

MATURE SERVICES, INC.

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

September 30, 2010 and 2009



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

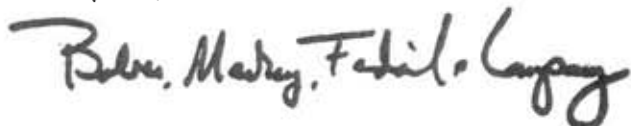
We have audited the accompanying statements of financial position of Mature Services, Inc. (a nonprofit Organization) as of September 30, 2010, and the related statements of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of Mature 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 2009 financial statements and, in our report dated December 9, 2009, 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, 2010, 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 10, 2010, 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 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Robert Markey". The signature is written in a cursive style with a large, sweeping initial 'R'.

BOBER, MARKEY, FEDOROVICH & COMPANY

December 10, 2010

MATURE SERVICES, INC.
STATEMENTS OF FINANCIAL POSITION
September 30, 2010 and 2009

	2010	2009
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 690,010	\$ 993,118
Grants and contracts receivable	784,407	725,769
Prepaid expenses	73,018	75,294
TOTAL CURRENT ASSETS	1,547,435	1,794,181
NONCURRENT ASSETS		
Fixed assets, net	91,325	63,158
Deposits	1,000	1,000
TOTAL NONCURRENT ASSETS	92,325	64,158
TOTAL ASSETS	\$ 1,639,760	\$ 1,858,339
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 136,257	\$ 166,726
Accrued payroll and related expenses	961,668	1,266,021
Unearned revenue	10,307	10,881
TOTAL CURRENT LIABILITIES	1,108,232	1,443,628
NET ASSETS		
Unrestricted	493,947	355,265
Temporarily restricted	37,581	59,446
TOTAL NET ASSETS	531,528	414,711
TOTAL NET ASSETS AND LIABILITIES	\$ 1,639,760	\$ 1,858,339

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

MATURE SERVICES, INC.
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2010
With Comparative Totals for the Year Ended September 30, 2009

	Unrestricted	Temporarily Restricted	Total 2010	Total 2009
REVENUES, GAINS AND OTHER SUPPORT				
Fees and grants from governmental agencies	\$ 16,488,855	\$ -	\$ 16,488,855	\$ 13,240,481
Contributions	150,618	-	150,618	140,127
Fees and grants from non-governmental agencies	35,598	-	35,598	105,182
Program service fees	163,469	-	163,469	263,271
Other public support	88,002	-	88,002	92,589
Interest income	925	-	925	1,452
Gain on sale of assets	4,250	-	4,250	-
Other revenue	25,191	-	25,191	38,481
Total revenue	<u>16,956,908</u>	<u>-</u>	<u>16,956,908</u>	<u>13,881,583</u>
Net assets released from restrictions	<u>21,865</u>	<u>(21,865)</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES, GAINS AND OTHER SUPPORT	16,978,773	(21,865)	16,956,908	13,881,583
EXPENSES				
Program services				
Homecare				
Homemaker/home health aide services	449,066	-	449,066	474,425
Chore services	28,460	-	28,460	48,960
Supportive services	17,755	-	17,755	24,164
Alcohol and other drug services	563,230	-	563,230	536,830
Educational/cultural services	36,881	-	36,881	133,617
Employment and training services	14,335,292	-	14,335,292	11,351,261
Volunteer services	111,548	-	111,548	103,700
Nutrition services	359,427	-	359,427	306,367
Total program services	<u>15,901,659</u>	<u>-</u>	<u>15,901,659</u>	<u>12,979,324</u>
Supporting services				
Management and general	908,436	-	908,436	803,377
Fundraising	29,996	-	29,996	28,775
Total supporting services	<u>938,432</u>	<u>-</u>	<u>938,432</u>	<u>832,152</u>
TOTAL EXPENSES	16,840,091	-	16,840,091	13,811,476
CHANGE IN NET ASSETS	138,682	(21,865)	116,817	70,107
NET ASSETS AT BEGINNING OF YEAR	355,265	59,446	414,711	344,604
NET ASSETS AT END OF YEAR	\$ 493,947	\$ 37,581	\$ 531,528	\$ 414,711

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

MATURE SERVICES, INC.
 STATEMENTS OF CASH FLOWS
 For the Years Ended September 30, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 116,817	\$ 70,107
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	30,462	28,229
Gain on sale of assets	(4,250)	-
Changes in operating assets and liabilities:		
Grants and contracts receivable	(58,638)	226,945
Prepaid expenses	2,276	22,806
Accounts payable	(30,469)	(192,787)
Accrued payroll and related expenses	(304,353)	229,259
Unearned revenue	(574)	(8,902)
	(248,729)	375,657
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES:		
Net proceeds from sale of fixed assets	4,250	-
Purchases of fixed assets	(58,629)	-
	(54,379)	-
NET CASH USED IN INVESTING ACTIVITIES		
NET CHANGE IN CASH AND CASH EQUIVALENTS	(303,108)	375,657
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	993,118	617,461
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 690,010	\$ 993,118
SUPPLEMENTAL DISCLOSURE		
Cash paid for interest	\$ -	\$ 18

