

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

Creston, Iowa

Combining Financial Statements and  
Additional Information

Year Ended September 30, 2009

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Combining Financial Statements and Additional Information  
Year Ended September 30, 2009

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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, 2009, 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, 2009, 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 May 13, 2010, on our consideration of MATURA Action Corporation and Iowa 34 Housing, Inc.'s internal control over financial reporting and our tests of their 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, Schedules A-1 to A-20, schedule of expenditures of federal awards and list of programs, Schedules B-1 to B-8, 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, 2009, 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

May 13, 2010  
Madison, Wisconsin

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Combining Statement of Financial Position

September 30, 2009

<i>Assets</i>				
	MATURA Action Corp.	Iowa 34 Housing, Inc.	Eliminations	Combined Total
Current assets:				
Cash	\$ 464,247	\$ 73,758	\$ 0	\$ 538,005
Certificates of deposit	90,618	0	0	90,618
Grants receivable	311,896	0	0	311,896
Accounts receivable	9,329	0	( 4,422)	4,907
Prepaid expenses	15,673	0	0	15,673
<b>Total current assets</b>	<b>891,763</b>	<b>73,758</b>	<b>( 4,422)</b>	<b>961,099</b>
Property and equipment, net	347,549	266,725	0	614,274
<b>TOTAL ASSETS</b>	<b>\$ 1,239,312</b>	<b>\$ 340,483</b>	<b>(\$ 4,422)</b>	<b>\$ 1,575,373</b>
<i>Liabilities and Net Assets</i>				
Current liabilities:				
Mortgages payable, current	\$ 8,854	\$ 8,204	\$ 0	\$ 17,058
Accounts payable	183,491	12,001	( 4,422)	191,070
Accrued payroll and related expenses	140,389	0	0	140,389
Security deposits	0	4,100	0	4,100
Grant funds received in advance	160,830	0	0	160,830
<b>Total current liabilities</b>	<b>493,564</b>	<b>24,305</b>	<b>( 4,422)</b>	<b>513,447</b>
Long-term liabilities:				
Mortgages payable, long-term	11,149	229,624	0	240,773
<b>Total liabilities</b>	<b>504,713</b>	<b>253,929</b>	<b>( 4,422)</b>	<b>754,220</b>
Unrestricted net assets	734,599	86,554	0	821,153
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,239,312</b>	<b>\$ 340,483</b>	<b>(\$ 4,422)</b>	<b>\$ 1,575,373</b>

See accompanying notes to combining financial statements.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Combining Statement of Activities

Year Ended September 30, 2009

	MATURA Action Corp.	Iowa 34 Housing, Inc.	Combined Totals
<b>Revenue:</b>			
Grant revenue	\$ 7,370,637	\$ 0	\$ 7,370,637
Program income	194,805	0	194,805
Rental income	0	79,794	79,794
Other income	306,475	2,536	309,011
In-kind contributions	63,797	0	63,797
<b>Total revenue</b>	<b>7,935,714</b>	<b>82,330</b>	<b>8,018,044</b>
<b>Expenses:</b>			
<b>Program activities:</b>			
Child education	1,374,214	0	1,374,214
Housing	0	61,885	61,885
Weatherization/energy assistance	2,163,917	0	2,163,917
Homeless/shelter programs	41,716	0	41,716
Food/nutrition programs	589,158	0	589,158
Senior citizens	44,174	0	44,174
Employment and training	2,783,386	0	2,783,386
Community services	505,672	0	505,672
Discretionary programs	91,314	0	91,314
<b>Total program activities</b>	<b>7,593,551</b>	<b>61,885</b>	<b>7,655,436</b>
Management and general	240,560	0	240,560
Fund-raising expenses	12,888	0	12,888
<b>Total expenses</b>	<b>7,846,999</b>	<b>61,885</b>	<b>7,908,884</b>
Change in unrestricted net assets	88,715	20,445	109,160
Unrestricted net assets - Beginning of year	645,884	66,109	711,993
<b>Unrestricted net assets - End of year</b>	<b>\$ 734,599</b>	<b>\$ 86,554</b>	<b>\$ 821,153</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Combining Statement of Cash Flows

Year Ended September 30, 2009

	MATURA Action Corp.	Iowa 34 Housing, Inc.	Eliminations	Combined Totals
Change in cash:				
Cash flows from operating activities:				
Change in unrestricted net assets	\$ 88,715	\$ 20,445	\$ 0	\$ 109,160
Adjustments to reconcile change in unrestricted net cash provided by operating activities:				
Depreciation	39,280	5,546	0	44,826
Changes in operating assets and liabilities:				
Grants receivable	( 52,005)	0	0	( 52,005)
Accounts receivable	38,263	5,265	( 843)	42,685
Prepaid expenses	19,163	0	0	19,163
Accounts payable	50,976	12,001	843	63,820
Accrued payroll and related expenses	75,879	0	0	75,879
Security deposits	0	969	0	969
Grant funds received in advance	59,711	0	0	59,711
Net cash provided by operating activities	319,982	44,226	0	364,208
Cash flows from investing activities:				
Purchase of property and equipment	( 111,990)	( 15,154)	0	( 127,144)
Proceeds from sale of certificate of deposit	15,442	0	0	15,442
Net cash used in investing activities	( 96,548)	( 15,154)	0	( 111,702)
Cash flows from financing activities:				
Principal payments on mortgages payable	( 8,326)	( 7,755)	0	( 16,081)
Net cash used in financing activities	( 8,326)	( 7,755)	0	( 16,081)
Change in cash	215,108	21,317	0	236,425
Cash - Beginning of year	249,139	52,441	0	301,580
Cash - End of year	\$ 464,247	\$ 73,758	\$ 0	\$ 538,005
<b>Supplemental schedule of other cash activity:</b>				
Interest paid and expensed	\$ 1,442	\$ 18,452	\$ 0	\$ 19,894

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to 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.

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 in accordance with accounting principles generally accepted in the United States.

#### **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 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.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to Combining Financial Statements

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

#### **Certificate of Deposit**

The certificate of deposit is carried at cost and matures in 2011.

#### **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.

A portion of MATURA's property and equipment is purchased with grant funds. The property and equipment is owned by MATURA 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, 2009, the net book value of grant-funded equipment was \$223,430.

#### **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 supplies in accordance with Generally Accepted Accounting Principles. MATURA received contributions of nonprofessional volunteers during the year with a value of \$186,274 primarily for its Head Start and Family Development programs which are not recorded in the combining statement of activities under Generally Accepted Accounting Principles.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to Combining Financial Statements

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### 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 the Department of Health and Human Services (DHHS). The rate is based upon a percentage of salaries and fringe costs. A predetermined rate of 12.2% has been approved until amended 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.

#### Subsequent Events

Subsequent events have been evaluated through May 13, 2010, which is the date the financial statements were available to be issued.

### Note 2 Concentration of Risk

The Organizations maintain cash and certificates of deposit balances at a bank which is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times during the year balances in these accounts may exceed the insurance limit. Management believes the financial institution has a strong credit rating and credit risk related to these deposits is minimal.

### Note 3 Grants Receivable

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

Federal programs	\$ 263,772
State and other programs	48,124
<u>Total</u>	<u>\$ 311,896</u>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to Combining Financial Statements

### Note 4 Property and Equipment

A summary of property and equipment is as follows:

	MATURA	Iowa 34	Totals
Land	\$ 27,158	\$ 27,600	\$ 54,758
Buildings and improvements	290,211	304,947	595,158
Vehicles	190,400	0	190,400
Equipment	82,250	69,406	151,656
Subtotals	590,019	401,953	991,972
Accumulated depreciation	( 242,470)	( 135,228)	( 377,698)
<u>Property and equipment, net</u>	<u>\$ 347,549</u>	<u>\$ 266,725</u>	<u>\$ 614,274</u>

### Note 5 Mortgages Payable

The mortgages payable consist 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 collateralized by property owned by MATURA. \$ 20,003

Total	20,003
Current maturities	( 8,854)

Mortgages payable, long-term - MATURA \$ 11,149

#### 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 2024. The mortgage is collateralized by property owned by Iowa 34. \$ 99,634

Mortgage payable to Iowa Finance Authority at 0% annual interest, with annual payments of \$2,433. The note is due April 1, 2012. The mortgage is collateralized by property owned by Iowa 34. 7,300

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to Combining Financial Statements

### Note 5 Mortgages Payable (Continued)

#### Iowa 34 Housing, Inc. (Continued)

Mortgage payable to U.S. Department of Agriculture at 7.25% with monthly payments of \$985 (principal and interest). The note is due August 2047. The mortgage is collateralized by property owned by Iowa 34. 130,894

Total	237,828
Current maturities	( 8,204)

Mortgages payable, long-term - Iowa 34	\$ 229,624
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Future maturities are as follows:

	MATURA	Iowa 34	Totals
2009	\$ 8,854	\$ 8,204	\$ 17,058
2010	9,354	8,691	18,045
2011	1,795	9,220	11,015
2012	0	7,359	7,359
2013	0	7,982	7,982
Thereafter	0	196,372	196,372
Totals	\$ 20,003	\$ 237,828	\$ 257,831

### Note 6 Leases

MATURA leases various facilities and equipment for operation of its programs. Rent expense for the year ended September 30, 2009, was \$144,560. Future minimum lease payments on leases having noncancelable terms beyond September 30, 2009, are as follows:

2010	\$ 74,735
2011	13,025
Total	\$ 87,760

### Note 7 Related Party

Included in rent expense is \$10,800 in lease payments for a building that MATURA uses for operations, which was paid to the Executive Director of MATURA who owns the building.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Notes to Combining Financial Statements

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### Note 8 Employee Retirement Plan

MATURA contributes to the Iowa Public Employees' Retirement System (IPERS), which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits, which are established by state statute, to plan members and beneficiaries. Plan members were required to contribute 4.10% of their annual salary and MATURA was required to contribute 6.35% of annual payroll from October 1, 2008, to June 30, 2009. Beginning July 1, 2009, plan members were required to contribute 4.30% of their annual salary and MATURA was required to contribute 6.65% of annual payroll. Contribution requirements are established by state statute. MATURA's contribution to IPERS for the year ended September 30, 2009, was \$131,840.

### 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, 2009, MATURA had commitments under various grants of approximately \$4,028,000. These commitments are not recognized in the accompanying combining financial statements as they are conditional awards.

