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June 29, 2009

Board of Directors
Correctional Management Company, LLC
9000 Keystone Crossing, Ste. 1040
Indianapolis, IN 46240

We have reviewed the audit report prepared by Arthur F. Field & Co., Independent Public Accountants, for the period January 1, 2007 to December 31, 2007. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of the Correctional Management Company, LLC, as of December 31, 2007, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

We call your attention to the finding in the report. The management letter contains one comment.

STATE BOARD OF ACCOUNTS

CORRECTIONAL MANAGEMENT COMPANY, LLC

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ARTHUR F. FIELD & CO.

CERTIFIED PUBLIC ACCOUNTANTS

June 6, 2008

INDEPENDENT AUDITOR'S REPORT

To the Members
Correctional Management Company, LLC
Indianapolis, Indiana

We have audited the accompanying balance sheets of Correctional Management Company, LLC, an Indiana limited liability company, as of December 31, 2007 and 2006, and the related statements of income, members' equity and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 audits provide 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 Correctional Management Company, LLC as of December 31, 2007 and 2006, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Arthur F. Field & Co.

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CORRECTIONAL MANAGEMENT COMPANY, LLC
Balance Sheets

	December 31, 2007	December 31, 2006
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 1,464,282	$ 1,826,716
Accounts receivable, net of allowance for doubtful accounts of $36,247 in 2007 and $43,578 in 2006	2,145,766	2,822,218
Prepaid expenses, employee advances and deposits	187,580	160,128
Total current assets	3,797,628	4,809,062
PROPERTY AND EQUIPMENT:		
Land and improvements	435,230	333,920
Buildings and improvements	6,353,910	5,931,268
Furniture and equipment	1,128,554	1,024,062
Vehicles	601,421	585,068
	8,519,115	7,874,318
Less: Accumulated depreciation	3,074,013	2,755,294
	5,445,102	5,119,024
OTHER ASSETS:		
Financing costs, net of accumulated amortization of $122,583 in 2006	---	42,998
Deposits	5,617	5,617
	5,617	48,615
	$ 9,248,347	$ 9,976,701
LIABILITIES AND MEMBERS' EQUITY		
CURRENT LIABILITIES:		
Accounts payable	$ 181,116	$ 99,640
Accrued expenses	833,644	574,565
Short-term note payable - bank	1,200,000	---
Current maturities of long-term debt	17,718	766,475
Total current liabilities	2,232,478	1,440,680
LONG-TERM DEBT	429,195	1,864,122
Total liabilities	2,661,673	3,304,802
MEMBERS' EQUITY	6,586,674	6,671,899
TOTAL LIABILITIES AND MEMBERS' EQUITY	$ 9,248,347	$ 9,976,701

See accompanying notes to financial statements.

CORRECTIONAL MANAGEMENT COMPANY, LLC

Statements of Income

	Years Ended December 31,	
	2007	2006
REVENUE	$ 15,803,753	$ 16,866,213
OPERATING EXPENSES:		
Payroll and benefits	9,638,876	9,264,796
Food and medical	909,833	912,472
Depreciation and amortization	475,226	443,665
Other	2,823,911	2,592,964
Total operating expenses	13,847,846	13,213,897
INCOME FROM OPERATIONS	1,955,907	3,652,316
OTHER INCOME (EXPENSES):		
Interest expense	(151,330)	(237,801)
Miscellaneous	61,925	36,188
	(89,405)	(201,613)
NET INCOME	$ 1,866,502	$ 3,450,703

See accompanying notes to financial statements.

CORRECTIONAL MANAGEMENT COMPANY, LLC

Statements of Members' Equity

	Years Ended December 31,	
	2007	2006
BALANCE AT BEGINNING OF YEAR	$ 6,671,899	$ 5,516,889
Net income	1,866,502	3,450,703
Distributions to members	(1,951,727)	(2,295,693)
BALANCE AT END OF YEAR	$ 6,586,674	$ 6,671,899

See accompanying notes to financial statements.

