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STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF HUMAN SERVICES

DIVISION FOR CHILDREN, YOUTH & FAMILIES

Nicholas A. Toumpas
Commissioner

Maggie Bishop
Director

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-4451 1-800-852-3345 Ext. 4451
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October 1, 2014

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, New Hampshire 03301

Sole Source

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Human Services, Division for Children, Youth and Families to enter into a **sole source** agreement with the Council of Juvenile Correctional Administrators, (Vendor #162101-B001), 639 Granite Street, Suite 112, Braintree, MA to provide a review of the juvenile justice system in New Hampshire, including Juvenile Probation and Parole field services and the Sununu Youth Services Center, in preparation for the return of seventeen year-old youth to the juvenile justice system from the adult corrections system in the State of New Hampshire in an amount not to exceed $15,000 effective upon Governor and Executive Council approval through February 20, 2015.

100 % General Funds

05-095-042-421010-29600000-HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: HUMAN SERVICES, CHILD PROTECTION, ORG'L LEARNING7QUALITY IMPROVMT

State Fiscal Year	Account	Class Title	Activity Code	Amount
2015	066-500555	Employee Training	42106003	$15,000.00
			Total:	$15,000.00

EXPLANATION

This agreement is **sole source** because the Council of Juvenile Correctional Administrators is a neutral subject matter expert who has experience at the national level in the use of best practices in the management of juvenile justice systems.

The purpose for this request is to obtain an objective report on the juvenile justice system in the State of New Hampshire that will be shared between the Department, the

Juvenile Justice Advisory Board and the leadership of the Division for Children, Youth and Families in order to improve services provided to juveniles. The vendor has been working to continue and sustain a youth-focused reform happening across the country by leading the movement to participate in data-driven management of facilities, by collecting and reporting evidence about what works and by engaging in national dialogue about best practices and policy recommendations.

The vendor will gather information from a variety of sources, such as:

- Juvenile Probation & Parole staff.
- Sununu Youth Services Center staff.
- Division for Children, Youth & Families administration.
- Parents involved in the juvenile justice system.
- Youth involved in the juvenile justice system.
- Juvenile Justice State Advisory Group and/or Parole Board members.
- Other involved stakeholders as needed.
- Previous reviews and materials regarding the juvenile justice system in NH.
- Minutes, notes and/or attendance at juvenile justice field services, Sununu Youth Services Center and Division for Children, Youth and Families workgroups.

The vendor will research and provide information regarding practices, national trends and juvenile justice services in other states in order to provide a final written report with conclusions and any recommendations for improvements to the juvenile justice system in New Hampshire.

The vendor's experience with researching national best practice standards uniquely positions the vendor to make objective recommendations for improvements in the juvenile justice services and practices in the State. The vendor's subject matter expertise will inform the State on organizational structure and management of juvenile justice, specifically as it relates to other health and treatment services provided by the State. The vendor will make recommendations for best practices and treatment services for the juvenile justice population, including those youth who are 17 years of age who will be returning to the juvenile justice system. The vendor will also be able to make professional recommendations on safety and security practices and procedures when working with the juvenile justice population both in a secure facility and in the field.

Should the Governor and Executive Council not approve this request, the State will miss the opportunity to obtain recommendations for best practices and treatment services for the juvenile justice population, including those youth who are 17 years of age who will be returning to the juvenile justice system. This means the State may not receive professional, objective recommendations on safety and security practices and procedures that are needed when working with the juvenile justice population both in a secure facility and in the field.

Area Served: Statewide
Source of funds: 100% General Funds

Respectfully submitted,

Mary Ann Cooney
Associate Commissioner

Approved by:
Nicholas A. Toumpas
Commissioner

FORM NUMBER P-37 (version 1/09)

Subject: Contract with Council of JUvenile Corrections Administrators

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Health & Human Services Division for Children, Youth and Families		**1.2 State Agency Address** 129 Pleasant St. Concord, NH 03301	
1.3 Contractor Name Council of Juvenile Correctional Administrators		**1.4 Contractor Address** 639 Granite St, Ste 12 Braintree, MA 02184	
1.5 Contractor Phone Number (781) 843-2663	**1.6 Account Number** 05-095-042-421410-29660000	**1.7 Completion Date** February 20, 2015	**1.8 Price Limitation** $15,000
1.9 Contracting Officer for State Agency Eric D. Borrin		**1.10 State Agency Telephone Number** (603) 271-9558	
1.11 Contractor Signature Edward J. Loughran		**1.12 Name and Title of Contractor Signatory** Edward J. Loughran Executive Director, CJCA	

1.13 Acknowledgement: State of MA, County of Middlesex

On 9/13/14 before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.

1.13.1 Signature of Notary Public or Justice of the Peace

[Seal] Richard C. Bardi

RICHARD C. BARDI
Notary Public
COMMONWEALTH OF MASSACHUSETTS
My Commission Expires
May 7, 2021

1.13.2 Name and Title of Notary or Justice of the Peace

Richard C. Bardi Attorney/Notary Public

1.14 State Agency Signature Mary Ann Cooney	**1.15 Name and Title of State Agency Signatory** Mary Ann Cooney Associate Commissioner

1.16 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)*

By: Director, On:

1.17 Approval by the Attorney General (Form, Substance and Execution)

By: Megan A. Yaple - Attorney On: 10/14/14

1.18 Approval by the Governor and Executive Council

By: On:

2. EMPLOYMENT OF CONTRACTOR/SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT A which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.
3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").
3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.
Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.
5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.
6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.
6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.
6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.
7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.
7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.
7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

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Date: 9/13/14

8. EVENT OF DEFAULT/REMEDIES.
8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):
8.1.1 failure to perform the Services satisfactorily or on schedule;
8.1.2 failure to submit any report required hereunder; and/or
8.1.3 failure to perform any other covenant, term or condition of this Agreement.
8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

9. DATA/ACCESS/CONFIDENTIALITY/ PRESERVATION.
9.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.
9.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.
9.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

10. TERMINATION. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS. The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

13. INDEMNIFICATION. The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.
14.1 The Contractor shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $250,000 per claim and $2,000,000 per occurrence; and
14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.
14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each

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certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

15. WORKERS' COMPENSATION.
15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("Workers' Compensation").
15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

19. CONSTRUCTION OF AGREEMENT AND TERMS. This Agreement shall be construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.

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Scope of Services

1. Purpose

The purpose of this contract is for the Contractor to provide a review of the juvenile justice system in New Hampshire, to include Juvenile Probation and Parole field services and the Sununu Youth Services Center (SYSC). The review shall provide an assessment and recommendations for improvement as needed in each of the following areas:

1.1 Organizational structure and management of juvenile justice services in New Hampshire as compared to best practices and juvenile justice agencies nationally.

1.2 Practice and programming in New Hampshire juvenile justice field services and the SYSC.

1.3 Safety and security of youth, families and staff in New Hampshire juvenile justice field services and the SYSC.

1.4 Planning for the return of seventeen year-old youth to the juvenile justice system from the adult corrections system in New Hampshire.

2. Contractor responsibilities

The Contractor shall conduct a comprehensive review and provide to the Commissioner and/or designee for the Department of Health and Human Services, Juvenile Justice Advisory Board, and leadership of NH DHHS Division of Children Youth and Families a written report with conclusions and recommendations by January 30, 2015.

2.1 The Contractor shall gather information from a wide range of sources in order to fully inform the review and recommendations. Sources and type of information will include, but not be limited to:

2.1.1 Juvenile Probation & Parole records and Sununu Youth Services Center youth and administrative records.

2.1.2 Interviews and/or observations of the following stakeholders.

2.1.2.1 Juvenile Probation & Parole staff.

2.1.2.2 SYSC staff.

2.1.2.3 Division for Children, Youth & Families administration.

2.1.2.4 Parents involved in the juvenile justice system.

2.1.2.5 Youth involved in the juvenile justice system.

2.1.2.6 Juvenile Justice State Advisory Group and/or Parole Board members.

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2.1.2.7 Other involved stakeholders as needed.

2.1.3 Previous reviews and materials regarding the juvenile justice system in NH.

2.1.4 Minutes, notes and/or attendance at juvenile justice field services, SYSC and DCYF workgroups.

2.2 The Contractor shall research or provide information regarding best practices, national trends, and juvenile justice services in other states in the following areas for the purpose of recommending improvements in juvenile justice services and practice in NH:

2.2.1 Organizational structure and management of juvenile justice, specifically as it relates to other health and treatment services provided by states.

2.2.2 Best practices and treatment services for the juvenile justice population.

2.2.3 Safety and security practices and procedures for work with the juvenile justice population, both in secure facilities and field services.

2.3 The Contractor shall provide a written report with conclusions and any recommendations for improvement that addresses at a minimum the following specific questions:

2.3.1 How does the current positioning of juvenile justice services in NH within the Department of Health and Human Services (vs. the Dept. of Corrections), and within the same Division as Child Protective Services support or hinder effective services for this population? How does this positioning compare to national trends and other state practices in juvenile justice services? Are there opportunities to improve the current organizational management practices in NH juvenile justice field services and/or the SYSC to better support quality services to this population?

2.3.2 Do the current practices, policies and resources in Juvenile Probation and Parole Services provide appropriate assessment, case planning and services to this population? Are they aligned with national trends and best practices for this population?

2.3.3 Do the current practices and policies at SYSC provide appropriate assessment, treatment planning and services to this population? Are they aligned with national trends and best practices for this population?

2.3.4 Does NH have in place appropriate procedures and policies to effectively ensure the safety of youth, families and staff both in juvenile justice field services and at the SYSC? Are there national trends or research that offer best practice guidance in treatment for this older juvenile population?

2.3.5 As NH plans for the return of seventeen year-old youth to the juvenile justice system from the adult correctional system, are there specific programming, security, or policy changes that should be considered to effectively provide services to this population, both in field services and at the SYSC?

2.3.6 Are there opportunities for efficiencies in the allocation of staffing resources in field services or the SYSC that would ensure quality, safe and fiscally responsible operation of those services?

2.3.7 Does the current process that guides the movement of youth between field services and the SYSC provide the best opportunity for successful rehabilitation and community reintegration?

2.4 The Contractor shall provide written report for review to the Commissioner and/or designee for the Department of Health and Human Services and leadership of NH DHHS Division of Children Youth and Families as requested by January 9, 2015.

2.5 The Contractor shall incorporate any additional information into the report and provide a final report to the above individuals by January 30, 2015. This report will be approved by Department staff prior to payment being made on this contract.

Method and Conditions Precedent to Payment

1. The Contractor agrees to provide the services in Exhibit A, Scope of Services in compliance with the funding requirements.
2. The State shall pay the Contractor an amount not to exceed the Price Limitation, block 1.8, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
3. Payment for said services shall be made as follows:
    3.1. The Contractor will submit an invoice by the tenth working day of each month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement.

    3.2. The invoice must be submitted to:

    Dague Clark, Financial Manager
    Department of Health and Human Services
    129 Pleasant Street
    Concord, NH 03301
    dbclark@dhhs.state.nh.us
4. Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Scope of Services, Section 2, Contractor Responsibilities.
5. A final payment request shall be submitted no later than sixty (60) days after the Contract ends. Failure to submit the invoice, and accompanying documentation could result in nonpayment.
6. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.
7. When the contract price limitation is reached, the program shall continue to operate at full capacity at no charge to the State of New Hampshire for the duration of the contract period.

Contractor Initials ETh
Date 9/13/14

SPECIAL PROVISIONS

Contractors Obligations: The Contractor covenants and agrees that all funds received by the Contractor under the Contract shall be used only as payment to the Contractor for services provided to eligible individuals and, in the furtherance of the aforesaid covenants, the Contractor hereby covenants and agrees as follows:

1. **Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

2. **Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.

3. **Documentation:** In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

4. **Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

5. **Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.

6. **Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.

7. **Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractors costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:
   7.1. Renegotiate the rates for payment hereunder, in which event new rates shall be established;
   7.2. Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

7.3. Demand repayment of the excess payment by the Contractor in which event failure to make such repayment shall constitute an Event of Default hereunder. When the Contractor is permitted to determine the eligibility of individuals for services, the Contractor agrees to reimburse the Department for all funds paid by the Department to the Contractor for services provided to any individual who is found by the Department to be ineligible for such services at any time during the period of retention of records established herein.

RECORDS: MAINTENANCE, RETENTION, AUDIT, DISCLOSURE AND CONFIDENTIALITY:

8. **Maintenance of Records:** In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:
   8.1. Fiscal Records: books, records, documents and other data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
   8.2. Statistical Records: Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
   8.3. Medical Records: Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.

9. **Audit:** Contractor shall submit an annual audit to the Department within 60 days after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.
   9.1. Audit and Review: During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts.
   9.2. Audit Liabilities: In addition to and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Contract to which exception has been taken or which have been disallowed because of such an exception.

10. **Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.

Notwithstanding anything to the contrary contained herein the covenants and conditions contained in the Paragraph shall survive the termination of the Contract for any reason whatsoever.

11. **Reports:** Fiscal and Statistical: The Contractor agrees to submit the following reports at the following times if requested by the Department.
    11.1. Interim Financial Reports: Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
    11.2. Final Report: A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.

12. **Completion of Services:** Disallowance of Costs: Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
    13.1. The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.

14. **Prior Approval and Copyright Ownership:** All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.

15. **Operation of Facilities: Compliance with Laws and Regulations:** In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.