### Note 11 Lessor Activity

Iowa 34 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>
Subtotal	332,547
<u>Accumulated depreciation</u>	<u>( 65,818)</u>
<u>Land and building, net</u>	<u>\$ 266,729</u>

Rental income for the year ended September 30, 2009, was \$79,794.

# **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, 2009

	FEDERAL PROGRAMS								
	Department of Agriculture					Department of Labor			
	10.557				10.558	17.207			
	Women, Infants, and Children	Women, Infants, and Children	Breastfeeding Peer Counseling	10.557 Subtotal	Child and Adult Care Food Program	IWD Wagner Peyser	IWD Wagner Peyser	17.207 Subtotal	
	5888A037	5888A037	588A097	Subtotal	88-8010	7-W-14-FR-0	7-W-14-FR-0	Subtotal	
	(1)	(2)	(3)		(4)	(5)	(6)		
<b>REVENUE</b>									
Grant revenue	\$ 7,370,637	\$ 4,000	\$ 405,975	\$ 27,725	\$ 437,700	\$ 49,574	\$ 5,026	\$ 1,812	\$ 6,838
Program income	194,805	0	0	0	0	0	0	0	0
Rental income	79,794	0	0	0	0	0	0	0	0
Other income	309,011	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	63,797	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>8,018,044</b>	<b>4,000</b>	<b>405,975</b>	<b>27,725</b>	<b>437,700</b>	<b>49,574</b>	<b>5,026</b>	<b>1,812</b>	<b>6,838</b>
<b>EXPENSES</b>									
Personnel	3,591,412	288	266,678	16,668	283,634	560	0	0	0
Consultants	5,939	0	0	0	0	0	0	0	0
Travel/transportation	170,966	0	8,996	3,442	12,438	0	0	0	0
Space costs	188,540	0	14,985	1,695	16,680	0	649	283	932
Supplies	265,702	0	34,317	1,879	36,196	58	3,034	1,085	4,119
Other	976,839	3,712	80,799	4,041	88,552	( 7,105)	233	20	253
Weatherization materials	119,093	0	0	0	0	0	0	0	0
Weatherization support	93,863	0	0	0	0	0	0	0	0
Contract labor	159,561	0	200	0	200	0	1,110	424	1,534
Client assistance	2,273,172	0	0	0	0	56,061	0	0	0
In-kind expenses	63,797	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>7,908,884</b>	<b>4,000</b>	<b>405,975</b>	<b>27,725</b>	<b>437,700</b>	<b>49,574</b>	<b>5,026</b>	<b>1,812</b>	<b>6,838</b>
Change in net assets	109,160	0	0	0	0	0	0	0	0
Net assets - Beginning of year	711,993	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 821,153</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-2

Schedule of Program Activity

Year Ended September 30, 2009

	FEDERAL PROGRAMS										
	Department of Labor										
	17.225			17.245			17.258				
	IWD	IWD	17.225	IWD	IWD	17.245	WIA	WIA	WIA	WIA	17.258
Unemployment	Unemployment	Subtotal	Trade	Trade	Subtotal	Adult Program	Adult Admin.	Adult Program	Adult Admin.	Subtotal	
7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
<b>REVENUE</b>											
Grant revenue	\$ 4,461	\$ 2,514	\$ 6,975	\$ 1,034	\$ 3,294	\$ 4,328	\$ 47,750	\$ 1,632	\$ 211,447	\$ 17,329	\$ 278,158
Program income	0	0	0	0	0	0	0	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	12	0	0	0	12
Transfers	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>4,461</b>	<b>2,514</b>	<b>6,975</b>	<b>1,034</b>	<b>3,294</b>	<b>4,328</b>	<b>47,762</b>	<b>1,632</b>	<b>211,447</b>	<b>17,329</b>	<b>278,170</b>
<b>EXPENSES</b>											
Personnel	0	0	0	0	0	0	16,257	0	103,341	0	119,598
Consultants	0	0	0	0	0	0	0	0	0	0	0
Travel/transportation	0	0	0	0	0	0	849	0	4,495	0	5,344
Space costs	0	0	0	90	335	425	1,534	0	3,441	0	4,975
Supplies	0	0	0	659	2,182	2,841	1,042	0	6,280	0	7,322
Other	4,461	2,514	6,975	127	213	340	258	1,632	3,569	17,329	22,788
Weatherization materials	0	0	0	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0	0	0	0
Contract labor	0	0	0	158	564	722	0	0	0	0	0
Client assistance	0	0	0	0	0	0	27,822	0	90,321	0	118,143
In-kind expenses	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>4,461</b>	<b>2,514</b>	<b>6,975</b>	<b>1,034</b>	<b>3,294</b>	<b>4,328</b>	<b>47,762</b>	<b>1,632</b>	<b>211,447</b>	<b>17,329</b>	<b>278,170</b>
Change in net assets	0	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-3  
 Schedule of Program Activity  
 Year Ended September 30, 2009

	FEDERAL PROGRAMS							
	Department of Labor							
	17.258 - ARRA				17.259			
	ARRA WIA Adult Program 7-W-14-FR-0 (15)	ARRA WIA Admin. 7-W-14-FR-0 (16)	17.258 - ARRA Subtotal	WIA Youth 7-W-14-FR-0 (17)	WIA Youth Admin. 7-W-14-FR-0 (18)	WIA Youth 7-W-14-FR-0 (19)	WIA Youth Admin. 7-W-14-FR-0 (20)	17.259 Subtotal
<b>REVENUE</b>								
Grant revenue	\$ 45,409	\$ 9,132	\$ 54,541	\$ 67,908	\$ 2,147	\$ 304,192	\$ 22,795	\$ 397,042
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>45,409</b>	<b>9,132</b>	<b>54,541</b>	<b>67,908</b>	<b>2,147</b>	<b>304,192</b>	<b>22,795</b>	<b>397,042</b>
Personnel	21,539	0	21,539	26,575	0	198,046	0	224,621
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	481	0	481	2,121	0	13,590	0	15,711
Space costs	494	0	494	5,431	0	10,372	0	15,803
Supplies	98	0	98	2,115	0	13,275	0	15,390
Other	30	9,132	9,162	501	0	4,914	22,795	28,210
Weatherization materials	0	0	0	0	2,147	0	0	2,147
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	22,767	0	22,767	31,165	0	63,995	0	95,160
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>45,409</b>	<b>9,132</b>	<b>54,541</b>	<b>67,908</b>	<b>2,147</b>	<b>304,192</b>	<b>22,795</b>	<b>397,042</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-4

Schedule of Program Activity

Year Ended September 30, 2009

	FEDERAL PROGRAMS							
	Department of Labor							
	17.259 - ARRA			17.260				
	ARRA WIA Summer Youth 7-W-14-FR-0 (21)	ARRA WIA Admin. 7-W-14-FR-0 (22)	17.259 - ARRA Subtotal	WIA Dislocated Worker 7-W-14-FR-0 (23)	WIA Dislocated Worker Admin. 7-W-14-FR-0 (24)	WIA Dislocated Worker 7-W-14-FR-0 (25)	WIA Dislocated Worker Admin. 7-W-14-FR-0 (26)	WIA Incentive 7-W-14-FR-0 (27)
<b>REVENUE</b>								
Grant revenue	\$ 337,327	\$ 12,011	\$ 349,338	\$ 63,065	\$ 1,445	\$ 187,224	\$ 15,344	\$ 28,498
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>337,327</b>	<b>12,011</b>	<b>349,338</b>	<b>63,065</b>	<b>1,445</b>	<b>187,224</b>	<b>15,344</b>	<b>28,498</b>
Personnel	299,425	0	299,425	28,940	0	78,028	0	28,498
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	4,540	0	4,540	525	0	5,893	0	0
Space costs	1,251	0	1,251	2,202	0	5,141	0	0
Supplies	1,849	0	1,849	1,611	0	7,549	0	0
Other	8,587	12,011	20,598	582	1,445	4,142	15,344	0
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	21,675	0	21,675	29,205	0	86,471	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>337,327</b>	<b>12,011</b>	<b>349,338</b>	<b>63,065</b>	<b>1,445</b>	<b>187,224</b>	<b>15,344</b>	<b>28,498</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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, 2009

	FEDERAL PROGRAMS							DOE 81.042 Weatherization Assistance Program DOE-09-04E (32)
	Department of Labor						17.804 IWD LVER 7-W-14-FR-0 (31)	
	17.260		17.260 - ARRA			WIA 17.258, 17.259 & 17.260 Cluster Total		
	WIA Flood 7-W-14-FR-0 (28)	17.260 Subtotal	ARRA WIA Dislocated worker 7-W-14-FR-0 (29)	ARRA WIA Admin. 7-W-14-FR-0 (30)	17.260 ARRA Subtotal			
<b>REVENUE</b>								
Grant revenue	\$ 1,177,839	\$ 1,473,415	\$ 130,102	\$ 8,086	\$ 138,188	\$ 2,690,682	\$ 2,165	\$ 142,623
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	12	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,177,839</b>	<b>1,473,415</b>	<b>130,102</b>	<b>8,086</b>	<b>138,188</b>	<b>2,690,694</b>	<b>2,165</b>	<b>142,623</b>
<b>EXPENSES</b>								
Personnel	885,287	1,020,753	61,770	0	61,770	1,747,706	0	0
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	88,125	94,543	481	0	481	121,100	0	0
Space costs	107	7,450	493	0	493	30,466	0	0
Supplies	11,275	20,435	98	0	98	45,192	(2)	0
Other	110,358	131,871	5	8,086	8,091	220,720	2,167	41,097
Weatherization materials	0	0	0	0	0	2,147	0	29,569
Weatherization support	0	0	0	0	0	0	0	39,586
Contract labor	0	0	1,653	0	1,653	1,653	0	32,371
Client assistance	82,687	198,363	65,602	0	65,602	521,710	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>1,177,839</b>	<b>1,473,415</b>	<b>130,102</b>	<b>8,086</b>	<b>138,188</b>	<b>2,690,694</b>	<b>2,165</b>	<b>142,623</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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, 2009