CORRECTIONAL MANAGEMENT COMPANY, LLC

Statements of Cash Flows

	Years Ended December 31,	
	2007	2006
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS:		
Cash Flows From Operating Activities:		
Net income	$ 1,866,502	$ 3,450,703
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation of property and equipment	432,228	396,716
Amortization of financing costs	42,998	46,949
(Gain) loss on disposal of equipment	(4,913)	20,131
Changes in assets and liabilities:		
Decrease in accounts receivable	676,452	202,138
(Increase) decrease in prepaid expenses, employee advances and deposits	(27,452)	29,179
Increase (decrease) in accounts payable	81,476	(20,813)
Increase in accrued expenses	259,079	161,718
Net cash provided by operating activities	3,326,370	4,286,721
Cash Flows From Investing Activities:		
Purchases of property and equipment	(807,540)	(398,016)
Proceeds from sales of property and equipment	54,147	---
Net cash used for investing activities	(753,393)	(398,016)
Cash Flows From Financing Activities:		
Proceeds from short-term note payable - bank	1,200,000	---
Principal payments on long-term debt	(2,183,684)	(1,203,833)
Cash distributions to members	(1,951,727)	(2,295,693)
Net cash used for financing activities	(2,935,411)	(3,499,526)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(362,434)	389,179
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,826,716	1,437,537
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 1,464,282	$ 1,826,716
SUPPLEMENTAL DISCLOSURES		
Cash paid for interest	$ 151,330	$ 237,801

See accompanying notes to financial statements.

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Organization and Operations:
Correctional Management Company, LLC (the Company) was organized as an Indiana limited liability company on July 31, 1996. The Company owns and operates four juvenile treatment and detention facilities located in Kokomo, Ladoga, and Muncie, Indiana. Three of these facilities operate under residential child care licenses issued by the Indiana Department of Child Services. The fourth facility operates as a detention center under a license issued by the Indiana Department of Correction.

Use of Estimates:
Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.

Variable Interest Entities:
In December 2003, the Financial Accounting Standards Board issued FASB Interpretation No. 46R, Consolidation Variable Interest Entities (FIN 46R), effective for fiscal years beginning after December 15, 2004 for non-public companies. Under FIN 46R, a variable interest entity (VIE) is one in which the total equity at risk is not sufficient to finance the entity's activities without additional support, or the equity investors do not have the obligation to absorb the expected losses of the entity. FIN 46R requires the primary beneficiary of the VIE to consolidate the VIE's assets, liabilities, and results of operations for financial reporting purposes.

The Company has evaluated its interests in other entities and management has determined that the Company does not interact with a variable interest entity in which the Company would be considered the primary beneficiary. As a result, FIN 46R does not have a material impact on the Company's financial statements.

Cash and Cash Equivalents:
Cash and cash equivalents may include money market deposits and other financial instruments with original maturities of three months or less. The Company maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Company has not experienced any losses in such accounts.

Receivables and Credit Policies:
Accounts receivable are uncollateralized obligations due under normal trade terms requiring payment from the referral source within 30 days from the invoice date. Accounts receivable are stated at the amount billed to the referral source. Invoices not paid by the due date per the credit terms are considered past due. Payments received are allocated to the specific invoices identified on the referral source's remittance advice or, if unspecified, are applied to the earliest unpaid invoices.

The carrying amount of accounts receivable is reduced by an allowance that reflects management's best estimate of the amounts that may not be collected. Management individually reviews all accounts receivable balances that exceed 90 days from the invoice date and, based on an assessment of the current creditworthiness, estimates the portion, if any, of the balances that should be written off. Additionally, management reviews the aggregate accounts receivable balance to estimate an additional allowance, if any, to cover general exposure.

Concentration of Credit Risk:
The Company generates revenue from housing juveniles for certain state agencies and various counties in Indiana and surrounding states. Three of the Company's facilities operate under the terms of a residential treatment services provider contract with the Indiana Department of Child Services which expires December 31, 2011. Revenue from five referral sources accounted for approximately 33% and 34% of total revenue in 2007 and 2006, respectively. Accounts receivable from five referral sources accounted for approximately 27% and 28% of total accounts receivable as of December 31, 2007 and 2006, respectively.

Financing Costs:
Financing costs, net of accumulated amortization, are being amortized on a straight-line basis over the term of the related mortgage loan and subsequent amendments. The balance was fully amortized in 2007 when the related mortgage loan was paid in full.

Property and Equipment:
The Company depreciates the cost of property and equipment over their estimated useful lives, using the straight-line method for buildings and improvements and other assets placed in service beginning in 2005; accelerated methods are used for equipment placed in service prior to 2005. The useful lives used range from 4 to 30 years. Amortization of assets held under capital leases is included in depreciation expense.

Property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability is measured by comparison of the carrying amount to future net undiscounted cash flows expected to be generated by the related asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount exceeds the fair market value of the assets. To date, no adjustments to the carrying amount of long-lived assets have been required.

Advertising Costs:
Advertising costs are expensed as incurred and aggregated $34,889 for 2007 and $49,942 for 2006.

Guaranteed Payments to Members:
Guaranteed payments to members are designed to represent reasonable compensation for services rendered and are accounted for as partnership expenses rather than as an allocation of partnership net income.