16. **Equal Employment Opportunity Plan (EEOP):** The Contractor will provide an Equal Employment Opportunity Plan (EEOP) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of $500,000 or more. If the recipient receives $25,000 or more and has 50 or

more employees, it will maintain a current EEOP on file and submit an EEOP Certification Form to the OCR, certifying that its EEOP is on file. For recipients receiving less than $25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEOP Certification Form to the OCR certifying it is not required to submit or maintain an EEOP. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEOP requirement, but are required to submit a certification form to the OCR to claim the exemption. EEOP Certification Forms are available at: http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf.

17. **Limited English Proficiency (LEP):** As clarified by Executive Order 13166, Improving Access to Services for persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Omnibus Crime Control and Safe Streets Act of 1968 and Title VI of the Civil Rights Act of 1964, Contractors must take reasonable steps to ensure that LEP persons have meaningful access to its programs.

18. **Pilot Program for Enhancement of Contractor Employee Whistleblower Protections:** The following shall apply to all contracts that exceed the Simplified Acquisition Threshold as defined in 48 CFR 2.101 (currently, $150,000)

CONTRACTOR EMPLOYEE WHISTLEBLOWER RIGHTS AND REQUIREMENT TO INFORM EMPLOYEES OF WHISTLEBLOWER RIGHTS (SEP 2013)

(a) This contract and employees working on this contract will be subject to the whistleblower rights and remedies in the pilot program on Contractor employee whistleblower protections established at 41 U.S.C. 4712 by section 828 of the National Defense Authorization Act for Fiscal Year 2013 (Pub. L. 112-239) and FAR 3.908.

(b) The Contractor shall inform its employees in writing, in the predominant language of the workforce, of employee whistleblower rights and protections under 41 U.S.C. 4712, as described in section 3.908 of the Federal Acquisition Regulation.

(c) The Contractor shall insert the substance of this clause, including this paragraph (c), in all subcontracts over the simplified acquisition threshold.

19. **Subcontractors**: DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.
When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:
    19.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
    19.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
    19.3. Monitor the subcontractor's performance on an ongoing basis

19.4. Provide to DHHS an annual schedule identifying all subcontractors, delegated functions and responsibilities, and when the subcontractor's performance will be reviewed

19.5. DHHS shall, at its discretion, review and approve all subcontracts.

If the Contractor identifies deficiencies or areas for improvement are identified, the Contractor shall take corrective action.

DEFINITIONS

As used in the Contract, the following terms shall have the following meanings:

COSTS: Shall mean those direct and indirect items of expense determined by the Department to be allowable and reimbursable in accordance with cost and accounting principles established in accordance with state and federal laws, regulations, rules and orders.

DEPARTMENT: NH Department of Health and Human Services.

FINANCIAL MANAGEMENT GUIDELINES: Shall mean that section of the Contractor Manual which is entitled "Financial Management Guidelines" and which contains the regulations governing the financial activities of contractor agencies which have contracted with the State of NH to receive funds.

PROPOSAL: If applicable, shall mean the document submitted by the Contractor on a form or forms required by the Department and containing a description of the Services to be provided to eligible individuals by the Contractor in accordance with the terms and conditions of the Contract and setting forth the total cost and sources of revenue for each service to be provided under the Contract.

UNIT: For each service that the Contractor is to provide to eligible individuals hereunder, shall mean that period of time or that specified activity determined by the Department and specified in Exhibit B of the Contract.

FEDERAL/STATE LAW: Wherever federal or state laws, regulations, rules, orders, and policies, etc. are referred to in the Contract, the said reference shall be deemed to mean all such laws, regulations, etc. as they may be amended or revised from the time to time.

CONTRACTOR MANUAL: Shall mean that document prepared by the NH Department of Administrative Services containing a compilation of all regulations promulgated pursuant to the New Hampshire Administrative Procedures Act. NH RSA Ch 541-A, for the purpose of implementing State of NH and federal regulations promulgated thereunder.

SUPPLANTING OTHER FEDERAL FUNDS: The Contractor guarantees that funds provided under this Contract will not supplant any existing federal funds available for these services.

REVISIONS TO GENERAL PROVISIONS

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
   4. CONDITIONAL NATURE OF AGREEMENT.
   Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates, or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.

2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language;
   10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
   10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
   10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
   10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
   10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
   1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
   1.2. Establishing an ongoing drug-free awareness program to inform employees about
      1.2.1. The dangers of drug abuse in the workplace;
      1.2.2. The grantee's policy of maintaining a drug-free workplace;
      1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
      1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
   1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
   1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
      1.4.1. Abide by the terms of the statement; and
      1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
   1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
   1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
   1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check ☐ if there are workplaces on file that are not identified here.

Contractor Name:

9/13/14
Date

Edward J. Laughlin
Name:
Title: Executive Director, CJCA

CERTIFICATION REGARDING LOBBYING

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):
*Temporary Assistance to Needy Families under Title IV-A
*Child Support Enforcement Program under Title IV-D
*Social Services Block Grant Program under Title XX
*Medicaid Program under Title XIX
*Community Services Block Grant under Title VI
*Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.)

3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Contractor Name:

9/13/14
Date

Edward J. Laughlin
Name:
Title: Executive Director, CJZA

CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.

2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.

4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.

6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.

7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
    11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
    11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
    11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
    11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
    13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
    13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name:

9/13/14
Date

Edward J. Loughran
Name:
Title: Executive Director, CJJA

CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND WHISTLEBLOWER PROTECTIONS

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;

- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;

- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);

- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;

- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;

- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;

- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;

- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;

- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name:

9/13/14
Date

Edward D Tangleson
Name:
Title: Executive Director, GRA

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to $1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name:

9/13/14
Date

Edward J. Laughlin
Name:
Title: Executive Director, CRA

HEALTH INSURANCE PORTABLITY ACT BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) Definitions.

a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.

c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.

d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.

e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.

f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.

g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, TitleXIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.

h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.

i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).

j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.

m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.

n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.

o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) **Business Associate Use and Disclosure of Protected Health Information.**

a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

b. Business Associate may use or disclose PHI:
   I. For the proper management and administration of the Business Associate;
   II. As required by law, pursuant to the terms set forth in paragraph d. below; or
   III. For data aggregation purposes for the health care operations of Covered Entity.

c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.

d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) **Obligations and Activities of Business Associate.**

a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.

b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:

- o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
- o The unauthorized person used the protected health information or to whom the disclosure was made;
- o Whether the protected health information was actually acquired or viewed
- o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.

d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.

e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.

g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.

h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.

i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.

j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.

k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.

l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.

b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.

c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.

d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

Contractor Initials EJL

Date 9/13/14

e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.

f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

NH DHHS	Edward J. Loughran
The State	Name of the Contractor
[signature]	[signature]
Signature of Authorized Representative	Signature of Authorized Representative
MaryAnn Cooney	Diane P. McLeverdge
Name of Authorized Representative	Name of Authorized Representative
Associate Commissioner	Controller
Title of Authorized Representative	Title of Authorized Representative
10/6/14	9/13/14
Date	Date

CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than $25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $25,000 or more. If the initial award is below $25,000 but subsequent grant modifications result in a total award equal to or over $25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.
In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
    10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and
    10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:
The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name:

9/13/14
Date

Edward D. Laughlin
Name:
Title: Executive Director, CJRA

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 12-420-6488

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

   ✓ NO ________ YES

   If the answer to #2 above is NO, stop here

   If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

   ________ NO ________ YES

   If the answer to #3 above is YES, stop here

   If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

   Name: ________________ Amount: ________

   Name: ________________ Amount: ________

   Name: ________________ Amount: ________

   Name: ________________ Amount: ________

   Name: ________________ Amount: ________

Contractor Initials 9/13/14
Date ESL

State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that The Council of Juvenile Correctional Administrators, Inc., a(n) Massachusetts nonprofit corporation, registered to do business in New Hampshire on September 29, 2014. I further certify that it is in good standing as far as this office is concerned, having paid the fees required by law.

In TESTIMONY WHEREOF, I hereto
set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 3rd day of October, A.D. 2014

William M. Gardner
Secretary of State

e-mailed 9-19-14
JB

CERTIFICATE OF VOTE

I, Sharon Harrigfeld, do hereby certify that:
(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of Council of Juvenile Correctional Administrators
(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of the Agency duly held on Aug 7, 2014:
(Date)

RESOLVED: That the Edward J. Loughran
(Title of Contract Signatory)

is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of the 15th day of September, 2014.
(Date Contract Signed)

4. Edward J. Loughran is the duly elected Executive Director
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

Sharon Harrigfeld
(Signature of the Elected Officer)

STATE OF Idaho

County of Ada

The forgoing instrument was acknowledged before me this 14th day of Sept., 2014.

By Sharon Harrigfeld.
(Name of Elected Officer of the Agency)

Zaine Baird
(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: 11-24-17

ZAINE BAIRD NOTARY PUBLIC STATE OF IDAHO

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 9/15/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Sallop Insurance Agency, Inc.
25 New Chardon Street

Boston MA 02114-4721

CONTACT NAME: Luigina Matarazzo
PHONE (A/C, No, Ext): (617) 488-6600 FAX (A/C, No): (617) 488-6601
E-MAIL ADDRESS: gmatarazzo@sallop.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Philadelphia Insurance Co.	
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Council of Juvenile Correctional
639 Granite Street

Braintree MA 02184

COVERAGES CERTIFICATE NUMBER: CL1491505815 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY PRO-JECT LOC			PHPK1129412	2/10/2014	2/10/2015	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
A	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS X HIRED AUTOS X NON-OWNED AUTOS			PHPK1129412	2/10/2014	2/10/2015	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			PHUB448708	2/10/2014	2/10/2015	EACH OCCURRENCE	$ 3,000,000
							AGGREGATE	$ 3,000,000
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A					WC STATU-TORY LIMITS / OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability Retro-Date: 6/2/2008			PHPK1129412 Claims-Made	2/10/2014	2/10/2015	$1,000,000 per occ $2,000,000 aggregate	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Evidence of Coverage Only

CERTIFICATE HOLDER

Department of Health & Human Services
Division for Children, Youth and Families
129 Pleasant Street
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
K Procopio/KPROCO Kristen Procopio

About Us

The Council of Juvenile Correctional Administrators (CJCA) is a national non-profit organization, formed in 1994 to improve local juvenile correctional services, programs and practices so the youths within the systems succeed when they return to the community and to provide national leadership and leadership development for the individuals responsible for the systems. CJCA represents the youth correctional CEOs in 50 states, Puerto Rico and major metropolitan counties.

CJCA fulfills its mission through educational activities and programs as well as research and technical assistance projects. Education activities include up to three annual meetings free for all directors offering sessions on best practices and evidence-based approaches. The meetings convene leaders from each state and several large counties to share information, identify issues and strategies to address them and form a national voice for youth corrections. Education activities also include presentations at conferences hosted by other national organizations and disseminating written materials to the public and policy-makers about the issues in youth corrections, describing the youths and their needs and the system's successes and shortcomings.

CJCA also provides information through the annual publication of the CJCA Yearbook (Juvenile Corrections: A National Perspective) and quarterly Newsletters.

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639 Granite Street, Suite 112 Braintree, MA 02184 781.843.2663 Contact Us

MOODY, FAMIGLIETTI & ANDRONICO
Certified Public Accountants & Consultants

PBS LEARNING INSTITUTE, INC.

FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

Proactive CPA and Consulting Firm

MFA
MOODY, FAMIGLIETTI & ANDRONICO, LLP
Certified Public Accountants & Consultants

To the Board of Directors
PbS Learning Institute, Inc.
Braintree, Massachusetts

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of PbS Learning Institute, Inc. (the "Organization"), which comprise the statements of financial position as of June 30, 2013 and 2012, and the related statements of activities and cash flows for the years 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.

Auditors' Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 auditors consider internal control relevant to the Organization'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 Organization'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 PbS Learning Institute, Inc. as of June 30, 2013 and 2012, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Moody, Famiglietti & Andronico, LLP

Moody, Famiglietti & Andronico, LLP
Tewksbury, Massachusetts
November 13, 2013

June 30		2013		2012
Assets				
Current Assets:				
Cash and Equivalents	$	**133,133**	$	52,766
Short-Term Investments		**3,405**		314,792
Membership Receivables		**169,658**		243,824
Amounts Due from Related Party		**-**		8,916
Prepaid Expenses and Other Current Assets		**18,283**		5,383
Total Current Assets		**324,479**		625,681
Long-Term Investments		**478,325**		249,502
Software Development Costs, Net of Accumulated Amortization		**204,782**		347,762
Property and Equipment, Net of Accumulated Depreciation		**241**		2,643
Security Deposits		**2,311**		-
Total Assets	$	**1,010,138**	$	1,225,588
Liabilities and Net Assets				
Current Liabilities:				
Line of Credit	$	**80,000**	$	-
Accounts Payable and Accrued Expenses		**68,997**		88,777
Deferred Revenue		**140,500**		183,219
Amounts Due to Related Party		**3,470**		-
Total Current Liabilities		**292,967**		271,996
Deferred Rent		**12,582**		-
Total Liabilities		**305,549**		271,996
Unrestricted Net Assets		**704,589**		953,592
Total Liabilities and Net Assets	$	**1,010,138**	$	1,225,588

