

MATURE SERVICES, INC.  
FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

September 30, 2011 and 2010

MATURE SERVICES, INC.

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CERTIFIED PUBLIC ACCOUNTANTS/BUSINESS ADVISORS  
A PROFESSIONAL CORPORATION

AKRON | CLEVELAND

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Mature Services, Inc.  
Akron, Ohio

We have audited the accompanying statement of financial position of Mature Services, Inc. (a nonprofit Organization) as of September 30, 2011, and the related statements of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of Mature Services, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior-year summarized comparative information has been derived from Mature Services Inc.'s 2010 financial statements and, in our report dated December 10, 2010, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mature Services, Inc. as of September 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 12, 2011, on our consideration of Mature Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Mature Services, Inc. taken as a whole. The accompanying supplemental schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



BOBER, MARKEY, FEDOROVICH & COMPANY

December 12, 2011

MATURE SERVICES, INC.  
STATEMENTS OF FINANCIAL POSITION  
September 30, 2011 and 2010

	2011	2010
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 855,991	\$ 690,010
Grants and contracts receivable	577,502	784,407
Prepaid expenses	36,837	73,018
<b>TOTAL CURRENT ASSETS</b>	<b>1,470,330</b>	<b>1,547,435</b>
<b>NONCURRENT ASSETS</b>		
Fixed assets, net	109,335	91,325
Deposits	1,000	1,000
<b>TOTAL NONCURRENT ASSETS</b>	<b>110,335</b>	<b>92,325</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,580,665</b>	<b>\$ 1,639,760</b>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Current portion of capital lease	\$ 4,492	\$ -
Accounts payable	92,612	136,257
Accrued payroll and related expenses	773,133	961,668
Unearned revenue	28,947	10,307
<b>TOTAL CURRENT LIABILITIES</b>	<b>899,184</b>	<b>1,108,232</b>
<b>NONCURRENT LIABILITIES</b>		
Capital lease, net of current portion	8,919	-
<b>NET ASSETS</b>		
Unrestricted	652,577	493,947
Temporarily restricted	19,985	37,581
<b>TOTAL NET ASSETS</b>	<b>672,562</b>	<b>531,528</b>
<b>TOTAL NET ASSETS AND LIABILITIES</b>	<b>\$ 1,580,665</b>	<b>\$ 1,639,760</b>

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

MATURE SERVICES, INC.  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2011  
With Comparative Totals for the Year Ended September 30, 2010

	Unrestricted	Temporarily Restricted	Total 2011	Total 2010
<b>REVENUES, GAINS AND OTHER SUPPORT</b>				
Fees and grants from governmental agencies	\$ 16,902,170	\$ -	\$ 16,902,170	\$ 16,488,855
Contributions, including in-kind	191,579	-	191,579	150,618
Fees and grants from non-governmental agencies	-	-	-	35,598
Program service fees	221,352	-	221,352	163,469
Other public support	97,882	-	97,882	88,002
Interest income	1,057	-	1,057	925
Gain on sale of assets	-	-	-	4,250
Other revenue	28,593	-	28,593	25,191
Total revenue	<u>17,442,633</u>	<u>-</u>	<u>17,442,633</u>	<u>16,956,908</u>
Net assets released from restrictions	<u>17,596</u>	<u>(17,596)</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>17,460,229</b>	<b>(17,596)</b>	<b>17,442,633</b>	<b>16,956,908</b>
<b>EXPENSES</b>				
Program services				
Homecare				
Homemaker/home health aide services	461,503	-	461,503	449,066
Chore services	39,141	-	39,141	28,460
Supportive services	9,984	-	9,984	17,755
Alcohol and other drug services	560,135	-	560,135	563,230
Educational/cultural services	-	-	-	36,881
Employment and training services	14,789,060	-	14,789,060	14,335,292
Volunteer services	167,216	-	167,216	111,548
Nutrition services	353,662	-	353,662	359,427
Total program services	<u>16,380,701</u>	<u>-</u>	<u>16,380,701</u>	<u>15,901,659</u>
Supporting services				
Management and general	882,233	-	882,233	908,436
Fundraising	38,665	-	38,665	29,996
Total supporting services	<u>920,898</u>	<u>-</u>	<u>920,898</u>	<u>938,432</u>
Cash paid for interest				
Noncash investing and financing activities:	<u>17,301,599</u>	<u>-</u>	<u>17,301,599</u>	<u>16,840,091</u>
Fixed assets purchased with a capital lease				
CHANGE IN NET ASSETS	158,630	(17,596)	141,034	116,817
NET ASSETS AT BEGINNING OF YEAR	<u>493,947</u>	<u>37,581</u>	<u>531,528</u>	<u>414,711</u>
NET ASSETS AT END OF YEAR	<u>\$ 652,577</u>	<u>\$ 19,985</u>	<u>\$ 672,562</u>	<u>\$ 531,528</u>

