Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ **Complete all entries in accordance with the instructions to the Form 5500.**	**2009** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2006 and ending 12/31/2006

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [ ] Form 5558;
- [ ] automatic extension;
- [X] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
TWIN OAKS JUVENILE DEVELOPMENT, INC SAFE HARBOR 401K PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1998

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
TWIN OAKS JUVENILE DEVELOPMENT, INC

TWIN OAKS JUVENILE DEVELOPMENT, INC
PO BOX 68
BRISTOL, FL 32321

2b Employer Identification Number (EIN) 59-3512790

2c Sponsor's telephone number 850-643-1090

2d Business code (see instructions) 624100

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	04/14/2010	DONALD B. READ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	04/14/2010	DONALD B. READ
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

TWIN OAKS JUVENILE DEVELOPMENT, INC

TWIN OAKS JUVENILE DEVELOPMENT, INC
PO BOX 68
BRISTOL, FL 32321

3b Administrator's EIN
59-3512790

3c Administrator's telephone number
850-643-1090

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5 Total number of participants at the beginning of the plan year	**5**	178
6 Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a Active participants	**6a**	155
b Retired or separated participants receiving benefits	**6b**	
c Other retired or separated participants entitled to future benefits	**6c**	41
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	196
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f Total. Add lines **6d** and **6e**	**6f**	196
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	196
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	14
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:
4B

9a Plan funding arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)	Insurance Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.** ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	**2009** **This Form is Open to Public Inspection**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2006 and ending 12/31/2006

A Name of plan	**B** Three-digit plan number (PN) ▶
TWIN OAKS JUVENILE DEVELOPMENT, INC SAFE HARBOR 401K PROFIT SHARING PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500.	**D** Employer Identification Number (EIN)
TWIN OAKS JUVENILE DEVELOPMENT, INC	59-3512790

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

MUTUAL OF AMERICA LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year **(f)** From	**(g)** To
13-1614399	88668	1056883-A	196	01/01/2006	12/31/2006

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid **(c)** Amount	**(d)** Purpose	**(e)** Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid **(c)** Amount	**(d)** Purpose	**(e)** Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	396153
5	Current value of plan's interest under this contract in separate accounts at year end	5	926539

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)	311262		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)	1059197		
	(5) Other (specify below)	7c(5)	39189		
	▶ NET APPRECIATION IN FAIR VALUE				
	(6)Total additions			7c(6)	1409648
d	Total of balance and additions (add **b** and **c(6)**).			7d	1409648
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)	43750		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	43750
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	1365898

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((**1**) + (**2**) - (**3**))			9a(4)	
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (**1**) and (**2**))			9b(3)	
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**2009** **This Form is Open to Public Inspection**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2006 and ending 12/31/2006

A Name of plan
TWIN OAKS JUVENILE DEVELOPMENT, INC SAFE HARBOR 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
TWIN OAKS JUVENILE DEVELOPMENT, INC

D Employer Identification Number (EIN)
59-3512790

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		105846
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		43207
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		1216845
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f		1365898
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l		1365898

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	141984	
(B) Participants	2a(1)(B)	169278	
(C) Others (including rollovers)	2a(1)(C)	1059197	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1370459
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	39189	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		39189
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1409648

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	43750	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		43750
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		43750

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		1365898
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unqualified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: CARR RIGGS & INGRAM, LLC **(2)** EIN: 72-1396621

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

			Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		150000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**2009** **This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2006 and ending 12/31/2006

A Name of plan
TWIN OAKS JUVENILE DEVELOPMENT, INC SAFE HARBOR 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
TWIN OAKS JUVENILE DEVELOPMENT, INC

D Employer Identification Number (EIN)
59-3512790

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 13-1614399

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3** 15

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☒ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Twin Oaks Juvenile Development, Inc.
Safe Harbor 401(k) Profit Sharing Plan

Financial Statements

December 31, 2008, 2007 and 2006

Twin Oaks Juvenile Development, Inc. Safe Harbor 401(k) Profit Sharing Plan
Table of Contents
December 31, 2008, 2007 and 2006

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INDEPENDENT AUDITORS' REPORT

To the Trustees
Twin Oaks Juvenile Development, Inc.
Hosford, Florida

We were engaged to audit the accompanying statements of net assets available for benefits of Twin Oaks Juvenile Development, Inc. Safe Harbor 401k Plan as of December 31, 2008, 2007 and 2006, and the related statements of changes in net assets available for benefits for the years ended December 31, 2008 and 2007, and the supplementary schedules as of and for the years ended December 31, 2008 and 2007, as listed in the accompanying table of contents.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2008, 2007 and 2006, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Carr, Riggs & Ingram, LLC

March 18, 2010

Twin Oaks Juvenile Development, Inc. Safe Harbor 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits

December 31,	**2008**	2007	2006
Assets			
Investments			
Money markets	**$ 396,394**	$ 643,293	$ 105,846
Mutual funds	**781,149**	932,543	1,216,845
Participant loans	**137,628**	124,603	43,207
Total investments	**1,315,171**	1,700,439	1,365,898
Net assets available for benefits	**$ 1,315,171**	$ 1,700,439	$ 1,365,898

See accompanying notes to these financial statements.