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

For the Years Ended June 30	**2013**	2012
Revenues and Other Support:		
Membership Dues and Service Revenue	$ **1,509,357**	$ 1,438,819
Private Grants and Other Support	**9,861**	20,062
Total Revenues and Other Support	**1,519,218**	1,458,881
Operating Expenses:		
Consultants	**668,316**	676,707
Salaries	**402,806**	412,471
Payroll Taxes and Fringe Benefits	**186,147**	192,890
Travel	**181,523**	129,455
Depreciation and Amortization	**145,560**	145,273
Office	**69,161**	57,153
Professional Fees	**61,630**	23,304
Miscellaneous	**30,538**	5,775
Advertising	**13,429**	2,687
Insurance	**8,381**	4,485
Total Operating Expenses	**1,767,491**	1,650,200
Non-Operating Activities:		
Interest Income	**8,760**	11,613
Net Realized and Unrealized Losses on Investments	**(9,490)**	(1,563)
Total Non-Operating Activities	**(730)**	10,050
Decrease in Net Assets	**(249,003)**	(181,269)
Net Assets at Beginning of Year	**953,592**	1,134,861
Net Assets at End of Year	$ **704,589**	$ 953,592

For the Years Ended June 30		2013		2012
Cash Flows from Operating Activities:				
Decrease in Net Assets	$	**(249,003)**	$	(181,269)
Adjustments to Reconcile Decrease in Net Assets to Net Cash (Used in) Provided by Operating Activities:				
Depreciation and Amortization		**145,560**		145,273
Net Realized and Unrealized Losses on Investments		**9,490**		1,563
Decrease (Increase) in Membership Receivables		**74,166**		(21,628)
Increase in Prepaid Expenses and Other Current Assets		**(12,900)**		(543)
(Decrease) Increase in Accounts Payable and Accrued Expenses		**(19,780)**		6,997
(Decrease) Increase in Deferred Revenue		**(42,719)**		80,369
Increase in Deferred Rent		**12,582**		-
Net Cash (Used in) Provided by Operating Activities		**(82,604)**		30,762
Cash Flows from Investing Activities:				
Proceeds from Sale of Investments		**418,000**		180,000
Purchases of Investments		**(344,926)**		(331,109)
Net Proceeds Received from Related Party		**12,386**		68,441
Payment of Security Deposit		**(2,311)**		-
Acquisition of Property and Equipment		**(98)**		(2,339)
Software Development Costs		**(80)**		-
Net Cash Provided by (Used in) Investing Activities		**82,971**		(85,007)
Net Cash Provided by Financing Activities:				
Net Proceeds from Line of Credit		**80,000**		-
Net Increase (Decrease) in Cash and Equivalents		**80,367**		(54,245)
Cash and Equivalents, Beginning of Year		**52,766**		107,011
Cash and Equivalents, End of Year	$	**133,133**	$	52,766

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

1. Organization and Significant Accounting Policies:

Nature of Organization: PbS Learning Institute, Inc. (the "Organization" or "PbS") is a national nonprofit organization dedicated to the improvement of youth correctional services and practices. Incorporated in 2004, PbS develops, promotes and monitors the implementation of the performance-based standards for youth correction and detention facilities, to better the quality of life for youths in custody. The Organization sets national standards for safety, education, health and mental health services, security, justice and order within facilities and gives agencies the tools to collect data, analyze the results to design improvement, implement change, and measure effectiveness with subsequent data collections.

Method of Accounting: The financial statements of the Organization have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Classification and Reporting of Net Assets: The Organization reports 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. A description of the three net asset classes follows:

- Unrestricted net assets represent the portion of net assets of PbS that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations. Unrestricted net assets include expendable funds available for the support of PbS as well as funds invested in property and equipment.
- Temporarily restricted net assets represent contributions and other inflows of assets whose use by PbS is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of PbS pursuant to those stipulations. As of June 30, 2013 and 2012, PbS does not have any temporarily restricted net assets.
- Permanently restricted net assets represent contributions and other inflows of assets whose use by PbS is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of PbS. As of June 30, 2013 and 2012, PbS does not have any permanently restricted net assets.

Fair Value: Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. The Organization utilizes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

1. Organization and Significant Accounting Policies (Continued):

Revenue Recognition: Revenues are reported as increases in unrestricted net assets unless the use is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Grant revenues are recognized when granted or upon the performance of reimbursable activities if stipulated. Membership dues are recognized evenly over twelve months. Consulting revenue is recognized as services are performed.

Deferred Revenue: Deferred revenue results from revenues received from membership dues paid in advance.

Contributions: Contributions, including unconditional promises to give, are recognized as revenue in the period promised. Conditional promises to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend are substantially met. Contributions of assets other than cash are reported at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risk involved. Amortization of the discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. An allowance for uncollectible contributions receivable is provided based upon management's judgment of potential defaults. The determination includes such factors as prior collection history, type of contribution and nature of fund raising activities.

Contributions recognized with donor-imposed restrictions that are met in the same year as recognized are reported as revenues of the unrestricted net asset class. Contributions recognized with donor-imposed restrictions that are not met in the year in which they are recognized are reported as revenues of the temporarily restricted net asset class when they are recognized. A reclassification to unrestricted net assets is made to reflect the expiration of such restrictions in the year the restriction is met.

Cash and Equivalents: The Organization has a cash management program, which provides for the investment of excess cash balances primarily in short-term money market accounts, which are valued using Level 1 inputs. The Organization considers such highly liquid investments with original maturities of three months or less when purchased to be cash equivalents. The balance of cash and equivalents may at any time exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash and equivalents.

Investments and Investment Income: Investments are reported at fair value as of the dates of the statements of financial position. Short-term investments consist of government bonds and money market funds which are not intended to be used to meet the immediate operational needs of the Organization. Investments with a maturity greater than one year are classified as long-term. Realized and unrealized gains and losses are reflected in the accompanying statements of activities as a component of non-operating activity along with investment income which consists of interest and dividends.

Membership Receivables: Membership receivables are stated at the amount management expects to collect from the outstanding balances, less an estimate made for doubtful accounts.

Concentrations of Credit Risk: Financial instruments that potentially subject the Organization to concentrations of credit risk consist primarily of cash, cash equivalents, investments, and membership receivables. The Organization maintains its cash, cash equivalents, and investments with high-credit quality financial institutions. Management determines the allowance for doubtful accounts on membership receivables by identifying troubled receivables and by using historical experience applied to an aging receivable, base on payment history and assessment of the member's credit worthiness. As of June 30, 2013 and 2012, management believes an allowance for uncollectible membership receivables is unnecessary.

Property and Equipment: Computer equipment acquisitions are recorded at cost. Depreciation is computed using the straight-line method over an estimated useful life of 3 years.

1. Organization and Significant Accounting Policies (Continued):

Software Development Costs: The Organization capitalizes certain costs associated with the development of software for internal use. Capitalization of computer software development costs begins at the start of the application development stage and ceases once testing is complete and the software is placed in operation. Additional costs may also be capitalized subsequent to the date the software is placed in operation if the modifications result in additional functionality. Software development costs are amortized using the straight-line method over the estimated useful life of the software.

Long-Lived Assets: It is required that long-lived assets be reviewed for possible impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is to be measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. As of June 30, 2013 and 2012, the Organization has determined that long-lived assets, including software development costs, are not impaired.

Deferred Rent: The Organization records rent expense on a constant periodic rate over the term of the lease agreement. The excess of the cumulative rent expense incurred over the cumulative amounts due under the lease agreement is deferred and recognized over the term of the lease.

Advertising Costs: The Organization expenses advertising costs as incurred. During the years ended June 30, 2013 and 2012, the Organization incurred advertising expense in the amounts of $13,429 and $2,687, respectively.

Income Taxes: The Organization is a nonprofit Organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. However, in certain circumstances, the Organization may be subject to federal and state income taxes for profits generated from unrelated trade or business income. As of June 30, 2013 and 2012, management has determined that it does not have any liabilities associated with unrelated trade or business income. As a result, no provision for income taxes is presented in these financial statements.

The Organization assesses the recording of uncertain tax positions by evaluating the minimum recognition threshold and measurement requirements a tax position must meet before being recognized as a benefit in the financial statements. The Organization's policy is to recognize interest and penalties accrued on any uncertain tax positions as a component of income tax expense, if any, in its statements of activities.

The Organization has not recognized any liabilities for uncertain tax positions or unrecognized benefits as of June 30, 2013 or 2012. The Organization does not expect any material change in uncertain tax benefits within the next twelve months.

As of June 30, 2013 and 2012, the Organization is not currently under examination by any taxing authority and are generally open for examination for three years from the date of filing.

Use of Estimates: Management has used estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities in its preparation of the financial statements in accordance GAAP. Actual results experienced by the Organization may differ from those estimates.

Subsequent Events: Management has evaluated subsequent events spanning the period from June 30, 2013 through November 13, 2013, the latter representing the issuance date of these financial statements.

Reclassification: Certain accounts in the June 30, 2012 financial statements have been reclassified for comparative purposes to conform to the presentation in the June 30, 2013 financial statements.

2. Related Party Transactions:

The Organization is related to the Council of Juvenile Correctional Administrators, Inc. (CJCA), through common board members and management. The President of the PbS Board is also a director of CJCA. In addition, one additional PbS Board Member also served on the Board of Directors of CJCA during the years ended June 30, 2013 and 2012.

2. Related Party Transactions (Continued):

PbS and CJCA are both party to a shared services agreement. The services agreement defines the shared operational expenses that are shared between PbS and CJCA, which include occupancy, payroll and related and other administrative costs. The reimbursed expenses related to these transactions are reported net of within the statements of activities.

PbS incurred expenses on behalf of CJCA in the aggregate amount of $39,468 and $272,119, for the years ended June 30, 2013 and 2012, respectively. CJCA incurred expenses on behalf of PbS in the aggregate amount of $96,391 and $97,684 for the years ended June 30, 2013 and 2012, respectively. As of June 30, 2013 and 2012, PbS had net amounts (payable) receivable from PbS in the amounts of $(3,470) and $8,916, respectively.

In addition, during the years ended June 30, 2013 and 2012, there were four members of the Board of Directors employed by three member organizations to which PbS provided services. In the aggregate, PbS recognized service revenue from these three member organizations of $136,539 and $187,675 during the years ended June 30, 2013 and 2012, respectively.

3. Investments:

As of June 30, 2013 and 2012, the Organization invests cash in excess of daily requirements in short-term and long-term investments consisting of a money market account and fixed income securities. As of June 30, 2013 and 2012, investments consist of the following:

	2013	
	Cost	Fair Value
U.S. Government Bonds	$ 491,547	$ 478,326
Money Market Funds	3,405	3,405
	$ 494,952	$ 481,731

	2012	
	Cost	Fair Value
U.S. Government Bonds	$ 249,831	$ 249,502
Money Market Funds	314,792	314,792
	$ 564,623	$ 564,294

Investments are carried at fair value. Unrealized gains (losses) on investments, reflected in the statements of activities, amounted to $12,892 and $1,428 during the years ended June 30, 2013 and 2012, respectively. Realized gains (losses) on investments amounted to $3,402 and $(135) during the years ended June 30, 2013 and 2012, respectively.

4. Property and Equipment:

Property and equipment as of June 30, 2013 and 2012 consists of the following:

	2013	2012
Computer Equipment	$ 7,685	$ 7,587
Less: Accumulated Depreciation	7,444	4,944
	$ 241	$ 2,643

Depreciation expense for the years ended June 30, 2013 and 2012 amounted to $2,500 and $2,204, respectively. Depreciation expense of $674 and $2,023 was charged to PbS from a related party for each of the years ended June 30, 2013 and 2012, respectively, which was attributable to their leasehold improvements.

5. Software Development Costs:

Capitalized software development costs as of June 30, 2013 and 2012 consists of the following:

	2013	2012
Software Development Costs	$ 715,429	$ 715,349
Accumulated Amortization	510,647	367,587
	$ 204,782	$ 347,762

Amortization expense amounted to $143,060 and $143,069 during the years ended June 30, 2013 and 2012, respectively.

6. Fair Value:

The Organization's investments measured at fair value on a reoccurring basis at June 30, 2013 and 2012 are as follows:

		2013		
		Fair Value Measurements at Reporting Date Using		
	Totals	Quoted Prices in Active Markets for Identical Assets or Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
U.S. Government Bonds	$ 478,326	$ -	$ 478,326	$ -
Money Market Funds	3,405	3,405	-	-
Total	$ 481,731	$ 3,405	$ 478,326	$ -

		2012		
		Fair Value Measurements at Reporting Date Using		
	Totals	Quoted Prices in Active Markets for Identical Assets or Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
U.S. Government Bonds	$ 249,502	$ -	$ 249,502	$ -
Money Market Funds	314,792	314,792	-	-
Total	$ 564,294	$ 314,792	$ 249,502	$ -

Following is a description of the valuation methodologies used for assets measured at fair value using level 2 inputs. There have been no changes in the methodologies used for the years ended June 30, 2013 and 2012.

- U.S. Government bonds are valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

7. Line of Credit:

Effective July 2012, the Organization entered into a revolving bank line of credit with a bank with a maximum borrowing limit of $400,000, which is due on demand and renews annually. Under the terms of the line of credit, borrowings are collateralized by a security interest in the Organization's investment accounts. Interest on the outstanding balance is calculated at the bank's prime base rate, with a minimum amount of 3.99% (3.99% at June 30, 2013). As of June 30, 2013, the outstanding borrowings under the line of credit amounted to $80,000.

8. Functional Expenses:

Expenses for the years ended June 30, 2013 and 2012 are comprised of the following functional classifications:

	2013	2012
Program Services	$ 1,431,668	$ 1,343,973
Management and General	335,823	306,227
	$ 1,767,491	$ 1,650,200

9. Operating Leases:

As of March 2013, the Organization is party to a noncancelable lease agreement for office space in Braintree, Massachusetts, which expires in May 2020. The Organization shares this office space with a related party, CJCA. During the year ended June 30, 2013, rent expense incurred under this agreement amount to $16,511.