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

MATURE SERVICES, INC.  
 STATEMENTS OF CASH FLOWS  
 For the Years Ended September 30, 2011 and 2010

	2011	2010
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ 141,034	\$ 116,817
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	34,960	30,462
Gain on sale of assets	-	(4,250)
Changes in operating assets and liabilities:		
Grants and contracts receivable	206,905	(58,638)
Prepaid expenses	36,181	2,276
Accounts payable	(43,645)	(30,469)
Accrued payroll and related expenses	(188,535)	(304,353)
Unearned revenue	18,640	(574)
	205,540	(248,729)
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of fixed assets	-	4,250
Purchases of fixed assets	(38,834)	(58,629)
	(38,834)	(54,379)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Principal payments on capital lease	(725)	-
	(725)	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>		
<b>NET CHANGE IN CASH</b>	165,981	(303,108)
<b>CASH AT BEGINNING OF YEAR</b>	690,010	993,118
<b>CASH AT END OF YEAR</b>	\$ 855,991	\$ 690,010
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid for interest	\$ 130	\$ -
Noncash investing and financing activities:		
Fixed assets purchased with a capital lease	\$ 14,136	\$ -

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

MATURE SERVICES, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended September 30, 2011  
With Comparative Totals for the Year Ended September 30, 2010

	Program Services										Supporting Services			
	Homemaker/ Home Health Aide Services	Homemaker/ Home Health Aide Services	Chore Services	Supportive Services	Alcohol and Other Drug Services	Educational / Cultural Services	Employment and Training Services	Volunteer Services	Nutrition Services	Management and General	Fundraising	Total	2011 Total	2010 Total
Salaries	\$ 349,814	\$ 26,032	\$ 4,050	\$ 5,272	\$ 349,793	\$ -	\$ 12,245,349	\$ 73,497	\$ 106,640	\$ 684,142	\$ 2,197	\$ 686,339	\$ 13,842,736	\$ 13,302,768
Payroll taxes and related expenses	66,056			681	81,485		1,670,968	15,639	27,985	141,957	255	142,212	2,009,076	1,941,379
Total salaries and related expenses	415,870	30,082	4,050	5,953	431,278	-	13,916,317	89,136	134,625	826,099	2,452	828,551	15,851,812	15,244,147
Contract services	7,020	574		58	15,325		95,198	7,995	4,022	12,281	11,611	23,892	154,084	141,093
Supplies	6,249	4,101		58	21,527		161,315	38,784	152,879	20,717	23,521	44,238	429,151	606,844
Telephone	1,022	63		438	2,703		77,249	418	4,271	2,697	-	2,697	88,861	84,876
Postage	1,210	16		90	640		34,618	1,374	584	618	726	1,344	39,876	31,329
Occupancy	5,741	1,560		2,727	48,638		249,743	22,015	28,463	11,527	-	11,527	370,434	413,525
Insurance	13,700	1,310		236	13,740		52,685	3,247	6,822	3,820	215	4,035	95,775	87,830
Travel	10,181	1,416		424	18,772		98,384	4,103	9,413	1,493	118	1,611	144,304	147,355
Training	15				2,671		84,961	144		1,567	22	1,589	89,380	50,209
Physical examinations	495	19					2,348						2,862	2,321
Miscellaneous							100						100	100
Total expenses before depreciation and amortization	461,503	39,141		9,984	555,294		14,772,918	167,216	341,099	880,819	38,665	919,484	17,266,639	16,809,629
Depreciation					4,841		16,142		12,503	1,414		1,414	34,960	30,462
Total expenses	\$ 461,503	\$ 39,141		\$ 9,984	\$ 560,135		\$ 14,789,060	\$ 167,216	\$ 353,602	\$ 882,233	\$ 38,665	\$ 920,898	\$ 17,301,599	\$ 16,840,091
Fiscal 2010 expenses	\$ 449,066	\$ 28,460		\$ 17,755	\$ 563,230	\$ 36,881	\$ 14,335,292	\$ 111,548	\$ 359,427	\$ 908,436	\$ 29,996	\$ 938,432	\$ 16,840,091	