Twin Oaks Juvenile Development, Inc. Safe Harbor 401(k) Profit Sharing Plan
Statements of Changes in Net Assets Available for Benefits

Years ended December 31,	**2008**	2007	2006
Additions			
Employer contributions	**$ 62,574**	$ 208,939	$ 141,984
Employee contributions	**178,492**	233,631	169,278
Rollover contributions	**1,471**	1,453	1,059,197
Net (depreciation) appreciation in fair value of investments	**(341,552)**	81,206	39,189
Total additions	**(99,015)**	525,229	1,409,648
Deductions			
Distributions to participants	**286,253**	190,688	43,750
Total deductions	**286,253**	190,688	43,750
Net (decrease) increase	**(385,268)**	334,541	1,365,898
Net assets available for benefits at beginning of year	**1,700,439**	1,365,898	-
Net assets available for benefits at end of year	**$ 1,315,171**	$ 1,700,439	$ 1,365,898

See accompanying notes to these financial statements.

NOTE 1 – PLAN DESCRIPTION

General

The Twin Oaks Juvenile Development, Inc. Safe Harbor 401(k) Profit Sharing Plan (the Plan) was adopted on January 1, 1998. The following description provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan covering all full-time employees of Twin Oaks Juvenile Development, Inc. (the Company) who have one year of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute up to the maximum allowed by IRC 404 and 415 on pretax compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified plans. The Company matches participant contributions. Prior to January 1, 2008, the Company matched employee contributions up to 6% of gross salary. The plan was amended effective January 1, 2008, such that employer contributions were limited to a maximum combined amount of the lesser of 25% of employee contribution or 1.5% of compensation received. Amounts contributed by highly compensated employees in excess of the allowable amount, as determined by year-end non-discrimination testing, are required to be refunded. These amounts are shown as corrective distributions on the Statements of Changes in Net Assets Available for Benefits.

Participant Accounts

Each participant's account is credited with the participant's contributions, the employer's matching contribution and an allocation of the Plan's earnings and is charged with an allocation of investment fees. Allocations are based on a weighted average of ending participant account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Accounts

All investment accounts are participant-directed.

Vesting

Participants are immediately vested in their contribution plus actual earnings thereon. Vesting in the Company's matching contribution portion of their accounts plus actual earnings thereon is based on the participant's vesting years of service. A year of vesting service represents a plan year in which at least 1,000 hours were worked. Employees vest in 50% of matching contributions after their second vesting year of service, and vest in the remaining balance after their third year of vesting service.

NOTE 1 – PLAN DESCRIPTION (CONTINUED)

Payment of Benefits

On termination of service, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account.

Forfeited Accounts

Forfeited amounts of non-vested employer contributions will be used first to pay plan expenses with any remainder to reduce employer matching contributions. Forfeited non-vested portions will be held in the participant's account until a five year break in service occurs. There were no forfeited nonvested amounts during 2008, 2007 and 2006.

Participant Loans

Plan participants may borrow up to 50% of their total 401(k) vested account balances. The 401(k) vested account balance consists of participant before-tax contributions, any transferred assets from another plan, and the vested portions of company matching and discretionary contributions. The minimum loan is $1,000 and the maximum loan amount is the lesser of one-half of the participant's vested account balance or $50,000 reduced by the highest outstanding loan balance in the participant's account in the prior twelve-month period. During 2008, 2007 and 2006 loan defaults totaled $45,392, $-0- and $-0-, respectively. These amounts were classified as distributions in the 5500 and were included in benefits paid in these financial statements.

Expenses

The Plan pays investment fees. The Company pays expenses associated with administering the Plan.

NOTE 2 – ACCOUNTING POLICIES AND INFORMATION

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from estimated amounts.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. If available, quoted market prices are used to value investments. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

NOTE 3 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 4 – INVESTMENTS

Investments consisted of the following:

December 31,	**2008**	2007	2006
Investments at fair value as determined by quoted market price			
Money market	**$ 396,394**	$ 643,293	$ 501,997
Mutual funds	**781,149**	932,543	820,694
Total investments	**$ 1,177,543**	$ 1,575,836	$ 1,322,691

The following presents investments that represent 5 percent or more of the Plan's net assets at year end.