Future minimum lease payments due under the noncancelable lease agreement as of June 30, 2013, are as follows:

Year Ending June 30,	
2014	$ 47,263
2015	48,644
2016	50,035
2017	51,416
2018	52,807
Thereafter	105,030
	$ 355,195

Based on the shared services agreement with its related party CJCA, half of these future minimum lease payments will be reimbursed by CJCA. The shared services agreement can be terminated with a sixty day notice by either party and the full amount of this lease agreement will remain PbS' obligation.

10. Indemnifications:

In the ordinary course of business, the Organization enters into various agreements containing standard indemnification provisions. The Organization's indemnification obligations under such provisions are typically in effect from the date of execution of the applicable agreement through the end of the applicable statute of limitations. The aggregate maximum potential future liability of the Organization under such indemnification provisions is uncertain. As of June 30, 2013 and 2012, no amounts have been accrued related to such indemnification provisions.

MOODY, FAMIGLIETTI & ANDRONICO
Certified Public Accountants & Consultants

COUNCIL OF JUVENILE CORRECTIONAL ADMINISTRATORS, INC.

FINANCIAL STATEMENTS

JUNE 30, 2011 AND 2010

Proactive certified public accounting and consulting

M F A MOODY, FAMIGLIETTI & ANDRONICO, LLP
Certified Public Accountants & Consultants

To the Board of Directors
Council of Juvenile Correctional Administrators, Inc.
Braintree, Massachusetts

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statements of financial position of Council of Juvenile Correctional Administrators, Inc. (the "Organization") as of June 30, 2011 and 2010, and the related statements of activities, functional expenses, and cash flows for the years 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 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. The Organization is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit also 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 the Organization as of June 30, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Moody, Famiglietti & Andronico, LLP

Moody, Famiglietti & Andronico, LLP
December 22, 2011

June 30	2011	2010
Assets		
Current Assets:		
Cash and Equivalents	$ 34,395	$ 101,102
Short-Term Investments	2,016	400,116
Grants and Accounts Receivable	487,180	94,625
Prepaid Expenses	6,599	10,889
Total Current Assets	530,190	606,732
Long-Term Investments	258,999	472,819
Software Development Costs, Net of Accumulated Amortization	65,359	64,539
Property and Equipment, Net of Accumulated Depreciation	6,413	11,735
Other Assets	9,800	9,800
Total Assets	$ 870,761	$ 1,165,625
Liabilities and Net Assets		
Current Liabilities:		
Accounts Payable	$ 10,614	$ 23,624
Related Party Accounts Payable	77,357	-
Accrued Expenses	39,538	165,850
Deferred Revenue	69,483	76,797
Total Current Liabilities	196,992	266,271
Deferred Rent	7,350	10,253
Total Liabilities	204,342	276,524
Net Assets:		
Unrestricted	(72,016)	237,181
Temporarily Restricted	738,435	651,920
Total Net Assets	666,419	889,101
Total Liabilities and Net Assets	$ 870,761	$ 1,165,625

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

For the Years Ended June 30	2011	2010
Changes in Unrestricted Net Assets:		
Revenues and Other Support:		
Net Assets Released from Restriction	$ 378,485	$ 537,302
Federal Grants	243,355	302,408
Membership Dues	99,702	88,428
Conference Sponsorship Revenues	39,376	34,260
Miscellaneous Income	5,598	5,679
Total Revenues and Other Support	766,516	968,077
Expenses:		
Program Services	760,782	831,072
General and Administrative	327,850	316,798
Fundraising	230	19,414
Total Expenses	1,088,862	1,167,284
Non-Operating Gains and Other Support:		
Interest Income, Net	18,669	17,209
Net Realized and Unrealized (Losses) Gains on Investments	(5,520)	7,589
Total Non-Operating Gains and Other Support	13,149	24,798
Decrease in Unrestricted Net Assets	(309,197)	(174,409)
Changes in Temporarily Restricted Net Assets:		
Private Foundation Grant Revenue	465,000	673,400
Net Assets Released from Restriction	(378,485)	(537,302)
Increase in Temporarily Restricted Net Assets	86,515	136,098
Decrease in Net Assets	(222,682)	(38,311)
Net Assets at Beginning of Year	889,101	927,412
Net Assets at End of Year	$ 666,419	$ 889,101

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

For the Years Ended June 30	2011				2010			
	Program Services	General and Administrative	Fundraising	Total	Program Services	General and Administrative	Fundraising	Total
Salaries	$ 205,585	$ 205,125	$ 230	$ 410,940	$ 225,391	$ 185,710	$ 16,394	$ 427,495
Travel and Meals	206,752	4,894	-	211,646	226,682	26,646	-	253,328
Contract Services	137,699	-	-	137,699	201,602	25,869	-	227,471
Payroll Taxes and Fringe Benefits	64,200	61,924	-	126,124	53,438	22,283	3,020	78,741
Consultants	29,002	-	-	29,002	38,065	-	-	38,065
Rent	12,799	12,747	-	25,546	14,767	11,141	-	25,908
Printing	24,905	-	-	24,905	3,487	-	-	3,487
Depreciation and Amortization	15,186	4,102	-	19,288	2,603	4,865	-	7,468
Retirement Plan	9,167	9,130	-	18,297	7,924	5,977	-	13,901
Professional Fees	8,149	8,117	-	16,266	8,917	6,727	-	15,644
Member Website	13,052	-	-	13,052	9,495	-	-	9,495
Conferences	11,053	1,163	-	12,216	9,585	1,500	-	11,085
Equipment Repairs and Maintenance	11,628	550	-	12,178	5,254	4,726	-	9,980
Telephone	3,250	5,690	-	8,940	4,058	3,589	-	7,647
Supplies	3,346	3,331	-	6,677	4,789	3,612	-	8,401
Insurance	-	5,012	-	5,012	-	4,893	-	4,893
Postage	2,466	1,858	-	4,324	4,153	2,299	-	6,452
Miscellaneous	1,865	2,365	-	4,230	6,429	4,968	-	11,397
Dues and Subscriptions	-	1,842	-	1,842	-	1,638	-	1,638
Educational Materials	667	-	-	667	1,395	15	-	1,410
Advertising	11	-	-	11	3,038	340	-	3,378
Total Functional Expenses	$ 760,782	$ 327,850	$ 230	$ 1,088,862	$ 831,072	$ 316,798	$ 19,414	$ 1,167,284

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

For the Years Ended June 30		2011		2010
Cash Flows from Operating Activities:				
Decrease in Net Assets	$	**(222,682)**	$	(38,311)
Adjustments to Reconcile Decrease in Net Assets to Net Cash Used in Operating Activities:				
Depreciation and Amortization		**21,311**		9,491
Net Realized and Unrealized Losses (Gains) on Investments		**5,520**		(7,589)
Increase in Grants and Accounts Receivable		**(392,555)**		(58,340)
Decrease (Increase) in Prepaid Expenses		**4,290**		(1,375)
(Decrease) Increase in Accounts Payable		**(13,010)**		4,856
Decrease in Grant Payable		**-**		(82,500)
(Decrease) Increase in Accrued Expenses		**(48,955)**		29,464
(Decrease) Increase in Deferred Revenue		**(7,314)**		45,097
Decrease in Deferred Rent		**(2,903)**		(1,588)
Net Cash Used in Operating Activities		**(656,298)**		(100,795)
Cash Flows from Investing Activities:				
Proceeds from Sale of Investments		**625,000**		610,000
Purchase of Investments		**(18,600)**		(492,156)
Capitalization of Software Development Costs		**(16,006)**		(67,142)
Acquisition of Property and Equipment		**(803)**		(2,265)
Net Cash Provided by Investing Activities		**589,591**		48,437
Net Decrease in Cash and Equivalents		**(66,707)**		(52,358)
Cash and Equivalents, Beginning of Year		**101,102**		153,460
Cash and Equivalents, End of Year	$	**34,395**	$	101,102

Supplemental Disclosure of Non-Cash Investing Activities:

During the year ended June 30, 2011, the Organization disposed of fully depreciated property and equipment with an original cost of $23,565.

During the year ended June 30, 2011, the Organization transferred employee benefit related accrued expenses to a related party in the amount of $77,357.

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

1. Significant Accounting Policies:

Nature of Organization: Council of Juvenile Correctional Administrators, Inc. ("CJCA" or the "Organization") is a national non-profit organization dedicated to the improvement of youth correctional services and practices. Incorporated in 1994, CJCA has served to unite the nation's youth correctional chief executive officers to promote and aid advancement within juvenile justice. CJCA provides both membership services and conducts research initiatives throughout the United States of America.

Method of Accounting: The financial statements of the Organization have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Classification and Reporting of Net Assets: CJCA reports 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 June 30, 2011 and 2010, the Organization did not have any permanently restricted net assets.

These classifications are related to the existence or absence of donor imposed or legal restrictions. As of June 30, 2011 and 2010, CJCA had unrestricted net assets representing the portion of net assets of CJCA that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations. Unrestricted net assets include expendable funds available for the support of CJCA as well as funds invested in property and equipment.

Temporarily restricted net assets represent contributions and other inflows of assets whose use by CJCA is limited by donor-imposed stipulations that either expire by the passage of time or can be fulfilled and released by actions of the Organization pursuant to those stipulations.

Fair Value: Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. In order to measure fair value, the Organization uses a fair value hierarchy for valuation inputs which gives the highest priority to quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs.

The fair value hierarchy is as follows:

Level 1 - Inputs utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that management has the ability to access.

Level 2 - Inputs utilize data points that are observable such as quoted prices, interest rates and yield curves.

Level 3 - Inputs are unobservable data points for the asset or liability, and include situations where there is little, if any, market activity for the asset or liability.

Revenue Recognition: Revenues are reported as increases in unrestricted net assets unless the use is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Grant revenues are recognized upon the performance of reimbursable activities. Membership dues are recognized evenly over twelve months.

Contributions: Contributions, including unconditional promises to give, are recognized as revenue in the period promised. Conditional promises to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend are substantially met. Contributions of assets other than cash are reported at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risk involved. Amortization of the discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. An allowance for uncollectible contributions receivable is provided based upon management's judgment of potential defaults. The determination includes such factors as prior collection history, type of contribution and nature of fund raising activities.

Contributions recognized with donor-imposed restrictions that are met in the same year as recognized are reported as revenues of the unrestricted net asset class. Contributions recognized with donor-imposed restrictions that are not met in the year in which they are recognized are reported as revenues of the temporarily restricted net asset class when they are recognized. A reclassification to

1. Significant Accounting Policies (Continued):

unrestricted net assets is made to reflect the expiration of such restrictions in the year the restriction is met.

Cash and Equivalents: CJCA has a cash management program, which provides for the investment of excess cash balances primarily in short-term money market instruments which are valued using level 1 inputs. The Organization considers such highly liquid investments with maturities of three months or less when purchased to be cash equivalents. The balance of cash and equivalents may at any time exceed federally insured limits.

Investments and Investment Income: Investments are reported at fair value as of the date of the statements of financial position. Realized and unrealized gains and losses are reflected in the accompanying statements of activities. Investment income, which consists of interest and dividends, is included in the changes in unrestricted net assets on the accompanying statements of activities.

Grants Receivable: Amounts recorded as grants receivable include amounts due from the Department of Justice and other entities, which relate to reimbursable expenses incurred.

Property and Equipment: Property and equipment are stated at cost on the date of acquisition or at fair value on the date of donation. Depreciation on property and equipment is computed using the straight-line method over the estimated useful lives of the related assets, as follows:

	Years
Computer Equipment	3
Furniture and Fixtures	5
Leasehold Improvements	Life of Lease

Software Development Costs: The Organization capitalizes certain costs associated with the development of software for internal use. Capitalization of computer software development costs begins at the start of the application development stage and ceases once testing is complete and the software is placed in operation. Additional costs may also be capitalized subsequent to the date the software is placed in operation if the modifications result in additional functionality. Computer software development costs are amortized using the straight-line method over a period of five years.

Deferred Rent: The Organization records rent expense related to its office facility in Massachusetts on a straight-line basis over the term of the lease agreement. The excess of the calculated straight-line rent expense to date over the cumulative rent expense incurred to date under the lease agreement is a liability which is recognized over the term of the non-cancellable lease.

Deferred Revenue: Deferred revenue results from revenues received from membership dues paid in advance.

Advertising: The Organization expenses advertising costs as incurred. The Organization incurred advertising expense in the amounts of $11 and $3,378 during the years ended June 30, 2011 and 2010, respectively.

Income Taxes: The Organization is a nonprofit Organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. As a result, no provision for income taxes is presented in these financial statements. However, in certain circumstances, the Organization may be subject to federal and state income taxes for profits generated from unrelated trade or business income. As of June 30, 2011 and 2010, management has determined that it does not have any liabilities associated with unrelated trade or business income.

The Organization assesses the recording of uncertain tax positions by evaluating the minimum recognition threshold and measurement requirements a tax position must meet before being recognized as a benefit in the financial statements. The Organization's policy is to recognize interest and penalties accrued on any uncertain tax positions as a component of income tax expense, if any, in its statements of activities.

The Organization has not recognized any liabilities for uncertain tax positions or unrecognized benefits as of June 30, 2011 or 2010. The Organization does not expect any material change in uncertain tax benefits within the next twelve months.

As of June 30, 2011 and 2010, the Organization is not currently under examination by any taxing jurisdiction. The Organization is generally open to examination by U.S. federal and certain state jurisdictions for three years from the date of filing.

1. Significant Accounting Policies (Continued):

Uses of Estimates: Management has used estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities in its preparation of the financial statements in accordance with GAAP. Actual results experienced by CJCA may differ from those estimates.