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



MATURE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2011 and 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Mature Services, Inc. (the "Organization") promotes successful aging by providing the highest quality programs and services to support, strengthen and empower adults as they age. Programs include: employment and training, alcohol and other drug treatment and prevention, homecare, nutrition, emergency food, and volunteer programs.

*Homecare Services*

Direct services are provided in the homes of older adults and individuals with disabilities. A licensed social worker or nurse develops an individualized plan according to an assessment of the client's needs. Home health aide services provide help with skilled in-home health care needs. Homemakers provide help with light housekeeping, laundry, meal preparation, errands and grocery shopping. Chore services provide help with heavy household cleaning. Within this program there are two fees-for-service alternatives: Stay@HomeCare and Cleaners to the Rescue. These fees-for-service programs offer the same services to the public for a fee, these fees help support the Organization's programs.

*Supportive Services*

The social worker assists with identifying available services and completing benefit applications as well as assisting with emergency food or other crisis situations. Referrals are accepted from the community, family members or other agencies. Intake interviews are conducted by telephone. If needed, a home visit is made to assess the older adult and the home situation.

*Alcohol and Other Drug Services*

The D. Bruce Mansfield Center provides specialized treatment services to persons age fifty and older and adults with disabilities who are experiencing problems with alcohol or other drugs. Services include group counseling, individual counseling, intensive outpatient, case management, crisis management intervention and assessment. Outreach and prevention services are provided throughout the community.

*Educational/Cultural Services*

OASIS is designed to challenge and enrich the lives of mature adults, by providing educational, cultural, health, fitness and volunteer opportunities. Mature Services, Inc. was the administrative sponsor for OASIS in Cuyahoga County through December 2009. This program was eliminated during the 2010 fiscal year.

*Employment and Training Services*

Job training programs for mature job seekers are provided throughout Ohio. Under grants from the U.S. Department of Labor and Ohio Department of Aging, services include paid community service employment and job training to help low-income workers age 55 and older develop skills needed to transition into unsubsidized employment. Local Workforce Development Boards contract with the Organization to offer job club programs to provide peer support and computer skills, job search training and placement assistance for a growing number of mature, displaced or unemployed

MATURE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2011 and 2010

workers. Annual mature workers job fairs are also organized and managed as part of the job training program. Mature Staffing Systems is a fee-for-service staffing service specializing in service to individuals age 40 and older, these fees help support the Organization's programs.

*Volunteer Services*

The RSVP Volunteer Program, a program of the Corporation for National and Community Service, provides volunteers ages 55 and older with service opportunities within Summit and Medina counties. RSVP volunteers address critical community needs and take on new national initiatives to meet those needs. The RSVP volunteers perform a multitude of activities from mentoring and tutoring youth to helping seniors maintain their independence through a variety of wellness and socialization programs. Volunteers serve at more than 60 nonprofit agencies and organizations in Summit and Medina counties including food collection and distribution sites, congregate meal sites, schools and hospitals and many other community based organizations to assist with daily operations and special projects.

*Nutrition Services*

Nutritious meals are planned, prepared and served to older adults and disabled individuals at nine dining centers daily. Home-delivered meals are provided to home bound clients. A Farmer's Market program provides vouchers to people ages 60+ to purchase fresh fruit and vegetables from local farmers during the summer. In addition, the emergency food program delivers food to those in need. The Festive Food Catering Services is a fee-for-service program that offers catering services to the public, these fees help support the Organization's programs.

