

**MATURA Action Corporation and  
Iowa 34 Housing, Inc.**

Creston, Iowa

Combining Financial Statements and  
Additional Information

Year Ended September 30, 2006

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Combining Financial Statements and Additional Information  
Year Ended September 30, 2006

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## Independent Auditor's Report

Board of Directors  
MATURA Action Corporation and  
Iowa 34 Housing, Inc.  
Creston, Iowa

We have audited the accompanying combining statement of financial position of MATURA Action Corporation and Iowa 34 Housing, Inc. as of September 30, 2006, and the related combining statements of activities and cash flows for the year then ended. These combining financial statements are the responsibility of MATURA Action Corporation and Iowa 34 Housing, Inc.'s management. Our responsibility is to express an opinion on these combining financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States 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 combining financial statements referred to above present fairly, in all material respects, the financial position of MATURA Action Corporation and Iowa 34 Housing, Inc. as of September 30, 2006, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2007, on our consideration of MATURA Action Corporation and Iowa 34 Housing, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic combining financial statements of MATURA Action Corporation and Iowa 34 Housing, Inc. taken as a whole. The accompanying schedule of program activity, Schedule A-1 to A-13, and schedule of expenditures of federal awards and list of programs, Schedule B-1 to B-5, which includes the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and Schedules C through G are presented for purposes of additional analysis and are not a required part of the basic combining financial statements. The information in these schedules, which includes periods that ended prior to the year ended September 30, 2006, was audited by us and we expressed an unqualified opinion on that information and has been subjected to the auditing procedures applied in the audit of the basic combining financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic combining financial statements taken as a whole.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

February 2, 2007  
Madison, Wisconsin

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Combining Statement of Financial Position

September 30, 2006

<i>Assets</i>				
	MATURA Action Corp.	Iowa 34 Housing, Inc.	Eliminations	Combined Total
Current assets:				
Cash	\$ 119,529	\$ 55,681	\$ 0	\$ 175,210
Investments	79,740	0	0	79,740
Due from Iowa 34 Housing, Inc.	20,240	0	( 20,240)	0
Grants receivable	302,827	0	0	302,827
Accounts receivable	11,242	0	0	11,242
<b>Total current assets</b>	<b>533,578</b>	<b>55,681</b>	<b>( 20,240)</b>	<b>569,019</b>
Property and equipment, net	302,566	291,578	0	594,144
<b>TOTAL ASSETS</b>	<b>\$ 836,144</b>	<b>\$ 347,259</b>	<b>(\$ 20,240)</b>	<b>\$ 1,163,163</b>

<i>Liabilities and Net Assets</i>				
Current liabilities:				
Mortgages payable, current	\$ 7,510	\$ 7,539	\$ 0	\$ 15,049
Accounts payable	148,311	0	0	148,311
Accrued payroll and related expenses	48,631	0	0	48,631
Due to MATURA Action Corporation	0	20,240	( 20,240)	0
Security deposits	0	4,028	0	4,028
Grant funds received in advance	60,946	0	0	60,946
<b>Total current liabilities</b>	<b>265,398</b>	<b>31,807</b>	<b>( 20,240)</b>	<b>276,965</b>
Long-term liabilities:				
Mortgages payable, long-term	36,949	252,412	0	289,361
<b>Total liabilities</b>	<b>302,347</b>	<b>284,219</b>	<b>( 20,240)</b>	<b>566,326</b>
Unrestricted net assets	533,797	63,040	0	596,837
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 836,144</b>	<b>\$ 347,259</b>	<b>(\$ 20,240)</b>	<b>\$ 1,163,163</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Combining Statement of Activities

Year Ended September 30, 2006

	MATURA Action Corp.	Iowa 34 Housing, Inc.	Eliminations	Combined Totals
<b>Revenue:</b>				
Grant revenue	\$ 4,308,768	\$ 0	\$ 0	\$ 4,308,768
Program income	100,768	0	0	100,768
Rental income	10,500	70,233	0	80,733
Other income	183,163	2,374	( 42,331)	143,206
In-kind contributions	58,774	0	0	58,774
<b>Total revenue</b>	<b>4,661,973</b>	<b>72,607</b>	<b>( 42,331)</b>	<b>4,692,249</b>
<b>Expenses:</b>				
<b>Program:</b>				
Child education	1,070,607	0	0	1,070,607
Housing	0	65,788	( 42,331)	23,457
Weatherization/energy assistance	1,529,782	0	0	1,529,782
Homeless/shelter programs	15,514	0	0	15,514
Food/nutrition programs	373,229	0	0	373,229
Senior citizens	32,188	0	0	32,188
Employment and training	763,030	0	0	763,030
Community services	394,558	0	0	394,558
Discretionary programs	164,225	0	0	164,225
<b>Total program activities</b>	<b>4,343,133</b>	<b>65,788</b>	<b>( 42,331)</b>	<b>4,366,590</b>
<b>Management and general</b>	<b>271,420</b>	<b>0</b>	<b>0</b>	<b>271,420</b>
<b>Total expenses</b>	<b>4,614,553</b>	<b>65,788</b>	<b>( 42,331)</b>	<b>4,638,010</b>
<b>Change in unrestricted net assets</b>	<b>47,420</b>	<b>6,819</b>	<b>0</b>	<b>54,239</b>
<b>Unrestricted net assets - October 1, 2005</b>	<b>486,377</b>	<b>56,221</b>	<b>0</b>	<b>542,598</b>
<b>Unrestricted net assets - September 30, 2006</b>	<b>\$ 533,797</b>	<b>\$ 63,040</b>	<b>\$ 0</b>	<b>\$ 596,837</b>

See accompanying notes to combining financial statements.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Combining Statement of Cash Flows

Year Ended September 30, 2006

	MATURA Action Corp.	Iowa 34 Housing, Inc.	Eliminations	Total
Change in cash:				
Cash flows from operating activities:				
Change in unrestricted net assets	\$ 47,420	\$ 6,819	\$ 0	\$ 54,239
Adjustments to reconcile change in unrestricted net assets to net cash provided by operating activities:				
Depreciation	36,213	12,488	0	48,701
Changes in operating assets and liabilities:				
Grants receivable	25,333	0	0	25,333
Accounts receivable	( 454)	2,595	0	2,141
Due from Iowa 34 Housing, Inc.	( 3,183)	0	3,183	0
Accounts payable	30,117	( 1,357)	0	28,760
Accrued payroll and related expenses	( 4,138)	0	0	( 4,138)
Security deposits	0	686	0	686
Due to MATURA Action Corporation	0	3,183	( 3,183)	0
Grant funds received in advance	( 146,400)	0	0	( 146,400)
Net cash (used in) provided by operating activities	( 15,092)	24,414	0	9,322
Cash flows from investing activities:				
Purchase of property and equipment	( 59,456)	0	0	( 59,456)
Purchase of investments	( 26,959)	0	0	( 26,959)
Net cash used in investing activities	( 86,415)	0	0	( 86,415)
Cash flows from financing activities:				
Principal payments on mortgages payable	( 7,109)	( 6,297)	0	( 13,406)
Net cash used in financing activities	( 7,109)	( 6,297)	0	( 13,406)
Change in cash	( 108,616)	18,117	0	( 90,499)
Cash - October 1, 2005	228,145	37,564	0	265,709
Cash - September 30, 2006	\$ 119,529	\$ 55,681	\$ 0	\$ 175,210
Supplemental schedule of other cash activity:				
Interest paid and expensed	\$ 4,441	\$ 4,688	\$ 0	\$ 9,129

See accompanying notes to combining financial statements.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to the Combining Financial Statements

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### Note 1      **Summary of Significant Accounting Policies**

#### **Nature of Operations**

MATURA Action Corporation (MATURA) was organized as a nonprofit corporation in 1965. MATURA was formed to develop and provide resources for the purpose of assisting low-income individuals through a variety of programs in southwestern Iowa. MATURA is primarily supported through federal and state government grants. Workforce Investment Act funds passed through the Iowa Workforce Development Department provided 13% of MATURA's grant revenue. Head Start funds from the Department of Health and Human Services (DHHS) provided 23% of MATURA's grant revenue.

Iowa 34 Housing, Inc. (Iowa 34) was organized as a nonprofit corporation in 1998. Iowa 34 was formed to provide housing to low-income individuals.

#### **Basis of Presentation**

All financial statements are prepared using the accrual basis of accounting.

#### **Principles of Combination**

These financial statements are combined and include the accounts of Iowa 34 Housing, Inc., a nonprofit organization with common Board members with MATURA Action Corporation (the "Organizations"). All material intercompany transactions and accounts have been eliminated in the combination.

#### **Classification of Net Assets**

Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organizations and changes therein are classified and reported as follows:

**Unrestricted Net Assets** - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.

**Temporarily Restricted Net Assets** - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of the Organizations and/or the passage of time. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets and reported in the combining statement of activities as net assets released from restrictions. Currently, the Organizations do not have any temporarily restricted net assets.

**Permanently Restricted Net Assets** - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organizations. Generally, the donors of these assets permit the Organizations to use all or part of the income earned on any related investments for general or specific purposes. Currently, the Organizations do not have any permanently restricted net assets.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to the Combining Financial Statements

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### Note 1      **Summary of Significant Accounting Policies (Continued)**

#### **Use of Estimates**

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

#### **Revenue Recognition**

Contributions are recognized when the donor makes a promise to give to the Organizations that is, in substance, unconditional. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions. When a restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the combining statement of activities as released from restrictions.

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

#### **A.      Grant Awards that are Contributions**

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are reflected as grant funds received in advance.