	FEDERAL PROGRAMS						
	Department of Energy				Department of Health and Human Services		
	81.042		81.042 - ARRA		93.044		
	Weatherization Assistance Program	Subtotal	ARRA Weatherization Program	Subtotal	Adair County CHORE Services	Adair County CHORE Services	Subtotal
	DOE-08-04E (33)	81.042	DOE-ARRA-09-4E (34)	81.042 & ARRA	(35)	(36)	93.044
<b>REVENUE</b>							
Grant revenue	\$ 38,071	\$ 180,694	\$ 60,230	\$ 240,924	\$ 1,006	\$ 3,556	\$ 4,562
Program income	0	0	0	0	77	667	744
Rental income	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>38,071</b>	<b>180,694</b>	<b>60,230</b>	<b>240,924</b>	<b>1,083</b>	<b>4,223</b>	<b>5,306</b>
<b>EXPENSES</b>							
Personnel	0	0	0	0	984	3,499	4,483
Consultants	0	0	0	0	0	0	0
Travel/transportation	0	0	0	0	36	210	246
Space costs	0	0	0	0	0	0	0
Supplies	0	0	0	0	15	14	29
Other	19,101	60,198	60,230	120,428	48	500	548
Weatherization materials	8,166	37,735	0	37,735	0	0	0
Weatherization support	1,196	40,782	0	40,782	0	0	0
Contract labor	9,608	41,979	0	41,979	0	0	0
Client assistance	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>38,071</b>	<b>180,694</b>	<b>60,230</b>	<b>240,924</b>	<b>1,083</b>	<b>4,223</b>	<b>5,306</b>
Change in net assets	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-7

Schedule of Program Activity

Year Ended September 30, 2009

<b>FEDERAL PROGRAMS</b>							
<b>Department of Health and Human Services</b>							
<b>93.558</b>							
	<b>TANF Adams Co. Empowerment (37)</b>	<b>TANF Adams Co. Empowerment (38)</b>	<b>TANF Union Co. Empowerment (39)</b>	<b>TANF Union Co. Empowerment (40)</b>	<b>TANF Adair Co. Empowerment (41)</b>	<b>TANF Adair Co. Empowerment (42)</b>	<b>Promise Jobs SDA 7-W-14-FR-0 (43)</b>
<b>REVENUE</b>							
Grant revenue	\$ 199	\$ 5,740	\$ 510	\$ 23,360	\$ 424	\$ 5,060	\$ 24,282
Program income	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>199</b>	<b>5,740</b>	<b>510</b>	<b>23,360</b>	<b>424</b>	<b>5,060</b>	<b>24,282</b>
<b>EXPENSES</b>							
Personnel	0	250	0	636	0	277	18,219
Consultants	0	500	0	0	0	0	0
Travel/transportation	0	39	0	81	0	25	0
Space costs	15	90	0	0	0	0	1,851
Supplies	184	2,124	310	3,167	224	1,103	2,971
Other	0	966	0	352	0	3,055	1,241
Weatherization materials	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0
Contract labor	0	0	200	6,824	200	600	0
Client assistance	0	1,771	0	12,300	0	0	0
In-kind expenses	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>199</b>	<b>5,740</b>	<b>510</b>	<b>23,360</b>	<b>424</b>	<b>5,060</b>	<b>24,282</b>
Change in net assets	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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, 2009

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.558				93.568			
	Promise Jobs SDA 7-W-14-FR-0 (44)	Promise Jobs IWD 7-W-14-FR-0 (45)	Promise Jobs IWD 7-W-14-FR-0 (46)	Family Development FaDSS FaDSS-10-04-FE (47)	Family Development FaDSS FaDSS-09-04-FE (48)	Subtotal 93.558	Low-Income Home Energy Asst. Program LIHEAP-09-04E (49)	Weatherization Assistance Program HEAP-09-04E (50)
<b>REVENUE</b>								
Grant revenue	\$ 91,044	\$ 2,016	\$ 4,569	\$ 15,736	\$ 46,646	\$ 219,586	\$ 1,643,743	\$ 112,854
Program income	0	0	0	0	3,710	3,710	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	179	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	1,438	4,163	5,601	0	0
<b>Total Revenue</b>	<b>91,044</b>	<b>2,016</b>	<b>4,569</b>	<b>17,174</b>	<b>54,519</b>	<b>228,897</b>	<b>1,643,922</b>	<b>112,854</b>
<b>EXPENSES</b>								
Personnel	67,412	0	0	12,900	38,273	137,967	77,064	0
Consultants	0	0	0	0	0	500	5,340	0
Travel/transportation	1,045	0	0	1,274	4,142	6,606	1,004	0
Space costs	5,992	278	595	589	1,074	10,484	1,143	0
Supplies	6,952	1,309	2,738	94	440	21,616	12,206	0
Other	9,643	20	221	879	6,427	22,804	10,989	48,911
Weatherization materials	0	0	0	0	0	0	0	14,696
Weatherization support	0	0	0	0	0	0	0	32,689
Contract labor	0	409	1,015	0	0	9,248	0	16,558
Client assistance	0	0	0	0	0	14,071	1,536,176	0
In-kind expenses	0	0	0	1,438	4,163	5,601	0	0
<b>Total Expenses</b>	<b>91,044</b>	<b>2,016</b>	<b>4,569</b>	<b>17,174</b>	<b>54,519</b>	<b>228,897</b>	<b>1,643,922</b>	<b>112,854</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-9  
 Schedule of Program Activity  
 Year Ended September 30, 2009

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.568		93.569			ARRA - 93.710		93.575	
Weatherization Assistance Program		Community Services	Community Services	Subtotal	ARRA Community Services	Subtotal	Parent Services	
HEAP-08-04E	Subtotal	Block Grant	Block Grant	Subtotal	CSBG-R9-04	93.569 & 93.710 - ARRA Cluster	09-MATURA	
(51)	93.568	CSBG-09-04-CE	CSBG-08-04-CE	93.569	(54)		(55)	
<b>REVENUE</b>								
Grant revenue	\$ 56,123	\$ 1,812,720	\$ 93,896	\$ 61,839	\$ 155,735	\$ 15,385	\$ 171,120	\$ 4,790
Program income	0	0	21,698	( 21,077)	621	0	621	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	179	57	0	57	0	57	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>56,123</b>	<b>1,812,899</b>	<b>115,651</b>	<b>40,762</b>	<b>156,413</b>	<b>15,385</b>	<b>171,798</b>	<b>4,790</b>
<b>EXPENSES</b>								
Personnel	0	77,064	28,269	26,910	55,179	14,777	69,956	3,392
Consultants	0	5,340	0	0	0	0	0	0
Travel/transportation	0	1,004	4,067	536	4,603	0	4,603	0
Space costs	0	1,143	43,185	3,848	47,033	0	47,033	0
Supplies	0	12,206	0	0	0	0	0	1,293
Other	36,449	96,349	40,130	9,468	49,598	608	50,206	105
Weatherization materials	6,825	21,521	0	0	0	0	0	0
Weatherization support	10,617	43,306	0	0	0	0	0	0
Contract labor	2,232	18,790	0	0	0	0	0	0
Client assistance	0	1,536,176	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>56,123</b>	<b>1,812,899</b>	<b>115,651</b>	<b>40,762</b>	<b>156,413</b>	<b>15,385</b>	<b>171,798</b>	<b>4,790</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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, 2009

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.575							
	Parent Services	Home Consultant	Home Consultant	Head Start Wrap Around	Head Start Wrap Around	Child Care Resource & Referral	Child Care Resource & Referral	Subtotal
	08-MATURA	09-MATURA	08-MATURA	DCFS 09-089-16	Adair	09-MATURA	08-MATURA	93.575
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	
<b>REVENUE</b>								
Grant revenue	\$ 14,063	\$ 5,590	\$ 15,602	\$ 1,882	\$ 44,895	\$ 16,142	\$ 81,643	\$ 184,607
Program income	0	0	0	0	0	2,866	0	2,866
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	5,696	7,597	13,293
<b>Total Revenue</b>	<b>14,063</b>	<b>5,590</b>	<b>15,602</b>	<b>1,882</b>	<b>44,895</b>	<b>24,704</b>	<b>89,240</b>	<b>200,766</b>
<b>EXPENSES</b>								
Personnel	10,366	3,941	11,041	0	21,371	10,122	32,673	92,906
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	147	572	1,463	0	0	332	2,211	4,725
Space costs	40	0	0	0	0	1,081	2,300	3,421
Supplies	1,942	785	1,316	175	0	4,995	24,750	35,256
Other	1,568	292	1,782	655	1,792	2,278	9,332	17,804
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	1,052	0	200	10,377	11,629
Client assistance	0	0	0	0	21,732	0	0	21,732
In-kind expenses	0	0	0	0	0	5,696	7,597	13,293
<b>Total Expenses</b>	<b>14,063</b>	<b>5,590</b>	<b>15,602</b>	<b>1,882</b>	<b>44,895</b>	<b>24,704</b>	<b>89,240</b>	<b>200,766</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-11  
 Schedule of Program Activity  
 Year Ended September 30, 2009

FEDERAL PROGRAMS								
Department of Health and Human Services								
	93.600			93.708 - ARRA		93.994		
	Training and Technical Assistance 07CH6168/43	Full-Year, Part-Day 07CH6168/43	Full-Year, Part-Day 07CH6168/42	Subtotal 93.600	ARRA Head Start 07SE6168/01	Subtotal 93.600 & 93.708 - ARRA Cluster	Maternal and Child Health 5888MH16	HAWK-I 5888MH16
	(63)	(64)	(65)	(64)	(66)	(67)	(67)	(68)
<b>REVENUE</b>								
Grant revenue	\$ 13,097	\$ 725,297	\$ 185,615	\$ 924,009	\$ 2,497	\$ 926,506	\$ 34,421	\$ 3,401
Program income	0	85,709	39,657	125,366	0	125,366	57,828	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	11	0	11	0	11	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	48,457	144,544	193,001	0	193,001	0	0
<b>Total Revenue</b>	<b>13,097</b>	<b>859,474</b>	<b>369,816</b>	<b>1,242,387</b>	<b>2,497</b>	<b>1,244,884</b>	<b>92,249</b>	<b>3,401</b>
<b>EXPENSES</b>								
Personnel	0	575,373	160,536	735,909	2,389	738,298	60,723	2,658
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	4,138	5,382	2,278	11,798	0	11,798	0	0
Space costs	0	44,271	11,306	55,577	0	55,577	0	0
Supplies	556	39,159	20,845	60,560	0	60,560	0	0
Other	8,403	126,456	29,230	164,089	108	164,197	20,542	743
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	17,702	480	18,182	0	18,182	10,984	0
Client assistance	0	2,674	597	3,271	0	3,271	0	0
In-kind expenses	0	48,457	144,544	193,001	0	193,001	0	0
<b>Total Expenses</b>	<b>13,097</b>	<b>859,474</b>	<b>369,816</b>	<b>1,242,387</b>	<b>2,497</b>	<b>1,244,884</b>	<b>92,249</b>	<b>3,401</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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, 2009