Subsequent Events: Management has evaluated subsequent events spanning the period from June 30, 2011 through December 22, 2011, the latter representing the issuance date of these financial statements.

2. Investments:

CJCA invests cash in excess of daily requirements in short-term and long-term investments consisting of a money market account and fixed income securities. The fair value of these investments is determined based on Level 1 observable inputs. Investments as of June 30, 2011 and 2010 consist of the following:

	2011	
	Cost	Fair Value
Corporate Bonds	$ 249,719	$ 258,999
Money Market Funds	2,016	2,016
	$ 251,735	$ 261,015

	2010	
	Cost	Fair Value
Corporate Bonds	$ 457,370	$ 472,819
Money Market Funds	338,938	338,938
Government Bonds	61,971	61,178
	$ 858,279	$ 872,935

Investments are carried at fair value. Realized losses on investments, reflected in the statements of activities, amounted to $144 and $4,575 during the years ended June 30, 2011 and 2010, respectively. Unrealized (losses) and gains amounted to ($5,376) and $12,164 during the years ended June 30, 2011 and 2010, respectively.

3. Government Support:

CJCA received approximately 29% and 27% of its revenue from two federal grants during the years ended June 30, 2011 and 2010, respectively. As of June 30, 2011 and 2010, the grants receivable balances from these grants were $18,434 and $1,597, respectively. All grant payments received by CJCA on contracts with agencies of the U.S. government are subject to audit and any adjustments are recognized in the period the adjustments are made.

4. Property and Equipment:

Property and equipment as of June 30, 2011 and 2010, consists of the following:

	2011	2010
Computer Equipment	$ 31,517	$ 48,762
Furniture and Fixtures	37,137	42,654
Leasehold Improvements	9,440	9,440
	78,094	100,856
Less: Accumulated Depreciation	71,681	89,121
	$ 6,413	$ 11,735

Depreciation expense amounted to $6,125 and $6,888 for the years ended June 30, 2011 and 2010, respectively. Depreciation expense of $2,023 was charged to a related party for each of the years ended June 30, 2011 and 2010, which was attributable to their use of leasehold improvements.

5. Software Development Costs:

Capitalized software development costs as of June 30, 2011 and 2010 consists of the following:

	2011	2010
Capitalized Software Development Costs	$ 83,148	$ 67,142
Less: Accumulated Amortization	17,789	2,603
	$ 65,359	$ 64,539

5. Software Development Costs (Continued):

Amortization expense during the years ended June 30, 2011 and 2010 amounted to $15,186 and $2,603, respectively.

6. Line of Credit:

CJCA has a revolving bank line of credit agreement with a maximum borrowing amount of $100,000, which expires in October 2013. The line of credit is collateralized by a security interest in certain assets of CJCA. Interest on the outstanding balance is calculated at 5% per annum. As of June 30, 2011 and 2010, there were no borrowings outstanding under the line of credit. CJCA is not in compliance with certain covenants associated with this agreement as of June 30, 2011 and 2010. As of June 30, 2011 and 2010, the bank waived compliance with these covenants.

7. Temporarily Restricted Net Assets:

The temporarily restricted net assets reflected in the statements of financial position are subject to donor-imposed stipulations that can be fulfilled and released by actions taken by CJCA pursuant to those stipulations. As of June 30, 2011 and 2010, temporarily restricted net assets consist of $738,435 and $651,920, respectively, restricted for the purpose of operating support for the program "Models for Change."

8. Net Assets Released from Restrictions:

During the years ended June 30, 2011 and 2010, temporarily restricted net assets in the amounts of $378,485 and $537,302, respectively, were released from restriction for the purpose of operating support for the program "Models for Change."

9. Retirement Plan:

CJCA sponsored a SIMPLE retirement program. All employees who received at least $5,000 in compensation in the prior calendar year were eligible to participate. Total contributions to the plan by CJCA for the years ended June 30, 2011 and 2010 were $7,194 and $13,901, respectively, which represented a contribution rate of 3% on wages paid to each participating employee. The SIMPLE retirement program was discontinued on January 1, 2011, when the Organization established a defined contribution plan covering substantially all of its employees who meet certain eligibility requirements. The Plan allows for employee salary deferrals not to exceed the legal limit. The Organization makes a matching contribution to the plan each year of 100% of each eligible participant's contribution of up to 3% of eligible compensation plus 50% of the next 2% of eligible compensation. In addition, the Organization may make profit sharing contributions to the plan. During the year ended June 30, 2011, the Organization made matching contributions to the plan of $11,103 but did not make profit sharing contributions to the plan.

10. Operating Leases:

The Organization is party to a noncancelable lease agreement for office space in Braintree, Massachusetts, expiring in February 2013. During the years ended June 30, 2011 and 2010, rent expense incurred by CJCA under this lease agreement amounted to $25,546 and $25,908, respectively.

CJCA also leases certain office equipment under a noncancelable lease agreement, which expires in April 2014. During each of the years ended June 30, 2011 and 2010, lease expense incurred by CJCA under this lease agreement amounted to $1,460.

Future minimum rental payments due under these noncancelable lease agreements are as follows:

Year Ended June 30,	
2012	$ 51,973
2013	35,640
2014	447
	$ 88,060

11. Related Party:

CJCA is related to another nonprofit organization, PbS Learning Institute, Inc. (PbS), through common board members and management. The President of the PbS Board is also a director of CJCA. In addition, the Executive Director of CJCA and one additional PbS Board Member also served on the Board of Directors of CJCA during the years ended June 30, 2011 and 2010.

11. Related Party (Continued):

Amounts paid by the Organization on behalf of PbS, which were reimbursed by PbS during the year or were reimbursable as of the end of the year, amounted to $663,192 and $971,505 for the years ended June 30, 2011 and 2010, respectively. As of June 30, 2011 and 2010, CJCA had amounts receivable from PbS in the amounts of $3,746 and $92,094, respectively. The reimbursed expenses related to these transactions are reported net of expenses within the statements of activities.

During the year ended June 30, 2011, certain CJCA employees were formally transferred to PbS and are now employees of PbS. As a result of the transfer, accumulated benefits, including compensation and vacation became the liability of PbS. CJCA reimbursed PbS for this transfer of liability subsequent to year end. As of June 30, 2011, CJCA had amounts payable to PbS in the amount of $77,357 for accrued compensation, vacation, and other associated fringe benefits.

12. Indemnification:

In the ordinary course of business, the Organization enters into various agreements containing standard indemnification provisions. The Organization's indemnification obligations under such provisions are typically in effect from the date of execution of the applicable agreement, through the end of the applicable statute of limitations. The aggregate maximum potential future liability of the Organization under such indemnification provisions is uncertain. As of June 30, 2011 and 2010, no liability amounts have been accrued related to such indemnification provisions.

MFA

MOODY, FAMIGLIETTI & ANDRONICO
Certified Public Accountants & Consultants

COUNCIL OF JUVENILE CORRECTIONAL ADMINISTRATORS, INC.

FINANCIAL STATEMENTS

JUNE 30, 2010 AND 2009

Proactive certified public accounting and consulting

MFA
MOODY, FAMIGLIETTI & ANDRONICO, LLP
Certified Public Accountants & Consultants

To the Board of Directors
Council of Juvenile Correctional Administrators, Inc.
Braintree, Massachusetts

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statements of financial position of Council of Juvenile Correctional Administrators, Inc. (the "Organization") as of June 30, 2010 and 2009, and the related statements of activities, functional expenses, and cash flows for the years 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 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. The Organization is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit also 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 the Organization as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Moody, Famiglietti & Andronico, LLP

Moody, Famiglietti & Andronico, LLP
February 8, 2011

June 30		2010		2009
Assets				
Current Assets:				
Cash and Equivalents	$	101,102	$	153,460
Short-Term Investments		400,116		919,965
Grants and Accounts Receivable		94,625		36,285
Prepaid Expenses		10,889		9,514
Total Current Assets		606,732		1,119,224
Long-Term Investments		472,819		63,225
Software Development Costs, Net of Accumulated Amortization		64,539		-
Property and Equipment, Net of Accumulated Depreciation		11,735		16,358
Other Assets		9,800		9,800
Total Assets	$	1,165,625	$	1,208,607
Liabilities and Net Assets				
Current Liabilities:				
Accounts Payable	$	23,624	$	18,768
Grant Payable		-		82,500
Accrued Expenses		165,850		136,386
Deferred Revenue		76,797		31,700
Total Current Liabilities		266,271		269,354
Deferred Rent		10,253		11,841
Total Liabilities		276,524		281,195
Net Assets:				
Unrestricted		237,181		411,590
Temporarily Restricted		651,920		515,822
Total Net Assets		889,101		927,412
Total Liabilities and Net Assets	$	1,165,625	$	1,208,607

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

For the Years Ended June 30	2010	2009
Changes in Unrestricted Net Assets:		
Revenues and Other Support:		
Net Assets Released from Restriction	$ 537,302	$ 252,968
Federal Grants	302,408	535,036
Membership Dues	88,428	77,025
Conference Sponsorship Revenues	34,260	26,303
Miscellaneous Income	5,679	4,040
Private Foundation Grants	-	292,648
Total Revenues and Other Support	968,077	1,188,020
Expenses:		
Program Services	831,072	938,252
General and Administrative	316,798	427,996
Fundraising	19,414	-
Total Expenses	1,167,284	1,366,248
Non-Operating Gains and Other Support:		
Interest Income	17,209	13,937
Net Realized and Unrealized Gains on Investments	7,589	1,219
Total Non-Operating Gains and Other Support	24,798	15,156
Decrease in Unrestricted Net Assets	(174,409)	(163,072)
Changes in Temporarily Restricted Net Assets:		
Private Foundation Grant Revenue	673,400	659,075
Net Assets Released from Restriction	(537,302)	(252,968)
Increase in Temporarily Restricted Net Assets	136,098	406,107
(Decrease) Increase in Net Assets	(38,311)	243,035
Net Assets at Beginning of Year	927,412	684,377
Net Assets at End of Year	$ 889,101	$ 927,412

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

For the Years Ended June 30	2010 Program Services	2010 General and Administrative	2010 Fundraising	2010 Total	2009 Program Services	2009 General and Administrative	2009 Fundraising	2009 Total
Salaries	$ 225,391	$ 185,710	$ 16,394	$ 427,495	$ 299,370	$ 194,696	$ -	$ 494,066
Travel and Meals	226,682	26,646	-	253,328	153,601	40,300	-	193,901
Contract Services	201,602	25,869	-	227,471	195,170	57,100	-	252,270
Payroll Taxes and Fringe Benefits	53,438	22,283	3,020	78,741	87,178	76,285	-	163,463
Consultants	38,065	-	-	38,065	103,620	-	-	103,620
Rent	14,767	11,141	-	25,908	19,439	12,960	-	32,399
Professional Fees	8,917	6,727	-	15,644	10,633	7,088	-	17,721
Retirement Plan	7,924	5,977	-	13,901	9,443	6,295	-	15,738
Miscellaneous	6,429	4,968	-	11,397	663	5,757	-	6,420
Conferences	9,585	1,500	-	11,085	9,088	5,114	-	14,202
Equipment Repairs and Maintenance	5,254	4,726	-	9,980	9,259	2,359	-	11,618
Member Website	9,495	-	-	9,495	5,400	-	-	5,400
Supplies	4,789	3,612	-	8,401	2,432	4,319	-	6,751
Telephone	4,058	3,589	-	7,647	5,599	3,733	-	9,332
Depreciation and Amortization	2,603	4,865	-	7,468	6,199	4,132	-	10,331
Postage	4,153	2,299	-	6,452	6,098	2,889	-	8,987
Insurance	-	4,893	-	4,893	-	2,998	-	2,998
Printing	3,487	-	-	3,487	14,484	553	-	15,037
Advertising	3,038	340	-	3,378	-	-	-	-
Dues and Subscriptions	-	1,638	-	1,638	-	830	-	830
Educational Materials	1,395	15	-	1,410	576	588	-	1,164
Total Functional Expenses	$ 831,072	$ 316,798	$ 19,414	$ 1,167,284	$ 938,252	$ 427,996	$ -	$ 1,366,248

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

For the Years Ended June 30	2010	2009
Cash Flows from Operating Activities:		
(Decrease) Increase in Net Assets	$ (38,311)	$ 243,035
Adjustments to Reconcile (Decrease) Increase in Net Assets to Net Cash (Used in) Provided by Operating Activities:		
Depreciation	9,491	10,331
Net Realized and Unrealized Gains on Investments	(7,589)	(1,219)
(Increase) Decrease in Grants and Accounts Receivable	(58,340)	7,597
Increase in Prepaid Expenses	(1,375)	(4,919)
Increase in Accounts Payable	4,856	654
Decrease in Grant Payable	(82,500)	(55,000)
Increase in Accrued Expenses	29,464	5,030
Increase (Decrease) in Deferred Revenue	45,097	(23,076)
Decrease in Deferred Rent	(1,588)	(409)
Net Cash (Used in) Provided by Operating Activities	(100,795)	182,024
Cash Flows from Investing Activities:		
Proceeds from Sale of Investments	610,000	640,000
Purchase of Investments	(492,156)	(714,987)
Capitalization of Software Development Costs	(67,142)	-
Acquisition of Property and Equipment	(2,265)	(15,955)
Net Cash Provided by (Used in) Investing Activities	48,437	(90,942)
Net (Decrease) Increase in Cash and Equivalents	(52,358)	91,082
Cash and Equivalents, Beginning of Year	153,460	62,378
Cash and Equivalents, End of Year	$ 101,102	$ 153,460

Supplemental Disclosure of Non-Cash Investing Activities:

During the year ended June 30, 2009, the Organization disposed of fully depreciated property and equipment with an original cost of $1,441.