#### **B.      Grant Awards that are Exchange Transactions**

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

#### **Investments**

The Organizations carry their investments in certificates of deposit at cost, which approximates fair value.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to the Combining Financial Statements

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### Note 1      **Summary of Significant Accounting Policies (Continued)**

#### **Property and Equipment**

Property and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful life of the asset. The Organizations capitalize equipment purchased with agency funds with a cost greater than \$5,000 and a useful life of more than one year. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. If there are no donor restrictions regarding how long a donated asset must be maintained, the Organizations report expirations of donor restrictions when the donated assets are placed in service. The Organizations reclassify temporarily restricted net assets to unrestricted net assets at that time.

Property and equipment purchased with grant funds are owned by the Organizations while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, may be subject to funding source regulations. At September 30, 2006, the net book value of grant-funded equipment was \$168,680.

#### **Income Taxes**

MATURA is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from Iowa franchise or income tax.

Iowa 34 is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code. It is also exempt from Iowa franchise or income tax.

#### **Rental Income**

Rental income is recorded when earned.

#### **In-Kind Contributions**

MATURA has recorded in-kind contributions for space and professional services in the combining statement of activities in accordance with Financial Accounting Standard No. 116 (FAS 116), *Accounting for Contributions Received and Contributions Made*. FAS 116 requires that only contributions of service received that create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of FAS 116 are different than the in-kind requirements of several of MATURA's grant awards. MATURA received contributions of nonprofessional volunteers during the year with a value of \$206,299, primarily for its Head Start program, which are not recorded in the combining statement of activities.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to the Combining Financial Statements

### Note 1 Summary of Significant Accounting Policies (Continued)

#### Indirect Cost Rate

To facilitate equitable distribution of common purpose costs, which benefit all of MATURA's programs, MATURA has negotiated an indirect cost allocation plan with DHHS. The rate is based upon a percentage of salaries and fringe costs. A provisional rate of 13.4% has been approved until September 30, 2006, by DHHS.

#### Cost Allocation

MATURA also utilizes various cost allocation methods to distribute certain direct and indirect costs to its various programs. Costs, which are common to more than one but not all programs, have been identified and classified into cost pools. These cost pools have been allocated to the benefiting programs based on various formulas developed by MATURA, which are appropriate for each pool.

### Note 2 Concentration of Risk

The Organizations maintain cash balances and certificates of deposit at several banks. Accounts at these banks are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Bank balances at one bank were in excess of \$100,000 at September 30, 2006, in the amount of \$131,354.

### Note 3 Grants Receivable

This balance represents amounts due from the various funding sources as follows:

Federal programs	\$	179,457
State and other programs		119,519
<u>Total</u>	<u>\$</u>	<u>298,976</u>

### Note 4 Property and Equipment

A summary of property and equipment is as follows:

	<u>MATURA</u>	<u>Iowa 34</u>	<u>Totals</u>
Land	\$ 27,158	\$ 27,600	\$ 54,758
Buildings and improvements	290,211	304,947	595,158
Vehicles	95,589	69,406	164,995
Equipment	58,440	0	58,440
Subtotals	471,398	401,953	873,351
<u>Accumulated depreciation</u>	<u>( 168,832)</u>	<u>( 110,375)</u>	<u>( 279,207)</u>
<u>Property and equipment, net</u>	<u>\$ 302,566</u>	<u>\$ 291,578</u>	<u>\$ 594,144</u>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to the Combining Financial Statements

### Note 5 Mortgages Payable

The mortgages payable consists of the following:

#### MATURA Action Corporation

Mortgage payable to Farmers and Merchants State Bank at 5.5% with payments of \$814 (principal and interest) per month. The note is due January 21, 2012, and is secured by property owned by MATURA Action Corporation.

\$ 44,459

Total	44,459
Current maturities	( 7,510)

<u>Mortgages payable, long-term - MATURA</u>	<u>\$ 36,949</u>
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#### Iowa 34 Housing, Inc.

Mortgage payable to U.S. Department of Agriculture at 8.75% annual interest, with monthly payments of \$436 (principal and interest). The mortgage is due September 25, 2024. The mortgage is collateralized by property owned by Iowa 34 Housing, Inc.

\$ 108,185

Mortgage payable to Iowa Finance Authority at 0% annual interest, with annual payments of \$2,433. The note is due June 1, 2012. The mortgage is collateralized by property owned by Iowa 34 Housing, Inc.

14,600

Mortgage payable to U.S. Department of Agriculture at 7.25% with payments of \$985 (principal and interest) per month. The note is due August 8, 2047, and is secured by property owned by Iowa 34 Housing, Inc.

137,166

Total	259,951
Current maturities	( 7,539)

<u>Mortgages payable, long-term - Iowa 34</u>	<u>\$ 252,412</u>
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Future maturities are as follows:

	MATURA	Iowa 34	Totals
2007	\$ 7,510	\$ 7,539	\$ 15,049
2008	7,934	8,293	16,227
2009	8,381	9,160	17,541
2010	8,854	10,153	19,007
2011	9,354	11,146	20,500
Thereafter	2,426	213,660	216,086
<u>Totals</u>	<u>\$ 44,459</u>	<u>\$ 259,951</u>	<u>\$ 304,410</u>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to the Combining Financial Statements

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### **Note 6 Leases**

MATURA leases various facilities and equipment for operation of its programs. Rent expense for the year ended September 30, 2006, was \$104,798. Future minimum lease payments on leases having noncancelable terms beyond September 30, 2006, are as follows:

2007	\$ 32,420
2008	16,500
2009	14,875
2010	12,600
2011	4,800
<hr/>	
Total	<u>\$ 81,195</u>

### **Note 7 Related Party**

Included in rent expense is \$10,800 in lease payments for MATURA's central office, which was paid to the executive director of MATURA who owns the building.

### **Note 8 Employee Retirement Plan**

MATURA contributes 5.75% of an employee's gross wages to the Iowa Public Employees Retirement System (IPERS) on behalf of individual employees. Contributions for the year ended September 30, 2006, were \$82,093.

### **Note 9 Commitments and Contingencies**

MATURA participates in federally assisted and state grant programs. These programs are subject to program compliance audits by the grantors and their representatives. Any disallowed costs may constitute a liability of MATURA. MATURA's Head Start grants are required to match 20% of the grant funds received from the Head Start program with local resources. MATURA believes that they are in substantial compliance with all grant requirements, including those related to matching. Disallowed costs, if any, would not be significant.

### **Note 10 Grant Awards**

At September 30, 2006, MATURA had commitments under various grants of approximately \$1,713,000. These commitments are not recognized in the accompanying combining financial statements as they are conditional awards.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to the Combining Financial Statements

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### Note 11      Lessor Activity

Iowa 34 Housing, Inc. owns a project that is a low-income housing facility. Leases are all for one year or less.

A summary of the acquisition costs and accumulated depreciation on the above property is as follows:

Land	\$ 27,600
<u>Building and improvements</u>	<u>304,947</u>
	332,547
<u>Accumulated depreciation</u>	<u>( 49,640)</u>
<u>Land and building, net</u>	<u>\$ 282,907</u>

Rental income for the year ended September 30, 2006, was \$70,233.

# **Additional Information**

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# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule A-1  
 Schedule of Program Activity  
 Year Ended September 30, 2006

	FEDERAL PROGRAMS									
	Department of Agriculture					Department of Labor				
	10.557	10.558	17.245	17.245	Cluster 17.258, 17.259, and 17.260	17.245	17.245	17.245	17.245	17.245
	Women, Infants, and Children 5886A037 (1)	Child and Adult Care Food Program 88-8010 (2)	IWD Trade Adjustment 1-W-14-FR-0 (3)	IWD Trade Adjustment 1-W-14-FR-0 (4)	WIA Adult Program 1-W-14-FR-0 (5)	WIA Adult Program 1-W-14-FR-0 (6)				
<b>REVENUE</b>										
Grant Revenue	\$ 4,308,768	\$ 59,515	\$ 1,277	\$ 221	\$ 1,498	\$ 31,138				
Grant revenue	100,768	0	0	0	0	0				
Program income	38,402	0	0	0	0	0				
Rental income	185,537	0	0	0	0	0				
Other income	58,774	0	0	0	0	0				
In-kind contributions										
<b>Total Revenue</b>	<b>4,692,249</b>	<b>59,515</b>	<b>1,277</b>	<b>221</b>	<b>1,498</b>	<b>31,138</b>				
<b>EXPENSES</b>										
Personnel	2,035,518	8,749	0	0	0	19,642				
Consultants	30,825	0	0	0	0	0				
Travel/transportation	53,145	0	1	0	1	455				
Space costs	176,615	0	217	72	289	1,231				
Supplies	210,169	10	991	110	1,101	368				
Other	288,866	57	68	36	104	503				
Weatherization materials	136,085	0	0	0	0	0				
Weatherization support	60,762	0	0	0	0	0				
Contract labor	128,046	162	0	3	3	0				
Client assistance	1,459,205	50,699	0	0	0	28,691				
Rental expenses	0	0	0	0	0	0				
In-kind expenses	58,774	0	0	0	0	0				
<b>Total Expenses</b>	<b>4,638,010</b>	<b>59,515</b>	<b>1,277</b>	<b>221</b>	<b>1,498</b>	<b>31,138</b>				
Change in net assets	54,239	0	0	0	0	0				
Net assets - October 1, 2005	542,598	0	0	0	0	0				
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>\$ 596,837</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				

See Independent Auditor's Report.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule A-2  
 Schedule of Program Activity  
 Year Ended September 30, 2006