	FEDERAL PROGRAMS							
	Department of Health and Human Services			Department of Homeland Security				
	93.994			97.024				
	I-Smile 5888MH16 (69)	I-Smile Mini Grant 5888MH16 (70)	Subtotal 93.994	FEMA Taylor County 3032-00 (71)	FEMA Adair County 2846-00 (72)	FEMA Adams County 2848-00 (73)	FEMA Madison County 2974-00 (74)	FEMA Ringgold County 3016-00 (75)
<b>REVENUE</b>								
Grant revenue	\$ 78,946	\$ 5,750	\$ 122,518	\$ 2,438	\$ 2,470	\$ 2,000	\$ 4,968	\$ 2,246
Program income	( 1,288)	0	56,540	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>77,658</b>	<b>5,750</b>	<b>179,058</b>	<b>2,438</b>	<b>2,470</b>	<b>2,000</b>	<b>4,968</b>	<b>2,246</b>
<b>EXPENSES</b>								
Personnel	65,317	0	128,698	0	0	0	0	0
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	0	0	0	0	0	0	0	0
Space costs	0	0	0	0	0	0	0	0
Supplies	0	0	0	47	48	30	99	44
Other	12,341	5,750	39,376	0	0	0	0	0
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	10,984	0	0	0	0	0
Client assistance	0	0	0	2,391	2,422	1,970	4,869	2,202
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>77,658</b>	<b>5,750</b>	<b>179,058</b>	<b>2,438</b>	<b>2,470</b>	<b>2,000</b>	<b>4,968</b>	<b>2,246</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-13  
 Schedule of Program Activity  
 Year Ended September 30, 2009

	FEDERAL PROGRAMS							
	Department of Homeland Security							
	97.024		ARRA - 97.114					
	FEMA Union County 3034-00 (76)	Subtotal 97.024	ARRA - FEMA Taylor County 3032-00 (77)	ARRA - FEMA Adair County 2846-00 (78)	ARRA - FEMA Adams County 2848-00 (79)	ARRA - FEMA Madison County 2974-00 (80)	ARRA - FEMA Ringgold County 3016-00 (81)	ARRA - FEMA Union County 3034-00 (82)
<b>REVENUE</b>								
Grant revenue	\$ 6,025	\$ 20,147	\$ 2,000	\$ 1,776	\$ 1,902	\$ 3,776	\$ 2,000	\$ 3,138
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>6,025</b>	<b>20,147</b>	<b>2,000</b>	<b>1,776</b>	<b>1,902</b>	<b>3,776</b>	<b>2,000</b>	<b>3,138</b>
<b>EXPENSES</b>								
Personnel	0	0	0	0	0	0	0	0
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	0	0	0	0	0	0	0	0
Space costs	0	0	0	0	0	0	0	0
Supplies	40	308	40	35	40	76	40	62
Other	72	72	0	0	0	0	0	0
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	5,913	19,767	1,960	1,741	1,862	3,700	1,960	3,076
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>6,025</b>	<b>20,147</b>	<b>2,000</b>	<b>1,776</b>	<b>1,902</b>	<b>3,776</b>	<b>2,000</b>	<b>3,138</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-14  
 Schedule of Program Activity  
 Year Ended September 30, 2009

	FEDERAL PROGRAMS		
	Dept. of Homeland Security		
	97.114 - ARRA		
	Subtotal 91.114 - ARRA	Subtotal 97.024 & 97.114 - ARRA Cluster	Total Federal Programs
<b>REVENUE</b>			
Grant revenue	\$ 14,592	\$ 34,739	\$ 6,915,544
Program income	0	0	189,847
Rental income	0	0	0
Other income	0	0	259
Transfers	0	0	0
In-kind contributions	0	0	211,895
<b>Total Revenue</b>	<b>14,592</b>	<b>34,739</b>	<b>7,317,545</b>
<b>EXPENSES</b>			
Personnel	0	0	3,281,272
Consultants	0	0	5,840
Travel/transportation	0	0	162,520
Space costs	0	0	166,161
Supplies	293	601	218,672
Other	0	72	823,686
Weatherization materials	0	0	61,403
Weatherization support	0	0	84,088
Contract labor	0	0	114,921
Client assistance	14,299	34,066	2,187,087
In-kind expenses	0	0	211,895
<b>Total Expenses</b>	<b>14,592</b>	<b>34,739</b>	<b>7,317,545</b>
Change in net assets	0	0	0
Net assets - Beginning of year	0	0	0
<b>NET ASSETS - END OF YEAR</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-15  
 Schedule of Program Activity  
 Year Ended September 30, 2009

	STATE AND LOCAL PROGRAMS							
	IWD	IWD	IWD			Volunteer	Volunteer	Car Seat
	General Fund	General Fund	General	Board of	Board of	Services	Services	Empowerment
	7-W-14-FR-0	7-W-14-FR-0	Admin.	Supervisors	Supervisors	V2009-04-05	V2008-04-05	Union
(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
<b>REVENUE</b>								
Grant revenue	\$ 9,575	\$ 26,488	\$ 4,171	\$ 16,617	\$ 17,459	\$ 1,073	\$ 2,333	\$ 1,099
Program income	0	0	0	0	0	0	0	1,668
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>9,575</b>	<b>26,488</b>	<b>4,171</b>	<b>16,617</b>	<b>17,459</b>	<b>1,073</b>	<b>2,333</b>	<b>2,767</b>
<b>EXPENSES</b>								
Personnel	0	0	0	15,629	15,010	1,023	2,286	498
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	0	0	0	0	0	0	0	0
Space costs	786	2,036	0	0	0	0	0	1,000
Supplies	4,974	17,335	0	0	0	1	0	1,238
Other	2,532	3,394	4,171	988	2,449	49	47	31
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	1,283	3,723	0	0	0	0	0	0
Client assistance	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>9,575</b>	<b>26,488</b>	<b>4,171</b>	<b>16,617</b>	<b>17,459</b>	<b>1,073</b>	<b>2,333</b>	<b>2,767</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-16

Schedule of Program Activity

Year Ended September 30, 2009

	STATE AND LOCAL PROGRAMS							
	Car Seat Empower- ment Union (91)	Madison County Emp. Car Seat (92)	I Care Program 2008 (93)	I Care Program 2009 (94)	Weatherization Assistance Iowa Electric IPL-09-04E (95)	Weatherization Assistance Iowa Electric IPL-08-04E (96)	Weatherization Assistance Mid-American MEC-09-04E (97)	General Assistance Adams Co. (98)
<b>REVENUE</b>								
Grant revenue	\$ 10,193	\$ 49	\$ 86	\$ 1,581	\$ 72,934	\$ 19,449	\$ 17,654	\$ 1,283
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
Transfers	0	0	0	1,269	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>10,193</b>	<b>49</b>	<b>86</b>	<b>2,850</b>	<b>72,934</b>	<b>19,449</b>	<b>17,654</b>	<b>1,283</b>
<b>EXPENSES</b>								
Personnel	3,758	0	0	0	0	0	0	1,223
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	1,078	0	0	0	0	0	0	0
Space costs	1,925	0	0	0	0	0	0	0
Supplies	2,372	49	( 1)	2	0	0	0	0
Other	802	0	0	0	0	5,115	883	60
Weatherization materials	0	0	0	0	41,025	8,562	8,103	0
Weatherization support	0	0	0	0	6,946	1,235	1,594	0
Contract labor	0	0	87	2,848	24,963	4,537	7,074	0
Client assistance	258	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>10,193</b>	<b>49</b>	<b>86</b>	<b>2,850</b>	<b>72,934</b>	<b>19,449</b>	<b>17,654</b>	<b>1,283</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-17  
 Schedule of Program Activity  
 Year Ended September 30, 2009

STATE AND LOCAL PROGRAMS								
	General Assistance Adams Co.	IWD DVOP 7-W-14-FR-0	IWD RES 7-W-14-FR-0	Family Development FaDSS- 10-04-FE	Family Development FaDSS- 09-04-FE	Embrace Iowa	Shared Visions MA-10-0495-073	Shared Visions MA-09-0495-073
	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
<b>REVENUE</b>								
Grant revenue	\$ 4,372	\$ 526	\$ 1,514	\$ 13,955	\$ 41,365	\$ 11,556	\$ 5,925	\$ 62,249
Program income	0	0	0	0	3,290	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	1,275	3,692	0	0	0
<b>Total Revenue</b>	<b>4,372</b>	<b>526</b>	<b>1,514</b>	<b>15,230</b>	<b>48,347</b>	<b>11,556</b>	<b>5,925</b>	<b>62,249</b>
<b>EXPENSES</b>								
Personnel	3,899	0	0	11,439	33,940	0	5,606	16,298
Consultants	0	99	0	0	0	0	0	0
Travel/transportation	0	0	0	1,130	3,673	0	57	0
Space costs	0	89	45	523	953	0	0	6
Supplies	0	243	1,411	84	390	0	6	45,945
Other	473	95	58	779	5,699	0	256	0
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	0	0	0	0	0	11,556	0	0
In-kind expenses	0	0	0	1,275	3,692	0	0	0
<b>Total Expenses</b>	<b>4,372</b>	<b>526</b>	<b>1,514</b>	<b>15,230</b>	<b>48,347</b>	<b>11,556</b>	<b>5,925</b>	<b>62,249</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-18