1. Significant Accounting Policies:

Nature of Organization: Council of Juvenile Correctional Administrators, Inc. ("CJCA" or the "Organization") is a national non-profit organization dedicated to the improvement of youth correctional services and practices. Incorporated in 1994, CJCA has served to unite the nation's youth correctional chief executive officers to promote and aid advancement within juvenile justice. CJCA provides both membership services and conducts research initiatives throughout the United States of America.

Accounting Standards Codification: During the year ended June 30, 2010, the Organization adopted the *FASB Accounting Standards Codification* (ASC). The ASC became the single official source of authoritative accounting principles generally accepted in the United States of America (GAAP) recognized by the Financial Accounting Standards Board (FASB), other than guidance issued by the Securities and Exchange Commission. The adoption of the ASC did not have a material impact on the Organization's financial statements. However, the adoption of the ASC changed the Organization's references to GAAP in its financial statements.

Method of Accounting: The financial statements of the Organization have been prepared using the accrual basis of accounting in accordance with GAAP.

Fair Value: The Organization reports under the provisions of ASC 820-10 [Prior Authoritative Guidance: Statement of Financial Accounting Standards No. 157, *Fair Value Measurements*] (ASC 820-10). ASC 820-10 defines fair value, establishes a framework for measuring fair value in accordance with GAAP and expands disclosures about fair value measurements.

ASC 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. ASC 820-10 establishes a fair value hierarchy for valuation inputs that gives the highest priority to quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs.

The fair value hierarchy is as follows:

Level 1 - Inputs utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access.

Level 2 - Inputs utilize data points that are observable such as quoted prices, interest rates and yield curves.

Level 3 - Inputs are unobservable data points for the asset or liability, and include situations where there is little, if any, market activity for the asset or liability.

Classification and Reporting of Net Assets: CJCA reports under the provisions of ASC No. 958-205 [Prior Authoritative Guidance: SFAS No. 117, *Financial Statements of Not-for-Profit Organizations*] (ASC 958-205). In accordance with ASC 958-205, CJCA 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 June 30, 2010 and 2009, the Organization did not have any permanently restricted net assets.

These classifications are related to the existence or absence of donor imposed or legal restrictions. As of June 30, 2010 and 2009, CJCA had unrestricted net assets representing the portion of net assets of CJCA that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations. Unrestricted net assets include expendable funds available for support of CJCA as well as funds invested in property and equipment.

Temporarily restricted net assets result from contributions and other inflows of assets whose use is limited by donor-imposed stipulations that either expire by the passage of time or can be fulfilled and released by actions of the Organization pursuant to those stipulations.

Cash and Equivalents: CJCA has a cash management program, which provides for the investment of excess cash balances primarily in short-term money market instruments. The Organization considers such highly liquid investments with maturities of three months or

1. Significant Accounting Policies (Continued):

less when purchased to be cash equivalents. The balance of cash and equivalents may at any time exceed federally insured limits.

Investment Securities: CJCA reports under the provisions of ASC No. 958-320 [Prior Authoritative Guidance: SFAS No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations* (ASC 958-320). In accordance with ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statements of financial position. Investments with a maturity due date of greater than one year from the date of the statements of financial position are classified as long-term. Unrealized and realized gains and losses are included in the statements of activities.

Grants Receivable: Amounts recorded as grants receivable include amounts due from the Department of Justice and other entities, which relate to reimbursable expenses incurred.

Property and Equipment: Property and equipment are stated at cost on the date of acquisition or at fair value on the date of donation. Depreciation on property and equipment is computed using the straight-line method over the estimated useful lives of the related assets, as follows:

	Years
Computer Equipment	3
Furniture and Fixtures	5
Leasehold Improvements	Life of Lease

Software Development Costs: Under the provisions of ASC No. 350-40 [Prior Authoritative Guidance: Statement of Position (SOP) No. 98-1, *Accounting for the Costs of Computer Software Developed or Obtained for Internal Use*] (ASC 350-40), the Organization capitalizes certain costs associated with the development of software for internal use. Capitalization of computer software development costs begins at the start of the application development stage and ceases once testing is complete and the software is placed in operation. Additional costs may also be capitalized subsequent to the date the software is placed in operation if the modifications result in additional functionality. Computer software development costs are amortized using the straight-line method over a period of five years.

Deferred Rent: The Organization records rent expense related to its office facility in Massachusetts on a straight-line basis over the term of the lease agreement. The excess of the calculated straight-line rent expense to date over the cumulative rent expense incurred to date under the lease agreement is a liability which is recognized over the term of the non-cancellable lease.

Revenue Recognition: Revenues are reported as increases in unrestricted net assets unless the use is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Grant revenues are recognized upon the performance of reimbursable activities. Membership dues are recognized evenly over twelve months.

Contributions: Contributions, including unconditional promises to give, are recognized as revenues at the date the promise is received (pledged). Conditional promises to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value.

Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenues of the unrestricted net asset class. Contributions received with donor-imposed restrictions that are met subsequent to the year in which they are received are reported as revenues of the temporarily restricted net asset class when they are received. A reclassification to unrestricted net assets is made to reflect the expiration of such restrictions in the year the restriction is met.

Deferred Revenue: Deferred revenue results from revenues received from membership dues paid in advance.

Advertising: The Organization expenses advertising costs as incurred. The Organization incurred advertising expense in the amount of $3,378 during the year ended June 30, 2010. The Organization did not incur advertising expense during the year ended June 30, 2009.

1. Significant Accounting Policies (Continued):

Income Taxes: The Organization is a nonprofit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes on trade or business profits generated by activities related to the Organization's exempt function. The Organization may be subject to federal and state income taxes for profits generated from trade or business activities unrelated to the Organization's exempt function.

During the year ended June 30, 2010, the Organization adopted ASC No. 740-10-25 [Prior Authoritative Guidance: FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes – An Interpretation of FASB Statement No. 109*] (ASC 740-10-25), which clarifies the accounting for uncertainty in income taxes by prescribing the minimum recognition threshold and measurement requirements a tax position must meet before being recognized as a benefit in the financial statements. ASC 740-10-25 also provides guidance on derecognition, measurement, classification, interest and penalties, accounting for interim periods and disclosures for uncertain tax positions.

The Organization's policy is to recognize interest and penalties accrued on any uncertain tax positions as a component of income tax expense, if any, in its statements of activities. As of June 30, 2010, the Organization has not accrued interest and penalties for uncertain tax benefits, as management believes the Organization has not generated any unrelated business taxable income. The Organization is not currently under examination by any taxing jurisdictions. The Organization's federal and state tax returns are generally open for examination for three years following the date filed.

Uses of Estimates: Management has used estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities in its preparation of the financial statements in accordance with GAAP. Actual results experienced by CJCA may differ from those estimates.

Subsequent Events: In accordance with ASC No. 855-10 [Prior Authoritative Guidance: SFAS No. 165, *Subsequent Events*] (ASC 855-10), management has evaluated subsequent events spanning the period from June 30, 2010 through February 8, 2011, the latter representing the issuance date of these financial statements.

2. Investments:

CJCA invests cash in excess of daily requirements in short-term and long-term investments consisting of a money market account and fixed income securities. The fair value of these investments is determined based on Level 1 observable inputs under ASC 820-10. Investments as of June 30, 2010 and 2009 consist of the following:

	2010	
	Cost	Fair Value
Corporate Bonds	$ 457,370	$ 472,819
Money Market Funds	338,938	338,938
Government Bonds	61,971	61,178
	$ 858,279	$ 872,935

	2009	
	Cost	Fair Value
Money Market Funds	$ 889,772	$ 889,772
Government Bonds	60,723	63,225
Corporate Bonds	30,203	30,193
	$ 980,698	$ 983,190

Investments are carried at fair value. Realized losses on investments, reflected in the statements of activities, amounted to $4,575 and $1,033 during the years ended June 30, 2010 and 2009, respectively. Unrealized gains amounted to $12,164 and $2,252 during the years ended June 30, 2010 and 2009, respectively.

3. Government Support:

CJCA received approximately 27% and 34% of its revenue from two federal grants during the years ended June 30, 2010 and 2009, respectively. As of June 30, 2010 and 2009, the grants receivable balances from these grants were $1,597 and $4,824, respectively. All grant payments received by CJCA on contracts with agencies of the U.S. government are subject to audit and any adjustments are recognized in the period the adjustments are made.

4. Property and Equipment:

Property and equipment as of June 30, 2010 and 2009, consists of the following:

	2010	2009
Computer Equipment	$ 48,762	$ 46,497
Furniture and Fixtures	42,654	42,654
Leasehold Improvements	9,440	9,440
	100,856	98,591
Less: Accumulated Depreciation	89,121	82,233
	$ 11,735	$ 16,358

Depreciation expense amounted to $9,491 and $10,331 for the years ended June 30, 2010 and 2009, respectively. Depreciation expense of $2,023 was charged to a related party for the year ended June 30, 2010, which was attributable to their use of leasehold improvements.

5. Software Development Costs:

Capitalized software development costs as of June 30, 2010 amount to $67,142. Amortization of software development costs begins once development is complete and the software is placed in operation. Amortization expense during the year ended June 30, 2010 amounted to $2,603.

6. Line of Credit:

CJCA has a revolving bank line of credit agreement with a maximum borrowing amount of $100,000, which expires in October 2011. The line of credit is collateralized by a security interest in certain assets of CJCA. Interest on the outstanding balance is calculated at 5% per annum. As of June 30, 2010 and 2009, there were no borrowings outstanding under the line of credit. CJCA is not in compliance with certain covenants associated with this agreement as of June 30, 2010. As of June 30, 2010, the bank waived compliance with these covenants.

7. Temporarily Restricted Net Assets:

The temporarily restricted net assets reflected in the statements of financial position are subject to donor-imposed stipulations that can be fulfilled and released by actions taken by CJCA pursuant to those stipulations. As of June 30, 2010 and 2009, temporarily restricted net assets consist of $651,920 and $507,747, respectively, restricted for the purpose of operating support for the program "Models for Change." In addition, as of June 30, 2009, the Organization had temporarily restricted net assets of $8,075 restricted for the purpose of supporting the Organization's 15th anniversary event which took place subsequent to year end.

8. Net Assets Released from Restrictions:

During the years ended June 30, 2010 and 2009, temporarily restricted net assets in the amounts of $537,302 and $252,968, respectively, were released from restriction for operating support and the Organization's 15th anniversary event.

9. Retirement Plan:

CJCA sponsors a SIMPLE retirement program. All employees who receive at least $5,000 in compensation in the prior calendar year are eligible to participate. Total contributions to the plan by CJCA for the years ended June 30, 2010 and 2009 were $13,901 and $15,738, respectively, which represented a contribution rate of 3% on wages paid to each participating employee.

10. Operating Leases:

The Organization is party to a non-cancelable lease agreement for office space in Braintree, Massachusetts, expiring in February 2013. During the years ended June 30, 2010 and 2009, rent expense incurred by CJCA under this lease agreement amounted to $25,908 and $32,399 respectively.

CJCA also leases certain office equipment under a noncancelable lease agreement, which expires in April 2014. During the years ended June 30, 2010 and 2009, lease expense incurred by CJCA under this lease agreement amounted to $1,460 and $1,512, respectively.

10. Operating Leases (Continued):

Future minimum rental payments due under the noncancelable lease agreements are as follows:

Year Ended June 30,	
2011	$ 50,748
2012	51,973
2013	35,640
2014	447
	$ 138,808

11. Related Party:

CJCA is related to another nonprofit organization, PbS Learning Institute, Inc. (PbS), through common board members and management. The President of the PbS Board is also a director of CJCA. In addition the Executive Director of CJCA and one additional PbS Board Member also served on the Board of Directors of CJCA during the years ended June 30, 2010 and 2009. Amounts paid by the Organization on behalf of PbS, which were reimbursed by PbS during the year or were reimbursable as of the end of the year, amounted to $971,505 and $524,780 for the years ended June 30, 2010 and 2009, respectively. As of June 30, 2010 and 2009, CJCA had amounts receivable from PbS in the amounts of $92,094 and $28,183, respectively. The reimbursed expenses related to these transactions are reported net of expenses within the statements of activities.

12. Indemnification:

The Organization's bylaws provide that the Organization indemnify its trustees, officers and directors for certain events or occurrences that happen by reason of the fact that the trustee, officer or director is, was, or has agreed to serve as a trustee, officer or director of the Organization. The maximum potential amount of future payments the Organization could be required to make under these indemnification agreements is unlimited.

The Organization may also enter into other indemnification agreements in the normal course of business. As of June 30, 2010 and 2009, the Organization had not experienced any losses related to these indemnification obligations, and no claims with respect thereto were outstanding.

From time to time, the Organization is included in legal and administrative proceedings and claims of various types, which arise in the ordinary course of business. In the opinion of the Organization's management, based on information furnished by counsel and others, the ultimate liability, if any, of the aforementioned claims is not expected to have a material impact on the Organization's financial position.

MOODY, FAMIGLIETTI & ANDRONICO
Certified Public Accountants & Consultants

COUNCIL OF JUVENILE CORRECTIONAL ADMINISTRATORS, INC.