FEDERAL PROGRAMS										
Department of Labor										
Cluster 17.258, 17.259, and 17.260										
	WIA Admin. 1-W-14-FR-0 (7)	WIA Admin. 1-W-14-FR-0 (8)	WIA Youth 1-W-14-FR-0 (9)	WIA Youth 1-W-14-FR-0 (10)	WIA Dislocated Worker 1-W-14-FR-0 (11)	WIA Dislocated Worker 1-W-14-FR-0 (12)	WIA Incentive 1-W-14-FR-0 (13)	WIA Early Intervention 1-W-14-FR-0 (14)	IWD Rapid Response 1-W-14-FR-0 (15)	Cluster 17.258, 17.259, and 17.260 Subtotal
<b>REVENUE</b>										
Grant Revenue	\$ 45,265	\$ 11,853	\$ 169,925	\$ 69,513	\$ 103,642	\$ 34,685	\$ 44,978	\$ 11,678	\$ 954	\$ 634,219
Grant revenue	0	0	0	0	0	0	0	0	0	( 723)
Program income	0	0	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0	( 20)
In-kind contributions	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>45,265</b>	<b>11,853</b>	<b>169,925</b>	<b>69,513</b>	<b>103,642</b>	<b>34,685</b>	<b>44,978</b>	<b>11,678</b>	<b>954</b>	<b>633,476</b>
<b>EXPENSES</b>										
Personnel	0	0	132,078	45,915	72,966	22,896	44,978	0	0	\$ 415,614
Consultants	0	0	0	0	0	0	0	0	0	0
Travel/transportation	0	0	4,080	1,215	4,270	466	0	0	0	12,014
Space costs	0	0	7,121	2,862	9,192	1,886	0	158	109	23,643
Supplies	0	0	3,614	1,190	4,493	432	0	2,420	817	14,338
Other	45,265	11,853	2,446	2,211	3,722	771	0	0	28	67,198
Weatherization materials	0	0	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0	0	0
Client assistance	0	0	20,586	16,120	8,999	8,234	0	9,100	0	100,669
Rental expenses	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>45,265</b>	<b>11,853</b>	<b>169,925</b>	<b>69,513</b>	<b>103,642</b>	<b>34,685</b>	<b>44,978</b>	<b>11,678</b>	<b>954</b>	<b>633,476</b>
Change in net assets	0	0	0	0	0	0	0	0	0	0
Net assets - October 1, 2005	0	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule A-3

Schedule of Program Activity

Year Ended September 30, 2006

	FEDERAL PROGRAMS										
	Department of Labor				DFMCS		Department of Energy				
	IWD	IWD Navigator	IWD DVOP	IWD DVOP	IWD DVOP	Re-Employment	Weatherization Assistance Program	Weatherization Assistance Program	Subtotal	Subtotal	
(16)	1-W-14-FR-0 1-W-14-FR-0	DOE-05-04E (21)	DOE-06-04E (22)	DOE-05-04E (21)	DOE-06-04E (22)	81.042					
<b>REVENUE</b>											
Grant Revenue											
Grant revenue	\$ 440	\$ 1,893	\$ 2,333	\$ 3,166	\$ 654	\$ 3,820	\$ 621	\$ 77,046	\$ 33,116	\$ 110,162	
Program income	0	0	0	0	0	0	0	0	0	0	
Rental income	0	0	0	0	0	0	0	0	0	0	
Other income	0	0	0	0	0	0	0	0	0	0	
In-kind contributions	0	0	0	0	0	0	0	0	0	0	
<b>Total Revenue</b>	<b>440</b>	<b>1,893</b>	<b>2,333</b>	<b>3,166</b>	<b>654</b>	<b>3,820</b>	<b>621</b>	<b>77,046</b>	<b>33,116</b>	<b>110,162</b>	
<b>EXPENSES</b>											
Personnel	0	0	0	0	0	0	0	0	0	0	
Consultants	0	0	0	0	0	0	0	0	0	0	
Travel/transportation	0	3	3	3	0	3	0	0	0	0	
Space costs	142	435	577	817	142	959	78	0	0	0	
Supplies	220	1,346	1,566	2,003	355	2,358	523	0	0	0	
Other	72	109	181	343	72	415	20	13,991	17,215	31,206	
Weatherization materials	0	0	0	0	0	0	0	16,317	5,801	22,118	
Weatherization support	0	0	0	0	0	0	0	31,201	7,770	38,971	
Contract labor	6	0	6	0	85	85	0	15,537	2,330	17,867	
Client assistance	0	0	0	0	0	0	0	0	0	0	
Rental expenses	0	0	0	0	0	0	0	0	0	0	
In-kind expenses	0	0	0	0	0	0	0	0	0	0	
<b>Total Expenses</b>	<b>440</b>	<b>1,893</b>	<b>2,333</b>	<b>3,166</b>	<b>654</b>	<b>3,820</b>	<b>621</b>	<b>77,046</b>	<b>33,116</b>	<b>110,162</b>	
Change in net assets	0	0	0	0	0	0	0	0	0	0	
Net assets - October 1, 2005	0	0	0	0	0	0	0	0	0	0	
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				

See Independent Auditor's Report.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule A-4

Schedule of Program Activity  
Year Ended September 30, 2006

	FEDERAL PROGRAMS										
	Department of Homeland Security					Department of Health and Human Services					
	97,024					93,044					
	FEMA Adair County	FEMA Adams County	FEMA Madison County	FEMA Ringgold County	FEMA Union County	Adair County	Adair County	CHORE Services	CHORE Services	Subtotal	TANF Adams Co. Empowerment
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(31)		
<b>REVENUE</b>											
Grant Revenue											
Grant revenue	\$ 2,232	\$ 2,509	\$ 4,492	\$ 2,000	\$ 7,226	\$ 3,986	\$ 1,191	\$ 5,177	\$ 4,483		
Program income	0	0	0	0	0	96	51	147	0		
Rental income	0	0	0	0	0	0	0	0	0		
Other income	0	0	0	0	0	( 13)	0	( 13)	0		
In-kind contributions	0	0	0	0	0	0	0	0	0		
<b>Total Revenue</b>	<b>2,232</b>	<b>2,509</b>	<b>4,492</b>	<b>2,000</b>	<b>7,226</b>	<b>4,069</b>	<b>1,242</b>	<b>5,311</b>	<b>4,483</b>		
<b>EXPENSES</b>											
Personnel	0	0	0	0	0	3,381	977	4,358	0		
Consultants	0	0	0	0	0	0	0	0	0		
Travel/transportation	0	0	0	0	0	210	86	296	86		
Space costs	0	0	0	0	0	0	0	0	0		
Supplies	45	49	90	23	134	80	48	128	757		
Other	0	0	0	0	0	398	131	529	0		
Weatherization materials	0	0	0	0	0	0	0	0	0		
Weatherization support	0	0	0	0	0	0	0	0	0		
Contract labor	0	0	0	0	0	0	0	0	0		
Client assistance	2,187	2,460	4,402	1,977	7,092	20,077	0	0	3,600		
Rental expenses	0	0	0	0	0	0	0	0	0		
In-kind expenses	0	0	0	0	0	0	0	0	0		
<b>Total Expenses</b>	<b>2,232</b>	<b>2,509</b>	<b>4,492</b>	<b>2,000</b>	<b>7,226</b>	<b>4,069</b>	<b>1,242</b>	<b>5,311</b>	<b>4,483</b>		
Change in net assets	0	0	0	0	0	0	0	0	0		
Net assets - October 1, 2005	0	0	0	0	0	0	0	0	0		
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

See Independent Auditor's Report.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule A-5  
 Schedule of Program Activity  
 Year Ended September 30, 2006

FEDERAL PROGRAMS											
Department of Health and Human Services											
93,558											
	TANF Empowerment (32)	TANF Union Co. Empowerment (33)	TANF Jobs SDA 1-W-14-FR-0 (34)	Promise Jobs SDA 1-W-14-FR-0 (35)	Promise Jobs IWD 1-W-14-FR-0 (36)	Promise Jobs IWD 1-W-14-FR-0 (37)	Family		Subtotal		
							Development FaDSS (38)	Development FaDSS (39)			
<b>REVENUE</b>											
Grant Revenue	\$ 23,973	\$ 1,532	\$ 91,844	\$ 37,668	\$ 4,614	\$ 1,006	\$ 41,199	\$ 15,155	\$ 221,474		
Grant revenue	0	0	0	0	0	0	3,710	0	3,710		
Program income	0	0	0	0	0	0	0	0	0		
Rental income	0	0	0	0	0	0	0	0	0		
Other income	0	0	0	0	0	0	0	0	0		
In-kind contributions	0	0	0	0	0	0	4,085	0	4,085		
<b>Total Revenue</b>	<b>23,973</b>	<b>1,532</b>	<b>91,844</b>	<b>37,668</b>	<b>4,614</b>	<b>1,006</b>	<b>48,994</b>	<b>15,155</b>	<b>229,269</b>		
<b>EXPENSES</b>											
Personnel	1,215	0	67,003	29,689	0	0	33,423	11,608	142,938		
Consultants	0	0	0	0	0	0	0	0	0		
Travel/transportation	183	0	203	124	5	0	2,559	823	3,983		
Space costs	0	0	5,471	1,970	483	201	1,178	408	9,751		
Supplies	1,764	32	4,546	1,400	2,796	325	1,384	734	13,738		
Other	163	0	14,621	4,485	1,330	100	6,365	1,582	28,646		
Weatherization materials	0	0	0	0	0	0	0	0	0		
Weatherization support	0	0	0	0	0	0	0	0	0		
Contract labor	0	0	0	0	0	380	0	0	380		
Client assistance	20,648	1,500	0	0	0	0	0	0	25,748		
Rental expenses	0	0	0	0	0	0	0	0	0		
In-kind expenses	0	0	0	0	0	0	4,085	0	4,085		
<b>Total Expenses</b>	<b>23,973</b>	<b>1,532</b>	<b>91,844</b>	<b>37,668</b>	<b>4,614</b>	<b>1,006</b>	<b>48,994</b>	<b>15,155</b>	<b>229,269</b>		
Change in net assets	0	0	0	0	0	0	0	0	0		
Net assets - October 1, 2005	0	0	0	0	0	0	0	0	0		
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		