Schedule of Program Activity

Year Ended September 30, 2009

	STATE AND LOCAL PROGRAMS							
	Hearts and Hugs (107)	Family Rewards Empower- ment (108)	Family Rewards Empower- ment (109)	Senior CHORE AAA Counties (110)	Senior CHORE AAA Counties (111)	Senior CHORE Aging Res. Madison (112)	Senior CHORE Aging Res. Madison (113)	General Assistance Adair (114)
<b>REVENUE</b>								
Grant revenue	\$ 0	\$ 2,997	\$ 8,463	\$ 3,716	\$ 17,098	\$ 2,297	\$ 9,975	\$ 794
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	46,799	0	0	0	0	0	0	0
Transfers	2,789	0	0	0	0	0	0	0
In-kind contributions	0	0	0	1,646	5,248	1,299	4,369	0
<b>Total Revenue</b>	<b>49,588</b>	<b>2,997</b>	<b>8,463</b>	<b>5,362</b>	<b>22,346</b>	<b>3,596</b>	<b>14,344</b>	<b>794</b>
<b>EXPENSES</b>								
Personnel	39,813	618	3,037	3,451	15,135	2,188	8,771	756
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	44	0	86	32	312	0	0	0
Space costs	1,500	1,000	1,925	0	0	0	0	0
Supplies	4,833	1,287	2,939	11	65	11	26	1
Other	3,398	92	51	222	1,586	98	1,178	37
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	125	0	0	0	0	0
Client assistance	0	0	300	0	0	0	0	0
In-kind expenses	0	0	0	1,646	5,248	1,299	4,369	0
<b>Total Expenses</b>	<b>49,588</b>	<b>2,997</b>	<b>8,463</b>	<b>5,362</b>	<b>22,346</b>	<b>3,596</b>	<b>14,344</b>	<b>794</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-19  
 Schedule of Program Activity  
 Year Ended September 30, 2009

	STATE AND LOCAL PROGRAMS									
	General	General	General	Homeless	Homeless	Adair	Adair	Union	Union	Madison
	Assistance	Assistance	Assistance	Shelter	Shelter	Empower-	Empower-	Empower-	Empower-	Empower-
	Adair	Taylor	Taylor	HSOG-	HSOG-	ment	ment	ment	ment	ment
(115)	(116)	(117)	09-ES-001	08-HES-001	(120)	(121)	(122)	(123)	(124)	
<b>REVENUE</b>										
Grant revenue	\$ 1,803	\$ 930	\$ 3,965	\$ 4,859	\$ 17,602	\$ 959	\$ 3,173	\$ 1,270	\$ 6,491	\$ 1,495
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
Transfers	0	0	101	0	0	0	0	0	0	0
In-kind contributions	0	0	0	2,270	18,377	0	0	0	0	0
<b>Total Revenue</b>	<b>1,803</b>	<b>930</b>	<b>4,066</b>	<b>7,129</b>	<b>35,979</b>	<b>959</b>	<b>3,173</b>	<b>1,270</b>	<b>6,491</b>	<b>1,495</b>
<b>EXPENSES</b>										
Personnel	1,575	888	3,499	2,711	4,492	856	2,130	1,203	4,444	1,235
Consultants	0	0	0	0	0	0	0	0	0	0
Travel/transportation	0	0	0	25	108	73	709	19	341	193
Space costs	0	0	0	0	0	0	101	0	0	0
Supplies	1	0	0	142	100	0	0	3	893	2
Other	227	42	466	106	508	30	233	45	813	65
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	1,875	12,394	0	0	0	0	0
In-kind expenses	0	0	0	2,270	18,377	0	0	0	0	0
<b>Total Expenses</b>	<b>1,803</b>	<b>930</b>	<b>3,965</b>	<b>7,129</b>	<b>35,979</b>	<b>959</b>	<b>3,173</b>	<b>1,270</b>	<b>6,491</b>	<b>1,495</b>
Change in net assets	0	0	101	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	( 101)	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</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-20

### Schedule of Program Activity

Year Ended September 30, 2009

	STATE AND LOCAL PROGRAMS				DISCRETIONARY				
	Madison Empower- ment (125)	General Assistance Union (126)	General Assistance Union (127)	Total State and Local Programs	General Fund (128)	GAAP Elimi- nations (129)	Iowa 34 Housing, Inc. (130)	Weatheri- zation Pool (129)	Total Discretionary Activity
<b>REVENUE</b>									
Grant revenue	\$ 6,042	\$ 5,981	\$ 11,677	\$ 455,093	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Program income	0	0	0	4,958	0	0	0	0	0
Rental income	0	0	0	0	0	0	79,794	0	79,794
Other income	0	0	0	46,799	259,417	0	2,536	0	261,953
Transfers	0	0	0	4,159	( 4,159)	0	0	0	( 4,159)
In-kind contributions	0	0	0	38,176	0	( 186,274)	0	0	( 186,274)
<b>Total Revenue</b>	<b>6,042</b>	<b>5,981</b>	<b>11,677</b>	<b>549,185</b>	<b>255,258</b>	<b>( 186,274)</b>	<b>82,330</b>	<b>0</b>	<b>151,314</b>
<b>EXPENSES</b>									
Personnel	4,094	2,424	11,071	225,000	( 2,231)	0	15,089	72,282	85,140
Consultants	0	0	0	99	0	0	0	0	0
Travel/transportation	566	0	0	8,446	0	0	0	0	0
Space costs	0	0	0	11,883	867	0	9,629	0	10,496
Supplies	780	1	11	39,216	2,224	0	5,590	0	7,814
Other	602	121	595	84,341	37,598	0	31,214	0	68,812
Weatherization materials	0	0	0	57,690	0	0	0	0	0
Weatherization support	0	0	0	9,775	0	0	0	0	0
Contract labor	0	0	0	44,640	0	0	0	0	0
Client assistance	0	3,435	0	29,818	55,904	0	363	0	56,267
In-kind expenses	0	0	0	38,176	0	( 186,274)	0	0	( 186,274)
<b>Total Expenses</b>	<b>6,042</b>	<b>5,981</b>	<b>11,677</b>	<b>549,084</b>	<b>94,362</b>	<b>( 186,274)</b>	<b>61,885</b>	<b>72,282</b>	<b>42,255</b>
Change in net assets	0	0	0	101	160,896	0	20,445	( 72,282)	109,059
Net assets - Beginning of year	0	0	0	( 101)	644,750	0	66,109	1,235	712,094
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 805,646</b>	<b>\$ 0</b>	<b>\$ 86,554</b>	<b>(\$ 71,047)</b>	<b>\$ 821,153</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, 2009

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	\$ 230,528
( 1) Women, Infants, and Children #5888A037	10.557	Iowa Department of Public Health	10/01/08-09/30/09	4,000
( 2) Women, Infants, and Children #5888A037		Iowa Department of Public Health	10/01/08-09/30/09	405,975
( 3) Breast Feeding Peer Counseling #5888A037		Iowa Department of Public Health	10/01/08-09/30/09	27,725
<b>Total Federal Expenditures #10.557</b>				<b>437,700</b>
( 4) Child and Adult Care Food Program #88-8010	10.558	Iowa Department of Public Health	10/01/08-09/30/09	<b>49,574</b>
<b>DEPARTMENT OF LABOR</b>				
( 5) IWD Wagner Peyser #7-W-14-FR-0	17.207	Iowa Workforce Development	07/01/08-06/30/09	5,026
( 6) IWD Wagner Peyser #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	1,812
<b>Total Federal Expenditures #17.207</b>				<b>6,838</b>
( 7) IWD Unemployment #7-W-14-FR-0	17.225	Iowa Workforce Development	07/01/08-06/30/09	4,461
( 8) IWD Unemployment #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	2,514
<b>Total Federal Expenditures #17.225</b>				<b>6,975</b>
( 9) IWD Trade Adjustment #7-W-14-FR-0	17.245	Iowa Workforce Development	07/01/08-06/30/09	1,034
( 10) IWD Trade Adjustment #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	3,294
<b>Total Federal Expenditures #17.245</b>				<b>4,328</b>
( 11) WIA Adult Program #7-W-14-FR-0	17.258	Iowa Workforce Development	07/01/08-06/30/09	47,750
( 12) WIA Adult Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/08-06/30/09	1,632
( 13) WIA Adult Program #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	211,447
( 14) WIA Adult Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	17,329
<b>Total Federal Expenditures #17.258</b>				<b>278,158</b>
( 15) ARRA - WIA Adult Program #7-W-14-FR-0	17.258 - ARRA	Iowa Workforce Development	03/18/09-06/30/10	45,409
( 16) ARRA - WIA Adult Admin #7-W-14-FR-0		Iowa Workforce Development	03/18/09-06/30/10	9,132
<b>Total Federal Expenditures #17.258 - ARRA</b>				<b>54,541</b>
( 17) WIA Youth Program #7-W-14-FR-0	17.259	Iowa Workforce Development	07/01/08-06/30/09	67,908
( 18) WIA Youth Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/08-06/30/09	2,147
( 19) WIA Youth Program #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	304,192
( 20) WIA Youth Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	22,795
<b>Total Federal Expenditures #17.259</b>				<b>397,042</b>
( 21) ARRA - WIA Summer Youth #7-W-14-FR-0	17.259 - ARRA	Iowa Workforce Development	03/18/09-06/30/10	337,327
( 22) ARRA - WIA Administration #7-W-14-FR-0		Iowa Workforce Development	03/18/09-06/30/10	12,011
<b>Total Federal Expenditures #17.259 - ARRA</b>				<b>349,338</b>

# 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, 2009

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF LABOR (Continued)</b>				
( 23) WIA Dislocated Worker #7-W-14-FR-0	17.260	Iowa Workforce Development	07/01/08-06/30/09	63,065
( 24) WIA Dislocated Worker Admin #7-W-14-FR-0		Iowa Workforce Development	07/01/08-06/30/09	1,445
( 25) WIA Dislocated Worker #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	187,224
( 26) WIA Dislocated Worker Admin #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	15,344
( 27) WIA Incentive #7-W-14-FR-0		Iowa Workforce Development	03/18/09-06/30/10	28,498
( 28) WIA Flood #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	1,177,839
		<b>Total Federal Expenditures #17.260</b>		<b><u>1,473,415</u></b>
( 29) ARRA - WIA Dislocated Worker #7-W-14-FR-0	17.260 - ARRA	Iowa Workforce Development	03/18/09-06/30/10	130,102
( 30) ARRA - WIA Administration #7-W-14-FR-0		Iowa Workforce Development	03/18/09-06/30/10	8,086
		<b>Total Federal Expenditures #17.260 - ARRA</b>		<b><u>138,188</u></b>
		<b>Total #17.258, #17.258 - ARRA, #17.259, #17.259 - ARRA, #17.260 and #17.260 - ARRA Cluster</b>		<b><u>2,690,682</u></b>
( 31) IWD LVER 7-W-14-FR-0	17.804	Iowa Workforce Development	07/01/08-06/30/09	2,165
<b>DEPARTMENT OF ENERGY</b>				
( 32) Weatherization Assistance Program #DOE-09-04E	81.042	Iowa Department of Human Rights	04/01/09-03/31/11	142,623
( 33) Weatherization Assistance Program #DOE-08-04E		Iowa Department of Human Rights	04/01/08-03/31/09	38,071
		<b>Total Federal Expenditures CFDA #81.042</b>		<b><u>180,694</u></b>
( 34) ARRA - Weatherization Assistance Program #DOE-ARRA-09-4E	81.042 - ARRA	Iowa Department of Human Rights	07/23/09-03/31/12	60,230
		<b>Total #81.042 and #81.042 - ARRA</b>		<b><u>240,924</u></b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
( 35) Adair County CHORE Services	93.044	Adair County Board of Supervisors	07/01/08-06/30/09	1,006
( 36) Adair County CHORE Services		Adair County Board of Supervisors	07/01/09-06/30/10	3,556
		<b>Total Federal Expenditures CFDA #93.044</b>		<b><u>4,562</u></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, 2009