December 31,	**2008**	2007	2006
Mutual of America Money Market	**$ -**	$ 201,597	$ 105,846
Mutual of America Aggressive Allocation	**271,531**	304,424	289,258
Interest Accumulation Account	**371,735**	441,696	396,151
Mutual of America 2025 Retirement Fund	**86,799**	-	-

The Plan's investments (including investments bought, sold, and held during the year) appreciated (depreciated) as follows:

December 31,	**2008**	2007	2006
Money market	**$ 11,427**	$ 18,741	$ 8,226
Mutual funds	**(352,979)**	62,465	30,963
Total	**$ (341,552)**	$ 81,206	$ 39,189

NOTE 5 – FAIR VALUE MEASUREMENTS

FASB Statement No. 157, Fair Value Measurements, establishes a framework for measuring fair value. That framework provides 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 under FASB Statement No. 157 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 plan 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;
- 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2008, 2007 and 2006.

Money markets: Valued at cash value.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

Participant loans: Valued based on unpaid balance.

NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)

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. Futhermore, although the plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial statements could result in different fair value measurements at the reporting date.

The following table sets forth by level within the fair value hierarchy, the plan's investments at fair values as of December 31, 2008:

December 31, 2008	Level 1	Level 2	Level 3	Total
Money markets	$ 396,394	$ -	$ -	$ 396,394
Mutual funds	781,149	-	-	781,149
Participant loans	-	-	137,628	137,628
Total assets at fair value	$ 1,177,543	$ -	$ 137,628	$ 1,315,171

The following table sets forth the changes in level 3 assets held at December 31, 2008:

Balance, beginning of year	$ 124,603
New loans	164,248
Payments received	(151,223)
Balance, end of year	$ 137,628

Supplementary Information

Twin Oaks Juvenile Development, Inc. Safe Harbor 401(k) Profit Sharing Plan
EIN: 59-1683951
Form 5500, Schedule H, Part IV, Line 4I
Schedule of Assets (Held at End of Year)
December 31, 2008

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Mutual of America Money Market Fund	Money market		$ 24,659
	Mutual of America All America Fund	Mutual fund		22,913
	Mutual of America Bond Fund	Mutual fund		993
	Mutual of America Composite Fund	Mutual fund		2,542
	Mutual of America Mid-Term Bond Fund	Mutual fund		643
	Mutual of America Mid-Cap Equity Index	Mutual fund		8,307
	Mutual of America Equity Index Fund	Mutual fund		23,362
	Mutual of America Conservative Allocation	Mutual fund		1,034
	Mutual of America Moderate Allocation	Mutual fund		51,569
	Mutual of America Aggressive Allocation	Mutual fund		271,531
	Mutual of America Mid Cap Value Fund	Mutual fund		21,541
	Mutual of America Small Cap Growth Fund	Mutual fund		34,193
	Mutual of America Small Cap Value Fund	Mutual fund		24,611
	Mutual of America 2025 Retirement Fund	Mutual fund		86,799
	Mutual of America 2040 Retirement Fund	Mutual fund		1,283
	Mutual of America 2040 Retirement Fund	Mutual fund		552
	Mutual of America 2045 Retirement Fund	Mutual fund		661
	DWS Bond	Mutual fund		155
	DWS Capital growth	Mutual fund		57,127
	DWS International	Mutual fund		6,141
	American Century VP Capital Appreciation	Mutual fund		21,896
	Calvert Social Balanced Fund	Mutual fund		15,454
	Fidelity Investments VIP Asset Manager	Mutual fund		5,052
	Fidelity Investments VIP Equity-Income	Mutual fund		9,516
	Fidelity Investments VIP Contrafund	Mutual fund		19,955
	Fidelity Investments VIP Mid Cap	Mutual fund		25,631
	Vanguard VIF Diversified Value	Mutual fund		9,818
	Vanguard VIF International	Mutual fund		51,240
	Oppenhiemer Main Street VA	Mutual fund		6,630
	Interest Accumulation Account	Money market		371,735
	Participant loans	Loan		137,628
	Total investments at end of Plan year			$ 1,315,171

See Independent Auditors' Report.