See Independent Auditor's Report.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule A-6  
 Schedule of Program Activity  
 Year Ended September 30, 2006

FEDERAL PROGRAMS											
Department of Health and Human Services											
93.568				93.569				93.575			
Low-Income	Weatherization	Weatherization	Weatherization	Com. Svcs.	Block	Com. Svcs.	Block	Com. Svcs.	Block	Com. Svcs.	Block
Home Energy	Assistance	Assistance	Assistance	Block	Grant	Block	Grant	Block	Grant	Block	Grant
Asst. Program	Program	Program	Program	Grant	Grant	Grant	Grant	Grant	Grant	Grant	Grant
LIHEAP-06-04-E	HEAP-05-04E	HEAP-06-04E	HEAP-06-04E	CSBG-05-04CE	CSBG-06-04CE	CSBG-05-04CE	CSBG-06-04CE	07-MATURA	07-MATURA	06-MATURA	06-MATURA
(40)	(41)	(42)	(42)	(43)	(44)	(43)	(44)	(45)	(45)	(46)	(46)
Subtotal	Subtotal	Subtotal	Subtotal	Subtotal	Subtotal	Subtotal	Subtotal	Subtotal	Subtotal	Subtotal	Subtotal
93.568	93.568	93.568	93.568	93.568	93.568	93.568	93.568	93.569	93.569	93.575	93.575
<b>REVENUE</b>											
Grant Revenue											
Grant revenue	\$ 1,226,964	\$ 109,174	\$ 30,739	\$ 1,366,877	\$ 47,144	\$ 93,111	\$ 140,255	\$ 3,981	\$ 15,617	\$ 3,981	\$ 15,617
Program income	0	0	0	0	21,826	18,162	3,664	0	0	0	0
Rental income	0	0	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,226,964</b>	<b>109,174</b>	<b>30,739</b>	<b>1,366,877</b>	<b>68,970</b>	<b>74,949</b>	<b>143,919</b>	<b>3,981</b>	<b>15,617</b>	<b>3,981</b>	<b>15,617</b>
<b>EXPENSES</b>											
Personnel	68,632	0	0	68,632	19,247	43,667	62,914	3,295	10,146	3,295	10,146
Consultants	5,592	0	0	5,592	0	0	0	0	0	0	0
Travel/transportation	715	0	0	715	1,773	821	2,594	26	36	26	36
Space costs	1,123	0	0	1,123	27,177	18,788	45,965	0	0	0	0
Supplies	7,367	0	0	7,367	11,284	6,271	17,555	218	3,727	218	3,727
Other	9,072	35,525	16,645	61,242	9,489	5,402	14,891	442	1,708	442	1,708
Weatherization materials	0	9,529	1,159	10,688	0	0	0	0	0	0	0
Weatherization support	0	46,960	12,935	59,895	0	0	0	0	0	0	0
Contract labor	0	17,160	0	17,160	0	0	0	0	0	0	0
Client assistance	1,134,463	0	0	1,134,463	0	0	0	0	0	0	0
Rental expenses	0	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>1,226,964</b>	<b>109,174</b>	<b>30,739</b>	<b>1,366,877</b>	<b>68,970</b>	<b>74,949</b>	<b>143,919</b>	<b>3,981</b>	<b>15,617</b>	<b>3,981</b>	<b>15,617</b>
Change in net assets	0	0	0	0	0	0	0	0	0	0	0
Net assets - October 1, 2005	0	0	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule A-7  
 Schedule of Program Activity  
 Year Ended September 30, 2006

FEDERAL PROGRAMS									
Department of Health and Human Services									
93.575									
93.600									
	Home Consultant 05-MATURA (47)	Home Consultant 06-MATURA (48)	Child Development Program MA-06-0495-073 (49)	Child Development Program MA-07-0495-073 (50)	Child Care Referral 06-MATURA (51)	Child Care Referral 07-MATURA (52)	Subtotal 93.575	Technical Assistance 07CH6168/39 (53)	Full-Year, Part-Day 07CH6168/39 (54)
<b>REVENUE</b>									
Grant Revenue	\$ 15,223	\$ 1,583	\$ 50,871	\$ 1,782	\$ 61,550	\$ 4,986	\$ 155,593	\$ 3,270	\$ 193,182
Grant revenue	0	0	( 1,615)	6,054	0	0	4,439	0	( 109)
Program income	0	0	0	0	0	0	0	0	0
Rental income	0	0	( 722)	1,727	( 8,480)	6,064	( 1,411)	0	( 210)
Other income	0	0	0	0	17,121	328	17,449	0	81,649
In-kind contributions									
<b>Total Revenue</b>	<b>15,223</b>	<b>1,583</b>	<b>48,534</b>	<b>9,563</b>	<b>70,191</b>	<b>11,378</b>	<b>176,070</b>	<b>3,270</b>	<b>274,512</b>
<b>EXPENSES</b>									
Personnel	9,572	853	35,712	6,506	22,988	6,784	95,856	0	116,366
Consultants	0	0	0	0	5,091	0	5,091	0	793
Travel/transportation	2,216	168	37	0	1,541	328	4,352	519	( 1,603)
Space costs	0	0	3,600	800	1,349	588	6,337	0	2,127
Supplies	1,338	118	1,337	278	3,350	401	10,767	100	21,376
Other	2,097	444	7,400	1,882	4,360	1,415	19,748	2,651	42,692
Weatherization materials	0	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0	0
Client assistance	0	0	448	97	14,391	1,534	16,470	0	11,112
Rental expenses	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	17,121	328	17,449	0	81,649
<b>Total Expenses</b>	<b>15,223</b>	<b>1,583</b>	<b>48,534</b>	<b>9,563</b>	<b>70,191</b>	<b>11,378</b>	<b>176,070</b>	<b>3,270</b>	<b>274,512</b>
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - October 1, 2005	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

**MATURA Action Corporation and Iowa 34 Housing, Inc.**

Schedule A-8  
 Schedule of Program Activity  
 Year Ended September 30, 2006

FEDERAL PROGRAMS						
Department of Health and Human Services						
93.600						
	Training and Technical Assistance 07CH6168/40 (55)	Full-Year, Part-Day 07CH6168/40 (56)	Subtotal 93.600	Maternal and Child Health 5886A037 (57)	Total Federal Programs	
<b>REVENUE</b>						
Grant Revenue	\$ 19,880	\$ 629,679	\$ 846,011	\$ 44,704	\$ 3,908,255	
Grant revenue	0	8,318	8,209	72,189	92,843	
Program income	0	0	0	0	0	
Rental income	0	325	115	0	17,149	
Other income	0	139,267	220,916	0	242,450	
In-kind contributions						
<b>Total Revenue</b>	<b>19,880</b>	<b>777,589</b>	<b>1,075,251</b>	<b>116,893</b>	<b>4,260,697</b>	
<b>EXPENSES</b>						
Personnel	0	446,196	562,562	73,833	1,651,533	
Consultants	0	6,494	7,287	0	17,970	
Travel/transportation	1,855	3,108	3,879	3,255	37,557	
Space costs	0	37,655	39,782	1,853	142,927	
Supplies	692	42,522	64,690	5,871	161,122	
Other	17,333	91,902	154,578	32,081	470,120	
Weatherization materials	0	0	0	0	32,806	
Weatherization support	0	0	0	0	98,866	
Contract labor	0	0	0	0	35,663	
Client assistance	0	10,445	21,557	0	1,369,683	
Rental expenses	0	0	0	0	0	
In-kind expenses	0	139,267	220,916	0	242,450	
<b>Total Expenses</b>	<b>19,880</b>	<b>777,589</b>	<b>1,075,251</b>	<b>116,893</b>	<b>4,260,697</b>	
Change in net assets	0	0	0	0	0	
Net assets - October 1, 2005	0	0	0	0	0	
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule A-9  
 Schedule of Program Activity  
 Year Ended September 30, 2006

## STATE AND LOCAL PROGRAMS

	IWD Surtax 1-W-14-FR-0 (58)	IWD Surtax 1-W-14-FR-0 (59)	WIA General Admin. 1-W-14-FR-0 (60)	Adams Fact Empowerment Enhancing Preschool (61)	Adams Fact Empowerment Enhancing Preschool (62)	Board of Supervisors 561-568 (63)	Board of Supervisors 6B1-6B8 (64)	Volunteer Services V2005-04-05 (65)	Volunteer Services V2005-04-05 (66)
<b>REVENUE</b>									
Grant Revenue	\$ 24,355	\$ 3,936	\$ 2,976	\$ 4,053	\$ 1,811	\$ 22,361	\$ 5,335	\$ 2,437	\$ 1,831
Grant revenue	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>24,355</b>	<b>3,936</b>	<b>2,976</b>	<b>4,053</b>	<b>1,811</b>	<b>22,361</b>	<b>5,335</b>	<b>2,437</b>	<b>1,831</b>
<b>EXPENSES</b>									
Personnel	0	0	0	( 110)	146	19,586	4,705	2,145	1,613
Consultants	0	0	0	0	0	0	0	0	0
Travel/transportation	13	0	0	0	0	0	0	0	0
Space costs	1,501	685	0	0	0	0	0	0	0
Supplies	16,619	1,916	0	0	0	( 33)	0	4	2
Other	6,222	775	2,976	0	20	2,808	630	288	216
Weatherization materials	0	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0	0
Contract labor	0	560	0	0	0	0	0	0	0
Client assistance	0	0	0	4,163	1,645	0	0	0	0
Rental expenses	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>24,355</b>	<b>3,936</b>	<b>2,976</b>	<b>4,053</b>	<b>1,811</b>	<b>22,361</b>	<b>5,335</b>	<b>2,437</b>	<b>1,831</b>
Change in net assets	0	0	0	0	0	0	0	0	0
Net assets - October 1, 2005	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule A-10  
 Schedule of Program Activity  
 Year Ended September 30, 2006