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 (Continued)</b>				
( 37) TANF Adams County Empowerment	93.558	Empowerment Board	07/01/08-06/30/09	199
( 38) TANF Adams County Empowerment		Empowerment Board	07/01/09-06/30/10	5,740
( 39) TANF Union County Empowerment		Empowerment Board	07/01/08-06/30/09	510
( 40) TANF Union County Empowerment		Empowerment Board	07/01/09-06/30/10	23,360
( 41) TANF Adair County Empowerment		Empowerment Board	07/01/08-06/30/09	424
( 42) TANF Adair County Empowerment		Empowerment Board	07/01/09-06/30/10	5,060
( 43) Promise Jobs SDA #7-W-14-FR-0		Iowa Workforce Development	07/01/08-06/30/09	24,282
( 44) Promise Jobs SDA #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	91,044
( 45) Promise Jobs IWD #7-W-14-FR-0		Iowa Workforce Development	07/01/08-06/30/09	2,016
( 46) Promise Jobs IWD #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	4,569
( 47) Family Development FaDSS #FaDSS-10-04-FE		Iowa Department of Human Rights	07/01/09-06/30/10	15,736
( 48) Family Development FaDSS #FaDSS-09-04-FE		Iowa Department of Human Rights	07/01/08-06/30/09	46,646
<b>Total Federal Expenditures CFDA #93.558</b>				<b>219,586</b>
( 49) Low-Income Home Energy Assistance Program #LIHEAP-09-04E	93.568	Iowa Department of Human Rights	10/01/08-09/30/09	1,643,743
( 50) Weatherization Assistance Program - HEAP-09-04E		Iowa Department of Human Rights	01/01/09-12/31/09	112,854
( 51) Weatherization Assistance Program - HEAP-08-04E		Iowa Department of Human Rights	01/01/08-12/31/08	56,123
<b>Total Federal Expenditures CFDA #93.568</b>				<b>1,812,720</b>
( 52) Community Services Block Grant #CSBG-09-04-CE	93.569	Iowa Department of Human Rights	10/01/08-03/31/09	93,896
( 53) Community Services Block Grant #CSBG-08-04-CE		Iowa Department of Human Rights	10/01/07-12/31/08	61,839
<b>Total Federal Expenditures CFDA #93.569</b>				<b>155,735</b>
( 54) ARRA - Community Services Block Grant #CSBG-R9-04	93.710 - ARRA	Iowa Department of Public	04/10/09-09/30/10	15,385
<b>Total #93.569 and #93.710 - ARRA Cluster</b>				<b>171,120</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, 2009

<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>				
( 55) Parent Services #09-MATURA	93.575	West Central Development Corporation	07/01/09-06/30/10	4,790
( 56) Parent Services #08-MATURA		West Central Development Corporation	07/01/08-06/30/09	14,063
( 57) Home Consultant #09-MATURA		West Central Development Corporation	07/01/09-06/30/10	5,590
( 58) Home Consultant #08-MATURA		West Central Development Corporation	07/01/08-06/30/09	15,602
( 59) Head Start Wrap Around DCFS 09-089-16		Iowa Dept. of Human Services	09/01/08-08/31/09	1,882
( 60) Wrap Around Adair County		Iowa Dept. of Human Services	09/01/08-08/31/09	44,895
( 61) Child Care Resource and Referral #09-MATURA		West Central Development Corporation	07/01/09-06/30/10	16,142
( 62) Child Care Resource and Referral #08-MATURA		West Central Development Corporation	07/01/08-06/30/09	81,643
<b>Total Federal Expenditures CFDA #93.575</b>				<b>184,607</b>
( 63) Head Start Program - Training and Tech. Asst. #07CH6168/43	93.600	U.S. Department of Health and Human Services	12/01/08-11/30/09	13,097
( 64) Head Start Program - Full-Year, Part-Day #07CH6168/43		U.S. Department of Health and Human Services	12/01/08-11/30/09	725,297
( 65) Head Start Program - Full-Year, Part-Day #07CH6168/42		U.S. Department of Health and Human Services	12/01/07-11/30/08	185,615
<b>Total Federal Expenditures CFDA #93.600</b>				<b>924,009</b>
( 66) Head Start ARRA #07SE6168/01	93.708 - ARRA	U.S. Department of Health and Human Services	06/01/09-09/30/10	2,497
<b>Total #93.600 and #93.708 - ARRA Cluster</b>				<b>926,506</b>
( 67) Maternal and Child Health #5888MH16	93.994	Iowa Department of Public Health	10/01/08-09/30/09	34,421
( 68) Hawk I #5888MH16		Iowa Department of Public Health	10/01/08-09/30/09	3,401
( 69) I Smile #5888MH16		Iowa Department of Public Health	10/01/08-09/30/09	78,946
( 70) I Smile Mini Grant #5888MH16		Iowa Department of Public Health	10/01/08-09/30/09	5,750
<b>Total Federal Expenditures CFDA #93.994</b>				<b>122,518</b>

# 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, 2009

Federal Grantor/Pass-Through Number/Program Title	CFDA Number	Federal Grantor or Pass-Through Agency	Program Period	Federal Expenditures
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
( 71) Federal Emergency Management Assistance - Taylor County #3032-00	97.024	Department of Homeland Security	10/01/08-09/30/09	2,438
( 72) Federal Emergency Management Assistance - Adair County #2846-00		Department of Homeland Security	10/01/08-09/30/09	2,470
( 73) Federal Emergency Management Assistance - Adams County #2848-00		Department of Homeland Security	10/01/08-09/30/09	2,000
( 74) Federal Emergency Management Assistance - Madison County #2974-00		Department of Homeland Security	10/01/08-09/30/09	4,968
( 75) Federal Emergency Management Assistance - Ringgold County #3016-00		Department of Homeland Security	10/01/08-09/30/09	2,246
( 76) Federal Emergency Management Assistance - Union County #3034-00		Department of Homeland Security	10/01/08-09/30/09	6,025
<b>Total Federal Expenditures CFDA #97.024</b>				<b>20,147</b>
( 77) ARRA - Federal Emergency Management Assistance - Taylor County #3032-00	97.114 - ARRA	Department of Homeland Security	10/01/08-09/30/09	2,000
( 78) ARRA - Federal Emergency Management Assistance - Adair County #2846-00		Department of Homeland Security	10/01/08-09/30/09	1,776
( 79) ARRA - Federal Emergency Management Assistance - Adams County #2848-00		Department of Homeland Security	10/01/08-09/30/09	1,902
( 80) ARRA - Federal Emergency Management Assistance - Madison County #2974-00		Department of Homeland Security	10/01/08-09/30/09	3,776
( 81) ARRA - Federal Emergency Management Assistance - Ringgold County #3016-00		Department of Homeland Security	10/01/08-09/30/09	2,000

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule B-6

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

Year Ended September 30, 2009

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>	
<b>DEPARTMENT OF HOMELAND SECURITY (Continued)</b>			
( 82) ARRA - Federal Emergency Management Assistance - Union County #3034-00	97.114 - ARRA Department of Homeland Security	10/01/08-09/30/09	3,138
	<b>Total Federal Expenditures CFDA #97.114 - ARRA</b>		<b><u>14,592</u></b>
	<b>Total CFDA #97.024 and #97.114 - ARRA cluster</b>		<b><u>34,739</u></b>
	<b>TOTAL FEDERAL EXPENDITURES</b>		<b><u>\$ 7,146,072</u></b>
<b>STATE AND LOCAL PROGRAMS</b>			
( 83) IWD General Fund #7-W-14-FR-0	Iowa Workforce Development	07/01/09-06/30/10	
( 84) IWD General Fund #7-W-14-FR-0	Iowa Workforce Development	07/01/08-06/30/09	
( 85) IWD General Administration #7-W-14-FR-0	Iowa Workforce Development	07/01/08-06/30/09	
( 86) Board of Supervisors	Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/09-06/30/10	
( 87) Board of Supervisors	Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/08-06/30/09	
( 88) Volunteer Services #V2009-04-05	Iowa Department of Human Services	07/01/09-06/30/10	
( 89) Volunteer Services #V2008-04-05	Iowa Department of Human Services	07/01/08-06/30/09	
( 90) Car Seat Empowerment Union	Union County Empowerment Board	07/01/09-06/30/10	
( 91) Car Seat Empowerment Union	Union County Empowerment Board	07/01/08-06/30/09	
( 92) Madison County Emp. Car Seat	Empowerment Board	07/01/08-06/30/09	
( 93) I Care Program 2008	Mid-America Energy/Iowa	01/01/08-12/31/08	
( 94) I Care Program 2009	Mid-America Energy/Iowa	01/01/09-12/31/10	
( 95) Weatherization Assistance - Iowa Electric Utilities #IPL-09-04E	Iowa Electric/Iowa Department of Human Rights	01/01/09-12/31/09	
( 96) Weatherization Assistance - Iowa Electric Utilities #IPL-08-04E	Iowa Electric/Iowa Department of Human Rights	01/01/08-12/31/08	
( 97) Weatherization Assistance - Mid-America Energy #MEC-09-04E	Mid-America Energy/Iowa Dept. of Human Rights	01/01/09-12/31/09	
( 98) General Assistance - Adams County	Board of Supervisors	07/01/09-06/30/10	