Financial Statement Presentation

As required by the Not for Profit Entities Topic of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"), 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.

Unrestricted net assets are those amounts, which are available for use in the Organization's daily operations. Temporarily restricted net assets are those amounts which are stipulated by donors for specific operating purposes or for the acquisition of equipment. It is the Organization's policy to imply a time restriction on gifts of cash received for the acquisition of long-lived assets. The time restriction expires over the useful life of the asset acquired. Temporarily restricted net assets whose restrictions are met in the current year are classified as unrestricted. Temporarily restricted net assets at September 30, 2011 and 2010 consist of contributions restricted for the distance learning center, vehicle, and building renovations. The Organization has no permanently restricted net assets.

Use of Estimates

In preparing the Organization's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

MATURE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2011 and 2010

Cash

Cash in the amount of \$89,755 and \$54,128 is held in separate accounts as required by various grant agreements and is reserved for the use of the grant provisions as of September 30, 2011 and 2010, respectively.

Concentration of Credit Risk and Funding

The Organization maintains its cash balances in commercial banks located in Ohio. Accounts maintained in commercial banks are guaranteed by the Federal Deposit Insurance Corporation. At times balances held at financial institutions were in excess of the Federally insured limits. The Organization believes no significant concentration of risk exists with respect to these cash investments.

The Organization is funded from grants and reimbursements from various governmental agencies. The Organization anticipates the renewal of all its grants and Federal awards. The Organization received approximately 88% of their revenue from the Department of Labor for each of the years ended September 30, 2011 and 2010.

Fair Value of Financial Instruments

Fair value estimates are made at a specific point in time based on relevant market information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

Fixed Assets

Purchased fixed assets are recorded at cost and donated fixed assets are recorded at fair value at the date of donation (items valued at \$5,000 and over are capitalized). Routine maintenance, repairs, renewals and replacement costs are charged against income. Expenditures that significantly increase values, change capacities or extend useful lives are capitalized.

Depreciation is computed by the straight-line method, using the half-year convention, at rates calculated to amortize the cost or fair value at date of donation of the assets over their estimated useful lives as indicated below:

Furniture and equipment	5-10 years
Leasehold improvements	*

\*Leasehold improvements are amortized over the lesser of their estimated useful lives or the lease term, including renewals.

Unearned Revenue

Unearned revenue represents monies received for which expenditures have not yet been incurred or services have not yet been performed.

MATURE SERVICES, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 September 30, 2011 and 2010

Tax Status

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. As required by the Income Taxes Topic of the FASB ASC, the Organization adopted the new standards related to Accounting for Uncertainty in Income Taxes on October 1, 2009. The implementation of this new standard had no impact on the Organization's financial statements.

The organization files informational tax filings in United States Federal and State of Ohio jurisdictions. The organization is generally no longer subject to tax examinations for years prior to 2006.

Subsequent Events

The Organization has evaluated subsequent events through December 12, 2011, the date the financial statements were available to be issued.

NOTE 2 - FIXED ASSETS

The following is a summary of fixed assets, at cost, less accumulated depreciation at September 30:

	2011	2010
Furniture and equipment	\$ 650,353	\$ 597,383
Leasehold improvements	219,960	219,960
	870,313	817,343
Less: Accumulated depreciation	(760,978)	(726,018)
	\$ 109,335	\$ 91,325

Depreciation expense charged to operations was \$34,960 and \$30,462 for the years ended September 30, 2011 and 2010, respectively.

NOTE 3 - LINE OF CREDIT

The Organization has a \$250,000 revolving line of credit with Chase Bank. The line of credit accrues interest at the Prime rate (3.25% at September 30, 2011 and 2010), plus one quarter percent, payable monthly. The line of credit is secured by all assets of the Organization. There were no borrowings outstanding under this line of credit at September 30, 2011 and 2010.