## STATE AND LOCAL PROGRAMS

	Car Seat Empower- ment Union (67)	Car Seat Empower- ment Union (68)	I Care Program 2006 (69)	Weatherization Assistance Iowa Electric IPL-05-04E (70)	Weatherization Assistance Iowa Electric IPL-06-04E (71)	Weatherization Assistance Mid-American MEC-05-04E (72)	Weatherization Assistance Mid-American MEC-06-04E (73)	KRAFT (74)	General Assistance Adams Co. (75)	General Assistance Adams Co. (76)
<b>REVENUE</b>										
Grant Revenue										
Grant revenue	\$ 1,951	\$ 119	(\$ 2,392)	\$ 36,158	\$ 79,960	\$ 4,970	\$ 5,444	\$ 100	\$ 1,664	\$ 1,078
Program income	3,985	0	650	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0	0	0
Other income	0	300	20,895	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>5,936</b>	<b>419</b>	<b>19,153</b>	<b>36,158</b>	<b>79,960</b>	<b>4,970</b>	<b>5,444</b>	<b>100</b>	<b>1,664</b>	<b>1,078</b>
<b>EXPENSES</b>										
Personnel	595	46	0	0	0	0	0	0	1,664	1,078
Consultants	0	0	0	0	0	0	0	0	0	0
Travel/transportation	176	0	0	0	0	0	0	0	0	0
Space costs	0	0	0	0	0	0	0	0	0	0
Supplies	3,057	22	0	0	0	0	0	0	0	0
Other	429	6	0	6,065	0	738	0	0	0	0
Weatherization materials	0	0	0	18,701	48,005	2,800	3,260	0	0	0
Weatherization support	0	0	0	2,400	10,260	126	710	0	0	0
Contract labor	567	345	0	8,992	21,695	1,306	1,474	0	0	0
Client assistance	1,112	0	19,153	0	0	0	0	100	0	0
Rental expenses	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>5,936</b>	<b>419</b>	<b>19,153</b>	<b>36,158</b>	<b>79,960</b>	<b>4,970</b>	<b>5,444</b>	<b>100</b>	<b>1,664</b>	<b>1,078</b>
Change in net assets	0	0	0	0	0	0	0	0	0	0
Net assets - October 1, 2005	0	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule A-11  
 Schedule of Program Activity  
 Year Ended September 30, 2006

## STATE AND LOCAL PROGRAMS

	Head Start DHS Wrap Around Adair (77)	Head Start DHS Wrap Around Madison (78)	ABCD DPH 5886A037 (79)	Family Development FaDSS- 06-04-FE (80)	Family Development FaDSS- 07-04-FE (81)	Embrace Iowa (82)	Family Rewards Empowerment (83)	Family Rewards Empowerment (84)	Senior CHORE AAA Counties (85)	Senior CHORE AAA Counties (86)
<b>REVENUE</b>										
Grant Revenue	\$ 16,253	\$ 48,000	\$ 428	\$ 36,534	\$ 13,439	\$ 10,667	\$ 6,646	\$ 1,519	\$ 18,111	\$ 625
Grant revenue	0	0	0	3,290	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	942	0	1,248	0
Other income	0	0	0	3,623	0	0	0	0	5,094	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>16,253</b>	<b>48,000</b>	<b>428</b>	<b>43,447</b>	<b>13,439</b>	<b>10,667</b>	<b>7,588</b>	<b>1,519</b>	<b>24,453</b>	<b>625</b>
<b>EXPENSES</b>										
Personnel	9,330	4,088	0	29,640	10,294	0	1,705	434	16,698	542
Consultants	0	0	0	0	0	0	0	0	0	0
Travel/transportation	1,536	0	0	2,269	730	0	0	0	280	0
Space costs	1,200	0	0	1,044	361	0	2,700	300	0	0
Supplies	684	0	428	1,228	651	0	2,371	258	309	10
Other	1,103	548	0	5,643	1,403	0	259	58	2,072	73
Weatherization materials	0	0	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0	0	0
Contract labor	0	43,364	0	0	0	0	0	0	0	0
Client assistance	2,400	0	0	0	0	10,667	553	469	0	0
Rental expenses	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	3,623	0	0	0	0	0	0
<b>Total Expenses</b>	<b>16,253</b>	<b>48,000</b>	<b>428</b>	<b>43,447</b>	<b>13,439</b>	<b>10,667</b>	<b>7,588</b>	<b>1,519</b>	<b>24,453</b>	<b>625</b>
Change in net assets	0	0	0	0	0	0	0	0	0	0
Net assets - October 1, 2005	0	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

**MATURA Action Corporation and Iowa 34 Housing, Inc.**

Schedule A-12  
 Schedule of Program Activity  
 Year Ended September 30, 2006

**STATE AND LOCAL PROGRAMS**

	Senior CHORE Aging Res. Madison (87)	Senior CHORE Aging Res. Madison (88)	Community Food and Nutrition (89)	Project Helper (90)	General Assistance Adair (91)	General Assistance Adair (92)	General Assistance Taylor (93)	General Assistance Taylor (94)	Homeless Shelter H5OG- 05-HES-001 (95)	Homeless Shelter H5OG- 06-HES-001 (96)	General Assistance Union (97)
<b>REVENUE</b>											
Grant Revenue	\$ 2,999	\$ 456	\$ 3,000	\$ 465	\$ 2,372	\$ 441	\$ 2,035	\$ 3,980	\$ 8,693	\$ 7,546	\$ 5,915
Grant revenue	0	0	0	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0	0	0	0
Rental income	0	0	0	277	0	0	0	0	0	0	0
Other income	4,611	0	0	0	0	0	0	9,295	0	0	0
In-kind contributions	7,610	456	3,000	742	2,372	441	2,035	17,988	7,546	5,915	
<b>Total Revenue</b>											
	2,483	375	3,000	0	2,000	437	1,951	4,000	2,934	1,108	1,748
<b>EXPENSES</b>											
Personnel	0	0	0	0	0	0	0	0	0	0	0
Consultants	130	24	0	0	0	0	0	0	0	0	0
Travel/transportation	0	0	0	0	0	0	0	0	0	0	0
Space costs	54	7	0	0	372	4	84	( 20)	68	47	13
Supplies	332	50	0	0	0	0	0	432	81	234	
Other	0	0	0	0	0	0	0	0	0	0	
Weatherization materials	0	0	0	0	0	0	0	0	0	0	
Weatherization support	0	0	0	0	0	0	0	0	0	0	
Contract labor	0	0	0	0	0	0	0	0	0	0	
Client assistance	0	0	0	742	0	0	0	0	0	0	
Rental expenses	0	0	0	0	0	0	0	5,395	6,310	3,920	
In-kind expenses	4,611	0	0	0	0	0	0	9,295	0	0	
<b>Total Expenses</b>											
	7,610	456	3,000	742	2,372	441	2,035	17,988	7,546	5,915	
Change in net assets	0	0	0	0	0	0	0	0	0	0	0
Net assets - October 1, 2005	0	0	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - SEPTEMBER 30, 2006</b>											
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule A-13  
 Schedule of Program Activity  
 Year Ended September 30, 2006

	STATE & LOCAL PRO.			DISCRETIONARY			
	General Assistance Union (98)	Total State and Local Programs	General Fund (99)	Eliminations (100)	Iowa 34 Housing, Inc. (101)	Weatherization Pool (102)	Total Discretionary Activity
<b>REVENUE</b>							
Grant Revenue	\$ 12,242	\$ 400,513	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grant revenue	0	7,925	0	0	0	0	0
Program income	0	0	10,500	( 42,331)	70,233	0	38,402
Rental income	0	23,662	142,352	0	2,374	0	144,726
Other income	0	22,623	0	( 206,299)	0	0	( 206,299)
In-kind contributions	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>12,242</b>	<b>454,723</b>	<b>152,852</b>	<b>( 248,630)</b>	<b>72,607</b>	<b>0</b>	<b>( 23,171)</b>
<b>EXPENSES</b>							
Personnel	4,464	128,699	209,322	0	0	45,964	255,286
Consultants	0	0	12,855	0	0	0	12,855
Travel/transportation	0	5,158	6,937	0	0	3,493	10,430
Space costs	0	7,791	24,717	0	0	1,180	25,897
Supplies	172	28,191	17,816	0	0	3,040	20,856
Other	683	34,144	( 189,469)	0	23,457	( 49,386)	( 215,398)
Weatherization materials	0	72,766	0	0	0	30,513	30,513
Weatherization support	0	13,496	0	0	0	( 51,600)	( 51,600)
Contract labor	0	78,303	0	0	0	14,080	14,080
Client assistance	6,923	63,552	25,970	0	0	0	25,970
Rental expenses	0	0	0	( 42,331)	42,331	0	0
In-kind expenses	0	22,623	0	( 206,299)	0	0	( 206,299)
<b>Total Expenses</b>	<b>12,242</b>	<b>454,723</b>	<b>108,148</b>	<b>( 248,630)</b>	<b>65,788</b>	<b>( 2,716)</b>	<b>( 77,410)</b>
Change in net assets	0	0	44,704	0	6,819	2,716	54,239
Net assets - October 1, 2005	0	0	488,704	0	56,221	( 2,327)	542,598
<b>NET ASSETS - SEPTEMBER 30, 2006</b>	<b>0</b>	<b>0</b>	<b>\$ 533,408</b>	<b>\$ 0</b>	<b>\$ 63,040</b>	<b>\$ 389</b>	<b>\$ 596,837</b>