Income Taxes:
The Company has chosen to be treated as a partnership for income tax purposes. A partnership is not a taxpaying entity for federal or state income tax purposes. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements. All income is reported in the individual members' income tax returns. The Company made distributions to the members to pay their personal income tax liabilities in the amount of $1,230,000 and $1,440,000 in 2007 and 2006, respectively.

NOTE 2--DEBT AND CREDIT ARRANGEMENTS:

The Company has a secured demand bank line of credit for short-term borrowings of up to the lesser of $3 million or 70% of eligible accounts receivable, as defined. All advances under the line of credit bear interest at the LIBOR Flex rate plus 2.0%. The line of credit is secured by the Company's accounts receivable and deposit accounts. On November 27, 2007, the Company was advanced $1,200,000 under this line of credit, the proceeds of which were used to pay off the mortgage loan discussed in the following paragraph. At December 31, 2007, the balance outstanding was $1,200,000 under the line of credit and the unused line of credit based upon eligible accounts receivable as of December 31, 2007 was $177,400.

Long-term debt is comprised of the following at December 31, 2007 and 2006:

	2007	2006
Mortgage note payable to a bank in monthly installments of $73,193, including interest (fixed at 6.95% through October, 2008), through July 31, 2011. Secured by the Company's real estate and guaranteed by four members up to 25% each.	$ ---	$ 2,178,188
Building lease payable at $4,494 per month, including interest imputed at 8.25%, through December 31, 2021. Secured by real estate recorded at a cost of $560,688, with accumulated amortization of $220,062 at December 31, 2007. (A)	446,913	452,409
	446,913	2,630,597
Less: Current maturities	17,718	766,475
	$ 429,195	$ 1,864,122

(A) The Company leases one of its facilities under a capital lease which expires in 2021. The lease may be renewed for an additional 25-year term. The monthly rental is adjusted by the change in the Consumer Price Index, limited to 6% in any given year.

At December 31, 2007, the future minimum capital lease payments in each of the next five years are as follows:

Year Ending December 31	Capital Lease Payments
2008	$ 53,928
2009	53,928
2010	53,928
2011	53,928
2012	53,928
2013-2021	485,352
	754,992
Less: Amount representing interest	308,079
	$ 446,913

NOTE 3--EMPLOYEE BENEFIT PLAN:

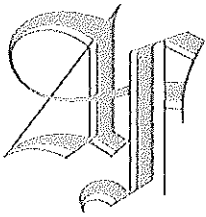
The Company sponsors a 401(k) profit-sharing plan which covers substantially all of its employees at least 21 years of age who have completed six months of service. Plan participants may elect to have a percentage of their salaries contributed to the Plan, limited to an annual amount prescribed by the Internal Revenue Code. The Company provides a matching contribution of 100% of the participants' contributions up to 5% of their compensation. Retirement plan expense was $150,730 in 2007 and $129,640 in 2006.

NOTE 4--OPERATING LEASES:

The Company leases its office space and various equipment under noncancellable operating leases that expire on various dates through April, 2010. Monthly rentals for the office lease increase over its 64-month term. Additionally, the Company leases five apartments for independent living treatment facilities under month-to month lease arrangements. At December 31, 2007, the future minimum rental payments on all noncancellable operating leases are as follows:

Year Ending December 31	Rental Payments
2008	$ 77,133
2009	72,309
2010	18,318
	$ 167,760

Rent expense was $112,094 in 2007 and $85,953 in 2006.



ARTHUR F. FIELD & CO.

CERTIFIED PUBLIC ACCOUNTANTS

June 6, 2008

The Board of Directors and Management
Correctional Management Company, LLC
Indianapolis, Indiana

We have audited the financial statements of Correctional Management Company, LLC for the year ended December 31, 2007, and have issued our report thereon dated June 6, 2008. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards
As stated in our engagement letter dated January 28, 2008, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting practices generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit
We performed that audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on January 29, 2008.

Significant Audit Findings
Qualitative Aspects of Accounting Practices:
Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Correctional Management Company, LLC are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2007. We noted no transactions entered into by the Company during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have not been recognized in the financial statements in a different period than when the transaction occurred.

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Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the allowance for doubtful accounts is based on an individual review of all accounts receivable balances that exceed 90 days from the invoice date, an assessment of the current creditworthiness of customers and a review of the aggregate accounts receivable balance to estimate an additional allowance, if any, to cover general exposure. We evaluated the key factors and assumptions used to estimate the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the concentration of credit risk in Note 1 to the financial statements in which revenue from five referral sources accounted for approximately 33% and 34% of total revenue in 2007 and 2006, respectively and accounts receivable from five referral sources accounted for approximately 27% and 28% of total accounts receivable as of December 31, 2007 and 2006, respectively.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following material misstatement detected as a result of audit procedures were corrected by management:

The accrued vacation pay liability was understated by $110,211 as of December 31, 2007. The revised calculation more accurately reflects the anticipated liability, net of forfeitures, of accrued vacation pay earned and due to the employees as of December 31, 2007.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated June 6, 2008.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Company's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Company's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the information and use of the board of directors and management of Correctional Management Company, LLC and is not intended to be and should not be used by anyone other than these specified parties.