MATURE SERVICES, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 September 30, 2011 and 2010

NOTE 4 - LEASES

The Organization leases office space under non-cancelable operating lease agreements, with terms expiring at various dates through 2015. Future minimum lease payments under operating leases are as follows:

2012	\$	115,309
2013		63,891
2014		31,705
2015		4,590
		\$ 215,495

Rent expense attributed to these leases amounted to \$223,304 and \$260,102 at September 30, 2011 and 2010, respectively.

Certain leases contain provisions whereby if the Organization loses funding, the lease obligation can be terminated after a specific time period.

The Organization entered into a capital lease for equipment during fiscal year 2011. The obligation under the capital lease matures in July 2014. As of September 30, 2011, the amount of equipment held under the capital lease was \$14,136, with accumulated amortization of \$1,414. Equipment under the capital lease is amortized over the estimated useful life of the assets and amortization expense is included with depreciation expense. The obligation is amortized over the term of the lease.

Future minimum payments under capital lease obligation as of September 30, 2011 are as follows:

2012	\$	5,129
2013		5,129
2014		4,274
Total future minimum lease payments		14,532
Less: Amount representing interest		1,121
Present value of net minimum lease payments		\$ 13,411

NOTE 5 - EMPLOYEE BENEFIT PLANS

The Organization sponsors a tax deferred savings plan which covers all eligible employees. Employees are permitted to make pre-tax deferrals of up to 25% of compensation or maximum amount as allowed by law. The plan does not provide for an employer contribution.

The Organization also offers a comprehensive medical plan, life insurance and other customary benefits to eligible employees.

MATURE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2011 and 2010

NOTE 6 - IN-KIND SUPPORT

The Organization receives volunteer services primarily to assist in serving their clients. In accordance with generally accepted accounting principles, this in-kind support is not recognized in the statement of activities. The fair value of this in-kind support was \$2,080,602 and \$1,868,586 for 2011 and 2010, respectively. Donated goods, training, advertising and rent of \$89,769 and \$114,435 are recognized in the statement of activities within the "Contributions, including in-kind" line, for the years ending September 30, 2011 and 2010, respectively.

NOTE 7 - ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD (ADM)

The Organization has recorded \$596,421 and \$604,527 in revenues from the ADM Board for fiscal years ending September 30, 2011 and 2010, respectively, for various addiction services. This amount is included in the statement of activities, "Fees and grants from governmental agencies" line. The accounts receivable from the ADM Board at September 30, 2011 and 2010 were \$106,808 and \$117,278, respectively.

NOTE 8 - OHIO DEPARTMENT OF AGING

The Organization has been awarded contracts from the Ohio Department of Aging for contract years July 2010 through December 2011 and July 2011 through December 2012 in the amounts of \$5,035,404 and \$3,792,258, respectively. Revenues earned under these contracts were \$6,200,014 and \$5,978,033, for the fiscal years ending September 30, 2011 and 2010 respectively. These amounts are included in the statement of activities, "Fees and grants from governmental agencies" line.

MATURE SERVICES, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended September 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA No.	Federal Expenditures
<b>U.S. DEPARTMENT OF LABOR</b>		
Title V of Older Americans Act--Senior Community Service Employment Program:		
Ohio Department of Aging	17.235	\$ 6,200,014
United States Department of Labor	17.235	<u>8,561,313</u>
		14,761,327
Employment Training Administration--Workforce Initiative Act - WIA Adult Program and WIA Dislocated Workers:		
Summit County Department of Jobs and Family Services	17.258/17.260	170,350
Mahoning & Columbiana Training Association	17.258/17.260	22,350
Arbor E and T LLC - Hamilton County Job and Family Services	17.258/17.260	123,256
Cuyahoga County Workforce Development	17.258/17.260	<u>263,201</u>
		<u>579,157</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>		<b>15,340,484</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>		
Summit County Department of Job and Family Services:		
Social Services Block Grant	93.667	133,144
Area Agency of Aging, 10B, Inc:		
Special Programs for the Aging Title III Part B Grants for Supportive Services and Senior Centers, Special Programs for the Aging Title III C Nutrition Services, Nutrition Services Incentive Program	93.044/93.045	227,768
National Family Caregiver Support Title III Part E	93.052	3,042
Alcohol, Drug Addiction and Mental Health Services Board of Summit County:		
Block Grants for Prevention and Treatment Substant Abuse	93.959	101,072
Ohio Department of Alcohol and Drug Addiction Services:		
Substance Abuse and Mental Health Services - Access to Recovery	93.275	<u>6,477</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>		<b>471,503</b>