See Independent Auditor's Report.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule B-1

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2006

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>				
* Rural Rental Housing Loans	10.415	U.S. Dept. of Agriculture	Ongoing	<u>\$ 245,351</u>
( 1) Women, Infants, and Children #5886A037	10.557	Iowa Department of Public Health	10/01/05-09/30/06	<u>295,537</u>
( 2) Child and Adult Care Food Program #88-8010	10.558	Iowa Department of Public Health	10/01/05-09/30/06	<u>59,515</u>
<b>DEPARTMENT OF LABOR</b>				
( 3) IWD Trade Adjustment #1-W-14-FR-0	17.245	Iowa Workforce Development	07/01/06-06/30/07	1,277
( 4) IWD Trade Adjustment #1-W-14-FR-0		Iowa Workforce Development	07/01/05-06/30/06	221
		<b>Total Federal Expenditures #17.245</b>		<u>1,498</u>
<b>CFDA CLUSTER #17.258, #17.259, and #17.260</b>				
( 5) WIA Adult Program #1-W-14-FR-0		Iowa Workforce Development	07/01/06-06/30/07	110,588
( 6) WIA Adult Program #1-W-14-FR-0		Iowa Workforce Development	07/01/05-06/30/06	31,138
( 7) WIA Administration #1-W-14-FR-0		Iowa Workforce Development	07/01/06-06/30/07	45,265
( 8) WIA Administration #1-W-14-FR-0		Iowa Workforce Development	07/01/05-06/30/06	11,853
( 9) WIA Youth Program #1-W-14-FR-0		Iowa Workforce Development	07/01/06-06/30/07	169,925
( 10) WIA Youth Program #1-W-14-FR-0		Iowa Workforce Development	07/01/05-06/30/06	69,513
( 11) WIA Dislocated Worker #1-W-14-FR-0		Iowa Workforce Development	07/01/06-06/30/07	103,642
( 12) WIA Dislocated Worker #1-W-14-FR-0		Iowa Workforce Development	07/01/05-06/30/06	34,685
( 13) WIA Incentive #1-W-14-FR-0		Iowa Workforce Development	07/01/05-06/30/06	44,978
( 14) WIA Early Intervention #1-W-14-FR-0		Iowa Workforce Development	04/03/06-08/01/06	11,678
( 15) IWD Rapid Response #1-W-14-FR-0		Iowa Workforce Development	07/01/06-06/30/07	954
		<b>Total Federal Expenditures Cluster #17.258, #17.259, and #17.260</b>		<u>634,219</u>
( 16) IWD Navigator #1-W-14-FR-0	17.266	Iowa Workforce Development	07/01/06-06/30/07	440
( 17) IWD Navigator #1-W-14-FR-0		Iowa Workforce Development	07/01/05-06/30/06	1,893
		<b>Total Federal Expenditures #17.266</b>		<u>2,333</u>
( 18) IWD DVOP #1-W-14-FR-0	17.801	Iowa Workforce Development	07/01/06-06/30/07	3,166
( 19) IWD DVOP #1-W-14-FR-0		Iowa Workforce Development	07/01/05-06/30/06	654
		<b>Total Federal Expenditures #17.801</b>		<u>3,820</u>
<b>DEPARTMENT OF FEDERAL MEDIATION AND CONCILIATION SERVICE</b>				
( 20) IWD Re-Employment #1-W-14-FR-0	34.002	Iowa Workforce Development	07/01/05-06/30/06	621
		<b>Total Federal Expenditures #34.002</b>		<u>621</u>
<b>DEPARTMENT OF ENERGY</b>				
( 21) Weatherization Assistance Program #DOE-05-04E	81.042	Iowa Department of Human Rights	04/01/05-03/31/06	33,116
( 22) Weatherization Assistance Program #DOE-06-04E		Iowa Department of Human Rights	04/01/06-03/31/07	77,046
		<b>Total Federal Expenditures CFDA #81.042</b>		<u>110,162</u>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule B-2

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2006

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>CFDA Number</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>	<u>Federal Expenditures</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
( 23) Federal Emergency Management Assistance - Taylor County #3032-00	97.024	Department of Homeland Security	10/01/05-09/30/06	2,232
( 24) Federal Emergency Management Assistance - Adair County #2846-00		Department of Homeland Security	10/01/05-09/30/06	2,509
( 25) Federal Emergency Management Assistance - Adams County #2848-00		Department of Homeland Security	10/01/05-09/30/06	2,000
( 26) Federal Emergency Management Assistance - Madison County #2974-00		Department of Homeland Security	10/01/05-09/30/06	4,492
( 27) Federal Emergency Management Assistance - Ringgold County #3016-00		Department of Homeland Security	10/01/05-09/30/06	2,000
( 28) Federal Emergency Management Assistance - Union County #3034-00		Department of Homeland Security	10/01/05-09/30/06	7,226
<b>Total Federal Expenditures CFDA #97.024</b>				<b>20,459</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
( 29) Adair County CHORE Services	93.044	Adair County Board of Supervisors	07/01/06-06/30/07	3,986
( 30) Adair County CHORE Services		Adair County Board of Supervisors	07/01/05-06/30/06	1,191
<b>Total Federal Expenditures CFDA #93.044</b>				<b>5,177</b>
( 31) TANF Adams County Empowerment	93.558	Empowerment Board	07/01/06-06/30/07	4,483
( 32) TANF Union County Empowerment		Empowerment Board	07/01/05-06/30/06	23,973
( 33) TANF Union County Empowerment		Empowerment Board	07/01/06-06/30/07	1,532
( 34) Promise Jobs SDA #1-W-14-FR-0		Iowa Department of Economic Development	07/01/06-06/30/07	91,844
( 35) Promise Jobs SDA #1-W-14-FR-0		Iowa Department of Economic Development	07/01/05-06/30/06	37,668
( 36) Promise Jobs IWD #1-W-14-FR-0		Iowa Department of Economic Development	07/01/06-06/30/07	4,614
( 37) Promise Jobs IWD #1-W-14-FR-0		Iowa Department of Economic Development	07/01/05-06/30/06	1,006
( 38) Family Development FaDSS #FaDSS-06-04-FE		Iowa Department of Human Rights	07/01/05-06/30/06	41,199
( 39) Family Development FaDSS #FaDSS-07-04-FE		Iowa Department of Human Rights	07/01/06-06/30/07	15,155
<b>Total Federal Expenditures CFDA #93.558</b>				<b>221,474</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule B-3

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2006

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> (Continued)				
( 40) Low-Income Home Energy Assistance Program #LIHEAP-06-04-E	93.568	Iowa Department of Human Rights	10/01/05-09/30/06	1,226,964
( 41) Weatherization Assistance Program - HEAP-05-04E		Iowa Department of Human Rights	04/01/05-03/31/06	109,174
( 42) Weatherization Assistance Program - HEAP-06-04E		Iowa Department of Human Rights	04/01/06-03/31/07	30,739
<b>Total Federal Expenditures CFDA #93.568</b>				<b>1,366,877</b>
( 43) Community Services Block Grant #CSBG-05-04CE	93.569	Iowa Department of Human Rights	10/01/04-03/31/06	93,111
( 44) Community Services Block Grant # CSBG-06-04CE		Iowa Department of Human Rights	10/01/05-03/31/07	47,144
<b>Total Federal Expenditures CFDA #93.569</b>				<b>140,255</b>
( 45) Parent Services #07-MATURA	93.575	West Central Development Corporation	07/01/06-06/30/07	3,981
( 46) Parent Services #06-MATURA		West Central Development Corporation	07/01/05-06/30/06	15,617
( 47) Home Consultant #05-MATURA		West Central Development Corporation	07/01/05-06/30/06	15,223
( 48) Home Consultant #06-MATURA		West Central Development Corporation	07/01/06-06/30/07	1,583
( 49) Child Development Program #MA-06-0495-073		Iowa Department of Education	07/01/05-06/30/06	50,871
( 50) Child Development Program #MA-07-0495-073		Iowa Department of Education	07/01/06-06/30/07	1,782
( 51) Child Care Resource and Referral #06-MATURA		West Central Development Corporation	07/01/05-06/30/06	61,550
( 52) Child Care Resource and Referral #07-MATURA		West Central Development Corporation	07/01/06-06/30/07	4,986
<b>Total Federal Expenditures CFDA #93.575</b>				<b>155,593</b>
( 53) Head Start Program - Training and Tech. Asst. #07CH6168/39	93.600	U.S. Department of Health and Human Services	12/01/05-11/30/06	3,270
( 54) Head Start Program - Full-Year, Part-Day #07CH6168/39		U.S. Department of Health and Human Services	12/01/05-11/30/06	193,182
( 55) Head Start Program - Training and Tech. Asst. #07CH6168/40		U.S. Department of Health and Human Services	12/01/04-11/30/05	19,880
( 56) Head Start Program - Full-Year, Part-Day #07CH6168/40		U.S. Department of Health and Human Services	12/01/04-11/30/05	629,679
<b>Total Federal Expenditures CFDA #93.600</b>				<b>846,011</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule B-4