FINANCIAL STATEMENTS

JUNE 30, 2012 AND 2011

Proactive certified public accounting and consulting

MFA
MOODY, FAMIGLIETTI & ANDRONICO, LLP
Certified Public Accountants & Consultants

To the Board of Directors
Council of Juvenile Correctional Administrators, Inc.
Braintree, Massachusetts

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

We have reviewed the accompanying statement of financial position of the Council of Juvenile Correctional Administrators, Inc. as of June 30, 2012, and the related statements of activities, functional expenses and cash flows for the year then ended. A review consists principally of inquiries of the Organization's management and analytical procedures applied to management's financial data. It is substantially less in scope than an audit in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying June 30, 2012 financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The financial statements as of and for the year ended June 30, 2011, were audited by us and we expressed an unqualified opinion on them in our report dated December 22, 2011, but we have not performed any auditing procedures since that date.

Moody, Famiglietti & Andronico, LLP

Moody, Famiglietti & Andronico, LLP
October 31, 2012

For the Years Ended June 30		(Reviewed) 2012		(Audited) 2011
Assets				
Current Assets:				
Cash and Equivalents	$	18,189	$	34,395
Short-Term Investments		231,657		2,016
Grants and Accounts Receivable		30,710		487,180
Prepaid Expenses		7,461		6,599
Total Current Assets		288,017		530,190
Long-Term Investments		-		258,999
Software Development Costs, Net of Accumulated Amortization		27,087		65,359
Property and Equipment, Net of Accumulated Depreciation		2,032		6,413
Other Assets		9,800		9,800
Total Assets	$	326,936	$	870,761
Liabilities and Net Assets				
Current Liabilities:				
Accounts Payable	$	28,592	$	10,614
Related Party Accounts Payable		8,916		77,357
Line of Credit		60,000		-
Accrued Expenses		34,883		39,538
Deferred Revenue		80,357		69,483
Total Current Liabilities		212,748		196,992
Deferred Rent		3,266		7,350
Total Liabilities		216,014		204,342
Net Assets:				
Unrestricted		(286,113)		(72,016)
Temporarily Restricted		397,035		738,435
Total Net Assets		110,922		666,419
Total Liabilities and Net Assets	$	326,936	$	870,761

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

For the Years Ended June 30	(Reviewed) 2012	(Audited) 2011
Changes in Unrestricted Net Assets:		
Revenues and Other Support:		
Net Assets Released from Restriction	$ 341,400	$ 378,485
Federal Grants	318,559	243,355
Membership Dues	112,037	99,702
Conference Sponsorship Revenues	37,561	39,376
Miscellaneous Income	3,561	5,598
Consulting Revenue	4,309	-
Total Revenues and Other Support	817,427	766,516
Expenses:		
Program Services	841,359	760,782
General and Administrative	193,399	327,850
Fundraising	2,107	230
Total Expenses	1,036,865	1,088,862
Non-Operating Gains and Other Support:		
Interest Income, Net	7,456	18,669
Net Realized and Unrealized Losses on Investments	(1,756)	(5,520)
Interest Expense	(359)	-
Total Non-Operating Gains and Other Support	5,341	13,149
Decrease in Unrestricted Net Assets	(214,097)	(309,197)
Changes in Temporarily Restricted Net Assets:		
Private Foundation Grant Revenue	-	465,000
Net Assets Released from Restriction	(341,400)	(378,485)
(Decrease) Increase in Temporarily Restricted Net Assets	(341,400)	86,515
Decrease in Net Assets	(555,497)	(222,682)
Net Assets at Beginning of Year	666,419	889,101
Net Assets at End of Year	$ 110,922	$ 666,419

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

For the Years Ended June 30	(Reviewed) 2012 Program Services	General and Administrative	Fundraising	Total	(Audited) 2011 Program Services	General and Administrative	Fundraising	Total
Salaries	$ 263,738	$ 102,217	$ 1,286	$ 367,241	$ 205,585	$ 205,125	$ 230	$ 410,940
Contract Services	169,761	1,739	-	171,500	137,699	-	-	137,699
Travel and Meals	154,099	4,369	-	158,468	206,752	4,894	-	211,646
Payroll Taxes and Fringe Benefits	78,038	43,761	639	122,438	64,200	61,924	-	126,124
Depreciation and Amortization	38,272	2,358	-	40,630	15,186	4,102	-	19,288
Member Website	38,050	-	-	38,050	13,052	-	-	13,052
Consultants	34,289	-	-	34,289	29,002	-	-	29,002
Rent	18,891	8,221	76	27,188	12,799	12,747	-	25,546
Professional Fees	12,258	4,757	60	17,075	8,149	8,117	-	16,266
Retirement Plan	11,164	4,726	-	15,890	9,167	9,130	-	18,297
Telephone	6,310	2,908	9	9,227	3,250	5,690	-	8,940
Equipment Repairs and Maintenance	6,598	1,230	-	7,828	11,628	550	-	12,178
Printing	2,589	4,505	-	7,094	24,905	-	-	24,905
Insurance	-	4,674	-	4,674	-	5,012	-	5,012
Miscellaneous	1,152	3,320	-	4,472	1,865	2,365	-	4,230
Supplies	1,992	1,728	-	3,720	3,346	3,331	-	6,677
Postage	2,401	1,190	16	3,607	2,466	1,858	-	4,324
Dues and Subscriptions	185	1,325	21	1,531	-	1,842	-	1,842
Conferences	1,085	-	-	1,085	11,053	1,163	-	12,216
Educational Materials	487	371	-	858	667	-	-	667
Advertising	-	-	-	-	11	-	-	11
Total Functional Expenses	$ 841,359	$ 193,399	$ 2,107	$ 1,036,865	$ 760,782	$ 327,850	$ 230	$ 1,088,862

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

For the Years Ended June 30	(Reviewed) 2012	(Audited) 2011
Cash Flows from Operating Activities:		
Decrease in Net Assets	$ (555,497)	$ (222,682)
Adjustments to Reconcile Decrease in Net Assets to Net Cash Used in Operating Activities:		
Depreciation and Amortization	42,653	21,311
Net Realized and Unrealized Losses on Investments	1,756	5,520
Decrease (Increase) in Grants and Accounts Receivable	456,470	(392,555)
(Increase) Decrease in Prepaid Expenses	(862)	4,290
Increase (Decrease) in Accounts Payable	17,978	(13,010)
Decrease in Accrued Expenses	(4,655)	(48,955)
Increase (Decrease) in Deferred Revenue	10,874	(7,314)
Decrease in Deferred Rent	(4,084)	(2,903)
Net Cash Used in Operating Activities	(35,367)	(656,298)
Cash Flows from Investing Activities:		
Proceeds from Sale of Investments	325,000	625,000
Purchase of Investments	(297,398)	(18,600)
Software Development Costs	-	(16,006)
Acquisition of Property and Equipment	-	(803)
Net Cash Provided by Investing Activities	27,602	589,591
Cash Flows from Financing Activities:		
Net Proceeds from Line of Credit	60,000	-
Net Cash Paid to Related Party	(68,441)	-
Net Cash Used in Financing Activities	(8,441)	-
Net Decrease in Cash and Equivalents	(16,206)	(66,707)
Cash and Equivalents, Beginning of Year	34,395	101,102
Cash and Equivalents, End of Year	$ 18,189	$ 34,395

Supplemental Disclosure of Non-Cash Investing Activities:

During the year ended June 30, 2012, the Organization disposed of fully depreciated property and equipment with an original cost of $14,334.

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

1. Organization and Significant Accounting Policies:

Nature of Organization: Council of Juvenile Correctional Administrators, Inc. ("CJCA" or the "Organization") is a national non-profit organization dedicated to the improvement of youth correctional services and practices. Incorporated in 1994, CJCA has served to unite the nation's youth correctional chief executive officers to promote and aid advancement within juvenile justice. CJCA provides both membership services and conducts research initiatives throughout the United States of America.

Method of Accounting: The financial statements of the Organization have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Classification and Reporting of Net Assets: CJCA reports 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 June 30, 2012 and 2011, the Organization did not have any permanently restricted net assets.

These classifications are related to the existence or absence of donor imposed or legal restrictions. As of June 30, 2012 and 2011, CJCA had unrestricted net assets representing the portion of net assets of CJCA that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations. Unrestricted net assets include expendable funds available for the support of CJCA as well as funds invested in property and equipment.

Temporarily restricted net assets represent contributions and other inflows of assets whose use by CJCA is limited by donor-imposed stipulations that either expire by the passage of time or can be fulfilled and released by actions of the Organization pursuant to those stipulations.

Fair Value: Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. In order to measure fair value, the Organization uses a fair value hierarchy for valuation inputs which gives the highest priority to quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs.

The fair value hierarchy is as follows:

Level 1 - Inputs utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that management has the ability to access.

Level 2 - Inputs utilize data points that are observable such as quoted prices, interest rates and yield curves.

Level 3 - Inputs are unobservable data points for the asset or liability, and include situations where there is little, if any, market activity for the asset or liability.

Revenue Recognition: Revenues are reported as increases in unrestricted net assets unless the use is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Grant revenues are recognized upon the performance of reimbursable activities. Membership dues are recognized evenly over twelve months.

Contributions: Contributions, including unconditional promises to give, are recognized as revenue in the period promised. Conditional promises to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend are substantially met. Contributions of assets other than cash are reported at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risk involved. Amortization of the discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. An allowance for uncollectible contributions receivable is provided based upon management's judgment of potential defaults. The determination includes such factors as prior collection history, type of contribution and nature of fund raising activities.

Contributions recognized with donor-imposed restrictions that are met in the same year as recognized are reported as revenues of the unrestricted net asset class. Contributions recognized with donor-imposed restrictions that are not met in the year in which they are recognized are reported as revenues of the temporarily restricted net asset class when they are recognized. A reclassification to

1. Organization and Significant Accounting Policies (Continued):

unrestricted net assets is made to reflect the expiration of such restrictions in the year the restriction is met.

Cash and Equivalents: CJCA has a cash management program, which provides for the investment of excess cash balances primarily in short-term money market instruments which are valued using Level 1 inputs. The Organization considers such highly liquid investments with maturities of three months or less when purchased to be cash equivalents. The balance of cash and equivalents may at any time exceed federally insured limits.

Investments and Investment Income: Investments are reported at fair value as of the date of the statements of financial position. Realized and unrealized gains and losses are reflected in the accompanying statements of activities. Investment income, which consists of interest and dividends, is included in the changes in unrestricted net assets on the accompanying statements of activities.

Grants and Accounts Receivable: Grants and accounts receivable include amounts due from the Department of Justice and other entities, which relate to reimbursable expenses incurred and sponsorships.

Property and Equipment: Property and equipment are stated at cost on the date of acquisition or at fair value on the date of donation. Depreciation on property and equipment is computed using the straight-line method over the estimated useful lives of the related assets, as follows:

	Years
Furniture and Fixtures	5
Computer Equipment	3
Leasehold Improvements	Life of Lease

Software Development Costs: The Organization capitalizes certain costs associated with the development of software for internal use. Capitalization of computer software development costs begins at the start of the application development stage and ceases once testing is complete and the software is placed in operation. Additional costs may also be capitalized subsequent to the date the software is placed in operation if the modifications result in additional functionality. Computer software development costs are amortized using the straight-line method over a period of five years.

Impairment of Long-Lived Assets: It is required that long-lived assets, including software development cost with finite lives, be reviewed for possible impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. As of June 30, 2012 and 2011, the Organization determined that software development costs were not impaired.

Deferred Rent: The Organization records rent expense related to its office facility in Massachusetts on a straight-line basis over the term of the lease agreement. The excess of the calculated straight-line rent expense to date over the cumulative rent expense incurred to date under the lease agreement is a liability which is recognized over the term of the non-cancellable lease.

Deferred Revenue: Deferred revenue results from revenues received from membership dues paid in advance.

Advertising: The Organization expenses advertising costs as incurred. The Organization incurred advertising expense in the amounts of $11 during the year ended June 30, 2011.

Income Taxes: The Organization is a nonprofit Organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. However, in certain circumstances, the Organization may be subject to federal and state income taxes for profits generated from unrelated trade or business income. As of June 30, 2012 and 2011, management has determined that it does not have any liabilities associated with unrelated trade or business income. As a result, no provision for income taxes is presented in these financial statements.

1. Organization and Significant Accounting Policies (Continued):

The Organization assesses the recording of uncertain tax positions by evaluating the minimum recognition threshold and measurement requirements a tax position must meet before being recognized as a benefit in the financial statements. The Organization's policy is to recognize interest and penalties accrued on any uncertain tax positions as a component of income tax expense, if any, in its statements of activities.

The Organization has not recognized any liabilities for uncertain tax positions or unrecognized benefits as of June 30, 2012 or 2011. The Organization does not expect any material change in uncertain tax benefits within the next twelve months.

As of June 30, 2012 and 2011, the Organization is not currently under examination by any taxing authority. The Organization is generally open examination by U.S. federal and certain state jurisdictions for three years from the date of filing.

Uses of Estimates: Management has used estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities in its preparation of the financial statements in accordance with GAAP. Actual results experienced by CJCA may differ from those estimates.

Subsequent Events: Management has evaluated subsequent events spanning the period from June 30, 2012 through October 31, 2012, the latter representing the issuance date of these financial statements.

2. Investments:

CJCA invests cash in excess of daily requirements in a variety of investments consisting of a money market account and fixed income securities. The fair value of these investments is determined based on Level 1 observable inputs. Investments as of June 30, 2012 and 2011 consist of the following:

	2012	
	Cost	Fair Value
Corporate Bonds	$ 144,824	$ 150,314
Money Market Funds	81,343	81,343
	$ 226,167	$ 231,657

	2011	
	Cost	Fair Value
Corporate Bonds	$ 249,719	$ 258,999
Money Market Funds	2,016	2,016
	$ 251,735	$ 261,015

Investments are carried at fair value. Realized gains (losses) on investments, reflected in the statements of activities, amounted to $2,034 and $(144) during the years ended June 30, 2012 and 2011, respectively. Unrealized losses amounted to $3,790 and $5,376 during the years ended June 30, 2012 and 2011, respectively.