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule B-7

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

Year Ended September 30, 2009

<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>		
( 99) General Assistance - Adams County	Board of Supervisors	07/01/08-06/30/09
( 100) IWD DVOP	Iowa Workforce Development	07/01/08-06/30/09
( 101) IWD RES	Iowa Workforce Development	07/01/09-06/30/10
( 102) Family Development Self- Sufficiency #FaDSS-10-04-FE	Iowa Department of Human Rights	07/01/09-06/30/10
( 103) Family Development Self- Sufficiency #FaDSS-09-04-FE	Iowa Department of Human Rights	07/01/08-06/30/09
( 104) Embrace Iowa	Iowa Community Action Association	07/01/08-06/30/09
( 105) Shared Visions #MA-10-0495-073	Iowa Department of Education	07/01/09-06/30/10
( 106) Shared Visions #MA-09-0495-073	Iowa Department of Education	07/01/08-06/30/09
( 107) Hearts and Hugs	Daycare Fees	10/01/08-09/30/09
( 108) Family Rewards Empowerment	Union County Empowerment Board	07/01/09-06/30/10
( 109) Family Rewards Empowerment	Union County Empowerment Board	07/01/08-06/30/09
( 110) Senior CHORE AAA Counties	Area XIV Agency on Aging	07/01/09-06/30/10
( 111) Senior CHORE AAA Counties	Area XIV Agency on Aging	07/01/08-06/30/09
( 112) Senior CHORE Aging Res. - Madison County	Des Moines Area Agency on Aging	07/01/09-06/30/10
( 113) Senior CHORE Aging Res. - Madison County	Des Moines Area Agency on Aging	07/01/08-06/30/09
( 114) General Assistance - Adair County	Board of Supervisors	07/01/09-06/30/10
( 115) General Assistance - Adair County	Board of Supervisors	07/01/08-06/30/09
( 116) General Assistance - Taylor County	Board of Supervisors	07/01/09-06/30/10
( 117) General Assistance - Taylor County	Board of Supervisors	07/01/08-06/30/09
( 118) Homeless Shelter Program #HSOG-09-HES-001	Iowa Institute for Community Alliances	07/01/09-06/30/10
( 119) Homeless Shelter Program #HSOG-08-HES-001	Iowa Institute for Community Alliances	07/01/08-06/30/09
( 120) Adair Empowerment	Adair County	07/01/09-06/30/10
( 121) Adair Empowerment	Adair County	07/01/08-06/30/09

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule B-8

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

Year Ended September 30, 2009

<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>		
( 122) Union Empowerment	Union County	07/01/09-06/30/10
( 123) Union Empowerment	Union County	07/01/08-06/30/09
( 124) Madison Empowerment	Madison County	07/01/09-06/30/10
( 125) Madison Empowerment	Madison County	07/01/08-06/30/09
( 126) General Assistance Union	Union County	07/01/09-06/30/10
( 127) General Assistance Union	Union County	07/01/08-06/30/09
<b>DISCRETIONARY</b>		
( 128) General Fund	Program Income, Interest, and Other Income	10/01/08-09/30/09
( 129) GAAP Eliminations	None	Ongoing
( 130) Iowa 34 Housing, Inc.	Rental Income, Interest, and Other Income	10/01/08-09/30/09
( 131) Weatherization Pool	Allocation Fund	10/01/08-09/30/09

#### 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-08-04E)

Period April 1, 2008 to March 31, 2009

	04/01/08 to 09/30/08	10/01/08 to 03/31/09	Total Contract
<b>Revenue:</b>			
Grant revenue	\$ 68,566	\$ 38,071	\$ 106,637
<b>Total revenue</b>	<b>68,566</b>	<b>38,071</b>	<b>106,637</b>
<b>Expenses:</b>			
Administration	0	14,246	14,246
Weatherization materials	14,324	8,166	22,490
Weatherization support	24,180	1,196	25,376
Weatherization labor	17,850	9,608	27,458
Weatherization health and safety	12,212	4,855	17,067
<b>Total expenses</b>	<b>68,566</b>	<b>38,071</b>	<b>106,637</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-2

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

HEAP Weatherization Program (Contract No. HEAP-08-04E)

Period January 1, 2008 to December 31, 2008

	01/01/08 to 09/30/08	10/01/08 to 12/31/08	Total Contract
<b>Revenue:</b>			
Grant revenue	\$ 97,849	\$ 56,123	\$ 153,972
<b>Total revenue</b>	<b>97,849</b>	<b>56,123</b>	<b>153,972</b>
<b>Expenses:</b>			
Administration	0	7,808	7,808
Training/equipment	0	7,954	7,954
Pollution insurance	5,858	0	5,858
Weatherization materials	9,368	6,825	16,193
Weatherization support	40,185	10,617	50,802
Weatherization health and safety	31,465	20,687	52,152
Weatherization labor	10,973	2,232	13,205
<b>Total expenses</b>	<b>97,849</b>	<b>56,123</b>	<b>153,972</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-08-04E)

Period January 1, 2008 to December 31, 2008

	01/01/08 to 09/30/08	10/01/08 to 12/31/08	Total Contract
Revenue:			
Grant revenue	\$ 82,868	\$ 19,449	\$ 102,317
Total revenue	82,868	19,449	102,317
Expenses:			
Administration	0	5,115	5,115
Weatherization materials	49,399	8,562	57,961
Weatherization support	8,997	1,235	10,232
Weatherization labor	24,472	4,537	29,009
Total expenses	82,868	19,449	102,317
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-08-04E)

Period January 1, 2008 to December 31, 2008

	01/01/08 to 09/30/08	10/01/08 to 12/31/08	Total Contract
Revenue:			
Grant revenue	\$ 14,767	\$ 0	\$ 14,767
Total revenue	14,767	0	14,767
Expenses:			
Administration	738	0	738
Weatherization materials	6,998	0	6,998
Weatherization support	1,477	0	1,477
Weatherization labor	5,554	0	5,554
Total expenses	14,767	0	14,767
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule C-5

Schedule of Revenue and Expenses - Weatherization Assistance Program

DOE Program (Contract No. DOE-09-04E)

Period April 1, 2009 to March 31, 2010

	04/01/09 to 09/30/09
Revenue:	
Grant revenue	\$ 142,623
Total revenue	142,623
Expenses:	
Administration	9,265
Weatherization materials	29,569
Weatherization support	39,586
Weatherization labor	32,371
Weatherization Health & Safety	31,832
Total expenses	142,623
Excess of revenue	\$ 0

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule C-6

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

ARRA DOE Program (Contract No. DOE-ARRA-09-04E)

Period July 23, 2009 to March 31, 2012

	07/23/09 to 09/30/09
Revenue:	
Grant revenue	\$ 60,230
Total revenue	60,230
Expenses:	
Administration - Equipment	45,008
Training and technical assistance	15,222
Total expenses	60,230
Excess of revenue	\$ 0

# MATURA Action Corporation and Iowa Housing, Inc.

## Schedule C-7

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

HEAP Weatherization Program (Contract No. HEAP-09-04E)

Period January 1, 2009 to December 31, 2009

	01/01/09 to 09/30/09
Revenue:	
Grant revenue	\$ 112,854
<b>Total revenue</b>	<b>112,854</b>
Expenses:	
Weatherization materials	14,696
Weatherization health and safety	25,861
Weatherization support	32,689
Weatherization Labor	16,558
Equipment/training	15,252
Special project	2,998
Insurance	4,800
<b>Total expenses</b>	<b>112,854</b>
<b>Excess of revenue</b>	<b>\$ 0</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule C-8

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

Weatherization Program (Contract No. IP&L Utility IPL-09-04E)

Period January 1, 2009 to December 31, 2009

	01/01/09 to 09/30/09
Revenue:	
Grant revenue	\$ 72,934
Total revenue	72,934
Expenses:	
Support	6,946
Labor	24,963
Materials	41,025
Total expenses	72,934
Excess of revenue	\$ 0

# MATURA Action Corporation and Iowa 34 Housing

Schedule C-9

Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. MEC-09-04E)

Period January 1, 2009 to December 31, 2009

	01/01/09 to 09/30/09
Revenue:	
Grant revenue	\$ 17,654
Total revenue	17,654
Expenses:	
Administration	883
Support	1,594
Labor	7,074
Materials	8,103
Total expenses	17,654
Excess of revenue	\$ 0

# MATURA Action Corporation and Iowa 34 Housing, Inc.

Schedule C-10

Schedule of Revenue and Expenses - Weatherization Assistance Program

Low Income Home Energy Assistance (Contract No. LIHEAP-09-04E)

Period October 1, 2008 thru September 30, 2009

Revenue:

Grant revenue	\$ 1,643,743
Other income	179

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Total revenue	1,643,922
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Expenses:

Personnel	60,431
Fringe	16,633
Travel/transportation	1,004
Postage	2,297
Space costs	1,143
Telephone	1,130
Supplies	9,235
Printing	674
Consultant	5,340
Indirect	9,031
Other	828
Regular assistance	1,165,260
ECIP	74,116
Summer deliverables	296,800

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Total expenses	1,643,922
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Excess of revenue	\$ 0
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# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule D-1

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

Contract No. CSBG-08-04CE

Period October 1, 2007 to December 31, 2008

	10/01/07 to 09/30/08	10/01/08 to 12/31/08	Total Contract
<b>Revenue:</b>			
Grant revenue	\$ 98,161	\$ 61,839	\$ 160,000
Program income	21,077	( 21,077)	0
<b>Total revenue</b>	<b>119,238</b>	<b>40,762</b>	<b>160,000</b>
<b>Expenses:</b>			
Personnel	39,426	26,910	66,336
Travel/transportation	2,877	536	3,413
Space	45,882	3,848	49,730
Indirect cost	10,298	( 1,491)	8,807
Co-fund	9,042	0	9,042
Other	11,713	10,959	22,672
<b>Total expenses</b>	<b>119,238</b>	<b>40,762</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-09-04CE

Period October 1, 2008 to December 31, 2009

	10/01/08 to 09/30/09
Revenue:	
Grant revenue	\$ 93,896
Program income	21,755
<b>Total revenue</b>	<b>115,651</b>
Expenses:	
Personnel	28,269
Travel/transportation	4,067
Space costs	43,185
Co-fund	7,922
Indirect cost	6,400
Other	25,808
<b>Total expenses</b>	<b>115,651</b>
<b>Excess of revenue</b>	<b>\$ 0</b>