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2006

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>CFDA Number</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>	<u>Federal Expenditures</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
( 57) Maternal and Child Health #5886A037	93.994	Iowa Department of Public Health	10/01/05-09/30/06	<u>44,704</u>
<b>TOTAL FEDERAL EXPENDITURES</b>				<u><u>\$ 4,153,606</u></u>
<b>STATE AND LOCAL PROGRAMS</b>				
( 58) IWD Surtax #1-W-14-FR-0		Iowa Workforce Development	07/01/06-06/30/07	
( 59) IWD Surtax #1-W-14-FR-0		Iowa Workforce Development	07/01/05-06/30/06	
( 60) WIA General Administration #1-W-14-FR-0		Iowa Workforce Development	07/01/06-06/30/07	
( 61) Adams Fact Empowerment, Enhancing Preschool		Adams County Empowerment Board	07/01/06-06/30/07	
( 62) Adams Fact Empowerment, Enhancing Preschool		Adams County Empowerment Board	07/01/05-06/30/06	
( 63) Board of Supervisors #561-568		Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/06-06/30/07	
( 64) Board of Supervisors #6B1-6B8		Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/05-06/30/06	
( 65) Volunteer Services #V2005-04-05		Iowa Department of Human Services	07/01/06-06/30/07	
( 66) Volunteer Services #V2005-04-05		Iowa Department of Human Services	07/01/05-06/30/06	
( 67) Car Seat Empowerment Union		Union County Empowerment Board	07/01/06-06/30/07	
( 68) Car Seat Empowerment Union		Union County Empowerment Board	07/01/05-06/30/06	
( 69) I Care Program 2006		Iowa Public Services Corporation	01/01/06-12/31/06	
( 70) Weatherization Assistance - Iowa Electric Utilities #IPL-05-04E		Iowa Electric/Iowa Department of Human Rights	01/01/05-12/31/05	
( 71) Weatherization Assistance - Iowa Electric Utilities #IPL-06-04E		Iowa Electric/Iowa Department of Human Rights	01/01/06-12/31/06	
( 72) Weatherization Assistance - Mid-America Energy #MEC-05-04E		Mid-America Energy/Iowa Dept. of Human Rights	01/01/05-12/31/05	
( 73) Weatherization Assistance - Mid-America Energy #MEC-06-04E		Mid-America Energy/Iowa Dept. of Human Rights	01/01/06-12/31/06	
( 74) KRAFT		KRAFT Foods	07/01/05-06/30/07	
( 75) General Assistance - Adams County		Board of Supervisors	07/01/06-06/30/07	
( 76) General Assistance - Adams County		Board of Supervisors	07/01/05-06/30/06	
( 77) Head Start Wrap Around - Adair County		Iowa Dept. of Human Services	09/01/05-08/31/06	
( 78) Head Start Wrap Around - Madison County		Iowa Dept. of Human Services	09/01/05-08/31/06	
( 79) ABCD DPH #5886A037		Iowa Department of Public Health	07/01/05-06/30/07	
( 80) Family Development Self- Sufficiency #FaDSS-06-04-FE		Iowa Department of Human Rights	07/01/05-06/30/06	

See Independent Auditor's Report.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule B-5

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2006

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>
<b>STATE AND LOCAL PROGRAMS (Continued)</b>		
( 81) Family Development Self-Sufficiency #FaDSS-07-04-FE	Iowa Department of Human Rights	07/01/06-06/30/07
( 82) Embrace Iowa	Iowa Community Action Association	07/01/05-06/30/06
( 83) Family Rewards Empowerment	Union County Empowerment Board	07/01/06-06/30/07
( 84) Family Rewards Empowerment	Union County Empowerment Board	07/01/05-06/30/06
( 85) Senior CHORE AAA Counties	Area XIV Agency on Aging	07/01/06-06/30/07
( 86) Senior CHORE AAA Counties	Area XIV Agency on Aging	07/01/05-06/30/06
( 87) Senior CHORE Aging Res. - Madison County	Des Moines Area Agency on Aging	07/01/06-06/30/07
( 88) Senior CHORE Aging Res. - Madison County	Des Moines Area Agency on Aging	07/01/05-06/30/06
( 89) Community Food and Nutrition	West Central Development Corporation (WCDC)	04/01/06-03/31/07
( 90) Project Helper	Iowa Community Action Association	07/01/06-06/30/07
( 91) General Assistance - Adair County	Board of Supervisors	07/01/06-06/30/07
( 92) General Assistance - Adair County	Board of Supervisors	07/01/05-06/30/06
( 93) General Assistance - Taylor County	Board of Supervisors	07/01/06-06/30/07
( 94) General Assistance - Taylor County	Board of Supervisors	07/01/05-06/30/06
( 95) Homeless Shelter Program #HSOG-05-HES-001	Iowa Institute for Community Alliances	07/01/05-06/30/06
( 96) Homeless Shelter Program #HSOG-06-HES-001	Iowa Institute for Community Alliances	07/01/06-06/30/07
( 97) General Assistance - Union County	Board of Supervisors	07/01/06-06/30/07
( 98) General Assistance - Union County	Board of Supervisors	07/01/05-06/30/06
<b>DISCRETIONARY</b>		
( 99) General Fund	Program Income, Interest, and Other Income	10/01/05-09/30/06
(100) Eliminations	None	Ongoing
(101) Iowa 34 Housing, Inc.	Rental Income, Interest, and Other Income	10/01/05-09/30/06
(102) Weatherization Pool	Allocation Fund	10/01/05-09/30/06

#### Note to Schedule of Expenditures of Federal Awards and List of Programs

The schedule of expenditures of federal awards and list of programs include the federal grant activity of MATURA Action Corporation and Iowa 34 Housing, Inc. and are presented on the accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic combined financial statements.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule C-1

### Schedule of Revenue and Expenses - Weatherization Assistance Program

DOE Program (Contract No., DOE-05-04E)

Period April 1, 2005 to March 31, 2006

	04/01/05 to 09/30/05	10/01/05 to 03/31/06	Total Contract
Revenue:			
Grant revenue	\$ 98,303	\$ 0	\$ 131,419
Unapplied grant funds	( 33,116)	33,116	0
Total revenue	65,187	33,116	131,419
Expenses:			
Administration	0	12,017	12,017
Weatherization materials	12,303	5,801	18,104
Weatherization support	30,566	7,770	38,336
Weatherization labor	12,141	2,330	14,471
Weatherization health and safety	10,177	5,198	15,375
Total expenses	65,187	33,116	98,303
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule C-2

### Schedule of Revenue and Expenses - Weatherization Assistance Program

HEAP Weatherization Program (Contract No. HEAP-05-04E)

Period April 1, 2005 to March 31, 2006

	04/01/05 to 09/30/05	10/01/05 to 03/31/06	Total Contract
<b>Revenue:</b>			
Grant revenue	\$ 157,066	\$ 0	\$ 157,066
Funds deobligated	0	( 31,883)	( 31,883)
Unapplied grant funds	( 141,057)	141,057	0
<b>Total revenue</b>	<b>16,009</b>	<b>109,174</b>	<b>125,183</b>
<b>Expenses:</b>			
Administration	0	6,908	6,908
Training/equipment	3,487	0	3,487
Pollution insurance	4,505	( 4,505)	0
Weatherization materials	8,017	9,529	17,546
Weatherization support	0	46,960	46,960
Weatherization health and safety	0	33,122	33,122
Weatherization labor	0	17,160	17,160
<b>Total expenses</b>	<b>16,009</b>	<b>109,174</b>	<b>125,183</b>
<b>Excess of revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule C-3

### Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. IP&L Utilities IPL-05-04E)

Period January 1, 2005 to December 31, 2005

	01/01/05 to 09/30/05	10/01/05 to 12/31/05	Total Contract
Revenue:			
Grant revenue	\$ 97,317	\$ 24,000	\$ 121,317
Unapplied grant funds	( 12,158)	12,158	0
Total revenue	85,159	36,158	121,317
Expenses:			
Administration	0	6,065	6,065
Weatherization materials	50,678	18,701	69,379
Weatherization support	9,732	2,400	12,132
Weatherization labor	24,749	8,992	33,741
Total expenses	85,159	36,158	121,317
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule C-4

### Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. MEC-05-04E)

Period January 1, 2005 to December 31, 2005

	01/01/05 to 09/30/05	10/01/05 to 12/31/05	Total Contract
<b>Revenue:</b>			
Grant revenue	\$ 14,766	\$ 0	\$ 14,766
Unapplied grant funds	( 4,970)	4,970	0
<b>Total revenue</b>	<b>9,796</b>	<b>4,970</b>	<b>14,766</b>
<b>Expenses:</b>			
Administration	0	738	738
Weatherization materials	5,538	2,800	8,338
Weatherization support	1,278	126	1,404
Weatherization labor	2,980	1,306	4,286
<b>Total expenses</b>	<b>9,796</b>	<b>4,970</b>	<b>14,766</b>
<b>Excess of revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule C-5

### Schedule of Revenue and Expenses - Weatherization Assistance Program

DOE Program (Contract No. DOE-06-04E)

Period April 1, 2006 to March 31, 2007

	04/01/06 to 03/31/07
<hr/>	
Revenue:	
Grant revenue	\$ 97,439
Unapplied grant funds	( 20,393)
<hr/>	
Total revenue	77,046
<hr/>	
Expenses:	
Weatherization materials	16,317
Weatherization support	31,201
Weatherization labor	15,537
Weatherization and safety	13,991
<hr/>	
Total expenses	77,046
<hr/>	
Excess of revenue	\$ 0
<hr/> <hr/>	

# MATURA Action Corporation and Iowa Housing, Inc.

## Schedule C-6

### Schedule of Revenue and Expenses - Weatherization Assistance Program

HEAP Weatherization Program (Contract No. HEAP-06-04E)

Period April 1, 2006 to March 31, 2007

	04/01/06 to 03/31/07
<hr/>	
Revenue:	
Grant revenue	\$ 180,033
Unapplied grant funds	( 149,294)
<hr/>	
Total revenue	30,739
<hr/>	
Expenses:	
Weatherization materials	1,159
Weatherization health and safety	10,269
Weatherization support	12,935
Insurance	6,376
<hr/>	
Total expenses	30,739
<hr/>	
Excess of revenue	\$ 0
<hr/>	

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule C-7

### Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. IP&L Utility IPL-06-04E)