Twin Oaks Juvenile Development, Inc. Safe Harbor 401(k) Profit Sharing Plan
EIN: 59-1683951
Form 5500, Schedule H, Part IV, Line 4I
Schedule of Assets (Held at End of Year)
December 31, 2007

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Mutual of America Money Market Fund	Money market		$ 201,597
	Mutual of America All America Fund	Mutual fund		51,642
	Mutual of America Bond Fund	Mutual fund		785
	Mutual of America Composite Fund	Mutual fund		3,446
	Mutual of America Mid-Term Bond Fund	Mutual fund		1,266
	Mutual of America Mid-Cap Equity Index	Mutual fund		13,749
	Mutual of America Equity Index Fund	Mutual fund		37,455
	Mutual of America Conservative Allocation	Mutual fund		707
	Mutual of America Moderate Allocation	Mutual fund		72,645
	Mutual of America Aggressive Allocation	Mutual fund		304,424
	Mutual of America Mid Cap Value Fund	Mutual fund		26,592
	Mutual of America Small Cap Growth Fund	Mutual fund		39,807
	Mutual of America Small Cap Value Fund	Mutual fund		30,070
	Mutual of America 2025 Retirement Fund	Mutual fund		2,119
	DWS Bond	Mutual fund		860
	DWS Capital growth	Mutual fund		81,373
	DWS International	Mutual fund		11,410
	American Century VP Capital Appreciation	Mutual fund		42,317
	Calvert Social Balanced Fund	Mutual fund		19,489
	Fidelity Investments VIP Asset Manager	Mutual fund		5,742
	Fidelity Investments VIP Equity-Income	Mutual fund		17,493
	Fidelity Investments VIP Contrafund	Mutual fund		35,817
	Fidelity Investments VIP Mid Cap	Mutual fund		39,200
	Vanguard VIF Diversified Value	Mutual fund		14,552
	Vanguard VIF International	Mutual fund		68,953
	Oppenhiemer Main Street VA	Mutual fund		10,630
	Interest Accumulation Account	Money market		441,696
	Participant loans	Loan		124,603
	Total investments at end of Plan year			$ 1,700,439

See Independent Auditors' Report.

Twin Oaks Juvenile Development, Inc. Safe Harbor 401(k) Profit Sharing Plan
EIN: 59-1683951
Form 5500, Schedule H, Part IV, Line 4I
Schedule of Assets (Held at End of Year)
December 31, 2006

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Mutual of America Money Market Fund	Money market		$ 105,846
	Mutual of America All America Fund	Mutual fund		58,432
	Mutual of America Bond Fund	Mutual fund		330
	Mutual of America Composite Fund	Mutual fund		1,587
	Mutual of America Mid-Term Bond Fund	Mutual fund		604
	Mutual of America Mid-Cap Equity Index	Mutual fund		9,277
	Mutual of America Equity Index Fund	Mutual fund		36,267
	Mutual of America Conservative Allocation	Mutual fund		118
	Mutual of America Moderate Allocation	Mutual fund		48,455
	Mutual of America Aggressive Allocation	Mutual fund		289,258
	Mutual of America Mid Cap Value Fund	Mutual fund		8,726
	Mutual of America Small Cap Growth Fund	Mutual fund		36,513
	Mutual of America Small Cap Value Fund	Mutual fund		25,353
	Mutual of America 2025 Retirement Fund	Mutual fund		557
	DWS Bond	Mutual fund		65,015
	DWS Capital growth	Mutual fund		22,147
	DWS International	Mutual fund		10,199
	American Century VP Capital Appreciation	Mutual fund		17,519
	Calvert Social Balanced Fund	Mutual fund		5,503
	Fidelity Investments VIP Asset Manager	Mutual fund		24,749
	Fidelity Investments VIP Equity-Income	Mutual fund		40,848
	Fidelity Investments VIP Contrafund	Mutual fund		31,509
	Fidelity Investments VIP Mid Cap	Mutual fund		14,637
	Vanguard VIF Diversified Value	Mutual fund		63,639
	Vanguard VIF International	Mutual fund		9,452
	Oppenhiemer Main Street VA	Mutual fund		396,151
	Interest Accumulation Account	Money market		-
	Participant loans	Loan		43,207
	Total investments at end of Plan year			$ 1,365,898

See Independent Auditors' Report.

Twin Oaks Juvenile Development, Inc. Safe Harbor 401(k) Profit Sharing Plan
EIN: 59-1683951
Form 5500, Schedule H, Part IV, Line 4j
Schedule of Reportable Transactions
December 31, 2008

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or loss

No reportable transactions greater than 5%.

See Independent Auditors' Report.

Twin Oaks Juvenile Development, Inc. Safe Harbor 401(k) Profit Sharing Plan
EIN: 59-1683951
Form 5500, Schedule H, Part IV, Line 4j
Schedule of Reportable Transactions
December 31, 2007

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or loss

No reportable transactions greater than 5%.

See Independent Auditors' Report.

Twin Oaks Juvenile Development, Inc. Safe Harbor 401(k) Profit Sharing Plan
EIN: 59-1683951
Form 5500, Schedule H, Part IV, Line 4j
Schedule of Reportable Transactions
December 31, 2006

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or loss

No reportable transactions greater than 5%.

See Independent Auditors' Report.