (60) months, \$175 per month during the next sixty (60) months, \$200 per month during the next sixty (60) months, \$195 per month during the next sixty (60) months, and \$200 per month during the next sixty (60) months. Upon termination of the sublease, any land improvements will revert to Rehabilitation.

Future minimum rentals for land due under the sublease for the first (5) years ending after June 30, 1974, and in the aggregate are as follows:

1977	122,400
1978	17,127
1979	2,978
1980	3,124
1981	3,124
Thereafter	48,358
	193,111

5. RETIREMENT PLAN

Rehabilitation has a defined contribution plan covering all employees eligible to participate in the plan. The plan, a flexible annuity retirement plan, is funded through a group annuity contract issued by Mutual of America Life Insurance Company. Contributions to the plan are made for the benefit of the employee by the Organization in an amount equal to three (3) percent of an individual's regular annual salary. Contributions to the plan for the year ended June 30, 1974, net of expenses withheld, totaled \$17,284.



PAYNE, MOORE & HERRINGTON, LLP

Service Audit Division

INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO
FEDERAL AWARD PROGRAM TRANSACTIONS

Board of Directors
Community Receiving Home, Inc.
d/b/a Renaissance

We have audited the financial statements of Community Receiving Home, Inc., d/b/a Renaissance (a nonprofit organization) as of and for the year ended June 30, 1994, and have issued our report thereon dated September 4, 1994.

In connection with our audit of the financial statements of Renaissance and with our consideration of the Organization's internal control structure used to administer federal award programs, as required by Office of Management and Budget (OMB) Circular 4-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions," we selected certain transactions applicable to certain major federal award programs for the year ended June 30, 1994. As required by OMB Circular 4-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, and reporting requirements that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Renaissance's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Renaissance had not complied, in all material respects, with these requirements.

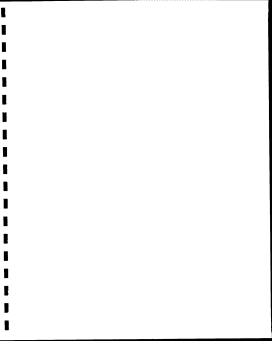
This report is intended for the information of the Board of Directors, management, Department of Education, and Department of Public Safety and Corrections. However, this report is a matter of public record, and its distribution is not limited.

Payne, Moore & Herrington, LLP

Certified Public Accountants

September 4, 1994

INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL STRUCTURE USED IN
ADMINISTERING FEDERAL MONIES



INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO
HONOLULU FEDERAL ARMS PROGRAM TRANSACTIONS



DAVID, BROOKS & BERKOWITZ, LLP

212 West 43rd Street

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE
TO FEDERAL AIDED PROGRAMS

Board of Directors
Community Receiving Home, Inc.
d/b/a Renaissance

We have audited the financial statements of Community Receiving Home, Inc., d/b/a Renaissance (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated September 4, 1996.

We have applied procedures to test the compliance of Renaissance with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1996: political activity, civil rights, cash management, Federal financial reports, allowable cost/allowable principles, drug-free workplace, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for audits of Institutions of Higher Learning and Other Non-Profit Institutions." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Renaissance's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this Report. With respect to items not tested, nothing came to our attention that caused us to believe that Renaissance had not complied, in all material respects, with those requirements.

L. A. ... LLP
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INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE
TO FEDERAL GRANT PROGRAMS



FAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Community Receiving Home, Inc.
d/b/a Renaissance

We have audited the financial statements of Community Receiving Home, Inc., d/b/a Renaissance (a nonprofit organization) as of and for the year ended June 30, 1994, and have issued our report thereon dated September 4, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Renaissance is the responsibility of Renaissance's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Renaissance's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no material instances of noncompliance that we required to be reported under Government Auditing Standards.

This report is intended for the information of the board of directors, management, Department of Education, and Department of Public Safety and Corrections. However, this report is a matter of public record, and its distribution is not limited.

Fayne, Moore & Herrington, LLP
Certified Public Accountants

September 4, 1994



GOVERNMENT AUDITOR'S REPORT ON COMPLIANCE BASED ON
AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



FRYNE, MOORE & HERRINGTON, LLP

Board of Directors
Community Housing Home, Inc.
470/s Residences

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal award program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the board of directors, management, Department of Education, and Department of Public Safety and Corrections. However, this report is a matter of public record, and its distribution is not limited.

Fryne, Moore & Herrington, LLP
Certified Public Accountants

September 4, 1996



FAYNE, MOORE & HERRINGTON LLP

CHARTERED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL STRUCTURE USED IN
ADMINISTERING FEDERAL AWARDS

Board of Directors
Community Receiving Home, Inc.
d/b/a Renaissance

We have audited the financial statements of Community Receiving Home, Inc., d/b/a Renaissance (a nonprofit organization) as of and for the year ended June 30, 1994, and have issued our report thereon dated September 4, 1994.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1994, we considered the internal control structure of Renaissance in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements of Renaissance and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated September 4, 1994.