3. Government Support:

CJCA received approximately 67% and 29% of its revenue from two federal grants during the years ended June 30, 2012 and 2011, respectively. As of June 30, 2012 and 2011, the grants receivable balances from these grants were $23,251 and $18,434, respectively. All grant payments received by CJCA on contracts with agencies of the U.S. government are subject to audit and any adjustments are recognized in the period the adjustments are made.

4. Property and Equipment:

Property and equipment as of June 30, 2012 and 2011, consists of the following:

	2012	2011
Furniture and Fixtures	$ 37,137	$ 37,137
Computer Equipment	17,183	31,517
Leasehold Improvements	9,440	9,440
	63,760	78,094
Less: Accumulated Depreciation	61,728	71,681
	$ 2,032	$ 6,413

Depreciation expense amounted to $4,381 and $6,125 for the years ended June 30, 2012 and 2011, respectively. Depreciation expense of $2,023 was charged to a related party for each of the years ended June 30, 2012 and 2011, which was attributable to their use of leasehold improvements.

5. Software Development Costs:

Capitalized software development costs as of June 30, 2012 and 2011 consists of the following:

	2012	2011
Capitalized Software Development Costs	$ 83,148	$ 83,148
Less: Accumulated Amortization	56,061	17,789
	$ 27,087	$ 65,359

Amortization expense during the years ended June 30, 2012 and 2011 amounted to $38,271 and $15,186, respectively.

6. Line of Credit:

CJCA has a revolving bank line of credit agreement with a maximum borrowing amount of $100,000, which expires in October 2013. The line of credit is collateralized by a security interest in certain assets of CJCA. Interest on the outstanding balance is calculated at the bank's line of credit interest rate floor at 3.99% per annum. As of June 30, 2012, there was $60,000 outstanding under the line of credit. As of June 30, 2011, there were no borrowings outstanding under the line of credit. CJCA was not in compliance with certain covenants associated with this agreement as of June 30, 2012 and 2011. As of June 30, 2012 and 2011, the bank waived compliance with these covenants.

7. Temporarily Restricted Net Assets:

The temporarily restricted net assets reflected in the statements of financial position are subject to donor-imposed stipulations that can be fulfilled and released by actions taken by CJCA pursuant to those stipulations. As of June 30, 2012 and 2011, temporarily restricted net assets consist of $397,035 and $738,435, respectively, restricted for the purpose of operating support for the program "Models for Change."

8. Net Assets Released from Restrictions:

During the years ended June 30, 2012 and 2011, temporarily restricted net assets in the amounts of $341,400 and $378,485, respectively, were released from restriction for the purpose of operating support for the program "Models for Change."

9. Retirement Plan:

CJCA sponsored a SIMPLE retirement program. All employees who received at least $5,000 in compensation in the prior calendar year were eligible to participate. Total contributions to the plan by CJCA for the year ended June 30, 2011 amounted to $7,194, which represented a contribution rate of 3% on wages paid to each participating employee. The SIMPLE retirement program was discontinued on January 1, 2011, when the Organization established a defined contribution plan covering substantially all of its employees who meet certain eligibility requirements. The Plan allows for employee salary deferrals not to exceed the legal limit. The Organization makes a matching contribution to the plan each year of 100% of each eligible participant's contribution of up to 3% of eligible compensation plus 50% of the next 2% of eligible compensation. In addition, the Organization may make profit sharing contributions to the plan. During the years ended June 30, 2012 and 2011, the Organization made matching contributions to the plan of $15,890 and $11,103, respectively, but did not make profit sharing contributions to the plan.

10. Operating Leases:

The Organization is party to a noncancelable lease agreement for office space in Braintree, Massachusetts, expiring in February 2013. During the years ended June 30, 2012 and 2011, rent expense incurred by CJCA under this lease agreement amounted to $27,188 and $25,546, respectively.

CJCA also leases certain office equipment under a noncancelable lease agreement, which expires in April 2014. During each of the years ended June 30, 2012 and 2011, lease expense incurred by CJCA under this lease agreement amounted to $1,240 and $1,460, respectively.

Future minimum rental payments due under these noncancelable lease agreements are as follows:

Year Ended June 30,	
2013	$ 35,640
2014	447
	$ 36,087

11. Related Party:

CJCA is related to another nonprofit organization, PbS Learning Institute, Inc. (PbS), through common board members and management. The President of the PbS Board is also a director of CJCA. In addition, the Executive Director of CJCA and one additional PbS Board Member also served on the Board of Directors of CJCA during the years ended June 30, 2012 and 2011.

Amounts paid by the Organization on behalf of PbS, which were reimbursed by PbS during the year or were reimbursable as of the end of the year, amounted to $97,684 and $663,192 for the years ended June 30, 2012 and 2011, respectively. The reimbursed expenses related to these transactions are reported net of expenses within the statements of activities. PbS also pays expenses during the year which are reimbursed by the Organization. As of June 30, 2012 and 2011, CJCA had net amounts (payable) receivable from PbS in the amount of $(8,916) and $3,746, respectively. Reimbursed expenses for the years ended June 30, 2012 and 2011 amounted to $272,119 and $11,640, respectively.

During the year ended June 30, 2011, certain CJCA employees were formally transferred to PbS and are now employees of PbS. As a result of the transfer, accumulated benefits, including compensation and vacation became the liability of PbS. CJCA reimbursed PbS for this transfer of liability subsequent to June 30, 2011. As of June 30, 2011, CJCA had amounts payable to PbS in the amount of $77,357 for accrued compensation, vacation, and other associated fringe benefits.

12. Indemnification:

In the ordinary course of business, the Organization enters into various agreements containing standard indemnification provisions. The Organization's indemnification obligations under such provisions are typically in effect from the date of execution of the applicable agreement, through the end of the applicable statute of limitations. The aggregate maximum potential future liability of the Organization under such indemnification provisions is uncertain. As of June 30, 2012 and 2011, no liability amounts have been accrued related to such indemnification provisions.

CJCA
Council of Juvenile Correctional Administrators

CJCA Board of Directors 2012-2014
Officers & Regional Representatives Listing

Officers:	Name:	Contact Information:
President	Michael Dempsey	Indiana Division of Youth Services
Vice President and PYO Committee Chair	Sharon Harrigfeld	Idaho Department of Juvenile Corrections
Treasurer	Lisa Bjergaard	North Dakota Division of Juvenile Services
Secretary	Timene Farlow	Pennsylvania - Philadelphia Dept. of Human Services, JJS Division

Regional Reps:	Name:	Contact Information:
West	Cindy McKenzie	Youth Services Div.

CJCA

Council of Juvenile Correctional Administrators

Northeast	Kevin M. Brown	New Jersey Juvenile Justice Commission
South	Tom Jarlock	Louisiana - Florida Parishes JDC
Midwest	Terri Williams	Kansas Dept. of Corrections, Juvenile Services
PREA Committee`	Fariborz Pakseresht	Oregon Youth Authority
Recidivism Committee	Susan Burke	Utah Division of Juvenile Justice Services
PYO Committee	Peter J. Forbes	Massachusetts Dept. of Youth Services

Staff:	**Name:**	**Contact Information:**
Executive Director	Edward J. Loughran	CJCA

EDWARD J. LOUGHRAN

SUMMARY OF QUALIFICATIONS:

Forty-three years of administrative experience in state juvenile correctional and private non-profit agencies as senior manager and chief executive.

PROFESSIONAL EXPERIENCE

1994-Present **Executive Director**
Council of Juvenile Correctional Administrators (CJCA)

Founding director of national non-profit organization representing chief executive officers of state juvenile correctional agencies. Manage daily operations, budget and planning and relationships with national juvenile justice organizations.

2010-Present **Program Director**
National Center for Youth in Custody (NC4YC)

NC4YC is a national training and technical assistance center sponsored by the U. S. Department of Juvenile Justice, Office of Juvenile Justice and Delinquency Prevention and co-directed by CJCA and the National Partnership for Juvenile

Services. Duties include overseeing national operations for the Center; responsibility for working closely with the Center's partners, including OJJDP and the NC4YC Working Group to achieve the Center's mission and vision and direct activities aligned with the goals as described in this proposal.

1996-Present **Principal, Loughran and Associates, Winchester, MA**

Provide consulting to juvenile justice systems and agency executives to solve today's problems with evidence-based solutions.

1993-1996 **Director, National Juvenile Justice Project**
Robert F. Kennedy Memorial

Managed national juvenile justice reform initiative funded by several foundations, federal, state and municipal governments. Project sites included: Connecticut, Los Angeles County, Maryland, Nebraska, Wayne County, MI, and Washington, D.C.

1985-1993 **Commissioner**
Massachusetts Department of Youth Services

Responsible for the management and direction of the state's juvenile correctional agency with a budget of $60M, 600 state employees, 1,300 private agency employees and custody of 2,000 offenders. In 1989, the *National Council on Crime and Delinquency* declared DYS the most cost-effective juvenile justice agency in the country, with the lowest recidivism rate.

1980-1985 **Deputy Commissioner**
Massachusetts Department of Youth Services

Chief operational officer for the state's juvenile correctional agency: managed Bureaus of Administrative Services, Facility Operations, Community Services, Support Services and Training. Administered $40M service delivery system.

1977-1980 **Director, Program Management Services**
New York State Division for Youth

1975-1977 **Director, Long Term Treatment Unit,**
Bronx Children's Psychiatric Center

Planned and directed an innovative program for 20 emotionally disturbed adolescents. Administered federal grant of $1.8M.

1970-1975 **Director, J. Stanley Sheppard Youth Center**
New York State Division for Youth

Operated a community-based residence for 30 male adolescents in New York City. Supervised and trained staff in the care and treatment of delinquent and pre-delinquent youth.

EDUCATION: MA Religious Education, Fordham University, Bronx, New York, 1968.

MA Divinity, Mary Immaculate College, Northampton, Pennsylvania, 1967.

BA, Mary Immaculate College, Northampton, PA, 1963.

AA, Saint Joseph's College, Princeton, New Jersey, 1959.

BOARD OF DIRECTORS:

Community Solutions, Inc. Windsor, CT 2003 – present

Robert F. Kennedy Children's Action Corps, Boston, MA 2011- present

PROFESSIONAL MEMBERSHIPS:

American Correctional Association, Chairman Juvenile Detention Committee, 1988-1990

Correctional Association of Massachusetts, 1992-Present

PUBLICATIONS:

Guarino-Ghezzi, S., and E. Loughran (2004). Balancing Juvenile Justice. New Brunswick, NJ Transaction Press.

Loughran, E.J., "How Do We Make Sense of Changing Juvenile Crime"; Corrections Management Quarterly, Volume 1, No. 1, 1997.

Loughran, E.J., and S. Guarino-Ghezzi (1995).

"A State Perspective." In Managing Delinquency Programs That Work, ed. A. Goldstein and B. Glick, Laurel, Maryland: American Correctional Association.

CONSULTING:

California Department of Corrections and Rehabilitation, Division of Juvenile Justice
Connecticut Department of Children and Families
Delaware Department of Services for Children, Youth and their Families, Youth Rehabilitative Services Division
Franklin County, OH Juvenile Court Administration
Los Angeles County, CA Probation Department
Louisiana Office of Youth Development
Maine Department of Corrections, Juvenile Services
Maryland Department of Juvenile Services
Nebraska Department of Health and Human Services, Office of Juvenile Services
New Hampshire Department of Health and Human Services, Division for Juvenile Justice Services
New Jersey Juvenile Justice Commission
Ohio Department of Youth Services
Pennsylvania, Bureau of Juvenile Justice Services
Rhode Island Department of Children, Youth and Families
South Carolina Department of Juvenile Justice
Washington State Juvenile Rehabilitation Administration

PROJECTS:

Arkansas Division of Youth Services 10-Year Master Plan
City of Philadelphia Youth Facility Replacement Plan
Nebraska Office of Juvenile Services Master Plan
New Hampshire Division for Juvenile Services Facility Replacement Plan

Ohio Department of Youth Services Investigative Review Team
Virginia Department of Juvenile Justice, Master Plan

EDWARD J. LOUGHRAN

Edward J. Loughran is the first and founding executive director of the Council of Juvenile Correctional Administrators (CJCA), a national organization of youth correction chief executive officers formed in 1994. CJCA is dedicated to the improvement of juvenile correctional services and practices and to the development of leadership within juvenile justice.

Prior to CJCA, Mr. Loughran served as the commissioner of the Massachusetts Department of Youth Services (DYS) from 1985 to 1993, following five years as deputy commissioner. During his tenure, the National Council on Crime and Delinquency reported that Massachusetts DYS was the most cost-effective youth corrections agency in the country, with the lowest recidivism rate.

Before coming to Massachusetts in 1980, Mr. Loughran spent 10 years with the New York State Division for Youth as a program director for juvenile offenders and administrator in the agency's central office.

A frequent lecturer and writer on topics of juvenile justice, Mr. Loughran teaches at Suffolk University in Boston. He has served as a consultant to a variety of juvenile justice agencies throughout the country. He co-authored a book: **Balancing Juvenile Justice**.

He is member of the American Correctional Association and a member of the Correctional Association of Massachusetts.

Mr. Loughran holds a bachelor's degree from Saint Joseph's College and graduate degrees from Mary Immaculate College and Fordham University.

CJCA Key personnel for Contract with The State of New Hampshire

Edward J. Loughran 12.5 hours $942.00 daily rate $11,775.00