MATURE SERVICES, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended September 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA No.	Federal Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
City of Akron Community Development Block Grants--Entitlement Grants	14.218	\$ 27,407
CORPORATION OF NATIONAL AND COMMUNITY SERVICE		
Retired and Senior Volunteer Program	94.002	130,832
U.S. DEPARTMENT OF AGRICULTURE		
Area Agency on Aging, 10B: Senior Farmers Market Nutrition Program	10.576	21,325
U.S. DEPARTMENT OF HOMELAND SECURITY		
Federal Emergency Management Agency: Emergency Food and Shelter National Board Program	97.024	<u>3,556</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 15,995,107</u>

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - BASIS OF PRESENTATION

This schedule of expenditures of federal awards includes the federal grant activity of Mature Services, Inc. and is presented on the accrual basis of accounting. The information in this schedule in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements.



MATURE SERVICES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
September 30, 2011 and 2010

SUMMARY OF THE AUDITORS' RESULTS

- Unqualified opinion issued on the financial statements.
- No significant deficiencies or material weaknesses in internal control over financial reporting were disclosed.
- No material instances of noncompliance were disclosed.
- No significant deficiencies or material weaknesses in internal control over major programs were disclosed.
- Unqualified opinion issued on compliance for major programs.
- The audit disclosed no audit findings required to be reported under Circular A-133.
- The Organization qualified as a low-risk auditee.
- Identification of major programs:
  - U.S. Department of Labor – Title V of Older Americans Act –  
Senior Community Service Employment – CFDA #17.235
  - U.S. Department of Labor – Employment and Training –  
Administration – Workforce Initiative Act – CFDA #17.258
- The dollar threshold used to distinguish Type A and Type B programs was \$479,853.

FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED  
IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

- No findings to be reported.

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

- No findings to be reported.



CERTIFIED PUBLIC ACCOUNTANTS/BUSINESS ADVISORS  
A PROFESSIONAL CORPORATION

AKRON | CLEVELAND

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors  
Mature Services, Inc.  
Akron, Ohio

We have audited the financial statements of Mature Services, Inc. (the "Organization") as of and for the year ended September 30, 2011, and have issued our report thereon dated December 12, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

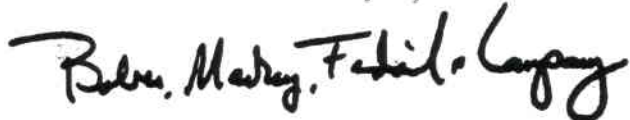
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement on the Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mature Services, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management, the Board of Directors, others within the Organization, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



BOBER, MARKEY, FEDOROVICH & COMPANY

December 12, 2011

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL  
EFFECT ON EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors  
Mature Services, Inc.  
Akron, Ohio

Compliance

We have audited Mature Services, Inc.'s compliance with the types of requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement that could have a direct and material effect on each of Mature Services, Inc.'s major federal programs for the year ended September 30, 2011. Mature Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Mature Services, Inc.'s management. Our responsibility is to express an opinion on Mature Services, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Mature Services, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Mature Services, Inc.'s compliance with those requirements.

In our opinion, Mature Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2011.

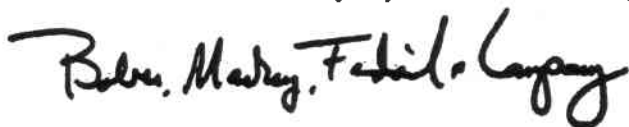
### Internal Control Over Compliance

The management of Mature Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Mature Services, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mature Services, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Directors, others within the Organization, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



BOBER, MARKEY, FEDOROVICH & COMPANY

December 12, 2011