The management of Renaissance is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal awards programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure,



PAUL, HARRIS & HARRINGTON, LLP

Board of Directors
Community Housing Home, Inc.
470/a Massachusetts

In planning and performing our audit of the financial statements of management for the year ended June 30, 1994, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the board of directors, management, department of education, and department of public safety and corrections. However, this report is a matter of public record, and its distribution is not limited.

Paul, Harris & Harrington, LLP

Certified Public Accountants

September 4, 1994



FAYNE, MOORE & HENDERSON, LLP

COMM-FPS-000000

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN ASSESS OF BASIC FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Community Receiving Home, Inc.
d/b/a Renaissance

We have audited the financial statements of Community Receiving Home, Inc. d/b/a Renaissance (a nonprofit organization) as of and for the year ended June 30, 1994, and have issued our report thereon dated September 4, 1994.

We conducted our audit in accordance with generally accepted auditing standards and government auditing standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Renaissance is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

SCHEDULE OF FEDERAL AGENCIES

COMMUNITY DEVELOPMENT BANK, INC.
 1414 KENTWOOD
 ACADEMY OF PHOENIX, ARIZONA
 YEAR ENDED FEB 28, 1974

GENERAL UNAPPORTIONED- RESERVED FUNDS/ RESERVE FUNDS	GENERAL FUNDS	NON-PROFIT ORGANIZATION FUNDS	RESERVE FUNDS	RESERVE FUNDS	RESERVE FUNDS	RESERVE FUNDS	RESERVE FUNDS
18,500	875	1,210	1,210	1,210	1,210	1,210	1,210
18,500	875	1,210	1,210	1,210	1,210	1,210	1,210

DEPARTMENT OF AGRICULTURE
 Animal Industry Division
 of Industries
 Food Inspection
 National Animal Health
 Total Department of Agriculture

DEPARTMENT OF JUSTICE
 Criminal Justice and Delinquency
 Commission
 10-1-69 to 9-30-69
 10-1-69 to 9-30-69
 Total Department of Justice

TOTAL
 See independent auditor's certified report.



PRICEWATERHOUSECOOPERS, LLP

Board of Directors
Community Reentry Home, Inc.
d/b/a REENTRYHOME

authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal awards programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become obsolete because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal award programs in the following categories: ACCOUNTING CONTROLS: Cash; support, program service fees, revenue, and reimbursable expenses for goods and services and accounts payable; payroll and related liabilities; inventories; property and equipment; fund balances; ADMINISTRATIVE CONTROLS: political activity; civil rights; cost management; federal financial reports; applicable state/local principles; drug-free workplace; administrative requirements; types of services allowed or disallowed; eligibility; and monitoring level of effort.

For all of the internal control structure categories listed in the preceding paragraph, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1994, REENTRYHOME had no major federal programs and expended one hundred (100) percent of its total federal awards under the following major programs: National School Lunch, Food Distribution, and Juvenile Justice and Delinquency Prevention.

We performed tests of controls, as required by OMB Circular 4-113, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned major programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

OTHER REPORTS REQUIRED BY GOVERNMENT AIRFIELD
STANDARD AND USE CIRCULAR 5-122

COMMITTEE RECEIVING FUND, INC.
d/b/a RENAISSANCE
JUNE 10, 1986

NOTE TO FINANCIAL STATEMENTS

agreement was entered into and approved by the Kaplan Foundation in the amount of \$250,000 for the expansion of Shelter Care Services.

In addition to the proposed Shelter Care Facility expansion, the BOARD also approved construction of an enlarged detention center and a new administration building located north of the present campus. The estimated cost (detention center only) is approximately \$1.5 million dollars. The estimated completion date has not been set. Renaissance is currently looking for ways to fund these projects.

However, at a subsequent Renaissance Board of Directors meeting held on October 7, 1986, an amendment was made to the original approved plans as noted above. This revision called for a change in emphasis from Shelter Care Facility expansion to the development of an enlarged juvenile detention center. Additionally, this Board action resulted in the relinquishment of the grant mentioned above from the Kaplan Foundation which had been designated for Shelter Care.



PAYNE, MORSE & HERRINGTON, LLP

Board of Directors
Community Receiving Home, INC.
d/b/a HavenHouse

This report is intended for the information of the Board of directors, management, Department of Education, and Department of Public Safety and Corrections. However, this report is a matter of public record, and its distribution is not limited.

Payne, Morse & Herrington, LLP
Certified Public Accountants

September 4, 1994