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

MATURE SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2010
With Comparative Totals for the Year Ended September 30, 2009

	Program Services							Supporting Services					
	Homecare Services	Chore Services	Supportive Services	Alcohol and Other Drug Services	Educational / Cultural Services	Employment and Training Services	Volunteer Services	Nutrition Services	Total	Management and General	Fundraising	2010 Total	2009 Total
Salaries	\$ 345,812	\$ 17,685	\$ 11,966	\$ 353,463	\$ 25,158	\$ 11,686,209	\$ 59,478	\$ 107,174	\$ 12,606,945	\$ 695,823	\$ -	\$ 13,302,768	\$ 10,807,646
Payroll taxes and related expenses	64,519	2,456	1,543	80,494	6,737	1,611,270	12,759	23,061	1,802,839	138,540	-	1,941,379	1,610,106
Total salaries and related expenses	410,331	20,141	13,509	433,957	31,895	13,297,479	72,237	130,235	14,409,784	834,363	-	15,244,147	12,417,752
Contract services	7,023	729	61	11,978	3,170	80,794	303	5,720	109,778	20,744	10,571	141,093	137,998
Supplies	4,432	3,449	53	21,220	411	352,116	20,051	156,557	558,289	30,153	18,402	606,844	484,411
Telephone	1,362	85	480	3,532	248	72,546	376	3,640	82,269	2,607	-	84,876	78,748
Postage	673	41	82	584	59	27,774	379	495	30,087	662	580	31,329	29,138
Occupancy	7,296	1,736	2,890	51,534	-	289,509	11,335	37,053	401,353	12,172	-	413,525	361,928
Insurance	6,088	644	233	11,058	141	51,163	4,030	9,118	82,475	5,030	325	87,830	96,293
Travel	8,058	1,588	402	16,382	957	107,433	2,547	8,383	145,750	1,487	118	147,355	125,238
Training	3,411	26	45	3,304	-	41,915	290	-	48,991	1,218	-	50,209	45,463
Physical examinations	392	21	-	-	-	1,908	-	-	2,321	-	-	2,321	1,940
Miscellaneous	-	-	-	-	-	100	-	-	100	-	-	100	4,338
Total expenses before depreciation and amortization	449,066	28,460	17,755	553,549	36,881	14,322,737	111,548	351,201	15,871,197	908,436	29,996	16,809,629	13,783,247
Depreciation	-	-	-	9,681	-	12,555	-	8,226	30,462	-	-	30,462	28,229
Total expenses	\$ 449,066	\$ 28,460	\$ 17,755	\$ 563,230	\$ 36,881	\$ 14,335,292	\$ 111,548	\$ 359,427	\$ 15,901,659	\$ 908,436	\$ 29,996	\$ 16,840,091	\$ 13,811,476
Fiscal 2009 expenses	\$ 474,425	\$ 48,960	\$ 24,164	\$ 536,830	\$ 133,617	\$ 11,351,261	\$ 103,700	\$ 306,367	\$ 12,979,324	\$ 803,377	\$ 28,775	\$ 13,811,476	

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

MATURE SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2010 and 2009

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.

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.

Employment and Training Services

The Senior Employment Center operates job training programs for mature job seekers 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 workers. The Senior Employment Center also organizes annual mature workers job fairs and manages Mature Staffing Systems, a staffing service specializing in service to individuals age 40 and older.

MATURE SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2010 and 2009

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. RSVP volunteers are provided with supplemental volunteer insurance and are recognized for their service at an annual recognition luncheon.

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.

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, 2010 and 2009 consisted of contributions received for the capital campaign for the building renovation. 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, 2010 and 2009

Cash and Cash Equivalents

For purposes of reporting cash flows, all highly liquid investments with a maturity when purchased of three months or less are considered cash equivalents. Cash in the amount of \$54,128 and \$43,942 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, 2010 and 2009, 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% and 85 % of their revenue from the Department of Labor for the years ended September 30, 2010 and 2009, respectively.

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.

As required by the Fair Value Measurements and Disclosures Topic of the FASB ASC, the Organization adopted the new standard related to financial assets and liabilities effective October 1, 2008. Effective October 1, 2009, the Organization also adopted the required standard related to non-financial assets and liabilities. The adoption of this standard had no impact on the financial statements.

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.

MATURE SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS
 September 30, 2010 and 2009

Unearned Revenue

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

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.

Subsequent Events

The Organization has evaluated subsequent events through December 10, 2010, 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:

	2010	2009
Furniture and equipment	\$ 597,383	\$ 551,974
Leasehold improvements	219,960	219,960
	817,343	771,934
Less: Accumulated depreciation	(726,018)	(708,776)
	\$ 91,325	\$ 63,158

Depreciation expense charged to operations was \$30,462 and \$28,229 for the years ended September 30, 2010 and 2009, 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, 2010 and 2009), 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, 2010 and 2009.