Kevin M. Field, Partner

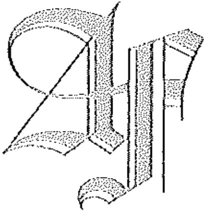
ARTHUR F. FIELD & CO.
Certified Public Accountants

Correctional Management Company, LLC
Uncorrected Financial Statement Misstatements
December 31, 2007

	Debit	Credit	Effect on Members' Capital Increase (Decrease)	Effect on 2007 Net Income Increase (Decrease)
Adjustments noted during year ended December 31, 2007:				
1) Cash - Farmers State Bank	199		199	
Other income		199		199
To record balance in Farmers State Bank checking account as of December 31, 2007.				
2) Revenue - professional fees	7,748			(7,748)
Accounts receivable		7,748	(7,748)	
To adjust accounts receivable to actual balance as of December 31, 2007.				
3) Supplies expense	148			(148)
Accounts payable		148	(148)	
To record accounts payable as of December 31, 2007.				
Adjustments previously noted during year ended December 31, 2006:				
A) Interest income	18			(18)
Members' Capital, Beginning of Year		18	-	
To correct for understatement of cash - savings account for misposting of November, 2006 interest income as of January 1, 2007.				
B) Members' Capital, Beginning of Year	5,706		-	
Legal and professional fees		5,706		5,706
To record legal fee payable to Barnes & Thornburg, LLP as of January 1, 2007.				
C) Members' Capital, Beginning of Year	5,803		-	
Pension/profit sharing plan expense		5,803		5,803
To accrue profit sharing plan expense for the last pay period in 2006 as of January 1, 2007.				
D) Other income	105			(105)
Members' Capital, Beginning of Year		105	-	
To record balance in Farmers State Bank checking account as of January 1, 2007.				
E) Members' Capital, Beginning of Year	17,209		-	
Property tax expense		17,209		17,209
To adjust property taxes to actual amounts billed and received as of January 1, 2007.				
F) Members' Capital, Beginning of Year	7,387		-	
Revenue - professional fees		7,387		7,387
To adjust accounts receivable to actual balance as of January 1, 2007.				

Correctional Management Company, LLC
Uncorrected Financial Statement Misstatements
December 31, 2007

		Debit	Credit	Effect on Members' Capital Increase (Decrease)	Effect on 2007 Net Income Increase (Decrease)
G)	Members' Capital, Beginning of Year	6,348		-	
	Insurance expense		6,348		6,348
	To adjust workers' compensation expense to actual based upon actual payroll for period August 15, 2006 to December 31, 2006.				
H)	Members' Capital, Beginning of Year	23,058		-	
	Supplies expense		1,984		1,984
	Utilities expense		14,866		14,866
	Auto expense		5,378		5,378
	Office expense		215		215
	Laundry and cleaning		615		615
	To record accounts payable as of January 1, 2007.				
I)	Members' Capital, Beginning of Year	10,290		-	
	Supplies expense		10,290		10,290
	To adjust credit card payables to actual for unrecorded liabilities as of January 1, 2007.				
	Total decrease in members' capital as of December 31, 2007			$ (7,697)	
	Total increase in net income for the year ended December 31, 2007				$ 67,981



ARTHUR F. FIELD & CO.
CERTIFIED PUBLIC ACCOUNTANTS

June 6, 2008

The Board of Directors and Management
Correctional Management Company, LLC
Indianapolis, Indiana

In planning and performing our audit of the financial statements of Correctional Management Company, LLC as of and for the year ended December 31, 2007, in accordance with auditing standards generally accepted in the United States of America, we considered Correctional Management Company, LLC's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management overrides of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we noted certain deficiencies in internal control that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiency to be significant deficiency in internal control.

Accrued Vacation Pay Liability

The calculation of accrued vacation pay liability as of December 31, 2007 was adjusted to reflect management's estimate of the accrued liability, net of anticipated forfeitures, creating an audit adjustment. Routine analysis of the accrued vacation pay liability will enhance financial statements completeness.

This communication is intended solely for the information and use of management, the board of directors, others within the organization, and for submission to various state agencies, as required, and is not intended to be and should not be used by anyone other than these specified parties.

Kevin M. Field, Partner

ARTHUR F. FIELD & CO.
Certified Public Accountants

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