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule D-3

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

Contract No. CSBG-R9-04

Period April 10, 2009 to September 30, 2010

	04/10/09 to 09/30/09
Revenue:	
Grant revenue	\$ 15,385
Total revenue	15,385
Expenses:	
Personnel	14,777
Travel/transportation	0
Space costs	0
Co-fund	0
Indirect cost	601
Other	7
Total expenses	15,385
Excess of revenue	\$ 0

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule E-1

### Schedule of Revenue and Expenses - Family Development

FaDSS (Contract No. FaDSS-09-04-FE)

Period July 1, 2008 to June 30, 2009

	07/01/08 to 09/30/08	10/01/08 to 06/30/09	Total FaDSS	Local	Total Contract
<b>Revenue:</b>					
Grant	\$ 27,000	\$ 88,011	\$ 115,011	\$ 7,000	\$ 122,011
In-kind	2,297	7,855	10,152	0	10,152
<b>Total revenue</b>	<b>29,297</b>	<b>95,866</b>	<b>125,163</b>	<b>7,000</b>	<b>132,163</b>
<b>Expenses:</b>					
Administration	1,757	9,479	11,236	0	11,236
Personnel	19,883	70,417	90,300	1,796	92,096
Travel/transportation	2,616	5,250	7,866	2,565	10,431
Space costs	1,584	1,003	2,587	1,024	3,611
Supplies	545	164	709	666	1,375
Other	615	1,698	2,313	949	3,262
In-kind	2,297	7,855	10,152	0	10,152
<b>Total expenses</b>	<b>29,297</b>	<b>95,866</b>	<b>125,163</b>	<b>7,000</b>	<b>132,163</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-10-04-FE)

Period July 1, 2008 to June 30, 2009

	07/01/08 to 06/30/09
Revenue:	
Current year awards	\$ 29,691
In-kind	2,713
<hr/>	
Total revenue	32,404
<hr/>	
Expenses:	
Administration	1,171
Personnel	24,339
Travel/transportation	2,404
Space costs	1,112
Supplies	178
Other	487
In-kind	2,713
<hr/>	
Total expenses	32,404
<hr/>	
Excess of revenue	\$ 0

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule F

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

MCH Contract No. 5888MH16

Period October 1, 2008 to September 30, 2009

	MH	CH	Dental	HAWK-I	Total
Revenue:					
Grant revenue	\$ 13,152	\$ 20,122	\$ 1,147	\$ 3,401	\$ 37,822
Program income	8,053	49,775	0	0	57,828
<b>Total revenue</b>	<b>21,205</b>	<b>69,897</b>	<b>1,147</b>	<b>3,401</b>	<b>95,650</b>
Expenses:					
Salaries/fringe	15,340	44,473	910	2,658	63,381
Contracted providers	694	10,290	0	0	10,984
Other	3,766	10,900	237	743	15,646
Indirect	1,405	4,234	0	0	5,639
<b>Total expenses</b>	<b>21,205</b>	<b>69,897</b>	<b>1,147</b>	<b>3,401</b>	<b>95,650</b>
Excess of revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

	I-SMILE 10/08-06/09	I-SMILE 07/09-09/09	Total I-SMILE	Total All Programs
Revenue:				
Grant revenue	\$ 5,750	\$ 78,946	\$ 84,696	\$ 122,518
Program income	0	( 1,288)	( 1,288)	56,540
<b>Total revenue</b>	<b>5,750</b>	<b>77,658</b>	<b>83,408</b>	<b>179,058</b>
Expenses:				
Salary/fringe	0	65,317	65,317	128,698
Contract	0	0	0	10,984
Other	5,750	9,568	15,318	30,964
Indirect	0	2,773	2,773	8,412
<b>Total expenses</b>	<b>5,750</b>	<b>77,658</b>	<b>83,408</b>	<b>179,058</b>
Excess of revenue	\$ 0	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule G

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

Year Ended September 30, 2009

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Revenue:

Grant reimbursements	\$ 392,533
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Expenses:

Personnel	263,138
Consultants	2,535
Travel/transportation	2,898
Space costs	12,228
Insurance	1,873
Telephone	4,462
Postage	2,809
Printing	1,210
Supplies	34,609
Training	2,614
Other	68,826

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Total expenses	397,202
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Change net assets	( 4,669)
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Net assets - Beginning of year	59,553
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Net assets - End of year	\$ 54,884
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**Independent Auditor's 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***

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, 2009, and have issued our report thereon dated May 13, 2010. 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 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 MATURA Action Corporation and Iowa 34 Housing, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of MATURA Action Corporation and Iowa 34 Housing, Inc.'s internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency 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 significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects MATURA Action Corporation and Iowa 34 Housing, Inc.'s ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States such that there is more than a remote likelihood that a misstatement of MATURA Action Corporation and Iowa 34 Housing, Inc.'s financial statements that is more than inconsequential will not be prevented or detected by MATURA Action Corporation and Iowa 34 Housing, Inc.'s internal control over financial reporting. We consider the deficiency described in item 093009-01 in the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be presented or detected by MATURA Action Corporation and Iowa 34 Housing, Inc.'s internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we believe the significant deficiency described above is not a material weakness.

### **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 its 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*.

MATURA Action Corporation and Iowa 34 Housing, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit MATURA Action Corporation and Iowa 34 Housing, Inc.'s response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Directors, others within MATURA Action Corporation and Iowa 34 Housing, Inc., 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

May 13, 2010  
Madison, Wisconsin



## **Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133**

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, 2009. 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 its major federal programs for the year ended September 30, 2009.

## 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 major 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, 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 MATURA Action Corporation and Iowa 34 Housing, Inc.'s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 093009-01 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We do not consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness.

We noted a certain matter that we reported to the management of MATURA Action Corporation and Iowa 34 Housing, Inc. in a separate letter dated May 10, 2010.

This report is intended solely for the information and use of management, the Board of Directors, others within MATURA Action Corporation and Iowa 34 Housing, Inc., federal awarding agencies, and pass-through entities and is not intended to be and should not be issued by anyone other than these specified parties.



Wipfli LLP

May 13, 2010  
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. A significant deficiency 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 Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*. The significant deficiency was determined not to be a material weakness.
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. A significant deficiency was 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 in Accordance With OMB Circular A-133. The significant deficiency was determined not to be a material weakness
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 was an audit finding relative to the major federal award programs for MATURA Action Corporation and Iowa 34 Housing, Inc.
7. The programs tested as major programs were as follows:  
  
Department of Labor, CFDA #17.258, #17.258 - ARRA, #17.259, #17.259 - ARRA, #17.260, and #17.260 - ARRA cluster  
Department of Energy, CFDA #81.042 and #81.042 - ARRA  
Department of Health and Human Services, CFDA #93.568  
Department of Health and Human Services, CFDA #93.569 and #93.710 ARRA cluster  
Department of Health and Human Services, CFDA #93.600 and #93.708 ARRA cluster
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. MATURA Action Corporation and Iowa 34 Housing, Inc. were determined not to be low-risk auditees.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule of Findings and Questioned Costs

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### **B. Findings – Financial Statements Audit**

#### **ACCOUNT RECONCILIATION (093009-01)**

##### **Condition**

MATURA gathers certain Weatherization expenses into a Weatherization cost pool. The Weatherization expenses are allocated to MATURA's various Weatherization programs on a monthly basis. At September 30, 2009, it was noted that MATURA's Weatherization cost pool had \$222,490 of expenses which were not allocated to the respective Weatherization programs. This is an indication that monthly expense allocations were not being done in a timely manner. After performing the allocation, it was noted that MATURA had \$72,282 in expenses for which there was no revenue.

##### **Criteria**

2 CFR Part 215.21(b)(1) (OMB Circular A-110), requires that *...the grant recipient have a financial system that provides for accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program.* In addition, 2 CFR 215.21(b)(3) requires *...Effective control over and accountability for all funds, property, and other assets.*

##### **Effect**

Failure to reconcile the Weatherization pool in a timely basis represents a significant deficiency in internal controls.

##### **Recommendation**

We recommend MATURA implement procedures to ensure the Weatherization pool is reconciled on a monthly basis.

##### **Management Response**

MATURA has implemented new guidelines and stricter controls concerning the Weatherization Pool. The pool is being monitored daily. It is being reconciled monthly. A complete reorganization of the pool has taken place. Project codes have been set up to help monitor and sort data more efficiently. The weatherization director and the financial office have been communicating daily about the progress of the program. MATURA has begun making some projections on how soon the pool will regain its support reimbursement. Many factors affected the Weatherization pool in 2009. These factors led to the accumulated non reimbursed expenses. Before support can be billed to a house for reimbursement the house must be completed. Support can be charged in the amount of 30% of the completion cost of the home. Support reimbursement dollars cover the cost of administrative expenses for the weatherization programs. Two factors that greatly impacted the weatherization program and delayed the completion of homes were the harsh winter and the implementation of Davis Bacon rules. MATURA could not recoup the costs of added staff and purchase of equipment because they could not begin working on homes until the guidelines for the program were completed. Homes were started in the fall. They could not be completed due to the harsh winter Iowa experienced in 2009-2010. MATURA has subsequently fully ramped up its number of contractors, evaluators, and staff. Currently MATURA is experiencing the number of house completions significantly increasing.

# MATURA Action Corporation and Iowa 34 Housing, Inc.

## Schedule of Findings and Questioned Costs

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

**Questioned Costs:** None

**Finding:**

**ACCOUNT RECONCILIATION (093009-01)**

**Condition**

The condition of finding number 093009-01 applies to the list below and represents an internal control over compliance finding.

**Department of Energy (DOE)**

**CFDA #81.042**

Weatherization Assistance Program - DOE-09-4E	Iowa Department of Human Rights	04/01/09-03/31/11
Weatherization Assistance Program - DOE-08-4E	Iowa Department of Human Rights	04/01/08-03/31/09

**CFDA #81.042 - ARRA**

Weatherization Assistance Program - DOE-ARRA-09-4E	Iowa Department of Human Rights	07/23/09-03/31/12
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**Department of Health and Human Services (DHHS)**

**CFDA #93.568**

Weatherization Assistance Program - HEAP-08-4E	Iowa Department of Human Rights	01/01/08-12/31/08
Weatherization Assistance Program - HEAP-09-4E	Iowa Department of Human Rights	01/01/09-12/31/09