MATURE SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2010 and 2009

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:

2011	\$	141,096
2012		76,726
2013		63,241
2014		31,705
2015		4,590
	\$	<u>317,358</u>

Rent expense attributed to these leases amounted to \$260,102 and \$172,696 at September 30, 2010 and 2009, respectively.

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

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.

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 \$1,868,586 and \$1,370,636 for 2010 and 2009, respectively. Donated goods and rent of \$114,435 and \$91,402 are recognized in the statement of activities within the "Contributions, including in-kind" line, for the years ending September 30, 2010 and 2009, respectively.

MATURE SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2010 and 2009

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

The Organization has recorded \$604,527 and \$621,158 in revenues from the ADM Board for fiscal years ending September 30, 2010 and 2009, 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, 2010 and 2009 were \$117,278 and \$124,095, respectively.

NOTE 8 - OHIO DEPARTMENT OF AGING

The Organization has been awarded contracts from the Ohio Department of Aging for contract years July 2009 through June 2010 and July 2010 through June 2011 in the amounts of \$5,005,404 and \$4,762,311, respectively. The Organization received additional expansion funding for the contract year July 2010 through June 2011 in the amount of \$2,071,989. An additional contract of \$994,497 was awarded under the American Recovery and Reinvestment Act of 2009 for the contract period February 17, 2009 through June 30, 2010. Revenues earned under these contracts were \$5,978,033 and \$4,789,413, for the fiscal years ending September 30, 2010 and 2009 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, 2010

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA No.	Federal Expenditures
DEPARTMENT OF LABOR		
From the Title V of Older Americans Act--Senior Community Service Employment Program		
Ohio Department of Aging	17.235	\$ 5,476,431
United States Department of Labor	17.235	7,579,457
American Recovery and Reinvestment Act of 2009 ("ARRA") - Ohio Department of Aging	17.235	501,602
ARRA - Department of Labor	17.235	746,929
		<u>14,304,419</u>
From the Employment and Training Administration--Workforce Initiative Act:		
Summit County Department of Jobs and Family Services	17.250	149,494
Mahoning & Columbiana Training Association	17.250	37,250
Arbor E and T LLC - Hamilton County Job and Family Services	17.250	173,600
Cuyahoga County Workforce Development	17.250	281,789
		<u>642,133</u>
Total Department of Labor		14,946,552
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Summit County Department of Job and Family Services--		
Social Services Block Grant	93.667	133,775
Social Services Block Grant	93.558	
Area Agency of Aging, 10B, Inc. special Programs for the Aging--		
Title III Parts A and B--Grants for Supportive Services and Senior Centers	93.044	28,602
Alcohol, Drug Addiction and Mental Health Services Board of Summit County -		
Alcohol and Drug Abuse and Mental Health Services Block Grant	93.959	101,572
Area Agency on Aging, 10B	93.053	28,340
Area Agency on Aging, 10B	10.576	28,151
Area Agency on Aging, 10B, Inc. special Programs for the Aging--		
Title III Parts C and Nutrition Services	93.045	136,478
Area Agency on Aging, 10B, Inc. special Programs for the Aging--		
Title III Parts E	93.046	2,217
ARRA - Title III Parts C and Nutrition Services	93.707	76,605
Total Department of Health and Human Services		<u>535,740</u>

MATURE SERVICES, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended September 30, 2010

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	\$ 23,823
Total Department of Housing and Urban Development		<u>23,823</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY ("FEMA")		
U.S. FEMA	97.024	4,055
ARRA - U. S. FEMA	97.114	1,618
Total Federal Emergency Management Agency		<u>5,673</u>
CORPORATION OF NATIONAL AND COMMUNITY SERVICE		
Retired and Senior Volunteer Program	94.002	102,403
Total Corporation of National and Community Service		<u>102,403</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 15,614,191</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, 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
- The dollar threshold used to distinguish Type A and Type B programs was \$468,426.

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.

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, 2010, and have issued our report thereon dated December 10, 2010. 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.

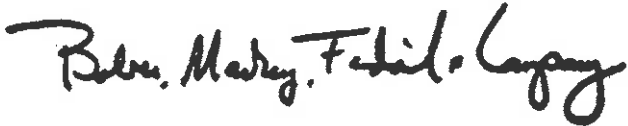
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, 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 10, 2010

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, 2010. 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, 2010.

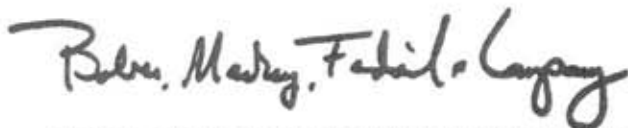
Internal Control Over Compliance

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 of 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 10, 2010