Period January 1, 2006 to December 31, 2006

	01/01/06 to 12/31/06
Revenue:	
Grant revenue	\$ 97,317
Unapplied grant funds	( 17,357)
<b>Total revenue</b>	<b>79,960</b>
Expenses:	
Weatherization labor	21,695
Weatherization materials	48,005
Weatherization support	10,260
<b>Total expenses</b>	<b>79,960</b>
<b>Excess of revenue</b>	<b>\$ 0</b>

# MATURA Action Corporation and Iowa 34 Housing

## Schedule C-8

### Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. MEC-06-04E)

Period January 1, 2006 to December 31, 2006

	01/01/06 to 12/31/06
Revenue:	
Grant revenue	\$ 14,766
Unapplied grant funds	( 9,322)
<hr/>	
Total revenue	5,444
Expenses:	
Weatherization materials	3,260
Weatherization support	710
Contract labor	1,474
<hr/>	
Total expenses	5,444
<hr/>	
Excess of revenue	\$ 0

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule C-9

### Schedule of Revenue and Expenses - Weatherization Assistance Program

Low-Income Home Energy Assistance (Contract No. LIHEAP-06-04-E)

Period October 1, 2005 to September 30, 2006

Revenue:	
Grant revenue	\$ 1,249,347
Deobligated/returned	( 22,383)
<hr/>	
Total revenue	1,226,964
<hr/>	
Expenses:	
Personnel	33,926
Fringe	14,270
Travel/transportation	715
Postage	1,570
Space costs	1,123
Telephone	1,196
Supplies	3,989
Printing	612
Consultant	5,592
Indirect	9,027
Other	45
Regular assistance	965,316
Furnace repair	40,958
Assessment and resolution	20,436
Summer delivery	119,618
Emergency cooling	8,571
<hr/>	
Total expenses	1,226,964
<hr/>	
Excess of revenue	\$ 0

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule D-1

### Schedule of Revenue and Expenses - Community Services Block Grant Program

Contract No. CSBG-05-04CE

Period October 1, 2004 to March 31, 2006

	10/01/04 to 09/30/05	10/01/05 to 03/31/06	Total Contract
<b>Revenue:</b>			
Grant revenue	\$ 160,000	\$ 0	\$ 160,000
Unapplied grant funds	( 93,111)	93,111	0
Program income	18,162	( 18,162)	0
<b>Total revenue</b>	<b>85,051</b>	<b>74,949</b>	<b>160,000</b>
<b>Expenses:</b>			
Personnel	8,821	43,667	52,488
Travel/transportation	3,533	821	4,354
Space	32,096	18,788	50,884
Indirect cost	3,194	4,371	7,565
Co-fund	9,171	1,306	10,477
Other	28,236	5,996	34,232
<b>Total expenses</b>	<b>85,051</b>	<b>74,949</b>	<b>160,000</b>
<b>Excess of revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule D-2

### Schedule of Revenue and Expenses - Community Services Block Grant Program

Contract No. CSBG-06-04CE

Period October 1, 2005 to March 31, 2007

	10/01/05 to 03/31/07
<hr/>	
Revenue:	
Grant revenue	\$ 160,000
Unapplied grant funds	( 112,856)
Program income	21,826
<hr/>	
Total revenue	68,970
<hr/>	
Expenses:	
Personnel	19,247
Travel/transportation	1,773
Space costs	27,177
Co-fund	92
Indirect cost	2,579
Other	18,102
<hr/>	
Total expenses	68,970
<hr/>	
Excess of revenue	\$ 0
<hr/>	

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule E-1

### Schedule of Revenue and Expenses - Family Development

FaDSS (Contract No. FaDSS-06-04-FE)

Period July 1, 2005 to June 30, 2006

	07/01/05 to 09/30/05	10/01/05 to 06/30/06	Total FaDSS	Local	Total Contract
<b>Revenue:</b>					
Current year awards	\$ 104,907	\$ 77,733	\$ 182,640	\$ 0	\$ 182,640
In-kind	2,611	7,708	10,319	0	10,319
Unapplied grant funds	( 77,733)	0	( 77,733)	0	( 77,733)
Program income	0	0	0	7,000	7,000
<b>Total revenue</b>	<b>29,785</b>	<b>85,441</b>	<b>115,226</b>	<b>7,000</b>	<b>122,226</b>
<b>Expenses:</b>					
Administration	2,248	10,975	13,223	0	13,223
Personnel	21,898	60,750	82,648	2,313	84,961
Travel/transportation	1,740	2,865	4,605	1,963	6,568
Space costs	738	1,106	1,844	1,116	2,960
Supplies	383	1,705	2,088	907	2,995
Other	167	332	499	701	1,200
In-kind	2,611	7,708	10,319	0	10,319
<b>Total expenses</b>	<b>29,785</b>	<b>85,441</b>	<b>115,226</b>	<b>7,000</b>	<b>122,226</b>
<b>Excess of revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule E-2

### Schedule of Revenue and Expenses - Family Development

FaDSS (Contract No. FaDSS-07-04FE Supplemental)

Period July 1, 2006 to June 30, 2007

	07/01/06 to 06/30/07
Revenue:	
Current year awards	\$ 112,323
Unapplied grant funds	( 83,729)
<b>Total revenue</b>	<b>28,594</b>
Expenses:	
Administration	2,934
Personnel	21,902
Travel/transportation	1,553
Space costs	769
Supplies	1,386
Other	50
<b>Total expenses</b>	<b>28,594</b>
<b>Excess of revenue</b>	<b>\$ 0</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule F

### Schedule of Revenue and Expenses - Maternal and Child Health

MCH (Contract #5886A037)

Period October 1, 2005 to September 30, 2006

	MH	CH	Dental	ABCD	HAWK-I	Total
<b>Revenue:</b>						
Current year awards	\$ 14,138	\$ 24,275	\$ 2,232	\$ 428	\$ 4,059	\$ 45,132
Unapplied grant funds	0	0	0	0	0	0
Program income	30,792	41,397	0	0	0	72,189
<b>Total revenue</b>	<b>44,930</b>	<b>65,672</b>	<b>2,232</b>	<b>428</b>	<b>4,059</b>	<b>117,321</b>
<b>Expenses:</b>						
Personnel	31,158	37,062	1,770	0	3,843	73,833
Travel/transportation	883	2,361	0	0	11	3,255
Space costs	618	1,235	0	0	0	1,853
Supplies	2,511	2,780	375	428	205	6,299
Other	4,807	6,236	0	0	0	11,043
Contract	4,953	15,998	87	0	0	21,038
<b>Total expenses</b>	<b>44,930</b>	<b>65,672</b>	<b>2,232</b>	<b>428</b>	<b>4,059</b>	<b>117,321</b>
<b>Excess of revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule G

### Schedule of Revenue and Expenses - Indirect Cost Pool

Year Ended September 30, 2006

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Revenue:

Grant reimbursements	\$ 261,201
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Expenses:

Personnel	204,294
Consultants	32,475
Travel/transportation	6,797
Space costs	5,705
Insurance/supplies	8,954
Other	13,195

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Total expenses	271,420
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Change net assets	( 10,219)
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Net assets - October 1, 2005	70,260
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Net assets - September 30, 2006	\$ 60,041
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## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

Board of Directors  
MATURA Action Corporation and  
Iowa 34 Housing, Inc.  
Creston, Iowa

We have audited the combining financial statements of MATURA Action Corporation and Iowa 34 Housing, Inc. (nonprofit organizations) as of and for the year ended September 30, 2006, and have issued our report thereon dated February 2, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States 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 MATURA Action Corporation and Iowa 34 Housing, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the combining financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design of operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether MATURA Action Corporation and Iowa 34 Housing, Inc.'s financial statements are free of material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, 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.

*Wipfli LLP*

Wipfli LLP

February 2, 2007  
Madison, Wisconsin



## Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance

Board of Directors  
MATURA Action Corporation and  
Iowa 34 Housing, Inc.  
Creston, Iowa

### Compliance

We have audited the compliance of MATURA Action Corporation and Iowa 34 Housing, Inc. (nonprofit organizations) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2006. MATURA Action Corporation and Iowa 34 Housing, 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 MATURA Action Corporation and Iowa 34 Housing, Inc.'s management. Our responsibility is to express an opinion on MATURA Action Corporation and Iowa 34 Housing, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to 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 MATURA Action Corporation and Iowa 34 Housing, 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 MATURA Action Corporation and Iowa 34 Housing, Inc.'s compliance with those requirements.

In our opinion, MATURA Action Corporation and Iowa 34 Housing, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of their major federal programs for the year ended September 30, 2006.

## Internal Control Over Compliance

The management of MATURA Action Corporation and Iowa 34 Housing, 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 MATURA Action Corporation and Iowa 34 Housing, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order 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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

February 2, 2007  
Madison, Wisconsin

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule of Findings and Questioned Costs

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### A. Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the combining financial statements of MATURA Action Corporation and Iowa 34 Housing, Inc.
2. No reportable conditions relating to the audit of the combining financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters.
3. No instances of noncompliance material to the combining financial statements of MATURA Action Corporation and Iowa 34 Housing, Inc. were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal award programs as reported in the Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for MATURA Action Corporation and Iowa 34 Housing, Inc. expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for MATURA Action Corporation and Iowa 34 Housing, Inc.
7. The programs tested as major programs were the Workforce Investment Act, Cluster CFDA #17.258, #17.259, and #17.260, and U.S. Department of Health and Human Services, CFDA #93.600.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. MATURA Action Corporation and Iowa 34 Housing, Inc. was determined to be low-risk auditee.

### B. Findings – Financial Statements Audit

None

### C. Findings and Questioned Costs – Major Federal Award Programs Audit

**Findings:** None

**Questioned Costs:** None